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25-05009

Public Utilities Commission of Nevada  
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Filed For: Southwest Gas Corporation

In accordance with NRS Chapter 719,  
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representative of the signer(s) and  
Southwest Gas Corporation

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Attorneys for Southwest Gas Corporation

**BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA**

Application of Southwest Gas Corporation for Approval, pursuant to NRS 704.110(15), to adjust its Deferred Energy Accounting Adjustment Rates in excess of the maximum allowable adjustment under NRS 704.110(8) to provide a discounted rate effective July 1, 2025.

Docket No. 25-05009

**STIPULATION**

This Stipulation and Agreement (Stipulation) is entered into by and between Southwest Gas Corporation (Southwest Gas), the Regulatory Operations Staff (Staff) of the Public Utilities Commission of Nevada (Commission), and the Bureau of Consumer Protection (BCP) (collectively referred to herein as the Settlement Parties).

**1. RECITALS**

- 1.1. On May 9, 2025, Southwest Gas filed an application for Approval, pursuant to NRS 704.110(15), to adjust its Deferred Energy Accounting Adjustment (DEAA) Rates in excess of the maximum allowable adjustment under NRS 704.110(8) to provide a discounted rate effective July 1, 2025 (Application).
- 1.2. Pursuant to NRS 703.301, Staff participates in this proceeding as a matter of right.
- 1.3. Pursuant to NRS 228.360, BCP participates as a matter of right, and filed its Notice of Intent to Intervene on May 13, 2025.
- 1.4. On May 15, 2025, the Commission scheduled a prehearing conference for June 12, 2025.

- 1 1.5. Subsequent to the filing of the Application and after conducting a review and  
2 investigation, the Settlement Parties reached a stipulation to resolve the request  
3 at issue in the Application. The terms and conditions of this Stipulation are set  
4 forth herein.
- 5 1.6. After engaging in discussions regarding the instant Application, the Settlement  
6 Parties agree that this Stipulation represents a reasonable compromise on  
7 issues in this proceeding, and that this Stipulation is in the public interest. The  
8 Settlement Parties further represent that in accordance with Nevada  
9 Administrative Code (NAC) 703.845, this Stipulation settles the issues within the  
10 above-captioned proceeding and does not seek relief that the Commission is not  
11 otherwise empowered to grant.
- 12 1.7. Southwest Gas' Application seeks approval from the Commission to make an  
13 adjustment to the DEAA in excess of the maximum allowable adjustment  
14 pursuant to NRS 704.110(8) by establishing a DEAA credit of \$0.20000 per  
15 therm for Southern Nevada sales customers and a DEAA credit of \$0.25000 per  
16 therm for Northern Nevada sales customers, both with an effective date of  
17 July 1, 2025. The Commission may permit an adjustment in excess of the  
18 maximum allowable adjustment upon a showing of good cause pursuant to NRS  
19 704.110(15).

## 20 **2. AGREEMENT**

- 21 2.1 The Settlement Parties stipulate and agree that good cause exists for Southwest  
22 Gas to be authorized to adjust its DEAA rates beyond the maximum allowable  
23 adjustment of 2.5 cents per therm as proscribed by NRS 704.110(8) given  
24 Southwest Gas' Federal Energy Regulatory Commission (FERC) Account No.  
25 191 (Unrecovered purchased gas costs) balance, as of March 31, 2025, was an  
26 over-collection of approximately \$196.9 million for Southern Nevada, and was  
27 an over-collection of approximately \$44.2 million for Northern Nevada.  
28

1 2.2 The Settlement Parties further stipulate and agree that good cause supports a  
2 DEAA credit of \$0.20000 per therm for Southern Nevada sales customers and a  
3 DEAA credit of \$0.25000 per therm for Northern Nevada sales customers to  
4 reduce customer gas costs and to mitigate the expected increase ratepayers will  
5 experience from the Southwest Gas' Annual Rate Adjustment (ARA) rates that  
6 also become effective on July 1, 2025. Attached hereto as Exhibit 1 of the  
7 Stipulation is a schedule illustrating the rate impact of the DEAA credit when the  
8 ARA rates are also effective on July 1, 2025.

9 2.3 The Settlement Parties further stipulate and agree, as a compliance item,  
10 Southwest Gas shall file with the Commission updated tariff sheets that reflect  
11 the DEAA rates agreed upon by the Settling Parties. Attached hereto as  
12 Exhibit 2 of the Stipulation, are illustrative Tariff Sheets reflecting the DEAA  
13 credit, the approved ARA rate adjustments, and the Company's Base Tariff  
14 Energy Rate adjustment that was filed as Advice Letter No. 544 on May 20, 2025.

15 2.4 The Settlement Parties also agree that when Southwest Gas files an Advice  
16 Letter for its next quarterly gas cost rate adjustment effective October 1, 2025  
17 (no later than August 29, 2025), it will calculate the DEAA rates consistent with  
18 the calculation set forth in NRS 704.110(17)(a)<sup>1</sup> and the statutory rate cap range<sup>2</sup>  
19 and percent tolerance range<sup>3</sup> as set forth in NRS 704.110(8).

20 2.5 As a directive item, during the Reporting Period, defined below, Southwest Gas  
21 will file, with the quarterly gas cost rate Advice Letter, a confidential, two-year  
22 projection of the FERC Account No. 191 balances for the Southern Nevada and  
23 Northern Nevada rate jurisdictions. The first month of the projections provided

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24  
25 <sup>1</sup> "Deferred energy accounting adjustment' means the rate of a public utility which purchases natural gas  
26 for resale ... that is calculated by dividing the balance of a deferred account during a specified period by  
27 the total therms or kilowatt-hours which have been sold in the geographical area to which the rate applies  
28 during the specified period...."

<sup>2</sup> "[A]ny quarterly adjustment to the deferred energy accounting adjustment must not exceed 2.5 cents per  
therm of natural gas."

<sup>3</sup> "If the balance of the public utility's deferred account varies by less than 5 percent from the public  
utility's annual recorded costs of natural gas which are used to calculate quarterly rate adjustments, the  
deferred energy accounting adjustment must be set to zero cents per therm of natural gas."

will commence with the most recently available recorded actual gas cost information. The Reporting Period shall mean the period commencing August 29, 2025, and continuing until the earlier of either (a) Southwest Gas seeking another approval from the Commission to make an adjustment to the DEAA in excess of the maximum allowable adjustment pursuant to NRS 704.110(8),<sup>4</sup> or (b) the DEAA rate being set to zero.<sup>5</sup>

2.6 During the Reporting Period, the Settlement Parties agree that Southwest Gas will continue to evaluate, in collaboration with Staff and BCP, whether Southwest Gas should seek a subsequent approval from the Commission pursuant to NRS 704.110(15) to make an adjustment to the DEAA in excess of the maximum allowable adjustment pursuant to NRS 704.110(8).

2.7 The Settlement Parties stipulate and agree that this Stipulation is in the public interest and that all its terms are reasonable.

2.8 The Settlement Parties further stipulate and agree that negotiations relating to this Stipulation are confidential, and no parties hereto shall be bound by any position asserted in the negotiations, except to the extent expressly stated in this Stipulation.

2.9 The Settlement Parties acknowledge that this Stipulation represents the negotiated compromise of disputed matters and that the provisions reflected here are an interdependent package that represents each Settlement Party's determination to avoid the cost and expense of a hearing in favor of a stipulated resolution.

2.10 Nothing in this Stipulation shall be construed to be an admission by Southwest Gas of any noncompliance with any Commission order, federal, state, or local rule, ordinance, constitution, statute, contract, or public policy. The provisions of

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<sup>4</sup> Pursuant to NRS 704.110(8), Southwest Gas may only make a quarterly adjustment to its deferred accounting adjustment not to exceed 2.5 cents per therm of natural gas, unless a deviation is sought pursuant to NRS 704.110(15).

<sup>5</sup> Pursuant to NRS 704.110(8), if Southwest Gas's deferred account varies by less than 5 percent from its annual recorded costs of natural gas which are used to calculate quarterly rate adjustments, the deferred energy accounting adjustment must be set to zero cents per therm of natural gas.

1 this Stipulation shall not be construed as or deemed to be a precedent by any  
2 Settlement Party or the Commission with respect to any issue, principle, or  
3 interpretation or application or law and/or regulation, for any purpose or in  
4 connection with any proceeding before a court of law, or any state or federal  
5 government regulatory body.

6 2.11 This Stipulation constitutes a negotiated settlement. No provision of this  
7 Stipulation is severable. If the Commission does not accept the Stipulation, then  
8 the Stipulation shall be withdrawn, without prejudice to any claims or contentions  
9 that may have been made or are made in this Docket, no part of the Stipulation  
10 shall be admissible as evidence in any proceeding before the Commission or any  
11 other tribunal, and no signatory shall be bound by any of the provisions of the  
12 withdrawn Stipulation.

13 2.12 This Stipulation may be executed in counterparts and transmitted via e-mail or  
14 other electronic means.

15 DATED this 12<sup>th</sup> day of June, 2025.

16 **SOUTHWEST GAS CORPORATION**

17 /s/ Vincent Vitatoe  
18 Vincent Vitatoe  
19 Associate General Counsel

20 **REGULATORY OPERATIONS STAFF OF**  
21 **THE PUBLIC UTILITIES COMMISSION OF NEVADA**

22 /s/ Rost Olsen  
23 Rost Olsen  
24 Assistant Staff Counsel

25 **BUREAU OF CONSUMER PROTECTION**

26 /s/ Michael Saunders  
27 Michael Saunders  
28 Senior Deputy Attorney General

**CERTIFICATE OF SERVICE**

I hereby certify that on the 12th day of June 2025 and pursuant to the rules and regulations of the Public Utilities Commission of Nevada, I served a copy of the foregoing Stipulation upon all parties identified below by emailing a copy to the following:

Donald Lomoljo, Esq.  
Staff Counsel  
Public Utilities Commission of Nevada  
1150 E. Williams Street  
Carson City, NV 89701  
dlomoljo@puc.nv.gov

Ernest Figueroa, Esq.  
Chief Deputy Attorney General  
Bureau of Consumer Protection  
100 N. Carson Street  
Carson City, NV 89701  
efigueroa@ag.nv.gov

with a copy to:  
pucn.sc@puc.nv.gov

with a copy to:  
bcpserv@ag.nv.gov

  
an employee of Southwest Gas Corporation

# EXHIBIT 1



**SOUTHWEST GAS CORPORATION**  
**ANNUAL AVERAGE SINGLE-FAMILY RESIDENTIAL MONTHLY BILL COMPARISON**

	Average Bill at Current Rates <sup>1</sup>	Average Bill at July 1, 2025 Rates <sup>2</sup>	Change (\$)
<b>Southern Nevada</b>			
Therms <sup>3</sup>	37	37	
Basic Service Charge	\$10.80	\$10.80	
BTER	\$12.92	\$12.80	(\$0.12)
DEAA	\$6.12	(\$7.40)	(\$13.52)
Gas Cost Component of Bill	\$19.04	\$5.40	(\$13.64)
ARA Rates Component of Bill	\$23.42	\$26.50	\$3.08
Total Bill	\$53.26	\$42.70	(\$10.56)
<b>Northern Nevada</b>			
Therms <sup>3</sup>	57	57	
Basic Service Charge	\$10.80	\$10.80	
BTER	\$36.57	\$37.22	\$0.65
DEAA	\$8.55	(\$14.25)	(\$22.80)
Gas Cost Component of Bill	\$45.12	\$22.97	(\$22.15)
ARA Rates Component of Bill	\$23.70	\$27.46	\$3.76
Total Bill	\$79.62	\$61.23	(\$18.39)

<sup>1</sup>Rates effective April 1, 2025.

<sup>2</sup>Rates reflect the Company's BTER as filed in Advice Letter No. 544 (Docket No. 25-05018), the ARA rate adjustments approved in Docket No. 24-11005, and the proposed DEAA credits of (\$0.20000) and (\$0.25000) for Southern and Northern Nevada, respectively.

<sup>3</sup>Single-family residential annual average monthly usage as defined in Docket No. 25-05018.

# EXHIBIT 2

# Exhibit 2

## Illustrative

## Tariff Sheets

SOUTHWEST GAS CORPORATION  
P.O. Box 98510  
Las Vegas, Nevada 89193-8510  
Nevada Gas Tariff No. 7

Canceling \_\_\_\_\_

P.U.C.N. Sheet No. 10  
P.U.C.N. Sheet No. 10

**STATEMENT OF RATES**  
**EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES <sup>1/2/</sup>**

Schedule Number	Description	Delivery Charge <sup>3/</sup>	Gas Cost		Infrastructure Expansion Rate <sup>7/</sup>	Currently Effective Tariff Rate	
			Base Tariff Energy Rate <sup>4/</sup>	Deferred Energy Account Adjustment			
SG-RS	Single-Family Residential Gas Service						
	Basic Service Charge per Month	\$ 10.80				\$ 10.80	
	Commodity Charge per Therm:						
	All Usage	\$ .68757	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.86191	R
SG-RM	Multi-Family Residential Gas Service						
	Basic Service Charge per Month	\$ 9.00				\$ 9.00	
	Commodity Charge per Therm:						
	All Usage	\$ .64629	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.82063	R
SG-RAC	Air Conditioning Residential Gas Service						
	Basic Service Charge per Month	\$ 10.80				\$ 10.80	
	Commodity Charge per Therm:						
	All Usage	\$ .17805	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.35239	R
SG-G1	General Gas Service - 1						
	Basic Service Charge per Month	\$ 25.80				\$ 25.80	
	Commodity Charge per Therm:						
	All Usage	\$ .31482	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.48916	R
SG-G2	General Gas Service - 2						
	Basic Service Charge per Month	\$ 135.00				\$ 135.00	
	Commodity Charge per Therm:						
	All Usage	\$ .15399	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.32833	R
SG-G3	General Gas Service - 3						
	Basic Service Charge per Month	\$ 350.00				\$ 350.00	
	Commodity Charge per Therm:						
	All Usage	\$ .13459	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.30893	R
SG-G4	General Gas Service - 4						
	Basic Service Charge per Month	\$1,000.00				\$1,000.00	
	Commodity Charge per Therm:						
	All Usage	\$ .07276	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.24710	R
	Demand Charge <sup>5/</sup>	\$ .03422				\$ .03422	
Issued:							
Effective:		Issued by Amy L. Timperley Senior Vice President					
Advice Letter No.:							

**STATEMENT OF RATES**  
**EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES <sup>1/2/</sup>**

Schedule Number	Description	Delivery Charge <sup>3/</sup>	Gas Cost		Infrastructure Expansion Rate <sup>7/</sup>	Currently Effective Tariff Rate	
			Base Tariff Energy Rate <sup>4/</sup>	Deferred Energy Account Adjustment			
SG-G5	General Gas Service – 5 <sup>8/</sup>						
	Basic Service Charge per Month	\$1,000.00				\$1,000.00	
	Commodity Charge per Therm:						
	All Usage	\$ .03573	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.21007	R
	Demand Charge <sup>5/</sup>	\$ .00373				\$ .00373	
SG-G6	General Gas Service - 6 <sup>8/</sup>						
	Basic Service Charge per Month	\$1,000.00				\$1,000.00	
	Commodity Charge per Therm:						
	All Usage	\$ .05863	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.23297	R
	Demand Charge <sup>5/</sup>	\$ .02416				\$ .02416	
SG-AC	Air Conditioning Gas Service						
	Basic Service Charge per Month	\$ 25.80				\$ 25.80	
	Commodity Charge per Therm:						
	All Usage	\$ .15199	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.32633	R
SG-WP	Water Pumping Gas Service						
	Basic Service Charge per Month	\$ 250.00				\$ 250.00	
	Commodity Charge per Therm:						
	All Usage	\$ .13287	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.30721	R
SG-EG	Small Electric Generation Gas Service						
	Basic Service Charge per Month		Otherwise Applicable Rate Schedule				
	Commodity Charge per Therm:						
	All Usage	\$ .09396	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.26830	R

Issued:

Effective:

Advice Letter No.:

Issued by  
Amy L. Timperley  
Senior Vice President

SOUTHWEST GAS CORPORATION  
P.O. Box 98510  
Las Vegas, Nevada 89193-8510  
Nevada Gas Tariff No. 7

Canceling \_\_\_\_\_ P.U.C.N. Sheet No. 11  
P.U.C.N. Sheet No. 11

**STATEMENT OF RATES**  
**EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES <sup>1/2/</sup>**

Schedule Number	Description	Delivery Charge <sup>3/</sup>	Gas Cost		Infrastructure Expansion Rate <sup>7/</sup>	Currently Effective Tariff Rate	
			Base Tariff Energy Rate <sup>4/</sup>	Deferred Energy Account Adjustment			
SG-CNG	Gas Service for Compression on Customer's Premises <sup>6/</sup>						
	Basic Service Charge per Month	\$ 25.80				\$ 25.80	
	Commodity Charge per Therm:						
	All Usage	\$ .16141	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.33575	R
SG-L	Street and Outdoor Lighting Gas Service						
	Commodity Charge per Therm:						
	All Usage	\$ .64895	\$ .37434	(\$ 0.20000)	\$ .00000	\$ 0.82329	R
SG-OS	Optional Gas Service						
					As specified on Sheet Nos. 48 through 51.		
SG-AS	Alternative Sales Service						
					As specified on Sheet Nos. 52 through 53.		
SG-CGS	Compression Gas Service						
					As specified on Sheet Nos. 47A through 47I.		
SG-RNG	Biogas and Renewable Natural Gas Service						
					As specified on Sheet Nos. 53A through 53I.		
Issued:							
Effective:		Issued by Amy L. Timperley Senior Vice President					
Advice Letter No.:							

## SOUTHWEST GAS CORPORATION

P.O. Box 98510

Las Vegas, Nevada 89193-8510

Nevada Gas Tariff No. 7

Canceling \_\_\_\_\_

P.U.C.N. Sheet No. 12P.U.C.N. Sheet No. 12

# STATEMENT OF RATES

## EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES <sup>1/2/8</sup>

Schedule Number	Description	Delivery Charge <sup>3/</sup>	Gas Cost		Infrastructure Expansion Rate <sup>9/</sup>	Currently Effective Tariff Rate	
			Base Tariff Energy Rate <sup>4/</sup>	Deferred Energy Account Adjustment			
NG-RS	Single-Family Residential Gas Service						
	Basic Service Charge per Month	\$ 10.80				\$ 10.80	
	Commodity Charge per Therm:						
	All Usage	\$ .45157	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.88492	R
NG-RM	Multi-Family Residential Gas Service						
	Basic Service Charge per Month	\$ 10.80				\$ 10.80	
	Commodity Charge per Therm:						
	All Usage	\$ .43459	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.86794	R
NG-RAC	Air Conditioning Residential Gas Service						
	Basic Service Charge per Month	\$ 10.80				\$ 10.80	
	Commodity Charge per Therm:						
	All Usage	\$ .52597	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.95932	R
NG-G1	General Gas Service - 1						
	Basic Service Charge per Month	\$ 28.80				\$ 28.80	
	Commodity Charge per Therm:						
	All Usage	\$ .31699	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.75034	R
NG-G2	General Gas Service - 2						
	Basic Service Charge per Month	\$ 135.00				\$ 135.00	
	Commodity Charge per Therm:						
	All Usage	\$ .13058	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.56393	R
NG-G3	General Gas Service - 3						
	Basic Service Charge per Month	\$ 350.00				\$ 350.00	
	Commodity Charge per Therm:						
	All Usage	\$ .13881	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.57216	R
NG-G4	General Gas Service - 4						
	Basic Service Charge per Month	\$1,000.00				\$1,000.00	
	Commodity Charge per Therm:						
	All Usage	\$ .06791	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.50126	R
	Demand Charge <sup>5/</sup>	\$ .01588				\$ .01588	
NG-G5	General Gas Service - 5 <sup>7/</sup>						
	Basic Service Charge per Month	\$1,000.00				\$1,000.00	
	Commodity Charge per Therm:						
	All Usage	\$ .03225	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.46560	R
	Demand Charge <sup>5/</sup>	\$ .01833				\$ .01833	

Issued:

Effective:

Advice Letter No.:

Issued by  
Amy L. Timperley  
Senior Vice President

**STATEMENT OF RATES**  
**EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES <sup>1/2/8</sup>**

Schedule Number	Description	Delivery Charge <sup>3/</sup>	Gas Cost		Infrastructure Expansion Rate <sup>9/</sup>	Currently Effective Tariff Rate	
			Base Tariff Energy Rate <sup>4/</sup>	Deferred Energy Account Adjustment			
NG-AC	Air Conditioning Gas Service						
	Basic Service Charge per Month	\$ 28.80				\$ 28.80	
	Commodity Charge per Therm:						
	All Usage	\$ .13326	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.56661	R
NG-WP	Water Pumping Gas Service						
	Basic Service Charge per Month	\$ 36.00				\$ 36.00	
	Commodity Charge per Therm:						
	All Usage	\$ .17694	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.61029	R
NG-EG	Small Electric Generation Gas						
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule					
	Commodity Charge per Therm:						
	All Usage	\$ .08467	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 0.51802	R
NG-CNG	Gas Service for Compression on Customer's Premises <sup>6/</sup>						
	Basic Service Charge	\$ 25.80				\$ 25.80	
	Commodity Charge per Therm:						
	All Usage	\$ 1.22859	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 1.66194	R
NG-L	Street and Outdoor Lighting Gas Service						
	Commodity Charge per Therm:						
	All Usage	\$ .66515	\$ 0.66682	(\$ .25000)	\$ .01653	\$ 1.09850	R
NG-OS	Optional Gas Service						
		As specified on Sheet Nos. 48 through 51.					
NG-AS	Alternative Sales Service						
		As specified on Sheet Nos. 52 through 53.					
NG-CGS	Compression Gas Service						
		As specified on Sheet Nos. 47A through 47I.					
NG-RNG	Biogas and Renewable Natural Gas Service						
		As specified on Sheet Nos. 53A through 53I.					

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Senior Vice President