ATTACHMENT 1

A.12-12-024

ATTACHMENT 1

TABLE OF CONTENTS

1. Results of Operations 1
   a. Depreciation Rates 4
   b. Rate Base 8
   c. Income Taxes 11
   d. O&M and A&G Expense Detail 14
2. Cost of Capital 20
3. Class Cost of Service and Margin Allocation 23
4. Post Test Year Margins 32
5. PD Adopted Margin Rates 38
6. Master Meter with Submeter Discount 44
7. Tariff Schedules 47
8. Calculation of PPP-CEE Surcharge 56

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
SUMMARY OF THE AUTHORIZED OVERALL RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description (a)	Before Rate Relief (b)	Deficiency (c)	Authorized (d) (b) + (c)	Line No.
1	Operating Revenue	$ 102,408,473	$ 2,179,718	$ 104,588,191	1
2	Gas Cost	40,511,505	0	40,511,505	2
3	Operating Margin	$ 61,896,968	$ 2,179,718	$ 64,076,686	3
	Operating Expenses				
4	Other Gas Supply	$ 165,677	$	$ 165,677	4
5	Distribution	13,928,381		13,928,381	5
6	Customer Accounts	4,844,489	9,992	4,854,482	6
7	Customer Service & Information	177,528		177,528	7
8	Sales	0		0	8
	Administrative and General				
9	Southern California Division	1,758,796	25,081	1,783,877	9
10	System Allocable	9,014,421		9,014,421	10
	Depreciation and Amortization				
11	Southern California Division	10,852,418		10,852,418	11
12	System Allocable	1,284,573		1,284,573	12
13	Regulatory Amortization	79,019		79,019	13
14	Property and Payroll Taxes	3,070,982		3,070,982	14
	Escalation				
15	Labor	833,270		833,270	15
16	Labor Loading	522,509		522,509	16
17	Materials and Expenses	620,867		620,867	17
	Income Taxes				
18	State	1,124,598	189,545	1,314,142	18
19	Federal	4,012,233	684,119	4,696,352	19
20	Total Operating Expenses	$ 52,289,761	$ 908,737	$ 53,198,498	20
21	Net Operating Income	$ 9,607,207	$ 1,270,856	$ 10,878,063	21
	Rate Base				
	Gas Plant in Service				
22	Southern California Division	$ 356,389,065	$	$ 356,389,065	22
23	System Allocable	19,231,341		19,231,341	23
24	Total Gross Plant	$ 375,620,406	$ 0	$ 375,620,406	24
	Accumulated Provision for Depreciation and Amortization				
25	Southern California Division	$ 183,872,609	$	$ 183,872,609	25
26	System Allocable	11,764,567		11,764,567	26
27	Total Accum Prov for D&A	$ 195,637,176	$ 0	$ 195,637,176	27
28	Net Plant in Service	$ 179,983,230	$ 0	$ 179,983,230	28
	Other Rate Base				
29	Working Capital (add)	$ 13,694,031	$ 37,274	$ 13,731,305	29
30	Materials and Supplies (add)	1,043,391		1,043,391	30
31	Customer Advances (deduct)	1,360,027		1,360,027	31
32	Deferred Taxes (deduct)	34,094,052		34,094,052	32
33	Total Other Rate Base	$ (20,716,657)	$ 37,274	$ (20,679,383)	33
34	Rate Base	$ 159,266,573	$ 37,274	$ 159,303,847	34
35	Rate of Return	6.03%		6.83%	35

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
SUMMARY OF THE AUTHORIZED OVERALL RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description (a)	Before Rate Relief (b)	Deficiency (c)	Authorized (d) (b) + (c)	Line No.
1	Operating Revenue	$ 29,822,755	$ 2,560,066	$ 32,382,821	1
2	Gas Cost	14,668,006	0	14,668,006	2
3	Operating Margin	$ 15,154,749	$ 2,560,066	$ 17,714,815	3
	Operating Expenses				
4	Other Gas Supply	$ 29,923	$	$ 29,923	4
5	Distribution	1,896,940		1,896,940	5
6	Customer Accounts	813,203	3,778	816,981	6
7	Customer Service & Information	32,063		32,063	7
8	Sales	0		0	8
	Administrative and General				
9	Northern California Division	359,675	33,081	392,757	9
10	System Allocable	1,600,139		1,600,139	10
	Depreciation and Amortization				
11	Northern California Division	3,371,365		3,371,365	11
12	System Allocable	237,277		237,277	12
13	Regulatory Amortization	14,596		14,596	13
14	Property and Payroll Taxes	908,707		908,707	14
	Escalation				
15	Labor	115,218		115,218	15
16	Labor Loading	70,532		70,532	16
17	Materials and Expenses	121,949		121,949	17
	Income Taxes				
18	State	336,591	223,051	559,643	18
19	Federal	1,207,054	805,054	2,012,108	19
20	Total Operating Expenses	$ 11,115,233	$ 1,064,965	$ 12,180,197	20
21	Net Operating Income	$ 4,039,516	$ 1,495,130	$ 5,534,646	21
	Rate Base				
	Gas Plant in Service				
22	Northern California Division	$ 126,500,077	$	$ 126,500,077	22
23	System Allocable	3,552,280		3,552,280	23
24	Total Gross Plant	$ 130,052,358	$ 0	$ 130,052,358	24
	Accumulated Provision for Depreciation and Amortization				
25	Northern California Division	$ 42,743,609	$	$ 42,743,609	25
26	System Allocable	2,173,069		2,173,069	26
27	Total Accum Prov for D&A	$ 44,916,679	$ 0	$ 44,916,679	27
28	Net Plant in Service	$ 85,135,679	$ 0	$ 85,135,679	28
	Other Rate Base				
29	Working Capital (add)	$ 1,895,133	$ 44	$ 1,895,177	29
30	Materials and Supplies (add)	296,497		296,497	30
31	Customer Advances (deduct)	289,019		289,019	31
32	Deferred Taxes (deduct)	19,402,431		19,402,431	32
33	Total Other Rate Base	$ (17,499,821)	$ 44	$ (17,499,777)	33
34	Rate Base	$ 67,635,858	$ 44	$ 67,635,902	34
35	Rate of Return	5.97%		8.18%	35

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
SUMMARY OF THE AUTHORIZED OVERALL RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Before Rate Relief	Deficiency	Authorized	Line No.
	(a)	(b)	(c)	(d) (b) + (c)	
1	Operating Revenue	$ 19,899,114	$ 2,746,247	$ 22,645,361	1
2	Gas Cost	13,789,466	0	13,789,466	2
3	Operating Margin	$ 6,109,648	$ 2,746,247	$ 8,855,895	3
	Operating Expenses				
4	Other Gas Supply	$ 23,102	$	$ 23,102	4
5	Distribution	2,303,465		2,303,465	5
6	Customer Accounts	531,677	4,053	535,729	6
7	Customer Service & Information	24,755		24,755	7
8	Sales	0		0	8
	Administrative and General				
9	South Lake Tahoe Division	168,201	35,487	203,688	9
10	System Allocable	828,607		828,607	10
	Depreciation and Amortization				
11	South Lake Tahoe Division	1,132,227		1,132,227	11
12	System Allocable	132,170		132,170	12
13	Regulatory Amortization	8,130		8,130	13
14	Property and Payroll Taxes	357,744		357,744	14
	Escalation				
15	Labor	79,512		79,512	15
16	Labor Loading	49,583		49,583	16
17	Materials and Expenses	129,230		129,230	17
	Income Taxes				
18	State	(28,828)	239,273	210,445	18
19	Federal	(104,047)	863,602	759,555	19
20	Total Operating Expenses	$ 5,635,527	$ 1,142,415	$ 6,777,942	20
21	Net Operating Income	$ 474,121	$ 1,603,863	$ 2,077,984	21
	Rate Base				
	Gas Plant in Service				
22	South Lake Tahoe Division	$ 40,780,842	$	$ 40,780,842	22
23	System Allocable	1,978,710		1,978,710	23
24	Total Gross Plant	$ 42,759,552	$ 0	$ 42,759,552	24
	Accumulated Provision for Depreciation and Amortization				
25	South Lake Tahoe Division	$ 14,342,493	$	$ 14,342,493	25
26	System Allocable	1,210,455		1,210,455	26
27	Total Accum Prov for D&A	$ 15,552,947	$ 0	$ 15,552,947	27
28	Net Plant in Service	$ 27,206,605	$ 0	$ 27,206,605	28
	Other Rate Base				
29	Working Capital (add)	$ 2,473,366	$ 38	$ 2,473,404	29
30	Materials and Supplies (add)	229,774		229,774	30
31	Customer Advances (deduct)	112		112	31
32	Deferred Taxes (deduct)	4,515,753		4,515,753	32
33	Total Other Rate Base	$ (1,812,725)	$ 38	$ (1,812,687)	33
34	Rate Base	$ 25,393,879	$ 38	$ 25,393,917	34
35	Rate of Return	1.87%		8.18%	35

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
AUTHORIZED DEPRECIATION RATES

Line No.	Description	Account Number	Depr. Rate	Line No.
	(a)	(b)	(c)	
	Intangible Plant			
1	Franchise and Consents	302	0.00%	1
2	Miscellaneous Intangible Plant	303	Various	2
	Distribution Plant			
3	Land and Land Rights	374.1	0.00%	3
4	Rights of Way	374.2	1.48%	4
5	Structures & Improvements	375	0.00%	5
6	Mains	376	2.86%	6
7	Measuring & Reg Station-General	378	3.61%	7
8	Measuring & Reg Station-City Gate	379	n/a	8
9	Services	380	2.75%	9
10	Meters	381	2.30%	10
11	Industrial Measuring & Reg Station	385	2.79%	11
12	Miscellaneous Equipment	387	0.00%	12
	General Plant			
13	Land and Land Rights	389	0.00%	13
14	Structures & Improvements - Owned	390.1	2.82%	14
15	Structures & Improvements - Leasehold	390.2	0.00%	15
16	Office Furniture & Fixtures	391	4.78%	16
17	Computer Software & Hardware	391.1	21.60%	17
18	Transportation Equipment - Light	392.11	12.68%	18
19	Transportation Equipment - Heavy	392.12	8.68%	19
20	Stores Equipment	393	6.61%	20
21	Tool, Shop & Garage Equipment	394	5.92%	21
22	Laboratory Equipment	395	8.94%	22
23	Power Operated Equipment	396	6.86%	23
24	Communication Equipment	397	4.62%	24
25	Communication Equipment - Telemetry	397.2	0.00%	25
26	Miscellaneous Equipment	398	6.66%	26

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
AUTHORIZED DEPRECIATION RATES

Line No.	Description	Account Number	Depr. Rate	Line No.
	(a)	(b)	(c)	
	Intangible Plant			
1	Franchise and Consents	302	0.00%	1
2	Miscellaneous Intangible Plant	303	Various	2
	Distribution Plant			
3	Land and Land Rights	374.1	0.00%	3
4	Rights of Way	374.2	1.84%	4
5	Structures & Improvements	375	1.41%	5
6	Mains	376	2.41%	6
7	Measuring & Reg Station-General	378	3.82%	7
8	Measuring & Reg Station-City Gate	379	n/a	8
9	Services	380	3.06%	9
10	Meters	381	2.61%	10
11	Industrial Measuring & Reg Station	385	3.57%	11
12	Miscellaneous Equipment	387	0.00%	12
	General Plant			
13	Land and Land Rights	389	0.00%	13
14	Structures & Improvements - Owned	390.1	2.89%	14
15	Structures & Improvements - Leasehold	390.2	0.00%	15
16	Office Furniture & Fixtures	391	3.88%	16
17	Computer Software & Hardware	391.1	12.07%	17
18	Transportation Equiq. Light	392.11	9.59%	18
19	Transportation Equiq. Heavy	392.12	7.83%	19
20	Stores Equipment	393	0.84%	20
21	Tool, Shop & Garage Equipment	394	4.67%	21
22	Laboratory Equipment	395	n/a	22
23	Power Operated Equipment	396	5.20%	23
24	Communication Equipment	397	6.04%	24
25	Communication Equipment - Telemetry	397.2	n/a	25
26	Miscellaneous Equipment	398	1.59%	26

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
AUTHORIZED DEPRECIATION RATES

Line No.	Description	Account Number	Depr. Rate	Line No.
	(a)	(b)	(c)	
	Intangible Plant			
1	Franchise and Consents	302	0.00%	1
2	Miscellaneous Intangible Plant	303	Various	2
	Distribution Plant			
3	Land and Land Rights	374.1	0.00%	3
4	Rights of Way	374.2	1.84%	4
5	Structures & Improvements	375	1.41%	5
6	Mains	376	2.41%	6
7	Measuring & Reg Station-General	378	3.82%	7
8	Measuring & Reg Station-City Gate	379	n/a	8
9	Services	380	3.06%	9
10	Meters	381	2.61%	10
11	Industrial Measuring & Reg Station	385	3.57%	11
12	Miscellaneous Equipment	387	0.00%	12
	General Plant			
13	Land and Land Rights	389	0.00%	13
14	Structures & Improvements - Owned	390.1	2.89%	14
15	Structures & Improvements - Leasehold	390.2	0.00%	15
16	Office Furniture & Fixtures	391	3.88%	16
17	Computer Software & Hardware	391.1	12.07%	17
18	Transportation Equipment Light	392.11	9.59%	18
19	Transportation Equipment Heavy	392.12	7.83%	19
20	Stores Equipment	393	0.84%	20
21	Tool, Shop & Garage Equipment	394	4.67%	21
22	Laboratory Equipment	395	n/a	22
23	Power Operated Equipment	396	5.20%	23
24	Communication Equipment	397	6.04%	24
25	Communication Equipment - Telemetry	397.2	n/a	25
26	Miscellaneous Equipment	398	1.59%	26

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
AUTHORIZED DEPRECIATION RATES

Line No.	Description	Account Number	Depr. Rate	Line No.
	(a)	(b)	(c)	
	Intangible Plant			
1	Intangible - Organization	301	0.00%	1
2	Miscellaneous Intangible Plant	303	Various	2
	General Plant			
3	Land & Land Rights	389	0.00%	3
4	Structures & Improvements/Owned	390.1	2.58%	4
5	Structures & Improvements/Leasehold	390.2	Various	5
6	Office Furniture & Fixtures	391	6.89%	6
7	Computer Software & Hardware	391.1	20.44%	7
8	Transportation Equip/Light Vehicles	392.11	14.14%	8
9	Transportation Equip/Heavy Vehicles	392.12	9.73%	9
10	Transportation Equip/Aircraft	392.21	4.01%	10
11	Stores Equipment	393	6.79%	11
12	Tool, Shop, & Garage Equipment	394	6.78%	12
13	Laboratory Equipment	395	5.07%	13
14	Power Operated Equipment	396	5.72%	14
15	Communication Equipment	397	6.86%	15
16	Communication Equipment/Telemetry	397.2	17.26%	16
17	Miscellaneous Equipment	398	7.47%	17

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
AUTHORIZED 2014 AVERAGE RATE BASE

Line No.	Description (a)	Balance 12/31/2013 (b)	Balance 12/31/2014 (c)	Average (d) [(b)+(c)]/2	Line No.
1	Gas Plant in Service - Direct	$ 350,177,367	$ 362,600,764	$ 356,389,065	1
2	Gas Plant in Service - System Allocable	18,817,725	19,644,957	19,231,341	2
3	Total Gas Plant in Service	$ 368,995,092	$ 382,245,721	$ 375,620,406	3
	Less:				
4	Accum. Provision for Dep/Amort - Direct	$ 179,782,917	$ 187,962,301	$ 183,872,609	4
5	Accum. Provision for Dep/Amort - Sys.	11,381,146	12,147,988	11,764,567	5
6	Customer Advances for Construction	1,527,003	1,193,051	1,360,027	6
7	Deferred Taxes - Direct	31,729,842	31,855,424	31,792,633	7
8	Deferred Taxes - System Allocable	2,352,632	2,250,206	2,301,419	8
9	Total Rate Base Deductions	$ 226,773,540	$ 235,408,971	$ 231,091,256	9
10	Add: Working Capital			$ 14,737,422	10
11	Total Rate Base [1]			$ 159,266,573	11

[1] Due to the recalculation of working capital after rate relief, authorized rate base is increased by $37,274 to $159,303,847.

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
AUTHORIZED 2014 AVERAGE RATE BASE

Line No.	Description (a)	Balance 12/31/2013 (b)	Balance 12/31/2014 (c)	Average (d) [(b)+(c)]/2	Line No.
1	Gas Plant in Service - Direct	$ 121,596,028	$ 131,404,127	$ 126,500,077	1
2	Gas Plant in Service - System Allocable	3,475,880	3,628,681	3,552,280	2
3	Total Gas Plant in Service	$ 125,071,908	$ 135,032,808	$ 130,052,358	3
	Less:				
4	Accum. Provision for Dep/Amort - Direct	$ 41,381,671	$ 44,105,548	$ 42,743,609	4
5	Accum. Provision for Dep/Amort - Sys.	2,102,247	2,243,892	2,173,069	5
6	Customer Advances for Construction	341,462	236,577	289,019	6
7	Deferred Taxes - Direct	17,929,218	20,025,440	18,977,329	7
8	Deferred Taxes - System Allocable	434,562	415,642	425,102	8
9	Total Rate Base Deductions	$ 62,189,159	$ 67,027,099	$ 64,608,129	9
10	Add: Working Capital			$ 2,191,630	10
11	Total Rate Base [1]			$ 67,635,858	11

[1] Due to the recalculation of working capital after rate relief, authorized rate base is increased by $44 to $67,635,902.

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
AUTHORIZED 2014 AVERAGE RATE BASE

Line No.	Description	Balance 12/31/2013	Balance 12/31/2014	Average	Line No.
	(a)	(b)	(c)	(d) [(b)+(c)]/2	
1	Gas Plant in Service - Direct	$ 39,499,136	$ 42,062,548	$ 40,780,842	1
2	Gas Plant in Service - System Allocable	1,936,153	2,021,267	1,978,710	2
3	Total Gas Plant in Service	$ 41,435,290	$ 44,083,815	$ 42,759,552	3
	Less:				
4	Accum. Provision for Dep/Amort - Direct	$ 14,294,727	$ 14,390,258	$ 14,342,493	4
5	Accum. Provision for Dep/Amort - Sys.	1,171,005	1,249,905	1,210,455	5
6	Customer Advances for Construction	225	0	112	6
7	Deferred Taxes - Direct	2,725,158	5,832,762	4,278,960	7
8	Deferred Taxes - System Allocable	242,062	231,523	236,793	8
9	Total Rate Base Deductions	$ 18,433,177	$ 21,704,448	$ 20,068,813	9
10	Add: Working Capital			$ 2,703,140	10
11	Total Rate Base [1]			$ 25,393,880	11

[1] Due to the recalculation of working capital after rate relief, authorized rate base is increased by $38 to $25,393,917.

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
INCOME TAXES ON OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description (a)	Authorized (b)	Line No.
	State Income Tax		
1	Margin	$ 64,076,686	1
2	Expenses	47,188,003	2
3	Taxable Income Before Interest	$ 16,888,683	3
4	Interest Expense [1]	2,022,821	4
5	State Taxable Income	$ 14,865,862	5
6	Effective State Income Tax Rate	8.84%	6
7	State Income Tax	$ 1,314,142	7
	Federal Income Tax		
8	Margin	$ 64,076,686	8
9	Expenses	47,188,003	9
10	Taxable Income Before Interest	$ 16,888,683	10
11	State Income Tax	1,314,142	11
12	Interest Expense [2]	2,028,734	12
13	Federal Taxable Income	$ 13,545,806	13
14	Effective Federal Income Tax Rate	35.00%	14
15	Federal Income Tax	$ 4,741,032	15
16	Investment Tax Credit	44,680	16
17	Total Federal Income Tax	$ 4,696,352	17
18	Total Federal and State Income Tax	$ 6,010,494	18
	[1] Interest Calculation - State		
19	Rate Base	$ 159,303,847	19
20	Deferred ITC	(464,353)	20
21	Adjusted Rate Base	$ 158,839,494	21
22	Weighted Cost of Debt	1.27%	22
23	Synchronized Interest Expense	$ 2,022,821	23
	[2] Interest Calculation - Federal		
24	Rate Base	$ 159,303,847	24
25	Weighted Cost of Debt	1.27%	25
26	Synchronized Interest Expense	$ 2,028,734	26

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
INCOME TAXES ON OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description (a)	Authorized (b)	Line No.
	State Income Tax		
1	Margin	$ 17,714,815	1
2	Expenses	9,608,447	2
3	Taxable Income Before Interest	$ 8,106,368	3
4	Interest Expense [1]	1,775,570	4
5	State Taxable Income	$ 6,330,798	5
6	Effective State Income Tax Rate	8.84%	6
7	State Income Tax	$ 559,643	7
	Federal Income Tax		
8	Margin	$ 17,714,815	8
9	Expenses	9,608,447	9
10	Taxable Income Before Interest	$ 8,106,368	10
11	State Income Tax	559,643	11
12	Interest Expense [2]	1,777,472	12
13	Federal Taxable Income	$ 5,769,254	13
14	Effective Federal Income Tax Rate	35.00%	14
15	Federal Income Tax	$ 2,019,239	15
16	Investment Tax Credit	7,131	16
17	Total Federal Income Tax	$ 2,012,108	17
18	Total Federal and State Income Tax	$ 2,571,750	18
	[1] Interest Calculation - State		
19	Rate Base	$ 67,635,902	19
20	Deferred ITC	(72,357)	20
21	Adjusted Rate Base	$ 67,563,545	21
22	Weighted Cost of Debt	2.63%	22
23	Synchronized Interest Expense	$ 1,775,570	23
	[2] Interest Calculation - Federal		
24	Rate Base	$ 67,635,902	24
25	Weighted Cost of Debt	2.63%	25
26	Synchronized Interest Expense	$ 1,777,472	26

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
INCOME TAXES ON OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description (a)		Authorized (b)	Line No.
	State Income Tax			
1	Margin	$	8,855,895	1
2	Expenses		5,807,942	2
3	Taxable Income Before Interest	$	3,047,953	3
4	Interest Expense [1]		667,352	4
5	State Taxable Income	$	2,380,601	5
6	Effective State Income Tax Rate		8.84%	6
7	State Income Tax	$	210,445	7
	Federal Income Tax			
8	Margin	$	8,855,895	8
9	Expenses		5,807,942	9
10	Taxable Income Before Interest	$	3,047,953	10
11	State Income Tax		210,445	11
12	Interest Expense [2]		667,352	12
13	Federal Taxable Income	$	2,170,156	13
14	Effective Federal Income Tax Rate		35.00%	14
15	Federal Income Tax	$	759,555	15
16	Investment Tax Credit		0	16
17	Total Federal Income Tax	$	759,555	17
18	Total Federal and State Income Tax	$	970,000	18
	[1] Interest Calculation - State			
19	Rate Base	$	25,393,917	19
20	Deferred ITC		0	20
21	Adjusted Rate Base	$	25,393,917	21
22	Weighted Cost of Debt		2.63%	22
23	Synchronized Interest Expense	$	667,352	23
	[2] Interest Calculation - Federal			
24	Rate Base	$	25,393,917	24
25	Weighted Cost of Debt		2.63%	25
26	Synchronized Interest Expense	$	667,352	26

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
AUTHORIZED TOTAL EXPENSES BEFORE AND AFTER ESCALATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description (a)	Accounts (b)	Test Year 12/31/2014 (c)	Escalation 12/31/2014 (d)	Escalated 12/31/2014 (e) (c) + (d)	Line No.
	Direct Expenses					
	Gas Supply Expenses					
1	Labor - Division	813	$ 87,835	$ 6,103	$ 93,938	1
2	Labor Loading		58,974	4,097	63,071	2
3	Materials and Expenses		18,868	1,273	20,141	3
4	Total		$ 165,677	$ 11,473	$ 177,150	4
	Distribution - Operations					
5	Labor - Division	870-881	$ 4,593,357	$ 319,137	$ 4,912,494	5
6	Labor Loading		3,084,058	214,274	3,298,332	6
7	Materials and Expenses		2,452,174	165,423	2,617,597	7
8	Total		$ 10,129,590	$ 698,833	$ 10,828,423	8
	Distribution - Maintenance					
9	Labor - Division	885-894	$ 1,443,796	$ 100,312	$ 1,544,108	9
10	Labor Loading		969,389	67,351	1,036,740	10
11	Materials and Expenses		1,385,606	93,472	1,479,078	11
12	Total		$ 3,798,791	$ 261,135	$ 4,059,926	12
	Total Distribution Expense					
13	Labor - Division		$ 6,037,153	$ 419,449	$ 6,456,602	13
14	Labor Loading		4,053,448	281,625	4,335,072	14
15	Materials and Expenses		3,837,780	258,895	4,096,675	15
16	Total		$ 13,928,381	$ 959,969	$ 14,888,350	16
	Customer Accounts Expense					
17	Labor - Division	901-905	$ 2,094,930	$ 145,551	$ 2,240,481	17
18	Labor Loading		1,406,572	97,726	1,504,297	18
19	Materials and Expenses		1,059,234	71,456	1,130,690	19
20	Uncollectibles		283,754	0	283,754	20
21	Total		$ 4,844,489	$ 314,732	$ 5,159,222	21
	Customer Service & Info					
22	Labor - Division	908-910	$ 42,324	$ 2,941	$ 45,265	22
23	Labor Loading		28,417	1,974	30,392	23
24	Materials and Expenses		106,786	7,204	113,990	24
25	Total		$ 177,528	$ 12,119	$ 189,646	25
	Sales Expense					
26	Labor - Division	911-913	$ 0	$ 0	$ 0	26
27	Labor Loading		0	0	0	27
28	Materials and Expenses		0	0	0	28
29	Total		$ 0	$ 0	$ 0	29

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
AUTHORIZED TOTAL EXPENSES BEFORE AND AFTER ESCALATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Accounts	Test Year 12/31/2014	Escalation 12/31/2014	Escalated 12/31/2014	Line No.
	(a)	(b)	(c)	(d)	(e) (c) + (d)	
	Admin & General Expense					
1	Labor - Division	920-935	$ 0	$ 0	$ 0	1
2	Labor Loading		0	0	0	2
3	Materials and Expenses		1,046,577	70,602	1,117,179	3
4	Franchise Tax		712,219	0	712,219	4
5	Total		$ 1,758,796	$ 70,602	$ 1,829,398	5
	Total Direct Expenses					
6	Labor - Division		$ 8,262,242	$ 574,043	$ 8,836,286	6
7	Labor Loading		5,547,410	385,422	5,932,833	7
8	Materials and Expenses		6,069,246	409,429	6,478,675	8
9	Non-Escalated		995,973	0	995,973	9
10	Total		$ 20,874,871	$ 1,368,894	$ 22,243,766	10
	System Allocable Expenses					
	Admin & General Expense					
11	Labor - Corporate	920-935	$ 3,731,073	$ 259,227	$ 3,990,300	11
12	Labor Loading		1,973,105	137,087	2,110,192	12
13	Materials and Expenses		3,134,290	211,438	3,345,728	13
14	Rents Not Escalated		175,953	0	175,953	14
15	Total		$ 9,014,421	$ 607,752	$ 9,622,173	15
	Direct and System Allocable Expenses					
	Total Expenses					
16	Labor		$ 11,993,316	$ 833,270	$ 12,826,586	16
17	Labor Loading		7,520,515	522,509	8,043,024	17
18	Materials and Expenses		9,203,536	620,867	9,824,402	18
19	Non-Escalated		1,171,926	0	1,171,926	19
20	Total		$ 29,889,292	$ 1,976,646	$ 31,865,938	20

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
AUTHORIZED TOTAL EXPENSES BEFORE AND AFTER ESCALATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Accounts	Test Year 12/31/2014	Escalation 12/31/2014	Escalated 12/31/2014	Line No.
	(a)	(b)	(c)	(d)	(e)	
					(c) + (d)	
	Direct Expenses					
	Gas Supply Expenses					
1	Labor - Division	813	$ 15,864	$ 1,102	$ 16,966	1
2	Labor Loading		10,651	740	11,391	2
3	Materials and Expenses		3,408	230	3,638	3
4	Total		$ 29,923	$ 2,072	$ 31,995	4
	Distribution - Operations					
5	Labor - Division	870-881	$ 458,846	$ 31,880	$ 490,726	5
6	Labor Loading		308,077	21,405	329,482	6
7	Materials and Expenses		487,639	32,896	520,535	7
8	Total		$ 1,254,562	$ 86,180	$ 1,340,743	8
	Distribution - Maintenance					
9	Labor - Division	885-894	$ 209,098	$ 14,528	$ 223,626	9
10	Labor Loading		140,392	9,754	150,146	10
11	Materials and Expenses		292,887	19,758	312,645	11
12	Total		$ 642,378	$ 44,040	$ 686,418	12
	Total Distribution Expense					
13	Labor - Division		$ 667,945	$ 46,407	$ 714,352	13
14	Labor Loading		448,470	31,159	479,628	14
15	Materials and Expenses		780,526	52,654	833,180	15
16	Total		$ 1,896,940	$ 130,220	$ 2,027,161	16
	Customer Accounts Expense					
17	Labor - Division	901-905	$ 277,712	$ 19,295	$ 297,007	17
18	Labor Loading		186,460	12,955	199,415	18
19	Materials and Expenses		326,666	22,037	348,703	19
20	Uncollectibles		22,365	0	22,365	20
21	Total		$ 813,203	$ 54,286	$ 867,489	21
	Customer Service & Info					
22	Labor - Division	908-910	$ 7,644	$ 531	$ 8,175	22
23	Labor Loading		5,132	357	5,489	23
24	Materials and Expenses		19,287	1,301	20,588	24
25	Total		$ 32,063	$ 2,189	$ 34,252	25
	Sales Expense					
26	Labor - Division	911-913	$ 0	$ 0	$ 0	26
27	Labor Loading		0	0	0	27
28	Materials and Expenses		0	0	0	28
29	Total		$ 0	$ 0	$ 0	29

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
AUTHORIZED TOTAL EXPENSES BEFORE AND AFTER ESCALATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Accounts	Test Year 12/31/2014	Escalation 12/31/2014	Escalated 12/31/2014	Line No.
	(a)	(b)	(c)	(d)	(e) (c) + (d)	
	Admin & General Expense					
1	Labor - Division	920-935	$ 0	$ 0	$ 0	1
2	Labor Loading		0	0	0	2
3	Materials and Expenses		163,844	11,053	174,897	3
4	Franchise Tax		195,831	0	195,831	4
5	Total		$ 359,675	$ 11,053	$ 370,728	5
	Total Direct Expenses					
6	Labor - Division		$ 969,165	$ 67,336	$ 1,036,500	6
7	Labor Loading		650,714	45,210	695,924	7
8	Materials and Expenses		1,293,731	87,275	1,381,005	8
9	Non-Escalated		218,196	0	218,196	9
10	Total		$ 3,131,805	$ 199,820	$ 3,331,625	10
	System Allocable Expenses					
	Admin & General Expense					
11	Labor - Corporate	920-935	$ 689,178	$ 47,883	$ 737,061	11
12	Labor Loading		364,458	25,322	389,780	12
13	Materials and Expenses		514,002	34,674	548,677	13
14	Rents Not Escalated		32,501	0	32,501	14
15	Total		$ 1,600,139	$ 107,879	$ 1,708,018	15
	Direct and System Allocable Expenses					
	Total Expenses					
16	Labor		$ 1,658,343	$ 115,218	$ 1,773,561	16
17	Labor Loading		1,015,172	70,532	1,085,704	17
18	Materials and Expenses		1,807,733	121,949	1,929,682	18
19	Non-Escalated		250,696	0	250,696	19
20	Total		$ 4,731,944	$ 307,699	$ 5,039,643	20

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
AUTHORIZED TOTAL EXPENSES BEFORE AND AFTER ESCALATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Accounts	Test Year 12/31/2014	Escalation 12/31/2014	Escalated 12/31/2014	Line No.
	(a)	(b)	(c)	(d)	(e)	
					(c) + (d)	
	Direct Expenses					
	Gas Supply Expenses					
1	Labor - Division	813	$ 12,248	$ 851	$ 13,099	1
2	Labor Loading		8,224	571	8,795	2
3	Materials and Expenses		2,631	177	2,808	3
4	Total		$ 23,102	$ 1,600	$ 24,702	4
	Distribution - Operations					
5	Labor - Division	870-881	$ 403,425	$ 28,029	$ 431,454	5
6	Labor Loading		270,866	18,819	289,685	6
7	Materials and Expenses		520,045	35,082	555,127	7
8	Total		$ 1,194,336	$ 81,930	$ 1,276,266	8
	Distribution - Maintenance					
9	Labor - Division	885-894	$ 205,295	$ 14,263	$ 219,559	9
10	Labor Loading		137,839	9,577	147,415	10
11	Materials and Expenses		765,995	51,674	817,669	11
12	Total		$ 1,109,129	$ 75,514	$ 1,184,643	12
	Total Distribution Expense					
13	Labor - Division		$ 608,720	$ 42,293	$ 651,012	13
14	Labor Loading		408,705	28,396	437,101	14
15	Materials and Expenses		1,286,040	86,756	1,372,796	15
16	Total		$ 2,303,465	$ 157,444	$ 2,460,909	16
	Customer Accounts Expense					
17	Labor - Division	901-905	$ 127,912	$ 8,887	$ 136,799	17
18	Labor Loading		85,882	5,967	91,849	18
19	Materials and Expenses		308,866	20,836	329,702	19
20	Uncollectibles		9,016	0	9,016	20
21	Total		$ 531,677	$ 35,690	$ 567,366	21
	Customer Service & Info					
22	Labor - Division	908-910	$ 5,902	$ 410	$ 6,312	22
23	Labor Loading		3,963	275	4,238	23
24	Materials and Expenses		14,891	1,005	15,895	24
25	Total		$ 24,755	$ 1,690	$ 26,445	25
	Sales Expense					
26	Labor - Division	911-913	$ 0	$ 0	$ 0	26
27	Labor Loading		0	0	0	27
28	Materials and Expenses		0	0	0	28
29	Total		$ 0	$ 0	$ 0	29

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
AUTHORIZED TOTAL EXPENSES BEFORE AND AFTER ESCALATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Accounts	Test Year 12/31/2014	Escalation 12/31/2014	Escalated 12/31/2014	Line No.
	(a)	(b)	(c)	(d)	(e) (c) + (d)	
	Admin & General Expense					
1	Labor - Division	920-935	$ 5,750	$ 399	$ 6,149	1
2	Labor Loading		3,860	268	4,129	2
3	Materials and Expenses		79,641	5,373	85,014	3
4	Franchise Tax		78,949	0	78,949	4
5	Total		$ 168,201	$ 6,040	$ 174,241	5
	Total Direct Expenses					
6	Labor - Division		$ 760,531	$ 52,840	$ 813,371	6
7	Labor Loading		510,633	35,478	546,111	7
8	Materials and Expenses		1,692,070	114,146	1,806,216	8
9	Non-Escalated		87,966	0	87,966	9
10	Total		$ 3,051,200	$ 202,464	$ 3,253,664	10
	System Allocable Expenses					
	Admin & General Expense					
11	Labor - Corporate	920-935	$ 383,890	$ 26,672	$ 410,561	11
12	Labor Loading		203,012	14,105	217,117	12
13	Materials and Expenses		223,601	15,084	238,685	13
14	Rents Not Escalated		18,104	0	18,104	14
15	Total		$ 828,607	$ 55,861	$ 884,467	15
	Direct and System Allocable Expenses					
	Total Expenses					
16	Labor		$ 1,144,420	$ 79,512	$ 1,223,932	16
17	Labor Loading		713,646	49,583	763,228	17
18	Materials and Expenses		1,915,671	129,230	2,044,901	18
19	Non-Escalated		106,070	0	106,070	19
20	Total		$ 3,879,806	$ 258,325	$ 4,138,131	20

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
AUTHORIZED COST OF CAPITAL

Line No.	Description	Rate	Weight	Weighted ROR	Gross-Up Factor	Grossed-Up ROR	Line No.
	(a)	(b)	(c)	(d) (b) * (c)	(e)	(f) (d) * (e)	
1	Debt	2.83%	45.00%	1.27%	1.00000	1.27%	1
2	Common Equity	10.10%	55.00%	5.56%	1.71516	9.53%	2
3	Cost of Capital		100.00%	6.83%		10.80%	3

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
AUTHORIZED COST OF CAPITAL

Line No.	Description	Rate	Weight	Weighted ROR	Gross-Up Factor	Grossed-Up ROR	Line No.
	(a)	(b)	(c)	(d) (b) * (c)	(e)	(f) (d) * (e)	
1	Debt	5.84%	45.00%	2.63%	1.00000	2.63%	1
2	Common Equity	10.10%	55.00%	5.56%	1.71227	9.51%	2
3	Cost of Capital		100.00%	8.18%		12.14%	3

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
AUTHORIZED COST OF CAPITAL

Line No.	Description	Rate	Weight	Weighted ROR	Gross-Up Factor	Grossed-Up ROR	Line No.
	(a)	(b)	(c)	(d) (b) * (c)	(e)	(f) (d) * (e)	
1	Debt	5.84%	45.00%	2.63%	1.00000	2.63%	1
2	Common Equity	10.10%	55.00%	5.56%	1.71227	9.51%	2
3	Cost of Capital		100.00%	8.18%		12.14%	3

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CLASS COST OF SERVICE STUDY SUMMARY - CLASS REVENUE AT SYSTEM AVERAGE RATE OF RETURN
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total Amount	Residential	Resident AC	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	LUZ	Small Electric	Noncore	Resale	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	Rate Base														
1	Total Direct Net Plant	$ 172,516,457	$ 137,764,278	$ -	$ 8,136,024	$ 162,454	$ 888,309	$ 19,926,172	$ 230,822	$ 131,285	$ 1,208,679	$ 6,138	$ 3,651,999	$ 410,295	1
2	Total System Allocable Net Plant	$ 7,466,774	$ 5,962,647	$ -	$ 352,139	$ 7,031	$ 38,447	$ 862,435	$ 9,990	$ 5,682	$ 52,313	$ 266	$ 158,064	$ 17,758	2
3	Cash Working Capital	$ 4,175,577	$ 3,334,438	$ -	$ 196,924	$ 3,932	$ 21,501	$ 482,292	$ 5,587	$ 3,178	$ 29,255	$ 149	$ 88,393	$ 9,931	3
4	Incremental Cash Working Capital Adj	$ 37,274	$ 29,765	$ -	$ 1,758	$ 35	$ 192	$ 4,305	$ 50	$ 28	$ 261	$ 1	$ 789	$ 89	4
5	Materials & Supplies	$ 1,043,391	$ 833,207	$ -	$ 49,207	$ 983	$ 5,373	$ 120,515	$ 1,396	$ 794	$ 7,310	$ 37	$ 22,088	$ 2,481	5
6	Other Debits and Credits	$ 9,518,454	$ 7,601,031	$ -	$ 448,898	$ 8,963	$ 49,012	$ 1,099,410	$ 12,735	$ 7,244	$ 66,688	$ 339	$ 201,496	$ 22,638	6
7	Customer Deposits	$ (1,360,027)	$ (1,324,746)	$ -	$ (11,237)	$ (112)	$ (84)	$ (23,848)	$ -	$ -	$ -	$ -	$ -	$ -	7
8	Deferred Taxes	$ (34,094,052)	$ (27,226,055)	$ -	$ (1,607,905)	$ (32,106)	$ (175,555)	$ (3,937,966)	$ (45,617)	$ (25,946)	$ (238,869)	$ (1,213)	$ (721,737)	$ (81,086)	8
9	Total Rate Base	$ 159,303,847	$ 126,974,565	$ -	$ 7,565,809	$ 151,181	$ 827,195	$ 18,533,315	$ 214,964	$ 122,265	$ 1,125,638	$ 5,716	$ 3,401,092	$ 382,106	9
	Revenue														
10	Net Operating Margin	$ 61,759,045	$ 49,790,859	$ -	$ 3,066,077	$ 51,037	$ 258,255	$ 6,679,800	$ 66,733	$ 40,243	$ 391,652	$ 2,275	$ 1,277,781	$ 134,334	10
11	Special Contracts	$ 22,379	$ 18,042	$ -	$ 1,111	$ 18	$ 94	$ 2,420	$ 24	$ 15	$ 142	$ 1	$ 463	$ 49	11
12	Other Revenue - Labor	$ 3,554	$ 2,865	$ -	$ 176	$ 3	$ 15	$ 384	$ 4	$ 2	$ 23	$ 0	$ 74	$ 8	12
13	Other Revenue - Parts & Material	$ 643	$ 518	$ -	$ 32	$ 1	$ 3	$ 70	$ 1	$ 0	$ 4	$ 0	$ 13	$ 1	13
14	Other Revenue - Returned Item Fee	$ 70,912	$ 69,508	$ -	$ 438	$ 8	$ 8	$ 950	$ -	$ -	$ -	$ -	$ -	$ -	14
15	Other Revenue - Rental Gas Property	$ 50,026	$ 40,332	$ -	$ 2,484	$ 41	$ 209	$ 5,411	$ 54	$ 33	$ 317	$ 2	$ 1,035	$ 109	15
16	Late Charges	$ 931,787	$ 856,353	$ -	$ 14,659	$ 1,145	$ 455	$ 58,992	$ 126	$ 13	$ -	$ 45	$ -	$ -	16
17	Service Establishment Charges	$ 1,070,775	$ 1,042,998	$ -	$ 8,847	$ 88	$ 66	$ 18,776	$ -	$ -	$ -	$ -	$ -	$ -	17
18	Reconnect / Reread Charges	$ 167,353	$ 163,012	$ -	$ 1,383	$ 14	$ 10	$ 2,935	$ -	$ -	$ -	$ -	$ -	$ -	18
19	Total Revenue	$ 64,076,475	$ 51,984,487	$ -	$ 3,095,207	$ 52,354	$ 259,115	$ 6,769,738	$ 66,942	$ 40,306	$ 392,137	$ 2,323	$ 1,279,366	$ 134,500	19
	Operating Deductions														
20	Operations & Maintenance Exps	$ (20,414,368)	$ (16,841,797)	$ -	$ (1,005,614)	$ (14,008)	$ (59,227)	$ (1,944,120)	$ (15,150)	$ (10,047)	$ (105,977)	$ (751)	$ (380,849)	$ (36,830)	20
21	Uncollectibles Adjustment Deficiency	$ (9,992)	$ (9,012)	$ -	$ (540)	$ (1)	$ (3)	$ (433)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	21
22	Administrative & General Exps	$ (11,451,571)	$ (9,447,514)	$ -	$ (564,106)	$ (7,858)	$ (33,224)	$ (1,090,567)	$ (8,498)	$ (5,636)	$ (59,448)	$ (421)	$ (213,640)	$ (20,660)	22
23	Regulatory Amortization	$ (79,019)	$ (63,101)	$ -	$ (3,727)	$ (74)	$ (407)	$ (9,127)	$ (106)	$ (60)	$ (554)	$ (3)	$ (1,673)	$ (188)	23
24	Depreciation Expenses	$ (12,136,990)	$ (9,692,083)	$ -	$ (572,391)	$ (11,429)	$ (62,495)	$ (1,401,859)	$ (16,239)	$ (9,236)	$ (85,034)	$ (432)	$ (256,928)	$ (28,865)	24
25	Incremental Franchise Tax Adj	$ (25,081)	$ (19,719)	$ -	$ (1,428)	$ (54)	$ (188)	$ (2,900)	$ (34)	$ (18)	$ (188)	$ (0)	$ (436)	$ (115)	25
26	Taxes other than Income	$ (3,070,982)	$ (2,452,355)	$ -	$ (144,830)	$ (2,892)	$ (15,813)	$ (354,708)	$ (4,109)	$ (2,337)	$ (21,516)	$ (109)	$ (65,010)	$ (7,304)	26
27	Total Operating Deductions	$ (47,188,003)	$ (38,525,581)	$ -	$ (2,292,636)	$ (36,316)	$ (171,357)	$ (4,803,714)	$ (44,136)	$ (27,334)	$ (272,716)	$ (1,717)	$ (918,536)	$ (93,962)	27
	State Income Tax														
28	Taxable Income before Interest Exp	$ 16,888,471	$ 13,458,906	$ -	$ 802,571	$ 16,038	$ 87,758	$ 1,966,024	$ 22,806	$ 12,971	$ 119,422	$ 606	$ 360,830	$ 40,539	28
29	State Interest Expenses	$ (2,022,821)	$ (1,615,338)	$ -	$ (95,398)	$ (1,905)	$ (10,416)	$ (233,642)	$ (2,706)	$ (1,539)	$ (14,172)	$ (72)	$ (42,821)	$ (4,811)	29
30	Total State Taxable Income	$ 14,865,650	$ 11,843,567	$ -	$ 707,173	$ 14,133	$ 77,342	$ 1,732,382	$ 20,100	$ 11,432	$ 105,249	$ 534	$ 318,009	$ 35,728	30
31	Total State Income Tax	$ 1,314,123	$ 1,046,971	$ -	$ 62,514	$ 1,249	$ 6,837	$ 153,143	$ 1,777	$ 1,011	$ 9,304	$ 47	$ 28,112	$ 3,158	31
	Federal Income Tax														
32	Taxable Income before Interest Exp	$ 15,574,348	$ 12,411,934	$ -	$ 740,057	$ 14,789	$ 80,921	$ 1,812,882	$ 21,029	$ 11,961	$ 110,117	$ 559	$ 332,718	$ 37,380	32
33	Federal Interest Expenses	$ (2,028,734)	$ (1,620,061)	$ -	$ (95,677)	$ (1,910)	$ (10,446)	$ (234,325)	$ (2,714)	$ (1,544)	$ (14,214)	$ (72)	$ (42,946)	$ (4,825)	33
34	Federal Taxable Income	$ 13,545,613	$ 10,791,874	$ -	$ 644,380	$ 12,878	$ 70,475	$ 1,578,557	$ 18,315	$ 10,417	$ 95,904	$ 487	$ 289,772	$ 32,555	34
35	Federal Income Tax	$ 4,740,965	$ 3,777,156	$ -	$ 225,533	$ 4,507	$ 24,666	$ 552,495	$ 6,410	$ 3,646	$ 33,566	$ 170	$ 101,420	$ 11,394	35
36	Investment Tax Credit (I.T.C.)	$ (44,680)	$ (35,680)	$ -	$ (2,107)	$ (42)	$ (230)	$ (5,161)	$ (60)	$ (34)	$ (313)	$ (2)	$ (946)	$ (106)	36
37	Federal Deferred Provision	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	37
38	Total Federal Income Tax	$ 4,696,285	$ 3,741,476	$ -	$ 223,426	$ 4,465	$ 24,436	$ 547,334	$ 6,350	$ 3,612	$ 33,253	$ 169	$ 100,474	$ 11,288	38
39	Net Income	$ 10,878,063	$ 8,670,458	$ -	$ 516,631	$ 10,323	$ 56,485	$ 1,265,547	$ 14,679	$ 8,349	$ 76,864	$ 390	$ 232,244	$ 26,092	39
40	Rate of Return on Rate Base	6.83%	6.83%	0.00%	6.83%	6.83%	6.83%	6.83%	6.83%	6.83%	6.83%	6.83%	6.83%	6.83%	40

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CLASS COST OF SERVICE STUDY SUMMARY - AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total Amount	Residential	Resident AC	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	LUZ	Small Electric	Noncore	Resale	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	Rate Base														
1	Total Direct Net Plant	$ 172,516,457	$ 137,764,278	$ -	$ 8,136,024	$ 162,454	$ 888,309	$ 19,926,172	$ 230,822	$ 131,285	$ 1,208,679	$ 6,138	$ 3,651,999	$ 410,295	1
2	Total System Allocable Net Plant	$ 7,466,774	$ 5,962,647	$ -	$ 352,139	$ 7,031	$ 38,447	$ 862,435	$ 9,990	$ 5,682	$ 52,313	$ 266	$ 158,064	$ 17,758	2
3	Cash Working Capital	$ 4,175,577	$ 3,334,438	$ -	$ 196,924	$ 3,932	$ 21,501	$ 482,292	$ 5,587	$ 3,178	$ 29,255	$ 149	$ 88,393	$ 9,931	3
4	Incremental Cash Working Capital Adj	$ 37,274	$ 29,765	$ -	$ 1,758	$ 35	$ 192	$ 4,305	$ 50	$ 28	$ 261	$ 1	$ 789	$ 89	4
5	Materials & Supplies	$ 1,043,391	$ 833,207	$ -	$ 49,207	$ 983	$ 5,373	$ 120,515	$ 1,396	$ 794	$ 7,310	$ 37	$ 22,088	$ 2,481	5
6	Other Debits and Credits	$ 9,518,454	$ 7,601,031	$ -	$ 448,898	$ 8,963	$ 49,012	$ 1,099,410	$ 12,735	$ 7,244	$ 66,688	$ 339	$ 201,496	$ 22,638	6
7	Customer Advances	$ (1,360,027)	$ (1,324,746)	$ -	$ (11,237)	$ (112)	$ (84)	$ (23,848)	$ -	$ -	$ -	$ -	$ -	$ -	7
8	Deferred Taxes	$ (34,094,052)	$ (27,226,055)	$ -	$ (1,607,905)	$ (32,106)	$ (175,555)	$ (3,937,966)	$ (45,617)	$ (25,946)	$ (238,869)	$ (1,213)	$ (721,737)	$ (81,086)	8
9	Total Rate Base	$ 159,303,847	$ 126,974,565	$ -	$ 7,565,809	$ 151,181	$ 827,195	$ 18,533,315	$ 214,964	$ 122,265	$ 1,125,638	$ 5,716	$ 3,401,092	$ 382,106	9
	Revenue														
10	Net Operating Margin	$ 61,759,012	$ 48,584,870	$ -	$ 3,473,982	$ 133,402	$ 524,087	$ 7,096,819	$ 81,505	$ 44,043	$ 455,884	$ 355	$ 1,094,120	$ 269,945	10
11	Special Contracts	$ 22,379	$ 18,042	$ -	$ 1,111	$ 18	$ 94	$ 2,420	$ 24	$ 15	$ 142	$ 1	$ 463	$ 49	11
12	Other Revenue - Labor	$ 3,554	$ 2,794	$ -	$ 202	$ 8	$ 27	$ 411	$ 5	$ 3	$ 27	$ 0	$ 62	$ 16	12
13	Other Revenue - Parts & Material	$ 643	$ 506	$ -	$ 37	$ 1	$ 5	$ 74	$ 1	$ 0	$ 5	$ 0	$ 11	$ 3	13
14	Other Revenue - Returned Item Fee	$ 70,912	$ 69,508	$ -	$ 438	$ 8	$ 8	$ 950	$ -	$ -	$ -	$ -	$ -	$ -	14
15	Other Revenue - Rental Gas Property	$ 50,026	$ 39,331	$ -	$ 2,849	$ 107	$ 376	$ 5,784	$ 67	$ 36	$ 375	$ 0	$ 871	$ 230	15
16	Late Charges	$ 931,787	$ 856,353	$ -	$ 14,659	$ 1,145	$ 455	$ 58,992	$ 126	$ 13	$ -	$ 45	$ -	$ -	16
17	Service Establishment Charges	$ 1,070,775	$ 1,042,998	$ -	$ 8,847	$ 88	$ 66	$ 18,776	$ -	$ -	$ -	$ -	$ -	$ -	17
18	Reconnect / Reread Charges	$ 167,353	$ 163,012	$ -	$ 1,383	$ 14	$ 10	$ 2,935	$ -	$ -	$ -	$ -	$ -	$ -	18
19	Total Revenue	$ 64,076,441	$ 50,777,413	$ -	$ 3,503,508	$ 134,791	$ 525,128	$ 7,187,161	$ 81,728	$ 44,109	$ 456,432	$ 401	$ 1,095,527	$ 270,243	19
	Operating Deductions														
20	Operations & Maintenance Exps	$ (20,414,368)	$ (16,841,797)	$ -	$ (1,005,614)	$ (14,008)	$ (59,227)	$ (1,944,120)	$ (15,150)	$ (10,047)	$ (105,977)	$ (751)	$ (380,849)	$ (36,830)	20
21	Incremental Uncollectible Expense Adj	$ (9,992)	$ (9,012)	$ -	$ (540)	$ (1)	$ (3)	$ (433)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	21
22	Administrative & General Exps	$ (11,451,571)	$ (9,447,514)	$ -	$ (564,106)	$ (7,858)	$ (33,224)	$ (1,090,567)	$ (8,498)	$ (5,636)	$ (59,448)	$ (421)	$ (213,640)	$ (20,660)	22
23	Regulatory Amortization	$ (79,019)	$ (63,101)	$ -	$ (3,727)	$ (74)	$ (407)	$ (9,127)	$ (106)	$ (60)	$ (554)	$ (3)	$ (1,673)	$ (188)	23
24	Depreciation Expenses	$ (12,136,990)	$ (9,692,083)	$ -	$ (572,391)	$ (11,429)	$ (62,495)	$ (1,401,859)	$ (16,239)	$ (9,236)	$ (85,034)	$ (432)	$ (256,928)	$ (28,865)	24
25	Incremental Franchise Tax Adj	$ (25,081)	$ (19,719)	$ -	$ (1,428)	$ (54)	$ (188)	$ (2,900)	$ (34)	$ (18)	$ (188)	$ (0)	$ (436)	$ (115)	25
26	Taxes other than Income	$ (3,070,982)	$ (2,452,355)	$ -	$ (144,830)	$ (2,892)	$ (15,813)	$ (354,708)	$ (4,109)	$ (2,337)	$ (21,516)	$ (109)	$ (65,010)	$ (7,304)	26
27	Total Operating Deductions	$ (47,188,003)	$ (38,525,581)	$ -	$ (2,292,636)	$ (36,316)	$ (171,357)	$ (4,803,714)	$ (44,136)	$ (27,334)	$ (272,716)	$ (1,717)	$ (918,536)	$ (93,962)	27
	State Income Tax														
28	Taxable Income before Interest Exp	$ 16,888,438	$ 12,251,832	$ -	$ 1,210,872	$ 98,475	$ 353,771	$ 2,383,448	$ 37,593	$ 16,775	$ 183,716	$ (1,316)	$ 176,991	$ 176,281	28
29	State Interest Expenses	$ (2,022,821)	$ (1,615,338)	$ -	$ (95,398)	$ (1,905)	$ (10,416)	$ (233,642)	$ (2,706)	$ (1,539)	$ (14,172)	$ (72)	$ (42,821)	$ (4,811)	29
30	Total State Taxable Income	$ 14,865,617	$ 10,636,493	$ -	$ 1,115,474	$ 96,570	$ 343,356	$ 2,149,806	$ 34,886	$ 15,236	$ 169,544	$ (1,388)	$ 134,170	$ 171,471	30
31	Total State Income Tax	$ 1,314,121	$ 940,266	$ -	$ 98,608	$ 8,537	$ 30,353	$ 190,043	$ 3,084	$ 1,347	$ 14,988	$ (123)	$ 11,861	$ 15,158	31
	Federal Income Tax														
32	Taxable Income before Interest Exp	$ 15,574,317	$ 11,311,566	$ -	$ 1,112,264	$ 89,938	$ 323,419	$ 2,193,405	$ 34,509	$ 15,428	$ 168,728	$ (1,193)	$ 165,130	$ 161,123	32
33	Federal Interest Expenses	$ (2,028,734)	$ (1,620,061)	$ -	$ (95,677)	$ (1,910)	$ (10,446)	$ (234,325)	$ (2,714)	$ (1,544)	$ (14,214)	$ (72)	$ (42,946)	$ (4,825)	33
34	Federal Taxable Income	$ 13,545,583	$ 9,691,505	$ -	$ 1,016,587	$ 88,028	$ 312,972	$ 1,959,080	$ 31,794	$ 13,884	$ 154,515	$ (1,265)	$ 122,184	$ 156,299	34
35	Federal Income Tax	$ 4,740,954	$ 3,392,027	$ -	$ 355,805	$ 30,810	$ 109,540	$ 685,678	$ 11,128	$ 4,859	$ 54,080	$ (443)	$ 42,764	$ 54,704	35
36	Investment Tax Credit (I.T.C.)	$ (44,680)	$ (35,680)	$ -	$ (2,107)	$ (42)	$ (230)	$ (5,161)	$ (60)	$ (34)	$ (313)	$ (2)	$ (946)	$ (106)	36
37	Federal Deferred Provision	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	37
38	Total Federal Income Tax	$ 4,696,274	$ 3,356,347	$ -	$ 353,698	$ 30,768	$ 109,310	$ 680,517	$ 11,068	$ 4,825	$ 53,767	$ (444)	$ 41,819	$ 54,598	38
39	Net Income	$ 10,878,043	$ 7,955,219	$ -	$ 758,566	$ 59,171	$ 214,108	$ 1,512,887	$ 23,440	$ 10,603	$ 114,961	$ (749)	$ 123,312	$ 106,525	39
40	Rate of Return on Rate Base	6.83%	6.27%	0.00%	10.03%	39.14%	25.88%	8.16%	10.90%	8.67%	10.21%	-13.10%	3.63%	27.88%	40

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
PROPORTIONAL COST RESPONSIBILITY METHODOLOGY ALLOCATION OF AUTHORIZED MARGIN
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total	Residential	Resident AC	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	LUZ	Small Electric	Noncore	Resale	Other Revenue	Special	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
1	Allocated Margin Revenue [1]	$ 64,076,475	$ 49,790,859	$ -	$ 3,066,077	$ 51,037	$ 258,255	$ 6,679,800	$ 66,733	$ 40,243	$ 391,652	$ 2,275	$ 1,277,781	$ 134,334	$ 2,295,050	$ 22,379	1
2	Margin at Present Rates [2]	$ 58,488,869	$ 44,162,420	$ -	$ 3,198,636	$ 120,610	$ 422,092	$ 6,494,561	$ 75,542	$ 40,421	$ 420,773	$ 326	$ 977,582	$ 258,477	$ 2,295,050	$ 22,379	2
3	Difference (Line 1 - Line 2)	$ 5,587,605															3
4	System Average Percentage Increase (Line 3 / Line 2)	9.55%															4
5	Ratio of Margin at System Return to Margin at Present Rates (Line 1 / Line 2)	1.0955	1.1274	0.0000	0.9586	0.4232	0.6118	1.0285	0.8834	0.9956	0.9308	6.9800	1.3071	0.5197	0.0000	0.0000	5
6	Adjusted Percentage Increase (Line 4 * 2)	10.47%	10.77%	9.55%	9.16%	4.04%	5.85%	9.83%	8.44%	9.51%	8.89%	19.11%	12.49%	4.96%	0.00%	0.00%	6
7	Adjusted Dollar Increase (Line 2 X Line 6)	$ 5,899,859	$ 4,756,660	$ -	$ 292,911	$ 4,876	$ 24,672	$ 638,140	$ 6,375	$ 3,845	$ 37,416	$ 62	$ 122,070	$ 12,833	$ -	$ -	7
8	Adjusted Margin Requirement (Line 2 + Line 7)	$ 64,388,729	$ 48,919,080	$ -	$ 3,491,547	$ 125,486	$ 446,764	$ 7,132,701	$ 81,917	$ 44,266	$ 458,189	$ 388	$ 1,099,652	$ 271,310	$ 2,295,050	$ 22,379	8
9	(Over) / Under Collection (Line 8 - Line 2 ratio per Line 8)	$ (312,254)	$ (246,091)	$ -	$ (17,564)	$ (631)	$ (2,247)	$ (35,882)	$ (412)	$ (223)	$ (2,305)	$ (2)	$ (5,532)	$ (1,365)	$ -	$ -	9
10	Margin Requirement (Greater of Line 9 or 10 + Line 11)	$ 64,076,475	$ 48,672,989	$ -	$ 3,473,982	$ 124,854	$ 444,516	$ 7,096,819	$ 81,505	$ 44,043	$ 455,884	$ 386	$ 1,094,120	$ 269,945	$ 2,295,050	$ 22,379	10
11	Margin Allocation	$ 64,076,475	$ 48,672,989	$ -	$ 3,473,982	$ 124,854	$ 444,516	$ 7,096,819	$ 81,505	$ 44,043	$ 455,884	$ 386	$ 1,094,120	$ 269,945	$ 2,295,050	$ 22,379	11
12	Dollar Change From Present Margin	$ 5,587,605	$ 4,510,569	$ -	$ 275,346	$ 4,244	$ 22,424	$ 602,258	$ 5,963	$ 3,622	$ 35,111	$ 60	$ 116,538	$ 11,468	n/a	n/a	12
13	Percent Change From Present Margin	9.55%	10.21%	0.00%	8.61%	3.52%	5.31%	9.27%	7.89%	8.96%	8.34%	18.51%	11.92%	4.44%			13
14	Rate of Return at Present Rates	4.76%	4.22%	0.00%	7.89%	34.17%	18.60%	6.25%	9.27%	6.93%	8.38%	(13.41%)	1.60%	26.13%	n/a	n/a	14
15	Present Rate of Return Indices	1.0	0.9	0.0	1.7	7.2	3.9	1.3	1.9	1.5	1.8	(2.8)	0.3	5.5			15
16	Rate of Return at Proposed Rates	6.83%	6.27%	0.00%	10.03%	39.14%	25.88%	8.16%	10.90%	8.67%	10.21%	(13.10%)	3.63%	27.88%	n/a	n/a	16
17	Proposed Rate of Return Indices	1.0	0.9	0.0	1.5	5.7	3.8	1.2	1.6	1.3	1.5	(1.9)	0.5	4.1			17

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CLASS COST OF SERVICE STUDY SUMMARY - CLASS REVENUE AT SYSTEM AVERAGE RATE OF RETURN
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total Amount	Residential	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	Small Electric	Noncore	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Rate Base											
1	Total Direct Net Plant	$ 83,756,468	$ 36,305,286	$ 30,727,978	$ 29,171	$ 24,284	$ 16,339,330	$ 244,754	$ 4,474	$ -	$ 81,191	1
2	Total System Allocable Net Plant	$ 1,379,211	$ 597,836	$ 505,995	$ 480	$ 400	$ 269,058	$ 4,030	$ 74	$ -	$ 1,337	2
3	Cash Working Capital	$ 436,112	$ 189,038	$ 159,997	$ 152	$ 126	$ 85,077	$ 1,274	$ 23	$ -	$ 423	3
4	Incremental Cash Working Capital Adj	$ 44	$ 19	$ 16	$ 0	$ 0	$ 9	$ 0	$ 0	$ -	$ 0	4
5	Materials & Supplies	$ 296,497	$ 128,520	$ 108,777	$ 103	$ 86	$ 57,841	$ 866	$ 16	$ -	$ 287	5
6	Other Debits and Credits	$ 1,459,022	$ 632,431	$ 535,276	$ 508	$ 423	$ 284,628	$ 4,264	$ 78	$ -	$ 1,414	6
7	Customer Deposits	$ (289,019)	$ (259,874)	$ (18,730)	$ -	$ -	$ (10,295)	$ (120)	$ -	$ -	$ -	7
8	Deferred Taxes	$ (19,402,431)	$ (8,410,226)	$ (7,118,226)	$ (6,757)	$ (5,625)	$ (3,785,054)	$ (56,698)	$ (1,036)	$ -	$ (18,808)	8
9	Total Rate Base	$ 67,635,902	$ 29,183,031	$ 24,901,082	$ 23,657	$ 19,694	$ 13,240,594	$ 198,371	$ 3,628	$ -	$ 65,845	9
	Revenue											
10	Net Operating Margin	$ 17,515,417	$ 7,584,193	$ 6,676,617	$ 5,569	$ 4,538	$ 3,167,482	$ 54,965	$ 1,092	$ -	$ 20,960	10
11	Special Contracts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	11
12	Other Revenue - Labor	$ 58	$ 25	$ 22	$ 0	$ 0	$ 11	$ 0	$ 0	$ -	$ 0	12
13	Other Revenue - Parts & Material	$ 10	$ 5	$ 4	$ 0	$ 0	$ 2	$ 0	$ 0	$ -	$ 0	13
14	Other Revenue - Returned Item Fee	$ 3,872	$ 3,043	$ 710	$ -	$ -	$ 120	$ -	$ -	$ -	$ -	14
15	Other Revenue - Rental Gas Property	$ 9,115	$ 3,947	$ 3,475	$ 3	$ 2	$ 1,648	$ 29	$ 1	$ -	$ 11	15
16	Late Charges	$ 64,023	$ 35,612	$ 17,988	$ -	$ -	$ 10,765	$ (342)	$ -	$ -	$ -	16
17	Service Establishment Charges	$ 112,299	$ 100,974	$ 7,278	$ -	$ -	$ 4,000	$ 47	$ -	$ -	$ -	17
18	Reconnect / Reread Charges	$ 10,068	$ 9,053	$ 652	$ -	$ -	$ 359	$ 4	$ -	$ -	$ -	18
19	Total Revenue	$ 17,714,863	$ 7,736,853	$ 6,706,745	$ 5,572	$ 4,541	$ 3,184,387	$ 54,703	$ 1,093	$ -	$ 20,971	19
	Operating Deductions											
20	Operations & Maintenance Exps	$ (2,960,897)	$ (1,328,524)	$ (1,199,582)	$ (668)	$ (497)	$ (415,984)	$ (10,368)	$ (243)	$ -	$ (5,030)	20
21	Incremental O&M Expenses	$ (3,778)	$ (1,802)	$ (1,746)	$ (0)	$ (0)	$ (229)	$ (0)	$ (0)	$ -	$ (0)	21
22	Administrative & General Exps	$ (2,078,746)	$ (932,712)	$ (842,186)	$ (469)	$ (349)	$ (292,049)	$ (7,279)	$ (170)	$ -	$ (3,532)	22
23	Regulatory Amortization	$ (14,596)	$ (6,327)	$ (5,355)	$ (5)	$ (4)	$ (2,847)	$ (43)	$ (1)	$ -	$ (14)	23
24	Depreciation Expenses	$ (3,608,642)	$ (1,564,211)	$ (1,323,913)	$ (1,257)	$ (1,046)	$ (703,979)	$ (10,545)	$ (193)	$ -	$ (3,498)	24
25	Incremental O&M Expense	$ (33,081)	$ (14,147)	$ (14,502)	$ (18)	$ (19)	$ (4,251)	$ (23)	$ (2)	$ -	$ (119)	25
26	Taxes other than Income	$ (908,707)	$ (393,890)	$ (333,380)	$ (316)	$ (263)	$ (177,272)	$ (2,655)	$ (49)	$ -	$ (881)	26
27	Total Operating Deductions	$ (9,608,447)	$ (4,241,613)	$ (3,720,664)	$ (2,734)	$ (2,179)	$ (1,596,611)	$ (30,914)	$ (658)	$ -	$ (13,074)	27
	State Income Tax											
28	Taxable Income before Interest Exp	$ 8,106,416	$ 3,495,239	$ 2,986,081	$ 2,837	$ 2,362	$ 1,587,776	$ 23,789	$ 435	$ -	$ 7,897	28
29	State Interest Expenses	$ (1,775,570)	$ (769,643)	$ (651,408)	$ (618)	$ (515)	$ (346,381)	$ (5,189)	$ (95)	$ -	$ (1,721)	29
30	State Taxable Income	$ 6,330,846	$ 2,725,597	$ 2,334,672	$ 2,219	$ 1,847	$ 1,241,395	$ 18,600	$ 340	$ -	$ 6,176	30
31	Total State Income Tax	$ 559,647	$ 240,943	$ 206,385	$ 196	$ 163	$ 109,739	$ 1,644	$ 30	$ -	$ 546	31
	Federal Income Tax											
32	Taxable Income before Interest Exp	$ 7,546,769	$ 3,254,297	$ 2,779,696	$ 2,641	$ 2,199	$ 1,478,036	$ 22,144	$ 405	$ -	$ 7,351	32
33	Federal Interest Expense	$ (1,777,472)	$ (770,467)	$ (652,106)	$ (619)	$ (515)	$ (346,752)	$ (5,194)	$ (95)	$ -	$ (1,723)	33
34	Federal Taxable Income	$ 5,769,298	$ 2,483,830	$ 2,127,590	$ 2,022	$ 1,683	$ 1,131,285	$ 16,950	$ 310	$ -	$ 5,628	34
35	Federal Income Tax	$ 2,019,254	$ 869,340	$ 744,656	$ 708	$ 589	$ 395,950	$ 5,933	$ 109	$ -	$ 1,970	35
36	Investment Tax Credit (I.T.C.)	$ (7,131)	$ (3,091)	$ (2,616)	$ (2)	$ (2)	$ (1,391)	$ (21)	$ (0)	$ -	$ (7)	36
37	Federal Deferred Provision	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	37
38	Total Federal Income Tax	$ 2,012,123	$ 866,249	$ 742,040	$ 705	$ 587	$ 394,559	$ 5,912	$ 108	$ -	$ 1,963	38
39	Net Income	$ 5,534,646	$ 2,388,047	$ 2,037,656	$ 1,936	$ 1,612	$ 1,083,478	$ 16,233	$ 297	$ -	$ 5,388	39
40	Rate of Return on Rate Base	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	0.00%	8.18%	40

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CLASS COST OF SERVICE STUDY SUMMARY - AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total Amount	Residential	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	Small Electric	Noncore	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Rate Base											
1	Total Direct Net Plant	$ 83,756,468	$ 36,305,286	$ 30,727,978	$ 29,171	$ 24,284	$ 16,339,330	$ 244,754	$ 4,474	$ -	$ 81,191	1
2	Total System Allocable Net Plant	$ 1,379,211	$ 597,836	$ 505,995	$ 480	$ 400	$ 269,058	$ 4,030	$ 74	$ -	$ 1,337	2
3	Cash Working Capital	$ 436,112	$ 189,038	$ 159,997	$ 152	$ 126	$ 85,077	$ 1,274	$ 23	$ -	$ 423	3
4	Incremental Cash Working Capital Adj	$ 44	$ 19	$ 16	$ 0	$ 0	$ 9	$ 0	$ 0	$ -	$ 0	4
5	Materials & Supplies	$ 296,497	$ 128,520	$ 108,777	$ 103	$ 86	$ 57,841	$ 866	$ 16	$ -	$ 287	5
6	Other Debits and Credits	$ 1,459,022	$ 632,431	$ 535,276	$ 508	$ 423	$ 284,628	$ 4,264	$ 78	$ -	$ 1,414	6
7	Customer Advances	$ (289,019)	$ (259,874)	$ (18,730)	$ -	$ -	$ (10,295)	$ (120)	$ -	$ -	$ -	7
8	Deferred Taxes	$ (19,402,431)	$ (8,410,226)	$ (7,118,226)	$ (6,757)	$ (5,625)	$ (3,785,054)	$ (56,698)	$ (1,036)	$ -	$ (18,808)	8
9	Total Rate Base	$ 67,635,902	$ 29,183,031	$ 24,901,082	$ 23,657	$ 19,694	$ 13,240,594	$ 198,371	$ 3,628	$ -	$ 65,845	9
	Revenue											
10	Net Operating Margin	$ 17,515,148	$ 7,504,355	$ 7,537,387	$ 9,881	$ 10,073	$ 2,382,197	$ 13,756	$ 692	$ -	$ 56,807	10
11	Special Contracts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	11
12	Other Revenue - Labor	$ 58	$ 25	$ 26	$ 0	$ 0	$ 7	$ 0	$ 0	$ -	$ 0	12
13	Other Revenue - Parts & Material	$ 10	$ 4	$ 5	$ 0	$ 0	$ 1	$ 0	$ 0	$ -	$ 0	13
14	Other Revenue - Returned Item Fee	$ 3,872	$ 3,043	$ 710	$ -	$ -	$ 120	$ -	$ -	$ -	$ -	14
15	Other Revenue - Rental Gas Property	$ 9,115	$ 3,898	$ 3,996	$ 5	$ 5	$ 1,171	$ 6	$ 1	$ -	$ 33	15
16	Late Charges	$ 64,023	$ 35,612	$ 17,988	$ -	$ -	$ 10,765	$ (342)	$ -	$ -	$ -	16
17	Service Establishment Charges	$ 112,299	$ 100,974	$ 7,278	$ -	$ -	$ 4,000	$ 47	$ -	$ -	$ -	17
18	Reconnect / Reread Charges	$ 10,068	$ 9,053	$ 652	$ -	$ -	$ 359	$ 4	$ -	$ -	$ -	18
19	Total Revenue	$ 17,714,594	$ 7,656,965	$ 7,568,040	$ 9,886	$ 10,078	$ 2,398,621	$ 13,471	$ 693	$ -	$ 56,840	19
	Operating Deductions											
20	Operations & Maintenance Exps	$ (2,960,897)	$ (1,328,524)	$ (1,199,582)	$ (668)	$ (497)	$ (415,984)	$ (10,368)	$ (243)	$ -	$ (5,030)	20
21	Incremental O&M Expenses	$ (3,778)	$ (1,802)	$ (1,746)	$ (0)	$ (0)	$ (229)	$ (0)	$ (0)	$ -	$ (0)	21
22	Administrative & General Exps	$ (2,078,746)	$ (932,712)	$ (842,186)	$ (469)	$ (349)	$ (292,049)	$ (7,279)	$ (170)	$ -	$ (3,532)	22
23	Regulatory Amortization	$ (14,596)	$ (6,327)	$ (5,355)	$ (5)	$ (4)	$ (2,847)	$ (43)	$ (1)	$ -	$ (14)	23
24	Depreciation Expenses	$ (3,608,642)	$ (1,564,211)	$ (1,323,913)	$ (1,257)	$ (1,046)	$ (703,979)	$ (10,545)	$ (193)	$ -	$ (3,498)	24
25	Incremental O&M Expense	$ (33,081)	$ (14,147)	$ (14,502)	$ (18)	$ (19)	$ (4,251)	$ (23)	$ (2)	$ -	$ (119)	25
26	Taxes other than Income	$ (908,707)	$ (393,890)	$ (333,380)	$ (316)	$ (263)	$ (177,272)	$ (2,655)	$ (49)	$ -	$ (881)	26
27	Total Operating Deductions	$ (9,608,447)	$ (4,241,613)	$ (3,720,664)	$ (2,734)	$ (2,179)	$ (1,596,611)	$ (30,914)	$ (658)	$ -	$ (13,074)	27
	State Income Tax											
28	Taxable Income before Interest Exp	$ 8,106,147	$ 3,415,352	$ 3,847,376	$ 7,152	$ 7,900	$ 802,010	$ (17,443)	$ 35	$ -	$ 43,766	28
29	State Interest Expenses	$ (1,775,570)	$ (769,643)	$ (651,408)	$ (618)	$ (515)	$ (346,381)	$ (5,189)	$ (95)	$ -	$ (1,721)	29
30	State Taxable Income	$ 6,330,577	$ 2,645,709	$ 3,195,967	$ 6,533	$ 7,385	$ 455,629	$ (22,631)	$ (60)	$ -	$ 42,045	30
31	State Income Tax	$ 559,623	$ 233,881	$ 282,524	$ 578	$ 653	$ 40,278	$ (2,001)	$ (5)	$ -	$ 3,717	31
	Federal Income Tax											
32	Taxable Income before Interest Exp	$ 7,546,524	$ 3,181,471	$ 3,564,852	$ 6,574	$ 7,247	$ 761,732	$ (15,442)	$ 40	$ -	$ 40,049	32
33	Federal Interest Expense	$ (1,777,472)	$ (770,467)	$ (652,106)	$ (619)	$ (515)	$ (346,752)	$ (5,194)	$ (95)	$ -	$ (1,723)	33
34	Federal Taxable Income	$ 5,769,053	$ 2,411,004	$ 2,912,746	$ 5,955	$ 6,731	$ 414,981	$ (20,636)	$ (55)	$ -	$ 38,326	34
35	Federal Income Tax	$ 2,019,168	$ 843,851	$ 1,019,461	$ 2,084	$ 2,356	$ 145,243	$ (7,223)	$ (19)	$ -	$ 13,414	35
36	Investment Tax Credit (I.T.C.)	$ (7,131)	$ (3,091)	$ (2,616)	$ (2)	$ (2)	$ (1,391)	$ (21)	$ (0)	$ -	$ (7)	36
37	Federal Deferred Provision	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	37
38	Total Federal Income Tax	$ 2,012,037	$ 840,760	$ 1,016,845	$ 2,082	$ 2,354	$ 143,852	$ (7,244)	$ (20)	$ -	$ 13,407	38
39	Net Income	$ 5,534,487	$ 2,340,711	$ 2,548,007	$ 4,492	$ 4,893	$ 617,880	$ (8,199)	$ 60	$ -	$ 26,642	39
40	Rate of Return on Rate Base	8.18%	8.02%	10.23%	18.99%	24.84%	4.67%	-4.13%	1.65%	0.00%	40.46%	40

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
PROPORTIONAL COST RESPONSIBILITY METHODOLOGY ALLOCATION OF AUTHORIZED MARGIN
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total	Residential	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	Small Electric	Noncore	Other Revenue	Line No.
	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(l)	(m)	(n)	
1	Allocated Margin Revenue	$ 17,714,863	$ 7,584,193	$ 6,676,617	$ 5,569	$ 4,538	$ 3,167,482	$ 54,965	$ 1,092	$ -	$ 20,960	$ 199,446	1
2	Margin at Present Rates	$ 15,470,712	$ 6,530,642	$ 6,694,415	$ 8,489	$ 8,886	$ 1,962,411	$ 10,840	$ 870	$ -	$ 54,713	$ 199,446	2
3	Difference (Line 1 - Line 2)	$ 2,244,150											3
4	System Average Percentage Increase (Line 3 / Line 2)	14.51%											4
5	Ratio of Margin at System Return to Margin at Present Rates (Line 1 / Line 2)	1.1451	1.1613	0.9973	0.6560	0.5107	1.6141	5.0706	1.2553	0.0000	0.3831	0.0000	5
6	Adjusted Percentage Increase (Line 4 * 2)	16.61%	16.85%	14.47%	9.52%	7.41%	23.41%	29.01%	18.21%	14.51%	5.56%	0.00%	6
7	Adjusted Dollar Increase (Line 2 X Line 6)	$ 2,535,923	$ 1,100,148	$ 968,497	$ 808	$ 658	$ 459,469	$ 3,145	$ 158	$ -	$ 3,040	$ -	7
8	Adjusted Margin Requirement (Line 2 + Line 7)	$ 18,006,635	$ 7,630,790	$ 7,662,912	$ 9,297	$ 9,544	$ 2,421,880	$ 13,985	$ 1,028	$ -	$ 57,753	$ 199,446	8
9	(Over) / Under Collection (Line 1 - Line 8 ratio per Line 8)	$ (291,772)	$ (125,031)	$ (125,557)	$ (152)	$ (156)	$ (39,683)	$ (229)	$ (17)	$ -	$ (946)	$ -	9
10	Margin Requirement (Line 8 + Line 9)	$ 17,714,863	$ 7,505,759	$ 7,537,354	$ 9,144	$ 9,388	$ 2,382,197	$ 13,756	$ 1,012	$ -	$ 56,807	$ 199,446	10
11	Margin Allocation	$ 17,714,863	$ 7,505,759	$ 7,537,354	$ 9,144	$ 9,388	$ 2,382,197	$ 13,756	$ 1,012	$ -	$ 56,807	$ 199,446	11
12	Dollar Change From Present Margin	$ 2,244,150	$ 975,117	$ 842,939	$ 655	$ 502	$ 419,786	$ 2,916	$ 142	$ -	$ 2,094	n/a	12
13	Percent Change From Present Margin	14.51%	14.93%	12.59%	7.72%	5.65%	21.39%	26.90%	16.27%	0.00%	3.83%		13
14	Rate of Return at Present Rates	6.25%	6.08%	8.27%	15.55%	21.33%	2.81%	(5.00%)	4.59%	0.00%	38.68%	n/a	14
15	Present Rate of Return Indices	1.0	1.0	1.3	2.5	3.4	0.4	(0.8)	0.7	0.0	6.2		15
16	Rate of Return at Authorized Rates	8.18%	8.02%	10.23%	18.99%	24.84%	4.67%	(4.13%)	1.65%	0.00%	40.46%	n/a	16
17	Authorized Rate of Return Indices	1.0	1.0	1.3	2.3	3.0	0.6	(0.5)	0.2	0.0	4.9		17

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CLASS COST OF SERVICE STUDY SUMMARY - CLASS REVENUE AT SYSTEM AVERAGE RATE OF RETURN
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total Amount	Residential	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	Small Electric	Noncore	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Rate Base											
1	Total Direct Net Plant	$ 26,438,349	$ 12,358,151	$ 6,217,025	$ 586,281	$ 185,661	$ 6,823,959	$ 48,746	$ -	$ -	$ 218,525	1
2	Total System Allocable Net Plant	$ 768,255	$ 359,108	$ 180,657	$ 17,036	$ 5,395	$ 198,293	$ 1,416	$ -	$ -	$ 6,350	2
3	Cash Working Capital	$ 190,919	$ 89,242	$ 44,895	$ 4,234	$ 1,341	$ 49,278	$ 352	$ -	$ -	$ 1,578	3
4	Incremental Cash Working Capital Adj	$ 38	$ 18	$ 9	$ 1	$ 0	$ 10	$ 0	$ -	$ -	$ 0	4
5	Materials & Supplies	$ 229,774	$ 107,404	$ 54,032	$ 5,095	$ 1,614	$ 59,307	$ 424	$ -	$ -	$ 1,899	5
6	Other Debits and Credits	$ 2,282,447	$ 1,066,891	$ 536,721	$ 50,614	$ 16,028	$ 589,119	$ 4,208	$ -	$ -	$ 18,865	6
7	Customer Deposits	$ (112)	$ (105)	$ (4)	$ (0)	$ -	$ (4)	$ -	$ -	$ -	$ -	7
8	Deferred Taxes	$ (4,515,753)	$ (2,110,811)	$ (1,061,887)	$ (100,139)	$ (31,712)	$ (1,165,554)	$ (8,326)	$ -	$ -	$ (37,325)	8
9	Total Rate Base	$ 25,393,918	$ 11,869,897	$ 5,971,448	$ 563,123	$ 178,328	$ 6,554,408	$ 46,821	$ -	$ -	$ 209,893	9
	Revenue											
10	Net Operating Margin	$ 8,643,743	$ 4,084,213	$ 2,131,944	$ 176,213	$ 49,167	$ 2,126,628	$ 15,316	$ -	$ -	$ 60,262	10
11	Special Contracts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	11
12	Other Revenue - Labor	$ 150	$ 71	$ 37	$ 3	$ 1	$ 37	$ 0	$ -	$ -	$ 1	12
13	Other Revenue - Parts & Material	$ 16	$ 8	$ 4	$ 0	$ 0	$ 4	$ 0	$ -	$ -	$ 0	13
14	Other Revenue - Returned Item Fee	$ 4,076	$ 3,428	$ 447	$ 7	$ -	$ 194	$ -	$ -	$ -	$ -	14
15	Other Revenue - Rental Gas Property	$ 5,306	$ 2,507	$ 1,309	$ 108	$ 30	$ 1,305	$ 9	$ -	$ -	$ 37	15
16	Late Charges	$ 81,528	$ 53,070	$ 12,143	$ 1,111	$ 294	$ 14,911	$ -	$ -	$ -	$ -	16
17	Service Establishment Charges	$ 107,539	$ 100,184	$ 3,656	$ 198	$ -	$ 3,502	$ -	$ -	$ -	$ -	17
18	Reconnect / Reread Charges	$ 13,588	$ 12,659	$ 462	$ 25	$ -	$ 442	$ -	$ -	$ -	$ -	18
19	Total Revenue	$ 8,855,947	$ 4,256,139	$ 2,150,002	$ 177,665	$ 49,492	$ 2,147,023	$ 15,326	$ -	$ -	$ 60,300	19
	Operating Deductions											
20	Operations & Maintenance Exps	$ (3,079,422)	$ (1,525,578)	$ (773,420)	$ (54,283)	$ (12,084)	$ (693,482)	$ (4,926)	$ -	$ -	$ (15,650)	20
21	Uncollectibles Adjustment Deficiency	$ (4,053)	$ (2,483)	$ (1,266)	$ (20)	$ (3)	$ (281)	$ (0)	$ -	$ -	$ (0)	21
22	Administrative & General Exps	$ (1,058,708)	$ (524,495)	$ (265,903)	$ (18,663)	$ (4,155)	$ (238,420)	$ (1,694)	$ -	$ -	$ (5,380)	22
23	Regulatory Amortization	$ (8,130)	$ (3,800)	$ (1,912)	$ (180)	$ (57)	$ (2,098)	$ (15)	$ -	$ -	$ (67)	23
24	Depreciation Expenses	$ (1,264,397)	$ (591,021)	$ (297,325)	$ (28,039)	$ (8,879)	$ (326,351)	$ (2,331)	$ -	$ -	$ (10,451)	24
25	Franchise Adjustment Deficiency	$ (35,487)	$ (16,811)	$ (9,305)	$ (957)	$ (398)	$ (7,335)	$ (81)	$ -	$ -	$ (601)	25
26	Taxes other than Income	$ (357,744)	$ (167,221)	$ (84,124)	$ (7,933)	$ (2,512)	$ (92,337)	$ (660)	$ -	$ -	$ (2,957)	26
27	Total Operating Deductions	$ (5,807,942)	$ (2,831,408)	$ (1,433,255)	$ (110,074)	$ (28,088)	$ (1,360,304)	$ (9,706)	$ -	$ -	$ (35,107)	27
	State Income Tax											
28	Taxable Income before Interest Expense	$ 3,048,005	$ 1,424,730	$ 716,747	$ 67,591	$ 21,405	$ 786,719	$ 5,620	$ -	$ -	$ 25,193	28
29	Interest Expenses	$ (667,352)	$ (311,942)	$ (156,929)	$ (14,799)	$ (4,686)	$ (172,249)	$ (1,230)	$ -	$ -	$ (5,516)	29
30	Total State Taxable Income	$ 2,380,653	$ 1,112,788	$ 559,818	$ 52,792	$ 16,718	$ 614,470	$ 4,389	$ -	$ -	$ 19,677	30
31	Total State Income Tax	$ 210,450	$ 98,370	$ 49,488	$ 4,667	$ 1,478	$ 54,319	$ 388	$ -	$ -	$ 1,739	31
	Federal Income Tax											
32	Taxable Income before Interest Expense	$ 2,837,555	$ 1,326,360	$ 667,259	$ 62,924	$ 19,927	$ 732,400	$ 5,232	$ -	$ -	$ 23,454	32
33	Federal Interest Expense	$ (667,352)	$ (311,942)	$ (156,929)	$ (14,799)	$ (4,686)	$ (172,249)	$ (1,230)	$ -	$ -	$ (5,516)	33
34	Federal Taxable Income	$ 2,170,203	$ 1,014,418	$ 510,330	$ 48,125	$ 15,240	$ 560,151	$ 4,001	$ -	$ -	$ 17,938	34
35	Federal Income Tax	$ 759,571	$ 355,046	$ 178,616	$ 16,844	$ 5,334	$ 196,053	$ 1,400	$ -	$ -	$ 6,278	35
36	Investment Tax Credit (I.T.C.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	36
37	Federal Deferred Provision	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	37
38	Total Federal Income Tax	$ 759,571	$ 355,046	$ 178,616	$ 16,844	$ 5,334	$ 196,053	$ 1,400	$ -	$ -	$ 6,278	38
39	Net Income	$ 2,077,984	$ 971,314	$ 488,644	$ 46,080	$ 14,593	$ 536,347	$ 3,831	$ -	$ -	$ 17,176	39
40	Rate of Return on Rate Base	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	0.00%	0.00%	8.18%	40

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CLASS COST OF SERVICE STUDY SUMMARY - PROPOSED RATES AT PROPOSED RATE SCHEDULES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total Amount	Residential	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	Small Electric	Noncore	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Rate Base											
1	Total Direct Net Plant	$ 26,438,349	$ 12,358,151	$ 6,217,025	$ 586,281	$ 185,661	$ 6,823,959	$ 48,746	$ -	$ -	$ 218,525	1
2	Total System Allocable Net Plant	$ 768,255	$ 359,108	$ 180,657	$ 17,036	$ 5,395	$ 198,293	$ 1,416	$ -	$ -	$ 6,350	2
3	Cash Working Capital	$ 190,919	$ 89,242	$ 44,895	$ 4,234	$ 1,341	$ 49,278	$ 352	$ -	$ -	$ 1,578	3
4	Incremental Cash Working Capital Adj	$ 38	$ 18	$ 9	$ 1	$ 0	$ 10	$ 0	$ -	$ -	$ 0	4
5	Materials & Supplies	$ 229,774	$ 107,404	$ 54,032	$ 5,095	$ 1,614	$ 59,307	$ 424	$ -	$ -	$ 1,899	5
6	Other Debits and Credits	$ 2,282,447	$ 1,066,891	$ 536,721	$ 50,614	$ 16,028	$ 589,119	$ 4,208	$ -	$ -	$ 18,865	6
7	Customer Deposits	$ (112)	$ (105)	$ (4)	$ (0)	$ -	$ (4)	$ -	$ -	$ -	$ -	7
8	Deferred Taxes	$ (4,515,753)	$ (2,110,811)	$ (1,061,887)	$ (100,139)	$ (31,712)	$ (1,165,554)	$ (8,326)	$ -	$ -	$ (37,325)	8
9	Total Rate Base	$ 25,393,918	$ 11,869,897	$ 5,971,448	$ 563,123	$ 178,328	$ 6,554,408	$ 46,821	$ -	$ -	$ 209,893	9
	Revenue											
10	Net Operating Margin	$ 8,643,742	$ 4,030,190	$ 2,212,296	$ 247,769	$ 100,368	$ 1,923,505	$ 17,889	$ -	$ -	$ 111,725	10
11	Special Contracts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	11
12	Other Revenue - Labor	$ 150	$ 71	$ 39	$ 4	$ 2	$ 31	$ 0	$ -	$ -	$ 3	12
13	Other Revenue - Parts & Material	$ 16	$ 8	$ 4	$ 0	$ 0	$ 3	$ 0	$ -	$ -	$ 0	13
14	Other Revenue - Returned Item Fee	$ 4,076	$ 3,428	$ 447	$ 7	$ -	$ 194	$ -	$ -	$ -	$ -	14
15	Other Revenue - Rental Gas Property	$ 5,306	$ 2,514	$ 1,391	$ 143	$ 60	$ 1,097	$ 12	$ -	$ -	$ 90	15
16	Late Charges	$ 81,528	$ 53,070	$ 12,143	$ 1,111	$ 294	$ 14,911	$ -	$ -	$ -	$ -	16
17	Service Establishment Charges	$ 107,539	$ 100,184	$ 3,656	$ 198	$ -	$ 3,502	$ -	$ -	$ -	$ -	17
18	Reconnect / Reread Charges	$ 13,588	$ 12,659	$ 462	$ 25	$ -	$ 442	$ -	$ -	$ -	$ -	18
19	Total Revenue	$ 8,855,946	$ 4,202,122	$ 2,230,439	$ 249,258	$ 100,724	$ 1,943,685	$ 17,901	$ -	$ -	$ 111,818	19
	Operating Deductions											
20	Operations & Maintenance Exps	$ (3,079,422)	$ (1,525,578)	$ (773,420)	$ (54,283)	$ (12,084)	$ (693,482)	$ (4,926)	$ -	$ -	$ (15,650)	20
21	Uncollectibles Adjustment Deficiency	$ (4,053)	$ (2,483)	$ (1,266)	$ (20)	$ (3)	$ (281)	$ (0)	$ -	$ -	$ (0)	21
22	Administrative & General Exps	$ (1,058,708)	$ (524,495)	$ (265,903)	$ (18,663)	$ (4,155)	$ (238,420)	$ (1,694)	$ -	$ -	$ (5,380)	22
23	Regulatory Amortization	$ (8,130)	$ (3,800)	$ (1,912)	$ (180)	$ (57)	$ (2,098)	$ (15)	$ -	$ -	$ (67)	23
24	Depreciation Expenses	$ (1,264,397)	$ (591,021)	$ (297,325)	$ (28,039)	$ (8,879)	$ (326,351)	$ (2,331)	$ -	$ -	$ (10,451)	24
25	Franchise Adjustment Deficiency	$ (35,487)	$ (16,811)	$ (9,305)	$ (957)	$ (398)	$ (7,335)	$ (81)	$ -	$ -	$ (601)	25
26	Taxes other than Income	$ (357,744)	$ (167,221)	$ (84,124)	$ (7,933)	$ (2,512)	$ (92,337)	$ (660)	$ -	$ -	$ (2,957)	26
27	Total Operating Deductions	$ (5,807,942)	$ (2,831,408)	$ (1,433,255)	$ (110,074)	$ (28,088)	$ (1,360,304)	$ (9,706)	$ -	$ -	$ (35,107)	27
	State Income Tax											
28	Taxable Income before Interest Expense	$ 3,048,004	$ 1,370,714	$ 797,184	$ 139,184	$ 72,636	$ 583,381	$ 8,195	$ -	$ -	$ 76,711	28
29	Interest Expenses	$ (667,352)	$ (311,942)	$ (156,929)	$ (14,799)	$ (4,686)	$ (172,249)	$ (1,230)	$ -	$ -	$ (5,516)	29
30	Total State Taxable Income	$ 2,380,652	$ 1,058,771	$ 640,255	$ 124,385	$ 67,949	$ 411,132	$ 6,965	$ -	$ -	$ 71,195	30
31	Total State Income Tax	$ 210,450	$ 93,595	$ 56,599	$ 10,996	$ 6,007	$ 36,344	$ 616	$ -	$ -	$ 6,294	31
	Federal Income Tax											
32	Taxable Income before Interest Expense	$ 2,837,555	$ 1,277,118	$ 740,585	$ 128,188	$ 66,629	$ 547,037	$ 7,580	$ -	$ -	$ 70,417	32
33	Federal Interest Expense	$ (667,352)	$ (311,942)	$ (156,929)	$ (14,799)	$ (4,686)	$ (172,249)	$ (1,230)	$ -	$ -	$ (5,516)	33
34	Federal Taxable Income	$ 2,170,202	$ 965,176	$ 583,656	$ 113,389	$ 61,943	$ 374,788	$ 6,349	$ -	$ -	$ 64,901	34
35	Federal Income Tax	$ 759,571	$ 337,812	$ 204,280	$ 39,686	$ 21,680	$ 131,176	$ 2,222	$ -	$ -	$ 22,715	35
36	Investment Tax Credit (I.T.C.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	36
37	Federal Deferred Provision	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	37
38	Total Federal Income Tax	$ 759,571	$ 337,812	$ 204,280	$ 39,686	$ 21,680	$ 131,176	$ 2,222	$ -	$ -	$ 22,715	38
39	Net Income	$ 2,077,984	$ 939,307	$ 536,306	$ 88,502	$ 44,949	$ 415,861	$ 5,357	$ -	$ -	$ 47,702	39
40	Rate of Return on Rate Base	8.18%	7.91%	8.98%	15.72%	25.21%	6.34%	11.44%	0.00%	0.00%	22.73%	40

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
PROPORTIONAL COST RESPONSIBILITY METHODOLOGY ALLOCATION OF AUTHORIZED MARGIN
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Total	Residential	Secondary Residential	Multi-Family	Muti- Fam Sub	Core General	NGV	Gas Engine	Small Electric	Noncore	Other Revenue	Line No.
	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	Allocated Margin Revenue	$ 8,855,947	$4,084,213	$2,131,944	$176,213	$ 49,167	$2,126,628	$15,316	$ -	$ -	$ 60,262	$212,204	1
2	Margin at Present Rates	$ 6,077,109	$2,778,262	$1,537,817	$158,158	$ 65,769	$1,212,246	$13,314	$ -	$ -	$ 99,339	$212,204	2
3	Difference (Line 1 - Line 2)	$ 2,778,838											3
4	System Average Percentage Increase (Line 3 / Line 2)	45.73%											4
5	Ratio of Margin at System Return to Margin at Present Rates (Line 1 / Line 2)	1.4573	1.4701	1.3863	1.1142	0.7476	1.7543	1.1504	0.0000	0.0000	0.6066	0.0000	5
6	Adjusted Percentage Increase (Line 4 * 2)	66.64%	67.22%	63.39%	50.95%	34.18%	80.22%	52.60%	45.73%	45.73%	27.74%	0.00%	6
7	Adjusted Dollar Increase (Line 2 X Line 6)	$ 3,952,465	$1,867,560	$ 974,860	$ 80,575	$ 22,482	$ 972,428	$ 7,004	$ -	$ -	$ 27,556	$ -	7
8	Adjusted Margin Requirement (Line 2 + Line 7)	$10,029,574	$4,645,822	$2,512,677	$238,733	$ 88,251	$2,184,674	$20,318	$ -	$ -	$126,895	$212,204	8
9	(Over) / Under Collection (Line 1 - Line 8 ratio per Line 8)	$ (1,173,627)	$ (555,389)	$ (300,380)	$ (28,540)	$ (10,550)	$ (261,169)	$ (2,429)	$ -	$ -	$ (15,170)	$ -	9
10	Margin Requirement (Line 8 + Line 9)	$ 8,855,947	$4,090,433	$2,212,296	$210,194	$ 77,701	$1,923,505	$17,889	$ -	$ -	$111,725	$212,204	10
11	Margin Allocation	$ 8,855,947	$4,090,433	$2,212,296	$210,194	$ 77,701	$1,923,505	$17,889	$ -	$ -	$111,725	$212,204	11
12	Dollar Change From Present Margin	$ 2,778,838	$1,312,171	$ 674,479	$ 52,036	$ 11,932	$ 711,259	$ 4,575	$ -	$ -	$ 12,386	$ -	12
13	Percent Change From Present Margin	45.73%	47.23%	43.86%	32.90%	18.14%	58.67%	34.36%	0.00%	0.00%	12.47%	0.00%	13
14	Rate of Return at Present Rates	1.79%	1.76%	2.39%	6.39%	13.84%	(0.02%)	5.75%	0.00%	0.00%	19.40%	n/a	14
15	Present Rate of Return Indices		1.0	1.3	3.6	7.7	(0.0)	3.2	0.0	0.0	10.8		15
16	Rate of Return at Authorized Rates	8.18%	7.91%	8.98%	15.72%	25.21%	6.34%	11.44%	0.00%	0.00%	22.73%	n/a	16
17	Authorized Rate of Return Indices	1.0	1.0	1.1	1.9	3.1	0.8	1.4	0.0	0.0	2.8		17

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
ESTIMATED POST TEST YEAR MARGINS
FOR THE YEARS ENDED 2015 THROUGH 2018

Line No.	Description	Authorized Attrition Percent	Attrition Year 2015	2016	2017	2018	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
1	Prior Year Margin After Rate Relief		$ 64,076,686	$ 67,115,870	$ 69,095,789	$ 71,134,114	1
2	Add: Attrition Adjustment	2.95%	1,890,262	1,979,918	2,038,326	2,098,456	2
3	Add: Victor Valley Transmission System [1]		1,148,922	0	0	0	3
4	Margin After Rate Relief		$ 67,115,870	$ 69,095,789	$ 71,134,114	$ 73,232,571	4

[1] Per D.13-10-024

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
VICTOR VALLEY TRANSMISSION SYSTEM (VVTS)
PROJECTED FOR THE YEAR 2015

Line No.	Description	Percent	Amount		Line No.
	(a)	(b)	(c)		
1	Estimated Allowed Gross Plant		$ 7,023,093	[1]	1
2	Overheads	8.85%	621,722		2
3	Total Dollars		$ 7,644,815		3
4	Pre-Tax Return		10.80%		4
5	Financing Cost		$ 825,732		5
6	Mains-Depreciation	2.86%	$ 218,642		6
7	Property Tax	1.20%	$ 91,479		7
8	Revenue Requirement Before Franchise		$ 1,135,852		8
9	Franchise Rate	1.15%	$ 13,070		9
10	Revenue Requirement After Franchise		$ 1,148,922		10

[1] Estimated amount disallowed is $400k. The actual work will be tracked in 2 separate work orders, one for the allowed amount (includes $250k for Harper Lake remote shut-off valve) and another to track the disallowed amount (2,175 ft installed in 1965).

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
POST TEST YEAR MARGINS
FOR THE YEARS ENDED 2015 THROUGH 2018

Line No.	Description	Authorized Attrition Percent	Attrition Year 2015	2016	2017	2018	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
1	Prior Year Margin After Rate Relief		$ 17,714,815	$ 18,237,402	$ 18,775,405	$ 19,329,280	1
2	Add: Attrition Adjustment	2.95%	522,587	538,003	553,874	570,214	2
3	Margin After Rate Relief		$ 18,237,402	$ 18,775,405	$ 19,329,280	$ 19,899,493	3

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
ESTIMATED POST TEST YEAR MARGINS
FOR THE YEARS ENDED 2015 THROUGH 2018

Line No.	Description	Authorized Attrition Percent	Attrition Year 2015	2016	2017	2018	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
1	Prior Year Margin After Rate Relief		$ 8,855,895	$ 9,397,893	$ 9,955,879	$ 10,530,326	1
2	Add: Attrition Adjustment	2.95%	261,249	277,238	293,698	310,645	2
3	Margin before Infrstructure Adjustment		$ 9,117,144	$ 9,675,130	$ 10,249,577	$ 10,840,971	3
4	Infrastructure Adjustment		280,749	280,749	280,749	280,749	4
5	Margin After Infrastructure Adjustment		$ 9,397,893	$ 9,955,879	$ 10,530,326	$ 11,121,719	5

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
ESTIMATED INFRASTRUCTURE REPLACEMENT ADJUSTMENT
FOR THE YEARS ENDED 2015 THROUGH 2018

Line No.	Description	Percent	Attrition Year 2015	2016	2017	2018	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
1	Prior Year Margin After Rate Relief		$ 1,737,500	$ 1,737,500	$ 1,737,500	$ 1,737,500	1
2	Pre-Tax Return		12.14%	12.14%	12.14%	12.14%	2
3	Financing Cost		$ 210,927	$ 210,927	$ 210,927	$ 210,927	3
4	Mains - Depreciation Expense	2.41%	41,874	41,874	41,874	41,874	4
5	Property Tax	1.4024	24,367	24,367	24,367	24,367	5
6	Revenue Requirement Before Franchise		$ 277,167	$ 277,167	$ 277,167	$ 277,167	6
7	Franchise Rate	1.29%	3,582	3,582	3,582	3,582	7
8	Revenue Requirement After Franchise		$ 280,749	$ 280,749	$ 280,749	$ 280,749	8

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
PROJECTED COST OF REPLACING ALDYL A MAINS 2013-2018
BASED ON HISTORICAL MAINS REPLACEMENT CAPITAL
YEARS 2008 THROUGH OCTOBER 2012

Line No.	Description	Actual 2008	2009	2010	2011	Oct.2012	4.83-Year Total	2013	2014	2015	2016	2017	2018	Line No.
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	Replacement Main CapEx.	$ 198,762	$ 155,745	$ 1,682,899	$ 1,021,310	$ 449,271	$ 3,507,987	$ 1,737,500	$ 1,737,500	$ 1,737,500	$ 1,737,500	$ 1,737,500	$ 1,737,500	1
2	Mains-Replacement Footage	732	12,143	8,705	32,526	11,773	65,879	34,750	34,750	34,750	34,750	34,750	34,750	2
3	Average Cost Per Foot	$ 272	$ 13	$ 193	$ 31	$ 38	$ 53	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	3

Note: The above schedule provides the dollars spent for mains replacement, footage replaced/retired and the cost per foot for the years 2008 through October 2012. The nearly five-year historical average cost per foot were rounded down to $50 per foot due to the anticipated savings resulting from a multi-year program to ratably replace a consistent level of pipe. Furthermore, no escalation is being proposed for historical amounts.

Year 2012 includes the year-to-date activity through October 2012. Lake Tahoe open trench activity after September, depending on weather, is generally prohibited by local authorities. The Company does not expect the 2012 retirement/replacement footage to significantly change. However, due to the lag associated with invoicing by contractors and vouching, all of the dollars likely have yet to be recorded. As such, the Company expects the 2012 cost estimate to increase.

As of December 2011, the known inventory of Aldyl A pipe was 208,000 feet. Replacing this footage ratably over a six-year period (2013-2018) equates to replacing approximately 34,700 feet of Aldyl A pipe per year.

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Schedule No.	Forecasted Billing Units: Number of Bills	Volumes: Transport	Volumes: Sales	Proposed Margin [1]: Rates	Proposed Margin [1]: Revenues	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Primary Residential Gas Service	GS-10/ GS-						
1	Basic Service Charge	12	1,534,970			$ 5.00	$ 7,674,850	1
	Commodity Charge							
2	Baseline Quantities			42,313,225	42,313,225	$0.60737	$ 25,699,831	2
3	Tier II			19,535,277	19,535,277	$0.77860	$ 15,210,189	3
4	Total Primary Residential Gas Service		1,534,970	61,848,502	61,848,502		$ 48,584,870	4
	Residential Air Conditioning Gas Service	GS-11						
5	Basic Service Charge		-			$ 5.00	$ -	5
	Commodity Charge							
6	Baseline Quantities			-	-	$0.60737	$ -	6
7	Tier II			-	-	$0.77860	$ -	7
8	Air Conditioning			-	-	$0.32301	$ -	8
9	Total Residential Air Conditioning Gas Service		-	-	-		$ -	9
	Secondary Residential Gas Service	GS-15						
10	Basic Service Charge		92,030			$ 6.00	$ 552,180	10
	Commodity Charge							
11	All Usage			3,108,030	3,108,030	$0.94008	$ 2,921,802	11
12	Total Secondary Residential Gas Service		92,030	3,108,030	3,108,030		$ 3,473,982	12
13	Total Residential Gas Service		1,627,000	64,956,532	64,956,532		$ 52,058,852	13
	Multi-Family Master Metered Gas Service	GS-20						
14	Basic Service Charge		240			$ 25.00	$ 6,000	14
	Commodity Charge							
15	Baseline Quantities			148,981	148,981	$0.60737	$ 90,487	15
16	Tier II			47,412	47,412	$0.77860	$ 36,915	16
17	Total Multi-Family Master Metered Gas Service		240	196,393	196,393		$ 133,402	17
	Multi-Family Master Metered Gas Service - Submetered	GS-25						
18	Basic Service Charge		540			$ 25.00	$ 13,500	18
19	Submeter Discount		32,520			$ (7.74)	$ (251,853)	19
	Commodity Charge							
20	Baseline Quantities			1,003,649	1,003,649	$0.60737	$ 609,587	20
21	Tier II			196,318	196,318	$0.77860	$ 152,853	21
22	Total Muti- Fam Sub		540	1,199,967	1,199,967		$ 524,087	22
23	Total Multi-Family Master Metered Gas Service		780	1,396,360	1,396,360		$ 657,489	23
	Core General Gas Service	GS-35/ GS-						
24	Basic Service Charge	40	73,730			$ 11.00	$ 811,030	24
25	Transportation Service Charge		12			$ 780.00	$ 9,360	25
	Commodity Charge							
26	First 100			3,417,780	3,372,986	$0.52000	$ 1,777,246	26
27	Next 500			5,958,021	5,879,934	$0.42000	$ 2,502,369	27
28	Next 2400			4,888,184	4,824,118	$0.32000	$ 1,564,219	28
29	Over 3000			3,637,366	3,589,694	$0.11893	$ 432,595	29
30	Total Core General Gas Service		73,730	17,901,351	17,666,732		$ 7,096,819	30

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF REVENUES BY CLASS AT AUTHORIZED RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Schedule No.	Forecasted Billing Units: Number of Bills	Volumes: Transport	Volumes: Sales	Proposed Margin [1]: Rates	Proposed Margin [1]: Revenues	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Core Natural Gas Service for Motor Vehicles	GS-50						
31	Basic Service Charge		48			$ 25.00	$ 1,200	31
	Commodity Charge							
32	All Usage			734,243	734,243	$0.10937	$ 80,305	32
33	Total Core Natural Gas Service for Motor Vehicles		48	734,243	734,243		$ 81,505	33
	Core Internal Combustion Engine Gas Service	GS-60						
34	Basic Service Charge		132			$ 25.00	$ 3,300	34
	Commodity Charge							
35	All Usage			251,790	251,790	$0.16181	$ 40,743	35
36	Total Core Internal Combustion Engine Gas Service		132	251,790	251,790		$ 44,043	36
	LUZ Solar Electric Generation Gas Service	GS-LUZ						
37	Basic Service Charge		24			$ 50.00	$ 1,200	37
	Commodity Charge							
38	All Usage			9,694,392	-	$0.04690	$ 454,684	38
39	Total LUZ Solar Electric Generation Gas Service		24	9,694,392	-		$ 455,884	39
	Core Small Electric Power Generation Gas Service	GS-66						
40	Basic Service Charge		12			$ 25.00	$ 300	40
	Commodity Charge							
41	All Usage			236	236	$0.23422	$ 55	41
42	Total Core Small Electric Power Generation Gas Service		12	236	236		$ 355	42
	Noncore General Gas Transportation Service	GS-70						
43	Basic Service Charge		156			$ 100.00	$ 15,600	43
44	Transportation Service Charge		120			$ 780.00	$ 121,680	44
	Commodity Charge							
45	All Usage			8,336,330	-	$0.11478	$ 956,840	45
46	Total Noncore General Gas Transportation Service		156	8,336,330	-		$ 1,094,120	46
	City of Victorville	GS-VIC						
47	Basic Service Charge		12			$ 11.00	$ 132	47
48	Transportation Service Charge		12			$ 780.00	$ 9,360	48
	Commodity Charge							
49	All Usage			785,669	-	$0.33151	$ 260,453	49
50	Total City of Victorville		12	785,669	-		$ 269,945	50
51	Total All Schedules		1,701,894	104,056,903	85,005,893		$ 61,759,012	51
52	Special Contract Gas Service	G-T	12	-	-		$ 22,379	52
53	Other Operating Revenues						$ 2,295,050	53
54	Total Operating Revenue						$ 64,076,441	54
55	Total Revenue Requirement						$ 64,076,686	55
56	Over/Under Recovery						$ (245)	56

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF AUTHORIZED MARGIN RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Schedule No.	Forecasted Billing Units: Number of Bills	Volumes: Transport	Volumes: Sales	Authorized Margin Rates: Rates	Authorized Margin Rates: Revenues	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Primary Residential Gas Service	GN-10/ GN-						
1	Basic Service Charge	12	147,742			$ 5.00	$ 738,710	1
	Commodity Charge							
2	Baseline Quantities			6,613,336	6,613,336	$ 0.66906	$ 4,424,719	2
3	Tier II			3,001,688	3,001,688	$ 0.77987	$ 2,340,926	3
4	Total Primary Residential Gas Service		147,742	9,615,024	9,615,024		$ 7,504,355	4
	Secondary Residential Gas Service	GN-15						
5	Basic Service Charge		143,168			$ 6.00	$ 859,008	5
	Commodity Charge							
6	All Usage			8,278,230	8,278,230	$ 0.80674	$ 6,678,379	6
7	Total Secondary Residential Gas Service		143,168	8,278,230	8,278,230		$ 7,537,387	7
8	Total Residential Gas Service		290,910	17,893,254	17,893,254		$ 15,041,742	8
	Multi-Family Master Metered Gas Service	GN-20						
9	Basic Service Charge		24			$ 25.00	$ 600	9
	Commodity Charge							
10	Baseline Quantities			13,872	13,872	$ 0.66906	$ 9,281	10
11	Tier II			-	-	$ 0.77987	$ -	11
12	Total Multi-Family Master Metered Gas Service		24	13,872	13,872		$ 9,881	12
	Multi-Family Master Metered Gas Service - Submetered	GN-25						
13	Basic Service Charge		12			$ 25.00	$ 300	13
14	Submeter Discount		312			$ (11.04)	$ (3,446)	14
	Commodity Charge							
15	Baseline Quantities			16,473	16,473	$ 0.66906	$ 11,021	15
16	Tier II			2,818	2,818	$ 0.77987	$ 2,198	16
17	Total Muti- Fam Sub		12	19,291	19,291		$ 10,073	17
18	Total Multi-Family Master Metered Gas Service		36	33,163	33,163		$ 19,954	18
	Core General Gas Service	GN-35/ GN-						
19	Basic Service Charge	40	18,784			$ 11.00	$ 206,624	19
20	Transportation Service Charge		-			$ 780.00	$ -	20
	Commodity Charge							
21	First 100			1,071,977	1,071,977	$ 0.55000	$ 589,587	21
22	Next 500			1,861,214	1,861,214	$ 0.45000	$ 837,546	22
23	Next 2400			1,574,988	1,574,988	$ 0.36000	$ 566,996	23
24	Over 3000			1,311,622	1,311,622	$ 0.13834	$ 181,444	24
25	Total Core General Gas Service		18,784	5,819,801	5,819,801		$ 2,382,197	25

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF AUTHORIZED MARGIN RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Schedule No.	Forecasted Billing Units: Number of Bills	Volumes: Transport	Volumes: Sales	Authorized Margin Rates: Rates	Authorized Margin Rates: Revenues	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Core Natural Gas Service for Motor Vehicles	GN-50						
26	Basic Service Charge		24			$ 25.00	$ 600	26
	Commodity Charge							
27	All Usage			140,747	140,747	$ 0.09347	$ 13,156	27
28	Total Core Natural Gas Service for Motor Vehicles		24	140,747	140,747		$ 13,756	28
	Core Internal Combustion Engine Gas Service	GN-60						
29	Basic Service Charge		24			$ 25.00	$ 600	29
	Commodity Charge							
30	All Usage			355	355	$ 0.25928	$ 92	30
31	Total Core Internal Combustion Engine Gas Service		24	355	355		$ 692	31
	Extra	E-002						
32	Basic Service Charge		-			$ -	$ -	32
	Commodity Charge							
33	All Usage			-	-	$ 0.00000	$ -	33
34	Total Extra		-	-	-		$ -	34
	Core Small Electric Power Generation Gas Service	GN-66						
32	Basic Service Charge		-			$ 25.00	$ -	32
	Commodity Charge							
33	All Usage			-	-	$ 0.25928	$ -	33
34	Total Core Small Electric Power Generation Gas Service		-	-	-		$ -	34
	Noncore General Gas Transportation Service	GN-70						
35	Basic Service Charge		12			$ 100.00	$ 1,200	35
36	Transportation Service Charge		12			$ 780.00	$ 9,360	36
	Commodity Charge							
37	All Usage			300,400	-	$ 0.15395	$ 46,247	37
38	Total Noncore General Gas Transportation Service		12	300,400	-		$ 56,807	38
	Extra	E-003						
39	Basic Service Charge		-			$ -	$ -	39
40	Transportation Service Charge		-			$ -	$ -	40
	Commodity Charge							
41	All Usage			-	-	$ 0.00000	$ -	41
42	Total Extra		-	-	-		$ -	42
39	Total All Schedules		309,790	24,187,720	23,887,320		$ 17,515,148	39
40	Special Contract Gas Service	G-T					$ -	40
41	Other Operating Revenues						$ 199,446	41
42	Total Operating Revenue						$ 17,714,594	42
43	Total Revenue Requirement						$ 17,714,815	43
44	Over/Under Recovery						$ (220)	44

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CALCULATION OF AUTHORIZED MARGIN RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Schedule No.	Forecasted Billing Units: Number of Bills	Volumes: Transport	Volumes: Sales	Authorized Margin Rates: Rates	Authorized Margin Rates: Revenues	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Primary Residential Gas Service	SLT-10/ SLT-						
1	Basic Service Charge	12	142,714			$ 5.00	$ 713,570	1
	Commodity Charge							
2	Baseline Quantities			7,091,497	7,091,497	$ 0.29131	$ 2,065,803	2
3	Tier II			3,301,815	3,301,815	$ 0.37883	$ 1,250,817	3
4	Total Primary Residential Gas Service		142,714	10,393,312	10,393,312		$ 4,030,190	4
	Secondary Residential Gas Service	SLT-15						
5	Basic Service Charge		72,767			$ 6.00	$ 436,602	5
	Commodity Charge							
6	All Usage			4,382,074	4,382,074	$ 0.40522	$ 1,775,694	6
7	Total Secondary Residential Gas Service		72,767	4,382,074	4,382,074		$ 2,212,296	7
8	Total Residential Gas Service		215,481	14,775,386	14,775,386		$ 6,242,486	8
	Multi-Family Master Metered Gas Service	SLT-20						
9	Basic Service Charge		1,152			$ 11.00	$ 12,672	9
	Commodity Charge							
10	Baseline Quantities			553,605	553,605	$ 0.29131	$ 161,269	10
11	Tier II			194,887	194,887	$ 0.37883	$ 73,828	11
12	Total Multi-Family Master Metered Gas Service		1,152	748,492	748,492		$ 247,769	12
	Multi-Family Master Metered Gas Service - Submetered	SLT-25						
13	Basic Service Charge		144			$ 11.00	$ 1,584	13
14	Submeter Discount		6,288			$ (7.72)	$ (48,542)	14
	Commodity Charge							
15	Baseline Quantities			116,348	116,348	$ 0.29131	$ 33,893	15
16	Tier II			299,433	299,433	$ 0.37883	$ 113,433	16
17	Total Muti- Fam Sub		144	415,781	415,781		$ 100,368	17
18	Total Multi-Family Master Metered Gas Service		1,296	1,164,273	1,164,273		$ 348,137	18
	Core General Gas Service	SLT-35/ SLT-						
19	Basic Service Charge	40	16,124			$ 11.00	$ 177,364	19
	Commodity Charge							
20	First 100			960,393	960,393	$ 0.32000	$ 307,326	20
21	Next 500			1,795,993	1,795,993	$ 0.30000	$ 538,798	21
22	Next 2400			1,621,343	1,621,343	$ 0.28000	$ 453,976	22
23	Over 3000			1,768,501	1,768,501	$ 0.25221	$ 446,041	23
24	Total Core General Gas Service		16,124	6,146,230	6,146,230		$ 1,923,505	24

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CALCULATION OF AUTHORIZED MARGIN RATES
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Schedule No.	Forecasted Billing Units: Number of Bills	Volumes: Transport	Volumes: Sales	Authorized Margin Rates: Rates	Authorized Margin Rates: Revenues	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Core Natural Gas Service for Motor Vehicles	SLT-50						
25	Basic Service Charge		12			$ 11.00	$ 132	25
	Commodity Charge							
26	All Usage			91,877	91,877	$ 0.19327	$ 17,757	26
27	Total Core Natural Gas Service for Motor Vehicles		12	91,877	91,877		$ 17,889	27
	Core Internal Combustion Engine Gas Service	SLT-60						
28	Basic Service Charge		-			$ 11.00	$ -	28
	Commodity Charge							
29	All Usage			-	-	$ 0.26550	$ -	29
30	Total Core Internal Combustion Engine Gas Service		-	-	-		$ -	30
	Core Small Electric Power Generation Gas Service	SLT-66						
31	Basic Service Charge		-			$ 11.00	$ -	31
	Commodity Charge							
32	All Usage			-	-	$ 0.26550	$ -	32
33	Total Core Small Electric Power Generation Gas Service		-	-	-		$ -	33
	Noncore General Gas Transportation Service	SLT-70						
34	Basic Service Charge		24			$ 100.00	$ 2,400	34
35	Transportation Service Charge		24			$ 780.00	$ 18,720	35
	Commodity Charge							
36	All Usage			579,100	-	$ 0.15646	$ 90,605	36
37	Total Noncore General Gas Transportation Service		24	579,100	-		$ 111,725	37
38	Total All Schedules		232,937	22,756,866	22,177,766		$ 8,643,742	38
39	Special Contract Gas Service	G-T					$ -	39
40	Other Operating Revenues						$ 212,204	40
41	Total Operating Revenue						$ 8,855,946	41
42	Total Revenue Requirement						$ 8,855,895	42
43	Over/Under Recovery						$ 51	43

SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF MASTER METER WITH SUBMETER DISCOUNT PER SPACE
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Account Number	Totals	Line No.
	(a)	(b)	(c)	
	Capital Investment			
1	Distribution Services	380	$ 1,820,752	1
2	Distribution Metering Equipment	381	$ 1,156,156	2
3	Total Capital Investment		$ 2,976,908	3
	Operation and Maintenance Expenses			
4	Meter and House Regulator Expense	878	$ 1,377,410	4
5	Customer Installation Expenses	879	$ 1,966,679	5
6	Maintenance of Services	892	$ 986,836	6
7	Maintenance of Meters & House Regulators	893	$ 309,777	7
8	Total Operation and Maintenance Expenses		$ 4,640,703	8
	Customer Account Expenses			
9	Supervision of Customer Accounts	901	$ 225,166	9
10	Meter Reading Expense	902	$ 194,597	10
11	Customer Records and Collection Expenses	903	$ 3,811,497	11
12	Uncollectible Expenses	904	$ 38,770	12
13	Miscellaneous Customer Expenses	905	$ 16	13
14	Total Supervision of Customer Accounts		$ 4,270,046	14
15	Total		$ 11,887,657	15
16	Total Number of Residential Bills		1,534,970	16
17	Cost-Based Submetered Discount per Month		$ 7.74	17
18	Total Submetered Spaces		2,710	18
19	Total Cost-Based Submetered Discount		$ 251,853	19

SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA RATE JURISDICTION
CALCULATION OF MASTER METER WITH SUBMETER DISCOUNT PER SPACE
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Account Number	Totals	Line No.
	(a)	(b)	(c)	
	Capital Investment			
1	Distribution Services	380	$ 782,197	1
2	Distribution Metering Equipment	381	$ 184,496	2
3	Total Capital Investment		$ 966,693	3
	Operation and Maintenance Expenses			
4	Meter and House Regulator Expense	878	$ 71,327	4
5	Customer Installation Expenses	879	$ 66,575	5
6	Maintenance of Services	892	$ 101,769	6
7	Maintenance of Meters & House Regulators	893	$ 22,089	7
8	Total Operation and Maintenance Expenses		$ 261,761	8
	Customer Account Expenses			
9	Supervision of Customer Accounts	901	$ 36,416	9
10	Meter Reading Expense	902	$ 39,617	10
11	Customer Records and Collection Expenses	903	$ 325,456	11
12	Uncollectible Expenses	904	$ 1,082	12
13	Miscellaneous Customer Expenses	905	$ 590	13
14	Total Supervision of Customer Accounts		$ 403,162	14
15	Total		$ 1,631,616	15
16	Total Number of Residential Bills		147,742	16
17	Cost-Based Submetered Discount per Month		$ 11.04	17
18	Total Submetered Spaces		26	18
19	Total Cost-Based Submetered Discount		$ 3,446	19

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE RATE JURISDICTION
CALCULATION OF MASTER METER WITH SUBMETER DISCOUNT PER SPACE
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Account Number	Totals	Line No.
	(a)	(b)	(c)	
	Capital Investment			
1	Distribution Services	380	$ 219,562	1
2	Distribution Metering Equipment	381	$ 91,542	2
3	Total Capital Investment		$ 311,103	3
	Operation and Maintenance Expenses			
4	Meter and House Regulator Expense	878	$ 79,043	4
5	Customer Installation Expenses	879	$ 87,046	5
6	Maintenance of Services	892	$ 234,531	6
7	Maintenance of Meters & House Regulators	893	$ 47,195	7
8	Total Operation and Maintenance Expenses		$ 447,815	8
	Customer Account Expenses			
9	Supervision of Customer Accounts	901	$ 27,524	9
10	Meter Reading Expense	902	$ 41,679	10
11	Customer Records and Collection Expenses	903	$ 272,496	11
12	Uncollectible Expenses	904	$ 1,097	12
13	Miscellaneous Customer Expenses	905	$ -	13
14	Total Supervision of Customer Accounts		$ 342,796	14
15	Total		$ 1,101,714	15
16	Total Number of Residential Bills		142,714	16
17	Cost-Based Submetered Discount per Month		$ 7.72	17
18	Total Submetered Spaces		524	18
19	Total Cost-Based Submetered Discount		$ 48,542	19

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

20th Revised Cal. P.U.C. Sheet No. 65
Canceling 19th Revised Cal. P.U.C. Sheet No. 65

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges PPP [3]	Gas Cost	Effective Sales Rate	
GS-10-Residential Gas Service								
Basic Service Charge	$ 5.00						$ 5.00	
Cost per Therm:								
Baseline Quantities	$ .60737	$ .12655	$ .73392	$ .00068	$ .16566	$ .42892	$ 1.32918	I
Tier II	.77860	.12655	.90515	.00068	.16566	.42892	1.50041	I
GS-11-Residential Air-Conditioning Gas Service								
Basic Service Charge	$ 5.00						$ 5.00	
Cost per Therm:								
Tier I	$ .60737	$ .12655	$ .73392	$ .00068	$ .16566	$ .42892	$ 1.32918	I
Tier II	.77860	.12655	.90515	.00068	.16566	.42892	1.50041	I
Air-Conditioning	.32301	.12655	.44956	.00068	.16566	.42892	1.04482	I
GS-12-CARE Residential Gas Service								
Basic Service Charge	$ 4.00						$ 4.00	
Cost per Therm:								
Baseline Quantities	$ .37480	$ .12655	$ .50135	$ .00068	$ .03110	$ .42892	$ .96205	I
Tier II	.51179	.12655	.63834	.00068	.03110	.42892	$ 1.09904	I
GS-15-Secondary Residential Gas Service								
Basic Service Charge	$ 6.00						$ 6.00	
Cost per Therm:	$ .94008	$ .12655	$ 1.06663	$ .00068	$ .16566	$ .42892	$ 1.66189	I
GS-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm:								
Baseline Quantities	$ .60737	$ .12655	$ .73392	$ .00068	$ .16566	$ .42892	$ 1.32918	I
Tier II	.77860	.12655	.90515	.00068	.16566	.42892	1.50041	I
GS-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm:								
Baseline Quantities	$ .60737	$ .12655	$ .73392	$ .00068	$ .16566	$ .42892	$ 1.32918	I
Tier II	.77860	.12655	.90515	.00068	.16566	.42892	1.50041	I
Submetered Discount per Occupied Space	$ (7.74)						$ (7.74)	R
GS-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	$ 8.80						$ 8.80	
Cost per Therm:								T
First 100	$ .30491	$ .12655	$ .43146	$ .00068	$ .03110	$ .42892	$ .89216	I
Next 500	.22491	.12655	.35146	.00068	.03110	.42892	.81216	I
Next 2,400	.14491	.12655	.27146	.00068	.03110	.42892	.73216	I
Over 3,000	(.01595)	.12655	.11060	.00068	.03110	.42892	.57130	I

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Advice Letter No. A.12-12-___
Decision No.

Issued by
John P. Hester
Senior Vice President

Date Filed
Effective
Resolution No.

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

20th Revised Cal. P.U.C. Sheet No. 66
Canceling 19th Revised Cal. P.U.C. Sheet No. 66

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges PPP [3]	Gas Cost	Effective Sales Rate	
GS-40-Core General Gas Service								
Basic Service Charge	$11.00						$ 11.00	
Transportation Service Charge	$780.00						$ 780.00	N
Cost per Therm:								
First 100	$ .52000	$ .12655	$ .64655	$ .00068	$ .16566	$ .42892	$ 1.24181	I
Next 500	.42000	.12655	.54655	.00068	.16566	.42892	1.14181	I
Next 2,400	.32000	.12655	.44655	.00068	.16566	.42892	1.04181	I
Over 3,000	.11893	.12655	.24548	.00068	.16566	.42892	.84074	I
								D
GS-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	$25.00						$ 25.00	
Cost per Therm:								
All Usage	$ .10937	$ .12655	$ .23592	$ .00068	$ .16566	$ .42892	$ .83118	I
								D
GS-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	$25.00						$ 25.00	
Cost per Therm:	$ .16181	$ .12655	$ .28836	$ .00068	$ .16566	$ .42892	$ .88362	I
								D
GS-LUZ-Solar Electric Generation Gas Service								N
Basic Service Charge	$50.00						$ 50.00	|
Cost per Therm:	$ .04690		$ .04690	$ .00068			$ .04758	N
GS-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm:	$ .23422	$ .12655	$ .36077	$ .00068		$ .42892	$ .79037	I
								D
GS-70-Noncore General Gas Transportation Service								
Basic Service Charge	$100.00						$ 100.00	
Transportation Service Charge	$780.00						$ 780.00	N
Cost per Therm:	$ .11478	$ .06701	$ .18179	$ .00068	$ .16566		$ .34813	I
								D
GS-VIC City of Victorville Gas Service								T
Basic Service Charge	$ 11.00						$ 11.00	
Transportation Service Charge	$ 780.00						$ 780.00	
Cost per Therm:	$ .33151	$ .12627	$ .45778	$ .00068		$ .42892	$ .88738	
								D
								|
								D

Advice Letter No. A.12-12-___
Decision No. _____

Issued by
John P. Hester
Senior Vice President

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

20th Revised Cal. P.U.C. Sheet No. 67
Canceling 19th Revised Cal. P.U.C. Sheet No. 67

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges PPP [3]	Gas Cost	Effective Sales Rate	
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							$ .00583	
TDS – Transportation Distribution System Shrinkage Charge								N
TDS Charge per Therm							$ .00184	N
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision								
MHPS Surcharge per Space per Month							$ .21000	

[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation/Firm Access Charge 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 current effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.76%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for the greater period of either 12 months or the conclusion of the amortization period upon which the Balancing Account Adjustment was developed. The volume charge for customer-secured natural gas transportation will also be subject to the TFF Surcharge, if applicable. The TFF Surcharge shall be the product of the customer-secured volumes transported, multiplied by the monthly projected cost of gas, excluding franchise fees and uncollectibles, multiplied by the most current authorized franchise fee factor. N N

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

	GS-10, GS-11, GS-12, GS-15 GS-20, GS-25	GS-35 GS-40 GS-50 GS-60 GS-66	GS-70	GS-VIC	GS-LUZ	
Upstream Intrastate Charges						
Storage	$ .01240			$ .01240		I
Variable	.01997		$ .01997	.01997		R
Interstate Reservation/Firm Access Charge	.04118			.04118		
IRRAM Surcharge	.00028		.00028			N
Balancing Account Adjustments						
FCAM*	.05158		.04562	.05158	$ .00000	I
ITCAM	.00114		.00114	.00114		R
Total Rate Adjustment	$.12655		$.06701	$.12627	$ .00000	R

D

* The FCAM surcharge includes an amount of $.04562 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs. I

[3] The PPP Surcharge applies to all gas sales and transportation service excluding exempt customers as defined in Rate Schedule No. G-PPPS. The PPP Surcharge includes <$.06575> per therm to amortize the CARE Balancing Account and the Conservation and Energy Efficiency (CEE) surcharge of $.00712. This amount is not related to current program year expenses. N N

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Senior Vice President

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

20th Revised Cal. P.U.C. Sheet No. 68
Canceling 19th Revised Cal. P.U.C. Sheet No. 68

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

Schedule No. and Type of Change	Southwest Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges PPP [4]	Gas Cost	Effective Sales Rate	
GN-10-Residential Gas Service								
Basic Service Charge	$ 5.00						$ 5.00	
Cost per Therm:								
Baseline Quantities	$ .66906	$ .23560	$ .90466	$ .00068	$ .04525	$ .44034	$ 1.39093	I
Tier II	.77987	.23560	1 .01547	.00068	.04525	.44034	1.50174	I
GN-12-CARE Residential Gas Service								
Basic Service Charge	$ 4.00						$ 4.00	
Cost per Therm:								
Baseline Quantities	$ .40006	$ .23560	$ .63566	$ .00068	$ .03110	$ .44034	$ 1.10778	I
Tier II	.48871	.23560	.72431	.00068	.03110	.44034	1.19643	I
GN-15-Secondary Residential Gas Service								
Basic Service Charge	$ 6.00						$ 6.00	
Cost per Therm:	$ .80674	$ .23560	$ 1.04234	$ .00068	$ .04525	$ .44034	$ 1.52861	I
GN-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm:								
Baseline Quantities	$ .66906	$ .23560	$ .90466	$ .00068	$ .04525	$ .44034	$ 1.39093	I
Tier II	.77987	.23560	1 .01547	.00068	.04525	.44034	1.50174	I
GN-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm:								
Baseline Quantities	$ .66906	$ .23560	$ .90466	$ .00068	$ .04525	$ .44034	$ 1.39093	I
Tier II	.77987	.23560	1 .01547	.00068	.04525	.44034	1.50174	I
Submetered Discount per Occupied Space	$(11.04)						$ (11.04)	I
GN-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	$ 8.80						$ 8.80	
Cost per Therm:								
First 100	$ .30481	$ .23560	$ .54041	$ .00068	$ .03110	$ .44034	$ 1.01253	I
Next 500	.22481	.23560	.46041	.00068	.03110	.44034	.93253	I
Next 2,400	.15281	.23560	.38841	.00068	.03110	.44034	.86053	I
Over 3,000	(.02452)	.23560	.21108	.00068	.03110	.44034	.68320	I

D

Advice Letter No. A.12-12-
Decision No.

Issued by
John P. Hester
Senior Vice President

Date Filed
Effective
Resolution No.

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

20th Revised Cal. P.U.C. Sheet No. 69
Canceling 19th Revised Cal. P.U.C. Sheet No. 69

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

Schedule No. and Type of Change	Southwest Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges PPP [4]	Gas Cost	Effective Sales Rate	
GN-40-Core General Gas Service								
Basic Service Charge	$11.00						$ 11.00	
Tranportation Service Charge	$780.00						$ 780.00	N
Cost per Therm:								
First 100	$ .55000	$ .23560	$ .78560	$ .00068	$ .04525	$ .44034	$ 1.27187	I
Next 500	.45000	.23560	.68560	.00068	.04525	.44034	1.17187	I
Next 2,400	.36000	.23560	.59560	.00068	.04525	.44034	1.08187	I
Over 3,000	.13834	.23560	.37394	.00068	.04525	.44034	.86021	I
								D
GN-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	$25.00						$ 25.00	
Cost per Therm:	$ .09347	$ .23560	$ .32907	$ .00068	$ .04525	$ .44034	$ .81534	I
								D
GN-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	$25.00						$ 25.00	
Cost per Therm:	$ .25928	$ .23560	$ .49488	$ .00068	$ .04525	$ .44034	$ .98115	R
								D
GN-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	$ 25.00						$ 25.00	
Cost per Therm:	$ .25928	$ .23560	$ .49488	$ .00068		$ .44034	$ .93590	I
								D
GN-70-Noncore General Gas Transportation Service								
Basic Service Charge	$100.00						$ 100.00	
Tranportation Service Charge	$780.00						$ 780.00	N
Cost per Therm:	$ .15395	$ .00911	$ .16306	$ .00068	$ .04525		$ .20899	I
								D
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							$ .00445	
TDS – Transportation Distribution System Shrinkage Charge								N | N
TDS Charge per Therm							$ .00247	
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision								
MHPS Surcharge per Space per Month							$ .21000	

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

5th Revised Cal. P.U.C. Sheet No. 70
Canceling 4th Revised Cal. P.U.C. Sheet No. 70

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

Schedule No. and Type of Change	Southwest Margin	Charges [3] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges PPP [4]	Gas Cost	Effective Sales Rate	
[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation/Firm Access Charge 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 curent effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.56%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for the greater period of either 12 months or the conclusion of the amortization period upon which the Balancing Account Adjustment was developed. The volume charge for customer-secured natural gas transportation will also be subject to the TFF Surcharge, if applicable. The TFF Surcharge shall be the product of the customer-secured volumes transported, multiplied by the monthly projected cost of gas, excluding franchise fees and uncollectibles, multiplied by the most current authorized franchise fee factor.								N | N
[2] A Franchise Fee differential of 2.5% will be applied to monthly billings calculated for all rate schedules for all customers within the limits of the Town of Truckee.								

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

	GN-10, GN-12, GN-15 GN-20, GN-25	GN-35, GN-40 GN-50 GN-60 GN-66	GN-70	
Storage	$ .02281			N
Interstate Reservation/Firm Access Charge	$ .19598			I
IRRAM Surcharge	.00017		$ .00017	D/N
FCAM Balancing Account Adjustment *	.01664		$ .00894	I
Total Rate Adjustment	$ .23560		$ .00911	I

* The FCAM surcharge includes an amount of <$.00894> per therm related to the difference between Southwest's authorized margin and recorded revenues intended to recover these costs. R

[4] The PPP Surcharge applies to all gas sales and transportation service excluding exempt customers as defined in Rate Schedule No. G-PPPS. The PPP Surcharge includes <$.00121> per therm to amortize the CARE Balancing Account and the Conservation and Energy Efficiency (CEE) surcharge of $.00712. This amount is not related to current program year expenses. N N

Advice Letter No. A.12-12-___
Decision No.

Issued by
John Hester
Senior Vice President

Date Filed
Effective
Resolution No.

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

20th Revised Cal. P.U.C. Sheet No. 71
Canceling 19th Revised Cal. P.U.C. Sheet No. 71

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges		Gas Cost	Effective Sales Rate	
				CPUC	PPP [3]			
SLT-10-Residential Gas Service								
Basic Service Charge	$ 5.00						$ 5.00	
Cost per Therm:								
Baseline Quantities	$ .29131	$ .24715	$ .53846	$ .00068	$ .04525	$ .44626	$ 1.03065	I
Tier II	.37883	.24715	.62598	.00068	.04525	.44626	$ 1.11817	I
SLT-12-CARE Residential Gas Service								
Basic Service Charge	$ 4.00						$ 4.00	
Cost per Therm:								
Baseline Quantities	$ .09437	$ .24715	$ .34152	$ .00068	$ .03110	$ .44626	$ .81956	I
Tier II	.16438	.24715	.41153	.00068	.03110	.44626	.88957	I
SLT-15-Secondary Residential Gas Service								
Basic Service Charge	$ 6.00						$ 6.00	
Cost per Therm:	$ .40522	$ .24715	$ .65237	$ .00068	$ .04525	$ .44626	$ 1.14456	I
SLT-20-Multi-Family Master-Metered Gas Service								
Basic Service Charge	$ 11.00						$ 11.00	
Cost per Therm:								
Baseline Quantities	$ .29131	$ .24715	$ .53846	$ .00068	$ .04525	$ .44626	$ 1.03065	I
Tier II	.37883	.24715	.62598	.00068	.04525	.44626	$ 1.11817	I
SLT-25-Multi-Family Master-Metered Gas Service-Submetered								
Basic Service Charge per Month per Dwelling	$ 11.00						$ 11.00	
Cost per Therm:								
Baseline Quantities	$ .29131	$ .24715	$ .53846	$ .00068	$ .04525	$ .44626	$ 1.03065	I
Tier II	.37883	.24715	.62598	.00068	.04525	.44626	$ 1.11817	I
Submetered Discount per Occupied Space	$ (7.72)						$ (7.72)	I
SLT-35-Agriculture Employee Housing & Nonprofit Group Living Facility Gas Service								
Basic Service Charge	$ 8.80						$ 8.80	
Cost per Therm:								
First 100	$ .11732	$ .24715	$ .36447	$ .00068	$ .03110	$ .44626	$ .84251	I
Next 500	.10132	.24715	.34847	.00068	.03110	.44626	.82651	I
Next 2,400	.08532	.24715	.33247	.00068	.03110	.44626	.81051	I
Over 3,000	.06309	.24715	.31024	.00068	.03110	.44626	.78828	I
								D

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Senior Vice President

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

Canceling 19th Revised Cal. P.U.C. Sheet No. 72
18th Revised Cal. P.U.C. Sheet No. 72

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges PPP [3]	Gas Cost	Effective Sales Rate	
SLT-40-Core General Gas Service								
Basic Service Charge	$11.00						$ 11.00	
Cost per Therm:								
First 100	$ .32000	$ .24715	$ .56715	$ .00068	$ .04525	$ .44626	$ 1.05934	I
Next 500	.30000	.24715	.54715	.00068	.04525	.44626	1.03934	I
Next 2,400	.28000	.24715	.52715	.00068	.04525	.44626	1.01934	I
Over 3,000	.25221	.24715	.49936	.00068	.04525	.44626	.99155	I
								D
SLT-50-Core Natural Gas Service for Motor Vehicles								
Basic Service Charge	$11.00						$ 11.00	
Cost per Therm:								
All Usage	$ .19327	$ .24715	$ .44042	$ .00068	$ .04525	$ .44626	$ .93261	I
								D
SLT-60-Core Internal Combustion Engine Gas Service								
Basic Service Charge	$11.00						$ 11.00	
Cost per Therm:								
All Usage	$ .26550	$ .24715	$ .51265	$ .00068	$ .04525	$ .44626	$ 1.00484	I
								D
SLT-66-Core Small Electric Power Generation Gas Service								
Basic Service Charge	$ 11.00						$ 11.00	
Cost per Therm:								
All Usage	$ .26550	$ .24715	$ .51265	$ .00068		$ .44626	$ .95959	I
								D
SLT-70-Noncore General Gas Transportation Service								
Basic Service Charge	$100.00						$ 100.00	
Cost per Therm:								
All Usage	$ .15646	$ .01762	$ .17408	$ .00068	$ .04525		$ .22001	I
								D
TFF-Transportation Franchise Fee Surcharge Provision								
TFF Surcharge per Therm							$ .00884	I
TDS-Transportation Distribution System Shrinkage Charge								N
TDS Charge per Therm							$ .00144	N
MHPS-Master-Metered Mobile Home Park Safety Inspection Provision								
MHPS Surcharge per Space per Month							$ .21000	

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

5th Revised Cal. P.U.C. Sheet No. 73
Canceling 4th Revised Cal. P.U.C. Sheet No. 73

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

Schedule No. and Type of Change	Southwest Margin	Charges [2] and Adjustments	Subtotal Gas Usage Rate	Other Surcharges CPUC	Other Surcharges PPP [3]	Gas Cost	Effective Sales Rate	
[1] Customers taking only transportation service will pay the Effective Sales Rate less the Interstate Reservation Charge and Gas Cost components of the Effective Sales Rate, plus a Transportation Service Charge of $780 per month and an amount for distribution shrinkage calculated by multiplying the currently effective Gas Cost rate per therm by the Lost and Unaccounted For Gas percentage of 0.56%. The PGA Balancing Account Adjustment is applicable to customers converting from sales service to transportation service for the greater of either 12 months or the conclusion of the amortization period upon which the Balancing Account Adjustment was developed. The volume charge for customer-secured natural gas transportation service will also be subject to the TFF Surcharge, if applicable. The TFF Surcharge shall be the product of the customer-secured volumes transported, multiplied by the monthly projected cost of gas excluding franchise fees and uncollectibles, multiplied by the most current authorized franchise fee factor.								D/N N

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

	SLT-10, SLT-12, SLT-15 SLT-20, SLT-25	SLT-35, SLT-40 SLT-50 SLT-60 SLT-66	SLT-70	
Upstream Intrastate Charges				
Reservation	$ .19862			I
Storage	.02311			R
IRRAM Surcharge	.00025		$ .00025	N
FCAM Balancing Account Adjustment *	.02517		$ .01737	I
Total Rate Adjustment	$ .24715		$ .01762	I

D

* The FCAM surcharge includes an amount of $0.01737 per therm related to the difference between Southwest Gas' authorized margin and recorded revenues intended to recover these costs. I

[3] The PPP Surcharge applies to all gas sales and transportation service excluding exempt customers as defined in Rate Schedule No. G-PPPS. The PPP Surcharge includes <$.00121> per therm to amortize the CARE Balancing Account and the Conservation and Energy Efficiency (CEE) surcharge of $.00712. These amounts are not related to current program year expenses. N N

SOUTHWEST GAS CORPORATION
STATE OF CALIFORNIA
CALCULATION OF THE PPP-CEE SURCHARGE
TEST YEAR TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Amount	Rate	Line No.
	(a)	(b)	(c)	
	Base Rate Component			
1	Program Budget	$ 1,000,000		1
	Applicable Volumes (Therms)			
2	Southern California	93,576,606		2
3	Northern California	24,187,720		3
4	South Lake Tahoe	22,756,866		4
5	Total Applicable Volumes	140,521,192		5
6	PPP-CEE Base Rate		$ 0.00712	6
	Adjustment Rate Component			
7	Current Account Balance	$ -		7
8	Total Applicable Volumes	140,521,192		8
9	PPP-CEE Adjustment Rate Component		$ 0.00000	9
10	Proposed PPP-CEE Rate		$ 0.00712	10

(END OF ATTACHMENT 1)