STATE OF CALIFORNIA **GAVIN NEWSOM,** *Governor*

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

Southwest Gas Corporation
GAS (Corp ID 905)
Status of Advice Letter 1376G
As of June 15, 2026

Subject: Test Year 2026 General Rate Case Implementation of Settlement Agreement Approved in Decision 26-05-013

Division Assigned: Energy

Date Filed: 05-15-2026

Date to Calendar: 05-25-2026

Authorizing Documents: D2605013

Disposition:	**Accepted**
Effective Date:	**07-01-2026**

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Laurie Brown
(702) 364-3082
laurie.brown@swgas.com

STATE OF CALIFORNIA **GAVIN NEWSOM,** *Governor*

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Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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

May 15, 2026

Advice Letter No. 1376-G
(U 905 G)

Public Utilities Commission of the State of California

Subject: Test Year 2026 General Rate Case Implementation of Settlement Agreement Approved in Decision 26-05-013.

Purpose

The purpose of this submission is to implement rates in accordance with the Settlement Agreement approved by the California Public Utilities Commission (Commission) in (D.) 26-05-013,[1] in Southwest Gas Corporation's (Southwest Gas or Company) Test Year 2026 General Rate Case Application (A.) 24-09-001. This submission also modifies various Preliminary Statements, Rate Schedules and Rules in Southwest Gas' California Gas Tariff in accordance with D.26-05-013. The sheets being modified as a result of this submission are listed on Attachment A.

Background

On September 6, 2024, Southwest Gas filed Application (A.) 24-09-001, requesting authority to increase rates and charges for natural gas service in California, effective January 1, 2026.

On September 18, 2025, Southwest Gas, the Public Advocates Office of the Commission, and Small Business Utilities Advocates filed a Joint Motion for Adoption of a Settlement Agreement (Settlement Agreement) resolving all issues except Cost of Capital (return on equity, capital structure, overall rate of return).

On September 23, 2025, the Commission approved D.25-09-017, authorizing Southwest Gas to establish its General Rate Case Memorandum Account to track changes in its revenue requirement beginning January 1, 2026.

On May 14, 2026, the Commission approved D.26-05-013, approving the Settlement Agreement in its entirety, effective January 1, 2026.[2]

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[1] D.26-05-013, *Decision Adopting Settlement Agreement and Determining There Are No Unresolved Public Health or Safety Issues,* approved May 14, 2026.
[2] Ordering Paragraphs (OP) 1 and 2 in D.26-05-013.

8360 South Durango Drive / Las Vegas, Nevada 89113
P.O. Box 98510 / Las Vegas, Nevada 89193-8510 / (702) 876-7011
www.swgas.com

Tariff Revisions

Pursuant to Conclusion of Law 19 in D.26-05-013:

> "This decision should be effective immediately."

Pursuant to OP 2 in D.26-05-013:

> "The Settlement Agreement, attached as Appendix 1 to this decision, pertaining to Southwest Gas Corporation's application for authorization to increase rates and charges for gas service in California effective January 1, 2026, is approved and adopted in its entirety."

Pursuant to OP 4 in D.26-05-013:

> "…Tariff modifications to the Preliminary Statement, Rate Schedules and Rules shall be submitted by…[Southwest Gas]…to the Commission within 90 days of the effective date of this proceedings close in a compliance filing to correct inconsistencies, incorporate ministerial updates and reflect the Settlement Agreement"

The attached tariff sheets reflect the rates and charges adopted in the Settlement Agreement based on Southwest Gas' currently authorized Cost of Capital.

The tariff sheets also reflect the following revisions included in A.24-09-011 and adopted in the Settlement Agreement:

1. Removal of references to South Lake Tahoe ratemaking jurisdiction, service territory or SLT from the tariff in accordance with the consolidation of Southwest Gas' Northern California and South Lake Tahoe rate jurisdictions into a single Northern California rate jurisdiction.

2. Updates to baseline quantities in the applicable residential rate schedules.

3. Establishment of the Damage Prevention Cost Balancing Account (DPCBA).

4. Removal of the Public Purpose Program Memorandum Account (PPPMA).

5. Removal of the Greenhouse Gas Memorandum Account (GHGMA).

6. Revisions in conformance with the above changes, i.e., renumbering of Preliminary Statements and other minor housekeeping revisions.

Redlined versions of the tariff sheets are included in **Attachment B**.

Attachment C to this Advice Letter includes the bill impacts. Please note that separate bill impact tables have been included for current Northern California and South Lake Tahoe customers to reflect that although the Total Effective Sales Rates on the Northern California Statement of Rates generally indicate an overall decrease, current South Lake Tahoe customers will experience an increase.

Finally, once a decision is issued in A.24-09-001 adopting Southwest Gas' Cost of Capital, the Company will submit tariff revisions to revise rates reflecting its newly authorized Cost of Capital.

Effective Date

Southwest Gas believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 2 (effective after Energy Division approval) in D.26-05-013 and General Order (GO) 96-B. Southwest Gas respectfully requests that the tariff sheets submitted herein be approved June 14, 2026, which is thirty (30) days after the date of submission, with a rate effective of July 1, 2026.

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:

Mrs. Laurie Brown, Regulatory Manager/California
Ms. Valerie J. Ontiveroz, Senior Manager/Regulatory Affairs & Compliance
Email: laurie.brown@swgas.com
valerie.ontiveroz@swgas.com
regserve@swgas.com

Notice

Southwest Gas is exempt from the notice requirements set forth in General Rule 4.2 in GO 96-B, since this Advice Letter is submitted in compliance with D.26-05-013.

Service

In accordance with GO 96-B, General Rule 7.2, Southwest Gas is serving copies of this Advice Letter to the interested parties shown on the attached Distribution List and to all parties listed on the official service list in A.24-09-001.

Respectfully submitted,
SOUTHWEST GAS CORPORATION

By: Laurie Brown

Laurie Brown

Attachments

Distribution List

Advice Letter No. 1376-G

In conformance with GO 96-B, General Rule 4.3

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

Tamera Godfrey
Public Advocates Office
California Public Utilities Commission
tamera.godfrey@cpuc.ca.gov

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Scott Blaising
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ATTACHMENT A
Advice Letter No. 1376-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
1st Revised Sheet No. 1	Tariff – Title Page	Original Sheet No. 1
16th Revised Sheet No. 2	Table of Contents *(Continued)*	15th Revised Sheet No. 2
3rd Revised Sheet No. 3	Table of Contents *(Continued)*	2nd Revised Sheet No. 3
22nd Revised Sheet No. 5	Table of Contents *(Continued)*	21st Revised Sheet No. 5
44th Revised Sheet No. 6	Table of Contents *(Continued)*	43rd & 42nd Revised Sheet No. 6
1st Revised Sheet No. 10	Preliminary Statement	Original Sheet No. 10
1st Revised Sheet No. 17	Preliminary Statement *(Continued)*	Original Sheet No. 17
21st Revised Sheet No. 18	Preliminary Statement *(Continued)*	20th Revised Sheet No. 18
6th Revised Sheet No. 34	Preliminary Statement *(Continued)*	5th Revised Sheet No. 34
5th Revised Sheet No. 37	Preliminary Statement *(Continued)*	4th Revised Sheet No. 37
3rd Revised Sheet No. 40	Preliminary Statement *(Continued)*	2nd Revised Sheet No. 40
Original Sheet No. 40.1	Preliminary Statement *(Continued)*	
4th Revised Sheet No. 45.3	Held For Future Use	3rd Revised Sheet No. 45.3
5th Revised Sheet No. 45.4	Preliminary Statement *(Continued)*	4th Revised Sheet No. 45.4
5th Revised Sheet No. 45.5	Preliminary Statement *(Continued)*	4th Revised Sheet No. 45.5

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6th Revised Sheet No. 45.6	Preliminary Statement *(Continued)*	5th Revised Sheet No. 45.6
3rd Revised Sheet No. 45.7	Preliminary Statement *(Continued)*	2nd Revised Sheet No. 45.7
2nd Revised Sheet No. 45.8	Preliminary Statement *(Continued)*	1st Revised Sheet No. 45.8
2nd Revised Sheet No. 45.9	Preliminary Statement *(Continued)*	1st Revised Sheet No. 45.9
2nd Revised Sheet No. 45.10	Preliminary Statement *(Continued)*	1st Revised Sheet No. 45.10
3rd Revised Sheet No. 45.11	Preliminary Statement *(Continued)*	2nd Revised Sheet No. 45.11
2nd Revised Sheet No. 45.12	Preliminary Statement *(Continued)*	1st Revised Sheet No. 45.12
3rd Revised Sheet No. 45.13	Preliminary Statement *(Continued)*	2nd Revised Sheet No. 45.13
4th Revised Sheet No. 45.14	Preliminary Statement *(Continued)*	3rd Revised Sheet No. 45.14
1st Revised Sheet No. 45.15	Preliminary Statement *(Continued)*	Original Sheet No. 45.15
2nd Revised Sheet No. 45.16	Preliminary Statement *(Continued)*	1st Revised Sheet No. 45.16
1st Revised Sheet No. 45.17	Preliminary Statement *(Continued)*	Original Sheet No. 45.17
1st Revised Sheet No. 45.18	Preliminary Statement *(Continued)*	Original Sheet No. 45.18
2nd Revised Sheet No. 45.19	Preliminary Statement *(Continued)*	1st Revised Sheet No. 45.19
3rd Revised Sheet No. 45.20	Preliminary Statement *(Continued)*	2nd Revised Sheet No. 45.20
1st Revised Sheet No. 45.20.1	Preliminary Statement *(Continued)*	Original Sheet No. 45.20.1

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
1st Revised Sheet No. 45.20.2	Preliminary Statement *(Continued)*	Original Sheet No. 45.20.2
1st Revised Sheet No. 45.20.3	Preliminary Statement *(Continued)*	Original Sheet No. 45.20.3
1st Revised Sheet No. 45.20.4	Preliminary Statement *(Continued)*	Original Sheet No. 45.20.4
1st Revised Sheet No. 45.20.5	Preliminary Statement *(Continued)*	Original Sheet No. 45.20.5
1st Revised Sheet No. 45.20.6	Preliminary Statement *(Continued)*	Original Sheet No. 45.20.6
231st Revised Sheet No. 65	Statement of Rates - Rates Applicable to Southern California Service Area	230th Revised Sheet No. 65
235th Revised Sheet No. 66	Statement of Rates - Rates Applicable to Southern California Service Area	234th Revised Sheet No. 66
79th Revised Sheet No. 67	Statement of Rates - Rates Applicable to Southern California Service Area	78th Revised Sheet No. 67
231st Revised Sheet No. 68	Statement of Rates - Rates Applicable to Northern California Service Area	230th Revised Sheet No. 68
233rd Revised Sheet No. 69	Statement of Rates - Rates Applicable to Northern California Service Area	232nd Revised Sheet No. 69
90th Revised Sheet No. 70	Statement of Rates - Rates Applicable to Northern California Service Area	89th Revised Sheet No. 70
5th Revised Sheet No. 79	Schedule Nos. GS-10/GN-10 Residential Gas Service	4th Revised Sheet No. 79
2nd Revised Sheet No. 80	Schedule Nos. GS-10/GN-10 Residential Gas Service *(Continued)*	1st Revised Sheet No. 80
5th Revised Sheet No. 81	Schedule No. GS-11 Residential Air-Conditioning Gas Service *(Continued)*	4th Revised Sheet No. 81
5th Revised Sheet No. 83	Schedule Nos. GS-12/GN-12 CARE Residential Gas Service	4th Revised Sheet No. 83
2nd Revised Sheet No. 84	Schedule Nos. GS-12/GN-12 CARE Residential Gas Service *(Continued)*	1st Revised Sheet No. 84

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
19th Revised Sheet No. 85	Schedule Nos. GS-12/GN-12 CARE Residential Gas Service *(Continued)*	18th Revised Sheet No. 85
2nd Revised Sheet No. 86	Schedule Nos. GS-12/GN-12 CARE Residential Gas Service *(Continued)*	1st Revised Sheet No. 86
3rd Revised Sheet No. 87	Schedule Nos. GS-15/GN-15 Secondary Residential Gas Service	2nd Revised Sheet No. 87
5th Revised Sheet No. 88	Schedule Nos. GS-20/GN-20 Multi-Family Master-Metered Gas Service	4th Revised Sheet No. 88
3rd Revised Sheet No. 89	Schedule Nos. GS-20/GN-20 Multi-Family Master-Metered Gas Service *(Continued)*	2nd Revised Sheet No. 89
4th Revised Sheet No. 91	Schedule Nos. GS-25/GN-25 Multi-Family Master-Metered Gas Service-Submeterd	3rd Revised Sheet No. 91
4th Revised Sheet No. 92	Schedule Nos. GS-25/GN-25 Multi-Family Master-Metered Gas Service-Submeterd *(Continued)*	3rd Revised Sheet No. 92
2nd Revised Sheet No. 93	Schedule Nos. GS-25/GN-25 Multi-Family Master-Metered Gas Service-Submeterd *(Continued)*	1st Revised Sheet No. 93
18th Revised Sheet No. 94	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service	17th Revised Sheet No. 94
1st Revised Sheet No. 95	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 95
1st Revised Sheet No. 96	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 96
1st Revised Sheet No. 97	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 97
1st Revised Sheet No. 98	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 98

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
1st Revised Sheet No. 99	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 99
1st Revised Sheet No. 100	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 100
1st Revised Sheet No. 101	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 101
1st Revised Sheet No. 102	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 102
1st Revised Sheet No. 103	Schedule Nos. GS-35/GN-35 Agricultural Employee Housing and Nonprofit Group Living Facility Gas Service *(Continued)*	Original Sheet No. 103
2nd Revised Sheet No. 104	Schedule Nos. GS-40/GN-40 Core General Gas Service	1st Revised Sheet No. 104
1st Revised Sheet No. 105	Schedule Nos. GS-50/GN-50 Core Natural Gas Service for Motor Vehicles	Original Sheet No. 105
1st Revised Sheet No. 106	Schedule Nos. GS-50/GN-50 Core Natural Gas Service for Motor Vehicles *(Continued)*	Original Sheet No. 106
1st Revised Sheet No. 107	Schedule Nos. GS-60/GN-60 Core Internal Combustion Engine Gas Service	Original Sheet No. 107
1st Revised Sheet No. 108	Schedule Nos. GS-66/GN-66 Core Small Electric Power Generation Gas Service	Original Sheet No. 108
1st Revised Sheet No. 109	Schedule Nos. GS-70/GN-70 Noncore General Transportation Gas Service	Original Sheet No. 109
1st Revised Sheet No. 110	Schedule Nos. GS-70/GN-70 Noncore General Transportation Gas Service *(Continued)*	Original Sheet No. 110
1st Revised Sheet No. 111	Schedule Nos. GS-70/GN-70 Noncore General Transportation Gas Service *(Continued)*	Original Sheet No. 111

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
1st Revised Sheet No. 112	Form of Service Agreement for Interstate Transportation of Natural Gas Under Rate Schedule Nos. GS-70/GN-70 Noncore General	Original Sheet No. 112
1st Revised Sheet No. 113	Form of Service Agreement for Interstate Transportation of Natural Gas Under Rate Schedule Nos. GS-70/GN-70 Noncore General *(Continued)*	Original Sheet No. 113
1st Revised Sheet No. 114	Form of Service Agreement for Interstate Transportation of Natural Gas Under Rate Schedule Nos. GS-70/GN-70 Noncore General *(Continued)*	Original Sheet No. 114
1st Revised Sheet No. 115	Form of Service Agreement for Interstate Transportation of Natural Gas Under Rate Schedule Nos. GS-70/GN-70 Noncore General *(Continued)*	Original Sheet No. 115
1st Revised Sheet No. 116	Form of Service Agreement for Interstate Transportation of Natural Gas Under Rate Schedule Nos. GS-70/GN-70 Noncore General *(Continued)*	Original Sheet No. 116
1st Revised Sheet No. 117	Southwest Gas Corporation Statement of Effective Rates Schedule Nos. GS-70/GN-70 Noncore General Gas Transportation Service	Original Sheet No. 117
20th Revised Sheet No. 121	Schedule No. G-PPPS Surcharge to Fund Public Purpose Programs (PPP)	19th Revised Sheet No. 121
181st Revised Sheet No. 123	Schedule Nos. GCP Gas Procurement for Core Customers	180th Revised Sheet No. 123
1st Revised Sheet No. 125	Schedule Nos. GN-T Core Transportation Service of Customer Secured Natural Gas	Original Sheet No. 125
1st Revised Sheet No. 144	Schedule No. MHPS Surcharge to Fund Public Utilities Commission Master-Metered Mobile Home Park Gas Safety Inspection and Enforcement Program	Original Sheet No. 144
3rd Revised Sheet No. 161	Rule No. 1 Definitions *(Continued)*	2nd Revised Sheet No. 161
1st Revised Sheet No. 162.1	Rule No. 1 Definitions *(Continued)*	Original Sheet No. 162.1
2nd Revised Sheet No. 200	Rule No. 15 Gas Main Extensions *(Continued)*	1st Revised Sheet No. 200

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
2nd Revised Sheet No. 228	Rule No. 16 Gas Service Extensions *(Continued)*	1st Revised Sheet No. 228
8th Revised Sheet No. 249	Rule No. 21 Transportation of Customer-Secured Natural Gas	7th Revised Sheet No. 249
5th Revised Sheet No. 250	Rule No. 21 Transportation of Customer-Secured Natural Gas *(Continued)*	4th Revised Sheet No. 250
5th Revised Sheet No. 251	Rule No. 21 Transportation of Customer-Secured Natural Gas *(Continued)*	4th Revised Sheet No. 251
3rd Revised Sheet No. 254.4	Rule No. 21 Transportation of Customer-Secured Natural Gas *(Continued)*	2nd Revised Sheet No. 254.4
6th Revised Sheet No. 255	Rule No. 21 Transportation of Customer-Secured Natural Gas *(Continued)*	5th Revised Sheet No. 255
5th Revised Sheet No. 261	Rule No. 21 Transportation of Customer-Secured Natural Gas *(Continued)*	4th Revised Sheet No. 261
3rd Revised Sheet No. 262	Rule No. 21 Transportation of Customer-Secured Natural Gas *(Continued)*	2nd Revised Sheet No. 262
6th Revised Sheet No. 265	Rule No. 21 Transportation of Customer-Secured Natural Gas *(Continued)*	5th Revised Sheet No. 265
4th Revised Sheet No. 275	Rule No. 21 Transportation of Customer-Secured Natural Gas *(Continued)*	3rd Revised Sheet No. 275
3rd Revised Sheet No. 279.17	Rule No. 23 Mobilehome Park Utility Conversion Program *(Continued)*	2nd Revised Sheet No. 279.17
2nd Revised Sheet No. 291.1	Imbalance Trading Request-Northern California (Form 880.0NCA 05/2026)	1st Revised Sheet No. 291.1
2nd Revised Sheet No. 297	Customer Declaration of Eligibility for Baseline Rates (California) (Form 902.15 05/2026)	1st Revised Sheet No. 297

TARIFF SCHEDULES

Applicable to

GAS SERVICE

Of

SOUTHWEST GAS CORPORATION

P.O. Box 98510
Las Vegas, Nevada 89193-8510

SOUTHERN CALIFORNIA

San Bernardino County, California

NORTHERN CALIFORNIA D

Placer, El Dorado and Nevada Counties, California

These tariff schedules have been regularly filed with the Public Utilities Commission of the State of California and are the effective rates and rules of the Company.

Service will be furnished in accordance with these tariff schedules and no officer, employee or representative of the Company has any authority to waive, alter or amend these tariff schedules or any part thereof in any respect.

TABLE OF CONTENTS

The following listed sheets contain all the effective rates and rules affecting rates and service and information relating thereto in effect on and after the date indicated thereon.

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(Continued)

TABLE OF CONTENTS
(Continued)

TABLE OF CONTENTS
(Continued)

PRELIMINARY STATEMENT

1. SERVICE TERRITORY

Southwest Gas Corporation (the Company) provides natural gas service within the following counties: San Bernardino, Placer, El Dorado and Nevada. Service is provided in the geographical areas definitively set forth by cross-hatching on the maps of the Company's service areas contained in this California Gas Tariff.

1A. The following communities are included in the Company's Southern California service area:

Adelanto	Fawnskin	Moonridge
Apple Valley	Helendale	Needles
Barstow	Hesperia	North Barstow
Big Bear City	Hinkley	Oro Grande
Big Bear Lake	Lenwood	Sugarloaf
Bryman	Lockhart	Summit
Calico	Lucerne Valley	Victorville
Daggett	Marianas Ranchos	Yermo

1B. The following communities are included in the Company's Northern California service area: D

Agate Bay	Homewood	Sunnyside
Brockway	Kings Beach	Tahoe City
Carnelian Bay	McKinney Bay	Tahoe Donner
Cedar Flat	Meeks Bay	Tahoe Pines
Chambers Lodge	Northstar	Tahoe Vista
Dollar Point	Rubicon Point	Tahoma
Donner Lake	South Lake Tahoe	Talmont
Glenshire	Sugar Pine Point	Truckee

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2. DESCRIPTION OF SERVICE

The Company is principally engaged in the business of purchasing, distributing and transporting natural gas to residential, commercial and industrial customers in the southwestern United States.

PRELIMINARY STATEMENT

(Continued)

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

9F. ACCOUNTING PROCEDURE

1. Separate accounts will be maintained for the Company's Southern California and Northern California service areas. The Company shall make the following entries to the FCAM Balancing Accounts at the end of each month: D

   a. A debit entry equal to the monthly portion of Southwest's annual margin, as reflected below;

   b. A debit entry equal to the actual cost of reservation/firm access charges and storage charges for the month; and

   c. A credit entry equal to the amount calculated by multiplying Southwest's Margin Charges, reservation/firm access charges, storage charges, and the Fixed Cost Balancing Account Adjustment components of the currently-effective tariff rates, excluding adjustments for franchise taxes and uncollectible accounts expense, by the applicable volumes delivered during the month.

   Amounts related to reservation/firm access charges and storage charges will be recorded in a subaccount of the Purchased Gas Adjustment Account (191.0). Amounts related to margin balancing will be recorded in a miscellaneous Current and Accrued Asset Account (174.0).

PRELIMINARY STATEMENT
(Continued)

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

9F. ACCOUNTING PROCEDURE *(Continued)*

ANNUAL 2026 MARGIN T

	Southern California	Northern California
January	$ 16,206,822	$ 7,546,003
February	$ 14,444,406	$ 6,886,781
March	$ 13,534,266	$ 6,739,086
April	$ 10,967,372	$ 5,503,440
May	$ 9,361,448	$ 4,210,380
June	$ 8,818,842	$ 3,387,572
July	$ 8,241,252	$ 2,882,639
August	$ 5,618,675	$ 1,693,518
September	$ 8,185,063	$ 2,738,704
October	$ 8,546,236	$ 3,355,864
November	$ 9,988,457	$ 4,800,993
December	$ 13,626,204	$ 6,566,915
Total	$ 127,539,043	$ 56,311,895

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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.

PRELIMINARY STATEMENT
(Continued)

17. GAS COST INCENTIVE MECHANISM (GCIM) *(Continued)*

17C. GCIM BENCHMARK *(Continued)*

The Northern California Benchmark Price Index is calculated daily and is based on the simple average of daily prices reported in *Platt's Gas Daily* for each of the indicated production and market center trading points and the corresponding index prices from *SNL Energy Daily Gas Report*. If one of the two publications used to calculate the simple average does not report an index price for a specific production or market center trading point, the other publication will be used. If neither publication used to calculate the simple average reports a price for an indicated production or market center trading point, the Benchmark Price Index will be based on another available trade publication. If the selected trade publication subsequently revises its reported price within the annual GCIM period, the Benchmark Price Index will be recalculated to reflect the corrected price. D

2. The Gas Transportation Benchmark is the sum of all pipeline transportation costs for delivery of gas supply quantities to the Company's distribution system and all fixed and variable storage costs.

   a. Pipeline transportation costs include fixed reservation charges, variable transportation costs, refunds, adjustments, credits, all applicable and effective surcharges and other related costs. The transportation costs are determined from the Company's transportation invoices, separately for each pipeline, for gas deliveries from the indicated basins/receipt points.

   b. Storage costs include injection, withdrawal, inventory charges, refunds, adjustments and credits as invoiced.

17D. GCIM PURCHASED GAS COST

The GCIM Purchased Gas Cost includes the following:

1. All gas commodity costs, including any adjustments, refunds, surcharges, penalties, inventory charges or credits;

2. Pipeline Transportation costs, including fixed reservation charges, variable transportation costs, refunds, adjustments, credits, all applicable and effective surcharges and other related costs included with the transportation invoices for deliveries to the Company's California service areas.

3. Storage costs including injection, withdrawal, and inventory charges and appropriate refunds, adjustments, and credits as invoiced;

4. Any revenues from release and brokering of pipeline or storage capacity;

PRELIMINARY STATEMENT
(Continued)

17. GAS COST INCENTIVE MECHANISM (GCIM) *(Continued)*

17F. VOLATILITY MITIGATION PROGRAM (VMP) *(Continued)*

VMP purchase prices are fixed when the contract is awarded, based on then current market conditions. Contracted supply terms can range from one to twelve months, but shall not exceed two years. The Company solicits VMP bids for both the Company's Southern California and Northern California service D
areas. Solicitations are scheduled periodically throughout the year. In any D
solicitation, one or both of the California divisions may be involved, depending on the amount of VMP supplies already acquired. Up to 25 percent of the total forecasted annual supply is purchased as part of the VMP.

VMP contracts are awarded to the lowest acceptable bidder as part of a solicitation process. Because the contracts are selected through a bidding process, prices for VMP purchases are assumed to be representative of the market at the time of the solicitation. Evaluating these purchases will include comparing the awarded contract to the corresponding bids received during the solicitation process. All contracts and information related to the solicitation process will be submitted with the annual GCIM filing.

17G. SOUTHERN CALIFORNIA STORAGE

Consistent with D.08-12-020, the Company receives a set-aside of SoCalGas storage inventory, injection, and withdrawal capacity equal to 1.98 percent of the inventory, injection, and withdrawal capacities that are allocated to the combined core customers of SoCalGas and San Diego Gas & Electric Company. Such storage set-aside is adjusted annually, no later than April 1. When this set-aside of SoCalGas storage is available, the Company uses its southern California storage resources primarily to reduce the impact of short-term or seasonal volatility in natural gas prices and as a peak demand supply source. To a lesser extent, storage is also employed as an imbalance management tool for intrastate capacity. The Company will endeavor to dispatch supplies into and out of storage in a manner that provides the greatest economic benefit to the ratepayers, based on market information available at that time and minimizes the purchase of supplies for periods less than an entire month for the Southern California service area. Prior to each November 1, the Company will have storage reserves filled to a target level of no less than 80 percent of capacity. If the storage target is not met, the Company will explain the variance and impact to core customers in the annual GCIM filing.

PRELIMINARY STATEMENT
(Continued)

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37. DAMAGE PREVENTION COST BALANCING ACCOUNT (DPCBA)

37A. PURPOSE

The DPCBA is a two-way balancing account for the purpose of recording and recovering costs related to the difference between authorized expenses associated with damage prevention expenses and actual expenses incurred for these activities. The Company is authorized to establish the DPCBA pursuant to Decision 26-05-013.

37B. APPLICABILITY

The DPCBA provision applies to all rate schedules, except for any customers specifically excluded by the Commission.

37C. ACCOUNTING

Separate entries will be maintained for the Company's Southern California and Northern California service areas. The Company will make the following entries to the DPCBA at the end of each month, as applicable:

a. A debit entry equal to the difference between authorized versus actual expenses associated with gas line locating expenses;

b. An entry to amortize the DPCBA as authorized by the Commission consisting of a credit or debit entry equal to the DPCBA Adjustment Rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month; and

37D. FORECAST PERIOD VOLUMES

The volumes of gas, expressed in therms, to be utilized hereunder shall be the volumes estimated to be delivered during the 12 calendar-month period during which the DPCBA adjustment rate is to be effective.

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PRELIMINARY STATEMENT
(Continued)

37. DAMAGE PREVENTION COST BALANCING ACCOUNT (DPCBA) *(Continued)*

37E. DPCBA ADJUSTMENT RATES

The Company shall annually file a Tier 2 Advice Letter to update the DPCBA adjustment rates with a requested effective date of January 1 of the following year. The DPCBA rates shall be determined by dividing the September 30 balances recorded in the DPCBA by the respective Forecast Period volumes. The DPCBA adjustment rates shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

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PRELIMINARY STATEMENT
(Continued)

24. BIOMETHANE INJECTION INCENTIVE PROGRAM BALANCING ACCOUNT (BIIPBA) T

24A. PURPOSE T

The BIIPBA is a two-way balancing account for the purpose of tracking and recording the Company’s payments for eligible interconnection costs made to biomethane gas suppliers as set forth in Rule No. 22 of this California Gas Tariff. The payments are made in accordance with the Commission’s monetary incentive program established in Decision (D.) 15-06-029 and (D.) 20-12-031. The Company is authorized to establish the BIIPBA pursuant to D.15-06-029.

The Company was authorized to establish a subaccount pursuant to D.20-12-031 to record and track Southwest Gas’ respective share (1.63% or $652,000) of the additional $40 million California Air Resources Board (CARB) allocation of cap-and-trade allowance proceeds compared to the monetary incentive payments to biomethane producers for the development, deployment, and utilization of the utilities’ gas pipeline beginning March 1, 2022 and continuing through December 1, 2023.

24B. APPLICABILITY T

The BIIPBA provision applies to all rate schedules, excluding customers served under a Special Contract or any other exclusion provided for by the Commission.

24C. FORECASTED PERIOD VOLUMES T

The volumes of gas, expressed in therms, to be utilized hereunder shall be the volumes estimated to be delivered during the 12 calendar-month period during which the BIIPBA adjustment rate is to be effective.

24D. BIIPBA ADJUSTMENT RATE T

The Company shall file a Tier 2 Advice Letter, as necessary, to update the BIIPBA adjustment rate, with a requested effective date of January 1 of the following year. The BIIPBA adjustment rate shall be determined by dividing the balance in the account at the end of the latest available month at the time of filing by the Forecasted Period Volumes. The BIIPBA adjustment rate shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

PRELIMINARY STATEMENT
(Continued)

24. BIOMETHANE INJECTION INCENTIVE PROGRAM BALANCING ACCOUNT (BIIPBA) *(Continued)* T

24E. ACCOUNTING - BIIPBA T

The Company will make the following entries to the BIIPBA subaccount at the end of each month.

a. A debit entry equal to the incentive payments paid to the biomethane gas suppliers;

b. A credit entry equal to the BIIPBA adjustment rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month;

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

24F. ACCOUNTING – Renewable Gas Interconnection Incentive Program T

The Company will make the following entries to the Renewable Gas Interconnection Incentive Program subaccount at the end of each month.

a. A credit entry to record the incentive funding from GHG proceeds as approved by the CPUC in the Annual Gas True-up filing. A corresponding debit entry is recorded to the BIIPBA subaccount.

b. A debit entry equal to the incentive payments covering eligible interconnection costs incurred by biomethane interconnector.

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

PRELIMINARY STATEMENT
(Continued)

25. NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA) T

25A. PURPOSE T

The NERBA is a two-way balancing account for the purpose of recording and recovering the revenue requirement associated with the implementation of the Natural Gas Leak Abatement Program best practices. The Company is authorized to establish the NERBA pursuant to Decision 17-06-015.

25B. APPLICABILITY T

The NERBA provision applies to all rate schedules, excluding customers served under a Special Contract or any other exclusion provided for by the Commission.

25C. ACCOUNTING T

Pursuant to D.17-06-015, the Company will file a Tier 3 Advice Letter to establish the 2018 and 2019 revenue requirement for the NERBA, and proposed allocation methodology, for the implementation of Natural Gas Leak Abatement Program best practices. Upon approval, the Company will begin recording the authorized amounts into the NERBA. Separate accounts will be maintained for each of the Company's three California rate jurisdictions. The Company shall make the following entries to the NERBA account at the end of each month:

1. A debit entry for the revenue requirement associated with Natural Gas Leak Abatement Program expenditures. The revenue requirement is defined as the incremental Operations and Maintenance expenses, the incremental Capital related costs and taxes. The capital related costs include depreciation, taxes and return;

2. A credit entry equal to the amounts recovered through the Commission authorized NERBA rate;

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

PRELIMINARY STATEMENT
(Continued)

25. NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA) T
(Continued)

25D. NERBA ADJUSTMENT RATE T

The Company shall annually file a Tier 2 Advice Letter to update the NERBA rate with a requested effective date of January 1 of the following year. The NERBA rate shall be calculated by using the year end NERBA balance divided by the volumes of gas estimated to be delivered during the 12 calendar-month period immediately following the adjustment date. The NERBA rate shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

26. NATURAL GAS LEAK ABATEMENT PROGRAM MEMORANDUM ACCOUNT (NGLAPMA) T

26A. PURPOSE T

The purpose of the NGLAPMA is to track the Company's incremental administrative costs associated with the implementation of the Natural Gas Leak Abatement Program. The Company is authorized to establish the NGLAPMA pursuant to Decision 17-06-015.

26B. TRACKING PROCEDURES T

The Company shall maintain the NGLAPMA by tracking the incremental administrative costs associated with the Natural Gas Leak Abatement Program. Separate accounts will be maintained for each of the Company's three California rate jurisdictions. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

26C. DISPOSITION T

The NGLAPMA December 31 balance of incremental administrative costs, at the end of the most recently recorded calendar year, will be amortized beginning with the effective date of rates approved in the Company's next general rate case or other ratesetting application.

PRELIMINARY STATEMENT
(Continued)

27. NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA) T

27A. PURPOSE T

The NGLAPBA is a one-way balancing account for the purpose of recording and recovering costs related to the Company's authorized Natural Gas Leak Abatement Program Pilot Projects and Research and Development (R&D) activities. The Company is authorized to establish the NGLAPBA pursuant to Decision 17-06-015.

27B. APPLICABILITY T

The NGLAPBA provision applies to all rate schedules, excluding customers served under a Special Contract or any other exclusion provided for by the Commission.

27C. ACCOUNTING PROCEDURE T

Pursuant to D.17-06-015, the Company will file a Tier 3 Advice Letter to establish the 2018 and 2019 revenue requirement for the NGLAPBA, and proposed allocation methodology, for the implementation of Natural Gas Leak Abatement Program Pilot Projects and R&D activities. Upon approval, the Company will begin recording the authorized amounts into the NGLAPBA. Separate accounts will be maintained for each of the Company's three California rate jurisdictions. The Company shall make the following entries to the NGLAPBA:

a. A debit entry equal to the Company's actual NGLAPBA program costs;

b. A credit entry equal to the revenue collected through the NGLAPBA rate;

c. An entry to record interest on the account calculated as set forth in Section No. 12B of this Preliminary Statement.

27D. NGLAPBA ADJUSTMENT RATE T

The Company shall annually file a Tier 2 Advice Letter to update the NGLAPBA rate with a requested effective date of January 1 of the following year. The NGLAPBA rate shall be calculated by using the year end NGLAPBA balance divided by the volumes of gas estimated to be delivered during the 12 calendar-month period immediately following the adjustment date. The NGLAPBA rate shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

PRELIMINARY STATEMENT
(Continued)

28. TAX MEMORANDUM ACCOUNT (TMA) T

28A. PURPOSE T

The purpose of the TMA is to track any revenue difference resulting from differences between the Company's authorized income tax expenses and its actually-incurred income tax expenses, including repair deductions and bonus depreciation. The account shall have separate line items detailing the differences resulting from (1) net revenue changes, (2) mandatory tax law changes, tax accounting changes, tax procedural changes, tax policy changes, and (3) elective tax law changes, tax accounting changes, tax procedural changes, or tax policy changes. The TMA is established in accordance with Decision (D.) 17-06-006.

28B. TRACKING PROCEDURES T

The Company shall maintain the TMA by separately tracking the calendar year difference between authorized income tax expenses and actually-incurred income tax expenses. The TMA shall include separate line items detailing the differences resulting from:

1. Net revenue changes,
2. Mandatory tax law changes, tax accounting changes, tax procedural changes, or tax policy changes, and
3. Elective tax law changes, tax accounting changes, tax procedural changes, or tax policy changes.

Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

PRELIMINARY STATEMENT
(Continued)

28. TAX MEMORANDUM ACCOUNT (TMA) T

28C. DISPOSITION T

The TMA shall be reviewed in the Company's GRC proceedings until a Commission decision closes the account. The TMA December 31 balance, at the end of the last estimated calendar year, will be amortized beginning with the effective date of rates approved in the Company's next general rate case or other ratesetting application.

28D. REPORTING T

The Company will timely notify the Commission of any tax-related changes, including tax-related accounting changes, or tax-related procedural changes that materially affect, or may materially affect, revenues and any revenue differences if applicable. A "material affect" means a potential increase or decrease of $3 million or more to the Company's California jurisdictions.

PRELIMINARY STATEMENT
(Continued)

29. NEIGHBORHOOD DECARBONIZATION PILOT PROGRAM MEMORANDUM ACCOUNT (NDPPMA) T

29A. PURPOSE T

The NDPPMA is an interest-bearing memorandum account recorded on the Company's financial statements. Effective April 21, 2025, the NDPPMA will record the incremental operation and maintenance (O&M) costs and capital revenue requirement associated with complying with Senate Bill (SB) 1221, which established the Neighborhood Decarbonization Zone Pilot Program. The costs are limited to those incurred in compliance with PU Code Section 661, enacted by SB 1221. Costs may only be recorded in the NDPPMA until January 1, 2031, the beginning of the Company's next General Rate Case, at which time any on-going SB 1221 mapping costs will be included in the Company's next GRC cycle. The NDPPMA is established pursuant to D.25-07-016.

29B. APPLICABILITY T

The NDPPMA balance will be recovered from all customers, except any customers specifically excluded by the Commission.

29C. ACCOUNTING T

The Company shall maintain the NDPPMA by recording entries at the end of each month as follows, net of Franchise Fees & Uncollectibles (FF&U), where applicable:

a. A debit entry to record incremental O&M costs;

b. A debit entry to record the incremental capital-related revenue requirement costs (i.e., depreciation, taxes and return).

c. An entry to amortize the NDPPMA as approved by the Commission; and

d. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

29D. DISPOSITION T

Costs recorded in the NDPPMA will be addressed in the Company's next General Rate Case.

PRELIMINARY STATEMENT
(Continued)

30. OFFICER COMPENSATION MEMORANDUM ACCOUNT – 2019 (OCMA-2019) T

30A. PURPOSE T

The OCMA-2019 is a memorandum account established pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901 (2018, Dodd). Public Utilities Code Section 706 requires, among other things, that all forms of compensation for officers of electrical or gas corporations shall be paid solely by shareholders. The purpose of the OCMA-2019 is to track the California allocable difference between (1) compensation for officers of the utility that is authorized in General Rate Cases (GRCs) or resolutions and; (2) all compensation as defined by Public Utilities Code Section 706. The term "officer" shall be defined as those employees of the investor owned utilities in positions with titles of Vice President or above, consistent with Rule 240.3b-7 of the Securities Exchange Act.

30B. APPLICABILITY T

The OCMA-2019 is effective January 1, 2019 until closed at the direction of the Commission.

30C. ACCOUNTING PROCEDURE T

The OCMA-2019 consists of two subaccounts:

The "Authorized Compensation Subaccount" tracks salaries, bonuses, benefits, and all other consideration of any value paid to officers in rates as authorized in D.14-06-28 and modified by D.17-06-006.

The "Total Compensation Subaccount" tracks salaries, bonuses, benefits, and all other consideration of any value paid to officers.

Salaries: Payroll data for Executive Officer base salaries.
Bonuses: Variable Pay/Incentive Compensation Plan (ICP).
Benefits: Employer portion of health and welfare premiums.
Other Consideration: Executive Officer perquisites in payroll data and/or invoices, deferred compensation company match.

PRELIMINARY STATEMENT
(Continued)

30. OFFICER COMPENSATION MEMORANDUM ACCOUNT – 2019 (OCMA-2019) T

30C. ACCOUNTING PROCEDURE *(Continued)* T

The Company shall maintain this account by making quarterly entries (or annual entries where applicable when quarterly data is not available) as follows:

1. Authorized Compensation Subaccount

   A credit entry equal to the salaries, bonuses, benefits, and all other consideration of any value set aside to be paid to its officers as authorized in D.14-06-28 and modified by D.17-06-006.

2. Total Compensation Subaccount

   A debit entry equal to the salaries, bonuses, benefits, and all other consideration of any value paid to its officers.

30D. DISPOSITION T

The OCMA-2019 December 31 balance, at the end of the most recently recorded calendar year, will be amortized beginning with the effective date of rates approved in the Company's next general rate case or other ratesetting application.

PRELIMINARY STATEMENT
(Continued)

31. GENERAL RATE CASE MEMORANDUM ACCOUNT 2026 (GRCMA2026) T

31A. PURPOSE T

The purpose of the GRCMA2026 is to record and track the Company's margin revenue variances in the event of a delayed decision authorizing the requested rate relief in its Test Year 2026 general rate case Application (A.) 24-09-001. The GRCMA2026 is an interest-bearing memorandum account and is authorized by Decision 25-09-017. The GRCMA2026 is effective January 1, 2026.

31B. APPLICABILITY T

The GRCMA2026 balance will be recovered from all customer classes, unless specifically requested for exclusion by the Company.

31C. ACCOUNTING T

Entries to the GRCMA2026 will be made on a monthly basis beginning January 1, 2026, and until such time as the decision and rate relief granted in A.24-09-001 become effective.

1. A debit or credit entry equal to the difference between the Company's annual margin on a monthly basis currently reflected in Section 9F of its California Gas Tariff and comparable amounts proposed in A.24-09-001.
2. At such time as Commission authorized margin rates in A.24-09-001 are determined, an adjusting entry will be made to reflect the difference between the Company's proposed monthly margin amounts and the Commission authorized monthly margin amounts.
3. An entry to record interest on the adjusted GRCMA2026 balance calculated in entries (1) and (2) above, calculated as set forth in Section 12B of this Preliminary Statement.

31D. DISPOSITION T

The margin amounts tracked in the GRCMA2026 for each rate jurisdiction will be recovered in accordance with the criteria provided in the final Commission decision issued in A.24-09-001.

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PRELIMINARY STATEMENT
(Continued)

32. EMERGENCY CUSTOMER PROTECTIONS MEMORANDUM ACCOUNT (ECPMA) T

32A. PURPOSE T

Pursuant to Decision (D.) 18-08-004, the purpose of the Emergency Customer Protections Memorandum Account (ECPMA) is to record all incremental costs incurred by the Company associated with providing the residential and nonresidential emergency customer protections set forth in D.18-08-004 for any disasters where the Governor of California has declared a State of Emergency that includes the Company's service territories and where the disaster has either: (1) resulted in the loss or disruption of the delivery or receipt of utility service; and/or (2) resulted in the degradation of the quality of utility service.

Should such a disaster occur, the Company shall file a Tier 1 Advice Letter within 15 days of the Governor's State of Emergency Proclamation reporting its compliance with D.18-08-004.

32B. TRACKING PROCEDURES T

The Company shall track incremental costs in the ECPMA at the end of each month, commencing with the month the disaster occurs. Entries to the ECPMA will be segregated by qualifying event. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

32C. APPLICABILITY T

The ECPMA balance will be recovered from all customer classes, unless specifically requested for exclusion by the Company.

32D. DISPOSITION T

Costs recorded in the ECPMA may be recovered in rates only after a request by the Company and approval by the Commission.

PRELIMINARY STATEMENT
(Continued)

33. CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA) T

33A. PURPOSE T

The CDMIBA is a two-way balancing account for the purpose of recording and recovering the revenue requirement for the incremental operations and maintenance (O&M) and capital costs associated with Customer Data Modernization Initiative, which is replacing two of the Company's legacy systems, the Customer Service System (CSS) and the Gas Transaction System (GTS). The Company is authorized to establish the CDMIBA pursuant to Decision (D.) 20-07-016. A separate CDMIBA will be maintained for each of the Company's California rate jurisdictions.

33B. APPLICABILITY T

The CDMIBA balance will be recovered from all customer classes, unless specifically requested for exclusion by the Company.

33C. REVISION DATE T

The first CDMIBA rate will be established one month after the Commission Decision to begin recovery of operations and maintenance expenses. Thereafter, the rate will reset annually on January 1, and the Company shall file a Tier I Advice Letter to update the CDMIBA adjustment rates using the month ended September 30 CDMIBA. The revenue requirement on capital expenditures will be recorded in the two-way balancing account beginning the month after each work order is placed into service. Recovery of the revenue requirement on capital expenditures recorded in the two-way balancing account will begin on January 1, the year after each work order is placed into service.

33D. FORECAST PERIOD VOLUMES T

The volumes of gas, expressed in therms, to be utilized hereunder shall be the volumes estimated to be delivered during the 12 calendar-month period immediately following the Revision Date.

33E. ACCOUNTING T

The Company shall make the following entries to the CDMIBA account at the end of each month:

PRELIMINARY STATEMENT
(Continued)

33. CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA) *(Continued)* T

33E. ACCOUNTING *(Continued)* T

a. A debit entry equal to the California jurisdictional revenue requirement associated with the Company's actual capital costs. The monthly revenue requirement will be an amount equal to depreciation and amortization expense, 1/12 of the authorized rate of return (grossed up for income taxes, franchise taxes and uncollectibles) multiplied by the ending rate base each month, plus incremental O&M expenses. The revenue requirement on capital expenditures will be recorded in the CDMIBA beginning the month after each work order is placed into service. The amount equal to the California jurisdictional incremental O&M expenses associated with the CDMI will be recorded in CDMIBA beginning with catch-up entries following the effective date of the mechanism for inception-to-date expenditures and subsequently, on a monthly basis following periods of incurrence.

b. A credit entry equal to the CDMIBA Adjustment Rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month;

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

d. The monthly debit entries will continue until the rate effective date of the Company's next general rate case. The monthly credit entries will continue until the CDMIBA is fully collected.

33F. CDMIBA ADJUSTMENT RATES T

A CDMIBA Adjustment Rate will be established for each of the Company's rate jurisdictions. Recovery of California jurisdictional incremental O&M expenses incurred through the date of the Commission decision issued will begin the month after the Commission issued D.20-07-016 or September 1, 2020.

Recovery of the revenue requirement on capital expenditures recorded in the two-way balancing account will begin on January 1, the year after each work order is placed into service.

PRELIMINARY STATEMENT
(Continued)

33. CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA) *(Continued)* T

33F. CDMIBA ADJUSTMENT RATES *(Continued)* T

The CDMIBA Adjustment Rates will be determined by dividing the September 30 balances recorded in the CDMIBA subaccounts by the total Forecast Period volumes. The CDMIBA Adjustment Rates shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

The revenue requirement related to the CDMI charged to the CDMIBA will cease the day before rates are effective in the next general rate case after the Company's Test Year 2021 general rate case. At that time, the revenue requirement associated with the CDMI project will roll into the base margin revenue requirement.

The CDMIBA Adjustment rate will remain in place until the revenue requirement and incremental O&M costs recorded in the CDMIBA are fully collected.

PRELIMINARY STATEMENT
(Continued)

34. COVID-19 PANDEMIC PROTECTIONS MEMORANDUM ACCOUNT (CPPMA) T

34A. PURPOSE T

Pursuant to Resolution M-4842, dated April 16, 2020, the purpose of the CPPMA is to record incremental costs and waived charges incurred by the Company associated with its implementation of the COVID-19 customer protections as outlined in Advice Letter No. 1130-A, and clarified in Advice Letter Nos. 1130-G-B and 1130-G-C. The COVID-19 customer protections apply to all Residential and Small Business Customers (non-residential customers) with an annual consumption of less than 10,000 therms and as defined in Rule No. 1-Definitions of this California Gas Tariff. Resolution M-4849, dated February 11, 2021, extended the COVID-19 customer protections through June 30, 2021. The CPPMA is effective March 4, 2020.

34B. APPLICABILITY T

The CPPMA balance will be recovered from customers as authorized by the Commission.

34C. ACCOUNTING PROCEDURES T

For costs associated with the implementation of the COVID-19 customer protections, the Company shall will make the following entries to the CPPMA at the end of each month, net of Franchise Fees and Uncollectibles (FF&U), where applicable:

a. A debit entry equal to the actual operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes and return);

b. A debit entry equal to waived charges;

c. A debit entry for incremental uncollectible expenses;

d. A debit entry for other incremental costs; and

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

Costs recorded in the CPPMA will be tracked by customer class.

34D. DISPOSITION T

Costs recorded in the CPPMA may be recovered in rates only after a request by the Company and approval by the Commission either through a general rate case or other applicable proceeding.

PRELIMINARY STATEMENT
(Continued)

35. BIOMETHANE PROCUREMENT AND ADMINISTRATIVE COST BALANCING ACCOUNT (BPACBA) T

35A. PURPOSE T

The BPACBA is an interest-bearing two-way balancing account for the purpose of recording and recovering costs related to the Company's compliance with Decision (D.) 22-02-025, which implemented Senate Bill 1440 and established short- and medium-term biomethane (i.e., renewable natural gas and/or bio-synthetic natural gas) procurement targets to reduce short-lived climate pollution emissions. The Company is authorized to establish the BPACBA pursuant to D.22-02-025. The BPACBA shall consist of two subaccounts.

Biomethane Commodity Cost Subaccount – The purpose of this subaccount is to record the above-market Biomethane commodity costs procured subject to D.22-02-025. The above-market Biomethane cost is defined as the difference in the monthly weighted average cost of Biomethane purchases (including the cost of any renewable attributes or credits that are bundled with the purchased Biomethane supply) and the monthly weighted average cost of traditional natural gas purchases.

Biomethane Procurement Administrative Cost Subaccount – The purpose of this subaccount is to record program administrative costs incurred to support the Company's Biomethane procurement subject to D.22-02-025.

35B. APPLICABILITY T

The BPACBA provision applies to all rate schedules, except for any customers specifically excluded by the Commission.

35C. ACCOUNTING – Biomethane Commodity Cost Subaccount T

Separate entries will be maintained for the Company's Southern California, and Northern California, including South Lake Tahoe, service areas. The Company will make the following entries to the Biomethane Commodity Cost Subaccount at the end of each month:

a. A debit entry equal to the recorded above-market Biomethane commodity costs incurred subject to D.22-02-025;

PRELIMINARY STATEMENT
(Continued)

35. BIOMETHANE PROCUREMENT AND ADMINISTRATIVE COST BALANCING ACCOUNT (BPACBA) *(Continued)* T

35C. ACCOUNTING – Biomethane Commodity Cost Subaccount *(Continued)* T

b. An entry to amortize the Biomethane Commodity Cost Subaccount; and

c. An entry to record interest on the account calculated as set forth in Section No. 12B of this Preliminary Statement.

35D. ACCOUNTING – Biomethane Procurement Administrative Cost Subaccount T

Separate entries will be maintained for the Company's Southern California, and Northern California, including South Lake Tahoe, service areas. The Company will make the following entries to the Biomethane Procurement Administrative Cost subaccount at the end of each month:

a. A debit entry equal to the recorded administrative costs for Biomethane procurement incurred subject to D.22-02-025;

b. An entry to amortize the Biomethane Procurement Administrative Cost Subaccount; and

c. An entry to record interest on the account calculated as set forth in Section No. 12B of this Preliminary Statement.

35E. BPACBA DISPOSITION T

The Company shall annually submit a Tier 2 Advice Letter to update the BPACBA rate with a requested effective date of January 1 of the following year. The Biomethane Commodity Cost Subaccount balance will be recovered from core customers through the upstream interstate pipeline component of the Company's Fixed Cost Adjustment Mechanism (FCAM) Balancing Account Adjustment. The Biomethane Procurement Administrative Cost Subaccount balance will be recovered from all customers through the margin component of the Company's FCAM Balancing Account Adjustment.

PRELIMINARY STATEMENT
(Continued)

36. RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA) T

36A. PURPOSE T

The RUBA is an interest-bearing two-way balancing account for the purpose of recording and recovering costs related to the difference between authorized revenues associated with uncollectible expense for residential customers and actual residential customer bad debt expense. The Company is authorized to establish the RUBA pursuant to Decision 22-08-037.

36B. APPLICABILITY T

The RUBA provision applies to all rate schedules, except for any customers specifically excluded by the Commission.

36C. ACCOUNTING T

Separate entries will be maintained for the Company's Southern California, Northern California, and South Lake Tahoe service areas. The Company will make the following entries to the RUBA at the end of each month:

a. A debit entry equal to the difference between authorized revenues associated with uncollectible expense for residential customers and actual residential customer bad debt expense;

b. An entry to amortize the RUBA as authorized by the Commission consisting of a credit or debit entry equal to the RUBA Adjustment Rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month;

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

36D. FORECAST PERIOD VOLUMES T

The volumes of gas, expressed in therms, to be utilized hereunder shall be the volumes estimated to be delivered during the 12 calendar-month period during which the RUBA adjustment rate is to be effective.

PRELIMINARY STATEMENT
(Continued)

36. RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA) *(Continued)* T

36E. RUBA ADJUSTMENT RATES T

The Company shall annually file a Tier 2 Advice Letter to update the RUBA adjustment rate with a requested effective date of January 1 of the following year. The RUBA rate shall be determined by dividing the September 30 balances recorded in the RUBA subaccounts by the respective Forecast Period volumes. The RUBA adjustment rates shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

PRELIMINARY STATEMENT
(Continued)

37. RESIDENTIAL DISCONNECTION PROTECTIONS MEMORANDUM ACCOUNT (RDPMA) T

37A. PURPOSE T

The purpose of the RDPMA is to the track the Company's incremental costs associated with the implementation of the customer protections required by Decision 22-08-037.

37B. APPLICABILITY T

The RDPMA balance will be recovered from all customers, except any customers specifically excluded by the Commission.

37C. ACCOUNTING T

The Company shall maintain the RDPMA by recording entries at the end of each month as follows, net of Franchise Fees & Uncollectibles (FF&U), where applicable:

a. A debit entry equal to the actual operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes and return) associated with implementing the customer protections established in D.22-08-037;

b. A debit entry equal to waived reconnection charges until addressed in the Company's next general rate case; and

c. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

37D. DISPOSITION T

Costs recorded in the RDPMA may be recovered in rates only after a request by the Company and approval by the Commission either through a general rate case or other applicable proceeding.

PRELIMINARY STATEMENT
(Continued)

38. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT (IIJAMA) T

38A. PURPOSE T

The purpose of the IIJAMA is to record and track 1) incremental costs for projects seeking and/or awarded federal funding, including incremental costs incurred during the development and preparation of applications for such funding; and 2) tax impacts of federal grant awards, including both tax liabilities related to federal grant awards and tax benefits such as the impact of depreciation pursuant to Resolution E-5254, effective April 6, 2023. The IIJMA shall consist of two subaccounts.

IIJAMA Cost Subaccount – The purpose of this subaccount is to record incremental costs for any projects seeking and/or awarded federal funding.

IIJAMA Tax Subaccount – The purpose of this subaccount is to record the tax impacts of the federal grant awards funding.

38B. APPLICABILITY T

The IIJAMA balance will be recovered from all customers, except any customers specifically excluded by the Commission.

38C. ACCOUNTING – IIJAMA Cost Subaccount T

Separate entries will be maintained for the Company's Southern California, and Northern California, including South Lake Tahoe service areas. The Company will make the following entries to the IIJA Cost Subaccount at the end of each month, net of Franchise Fees & Uncollectibles (FF&U), where applicable, as follows:

a. A debit entry equal to the actual incremental operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes, and return) for any projects seeking and/or awarded federal funding, including incremental costs incurred for the development and preparation of applications for such funding;

PRELIMINARY STATEMENT
(Continued)

38. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT (IIJAMA) *(Continued)* T

38C. ACCOUNTING – IIJA Cost Subaccount *(Continued)* T

a. An entry to amortize the balance in this subaccount as authorized by the Commission; and

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

38D. ACCOUNTING – IIJA Tax Subaccount T

Separate entries will be maintained for the Company's Southern California, and Northern California, including South Lake Tahoe service areas. The Company will make the following entries to the IIJA Tax Subaccount at the end of each month, net of FF&U, where applicable, as follows:

a. A debit or credit entry equal to the tax impacts of the federal grant awards, including any related tax benefits:

b. An entry to amortize the balance in this subaccount as authorized by the Commission; and

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

38E. IIJAMA DISPOSITION T

Costs recorded in the IIJAMA may be recovered in rates only after a request by the Company and approval by the Commission either through a general rate case or other applicable proceeding.

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 CPUC	Other Surcharges PPP	Gas Cost	Effective Sales Rate	
GS-10-Residential Gas Service								
Basic Service Charge	$ 5.75						$ 5.75	
Cost per Therm								
Baseline Quantities	$ 1.34566	$ .55985	$ 1.90551	$ .00350	$ .24470	$ .12610	$ 2.27981	I
Tier II	$ 1.56192	.55985	2.12177	.00350	.24470	$ .12610	2.49607	I
GS-11-Residential Air-Conditioning Gas Service								
Basic Service Charge	$ 5.00						$ 5.00	
Cost per Therm								
Tier I	$ 1.34566	$ .55985	$ 1.90551	$ .00350	$ .24470	$ .12610	$ 2.27981	I
Tier II	1.56192	.55985	2.12177	.00350	.24470	.12610	2.49607	I
Air-Conditioning	$ .45180	.55985	1.01165	.00350	.24470	.12610	1.38595	R
GS-12-CARE Residential Gas Service								
Basic Service Charge	$ 4.00						$ 4.00	
Cost per Therm								
Baseline Quantities	$ .93934	$ .55985	$ 1.49919	$ .00350	$ .03278	$ .12610	$ 1.66157	I
Tier II	$ 1.11235	.55985	1.67220	.00350	.03278	.12610	$ 1.83458	I
GS-15-Secondary Residential Gas Service								
Basic Service Charge	$ 6.00						$ 6.00	
Cost per Therm	$ 1.87995	$ .55985	$ 2.43980	$ .00350	$ .24470	$ .12610	$ 2.81410	I
GS-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	$25.00						$25.00	
Cost per Therm								
Baseline Quantities	$ 1.34566	$ .55985	$ 1.90551	$ .00350	$ .24470	$ .12610	$ 2.27981	I
Tier II	1.56192	.55985	2.12177	.00350	.24470	.12610	2.49607	I
GS-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	$25.00						$25.00	
Cost per Therm								
Baseline Quantities	$ 1.34566	$ .55985	$ 1.90551	$ .00350	$ .24470	$ .12610	$ 2.27981	I
Tier II	1.56192	.55985	2.12177	.00350	.24470	.12610	2.49607	I
Submetered Discount per Occupied Space	($13.29)						($13.29)	R
GS-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	$ 8.80						$ 8.80	
Cost per Therm								
First 100	$ .69796	$ .55985	$ 1.25781	$ .00350	$ .03278	$ .12610	$ 1.42019	I
Next 500	$ .46867	.55985	1.02852	.00350	.03278	.12610	1.19090	I
Next 2,400	$ .28524	.55985	.84509	.00350	.03278	.12610	1.00747	I
Over 3,000	$ .08417	.55985	.64402	.00350	.03278	.12610	.80640	I
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	$ 1.04394	$ .55985	$ 1.60379	$ .00350	$ .24470	$ .12610	$ 1.97809	I
Next 500	$ .75732	.55985	1.31717	.00350	.24470	.12610	1.69147	I
Next 2,400	$ .52804	.55985	1.08789	.00350	.24470	.12610	1.46219	I
Over 3,000	$ .27670	.55985	.83655	.00350	.24470	.12610	1.21085	I

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 CPUC	Other Surcharges PPP	Gas Cost	Effective Sales Rate	
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	$1.04394	$ .42167	$ 1.46561	$ .00350	$ .24470	$ .12610	$ 1.83991	I
Next 500	$ .75732	.42167	1.17899	.00350	.24470	.12610	1.55329	I
Next 2,400	$ .52804	.42167	.94971	.00350	.24470	.12610	1.32401	I
Over 3,000	$ .27670	.42167	.69837	.00350	.24470	.12610	1.07267	R
GS-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	$25.00						$25.00	
Cost per Therm	$ .17622	$ .55985	$ .73607	$ .00350	$ .24470	$ .12610	$ 1.11037	R
GS-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	$25.00						$25.00	
Cost per Therm	$ .41743	$ .55985	$ .97728	$ .00350	$ .24470	$ .12610	$ 1.35158	I
GS-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	$25.00						$25.00	
Cost per Therm	$ .43343	$ .55985	$ .99328	$ .00350		$ .12610	$ 1.12288	I
GS-70-Noncore General Gas Transportation Service								
Basic Service Charge	$100.00						$100.00	
Transportation Service Charge	$780.00						$780.00	
Cost per Therm	$ .23521	$ .52097	$ .75618	$ .00350	$ .24470		$ 1.00438	I
GS-VIC City of Victorville Gas Service								
Basic Service Charge	$11.00						$ 11.00	
Transportation Service Charge	$780.00						$780.00	
Cost per Therm	$ .38116	$ .38384	$ .76500	$ .00350		$ .12610	$ .89460	I
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							$ .00158	I
TDS – Transportation Distribution System Shrinkage Charge								
TDS Charge per Therm							$ .00100	I
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision								
MHPS Surcharge per Space per Month							$ .21000	

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

[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 0.79%. 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. I

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

Charges and Adjustments Description	GS-10, GS-11, GS-12, GS-15, GS-20, GS-25, GS-35, GS-40 (non-Covered Entities), GS-50, GS-60, GS-66	GS-40, (Covered Entities)	GS-70	GS-VIC	
Upstream Intrastate Charges					
Storage	$ .04171	$ .04171		$ .04171	I
Variable	.14947	.14947	$ .14947	.14947	I
Upstream Interstate Reservation Charges	.02070	.02070		.02070	I
IRRAM Surcharge	.15829	.15829	.15829		I
Balancing Account Adjustments					
FCAM*	(.02907)	(.02907)	(.00554)	(.02907)	R
ITCAM	.01960	.01960	.01960	.01960	I
GHGBA**					
Non-Covered Entities	.13913		.13913	.13913	I
Covered Entities		.00095			
NERBA	.00000	.00000	.00000		R
NGLAPBA	.00000	.00000	.00000		R
MHPCBA	.01716	.01716	.01716		I
CDMIBA	.01177	.01177	.01177	.01177	I
RUBA	.03053	.03053	.03053	.03053	I
BIIPBA	.00056	.00056	.00056		
Total Charges and Adjustments	$ .55985	$ .42167	$ .52097	$ .38384	R/I/R

* The FCAM surcharge includes an amount of $(.00554) per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs. R

** Pursuant to D.15-10-032, Company costs incurred to comply with the California Air Resources Board (ARB) natural gas supplier Cap-and-Trade Program are to be included in transportation rates and recovered from Non-Covered Entities. Covered Entities, who are directly regulated by the ARB, are only responsible for paying for emission costs related to lost and unaccounted for gas (LUAF).

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 CPUC	Other Surcharges PPP	Gas Cost	Effective Sales Rate	
GN-10-Residential Gas Service								
Basic Service Charge	$ 5.75						$ 5.75	
Cost per Therm								
Baseline Quantities	$ 1.10018	$ .56722	$ 1.66740	$ .00350	$ .05185	$ .04878	$ 1.77153	R
Tier II	1.21980	.56722	1.78702	.00350	.05185	.04878	1.89115	R
GN-12-CARE Residential Gas Service								
Basic Service Charge	$ 4.00						$ 4.00	
Cost per Therm								
Baseline Quantities	$ .75694	$ .56722	$ 1.32416	$ .00350	$ .03278	$ .04878	$ 1.40922	R
Tier II	.85264	.56722	1.41986	.00350	.03278	.04878	1.50492	R
GN-15-Secondary Residential Gas Service								
Basic Service Charge	$ 6.00						$ 6.00	
Cost per Therm	$ 1.43816	$ .56722	$ 2.00538	$ .00350	$ .05185	$ .04878	$ 2.10951	R
GN-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	$25.00						$25.00	
Cost per Therm								
Baseline Quantities	$ 1.10018	$ .56722	$ 1.66740	$ .00350	$ .05185	$ .04878	$ 1.77153	R
Tier II	1.21980	.56722	1.78702	.00350	.05185	.04878	1.89115	R
GN-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	$25.00						$25.00	
Cost per Therm								
Baseline Quantities	$ 1.10018	$ .56722	$ 1.66740	$ .00350	$ .05185	$ .04878	$ 1.77153	R
Tier II	1.21980	.56722	1.78702	.00350	.05185	.04878	1.89115	R
Submetered Discount per Occupied Space	($17.63)						($17.63)	R
GN-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	$ 8.80						$ 8.80	
Cost per Therm								
First 100	$ .77566	$ .56722	$ 1.34288	$ .00350	$ .03278	$ .04878	$ 1.42794	I
Next 500	.50884	.56722	1.07606	.00350	.03278	.04878	1.16112	I
Next 2,400	.26916	.56722	.83638	.00350	.03278	.04878	.92144	R
Over 3,000	(.00544)	.56722	.56178	.00350	.03278	.04878	.64684	R
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	$ 1.12357	$ .56722	$ 1.69079	$ .00350	$ .05185	$ .04878	$ 1.79492	I
Next 500	.79005	.56722	1.35727	.00350	.05185	.04878	1.46140	I
Next 2,400	.49045	.56722	1.05767	.00350	.05185	.04878	1.16180	R
Over 3,000	.14720	.56722	.71442	.00350	.05185	.04878	.81855	R

STATEMENT OF RATES

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

	Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges 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	$1.12357	$ .42904	$1.55261	$ .00350	$ .05185	$ .04878	$1.65674	I
Next 500	.79005	.42904	1.21909	.00350	.05185	.04878	1.32322	I
Next 2,400	.49045	.42904	.91949	.00350	.05185	.04878	1.02362	R
Over 3,000	.14720	.42904	.57624	.00350	.05185	.04878	.68037	R
GN-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm	$ .03972	$ .56722	$ .60694	$ .00350	$ .05185	$ .04878	$ .71107	I
GN-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm	$ .46525	$ .56722	$ 1.03247	$ .00350	$ .05185	$ .04878	$ 1.13660	R
GN-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm	$ .46525	$ .56722	$ 1.03247	$ .00350		$ .04878	$ 1.08475	R
GN-70-Noncore General Gas Transportation Service								
Basic Service Charge	$ 100.00						$ 100.00	
Transportation Service Charge	$ 780.00						$ 780.00	
Cost per Therm	$ .14720	$ .26947	$ .41667	$ .00350	$ .05185		$ .47202	R
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							$ .00099	R
TDS – Transportation Distribution System Shrinkage Charge								
TDS Charge per Therm							$ .00039	I
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]

[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 0.79%. 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. I

[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:

Charges and Adjustments Description	GN-10, GN-12, GN-15, GN-20, GN-25, GN-35, GN-40 (non-Covered Entities), GN-50, GN-60, GN-66	GN-40, (Covered Entities)	GN-70	
Upstream Interstate Charges				
Storage	$ .03338	$ .03338		I
Reservation	.19924	.19924		I
IRRAM Surcharge	.03047	.03047	$ .03047	I
Balancing Account Adjustments				
FCAM*	.13936	.13936	.07423	R/I
GHGBA**				
Non-Covered Entities	.13913		.13913	I
Covered Entities		.00095		
NERBA	.00000	.00000	.00000	R
NGLAPBA	.00000	.00000	.00000	R
MHPCBA	.00994	.00994	.00994	I
CDMIBA	.00736	.00736	.00736	I
RUBA	.00778	.00778	.00778	I
BIIPBA	.00056	.00056	.00056	
Total Charges and Adjustments	$ .56722	$ .42904	$ .26947	I

* The FCAM surcharge includes an amount of $.07423 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs. R

** Pursuant to D.15-10-032, Company costs incurred to comply with the California Air Resources Board (ARB) natural gas supplier Cap-and-Trade Program are to be included in transportation rates and recovered from Non-Covered Entities. Covered Entities, who are directly regulated by the ARB, are only responsible for paying for emission costs related to lost and unaccounted for gas (LUAF).

Schedule Nos. GS-10/GN-10 D

RESIDENTIAL GAS SERVICE

APPLICABILITY

Applicable to gas service to customers which consists of direct domestic gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating, and other residential uses. This schedule is available only to primary residences.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The credit will display as a line item on the customer's bill. The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given.

The baseline daily quantity in therms for all individually-metered residential uses are:

Climate Zone	Summer Season (May-Oct.)	Winter Off-Peak (Spring/Fall) (Mar.-Apr. & Nov.)	Winter Peak (Dec.-Feb)	
				T
Barstow	0.39	1.12	1.91	R
Needles	0.23	0.53	0.92	
Victorville	0.46	1.45	2.11	I

	Summer Season (June-Oct.)	Winter Off-Peak (Spring/Fall) (Apr.-May & Nov.)	Winter Peak (Dec.-March)	
				T
Big Bear	0.46	1.64	2.76	I/R
No. Lake Tahoe	0.66	2.17	3.22	I
So. Lake Tahoe	0.66	2.10	3.02	R/I/R
Truckee	0.79	2.30	3.62	I

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills.

Schedule Nos. GS-10/GN-10 D

RESIDENTIAL GAS SERVICE
(Continued)

RATES *(Continued)*

Upon completion of an application and verification by a state licensed physician, surgeon, osteopath, nurse practitioner or physician assistant, an additional monthly medical allowance of 25 therms will be provided for hemiplegic/paraplegic/quadriplegic persons, multiple sclerosis/scleroderma patients and persons who are being treated for a life-threatening illness and have a compromised immune system who are full-time residents in a household served under this schedule.

If the customer qualifying for the standard medical allowance can demonstrate to the Company's satisfaction that the 25-therm allowance is insufficient to meet the life-support and comfort requirements of the eligible resident, the Company shall make a determination as to the additional quantity required and round such quantity to the next higher 25 therms.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Baseline usage quantities are applicable only to separately metered, permanent residential customers. Recreational or vacation home customers shall be billed under Schedule Nos. GS-15/GN-15 of this California Gas Tariff. The Company may require customers to complete and file with it an appropriate Declaration of Eligibility for Baseline Rates. D

The Company shall differentiate between permanent and other residential customers on the basis of a service and mailing address analysis.

It is the responsibility of the customer to advise the Company within 15 days of any changes in his (or her) residential status.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule No. GS-11

RESIDENTIAL AIR-CONDITIONING GAS SERVICE

APPLICABILITY

Applicable to gas service to customers which consists of direct domestic gas usage in a residential dwelling for air conditioning in conjunction with space heating, cooking, water heating, and other residential uses. This schedule is available as an option only to primary residences with installed natural gas air-conditioning systems for customers who would otherwise receive service pursuant to Schedule No. GS-10, Residential Gas Service of this California Gas Tariff.

TERRITORY

Throughout the Company's certificated gas service areas in its Southern California Division, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April. [1] The credit will display as a line item on the customer's bill. The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given.

The Tier I and summer season Tier II daily quantities in therms for all individually-metered residential uses are:

Climate Zone	Summer Season (May - Oct.)		Winter Off-Peak (Spring/Fall) (Mar. - Apr. & Nov.)	Winter Peak (Dec. - Feb)	T
	Tier I	Tier II			
Barstow	0.39	0.13	1.12	1.91	R
Needles	0.23	0.07	0.53	0.92	I
Victorville	0.46	0.10	1.45	2.11	I/R
	Summer Season (June - Oct.)		Winter Off-Peak (Spring/Fall) (Apr.- May & Nov.)	Winter Peak (Dec.-March)	T
Big Bear	0.46	0.16	1.64	2.76	I/R

For billing purposes all summer season quantities sold each month in excess of the Tier II quantities shall be billed at the Gas Air-Conditioning rate, and all winter season quantities sold each month in excess of the Tier I quantities shall be billed at the Tier II rate.

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills.

Schedule Nos. GS-12/GN-12 D

CARE RESIDENTIAL GAS SERVICE

APPLICABILITY

Applicable to gas service to customers whose qualifying income does not exceed 200 percent of the Federal poverty level, pursuant to California Alternate Rates for Energy (CARE) program eligibility requirements. This service is available only to primary residences.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The credit will display as a line item on the customer's bill. The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given. The CA Climate Credit will be applied after the California Alternate Rates for Energy (CARE) is applied to the customer's bill to ensure the customer receives the maximum benefit of the CARE program.

The baseline daily quantity in therms for all individually-metered residential uses are:

Climate Zone	Summer Season (May - Oct.)	Winter Off-Peak (Spring/Fall) (Mar.- Apr. & Nov.)	Winter Peak (Dec.- Feb)	
				T
Barstow	0.39	1.12	1.91	R
Needles	0.23	0.53	0.92	
Victorville	0.46	1.45	2.11	I

	Summer Season (June - Oct.)	Winter Off-Peak (Spring/Fall) (Apr.- May & Nov.)	Winter Peak (Dec.-March)	
				T
Big Bear	0.46	1.64	2.76	I/R
No. Lake Tahoe	0.66	2.17	3.22	I
So. Lake Tahoe	0.66	2.10	3.02	R/I/R
Truckee	0.79	2.30	3.62	I

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills.

Schedule Nos. GS-12/GN-12 D

CARE RESIDENTIAL GAS SERVICE
(Continued)

RATES *(Continued)*

Upon completion of an application and verification by a state licensed physician, surgeon, osteopath, nurse practitioner or physician assistant, an additional monthly medical allowance of 25 therms will be provided for hemiplegic/paraplegic/quadriplegic persons, multiple sclerosis/scleroderma patients and persons who are being treated for a life-threatening illness and have a compromised immune system who are full-time residents in a household served under this schedule.

If the customer qualifying for the standard medical allowance can demonstrate to the Company's satisfaction that the 25-therm allowance is insufficient to meet the life-support and comfort requirements of the eligible resident, the Company shall make a determination as to the additional quantity required and round such quantity to the next higher 25 therms.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Baseline usage quantities are applicable only to separately metered, permanent residential customers. Recreational or vacation home customers shall be billed under Schedule Nos. GS-15/GN-15 of this California Gas Tariff. The Company may require customers to complete and file with it an appropriate Declaration of Eligibility for Baseline Rates. D

The Company shall differentiate between permanent and other residential customers on the basis of a service and mailing address analysis.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

Schedule Nos. GS-12/GN-12 D

CARE RESIDENTIAL GAS SERVICE
(Continued)

SPECIAL CONDITIONS

1. An approved CARE application and declaration of eligibility form is required from each customer for service under this schedule.

2. To qualify for service under this schedule, a customer can meet either of the following two eligibility requirements:

   a. Categorical Eligibility - One or more people in a household participate in any of the following public assistance programs: Medicaid/Medi-Cal (age 65 and over); Medicaid/Medi-Cal (age 65 and under); Medi-Cal for Families A&B (Healthy Families A&B); Supplemental Security Income (SSI); CalFresh/SNAP (Food Stamps); Head Start Income Eligible (Tribal Only); Bureau of Indian Affairs General Assistance; Women, Infants, and Children (WIC); National School Lunch Program (NSLP); or CalWORKS (TANF) or Tribal TANF.

   b. Income Eligibility - The total gross annual income, both taxable and nontaxable, from all sources for all persons in the applicant's household may not exceed the income limits shown below.

   These income limits are effective from June 1, 2026 through May 31, 2027. P

Number of Persons in Household	Total Gross Annual Income	
1 - 2	$43,280	P
3	$54,640	
4	$66,000	
5	$77,360	
6	$88,720	
7	$100,080	
8	$111,440	P

   For households with more than eight persons, add $11,360 annually for each additional person residing in the household. The above income levels are subject to change annually by the Commission. P

3. A person who is claimed as a dependent on another person's income tax return is not eligible for service under this schedule.

Schedule Nos. GS-12/GN-12 D

CARE RESIDENTIAL GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

4. Recertification for the CARE program will be required as follows: 1) every two years for customers qualifying with non-fixed income sources; and 2) every four years for customers qualifying with fixed income sources.

5. Service under this schedule is for residential purposes at only one residential location at any one time and is applicable only to a customer's permanent primary residence.

6. Eligible customers shall be billed on this schedule commencing with the next regularly scheduled billing period after receipt and approval of application by the Company.

7. Eligibility information provided by the customer on the application form may be subject to verification by the Company. Refusal or failure of a customer to provide documentation of eligibility acceptable to the Company, upon request of the Company, shall result in removal from this schedule.

8. Customers who wrongfully declare eligibility or fail to notify the Company when they no longer meet the eligibility requirements may be rebilled for the period of ineligibility under their otherwise applicable residential rate schedule.

9. It is the responsibility of the customer to notify the Company within 30 days of any changes in the customer's eligibility status.

10. Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-15/GN-15 D

SECONDARY RESIDENTIAL GAS SERVICE

APPLICABILITY

Applicable to gas service to customers which consists of direct domestic gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating, and other residential uses. This schedule is available only to recreational, vacation, or secondary homes.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The credit will display as a line item on the customer's bill. The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills. Pursuant to Commission Decision18-03-017, the 2018 CA Climate Credit will be distributed in October.

Schedule Nos. GS-20/GN-20 D

MULTI-FAMILY MASTER-METERED GAS SERVICE

APPLICABILITY

Applicable to gas service for cooking, water heating, space heating, and other residential usages supplied to multi-family accommodations through one meter on a single premise in accordance with Rule No. 18 of this California Gas Tariff. This schedule is closed to new installations.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given. The master-metered customer will receive one credit for each resident being served through the master-meter. It is the responsibility of the master-metered customer to pass the CA Climate Credit on to the resident.

The baseline daily quantity in therms per residential unit are:

Climate Zone	Summer Season (May - Oct.)	Winter Off-Peak (Spring/Fall) (Mar.- Apr. & Nov.)	Winter Peak (Dec.- Feb)	
				T
Barstow	0.39	1.12	1.91	R
Needles	0.23	0.53	0.92	
Victorville	0.46	1.45	2.11	I
	Summer Season (June - Oct.)	Winter Off-Peak (Spring/Fall) (Apr.- May & Nov.)	Winter Peak (Dec.-March)	T
Big Bear	0.46	1.64	2.76	I/R
No. Lake Tahoe	0.66	2.17	3.22	I
So. Lake Tahoe	0.66	2.10	3.02	R/I/R
Truckee	0.79	2.30	3.62	I

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills.

Schedule Nos. GS-20/GN-20 D

MULTI-FAMILY MASTER-METERED GAS SERVICE
(Continued)

RATES *(Continued)*

Upon completion of an application and verification by a state licensed physician, surgeon osteopath, nurse practitioner or physician assistant, an additional monthly medical allowance of 25 therms will be provided for hemiplegic/paraplegic/quadriplegic persons, multiple sclerosis/scleroderma patients and persons who are being treated for a life-threatening illness and have a compromised immune system who are full-time residents in a household served under this schedule.

If the customer qualifying for the standard medical allowance can demonstrate to the Company's satisfaction that the 25-therm allowance is insufficient to meet the life-support and comfort requirements of the eligible resident, the Company shall make a determination as to the additional quantity required and round such quantity to the next higher 25 therms.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

For billing purposes, the baseline quantity shall be determined by multiplying the allowable baseline quantity per residential unit by the number of qualifying residential units.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

1. Residential service under this schedule includes service to residential units and mobile home units, but does not include enterprises such as rooming houses, boarding houses, dormitories, rest homes, military barracks, stores, restaurants, service stations, and other similar establishments.

2. As a condition to service under this schedule, a master-meter customer must attach to his application for such service a Declaration of Eligibility for Baseline Rates stating the number of occupied units to be billed. The total baseline allowance will be determined on this declaration.

3. It is the responsibility of the customer to advise the Company within 15 days following any change in the number of residential dwelling units and mobile home spaces utilizing gas service. Failure to do so may result in the loss of baseline rates.

The number of residential units eligible for baseline allowances is subject to verification by the Company. In the event the Company ascertains a customer's ineligibility of a baseline allowance, an appropriate adjusted bill may be rendered to the customer.

Schedule Nos. GS-25/GN-25 D

MULTI-FAMILY MASTER-METERED GAS SERVICE – SUBMETERED

APPLICABILITY

This schedule is applicable to service for cooking, water heating, space heating, and other residential usages supplied to multi-family accommodations through one meter on a single premise and submetered to all individual tenants in accordance with Rule No. 18 of this California Gas Tariff. Pursuant to Assembly Bill No. 622 dated September 12, 1996, this schedule is closed to new installations for mobile home parks or manufactured housing communities for which construction has commenced on or after January 1, 1997.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charge, basic service charge and submetering discount are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference. The submetering discount will be applied to each occupied submetered mobile home park space per month. However, in no instance shall the monthly bill be less than the minimum charge.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given. The CA Climate Credit will be applied after the California Alternate Rates for Energy (CARE) is applied to the customer's bill to ensure the customer receives the maximum benefit of the CARE program. The master-metered customer will receive one credit for each submetered resident. It is the responsibility of the master-metered customer to pass the CA Climate Credit on to the submetered resident.

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills. Pursuant to Commission Decision18-03-017, the 2018 CA Climate Credit will be distributed in October.

Schedule Nos. GS-25/GN-25 D

MULTI-FAMILY MASTER-METERED GAS SERVICE – SUBMETERED
(Continued)

RATES *(Continued)*

The baseline daily quantity in therms per residential unit are:

Climate Zone	Summer Season (May - Oct.)	Winter Off-Peak (Spring/Fall) (Mar.- Apr. & Nov.)	Winter Peak (Dec.-Feb)	
Barstow	0.39	1.12	1.91	T R
Needles	0.23	0.53	0.92	
Victorville	0.46	1.45	2.11	I

	Summer Season (June - Oct.)	Winter Off-Peak (Spring/Fall) (Apr.- May & Nov.)	Winter Peak (Dec.-March)	T
Big Bear	0.46	1.64	2.76	I/R
No. Lake Tahoe	0.66	2.17	3.22	I
So. Lake Tahoe	0.66	2.10	3.02	R/I/R
Truckee	0.79	2.30	3.62	I

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

Upon completion of an application and verification by a state licensed physician, surgeon osteopath, nurse practitioner or physician assistant, an additional monthly medical allowance of 25 therms will be provided for hemiplegic/paraplegic/quadriplegic persons, multiple sclerosis/scleroderma patients and persons who are being treated for a life-threatening illness and have a compromised immune system who are full-time residents in a household served under this schedule.

If the customer qualifying for the standard medical allowance can demonstrate to the Company's satisfaction that the 25-therm allowance is insufficient to meet the life-support and comfort requirements of the eligible resident, the Company shall make a determination as to the additional quantity required and round such quantity to the next higher 25 therms.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

For billing purposes, the baseline quantity shall be determined by multiplying the allowable baseline quantity per residential unit by the number of qualifying residential units.

D

Schedule Nos. GS-25/GN-25

MULTI-FAMILY MASTER-METERED GAS SERVICE – SUBMETERED
(Continued)

CARE Program Discount:

If an individual submetered tenant of a multi-family master-metered customer meets the eligibility criteria established in Schedule Nos. GS-12/GN-12 of this California Gas Tariff, the tenant shall be eligible for the CARE discount. All the Special Conditions set forth in Schedule Nos. GS-12/GN-12 shall apply. Recertification of eligibility will be required every two years and whenever a submetered tenant moves. D D

For billing purposes, the Company will bill the master-metered customer the discounted rate for the number of eligible submetered tenants. It is the responsibility of master-metered customers to pass the CARE discount to the eligible tenant and to notify the Company when a submetered tenant moves.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

1. Residential service under this schedule includes service to residential units and mobile home units, but does not include enterprises such as rooming houses, boarding houses, dormitories, rest homes, military barracks, stores, restaurants, service stations, and other similar establishments.

2. As a condition to service under this schedule, a master-meter customer must attach to his application for such service a Declaration of Eligibility for Baseline Rates stating the number of occupied units to be billed. The total baseline allowance will be determined on this declaration.

3. It is the responsibility of the customer to advise the Company within 15 days following any change in the number of residential dwelling units and mobile home spaces utilizing gas service. Failure to do so may result in the loss of baseline rates.

   The number of residential units eligible for baseline allowances is subject to verification by the Company. In the event the Company ascertains a customer's ineligibility of a baseline allowance, an appropriate adjusted bill may be rendered to the customer.

Schedule Nos. GS-35/GN-35 D

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE

APPLICABILITY

Applicable to gas service for nonprofit group living facilities, as defined in Rule No. 1 of this California Gas Tariff, where a minimum of 70 percent of the gas consumed under this schedule is for residential purposes, and to qualified migrant housing centers; privately-owned employee housing; or agricultural employee housing operated by nonprofit organizations.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

A. NONPROFIT GROUP LIVING FACILITIES

1. To be eligible for service under this schedule, the total gross annual income, both taxable and nontaxable, from all sources for each resident residing in the nonprofit group living facility may not exceed the Commission's CARE program eligibility income level shown below for a single-person household, and each resident may not be claimed as a dependent on another person's income tax return.

Household Size	Total Gross Annual Income	
1 – 2	$43,280	P

The above income limit is effective from June 1, 2026 through May 31, 2027. P

D

Schedule Nos. GS-35/GN-35

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

A. NONPROFIT GROUP LIVING FACILITIES *(Continued)*

Examples of potentially eligible nonprofit group living facilities consist of licensed or permitted homeless shelters, transitional housing, short- or long-term care facilities (hospices, nursing homes, senior or children homes), group homes for mentally or physically disabled/disadvantaged persons or satellite facilities of a properly-licensed “mother ship” facility; and other nonprofit group living facilities that may not have a license or permit (homeless shelters, women shelters or hospices) in which 100 percent of the residents would meet the residential CARE program income eligibility requirements and where services are being provided for the direct benefit of eligible residents. Any for-profit entity, student housing/dormitories, military barracks and fraternities/sororities are excluded.

An approved *“Application for Qualified Nonprofit Group Living Facilities for California Alternate Rates for Energy (CARE) Program”* is required for service under this schedule. In addition, applicants, other than homeless shelters, shall submit an *“Application for California Alternate Rates for Energy (CARE) Program”* on behalf of each resident of the facility.

2. Nonprofit group living facilities must recertify their eligibility for service under this schedule every two years. Eligibility confirmation shall require demonstration by the applicant that the rate discount obtained under this schedule has been passed on to the benefit of the facility’s residents.

3. Publicly-owned and government-subsidized housing facilities are not qualifying group living facilities. A group living facility that would otherwise qualify for the CARE program would not be ineligible because compensation for room, board or services is provided by a government agency on behalf of the resident under a disability, Supplemental Security Income (SSI), Social Security Administration (SSA) or other governmental assistance program.

   A nonprofit owner/operator of a government-subsidized residential facility may be eligible for service under this schedule if services besides lodging are provided to residents and all other eligibility criteria are met.

D

Schedule Nos. GS-35/GN-35

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

A. NONPROFIT GROUP LIVING FACILITIES *(Continued)*

4. The Company shall require a nonprofit group living facility applicant to provide a copy of its current valid State Business License or Conditional Use Permit, if licensed or permitted, a letter determination of tax-exempt, nonprofit corporation status under Internal Revenue Service Code Section 501(c)(3), and any other documentation the Company may reasonably require.

5. Homeless shelters shall provide verification that at least six beds are provided during a minimum of 180 days each year for persons who have no alternative residence.

   Homeless shelters operated in a government-owned or subsidized building by a nonprofit organization may qualify for the CARE program so long as the nonprofit entity is the Company customer of record for the site and a minimum of 70 percent of the energy consumed on site is used for residential purposes.

B. MIGRANT FARMWORKER HOUSING CENTERS

Pursuant to Section 50710.1(e) of the California Health and Safety Code and subject to the following conditions stated herein, Migrant Farmworker Housing Centers operated by the Office of Migrant Services or other nonprofit entities shall be deemed eligible for the CARE program discount due to the presumed income levels of the occupants.

1. Applicant shall be the customer of record.

2. Applicant shall provide copy of current contract with the Office of Migrant Services, Department of Housing and Community Development.

3. Where the applicant is not overseen by the Office of Migrant Services, applicant shall provide proof of nonprofit status. Acceptable proofs include: unrevoked letter determination or ruling of tax-exempt, nonprofit corporation status under Internal Revenue Service Code Section 501(c)(3), or similar tax-exempt certification from the Assessor in the county where the housing is located indicating exemption of the housing from local property taxes, pursuant to subdivision (g) of Section 214 of the California Revenue and Taxation Code.

D

Schedule Nos. GS-35/GN-35

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

B. MIGRANT FARMWORKER HOUSING CENTERS *(Continued)*

4. An approved *"Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities"* is required for service under this schedule. The Company shall be permitted to verify the eligibility of the facility.

5. Migrant farmworker housing facilities must reapply and recertify their eligibility for service under this schedule every two years.

6. For individually-metered dwelling units in the migrant center, 100 percent of the usage must be for residential uses, as defined in Rule No. 1 of this California Gas Tariff, in order to qualify for this CARE program rate. If the migrant center is served by a master meter, then not less than 70 percent of the usage must be for residential uses in order to qualify. Natural gas usage for offices, maintenance shops or agricultural uses shall not be considered residential use. Only meters that are served under a residential or commercial rate schedule can qualify for this CARE program rate.

7. Applicant must indicate on the initial application for service under this schedule how the discount from the CARE program rate will be used to directly benefit the occupants of the migrant farmworker housing center. At recertification, applicant must describe: 1) how the discount was previously used for the direct benefit of the residents, and 2) how the discount will be used for the next two years for the direct benefit of the residents. Applicants shall make a certification to the above under the penalty of perjury on the CARE program application.

   The applicant will be required to demonstrate where the savings from the CARE program rate will or have been reallocated and that the reallocation benefits the occupants directly. The applicant must maintain accounting entries and retain supporting documentation in order to allow the Company to verify the benefits conferred. Supporting documentation includes, but is not limited to: dated receipts identifying items purchased; stated purposes of such purchase, and letters or memorandum to occupants indicating the benefit provided. Examples of benefits that would qualify, provided appropriate records are

D

Schedule Nos. GS-35/GN-35

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

B. MIGRANT FARMWORKER HOUSING CENTERS *(Continued)*

maintained include: reduced energy charges to tenants from the CARE program rate savings; improvements to tenant services such as day care or recreational facilities for tenants; reduced rents or reduced rent increases from offsets by the CARE program rate. Other benefits may be considered by the Company as qualifying provided the applicant can adequately demonstrate the savings will or have been used for the direct benefit of the occupants.

Items not considered direct benefits for current occupants include: physical improvements to property that do not directly benefit occupants, such as remodeling to add office space; or development of new migrant center housing.

8. Customers who wrongfully declare eligibility or fail to demonstrate the CARE program rate savings directly benefited the migrant center occupants may be rebilled for the period of ineligibility under their otherwise applicable rate schedule.

C. PRIVATELY-OWNED EMPLOYEE HOUSING

Privately-owned employee housing, as defined by Section 17008 of the California Health and Safety Code, that is licensed and inspected by state or local agencies pursuant to Part 1 (commencing with Section 17000) of Division 13 of the California Health and Safety Code, may be determined by the Company to be eligible for service under this schedule subject to the following conditions.

1. Applicant shall be the customer of record. Applicant shall be required to provide proof of current compliance with Part 1 of Division 13 of the California Health and Safety Code, commonly cited as the Employee Housing Act. Compliance may take the form of a current valid permit or license issued pursuant to Health and Safety Code §17030.

D

Schedule Nos. GS-35/GN-35

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

C. PRIVATELY-OWNED EMPLOYEE HOUSING *(Continued)*

2. To be eligible for service under this schedule, the applicant shall be responsible for determining that all households residing in the employee housing qualify for the CARE Residential Gas Service under the annual total household income guidelines and criteria as set forth in Schedule Nos. GS-12/GN-12 of this California Gas Tariff. The applicant shall make a certification to that effect under the penalty of perjury on the CARE program application. Housing for employees provided primarily for the convenience of the private employer shall not be considered eligible for the CARE program rate. D

   An approved *"Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities"* is required for service under this schedule. The Company shall be permitted to verify the eligibility of the privately-owned employee housing and its tenants.

3. The applicant must reapply and recertify their eligibility for service under this schedule every two years.

4. For privately-owned employee housing, 100 percent of the usage must be for residential uses, as defined in Rule No. 1 of this California Gas Tariff, in order to qualify for this CARE program rate, whether individually- or master-metered. Natural gas usage for offices, maintenance shops or agricultural uses shall not be considered residential use. Only meters that are served under a residential or commercial rate schedule can qualify for this CARE program rate.

5. Applicants must indicate on the initial application for service under this schedule how the discount from the CARE program rate will be used to directly benefit the occupants of the privately-owned employee housing. At recertification, applicant must describe: 1) how the discount was previously used for the direct benefit of the residents, and 2) how the discount will be used for the next two years for the direct benefit of the residents. Applicants shall make a certification to the above under the penalty of perjury on the CARE program application.

D

Schedule Nos. GS-35/GN-35

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

C. PRIVATELY-OWNED EMPLOYEE HOUSING *(Continued)*

The applicant will be required to demonstrate where the savings from the CARE program rate will or have been reallocated and that the reallocation benefits the occupants directly. The applicant must maintain accounting entries and retain supporting documentation in order to allow the Company to verify the benefits conferred. Supporting documentation includes, but is not limited to: dated receipts identifying items purchased; stated purposes of such purchase, and letters or memorandum to occupants indicating the benefit provided. Examples of benefits that would qualify, provided appropriate records are maintained, include: reduced energy charges to tenants from the CARE program rate savings; improvements to tenant services such as day care or recreational facilities for tenants; reduced rents or reduced rent increases from offsets by the CARE program rate. Other benefits may be considered by the Company as qualifying provided the applicant can adequately demonstrate the savings will or have been used for the direct benefit of the occupants.

Items not considered direct benefits for current occupants include: physical improvements to property that do not directly benefit occupants, such as remodeling to add office space; or development of new privately-owned employee housing.

6. Customers who wrongfully declare eligibility or fail to demonstrate the CARE program rate savings directly benefited the privately-owned employee housing occupants may be rebilled for the period of ineligibility under their otherwise applicable rate schedule.

Schedule Nos. GS-35/GN-35 D

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

D. AGRICULTURAL EMPLOYEE HOUSING

Agricultural Employee Housing, as defined by of Section 1140.4(b) of the California Labor Code and Section 17008(a) of the California Health and Safety Code, may be determined by the Company to be eligible for service under this schedule, subject to the following conditions.

1. Applicant shall be the customer of record.

2. To be eligible for service under this schedule, the applicant shall be responsible for determining that all households residing in the agricultural employee housing qualify for the CARE Residential Gas Service under the annual total household income guidelines and criteria as set forth in Schedule Nos. GS-12/GN-12 of this California Gas Tariff. The applicant shall make a certification to that effect under the penalty of perjury on the CARE program application. Employees or staff of the nonprofit organization operating the agricultural employee housing who reside at the facility can be excluded for purposes of qualifying the facility for this CARE program rate. D

   An approved *"Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities"* is required for service under this schedule. The Company shall be permitted to verify the eligibility of the facility and its tenants.

3. The applicant must reapply and recertify their eligibility for service under this schedule every two years.

4. For individually-metered dwelling units for agricultural employee housing operated by nonprofit organizations, 100 percent of the usage must be for residential uses, as defined in Rule No. 1 of this California Gas Tariff, in order to qualify for this CARE program rate. If the agricultural employee housing is served by a master meter, then not less than 70 percent of the usage must be for residential uses in order to qualify. Natural gas usage for offices, maintenance shops or agricultural uses shall not be considered residential use. Only meters that are served under a residential or commercial rate schedule can qualify for this CARE program rate.

Schedule Nos. GS-35/GN-35 D

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

D. AGRICULTURAL EMPLOYEE HOUSING *(Continued)*

5. Applicants must indicate on the initial application for service under this schedule how the discount from the CARE program rate will be used to directly benefit the occupants of the agricultural employee housing facility. At recertification, applicant must describe: 1) how the discount was previously used for the direct benefit of the residents, and 2) how the discount will be used for the next two years for the direct benefit of the residents. Applicants shall make a certification to the above under the penalty of perjury on the CARE program application.

   The applicant will be required to demonstrate where the savings from the CARE program rate will or have been reallocated and that the reallocation benefits the occupants directly. The applicant must maintain accounting entries and retain supporting documentation in order to allow the Company to verify the benefits conferred. Supporting documentation includes, but is not limited to: dated receipts identifying items purchased; stated purposes of such purchase, and letters or memorandum to occupants indicating the benefit provided. Examples of benefits that would qualify, provided appropriate records are maintained, include: reduced energy charges to tenants from the CARE program rate savings; improvements to tenant services such as day care or recreational facilities for tenants; reduced rents or reduced rent increases from offsets by the CARE program rate. Other benefits may be considered by the Company as qualifying provided the applicant can adequately demonstrate the savings will or have been used for the direct benefit of the occupants.

   Items not considered direct benefits for current occupants include: physical improvements to property that do not directly benefit occupants, such as remodeling to add office space; or development of new agricultural employee housing.

6. Customers who wrongfully declare eligibility or fail to demonstrate the CARE program rate savings directly benefited the agricultural employee housing occupants may be rebilled for the period of ineligibility under their otherwise applicable rate schedule.

Schedule Nos. GS-35/GN-35 D

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

E. ALL APPLICANTS

1. Eligible customers shall be billed on this schedule commencing with the next regularly scheduled billing period after receipt and approval of CARE program application by the Company.

2. Eligibility and certification information provided by the customer on the CARE program application form may be subject to verification by the Company. Refusal or failure of a customer to provide documentation of eligibility acceptable to the Company, upon request of the Company, shall result in removal from this schedule.

3. Customers who wrongfully declare eligibility or fail to notify the Company when they no longer meet the eligibility requirements may be rebilled for the period of ineligibility under their otherwise applicable rate schedule.

4. It is the responsibility of the customer to notify the Company within 30 days of any changes in the customer's eligibility status.

5. Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-40/GN-40 D

CORE GENERAL GAS SERVICE

APPLICABILITY

Applicable to gas service for customers that are engaged primarily in the sale of goods or services including institutions and local, state and federal government agencies and to all classes of customers not qualifying for service under other rate schedules.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

In accordance with D.15-10-032, Company costs incurred to comply with the California Air Resources Board (ARB) natural gas supplier Cap-and-Trade program are included in transportation rates and recovered from Non-Covered Entities. Covered Entities, who are directly regulated by the ARB, are only responsible for paying for emission costs related to lost and unaccounted for gas (LUAF). The surcharges (GHGBA) for both Non-Covered Entities and Covered Entities are set forth in the currently-effective Statement of Rates of this California Gas Tariff.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-50/GN-50 D

CORE NATURAL GAS SERVICE FOR MOTOR VEHICLES

APPLICABILITY

Applicable to gas service to municipal, utility, corporate and other fleet operators and retail distributors for the sole purpose of compressing natural gas for use as a motor vehicle fuel.

This schedule is available only to the compressed natural gas for motor vehicle fuel portion of the customer's gas usage. Service for any end use of gas other than as motor vehicle fuel shall be billed under the customer's otherwise applicable tariff schedule.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference. Where natural gas service for motor vehicles is rendered in combination with another schedule, a basic service charge for each service shall apply.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

1. As a condition precedent to service under this schedule, a signed contract for a minimum of one year may be required. Said contract shall continue in force and effect from year to year thereafter until either the Company or the customer shall give the other written notice of a desire to terminate the same at least 30 days prior to the expiration of any such year. If the customer permanently ceases operation, such contract shall not thereafter continue in force.

Schedule Nos. GS-50/GN-50 D

CORE NATURAL GAS SERVICE FOR MOTOR VEHICLES
(Continued)

SPECIAL CONDITIONS *(Continued)*

2. All contracts, rates and conditions are subject to revision and modification as a result of Commission order.

3. Service under this schedule is subject to interruption or discontinuance of service in accordance with Rule No. 20 of this California Gas Tariff.

4. Service under this schedule shall require separate metering from other gas uses the customer may have.

5. Qualifying customers that receive service under this schedule may elect transportation service under Schedule No. GN-T.

Schedule Nos. GS-60/GN-60 D

CORE INTERNAL COMBUSTION ENGINE GAS SERVICE

APPLICABILITY

Applicable to gas service for use as fuel in internal combustion engines.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-66/GN-66 D

CORE SMALL ELECTRIC POWER GENERATION GAS SERVICE

APPLICABILITY

Applicable to gas service for use as fuel in electric generation. This schedule is available for only the electric generation portion of the customer's gas usage.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

1. As a condition precedent to service under this schedule, a signed contract for a minimum of one year may be required. Said contract shall continue in force and effect from year to year thereafter until either the Company or the customer shall give the other written notice of a desire to terminate the same at least 30 days prior to the expiration of any such year. If the customer permanently ceases operation, such contract shall not thereafter continue in force.

2. Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-70/GN-70 D

NONCORE GENERAL TRANSPORTATION GAS SERVICE

APPLICABILITY

Applicable to intrastate gas transportation service to commercial, industrial or electric power generation customers as defined in Rule No. 1, whose gas usage is classified in the Company's priority sequence as P2-B, P3-A, P3-B, P4, or P5, as set forth in Rule No. 20 of this California Gas Tariff, that use an average of 20,800 therms or more per month on an annual basis. Customers that elect noncore service status must have electronic meter reading equipment installed at their expense as a condition of service.

Service under this schedule will be provided in conformance with Rule No. 21, Transportation of Customer-Secured Natural Gas of this California Gas Tariff.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The customer shall pay the following charges to transport natural gas under this schedule:

1. Basic Service Charge: The Basic Service Charge per month is the charge as set forth in the currently-effective Statement of Rates of this California Gas Tariff.

2. Transportation Service Charge: The Transportation Service Charge per month is the charge as set forth in the currently-effective Statement of Rates of this California Gas Tariff.

3. Volume Charge: An amount equal to the applicable volume charge per therm of gas received by the Company for the account of the customer. The volume charge per therm is set forth in the currently-effective Statement of Rates of this California Gas Tariff and is incorporated herein by reference.

Schedule Nos. GS-70/GN-70 D

NONCORE GENERAL TRANSPORTATION GAS SERVICE
(Continued)

RATES *(Continued)*

The minimum monthly charge per account is the Basic Service Charge plus the Transportation Service Charge where applicable.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Customer bills will be determined based on the customer's scheduled quantities.

In addition to the charges described above, the customer shall be responsible for any gas costs, taxes and/or fees incurred by the Company in taking delivery of customer-secured natural gas from upstream suppliers.

CURTAILMENT OF SERVICE

Service under this schedule may be curtailed in accordance with the curtailment provisions of Rule No. 20 of this California Gas Tariff.

SERVICE AGREEMENT

To obtain service under this schedule, the customer must execute a Service Agreement. Any terms and conditions of transportation service not covered in this schedule shall be set forth in the Service Agreement.

SPECIAL CONDITIONS

Gas service under this schedule is not available for "standby" or occasional temporary service.

Schedule Nos. GS-70/GN-70 D

NONCORE GENERAL TRANSPORTATION GAS SERVICE
(Continued)

FORCE MAJEURE

Relief From Liability. Neither party shall be liable for damages to the other on account of "force majeure" occasioned by any act, omission or circumstances occasioned by or in consequence of any act of God, strikes, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and people, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, depletion of or temporary failure of gas supply, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or not, and not within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to settle or prevent any strikes or other controversy with employees or with anyone purporting or seeking to represent employees shall not be considered to be a matter within the control of the party claiming suspension.

Liabilities Not Relieved. Neither the customer nor the Company shall be relieved from liability in the event of its concurring negligence or failure on its part to use due diligence to remedy the force majeure and remove the cause with all reasonable dispatch, nor shall such causes or contingencies affecting performance of any agreement relieve either party from its obligations to make payments when due in respect of gas theretofore delivered.

FORM OF SERVICE AGREEMENT FOR INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER RATE SCHEDULE NOS. GS-70/GN-70 NONCORE GENERAL

D

This AGREEMENT is entered into this ___ day of ______________, ______, by and between SOUTHWEST GAS CORPORATION, a California corporation, ("the Company") and ____________________________ ("the customer").

WITNESSETH:

In consideration of the mutual covenants and agreements as herein set forth, the Company and the customer agree as follows:

ARTICLE I — GAS TO BE TRANSPORTED

Subject to the terms, conditions and limitations hereof, the Company agrees to receive for the customer's account, at the interconnection between the ________________________ and ________________________ ("Receipt Point(s)"), for transportation, up to the following daily quantity of natural gas, which shall constitute the customer's Maximum Daily Quantity.

___________ Therms

The Company shall thereupon transport the equivalent quantity of gas through _________________________ and its pipeline system, and deliver the equivalent quantity to the customer or for the account of the customer at the Point(s) of Delivery as specified in Article II below.

The Company shall not be obligated to receive and/or transport quantities of gas in excess of the Maximum Daily Quantity.

ARTICLE II — DELIVERY POINTS, PRESSURES AND QUANTITIES

Delivery of natural gas by the Company to the customer shall be at or near the points whose locations, delivery pressures, assumed atmospheric pressures, and maximum quantity per day are described as follows:

Delivery Points(s)	Delivery Pressure	Atmospheric Pressure	Maximum Delivery Point Quantity Per Day

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70 D
NONCORE GENERAL
(Continued)

ARTICLE III — APPLICABLE TRANSPORTATION RATES AND RATE SCHEDULE

The customer agrees to pay the Company for all natural gas transportation service rendered under the terms of this Agreement in accordance with Schedule Nos. GS-70/GN-70, as filed with the California Public Utilities Commission (CPUC) and as amended or superseded from time to time. The transportation rate to be charged pursuant to Schedule Nos. GS-70/GN-70 is set forth in Exhibit A, which is attached hereto and by this reference incorporated herein. D D

ARTICLE IV — MINIMUM TRANSPORTATION OBLIGATION

The customer agrees to transport on an annual basis from the effective date of this Agreement a minimum volume of __________ therms (“Minimum Transportation Obligation”). If the customer fails to satisfy the Minimum Transportation Obligation, the customer shall pay the Company upon demand the per therm margin rate, as set forth in the Statement of Rates for the Company’s California Gas Tariff, for the difference in therms transported during the annual period and the Minimum Transportation Obligation.

ARTICLE V — TERM OF AGREEMENT

This Agreement shall become effective on _____________ 1, 20_____, and shall continue in effect for a period extending for a primary term to and including ____________ ___, ____ and from month to month thereafter, subject, however, to termination at expiration of the said primary term, or upon the first day of any calendar month thereafter, by a party hereto, through written notice so stating and given to the other party no less than thirty (30) days in advance.

ARTICLE VI — NOTICES

Any notice, request or demand concerning this Agreement shall be written and delivered personally, by facsimile or by overnight mail with all postage and charges prepaid, to the other party as follows:

Southwest Gas Corporation	Customer
____________________	____________________
____________________	____________________
____________________	____________________
Phone No. ____________________	Phone No. ____________________
Fax No. ____________________	Fax No. ____________________

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70
NONCORE GENERAL
(Continued) D

ARTICLE VI — NOTICES
(Continued)

Routine communications, including statements, invoices, billings, and other recurring matters shall be sent by the Company to the customer by first class mail to:

Customer

____

____

____

Phone No. ______________________________

Fax No. ________________________________

Normal operating communications may be made by telephone, with subsequent written confirmation, or by facsimile to the Company's Operations Division at:

Southwest Gas Corporation

____

____

____

Phone No. ______________________________

Fax No. ________________________________

Notices, requests and demands concerning this Agreement shall be deemed delivered when received. Routine communications shall be deemed delivered when mailed. Either party may change its address at any time upon written notice to the other party.

ARTICLE VII — OTHER OPERATING PROVISIONS
(To be used when necessary to specify other operative provisions.)

ARTICLE VIII — ADJUSTMENTS TO RULES

Notwithstanding the provisions of Article XIII hereof, certain of the Rules applicable to the transportation service are to be adjusted for the purpose of this Agreement, as specified below:

(To be used when necessary.)

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70 D
NONCORE GENERAL

(Continued)

ARTICLE IX — PRIOR AGREEMENTS

The customer recognizes that the Company has existing agreements and working relationships with its pipeline companies, and the Company agrees to cooperate reasonably with them for the purpose of receiving, transporting and delivering the customer's gas in a practical and efficient manner. Nothing in this Agreement shall be construed in any manner as limiting or modifying the rights or obligations of any of the parties under the Company's Schedule Nos. GS-70/GN-70 on file with the CPUC and any D service agreement executed by the parties for service thereunder.

When this Agreement takes effect, it supersedes, cancels and terminates the following agreement(s):

(To be used when necessary.)

ARTICLE X — REGULATORY REQUIREMENTS

The customer shall not take any action that would subject the Company to the jurisdiction of the Federal Energy Regulatory Commission (FERC), the Economic Regulatory Administration, or any successor governmental agency. Any such action shall be cause for immediate termination of this Agreement. This Agreement, all terms and provisions contained or incorporated herein, and the respective obligations of the parties hereunder are subject to all valid laws, orders, rules, and regulations of duly constituted authorities having jurisdiction over the subject matter of this Agreement. This Agreement shall at all times be subject to such changes or modifications by the CPUC as it may from time to time direct in the exercise of its jurisdiction.

Should the FERC, the CPUC or any other regulatory or successor governmental agency having jurisdiction impose by rule, order or regulation any terms or conditions upon this Agreement which are not mutually satisfactory to the parties, then either party, upon the issuance of such rule, order or regulation, and notification to the other party, may terminate this Agreement.

ARTICLE XI — CONFIDENTIALITY

Neither the Company nor the customer, nor their respective affiliates, directors, officers, employees, agents, or permitted assignees shall disclose to any third party the terms and provisions of this Agreement without the other party's prior written consent; provided, however, the Company may make such disclosure to any state or federal governmental authority (including any court) as in the opinion of counsel for the Company is required by applicable law, rule or regulation without the customer's consent.

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70 D
NONCORE GENERAL
(Continued)

ARTICLE XII — SUCCESSORS AND ASSIGNS

This Agreement shall be binding upon and will inure to the benefit of the parties hereto and their respective successors and assigns. No assignment or transfer by any party hereunder shall be made without written approval of the other parties. Such approval shall not be unreasonably withheld. As between the parties hereto, such assignment shall become effective on the first day of the month following written notice that such assignment has been effectuated.

ARTICLE XIII — RULES

The Rules of the Company as authorized by and on file with the CPUC in the Company's California Gas Tariff shall apply to the transaction to be performed hereunder, and are hereby incorporated by reference into this Agreement, except as otherwise provided in this Agreement.

SOUTHWEST GAS CORPORATION	_______________ *(Customer)*
By:	By:
Title:	Title:
Date:	Date:

EXHIBIT A

SOUTHWEST GAS CORPORATION
STATEMENT OF EFFECTIVE RATES
SCHEDULE NOS. GS-70/GN-70
NONCORE GENERAL GAS TRANSPORTATION SERVICE

D

Current Effective Rate

Basic Service Charge per Month per Meter	$________
Number of Meters	________
Basic Service Charge per Month	$________
Transportation Service Charge per Month	$________
Transportation Volume Charge:	
All Deliveries per Therm	$________
Priority Classification:	
Minimum Annual Volume:	________
Anniversary Date for Minimum Annual Volume:	________

Effective Date: ________________

Date Issued: ________________

Customer: ________________
(Customer Name)

SOUTHWEST GAS CORPORATION	CUSTOMER NAME
By:	By:
Title:	Title:
Date:	Date:

Schedule No. G-PPPS

SURCHARGE TO FUND PUBLIC PURPOSE PROGRAMS (PPP)

APPLICABILITY

Applicable to all gas sales and transportation service excluding service for: electric generation including cogeneration, enhanced oil recovery, wholesale for resale to end users, natural gas produced in California and transported on a proprietary pipeline, and the consumption of natural gas which California is prohibited for taxing under the United States Constitution or the California Constitution.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

	PPP SURCHARGE AMOUNT PER THERM				
	Non-CARE Customers		CARE Customers		
Customer Class	Southern CA	Northern CA	Southern CA	Northern CA	D
Core *					
Residential	$ 0.24470	$ 0.05185	$ 0.03278	$ 0.03278	
Commercial/Industrial	$ 0.24470	$ 0.05185	$ 0.03278	$ 0.03278	
Gas Engine	$ 0.24470	$ 0.05185	N/A	N/A	
Natural Gas Vehicle	$ 0.24470	$ 0.05185	N/A	N/A	
Non-Core **					
Commercial/Industrial	$ 0.24470	$ 0.05185	N/A	N/A	

* Residential service includes Rate Schedule Nos. GS/GN -10, -12, -15, -20, and -25; and GS-11. D
Commercial/Industrial service includes Rate Schedule Nos. GS/GN -35, -40, and -60. Natural D
Gas Vehicle service includes Rate Schedule No. GS-50/GN-50 . D

**Commercial/Industrial service includes Rate Schedule No. GS-70/GN-70. D

The PPP surcharges are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Schedule No. GCP

GAS PROCUREMENT FOR CORE CUSTOMERS

APPLICABILITY

Applicable to core customers who purchase natural gas from the Company. Service under this schedule will be provided in conjunction with the customer's otherwise applicable sales rate schedule.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The Company shall adjust the Cost of Gas for this schedule monthly to reflect its estimated average gas costs. This revised rate shall become effective between the first and seventh calendar day of each month.

Procurement Charges

Southern California

Cost of Gas	$ .12412
F&U	$ .00198
Total Gas Cost	$ .12610

Northern California D

Cost of Gas	$ .04777
F&U	$ .00101
Total Gas Cost	$ .04878

Schedule No. GN-T

CORE TRANSPORTATION SERVICE OF
CUSTOMER-SECURED NATURAL GAS

APPLICABILITY

Applicable to intrastate gas transportation service of customer-secured natural gas under the terms of an executed Transportation Service Agreement. Transportation service under this schedule is limited to those core gas customers whose average monthly quantity will exceed 20,800 therms to each customer's premises (large core customer), or to groups of core gas customers whose aggregate annual consumption exceeds 250,000 therms. Each such group of core gas customers is a Core Transport Group (Group). The total volumes of gas transported by the Company for customers aggregating core loads shall be limited to 10 percent of the Company's total retail core requirements. If the combined load of customers aggregating core loads reaches 8 percent of the Company's core market demand, the Company will enter into negotiations with the affected parties to attempt to increase the existing 10 percent cap limit on customer participation. If a customer has multiple points of delivery at a single premise, the aggregate of all points of delivery receiving transportation service can be used to meet the minimum volumetric requirement. However, noncore loads associated with the same premises cannot be aggregated with core loads in order to meet the minimum volumetric requirement. Customers aggregating core loads will not be permitted to combine loads in the Company's Northern California service area with loads in the Company's Southern California service areas for purposes of establishing eligibility under this schedule. D
Service under this schedule will be provided in conformance with Rule No. 21, Transportation of Customer-Secured Natural Gas, of this California Gas Tariff.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

Schedule No. MHPS

SURCHARGE TO FUND PUBLIC UTILITIES COMMISSION
MASTER-METERED MOBILE HOME PARK
GAS SAFETY INSPECTION AND ENFORCEMENT PROGRAM

APPLICABILITY

This surcharge is applicable to all mobile home park owners or operators who maintain and operate a master-metered natural gas distribution system and receive service under Schedule Nos. G-20/GN-20 or Schedule Nos. G-25/GN-25 of this California Gas Tariff. D

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The MHPS surcharge per space per month is set forth in the currently-effective Statement of Rates of this California Gas Tariff and is incorporated herein by reference.[1/]

SPECIAL CONDITIONS

1. Notification: It is the responsibility of the mobile home park operator to advise the Company within 15 days following any change in the number of mobile home spaces where natural gas is available.

2. Surcharge Recovery: Mobile home park owners or operators subject to the surcharge are entitled to recover the surcharge from tenants on a monthly basis as provided in Section 4358(c) of the Public Utilities Code. The surcharge to any tenant shall not exceed $.30 per month for the period July 1, 1991 through June 30, 1992 and shall not exceed $.25 per month thereafter. However, if the Commission establishes the surcharge at a lesser amount, the surcharge to any tenant cannot exceed that lesser amount.

1/ In 1990 the Legislature authorized the Public Utilities Commission to establish a surcharge to recover the cost of its Gas Safety Inspection and Enforcement Program for mobile home parks (Public Utilities Code Sections 4351-4359). The surcharge to recover the cost of the program is ordered by the Commission under the authority granted by Public Utilities Code Sections 4358 and 4359.

RULE NO. 1

DEFINITIONS
(Continued)

GENERAL *(Continued)*

Standing Nomination:	A Daily Nomination which is effective for multiple Gas Days. Standing Nominations cannot exceed the term of the customer's Transportation Service Agreement. A Standing Nomination can be replaced by a new Daily Nomination or Intra-day Nomination; however, upon the expiration of such replacement Nomination, the Standing Nomination becomes effective again.
Stub Service:	A lateral pipe, including valves and fittings, from and including the connection at the main to a dead end near the curb or property line of the street in which the main is located.
Subcustomer:	A tenant in an apartment house or other business building to whom gas is resold by the customer from whom the tenant rents.
Summer Season:	Barstow, Needles, and Victorville Climate Zones: The six-month period beginning May 1 and ending October 31. Big Bear, North Lake Tahoe, South Lake Tahoe, and Truckee Climate Zones: The four-month period beginning June 1 and ending September 30. T
Tariff Schedules:	The entire body of effective rates, rentals, charges, and rules, collectively, of the Company, as set forth herein, and including title page, preliminary statement, rate schedules, rules, and sample forms.
Tariff Sheet:	An individual sheet of the tariff schedule.
Temporary Service:	Service for enterprises or activities which are temporary in character or where it is known in advance that service will be of limited duration. Service which, in the opinion of the Company, is for operations of a speculative character or the permanency of which has not been established also is considered temporary service.
Therm:	A Unit of heating value equivalent to 100,000 British Thermal Units (BTU).

RULE NO. 1

DEFINITIONS
(Continued)

Winter Season:	Barstow, Needles, and Victorville Climate Zones: The three-month period beginning December 1 and ending February 28, or February 29 when applicable. T
	Big Bear, North Lake Tahoe, South Lake Tahoe, and Truckee Climate Zones: The four-month period beginning December 1 and ending March 30. T
Workday:	The time period between 8 a.m. and 5 p.m., Monday through Friday, excluding holidays.

Rule No. 15

GAS MAIN EXTENSIONS
(Continued)

C. EXTENSION ALLOWANCES *(Continued)*

3. Residential Allowances

No allowance for residential Permanent Service will be provided for applications submitted on or after July 1, 2023. The allowance for Eligible Projects approved by the Commission on a per-unit basis, is as follows:

	Southern California	Northern California
Water Heating	$ 183	$ 231
Space Heating	$ 674	$ 862
Oven/Range	$ 69	$ 28
Dryer Stub	$ 115	$ 70
Space Cooling	$ 1,765	Not Applicable

D

Residential Applicants for both main and service extensions who are entitled to a Main Extension allowance in excess of the total estimated cost of the Main Extension may apply the amount of the unused portion of such Main Extension allowance toward the cost of the service extension, provided that the sum of the main and service allowances granted by the Company does not exceed the total allowances provided in Rule No. 15, Gas Main Extensions and Rule No. 16, Gas Service Extensions in the California Gas Tariff.

Allowances will be applied first to the Meter Set Assembly; then services; then mains.

4. Non-Residential Allowances

For Eligible Projects approved by the Commission, the total allowance for Gas Main Extensions, service extensions, or a combination thereof, for non-residential Permanent Service is determined by the Company using the formula in Section C.2 of this Rule. The Company, at its election, may apply a Non-Residential Allowance Net Revenue Multiplier of 5.7 times Net Revenue in its Northern California Division or 6.2 times Net Revenue in its Southern California Division.

Rule No. 16

GAS SERVICE EXTENSIONS
(Continued)

E. ALLOWANCES AND PAYMENTS BY APPLICANT

1. General

New applications for gas line extensions submitted on or after July 1, 2023, will not qualify for allowances, except for Eligible Projects approved by the Commission (see Rule No. 15, Section C.2.). For Eligible Projects approved by the Commission, the Company will provide the Service Lateral extension without charge provided the Company's total estimated installed cost (including Meter Set Assemblies) does not exceed the allowances as determined from permanent, bona-fide loads to be served by the extension within a reasonable time as determined by the Company, and if the Company's actual installed cost does not exceed its total estimated installed cost and the allowances (excluding Company Convenience).

2. Allowances

No allowance for residential Permanent Service on a per-unit basis will be provided for applications submitted on or after July 1, 2023. The allowance for Eligible Projects approved by the Commission on a per-unit basis, is as follows:

	Southern California	Northern California
Water Heating	$ 97	$ 271
Space Heating	$ 356	$ 1,008
Oven/Range	$ 37	$ 33
Dryer Stub	$ 61	$ 82

D

a. Residential Applicants for both main and service extensions who are entitled to a Service Extension allowance in excess of the total estimated cost of the Service Extension may apply the amount of the unused portion of such Service Extension allowance toward the cost of the Main Extension, provided that the sum of the main and service allowances granted by the Company does not exceed the total allowances provided in Rule No. 15, Gas Main Extensions, and Rule No. 16, Gas Service Extensions.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS

This Rule describes the general terms and conditions that apply whenever the Company transports Customer-Secured Gas through its system. Customers electing to secure Biomethane Gas from a Biomethane Gas supplier that is also interconnected with the Company's system may only do so if such Biomethane Gas supplier complies with all terms and conditions set forth in Rule No. 22, Biomethane Gas, of this California Gas Tariff.

A. CHARACTER OF SERVICE

1. The basic transportation service rendered under Schedule Nos. GS-70/GN-70, GS-VIC, and GN-T shall consist of: D

   a. The receipt by the Company for the account of the customer of gas at the interconnection between the Company, and its upstream pipeline supplier [herein called receipt point(s)].

   b. The transportation of the customer's gas through the Company's system for the account of the customer; and

   c. The delivery of the customer's gas after transportation by the Company for the account of the customer at the delivery point(s) into the customer's facility.

2. Core transportation customers in the Company's Southern California service areas, including groups aggregating core loads, will be allocated a pro rata share of the Commission regulated gas storage services that are available to the Company. The TY Company will inform the customer or Aggregator of the monthly and daily storage entitlement available to that customer or group.

   The Company's Southern California core transportation customers may inject gas into storage from April 1 to October 31 and may withdraw gas from storage from November 1 to March 31. The customer must inform the Company of the customer's storage injection schedule by the 23rd day of the month prior to actual gas injection. Daily storage injection nominations may not exceed 108 percent of the month's average daily storage injection quantity. Customers are not required to provide a monthly storage withdrawal nomination, but must provide the Company an estimate of the quantity expected to be withdrawn each month. Daily nominations for storage injections and withdrawals require a 48 hour advance notice.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

A. CHARACTER OF SERVICE *(Continued)*

Core transportation customers in the Company's Northern California service area, including groups aggregating core loads, will be allocated a pro rata share of the gas storage services that are available to the Company. The customer will be required to complete a storage capacity release agreement with the Company, if they elect to take the pro rata share. All such capacity releases, including the customer's subsequent use of storage capacity, are subject to the terms and conditions of the Paiute Pipeline Company FERC Gas Tariff. D D

Charges for these storage services are included as the Upstream Storage Charges contained in the Statement of Rates applicable to the Southern and Northern California Divisions. In accordance with Section G.4 of this Rule, the customer shall reimburse the Company for any additional charges incurred by the Company in conjunction with the customer's use of storage services. D

3. The services provided under Schedule Nos. GN-T, GS-70/GN-70, and GS-VIC shall be provided on a best efforts basis. The Company may curtail or interrupt service due to operating conditions or conditions of *force majeure*. In the event of curtailment or interruption of service, the Company shall provide service as follows: D

   a. The Company shall provide the customer with as much advance notice as is practical of any curtailment or interruption of service;

   b. The customer's service under Schedule Nos. GN-T, GS-70/GN-70, and GS-VIC shall be curtailed in accordance with Rule No. 20 of this California Gas Tariff; and D

   c. The Company may, to the extent feasible, continue to receive the customer's gas at the receipt point(s) on a scheduled basis during the period of curtailment or interruption, and shall, to the extent feasible, redeliver such gas at the point(s) of delivery. For the period of curtailment or interruption, the Company may waive any payments that may otherwise be due pursuant to Section D hereof, to the extent that such payments are caused by the curtailment or interruption.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

A. CHARACTER OF SERVICE *(Continued)*

4. Gas transported under Schedule Nos. GS-70/GN-70, GS-VIC, and GN-T shall be for use only by the customer, unless the Commission has specifically authorized the customer otherwise to resell such transported gas. Service under the provisions of Schedule No. GN-T shall not constitute the dedication of the Company's pipeline system or any portion thereof to the customer. D

B. GAS SPECIFICATIONS

1. Unless otherwise agreed to by both parties, the gas delivered to the Company must meet the quality specifications in Rule No. 2, Description of Service, of this California Gas Tariff.

2. It must also be at the pressure (See Rule No. 2 of this California Gas Tariff) and have the value specified in the customer's transportation service agreement.

C. QUANTITIES OF GAS

1. The Company shall not be obligated to accept customer's gas in excess of amounts it advises customer it can accept. The Company shall not be required to continue to accept gas at any receipt point when the daily flow rate at that receipt point(s) is less than 50 Mcf per day.

2. North American Energy Standards Board timelines will be followed regarding nominating, confirming and scheduling gas receipts and deliveries as they may be revised by the FERC from time to time. The customer shall be responsible for contacting the upstream interstate pipeline(s) to arrange for the nominating and scheduling of receipts and deliveries hereunder, provided; however, that the customer may designate one party to serve as its Agent for such purpose. In the Company's Southern California service area, such contact shall be made to the Company. The Company and upstream interstate pipeline(s) require that specific information be provided to successfully process each nomination. It is the customer's or their Agent's responsibility to satisfy the information requirements.

   Nominations Made Directly to the Upstream Interstate Pipeline(s): If the customer nominates directly to the upstream interstate pipeline(s), the customer or Agent must provide their nomination(s) to the Company utilizing a method that is mutually agreeable to both the customer and Southwest Gas prior to the nomination deadlines set forth below:

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

C. QUANTITIES OF GAS *(Continued)*

6. c. Operational Flow Order (OFO) *(continued)*

(iv) For customers having meters monitored by telemetry equipment, the Company will not assess Noncompliance Charges during an OFO event based on estimated daily usage.

(v) Customers receiving service per Schedule No. GN-T that do not have meters monitored by telemetry equipment will not be assessed Daily Excess Imbalance Charges or Noncompliance Charges.

D. TRADING MONTHLY IMBALANCE QUANTITIES

The customer may elect to offset Monthly Imbalance by identifying and reaching an agreement with one or more transportation customers in the Company's Southern California or Northern California service areas, as applicable, that have an established D
Monthly Imbalance in an opposite direction. Customers may not trade Monthly Imbalances between the Company's Southern California and Northern California D
service areas. Customers in the Company's Southern California service area may also identify and reach agreement with transportation customers served directly by Southern California Gas Company, subject to authorization by the Company. Core customers, including customers aggregating core loads, may also offset Monthly Imbalances with available storage account quantities held by that customer or group of customers for the Company's Southern California service area, if sufficient. Customers that agree to trade Monthly Imbalances will be subject to the following conditions:

1. Customers will be entitled to trade their entire Monthly Imbalance for a given month.
2. Trading of Monthly Imbalance quantities by customers may begin at 7:00 a.m. Pacific Clock Time on the 25th calendar day in the month of notification and must be completed
3. by 3:00 p.m. Pacific Clock Time of the 30th day of the month in which the customer's imbalance statement is rendered. During the month of February, the trading period begins at 7:00 a.m. Pacific Clock Time on the 23rd calendar day of the month and ends at 3:00 p.m. Pacific Clock Time on the 28th calendar day of the month. If the end of the trading period falls on a weekend or holiday, the prior business day shall be the last day for trading to occur.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

D. TRADING OF IMBALANCE QUANTITIES *(Continued)*

3. Trading of Monthly Imbalance quantities shall only reduce a customer's imbalance toward, but not beyond, a zero Monthly Imbalance level. A customer may not trade to establish a Monthly Imbalance in the opposite direction of the customer's original Monthly Imbalance.
4. Monthly Imbalances for customers with multiple meters will be determined by aggregating all meters included under a particular transportation service agreement. Customers with multiple meters shall not trade Monthly Imbalances based on individual meters or sales accounts.
5. The customer is solely responsible for contacting other transportation customers of the Company or of Southern California Gas Company, as applicable, to explore opportunities for trading Monthly Imbalances. The customer is also solely responsible for any financial arrangements between trading partners occurring as a result of the completion of an imbalance trade. The Company assesses its transportation quantity charges based on the transportation billing quantities, adjusted for any quantities traded pursuant to this Section.
6. Customers wishing to execute a trade of Monthly Imbalance quantities must submit an Imbalance Trading (Form No. 880.0SCA for Southern California service area customers or Form No. 880.00NCA for Northern California service area customers) to the Company by the Monthly Imbalance trading deadline. Such form shall be directed to a location and via a method specified by the Company. The Company will review, and approve as appropriate, all Monthly Imbalance trading requests submitted by customers. Customers whose trade requests are approved will be sent revised transportation billing worksheets and invoices. The Company will not be responsible for, or involved with, the transfer of gas supply between customers or any related compensatory transactions between customers. D

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

G. BILLING AND PAYMENT *(Continued)*

5. Periodically, quantity adjustments may be made by the Company's Supplier(s), the customer's agent or the Aggregator. Should resulting adjustments to customer bills be necessary, such adjustments will be applied during the month in which the quantities were delivered to the customer for the purposes of determining the applicability of the provisions of Schedule Nos. GN-T, GS-70/GN-70, and GS-VIC of this California Gas Tariff. D

H. ESTABLISHING TRANSPORTATION SERVICE

1. Requests for transportation hereunder shall be made by, and shall be deemed to be complete upon, the customer providing the following information to the Company:

   a. Point(s) of Delivery — Point(s) of delivery by the Company to the customer.

   b. Gas Quantities — The Maximum Daily Quantity (MDQ) applicable to each receipt point(s) and the maximum quantity per day applicable to each point(s) of delivery, and the estimated total quantities to be received and transported over the delivery period stated individually in therms for each receipt point and each point of delivery.

   c. Term of Service —

      (i) Date service requested to commence; and

      (ii) Date service requested to terminate.

   d. Performance — A letter from the customer certifying that the customer has or will have title to the gas to be delivered to the Company for transportation and has entered into or will enter into those arrangements necessary to assure all upstream transportation will be in place prior to the commencement of service under a Service Agreement. The customer's agent or Aggregator, if any, must be named.

2. Upon receipt of all of the information specified above, the Company shall prepare and tender to the customer for execution a Service Agreement in the form contained in this California Gas Tariff. If the customer fails to execute the Service Agreement within 30 days of the date tendered, the customer's request shall be deemed null and void. A 30-day prior written notice by core aggregation customers or the respective Aggregator is required for cancellation of a service agreement for Core Aggregation Transportation service.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

I. CUSTOMER'S CREDITWORTHINESS

The Company shall not be required to perform or to continue transportation service under Schedules Nos. GS-70/GN-70, GN-T, and GS-VIC on behalf of any customer D who is or has become insolvent or who, at the Company's request, fails within a reasonable period to demonstrate creditworthiness; provided, however, such customer may receive transportation service under Schedule Nos. GS-70/ GN-70, D GN-T, and GS-VIC if the customer prepays for such service or furnishes good and sufficient security, as determined by the Company in its reasonable discretion, an amount equal to the cost of performing the service requested by the customer for a six-month period. For purposes of providing transportation service, the insolvency of a customer shall be evidenced by the filing by such customer or any parent entity thereof (hereinafter collectively referred to as the customer) of a voluntary petition in bankruptcy or the entry of a decree or order by a court having jurisdiction in the premises adjudging the customer as bankrupt or insolvent, or approving as properly filed a petition seeking reorganization, arrangement, adjustment or composition of or in respect of the customer under the Federal Bankruptcy Act or any other applicable federal or state law, or appointing a receiver, liquidator, assignee, trustee, sequestrator (or other similar official) of the customer or of any substantial part of its property, or the ordering of the winding-up or liquidation of its affairs, with said order or decree continuing unstayed and in effect for a period of 60 consecutive days.

J. FACILITY ADDITIONS

Any facilities which must be installed by the Company to serve the customer will be constructed in accordance with the Rules included in this California Gas Tariff. Should telemetering facilities be required now, or in the future, by the Company to perform transportation service, such facilities will be installed at the customer's expense.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

M. CORE AGGREGATION TRANSPORTATION (CAT) PROGRAM *(Continued)*

e. The Company will process requests from Aggregators to begin service to customers within 90 days of submittal; however, every reasonable effort will be made to begin CAT service for the customer in the month following submittal.

f. Customers taking CAT service must provide 90 days prior written notice to the Company to change Aggregators. A customer who has received CAT service for the minimum term is not required to remain with a newly-elected Aggregator for a minimum term.

2. Storage Allocation and Rights

a. For the Company's Southern California service areas, gas storage inventory injected by Aggregators may not be subjected to encumbrances of any kind. Aggregators will be assigned month-end storage inventory targets by the Company to meet the Company's month-end storage targets and maintain minimum quantities sufficient to meet the Company's peak day and cold year seasonal requirements. Aggregators will not be allowed to withdraw gas in inventory below the month-end targets established by the Company. Gas storage inventory to meet core reliability cannot be used to cure an under-delivery of flowing supplies during an imbalance trading period.

b. During the injection season, flowing supplies scheduled for injection will be delivered first, with all remaining flowing supplies scheduled for delivery to the Company's Southern California distribution system for current month use.

c. Aggregators in the Company's Northern California service area are subject to the terms and conditions of the Paiute Pipeline Company's FERC Tariff for all storage activities. D

d. When an Aggregator adds a customer or customers to its Group which represents an addition of more than 150,000 therms of storage inventory, a pro rata portion of the existing gas storage inventory will be sold by the Company to the Aggregator at the current month's Procurement Charge as set forth in the currently-effective Schedule No. GCP of this California Gas Tariff. When a customer terminates CAT service which represents a reduction of more than 150,000 therms of storage inventory and returns to the otherwise applicable sales schedule, a pro rata portion of the existing gas storage inventory will be sold by the Aggregator to the Company at the current month's Procurement Charge as set forth in the currently-effective Schedule No. GCP of this California Gas Tariff.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

N. OTHER PROCEDURES

The Company reserves the right to impose, at any time, any reasonable operating conditions upon the transportation of the customer's gas which the Company, in its sole good faith judgment, deems necessary to maintain the safe and efficient operation of its distribution system, or to make the operating terms and conditions of service hereunder compatible with those of the supplier. Additionally, the customer and the Company shall comply with any operational conditions or constraints imposed by the upstream pipeline service provider.

O. RULES AND REGULATIONS

Except as qualified in this rule, all other Rules and Regulations of the Company's California Gas Tariff are applicable to Schedule Nos. GN-T, GS-70/GN-70, and GS-VIC and are hereby made a part hereof. D

RULE NO. 23

MOBILEHOME PARK UTILITY CONVERSION PROGRAM
(Continued)

A. DEFINITIONS *(Continued)*

To the Meter: "To the Meter" facilities include all infrastructure (e.g. connection fittings, pipe, valves, risers, regulators, and meters) and any substructures necessary to complete the gas distribution and service line extensions to the Service Delivery Point.

B. PROGRAM ELIGIBILITY

1. MHPs must meet all of the following criteria to be eligible for the MHP Program:

   a. Receive natural gas service from the Company through a master-meter and supply gas service to MHP Residents on a single premise through:

      - a submetered natural gas system; or
      - a non-submetered natural gas system.

   b. Receive natural gas service from the Company under the following rate schedule:

      - Schedule No. GS-20/GN-20 – Multi-Family Master-Metered Gas Service – Non-Submetered; D
      - Schedule No. GS-25/GN-25 – Multi-Family Master-Metered Gas Service – Submetered; D

   c. Operate under a current and valid license from the governmental entity with relevant authority;

IMBALANCE TRADING REQUEST-NORTHERN CALIFORNIA D

(FORM 880.0NCA 05/2026) T

(See Attached Form)

SOUTHWEST GAS CORPORATION

IMBALANCE TRADING REQUEST-NORTHERN CALIFORNIA

Seller	**Buyer**
Customer Contract Number (CSA)	*Customer Contract Number (CSA)*
Contact / Agent Name	*Contact / Agent Name*
Contact Telephone Number	*Contact Telephone Number*
Email Address	*Email Address*
Imbalance Quantity (Therms)	*Imbalance Quantity (Therms)*
Imbalance Month	*Imbalance Month*

I understand that this Imbalance Trade is contingent on Southwest Gas authorizing the trade. Imbalance Trading forms must be submitted to Southwest Gas and trades completed prior to 3 p.m. Pacific Clock Time of the 30th of the trading month, or the 28th calendar day during the month of February. If the end of the trading period falls on a weekend or holiday, the prior business day shall be the last day for trading to occur. Both imbalances must occur during the same time period, unless otherwise agreed to by Southwest Gas. This trade is also contingent on Southwest's verification of the Imbalance Quantity for both customers.

California Consumer Privacy Act ("CCPA") - NOTICE AT COLLECTION
Under the CCPA, Southwest Gas is required to notify California residents of the personal information it collects and why such information is collected. This notice applies solely to customers, users, and others who reside in the state of California. A list of the categories of personal information Southwest Gas may collect and how such information is used can be found in the Southwest Gas CCPA Privacy Policy at https://www.swgas.com/ccpa.

Please email this form to Southwest Gas at:

SWG.GasDispatch@swgas.com

If you have any questions regarding this form or Northern California imbalance trades, please contact the Southwest Gas Scheduling department at 800-762-7626.

Seller	**Buyer**
Customer or Agent Signature	*Customer or Agent Signature*
Printed Name	*Printed Name*
Customer or Agent Title	*Customer or Agent Title*
Company Name	*Company Name*
Date	*Date*

It is the sole responsibility of each Customer to ensure this form is received at the above address by the trading period deadline.

CUSTOMER DECLARATION OF ELIGIBILITY FOR BASELINE RATES (CALIFORNIA) (FORM 902.15 05/2026) T

(See Attached Form)

SOUTHWEST GAS CORPORATION

CUSTOMER DECLARATION OF ELIGIBILITY FOR BASELINE RATES (California)

Customer hereby claims eligibility for baseline rates and declares that the service requested will be used for residential purposes under the provisions of Southwest Gas Corporation's (the Company) applicable rate schedules (Schedule No. G-20/GN-20 – Multi-Family Master-Metered Gas Service or Schedule No. GS-25/GN-25 – Multi-Family Master-Metered Gas Service - Submetered). The total baseline allowance will be determined by the stated number of occupied units to be billed.

California Consumer Privacy Act ("CCPA") - NOTICE AT COLLECTION
Under the CCPA, the Company is required to notify California residents of the personal information it collects and why such information is collected. This notice applies solely to customers, users, and others who reside in the state of California. A list of the categories of personal information the Company may collect and how such information is used can be found in the Company's CCPA Privacy Policy at https://www.swgas.com/ccpa.

Customer Information:

Account Number ______________________

Name ____ Daytime Phone Number ______________________

has requested the Company to provide gas service to the customer's premises located at:

Service Address ____
Street *City* *State* *ZIP Code*

Mailing Address ____
(if different from service address) *Street or P.O. Box* *City* *State* *ZIP Code*

Please state the number of:

a. occupied dwelling units, apartments, or manufactured home spaces with current natural gas service ______________

b. occupied units listed above that are submetered ______________

Customer hereby grants the Company the right of access to the described premises at reasonable hours for verification of the information furnished in this declaration. Refusal of access shall be reason for disqualification of baseline rates. Customer agrees to notify the Company of any change in the number of residential dwelling units or manufactured home spaces utilizing gas service within 15 days following such change. Failure to do so may result in the loss of baseline rates. If the Company establishes that a customer is ineligible to receive baseline rates, an appropriate adjusted bill may be rendered to the customer.

Customer Signature ____ Date Signed ________________

For Company Use Only: Date Received ____________________ Date Processed ______________________

Mailing Address:
ATTN CUSTOMER ASSISTANCE
Southwest Gas Corporation
PO Box 1498
Victorville, CA 92393-1498

For additional information, please call:
Customer Assistance…………………………………………....(877) 860-6020
Hearing Impaired...711
Apply online at: www.swgas.com

ADVICE LETTER NO. 1376
ATTACHMENT B

Redlined Tariff Sheets

TARIFF SCHEDULES

Applicable to

GAS SERVICE

Of

SOUTHWEST GAS CORPORATION

P.O. Box 98510
Las Vegas, Nevada 89193-8510

SOUTHERN CALIFORNIA

San Bernardino County, California

NORTHERN CALIFORNIA ~~AND SOUTH LAKE TAHOE~~

Placer, El Dorado and Nevada Counties, California

These tariff schedules have been regularly filed with the Public Utilities Commission of the State of California and are the effective rates and rules of the Company.

Service will be furnished in accordance with these tariff schedules and no officer, employee or representative of the Company has any authority to waive, alter or amend these tariff schedules or any part thereof in any respect.

TABLE OF CONTENTS

The following listed sheets contain all the effective rates and rules affecting rates and service and information relating thereto in effect on and after the date indicated thereon.

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(Continued)

TABLE OF CONTENTS
(Continued)

TABLE OF CONTENTS
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PRELIMINARY STATEMENT

1. SERVICE TERRITORY

Southwest Gas Corporation (the Company) provides natural gas service within the following counties: San Bernardino, Placer, El Dorado and Nevada. Service is provided in the geographical areas definitively set forth by cross-hatching on the maps of the Company's service areas contained in this California Gas Tariff.

1A. The following communities are included in the Company's Southern California service area:

Adelanto	Fawnskin	Moonridge
Apple Valley	Helendale	Needles
Barstow	Hesperia	North Barstow
Big Bear City	Hinkley	Oro Grande
Big Bear Lake	Lenwood	Sugarloaf
Bryman	Lockhart	Summit
Calico	Lucerne Valley	Victorville
Daggett	Marianas Ranchos	Yermo

1B. The following communities are included in the Company's Northern California ~~and South Lake Tahoe~~ service area~~s~~:

Agate Bay	Homewood	Sunnyside
Brockway	Kings Beach	Tahoe City
Carnelian Bay	McKinney Bay	Tahoe Donner
Cedar Flat	Meeks Bay	Tahoe Pines
Chambers Lodge	Northstar	Tahoe Vista
Dollar Point	Rubicon Point	Tahoma
Donner Lake	South Lake Tahoe	Talmont
Glenshire	Sugar Pine Point	Truckee

~~The Company maintains separate distribution service rates for South Lake Tahoe and the remainder of its Northern California service area as reflected on the Northern California Division and South Lake Tahoe Statement of Rates.~~

2. DESCRIPTION OF SERVICE

The Company is principally engaged in the business of purchasing, distributing and transporting natural gas to residential, commercial and industrial customers in the southwestern United States.

PRELIMINARY STATEMENT
(Continued)

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

9F. ACCOUNTING PROCEDURE

1. Separate accounts will be maintained for the Company's Southern California~~,~~ and Northern California ~~and South Lake Tahoe~~ service areas. The Company shall make the following entries to the FCAM Balancing Accounts at the end of each month:

   a. A debit entry equal to the monthly portion of Southwest's annual margin, as reflected below;

   b. A debit entry equal to the actual cost of reservation/firm access charges and storage charges for the month; and

   c. A credit entry equal to the amount calculated by multiplying Southwest's Margin Charges, reservation/firm access charges, storage charges, and the Fixed Cost Balancing Account Adjustment components of the currently-effective tariff rates, excluding adjustments for franchise taxes and uncollectible accounts expense, by the applicable volumes delivered during the month.

   Amounts related to reservation/firm access charges and storage charges will be recorded in a subaccount of the Purchased Gas Adjustment Account (191.0). Amounts related to margin balancing will be recorded in a miscellaneous Current and Accrued Asset Account (174.0).

PRELIMINARY STATEMENT
(Continued)

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

9F. ACCOUNTING PROCEDURE *(Continued)*

ANNUAL ~~2025~~ 2026 MARGIN T

	Southern California	Northern California
January	$ ~~11,978,147~~16,206,822	$ ~~3,908,424~~7,546,003
February	$ ~~10,436,231~~14,444,406	$ ~~4,124,872~~6,886,781
March	$ ~~9,470,160~~13,534,266	$ ~~3,963,650~~6,739,086
April	$ ~~7,827,698~~10,967,372	$ ~~3,302,394~~5,503,440
May	$ ~~6,929,498~~9,361,448	$ ~~2,604,664~~4,210,380
June	$ ~~6,490,751~~8,818,842	$ ~~2,197,930~~3,387,572
July	$ ~~6,111,640~~8,241,252	$ ~~1,846,136~~2,882,639
August	$ ~~4,323,779~~5,618,675	$ ~~1,172,108~~ 1,693,518
September	$ ~~6,114,427~~8,185,063	$ ~~1,876,584~~ 2,738,704
October	$ ~~6,371,081~~8,546,236	$ ~~2,203,639~~3,355,864
November	$ ~~7,498,173~~9,988,457	$ ~~2,885,355~~ 4,800,993
December	$ ~~10,160,877~~13,626,204	$ ~~4,065,375~~6,566,915
Total	$ ~~93,712,462~~127,539,043	$ ~~34,151,131~~56,311,895

I

I

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.

PRELIMINARY STATEMENT
(Continued)

17. GAS COST INCENTIVE MECHANISM (GCIM) *(Continued)*

17C. GCIM BENCHMARK *(Continued)*

The Northern California ~~and South Lake Tahoe~~ Benchmark Price Index is calculated daily and is based on the simple average of daily prices reported in *Platt's Gas Daily* for each of the indicated production and market center trading points and the corresponding index prices from *SNL Energy Daily Gas Report*. If one of the two publications used to calculate the simple average does not report an index price for a specific production or market center trading point, the other publication will be used. If neither publication used to calculate the simple average reports a price for an indicated production or market center trading point, the Benchmark Price Index will be based on another available trade publication. If the selected trade publication subsequently revises its reported price within the annual GCIM period, the Benchmark Price Index will be recalculated to reflect the corrected price.

~~N~~
~~N~~
~~N~~
~~N~~

2. The Gas Transportation Benchmark is the sum of all pipeline transportation costs for delivery of gas supply quantities to the Company's distribution system and all fixed and variable storage costs. ~~T~~

   a. Pipeline transportation costs include fixed reservation charges, variable transportation costs, refunds, adjustments, credits, all applicable and effective surcharges and other related costs. The transportation costs are determined from the Company's transportation invoices, separately for each pipeline, for gas deliveries from the indicated basins/receipt points.

   b. Storage costs include injection, withdrawal, inventory charges, refunds, adjustments and credits as invoiced.

17D. GCIM PURCHASED GAS COST

The GCIM Purchased Gas Cost includes the following:

1. All gas commodity costs, including any adjustments, refunds, surcharges, penalties, inventory charges or credits;

2. Pipeline Transportation costs, including fixed reservation charges, variable transportation costs, refunds, adjustments, credits, all applicable and effective surcharges and other related costs included with the transportation invoices for deliveries to the Company's California service areas.

3. Storage costs including injection, withdrawal, and inventory charges and appropriate refunds, adjustments, and credits as invoiced;

4. Any revenues from release and brokering of pipeline or storage capacity;

PRELIMINARY STATEMENT
(Continued)

17. GAS COST INCENTIVE MECHANISM (GCIM) *(Continued)*

17F. VOLATILITY MITIGATION PROGRAM (VMP) *(Continued)* ~~T~~

VMP purchase prices are fixed when the contract is awarded, based on then current market conditions. Contracted supply terms can range from one to twelve months, but shall not exceed two years. The Company solicits VMP bids for both the Company's Southern California ~~service area~~ and ~~the Company's~~ Northern California ~~and South Lake Tahoe~~ service areas. Solicitations are scheduled periodically throughout the year. In any solicitation, one or both of the California divisions may be involved, depending on the amount of VMP supplies already acquired. Up to 25 percent of the total forecasted annual supply is purchased as part of the VMP. ~~L~~ ~~L~~

VMP contracts are awarded to the lowest acceptable bidder as part of a solicitation process. Because the contracts are selected through a bidding process, prices for VMP purchases are assumed to be representative of the market at the time of the solicitation. Evaluating these purchases will include comparing the awarded contract to the corresponding bids received during the solicitation process. All contracts and information related to the solicitation process will be submitted with the annual GCIM filing.

17G. SOUTHERN CALIFORNIA STORAGE

Consistent with D.08-12-020, the Company receives a set-aside of SoCalGas storage inventory, injection, and withdrawal capacity equal to 1.98 percent of the inventory, injection, and withdrawal capacities that are allocated to the combined core customers of SoCalGas and San Diego Gas & Electric Company. Such storage set-aside is adjusted annually, no later than April 1. ~~N~~ When this set-aside of SoCalGas storage is available, the Company uses its southern California storage resources primarily to reduce the impact of short-term or seasonal volatility in natural gas prices and as a peak demand supply source. To a lesser extent, storage is also employed as an imbalance management tool for intrastate capacity. The Company will endeavor to dispatch supplies into and out of storage in a manner that provides the greatest economic benefit to the ratepayers, based on market information available at that time and minimizes the purchase of supplies for periods less than an entire month for the Southern California service area. ~~N~~ Prior to each November 1, the Company will have storage reserves filled to a target level of no less than 80 percent of capacity. ~~N~~ If the storage target is not met, the Company will explain the variance and impact to core customers in the annual GCIM filing.

HELD FOR FUTURE USE

~~PRELIMINARY STATEMENTS~~

~~*(Continued)*~~ ~~L/T~~

~~19. PUBLIC PURPOSE PROGRAM MEMORANDUM ACCOUNT (PPPMA)~~ ~~T~~

~~19A. PURPOSE~~

~~Effective January 1, 2012, the purpose of the PPPMA is to record the difference between the Company's Public Purpose Program (PPP) revenue requirement authorized in Decision (D.) 11-11-009 and that requested by the Company in Application (A.)11-06-019. D.14-11-005 extended the PPPMA on a month-to-month basis beginning January 1, 2015 until the Commission adopts a final decision approving Southwest Gas' 2015-2017 ESA and CARE Program Budget Application.~~ ~~T~~

~~19B. APPLICABILITY~~

~~CARE and NonCARE costs recorded in the PPPMA will be recovered from customers in the same manner as the Company's authorized PPP revenue requirement.~~ ~~T~~

~~19C. DISPOSITION~~

~~Costs recorded in the PPPMA will be reconciled with the Company's PPP expenses and revenues recorded pursuant to Section 17 Public Purpose Program (PPP) Balancing Accounts (Section 17) of the Preliminary Statements of this California Gas Tariff. Costs, including interest calculated as set forth in Section 12B of these Preliminary Statements, in excess of those recoverable pursuant to Section 17 may be recovered in rates only after request by the Company and approval by the Commission.~~ ~~L~~

HELD FOR FUTURE USE

~~PRELIMINARY STATEMENT~~
~~*(Continued)*~~

~~24. GREENHOUSE GAS MEMORANDUM ACCOUNT (GHGMA)~~

~~24A. PURPOSE~~

~~The purpose of the GHGMA is to track the Company's administrative and outreach costs incurred to comply with the California Air Resources Board's (ARB) natural gas supplier Cap-and-Trade Program. The Company is authorized to establish the GHGMA pursuant to Decisions 14-12-040 and 15-10-032.~~

~~24B.APPLICABILITY~~

~~Costs recorded in the GHGMA will apply to all customer classes excluding end-use customers who emit 25,000 metric tons of CO2e or more per year and are directly regulated by the ARB and any other customers who elect to opt-in to direct regulation under ARB's rules.~~

~~24C.ACCOUNTING~~

~~The Company shall make the following entries to the GHGMA:~~

~~1. Debit entries equal to the Company's associated administrative and outreach costs that are directly associated with its Cap-and-Trade Program; and~~

~~2. An entry to record interest on the balance calculated as set forth in Section 12B of this Preliminary Statement.~~

~~24D.DISPOSITION~~

~~The GHGMA December 31 balance, at the end of the last estimated calendar year, will be amortized beginning with the effective date of rates approved in the Company's next general case or other ratesetting application.~~ ~~D/N~~ ~~N~~ ~~N~~

PRELIMINARY STATEMENT
(Continued)

~~25~~24. BIOMETHANE INJECTION INCENTIVE PROGRAM BALANCING ACCOUNT (BIIPBA)

~~25~~24A. PURPOSE

The BIIPBA is a two-way balancing account for the purpose of tracking and recording the Company's payments for eligible interconnection costs made to biomethane gas suppliers as set forth in Rule No. 22 of this California Gas Tariff. The payments are made in accordance with the Commission's monetary incentive program established in Decision (D.) 15-06-029 and (D.) 20-12-031. The Company is authorized to establish the BIIPBA pursuant to D.15-06-029. ~~T~~

The Company was authorized to establish a subaccount pursuant to D.20-12-031 to record and track Southwest Gas' respective share (1.63% or $652,000) of the additional $40 million California Air Resources Board (CARB) allocation of cap-and-trade allowance proceeds compared to the monetary incentive payments to biomethane producers for the development, deployment, and utilization of the utilities' gas pipeline beginning March 1, 2022 and continuing through December 1, 2023. ~~N~~ ~~N~~

~~25~~24B. APPLICABILITY

The BIIPBA provision applies to all rate schedules, excluding customers served under a Special Contract or any other exclusion provided for by the Commission.

~~25~~24C. FORECASTED PERIOD VOLUMES

The volumes of gas, expressed in therms, to be utilized hereunder shall be the volumes estimated to be delivered during the 12 calendar-month period during which the BIIPBA adjustment rate is to be effective.

~~25~~24D. BIIPBA ADJUSTMENT RATE

The Company shall file a Tier 2 Advice Letter, as necessary, to update the BIIPBA adjustment rate, with a requested effective date of January 1 of the following year. The BIIPBA adjustment rate shall be determined by dividing the balance in the account at the end of the latest available month at the time of filing by the Forecasted Period Volumes. The BIIPBA adjustment rate shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

PRELIMINARY STATEMENT
(Continued)

~~25~~24. BIOMETHANE INJECTION INCENTIVE PROGRAM BALANCING ACCOUNT (BIIPBA) *(Continued)*

~~25~~24E. ACCOUNTING - BIIPBA

The Company will make the following entries to the BIIPBA subaccount at the end of each month.

a. A debit entry equal to the incentive payments paid to the biomethane gas suppliers;

b. A credit entry equal to the BIIPBA adjustment rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month;

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

~~25~~24F. ACCOUNTING – Renewable Gas Interconnection Incentive Program ~~N~~

The Company will make the following entries to the Renewable Gas Interconnection Incentive Program subaccount at the end of each month.

a. A credit entry to record the incentive funding from GHG proceeds as approved by the CPUC in the Annual Gas True-up filing. A corresponding debit entry is recorded to the BIIPBA subaccount.

b. A debit entry equal to the incentive payments covering eligible interconnection costs incurred by biomethane interconnector.

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

PRELIMINARY STATEMENT
(Continued)

~~26~~25. NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA)

~~26~~25A. PURPOSE

The NERBA is a two-way balancing account for the purpose of recording and recovering the revenue requirement associated with the implementation of the Natural Gas Leak Abatement Program best practices. The Company is authorized to establish the NERBA pursuant to Decision 17-06-015.

~~26~~25B. APPLICABILITY

The NERBA provision applies to all rate schedules, excluding customers served under a Special Contract or any other exclusion provided for by the Commission.

~~26~~25C. ACCOUNTING

Pursuant to D.17-06-015, the Company will file a Tier 3 Advice Letter to establish the 2018 and 2019 revenue requirement for the NERBA, and proposed allocation methodology, for the implementation of Natural Gas Leak Abatement Program best practices. Upon approval, the Company will begin recording the authorized amounts into the NERBA. Separate accounts will be maintained for each of the Company's three California rate jurisdictions. The Company shall make the following entries to the NERBA account at the end of each month:

1. A debit entry for the revenue requirement associated with Natural Gas Leak Abatement Program expenditures. The revenue requirement is defined as the incremental Operations and Maintenance expenses, the incremental Capital related costs and taxes. The capital related costs include depreciation, taxes and return;

2. A credit entry equal to the amounts recovered through the Commission authorized NERBA rate;

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

PRELIMINARY STATEMENT
(Continued)

~~26~~25. NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA) *(Continued)*

~~26~~25D. NERBA ADJUSTMENT RATE

The Company shall annually file a Tier 2 Advice Letter to update the NERBA rate with a requested effective date of January 1 of the following year. The NERBA rate shall be calculated by using the year end NERBA balance divided by the volumes of gas estimated to be delivered during the 12 calendar-month period immediately following the adjustment date. The NERBA rate shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

~~27~~26. NATURAL GAS LEAK ABATEMENT PROGRAM MEMORANDUM ACCOUNT (NGLAPMA)

~~27~~26A. PURPOSE

The purpose of the NGLAPMA is to track the Company's incremental administrative costs associated with the implementation of the Natural Gas Leak Abatement Program. The Company is authorized to establish the NGLAPMA pursuant to Decision 17-06-015.

~~27~~26B. TRACKING PROCEDURES

The Company shall maintain the NGLAPMA by tracking the incremental administrative costs associated with the Natural Gas Leak Abatement Program. Separate accounts will be maintained for each of the Company's three California rate jurisdictions. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

~~27~~26C. DISPOSITION

The NGLAPMA December 31 balance of incremental administrative costs, at the end of the most recently recorded calendar year, will be amortized beginning with the effective date of rates approved in the Company's next general rate case or other ratesetting application. ~~D/N~~

~~N~~

PRELIMINARY STATEMENT
(Continued)

~~28~~27. NATURAL GAS LEAK ABATEMENT PROGRAM BALANCING ACCOUNT (NGLAPBA)

~~28~~27A. PURPOSE

The NGLAPBA is a one-way balancing account for the purpose of recording and recovering costs related to the Company's authorized Natural Gas Leak Abatement Program Pilot Projects and Research and Development (R&D) activities. The Company is authorized to establish the NGLAPBA pursuant to Decision 17-06-015.

~~28~~27B. APPLICABILITY

The NGLAPBA provision applies to all rate schedules, excluding customers served under a Special Contract or any other exclusion provided for by the Commission.

~~28~~27C. ACCOUNTING PROCEDURE

Pursuant to D.17-06-015, the Company will file a Tier 3 Advice Letter to ~~N~~
establish the 2018 and 2019 revenue requirement for the NGLAPBA, and proposed allocation methodology, for the implementation of Natural Gas Leak Abatement Program Pilot Projects and R&D activities. Upon approval, the Company will begin recording the authorized amounts into the NGLAPBA. ~~N~~
Separate accounts will be maintained for each of the Company's three California rate jurisdictions. The Company shall make the following entries to the NGLAPBA:

a. A debit entry equal to the Company's actual NGLAPBA program costs;

b. A credit entry equal to the revenue collected through the NGLAPBA rate;

c. An entry to record interest on the account calculated as set forth in Section No. 12B of this Preliminary Statement.

~~28~~27D. NGLAPBA ADJUSTMENT RATE

The Company shall annually file a Tier 2 Advice Letter to update the NGLAPBA rate with a requested effective date of January 1 of the following year. The NGLAPBA rate shall be calculated by using the year end NGLAPBA balance divided by the volumes of gas estimated to be delivered during the 12 calendar-month period immediately following the adjustment date. The NGLAPBA rate shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

PRELIMINARY STATEMENT
(Continued)

~~29~~28. TAX MEMORANDUM ACCOUNT (TMA)

~~29~~28A. PURPOSE

The purpose of the TMA is to track any revenue difference resulting from differences between the Company's authorized income tax expenses and its actually-incurred income tax expenses, including repair deductions and bonus depreciation. The account shall have separate line items detailing the differences resulting from (1) net revenue changes, (2) mandatory tax law changes, tax accounting changes, tax procedural changes, tax policy changes, and (3) elective tax law changes, tax accounting changes, tax procedural changes, or tax policy changes. The TMA is established in accordance with Decision (D.) 17-06-006.

~~D~~

~~29~~28B. TRACKING PROCEDURES

The Company shall maintain the TMA by separately tracking the calendar year difference between authorized income tax expenses and actually-incurred income tax expenses. The TMA shall include separate line items detailing the differences resulting from:

1. Net revenue changes,
2. Mandatory tax law changes, tax accounting changes, tax procedural changes, or tax policy changes, and
3. Elective tax law changes, tax accounting changes, tax procedural changes, or tax policy changes.

Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

PRELIMINARY STATEMENT
(Continued)

~~29~~28. TAX MEMORANDUM ACCOUNT (TMA)

~~29~~28C. DISPOSITION

The TMA shall be reviewed in the Company's GRC proceedings until a Commission decision closes the account. The TMA December 31 balance, at the end of the last estimated calendar year, will be amortized beginning with the effective date of rates approved in the Company's next general rate case or other ratesetting application. ~~D/N~~ ~~N~~

~~29~~28D. REPORTING

The Company will timely notify the Commission of any tax-related changes, including tax-related accounting changes, or tax-related procedural changes that materially affect, or may materially affect, revenues and any revenue differences if applicable. A "material affect" means a potential increase or decrease of $3 million or more to the Company's California jurisdictions.

PRELIMINARY STATEMENT
(Continued)

~~N~~

~~30~~29. NEIGHBORHOOD DECARBONIZATION PILOT PROGRAM MEMORANDUM ACCOUNT (NDPPMA)

~~30~~29A. PURPOSE

The NDPPMA is an interest-bearing memorandum account recorded on the Company's financial statements. Effective April 21, 2025, the NDPPMA will record the incremental operation and maintenance (O&M) costs and capital revenue requirement associated with complying with Senate Bill (SB) 1221, which established the Neighborhood Decarbonization Zone Pilot Program. The costs are limited to those incurred in compliance with PU Code Section 661, enacted by SB 1221. Costs may only be recorded in the NDPPMA until January 1, 2031, the beginning of the Company's next General Rate Case, at which time any on-going SB 1221 mapping costs will be included in the Company's next GRC cycle. The NDPPMA is established pursuant to D.25-07-016.

~~30~~29B. APPLICABILITY

The NDPPMA balance will be recovered from all customers, except any customers specifically excluded by the Commission.

~~30~~29C. ACCOUNTING

The Company shall maintain the NDPPMA by recording entries at the end of each month as follows, net of Franchise Fees & Uncollectibles (FF&U), where applicable:

a. A debit entry to record incremental O&M costs;

b. A debit entry to record the incremental capital-related revenue requirement costs (i.e., depreciation, taxes and return).

c. An entry to amortize the NDPPMA as approved by the Commission; and

d. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

~~30~~29D. DISPOSITION

Costs recorded in the NDPPMA will be addressed in the Company's next General Rate Case.

~~N~~

~~N~~

PRELIMINARY STATEMENT
(Continued)

~~31~~30. OFFICER COMPENSATION MEMORANDUM ACCOUNT – 2019 (OCMA-2019)

~~31~~30A. PURPOSE

The OCMA-2019 is a memorandum account established pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901 (2018, Dodd). Public Utilities Code Section 706 requires, among other things, that all forms of compensation for officers of electrical or gas corporations shall be paid solely by shareholders. The purpose of the OCMA-2019 is to track the California allocable difference between (1) compensation for officers of the utility that is authorized in General Rate Cases (GRCs) or resolutions and; (2) all compensation as defined by Public Utilities Code Section 706. The term “officer” shall be defined as those employees of the investor owned utilities in positions with titles of Vice President or above, consistent with Rule 240.3b-7 of the Securities Exchange Act.

~~31~~30B. APPLICABILITY

The OCMA-2019 is effective January 1, 2019 until closed at the direction of the Commission.

~~31~~30C. ACCOUNTING PROCEDURE

The OCMA-2019 consists of two subaccounts:

The “Authorized Compensation Subaccount” tracks salaries, bonuses, benefits, and all other consideration of any value paid to officers in rates as authorized in D.14-06-28 and modified by D.17-06-006.

The “Total Compensation Subaccount” tracks salaries, bonuses, benefits, and all other consideration of any value paid to officers.

Salaries: Payroll data for Executive Officer base salaries.
Bonuses: Variable Pay/Incentive Compensation Plan (ICP).
Benefits: Employer portion of health and welfare premiums.
Other Consideration: Executive Officer perquisites in payroll data and/or invoices, deferred compensation company match.

~~N~~

PRELIMINARY STATEMENT
(Continued)

~~31~~30. OFFICER COMPENSATION MEMORANDUM ACCOUNT – 2019 (OCMA-2019)

~~31~~30C. ACCOUNTING PROCEDURE *(Continued)*

The Company shall maintain this account by making quarterly entries (or annual entries where applicable when quarterly data is not available) as follows:

1. Authorized Compensation Subaccount

   A credit entry equal to the salaries, bonuses, benefits, and all other consideration of any value set aside to be paid to its officers as authorized in D.14-06-28 and modified by D.17-06-006.

2. Total Compensation Subaccount

   A debit entry equal to the salaries, bonuses, benefits, and all other consideration of any value paid to its officers.

~~31~~30D. DISPOSITION ~~D/N~~

The OCMA-2019 December 31 balance, at the end of the most recently recorded calendar year, will be amortized beginning with the effective date of rates approved in the Company's next general rate case or other ratesetting application. ~~D/N~~

PRELIMINARY STATEMENT

(Continued)

N

~~35~~31. GENERAL RATE CASE MEMORANDUM ACCOUNT 2026 (GRCMA2026)

~~35~~31A. PURPOSE

The purpose of the GRCMA2026 is to record and track the Company's margin revenue variances in the event of a delayed decision authorizing the requested rate relief in its Test Year 2026 general rate case Application (A.) 24-09-001. The GRCMA2026 is an interest-bearing memorandum account and is authorized by Decision 25-09-017. The GRCMA2026 is effective January 1, 2026.

~~35~~31B. APPLICABILITY

The GRCMA2026 balance will be recovered from all customer classes, unless specifically requested for exclusion by the Company.

~~35~~31C. ACCOUNTING

Entries to the GRCMA2026 will be made on a monthly basis beginning January 1, 2026, and until such time as the decision and rate relief granted in A.24-09-001 become effective.

1. A debit or credit entry equal to the difference between the Company's annual margin on a monthly basis currently reflected in Section 9F of its California Gas Tariff and comparable amounts proposed in A.24-09-001.
2. At such time as Commission authorized margin rates in A.24-09-001 are determined, an adjusting entry will be made to reflect the difference between the Company's proposed monthly margin amounts and the Commission authorized monthly margin amounts.
3. An entry to record interest on the adjusted GRCMA2026 balance calculated in entries (1) and (2) above, calculated as set forth in Section 12B of this Preliminary Statement.

~~35~~31D. DISPOSITION

The margin amounts tracked in the GRCMA2026 for each rate jurisdiction will be recovered in accordance with the criteria provided in the final Commission decision issued in A.24-09-001.

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N

PRELIMINARY STATEMENT
(Continued)

N

~~33~~32. EMERGENCY CUSTOMER PROTECTIONS MEMORANDUM ACCOUNT (ECPMA)

~~33~~32A. PURPOSE

Pursuant to Decision (D.) 18-08-004, the purpose of the Emergency Customer Protections Memorandum Account (ECPMA) is to record all incremental costs incurred by the Company associated with providing the residential and nonresidential emergency customer protections set forth in D.18-08-004 for any disasters where the Governor of California has declared a State of Emergency that includes the Company's service territories and where the disaster has either: (1) resulted in the loss or disruption of the delivery or receipt of utility service; and/or (2) resulted in the degradation of the quality of utility service.

Should such a disaster occur, the Company shall file a Tier 1 Advice Letter within 15 days of the Governor's State of Emergency Proclamation reporting its compliance with D.18-08-004.

~~33~~32B. TRACKING PROCEDURES

The Company shall track incremental costs in the ECPMA at the end of each month, commencing with the month the disaster occurs. Entries to the ECPMA will be segregated by qualifying event. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

~~33~~32C. APPLICABILITY

The ECPMA balance will be recovered from all customer classes, unless specifically requested for exclusion by the Company.

~~33~~32D. DISPOSITION

Costs recorded in the ECPMA may be recovered in rates only after a request by the Company and approval by the Commission.

N

PRELIMINARY STATEMENT
(Continued)

D

~~34~~33. CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA) N

~~34~~33A. PURPOSE

The CDMIBA is a two-way balancing account for the purpose of recording and recovering the revenue requirement for the incremental operations and maintenance (O&M) and capital costs associated with Customer Data Modernization Initiative, which is replacing two of the Company's legacy systems, the Customer Service System (CSS) and the Gas Transaction System (GTS). The Company is authorized to establish the CDMIBA pursuant to Decision (D.) 20-07-016. A separate CDMIBA will be maintained for each of the Company's California rate jurisdictions.

~~34~~33B. APPLICABILITY

The CDMIBA balance will be recovered from all customer classes, unless specifically requested for exclusion by the Company.

~~34~~33C. REVISION DATE

The first CDMIBA rate will be established one month after the Commission Decision to begin recovery of operations and maintenance expenses. Thereafter, the rate will reset annually on January 1, and the Company shall file a Tier I Advice Letter to update the CDMIBA adjustment rates using the month ended September 30 CDMIBA. The revenue requirement on capital expenditures will be recorded in the two-way balancing account beginning the month after each work order is placed into service. Recovery of the revenue requirement on capital expenditures recorded in the two-way balancing account will begin on January 1, the year after each work order is placed into service.

~~34~~33D. FORECAST PERIOD VOLUMES

The volumes of gas, expressed in therms, to be utilized hereunder shall be the volumes estimated to be delivered during the 12 calendar-month period immediately following the Revision Date.

~~34~~33E. ACCOUNTING

The Company shall make the following entries to the CDMIBA account at the end of each month: N

PRELIMINARY STATEMENT
(Continued)

~~34~~33. CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA) *(Continued)* ~~N~~

~~34~~33E. ACCOUNTING *(Continued)*

a. A debit entry equal to the California jurisdictional revenue requirement associated with the Company's actual capital costs. The monthly revenue requirement will be an amount equal to depreciation and amortization expense, 1/12 of the authorized rate of return (grossed up for income taxes, franchise taxes and uncollectibles) multiplied by the ending rate base each month, plus incremental O&M expenses. The revenue requirement on capital expenditures will be recorded in the CDMIBA beginning the month after each work order is placed into service. The amount equal to the California jurisdictional incremental O&M expenses associated with the CDMI will be recorded in CDMIBA beginning with catch-up entries following the effective date of the mechanism for inception-to-date expenditures and subsequently, on a monthly basis following periods of incurrence.

b. A credit entry equal to the CDMIBA Adjustment Rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month;

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

d. The monthly debit entries will continue until the rate effective date of the Company's next general rate case. The monthly credit entries will continue until the CDMIBA is fully collected.

~~34~~33F. CDMIBA ADJUSTMENT RATES

A CDMIBA Adjustment Rate will be established for each of the Company's rate jurisdictions. Recovery of California jurisdictional incremental O&M expenses incurred through the date of the Commission decision issued will begin the month after the Commission issued D.20-07-016 or September 1, 2020.

Recovery of the revenue requirement on capital expenditures recorded in the two-way balancing account will begin on January 1, the year after each work order is placed into service. ~~N~~

PRELIMINARY STATEMENT
(Continued)

~~34~~33. CUSTOMER DATA MODERNIZATION INITIATIVE BALANCING ACCOUNT (CDMIBA) *(Continued)* N

~~34~~33F. CDMIBA ADJUSTMENT RATES *(Continued)*

The CDMIBA Adjustment Rates will be determined by dividing the September 30 balances recorded in the CDMIBA subaccounts by the total Forecast Period volumes. The CDMIBA Adjustment Rates shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

The revenue requirement related to the CDMI charged to the CDMIBA will cease the day before rates are effective in the next general rate case after the Company's Test Year 2021 general rate case. At that time, the revenue requirement associated with the CDMI project will roll into the base margin revenue requirement.

The CDMIBA Adjustment rate will remain in place until the revenue requirement and incremental O&M costs recorded in the CDMIBA are fully collected. N

PRELIMINARY STATEMENT
(Continued)

~~35~~34. COVID-19 PANDEMIC PROTECTIONS MEMORANDUM ACCOUNT (CPPMA)

~~35~~34A. PURPOSE

Pursuant to Resolution M-4842, dated April 16, 2020, the purpose of the CPPMA is to record incremental costs and waived charges incurred by the Company associated with its implementation of the COVID-19 customer protections as outlined in Advice Letter No. 1130-A, and clarified in Advice Letter Nos. 1130-G-B and 1130-G-C. The COVID-19 customer protections apply to all Residential and Small Business Customers (non-residential customers) with an annual consumption of less than 10,000 therms and as defined in Rule No. 1-Definitions of this California Gas Tariff. Resolution M-4849, dated February 11, 2021, extended the COVID-19 customer protections through June 30, 2021. The CPPMA is effective March 4, 2020. ~~N~~ ~~N~~ ~~N~~

~~35~~34B. APPLICABILITY

The CPPMA balance will be recovered from customers as authorized by the Commission.

~~35~~34C. ACCOUNTING PROCEDURES

For costs associated with the implementation of the COVID-19 customer protections, the Company shall will make the following entries to the CPPMA at the end of each month, net of Franchise Fees and Uncollectibles (FF&U), where applicable:

a. A debit entry equal to the actual operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes and return);

b. A debit entry equal to waived charges;

c. A debit entry for incremental uncollectible expenses;

d. A debit entry for other incremental costs; and

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

Costs recorded in the CPPMA will be tracked by customer class.

~~35~~34D. DISPOSITION

Costs recorded in the CPPMA may be recovered in rates only after a request by the Company and approval by the Commission either through a general rate case or other applicable proceeding.

PRELIMINARY STATEMENT
(Continued)

N

~~36~~35. BIOMETHANE PROCUREMENT AND ADMINISTRATIVE COST BALANCING ACCOUNT (BPACBA)

~~36A~~35A. PURPOSE

The BPACBA is an interest-bearing two-way balancing account for the purpose of recording and recovering costs related to the Company's compliance with Decision (D.) 22-02-025, which implemented Senate Bill 1440 and established short- and medium-term biomethane (i.e., renewable natural gas and/or bio-synthetic natural gas) procurement targets to reduce short-lived climate pollution emissions. The Company is authorized to establish the BPACBA pursuant to D.22-02-025. The BPACBA shall consist of two subaccounts.

Biomethane Commodity Cost Subaccount – The purpose of this subaccount is to record the above-market Biomethane commodity costs procured subject to D.22-02-025. The above-market Biomethane cost is defined as the difference in the monthly weighted average cost of Biomethane purchases (including the cost of any renewable attributes or credits that are bundled with the purchased Biomethane supply) and the monthly weighted average cost of traditional natural gas purchases.

Biomethane Procurement Administrative Cost Subaccount – The purpose of this subaccount is to record program administrative costs incurred to support the Company's Biomethane procurement subject to D.22-02-025.

~~36B~~35B. APPLICABILITY

The BPACBA provision applies to all rate schedules, except for any customers specifically excluded by the Commission.

~~36C~~35C. ACCOUNTING – Biomethane Commodity Cost Subaccount

Separate entries will be maintained for the Company's Southern California, and Northern California, including South Lake Tahoe, service areas. The Company will make the following entries to the Biomethane Commodity Cost Subaccount at the end of each month:

a. A debit entry equal to the recorded above-market Biomethane commodity costs incurred subject to D.22-02-025;

N

PRELIMINARY STATEMENT
(Continued)

~~36~~35. BIOMETHANE PROCUREMENT AND ADMINISTRATIVE COST BALANCING ACCOUNT (BPACBA) *(Continued)* N

~~36C~~35C. ACCOUNTING – Biomethane Commodity Cost Subaccount *(Continued)*

b. An entry to amortize the Biomethane Commodity Cost Subaccount; and

c. An entry to record interest on the account calculated as set forth in Section No. 12B of this Preliminary Statement.

~~36D~~35D. ACCOUNTING – Biomethane Procurement Administrative Cost Subaccount

Separate entries will be maintained for the Company's Southern California, and Northern California, including South Lake Tahoe, service areas. The Company will make the following entries to the Biomethane Procurement Administrative Cost subaccount at the end of each month:

a. A debit entry equal to the recorded administrative costs for Biomethane procurement incurred subject to D.22-02-025;

b. An entry to amortize the Biomethane Procurement Administrative Cost Subaccount; and

c. An entry to record interest on the account calculated as set forth in Section No. 12B of this Preliminary Statement.

~~36E~~35E. BPACBA DISPOSITION

The Company shall annually submit a Tier 2 Advice Letter to update the BPACBA rate with a requested effective date of January 1 of the following year. The Biomethane Commodity Cost Subaccount balance will be recovered from core customers through the upstream interstate pipeline component of the Company's Fixed Cost Adjustment Mechanism (FCAM) Balancing Account Adjustment. The Biomethane Procurement Administrative Cost Subaccount balance will be recovered from all customers through the margin component of the Company's FCAM Balancing Account Adjustment. N

Decision No. ______________________ ~~Vice President~~ Resolution No. ____________________

PRELIMINARY STATEMENT
(Continued)

~~N~~

~~37~~36. RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA)

~~37A~~36A. PURPOSE

The RUBA is an interest-bearing two-way balancing account for the purpose of recording and recovering costs related to the difference between authorized revenues associated with uncollectible expense for residential customers and actual residential customer bad debt expense. The Company is authorized to establish the RUBA pursuant to Decision 22-08-037.

~~37B~~36B. APPLICABILITY

The RUBA provision applies to all rate schedules, except for any customers specifically excluded by the Commission.

~~37C~~36C. ACCOUNTING

Separate entries will be maintained for the Company's Southern California, Northern California, and South Lake Tahoe service areas. The Company will make the following entries to the RUBA at the end of each month:

a. A debit entry equal to the difference between authorized revenues associated with uncollectible expense for residential customers and actual residential customer bad debt expense;

b. An entry to amortize the RUBA as authorized by the Commission consisting of a credit or debit entry equal to the RUBA Adjustment Rate, excluding franchise taxes and uncollectible accounts expense, multiplied by the applicable volumes delivered during the month;

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

~~37D~~36D. FORECAST PERIOD VOLUMES

The volumes of gas, expressed in therms, to be utilized hereunder shall be the volumes estimated to be delivered during the 12 calendar-month period during which the RUBA adjustment rate is to be effective.

~~N~~

PRELIMINARY STATEMENT

(Continued)

~~N~~

~~37~~36. RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT (RUBA)
(Continued)

~~37E~~36E. RUBA ADJUSTMENT RATES

The Company shall annually file a Tier 2 Advice Letter to update the RUBA adjustment rate with a requested effective date of January 1 of the following year. The RUBA rate shall be determined by dividing the September 30 balances recorded in the RUBA subaccounts by the respective Forecast Period volumes. The RUBA adjustment rates shall be set forth in the currently-effective Statement of Rates of this California Gas Tariff.

~~N~~

PRELIMINARY STATEMENT
(Continued)

N

~~38~~37. RESIDENTIAL DISCONNECTION PROTECTIONS MEMORANDUM ACCOUNT (RDPMA)

~~38~~37A. PURPOSE

The purpose of the RDPMA is to the track the Company's incremental costs associated with the implementation of the customer protections required by Decision 22-08-037.

~~38~~37B. APPLICABILITY

The RDPMA balance will be recovered from all customers, except any customers specifically excluded by the Commission.

~~38~~37C. ACCOUNTING

The Company shall maintain the RDPMA by recording entries at the end of each month as follows, net of Franchise Fees & Uncollectibles (FF&U), where applicable:

a. A debit entry equal to the actual operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes and return) associated with implementing the customer protections established in D.22-08-037;

b. A debit entry equal to waived reconnection charges until addressed in the Company's next general rate case; and

c. Interest on the tracked balance will be calculated as set forth in Section 12B of this Preliminary Statement.

~~38~~37D. DISPOSITION

Costs recorded in the RDPMA may be recovered in rates only after a request by the Company and approval by the Commission either through a general rate case or other applicable proceeding.

N

PRELIMINARY STATEMENT
(Continued)

N

~~39~~38. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT (IIJAMA)

~~39A~~38A. PURPOSE

The purpose of the IIJAMA is to record and track 1) incremental costs for projects seeking and/or awarded federal funding, including incremental costs incurred during the development and preparation of applications for such funding; and 2) tax impacts of federal grant awards, including both tax liabilities related to federal grant awards and tax benefits such as the impact of depreciation pursuant to Resolution E-5254, effective April 6, 2023. The IIJMA shall consist of two subaccounts.

IIJAMA Cost Subaccount – The purpose of this subaccount is to record incremental costs for any projects seeking and/or awarded federal funding.

IIJAMA Tax Subaccount – The purpose of this subaccount is to record the tax impacts of the federal grant awards funding.

~~39B~~38B. APPLICABILITY

The IIJAMA balance will be recovered from all customers, except any customers specifically excluded by the Commission.

~~39C~~38C. ACCOUNTING – IIJAMA Cost Subaccount

Separate entries will be maintained for the Company's Southern California, and Northern California, including South Lake Tahoe service areas. The Company will make the following entries to the IIJA Cost Subaccount at the end of each month, net of Franchise Fees & Uncollectibles (FF&U), where applicable, as follows:

a. A debit entry equal to the actual incremental operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes, and return) for any projects seeking and/or awarded federal funding, including incremental costs incurred for the development and preparation of applications for such funding;

N

PRELIMINARY STATEMENT
(Continued)

N

~~39~~38. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT (IIJAMA) *(Continued)*

~~39C~~38C. ACCOUNTING – IIJA Cost Subaccount *(Continued)*

a. An entry to amortize the balance in this subaccount as authorized by the Commission; and

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

~~39D~~38D. ACCOUNTING – IIJA Tax Subaccount

Separate entries will be maintained for the Company's Southern California, and Northern California, including South Lake Tahoe service areas. The Company will make the following entries to the IIJA Tax Subaccount at the end of each month, net of FF&U, where applicable, as follows:

a. A debit or credit entry equal to the tax impacts of the federal grant awards, including any related tax benefits:

b. An entry to amortize the balance in this subaccount as authorized by the Commission; and

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

~~38E~~38E. IIJAMA DISPOSITION

Costs recorded in the IIJAMA may be recovered in rates only after a request by the Company and approval by the Commission either through a general rate case or other applicable proceeding.

N

Schedule Nos. GS-10/GN-10~~/SLT-10~~

RESIDENTIAL GAS SERVICE

APPLICABILITY

Applicable to gas service to customers which consists of direct domestic gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating, and other residential uses. This schedule is available only to primary residences.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The credit will display as a line item on the customer's bill. The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given.

The baseline daily quantity in therms for all individually-metered residential uses are:

Climate Zone	Summer Season (May - Oct.)	Winter Off-Peak (Spring/Fall) (Mar.~~,~~-Apr. & Nov.)	Winter Peak (Dec.-Feb)	
Barstow	0.39	1.12	~~2.11~~1.91	~~I~~
Needles	0.23	0.53	0.92	~~I~~
Victorville	0.~~39~~46	1.~~25~~45	2.~~04~~11	~~I~~

	Summer Season (June - Oct.)	Winter Off-Peak (Spring/Fall) (Apr.~~,~~-May & Nov.)	Winter Peak (Dec.-March)	
Big Bear	0.46	1.~~45~~64	2.~~83~~76	~~I~~
No. Lake Tahoe	0.66	2.~~11~~17	3.~~09~~22	~~I~~
So. Lake Tahoe	0.~~72~~66	2.~~04~~10	3.~~09~~02	~~I~~
Truckee	0.~~72~~79	2.~~17~~30	3.~~55~~62	~~N/I~~

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills. ~~D~~ ~~D~~

Schedule Nos. GS-10/GN-10~~/SLT-10~~

RESIDENTIAL GAS SERVICE
(Continued)

RATES *(Continued)*

Upon completion of an application and verification by a state licensed physician, surgeon, osteopath, nurse practitioner or physician assistant, an additional monthly medical allowance of 25 therms will be provided for hemiplegic/paraplegic/quadriplegic persons, multiple sclerosis/scleroderma patients and persons who are being treated for a life-threatening illness and have a compromised immune system who are full-time residents in a household served under this schedule. ~~N~~

If the customer qualifying for the standard medical allowance can demonstrate to the Company's satisfaction that the 25-therm allowance is insufficient to meet the life-support and comfort requirements of the eligible resident, the Company shall make a determination as to the additional quantity required and round such quantity to the next higher 25 therms.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Baseline usage quantities are applicable only to separately metered, permanent residential customers. Recreational or vacation home customers shall be billed under Schedule Nos. GS-15/GN-15~~/SLT-15~~ of this California Gas Tariff. The Company may require customers to complete and file with it an appropriate Declaration of Eligibility for Baseline Rates.

The Company shall differentiate between permanent and other residential customers on the basis of a service and mailing address analysis.

It is the responsibility of the customer to advise the Company within 15 days of any changes in his (or her) residential status.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule No. GS-11

RESIDENTIAL AIR-CONDITIONING GAS SERVICE

APPLICABILITY

Applicable to gas service to customers which consists of direct domestic gas usage in a residential dwelling for air conditioning in conjunction with space heating, cooking, water heating, and other residential uses. This schedule is available as an option only to primary residences with installed natural gas air-conditioning systems for customers who would otherwise receive service pursuant to Schedule No. GS-10, Residential Gas Service of this California Gas Tariff.

TERRITORY

Throughout the Company's certificated gas service areas in its Southern California Division, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April. [1] The credit will display as a line item on the customer's bill. The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given.

The Tier I and summer season Tier II daily quantities in therms for all individually-metered residential uses are:

Climate Zone	Summer Season (May~~-~~-Oct.) Tier I	Summer Season (May~~-~~-Oct.) Tier II	Winter Off-Peak (Spring/Fall) (Mar.~~-,~~ Apr. & Nov.)	Winter Peak (Dec.-Feb)	
					~~N~~
Barstow	0.39	0.13	1.12	~~2.11~~1.91	~~I~~
Needles	0.23	0.~~05~~07	0.53	0.92	~~I~~
Victorville	0.~~39~~46	0.~~18~~10	1.~~25~~45	2.~~04~~11	~~I~~
	Summer Season (June~~-~~-Oct.)		**Winter Off-Peak (Spring/Fall) (Apr.~~-,~~ May & Nov.)**	**Winter Peak (Dec.-March)**	
Big Bear	0.46	0.~~13~~16	1.~~45~~64	2.~~83~~76	~~N/I~~

For billing purposes all summer season quantities sold each month in excess of the Tier II quantities shall be billed at the Gas Air-Conditioning rate, and all winter season quantities sold each month in excess of the Tier I quantities shall be billed at the Tier II rate. ~~D~~ ~~D~~

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills.

Schedule Nos. GS-12/GN-12~~/SLT-12~~

CARE RESIDENTIAL GAS SERVICE

APPLICABILITY

Applicable to gas service to customers whose qualifying income does not exceed 200 percent of the Federal poverty level, pursuant to California Alternate Rates for Energy (CARE) program eligibility requirements. This service is available only to primary residences.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The credit will display as a line item on the customer's bill. The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given. The CA Climate Credit will be applied after the California Alternate Rates for Energy (CARE) is applied to the customer's bill to ensure the customer receives the maximum benefit of the CARE program.

The baseline daily quantity in therms for all individually-metered residential uses are:

Climate Zone	Summer Season (May - Oct.)	Winter Off-Peak (Spring/Fall) (Mar., Apr. & Nov.)	Winter Peak (Dec.-Feb)	
Barstow	0.39	1.12	~~2.11~~1.91	~~I~~
Needles	0.23	0.53	0.92	~~I~~
Victorville	0.~~39~~46	1.~~25~~45	2.~~04~~11	~~I~~

	Summer Season (June - Oct.)	Winter Off-Peak (Spring/Fall) (Apr., May & Nov.)	Winter Peak (Dec.-March)	
Big Bear	0.46	1.~~45~~64	2.~~83~~76	~~I~~
No. Lake Tahoe	0.66	2.~~11~~17	3.~~09~~22	~~I~~
So. Lake Tahoe	0.~~72~~66	2.~~04~~10	3.~~09~~02	~~I~~
Truckee	0.~~72~~79	2.~~17~~30	3.~~55~~62	~~N/I~~

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

~~D~~
~~D~~

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills.

Schedule Nos. GS-12/GN-12~~/SLT-12~~

CARE RESIDENTIAL GAS SERVICE
(Continued)

RATES *(Continued)*

Upon completion of an application and verification by a state licensed physician, surgeon, osteopath, nurse practitioner or physician assistant, an additional monthly medical allowance of 25 therms will be provided for hemiplegic/paraplegic/quadriplegic persons, multiple sclerosis/scleroderma patients and persons who are being treated for a life-threatening illness and have a compromised immune system who are full-time residents in a household served under this schedule. ~~N~~

If the customer qualifying for the standard medical allowance can demonstrate to the Company's satisfaction that the 25-therm allowance is insufficient to meet the life-support and comfort requirements of the eligible resident, the Company shall make a determination as to the additional quantity required and round such quantity to the next higher 25 therms.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Baseline usage quantities are applicable only to separately metered, permanent residential customers. Recreational or vacation home customers shall be billed under Schedule Nos. GS-15/GN-15~~/SLT-15~~ of this California Gas Tariff. The Company may require customers to complete and file with it an appropriate Declaration of Eligibility for Baseline Rates.

The Company shall differentiate between permanent and other residential customers on the basis of a service and mailing address analysis.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

Schedule Nos. GS-12/GN-12~~/SLT-12~~

CARE RESIDENTIAL GAS SERVICE
(Continued)

SPECIAL CONDITIONS

1. An approved CARE application and declaration of eligibility form is required from each customer for service under this schedule.

2. To qualify for service under this schedule, a customer can meet either of the following two eligibility requirements:

   a. Categorical Eligibility - One or more people in a household participate in any of the following public assistance programs: Medicaid/Medi-Cal (age 65 and over); Medicaid/Medi-Cal (age 65 and under); Medi-Cal for Families A&B (Healthy Families A&B); Supplemental Security Income (SSI); CalFresh/SNAP (Food Stamps); Head Start Income Eligible (Tribal Only); Bureau of Indian Affairs General Assistance; Women, Infants, and Children (WIC); National School Lunch Program (NSLP); or CalWORKS (TANF) or Tribal TANF.

   b. Income Eligibility - The total gross annual income, both taxable and nontaxable, from all sources for all persons in the applicant's household may not exceed the income limits shown below.

   These income limits are effective from June 1, 2026 through May 31, 2027. P~~C~~

Number of Persons in Household	Total Gross Annual Income	
1 - 2	$43,280	P ~~C~~
3	$54,640	
4	$66,000	
5	$77,360	
6	$88,720	
7	$100,080	
8	$111,440	C P~~C~~

   For households with more than eight persons, add $11,360 annually for each additional person residing in the household. The above income levels are subject to change annually by the Commission.

3. A person who is claimed as a dependent on another person's income tax return is not eligible for service under this schedule.

Schedule Nos. GS-12/GN-12~~/SLT-12~~

CARE RESIDENTIAL GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

4. Recertification for the CARE program will be required as follows: 1) every two years for customers qualifying with non-fixed income sources; and 2) every four years for customers qualifying with fixed income sources. ~~L/T~~ ~~L/N~~ ~~L/N~~

5. Service under this schedule is for residential purposes at only one residential location at any one time and is applicable only to a customer's permanent primary residence.

6. Eligible customers shall be billed on this schedule commencing with the next regularly scheduled billing period after receipt and approval of application by the Company.

7. Eligibility information provided by the customer on the application form may be subject to verification by the Company. Refusal or failure of a customer to provide documentation of eligibility acceptable to the Company, upon request of the Company, shall result in removal from this schedule. ~~L~~

8. Customers who wrongfully declare eligibility or fail to notify the Company when they no longer meet the eligibility requirements may be rebilled for the period of ineligibility under their otherwise applicable residential rate schedule.

9. It is the responsibility of the customer to notify the Company within 30 days of any changes in the customer's eligibility status.

10. Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-15/GN-15~~/SLT-15~~

SECONDARY RESIDENTIAL GAS SERVICE

APPLICABILITY

Applicable to gas service to customers which consists of direct domestic gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating, and other residential uses. This schedule is available only to recreational, vacation, or secondary homes.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference. ~~T/D~~

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The credit will display as a line item on the customer's bill. The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills. Pursuant to Commission Decision18-03-017, the 2018 CA Climate Credit will be distributed in October. ~~N~~ ~~N~~

Schedule Nos. GS-20/GN-20~~/SLT-20~~

MULTI-FAMILY MASTER-METERED GAS SERVICE

APPLICABILITY

Applicable to gas service for cooking, water heating, space heating, and other residential usages supplied to multi-family accommodations through one meter on a single premise in accordance with Rule No. 18 of this California Gas Tariff. This schedule is closed to new installations.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given. The master-metered customer will receive one credit for each resident being served through the master-meter. It is the responsibility of the master-metered customer to pass the CA Climate Credit on to the resident.

The baseline daily quantity in therms per residential unit are: ~~N~~

Climate Zone	Summer Season (May - Oct.)	Winter Off-Peak (Spring/Fall) (Mar., Apr. & Nov.)	Winter Peak (Dec.-Feb)	
Barstow	0.39	1.12	~~2.11~~1.91	~~I~~
Needles	0.23	0.53	0.92	~~I~~
Victorville	0.~~39~~46	1.~~25~~45	2.~~04~~11	~~I~~
	Summer Season (June - Oct.)	Winter Off-Peak (Spring/Fall) (Apr., May & Nov.)	Winter Peak (Dec.-March)	
Big Bear	0.46	1.~~45~~64	2.~~83~~76	~~I~~
No. Lake Tahoe	0.66	2.~~11~~17	3.~~09~~22	~~I~~
So. Lake Tahoe	0.~~72~~66	2.~~04~~10	3.~~09~~02	~~I~~
Truckee	0.~~72~~79	2.~~17~~30	3.~~55~~62	~~N/I~~

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

~~D~~
~~D~~

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills.

Schedule Nos. GS-20/GN-20~~/SLT-20~~

MULTI-FAMILY MASTER-METERED GAS SERVICE
(Continued)

RATES *(Continued)*

Upon completion of an application and verification by a state licensed physician, surgeon osteopath, nurse practitioner or physician assistant, an additional monthly medical allowance of 25 therms will be provided for hemiplegic/paraplegic/quadriplegic persons, multiple sclerosis/scleroderma patients and persons who are being treated for a life-threatening illness and have a compromised immune system who are full-time residents in a household served under this schedule.

If the customer qualifying for the standard medical allowance can demonstrate to the Company's satisfaction that the 25-therm allowance is insufficient to meet the life-support and comfort requirements of the eligible resident, the Company shall make a determination as to the additional quantity required and round such quantity to the next higher 25 therms.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

For billing purposes, the baseline quantity shall be determined by multiplying the allowable baseline quantity per residential unit by the number of qualifying residential units. ~~D~~

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS ~~L~~

1. Residential service under this schedule includes service to residential units and mobile home units, but does not include enterprises such as rooming houses, boarding houses, dormitories, rest homes, military barracks, stores, restaurants, service stations, and other similar establishments.

2. As a condition to service under this schedule, a master-meter customer must attach to his application for such service a Declaration of Eligibility for Baseline Rates stating the number of occupied units to be billed. The total baseline allowance will be determined on this declaration.

3. It is the responsibility of the customer to advise the Company within 15 days following any change in the number of residential dwelling units and mobile home spaces utilizing gas service. Failure to do so may result in the loss of baseline rates.

The number of residential units eligible for baseline allowances is subject to verification by the Company. In the event the Company ascertains a customer's ineligibility of a baseline allowance, an appropriate adjusted bill may be rendered to the customer. ~~L~~

Schedule Nos. GS-25/GN-25~~/SLT-25~~

MULTI-FAMILY MASTER-METERED GAS SERVICE – SUBMETERED

APPLICABILITY

This schedule is applicable to service for cooking, water heating, space heating, and other residential usages supplied to multi-family accommodations through one meter on a single premise and submetered to all individual tenants in accordance with Rule No. 18 of this California Gas Tariff. Pursuant to Assembly Bill No. 622 dated September 12, 1996, this schedule is closed to new installations for mobile home parks or manufactured housing communities for which construction has commenced on or after January 1, 1997.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charge, basic service charge and submetering discount are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference. The submetering discount will be applied to each occupied submetered mobile home park space per month. However, in no instance shall the monthly bill be less than the minimum charge.

Customers on this schedule may receive the California (CA) Climate Credit, if applicable, annually each April.[1] The CA Climate Credit will be issued to all active accounts receiving natural gas service on the date the credit is given. The CA Climate Credit will be applied after the California Alternate Rates for Energy (CARE) is applied to the customer's bill to ensure the customer receives the maximum benefit of the CARE program. The master-metered customer will receive one credit for each submetered resident. It is the responsibility of the master-metered customer to pass the CA Climate Credit on to the submetered resident. ~~T/D~~

[1]Due to cycle billing, some customers may receive the CA Climate Credit on their May bills. Pursuant to Commission Decision18-03-017, the 2018 CA Climate Credit will be distributed in October. ~~N~~ ~~N~~

Schedule Nos. GS-25/GN-25~~/SLT-25~~

MULTI-FAMILY MASTER-METERED GAS SERVICE – SUBMETERED
(Continued)

RATES *(Continued)*

The baseline daily quantity in therms per residential unit are:

Climate Zone	Summer Season (May - Oct.)	Winter Off-Peak (Spring/Fall) (Mar., Apr. & Nov.)	Winter Peak (Dec.-Feb)	
Barstow	0.39	1.12	~~2.11~~1.91	~~N~~ ~~I~~
Needles	0.23	0.53	0.92	~~I~~
Victorville	0.~~39~~46	1.~~25~~45	2.~~04~~11	~~I~~

	Summer Season (June - Oct.)	Winter Off-Peak (Spring/Fall) (Apr., May & Nov.)	Winter Peak (Dec.-March)	
Big Bear	0.46	1.~~45~~64	2.~~83~~76	~~I~~
No. Lake Tahoe	0.66	2.~~11~~17	3.~~09~~22	~~I~~
So. Lake Tahoe	0.~~72~~66	2.~~04~~10	3.~~09~~02	~~I~~
Truckee	0.~~72~~79	2.~~17~~30	3.~~55~~62	~~I~~ ~~N~~

For billing purposes all quantities sold each month in excess of the baseline quantities shall be billed at the Tier II rate.

Upon completion of an application and verification by a state licensed physician, surgeon osteopath, nurse practitioner or physician assistant, an additional monthly medical allowance of 25 therms will be provided for hemiplegic/paraplegic/quadriplegic persons, multiple sclerosis/scleroderma patients and persons who are being treated for a life-threatening illness and have a compromised immune system who are full-time residents in a household served under this schedule.

If the customer qualifying for the standard medical allowance can demonstrate to the Company's satisfaction that the 25-therm allowance is insufficient to meet the life-support and comfort requirements of the eligible resident, the Company shall make a determination as to the additional quantity required and round such quantity to the next higher 25 therms.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

For billing purposes, the baseline quantity shall be determined by multiplying the allowable baseline quantity per residential unit by the number of qualifying residential units.

Schedule Nos. GS-25/GN-25~~/SLT-25~~

MULTI-FAMILY MASTER-METERED GAS SERVICE – SUBMETERED
(Continued)

CARE Program Discount: ~~L~~

If an individual submetered tenant of a multi-family master-metered customer meets the eligibility criteria established in Schedule Nos. GS-12/GN-12~~/SLT-12~~ of this California Gas Tariff, the tenant shall be eligible for the CARE discount. All the Special Conditions set forth in Schedule Nos. GS-12/GN-12~~/SLT-12~~ shall apply. Recertification of eligibility will be required every two years and whenever a submetered tenant moves.

For billing purposes, the Company will bill the master-metered customer the discounted rate for the number of eligible submetered tenants. It is the responsibility of master-metered customers to pass the CARE discount to the eligible tenant and to notify the Company when a submetered tenant moves.

Minimum Charge:

The minimum charge per meter per month is the basic service charge. ~~L~~

SPECIAL CONDITIONS

1. Residential service under this schedule includes service to residential units and mobile home units, but does not include enterprises such as rooming houses, boarding houses, dormitories, rest homes, military barracks, stores, restaurants, service stations, and other similar establishments.

2. As a condition to service under this schedule, a master-meter customer must attach to his application for such service a Declaration of Eligibility for Baseline Rates stating the number of occupied units to be billed. The total baseline allowance will be determined on this declaration.

3. It is the responsibility of the customer to advise the Company within 15 days following any change in the number of residential dwelling units and mobile home spaces utilizing gas service. Failure to do so may result in the loss of baseline rates.

   The number of residential units eligible for baseline allowances is subject to verification by the Company. In the event the Company ascertains a customer's ineligibility of a baseline allowance, an appropriate adjusted bill may be rendered to the customer.

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE

APPLICABILITY

Applicable to gas service for nonprofit group living facilities, as defined in Rule No. 1 of this California Gas Tariff, where a minimum of 70 percent of the gas consumed under this schedule is for residential purposes, and to qualified migrant housing centers; privately-owned employee housing; or agricultural employee housing operated by nonprofit organizations.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

A. NONPROFIT GROUP LIVING FACILITIES

1. To be eligible for service under this schedule, the total gross annual income, both taxable and nontaxable, from all sources for each resident residing in the nonprofit group living facility may not exceed the Commission's CARE program eligibility income level shown below for a single-person household, and each resident may not be claimed as a dependent on another person's income tax return.

Household Size	Total Gross Annual Income
1 – 2	$43,280

~~C~~P

The above income limit is effective from June 1, 2026 through May 31, 2027. ~~C~~P

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

A. NONPROFIT GROUP LIVING FACILITIES *(Continued)*

Examples of potentially eligible nonprofit group living facilities consist of licensed or permitted homeless shelters, transitional housing, short- or long-term care facilities (hospices, nursing homes, senior or children homes), group homes for mentally or physically disabled/disadvantaged persons or satellite facilities of a properly-licensed "mother ship" facility; and other nonprofit group living facilities that may not have a license or permit (homeless shelters, women shelters or hospices) in which 100 percent of the residents would meet the residential CARE program income eligibility requirements and where services are being provided for the direct benefit of eligible residents. Any for-profit entity, student housing/dormitories, military barracks and fraternities/sororities are excluded.

An approved *"Application for Qualified Nonprofit Group Living Facilities for California Alternate Rates for Energy (CARE) Program"* is required for service under this schedule. In addition, applicants, other than homeless shelters, shall submit an *"Application for California Alternate Rates for Energy (CARE) Program"* on behalf of each resident of the facility.

2. Nonprofit group living facilities must recertify their eligibility for service under this schedule every two years. Eligibility confirmation shall require demonstration by the applicant that the rate discount obtained under this schedule has been passed on to the benefit of the facility's residents.

3. Publicly-owned and government-subsidized housing facilities are not qualifying group living facilities. A group living facility that would otherwise qualify for the CARE program would not be ineligible because compensation for room, board or services is provided by a government agency on behalf of the resident under a disability, Supplemental Security Income (SSI), Social Security Administration (SSA) or other governmental assistance program.

A nonprofit owner/operator of a government-subsidized residential facility may be eligible for service under this schedule if services besides lodging are provided to residents and all other eligibility criteria are met.

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

A. NONPROFIT GROUP LIVING FACILITIES *(Continued)*

4. The Company shall require a nonprofit group living facility applicant to provide a copy of its current valid State Business License or Conditional Use Permit, if licensed or permitted, a letter determination of tax-exempt, nonprofit corporation status under Internal Revenue Service Code Section 501(c)(3), and any other documentation the Company may reasonably require.

5. Homeless shelters shall provide verification that at least six beds are provided during a minimum of 180 days each year for persons who have no alternative residence.

   Homeless shelters operated in a government-owned or subsidized building by a nonprofit organization may qualify for the CARE program so long as the nonprofit entity is the Company customer of record for the site and a minimum of 70 percent of the energy consumed on site is used for residential purposes.

B. MIGRANT FARMWORKER HOUSING CENTERS

Pursuant to Section 50710.1(e) of the California Health and Safety Code and subject to the following conditions stated herein, Migrant Farmworker Housing Centers operated by the Office of Migrant Services or other nonprofit entities shall be deemed eligible for the CARE program discount due to the presumed income levels of the occupants.

1. Applicant shall be the customer of record.

2. Applicant shall provide copy of current contract with the Office of Migrant Services, Department of Housing and Community Development.

3. Where the applicant is not overseen by the Office of Migrant Services, applicant shall provide proof of nonprofit status. Acceptable proofs include: unrevoked letter determination or ruling of tax-exempt, nonprofit corporation status under Internal Revenue Service Code Section 501(c)(3), or similar tax-exempt certification from the Assessor in the county where the housing is located indicating exemption of the housing from local property taxes, pursuant to subdivision (g) of Section 214 of the California Revenue and Taxation Code.

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

B. MIGRANT FARMWORKER HOUSING CENTERS *(Continued)*

4. An approved *"Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities"* is required for service under this schedule. The Company shall be permitted to verify the eligibility of the facility.

5. Migrant farmworker housing facilities must reapply and recertify their eligibility for service under this schedule every two years.

6. For individually-metered dwelling units in the migrant center, 100 percent of the usage must be for residential uses, as defined in Rule No. 1 of this California Gas Tariff, in order to qualify for this CARE program rate. If the migrant center is served by a master meter, then not less than 70 percent of the usage must be for residential uses in order to qualify. Natural gas usage for offices, maintenance shops or agricultural uses shall not be considered residential use. Only meters that are served under a residential or commercial rate schedule can qualify for this CARE program rate.

7. Applicant must indicate on the initial application for service under this schedule how the discount from the CARE program rate will be used to directly benefit the occupants of the migrant farmworker housing center. At recertification, applicant must describe: 1) how the discount was previously used for the direct benefit of the residents, and 2) how the discount will be used for the next two years for the direct benefit of the residents. Applicants shall make a certification to the above under the penalty of perjury on the CARE program application.

   The applicant will be required to demonstrate where the savings from the CARE program rate will or have been reallocated and that the reallocation benefits the occupants directly. The applicant must maintain accounting entries and retain supporting documentation in order to allow the Company to verify the benefits conferred. Supporting documentation includes, but is not limited to: dated receipts identifying items purchased; stated purposes of such purchase, and letters or memorandum to occupants indicating the benefit provided. Examples of benefits that would qualify, provided appropriate records are

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

B. MIGRANT FARMWORKER HOUSING CENTERS *(Continued)*

maintained include: reduced energy charges to tenants from the CARE program rate savings; improvements to tenant services such as day care or recreational facilities for tenants; reduced rents or reduced rent increases from offsets by the CARE program rate. Other benefits may be considered by the Company as qualifying provided the applicant can adequately demonstrate the savings will or have been used for the direct benefit of the occupants.

Items not considered direct benefits for current occupants include: physical improvements to property that do not directly benefit occupants, such as remodeling to add office space; or development of new migrant center housing.

8. Customers who wrongfully declare eligibility or fail to demonstrate the CARE program rate savings directly benefited the migrant center occupants may be rebilled for the period of ineligibility under their otherwise applicable rate schedule.

C. PRIVATELY-OWNED EMPLOYEE HOUSING

Privately-owned employee housing, as defined by Section 17008 of the California Health and Safety Code, that is licensed and inspected by state or local agencies pursuant to Part 1 (commencing with Section 17000) of Division 13 of the California Health and Safety Code, may be determined by the Company to be eligible for service under this schedule subject to the following conditions.

1. Applicant shall be the customer of record. Applicant shall be required to provide proof of current compliance with Part 1 of Division 13 of the California Health and Safety Code, commonly cited as the Employee Housing Act. Compliance may take the form of a current valid permit or license issued pursuant to Health and Safety Code §17030.

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

C. PRIVATELY-OWNED EMPLOYEE HOUSING *(Continued)*

2. To be eligible for service under this schedule, the applicant shall be responsible for determining that all households residing in the employee housing qualify for the CARE Residential Gas Service under the annual total household income guidelines and criteria as set forth in Schedule Nos. GS-12/GN-12~~/SLT-12~~ of this California Gas Tariff. The applicant shall make a certification to that effect under the penalty of perjury on the CARE program application. Housing for employees provided primarily for the convenience of the private employer shall not be considered eligible for the CARE program rate.

   An approved *"Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities"* is required for service under this schedule. The Company shall be permitted to verify the eligibility of the privately-owned employee housing and its tenants.

3. The applicant must reapply and recertify their eligibility for service under this schedule every two years.

4. For privately-owned employee housing, 100 percent of the usage must be for residential uses, as defined in Rule No. 1 of this California Gas Tariff, in order to qualify for this CARE program rate, whether individually- or master-metered. Natural gas usage for offices, maintenance shops or agricultural uses shall not be considered residential use. Only meters that are served under a residential or commercial rate schedule can qualify for this CARE program rate.

5. Applicants must indicate on the initial application for service under this schedule how the discount from the CARE program rate will be used to directly benefit the occupants of the privately-owned employee housing. At recertification, applicant must describe: 1) how the discount was previously used for the direct benefit of the residents, and 2) how the discount will be used for the next two years for the direct benefit of the residents. Applicants shall make a certification to the above under the penalty of perjury on the CARE program application.

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

C. PRIVATELY-OWNED EMPLOYEE HOUSING *(Continued)*

The applicant will be required to demonstrate where the savings from the CARE program rate will or have been reallocated and that the reallocation benefits the occupants directly. The applicant must maintain accounting entries and retain supporting documentation in order to allow the Company to verify the benefits conferred. Supporting documentation includes, but is not limited to: dated receipts identifying items purchased; stated purposes of such purchase, and letters or memorandum to occupants indicating the benefit provided. Examples of benefits that would qualify, provided appropriate records are maintained, include: reduced energy charges to tenants from the CARE program rate savings; improvements to tenant services such as day care or recreational facilities for tenants; reduced rents or reduced rent increases from offsets by the CARE program rate. Other benefits may be considered by the Company as qualifying provided the applicant can adequately demonstrate the savings will or have been used for the direct benefit of the occupants.

Items not considered direct benefits for current occupants include: physical improvements to property that do not directly benefit occupants, such as remodeling to add office space; or development of new privately-owned employee housing.

6. Customers who wrongfully declare eligibility or fail to demonstrate the CARE program rate savings directly benefited the privately-owned employee housing occupants may be rebilled for the period of ineligibility under their otherwise applicable rate schedule.

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

D. AGRICULTURAL EMPLOYEE HOUSING

Agricultural Employee Housing, as defined by of Section 1140.4(b) of the California Labor Code and Section 17008(a) of the California Health and Safety Code, may be determined by the Company to be eligible for service under this schedule, subject to the following conditions.

1. Applicant shall be the customer of record.

2. To be eligible for service under this schedule, the applicant shall be responsible for determining that all households residing in the agricultural employee housing qualify for the CARE Residential Gas Service under the annual total household income guidelines and criteria as set forth in Schedule Nos. GS-12/GN-12~~/SLT-12~~ of this California Gas Tariff. The applicant shall make a certification to that effect under the penalty of perjury on the CARE program application. Employees or staff of the nonprofit organization operating the agricultural employee housing who reside at the facility can be excluded for purposes of qualifying the facility for this CARE program rate.

   An approved *"Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities"* is required for service under this schedule. The Company shall be permitted to verify the eligibility of the facility and its tenants.

3. The applicant must reapply and recertify their eligibility for service under this schedule every two years.

4. For individually-metered dwelling units for agricultural employee housing operated by nonprofit organizations, 100 percent of the usage must be for residential uses, as defined in Rule No. 1 of this California Gas Tariff, in order to qualify for this CARE program rate. If the agricultural employee housing is served by a master meter, then not less than 70 percent of the usage must be for residential uses in order to qualify. Natural gas usage for offices, maintenance shops or agricultural uses shall not be considered residential use. Only meters that are served under a residential or commercial rate schedule can qualify for this CARE program rate.

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

D. AGRICULTURAL EMPLOYEE HOUSING *(Continued)*

5. Applicants must indicate on the initial application for service under this schedule how the discount from the CARE program rate will be used to directly benefit the occupants of the agricultural employee housing facility. At recertification, applicant must describe: 1) how the discount was previously used for the direct benefit of the residents, and 2) how the discount will be used for the next two years for the direct benefit of the residents. Applicants shall make a certification to the above under the penalty of perjury on the CARE program application.

   The applicant will be required to demonstrate where the savings from the CARE program rate will or have been reallocated and that the reallocation benefits the occupants directly. The applicant must maintain accounting entries and retain supporting documentation in order to allow the Company to verify the benefits conferred. Supporting documentation includes, but is not limited to: dated receipts identifying items purchased; stated purposes of such purchase, and letters or memorandum to occupants indicating the benefit provided. Examples of benefits that would qualify, provided appropriate records are maintained, include: reduced energy charges to tenants from the CARE program rate savings; improvements to tenant services such as day care or recreational facilities for tenants; reduced rents or reduced rent increases from offsets by the CARE program rate. Other benefits may be considered by the Company as qualifying provided the applicant can adequately demonstrate the savings will or have been used for the direct benefit of the occupants.

   Items not considered direct benefits for current occupants include: physical improvements to property that do not directly benefit occupants, such as remodeling to add office space; or development of new agricultural employee housing.

6. Customers who wrongfully declare eligibility or fail to demonstrate the CARE program rate savings directly benefited the agricultural employee housing occupants may be rebilled for the period of ineligibility under their otherwise applicable rate schedule.

Schedule Nos. GS-35/GN-35~~/SLT-35~~

AGRICULTURAL EMPLOYEE HOUSING AND
NONPROFIT GROUP LIVING FACILITY GAS SERVICE
(Continued)

SPECIAL CONDITIONS *(Continued)*

E. ALL APPLICANTS

1. Eligible customers shall be billed on this schedule commencing with the next regularly scheduled billing period after receipt and approval of CARE program application by the Company.

2. Eligibility and certification information provided by the customer on the CARE program application form may be subject to verification by the Company. Refusal or failure of a customer to provide documentation of eligibility acceptable to the Company, upon request of the Company, shall result in removal from this schedule.

3. Customers who wrongfully declare eligibility or fail to notify the Company when they no longer meet the eligibility requirements may be rebilled for the period of ineligibility under their otherwise applicable rate schedule.

4. It is the responsibility of the customer to notify the Company within 30 days of any changes in the customer's eligibility status.

5. Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-40/GN-40~~/SLT-40~~

CORE GENERAL GAS SERVICE

APPLICABILITY

Applicable to gas service for customers that are engaged primarily in the sale of goods or services including institutions and local, state and federal government agencies and to all classes of customers not qualifying for service under other rate schedules.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

In accordance with D.15-10-032, Company costs incurred to comply with the California Air Resources Board (ARB) natural gas supplier Cap-and-Trade program are included in transportation rates and recovered from Non-Covered Entities. Covered Entities, who are directly regulated by the ARB, are only responsible for paying for emission costs related to lost and unaccounted for gas (LUAF). The surcharges (GHGBA) for both Non-Covered Entities and Covered Entities are set forth in the currently-effective Statement of Rates of this California Gas Tariff. ~~N~~

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-50/GN-50~~/SLT-50~~

CORE NATURAL GAS SERVICE FOR MOTOR VEHICLES

APPLICABILITY

Applicable to gas service to municipal, utility, corporate and other fleet operators and retail distributors for the sole purpose of compressing natural gas for use as a motor vehicle fuel.

This schedule is available only to the compressed natural gas for motor vehicle fuel portion of the customer's gas usage. Service for any end use of gas other than as motor vehicle fuel shall be billed under the customer's otherwise applicable tariff schedule.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference. Where natural gas service for motor vehicles is rendered in combination with another schedule, a basic service charge for each service shall apply.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

1. As a condition precedent to service under this schedule, a signed contract for a minimum of one year may be required. Said contract shall continue in force and effect from year to year thereafter until either the Company or the customer shall give the other written notice of a desire to terminate the same at least 30 days prior to the expiration of any such year. If the customer permanently ceases operation, such contract shall not thereafter continue in force.

Schedule Nos. GS-50/GN-50~~/SLT-50~~

CORE NATURAL GAS SERVICE FOR MOTOR VEHICLES
(Continued)

SPECIAL CONDITIONS *(Continued)*

2. All contracts, rates and conditions are subject to revision and modification as a result of Commission order.

3. Service under this schedule is subject to interruption or discontinuance of service in accordance with Rule No. 20 of this California Gas Tariff.

4. Service under this schedule shall require separate metering from other gas uses the customer may have.

5. Qualifying customers that receive service under this schedule may elect transportation service under Schedule No. GN-T.

Schedule Nos. GS-60/GN-60~~/SLT-60~~

CORE INTERNAL COMBUSTION ENGINE GAS SERVICE

APPLICABILITY

Applicable to gas service for use as fuel in internal combustion engines.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-66/GN-66~~/SLT-66~~

CORE SMALL ELECTRIC POWER GENERATION GAS SERVICE

APPLICABILITY

Applicable to gas service for use as fuel in electric generation. This schedule is available for only the electric generation portion of the customer's gas usage.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The commodity charges and basic service charge are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Minimum Charge:

The minimum charge per meter per month is the basic service charge.

SPECIAL CONDITIONS

1. As a condition precedent to service under this schedule, a signed contract for a minimum of one year may be required. Said contract shall continue in force and effect from year to year thereafter until either the Company or the customer shall give the other written notice of a desire to terminate the same at least 30 days prior to the expiration of any such year. If the customer permanently ceases operation, such contract shall not thereafter continue in force.

2. Service under this schedule is subject to discontinuance without notice in case of an actual or threatened shortage of natural gas, whether due to insufficient supply or to inadequate transmission or delivery capacity of the facilities of either the Company or its wholesale supplier. The Company will not be liable for damages occasioned by interruption or discontinuance of service supplied under this schedule. Such interruption or discontinuance of service will be made in accordance with Rule No. 20 of this California Gas Tariff.

Schedule Nos. GS-70/GN-70~~/SLT-70~~

NONCORE GENERAL TRANSPORTATION GAS SERVICE

APPLICABILITY

Applicable to intrastate gas transportation service to commercial, industrial or electric power generation customers as defined in Rule No. 1, whose gas usage is classified in the Company's priority sequence as P2-B, P3-A, P3-B, P4, or P5, as set forth in Rule No. 20 of this California Gas Tariff, that use an average of 20,800 therms or more per month on an annual basis. Customers that elect noncore service status must have electronic meter reading equipment installed at their expense as a condition of service.

Service under this schedule will be provided in conformance with Rule No. 21, Transportation of Customer-Secured Natural Gas of this California Gas Tariff.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The customer shall pay the following charges to transport natural gas under this schedule:

1. Basic Service Charge: The Basic Service Charge per month is the charge as set forth in the currently-effective Statement of Rates of this California Gas Tariff.

2. Transportation Service Charge: The Transportation Service Charge per month is the charge as set forth in the currently-effective Statement of Rates of this California Gas Tariff.

3. Volume Charge: An amount equal to the applicable volume charge per therm of gas received by the Company for the account of the customer. The volume charge per therm is set forth in the currently-effective Statement of Rates of this California Gas Tariff and is incorporated herein by reference.

Schedule Nos. GS-70/GN-70~~/SLT-70~~

NONCORE GENERAL TRANSPORTATION GAS SERVICE
(Continued)

RATES *(Continued)*

The minimum monthly charge per account is the Basic Service Charge plus the Transportation Service Charge where applicable.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Customer bills will be determined based on the customer's scheduled quantities.

In addition to the charges described above, the customer shall be responsible for any gas costs, taxes and/or fees incurred by the Company in taking delivery of customer-secured natural gas from upstream suppliers.

CURTAILMENT OF SERVICE

Service under this schedule may be curtailed in accordance with the curtailment provisions of Rule No. 20 of this California Gas Tariff.

SERVICE AGREEMENT

To obtain service under this schedule, the customer must execute a Service Agreement. Any terms and conditions of transportation service not covered in this schedule shall be set forth in the Service Agreement.

SPECIAL CONDITIONS

Gas service under this schedule is not available for "standby" or occasional temporary service.

Schedule Nos. GS-70/GN-70~~/SLT-70~~

NONCORE GENERAL TRANSPORTATION GAS SERVICE
(Continued)

FORCE MAJEURE

Relief From Liability. Neither party shall be liable for damages to the other on account of "force majeure" occasioned by any act, omission or circumstances occasioned by or in consequence of any act of God, strikes, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and people, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, depletion of or temporary failure of gas supply, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or not, and not within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to settle or prevent any strikes or other controversy with employees or with anyone purporting or seeking to represent employees shall not be considered to be a matter within the control of the party claiming suspension.

Liabilities Not Relieved. Neither the customer nor the Company shall be relieved from liability in the event of its concurring negligence or failure on its part to use due diligence to remedy the force majeure and remove the cause with all reasonable dispatch, nor shall such causes or contingencies affecting performance of any agreement relieve either party from its obligations to make payments when due in respect of gas theretofore delivered.

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70~~/ SLT-70~~
NONCORE GENERAL

This AGREEMENT is entered into this ___ day of ______________, ______, by and between SOUTHWEST GAS CORPORATION, a California corporation, ("the Company") and ___________________________ ("the customer").

WITNESSETH:

In consideration of the mutual covenants and agreements as herein set forth, the Company and the customer agree as follows:

ARTICLE I — GAS TO BE TRANSPORTED

Subject to the terms, conditions and limitations hereof, the Company agrees to receive for the customer's account, at the interconnection between the ________________________ and ________________________ ("Receipt Point(s)"), for transportation, up to the following daily quantity of natural gas, which shall constitute the customer's Maximum Daily Quantity.

___________ Therms

The Company shall thereupon transport the equivalent quantity of gas through _________________________ and its pipeline system, and deliver the equivalent quantity to the customer or for the account of the customer at the Point(s) of Delivery as specified in Article II below.

The Company shall not be obligated to receive and/or transport quantities of gas in excess of the Maximum Daily Quantity.

ARTICLE II — DELIVERY POINTS, PRESSURES AND QUANTITIES

Delivery of natural gas by the Company to the customer shall be at or near the points whose locations, delivery pressures, assumed atmospheric pressures, and maximum quantity per day are described as follows:

Delivery Points(s)	Delivery Pressure	Atmospheric Pressure	Maximum Delivery Point Quantity Per Day

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70~~/ SLT-70~~
NONCORE GENERAL
(Continued)

ARTICLE III — APPLICABLE TRANSPORTATION RATES AND RATE SCHEDULE

The customer agrees to pay the Company for all natural gas transportation service rendered under the terms of this Agreement in accordance with Schedule Nos. GS-70/GN-70~~/SLT-70~~, as filed with the California Public Utilities Commission (CPUC) and as amended or superseded from time to time. The transportation rate to be charged pursuant to Schedule Nos. GS-70/GN-70~~/SLT-70~~ is set forth in Exhibit A, which is attached hereto and by this reference incorporated herein.

ARTICLE IV — MINIMUM TRANSPORTATION OBLIGATION

The customer agrees to transport on an annual basis from the effective date of this Agreement a minimum volume of __________ therms ("Minimum Transportation Obligation"). If the customer fails to satisfy the Minimum Transportation Obligation, the customer shall pay the Company upon demand the per therm margin rate, as set forth in the Statement of Rates for the Company's California Gas Tariff, for the difference in therms transported during the annual period and the Minimum Transportation Obligation.

ARTICLE V — TERM OF AGREEMENT

This Agreement shall become effective on _____________ 1, 20_____, and shall continue in effect for a period extending for a primary term to and including ____________ ___, _____ and from month to month thereafter, subject, however, to termination at expiration of the said primary term, or upon the first day of any calendar month thereafter, by a party hereto, through written notice so stating and given to the other party no less than thirty (30) days in advance.

ARTICLE VI — NOTICES

Any notice, request or demand concerning this Agreement shall be written and delivered personally, by facsimile or by overnight mail with all postage and charges prepaid, to the other party as follows:

Southwest Gas Corporation	Customer
____________________	____________________
____________________	____________________
____________________	____________________
Phone No. ____________	Phone No. ____________
Fax No. ____________	Fax No. ____________

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70~~/SLT-70~~
NONCORE GENERAL
(Continued)

ARTICLE VI — NOTICES
(Continued)

Routine communications, including statements, invoices, billings, and other recurring matters shall be sent by the Company to the customer by first class mail to:

Customer

____
____
____
Phone No. ___________________________
Fax No. _____________________________

Normal operating communications may be made by telephone, with subsequent written confirmation, or by facsimile to the Company's Operations Division at:

Southwest Gas Corporation

____
____
____
Phone No. ___________________________
Fax No. _____________________________

Notices, requests and demands concerning this Agreement shall be deemed delivered when received. Routine communications shall be deemed delivered when mailed. Either party may change its address at any time upon written notice to the other party.

ARTICLE VII — OTHER OPERATING PROVISIONS
(To be used when necessary to specify other operative provisions.)

ARTICLE VIII — ADJUSTMENTS TO RULES

Notwithstanding the provisions of Article XIII hereof, certain of the Rules applicable to the transportation service are to be adjusted for the purpose of this Agreement, as specified below:

(To be used when necessary.)

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70~~/SLT-70~~
NONCORE GENERAL

(Continued)

ARTICLE IX — PRIOR AGREEMENTS

The customer recognizes that the Company has existing agreements and working relationships with its pipeline companies, and the Company agrees to cooperate reasonably with them for the purpose of receiving, transporting and delivering the customer's gas in a practical and efficient manner. Nothing in this Agreement shall be construed in any manner as limiting or modifying the rights or obligations of any of the parties under the Company's Schedule Nos. GS-70/GN-70~~/SLT-70~~ on file with the CPUC and any service agreement executed by the parties for service thereunder.

When this Agreement takes effect, it supersedes, cancels and terminates the following agreement(s):

(To be used when necessary.)

ARTICLE X — REGULATORY REQUIREMENTS

The customer shall not take any action that would subject the Company to the jurisdiction of the Federal Energy Regulatory Commission (FERC), the Economic Regulatory Administration, or any successor governmental agency. Any such action shall be cause for immediate termination of this Agreement. This Agreement, all terms and provisions contained or incorporated herein, and the respective obligations of the parties hereunder are subject to all valid laws, orders, rules, and regulations of duly constituted authorities having jurisdiction over the subject matter of this Agreement. This Agreement shall at all times be subject to such changes or modifications by the CPUC as it may from time to time direct in the exercise of its jurisdiction.

Should the FERC, the CPUC or any other regulatory or successor governmental agency having jurisdiction impose by rule, order or regulation any terms or conditions upon this Agreement which are not mutually satisfactory to the parties, then either party, upon the issuance of such rule, order or regulation, and notification to the other party, may terminate this Agreement.

ARTICLE XI — CONFIDENTIALITY

Neither the Company nor the customer, nor their respective affiliates, directors, officers, employees, agents, or permitted assignees shall disclose to any third party the terms and provisions of this Agreement without the other party's prior written consent; provided, however, the Company may make such disclosure to any state or federal governmental authority (including any court) as in the opinion of counsel for the Company is required by applicable law, rule or regulation without the customer's consent.

FORM OF SERVICE AGREEMENT FOR
INTERSTATE TRANSPORTATION OF NATURAL GAS UNDER
RATE SCHEDULE NOS. GS-70/GN-70~~/SLT-70~~
NONCORE GENERAL

(Continued)

ARTICLE XII — SUCCESSORS AND ASSIGNS

This Agreement shall be binding upon and will inure to the benefit of the parties hereto and their respective successors and assigns. No assignment or transfer by any party hereunder shall be made without written approval of the other parties. Such approval shall not be unreasonably withheld. As between the parties hereto, such assignment shall become effective on the first day of the month following written notice that such assignment has been effectuated.

ARTICLE XIII — RULES

The Rules of the Company as authorized by and on file with the CPUC in the Company's California Gas Tariff shall apply to the transaction to be performed hereunder, and are hereby incorporated by reference into this Agreement, except as otherwise provided in this Agreement.

SOUTHWEST GAS CORPORATION	(Customer)
By:	By:
Title:	Title:
Date:	Date:

EXHIBIT A

SOUTHWEST GAS CORPORATION
STATEMENT OF EFFECTIVE RATES
SCHEDULE NOS. GS-70/GN-70~~/SLT-70~~
NONCORE GENERAL GAS TRANSPORTATION SERVICE

Current Effective Rate

Basic Service Charge per Month per Meter $________

Number of Meters ________

Basic Service Charge per Month $________

Transportation Service Charge per Month $________

Transportation Volume Charge:

All Deliveries per Therm $________

Priority Classification:

Minimum Annual Volume: ________

Anniversary Date for
Minimum Annual Volume: ________

Effective Date: ________

Date Issued: ________

Customer: ________
(Customer Name)

SOUTHWEST GAS CORPORATION	CUSTOMER NAME
By:	By:
Title:	Title:
Date:	Date:

Schedule No. G-PPPS

SURCHARGE TO FUND PUBLIC PURPOSE PROGRAMS (PPP)

APPLICABILITY

Applicable to all gas sales and transportation service excluding service for: electric generation including cogeneration, enhanced oil recovery, wholesale for resale to end users, natural gas produced in California and transported on a proprietary pipeline, and the consumption of natural gas which California is prohibited for taxing under the United States Constitution or the California Constitution.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

	PPP SURCHARGE AMOUNT PER THERM				
	Non-CARE Customers		CARE Customers		
Customer Class	Southern CA	Northern CA~~/ South Lake Tahoe~~	Southern CA	Northern CA~~/ South Lake Tahoe~~	
Core *					
Residential	$ 0.24470	$ 0.05185	$ 0.03278	$ 0.03278	~~I~~
Commercial/Industrial	$ 0.24470	$ 0.05185	$ 0.03278	$ 0.03278	~~I~~
Gas Engine	$ 0.24470	$ 0.05185	N/A	N/A	~~I~~
Natural Gas Vehicle	$ 0.24470	$ 0.05185	N/A	N/A	~~I~~
Non-Core **					
Commercial/Industrial	$ 0.24470	$ 0.05185	N/A	N/A	~~I~~

* Residential service includes Rate Schedule Nos. GS/GN~~/SLT~~-10, -12, -15, -20, and -25; and GS-11. Commercial/Industrial service includes Rate Schedule Nos. GS/GN~~/SLT~~-35, -40, and -60. Natural Gas Vehicle service includes Rate Schedule No. GS-50/GN-50~~/SLT-50~~.

** Commercial/Industrial service includes Rate Schedule No. GS-70/GN-70~~/SLT-70~~.

The PPP surcharges are set forth in the currently-effective Statement of Rates of this California Gas Tariff and are incorporated herein by reference.

The number of therms shall be determined in accordance with the provisions of Rule No. 2C of this California Gas Tariff.

Schedule No. GCP

GAS PROCUREMENT FOR CORE CUSTOMERS

APPLICABILITY

Applicable to core customers who purchase natural gas from the Company. Service under this schedule will be provided in conjunction with the customer's otherwise applicable sales rate schedule.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The Company shall adjust the Cost of Gas for this schedule monthly to reflect its estimated average gas costs. This revised rate shall become effective between the first and seventh calendar day of each month.

Procurement Charges

Southern California

Cost of Gas	$ .12412	~~R~~
F&U	$ .00198	~~R~~
Total Gas Cost	$ .12610	~~R~~

Northern California ~~and South Lake Tahoe~~

Cost of Gas	$ .04777	~~R~~
F&U	$ .00101	~~R~~
Total Gas Cost	$ .04878	~~R~~

Schedule No. GN-T

CORE TRANSPORTATION SERVICE OF
CUSTOMER-SECURED NATURAL GAS

APPLICABILITY

Applicable to intrastate gas transportation service of customer-secured natural gas under the terms of an executed Transportation Service Agreement. Transportation service under this schedule is limited to those core gas customers whose average monthly quantity will exceed 20,800 therms to each customer's premises (large core customer), or to groups of core gas customers whose aggregate annual consumption exceeds 250,000 therms. Each such group of core gas customers is a Core Transport Group (Group). The total volumes of gas transported by the Company for customers aggregating core loads shall be limited to 10 percent of the Company's total retail core requirements. If the combined load of customers aggregating core loads reaches 8 percent of the Company's core market demand, the Company will enter into negotiations with the affected parties to attempt to increase the existing 10 percent cap limit on customer participation. If a customer has multiple points of delivery at a single premise, the aggregate of all points of delivery receiving transportation service can be used to meet the minimum volumetric requirement. However, noncore loads associated with the same premises cannot be aggregated with core loads in order to meet the minimum volumetric requirement. Customers aggregating core loads will not be permitted to combine loads in the Company's Northern California ~~and South Lake Tahoe~~ service area~~s~~ with loads in the Company's Southern California service areas for purposes of establishing eligibility under this schedule. Service under this schedule will be provided in conformance with Rule No. 21, Transportation of Customer-Secured Natural Gas, of this California Gas Tariff.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

Schedule No. MHPS

SURCHARGE TO FUND PUBLIC UTILITIES COMMISSION
MASTER-METERED MOBILE HOME PARK
GAS SAFETY INSPECTION AND ENFORCEMENT PROGRAM

APPLICABILITY

This surcharge is applicable to all mobile home park owners or operators who maintain and operate a master-metered natural gas distribution system and receive service under Schedule Nos. G-20/GN-20~~/SLT-20~~ or Schedule Nos. G-25/GN-25~~/SLT-25~~ of this California Gas Tariff.

TERRITORY

Throughout the Company's certificated California service areas, except as may hereafter be provided.

RATES

The MHPS surcharge per space per month is set forth in the currently-effective Statement of Rates of this California Gas Tariff and is incorporated herein by reference.[1/]

SPECIAL CONDITIONS

1. Notification: It is the responsibility of the mobile home park operator to advise the Company within 15 days following any change in the number of mobile home spaces where natural gas is available.

2. Surcharge Recovery: Mobile home park owners or operators subject to the surcharge are entitled to recover the surcharge from tenants on a monthly basis as provided in Section 4358(c) of the Public Utilities Code. The surcharge to any tenant shall not exceed $.30 per month for the period July 1, 1991 through June 30, 1992 and shall not exceed $.25 per month thereafter. However, if the Commission establishes the surcharge at a lesser amount, the surcharge to any tenant cannot exceed that lesser amount.

1/ In 1990 the Legislature authorized the Public Utilities Commission to establish a surcharge to recover the cost of its Gas Safety Inspection and Enforcement Program for mobile home parks (Public Utilities Code Sections 4351-4359). The surcharge to recover the cost of the program is ordered by the Commission under the authority granted by Public Utilities Code Sections 4358 and 4359.

RULE NO. 1

DEFINITIONS
(Continued)

GENERAL *(Continued)*

Standing Nomination:	A Daily Nomination which is effective for multiple Gas Days. Standing Nominations cannot exceed the term of the customer's Transportation Service Agreement. A Standing Nomination can be replaced by a new Daily Nomination or Intra-day Nomination; however, upon the expiration of such replacement Nomination, the Standing Nomination becomes effective again.
Stub Service:	A lateral pipe, including valves and fittings, from and including the connection at the main to a dead end near the curb or property line of the street in which the main is located.
Subcustomer:	A tenant in an apartment house or other business building to whom gas is resold by the customer from whom the tenant rents.
Summer Season:	Barstow, Needles, and Victorville Climate Zones: The six-month period beginning May 1 and ending October 31. Big Bear, North Lake Tahoe, South Lake Tahoe, and Truckee Climate Zones: The ~~six~~four-month period beginning June 1 and ending September 30.
Tariff Schedules:	The entire body of effective rates, rentals, charges, and rules, collectively, of the Company, as set forth herein, and including title page, preliminary statement, rate schedules, rules, and sample forms.
Tariff Sheet:	An individual sheet of the tariff schedule.
Temporary Service:	Service for enterprises or activities which are temporary in character or where it is known in advance that service will be of limited duration. Service which, in the opinion of the Company, is for operations of a speculative character or the permanency of which has not been established also is considered temporary service.
Therm:	A Unit of heating value equivalent to 100,000 British Thermal Units (BTU).

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RULE NO. 1

DEFINITIONS
(Continued)

Winter Season:	Barstow, Needles, and Victorville Climate Zones: The three~~six~~-month period beginning December 1 and ending February 28, or February 29 when applicable.
	Big Bear, North Lake Tahoe, South Lake Tahoe, and Truckee Climate Zones: The four~~six~~-month period beginning December 1 and ending March 30.
Workday:	The time period between 8 a.m. and 5 p.m., Monday through Friday, excluding holidays.

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Rule No. 15

GAS MAIN EXTENSIONS
(Continued)

C. EXTENSION ALLOWANCES *(Continued)*

3. Residential Allowances

No allowance for residential Permanent Service will be provided for applications submitted on or after July 1, 2023. The allowance for Eligible Projects approved by the Commission on a per-unit basis, is as follows: ~~N~~ ~~D/T~~ ~~N~~

	Southern California	Northern California~~/ South Lake Tahoe~~
Water Heating	$ 183	$ 231
Space Heating	$ 674	$ 862
Oven/Range	$ 69	$ 28
Dryer Stub	$ 115	$ 70
Space Cooling	$ 1,765	Not Applicable

Residential Applicants for both main and service extensions who are entitled to a Main Extension allowance in excess of the total estimated cost of the Main Extension may apply the amount of the unused portion of such Main Extension allowance toward the cost of the service extension, provided that the sum of the main and service allowances granted by the Company does not exceed the total allowances provided in Rule No. 15, Gas Main Extensions and Rule No. 16, Gas Service Extensions in the California Gas Tariff.

Allowances will be applied first to the Meter Set Assembly; then services; then mains.

4. Non-Residential Allowances

For Eligible Projects approved by the Commission, the total allowance for Gas Main Extensions, service extensions, or a combination thereof, for non-residential Permanent Service is determined by the Company using the formula in Section C.2 of this Rule. The Company, at its election, may apply a Non-Residential Allowance Net Revenue Multiplier of 5.7 times Net Revenue in its Northern California Division or 6.2 times Net Revenue in its Southern California Division. ~~N~~ ~~N~~

Rule No. 16

GAS SERVICE EXTENSIONS
(Continued)

E. ALLOWANCES AND PAYMENTS BY APPLICANT

1. General

New applications for gas line extensions submitted on or after July 1, 2023, will not qualify for allowances, except for Eligible Projects approved by the Commission (see Rule No. 15, Section C.2.). For Eligible Projects approved by the Commission, the Company will provide the Service Lateral extension without charge provided the Company's total estimated installed cost (including Meter Set Assemblies) does not exceed the allowances as determined from permanent, bona-fide loads to be served by the extension within a reasonable time as determined by the Company, and if the Company's actual installed cost does not exceed its total estimated installed cost and the allowances (excluding Company Convenience). ~~N~~ ~~N~~ ~~N/T~~ ~~N~~ ~~N~~ ~~N~~

2. Allowances

No allowance for residential Permanent Service on a per-unit basis will be provided for applications submitted on or after July 1, 2023. The allowance for Eligible Projects approved by the Commission on a per-unit basis, is as follows: ~~N~~ ~~N~~ ~~N/D~~

	Southern California	Northern California~~/ South Lake Tahoe~~
Water Heating	$ 97	$ 271
Space Heating	$ 356	$ 1,008
Oven/Range	$ 37	$ 33
Dryer Stub	$ 61	$ 82

a. Residential Applicants for both main and service extensions who are entitled to a Service Extension allowance in excess of the total estimated cost of the Service Extension may apply the amount of the unused portion of such Service Extension allowance toward the cost of the Main Extension, provided that the sum of the main and service allowances granted by the Company does not exceed the total allowances provided in Rule No. 15, Gas Main Extensions, and Rule No. 16, Gas Service Extensions.

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RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS

This Rule describes the general terms and conditions that apply whenever the Company transports Customer-Secured Gas through its system. Customers electing to secure Biomethane Gas from a Biomethane Gas supplier that is also interconnected with the Company's system may only do so if such Biomethane Gas supplier complies with all terms and conditions set forth in Rule No. 22, Biomethane Gas, of this California Gas Tariff.

A. CHARACTER OF SERVICE

1. The basic transportation service rendered under Schedule Nos. GS-70/GN-70~~/SLT-70~~, GS-VIC, and GN-T shall consist of:

   a. The receipt by the Company for the account of the customer of gas at the interconnection between the Company, and its upstream pipeline supplier [herein called receipt point(s)].

   b. The transportation of the customer's gas through the Company's system for the account of the customer; and

   c. The delivery of the customer's gas after transportation by the Company for the account of the customer at the delivery point(s) into the customer's facility.

2. Core transportation customers in the Company's Southern California service areas, including groups aggregating core loads, will be allocated a pro rata share of the Commission regulated gas storage services that are available to the Company. The Company will inform the customer or Aggregator of the monthly and daily storage entitlement available to that customer or group.

   The Company's Southern California core transportation customers may inject gas into storage from April 1 to October 31 and may withdraw gas from storage from November 1 to March 31. The customer must inform the Company of the customer's storage injection schedule by the 23rd day of the month prior to actual gas injection. Daily storage injection nominations may not exceed 108 percent of the month's average daily storage injection quantity. Customers are not required to provide a monthly storage withdrawal nomination, but must provide the Company an estimate of the quantity expected to be withdrawn each month. Daily nominations for storage injections and withdrawals require a 48 hour advance notice.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

A. CHARACTER OF SERVICE *(Continued)*

Core transportation customers in the Company's Northern California ~~and South Lake Tahoe~~ service area~~s~~, including groups aggregating core loads, will be allocated a pro rata share of the gas storage services that are available to the Company. The customer will be required to complete a storage capacity release agreement with the Company, if they elect to take the pro rata share. All such capacity releases, including the customer's subsequent use of storage capacity, are subject to the terms and conditions of the Paiute Pipeline Company FERC Gas Tariff.

Charges for these storage services are included as the Upstream Storage Charges contained in the Statement of Rates applicable to the Southern and Northern California Divisions~~ and the South Lake Tahoe District~~. In accordance with Section G.4 of this Rule, the customer shall reimburse the Company for any additional charges incurred by the Company in conjunction with the customer's use of storage services.

3. The services provided under Schedule Nos. GN-T, GS-70/GN-70/~~SLT-70~~, and GS-VIC shall be provided on a best efforts basis. The Company may curtail or interrupt service due to operating conditions or conditions of *force majeure*. In the event of curtailment or interruption of service, the Company shall provide service as follows:

   a. The Company shall provide the customer with as much advance notice as is practical of any curtailment or interruption of service;

   b. The customer's service under Schedule Nos. GN-T, GS-70/GN-70~~/ SLT-70~~, and GS-VIC shall be curtailed in accordance with Rule No. 20 of this California Gas Tariff; and

   c. The Company may, to the extent feasible, continue to receive the customer's gas at the receipt point(s) on a scheduled basis during the period of curtailment or interruption, and shall, to the extent feasible, redeliver such gas at the point(s) of delivery. For the period of curtailment or interruption, the Company may waive any payments that may otherwise be due pursuant to Section D hereof, to the extent that such payments are caused by the curtailment or interruption.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

A. CHARACTER OF SERVICE *(Continued)*

4. Gas transported under Schedule Nos. GS-70/GN-70~~/SLT-70~~, GS-VIC, and GN-T shall be for use only by the customer, unless the Commission has specifically authorized the customer otherwise to resell such transported gas. Service under the provisions of Schedule No. GN-T shall not constitute the dedication of the Company's pipeline system or any portion thereof to the customer. ~~D~~

B. GAS SPECIFICATIONS

1. Unless otherwise agreed to by both parties, the gas delivered to the Company must meet the quality specifications in Rule No. 2, Description of Service, of this California Gas Tariff. ~~T/N~~ ~~T/N~~

2. It must also be at the pressure (See Rule No. 2 of this California Gas Tariff) and have the value specified in the customer's transportation service agreement.

C. QUANTITIES OF GAS

1. The Company shall not be obligated to accept customer's gas in excess of amounts it advises customer it can accept. The Company shall not be required to continue to accept gas at any receipt point when the daily flow rate at that receipt point(s) is less than 50 Mcf per day.

2. North American Energy Standards Board timelines will be followed regarding nominating, confirming and scheduling gas receipts and deliveries as they may be revised by the FERC from time to time. The customer shall be responsible for contacting the upstream interstate pipeline(s) to arrange for the nominating and scheduling of receipts and deliveries hereunder, provided; however, that the customer may designate one party to serve as its Agent for such purpose. In the Company's Southern California service area, such contact shall be made to the Company. The Company and upstream interstate pipeline(s) require that specific information be provided to successfully process each nomination. It is the customer's or their Agent's responsibility to satisfy the information requirements.

Nominations Made Directly to the Upstream Interstate Pipeline(s): If the customer nominates directly to the upstream interstate pipeline(s), the customer or Agent must provide their nomination(s) to the Company utilizing a method that is mutually agreeable to both the customer and Southwest Gas prior to the nomination deadlines set forth below:

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

C. QUANTITIES OF GAS *(Continued)*

6. c. Operational Flow Order (OFO) *(continued)*

(iv) For customers having meters monitored by telemetry equipment, the Company will not assess Noncompliance Charges during an OFO event based on estimated daily usage.

(v) Customers receiving service per Schedule No. GN-T that do not have meters monitored by telemetry equipment will not be assessed Daily Excess Imbalance Charges or Noncompliance Charges.

~~D~~

D. TRADING MONTHLY IMBALANCE QUANTITIES

The customer may elect to offset Monthly Imbalance by identifying and reaching an agreement with one or more transportation customers in the Company's Southern California~~,~~ or Northern California~~, or South Lake Tahoe~~ service areas, as applicable, that have an established Monthly Imbalance in an opposite direction. Customers may not trade Monthly Imbalances between the Company's Southern California and Northern California~~/South Lake Tahoe~~ service areas. Customers in the Company's Southern California service area may also identify and reach agreement with transportation customers served directly by Southern California Gas Company, subject to authorization by the Company. Core customers, including customers aggregating core loads, may also offset Monthly Imbalances with available storage account quantities held by that customer or group of customers for the Company's Southern California service area, if sufficient. Customers that agree to trade Monthly Imbalances will be subject to the following conditions:

1. Customers will be entitled to trade their entire Monthly Imbalance for a given month.

2. Trading of Monthly Imbalance quantities by customers may begin at 7:00 a.m. Pacific Clock Time on the 25th calendar day in the month of notification and must be completed

3. by 3:00 p.m. Pacific Clock Time of the 30th day of the month in which the customer's imbalance statement is rendered. During the month of February, the trading period begins at 7:00 a.m. Pacific Clock Time on the 23rd calendar day of the month and ends at 3:00 p.m. Pacific Clock Time on the 28th calendar day of the month. If the end of the trading period falls on a weekend or holiday, the prior business day shall be the last day for trading to occur.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

D. TRADING OF IMBALANCE QUANTITIES *(Continued)*

3. Trading of Monthly Imbalance quantities shall only reduce a customer's imbalance toward, but not beyond, a zero Monthly Imbalance level. A customer may not trade to establish a Monthly Imbalance in the opposite direction of the customer's original Monthly Imbalance. ~~T~~

4. Monthly Imbalances for customers with multiple meters will be determined by aggregating all meters included under a particular transportation service agreement. Customers with multiple meters shall not trade Monthly Imbalances based on individual meters or sales accounts. ~~T~~

5. The customer is solely responsible for contacting other transportation customers of the Company or of Southern California Gas Company, as applicable, to explore opportunities for trading Monthly Imbalances. The customer is also solely responsible for any financial arrangements between trading partners occurring as a result of the completion of an imbalance trade. The Company assesses its transportation quantity charges based on the transportation billing quantities, adjusted for any quantities traded pursuant to this Section. ~~T~~

6. Customers wishing to execute a trade of Monthly Imbalance quantities must submit an Imbalance Trading (Form No. 880.0SCA for Southern California service area customers or Form No. 880.00NCA for Northern California ~~and South Lake Tahoe~~ service area customers) to the Company by the Monthly Imbalance trading deadline. Such form shall be directed to a location and via a method specified by the Company. The Company will review, and approve as appropriate, all Monthly Imbalance trading requests submitted by customers. Customers whose trade requests are approved will be sent revised transportation billing worksheets and invoices. The Company will not be responsible for, or involved with, the transfer of gas supply between customers or any related compensatory transactions between customers. ~~T~~

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

G. BILLING AND PAYMENT *(Continued)*

5. Periodically, quantity adjustments may be made by the Company's Supplier(s), the customer's agent or the Aggregator. Should resulting adjustments to customer bills be necessary, such adjustments will be applied during the month in which the quantities were delivered to the customer for the purposes of determining the applicability of the provisions of Schedule Nos. GN-T, GS-70/GN-70~~/SLT-70~~, and GS-VIC of this California Gas Tariff.

H. ESTABLISHING TRANSPORTATION SERVICE

1. Requests for transportation hereunder shall be made by, and shall be deemed to be complete upon, the customer providing the following information to the Company:

   a. Point(s) of Delivery — Point(s) of delivery by the Company to the customer.

   b. Gas Quantities — The Maximum Daily Quantity (MDQ) applicable to each receipt point(s) and the maximum quantity per day applicable to each point(s) of delivery, and the estimated total quantities to be received and transported over the delivery period stated individually in therms for each receipt point and each point of delivery.

   c. Term of Service —

      (i) Date service requested to commence; and

      (ii) Date service requested to terminate.

   d. Performance — A letter from the customer certifying that the customer has or will have title to the gas to be delivered to the Company for transportation and has entered into or will enter into those arrangements necessary to assure all upstream transportation will be in place prior to the commencement of service under a Service Agreement. The customer's agent or Aggregator, if any, must be named.

2. Upon receipt of all of the information specified above, the Company shall prepare and tender to the customer for execution a Service Agreement in the form contained in this California Gas Tariff. If the customer fails to execute the Service Agreement within 30 days of the date tendered, the customer's request shall be deemed null and void. A 30-day prior written notice by core aggregation customers or the respective Aggregator is required for cancellation of a service agreement for Core Aggregation Transportation service.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

I. CUSTOMER'S CREDITWORTHINESS

The Company shall not be required to perform or to continue transportation service under Schedules Nos. GS-70/GN-70~~/SLT-70~~, GN-T, and GS-VIC on behalf of any customer who is or has become insolvent or who, at the Company's request, fails within a reasonable period to demonstrate creditworthiness; provided, however, such customer may receive transportation service under Schedule Nos. GS-70/ GN-70~~/SLT-70~~, GN-T, and GS-VIC if the customer prepays for such service or furnishes good and sufficient security, as determined by the Company in its reasonable discretion, an amount equal to the cost of performing the service requested by the customer for a six-month period. For purposes of providing transportation service, the insolvency of a customer shall be evidenced by the filing by such customer or any parent entity thereof (hereinafter collectively referred to as the customer) of a voluntary petition in bankruptcy or the entry of a decree or order by a court having jurisdiction in the premises adjudging the customer as bankrupt or insolvent, or approving as properly filed a petition seeking reorganization, arrangement, adjustment or composition of or in respect of the customer under the Federal Bankruptcy Act or any other applicable federal or state law, or appointing a receiver, liquidator, assignee, trustee, sequestrator (or other similar official) of the customer or of any substantial part of its property, or the ordering of the winding-up or liquidation of its affairs, with said order or decree continuing unstayed and in effect for a period of 60 consecutive days.

J. FACILITY ADDITIONS

Any facilities which must be installed by the Company to serve the customer will be constructed in accordance with the Rules included in this California Gas Tariff. Should telemetering facilities be required now, or in the future, by the Company to perform transportation service, such facilities will be installed at the customer's expense.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

M. CORE AGGREGATION TRANSPORTATION (CAT) PROGRAM *(Continued)*

e. The Company will process requests from Aggregators to begin service to customers within 90 days of submittal; however, every reasonable effort will be made to begin CAT service for the customer in the month following submittal.

f. Customers taking CAT service must provide 90 days prior written notice to the Company to change Aggregators. A customer who has received CAT service for the minimum term is not required to remain with a newly-elected Aggregator for a minimum term.

2. Storage Allocation and Rights

a. For the Company's Southern California service areas, gas storage inventory injected by Aggregators may not be subjected to encumbrances of any kind. Aggregators will be assigned month-end storage inventory targets by the Company to meet the Company's month-end storage targets and maintain minimum quantities sufficient to meet the Company's peak day and cold year seasonal requirements. Aggregators will not be allowed to withdraw gas in inventory below the month-end targets established by the Company. Gas storage inventory to meet core reliability cannot be used to cure an under-delivery of flowing supplies during an imbalance trading period. ~~T~~

b. During the injection season, flowing supplies scheduled for injection will be delivered first, with all remaining flowing supplies scheduled for delivery to the Company's Southern California distribution system for current month use.

c. Aggregators in the Company's Northern California ~~and South Lake Tahoe~~ service area~~s~~ are subject to the terms and conditions of the Paiute Pipeline Company's FERC Tariff for all storage activities.

d. When an Aggregator adds a customer or customers to its Group which represents an addition of more than 150,000 therms of storage inventory, a pro rata portion of the existing gas storage inventory will be sold by the Company to the Aggregator at the current month's Procurement Charge as set forth in the currently-effective Schedule No. GCP of this California Gas Tariff. When a customer terminates CAT service which represents a reduction of more than 150,000 therms of storage inventory and returns to the otherwise applicable sales schedule, a pro rata portion of the existing gas storage inventory will be sold by the Aggregator to the Company at the current month's Procurement Charge as set forth in the currently-effective Schedule No. GCP of this California Gas Tariff.

RULE NO. 21

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

N. OTHER PROCEDURES

The Company reserves the right to impose, at any time, any reasonable operating conditions upon the transportation of the customer's gas which the Company, in its sole good faith judgment, deems necessary to maintain the safe and efficient operation of its distribution system, or to make the operating terms and conditions of service hereunder compatible with those of the supplier. Additionally, the customer and the Company shall comply with any operational conditions or constraints imposed by the upstream pipeline service provider.

O. RULES AND REGULATIONS

Except as qualified in this rule, all other Rules and Regulations of the Company's California Gas Tariff are applicable to Schedule Nos. GN-T, GS-70/GN-70~~/SLT-70~~, and GS-VIC and are hereby made a part hereof.

RULE NO. 23

MOBILEHOME PARK UTILITY CONVERSION PROGRAM
(Continued) ~~T~~

A. DEFINITIONS *(Continued)*

To the Meter: "To the Meter" facilities include all infrastructure (e.g. connection fittings, pipe, valves, risers, regulators, and meters) and any substructures necessary to complete the gas distribution and service line extensions to the Service Delivery Point. ~~T~~

B. PROGRAM ELIGIBILITY

1. MHPs must meet all of the following criteria to be eligible for the MHP Program:

   a. Receive natural gas service from the Company through a master-meter and supply gas service to MHP Residents on a single premise through:

      - a submetered natural gas system; or
      - a non-submetered natural gas system. ~~N~~ ~~D~~

   b. Receive natural gas service from the Company under the following rate schedule:

      - Schedule No. GS-20/GN-20~~/SLT-20~~ – Multi-Family Master-Metered Gas Service – Non-Submetered; ~~N~~ ~~N~~
      - Schedule No. GS-25/GN-25~~/SLT-25~~ – Multi-Family Master-Metered Gas Service – Submetered;

   c. Operate under a current and valid license from the governmental entity with relevant authority;

IMBALANCE TRADING REQUEST-NORTHERN CALIFORNIA ~~/ SOUTH LAKE TAHOE~~
(FORM 880.0NCA ~~11/2020~~XX/XXXX) T

T

(See Attached Form)

SOUTHWEST GAS CORPORATION

IMBALANCE TRADING REQUEST-NORTHERN CALIFORNIA ~~/ SOUTH LAKE TAHOE~~

Seller	Buyer
Customer Contract Number (CSA)	*Customer Contract Number (CSA)*
Contact / Agent Name	*Contact / Agent Name*
Contact Telephone Number	*Contact Telephone Number*
Email Address	*Email Address*
Imbalance Quantity (Therms)	*Imbalance Quantity (Therms)*
Imbalance Month	*Imbalance Month*

I understand that this Imbalance Trade is contingent on Southwest Gas authorizing the trade. Imbalance Trading forms must be submitted to Southwest Gas and trades completed prior to 3 p.m. Pacific Clock Time of the 30th of the trading month, or the 28th calendar day during the month of February. If the end of the trading period falls on a weekend or holiday, the prior business day shall be the last day for trading to occur. Both imbalances must occur during the same time period, unless otherwise agreed to by Southwest Gas. This trade is also contingent on Southwest's verification of the Imbalance Quantity for both customers.

California Consumer Privacy Act ("CCPA") - NOTICE AT COLLECTION
Under the CCPA, Southwest Gas is required to notify California residents of the personal information it collects and why such information is collected. This notice applies solely to customers, users, and others who reside in the state of California. A list of the categories of personal information Southwest Gas may collect and how such information is used can be found in the Southwest Gas CCPA Privacy Policy at https://www.swgas.com/ccpa.

Please email this form to Southwest Gas at:

SWG.GasDispatch@swgas.com

If you have any questions regarding this form or Northern California ~~/ South Lake Tahoe~~ imbalance trades, please contact the Southwest Gas Scheduling department at 800-762-7626.

Seller	Buyer
Customer or Agent Signature	*Customer or Agent Signature*
Printed Name	*Printed Name*
Customer or Agent Title	*Customer or Agent Title*
Company Name	*Company Name*
Date	*Date*

It is the sole responsibility of each Customer to ensure this form is received at the above address by the trading period deadline.

CUSTOMER DECLARATION OF ELIGIBILITY FOR
BASELINE RATES (CALIFORNIA) (FORM 902.15 05/2026~~11/2020~~) T

(See Attached Form) ~~T~~

SOUTHWEST GAS CORPORATION

CUSTOMER DECLARATION OF ELIGIBILITY FOR BASELINE RATES (California)

Customer hereby claims eligibility for baseline rates and declares that the service requested will be used for residential purposes under the provisions of Southwest Gas Corporation's (the Company) applicable rate schedules (Schedule No. G-20/GN-20~~/SLT-20~~ – Multi-Family Master-Metered Gas Service or Schedule No. GS-25/GN-25~~/SLT-25~~ – Multi-Family Master-Metered Gas Service - Submetered). The total baseline allowance will be determined by the stated number of occupied units to be billed.

California Consumer Privacy Act ("CCPA") - NOTICE AT COLLECTION
Under the CCPA, the Company is required to notify California residents of the personal information it collects and why such information is collected. This notice applies solely to customers, users, and others who reside in the state of California. A list of the categories of personal information the Company may collect and how such information is used can be found in the Company's CCPA Privacy Policy at https://www.swgas.com/ccpa.

Customer Information:

Account Number ______________________

Name ____ Daytime Phone Number ______________________

has requested the Company to provide gas service to the customer's premises located at:

Service Address ____

Street *City* *State* *ZIP Code*

Mailing Address ____

(if different from service address) *Street or P.O. Box* *City* *State* *ZIP Code*

Please state the number of:

a. occupied dwelling units, apartments, or manufactured home spaces with current natural gas service _______________

b. occupied units listed above that are submetered _______________

Customer hereby grants the Company the right of access to the described premises at reasonable hours for verification of the information furnished in this declaration. Refusal of access shall be reason for disqualification of baseline rates. Customer agrees to notify the Company of any change in the number of residential dwelling units or manufactured home spaces utilizing gas service within 15 days following such change. Failure to do so may result in the loss of baseline rates. If the Company establishes that a customer is ineligible to receive baseline rates, an appropriate adjusted bill may be rendered to the customer.

Customer Signature ____ Date Signed ________________

For Company Use Only: Date Received ____________________ Date Processed ______________________

Mailing Address:
ATTN CUSTOMER ASSISTANCE
Southwest Gas Corporation
PO Box 1498
Victorville, CA 92393-1498

For additional information, please call:
Customer Assistance…………………………………………....(877) 860-6020
Hearing Impaired...711
Apply online at: www.swgas.com

ADVICE LETTER NO. 1376
ATTACHMENT C

Bill Impacts

Southern California

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letter (AL) 1376
AL Effective Date: 07/01/2026

	Present Rates			Proposed Rates			Changes			
	Volumes Mth [2]	Average Rate $/therm [1]	5/01/2026 Revenues $000's	Volumes Mth [2]	Proposed Rate $/therm [3]	7/01/2026 Revenues $000's	Revenue Change $000's	Rate Change $/therm	% Rate change %	Decisions / Resolutions authorizing rate change
Non-CARE Residential Customers										
Basic Service Charge	$ 5.75		5.75	$ 5.75		$ 5.75				
Usage Rate	37.41	1.53103	57.27	37.41	1.90551	71.28				
PPP and CPUC	37.41	0.2482	9.28	37.41	0.24820	9.28				
Gas Cost	37.41	0.12610	4.72	37.41	0.12610	4.72				
Average Monthly Residential Gas Bill $		$ 1.90533	$ 77.03		$ 2.27981	$ 91.03	$ 14.01			
Average Monthly Residential Bill Increase or Decrease ($)								$ 0.37448		
Average Monthly Residential Bill Increase or Decrease (%)									18.19%	
CARE Residential Customers										
Basic Service Charge	$ 4.00		4.00	$ 4.00		$ 4.00				
Usage Rate	37.21	1.1996	44.64	37.21	1.49919	55.79				
PPP and CPUC	37.21	0.03628	1.35	37.21	0.03628	1.35				
Gas Cost	37.21	0.12610	4.69	37.21	0.12610	4.69				
Average Monthly Residential Gas Bill $		$ 1.36198	$ 54.68		$ 1.66157	$ 65.83	$ 11.15			
Average Monthly Residential Bill Increase or Decrease ($)								$ 0.29959		
Average Monthly Residential Bill Increase or Decrease (%)									20.39%	

Notes

[1] The present Usage Rates include baseline Margin, Charges and Adjustments, and gas cost charges as of May 1, 2026 per AL 1373.
[2] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2026 for each jurisdiction per Application 24-09-001.
[3] Rates proposed in A.L. 1376.

Northern California

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letter (AL) 1376

AL Effective Date: 07/01/2026

	Present Rates			Proposed Rates			Changes			
	Volumes Mth [2]	Average Rate $/therm [1]	5/01/2026 Revenues $000's	Volumes Mth [2]	Proposed Rate $/therm [3]	7/01/2026 Revenues $000's	Revenue Change $000's	Rate Change $/therm	% Rate change %	Decisions / Resolutions authorizing rate change
Non-CARE Residential Customers										
Basic Service Charge	$ 5.75		5.75	$ 5.75		$ 5.75				
Usage Rate	68.48	1.77691	121.69	68.48	1.66740	114.19				
PPP and CPUC	68.48	0.05535	3.79	68.48	0.05535	3.79				
Gas Cost	68.48	0.04878	3.34	68.48	0.04878	3.34				
Average Monthly Residential Gas Bill $		$ 1.88104	$ 134.57		$ 1.77153	$ 127.07	-$ 7.50			
Average Monthly Residential Bill Increase or Decrease ($)								$ (0.10951)		
Average Monthly Residential Bill Increase or Decrease (%)									-5.57%	
CARE Residential Customers										
Basic Service Charge	$ 4.00		4.00	$ 4.00		$ 4.00				
Usage Rate	55.12	1.41177	77.82	55.12	1.32416	72.99				
PPP and CPUC	55.12	0.03628	2.00	55.12	0.03628	2.00				
Gas Cost	55.12	0.04878	2.69	55.12	0.04878	2.69				
Average Monthly Residential Gas Bill $		$ 1.49683	$ 86.51		$ 1.40922	$ 81.68	-$ 4.83			
Average Monthly Residential Bill Increase or Decrease ($)								$ (0.08761)		
Average Monthly Residential Bill Increase or Decrease (%)									-5.58%	

Notes

[1] The present Usage Rates include baseline Margin, Charges and Adjustments, and gas cost charges as of May 1, 2026 per AL 1373.

[2] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2026 for each jurisdiction per Application 24-09-001.

[3] Rates proposed in A.L. 1376.

South Lake Tahoe

Residential Gas Rate and Bill Impacts of Rate Change Sought in Advice Letter (AL) 1376

AL Effective Date: 07/01/2026

	Present Rates			Proposed Rates			Changes			
	Volumes Mth [2]	Average Rate $/therm [1]	5/01/2026 Revenues $000's	Volumes Mth [2]	Proposed Rate $/therm [3]	7/01/2026 Revenues $000's	Revenue Change $000's	Rate Change $/therm	% Rate change %	Decisions / Resolutions authorizing rate change
Non-CARE Residential Customers										
Basic Service Charge	$ 5.00		5.00	$ 5.00		$ 5.00				
Usage Rate	63.56	1.25753	79.93	63.56	1.66740	105.99				
PPP and CPUC	63.56	0.05535	3.52	63.56	0.05535	3.52				
Gas Cost	63.56	0.04878	3.10	63.56	0.04878	3.10				
Average Monthly Residential Gas Bill $		$ 1.36166	$ 91.55		$ 1.77153	$ 117.60	$ 26.05			
Average Monthly Residential Bill Increase or Decrease ($)								$ 0.40987		
Average Monthly Residential Bill Increase or Decrease (%)									28.46%	
CARE Residential Customers										
Basic Service Charge	$ 4.00		4.00	$ 4.00		$ 4.00				
Usage Rate	59.10	0.99627	58.88	59.10	1.32416	78.26				
PPP and CPUC	59.10	0.03628	2.14	59.10	0.03628	2.14				
Gas Cost	59.10	0.04878	2.88	59.10	0.04878	2.88				
Average Monthly Residential Gas Bill $		$ 1.08133	$ 67.91		$ 1.40922	$ 87.29	$ 19.38			
Average Monthly Residential Bill Increase or Decrease ($)								$ 0.32789		
Average Monthly Residential Bill Increase or Decrease (%)									28.54%	

Notes

[1] The present Usage Rates include baseline Margin, Charges and Adjustments, and gas cost charges as of May 1, 2026 per AL 1373.

[2] The present and proposed volumes are the average CARE and Non-CARE throughput for twelve-month forecast period ended December 31, 2026 for each jurisdiction per Application 24-09-001.

[3] Rates proposed in A.L. 1376.

California Public Utilities Commission

ADVICE LETTER SUMMARY

ENERGY UTILITY

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

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

Utility type:
- ☐ ELC
- ☑ GAS
- ☐ WATER
- ☐ PLC
- ☐ HEAT

Contact Person: Laurie Brown
Phone #: (702) 364-3082
E-mail: laurie.brown@swgas.com
E-mail Disposition Notice to: laurie.brown@swgas.com

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 1376

Tier Designation: Tier 2

Subject of AL: Test Year 2026 General Rate Case Implementation of Settlement Agreement Approved in Decision 26-05-013.

Keywords (choose from CPUC listing): Forms

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☑ One-Time ☐ Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:
D.26-05-013

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

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

Confidential treatment requested? ☐ Yes ☑ No

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

Resolution required? ☐ Yes ☑ No

Requested effective date: 6/14/26

No. of tariff sheets: 101

Estimated system annual revenue effect (%): SCA 13.35%; NCA 6.7%

Estimated system average rate effect (%): SCA 13.35%; NCA 6.7%

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: Schedule Nos. GS/GN-10; GS-11; GS/GN-12; GS/GN-15; GS/GN-20; GS/GN-25; GS/GN-35; GS/GN-40; GS/GN-50; GS/GN-60; GS/GN-66; GS/GN-70; G-PPPS; GCP; and GN-T

Service affected and changes proposed[1]: See 'Subject of AL' above

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

[1]Discuss in AL if more space is needed.

Clear Form

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: Laurie Brown
Title: Regulatory Manager/California
Utility Name: Southwest Gas Corporation
Address: P. O. Box 98510
City: Las Vegas
State: Nevada
Telephone (xxx) xxx-xxxx: 702-364-3082
Facsimile (xxx) xxx-xxxx:
Email: laurie.brown@swgas.com

Name: Valerie J. Ontiveroz
Title: Senior Manager/Regulatory Affairs & Compliance
Utility Name: Southwest Gas Corporation
Address: P. O. Box 98510
City: Las Vegas
State: Nevada
Telephone (xxx) xxx-xxxx: 702-876-7323
Facsimile (xxx) xxx-xxxx: 702-876-7323
Email: valerie.ontiveroz@swgas.com

Clear Form