



FILED

06/12/26

02:48 PM

A2409001

ATTACHMENT 1

A.24-09-001
Southwest Gas Corporation
Results of Operations

Scenario #4:
Settlement Agreement with 10.00% ROE

Debt-to-Equity Ratio – 50% / 50%

Return on Equity – 10.00%

Rate of Return – 7.07% (SCA) / 7.17% (NCA/SLT)

**SOUTHWEST GAS CORPORATION
TABLE OF CONTENTS**

| LINE NO. | DESCRIPTION | SHEET NUMBERS |
|---------------------|---|--------------------------|
| 1 | AVERAGE RESIDENTIAL BILL CALCULATIONS | 1 |
| 2 | SUMMARY OF RESULTS – RATE IMPACTS AND ANNUAL MARGIN | 2 |
| 3 | SUMMARY OF AUTHORIZED OVERALL RESULTS OF OPERATIONS – 10.00% ROE | |
| 4 | SOUTHERN CALIFORNIA | 3 |
| 5 | NORTHERN CALIFORNIA | 4 |
| 6 | SOUTH LAKE TAHOE | 5 |
| 7 | 2026 AUTHORIZED AND CURRENT RATES | |
| 8 | SOUTHERN CALIFORNIA | 6-8 |
| 9 | NORTHERN CALIFORNIA | 9-11 |
| 10 | SOUTH LAKE TAHOE | 12-14 |
| 11 | NORTHERN CALIFORNIA/SOUTH LAKE TAHOE CONSOLIDATED | 15-17 |

A.24-09-001 ALJ/JYL/nd3

AVERAGE RESIDENTIAL BILL CALCULATIONS

| | SCA | NCA | SLT |
|--|----------|----------|----------|
| Average Bill at Rates Effective 8-1-2024 | \$76.29 | \$113.31 | \$83.42 |
| Winter - Peak Season | \$140.12 | \$181.39 | \$135.36 |
| Winter - OffPeak Season | \$77.59 | \$106.77 | \$83.40 |
| Summer | \$36.02 | \$43.01 | \$33.60 |
| Average Bill at Rates Effective 8-1-2025 | \$84.90 | \$119.04 | \$100.03 |
| Winter - Peak Season | \$159.48 | \$238.01 | \$166.82 |
| Winter - OffPeak Season | \$88.08 | \$139.71 | \$102.38 |
| Summer | \$40.33 | \$55.21 | \$40.40 |
| Average Bill at Rates Effective 5-1-2026 | \$77.41 | \$131.64 | \$95.46 |
| Winter - Peak Season | \$145.07 | \$226.71 | \$158.77 |
| Winter - OffPeak Season | \$80.27 | \$133.14 | \$97.53 |
| Summer | \$42.65 | \$52.78 | \$38.66 |

A.24-09-001 ALJ/JYL/nd3

SUMMARY OF RESULTS
RESIDENTIAL RATE IMPACTS

10.00% ROE

STAND-ALONE RATE JURISDICTIONS

| Residential Impact | SCA | NCA | SLT |
|----------------------|---------|------------|---------|
| Basic Service Charge | \$0.00 | \$0.00 | \$0.00 |
| Rates | 22.36% | (10.27%) | 38.42% |
| Average Bill | \$13.89 | \$ (11.89) | \$28.98 |

NCA/SLT COMBINED

| | NCA | SLT | Weighted Avg |
|----------------------|-----------|---------|--------------|
| Basic Service Charge | \$0.00 | \$0.00 | |
| Rates | (8.08%) | 31.11% | 5.17% |
| Average Bill | \$ (9.36) | \$23.46 | \$ 5.07 |

SUMMARY OF ANNUAL MARGIN

10.00% ROE

STAND-ALONE RATE JURISDICTIONS

| | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----|-------------|-------------|-------------|-------------|-------------|
| SCA | 122,666,911 | 127,989,371 | 132,767,383 | 137,676,492 | 141,462,595 |
| NCA | 29,513,209 | 30,324,822 | 31,158,755 | 32,015,620 | 32,896,050 |
| SLT | 24,191,587 | 24,856,855 | 25,540,419 | 26,242,780 | 26,964,457 |

2026 RRO for SCA is a 30.90% increase over the \$93.7M 2025 authorized RRO

2026 RRO for NCA is a (13.58%) decrease over the \$34.2M 2025 authorized RRO

2026 RRO for SLT is a 52.23% increase over the \$15.9M 2025 authorized RRO

NCA/SLT COMBINED

| | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----|-------------|-------------|-------------|-------------|-------------|
| SCA | 122,666,911 | 127,989,371 | 132,767,383 | 137,676,492 | 141,462,595 |
| NCA | 53,704,795 | 55,181,677 | 56,699,173 | 58,258,401 | 59,860,507 |

2026 RRO for SCA is a 30.90% increase over the \$93.7M 2025 authorized RRO

2026 RRO for NCA is a 7.32% increase over the \$50.0M 2025 authorized RRO

**SOUTHWEST GAS CORPORATION
SOUTHERN CALIFORNIA
SUMMARY OF AUTHORIZED OVERALL RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

| Line No. | Description (a) | Reference (b) | Test Year 2026 (c) | Deficiency (d) | After Rate Relief (e) (c) + (d) | Line No. |
|--|--------------------------------|------------------|--------------------------|----------------------|--|----------|
| 1 | Operating Revenue | Ln 2 + Ln 3 | \$ 144,225,771 | \$ 28,954,449 | \$ 173,180,220 | 1 |
| 2 | Gas Cost | Ch 20 | 50,513,309 | 0 | 50,513,309 | 2 |
| 3 | Operating Margin | Ch 10 | <u>\$ 93,712,462</u> | <u>\$ 28,954,449</u> | <u>\$ 122,666,911</u> | 3 |
| <u>Operating Expenses</u> | | | | | | |
| 4 | Other Gas Supply | Ch 11B | \$ 181,314 | \$ | \$ 181,314 | 4 |
| 5 | Distribution | Ch 11B | 18,045,907 | | 18,045,907 | 5 |
| 6 | Customer Accounts | Ch 12 | 4,678,865 | 169,827 | 4,848,692 | 6 |
| 7 | Customer Service & Information | Ch 13 | 38,757 | | 38,757 | 7 |
| 8 | Sales | Ch 14 | 0 | | 0 | 8 |
| Administrative and General | | | | | | |
| 9 | Southern California | Ch 15 | 2,603,786 | 353,177 | 2,956,963 | 9 |
| 10 | System Allocable | Ch 8A | 13,148,110 | | 13,148,110 | 10 |
| Depreciation and Amortization | | | | | | |
| 11 | Southern California | Ch 17 | 21,065,226 | | 21,065,226 | 11 |
| 12 | System Allocable | Ch 8B | 4,257,913 | | 4,257,913 | 12 |
| 13 | Regulatory Amortization | Ch 17 | 4,938,180 | | 4,938,180 | 13 |
| 14 | Property and Payroll Taxes | Ch 16 | 7,838,209 | | 7,838,209 | 14 |
| Escalation | | | | | | |
| 15 | Labor | WP Ch 6 | 2,227,039 | | 2,227,039 | 15 |
| 16 | Labor Loading | WP Ch 6 | 876,685 | | 876,685 | 16 |
| 17 | Materials and Expenses | WP Ch 6 | 1,285,308 | | 1,285,308 | 17 |
| Income Taxes | | | | | | |
| 18 | State | Ch 16 | 262,934 | 2,512,424 | 2,775,359 | 18 |
| 19 | Federal | Ch 16 | 569,401 | 5,440,820 | 6,010,221 | 19 |
| 20 | EADIT Amortization | Ch 16 | (512,495) | | (512,495) | 20 |
| 21 | Total Operating Expenses | | <u>\$ 81,505,140</u> | <u>\$ 8,476,248</u> | <u>\$ 89,981,388</u> | 21 |
| 22 | Net Operating Income | | <u>\$ 12,207,322</u> | <u>\$ 20,475,303</u> | <u>\$ 32,682,625</u> | 22 |
| <u>Rate Base</u> | | | | | | |
| <u>Gas Plant in Service</u> | | | | | | |
| 23 | Southern California | Ch 17 | \$ 768,451,628 | \$ | \$ 768,451,628 | 23 |
| 24 | System Allocable | Ch 17 | 53,924,218 | | 53,924,218 | 24 |
| 25 | Total Gross Plant | | <u>\$ 822,375,845</u> | <u>\$ 0</u> | <u>\$ 822,375,845</u> | 25 |
| <u>Accumulated Provision for Depreciation and Amortization</u> | | | | | | |
| 26 | Southern California | Ch 17 | \$ 295,576,088 | \$ | \$ 295,576,088 | 26 |
| 27 | System Allocable | Ch 17 | 30,610,576 | | 30,610,576 | 27 |
| 28 | Total Accum Prov for D&A | | <u>\$ 326,186,664</u> | <u>\$ 0</u> | <u>\$ 326,186,664</u> | 28 |
| 29 | Net Plant in Service | | <u>\$ 496,189,182</u> | <u>\$ 0</u> | <u>\$ 496,189,182</u> | 29 |
| <u>Other Rate Base</u> | | | | | | |
| 30 | Working Capital (add) | Ch 17 | \$ 27,443,096 | \$ 500,658 | \$ 27,943,754 | 30 |
| 31 | Materials and Supplies (add) | Ch 8 & Ch 17 | 5,804,083 | | 5,804,083 | 31 |
| 32 | Customer Advances (deduct) | Ch 17 | 300,564 | | 300,564 | 32 |
| 33 | Deferred Taxes (deduct) | Ch 17 | 67,246,931 | | 67,246,931 | 33 |
| 34 | Total Other Rate Base | | <u>\$ (34,300,316)</u> | <u>\$ 500,658</u> | <u>\$ (33,799,658)</u> | 34 |
| 35 | Rate Base | | <u>\$ 461,888,865</u> | <u>\$ 500,658</u> | <u>\$ 462,389,524</u> | 35 |
| 36 | Rate of Return | | <u>2.64%</u> | | <u>7.07%</u> | 36 |

A.24-09-001 ALJ/JYL/nd3

**SOUTHWEST GAS CORPORATION
NORTHERN CALIFORNIA
SUMMARY OF AUTHORIZED OVERALL RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

| Line No. | Description (a) | Reference (b) | Test Year 2026 (c) | Deficiency (d) | After Rate Relief (e) (c) + (d) | Line No. |
|----------|--|------------------|--------------------------|-----------------------|--|----------|
| 1 | Operating Revenue | Ln 2 + Ln 3 | \$ 45,895,586 | \$ (4,637,823) | \$ 41,257,764 | 1 |
| 2 | Gas Cost | Ch 20 | 11,744,555 | 0 | 11,744,555 | 2 |
| 3 | Operating Margin | Ch 10 | <u>\$ 34,151,031</u> | <u>\$ (4,637,823)</u> | <u>\$ 29,513,209</u> | 3 |
| | <u>Operating Expenses</u> | | | | | |
| 4 | Other Gas Supply | Ch 11B | \$ 35,616 | \$ | \$ 35,616 | 4 |
| 5 | Distribution | Ch 11B | 2,950,596 | | 2,950,596 | 5 |
| 6 | Customer Accounts | Ch 12 | 870,591 | (9,867) | 860,724 | 6 |
| 7 | Customer Service & Information | Ch 13 | 17,193 | | 17,193 | 7 |
| 8 | Sales | Ch 14 | 0 | | 0 | 8 |
| | <u>Administrative and General</u> | | | | | |
| 9 | Northern California | Ch 15 | 954,623 | (92,110) | 862,514 | 9 |
| 10 | System Allocable | Ch 8A | 2,490,373 | | 2,490,373 | 10 |
| | <u>Depreciation and Amortization</u> | | | | | |
| 11 | Northern California | Ch 17 | 5,374,669 | | 5,374,669 | 11 |
| 12 | System Allocable | Ch 8B | 855,561 | | 855,561 | 12 |
| 13 | Regulatory Amortization | Ch 17 | 479,229 | | 479,229 | 13 |
| 14 | Property and Payroll Taxes | Ch 16 | 2,463,130 | | 2,463,130 | 14 |
| | <u>Escalation</u> | | | | | |
| 15 | Labor | WP Ch 6 | 373,216 | | 373,216 | 15 |
| 16 | Labor Loading | WP Ch 6 | 142,160 | | 142,160 | 16 |
| 17 | Materials and Expenses | WP Ch 6 | 244,408 | | 244,408 | 17 |
| | <u>Income Taxes</u> | | | | | |
| 18 | State | Ch 16 | 1,226,380 | (399,623) | 826,757 | 18 |
| 19 | Federal | Ch 16 | 2,655,806 | (865,410) | 1,790,396 | 19 |
| 20 | EADIT Amortization | Ch 16 | (199,081) | | (199,081) | 20 |
| 21 | Total Operating Expenses | | <u>\$ 20,934,470</u> | <u>\$ (1,367,010)</u> | <u>\$ 19,567,460</u> | 21 |
| 22 | Net Operating Income | | <u>\$ 13,216,562</u> | <u>\$ (3,266,553)</u> | <u>\$ 9,950,009</u> | 22 |
| | <u>Rate Base</u> | | | | | |
| | <u>Gas Plant in Service</u> | | | | | |
| 23 | Northern California | Ch 17 | \$ 244,643,725 | \$ | \$ 244,643,725 | 23 |
| 24 | System Allocable | Ch 17 | 10,835,232 | | 10,835,232 | 24 |
| 25 | Total Gross Plant | | <u>\$ 255,478,957</u> | <u>\$ 0</u> | <u>\$ 255,478,957</u> | 25 |
| | <u>Accumulated Provision for Depreciation and Amortization</u> | | | | | |
| 26 | Northern California | Ch 17 | \$ 86,076,080 | \$ | \$ 86,076,080 | 26 |
| 27 | System Allocable | Ch 17 | 6,148,577 | | 6,148,577 | 27 |
| 28 | Total Accum Prov for D&A | | <u>\$ 92,224,657</u> | <u>\$ 0</u> | <u>\$ 92,224,657</u> | 28 |
| 29 | Net Plant in Service | | <u>\$ 163,254,301</u> | <u>\$ 0</u> | <u>\$ 163,254,301</u> | 29 |
| | <u>Other Rate Base</u> | | | | | |
| 30 | Working Capital (add) | Ch 17 | \$ 3,350,081 | \$ (701,494) | \$ 2,648,587 | 30 |
| 31 | Materials and Supplies (add) | Ch 8 & Ch 17 | 1,919,949 | | 1,919,949 | 31 |
| 32 | Customer Advances (deduct) | Ch 17 | 163,733 | | 163,733 | 32 |
| 33 | Deferred Taxes (deduct) | Ch 17 | 28,886,317 | | 28,886,317 | 33 |
| 34 | Total Other Rate Base | | <u>\$ (23,780,019)</u> | <u>\$ (701,494)</u> | <u>\$ (24,481,513)</u> | 34 |
| 35 | Rate Base | | <u>\$ 139,474,282</u> | <u>\$ (701,494)</u> | <u>\$ 138,772,788</u> | 35 |
| 36 | Rate of Return | | <u>9.48%</u> | | <u>7.17%</u> | 36 |

SOUTHWEST GAS CORPORATION
SOUTH LAKE TAHOE
SUMMARY OF AUTHORIZED OVERALL RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

| Line No. | Description (a) | Reference (b) | Test Year 2026 (c) | Deficiency (d) | After Rate Relief (e) (c) + (d) | Line No. |
|--|--------------------------------|------------------|--------------------------|---------------------|--|-------------|
| 1 | Operating Revenue | Ln 2 + Ln 3 | \$ 24,414,138 | \$ 8,300,576 | \$ 32,714,714 | 1 |
| 2 | Gas Cost | Ch 20 | 8,523,127 | 0 | 8,523,127 | 2 |
| 3 | Operating Margin | Ch 10 | <u>\$ 15,891,011</u> | <u>\$ 8,300,576</u> | <u>\$ 24,191,587</u> | 3 |
| <u>Operating Expenses</u> | | | | | | |
| 4 | Other Gas Supply | Ch 11B | \$ 31,842 | \$ | \$ 31,842 | 4 |
| 5 | Distribution | Ch 11B | 3,377,126 | | 3,377,126 | 5 |
| 6 | Customer Accounts | Ch 12 | 600,095 | 17,660 | 617,754 | 6 |
| 7 | Customer Service & Information | Ch 13 | 9,105 | | 9,105 | 7 |
| 8 | Sales | Ch 14 | - | | 0 | 8 |
| Administrative and General | | | | | | |
| 9 | South Lake Tahoe Division | Ch 15 | 438,542 | 164,854 | 603,396 | 9 |
| 10 | System Allocable | Ch 8A | 2,211,261 | | 2,211,261 | 10 |
| Depreciation and Amortization | | | | | | |
| 11 | South Lake Tahoe Division | Ch 17 | 3,486,833 | | 3,486,833 | 11 |
| 12 | System Allocable | Ch 8B | 758,837 | | 758,837 | 12 |
| 13 | Regulatory Amortization | Ch 17 | 644,757 | | 644,757 | 13 |
| 14 | Property and Payroll Taxes | Ch 16 | 1,543,567 | | 1,543,567 | 14 |
| Escalation | | | | | | |
| 15 | Labor | WP Ch 6 | 421,442 | | 421,442 | 15 |
| 16 | Labor Loading | WP Ch 6 | 167,475 | | 167,475 | 16 |
| 17 | Materials and Expenses | WP Ch 6 | 192,199 | | 192,199 | 17 |
| Income Taxes | | | | | | |
| 18 | State | Ch 16 | (40,634) | 717,461 | 676,827 | 18 |
| 19 | Federal | Ch 16 | (87,996) | 1,553,708 | 1,465,713 | 19 |
| 20 | EADIT Amortization | Ch 16 | (89,824) | | (89,824) | 20 |
| 21 | Total Operating Expenses | | <u>\$ 13,664,627</u> | <u>\$ 2,453,683</u> | <u>\$ 16,118,310</u> | 21 |
| 22 | Net Operating Income | | <u>\$ 2,226,384</u> | <u>\$ 5,846,336</u> | <u>\$ 8,072,720</u> | 22 |
| <u>Rate Base</u> | | | | | | |
| <u>Gas Plant in Service</u> | | | | | | |
| 23 | South Lake Tahoe Division | Ch 17 | \$ 152,318,660 | \$ | \$ 152,318,660 | 23 |
| 24 | System Allocable | Ch 17 | 9,610,270 | | 9,610,270 | 24 |
| 25 | Total Gross Plant | | <u>\$ 161,928,931</u> | <u>\$ 0</u> | <u>\$ 161,928,931</u> | 25 |
| <u>Accumulated Provision for Depreciation and Amortization</u> | | | | | | |
| 26 | South Lake Tahoe Division | Ch 17 | \$ 32,025,378 | \$ | \$ 32,025,378 | 26 |
| 27 | System Allocable | Ch 17 | 5,455,358 | | 5,455,358 | 27 |
| 28 | Total Accum Prov for D&A | | <u>\$ 37,480,736</u> | <u>\$ 0</u> | <u>\$ 37,480,736</u> | 28 |
| 29 | Net Plant in Service | | <u>\$ 124,448,194</u> | <u>\$ 0</u> | <u>\$ 124,448,194</u> | 29 |
| <u>Other Rate Base</u> | | | | | | |
| 30 | Working Capital (add) | Ch 17 | \$ 4,407,816 | \$ 90,692 | \$ 4,498,508 | 30 |
| 31 | Materials and Supplies (add) | Ch 8 & Ch 17 | 1,391,751 | | 1,391,751 | 31 |
| 32 | Customer Advances (deduct) | Ch 17 | 0 | | 0 | 32 |
| 33 | Deferred Taxes (deduct) | Ch 17 | 17,748,221 | | 17,748,221 | 33 |
| 34 | Total Other Rate Base | | <u>\$ (11,948,654)</u> | <u>\$ 90,692</u> | <u>\$ (11,857,962)</u> | 34 |
| 35 | Rate Base | | <u>\$ 112,499,540</u> | <u>\$ 90,692</u> | <u>\$ 112,590,233</u> | 35 |
| 36 | Rate of Return | | <u>1.98%</u> | | <u>7.17%</u> | 36 |

**2026 AUTHORIZED AND CURRENT RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN CALIFORNIA RATE JURISDICTION**

| Schedule No. and Type of Charge | | Southwest Margin | Charges and Adjustments | Subtotal Gas Usage Rate | CPUC | PPP | Gas Cost | Effective Sales Rate |
|---|----------------------|---------------------|-------------------------------|----------------------------------|-----------|-----------|-------------|-------------------------|
| GS-10 - Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 5.75 | | | | | | \$ 5.75 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.28294 | \$.35611 | \$ 1.63905 | \$.00100 | \$.22423 | \$.34494 | \$ 2.20922 |
| | Tier II | 1.49938 | .35611 | 1.85549 | .00100 | .22423 | .34494 | 2.42566 |
| Current | Basic Service Charge | \$ 5.75 | | | | | | \$ 5.75 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.96764 | \$.35611 | \$ 1.32375 | \$.00100 | \$.22423 | \$.34494 | \$ 1.89392 |
| | Tier II | 1.18175 | .35611 | 1.53786 | .00100 | .22423 | .34494 | 2.10803 |
| GS-11 - Residential Air-Conditioning Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 5.00 | | | | | | \$ 5.00 |
| | Cost per Therm | | | | | | | |
| | Tier I | \$ 1.28294 | \$.35611 | \$ 1.63905 | \$.00100 | \$.22423 | \$.34494 | \$ 2.20922 |
| | Tier II | 1.49938 | .35611 | 1.85549 | .00100 | .22423 | .34494 | 2.42566 |
| | Air-Conditioning | .45180 | .35611 | .80791 | .00100 | .22423 | .34494 | 1.37808 |
| Current | Basic Service Charge | \$ 5.00 | | | | | | \$ 5.00 |
| | Cost per Therm | | | | | | | |
| | Tier I | \$.96764 | \$.35611 | \$ 1.32375 | \$.00100 | \$.22423 | \$.34494 | \$ 1.89392 |
| | Tier II | 1.18175 | .35611 | 1.53786 | .00100 | .22423 | .34494 | 2.10803 |
| | Air-Conditioning | .49997 | .35611 | .85608 | .00100 | .22423 | .34494 | 1.42625 |
| GS-12 - CARE Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 4.00 | | | | | | \$ 4.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.88614 | \$.35611 | \$ 1.24225 | \$.00100 | \$.04255 | \$.34494 | \$ 1.63074 |
| | Tier II | 1.05929 | .35611 | 1.41540 | .00100 | .04255 | .34494 | 1.80389 |
| Current | Basic Service Charge | \$ 4.00 | | | | | | \$ 4.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | .63390 | .35611 | .99001 | .00100 | .04255 | .34494 | 1.37850 |
| | Tier II | .80519 | .35611 | 1.16130 | .00100 | .04255 | .34494 | 1.54979 |
| GS-15 - Secondary Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 6.00 | | | | | | \$ 6.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$ 1.81726 | \$.35611 | \$ 2.17337 | \$.00100 | \$.22423 | \$.34494 | \$ 2.74354 |
| Current | Basic Service Charge | \$ 6.00 | | | | | | \$ 6.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$ 1.48720 | \$.35611 | \$ 1.84331 | \$.00100 | \$.22423 | \$.34494 | \$ 2.41348 |
| GS-20 - Multi-Family Master-Metered Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.28294 | \$.35611 | \$ 1.63905 | \$.00100 | \$.22423 | \$.34494 | \$ 2.20922 |
| | Tier II | 1.49938 | .35611 | 1.85549 | .00100 | .22423 | .34494 | 2.42566 |
| Current | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.96764 | \$.35611 | \$ 1.32375 | \$.00100 | \$.22423 | \$.34494 | \$ 1.89392 |
| | Tier II | 1.18175 | .35611 | 1.53786 | .00100 | .22423 | .34494 | 2.10803 |

A.24-09-001 ALJ/JYL/nd3

GS-25 - Multi-Family Master Metered Gas Service - Submetered

| | | | | | | | | |
|--------------------|--------------------------------------|------------|-----------|------------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.28294 | \$.35611 | \$ 1.63905 | \$.00100 | \$.22423 | \$.34494 | \$ 2.20922 |
| | Tier II | 1.49938 | .35611 | 1.85549 | .00100 | .22423 | .34494 | 2.42566 |
| | Submeter Discount per Occupied Space | \$ (12.70) | | | | | | \$ (12.70) |

| | | | | | | | | |
|---------|--------------------------------------|-----------|-----------|------------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.96764 | \$.35611 | \$ 1.32375 | \$.00100 | \$.22423 | \$.34494 | \$ 1.89392 |
| | Tier II | 1.18175 | .35611 | 1.53786 | .00100 | .22423 | .34494 | 2.10803 |
| | Submeter Discount per Occupied Space | \$ (8.64) | | | | | | \$ (8.64) |

GS-35 - Agricultural Employee Housing & Nonprofit Group Living Facility Gas Service

| | | | | | | | | |
|--------------------|----------------------|-----------|-----------|------------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 8.80 | | | | | | \$ 8.80 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$.66640 | \$.35611 | \$ 1.02251 | \$.00100 | \$.04255 | \$.34494 | \$ 1.41100 |
| | Next 500 | .44494 | .35611 | .80105 | .00100 | .04255 | .34494 | 1.18954 |
| | Next 2,400 | .26778 | .35611 | .62389 | .00100 | .04255 | .34494 | 1.01238 |
| | Over 3,000 | .07358 | .35611 | .42969 | .00100 | .04255 | .34494 | .81818 |

| | | | | | | | | |
|---------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 8.80 | | | | | | \$ 8.80 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$.54515 | \$.35611 | \$.90126 | \$.00100 | \$.04255 | \$.34494 | \$ 1.28975 |
| | Next 500 | .37064 | .35611 | .72675 | .00100 | .04255 | .34494 | 1.11524 |
| | Next 2,400 | .23104 | .35611 | .58715 | .00100 | .04255 | .34494 | .97564 |
| | Over 3,000 | .07801 | .35611 | .43412 | .00100 | .04255 | .34494 | .82261 |

GS-40 - Core General Gas Service

| | | | | | | | | |
|--------------------|-------------------------------|------------|-----------|------------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Transportation Service Charge | \$ 780.00 | | | | | | \$ 780.00 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$ 1.00826 | \$.35611 | \$ 1.36437 | \$.00100 | \$.22423 | \$.34494 | \$ 1.93454 |
| | Next 500 | .73143 | .35611 | 1.08754 | .00100 | .22423 | .34494 | 1.65771 |
| | Next 2,400 | .50999 | .35611 | .86610 | .00100 | .22423 | .34494 | 1.43627 |
| | Over 3,000 | .26724 | .35611 | .62335 | .00100 | .22423 | .34494 | 1.19352 |

| | | | | | | | | |
|---------|-------------------------------|-----------|-----------|------------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Transportation Service Charge | \$ 780.00 | | | | | | \$ 780.00 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$.85670 | \$.35611 | \$ 1.21281 | \$.00100 | \$.22423 | \$.34494 | \$ 1.78298 |
| | Next 500 | .63856 | .35611 | .99467 | .00100 | .22423 | .34494 | 1.56484 |
| | Next 2,400 | .46406 | .35611 | .82017 | .00100 | .22423 | .34494 | 1.39034 |
| | Over 3,000 | .27277 | .35611 | .62888 | .00100 | .22423 | .34494 | 1.19905 |

GS-50 - Core Natural Gas Service for Motor Vehicles

| | | | | | | | | |
|--------------------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.16822 | \$.35611 | \$.52433 | \$.00100 | \$.22423 | \$.34494 | \$ 1.09450 |

| | | | | | | | | |
|---------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.18590 | \$.35611 | \$.54201 | \$.00100 | \$.22423 | \$.34494 | \$ 1.11218 |

GS-60 - Core Internal Combustion Engine Gas Service

| | | | | | | | | |
|--------------------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.39723 | \$.35611 | \$.75334 | \$.00100 | \$.22423 | \$.34494 | \$ 1.32351 |

| | | | | | | | | |
|---------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.29761 | \$.35611 | \$.65372 | \$.00100 | \$.22423 | \$.34494 | \$ 1.22389 |

A.24-09-001 ALJ/JYL/nd3

**2026 AUTHORIZED AND CURRENT RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN CALIFORNIA JURISDICTION**

| Schedule No. and Type of Charge | | Southwest Margin | Charges and Adjustments | Subtotal Gas Usage Rate | CPUC | PPP | Gas Cost | Effective Sales Rate |
|--|--|-----------------------|-------------------------------|----------------------------------|---------------------|---------------------|---------------------|-------------------------|
| GN-10 - Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge Cost per Therm | \$ 5.75 | | | | | | \$ 5.75 |
| | Baseline Quantities Tier II | \$ 1.00301 1.12537 | \$.20663 .20663 | \$ 1.20964 1.33200 | \$.00100 .00100 | \$.05887 .05887 | \$.20005 .20005 | \$ 1.46956 1.59192 |
| | Current | \$ 5.75 | | | | | | \$ 5.75 |
| Current | Basic Service Charge Cost per Therm | \$ 5.75 | | | | | | \$ 5.75 |
| | Baseline Quantities Tier II | \$ 1.24962 1.36497 | \$.20663 .20663 | \$ 1.45625 1.57160 | \$.00100 .00100 | \$.05887 .05887 | \$.20005 .20005 | \$ 1.71617 1.83152 |
| | Current | \$ 5.75 | | | | | | \$ 5.75 |
| GN-12 - CARE Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge Cost per Therm | \$ 4.00 | | | | | | \$ 4.00 |
| | Baseline Quantities Tier II | \$.72107 .81896 | \$.20663 .20663 | \$.92770 1.02559 | \$.00100 .00100 | \$.04255 .04255 | \$.20005 .20005 | \$ 1.17130 1.26919 |
| | Current | \$ 4.00 | | | | | | \$ 4.00 |
| Current | Basic Service Charge Cost per Therm | \$ 4.00 | | | | | | \$ 4.00 |
| | Baseline Quantities Tier II | \$.91836 1.01064 | \$.20663 .20663 | \$ 1.12499 1.21727 | \$.00100 .00100 | \$.04255 .04255 | \$.20005 .20005 | \$ 1.36859 1.46087 |
| | Current | \$ 4.00 | | | | | | \$ 4.00 |
| GN-15 - Secondary Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge Cost per Therm | \$ 6.00 | | | | | | \$ 6.00 |
| | All Usage | \$ 1.21549 | \$.20663 | \$ 1.42212 | \$.00100 | \$.05887 | \$.20005 | \$ 1.68204 |
| Current | Basic Service Charge Cost per Therm | \$ 6.00 | | | | | | \$ 6.00 |
| | All Usage | \$ 1.51444 | \$.20663 | \$ 1.72107 | \$.00100 | \$.05887 | \$.20005 | \$ 1.98099 |
| GN-20 - Multi-Family Master-Metered Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge Cost per Therm | \$ 25.00 | | | | | | \$ 25.00 |
| | Baseline Quantities Tier II | \$ 1.00301 1.12537 | \$.20663 .20663 | \$ 1.20964 1.33200 | \$.00100 .00100 | \$.05887 .05887 | \$.20005 .20005 | \$ 1.46956 1.59192 |
| | Current | \$ 25.00 | | | | | | \$ 25.00 |
| Current | Basic Service Charge Cost per Therm | \$ 25.00 | | | | | | \$ 25.00 |
| | Baseline Quantities Tier II | \$ 1.24962 1.36497 | \$.20663 .20663 | \$ 1.45625 1.57160 | \$.00100 .00100 | \$.05887 .05887 | \$.20005 .20005 | \$ 1.71617 1.83152 |
| | Current | \$ 25.00 | | | | | | \$ 25.00 |

A.24-09-001 ALJ/JYL/nd3

GN-25 - Multi-Family Master Metered Gas Service - Submetered

| | | | | | | | | |
|--------------------|--------------------------------------|------------|-----------|------------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.00301 | \$.20663 | \$ 1.20964 | \$.00100 | \$.05887 | \$.20005 | \$ 1.46956 |
| | Tier II | 1.12537 | .20663 | 1.33200 | .00100 | .05887 | .20005 | 1.59192 |
| | Submeter Discount per Occupied Space | \$ (13.51) | | | | | | \$ (13.51) |

| | | | | | | | | |
|---------|--------------------------------------|------------|-----------|------------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.24962 | \$.20663 | \$ 1.45625 | \$.00100 | \$.05887 | \$.20005 | \$ 1.71617 |
| | Tier II | 1.36497 | .20663 | 1.57160 | .00100 | .05887 | .20005 | 1.83152 |
| | Submeter Discount per Occupied Space | \$ (9.33) | | | | | | \$ (9.33) |

GN-35 - Agricultural Employee Housing & Nonprofit Group Living Facility Gas Service

| | | | | | | | | |
|--------------------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 8.80 | | | | | | \$ 8.80 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$.58625 | \$.20663 | \$.79288 | \$.00100 | \$.04255 | \$.20005 | \$ 1.03648 |
| | Next 500 | .40126 | .20663 | .60789 | .00100 | .04255 | .20005 | .85149 |
| | Next 2,400 | .24414 | .20663 | .45077 | .00100 | .04255 | .20005 | .69437 |
| | Over 3,000 | .00972 | .20663 | .21635 | .00100 | .04255 | .20005 | .45995 |

| | | | | | | | | |
|---------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 8.80 | | | | | | \$ 8.80 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$.74359 | \$.20663 | \$.95022 | \$.00100 | \$.04255 | \$.20005 | \$ 1.19382 |
| | Next 500 | .53087 | .20663 | .73750 | .00100 | .04255 | .20005 | .98110 |
| | Next 2,400 | .35019 | .20663 | .55682 | .00100 | .04255 | .20005 | .80042 |
| | Over 3,000 | .08063 | .20663 | .28726 | .00100 | .04255 | .20005 | .53086 |

GN-40 - Core General Gas Service

| | | | | | | | | |
|--------------------|-------------------------------|-----------|-----------|------------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Transportation Service Charge | \$ 780.00 | | | | | | \$ 780.00 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$.83448 | \$.20663 | \$ 1.04111 | \$.00100 | \$.05887 | \$.20005 | \$ 1.30103 |
| | Next 500 | .60325 | .20663 | .80988 | .00100 | .05887 | .20005 | 1.06980 |
| | Next 2,400 | .40684 | .20663 | .61347 | .00100 | .05887 | .20005 | .87339 |
| Over 3,000 | .11382 | .20663 | .32045 | .00100 | .05887 | .20005 | .58037 | |

| | | | | | | | | |
|------------|-------------------------------|------------|-----------|------------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Transportation Service Charge | \$ 780.00 | | | | | | \$ 780.00 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$ 1.03115 | \$.20663 | \$ 1.23778 | \$.00100 | \$.05887 | \$.20005 | \$ 1.49770 |
| | Next 500 | .76526 | .20663 | .97189 | .00100 | .05887 | .20005 | 1.23181 |
| | Next 2,400 | .53941 | .20663 | .74604 | .00100 | .05887 | .20005 | 1.00596 |
| Over 3,000 | .20246 | .20663 | .40909 | .00100 | .05887 | .20005 | .66901 | |

GN-50 - Core Natural Gas Service for Motor Vehicles

| | | | | | | | | |
|--------------------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.04153 | \$.20663 | \$.24816 | \$.00100 | \$.05887 | \$.20005 | \$.50808 |

| | | | | | | | | |
|---------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Current | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.04748 | \$.20663 | \$.25411 | \$.00100 | \$.05887 | \$.20005 | \$.51403 |

A.24-09-001 ALJ/JYL/nd3

**2026 AUTHORIZED AND CURRENT RATES
EFFECTIVE RATES APPLICABLE TO SOUTH LAKE TAHOE RATE JURISDICTION**

| Schedule No. and Type of Charge | | Southwest Margin | Charges and Adjustments | Subtotal Gas Usage Rate | CPUC | PPP | Gas Cost | Effective Sales Rate |
|---|----------------------|---------------------|-------------------------------|----------------------------------|-----------|-----------|-------------|-------------------------|
| SLT-10 - Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 5.75 | | | | | | \$ 5.75 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.13047 | \$.28581 | \$ 1.41628 | \$.00100 | \$.05887 | \$.20005 | \$ 1.67620 |
| | Tier II | 1.24430 | .28581 | 1.53011 | .00100 | .05887 | .20005 | 1.79003 |
| Current | Basic Service Charge | \$ 5.75 | | | | | | \$ 5.75 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.64121 | \$.28581 | \$.92702 | \$.00100 | \$.05887 | \$.20005 | \$ 1.18694 |
| | Tier II | .75175 | .28581 | 1.03756 | .00100 | .05887 | .20005 | 1.29748 |
| SLT-12 - CARE Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 4.00 | | | | | | \$ 4.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.80720 | \$.28581 | \$ 1.09301 | \$.00100 | \$.04255 | \$.20005 | \$ 1.33661 |
| | Tier II | .89827 | .28581 | 1.18408 | .00100 | .04255 | .20005 | 1.42768 |
| Current | Basic Service Charge | \$ 4.00 | | | | | | \$ 4.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.41580 | \$.28581 | \$.70161 | \$.00100 | \$.04255 | \$.20005 | \$.94521 |
| | Tier II | .50423 | .28581 | .79004 | .00100 | .04255 | .20005 | 1.03364 |
| SLT-15 - Secondary Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 6.00 | | | | | | \$ 6.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$ 1.53939 | \$.28581 | \$ 1.82520 | \$.00100 | \$.05887 | \$.20005 | \$ 2.08512 |
| Current | Basic Service Charge | \$ 6.00 | | | | | | \$ 6.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.85806 | \$.28581 | \$ 1.14387 | \$.00100 | \$.05887 | \$.20005 | \$ 1.40379 |
| SLT-20 - Multi-Family Master-Metered Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.13047 | \$.28581 | \$ 1.41628 | \$.00100 | \$.05887 | \$.20005 | \$ 1.67620 |
| | Tier II | 1.24430 | .28581 | 1.53011 | .00100 | .05887 | .20005 | 1.79003 |
| Current | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.64121 | \$.28581 | \$.92702 | \$.00100 | \$.05887 | \$.20005 | \$ 1.18694 |
| | Tier II | .75175 | .28581 | 1.03756 | .00100 | .05887 | .20005 | 1.29748 |

A.24-09-001 ALJ/JYL/nd3

SLT-25 - Multi-Family Master Metered Gas Service - Submetered

| | | | | | | | | |
|--------------------|--------------------------------------|------------|-----------|------------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.13047 | \$.28581 | \$ 1.41628 | \$.00100 | \$.05887 | \$.20005 | \$ 1.67620 |
| | Tier II | 1.24430 | .28581 | 1.53011 | .00100 | .05887 | .20005 | 1.79003 |
| | Submeter Discount per Occupied Space | \$ (21.46) | | | | | | \$ (21.46) |

| | | | | | | | | |
|---------|--------------------------------------|------------|-----------|-----------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.64121 | \$.28581 | \$.92702 | \$.00100 | \$.05887 | \$.20005 | \$ 1.18694 |
| | Tier II | .75175 | .28581 | 1.03756 | .00100 | .05887 | .20005 | 1.29748 |
| | Submeter Discount per Occupied Space | \$ (10.71) | | | | | | \$ (10.71) |

SLT-35 - Agricultural Employee Housing & Nonprofit Group Living Facility Gas Service

| | | | | | | | | |
|--------------------|----------------------|------------|-----------|------------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 8.80 | | | | | | \$ 8.80 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$ 1.00642 | \$.28581 | \$ 1.29223 | \$.00100 | \$.05887 | \$.20005 | \$ 1.55215 |
| | Next 500 | .65299 | .28581 | .93880 | .00100 | .05887 | .20005 | 1.19872 |
| | Next 2,400 | .32850 | .28581 | .61431 | .00100 | .05887 | .20005 | .87423 |
| | Over 3,000 | .03996 | .28581 | .32577 | .00100 | .05887 | .20005 | .58569 |

| | | | | | | | | |
|---------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Current | Basic Service Charge | \$ 8.80 | | | | | | \$ 8.80 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$.43187 | \$.28581 | \$.71768 | \$.00100 | \$.04255 | \$.20005 | \$.96128 |
| | Next 500 | .35486 | .28581 | .64067 | .00100 | .04255 | .20005 | .88427 |
| | Next 2,400 | .27787 | .28581 | .56368 | .00100 | .04255 | .20005 | .80728 |
| | Over 3,000 | .14540 | .28581 | .43121 | .00100 | .04255 | .20005 | .67481 |

SLT-40 - Core General Gas Service

| | | | | | | | | |
|--------------------|-------------------------------|------------|-----------|------------|-----------|-----------|-----------|------------|
| 2026 Authorized | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Transportation Service Charge | \$ 780.00 | | | | | | \$ 780.00 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$ 1.37949 | \$.28581 | \$ 1.66530 | \$.00100 | \$.05887 | \$.20005 | \$ 1.92522 |
| | Next 500 | .93770 | .28581 | 1.22351 | .00100 | .05887 | .20005 | 1.48343 |
| | Next 2,400 | .53209 | .28581 | .81790 | .00100 | .05887 | .20005 | 1.07782 |
| | Over 3,000 | .17141 | .28581 | .45722 | .00100 | .05887 | .20005 | .71714 |

| | | | | | | | | |
|---------|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Transportation Service Charge | \$ 780.00 | | | | | | \$ 780.00 |
| | Cost per Therm | | | | | | | |
| | First 100 | \$.66130 | \$.28581 | \$.94711 | \$.00100 | \$.05887 | \$.20005 | \$ 1.20703 |
| | Next 500 | .56504 | .28581 | .85085 | .00100 | .05887 | .20005 | 1.11077 |
| | Next 2,400 | .46881 | .28581 | .75462 | .00100 | .05887 | .20005 | 1.01454 |
| | Over 3,000 | .30322 | .28581 | .58903 | .00100 | .05887 | .20005 | .84895 |

SLT-50 - Core Natural Gas Service for Motor Vehicles

| | | | | | | | | |
|--------------------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 2026 Authorized | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.04471 | \$.28581 | \$.33052 | \$.00100 | \$.05887 | \$.20005 | \$.59044 |

| | | | | | | | | |
|---------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Current | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.52987 | \$.28581 | \$.81568 | \$.00100 | \$.05887 | \$.20005 | \$ 1.07560 |

A.24-09-001 ALJ/JYL/nd3

2026 AUTHORIZED AND CURRENT RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN CALIFORNIA JURISDICTION

| Schedule No. and Type of Charge | | Southwest Margin | Charges and Adjustments | Subtotal Gas Usage Rate | CPUC | PPP | Gas Cost | Effective Sales Rate |
|---|----------------------|------------------|-------------------------|-------------------------|-----------|-----------|-----------|----------------------|
| GN-10 - Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 5.75 | | | | | | \$ 5.75 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.04099 | \$.24098 | \$ 1.28197 | \$.00100 | \$.05887 | \$.20005 | \$ 1.54189 |
| | Tier II | 1.16082 | .24098 | 1.40180 | .00100 | .05887 | .20005 | 1.66172 |
| Current | Basic Service Charge | \$ 5.75 | | | | | | \$ 5.75 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.24962 | \$.20663 | \$ 1.45625 | \$.00100 | \$.05887 | \$.20005 | \$ 1.71617 |
| | Tier II | 1.36497 | .20663 | 1.57160 | .00100 | .05887 | .20005 | 1.83152 |
| SLT-10 - Residential Gas Service | | | | | | | | |
| Current | Basic Service Charge | \$ 5.75 | | | | | | \$ 5.75 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.64121 | \$.28581 | \$.92702 | \$.00100 | \$.05887 | \$.20005 | \$ 1.18694 |
| | Tier II | .75175 | .28581 | 1.03756 | .00100 | .05887 | .20005 | 1.29748 |
| GN-12 - CARE Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 4.00 | | | | | | \$ 4.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.74458 | \$.24098 | \$.98556 | \$.00100 | \$.04255 | \$.20005 | \$ 1.22916 |
| | Tier II | .84045 | .24098 | 1.08143 | .00100 | .04255 | .20005 | 1.32503 |
| Current | Basic Service Charge | \$ 4.00 | | | | | | \$ 4.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.91836 | \$.20663 | \$ 1.12499 | \$.00100 | \$.04255 | \$.20005 | \$ 1.36859 |
| | Tier II | 1.01064 | .20663 | 1.21727 | .00100 | .04255 | .20005 | 1.46087 |
| SLT-12 - CARE Residential Gas Service | | | | | | | | |
| Current | Basic Service Charge | \$ 4.00 | | | | | | \$ 4.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.41580 | \$.28581 | \$.70161 | \$.00100 | \$.04255 | \$.20005 | \$.94521 |
| | Tier II | .50423 | .28581 | .79004 | .00100 | .04255 | .20005 | 1.03364 |
| GN-15 - Secondary Residential Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 6.00 | | | | | | \$ 6.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$ 1.36918 | \$.24098 | \$ 1.61016 | \$.00100 | \$.05887 | \$.20005 | \$ 1.87008 |
| Current | Basic Service Charge | \$ 6.00 | | | | | | \$ 6.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$ 1.51444 | \$.20663 | \$ 1.72107 | \$.00100 | \$.05887 | \$.20005 | \$ 1.98099 |
| SLT-15 - Secondary Residential Gas Service | | | | | | | | |
| Current | Basic Service Charge | \$ 6.00 | | | | | | \$ 6.00 |
| | Cost per Therm | | | | | | | |
| | All Usage | \$.85806 | \$.28581 | \$ 1.14387 | \$.00100 | \$.05887 | \$.20005 | \$ 1.40379 |
| GN-20 - Multi-Family Master-Metered Gas Service | | | | | | | | |
| 2026 Authorized | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.04099 | \$.24098 | \$ 1.28197 | \$.00100 | \$.05887 | \$.20005 | \$ 1.54189 |
| | Tier II | 1.16082 | .24098 | 1.40180 | .00100 | .05887 | .20005 | 1.66172 |
| Current | Basic Service Charge | \$ 25.00 | | | | | | \$ 25.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$ 1.24962 | \$.20663 | \$ 1.45625 | \$.00100 | \$.05887 | \$.20005 | \$ 1.71617 |
| | Tier II | 1.36497 | .20663 | 1.57160 | .00100 | .05887 | .20005 | 1.83152 |
| SLT-20 - Multi-Family Master-Metered Gas Service | | | | | | | | |
| Current | Basic Service Charge | \$ 11.00 | | | | | | \$ 11.00 |
| | Cost per Therm | | | | | | | |
| | Baseline Quantities | \$.64121 | \$.28581 | \$.92702 | \$.00100 | \$.05887 | \$.20005 | \$ 1.18694 |
| | Tier II | .75175 | .28581 | 1.03756 | .00100 | .05887 | .20005 | 1.29748 |

A.24-09-001 ALJ/JYL/nd3

GN-25 - Multi-Family Master Metered Gas Service - Submetered

| | | | | | | | | | | | | | | | | |
|------------|--------------------------------------|----|---------|-------|--------|----|---------|----|--------|----|--------|----|--------|----|---------|---------|
| | Basic Service Charge | | \$ | 25.00 | | | | | | \$ | 25.00 | | | | | |
| 2026 | Cost per Therm | | | | | | | | | | | | | | | |
| Authorized | Baseline Quantities | \$ | 1.04099 | \$ | .24098 | \$ | 1.28197 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | 1.54189 | |
| | Tier II | | 1.16082 | | .24098 | | 1.40180 | | .00100 | | .05887 | | .20005 | | 1.66172 | |
| | Submeter Discount per Occupied Space | \$ | (16.82) | | | | | | | | | | | | \$ | (16.82) |

| | | | | | | | | | | | | | | | | |
|---------|--------------------------------------|----|---------|-------|--------|----|---------|----|--------|----|--------|----|--------|----|---------|--------|
| | Basic Service Charge | | \$ | 25.00 | | | | | | | | | | | \$ | 25.00 |
| Current | Cost per Therm | | | | | | | | | | | | | | | |
| | Baseline Quantities | \$ | 1.24962 | \$ | .20663 | \$ | 1.45625 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | 1.71617 | |
| | Tier II | | 1.36497 | | .20663 | | 1.57160 | | .00100 | | .05887 | | .20005 | | 1.83152 | |
| | Submeter Discount per Occupied Space | \$ | (9.33) | | | | | | | | | | | | \$ | (9.33) |

SLT-25 - Multi-Family Master Metered Gas Service - Submetered

| | | | | | | | | | | | | | | | | |
|---------|--------------------------------------|----|---------|-------|--------|----|---------|----|--------|----|--------|----|--------|----|---------|---------|
| | Basic Service Charge | | \$ | 11.00 | | | | | | | | | | | \$ | 11.00 |
| Current | Cost per Therm | | | | | | | | | | | | | | | |
| | Baseline Quantities | \$ | .64121 | \$ | .28581 | \$ | .92702 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | 1.18694 | |
| | Tier II | | .75175 | | .28581 | | 1.03756 | | .00100 | | .05887 | | .20005 | | 1.29748 | |
| | Submeter Discount per Occupied Space | \$ | (10.71) | | | | | | | | | | | | \$ | (10.71) |

GN-35 - Agricultural Employee Housing & Nonprofit Group Living Facility Gas Service

| | | | | | | | | | | | | | | | | |
|------------|----------------------|----|--------|------|--------|----|---------|----|--------|----|--------|----|--------|----|---------|------|
| | Basic Service Charge | | \$ | 8.80 | | | | | | | | | | | \$ | 8.80 |
| 2026 | Cost per Therm | | | | | | | | | | | | | | | |
| Authorized | First 100 | \$ | .77112 | \$ | .24098 | \$ | 1.01210 | \$ | .00100 | \$ | .04255 | \$ | .20005 | \$ | 1.25570 | |
| | Next 500 | | .51603 | | .24098 | | .75701 | | .00100 | | .04255 | | .20005 | | 1.00061 | |
| | Next 2,400 | | .28690 | | .24098 | | .52788 | | .00100 | | .04255 | | .20005 | | .77148 | |
| | Over 3,000 | | .02437 | | .24098 | | .26535 | | .00100 | | .04255 | | .20005 | | .50895 | |

| | | | | | | | | | | | | | | | | |
|---------|----------------------|----|--------|------|--------|----|--------|----|--------|----|--------|----|--------|----|---------|------|
| | Basic Service Charge | | \$ | 8.80 | | | | | | | | | | | \$ | 8.80 |
| Current | Cost per Therm | | | | | | | | | | | | | | | |
| | First 100 | \$ | .74359 | \$ | .20663 | \$ | .95022 | \$ | .00100 | \$ | .04255 | \$ | .20005 | \$ | 1.19382 | |
| | Next 500 | | .53087 | | .20663 | | .73750 | | .00100 | | .04255 | | .20005 | | .98110 | |
| | Next 2,400 | | .35019 | | .20663 | | .55682 | | .00100 | | .04255 | | .20005 | | .80042 | |
| | Over 3,000 | | .08063 | | .20663 | | .28726 | | .00100 | | .04255 | | .20005 | | .53086 | |

SLT-35 - Agricultural Employee Housing & Nonprofit Group Living Facility Gas Service

| | | | | | | | | | | | | | | | | |
|---------|----------------------|----|--------|------|--------|----|--------|----|--------|----|--------|----|--------|----|--------|------|
| | Basic Service Charge | | \$ | 8.80 | | | | | | | | | | | \$ | 8.80 |
| Current | Cost per Therm | | | | | | | | | | | | | | | |
| | First 100 | \$ | .43187 | \$ | .28581 | \$ | .71768 | \$ | .00100 | \$ | .04255 | \$ | .20005 | \$ | .96128 | |
| | Next 500 | | .35486 | | .28581 | | .64067 | | .00100 | | .04255 | | .20005 | | .88427 | |
| | Next 2,400 | | .27787 | | .28581 | | .56368 | | .00100 | | .04255 | | .20005 | | .80728 | |
| | Over 3,000 | | .14540 | | .28581 | | .43121 | | .00100 | | .04255 | | .20005 | | .67481 | |

GN-40 - Core General Gas Service

| | | | | | | | | | | | | | | | | |
|------------|-------------------------------|----|---------|--------|--------|----|---------|----|--------|----|--------|----|--------|----|---------|--------|
| | Basic Service Charge | | \$ | 11.00 | | | | | | | | | | | \$ | 11.00 |
| 2026 | Transportation Service Charge | | \$ | 780.00 | | | | | | | | | | | \$ | 780.00 |
| Authorized | Cost per Therm | | | | | | | | | | | | | | | |
| | First 100 | \$ | 1.07416 | \$ | .24098 | \$ | 1.31513 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | 1.57505 | |
| | Next 500 | | .75530 | | .24098 | | .99628 | | .00100 | | .05887 | | .20005 | | 1.25620 | |
| | Next 2,400 | | .46888 | | .24098 | | .70986 | | .00100 | | .05887 | | .20005 | | .96978 | |
| | Over 3,000 | | .14072 | | .24098 | | .38170 | | .00100 | | .05887 | | .20005 | | .64162 | |

| | | | | | | | | | | | | | | | | |
|---------|-------------------------------|----|---------|--------|--------|----|---------|----|--------|----|--------|----|--------|----|---------|--------|
| | Basic Service Charge | | \$ | 11.00 | | | | | | | | | | | \$ | 11.00 |
| Current | Transportation Service Charge | | \$ | 780.00 | | | | | | | | | | | \$ | 780.00 |
| | Cost per Therm | | | | | | | | | | | | | | | |
| | First 100 | \$ | 1.03115 | \$ | .20663 | \$ | 1.23778 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | 1.49770 | |
| | Next 500 | | .76526 | | .20663 | | .97189 | | .00100 | | .05887 | | .20005 | | 1.23181 | |
| | Next 2,400 | | .53941 | | .20663 | | .74604 | | .00100 | | .05887 | | .20005 | | 1.00596 | |
| | Over 3,000 | | .20246 | | .20663 | | .40909 | | .00100 | | .05887 | | .20005 | | .66901 | |

SLT-40 - Core General Gas Service

| | | | | | | | | | | | | | | | | |
|---------|-------------------------------|----|--------|--------|--------|----|--------|----|--------|----|--------|----|--------|----|---------|--------|
| | Basic Service Charge | | \$ | 11.00 | | | | | | | | | | | \$ | 11.00 |
| Current | Transportation Service Charge | | \$ | 780.00 | | | | | | | | | | | \$ | 780.00 |
| | Cost per Therm | | | | | | | | | | | | | | | |
| | First 100 | \$ | .66130 | \$ | .28581 | \$ | .94711 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | 1.20703 | |
| | Next 500 | | .56504 | | .28581 | | .85085 | | .00100 | | .05887 | | .20005 | | 1.11077 | |
| | Next 2,400 | | .46881 | | .28581 | | .75462 | | .00100 | | .05887 | | .20005 | | 1.01454 | |
| | Over 3,000 | | .30322 | | .28581 | | .58903 | | .00100 | | .05887 | | .20005 | | .84895 | |

GN-50 - Core Natural Gas Service for Motor Vehicles

| | | | | | | | | | | | | | | | | |
|------------|----------------------|----|--------|-------|--------|----|--------|----|--------|----|--------|----|--------|----|--------|-------|
| 2026 | Basic Service Charge | | \$ | 25.00 | | | | | | | | | | | \$ | 25.00 |
| Authorized | Cost per Therm | | | | | | | | | | | | | | | |
| | All Usage | \$ | .03790 | \$ | .24098 | \$ | .27888 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | .53880 | |

| | | | | | | | | | | | | | | | | |
|---------|----------------------|----|--------|-------|--------|----|--------|----|--------|----|--------|----|--------|----|--------|-------|
| Current | Basic Service Charge | | \$ | 25.00 | | | | | | | | | | | \$ | 25.00 |
| | Cost per Therm | | | | | | | | | | | | | | | |
| | All Usage | \$ | .04748 | \$ | .20663 | \$ | .25411 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | .51403 | |

SLT-50 - Core Natural Gas Service for Motor Vehicles

| | | | | | | | | | | | | | | | | |
|---------|----------------------|----|--------|-------|--------|----|--------|----|--------|----|--------|----|--------|----|---------|-------|
| Current | Basic Service Charge | | \$ | 11.00 | | | | | | | | | | | \$ | 11.00 |
| | Cost per Therm | | | | | | | | | | | | | | | |
| | All Usage | \$ | .52987 | \$ | .28581 | \$ | .81568 | \$ | .00100 | \$ | .05887 | \$ | .20005 | \$ | 1.07560 | |

A.24-09-001 ALJ/JYL/nd3

(END OF ATTACHMENT 1)