

SOUTHWEST GAS CORPORATION

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

In the Matter of the Application of
Southwest Gas Corporation for Authority
to Increase its Retail Natural Gas Utility
Service Rates in its Southern and
Northern Nevada Rate Jurisdictions.

Docket No.: 23-09____

VOLUME 23 of 27

Northern Nevada Workpapers

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Southwest Gas Corporation

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NORTHERN NEVADA
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**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RETIREMENTS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Retirements (c) [1]	RWIP (d) [1]	Total Retirements 5/31/2023 (e) (c) + (d)	Line No.
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	4
<u>Transmission Plant</u>						
5	Land and Land Rights	365.1	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	7
8	Structures - General	366.2	0	0	0	8
9	Mains	367	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	12
13	Communication Equipment	370	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	14
15	Total Transmission Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	15
<u>Distribution Plant</u>						
16	Land and Land Rights	374.1	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	17
18	Structures and Improvements	375	0	0	0	18
19	Mains	376	(33,641)	(188,808)	(222,449)	19
20	Measuring and Reg. Stations	378	(29,174)	0	(29,174)	20
21	Services	380	(404,016)	0	(404,016)	21
22	Meters	381	(1,159,308)	0	(1,159,308)	22
23	Industrial Measuring and Reg. Sta.	385	(3,076)	0	(3,076)	23
24	Miscellaneous Equipment	387	0	0	0	24
25	Total Distribution Plant		<u>\$ (1,629,215)</u>	<u>\$ (188,808)</u>	<u>\$ (1,818,023)</u>	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	(881,215)	0	(881,215)	27
28	Structures and Improv - Leasehold	390.2	0	0	0	28
29	Office Furniture and Fixtures	391	(66,989)	0	(66,989)	29
30	Computer Software and Hardware	391.1	(101,765)	0	(101,765)	30
31	Transportation Equipment - Light	392.11	(327,184)	0	(327,184)	31
32	Transportation Equipment - Heavy	392.12	(311,933)	0	(311,933)	32
33	Stores Equipment	393	0	0	0	33
34	Tool, Shop, and Garage Equip.	394	(21,156)	0	(21,156)	34
35	Laboratory Equipment	395	0	0	0	35
36	Power Operated Equipment	396	0	0	0	36
37	Communication Equipment	397	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	39
40	Total General Plant		<u>\$ (1,710,241)</u>	<u>\$ 0</u>	<u>\$ (1,710,241)</u>	40
41	Total		<u>\$ (3,339,456)</u>	<u>\$ (188,808)</u>	<u>\$ (3,528,264)</u>	41

Sch G-2, Sh 5

Col (g)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LEAD-LAG SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 168,801,866	42.64	\$ 7,197,295,270	1
2	Labor and Benefits Expense	WP G-5, Sh 15	12,924,182	11.25	145,456,489	2
3	Pension Costs Charge to O&M	WP G-5, Sh 29	1,925,133	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	2,151,471	0.00	0	4
5	Uncollectibles Expense	WP G-5, Sh 29	455,993	90.83	41,419,338	5
6	Other O&M Expense	WP G-5, Sh 29	7,893,658	42.55	335,883,027	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 194,152,302</u>	39.76	<u>\$ 7,720,054,123</u>	7
8	Interest	Stmt M, Sh 1, Ln 4(d)	4,728,593	84.69	400,464,865	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(e)	2,077,254	39.87	82,818,443	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(e)	981,783	37.25	36,571,418	10
11	Total	Sum Lns 7 - 10	<u>\$ 201,939,933</u>	40.80	<u>\$ 8,239,908,850</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 553,260			13
14	Lag in Receipt of Revenue	WP G-5, Sh 57, Ln 4(b)		<u>39.30</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>-1.50</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ (830,970)</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5, Sh 73, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5, Sh 73, Col (h)	1,322,657			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 32, Ln 8(b)	23,177			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5, Sh 73, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5, Sh 73, Col (h)	(194,666)			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5, Sh 73, Col (h)	20,408			22
23	Account 190 - Alternative Minimum Tax	WP G-5, Sh 73, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5, Sh 73, Col (h)	(99,084)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5, Sh 73, Col (h)	7,346,823			25
26	Account 242 Accrued SERP	WP G-5, Sh 73, Col (h)	(1,232,883)			26
27	Account 253 - Other Deferred Credits	WP G-5, Sh 73, Col (h)	(1,782,441)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5, Sh 73, Col (h)	(677,571)			28
29	Total Other Working Capital Required		<u>\$ 4,726,419</u>			29
30	Total Working Capital Requirements		<u>\$ 3,895,450</u>			30

[1] Gas costs adjusted for present volumes and rates. WP G-5, Sh 29, Ln 2(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Amount (b) WP G-5, Sh 3 - 14, Col (b)	Lag Days (c) WP G-5, Sh 3 - 14, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2022	\$ 3,286,110	39.94	\$ 131,262,836	1
2	July 2022	2,223,264	41.02	91,188,719	2
3	August 2022	2,845,000	46.17	131,348,979	3
4	September 2022	3,341,748	40.38	134,954,835	4
5	October 2022	3,998,804	41.73	166,859,492	5
6	November 2022	13,327,062	44.48	592,778,742	6
7	December 2022	34,998,780	42.70	1,494,281,362	7
8	January 2023	47,689,286	42.39	2,021,542,750	8
9	February 2023	14,975,243	42.19	631,858,641	9
10	March 2023	10,206,600	43.76	446,600,707	10
11	April 2023	4,376,823	42.80	187,326,805	11
12	May 2023	<u>1,723,271</u>	38.78	<u>66,822,000</u>	12
13	Totals	<u>\$ 142,991,991</u>	<u>42.64</u>	<u>\$ 6,096,825,868</u>	13

WP G-5, Sh 1,
Ln 1(d)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR JUNE 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80936054	\$ 415,279	6/15/2022	7/25/2022	39.50	\$ 16,403,528	1
2	80932271	285,938	6/15/2022	7/15/2022	29.50	8,435,167	2
3	80936031	426,616	6/15/2022	7/29/2022	43.50	18,557,796	3
4	80936032	522,000	6/15/2022	7/25/2022	39.50	20,619,000	4
5	80936033	191,937	6/15/2022	8/1/2022	46.50	8,925,052	5
6	80936039	1,047,293	6/15/2022	7/25/2022	39.50	41,368,085	6
7	80936070	215,500	6/15/2022	7/25/2022	39.50	8,512,250	7
8	80936029	181,548	6/15/2022	8/1/2022	46.50	8,441,959	8
9	Totals	\$ <u>3,286,110</u> WP G-5, Sh 2, Col (b)			<u>39.94</u> WP G-5, Sh 2, Col (c)	\$ <u>131,262,836</u>	9

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR JULY 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80942637	\$ 428,318	7/16/2022	8/25/2022	40.00	\$ 17,132,724	1
2	80942647	286,413	7/16/2022	8/12/2022	27.00	7,733,140	2
3	80942634	19,639	7/16/2022	8/15/2022	30.00	589,161	3
4	80945428	216,032	7/16/2022	8/31/2022	46.00	9,937,474	4
5	80945444	191,425	7/16/2022	8/25/2022	40.00	7,657,000	5
6	80945449	267,818	7/16/2022	8/25/2022	40.00	10,712,700	6
7	80945506	37,380	7/16/2022	8/31/2022	46.00	1,719,480	7
8	80945530	776,240	7/16/2022	8/31/2022	46.00	35,707,040	8
9	Totals	\$ <u>2,223,264</u> WP G-5, Sh 2, Col (b)			<u>41.02</u> WP G-5, Sh 2, Col (c)	\$ <u>91,188,719</u>	9

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR AUGUST 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80955671	\$ 428,681	8/16/2022	9/23/2022	38.00	\$ 16,289,865	1
2	80951731	286,603	8/16/2022	9/16/2022	31.00	8,884,690	2
3	80951730	19,567	8/16/2022	9/19/2022	34.00	665,274	3
4	80955579	300,220	8/16/2022	9/30/2022	45.00	13,509,900	4
5	80955586	522,040	8/16/2022	9/26/2022	41.00	21,403,640	5
6	80955592	234,510	8/16/2022	9/30/2022	45.00	10,552,950	6
7	80965484	<u>1,053,380</u>	8/16/2022	10/12/2022	57.00	<u>60,042,660</u>	7
8	Totals	<u>\$ 2,845,000</u> WP G-5, Sh 2, Col (b)			<u>46.17</u> WP G-5, Sh 2, Col (c)	<u>\$ 131,348,979</u>	8

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR SEPTEMBER 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80963932	\$ 415,750	9/15/2022	10/25/2022	39.50	\$ 16,422,112	1
2	80963927	286,766	9/15/2022	10/14/2022	28.50	8,172,820	2
3	80965487	21,328	9/15/2022	10/17/2022	31.50	671,826	3
4	80968265	521,700	9/15/2022	10/25/2022	39.50	20,607,150	4
5	80968276	846,375	9/15/2022	10/31/2022	45.50	38,510,063	5
6	80968279	200,430	9/15/2022	10/31/2022	45.50	9,119,565	6
7	80968301	<u>1,049,400</u>	9/15/2022	10/25/2022	39.50	<u>41,451,300</u>	7
8	Totals	<u>\$ 3,341,748</u>			<u>40.38</u>	<u>\$ 134,954,835</u>	8
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR OCTOBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80974359	\$ 430,362	10/16/2022	11/23/2022	38.00	\$ 16,353,772	1
2	80974355	286,635	10/16/2022	11/14/2022	29.00	8,312,405	2
3	80974353	169,183	10/16/2022	11/14/2022	29.00	4,906,294	3
4	80977888	694,089	10/16/2022	11/30/2022	45.00	31,233,990	4
5	80977890	480,555	10/16/2022	11/30/2022	45.00	21,624,975	5
6	80977896	853,724	10/16/2022	11/30/2022	45.00	38,417,580	6
7	80977905	6,825	10/16/2022	11/23/2022	38.00	259,350	7
8	80977919	35,139	10/16/2022	11/23/2022	38.00	1,335,282	8
9	80977940	262,233	10/16/2022	11/23/2022	38.00	9,964,835	9
10	80977953	72,030	10/16/2022	11/23/2022	38.00	2,737,150	10
11	80977966	21,070	10/16/2022	11/23/2022	38.00	800,660	11
12	80977972	<u>686,960</u>	10/16/2022	11/30/2022	45.00	<u>30,913,200</u>	12
13	Totals	\$ <u>3,998,804</u> WP G-5, Sh 2, Col (b)			<u>41.73</u> WP G-5, Sh 2, Col (c)	\$ <u>166,859,492</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR NOVEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80984906	\$ 410,223	11/15/2022	12/23/2022	37.50	\$ 15,383,359	1
2	80984892	256,440	11/15/2022	12/12/2022	26.50	6,795,658	2
3	80984900	408,839	11/15/2022	12/16/2022	30.50	12,469,579	3
4	80989851	282,533	11/15/2022	12/27/2022	41.50	11,725,120	4
5	80989885	6,486,547	11/15/2022	1/3/2023	48.50	314,597,510	5
6	80992271	2,131,373	11/15/2022	12/27/2022	41.50	88,451,987	6
7	80989931	224,234	11/15/2022	12/27/2022	41.50	9,305,711	7
8	80989995	37,848	11/15/2022	12/27/2022	41.50	1,570,671	8
9	80989858	594,956	11/15/2022	1/3/2023	48.50	28,855,342	9
10	80989876	39,960	11/15/2022	12/30/2022	44.50	1,778,220	10
11	80989912	1,813,131	11/15/2022	12/27/2022	41.50	75,244,917	11
12	80992275	<u>640,980</u>	11/15/2022	12/27/2022	41.50	<u>26,600,670</u>	12
13	Totals	\$ <u>13,327,062</u> WP G-5, Sh 2, Col (b)			<u>44.48</u> WP G-5, Sh 2, Col (c)	\$ <u>592,778,742</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR DECEMBER 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80995522	\$ 423,825	12/16/2022	1/25/2023	40.00	\$ 16,953,010	1
2	80995525	179,626	12/16/2022	1/17/2023	32.00	5,748,045	2
3	80995531	413,987	12/16/2022	1/17/2023	32.00	13,247,569	3
4	80999127	7,947,631	12/16/2022	1/31/2023	46.00	365,591,020	4
5	80999143	11,656,739	12/16/2022	1/25/2023	40.00	466,269,551	5
6	80999118	804,519	12/16/2022	1/25/2023	40.00	32,180,774	6
7	80999119	8,524,256	12/16/2022	1/31/2023	46.00	392,115,758	7
8	80999123	41,292	12/16/2022	1/31/2023	46.00	1,899,432	8
9	80999132	3,712,903	12/16/2022	1/25/2023	40.00	148,516,124	9
10	80999204	<u>1,294,002</u>	12/16/2022	1/25/2023	40.00	<u>51,760,080</u>	10
11	Totals	\$ <u>34,998,780</u>			<u>42.70</u>	\$ <u>1,494,281,362</u>	11
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR JANUARY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81006797	\$ 393,044	1/16/2023	2/24/2023	39.00	\$ 15,328,723	1
2	81006796	272,089	1/16/2023	2/13/2023	28.00	7,618,497	2
3	81013723	427,493	1/16/2023	2/27/2023	42.00	17,954,705	3
4	81012083	178,782	1/16/2023	2/27/2023	42.00	7,508,850	4
5	81012108	149,900	1/16/2023	2/27/2023	42.00	6,295,800	5
6	81012049	13,947,717	1/16/2023	2/28/2023	43.00	599,751,846	6
7	81012066	431,750	1/16/2023	2/27/2023	42.00	18,133,500	7
8	81012140	287,010	1/16/2023	2/27/2023	42.00	12,054,420	8
9	81012032	9,592,103	1/16/2023	2/28/2023	43.00	412,460,433	9
10	81012042	41,292	1/16/2023	2/28/2023	43.00	1,775,556	10
11	81012061	16,413,215	1/16/2023	2/27/2023	42.00	689,355,039	11
12	81012157	<u>5,554,890</u>	1/16/2023	2/27/2023	42.00	<u>233,305,380</u>	12
13	Totals	\$ <u>47,689,286</u> WP G-5, Sh 2, Col (b)			<u>42.39</u> WP G-5, Sh 2, Col (c)	\$ <u>2,021,542,750</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR FEBRUARY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81018885	\$ 354,742	2/14/2023	3/24/2023	37.50	\$ 13,302,830	1
2	81018904	270,925	2/14/2023	3/13/2023	26.50	7,179,510	2
3	81018911	423,545	2/14/2023	3/17/2023	30.50	12,918,108	3
4	81022829	69,579	2/14/2023	3/27/2023	40.50	2,817,941	4
5	81022845	5,927,202	2/14/2023	3/31/2023	44.50	263,760,487	5
6	81022933	199,268	2/14/2023	3/27/2023	40.50	8,070,354	6
7	81022835	2,648,985	2/14/2023	3/31/2023	44.50	117,879,824	7
8	81022837	37,296	2/14/2023	3/31/2023	44.50	1,659,672	8
9	81022863	3,769,086	2/14/2023	3/27/2023	40.50	152,647,967	9
10	81022992	<u>1,274,616</u>	2/14/2023	3/27/2023	40.50	<u>51,621,948</u>	10
11	Totals	\$ <u>14,975,243</u> WP G-5, Sh 2, Col (b)			<u>42.19</u> WP G-5, Sh 2, Col (c)	\$ <u>631,858,641</u>	11

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR MARCH 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81029468	\$ 392,416	3/16/2023	4/25/2023	40.00	\$ 15,696,628	1
2	81029463	271,457	3/16/2023	04/14/2023	29.00	7,872,267	2
3	81030581	68,102	3/16/2023	04/20/2023	35.00	2,383,574	3
4	81034165	6,172	3/16/2023	04/25/2023	40.00	246,886	4
5	81034173	3,829,952	3/16/2023	05/01/2023	46.00	176,177,785	5
6	81034341	5,172	3/16/2023	04/25/2023	40.00	206,894	6
7	81034163	2,819,118	3/16/2023	05/01/2023	46.00	129,679,433	7
8	81034168	589,614	3/16/2023	04/28/2023	43.00	25,353,392	8
9	81034186	1,635,906	3/16/2023	04/25/2023	40.00	65,436,249	9
10	81034269	<u>588,690</u>	3/16/2023	04/25/2023	40.00	<u>23,547,600</u>	10
11	Totals	\$ <u>10,206,600</u> WP G-5, Sh 2, Col (b)			<u>43.76</u> WP G-5, Sh 2, Col (c)	\$ <u>446,600,707</u>	11

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR APRIL 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81041663	\$ 380,453	4/15/2023	05/25/2023	39.50	\$ 15,027,882	1
2	81041655	270,795	4/15/2023	05/12/2023	26.50	7,176,076	2
3	81041671	46,591	4/15/2023	05/15/2023	29.50	1,374,439	3
4	81045215	658,682	4/15/2023	05/31/2023	45.50	29,970,032	4
5	81045258	1,936,342	4/15/2023	05/31/2023	45.50	88,103,556	5
6	81045291	607,560	4/15/2023	05/25/2023	39.50	23,998,620	6
7	81045313	<u>476,400</u>	4/15/2023	05/31/2023	45.50	<u>21,676,200</u>	7
8	Totals	<u>\$ 4,376,823</u>			<u>42.80</u>	<u>\$ 187,326,805</u>	8
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR MAY 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81052124	\$ 392,555	5/16/2023	6/23/2023	38.00	\$ 14,917,104	1
2	81052116	269,973	5/16/2023	6/12/2023	27.00	7,289,281	2
3	81052096	30,145	5/16/2023	6/16/2023	31.00	934,502	3
4	81055803	673,940	5/16/2023	06/26/2023	41.00	27,631,540	4
5	81055836	<u>356,657</u>	5/16/2023	06/30/2023	45.00	<u>16,049,572</u>	5
6	Totals	\$ <u>1,723,271</u>			<u>38.78</u>	\$ <u>66,822,000</u>	6
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 9,467,426	[3] 12.00	\$ 113,609,107	1
2	Labor Loading	[2] <u>3,456,757</u>	[4] 9.21	<u>31,847,382</u>	2
3	Totals	<u>\$ 12,924,182</u>	<u>11.25</u>	<u>\$ 145,456,489</u>	3
		WP G-5, Sh 1, Ln 2(c)	WP G-5, Sh 1, Ln 2(d)		

[1] Sch K-1, Sh 6, Ln 33(c) + Ln 33(d) and Sch K-1, Sh 7, Ln 22(c) + Ln 22(d)

[2] Sch K-1, Sh 6, Ln 34(c) + Ln 34(d) and Sch K-1, Sh 7, Ln 23(c) + Ln 23(d) less WP G-5, Sheet 29, Ln 4(c)

[3] Half the standard company pay period (14 days/2) plus the number of days until Friday payday (5)
equals a 12 day payment lag.

[4] WP G-5, Sh 16, Ln 13(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Amount (b) WP G-5, Sh 17 - 28, Col (b)	Lag Days (c) WP G-5, Sh 17 - 28, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2022	\$ 3,187,125	9.65	\$ 30,740,399	1
2	July 2022	3,134,045	10.50	32,897,778	2
3	August 2022	2,925,515	8.83	25,827,519	3
4	September 2022	4,663,753	8.11	37,816,803	4
5	October 2022	2,874,564	7.76	22,313,970	5
6	November 2022	2,900,882	7.41	21,500,863	6
7	December 2022	2,832,535	6.95	19,685,694	7
8	January 2023	4,337,420	11.67	50,596,045	8
9	February 2023	2,922,154	12.57	36,737,625	9
10	March 2023	4,952,126	8.18	40,491,642	10
11	April 2023	2,108,339	5.64	11,889,333	11
12	May 2023	4,118,546	11.37	46,842,557	12
13	Totals	\$ <u>40,957,004</u>	<u>9.21</u>	\$ <u>377,340,230</u>	13

WP G-5, Sh 15,
Ln 2(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JUNE 2022**

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80915742	\$ 10,000	5/15/2022	6/14/2022	29.50	\$ 295,000	1
2	80918708	276,416	5/29/2022	6/2/2022	3.50	967,455	2
3	80918850	273,246	5/29/2022	6/2/2022	3.50	956,359	3
4	80921606	1,175,720	5/29/2022	6/9/2022	10.50	12,345,056	4
5	80921656	133,607	5/29/2022	6/9/2022	10.50	1,402,868	5
6	80923862	16,800	6/26/2022	6/23/2022	(3.50)	(58,800)	6
7	80926982	132,926	6/12/2022	6/23/2022	10.50	1,395,723	7
8	80927324	<u>1,168,412</u>	6/12/2022	6/24/2022	11.50	<u>13,436,737</u>	8
9	Totals	<u>\$ 3,187,125</u> WP G-5, Sh 16, Col (b)			<u>9.65</u> WP G-5, Sh 16, Col (c)	<u>\$ 30,740,399</u>	9

[1] Source: Company Records

[2] Vouchers with service periods that occurred outside the test period, and were not needed to complete a full year of expenses, have been removed. Vouchers with service periods inside the test period have been added.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JULY 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80911666	\$ 15,150	6/12/2022	7/5/2022	22.50	\$ 340,875	1
2	80924560	17,500	6/12/2022	7/7/2022	24.50	428,750	2
3	80929460	55,950	6/12/2022	7/7/2022	24.50	1,370,775	3
4	80931118	29,308	6/26/2022	7/5/2022	8.50	249,114	4
5	80931824	1,189,320	6/26/2022	7/7/2022	10.50	12,487,861	5
6	80931961	139,079	6/26/2022	7/7/2022	10.50	1,460,330	6
7	80932108	266,324	7/16/2022	7/12/2022	(4.00)	(1,065,297)	7
8	80934552	49,770	6/12/2022	7/19/2022	36.50	1,816,605	8
9	80935780	1,211,027	7/10/2022	7/21/2022	10.50	12,715,783	9
10	80936349	131,913	7/10/2022	7/21/2022	10.50	1,385,087	10
11	80938841	28,704	5/29/2022	7/28/2022	59.50	1,707,896	11
12	Totals	\$ <u>3,134,045</u>			<u>10.50</u>	\$ <u>32,897,778</u>	12

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR AUGUST 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80938702	\$ 269,943	8/16/2022	8/2/2022	(14.00)	\$ (3,779,207)	1
2	80940536	1,223,048	7/24/2022	8/4/2022	10.50	12,842,000	2
3	80945326	1,210,981	8/7/2022	8/18/2022	10.50	12,715,296	3
4	80945621	128,704	8/7/2022	8/19/2022	11.50	1,480,090	4
5	80945643	59,340	7/10/2022	8/18/2022	38.50	2,284,590	5
6	80948775	33,500	8/21/2022	8/30/2022	8.50	284,750	6
7	Totals	\$ <u>2,925,515</u>			<u>8.83</u>	\$ <u>25,827,519</u>	7

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR SEPTEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80949882	\$ 1,212,288	8/21/2022	9/1/2022	10.50	\$ 12,729,025	1
2	80950128	129,306	8/21/2022	9/1/2022	10.50	1,357,708	2
3	80950746	15,720	8/16/2022	9/20/2022	35.00	550,200	3
4	80951438	270,431	9/15/2022	9/8/2022	(7.50)	(2,028,229)	4
5	80951734	79,045	9/4/2022	9/8/2022	3.50	276,658	5
6	80952031	17,500	9/4/2022	9/29/2022	24.50	428,750	6
7	80953871	1,189,469	9/4/2022	9/15/2022	10.50	12,489,425	7
8	80953997	128,941	9/4/2022	9/15/2022	10.50	1,353,881	8
9	80957700	40,110	8/21/2022	9/27/2022	36.50	1,464,015	9
10	80960969	269,256	10/16/2022	9/29/2022	(17.00)	(4,577,352)	10
11	80960971	1,182,884	9/18/2022	9/29/2022	10.50	12,420,286	11
12	80961306	<u>128,804</u>	9/18/2022	9/29/2022	10.50	<u>1,352,437</u>	12
8	Totals	\$ <u>4,663,753</u>			<u>8.11</u>	\$ <u>37,816,803</u>	8

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR OCTOBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80965014	\$ 19,308	10/2/2022	10/11/2022	8.50	\$ 164,114	1
2	80965874	1,181,996	10/2/2022	10/13/2022	10.50	12,410,962	2
3	80966285	127,489	10/2/2022	10/14/2022	11.50	1,466,124	3
4	80970421	1,150,045	10/16/2022	10/27/2022	10.50	12,075,469	4
5	80970684	269,469	11/15/2022	10/27/2022	(19.50)	(5,254,654)	5
6	80970763	<u>126,257</u>	10/16/2022	10/28/2022	11.50	<u>1,451,956</u>	6
7	Totals	<u>\$ 2,874,564</u> WP G-5, Sh 16, Col (b)			<u>7.76</u> WP G-5, Sh 16, Col (c)	<u>\$ 22,313,970</u>	7

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR NOVEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80968210	\$ 32,712	10/16/2022	11/8/2022	22.50	\$ 736,020	1
2	80974670	33,204	10/2/2022	11/10/2022	38.50	1,278,362	2
3	80975300	1,138,327	10/30/2022	11/10/2022	10.50	11,952,437	3
4	80975480	127,204	10/30/2022	11/10/2022	10.50	1,335,642	4
5	80979553	1,132,856	11/13/2022	11/22/2022	8.50	9,629,274	5
6	80979607	127,087	11/13/2022	11/22/2022	8.50	1,080,235	6
7	80980573	40,555	11/27/2022	11/29/2022	1.50	60,832	7
8	80980837	<u>268,938</u>	12/16/2022	11/29/2022	(17.00)	<u>(4,571,938)</u>	8
9	Totals	<u>\$ 2,900,882</u> WP G-5, Sh 16, Col (b)			<u>7.41</u> WP G-5, Sh 16, Col (c)	<u>\$ 21,500,863</u>	9

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR DECEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80984194	\$ 125,288	11/27/2022	12/8/2022	10.50	\$ 1,315,519	1
2	80984467	1,110,314	11/27/2022	12/8/2022	10.50	11,658,296	2
3	80984607	32,800	11/13/2022	12/27/2022	43.50	1,426,800	3
4	80987548	21,600	10/2/2022	12/15/2022	73.50	1,587,600	4
5	80988590	295,363	1/16/2023	12/20/2022	(27.00)	(7,974,800)	5
6	80990782	126,208	12/11/2022	12/21/2022	9.50	1,198,971	6
7	80991154	1,091,656	12/11/2022	12/21/2022	9.50	10,370,732	7
8	80993176	<u>29,308</u>	12/25/2022	12/29/2022	3.50	<u>102,576</u>	8
9	Totals	<u>\$ 2,832,535</u> WP G-5, Sh 16, Col (b)			<u>6.95</u> WP G-5, Sh 16, Col (c)	<u>\$ 19,685,694</u>	9

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JANUARY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80988444	\$ 17,500	12/25/2022	1/10/2023	15.50	\$ 271,250	1
2	80988477	25,561	12/11/2022	1/3/2023	22.50	575,112	2
3	80989720	18,002	12/11/2022	1/5/2023	24.50	441,049	3
4	80994473	268,560	12/25/2022	1/24/2023	29.50	7,922,520	4
5	80994882	1,258,715	12/25/2022	1/6/2023	11.50	14,475,224	5
6	80995030	131,562	12/25/2022	1/6/2023	11.50	1,512,957	6
7	80995563	31,800	12/25/2022	1/24/2023	29.50	938,100	7
8	80996135	60,750	10/16/2022	1/12/2023	87.50	5,315,625	8
9	80996148	24,510	11/13/2022	1/12/2023	59.50	1,458,345	9
10	80998153	291,301	2/14/2023	1/19/2023	(26.50)	(7,719,472)	10
11	80998582	933,521	1/8/2023	1/20/2023	11.50	10,735,486	11
12	80998777	<u>1,275,639</u>	1/8/2023	1/20/2023	11.50	<u>14,669,850</u>	12
13	Totals	\$ <u>4,337,420</u>			<u>11.67</u>	\$ <u>50,596,045</u>	13

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR FEBRUARY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80998122	\$ 74,150	11/27/2022	2/9/2023	73.50	\$ 5,450,025	1
2	81005134	1,305,106	1/22/2023	2/2/2023	10.50	13,703,608	2
3	81006183	29,625	1/8/2023	2/9/2023	31.50	933,188	3
4	81007653	93,980	2/5/2023	2/9/2023	3.50	328,929	4
5	81011199	1,281,966	2/5/2023	2/17/2023	11.50	14,742,610	5
6	81011574	<u>137,328</u>	2/5/2023	2/17/2023	11.50	<u>1,579,266</u>	6
7	Totals	<u>\$ 2,922,154</u> WP G-5, Sh 16, Col (b)			<u>12.57</u> WP G-5, Sh 16, Col (c)	<u>\$ 36,737,625</u>	7

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR MARCH 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81015287	\$ 1,310,979	2/19/2023	3/2/2023	10.50	\$ 13,765,275	1
2	81015307	82,152	2/19/2023	3/14/2023	22.50	1,848,421	2
3	81015695	155,712	2/19/2023	3/2/2023	10.50	1,634,976	3
4	81015792	287,199	3/16/2023	3/7/2023	(9.00)	(2,584,789)	4
5	81020381	15,000	3/16/2023	3/28/2023	12.00	180,000	5
6	81020915	134,163	3/5/2023	3/16/2023	10.50	1,408,706	6
7	81020977	1,235,242	3/5/2023	3/16/2023	10.50	12,970,044	7
8	81022591	40,000	2/19/2023	3/21/2023	29.50	1,180,000	8
9	81026470	1,274,923	3/19/2023	3/30/2023	10.50	13,386,692	9
10	81026497	132,548	3/19/2023	3/30/2023	10.50	1,391,754	10
11	81026846	<u>284,208</u>	4/15/2023	3/30/2023	(16.50)	<u>(4,689,437)</u>	11
12	Totals	\$ <u>4,952,126</u>			<u>8.18</u>	\$ <u>40,491,642</u>	12

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR APRIL 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81023239	\$ 36,260	3/19/2023	4/11/2023	22.50	\$ 815,850	1
2	81023966	59,635	3/19/2023	4/6/2023	17.50	1,043,619	2
3	81027438	14,528	3/19/2023	4/18/2023	29.50	428,576	3
4	81030917	1,279,188	4/2/2023	4/13/2023	10.50	13,431,470	4
5	81032180	130,980	4/2/2023	4/14/2023	11.50	1,506,264	5
6	81032745	30,187	4/2/2023	4/18/2023	15.50	467,895	6
7	81037070	284,100	5/28/2023	4/27/2023	(31.50)	(8,949,148)	7
8	81037460	273,462	4/16/2023	4/28/2023	11.50	3,144,807	8
9	Totals	\$ <u>2,108,339</u>			<u>5.64</u>	\$ <u>11,889,333</u>	9

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR MAY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81035232	\$ 12,000	4/16/2023	5/9/2023	22.50	\$ 270,000	1
2	81036637	38,640	3/19/2023	5/2/2023	43.50	1,680,840	2
3	81037297	1,252,084	4/16/2023	5/1/2023	14.50	18,155,220	3
4	81042318	1,265,448	4/30/2023	5/11/2023	10.50	13,287,207	4
5	81042662	130,561	5/14/2023	5/12/2023	(2.50)	(326,401)	5
6	81043209	31,140	4/16/2023	5/23/2023	36.50	1,136,610	6
7	81044467	10,004	5/28/2023	5/23/2023	(5.50)	(55,022)	7
8	81046967	1,251,389	5/14/2023	5/25/2023	10.50	13,139,585	8
9	81047447	<u>127,281</u>	5/28/2023	5/25/2023	(3.50)	<u>(445,482)</u>	9
10	Totals	<u>\$ 4,118,546</u> WP G-5, Sh 16, Col (b)			<u>11.37</u> WP G-5, Sh 16, Col (c)	<u>\$ 46,842,557</u>	10

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER O&M SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Total O&M	[1]		\$ 194,152,302	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-1	\$ 168,801,866		2
3	Labor and Benefits	WP G-5, Sh 15, Ln 3(b)	12,924,182		3
4	Pension Costs Charged to O&M	WP G-5, Sh 30, Ln 9(f)	1,925,133		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	2,151,471		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>455,993</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>186,258,644</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>7,893,658</u>	8
				WP G-5, Sh 1, Ln 6(c)	

[1] Ln 2(c) + Stmt H, Sh 1, Lns 4-11, Col (e)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PENSION CHARGED TO O&M
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	NNV (c)	Corporate Direct NNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 1,240,906	\$ 188,452	\$ 11,525,134		1
2	Percent O&M to Total	[2]	76.27%	95.86%	93.70%		2
3	Total	Ln 1 * Ln 2	\$ 946,499	\$ 180,645	\$ 10,799,219		3
4	Great Basin and SGTC Percent	[3]	0.00%	0.00%	3.79%		4
5	Total Net of Great Basin and SGTC	Ln 3 * Ln 4	\$ 946,499	\$ 180,645	\$ 10,389,479		5
6	4-Factor	[4]	100.00%	100.00%	5.34%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 946,499	\$ 180,645	\$ 554,458		7
8	Non-Service Pension Costs	[5]	0	0	243,530		8
9	Total Pension Costs Charged to O&M		\$ 946,499	\$ 180,645	\$ 797,989	\$ 1,925,133	9

WP G-5, Sh 29, Ln 4(c)

[1] WP H-3, Sh 36 Lns 2(e), WP H-3, Sh 36(j) and 8(e)

[2] WP H-3, Sh 13, Ln 24(c); WP H-3, Sh 27, Ln 24(i); WP H-3, Sh 29, Ln 24(c)

[3] Stmt N, Sh 10, Ln 7(i) + (j)

[4] Stmt N, Sh 8, Ln 9(h)

[5] Sch H-3, Sh 2, Ln 8(f)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PREPAYMENTS AMORTIZED TO O&M
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month	165001129 - Insurance Premiums and Other				Prepaid Supplies- General Office 165001132	Total	Line No.
		Prepayments 165000000	Liability Insurance	Property Insurance	Maintenance Software			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		[1]	[1]	[1]	[1]	[1]	sum (b) to (f)	
1	June 2022	\$ 95,151	\$ 1,221,782	\$ 95,450	\$ 1,804,586	\$ 15,715	\$ 3,232,684	1
2	July 2022	87,514	1,189,116	95,450	1,679,970	13,258	3,065,308	2
3	August 2022	76,154	1,559,611	95,450	1,863,736	11,747	3,606,698	3
4	September 2022	66,736	1,391,199	95,450	1,760,360	8,059	3,321,803	4
5	October 2022	56,276	1,391,199	95,450	1,638,019	1,791	3,182,735	5
6	November 2022	48,666	1,391,199	95,450	2,004,665	(2,822)	3,537,158	6
7	December 2022	41,679	1,403,932	95,450	1,757,045	(7,758)	3,290,348	7
8	January 2023	32,525	1,401,733	95,450	1,718,360	(8,876)	3,239,192	8
9	February 2023	24,031	1,399,650	95,450	1,718,360	(17,438)	3,220,053	9
10	March 2023	84,154	1,451,035	95,450	2,515,768	(38,446)	4,107,962	10
11	April 2023	75,320	1,410,958	99,571	1,712,777	(42,789)	3,255,837	11
12	May 2023	63,294	1,424,034	91,273	1,720,049	(44,008)	3,254,643	12
13	Totals	\$ 751,499	\$ 16,635,447	\$ 1,145,344	\$ 21,893,696	\$ (111,566)	\$ 40,314,421	13
14	4-Factor	5.34%	5.34%	5.34%	5.34%	5.34%	5.34%	14
15	Amount Allocated	\$ 40,105	\$ 887,788	\$ 61,124	\$ 1,168,407	\$ (5,954)	\$ 2,151,471	15

WP G-5, Sh 29,
Ln 5(c)

[1] Source: Company Records

[2] Stmt N, Sh 8, Ln 9(h)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE - OTHER WORKING CAPITAL
EXPENSES RECLASSIFIED AS PREPAYMENTS - SUMMARY
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount (b) WP G-5, Sh 33, Col (q)	Line No.
	<u>System Allocable</u>		
1	Account 923	\$ 451,419	1
2	Total System Allocable	451,419	2
3	Great Basin and SGTC Allocation	[1] 3.79%	3
4	Amount to be Allocated	\$ 434,292	4
5	4-Factor	[2] 5.34%	5
6	Total System Allocable to NNV	\$ 23,177	6
7	Total Northern Nevada Direct	0	7
8	Total Northern Nevada	\$ 23,177	8
		WP G-5, Sh 1, Ln 19(c)	

[1] Stmt N, Sh 10, Ln 7(i) + (j)

[2] Stmt N, Sh 8, Ln 9(h)

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE - OTHER WORKING CAPITAL
EXPENSES RECLASSIFIED AS PREPAYMENTS - DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023

Line No.	Account (a)	Voucher Number (b)	Amount (c)	May 2022 (d)	June 2022 (e)	July 2022 (f)	August 2022 (g)	September 2022 (h)	October 2022 (i)	November 2022 (j)	December 2022 (k)	January 2023 (l)	February 2023 (m)	March 2023 (n)	April 2023 (o)	May 2023 (p)	13 Month Average (q) sum (d) to (p) divided by 13	Line No.
	<u>System Allocable</u>																	
	<u>Account 923</u>																	
1	8098430	923	\$ 581,175	\$ 0	\$ 567,000	\$ 552,825	\$ 538,650	\$ 524,475	\$ 510,300	\$ 496,125	\$ 481,950	\$ 467,775	\$ 453,600	\$ 439,425	\$ 425,250	\$ 411,075	\$ 451,419	1
2	Total Account 923		\$ 581,175	\$ 0	\$ 567,000	\$ 552,825	\$ 538,650	\$ 524,475	\$ 510,300	\$ 496,125	\$ 481,950	\$ 467,775	\$ 453,600	\$ 439,425	\$ 425,250	\$ 411,075	\$ 451,419	2
3	Total System Allocable		\$ 581,175	\$ 0	\$ 567,000	\$ 552,825	\$ 538,650	\$ 524,475	\$ 510,300	\$ 496,125	\$ 481,950	\$ 467,775	\$ 453,600	\$ 439,425	\$ 425,250	\$ 411,075	\$ 451,419	3
	<u>Northern Nevada</u>																	
4	Total Northern Nevada		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
UNCOLLECTIBLES EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Lag Days (c)	Line No.
1	Average Month	[1]	30.42	1
2	Due to Overdue	[1]	30.42	2
3	Overdue to Outside Collections	[2]	<u>30.00</u>	3
4	Total		<u>90.83</u>	4

WP G-5, Sh 1,
Ln 5(d)

[1] Average days in the month for the test year. (365/12)

[2] Company policy gives the customer 30 days after the bill has been declared overdue to pay before the amount is charged off and turned over to an outside collection agency.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Amount (b) WP G-5, Sh 36 - 47, Col (b)	Lag Days (c) WP G-5, Sh 36 - 47, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2022	\$ 37,251	43.21	\$ 1,609,692	1
2	July 2022	248,033	39.27	9,740,997	2
3	August 2022	49,222	14.88	732,548	3
4	September 2022	59,000	39.93	2,356,088	4
5	October 2022	165,539	53.55	8,864,897	5
6	November 2022	48,137	39.05	1,879,709	6
7	December 2022	28,743	46.94	1,349,035	7
8	January 2023	22,300	41.87	933,678	8
9	February 2023	129,577	47.99	6,218,833	9
10	March 2023	22,309	25.22	562,701	10
11	April 2023	18,830	21.11	397,445	11
12	May 2023	21,618	71.54	1,546,477	12
13	Totals	\$ <u>850,558</u>	<u>42.55</u>	\$ <u>36,192,099</u>	13

WP G-5, Sh 1,
Ln 6(d)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
JUNE 2022**

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80919113	\$ 13,064	4/25/2022	6/2/2022	37.50	\$ 489,883	1
2	80919311	6,285	6/12/2022	6/21/2022	9.00	56,567	2
3	80919541	887	6/5/2022	6/14/2022	9.00	7,982	3
4	80919182	824	5/15/2022	6/9/2022	25.00	20,592	4
5	80920181	25	5/17/2022	6/23/2022	36.50	913	5
6	80920576	9	9/1/2021	6/9/2022	281.00	2,605	6
7	80921295	52	5/11/2022	6/9/2022	29.00	1,521	7
8	80921639	17	5/23/2022	6/23/2022	31.00	535	8
9	80921910	39	5/6/2022	6/14/2022	39.00	1,529	9
10	80922590	734	6/3/2022	7/5/2022	32.00	23,501	10
11	80923298	4,204	5/25/2022	6/28/2022	34.00	142,951	11
12	80923058	11	5/22/2022	6/14/2022	23.00	254	12
13	80923512	175	5/16/2022	6/16/2022	30.50	5,338	13
14	80923683	69	6/9/2022	7/5/2022	26.00	1,790	14
15	80924261	3,097	5/22/2022	6/16/2022	25.00	77,416	15
16	80924015	1,841	5/31/2022	7/5/2022	34.50	63,502	16
17	80924407	33	2/24/2022	6/21/2022	116.50	3,902	17
18	80924513	2	6/15/2022	7/12/2022	27.00	53	18
19	80925213	67	7/2/2022	6/21/2022	(11.00)	(733)	19
20	80925474	63	5/16/2022	6/30/2022	45.00	2,830	20
21	80927042	71	5/26/2022	6/28/2022	33.00	2,352	21
22	80926571	10	2/6/2022	6/23/2022	137.00	1,430	22
23	80927550	5,000	2/14/2022	6/28/2022	133.50	667,500	23
24	80927616	204	4/1/2022	6/28/2022	88.00	17,926	24
25	80927768	60	6/17/2022	7/21/2022	34.00	2,040	25
26	80928695	308	6/15/2022	7/12/2022	27.00	8,318	26
27	80928670	22	6/15/2022	7/12/2022	27.00	583	27
28	80929999	48	3/24/2022	6/30/2022	97.50	4,653	28
29	80930058	24	4/6/2022	6/30/2022	85.00	2,026	29
30	80931129	6	7/16/2022	7/5/2022	(11.50)	(66)	30
31	Totals	\$ <u>37,251</u>			<u>43.21</u>	\$ <u>1,609,692</u>	31

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

[2] Vouchers with service periods that occurred outside the test period, and were not needed to complete a full year of expenses, have been removed. Vouchers with service periods inside the test period have been added.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
JULY 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80931211	\$ 1,006	6/23/2022	7/19/2022	26.00	\$ 26,152	1
2	80931331	9,715	7/16/2022	7/26/2022	10.00	97,154	2
3	80931655	1,028	7/1/2022	7/7/2022	6.00	6,170	3
4	80931787	8	6/15/2022	7/21/2022	36.00	280	4
5	80932863	17,050	6/26/2022	7/19/2022	23.00	392,139	5
6	80932897	3,615	6/13/2022	8/2/2022	50.00	180,737	6
7	80932739	2,124	7/6/2022	8/2/2022	26.50	56,292	7
8	80933988	2,058	5/26/2022	7/14/2022	49.00	100,818	8
9	80933806	228	6/29/2022	8/4/2022	36.00	8,190	9
10	80933605	119	6/21/2022	7/14/2022	23.00	2,732	10
11	80936354	144	10/17/2021	7/26/2022	282.00	40,518	11
12	80936266	79	6/1/2022	7/21/2022	50.00	3,935	12
13	80936774	163,016	6/14/2022	7/26/2022	42.00	6,846,658	13
14	80936746	1,402	7/17/2022	7/26/2022	9.00	12,617	14
15	80936824	112	7/14/2022	8/9/2022	26.00	2,919	15
16	80936579	12	5/15/2022	7/26/2022	72.00	899	16
17	80937413	3,459	7/17/2022	8/9/2022	23.00	79,564	17
18	80937373	700	7/23/2022	7/26/2022	3.00	2,099	18
19	80938289	149	6/15/2022	8/16/2022	61.50	9,151	19
20	80939073	40,187	6/18/2022	8/1/2022	43.50	1,748,113	20
21	80938845	844	4/19/2022	8/2/2022	104.50	88,198	21
22	80938891	683	7/13/2022	8/18/2022	36.00	24,579	22
23	80939384	265	7/22/2022	8/16/2022	25.00	6,627	23
24	80939412	32	3/17/2022	8/2/2022	137.50	4,456	24
25	Totals	\$ <u>248,033</u>			<u>39.27</u>	\$ <u>9,740,997</u>	25

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
AUGUST 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80939893	\$ 3,212	7/13/2022	8/16/2022	34.00	\$ 109,222	1
2	80939878	1,167	8/16/2022	8/2/2022	(14.00)	(16,335)	2
3	80940585	3	6/27/2022	8/4/2022	38.00	111	3
4	80941295	82	6/15/2022	8/9/2022	55.00	4,520	4
5	80941787	110	6/22/2022	8/9/2022	48.00	5,258	5
6	80941707	3	7/3/2022	8/11/2022	39.00	130	6
7	80942080	106	6/28/2022	8/11/2022	44.00	4,686	7
8	80943277	132	6/27/2022	8/16/2022	50.00	6,600	8
9	80944488	507	8/15/2022	9/8/2022	24.00	12,178	9
10	80944687	10	8/15/2022	9/8/2022	24.00	236	10
11	80945299	553	3/27/2023	8/18/2022	(221.00)	(122,175)	11
12	80945686	391	8/9/2022	9/6/2022	27.50	10,749	12
13	80945417	243	7/16/2022	8/18/2022	33.00	8,017	13
14	80945438	18	7/27/2022	8/18/2022	21.50	395	14
15	80946154	5	8/6/2022	9/6/2022	31.00	140	15
16	80946065	1	7/27/2022	8/30/2022	34.00	50	16
17	80946803	6,544	7/23/2022	8/30/2022	37.50	245,406	17
18	80946624	233	6/12/2022	8/22/2022	70.50	16,424	18
19	80946922	22,495	8/15/2022	8/23/2022	8.00	179,960	19
20	80946869	7,739	8/10/2022	8/23/2022	13.00	100,610	20
21	80947073	80	8/11/2022	9/6/2022	26.00	2,080	21
22	80947995	208	8/22/2022	9/1/2022	10.00	2,083	22
23	80948055	185	7/16/2022	9/15/2022	61.00	11,256	23
24	80948703	9	7/20/2022	9/8/2022	50.00	427	24
25	80949193	751	8/13/2022	9/8/2022	26.00	19,522	25
26	80949996	2,194	7/30/2022	9/1/2022	32.50	71,312	26
27	80950242	1,880	8/11/2022	9/6/2022	26.00	48,888	27
28	80950390	360	8/9/2022	9/8/2022	30.00	10,799	28
29	Totals	\$ <u>49,222</u>			<u>14.88</u>	\$ <u>732,548</u>	29

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
SEPTEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80952078	\$ 609	5/16/2022	9/8/2022	115.00	\$ 70,026	1
2	80951449	3	8/30/2022	9/22/2022	23.00	58	2
3	80952466	76	8/30/2022	9/22/2022	23.00	1,753	3
4	80952934	1,522	8/30/2022	9/27/2022	28.00	42,621	4
5	80953460	6,803	8/15/2022	9/15/2022	30.50	207,502	5
6	80953810	14	9/9/2022	10/4/2022	25.00	356	6
7	80954519	27	9/9/2022	10/4/2022	25.00	680	7
8	80954853	2,027	8/7/2022	9/19/2022	43.00	87,142	8
9	80954648	600	9/26/2022	9/20/2022	(6.00)	(3,600)	9
10	80955066	18,948	8/8/2022	9/20/2022	43.00	814,770	10
11	80956386	2,578	9/8/2022	10/4/2022	26.00	67,032	11
12	80957147	127	8/6/2022	9/22/2022	47.00	5,965	12
13	80958813	11,961	8/11/2022	10/4/2022	53.50	639,927	13
14	80959975	1,287	8/24/2022	9/27/2022	34.00	43,772	14
15	80961696	1,935	8/31/2022	10/20/2022	50.00	96,740	15
16	80961285	1,110	9/12/2022	10/19/2022	36.50	40,506	16
17	80961599	487	9/30/2022	10/4/2022	3.50	1,703	17
18	80961792	1,067	8/11/2022	10/4/2022	54.00	57,618	18
19	80961907	440	7/2/2022	10/14/2022	104.00	45,737	19
20	80961991	38	9/23/2022	10/4/2022	10.50	396	20
21	80962603	7,128	9/15/2022	10/4/2022	18.50	131,869	21
22	80962526	213	9/17/2022	10/4/2022	16.50	3,515	22
23	Totals	\$ <u>59,000</u>			<u>39.93</u>	\$ <u>2,356,088</u>	23

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
OCTOBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80963361	\$ 10,930	10/16/2022	10/25/2022	9.00	\$ 98,369	1
2	80963410	34	9/10/2022	10/25/2022	45.00	1,547	2
3	80963804	59	10/3/2022	10/6/2022	2.50	147	3
4	80964529	75,975	8/13/2022	10/31/2022	78.50	5,964,067	4
5	80964511	8,500	8/20/2022	10/13/2022	54.00	459,000	5
6	80964668	56	8/16/2022	10/11/2022	56.00	3,111	6
7	80964438	36	7/29/2022	10/11/2022	73.50	2,674	7
8	80964970	51	7/21/2022	10/11/2022	82.00	4,165	8
9	80964747	36	10/1/2022	10/25/2022	24.00	852	9
10	80965312	2,706	7/19/2022	10/11/2022	84.00	227,311	10
11	80965351	42	6/28/2022	10/13/2022	106.50	4,524	11
12	80965482	4,426	9/29/2022	10/25/2022	26.00	115,082	12
13	80966342	28,449	9/24/2022	10/25/2022	31.00	881,925	13
14	80966386	9,042	8/31/2022	10/18/2022	48.00	434,011	14
15	80967487	8,000	10/2/2022	11/1/2022	29.50	236,000	15
16	80969209	969	8/29/2022	10/25/2022	57.00	55,233	16
17	80970455	478	10/22/2022	11/15/2022	24.00	11,461	17
18	80971634	342	9/30/2022	11/1/2022	32.00	10,940	18
19	80971332	30	10/6/2022	11/1/2022	26.00	786	19
20	80971846	15,378	10/18/2022	11/10/2022	23.00	353,694	20
21	Totals	\$ <u>165,539</u>			<u>53.55</u>	\$ <u>8,864,897</u>	21

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
NOVEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80972754	\$ 2,324	9/21/2022	11/8/2022	48.00	\$ 111,574	1
2	80972708	567	10/29/2022	11/22/2022	24.00	13,611	2
3	80972704	384	10/29/2022	11/22/2022	24.00	9,217	3
4	80972601	28	9/22/2022	11/3/2022	42.00	1,191	4
5	80973514	4,050	10/1/2022	11/8/2022	38.00	153,918	5
6	80974077	4,853	9/21/2022	11/8/2022	48.00	232,920	6
7	80974357	807	10/5/2022	11/8/2022	33.50	27,035	7
8	80974428	90	10/25/2022	11/29/2022	35.00	3,150	8
9	80974797	366	9/15/2022	11/10/2022	55.50	20,290	9
10	80974797	125	9/15/2022	11/10/2022	55.50	6,932	10
11	80976631	455	9/26/2022	11/15/2022	50.00	22,750	11
12	80976395	429	8/10/2022	11/15/2022	97.00	41,621	12
13	80976299	400	10/8/2022	11/15/2022	38.00	15,185	13
14	80976561	5	6/4/2022	11/22/2022	170.50	895	14
15	80976779	116	11/15/2022	12/8/2022	23.00	2,674	15
16	80976783	95	11/15/2022	11/22/2022	7.00	666	16
17	80977408	20,627	11/5/2022	12/6/2022	31.00	639,425	17
18	80979347	350	11/1/2022	11/22/2022	21.00	7,350	18
19	80979674	61	10/20/2022	11/22/2022	33.00	2,023	19
20	80979836	1,707	11/2/2022	11/29/2022	27.00	46,086	20
21	80980999	45	10/30/2022	12/1/2022	31.50	1,414	21
22	80981694	10,080	10/16/2022	12/6/2022	51.00	514,080	22
23	80981667	150	11/18/2022	12/22/2022	34.00	5,100	23
24	80981489	23	11/16/2022	12/13/2022	26.50	603	24
25	Totals	\$ <u>48,137</u>			<u>39.05</u>	\$ <u>1,879,709</u>	25

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
DECEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80982261	\$ 1,186	12/16/2022	12/27/2022	11.00	\$ 13,046	1
2	80982187	288	10/16/2022	12/20/2022	65.00	18,692	2
3	80982187	26	10/16/2022	12/20/2022	65.00	1,685	3
4	80983345	941	11/8/2022	12/6/2022	27.50	25,888	4
5	80983395	300	11/10/2022	12/6/2022	26.00	7,800	5
6	80983149	1	11/30/2022	12/27/2022	27.00	29	6
7	80985574	12	9/28/2022	12/13/2022	76.00	893	7
8	80986283	87	10/12/2022	12/13/2022	62.00	5,380	8
9	80986279	7	10/5/2022	12/13/2022	69.00	457	9
10	80986906	46	12/7/2022	12/20/2022	13.00	598	10
11	80987463	2,645	11/30/2022	1/12/2023	43.00	113,735	11
12	80988679	14,312	11/10/2022	1/3/2023	53.50	765,718	12
13	80990426	7,439	11/12/2022	12/29/2022	46.50	345,890	13
14	80990315	587	12/3/2022	1/3/2023	31.00	18,196	14
15	80992045	419	12/2/2022	12/29/2022	26.50	11,092	15
16	80993492	448	11/28/2022	1/12/2023	44.50	19,936	16
17	Totals	\$ <u>28,743</u>			<u>46.94</u>	\$ <u>1,349,035</u>	17

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
JANUARY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80994466	\$ 6,017	1/16/2023	1/24/2023	8.00	\$ 48,136	1
2	80994488	281	11/26/2022	1/10/2023	44.50	12,492	2
3	80995308	2,272	12/15/2022	1/17/2023	33.00	74,976	3
4	80995889	520	10/28/2022	1/12/2023	76.00	39,520	4
5	80995712	4	12/17/2022	1/17/2023	31.00	122	5
6	80996114	1,569	1/3/2023	1/12/2023	9.00	14,123	6
7	80996125	163	12/31/2022	1/12/2023	12.00	1,955	7
8	80996388	1,250	12/14/2022	1/12/2023	29.00	36,250	8
9	80996760	155	12/20/2022	1/24/2023	35.00	5,425	9
10	80996832	1,139	11/28/2022	2/7/2023	71.00	80,892	10
11	80997641	794	11/8/2022	1/19/2023	72.00	57,160	11
12	80998016	532	12/16/2022	2/9/2023	55.00	29,251	12
13	80998727	2,521	12/31/2022	1/24/2023	24.00	60,500	13
14	80998380	221	1/6/2023	2/7/2023	32.00	7,060	14
15	80998690	31	12/23/2022	1/24/2023	32.00	1,004	15
16	80999874	134	3/14/2022	1/31/2023	323.00	43,395	16
17	81001593	904	6/8/2022	1/26/2023	232.00	209,617	17
18	81001954	5	11/25/2022	1/26/2023	61.50	301	18
19	81002891	2,888	12/20/2022	1/31/2023	42.00	121,279	19
20	81003127	323	8/24/2022	1/31/2023	159.50	51,495	20
21	81003382	578	11/25/2022	1/31/2023	67.00	38,726	21
22	Totals	\$ <u>22,300</u>			<u>41.87</u>	\$ <u>933,678</u>	22

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
FEBRUARY 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81004816	\$ 294	1/16/2023	2/23/2023	37.50	\$ 11,034	1
2	81005435	93	12/3/2022	2/2/2023	61.00	5,661	2
3	81005942	24,907	12/26/2022	2/21/2023	56.50	1,407,226	3
4	81006021	772	12/28/2022	2/7/2023	41.00	31,670	4
5	81005547	171	1/15/2023	2/7/2023	22.50	3,847	5
6	81005516	104	11/26/2022	2/7/2023	73.00	7,592	6
7	81005943	13	2/1/2023	2/28/2023	27.00	358	7
8	81006987	33,207	11/22/2022	2/16/2023	86.00	2,855,798	8
9	81006543	1,654	1/31/2023	2/9/2023	9.00	14,883	9
10	81009008	199	1/19/2023	2/21/2023	33.00	6,581	10
11	81009739	865	2/10/2023	3/9/2023	27.00	23,344	11
12	81009932	499	12/29/2022	2/23/2023	56.00	27,930	12
13	81010665	315	1/19/2023	2/23/2023	35.00	11,025	13
14	81011137	16	2/9/2023	3/7/2023	26.00	423	14
15	81012111	2,996	2/7/2023	3/9/2023	30.00	89,877	15
16	81012941	924	1/29/2023	2/28/2023	30.00	27,719	16
17	81013066	85	2/10/2023	2/23/2023	13.00	1,105	17
18	81013846	3,319	2/9/2023	3/17/2023	36.00	119,496	18
19	81013515	248	1/31/2023	2/28/2023	28.00	6,944	19
20	81013387	65	2/8/2023	3/14/2023	33.50	2,165	20
21	81014410	665	1/18/2023	3/21/2023	62.00	41,236	21
22	81015006	54,237	2/10/2023	3/7/2023	25.00	1,355,924	22
23	81014933	3,929	2/1/2023	3/16/2023	42.50	166,996	23
24	Totals	\$ <u>129,577</u>			<u>47.99</u>	\$ <u>6,218,833</u>	24

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
MARCH 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81015282	\$ 2,463	3/16/2023	3/28/2023	12.00	\$ 29,555	1
2	81016932	1,439	3/6/2023	3/30/2023	24.00	34,536	2
3	81016717	625	1/31/2023	3/7/2023	35.00	21,875	3
4	81017749	990	3/16/2023	3/23/2023	7.00	6,927	4
5	81018479	375	2/1/2023	3/9/2023	36.00	13,486	5
6	81017606	140	2/27/2023	3/30/2023	31.00	4,340	6
7	81019976	6	3/10/2023	3/14/2023	4.00	25	7
8	81020512	641	1/12/2023	3/16/2023	63.00	40,391	8
9	81021055	5,177	3/2/2023	4/4/2023	33.00	170,841	9
10	81020928	274	3/4/2023	3/30/2023	26.00	7,122	10
11	81021365	180	1/23/2023	3/21/2023	57.00	10,260	11
12	81021633	2,796	3/3/2023	4/4/2023	32.00	89,472	12
13	81021485	30	3/1/2023	4/4/2023	34.00	1,020	13
14	81022354	1,363	3/6/2023	3/21/2023	15.00	20,442	14
15	81022939	1,792	2/25/2023	3/21/2023	23.50	42,119	15
16	81023704	194	3/9/2023	4/4/2023	26.00	5,044	16
17	81025067	1,750	3/23/2023	3/28/2023	5.00	8,750	17
18	81025061	259	2/22/2023	3/28/2023	34.00	8,821	18
19	81024931	190	3/9/2023	4/18/2023	40.00	7,590	19
20	81025288	1,480	3/4/2023	3/28/2023	24.00	35,531	20
21	81025350	122	3/23/2023	4/18/2023	26.00	3,170	21
22	81025467	21	2/14/2023	4/20/2023	64.50	1,324	22
23	81027096	2	3/29/2023	4/25/2023	27.00	59	23
24	Totals	\$ <u>22,309</u>			<u>25.22</u>	\$ <u>562,701</u>	24

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
APRIL 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81028085	\$ 99	3/13/2023	4/6/2023	24.00	\$ 2,376	1
2	81031520	5,429	9/15/2023	4/18/2023	(150.50)	(817,057)	2
3	81031495	1,320	3/7/2023	4/18/2023	42.00	55,435	3
4	81030865	7	4/4/2023	5/2/2023	28.00	197	4
5	81031802	167	3/28/2023	5/2/2023	34.50	5,760	5
6	81031803	101	2/14/2023	4/18/2023	62.50	6,300	6
7	81032340	4,643	10/12/2022	4/18/2023	188.00	872,884	7
8	81032267	1,086	1/27/2023	4/18/2023	81.00	87,947	8
9	81032277	29	8/11/2022	4/18/2023	249.50	7,330	9
10	81033830	3,749	4/1/2023	5/2/2023	31.00	116,232	10
11	81034871	74	4/10/2023	5/4/2023	24.00	1,764	11
12	81034709	54	4/9/2023	5/2/2023	23.00	1,242	12
13	81037132	1,982	4/8/2023	5/4/2023	26.00	51,535	13
14	81037044	75	2/27/2023	4/27/2023	59.00	4,425	14
15	81037004	15	2/20/2023	5/2/2023	70.50	1,075	15
16	Totals	\$ <u>18,830</u>			<u>21.11</u>	\$ <u>397,445</u>	16
		WP G-5, Sh 35, Col (b)			WP G-5, Sh 35, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
MAY 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81038666	\$ 238	4/17/2023	5/23/2023	36.00	\$ 8,568	1
2	81039783	331	5/16/2023	5/9/2023	(7.00)	(2,320)	2
3	81041214	408	2/1/2023	5/16/2023	104.00	42,453	3
4	81041052	50	4/17/2023	5/9/2023	21.50	1,069	4
5	81041490	1,047	4/19/2023	5/16/2023	27.00	28,264	5
6	81042421	1,214	3/15/2023	5/11/2023	57.00	69,221	6
7	81042389	717	2/2/2023	5/16/2023	103.00	73,838	7
8	81042656	1,608	3/13/2023	5/16/2023	64.00	102,885	8
9	81042898	254	5/22/2023	5/16/2023	(6.00)	(1,523)	9
10	81043245	160	4/12/2023	5/16/2023	34.00	5,440	10
11	81044391	2,394	7/8/2022	5/18/2023	313.50	750,654	11
12	81044011	543	3/11/2023	5/26/2023	75.50	40,998	12
13	81045510	5,594	4/15/2023	5/23/2023	37.50	209,790	13
14	81045316	651	4/6/2023	5/23/2023	47.00	30,589	14
15	81046359	5,825	4/27/2023	5/25/2023	28.00	163,100	15
16	81047921	466	4/28/2023	6/7/2023	40.00	18,646	16
17	81048205	57	5/4/2023	6/1/2023	28.00	1,600	17
18	81048142	40	4/19/2023	6/1/2023	43.00	1,740	18
19	81048876	20	3/18/2023	6/1/2023	75.00	1,466	19
20	Totals	\$ <u>21,618</u>			<u>71.54</u>	\$ <u>1,546,477</u>	20
		WP G-5, Sh 35, Col (b)			WP G-5, Sh 35, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES SUMMARY
PROPERTY AND OTHER
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a) [1]	Voucher Number (b)	Amount (c)	Service Date (d)	Date Paid (e)	Lag Days (f) (e) - (d)	Dollar Days (g) (c) * (f)	Line No.
1	BUREAU OF INDIAN AFFAIRS	81001247	\$ 1,287	9/30/2022	1/26/2023	117.50	\$ 151,246	1
2	BUREAU OF INDIAN AFFAIRS	80936161	2,102	4/1/2022	7/21/2022	111.00	233,348	2
3	CHURCHILL COUNTY CLERK TREASURER	81032664	150,699	2/14/2023	4/17/2023	61.50	9,267,971	3
4	CHURCHILL COUNTY CLERK TREASURER	81001250	98,661	11/15/2022	1/26/2023	71.50	7,054,231	4
5	CHURCHILL COUNTY CLERK TREASURER	80968025	44,397	8/15/2022	10/19/2022	64.50	2,863,617	5
6	CHURCHILL COUNTY CLERK TREASURER	80936166	64,001	5/16/2022	7/21/2022	66.00	4,224,062	6
7	CHURCHILL COUNTY CLERK TREASURER	81001250	1	11/15/2022	1/26/2023	71.50	99	7
8	CITY OF BOULDER CITY	81032695	245,282	2/14/2023	4/17/2023	61.50	15,084,815	8
9	CITY OF BOULDER CITY	81001253	131,279	11/15/2022	1/26/2023	71.50	9,386,419	9
10	CITY OF BOULDER CITY	80968029	113,375	8/15/2022	10/19/2022	64.50	7,312,695	10
11	CITY OF BOULDER CITY	80936170	170,427	5/16/2022	7/21/2022	66.00	11,248,158	11
12	CITY OF CARLIN	81032697	7,900	2/14/2023	4/17/2023	61.50	485,868	12
13	CITY OF CARLIN	81001257	6,052	11/15/2022	1/26/2023	71.50	432,720	13
14	CITY OF CARLIN	80968032	1,323	8/15/2022	10/19/2022	64.50	85,340	14
15	CITY OF CARLIN	80936173	2,618	5/16/2022	7/21/2022	66.00	172,768	15
16	CITY OF CARSON CITY	81001259	5	11/15/2022	1/26/2023	71.50	373	16
17	CITY OF CARSON CITY	81001259	7	11/15/2022	1/26/2023	71.50	516	17
18	CITY OF CARSON CITY	81001259	1	11/15/2022	1/26/2023	71.50	60	18
19	CITY OF CARSON CITY	81032698	911,232	2/14/2023	4/17/2023	61.50	56,040,753	19
20	CITY OF CARSON CITY	81001259	527,891	11/15/2022	1/26/2023	71.50	37,744,184	20
21	CITY OF CARSON CITY	80968036	157,849	8/15/2022	10/19/2022	64.50	10,181,237	21
22	CITY OF CARSON CITY	80936176	295,727	5/16/2022	7/21/2022	66.00	19,517,999	22
23	CITY OF CARSON CITY	81001259	9	11/15/2022	1/26/2023	71.50	642	23
24	CITY OF CARSON CITY	81001259	1	11/15/2022	1/26/2023	71.50	40	24
25	CITY OF ELKO	81032701	339,071	2/14/2023	4/17/2023	61.50	20,852,851	25
26	CITY OF ELKO	81032701	271	2/14/2023	4/17/2023	61.50	16,647	26
27	CITY OF ELKO	81001265	204,369	11/15/2022	1/26/2023	71.50	14,612,368	27
28	CITY OF ELKO	80968039	51,611	8/15/2022	10/19/2022	64.50	3,328,917	28
29	CITY OF ELKO	80936180	114,011	4/30/2022	7/21/2022	81.50	9,291,865	29
30	CITY OF ELKO	81001265	152	11/15/2022	1/26/2023	71.50	10,886	30
31	CITY OF ELKO	81001265	6	11/15/2022	1/26/2023	71.50	415	31
32	CITY OF FALLON	81001269	7	11/15/2022	1/26/2023	71.50	478	32
33	CITY OF FALLON	81001269	32	11/15/2022	1/26/2023	71.50	2,291	33
34	CITY OF FALLON	81032703	125,469	2/14/2023	4/17/2023	61.50	7,716,355	34
35	CITY OF FALLON	81001269	66,754	11/15/2022	1/26/2023	71.50	4,772,883	35
36	CITY OF FALLON	80968040	23,185	8/15/2022	10/19/2022	64.50	1,495,438	36
37	CITY OF FALLON	80936183	41,719	5/16/2022	7/21/2022	66.00	2,753,461	37
38	CITY OF FERNLEY	81001272	1	11/15/2022	1/26/2023	71.50	69	38
39	CITY OF FERNLEY	81001272	6	11/15/2022	1/26/2023	71.50	399	39
40	CITY OF FERNLEY	81032706	327,521	2/14/2023	4/17/2023	61.50	20,142,526	40
41	CITY OF FERNLEY	81001272	186,281	11/15/2022	1/26/2023	71.50	13,319,114	41
42	CITY OF FERNLEY	80968041	70,714	8/15/2022	10/19/2022	64.50	4,561,083	42
43	CITY OF FERNLEY	80936187	124,947	5/16/2022	7/21/2022	66.00	8,246,479	43
44	CITY OF FERNLEY	81001272	4	11/15/2022	1/26/2023	71.50	267	44
45	CITY OF FERNLEY	81001272	1	11/15/2022	1/26/2023	71.50	54	45
46	CITY OF HENDERSON NEVADA	81001280	2,143	11/15/2022	1/26/2023	71.50	153,198	46
47	CITY OF HENDERSON NEVADA	81032708	2,594,273	2/14/2023	4/17/2023	61.50	159,547,775	47
48	CITY OF HENDERSON NEVADA	81001280	1,220,655	11/15/2022	1/26/2023	71.50	87,276,797	48
49	CITY OF HENDERSON NEVADA	80968045	656,931	8/15/2022	10/19/2022	64.50	42,372,035	49
50	CITY OF HENDERSON NEVADA	80936190	894,266	5/16/2022	7/21/2022	66.00	59,021,571	50
51	CITY OF HENDERSON NEVADA	81001280	2	11/15/2022	1/26/2023	71.50	171	51
52	CITY OF HENDERSON NEVADA	81001280	2	11/15/2022	1/26/2023	71.50	154	52
53	CITY OF LAS VEGAS	81001297	82	11/15/2022	1/26/2023	71.50	5,831	53
54	CITY OF LAS VEGAS	81032712	4,149,043	2/14/2023	4/17/2023	61.50	255,166,117	54
55	CITY OF LAS VEGAS	81001297	2,448,847	11/15/2022	1/26/2023	71.50	175,092,576	55
56	CITY OF LAS VEGAS	80968048	1,092,493	8/15/2022	10/19/2022	64.50	70,465,799	56
57	CITY OF LAS VEGAS	80936192	1,349,445	5/16/2022	7/21/2022	66.00	89,063,401	57
58	CITY OF LAS VEGAS	81001297	8	11/15/2022	1/26/2023	71.50	605	58
59	CITY OF LAS VEGAS	81001297	(10)	11/15/2022	1/26/2023	71.50	(716)	59
60	CITY OF LOVELOCK	81032716	16,218	12/30/2022	4/17/2023	107.50	1,743,468	60
61	CITY OF LOVELOCK	80968052	4,873	5/2/2022	10/19/2022	170.00	828,379	61
62	CITY OF MESQUITE	81032718	15,119	2/14/2023	4/17/2023	61.50	929,821	62
63	CITY OF MESQUITE	81001302	7,314	11/15/2022	1/26/2023	71.50	522,932	63
64	CITY OF MESQUITE	80968055	4,122	8/15/2022	10/19/2022	64.50	265,892	64

**SOUTHWEST GAS CORPORATION
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65	CITY OF MESQUITE	80936194	5,013	5/16/2022	7/21/2022	66.00	330,856	65
66	CITY OF NORTH LAS VEGAS	81042470	4	4/15/2023	5/11/2023	25.50	108	66
67	CITY OF NORTH LAS VEGAS	80997297	2	12/16/2022	1/17/2023	32.00	54	67
68	CITY OF NORTH LAS VEGAS	80997297	31	12/16/2022	1/17/2023	32.00	1,005	68
69	CITY OF NORTH LAS VEGAS	81042470	407,363	4/15/2023	5/11/2023	25.50	10,387,745	69
70	CITY OF NORTH LAS VEGAS	81030887	508,158	3/16/2023	4/12/2023	27.00	13,720,275	70
71	CITY OF NORTH LAS VEGAS	81021738	619,806	2/14/2023	3/16/2023	29.50	18,284,287	71
72	CITY OF NORTH LAS VEGAS	81010729	591,509	1/16/2023	2/16/2023	31.00	18,336,788	72
73	CITY OF NORTH LAS VEGAS	80997297	525,018	12/16/2022	1/17/2023	32.00	16,800,570	73
74	CITY OF NORTH LAS VEGAS	80989712	290,674	11/15/2022	12/20/2022	34.50	10,028,241	74
75	CITY OF NORTH LAS VEGAS	80976381	194,369	10/16/2022	11/15/2022	30.00	5,831,072	75
76	CITY OF NORTH LAS VEGAS	80966552	184,379	8/15/2022	10/18/2022	63.50	11,708,077	76
77	CITY OF NORTH LAS VEGAS	80954356	174,352	8/16/2022	9/15/2022	30.00	5,230,547	77
78	CITY OF NORTH LAS VEGAS	80945970	179,390	7/16/2022	8/18/2022	33.00	5,919,883	78
79	CITY OF NORTH LAS VEGAS	80934115	200,782	6/15/2022	7/14/2022	28.50	5,722,290	79
80	CITY OF NORTH LAS VEGAS	80923660	214,203	5/16/2022	6/15/2022	30.00	6,426,076	80
81	CITY OF WINNEMUCCA	81030890	53,807	2/14/2023	4/12/2023	56.50	3,040,068	81
82	CITY OF WINNEMUCCA	80996557	28,801	11/15/2022	1/12/2023	57.50	1,656,080	82
83	CITY OF WINNEMUCCA	80996557	8	11/15/2022	1/12/2023	57.50	464	83
84	CITY OF WINNEMUCCA	80965875	8,989	8/15/2022	10/13/2022	58.50	525,828	84
85	CITY OF WINNEMUCCA	80933705	19,812	5/16/2022	7/14/2022	59.00	1,168,928	85
86	CITY OF WINNEMUCCA	80996557	3	11/15/2022	1/12/2023	57.50	164	86
87	CITY OF YERINGTON	81032721	37,559	2/14/2023	4/17/2023	61.50	2,309,894	87
88	CITY OF YERINGTON	81001304	22,996	11/15/2022	1/26/2023	71.50	1,644,240	88
89	CITY OF YERINGTON	80968059	6,667	8/15/2022	10/19/2022	64.50	430,005	89
90	CITY OF YERINGTON	80936197	12,242	5/16/2022	7/21/2022	66.00	807,976	90
91	CLARK COUNTY	81030894	6,536,932	2/14/2023	4/12/2023	56.50	369,336,638	91
92	CLARK COUNTY	80996562	3,629,393	11/15/2022	1/12/2023	57.50	208,690,073	92
93	CLARK COUNTY	80965937	1,878,321	8/15/2022	10/13/2022	58.50	109,881,798	93
94	CLARK COUNTY	80934395	2,332,143	5/16/2022	7/14/2022	59.00	137,596,459	94
95	CLARK COUNTY	80996562	565	11/15/2022	1/12/2023	57.50	32,471	95
96	CLARK COUNTY	80965937	2	8/15/2022	10/13/2022	58.50	113	96
97	CLARK COUNTY	80934395	2	5/16/2022	7/14/2022	59.00	112	97
98	CLARK COUNTY	80996562	81	11/15/2022	1/12/2023	57.50	4,648	98
99	CLARK COUNTY	80996562	2	11/15/2022	1/12/2023	57.50	117	99
100	CLARK COUNTY	80931140	456,136	7/2/2021	7/1/2022	364.00	166,033,562	100
101	DOUGLAS COUNTY	81032725	345,475	2/14/2023	4/17/2023	61.50	21,246,697	101
102	DOUGLAS COUNTY	81032725	100,636	2/14/2023	4/17/2023	61.50	6,189,113	102
103	DOUGLAS COUNTY	81001314	163,317	11/15/2022	1/26/2023	71.50	11,677,140	103
104	DOUGLAS COUNTY	81001314	47,469	11/15/2022	1/26/2023	71.50	3,394,009	104
105	DOUGLAS COUNTY	80968064	53,476	8/15/2022	10/19/2022	64.50	3,449,199	105
106	DOUGLAS COUNTY	80968064	18,198	8/15/2022	10/19/2022	64.50	1,173,751	106
107	DOUGLAS COUNTY	80936200	110,479	5/16/2022	7/21/2022	66.00	7,291,597	107
108	DOUGLAS COUNTY	80936200	41,827	5/16/2022	7/21/2022	66.00	2,760,566	108
109	DOUGLAS COUNTY	81001309	(6)	11/15/2022	1/26/2023	71.50	(394)	109
110	DOUGLAS COUNTY	81032723	276,379	2/14/2023	4/17/2023	61.50	16,997,302	110
111	DOUGLAS COUNTY	81032723	80,509	2/14/2023	4/17/2023	61.50	4,951,329	111
112	DOUGLAS COUNTY	81001309	130,657	11/15/2022	1/26/2023	71.50	9,341,946	112
113	DOUGLAS COUNTY	81001309	37,979	11/15/2022	1/26/2023	71.50	2,715,481	113
114	DOUGLAS COUNTY	80968061	42,684	8/15/2022	10/19/2022	64.50	2,753,141	114
115	DOUGLAS COUNTY	80968061	14,460	8/15/2022	10/19/2022	64.50	932,665	115
116	DOUGLAS COUNTY	80936198	88,485	5/16/2022	7/21/2022	66.00	5,839,986	116
117	DOUGLAS COUNTY	80936198	33,573	5/16/2022	7/21/2022	66.00	2,215,846	117
118	ELKO COUNTY	81001323	8	11/15/2022	1/26/2023	71.50	599	118
119	ELKO COUNTY	81032726	20,367	2/14/2023	4/17/2023	61.50	1,252,564	119
120	ELKO COUNTY	81001323	11,797	11/15/2022	1/26/2023	71.50	843,483	120
121	ELKO COUNTY	81001323	1	11/15/2022	1/26/2023	71.50	36	121
122	ELKO COUNTY	80968066	3,684	8/15/2022	10/19/2022	64.50	237,644	122
123	ELKO COUNTY	80936202	8,574	5/16/2022	7/21/2022	66.00	565,877	123
124	EUREKA COUNTY TREASURER	81032728	394	2/14/2023	4/17/2023	61.50	24,230	124
125	EUREKA COUNTY TREASURER	81001328	207	11/15/2022	1/26/2023	71.50	14,796	125
126	EUREKA COUNTY TREASURER	80968068	20	8/15/2022	10/19/2022	64.50	1,266	126
127	EUREKA COUNTY TREASURER	80936203	77	5/16/2022	7/21/2022	66.00	5,101	127
128	HUMBOLDT COUNTY	81001333	2	11/15/2022	1/26/2023	71.50	114	128

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129	HUMBOLDT COUNTY	81032730	25,068	2/14/2023	4/17/2023	61.50	1,541,676	129
130	HUMBOLDT COUNTY	81001333	12,487	11/15/2022	1/26/2023	71.50	892,791	130
131	HUMBOLDT COUNTY	80968070	5,184	8/15/2022	10/19/2022	64.50	334,349	131
132	HUMBOLDT COUNTY	80936204	10,319	5/16/2022	7/21/2022	66.00	681,075	132
133	LANDER COUNTY	81032732	22,646	2/14/2023	4/17/2023	61.50	1,392,703	133
134	LANDER COUNTY	81001339	15,737	11/15/2022	1/26/2023	71.50	1,125,211	134
135	LANDER COUNTY	81001339	5	11/15/2022	1/26/2023	71.50	349	135
136	LANDER COUNTY	80968072	4,043	8/15/2022	10/19/2022	64.50	260,786	136
137	LANDER COUNTY	80936206	8,632	5/16/2022	7/21/2022	66.00	569,693	137
138	LYON COUNTY	81032734	166,329	2/14/2023	4/17/2023	61.50	10,229,255	138
139	LYON COUNTY	81032734	44,824	2/14/2023	4/17/2023	61.50	2,756,651	139
140	LYON COUNTY	81001343	74,688	11/15/2022	1/26/2023	71.50	5,340,197	140
141	LYON COUNTY	81001343	34,746	11/15/2022	1/26/2023	71.50	2,484,343	141
142	LYON COUNTY	80968074	26,555	8/15/2022	10/19/2022	64.50	1,712,785	142
143	LYON COUNTY	80968074	11,459	8/15/2022	10/19/2022	64.50	739,094	143
144	LYON COUNTY	80936207	58,167	5/16/2022	7/21/2022	66.00	3,839,037	144
145	LYON COUNTY	80936207	16,802	5/16/2022	7/21/2022	66.00	1,108,940	145
146	LYON COUNTY	81001343	3	11/15/2022	1/26/2023	71.50	229	146
147	LYON COUNTY	81032737	110,340	2/14/2023	4/17/2023	61.50	6,785,927	147
148	LYON COUNTY	81032737	29,882	2/14/2023	4/17/2023	61.50	1,837,773	148
149	LYON COUNTY	81001346	49,096	11/15/2022	1/26/2023	71.50	3,510,333	149
150	LYON COUNTY	81001346	23,169	11/15/2022	1/26/2023	71.50	1,656,601	150
151	LYON COUNTY	80968076	17,410	8/15/2022	10/19/2022	64.50	1,122,969	151
152	LYON COUNTY	80968076	7,643	8/15/2022	10/19/2022	64.50	492,970	152
153	LYON COUNTY	80936211	38,601	5/16/2022	7/21/2022	66.00	2,547,669	153
154	LYON COUNTY	80936211	11,203	5/16/2022	7/21/2022	66.00	739,386	154
155	PERSHING COUNTY	81032740	5,983	2/14/2023	4/17/2023	61.50	367,977	155
156	PERSHING COUNTY	81001348	2,833	11/15/2022	1/26/2023	71.50	202,572	156
157	PERSHING COUNTY	80968078	1,056	8/15/2022	10/19/2022	64.50	68,100	157
158	PERSHING COUNTY	80936216	1,783	5/16/2022	7/21/2022	66.00	117,675	158
159	PYRAMID LAKE PAIUTE TRIBE	81039102	108,076	7/2/2022	5/4/2023	306.00	33,071,256	159
160	Property Taxes	80944116	505,732	8/15/2022	8/12/2022	(3.50)	(1,770,063)	160
161	Property Taxes	80944116	2,106,531	8/15/2022	8/12/2022	(3.50)	(7,372,857)	161
162	Property Taxes	80955597	505,732	11/15/2022	9/20/2022	(56.50)	(28,573,874)	162
163	Property Taxes	80955597	2,106,531	11/15/2022	9/20/2022	(56.50)	(119,018,979)	163
164	Property Taxes	80981678	123,403	12/30/2022	12/1/2022	(29.00)	(3,578,692)	164
165	Property Taxes	80981678	484,973	12/30/2022	12/1/2022	(29.00)	(14,064,212)	165
166	Property Taxes	80987554	505,732	2/14/2023	12/15/2022	(61.50)	(31,102,535)	166
167	Property Taxes	80987554	2,106,531	2/14/2023	12/15/2022	(61.50)	(129,551,632)	167
168	Property Taxes	81012830	505,732	5/16/2023	2/23/2023	(82.00)	(41,470,047)	168
169	Property Taxes	81012830	2,106,531	5/16/2023	2/23/2023	(82.00)	(172,735,510)	169
170	Mill Assessment	81031446	78,292	2/14/2023	4/4/2023	48.50	3,797,164	170
171	Mill Assessment	81031446	19,295	2/14/2023	4/4/2023	48.50	935,817	171
172	Mill Assessment	80997219	78,292	11/15/2022	1/4/2023	49.50	3,875,456	172
173	Mill Assessment	80997219	19,295	11/15/2022	1/4/2023	49.50	955,112	173
174	Mill Assessment	80967066	78,292	8/15/2022	10/4/2022	49.50	3,875,456	174
175	Mill Assessment	80967066	19,295	8/15/2022	10/4/2022	49.50	955,112	175
176	Mill Assessment	80933976	78,292	5/16/2022	7/5/2022	50.00	3,914,603	176
177	Mill Assessment	80933976	19,295	5/16/2022	7/5/2022	50.00	964,760	177
178	Mill Assessment	81031446	307,089	2/14/2023	4/4/2023	48.50	14,893,830	178
179	Mill Assessment	81031446	75,683	2/14/2023	4/4/2023	48.50	3,670,606	179
180	Mill Assessment	80997219	307,089	11/15/2022	1/4/2023	49.50	15,200,919	180
181	Mill Assessment	80997219	75,683	11/15/2022	1/4/2023	49.50	3,746,288	181
182	Mill Assessment	80967066	307,089	8/15/2022	10/4/2022	49.50	15,200,919	182
183	Mill Assessment	80967066	75,683	8/15/2022	10/4/2022	49.50	3,746,288	183
184	Mill Assessment	80933976	307,089	5/16/2022	7/5/2022	50.00	15,354,464	184
185	Mill Assessment	80933976	75,683	5/16/2022	7/5/2022	50.00	3,784,130	185
186	Use Taxes	80938684	589	5/16/2022	7/27/2022	72.00	42,391	186
187	Use Taxes	80938684	890	5/16/2022	7/27/2022	72.00	64,107	187
188	Use Taxes	80938684	77,934	5/16/2022	7/27/2022	72.00	5,611,222	188
189	Use Taxes	80938684	87,175	5/16/2022	7/27/2022	72.00	6,276,604	189
190	Use Taxes	80971788	175	8/15/2022	10/27/2022	72.50	12,701	190
191	Use Taxes	80971788	7,040	8/15/2022	10/27/2022	72.50	510,370	191
192	Use Taxes	80971788	112,204	8/15/2022	10/27/2022	72.50	8,134,773	192

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES SUMMARY
PROPERTY AND OTHER
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a) [1]	(b)	(c)	(d)	(e)	(f) (e) - (d)	(g) (c) * (f)	
193	Use Taxes	80971788	188,930	8/15/2022	10/27/2022	72.50	13,697,426	193
194	Use Taxes	81003116	87	11/15/2022	1/27/2023	72.50	6,315	194
195	Use Taxes	81003116	8,091	11/15/2022	1/27/2023	72.50	586,592	195
196	Use Taxes	81003116	101,739	11/15/2022	1/27/2023	72.50	7,376,041	196
197	Use Taxes	81003116	140,055	11/15/2022	1/27/2023	72.50	10,153,963	197
198	Nevada Universal Energy Charge	81038106	832,183	2/14/2023	4/25/2023	69.50	57,836,724	198
199	Nevada Universal Energy Charge	81038106	88,663	2/14/2023	4/25/2023	69.50	6,162,090	199
200	Nevada Universal Energy Charge	81038106	40,149	2/14/2023	4/25/2023	69.50	2,790,362	200
201	Nevada Universal Energy Charge	81038106	29,244	2/14/2023	4/25/2023	69.50	2,032,473	201
202	Nevada Universal Energy Charge	81038106	25,135	2/14/2023	4/25/2023	69.50	1,746,863	202
203	Nevada Universal Energy Charge	81038106	17,187	2/14/2023	4/25/2023	69.50	1,194,527	203
204	Use Taxes	81037801	223	2/14/2023	4/27/2023	71.50	15,922	204
205	Use Taxes	81037801	10,177	2/14/2023	4/27/2023	71.50	727,679	205
206	Use Taxes	81037801	98,984	2/14/2023	4/27/2023	71.50	7,077,357	206
207	Nevada Universal Energy Charge	81038106	803	2/14/2023	4/25/2023	69.50	55,802	207
208	Nevada Universal Energy Charge	81038106	639	2/14/2023	4/25/2023	69.50	44,388	208
209	Nevada Universal Energy Charge	81001825	493,008	11/15/2022	1/25/2023	70.50	34,757,084	209
210	Nevada Universal Energy Charge	81001825	47,338	11/15/2022	1/25/2023	70.50	3,337,359	210
211	Nevada Universal Energy Charge	81001825	33,177	11/15/2022	1/25/2023	70.50	2,338,947	211
212	Nevada Universal Energy Charge	81001825	19,223	11/15/2022	1/25/2023	70.50	1,355,204	212
213	Nevada Universal Energy Charge	81001825	12,529	11/15/2022	1/25/2023	70.50	883,270	213
214	Nevada Universal Energy Charge	81001825	10,513	11/15/2022	1/25/2023	70.50	741,153	214
215	Nevada Universal Energy Charge	81001825	391	11/15/2022	1/25/2023	70.50	27,573	215
216	Nevada Universal Energy Charge	81001825	304	11/15/2022	1/25/2023	70.50	21,414	216
217	Nevada Universal Energy Charge	80970636	261,960	8/15/2022	10/18/2022	63.50	16,634,473	217
218	Nevada Universal Energy Charge	80970636	21,293	8/15/2022	10/18/2022	63.50	1,352,101	218
219	Nevada Universal Energy Charge	80970636	13,974	8/15/2022	10/18/2022	63.50	887,362	219
220	Nevada Universal Energy Charge	80970636	12,865	8/15/2022	10/18/2022	63.50	816,919	220
221	Nevada Universal Energy Charge	80970636	4,110	8/15/2022	10/18/2022	63.50	260,977	221
222	Nevada Universal Energy Charge	80970636	2,381	8/15/2022	10/18/2022	63.50	151,202	222
223	Nevada Universal Energy Charge	80970636	210	8/15/2022	10/18/2022	63.50	13,332	223
224	Nevada Universal Energy Charge	80970636	45	8/15/2022	10/18/2022	63.50	2,845	224
225	Nevada Universal Energy Charge	80937070	346,788	5/16/2022	7/21/2022	66.00	22,887,996	225
226	Nevada Universal Energy Charge	80937070	29,709	5/16/2022	7/21/2022	66.00	1,960,769	226
227	Nevada Universal Energy Charge	80937070	21,999	5/16/2022	7/21/2022	66.00	1,451,966	227
228	Business Taxes	80942810	28,121	5/16/2022	8/1/2022	77.00	2,165,287	228
229	Business Taxes	80942810	226,277	5/16/2022	8/1/2022	77.00	17,423,314	229
230	Business Taxes	80971840	37,304	8/15/2022	10/31/2022	76.50	2,853,742	230
231	Business Taxes	80971840	438,317	8/15/2022	10/31/2022	76.50	33,531,212	231
232	Business Taxes	81004356	43,315	11/15/2022	1/30/2023	75.50	3,270,292	232
233	Business Taxes	81004356	292,397	11/15/2022	1/30/2023	75.50	22,075,982	233
234	Business Taxes	81038080	19,237	2/14/2023	4/28/2023	72.50	1,394,672	234
235	Business Taxes	81038080	326,729	2/14/2023	4/28/2023	72.50	23,687,883	235
236	Commerce Tax	80945241	176,850	12/30/2021	8/15/2022	228.00	40,321,887	236
237	Commerce Tax	80945241	699,713	12/30/2021	8/15/2022	228.00	159,534,466	237
238	Nevada Universal Energy Charge	80937070	18,426	5/16/2022	7/21/2022	66.00	1,216,102	238
239	Nevada Universal Energy Charge	80937070	11,824	5/16/2022	7/21/2022	66.00	780,396	239
240	Nevada Universal Energy Charge	80937070	6,475	5/16/2022	7/21/2022	66.00	427,338	240
241	Nevada Universal Energy Charge	80937070	304	5/16/2022	7/21/2022	66.00	20,088	241
242	Nevada Universal Energy Charge	80937070	110	5/16/2022	7/21/2022	66.00	7,255	242
243	STATE OF OREGON	80925280	5,000	5/16/2022	6/15/2022	30.00	150,000	243
244	WASHOE COUNTY	81032742	13	2/14/2023	4/17/2023	61.50	813	244
245	WASHOE COUNTY	81001351	7	11/15/2022	1/26/2023	71.50	515	245
246	WASHOE COUNTY	80968079	2	8/15/2022	10/19/2022	64.50	97	246
247	WASHOE COUNTY	80936218	3	5/16/2022	7/21/2022	66.00	212	247
248	WASHOE COUNTY	81032742	140,384	2/14/2023	4/17/2023	61.50	8,633,622	248
249	WASHOE COUNTY	81032742	23,715	2/14/2023	4/17/2023	61.50	1,458,485	249
250	WASHOE COUNTY	81032742	2,408	2/14/2023	4/17/2023	61.50	148,096	250
251	WASHOE COUNTY	81001351	66,690	11/15/2022	1/26/2023	71.50	4,768,326	251
252	WASHOE COUNTY	81001351	14,297	11/15/2022	1/26/2023	71.50	1,022,269	252
253	WASHOE COUNTY	81001351	1,154	11/15/2022	1/26/2023	71.50	82,540	253
254	WASHOE COUNTY	80968079	22,377	8/15/2022	10/19/2022	64.50	1,443,290	254
255	WASHOE COUNTY	80968079	3,259	8/15/2022	10/19/2022	64.50	210,202	255
256	WASHOE COUNTY	80968079	363	8/15/2022	10/19/2022	64.50	23,394	256

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES SUMMARY
PROPERTY AND OTHER
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a) [1]	(b)	(c)	(d)	(e)	(f) (e) - (d)	(g) (c) * (f)	
257	WASHOE COUNTY	80936218	58,691	5/16/2022	7/21/2022	66.00	3,873,614	257
258	WASHOE COUNTY	80936218	7,440	5/16/2022	7/21/2022	66.00	491,062	258
259	WASHOE COUNTY	80936218	850	5/16/2022	7/21/2022	66.00	56,076	259
260	Payroll Taxes	[2] NV Portion	<u>9,407,261</u>			8.78	<u>82,560,165</u>	260
261	Totals		<u>\$ 69,017,378</u>			<u>39.87</u>	<u>\$ 2,751,666,639</u>	261

WP G-5, Sh 1, Ln 9(d)

[1] Source: Company Records

[2] WP G-5, Sh 54, Ln 121

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES - PAYROLL
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	[1]					(e) - (d)	(c) * (f)	
1	FICA - Internal Revenue Service	80922333	\$ 2,108	6/4/2022	6/8/2022	4.00	8,433	1
2	FICA - Internal Revenue Service	80921478	4,428	6/2/2022	6/9/2022	6.50	28,784	2
3	FICA - Internal Revenue Service	80922767	44	6/7/2022	6/10/2022	3.00	133	3
4	FICA - Internal Revenue Service	80923971	1,459	6/14/2022	6/13/2022	(1.50)	(2,188)	4
5	FICA - Internal Revenue Service	80923972	1,646	4/26/2022	6/13/2022	48.00	78,989	5
6	FICA - Internal Revenue Service	80923980	289,866	6/5/2022	6/13/2022	8.00	2,318,931	6
7	FICA - Internal Revenue Service	80925981	218	6/16/2022	6/15/2022	(1.00)	(218)	7
8	FICA - Internal Revenue Service	80925991	153,369	6/16/2022	6/15/2022	(1.50)	(230,054)	8
9	FICA - Internal Revenue Service	80927117	3,012	6/18/2022	6/22/2022	4.00	12,047	9
10	FICA - Internal Revenue Service	80930692	295,496	6/21/2022	6/27/2022	5.50	1,625,228	10
11	FICA - Internal Revenue Service	80930708	94	6/28/2022	6/27/2022	(1.50)	(140)	11
12	FICA - Internal Revenue Service	80932705	13,605	7/1/2022	7/1/2022	(0.50)	(6,802)	12
13	FICA - Internal Revenue Service	80934001	3,957	7/4/2022	7/8/2022	4.00	15,829	13
14	FICA - Internal Revenue Service	80934476	2,632	7/12/2022	7/11/2022	(1.50)	(3,947)	14
15	FICA - Internal Revenue Service	80934480	299,597	7/5/2022	7/11/2022	5.50	1,647,785	15
16	FICA - Internal Revenue Service	80936814	36	7/16/2022	7/20/2022	4.00	145	16
17	FICA - Internal Revenue Service	80937570	298,160	7/19/2022	7/25/2022	5.50	1,639,880	17
18	Federal Unemployment	80939440	1,974	5/16/2022	7/29/2022	74.00	146,040	18
19	State of Nevada	80942806	131,945	5/16/2022	8/1/2022	77.00	10,159,787	19
20	FICA - Internal Revenue Service	80943426	4,512	7/30/2022	8/3/2022	4.00	18,047	20
21	FICA - Internal Revenue Service	80943457	360	7/28/2022	8/5/2022	8.00	2,881	21
22	FICA - Internal Revenue Service	80943459	311,169	8/2/2022	8/8/2022	5.50	1,711,429	22
23	FICA - Internal Revenue Service	80944542	239	8/11/2022	8/12/2022	0.50	120	23
24	FICA - Internal Revenue Service	80948553	1,343	2/11/2023	8/17/2022	(178.50)	(239,806)	24
25	FICA - Internal Revenue Service	80949338	303,181	8/16/2022	8/22/2022	5.50	1,667,495	25
26	FICA - Internal Revenue Service	80949373	938	8/23/2022	8/22/2022	(1.50)	(1,407)	26
27	FICA - Internal Revenue Service	80949812	847	8/25/2022	8/26/2022	0.50	424	27
28	FICA - Internal Revenue Service	80950044	1,968	8/27/2022	8/31/2022	4.00	7,872	28
29	FICA - Internal Revenue Service	80956675	303,816	8/30/2022	9/6/2022	6.50	1,974,804	29
30	FICA - Internal Revenue Service	80956689	2,516	8/30/2022	9/7/2022	8.00	20,130	30
31	FICA - Internal Revenue Service	80957324	425	9/8/2022	9/9/2022	0.50	213	31
32	FICA - Internal Revenue Service	80957345	567	9/10/2022	9/14/2022	4.00	2,270	32
33	FICA - Internal Revenue Service	80958131	627	9/11/2022	9/16/2022	4.50	2,821	33
34	FICA - Internal Revenue Service	80958135	303,690	9/13/2022	9/19/2022	5.50	1,670,295	34
35	FICA - Internal Revenue Service	80958138	459	9/20/2022	9/19/2022	(1.50)	(688)	35
36	FICA - Internal Revenue Service	80958880	73	9/22/2022	9/22/2022	0.00	0	36
37	FICA - Internal Revenue Service	80962572	1,404	9/24/2022	9/28/2022	4.00	5,617	37
38	FICA - Internal Revenue Service	80962634	1,315	9/25/2022	9/30/2022	4.50	5,919	38
39	FICA - Internal Revenue Service	80965333	7,394	9/30/2022	10/3/2022	3.00	22,181	39
40	FICA - Internal Revenue Service	80965336	301,895	9/27/2022	10/3/2022	5.50	1,660,421	40
41	FICA - Internal Revenue Service	80969831	202	10/8/2022	10/12/2022	4.00	807	41
42	FICA - Internal Revenue Service	80969837	2,113	10/9/2022	10/14/2022	4.50	9,509	42
43	FICA - Internal Revenue Service	80969844	301,927	10/11/2022	10/17/2022	5.50	1,660,597	43
44	FICA - Internal Revenue Service	80971230	318	10/20/2022	10/21/2022	0.50	159	44
45	FICA - Internal Revenue Service	80971794	3,927	10/22/2022	10/28/2022	5.50	21,600	45
46	FICA - Internal Revenue Service	80971798	61	10/23/2022	10/28/2022	4.50	275	46
47	FICA - Internal Revenue Service	80971822	307,511	10/25/2022	10/31/2022	5.50	1,691,311	47
48	Federal Unemployment	80971825	2,062	8/15/2022	10/31/2022	76.50	157,761	48
49	State of Nevada	80971849	23,103	8/15/2022	10/31/2022	76.50	1,767,363	49
50	FICA - Internal Revenue Service	80975614	930	11/3/2022	11/4/2022	1.00	930	50
51	FICA - Internal Revenue Service	80976592	113	11/4/2022	11/9/2022	4.50	507	51
52	FICA - Internal Revenue Service	80977743	305,447	11/8/2022	11/14/2022	6.00	1,832,684	52
53	FICA - Internal Revenue Service	80977752	40	11/15/2022	11/14/2022	(1.00)	(40)	53
54	FICA - Internal Revenue Service	80979708	323	11/17/2022	11/18/2022	0.50	161	54
55	FICA - Internal Revenue Service	80980745	1,403	11/19/2022	11/23/2022	4.00	5,613	55
56	FICA - Internal Revenue Service	80981423	23	11/28/2022	11/25/2022	(3.50)	(80)	56
57	FICA - Internal Revenue Service	80981568	298,177	11/21/2022	11/25/2022	3.50	1,043,619	57
58	FICA - Internal Revenue Service	80987143	32,817	12/3/2022	12/7/2022	4.00	131,266	58
59	FICA - Internal Revenue Service	80988675	298,487	12/6/2022	12/12/2022	5.50	1,641,676	59
60	FICA - Internal Revenue Service	80989180	721	12/6/2022	12/12/2022	6.00	4,326	60
61	FICA - Internal Revenue Service	80990406	36	12/15/2022	12/14/2022	(1.50)	(54)	61
62	FICA - Internal Revenue Service	80992213	904	6/17/2023	12/21/2022	(178.50)	(161,355)	62
63	FICA - Internal Revenue Service	80993372	297,181	12/20/2022	12/23/2022	3.00	891,543	63
64	FICA - Internal Revenue Service	80993378	161	12/26/2022	12/23/2022	(3.50)	(563)	64
65	FICA - Internal Revenue Service	80994061	2,808	12/30/2022	12/30/2022	0.00	0	65
66	FICA - Internal Revenue Service	80994067	36	12/28/2022	12/30/2022	1.50	54	66
67	FICA - Internal Revenue Service	80997216	2,989	1/2/2023	1/4/2023	2.00	5,977	67
68	FICA - Internal Revenue Service	80997681	3,643	1/10/2023	1/9/2023	(1.50)	(5,464)	68
69	FICA - Internal Revenue Service	80997713	1,433	1/2/2023	1/9/2023	6.50	9,312	69

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES - PAYROLL
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	[1]					(e) - (d)	(c) * (f)	
70	FICA - Internal Revenue Service	80997716	336,947	1/3/2023	1/9/2023	5.50	1,853,211	70
71	FICA - RSU	80999556	53,463	1/14/2023	1/17/2023	3.00	160,388	71
72	FICA - Internal Revenue Service	80999561	804	1/13/2023	1/17/2023	3.50	2,813	72
73	FICA - Internal Revenue Service	80999553	1,245	1/12/2023	1/20/2023	7.50	9,334	73
74	FICA - Internal Revenue Service	80999926	739	1/16/2023	1/20/2023	4.00	2,955	74
75	FICA - Internal Revenue Service	81001164	337,546	1/17/2023	1/23/2023	5.50	1,856,501	75
76	FICA - Internal Revenue Service	81001794	15,433	1/17/2023	1/23/2023	6.00	92,600	76
77	State of Nevada	81001799	13,998	11/15/2022	1/23/2023	68.50	958,858	77
78	FICA - Internal Revenue Service	81003112	1,793	1/26/2023	1/27/2023	0.50	896	78
79	Federal Unemployment	81004365	1,650	10/31/2022	1/31/2023	91.50	150,979	79
80	FICA - Internal Revenue Service	81006999	1,634	1/28/2023	2/1/2023	4.00	6,536	80
81	FICA - Internal Revenue Service	81007545	5,420	1/30/2023	2/3/2023	4.00	21,682	81
82	FICA - Internal Revenue Service	81009122	349,457	1/31/2023	2/6/2023	5.50	1,922,014	82
83	FICA - Internal Revenue Service	81009534	263	2/7/2023	2/6/2023	(1.50)	(395)	83
84	FICA - Internal Revenue Service	81010642	16	2/9/2023	2/10/2023	0.50	8	84
85	FICA - Internal Revenue Service	81011846	5,736	2/11/2023	2/15/2023	4.00	22,942	85
86	FICA - Internal Revenue Service	81011849	6,453	2/11/2023	2/15/2023	4.00	25,813	86
87	FICA - Internal Revenue Service	81014381	334,049	2/14/2023	2/21/2023	6.50	2,171,320	87
88	FICA - Internal Revenue Service	81014683	13,160	2/25/2023	2/27/2023	2.00	26,321	88
89	FICA - MIP	81016994	162,596	2/27/2023	3/1/2023	2.00	325,192	89
90	FICA - Internal Revenue Service	81018370	23,088	2/28/2023	3/3/2023	3.00	69,264	90
91	FICA - Internal Revenue Service	81018394	329,646	2/28/2023	3/6/2023	5.50	1,813,054	91
92	FICA - Internal Revenue Service	81019126	24,387	3/7/2023	3/6/2023	(1.50)	(36,580)	92
93	FICA - Internal Revenue Service	81019130	47,738	3/25/2023	3/7/2023	(18.00)	(859,286)	93
94	FICA - Internal Revenue Service	81019659	391	3/9/2023	3/8/2023	(1.50)	(586)	94
95	FICA - Internal Revenue Service	81019671	175,490	3/10/2023	3/9/2023	(1.00)	(175,490)	95
96	FICA - Internal Revenue Service	81019675	1,720	3/11/2023	3/9/2023	(2.00)	(3,440)	96
97	FICA - Internal Revenue Service	81023213	840	3/12/2023	3/17/2023	4.50	3,779	97
98	FICA - Internal Revenue Service	81023784	324,515	3/14/2023	3/20/2023	5.50	1,784,832	98
99	FICA - Internal Revenue Service	81025598	1,092	3/23/2023	3/24/2023	1.00	1,092	99
100	FICA - Internal Revenue Service	81026938	4,076	3/25/2023	3/29/2023	4.00	16,302	100
101	FICA - Internal Revenue Service	81030252	323,854	3/28/2023	4/3/2023	5.50	1,781,195	101
102	FICA - Internal Revenue Service	81030256	4,597	4/4/2023	4/3/2023	(1.50)	(6,896)	102
103	FICA - Internal Revenue Service	81030278	60	4/6/2023	4/4/2023	(2.50)	(149)	103
104	FICA - Internal Revenue Service	81032187	1,790	4/8/2023	4/12/2023	4.00	7,159	104
105	FICA - Internal Revenue Service	81033295	1,614	4/9/2023	4/14/2023	4.50	7,263	105
106	FICA - Internal Revenue Service	81033880	259,454	4/11/2023	4/17/2023	5.50	1,426,996	106
107	FICA - Internal Revenue Service	81035686	246	4/20/2023	4/21/2023	1.00	246	107
108	FICA - Internal Revenue Service	81037234	943	4/22/2023	4/26/2023	4.00	3,772	108
109	Federal Unemployment	81038086	49,804	2/14/2023	4/28/2023	72.50	3,610,794	109
110	State of Nevada	81040324	280,765	2/14/2023	5/1/2023	75.50	21,197,791	110
111	State of Nevada	81040364	100	2/14/2023	5/1/2023	75.50	7,579	111
112	FICA - Internal Revenue Service	81040385	541	5/2/2023	5/1/2023	(1.50)	(811)	112
113	FICA - Internal Revenue Service	81040400	472	4/25/2023	5/1/2023	6.00	2,831	113
114	FICA - Internal Revenue Service	81043480	320,176	4/25/2023	5/1/2023	5.50	1,760,967	114
115	FICA - Internal Revenue Service	81043933	1,272	5/4/2023	5/2/2023	(2.50)	(3,180)	115
116	FICA - Internal Revenue Service	81044423	883	5/6/2023	5/1/2023	(5.00)	(4,414)	116
117	FICA - Internal Revenue Service	81044894	322,056	5/9/2023	5/15/2023	5.50	1,771,306	117
118	FICA - Internal Revenue Service	81047304	747	5/18/2023	5/19/2023	0.50	374	118
119	FICA - Internal Revenue Service	81047914	624	5/20/2023	5/24/2023	4.00	2,494	119
120	FICA - Internal Revenue Service	81048490	320,604	5/23/2023	5/30/2023	6.50	2,083,924	120
121	Totals		<u>\$ 9,407,261</u>			<u>8.78</u>	<u>\$ 82,560,165</u>	121

WP G-5, Sh 52, Ln 260(c)

WP G-5, Sh 52, Ln 260(f)

[1] Source: Company Records limited to Nevada records only.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FEDERAL INCOME TAX LAG
FOR TAX YEAR 2021**

Line No.	Due Date (a) [1]	Percentage Due (b)	Tax Year Service Date (c) [2]	Days (d) (a) - Ln 1(c)	Weighted Days (e) (b) * (d)	Line No.
1	April 18, 2023	25.00%	July 2, 2023	(75.00)	(18.75)	1
2	June 15, 2023	25.00%		(17.00)	(4.25)	2
3	September 15, 2023	25.00%		75.00	18.75	3
4	December 15, 2023	25.00%		166.00	41.50	4
5	Totals	<u>100.00%</u>			<u>37.25</u>	5

WP G-5, Sh 1, Ln 10(d)

[1] Quarterly tax due dates for fiscal-year taxpayers.

[2] Midpoint of Tax Year 2021.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
INTEREST LAG
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount Outstanding (b) [1]	Allocated to Rate Base (c) [2]	Rate (d) [1]	Interest Expense (e) (c) * (d)	Days (f) [1]	Dollar Days (g) (e) * (f)	Line No.
1	Debentures	\$ 3,266,433,790	\$ 107,525,223	4.34%	\$ 4,667,859	91.25	\$ 425,942,166	1
2	Medium Term Notes	32,430,511	1,067,555	7.74%	82,659	91.25	7,542,624	2
3	Preferred Securities	(3,494,523)	(115,034)	-4.92%	5,657	45.63	258,118	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	(215,531)	(7,095)	-162.76%	11,548	3.50	40,417	5
6	Tax Exempt - Fixed Rate	1,579,282	0	-11.08%	0	15.21	0	6
7	Tax Exempt - Variable Rate	145,527,990	0	3.62%	0	15.21	0	7
8	Total Long-Term Debt	\$ 3,442,261,518	\$ 108,470,650		\$ 4,767,723		\$ 433,783,325	8
9	Short-Term Debt	\$ 304,017,658	\$ 10,007,724	5.06%	\$ 505,964	3.50	\$ 1,770,875	9
10	Customer Deposits	14,196,669	2,488,518	4.55%	113,228	182.50	20,664,033	10
11	Total Short-Term Debt	\$ 318,214,326	\$ 12,496,242		\$ 619,192		\$ 22,434,908	11
12	Total Debt	\$ 3,760,475,845	\$ 120,966,891	4.45%	\$ 5,386,915	84.69	\$ 456,218,233	12

WP G-5, Sh 1, Ln 8(d)

[1] Source: NV GRC 2023 - Schedule F

[2] Allocation of the amount of debt financing rate base is \$223,000,000 x 54.25% Debt = \$120,966,891. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REVENUE LAG
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Days (b)	Line No.
1	Cycle	[1] 15.21	1
2	Read to Bill	[2] 2.92	2
3	Bill to Collection	[3] <u>21.17</u>	3
4	Total	<u>39.30</u>	4
		WP G-5, Sh 1, Ln 14(d)	

[1] Bi-monthly for the test year (365 days/12 months/2 cycles).

[2] WP G-5, Sh 58, Ln 13(d)

[3] WP G-5, Sh 71, Ln 13(j)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Number of Cycles (b) WP G-5, Sh 59 - 70, Col (d)	Lag Days (c) WP G-5, Sh 59 - 70, Col (d)	Average Lag Days (d) (c) / (b)	Line No.
1	June 2022	22	63	2.86	1
2	July 2022	20	59	2.95	2
3	August 2022	23	62	2.70	3
4	September 2022	21	64	3.05	4
5	October 2022	21	58	2.76	5
6	November 2022	19	60	3.16	6
7	December 2022	21	70	3.33	7
8	January 2023	21	61	2.90	8
9	February 2023	19	56	2.95	9
10	March 2023	23	66	2.87	10
11	April 2023	20	56	2.80	11
12	May 2023	22	62	2.82	12
13	Totals	<u>252</u>	<u>737</u>	<u>2.92</u>	13

WP G-5, Sh 57, Ln 2(b)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
JUNE 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	6/1/2022	6/3/2022	2	1
2	21	6/2/2022	6/6/2022	4	2
3	1	6/3/2022	6/7/2022	4	3
4	2	6/6/2022	6/8/2022	2	4
5	3	6/7/2022	6/9/2022	2	5
6	4	6/8/2022	6/10/2022	2	6
7	5	6/9/2022	6/13/2022	4	7
8	6	6/10/2022	6/14/2022	4	8
9	7	6/13/2022	6/15/2022	2	9
10	8	6/14/2022	6/16/2022	2	10
11	9	6/15/2022	6/17/2022	2	11
12	10	6/16/2022	6/20/2022	4	12
13	11	6/17/2022	6/21/2022	4	13
14	12	6/20/2022	6/22/2022	2	14
15	13	6/21/2022	6/23/2022	2	15
16	14	6/22/2022	6/24/2022	2	16
17	15	6/23/2022	6/27/2022	4	17
18	16	6/24/2022	6/28/2022	4	18
19	17	6/27/2022	6/29/2022	2	19
20	18	6/28/2022	6/30/2022	2	20
21	19	6/29/2022	7/1/2022	2	21
22	20	6/30/2022	7/5/2022	5	22
23	Total Lag Days			<u>63</u>	23
				WP G-5, Sh 58, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 58, Col (b)	
25	Average Number of Lag Days			<u><u>2.86</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
JULY 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b) [1]	(c) [1]	(d) (c) - (b)	
1	21	7/1/2022	7/6/2022	5	1
2	1	7/5/2022	7/7/2022	2	2
3	2	7/6/2022	7/8/2022	2	3
4	3	7/7/2022	7/11/2022	4	4
5	4	7/8/2022	7/12/2022	4	5
6	5	7/11/2022	7/13/2022	2	6
7	6	7/12/2022	7/14/2022	2	7
8	7	7/13/2022	7/15/2022	2	8
9	8	7/14/2022	7/18/2022	4	9
10	9	7/15/2022	7/19/2022	4	10
11	10	7/18/2022	7/20/2022	2	11
12	11	7/19/2022	7/21/2022	2	12
13	12	7/20/2022	7/22/2022	2	13
14	13	7/21/2022	7/25/2022	4	14
15	14	7/22/2022	7/26/2022	4	15
16	15	7/25/2022	7/27/2022	2	16
17	16	7/26/2022	7/28/2022	2	17
18	17	7/27/2022	7/29/2022	2	18
19	18	7/28/2022	8/1/2022	4	19
20	19	7/29/2022	8/2/2022	4	20
21	Total Lag Days			<u>59</u>	21
				WP G-5, Sh 58, Col (c)	
22	Number of Cycles			<u>20</u>	22
				WP G-5, Sh 58, Col (b)	
23	Average Number of Lag Days			<u><u>2.95</u></u>	23

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
AUGUST 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	8/1/2022	8/3/2022	2	1
2	21	8/2/2022	8/4/2022	2	2
3	1	8/3/2022	8/5/2022	2	3
4	2	8/4/2022	8/8/2022	4	4
5	3	8/5/2022	8/9/2022	4	5
6	4	8/8/2022	8/10/2022	2	6
7	5	8/9/2022	8/11/2022	2	7
8	6	8/10/2022	8/12/2022	2	8
9	7	8/11/2022	8/15/2022	4	9
10	8	8/12/2022	8/16/2022	4	10
11	9	8/15/2022	8/17/2022	2	11
12	10	8/16/2022	8/18/2022	2	12
13	11	8/17/2022	8/19/2022	2	13
14	12	8/18/2022	8/22/2022	4	14
15	13	8/19/2022	8/23/2022	4	15
16	14	8/22/2022	8/24/2022	2	16
17	15	8/23/2022	8/25/2022	2	17
18	16	8/24/2022	8/26/2022	2	18
19	17	8/25/2022	8/29/2022	4	19
20	18	8/26/2022	8/30/2022	4	20
21	19	8/29/2022	8/31/2022	2	21
22	20	8/30/2022	9/1/2022	2	22
23	21	8/31/2022	9/2/2022	2	23
24	Total Lag Days			<u>62</u>	24
				WP G-5, Sh 58, Col (c)	
25	Number of Cycles			<u>23</u>	25
				WP G-5, Sh 58, Col (b)	
26	Average Number of Lag Days			<u><u>2.70</u></u>	26

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
SEPTEMBER 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	1	9/1/2022	9/6/2022	5	1
2	2	9/2/2022	9/7/2022	5	2
3	3	9/6/2022	9/8/2022	2	3
4	4	9/7/2022	9/9/2022	2	4
5	5	9/8/2022	9/12/2022	4	5
6	6	9/9/2022	9/13/2022	4	6
7	7	9/12/2022	9/14/2022	2	7
8	8	9/13/2022	9/15/2022	2	8
9	9	9/14/2022	9/16/2022	2	9
10	10	9/15/2022	9/19/2022	4	10
11	11	9/16/2022	9/20/2022	4	11
12	12	9/19/2022	9/21/2022	2	12
13	13	9/20/2022	9/22/2022	2	13
14	14	9/21/2022	9/23/2022	2	14
15	15	9/22/2022	9/26/2022	4	15
16	16	9/23/2022	9/27/2022	4	16
17	17	9/26/2022	9/28/2022	2	17
18	18	9/27/2022	9/29/2022	2	18
19	19	9/28/2022	9/30/2022	2	19
20	20	9/29/2022	10/3/2022	4	20
21	21	9/30/2022	10/4/2022	4	21
22	Total Lag Days			<u>64</u>	22
				WP G-5, Sh 58, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 58, Col (b)	
24	Average Number of Lag Days			<u><u>3.05</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
OCTOBER 2022**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	1	10/3/2022	10/5/2022	2	1
2	2	10/4/2022	10/6/2022	2	2
3	3	10/5/2022	10/7/2022	2	3
4	4	10/6/2022	10/10/2022	4	4
5	5	10/7/2022	10/11/2022	4	5
6	6	10/10/2022	10/12/2022	2	6
7	7	10/11/2022	10/13/2022	2	7
8	8	10/12/2022	10/14/2022	2	8
9	9	10/13/2022	10/17/2022	4	9
10	10	10/14/2022	10/18/2022	4	10
11	11	10/17/2022	10/19/2022	2	11
12	12	10/18/2022	10/20/2022	2	12
13	13	10/19/2022	10/21/2022	2	13
14	14	10/20/2022	10/24/2022	4	14
15	15	10/21/2022	10/25/2022	4	15
16	16	10/24/2022	10/26/2022	2	16
17	17	10/25/2022	10/27/2022	2	17
18	18	10/26/2022	10/28/2022	2	18
19	19	10/27/2022	10/31/2022	4	19
20	20	10/28/2022	11/1/2022	4	20
21	21	10/31/2022	11/2/2022	2	21
22	Total Lag Days			<u>58</u>	22
				WP G-5, Sh 58, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 58, Col (b)	
24	Average Number of Lag Days			<u><u>2.76</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
NOVEMBER 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	1	11/1/2022	11/3/2022	2	1
2	2	11/2/2022	11/4/2022	2	2
3	3	11/3/2022	11/7/2022	4	3
4	4	11/4/2022	11/8/2022	4	4
5	5	11/7/2022	11/9/2022	2	5
6	6	11/8/2022	11/10/2022	2	6
7	7	11/9/2022	11/14/2022	5	7
8	8	11/10/2022	11/15/2022	5	8
9	9	11/14/2022	11/16/2022	2	9
10	10	11/15/2022	11/17/2022	2	10
11	11	11/16/2022	11/18/2022	2	11
12	12	11/17/2022	11/21/2022	4	12
13	13	11/18/2022	11/22/2022	4	13
14	14	11/21/2022	11/23/2022	2	14
15	15	11/22/2022	11/28/2022	6	15
16	16	11/23/2022	11/29/2022	6	16
17	17	11/28/2022	11/30/2022	2	17
18	18	11/29/2022	12/1/2022	2	18
19	19	11/30/2022	12/2/2022	2	19
20	Total Lag Days			<u>60</u>	20
				WP G-5, Sh 58, Col (c)	
21	Number of Cycles			<u>19</u>	21
				WP G-5, Sh 58, Col (b)	
22	Average Number of Lag Days			<u><u>3.16</u></u>	22

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
DECEMBER 2022**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	20	12/1/2022	12/5/2022	4	1
2	21	12/2/2022	12/6/2022	4	2
3	1	12/3/2022	12/7/2022	4	3
4	2	12/5/2022	12/7/2022	2	4
5	3	12/6/2022	12/8/2022	2	5
6	4	12/7/2022	12/9/2022	2	6
7	5	12/8/2022	12/12/2022	4	7
8	6	12/9/2022	12/13/2022	4	8
9	7	12/12/2022	12/14/2022	2	9
10	8	12/13/2022	12/15/2022	2	10
11	9	12/14/2022	12/16/2022	2	11
12	10	12/15/2022	12/19/2022	4	12
13	11	12/16/2022	12/20/2022	4	13
14	12	12/19/2022	12/21/2022	2	14
15	13	12/20/2022	12/22/2022	2	15
16	14	12/21/2022	12/27/2022	6	16
17	15	12/22/2022	12/28/2022	6	17
18	16	12/27/2022	12/29/2022	2	18
19	17	12/28/2022	12/30/2022	2	19
20	18	12/29/2022	1/3/2023	5	20
21	19	12/30/2022	1/4/2023	5	21
22	Total Lag Days			<u>70</u>	22
				WP G-5, Sh 58, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 58, Col (b)	
24	Average Number of Lag Days			<u><u>3.33</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
JANUARY 2023**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	20	1/3/2023	1/5/2023	2	1
2	21	1/4/2023	1/6/2023	2	2
3	1	1/5/2023	1/9/2023	4	3
4	2	1/6/2023	1/10/2023	4	4
5	3	1/7/2023	1/10/2023	3	5
6	4	1/9/2023	1/11/2023	2	6
7	5	1/10/2023	1/12/2023	2	7
8	6	1/11/2023	1/13/2023	2	8
9	7	1/12/2023	1/17/2023	5	9
10	8	1/13/2023	1/18/2023	5	10
11	9	1/17/2023	1/19/2023	2	11
12	10	1/18/2023	1/20/2023	2	12
13	11	1/19/2023	1/23/2023	4	13
14	12	1/20/2023	1/24/2023	4	14
15	13	1/23/2023	1/25/2023	2	15
16	14	1/24/2023	1/26/2023	2	16
17	15	1/25/2023	1/27/2023	2	17
18	16	1/26/2023	1/30/2023	4	18
19	17	1/27/2023	1/31/2023	4	19
20	18	1/30/2023	2/1/2023	2	20
21	19	1/31/2023	2/2/2023	2	21
22	Total Lag Days			<u>61</u>	22
				WP G-5, Sh 58, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 58, Col (b)	
24	Average Number of Lag Days			<u><u>2.90</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
FEBRUARY 2023**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	2/1/2023	2/3/2023	2	1
2	21	2/2/2023	2/6/2023	4	2
3	1	2/3/2023	2/7/2023	4	3
4	2	2/6/2023	2/8/2023	2	4
5	3	2/7/2023	2/9/2023	2	5
6	4	2/8/2023	2/10/2023	2	6
7	5	2/9/2023	2/13/2023	4	7
8	6	2/10/2023	2/14/2023	4	8
9	7	2/13/2023	2/15/2023	2	9
10	8	2/14/2023	2/16/2023	2	10
11	9	2/15/2023	2/17/2023	2	11
12	10	2/16/2023	2/21/2023	5	12
13	11	2/17/2023	2/22/2023	5	13
14	12	2/21/2023	2/23/2023	2	14
15	13	2/22/2023	2/24/2023	2	15
16	14	2/23/2023	2/27/2023	4	16
17	15	2/24/2023	2/28/2023	4	17
18	16	2/27/2023	3/1/2023	2	18
19	17	2/28/2023	3/2/2023	2	19
20	Total Lag Days			<u>56</u>	20
				WP G-5, Sh 58, Col (c)	
21	Number of Cycles			<u>19</u>	21
				WP G-5, Sh 58, Col (b)	
22	Average Number of Lag Days			<u><u>2.95</u></u>	22

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
MARCH 2023**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b) [1]	(c) [1]	(d) (c) - (b)	
1	18	3/1/2023	3/3/2023	2	1
2	19	3/2/2023	3/6/2023	4	2
3	20	3/3/2023	3/7/2023	4	3
4	21	3/6/2023	3/8/2023	2	4
5	1	3/7/2023	3/9/2023	2	5
6	2	3/8/2023	3/10/2023	2	6
7	3	3/9/2023	3/13/2023	4	7
8	4	3/10/2023	3/14/2023	4	8
9	5	3/13/2023	3/15/2023	2	9
10	6	3/14/2023	3/16/2023	2	10
11	7	3/15/2023	3/17/2023	2	11
12	8	3/16/2023	3/20/2023	4	12
13	9	3/17/2023	3/21/2023	4	13
14	10	3/20/2023	3/22/2023	2	14
15	11	3/21/2023	3/23/2023	2	15
16	12	3/22/2023	3/24/2023	2	16
17	13	3/23/2023	3/27/2023	4	17
18	14	3/24/2023	3/28/2023	4	18
19	15	3/27/2023	3/29/2023	2	19
20	16	3/28/2023	3/30/2023	2	20
21	17	3/29/2023	3/31/2023	2	21
22	18	3/30/2023	4/3/2023	4	22
23	19	3/31/2023	4/4/2023	4	23
24	Total Lag Days			<u>66</u>	24
				WP G-5, Sh 58, Col (c)	
25	Number of Cycles			<u>23</u>	25
				WP G-5, Sh 58, Col (b)	
26	Average Number of Lag Days			<u><u>2.87</u></u>	26

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
APRIL 2023**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	20	4/3/2023	4/5/2023	2	1
2	21	4/4/2023	4/6/2023	2	2
3	1	4/5/2023	4/7/2023	2	3
4	2	4/6/2023	4/10/2023	4	4
5	3	4/7/2023	4/11/2023	4	5
6	4	4/10/2023	4/12/2023	2	6
7	5	4/11/2023	4/13/2023	2	7
8	6	4/12/2023	4/14/2023	2	8
9	7	4/13/2023	4/17/2023	4	9
10	8	4/14/2023	4/18/2023	4	10
11	9	4/17/2023	4/19/2023	2	11
12	10	4/18/2023	4/20/2023	2	12
13	11	4/19/2023	4/21/2023	2	13
14	12	4/20/2023	4/24/2023	4	14
15	13	4/21/2023	4/25/2023	4	15
16	14	4/24/2023	4/26/2023	2	16
17	15	4/25/2023	4/27/2023	2	17
18	16	4/26/2023	4/28/2023	2	18
19	17	4/27/2023	5/1/2023	4	19
20	18	4/28/2023	5/2/2023	4	20
21	Total Lag Days			56	21
				WP G-5, Sh 58, Col (c)	
22	Number of Cycles			20	22
				WP G-5, Sh 58, Col (b)	
23	Average Number of Lag Days			2.80	23

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
MAY 2023**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	19	5/1/2023	5/3/2023	2	1
2	20	5/2/2023	5/4/2023	2	2
3	21	5/3/2023	5/5/2023	2	3
4	1	5/4/2023	5/8/2023	4	4
5	2	5/5/2023	5/9/2023	4	5
6	3	5/8/2023	5/10/2023	2	6
7	4	5/9/2023	5/11/2023	2	7
8	5	5/10/2023	5/12/2023	2	8
9	6	5/11/2023	5/15/2023	4	9
10	7	5/12/2023	5/16/2023	4	10
11	8	5/15/2023	5/17/2023	2	11
12	9	5/16/2023	5/18/2023	2	12
13	10	5/17/2023	5/19/2023	2	13
14	11	5/18/2023	5/22/2023	4	14
15	12	5/19/2023	5/23/2023	4	15
16	13	5/22/2023	5/24/2023	2	16
17	14	5/23/2023	5/25/2023	2	17
18	15	5/24/2023	5/26/2023	2	18
19	16	5/25/2023	5/30/2023	5	19
20	17	5/26/2023	5/31/2023	5	20
21	18	5/30/2023	6/1/2023	2	21
22	19	5/31/2023	6/2/2023	2	22
23	Total Lag Days			<u>62</u>	23
				WP G-5, Sh 58, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 58, Col (b)	
25	Average Number of Lag Days			<u><u>2.82</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BILLING TO COLLECTION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Revenue (b)	Taxes (c)	Total Revenue (d)	Number of Days in Month (e)	Average Revenue (f)	Accounts Receivable (g)	Process Days (h)	Average A/R (i)	Lag Days (j)	Line No.
		[1]	[2]	(b) + (c)		(d) / (e)	[1]		(g) / (h)	(j) / (f)	
1	June 2022	\$ 5,630,834	\$ 382,610	\$ 6,013,445	30	\$ 200,448	\$ 116,614,689	22	\$ 5,300,668	26.44	1
2	July 2022	4,971,157	267,898	5,239,055	31	169,002	77,849,879	20	3,892,494	23.03	2
3	August 2022	4,536,330	233,398	4,769,728	31	153,862	53,232,297	23	2,314,448	15.04	3
4	September 2022	4,770,412	249,918	5,020,330	30	167,344	39,169,008	21	1,865,191	11.15	4
5	October 2022	6,601,691	294,424	6,896,115	31	222,455	42,057,028	22	1,911,683	8.59	5
6	November 2022	14,063,271	649,991	14,713,262	30	490,442	153,897,318	20	7,694,866	15.69	6
7	December 2022	23,286,810	1,369,150	24,655,960	31	795,354	250,688,330	21	11,937,540	15.01	7
8	January 2023	25,315,718	1,215,534	26,531,252	31	855,847	322,447,745	20	16,122,387	18.84	8
9	February 2023	25,568,257	1,232,505	26,800,762	28	957,170	409,720,931	19	21,564,260	22.53	9
10	March 2023	22,987,372	1,125,378	24,112,749	31	777,831	460,809,942	23	20,035,215	25.76	10
11	April 2023	18,033,207	1,085,598	19,118,806	30	637,294	369,980,601	20	18,499,030	29.03	11
12	May 2023	11,974,862	567,783	12,542,645	31	404,601	270,856,895	22	12,311,677	30.43	12
13	Totals	\$ 167,739,920	\$ 8,674,186	\$ 176,414,106	365	\$ 5,831,650	\$ 2,567,324,661	253	\$ 123,449,457	21.17	13

WP G-5, Sh 57, Ln 3(b)

[1] Source: Company Records
[2] WP G-5, Sh 72, Ln 31

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES RELATED TO REVENUE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
														sum (b) to (m)	
241001446															
1	Tahoe	\$ -	\$ 389	\$ 2	\$ 414	\$ 0	\$ 0	\$ 0	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 1,056	1
2	Carson	-	662	0	-	0	0	0	0	0	0	0	0	665	2
3	Elko	-	0	-	-	0	0	0	72	-	-	-	-	73	3
4	Winnemucca	-	41	2	-	-	0	0	123	-	-	-	-	167	4
5	Ferrelly	-	185	1	0	0	-	0	709	0	0	0	0	896	5
6	Spring Creek	-	0	-	-	-	-	-	-	-	-	-	-	0	6
7	Northern Nevada	\$ -	\$ 1,278	\$ 8	\$ 414	\$ 0	\$ 1	\$ 0	\$ 1,154	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,855	7
241001448															
8	Tahoe	\$ 23,877	\$ 16,621	\$ 11,667	\$ 11,807	\$ 15,265	\$ 31,477	\$ 62,934	\$ 72,050	\$ 75,845	\$ 79,726	\$ 66,618	\$ 47,595	\$ 515,482	8
9	Carson	32,452	23,526	20,428	20,990	24,392	52,178	120,287	132,152	149,063	133,252	100,917	63,634	873,271	9
10	Elko	2,284	1,363	1,201	1,199	1,589	4,086	6,609	7,241	7,142	6,730	5,316	2,916	47,675	10
11	Winnemucca	5,396	4,997	3,860	3,935	4,904	10,995	15,549	19,082	20,700	15,461	12,916	8,093	125,888	11
12	Ferrelly	4,715	2,570	3,094	3,925	6,685	11,823	9,867	14,797	14,301	12,042	8,320	5,845	97,984	12
13	Northern Nevada	\$ 68,724	\$ 49,078	\$ 40,250	\$ 41,855	\$ 52,835	\$ 110,559	\$ 215,246	\$ 245,322	\$ 267,051	\$ 247,211	\$ 194,087	\$ 128,082	\$ 1,660,300	13
241001449															
14	Carson	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 3	\$ 4	\$ 5	\$ 5	\$ 4	\$ 3	\$ 1	\$ 27	14
15	Elko	25,985	18,986	17,660	18,948	25,944	73,262	114,017	119,532	123,287	111,438	87,562	48,435	785,055	15
16	Winnemucca	4,619	3,429	2,912	2,950	3,540	9,563	17,082	18,406	18,146	17,517	14,425	8,500	121,090	16
17	Ferrelly	14,807	10,739	10,707	10,866	12,763	30,903	55,161	60,348	61,674	54,799	41,019	24,117	387,903	17
18	Spring Creek	-	-	-	3	19	51	99	81	96	95	89	69	600	18
19	Northern Nevada	\$ 45,412	\$ 33,154	\$ 31,279	\$ 32,768	\$ 42,267	\$ 113,780	\$ 186,364	\$ 198,372	\$ 203,208	\$ 183,852	\$ 143,097	\$ 81,122	\$ 1,294,675	19
241001452															
20	Winnemucca	\$ 7,222	\$ 7,318	\$ 7,231	\$ 7,228	\$ 7,243	\$ 7,296	\$ 277,730	\$ 25,642	\$ 25,952	\$ 25,417	\$ 25,402	\$ 25,394	\$ 449,076	20
241001453															
21	Winnemucca	\$ 29,401	\$ 29,401	\$ 29,401	\$ 29,401	\$ 29,401	\$ 29,401	\$ 70,749	\$ 6,432	\$ 6,432	\$ 6,432	\$ 6,432	\$ 6,432	\$ 279,316	21
241001454															
22	Carson	\$ 70,230	\$ 57,115	\$ 50,785	\$ 54,111	\$ 69,261	\$ 200,910	\$ 272,494	\$ 351,464	\$ 318,648	\$ 283,943	\$ 217,029	\$ 134,536	\$ 2,080,525	22
23	Ferrelly	31,378	28,906	23,491	31,567	27,967	64,038	103,013	115,725	115,801	106,549	81,767	50,676	780,879	23
24	Northern Nevada	\$ 101,608	\$ 86,022	\$ 74,276	\$ 85,678	\$ 97,228	\$ 264,948	\$ 375,507	\$ 467,189	\$ 434,449	\$ 390,492	\$ 298,795	\$ 185,212	\$ 2,861,404	24
241001455															
25	Carson	\$ 14,540	\$ 9,745	\$ 8,562	\$ 8,639	\$ 9,309	\$ 17,333	\$ 48,919	\$ 52,655	\$ 60,852	\$ 53,936	\$ 88,566	\$ 28,846	\$ 401,903	25
26	Ferrelly	77,434	22,765	19,088	20,476	27,488	46,886	65,294	73,749	72,869	68,675	216,166	39,512	750,362	26
27	Northern Nevada	\$ 91,973	\$ 32,510	\$ 27,651	\$ 29,115	\$ 36,797	\$ 64,220	\$ 114,173	\$ 126,404	\$ 133,721	\$ 122,610	\$ 304,732	\$ 68,359	\$ 1,152,266	27
241001456															
28	Tahoe	\$ 11,657	\$ 8,956	\$ 6,278	\$ 6,032	\$ 7,843	\$ 15,891	\$ 28,758	\$ 34,200	\$ 35,972	\$ 37,419	\$ 30,188	\$ 21,406	\$ 244,599	28
29	Carson	26,613	20,181	17,024	17,428	20,809	43,895	100,623	110,819	125,719	111,945	82,865	51,775	729,696	29
30	Northern Nevada	\$ 38,270	\$ 29,137	\$ 23,302	\$ 23,459	\$ 28,652	\$ 59,786	\$ 129,380	\$ 145,019	\$ 161,691	\$ 149,364	\$ 113,063	\$ 73,181	\$ 974,295	30
31	Total Northern Nevada	382,610	267,898	233,398	249,918	294,424	649,991	1,369,150	1,215,534	1,232,505	1,125,378	1,085,598	567,783	8,674,186	31

[1] Source: Company Records
[2] WP G-5, Sh 7.1, Col (c)
NNV 2023 Lead Lag Rev Related Taxes

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS SUMMARY
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Northern Nevada (h)	Line No.
1	Working Funds	135	\$ 8,400	\$ 0	\$ 8,400	\$ 0	\$ 8,400	\$ 0	1
2	Prepayments	165	24,857,102	0	24,857,102	(12,566)	24,844,536	1,322,657	2
3	Miscellaneous Current and Accrued Assets	174	(6,107,450)	0	(6,107,450)	0	(6,107,450)	0	3
4	Other Regulatory Assets	182.3	400,620,583	(1,339,096)	399,281,487	(81,178,609)	318,102,878	(194,666)	4
5	Miscellaneous Deferred Debits	186	11,115,447	0	11,115,447	0	11,115,447	20,408	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(14,123,513)	0	(14,123,513)	1,704,917	(12,418,596)	(99,084)	7
8	Miscellaneous Current and Accrued Liabilities	242	158,410,143	284,172	158,694,315	(41,606,202)	117,088,113	7,346,823	8
9	Accrued SERP	242	(30,557,695)	1,314,839	(29,242,856)	6,141,000	(23,101,856)	(1,232,883)	9
10	Other Deferred Credits	253	(440,166,395)	0	(440,166,395)	14,666,430	(425,499,965)	(1,782,441)	10
11	Other Regulatory Liabilities	254	(403,334,723)	279,219	(403,055,504)	876,149	(402,179,354)	(677,571)	11
12	Totals		<u>(299,278,101)</u>	<u>539,134</u>	<u>(298,738,967)</u>	<u>(99,408,881)</u>	<u>(398,147,848)</u>	<u>4,703,242</u>	12

WP G-5, Sh 1
Ln 17(c) to Ln 28(c)

[1] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1.0, 21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i) WP G-5, Sh 73, Ln 1	Northern Nevada (j) WP G-5, Sh 73, Ln 1	Allocation Method (k) (j) [2]	Line No.
Account 135 - Working Funds												
1	Working Funds	[3] [4]	135000000	7,250		7,250	0	7,250	0	0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3] [4]	135001072	1,150		1,150	0	1,150	0	0	N	2
3	Total Account 135			8,400	0	8,400	0	8,400	0	0		3
Account 165 - Prepayments												
4	Prepayments		165000000	59,840		59,840	(12,566)	47,273	13,328	2,523	A	4
5	Insurance Premiums and Other	[3]	165001129	24,743,851		24,743,851	0	24,743,851	6,976,149	1,320,512	A	5
6	COLI	[3] [4]	165001129	60,491		60,491	0	60,491	0	0	N	6
7	Licenses and Franchise Taxes	[3] [4]	165001131	0		0	0	0	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	(7,079)		(7,079)	0	(7,079)	(1,996)	(378)	A	8
9	Commercial Paper Facility	[3] [4]	165001353	0		0	0	0	0	0	N	9
10	Total Account 165			24,857,102	0	24,857,102	(12,566)	24,844,536	6,987,481	1,322,657		10
Account 174 - Misc Current and Accrued Assets												
11	Misc Current & Accue Equity in Employee Homes CA GRDMA	[3] [4]	174001158	0		0	0	0	0	0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3] [4]	174002571	(6,107,450)		(6,107,450)	0	(6,107,450)	0	0	N	12
13	Total Account 174			(6,107,450)	0	(6,107,450)	0	(6,107,450)	0	0		13
Account 182.3 - Other Regulatory Assets												
14	Accrued Vacation Pay	[4]	182301370	17,380,692		17,380,692	(3,649,945)	13,730,747	0	0	N	14
15	AFUDC Equity (AZ)	[4]	182302111	14,703		14,703	(3,088)	11,616	0	0	N	15
16	AFUDC Equity (NCA)	[4]	182302111	551		551	(116)	436	0	0	N	16
17	AFUDC Equity (NNV)	[4]	182302111	389		389	(82)	307	0	0	N	17
18	AFUDC Equity (SCA)	[4]	182302111	385		385	(81)	304	0	0	N	18
19	AFUDC Equity (SLT)	[4]	182302111	2,505		2,505	(526)	1,979	0	0	N	19
20	AFUDC Equity (SNV)	[4]	182302111	6,289		6,289	(1,321)	4,968	0	0	N	20
21	SFAS 109 Deferral (Common)	[3] [4]	182302109	0		0	0	0	0	0	N	21
22	Arizona Gas Research and Development	[4]	182303003	0		0	0	0	0	0	N	22
23	TRIMP (Arizona)	[4]	182303004	(964,664)		(964,664)	202,579	(762,084)	0	0	N	23
24	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	100,236		100,236	(21,050)	79,187	0	0	I	24
25	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	100,236		100,236	21,050	(79,187)	0	0	I	25
26	UGCE Deferral (No. Nevada)	[4]	182303007	273,125		273,125	(57,356)	215,769	0	0	I	26
27	UGCE Deferral (So. Nevada)	[4]	182303007	819,878		819,878	(172,174)	647,703	0	0	I	27
28	California Environmental Compliance Cost	[4]	182303008	841,832		841,832	(176,785)	665,047	0	0	I	28
29	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	0		0	0	0	0	0	D-N	29
30	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	0		0	0	0	0	0	D-S	30
31	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	111,294		111,294	(23,372)	87,922	0	0	N	31
32	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	27,723		27,723	(5,822)	21,901	0	0	N	32
33	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	80,850		80,850	(16,979)	63,872	0	0	N	33
34	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	451,077		451,077	(94,726)	356,351	0	0	N	34
35	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	842,052		842,052	(176,831)	665,221	0	0	N	35
36	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	7,435,770		7,435,770	(1,561,512)	5,874,258	0	0	N	36
37	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	(75,619)		(75,619)	15,880	(59,739)	0	0	N	37
38	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	137,429		137,429	(28,860)	108,569	0	0	N	38
39	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	(99,811)		(99,811)	20,960	(78,850)	0	0	N	39
40	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	(103,911)		(103,911)	21,821	(82,089)	0	0	N	40
41	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[6]	182303017	7,289	(2,730)	4,559	(957)	3,602	0	0	I	41
42	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[6]	182303017	39,001	(14,622)	24,379	(5,120)	19,259	0	0	I	42

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
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FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j)	Line No.
43	IDRB Variable Interest Adj. (So. Nevada)		182303021	(952,644)		(952,644)	200,055	(752,589)	0	0	I	43
44	California Public Interest R & D	[4]	182303027	196,524		196,524	(41,270)	155,254	0	0	N	44
45	Renewable Energy Program Rate (No. Nevada)		182303032	(57,735)		(57,735)	12,124	(45,611)	0	0	I	45
46	Renewable Energy Program Rate (So. Nevada)		182303032	(681,497)		(681,497)	143,114	(538,383)	0	0	I	46
47	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	0	N	47
48	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	0	N	48
49	Arizona Rate Case 2019	[4]	182303042	188,743		188,743	(39,636)	149,107	0	0	N	49
50	Nevada Rate Case 2018	[6]	182303044	97,993	(36,744)	61,249	(12,862)	48,387	40,685	7,701	R	50
51	Low Income Program (LIRA) (Arizona)	[4]	182303045	5,774,839		5,774,839	(1,212,716)	4,562,123	0	0	N	51
52	California Public Purpose Program - CARE	[4]	182303047	6,031,133		6,031,133	(1,266,538)	4,764,595	0	0	N	52
53	Nevada Rate Case Post July 2018	[6]	182303051	290,634	(109,127)	181,507	(38,116)	143,390	120,568	22,822	R	53
54	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	62,820		62,820	(13,192)	49,628	0	0	N	54
55	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(166,795)		(166,795)	35,027	(131,768)	0	0	N	55
56	California Rate Case TY 2021	[4]	182303056	486,695		486,695	(102,206)	384,489	0	0	N	56
57	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	(154,605)		(154,605)	32,467	(122,138)	0	0	I	57
58	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	208,805		208,805	(43,849)	164,956	0	0	I	58
59	California Public Purpose Program - ESAP	[4]	182303068	4,284,499		4,284,499	(899,745)	3,384,754	0	0	N	59
60	California Infrastructure Replacement/Reliability Adj	[4]	182303071	2,512,542		2,512,542	(527,634)	1,984,908	0	0	N	60
61	California MHP Conversion to the Meter	[4]	182303072	1,726,743		1,726,743	(362,616)	1,364,127	0	0	N	61
62	California MHP Conversion Beyond the Meter	[4]	182303073	3,886,477		3,886,477	(816,160)	3,070,317	0	0	N	62
63	So. Nevada Self Insurance	[6]	182303074	1,770,831	(664,062)	1,106,769	(232,421)	874,348	0	0	N	63
64	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,817,835		1,817,835	(381,745)	1,436,089	0	0	N	64
65	CA MHP Conversions GAAP Adj.	[4]	182303076	(2,070,189)		(2,070,189)	434,740	(1,635,449)	0	0	N	65
66	CA IRRAM Program US GAAP Adj	[4]	182303077	1,472,656		1,472,656	(309,258)	(1,163,398)	0	0	N	66
67	Arizona Conservation Deferred Costs	[4]	182303079	1,892,978		1,892,978	(397,525)	1,495,453	0	0	N	67
68	California Pension Balancing Account	[4]	182303080	12,657,372		12,657,372	(2,658,046)	9,999,324	0	0	N	68
69	Accrued Purchased Gas Cost	[3]	182303082	12,716,684		12,716,684	0	12,716,684	0	0	I	69
70	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	581,497	(218,064)	363,433	(76,321)	287,112	287,112	0	D-S	70
71	So. Nevada Gas Lights Pre May 2009	[6]	182303086	55,919	(20,970)	34,949	(7,339)	27,610	27,610	0	D-S	71
72	So. Nevada Gas Lights Post May 2012	[6]	182303087	215,640	(80,868)	134,772	(28,302)	106,470	106,470	0	D-S	72
73	So. Nevada Gas Lights Post July 2018	[6]	182303088	10,310	(3,870)	6,440	(1,352)	5,088	5,088	0	D-S	73
74	California Conservation and Energy Efficiency Program	[4]	182303089	(3,355)		(3,355)	705	(2,651)	0	0	N	74
75	Arizona EEP/DCA Single-Family	[4]	182303090	(5,724,702)		(5,724,702)	1,202,187	(4,522,515)	0	0	N	75
76	Arizona EEP/DCA Multi-Family	[4]	182303091	1,340,459		1,340,459	(281,496)	1,058,963	0	0	N	76
77	Arizona EEP/DCA General-Small	[4]	182303092	594,567		594,567	(124,859)	469,708	0	0	N	77
78	Arizona EEP/DCA General-Medium	[4]	182303093	(7,561,761)		(7,561,761)	1,587,970	(5,973,791)	0	0	N	78
79	Arizona EEP/DCA General-Large 1	[4]	182303094	(3,491,445)		(3,491,445)	733,203	(2,758,242)	0	0	N	79
80	Arizona EEP/DCA General-Large 2	[4]	182303095	(338,265)		(338,265)	71,036	(267,230)	0	0	N	80
81	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	(3,767,020)		(3,767,020)	791,074	(2,975,945)	0	0	N	81
82	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	(66,212)		(66,212)	14,324	(53,887)	0	0	N	82
83	Arizona Property Tax	[4]	182303098	861,267		861,267	(180,866)	680,401	0	0	N	83
84	Arizona Property Tax February 2019	[4]	182303099	2,403,207		2,403,207	(504,673)	1,898,533	0	0	N	84
85	California Greenhouse Gas Balancing Account Costs	[4]	182303101	2,546,833		2,546,833	(534,835)	2,011,998	0	0	N	85
86	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	3,820,087		3,820,087	(802,218)	3,017,869	0	0	N	86
87	California Greenhouse Gas Balancing Account Admin	[4]	182303103	23,553		23,553	(4,946)	18,607	0	0	N	87
88	Conservation and Energy Efficiency Post-Dec 2015 (No. Nevada)	[4]	182303104	(461,664)		(461,664)	96,949	(364,715)	0	(364,715)	D-N	88
89	Conservation and Energy Efficiency Post-Dec 2015 (So. California)	[4]	182303104	685		685	(144)	541	0	0	N	89
90	Conservation and Energy Efficiency Post-Dec 2015 (So. California)	[4]	182303104	(459,095)		(459,095)	96,410	(362,685)	(362,685)	0	D-S	90
91	California NERBA Balancing Account	[4]	182303107	4,600		4,600	(966)	3,634	0	0	N	91
92	California NGLAPBA Balancing Account	[4]	182303109	1,273,709		1,273,709	(267,479)	1,006,230	0	0	N	92

**SOUTHWEST GAS CORPORATION
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Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
93	US GAAP Offset to Benefit Obligations	[4]	182303110	317,353,154		317,353,154	(66,644,162)	250,708,992	0	0	N	93
94	Mesquite Infrastructure Expansion Rate - SNV		182303111	2,739,654		2,739,654	(575,327)	2,164,327	0	0	N	94
95	Nevada Rate Case Post May 2020	[6]	182303112	324,077	(125,264)	198,813	(41,751)	157,062	132,064	24,998	R	95
96	Arizona Rate Case 2021	[4]	182303113	300,314		300,314	(63,066)	237,248	0	0	N	96
97	Nevada Rate Case Post 11.2021 Changes	[6]	182303114	191,242	(62,775)	128,467	(26,978)	101,489	85,335	16,153	R	97
98	Mesquite Infrastructure Expansion Rate - Mesquite Only		182303115	34,795		34,795	(7,307)	27,488	0	0	I	98
99	Arizona LNG Facility	[4]	182303116	11,760,120		11,760,120	(2,469,625)	9,290,495	0	0	N	99
100	US GAAP Adj SAZ LNG Facility	[4]	182303117	(4,778,955)		(4,778,955)	1,003,581	(3,775,374)	0	0	N	100
101	California CDMI Bal Acct	[4]	182303160	2,096,584		2,096,584	(440,283)	1,656,302	0	0	N	101
102	NV COVID 19		182303200	0		0	0	0	0	0	R	102
103	US GAAP Adj NV COVID 19	[4]	182303201	0		0	0	0	0	0	N	103
104	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,403,613		1,403,613	(294,759)	1,108,854	0	0	N	104
105	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,403,613)		(1,403,613)	294,759	(1,108,854)	0	0	N	105
106	NN NV DIV Spring Creek NO NV RA	[4]	182303300	1,268,220		1,268,220	(266,326)	1,001,894	0	0	I	106
107	NV Spring Creek Local Area Expansion-Elko		182303301	(148,385)		(148,385)	31,161	(117,224)	0	0	I	107
108	NV Spring Creek Local Area Expansion-Spring Creek		182303302	(1,097)		(1,097)	230	(867)	0	0	I	108
109	NV Spring Creek Local Area Expansion-G4		182303303	(2,246)		(2,246)	472	(1,774)	0	0	I	109
110	NN NV DIV Spring Creek NO NV RA		182303304	(40,261)		(40,261)	8,455	(31,806)	0	0	I	110
111	NN NV DIV Spring Creek NO NV Rates		182303305	(1,211,675)		(1,211,675)	254,452	(957,223)	0	0	I	111
112	Arizona Rate Case 2024	[4]	182303307	923		923	(194)	729	0	0	N	112
113	NV Leak Survey Incremental Costs - No NV Rate Juris		182303309	92,121		92,121	(19,345)	72,776	0	72,776	D-N	113
114	NV Leak Survey Incremental Costs - So NV Rate Juris		182303309	897,702		897,702	(188,517)	709,185	0	0	D-S	114
115	US GAAP ADJ CA CDMI	[4]	182303313	(919,380)		(919,380)	193,070	(726,310)	0	0	N	115
116	CA NGLAPBA US GAAP ADJ	[4]	182303314	(1,129,848)		(1,129,848)	237,268	(892,580)	0	0	N	116
117	NV COYL Replacement Program - No NV Rate Juris		182303316	32,402		32,402	(6,804)	25,598	0	25,598	D-N	117
118	NV COYL Replacement Program - So NV Rate Juris		182303316	0		0	0	0	0	0	D-S	118
119	NV Gen Rev Adj G4 - No NV Rate Juris	[4]	182303317	135,172		135,172	(28,386)	106,786	0	0	N	119
120	NV Gen Rev Adj G4 - So NV Rate Juris	[4]	182303317	1,814,662		1,814,662	(381,079)	1,433,583	0	0	N	120
121	NV MoveZero Offset Program - AZ Rate Juris	[4]	182303318	(5)	(5)	(5)	1	(4)	0	0	N	121
122	NV MoveZero Offset Program - No NV Rate Juris	[4]	182303318	953		953	(200)	753	0	0	N	122
123	NV MoveZero Offset Program - So NV Rate Juris	[4]	182303318	111,809		111,809	(23,480)	88,329	0	0	N	123
124	CA Biomethane Procure and Admin Cost BPACBA	[4]	182303319	4,327		4,327	(909)	3,418	0	0	N	124
125	GHGBA BIO-SNG California	[4]	182303320	(409,271)		(409,271)	85,947	(323,324)	0	0	N	125
126	CA Residential Uncollectibles Bal Acct	[4]	182303321	(30,196)		(30,196)	6,341	(23,855)	0	0	N	126
127	Total Account 182.3			\$ 400,620,583	\$ (1,339,096)	\$ 399,281,487	\$ (81,178,609)	\$ 318,102,878	\$ 1,151,432	\$ (194,666)		127
									WP G-5, Sh 73, Ln 4	WP G-5, Sh 73, Ln 4		
128	Account 186 - Miscellaneous Deferred Debits											
128	Misc. Deferred Debits (So. Lake Tahoe)	[3][4]	186000000	4,650,162		4,650,162	0	4,650,162	0	0	N	128
129	Misc. Deferred Debits (Mesquite)	[3][4]	186000000	9,537		9,537	0	9,537	0	0	N	129
130	Misc. Deferred Debits (Arizona)	[3][4]	186000000	5,934,383		5,934,383	0	5,934,383	0	0	N	130
131	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461	0	0	N	131

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FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j)	Line No.
132	Accrued Labor (No. Nevada)	[3]	186001020	17,324		17,324	0	17,324	0	17,324	D-N	132
133	Accrued Labor (So. Nevada)	[3]	186001020	51,696		51,696	0	51,696	51,696	0	D-S	133
134	Accrued Labor (California)	[3][4]	186001020	12,663		12,663	0	12,663	0	0	N	134
135	Accrued Labor (Arizona)	[3][4]	186001020	67,048		67,048	0	67,048	0	0	N	135
136	Accrued Labor (Common)	[3]	186001020	57,785		57,785	0	57,785	16,291	3,084	A	136
137	Franchise Project (Arizona)	[3][4]	186003020	(14,608)		(14,608)	0	(14,608)	0	0	N	137
138	Deferred Financing Costs (Common)	[3][4]	186003024	326,998		326,998	0	326,998	0	0	N	138
139	Total Account 186			\$ 11,115,447	\$ 0	\$ 11,115,447	\$ 0	\$ 11,115,447	\$ 67,988	\$ 20,408		139
WP G-5, Sh 73, Ln 5												
WP G-5, Sh 73, Ln 5												
140	Alternative Minimum Tax-Current	[3]	190002110	0		0	0	0	0	0	A	140
141	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0	0	0	A	141
142	Total Account 190			0		0	0	0	0	0		142
WP G-5, Sh 73, Ln 6												
WP G-5, Sh 73, Ln 6												
143	Account 228.2 - Injuries and Damages											
144	So. California Injuries and Damages	[3][4]	228200000	(3,423,077)		(3,423,077)	\$ 413,216	(3,009,861)	0	0	N	143
145	No. California Injuries and Damages	[3][4]	228200000	0		0	0	0	0	0	N	144
146	So. Lake Tahoe Injuries and Damages	[3][4]	228200000	(92,308)		(92,308)	\$ 11,143	(81,165)	0	0	N	145
147	No. Nevada Injuries and Damages	[3]	228200000	(923,077)		(923,077)	\$ 111,429	(811,648)	(811,648)	0	D-S	146
148	Arizona Injuries and Damages	[3]	228200000	0		0	0	0	0	0	D-N	147
149	System Allocable Injuries and Damages	[3][4]	228200000	(7,573,513)		(7,573,513)	\$ 914,235	(6,659,278)	0	0	N	148
150	Total Account 228.2	[3]		(14,123,513)		(14,123,513)	\$ 1,704,917	(12,418,596)	(523,452)	(99,084)	A	149
WP G-5, Sh 73, Ln 7												
WP G-5, Sh 73, Ln 7												
151	Account 242 - Misc. Current and Accrued Liabilities											
152	Misc. Current and Accrued Liabilities	[3]	242000000	(3,969,594)		(3,969,594)	0	(3,969,594)	(1,119,166)	(211,846)	A	151
153	A/R Credit Balances	[3]	242001074	(6,723,077)		(6,723,077)	0	(6,723,077)	(1,895,468)	(368,792)	A	152
154	Accrued Pension Liability	[3]	242001140	227,054,614		227,054,614	(49,663,965)	177,390,650	50,012,574	9,466,855	A	153
155	Deferred Revenue UESC	[3]	242001141	0		0	0	0	0	0	A	154
156	Accrued Customer Deposits	[3]	242001250	0		0	0	0	0	0	I	155
157	Accrued Vacation	[3][4]	242001370	(17,380,692)		(17,380,692)	0	(17,380,692)	0	0	N	156
158	Accrued Incentive Pay	[8]	242001371	(5,198,342)	284,172	(4,914,170)	1,031,976	(3,882,194)	(1,094,525)	(207,182)	A	157
159	Vacation, Holiday, Other Time Off	[3]	242001375	1,483,535		1,483,535	0	1,483,535	418,260	79,172	A	158
160	Accrued PBOP Costs	[3]	242001380	(30,329,664)		(30,329,664)	6,369,229	(23,960,434)	(6,755,277)	(1,278,703)	A	159
161	ST US GAAP Post Retirement Funded Status	[3][4]	242001381	(3,138,462)		(3,138,462)	0	(3,138,462)	0	0	N	160
162	Accrued Health and Dental	[7]	242001383	(3,126,464)		(3,126,464)	656,557	(2,469,907)	(696,352)	(131,812)	A	161
163	Accrued SERP	[7]	242001387	(30,557,695)	1,314,839	(29,242,856)	6,141,000	(23,101,856)	(6,513,214)	(1,232,883)	A	162
164	Rate Refunds Due Customers	[3]	242001408	(95,313)		(95,313)	0	(95,313)	(1,705)	(323)	A	163
165	Operating Leases	[3]	242001525	(6,049)		(6,049)	0	(6,049)	0	0	N	164
166	Energy Share Fuel Fund (Other)	[3][4]	242001605	(66,610)		(66,610)	0	(66,610)	0	0	N	165
167	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(88,281)		(88,281)	0	(88,281)	(88,281)	0	D-S	166
168	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(5,458)		(5,458)	0	(5,458)	0	(5,458)	D-N	167
168	Total Account 242			\$ 127,852,448	\$ 1,599,011	\$ 129,451,459	\$ (35,465,202)	\$ 93,986,257	\$ 32,239,972	\$ 6,113,940		168
WP G-5, Sh 73, Lns 8 - 9												

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
Account 253 - Other Deferred Credits												
169	Other Deferred Credits (Common)	[4]	253000000 \$	(6,486,936) \$	\$	(6,486,936) \$	1,362,257 \$	(5,124,679) \$	0 \$	0	N	169
170	Other Deferred Credits (Arizona)	[4]	253000000	0	0	0	0	0	0	0	N	170
171	Deferred Comp. - Officers	[4]	253001151	(14,267,481)		(14,267,481)	2,996,171	(11,271,310)	(3,177,773)	(601,519)	A	171
172	Deferred Comp. - Directors	[4]	253001152	(2,965,024)		(2,965,024)	622,655	(2,342,369)	0	0	N	172
173	Deferred Comp. - Inactive Officers	[4]	253001155	(28,010,392)		(28,010,392)	5,882,182	(22,128,209)	(6,238,709)	(1,180,922)	A	173
174	Deferred Comp. - Inactive Directors	[4]	253001156	(7,083,703)		(7,083,703)	1,487,578	(5,596,125)	0	0	N	174
175	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001473	(848,157)		(848,157)	178,113	(670,044)	0	0	N	175
176	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(794,808)		(794,808)	166,910	(627,898)	0	0	M	176
177	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(96,384)		(96,384)	20,241	(76,143)	0	0	N	177
178	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	13,642		13,642	(2,865)	10,777	0	0	N	178
179	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(9,300,900)		(9,300,900)	1,953,189	(7,347,711)	0	0	M	179
180	LT US GAAP Post Retirement Funded Status	[3] [4]	253001475	(368,512,308)		(368,512,308)	0	(368,512,308)	0	0	N	180
181	Deferred ER SS Payments	[3] [4]	253001489	(1,813,946)		(1,813,946)	0	(1,813,946)	0	0	N	181
182	Total Account 253		\$	(440,166,395) \$	0 \$	(440,166,395) \$	14,666,430 \$	(425,499,965) \$	(9,416,482) \$	(1,762,441) \$		182
WP G-5, Sh 73, Ln 10 WP G-5, Sh 73, Ln 10												
Account 254 - Other Regulatory Liabilities												
183	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472 \$	(490,241) \$	\$	(490,241) \$	102,951 \$	(387,290) \$	0 \$	0	N	183
184	Deferred Inc. - CIAC Gross-Up (No. Nevada)	[4]	254001472	(232,934)		(232,934)	48,916	(184,018)	0	0	M	184
185	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(340,249)		(340,249)	71,452	(268,797)	0	0	N	185
186	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(69,415)		(69,415)	14,577	(54,838)	0	0	N	186
187	Deferred Inc. - CIAC Gross-Up (So. Nevada)	[4]	254001472	(1,292,668)		(1,292,668)	271,460	(1,021,208)	0	0	M	187
188	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(18,393)		(18,393)	3,862	(14,530)	0	0	N	188
189	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[3] [6]	254001480	(956,791)	279,219	(677,571)	0	(677,571)	0	(677,571)	D-N	189
190	Tax Reform Savings (So. California)	[4]	254001484	(3,831,660)		(3,831,660)	804,649	(3,027,011)	0	0	N	190
191	Tax Reform Savings (No. California)	[4]	254001484	(1,629,031)		(1,629,031)	342,097	(1,286,935)	0	0	N	191
192	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(612,806)		(612,806)	128,689	(484,116)	0	0	N	192
193	Tax Reform Savings (Arizona)	[4]	254001484	4,345,256		4,345,256	(912,504)	3,432,752	0	0	N	193
194	NV Contract Transition Adj Provision (No. Nevada)	[3] [4]	254001490	(10,500)		(10,500)	0	(10,500)	0	0	N	194
195	NV Contract Transition Adj Provision (So. Nevada)	[3] [4]	254001490	151,545		151,545	0	151,545	0	0	N	195
196	SFAS Regulatory Liab	[3] [4]	254002108	(23,550,630)		(23,550,630)	0	(23,550,630)	0	0	N	196
197	SFAS 109 Deferral	[3] [4]	254002109	(374,796,207)		(374,796,207)	0	(374,796,207)	0	0	N	197
198	Total Account 254		\$	(403,334,723) \$	279,219 \$	(403,055,504) \$	876,149 \$	(402,179,354) \$	0 \$	(677,571) \$		198
WP G-5, Sh 73, Ln 11 WP G-5, Sh 73, Ln 11												
199	Totals		\$	(299,278,101) \$	539,134	(298,738,967) \$	(99,408,881) \$	(398,147,848) \$	29,695,291 \$	4,703,242		199
WP G-5, Sh 73, Ln 12 WP G-5, Sh 73, Ln 12												

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
				WP C-5, Sh 80-102		(d) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)	(i)	(j)	[2]	

[1] Federal income tax rate is 21%. In addition, the excess deferred taxes at 14% difference is included and the related amortization is shown in Schedule M-4.

[2] The following rates and allocations factors are used in the above calculations:

Methods	So. Nevada	No. Nevada
Allocated by 4-Factor	28.19%	5.34%
Allocated 13 Month Ending Balance	A* 28.19%	5.34%
Ratio of Nevada Jurisdictions	R 84.08%	15.92%
Northern Nevada - Direct	D-N 0%	100%
Southern Nevada - Direct	D-S 100%	0%
Not Included/Other Jurisdictions	N 0%	0%
Interest Bearing or Earned Return	I 0%	0%
Sch. M-3	M 0%	0%

[3] Account has a specially calculated deferred tax or no tax applies.

[4] Removed due to the account being expired, non-recurring, attributed directly to another jurisdiction, or to comply with prior Commission Order.

[5] In accordance with NAC 704.974, the subaccount is adjusted to the November 2019 ending balance.

[6] Adjustment to reflect the end-of-period balance which is more appropriate for rate-making.

[7] Account 242001387 represents a balance accumulated over time. Nevada ratepayers first began contributing to this account on November 1, 2009.

The adjustment reflects the amount accumulated since November 1, 2009 that is subject to allocation to Nevada using the 4-Factor.

[8] Account 242001371 adjusted to reflect the removal of discretionary bonus totaling \$3,694,236 from the 13 month recorded total.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 135 - WORKING FUNDS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	Working Funds 135000000	Petty Cash/ Revolving Funds/ Emp. Relocations 135001072	Total	Line No.
n	(a)	(b)	(c)	(d)	
		[1]	[1]	sum (b) to (c)	
1	May 2022	\$ 7,250	\$ 14,953	\$ 22,203	1
2	June 2022	7,250	0	7,250	2
3	July 2022	7,250	0	7,250	3
4	August 2022	7,250	0	7,250	4
5	September 2022	7,250	0	7,250	5
6	October 2022	7,250	0	7,250	6
7	November 2022	7,250	0	7,250	7
8	December 2022	7,250	0	7,250	8
9	January 2023	7,250	0	7,250	9
10	February 2023	7,250	0	7,250	10
11	March 2023	7,250	0	7,250	11
12	April 2023	7,250	0	7,250	12
13	May 2023	7,250	0	7,250	13
14	Totals	\$ <u>94,250</u>	\$ <u>14,953</u>	\$ <u>109,203</u>	14
15	13 Month Average	\$ <u><u>7,250</u></u>	\$ <u><u>1,150</u></u>	\$ <u><u>8,400</u></u>	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 165 - PREPAYMENTS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Prepayments 165000000 (b)	Insurance Premiums and Other 165001129 (c)	COLI 165001129 (d)	Licenses and Franchise Taxes 165001131 (e)	Prepaid Supplies-General Office 165001132 (f)	Commercial Paper Facility 165001353 (g)	Total (h)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (g)	
1	May 2022	\$ 26,418	\$ 19,124,433	\$ 53,062	\$ 0	\$ 19,536	\$ 0	\$ 19,223,449	1
2	June 2022	95,151	20,597,599	42,450	0	15,715	0	20,750,915	2
3	July 2022	87,514	18,264,158	31,837	0	13,258	0	18,396,768	3
4	August 2022	76,154	32,041,533	21,225	0	11,747	0	32,150,659	4
5	September 2022	66,736	32,728,420	10,612	0	8,059	0	32,813,827	5
6	October 2022	56,276	27,580,910	110,682	0	1,791	0	27,749,659	6
7	November 2022	48,666	27,142,003	101,458	0	(2,822)	0	27,289,305	7
8	December 2022	41,679	29,741,225	92,235	0	(7,758)	0	29,867,380	8
9	January 2023	32,525	24,543,485	83,011	0	(8,876)	0	24,650,145	9
10	February 2023	24,031	25,104,795	73,788	0	(17,438)	0	25,185,176	10
11	March 2023	84,154	22,806,692	64,564	0	(38,446)	0	22,916,965	11
12	April 2023	75,320	20,923,597	55,341	0	(42,789)	0	21,011,469	12
13	May 2023	63,294	21,071,209	46,117	0	(44,008)	0	21,136,613	13
14	Totals	\$ 777,918	\$ 321,670,058	\$ 786,383	\$ 0	\$ (92,030)	\$ 0	\$ 323,142,329	14
15	13 Month Average	\$ 59,840	\$ 24,743,851	\$ 60,491	\$ 0	\$ (7,079)	\$ 0	\$ 24,857,102	15

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1]	California Fixed Cost Adj Mech - 2009 174002571 (c) [1]	Total (d) sum (b) to (c)	Line No.
1	May 2022	\$ 0	\$ (5,536,107)	(5,536,107)	1
2	June 2022	0	(3,573,926)	(3,573,926)	2
3	July 2022	0	(1,297,803)	(1,297,803)	3
4	August 2022	0	(715,040)	(715,040)	4
5	September 2022	0	2,063,938	2,063,938	5
6	October 2022	0	4,820,152	4,820,152	6
7	November 2022	0	4,408,877	4,408,877	7
8	December 2022	0	(68,813)	(68,813)	8
9	January 2023	0	(4,414,561)	(4,414,561)	9
10	February 2023	0	(11,075,795)	(11,075,795)	10
11	March 2023	0	(18,564,730)	(18,564,730)	11
12	April 2023	0	(22,897,147)	(22,897,147)	12
13	May 2023	0	(22,545,898)	(22,545,898)	13
14	Totals	\$ 0	\$ (79,396,852)	(79,396,852)	14
15	13 Month Average	\$ 0	\$ (6,107,450)	(6,107,450)	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Accrued Vacation Pay (b)	AFUDC Equity Fed (AZ) (c)	AFUDC Equity Fed (NCA) (d)	AFUDC Equity Fed (NNV) (e)	AFUDC Equity Fed (SCA) (f)	AFUDC Equity Fed (SLT) (g)	AFUDC Equity Fed (SNV) (h)	SFAS 109 Deferral (Common) (i)	Arizona Gas Research and Development (j)	TRIMP (Arizona) (k)	Line No.
		182301370	182302111	182302111	182302111	182302111	182302111	182302111	182302109	182303003	182303004	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	May 2022	\$ 16,975,000	(9,194)	(402)	(1,353)	(2,515)	1,386	(5,419)	0	0	0	1
2	June 2022	16,975,000	(11,547)	(496)	(1,564)	(3,062)	1,647	(6,285)	0	0	(756,115)	2
3	July 2022	16,975,000	11,730	440	250	480	2,698	3,767	0	0	(702,894)	3
4	August 2022	16,975,000	17,181	511	463	578	3,074	5,204	0	0	(737,392)	4
5	September 2022	16,975,000	21,086	901	682	708	3,457	6,475	0	0	(803,869)	5
6	October 2022	16,975,000	24,744	1,410	1,031	808	3,846	8,008	0	0	(804,375)	6
7	November 2022	16,975,000	27,769	1,551	1,266	2,032	4,230	11,304	0	0	(896,237)	7
8	December 2022	17,854,000	17,809	546	711	974	2,060	9,512	0	0	(949,357)	8
9	January 2023	17,854,000	17,840	544	709	968	2,057	9,539	0	0	(1,160,876)	9
10	February 2023	17,854,000	17,805	550	718	959	2,047	9,616	0	0	(1,336,940)	10
11	March 2023	17,854,000	18,164	535	714	1,007	2,049	9,766	0	0	(1,309,904)	11
12	April 2023	17,854,000	18,388	549	723	1,032	2,008	9,979	0	0	(1,196,038)	12
13	May 2023	17,854,000	19,370	527	708	1,041	2,009	10,289	0	0	(1,086,013)	13
14	Totals	\$ 225,949,000	\$ 191,145	\$ 7,168	\$ 5,057	\$ 5,009	\$ 32,566	\$ 81,756	\$ 0	\$ 0	\$ (12,540,629)	14
15	13 Month Average	\$ 17,380,692	\$ 14,703	\$ 551	\$ 389	\$ 385	\$ 2,505	\$ 6,289	\$ 0	\$ 0	\$ (964,664)	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (l)	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) 182303005 (m)	UGCE Deferral (No. Nevada) 182303007 (n)	UGCE Deferral (So. Nevada) 182303007 (o)	California Environmental Compliance Cost 182303008 (p)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (q)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009 (r)	General Revenues Adj General Service 3 (No. Nevada) 182303010 (s)	General Revenues Adj General Service 3 (So. Nevada) 182303010 (t)	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (u)	Line No.
1	May 2022	\$ 0	\$ 0	\$ 202,126	\$ 245,191	\$ 941,672	\$ 0	\$ 0	\$ 37,905	\$ 557,489	\$ 373,045	1
2	June 2022	0	0	302,601	787,108	925,032	0	0	55,351	459,065	268,243	2
3	July 2022	0	0	295,858	708,870	908,392	0	0	71,527	430,249	255,896	3
4	August 2022	0	0	343,937	1,056,080	891,752	0	0	88,829	358,586	253,722	4
5	September 2022	0	0	357,901	1,130,025	875,112	0	0	118,935	304,668	251,595	5
6	October 2022	162,884	(162,884)	380,524	1,197,054	858,472	0	0	135,208	241,160	258,206	6
7	November 2022	162,884	(162,884)	362,532	1,172,491	841,832	0	0	146,050	149,946	223,704	7
8	December 2022	162,884	(162,884)	315,374	1,002,082	825,192	0	0	137,776	6,322	121,272	8
9	January 2023	162,884	(162,884)	264,082	799,431	808,552	0	0	141,509	(123,402)	75,447	9
10	February 2023	162,884	(162,884)	202,494	599,352	791,912	0	0	132,898	(294,502)	(76,523)	10
11	March 2023	162,884	(162,884)	162,815	517,324	775,272	0	0	125,588	(464,042)	(230,896)	11
12	April 2023	162,884	(162,884)	162,879	567,150	758,632	0	0	121,263	(607,827)	(339,317)	12
13	May 2023	162,884	(162,884)	197,499	886,253	741,992	0	0	133,983	(657,320)	(383,341)	13
14	Totals	\$ 1,303,072	\$ (1,303,072)	\$ 3,550,623	\$ 10,658,411	\$ 10,943,816	\$ 0	\$ 0	\$ 1,446,821	\$ 360,394	\$ 1,051,052	14
15	13 Month Average	\$ 100,236	\$ (100,236)	\$ 273,125	\$ 819,878	\$ 841,832	\$ 0	\$ 0	\$ 111,294	\$ 27,723	\$ 80,850	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	General Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (v)	General Revenues Adj Single-Family Residential (No. Nevada) 182303012 (w)	General Revenues Adj Single-Family Residential (So. Nevada) 182303012 (k)	General Revenues Adj General Service 1 (No. Nevada) 182303013 (y)	General Revenues Adj General Service 1 (So. Nevada) 182303013 (z)	General Revenues Adj General Service 2 (No. Nevada) 182303015 (aa)	General Revenues Adj General Service 2 (So. Nevada) 182303015 (ab)	Incremental Pipe Replacement Costs (No. Nevada) 182303017 (ac)	Incremental Pipe Replacement Costs (So. Nevada) 182303017 (ad)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (ae)	Line No.
1	May 2022	\$ 911,952	\$ 3,076,643	\$ 11,392,992	\$ 205,226	\$ 2,108,109	\$ 53,111	\$ 927,767	\$ 10,019	\$ 53,623	\$ (4,031,076)	1
2	June 2022	880,716	2,294,675	10,667,352	107,321	1,887,772	(1,035)	726,572	9,564	51,186	(3,905,984)	2
3	July 2022	936,621	2,245,731	11,341,075	103,953	1,775,871	(21,127)	623,225	9,109	48,749	(3,649,859)	3
4	August 2022	957,579	2,241,048	11,865,453	108,736	1,601,507	(12,567)	498,474	8,654	46,312	(3,237,910)	4
5	September 2022	973,835	2,249,023	12,501,385	102,732	1,466,504	(11,019)	385,779	8,199	43,875	(2,839,737)	5
6	October 2022	1,016,881	2,377,972	13,300,597	115,835	1,358,769	(10,064)	295,123	7,744	41,438	(2,315,532)	6
7	November 2022	855,103	2,058,600	11,557,987	61,657	943,507	(41,914)	92,197	7,289	39,001	(1,725,056)	7
8	December 2022	624,336	1,246,689	8,883,931	(37,597)	273,640	(92,515)	(199,947)	6,834	36,564	(781,867)	8
9	January 2023	613,283	843,691	9,432,804	(88,595)	(299,598)	(121,007)	(401,187)	6,379	34,127	179,593	9
10	February 2023	100,128	(426,722)	4,860,935	(248,217)	(1,343,613)	(191,702)	(732,614)	5,924	31,690	1,188,145	10
11	March 2023	(461,758)	(1,734,559)	(937,017)	(401,293)	(2,282,051)	(258,347)	(1,047,173)	5,469	29,253	2,149,234	11
12	April 2023	(822,573)	(2,625,146)	(4,651,249)	(501,087)	(2,839,771)	(294,692)	(1,258,182)	5,014	26,816	2,633,178	12
13	May 2023	(722,100)	(2,900,952)	(3,551,238)	(511,717)	(2,864,073)	(294,661)	(1,260,871)	4,559	24,379	3,652,498	13
14	Totals	\$ 5,864,002	\$ 10,946,672	\$ 96,665,005	\$ (983,046)	\$ 1,786,575	\$ (1,297,539)	\$ (1,350,837)	\$ 94,757	\$ 507,013	\$ (12,384,375)	14
15	13 Month Average	\$ 451,077	\$ 842,052	\$ 7,435,770	\$ (75,619)	\$ 137,429	\$ (99,811)	\$ (103,911)	\$ 7,289	\$ 39,001	\$ (852,644)	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (e)	California Public Interest R & D 182303027 (af) [1]	Renewable Energy Program Rate (No. Nevada) 182303032 (ag) [1]	Renewable Energy Program Rate (So. Nevada) 182303032 (ah) [1]	California Rate Case TY 2014 182303035 (ai) [1]	Arizona Rate Case 2016 182303038 (aj) [1]	Arizona Rate Case 2019 182303042 (ak) [1]	Nevada Rate Case 2018 182303044 (al) [1]	Low Income Program (LIRA) (Arizona) 182303045 (am) [1]	California Public Purpose Program - CARE 182303047 (an) [1]	Nevada Rate Case Post July 2018 182303051 (ao) [1]	Line No.
1	May 2022	\$ 202,279	\$ (76,603)	\$ (810,624)	\$ 0	\$ 0	\$ 263,820	\$ 134,737	\$ 5,863,330	\$ 3,873,102	\$ 399,746	1
2	June 2022	201,325	(77,829)	(845,046)	0	0	249,935	128,613	5,814,710	4,282,349	381,557	2
3	July 2022	200,387	(77,516)	(844,616)	0	0	236,050	122,489	5,782,144	4,604,348	363,368	3
4	August 2022	199,467	(76,576)	(830,401)	0	0	222,165	116,365	5,760,173	4,905,819	345,208	4
5	September 2022	198,676	(74,448)	(808,435)	0	0	208,280	110,241	5,728,344	3,907,111	327,019	5
6	October 2022	197,706	(71,989)	(785,826)	0	0	194,395	104,117	5,670,428	4,293,913	308,830	6
7	November 2022	196,303	(64,263)	(732,873)	0	0	180,510	97,993	5,612,581	4,937,055	290,641	7
8	December 2022	194,718	(57,132)	(683,532)	0	0	166,625	91,869	5,659,936	5,430,222	272,452	8
9	January 2023	191,662	(49,144)	(624,399)	0	0	152,740	85,745	5,642,482	7,347,619	254,263	9
10	February 2023	189,881	(41,011)	(566,951)	0	0	149,558	79,621	5,663,624	9,303,326	236,074	10
11	March 2023	195,909	(32,802)	(483,589)	0	0	146,376	73,497	5,800,161	9,061,774	217,885	11
12	April 2023	194,029	(27,374)	(449,072)	0	0	143,194	67,373	5,950,256	9,938,137	199,696	12
13	May 2023	192,467	(23,868)	(394,097)	0	0	140,012	61,249	6,124,738	6,519,960	181,507	13
14	Totals	\$ 2,554,809	\$ (750,553)	\$ (8,859,461)	\$ 0	\$ 0	\$ 2,453,659	\$ 1,273,909	\$ 75,072,905	\$ 78,404,734	\$ 3,778,243	14
15	13 Month Average	\$ 196,524	\$ (57,735)	\$ (681,497)	\$ 0	\$ 0	\$ 188,743	\$ 97,993	\$ 5,774,839	\$ 6,031,133	\$ 290,634	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (ap) (1)	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (aq) (1)	California Rate Case TY 2021 182303056 (ar) (1)	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) 182303058 (as) (1)	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) 182303058 (at) (1)	California Public Purpose Program - ESAP 182303068 (au) (1)	California Infrastructure Replacement/Reliability Adj 182303071 (av) (1)	California MHP Conversion to the Meter 182303072 (aw) (1)	California MHP Conversion Beyond the Meter 182303073 (ax) (1)	So. Nevada Self Insurance 182303074 (ay) (1)	Line No.
1	May 2022	\$ 160,822	\$(338,823)	\$ 564,623	\$(313,624)	\$ 151,729	\$ 3,249,178	\$ 1,154,668	\$ 1,383,946	\$ 4,073,422	\$ 2,434,893	1
2	June 2022	162,171	(345,559)	551,635	(316,570)	248,322	3,765,598	1,418,981	1,596,107	4,126,837	2,324,216	2
3	July 2022	163,233	(353,496)	538,647	(318,891)	337,732	3,761,257	1,674,741	1,643,755	4,079,614	2,213,539	3
4	August 2022	164,110	(360,747)	525,659	(320,812)	420,918	4,539,252	1,919,999	1,692,976	4,033,218	2,102,862	4
5	September 2022	165,065	(368,001)	512,671	(322,903)	505,205	3,952,022	2,175,140	1,742,326	3,986,820	1,992,185	5
6	October 2022	(799)	(200,855)	499,683	(205,448)	464,256	4,493,966	2,435,212	1,788,050	3,940,424	1,881,508	6
7	November 2022	2,054	(200,855)	486,695	(211,623)	586,299	4,952,582	2,694,137	1,828,137	3,894,027	1,770,831	7
8	December 2022	0	0	473,707	0	0	4,777,319	2,937,683	1,872,410	3,847,632	1,660,154	8
9	January 2023	0	0	460,719	0	0	5,695,558	3,122,887	1,867,827	3,801,232	1,549,477	9
10	February 2023	0	0	447,731	0	0	5,731,156	3,145,100	1,812,327	3,754,839	1,438,800	10
11	March 2023	0	0	434,743	0	0	4,947,059	3,162,136	1,757,575	3,708,440	1,328,123	11
12	April 2023	0	0	421,755	0	0	5,032,249	3,285,823	1,729,220	3,662,044	1,217,446	12
13	May 2023	0	0	408,767	0	0	801,287	3,536,534	1,733,002	3,615,648	1,106,769	13
14	Totals	\$ 816,655	\$(2,168,335)	\$ 6,327,040	\$(2,009,871)	\$ 2,714,461	\$ 55,698,483	\$ 32,663,041	\$ 22,447,656	\$ 50,524,201	\$ 23,020,803	14
15	13 Month Average	\$ 62,820	\$(166,795)	\$ 486,695	\$(154,605)	\$ 208,805	\$ 4,284,499	\$ 2,512,542	\$ 1,726,743	\$ 3,886,477	\$ 1,770,831	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	California		CA MHP Conversions GAAP Adj. 182303076	CA IRRAM Program US GAAP Adj. 182303077	Arizona Conservation Deferred Costs 182303079	California Pension Balancing Account 182303080	Accrued Purchased Gas Cost 182303082	So. Nevada Gas Lights		So. Nevada Gas Lights Post May 2012 182303087	So. Nevada Gas Lights Post July 2018 182303088	Line No.
		MHP Conversion Beyond the Meter Rev/Reqmt 182303075	(az)						(ba)	(bb)			
1	May 2022	\$ 1,632,639	\$ (1,788,093)	\$ (667,982)	\$ 536,065	\$ 11,072,597	\$ 0	\$ 799,561	\$ 76,889	\$ 296,508	\$ 14,180	1	
2	June 2022	1,661,578	(1,930,886)	(819,740)	345,227	11,649,050	10,167,890	763,217	73,394	283,030	13,535	2	
3	July 2022	1,693,798	(1,968,980)	(964,403)	294,612	11,702,733	0	726,873	69,899	269,552	12,890	3	
4	August 2022	1,724,632	(2,008,021)	(1,100,171)	426,682	11,756,416	0	690,529	66,404	256,074	12,245	4	
5	September 2022	1,755,346	(2,046,547)	(1,241,228)	1,439,255	12,332,869	15,495,000	654,185	62,909	242,596	11,600	5	
6	October 2022	1,786,235	(2,083,149)	(1,384,040)	2,490,652	12,386,552	0	617,841	59,414	229,118	10,955	6	
7	November 2022	1,817,415	(2,112,579)	(1,525,866)	3,286,718	12,440,235	0	581,497	55,919	215,640	10,310	7	
8	December 2022	1,848,635	(2,134,988)	(1,658,737)	2,824,649	13,097,578	207,368,000	545,153	52,424	202,162	9,665	8	
9	January 2023	1,879,880	(2,155,298)	(1,790,433)	2,638,782	13,151,261	0	508,809	48,929	188,684	9,020	9	
10	February 2023	1,911,066	(2,156,243)	(1,860,032)	2,263,471	13,204,944	0	472,465	45,434	175,206	8,375	10	
11	March 2023	1,942,275	(2,160,441)	(1,926,313)	2,396,393	13,863,519	(67,714,000)	436,121	41,939	161,728	7,730	11	
12	April 2023	1,973,536	(2,171,775)	(2,026,041)	2,089,084	13,917,202	0	399,777	38,444	148,250	7,085	12	
13	May 2023	2,004,816	(2,195,455)	(2,179,536)	3,577,126	13,970,885	0	363,433	34,949	134,772	6,440	13	
14	Totals	\$ 23,631,851	\$ (26,912,455)	\$ (19,144,525)	\$ 24,608,716	\$ 164,545,841	\$ 165,316,890	\$ 7,559,461	\$ 726,947	\$ 2,803,320	\$ 134,030	14	
15	13 Month Average	\$ 1,817,835	\$ (2,070,189)	\$ (1,472,656)	\$ 1,892,978	\$ 12,657,372	\$ 12,716,684	\$ 581,497	\$ 55,919	\$ 215,640	\$ 10,310	15	

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	California Conservation and Energy Efficiency Program 182303089													Arizona Conservation and Energy Efficiency Program 182303090		Arizona Multi-Family 182303091		Arizona General-Small 182303092		Arizona General-Medium 182303093		Arizona General-Large 1 182303094		Arizona General-Large 2 182303095		Arizona Single-Family Low-Income 182303096		Arizona Multi-Family Low-Income 182303097		Arizona Property Tax 182303098																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)	(ck)	(cl)	(cm)	(cn)	(co)	(cp)	(cq)	(cr)	(cs)	(ct)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)	(da)	(db)	(dc)	(dd)	(de)	(df)	(dg)	(dh)	(di)	(dj)	(dk)	(dl)	(dm)	(dn)	(do)	(dp)	(dq)	(dr)	(ds)	(dt)	(du)	(dv)	(dw)	(dx)	(dy)	(dz)	(ea)	(eb)	(ec)	(ed)	(ee)	(ef)	(eg)	(eh)	(ei)	(ej)	(ek)	(el)	(em)	(en)	(eo)	(ep)	(eq)	(er)	(es)	(et)	(eu)	(ev)	(ew)	(ex)	(ey)	(ez)	(fa)	(fb)	(fc)	(fd)	(fe)	(ff)	(fg)	(fh)	(fi)	(fj)	(fk)	(fl)	(fm)	(fn)	(fo)	(fp)	(fq)	(fr)	(fs)	(ft)	(fu)	(fv)	(fw)	(fx)	(fy)	(fz)	(ga)	(gb)	(gc)	(gd)	(ge)	(gf)	(gg)	(gh)	(gi)	(gj)	(gk)	(gl)	(gm)	(gn)	(go)	(gp)	(gq)	(gr)	(gs)	(gt)	(gu)	(gv)	(gw)	(gx)	(gy)	(gz)	(ha)	(hb)	(hc)	(hd)	(he)	(hf)	(hg)	(hh)	(hi)	(hj)	(hk)	(hl)	(hm)	(hn)	(ho)	(hp)	(hq)	(hr)	(hs)	(ht)	(hu)	(hv)	(hw)	(hx)	(hy)	(hz)	(ia)	(ib)	(ic)	(id)	(ie)	(if)	(ig)	(ih)	(ii)	(ij)	(ik)	(il)	(im)	(in)	(io)	(ip)	(iq)	(ir)	(is)	(it)	(iu)	(iv)	(iw)	(ix)	(iy)	(iz)	(ja)	(jb)	(jc)	(jd)	(je)	(jf)	(jg)	(jh)	(ji)	(jj)	(jk)	(jl)	(jm)	(jn)	(jo)	(jp)	(jq)	(jr)	(js)	(jt)	(ju)	(jv)	(jw)	(jx)	(jy)	(jz)	(ka)	(kb)	(kc)	(kd)	(ke)	(kf)	(kg)	(kh)	(ki)	(kj)	(kk)	(kl)	(km)	(kn)	(ko)	(kp)	(kq)	(kr)	(ks)	(kt)	(ku)	(kv)	(kw)	(kx)	(ky)	(kz)	(la)	(lb)	(lc)	(ld)	(le)	(lf)	(lg)	(lh)	(li)	(lj)	(lk)	(ll)	(lm)	(ln)	(lo)	(lp)	(lq)	(lr)	(ls)	(lt)	(lu)	(lv)	(lw)	(lx)	(ly)	(lz)	(ma)	(mb)	(mc)	(md)	(me)	(mf)	(mg)	(mh)	(mi)	(mj)	(mk)	(ml)	(mn)	(mo)	(mp)	(mq)	(mr)	(ms)	(mt)	(mu)	(mv)	(mw)	(mx)	(my)	(mz)	(na)	(nb)	(nc)	(nd)	(ne)	(nf)	(ng)	(nh)	(ni)	(nj)	(nk)	(nl)	(nm)	(no)	(np)	(nq)	(nr)	(ns)	(nt)	(nu)	(nv)	(nw)	(nx)	(ny)	(nz)	(oa)	(ob)	(oc)	(od)	(oe)	(of)	(og)	(oh)	(oi)	(oj)	(ok)	(ol)	(om)	(on)	(oo)	(op)	(oq)	(or)	(os)	(ot)	(ou)	(ov)	(ow)	(ox)	(oy)	(oz)	(pa)	(pb)	(pc)	(pd)	(pe)	(pf)	(pg)	(ph)	(pi)	(pj)	(pk)	(pl)	(pm)	(pn)	(po)	(pp)	(pq)	(pr)	(ps)	(pt)	(pu)	(pv)	(pw)	(px)	(py)	(pz)	(qa)	(qb)	(qc)	(qd)	(qe)	(qf)	(qg)	(qh)	(qi)	(qj)	(qk)	(ql)	(qm)	(qn)	(qo)	(qp)	(qq)	(qr)	(qs)	(qt)	(qu)	(qv)	(qw)	(qx)	(qy)	(qz)	(ra)	(rb)	(rc)	(rd)	(re)	(rf)	(rg)	(rh)	(ri)	(rj)	(rk)	(rl)	(rm)	(rn)	(ro)	(rp)	(rq)	(rr)	(rs)	(rt)	(ru)	(rv)	(rw)	(rx)	(ry)	(rz)	(sa)	(sb)	(sc)	(sd)	(se)	(sf)	(sg)	(sh)	(si)	(sj)	(sk)	(sl)	(sm)	(sn)	(so)	(sp)	(sq)	(sr)	(ss)	(st)	(su)	(sv)	(sw)	(sx)	(sy)	(sz)	(ta)	(tb)	(tc)	(td)	(te)	(tf)	(tg)	(th)	(ti)	(tj)	(tk)	(tl)	(tm)	(tn)	(to)	(tp)	(tq)	(tr)	(ts)	(tu)	(tv)	(tw)	(tx)	(ty)	(tz)	(ua)	(ub)	(uc)	(ud)	(ue)	(uf)	(ug)	(uh)	(ui)	(uj)	(uk)	(ul)	(um)	(un)	(uo)	(up)	(uq)	(ur)	(us)	(ut)	(uu)	(uv)	(uw)	(ux)	(uy)	(uz)	(va)	(vb)	(vc)	(vd)	(ve)	(vf)	(vg)	(vh)	(vi)	(vj)	(vk)	(vl)	(vm)	(vn)	(vo)	(vp)	(vq)	(vr)	(vs)	(vt)	(vu)	(vv)	(vw)	(vx)	(vy)	(vz)	(wa)	(wb)	(wc)	(wd)	(we)	(wf)	(wg)	(wh)	(wi)	(wj)	(wk)	(wl)	(wm)	(wn)	(wo)	(wp)	(wq)	(wr)	(ws)	(wt)	(wu)	(wv)	(ww)	(wx)	(wy)	(wz)	(xa)	(xb)	(xc)	(xd)	(xe)	(xf)	(xg)	(xh)	(xi)	(xj)	(xk)	(xl)	(xm)	(xn)	(xo)	(xp)	(xq)	(xr)	(xs)	(xt)	(xu)	(xv)	(xw)	(xx)	(xy)	(xz)	(ya)	(yb)	(yc)	(yd)	(ye)	(yf)	(yg)	(yh)	(yi)	(yj)	(yk)	(yl)	(ym)	(yn)	(yo)	(yp)	(yq)	(yr)	(ys)	(yt)	(yu)	(yv)	(yw)	(yx)	(yy)	(yz)	(za)	(zb)	(zc)	(zd)	(ze)	(zf)	(zg)	(zh)	(zi)	(zj)	(zk)	(zl)	(zm)	(zn)	(zo)	(zp)	(zq)	(zr)	(zs)	(zt)	(zu)	(zv)	(zw)	(zx)
1	May 2022	\$ (206,878)	\$ 1,913,147	\$ 1,379,505	\$ 750,066	\$ (8,002,068)	\$ (4,681,380)	\$ (441,597)	\$ (1,245,822)	\$ 61,351	\$ (3,568,553)	\$ (3,380,734)	\$ (3,192,915)	\$ (3,005,096)	\$ (2,817,277)	\$ (2,629,458)	\$ (2,441,639)	\$ (2,326,126)	\$ (2,241,639)	\$ (2,166,389)	\$ (2,091,945)	\$ (2,017,501)	\$ (1,943,057)	\$ (1,868,613)	\$ (1,794,169)	\$ (1,719,725)	\$ (1,645,281)	\$ (1,570,837)	\$ (1,496,393)	\$ (1,421,949)	\$ (1,347,505)	\$ (1,273,061)	\$ (1,198,617)	\$ (1,124,173)	\$ (1,049,729)	\$ (975,285)	\$ (900,841)	\$ (826,397)	\$ (751,953)	\$ (677,509)	\$ (603,065)	\$ (528,621)	\$ (454,177)	\$ (379,733)	\$ (305,289)	\$ (230,845)	\$ (156,401)	\$ (81,957)	\$ (7,513)	\$ (77,929)	\$ (152,855)	\$ (227,781)	\$ (302,707)	\$ (377,633)	\$ (452,559)	\$ (527,485)	\$ (602,411)	\$ (677,337)	\$ (752,263)	\$ (827,189)	\$ (902,115)	\$ (977,041)	\$ (1,051,967)	\$ (1,126,893)	\$ (1,201,819)	\$ (1,276,745)	\$ (1,351,671)	\$ (1,426,597)	\$ (1,501,523)	\$ (1,576,449)	\$ (1,651,375)	\$ (1,726,301)	\$ (1,801,227)	\$ (1,876,153)	\$ (1,951,079)	\$ (2,026,005)	\$ (2,100,931)	\$ (2,175,857)	\$ (2,250,783)	\$ (2,325,709)	\$ (2,400,635)	\$ (2,475,561)	\$ (2,550,487)	\$ (2,625,413)	\$ (2,700,339)	\$ (2,775,265)	\$ (2,850,191)	\$ (2,925,117)	\$ (3,000,043)	\$ (3,074,969)	\$ (3,149,895)	\$ (3,224,821)	\$ (3,299,747)	\$ (3,374,673)	\$ (3,449,599)	\$ (3,524,525)	\$ (3,599,451)	\$ (3,674,377)	\$ (3,749,303)	\$ (3,824,229)	\$ (3,899,155)	\$ (3,974,081)	\$ (4,049,007)	\$ (4,123,933)	\$ (4,198,859)	\$ (4,273,785)	\$ (4,348,711)	\$ (4,423,637)	\$ (4,498,563)	\$ (4,573,489)	\$ (4,648,415)	\$ (4,723,341)	\$ (4,798,267)	\$ (4,873,193)	\$ (4,948,119)	\$ (5,023,045)	\$ (5,097,971)	\$ (5,172,897)	\$ (5,247,823)	\$ (5,322,749)	\$ (5,397,675)	\$ (5,472,601)	\$ (5,547,527)	\$ (5,622,453)	\$ (5,697,379)	\$ (5,772,305)	\$ (5,847,231)	\$ (5,922,157)	\$ (5,997,083)	\$ (6,072,009)	\$ (6,146,935)	\$ (6,221,861)	\$ (6,296,787)	\$ (6,371,713)	\$ (6,446,639)	\$ (6,521,565)	\$ (6,596,491)	\$ (6,671,417)	\$ (6,746,343)	\$ (6,821,269)	\$ (6,896,195)	\$ (6,971,121)	\$ (7,046,047)	\$ (7,120,973)	\$ (7,195,899)	\$ (7,270,825)	\$ (7,345,751)	\$ (7,420,677)	\$ (7,495,603)	\$ (7,570,529)	\$ (7,645,455)	\$ (7,720,381)	\$ (7,795,307)	\$ (7,870,233)	\$ (7,945,159)	\$ (8,020,085)	\$ (8,095,011)	\$ (8,169,937)	\$ (8,244,863)	\$ (8,319,789)	\$ (8,394,715)	\$ (8,469,641)	\$ (8,544,567)	\$ (8,619,493)	\$ (8,694,419)	\$ (8,769,345)	\$ (8,844,271)	\$ (8,919,197)	\$ (8,994,123)	\$ (9,069,049)	\$ (9,143,975)	\$ (9,218,901)	\$ (9,293,827)	\$ (9,368,753)	\$ (9,443,679)	\$ (9,518,605)	\$ (9,593,531)	\$ (9,668,457)	\$ (9,743,383)	\$ (9,818,309)	\$ (9,893,235)	\$ (9,968,161)	\$ (10,043,087)	\$ (10,118,013)	\$ (10,192,939)	\$ (10,267,865)	\$ (10,342,791)	\$ (10,417,717)	\$ (10,492,643)	\$ (10,567,569)	\$ (10,642,495)	\$ (10,717,421)	\$ (10,792,347)	\$ (10,867,273)	\$ (10,942,199)	\$ (11,017,125)	\$ (11,092,051)	\$ (11,166,977)	\$ (11,241,903)	\$ (11,316,829)	\$ (11,391,755)	\$ (11,466,681)	\$ (11,541,607)	\$ (11,616,533)	\$ (11,691,459)	\$ (11,766,385)	\$ (11,841,311)	\$ (11,916,237)	\$ (11,991,163)	\$ (12,066,089)	\$ (12,141,015)	\$ (12,215,941)	\$ (12,290,867)	\$ (12,365,793)	\$ (12,440,719)	\$ (12,515,645)	\$ (12,590,571)	\$ (12,665,497)	\$ (12,740,423)	\$ (12,815,349)	\$ (12,890,275)	\$ (12,965,201)	\$ (13,040,127)	\$ (13,115,053)	\$ (13,189,979)	\$ (13,264,905)	\$ (13,339,831)	\$ (13,414,757)	\$ (13,489,683)	\$ (13,564,609)	\$ (13,639,535)	\$ (13,714,461)	\$ (13,789,387)	\$ (13,864,313)	\$ (13,939,239)	\$ (14,014,165)	\$ (14,089,091)	\$ (14,164,017)	\$ (14,238,943)	\$ (14,313,869)	\$ (14,388,795)	\$ (14,463,721)	\$ (14,538,647)	\$ (14,613,573)	\$ (14,688,500)	\$ (14,763,426)	\$ (14,838,352)	\$ (14,913,278)	\$ (14,988,204)	\$ (15,063,130)	\$ (15,138,056)	\$ (15,212,982)	\$ (15,287,908)	\$ (15,362,834)	\$ (15,437,760)	\$ (15,512,686)	\$ (15,587,612)	\$ (15,662,538)	\$ (15,737,464)	\$ (15,812,390)	\$ (15,887,316)	\$ (15,962,242)	\$ (16,037,168)	\$ (16,112,094)	\$ (16,187,020)	\$ (16,261,946)	\$ (16,336,872)	\$ (16,411,798)	\$ (16,486,724)	\$ (16,561,650)	\$ (16,636,576)	\$ (16,711,502)	\$ (16,786,428)	\$ (16,861,354)	\$ (16,936,280)	\$ (17,011,206)	\$ (17,086,132)	\$ (17,161,058)	\$ (17,235,984)	\$ (17,310,910)	\$ (17,385,836)	\$ (17,460,762)	\$ (17,535,688)	\$ (17,610,614)	\$ (17,685,540)	\$ (17,760,466)	\$ (17,835,392)	\$ (17,910,318)	\$ (17,985,244)	\$ (18,060,170)	\$ (18,135,096)	\$ (18,210,022)	\$ (18,284,948)	\$ (18,359,874)	\$ (18,434,800)	\$ (18,509,726)	\$ (18,584,652)	\$ (18,659,578)	\$ (18,734,504)	\$ (18,809,430)	\$ (18,884,356)	\$ (18,959,282)	\$ (19,034,208)	\$ (19,109,134)	\$ (19,184,060)	\$ (19,258,986)	\$ (19,333,912)	\$ (19,408,838)	\$ (19,483,764)	\$ (19,558,690)	\$ (19,633,616)	\$ (19,708,542)	\$ (19,783,468)	\$ (19,858,394)	\$ (19,933,320)	\$ (20,008,246)	\$ (20,083,172)	\$ (20,158,098)	\$ (20,233,024)	\$ (20,307,950)	\$ (20,382,876)	\$ (20,457,802)	\$ (20,532,728)	\$ (20,607,654)	\$ (20,682,580)	\$ (20,757,506)	\$ (20,832,432)	\$ (20,907,358)	\$ (20,982,284)	\$ (21,057,210)	\$ (21,132,136)	\$ (21,207,062)	\$ (21,281,988)	\$ (21,356,914)	\$ (21,431,840)	\$ (21,506,766)	\$ (21,581,692)	\$ (21,656,618)	\$ (21,731,544)	\$ (21,806,470)	\$ (21,881,396)	\$ (21,956,322)	\$ (22,031,248)	\$ (22,106,174)	\$ (22,181,100)	\$ (22,256,026)	\$ (22,330,952)	\$ (22,405,878)	\$ (22,480,804)	\$ (22,555,730)	\$ (22,630,656)	\$ (22,705,582)	\$ (22,780,508)	\$ (22,855,434)	\$ (22,930,360)	\$ (23,005,286)	\$ (23,080,212)	\$ (23,155,138)	\$ (23,230,064)	\$ (23,304,990)	\$ (23,379,916)	\$ (23,454,842)	\$ (23,529,768)	\$ (23,604,694)	\$ (23,679,620)	\$ (23,754,546)	\$ (23,829,472)	\$ (23,904,398)	\$ (23,979,324)	\$ (24,054,250)	\$ (24,129,176)	\$ (24,204,102)	\$ (24,279,028)	\$ (24,353,954)	\$ (24,428,880)	\$ (24,503,806)	\$ (24,578,732)	\$ (24,653,658)	\$ (24,728,584)	\$ (24,803,510)	\$ (24,878,436)	\$ (24,953,362)	\$ (25,028,288)	\$ (25,103,214)	\$ (25,178,140)	\$ (25,253,066)	\$ (25,327,992)	\$ (25,402,918)	\$ (25,477,844)	\$ (25,552,770)	\$ (25,627,696)	\$ (25,702,622)	\$ (25,777,548)	\$ (25,852,474)	\$ (25,927,400)	\$ (26,002,326)	\$ (26,077,252)	\$ (26,152,178)	\$ (26,227,104)	\$ (26,302,030)	\$ (26,376,956)	\$ (26,451,882)	\$ (26,526,808)	\$ (26,601,734)	\$ (26,676,660)	\$ (26,751,586)	\$ (26,826,512)	\$ (26,901,438)	\$ (26,976,364)	\$ (27,051,290)	\$ (27,126,216)	\$ (27,201,142)	\$ (27,276,068)	\$ (27,350,994)	\$ (27,425,920)	\$ (27,500,846)	\$ (27,575,772)	\$ (27,650,698)	\$ (27,725,624)	\$ (27,800,550)	\$ (27,875,476)	\$ (27,949,402)	\$ (28,024,328)	\$ (28,099,254)	\$ (28																																																																																																																																																																																																																																																																																

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Arizona Property Tax Feb-19 182303099 (bt) [1]	California Greenhouse Gas Balancing Account Costs 182303101 (bu) [1]	California Greenhouse Gas Balancing Account Revenue 182303102 (bv) [1]	California Greenhouse Gas Balancing Account Admin 182303103 (bw) [1]	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bx) [1]	Conservation and Energy Efficiency Post Dec 2015 (So. California) 182303104 (by) [1]	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (bz) [1]	California NERBA Balancing Account 182303107 (ca) [1]	California NGLAPBA Balancing Account 182303109 (cb) [1]	US GAAP Offset to Benefit Obligations 182303110 (cc) [1]	Line No.
1	May 2022	\$ 5,377,476	\$ 3,233,829	\$ 6,053,535	\$ 24,758	\$ (525,908)	\$ 8,911	\$ (781,699)	\$ (35,990)	\$ 646,884	\$ 332,088,000	1
2	June 2022	5,500,785	1,707,758	2,533,471	24,440	(537,458)	0	(751,453)	(29,769)	772,286	324,820,000	2
3	July 2022	5,608,215	6,148,857	2,537,613	24,133	(540,216)	0	(747,683)	(24,737)	886,692	324,820,000	3
4	August 2022	5,712,230	4,105,723	2,542,927	23,838	(518,416)	0	(588,084)	(20,456)	993,800	324,820,000	4
5	September 2022	5,046,679	3,555,301	(514,528)	23,547	(511,857)	0	(525,860)	(15,997)	1,103,567	317,552,000	5
6	October 2022	5,040,424	7,491,817	136,096	23,265	(487,843)	0	(448,010)	(10,826)	1,219,460	317,552,000	6
7	November 2022	5,031,129	5,248,349	142,583	23,939	(472,560)	0	(360,588)	(192)	1,391,529	317,552,000	7
8	December 2022	(2,546,578)	2,933,878	347,250	23,682	(453,954)	0	(335,397)	19,157	1,653,978	311,124,000	8
9	January 2023	(1,940,784)	4,424,354	348,555	23,426	(429,134)	0	(301,486)	31,424	1,744,519	311,124,000	9
10	February 2023	(1,319,251)	895,426	10,756,893	23,170	(416,936)	0	(351,821)	34,292	1,634,077	311,124,000	10
11	March 2023	(704,193)	(3,393,618)	8,132,009	22,916	(386,824)	0	(325,353)	36,466	1,533,722	311,005,000	11
12	April 2023	(91,114)	(887,548)	8,305,321	22,664	(365,629)	0	(261,775)	37,789	1,486,425	311,005,000	12
13	May 2023	526,670	(2,355,295)	8,339,412	22,413	(354,901)	0	(189,022)	38,644	1,491,279	311,005,000	13
14	Totals	\$ 31,241,685	\$ 33,108,829	\$ 49,661,137	\$ 306,190	\$ (6,001,636)	\$ 8,911	\$ (5,968,231)	\$ 59,805	\$ 16,558,217	\$ 4,125,591,000	14
15	13 Month Average	\$ 2,403,207	\$ 2,546,833	\$ 3,820,087	\$ 23,553	\$ (461,664)	\$ 685	\$ (459,095)	\$ 4,600	\$ 1,273,709	\$ 317,353,154	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Mesquite Infrastructure Expansion Rate SNV 182303111 (cd) (1)	Nevada Rate Case Post May 2020 182303112 (ce) (1)	Arizona Rate Case 2021 182303113 (cf) (1)	Nevada Rate Case Post 11,2021 Charges 182303114 (cg) (1)	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (ch) (1)	Arizona LNG Facility 182303116 (ci) (1)	US GAAP ADJ SAZ LNG FACILITY 182303117 (cj) (1)	California CDMI BAL ACCT 182303160 (ck) (1)	NV COVID 19 182303200 (cl) (1)	US GAAP ADJ NV COVID 19 182303201 (cm) (1)	Line No.
1	May 2022	\$ 3,580,819	\$ 444,500	\$ 206,138	\$ 254,498	\$ 41,218	\$ 11,951,653	\$ (4,856,788)	\$ 1,900,633	\$ 0	\$ 0	1
2	June 2022	3,566,995	423,277	210,138	243,948	40,227	11,951,653	(4,856,788)	1,989,061	0	0	2
3	July 2022	3,545,060	402,054	223,937	233,398	39,888	11,951,653	(4,856,788)	2,088,853	0	0	3
4	August 2022	3,441,208	389,820	227,512	222,848	39,579	11,951,653	(4,856,788)	2,196,724	0	0	4
5	September 2022	3,333,876	368,597	235,792	212,298	39,256	11,951,653	(4,856,788)	2,301,688	0	0	5
6	October 2022	3,222,024	347,374	315,283	201,748	38,636	11,951,653	(4,856,788)	2,401,333	0	0	6
7	November 2022	3,047,328	326,151	324,263	191,198	37,537	11,951,653	(4,856,788)	2,445,800	0	0	7
8	December 2022	2,735,067	304,928	336,152	180,648	35,949	11,951,653	(4,856,788)	2,399,890	0	0	8
9	January 2023	2,391,866	283,705	340,152	170,098	34,040	11,951,653	(4,856,788)	2,255,552	0	0	9
10	February 2023	2,039,118	262,482	385,458	159,548	32,205	11,702,660	(4,755,605)	2,037,056	0	0	10
11	March 2023	1,745,425	241,259	378,364	148,998	30,139	11,453,667	(4,654,422)	1,824,601	0	0	11
12	April 2023	1,541,433	220,036	366,419	138,448	23,746	11,204,675	(4,553,239)	1,708,397	0	0	12
13	May 2023	1,425,288	198,813	354,472	128,467	19,916	10,955,682	(4,452,056)	1,706,008	0	0	13
14	Totals	\$ 35,615,506	\$ 4,212,998	\$ 3,904,080	\$ 2,486,140	\$ 452,336	\$ 152,881,561	\$ (62,126,413)	\$ 27,255,596	\$ 0	\$ 0	14
15	13 Month Average	\$ 2,739,654	\$ 324,077	\$ 300,314	\$ 191,242	\$ 34,795	\$ 11,760,120	\$ (4,778,955)	\$ 2,096,584	\$ 0	\$ 0	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	CA Emergency Customer Projection Memo Acct 182303250 (ct) [1]	CA Emergency Customer Projection GAAP ADJ 182303251 (co) [1]	NV Spring Creek Infra Expansion Area 182303300 (cp) [1]	NV Spring Creek Local Area Expansion-Elko 182303301 (cc) [1]	NV Spring Creek Local Area Expansion-SC 182303302 (ct) [1]	NV Spring Creek Local Area Expansion-C4 182303303 (cs) [1]	NV Spring Creek Local Area Expansion Flat Charge 182303304 (ct) [1]	NV Spring Creek US GAAP Adj 182303305 (cu) [1]	Arizona Rate Case 2024 182303307 (cv) [1]	NV Leak Survey Incremental Costs - No NV Rate Juris 182303309 (cw) [1]	Line No.
1	May 2022	\$ 1,403,613	\$ (1,403,613)	\$ 614,684	\$ 0	\$ 0	\$ 0	\$ (23,431)	\$ (362,342)	\$ 0	\$ 0	1
2	June 2022	1,403,613	(1,403,613)	653,705	0	0	0	(25,461)	(384,963)	0	0	2
3	July 2022	1,403,613	(1,403,613)	671,573	(4,688)	(28)	(276)	(27,556)	(406,800)	0	0	3
4	August 2022	1,403,613	(1,403,613)	1,428,549	(12,388)	(63)	(549)	(29,760)	(957,283)	0	0	4
5	September 2022	1,403,613	(1,403,613)	1,533,869	(20,894)	(102)	(893)	(31,930)	(1,051,327)	0	0	5
6	October 2022	1,403,613	(1,403,613)	1,626,545	(33,930)	(162)	(1,375)	(35,923)	(1,146,071)	0	1,101	6
7	November 2022	1,403,613	(1,403,613)	1,623,187	(75,120)	(380)	(1,955)	(38,385)	(1,239,726)	0	15,932	7
8	December 2022	1,403,613	(1,403,613)	1,508,983	(141,904)	(748)	(2,634)	(40,899)	(1,342,207)	0	72,416	8
9	January 2023	1,403,613	(1,403,613)	1,487,038	(209,749)	(1,107)	(3,155)	(43,502)	(1,520,291)	0	103,753	9
10	February 2023	1,403,613	(1,403,613)	1,367,786	(279,943)	(1,508)	(3,837)	(46,098)	(1,641,343)	0	153,230	10
11	March 2023	1,403,613	(1,403,613)	1,276,144	(344,670)	(2,360)	(4,396)	(51,455)	(1,762,798)	0	246,424	11
12	April 2023	1,403,613	(1,403,613)	1,298,738	(391,187)	(3,573)	(4,866)	(59,989)	(1,902,987)	4,000	283,573	12
13	May 2023	1,403,613	(1,403,613)	1,396,064	(414,530)	(4,233)	(5,260)	(69,000)	(2,033,641)	8,000	321,150	13
14	Totals	\$ 18,246,970	\$ (18,246,970)	\$ 16,486,864	\$ (1,929,002)	\$ (14,263)	\$ (29,195)	\$ (623,390)	\$ (15,751,779)	\$ 12,000	\$ 1,197,579	14
15	13 Month Average	\$ 1,403,613	\$ (1,403,613)	\$ 1,268,220	\$ (148,385)	\$ (1,097)	\$ (2,246)	\$ (40,261)	\$ (1,211,675)	\$ 923	\$ 92,121	15

[1] Source: Company Records
[2] WP G-5, Sh 7.4-7.9

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	NV Leak Survey Incremental Costs - So NV Rate Juris 182303309 (cx) [1]	US GAAP ADJ CA CDMI 182303313 (cy) [1]	CA NGLAPBA US GAAP ADJ 182303314 (cz) [1]	NV COYL Replacement Program - No NV Rate Juris 182303316 (da) [1]	NV COYL Replacement Program - So NV Rate Juris 182303316 (db) [1]	NV Gen Rev Adj G4 No NV Rate Juris 182303317 (dc) [1]	NV Gen Rev Adj G4 So NV Rate Juris 182303317 (dd) [1]	NV Move2Zero AZ Rate Juris 182303318 (de) [1]	NV Move2Zero No NV Rate Juris 182303318 (df) [1]	NV Move2Zero Offset Program - So NV Rate Juris 182303318 (dg) [1]	Line No.
1	May 2022	\$ 0	\$ (692,563)	\$ (992,709)	\$ 1,912	\$ 0	\$ 96,775	\$ 1,110,022	\$ 0	\$ 0	\$ 0	1
2	June 2022	0	(745,729)	(1,025,889)	3,260	0	138,352	1,523,873	0	0	0	2
3	July 2022	28,736	(799,697)	(1,058,956)	8,867	0	177,454	1,986,954	0	41	284	3
4	August 2022	28,736	(853,967)	(1,091,911)	13,141	0	204,876	2,057,901	0	649	4,501	4
5	September 2022	139,373	(907,039)	(1,124,753)	17,160	0	117,524	867,173	0	649	100,001	5
6	October 2022	392,488	(958,521)	(1,157,484)	21,244	0	141,463	1,256,244	0	1,299	167,451	6
7	November 2022	525,034	(1,001,143)	(1,190,101)	29,272	0	129,808	1,495,791	0	1,299	167,426	7
8	December 2022	857,367	(1,029,924)	(1,222,607)	38,235	0	139,869	1,741,480	(65)	1,269	167,396	8
9	January 2023	1,044,765	(1,050,871)	(1,244,335)	44,667	0	108,286	2,068,055	0	1,629	170,072	9
10	February 2023	1,449,305	(1,062,253)	(1,191,318)	51,082	0	107,166	2,243,121	0	1,549	169,547	10
11	March 2023	1,947,699	(1,077,425)	(1,146,374)	57,636	0	121,349	2,597,806	0	1,522	169,520	11
12	April 2023	2,384,932	(881,549)	(1,120,689)	64,111	0	132,465	2,104,267	0	1,337	168,990	12
13	May 2023	2,871,696	(891,261)	(1,120,896)	70,642	0	141,850	2,537,922	0	1,152	166,330	13
14	Totals	\$ 11,670,131	\$ (11,951,941)	\$ (14,688,021)	\$ 421,229	\$ 0	\$ 1,757,237	\$ 23,590,608	\$ (65)	\$ 12,393	\$ 1,453,516	14
15	13 Month Average	\$ 897,702	\$ (919,380)	\$ (1,129,848)	\$ 32,402	\$ 0	\$ 135,172	\$ 1,814,662	\$ (5)	\$ 953	\$ 111,809	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	CA Biomethane Procure and Admin Cost BPACBA 182303319 (dh) [1]	GHGBA BIO-SNG California 182303320 (di) [1]	CA Residential Uncollectibles Bal Acct 182303321 (dj) [1]	Total (dk) sum (b) to (d)	Line No.
1	May 2022	\$ 0	\$ 0	\$ 0	\$ 412,888,253	1
2	June 2022	0	0	0	414,139,312	2
3	July 2022	0	0	0	413,398,840	3
4	August 2022	0	0	0	417,080,067	4
5	September 2022	0	0	0	423,922,117	5
6	October 2022	0	(652,000)	0	419,850,308	6
7	November 2022	0	(659,284)	0	412,692,724	7
8	December 2022	0	(661,734)	0	601,807,661	8
9	January 2023	0	(664,221)	44,056	392,140,544	9
10	February 2023	0	(666,773)	102,746	373,071,161	10
11	March 2023	18,750	(669,407)	77,670	270,528,040	11
12	April 2023	18,750	(672,146)	(174,964)	329,861,359	12
13	May 2023	18,750	(674,963)	(442,051)	326,667,191	13
14	Totals	\$ 56,250	\$ (5,320,529)	\$ (392,543)	\$ 5,208,067,577	14
15	13 Month Average	\$ 4,327	\$ (409,271)	\$ (30,196)	\$ 400,620,583	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	Misc. Deferred Debits (So. Lake Tahoe) 186000000 (b)	Misc. Deferred Debits (Mesquite) 186000000 (c)	Misc. Deferred Debits (Arizona) 186000000 (d)	Misc. Deferred Debits (Common) 186000000 (e)	Accrued Labor (No. Nevada) 186001020 (f)	Accrued Labor (So. Nevada) 186001020 (g)	Accrued Labor (California) 186001020 (h)	Accrued Labor (Arizona) 186001020 (i)	Accrued Labor (Common) 186001020 (j)	Franchise Project (Arizona) 186001020 (k)	Deferred Financing Costs (Common) 186003024 (l)	Total (m)	Line No.
1	May 2022	\$ 4,650,162	\$ 123,975	\$ 5,445,215	\$ 2,461	\$ 23,128	\$ 72,821	\$ 17,976	\$ 99,813	\$ 80,710	\$ 0	\$ 10,734	\$ 10,526,994	1
2	June 2022	4,650,162	0	5,445,215	2,461	29,736	93,627	23,112	128,331	103,770	(189,908)	619,881	10,906,386	2
3	July 2022	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	646,420	10,744,258	3
4	August 2022	4,650,162	0	5,445,215	2,461	9,912	31,209	7,704	42,777	34,590	0	646,420	10,870,450	4
5	September 2022	4,650,162	0	5,445,215	2,461	16,520	52,015	12,840	71,295	57,650	0	0	10,308,158	5
6	October 2022	4,650,162	0	5,445,215	2,461	19,824	62,418	15,408	85,554	69,180	0	0	10,350,222	6
7	November 2022	4,650,162	0	5,445,215	2,461	26,432	83,224	20,544	114,072	92,240	0	34,086	10,468,435	7
8	December 2022	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	11,157,700	8
9	January 2023	4,650,162	0	6,505,078	2,461	9,060	25,158	6,094	29,980	28,460	0	603,100	11,859,552	9
10	February 2023	4,650,162	0	6,505,078	2,461	9,060	25,158	6,094	29,980	28,460	0	473,100	11,729,552	10
11	March 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	212,210	11,616,789	11
12	April 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	480,180	11,884,759	12
13	May 2023	4,650,162	0	6,505,078	2,461	36,240	100,632	24,376	119,920	113,840	0	524,841	12,077,549	13
14	Totals	\$ 60,452,103	\$ 123,975	\$ 77,146,974	\$ 31,987	\$ 225,212	\$ 672,052	\$ 164,618	\$ 871,622	\$ 751,200	\$ (189,908)	\$ 4,250,970	\$ 144,500,805	14
15	13 Month Average	\$ 4,650,162	\$ 9,537	\$ 5,934,383	\$ 2,461	\$ 17,324	\$ 51,696	\$ 12,663	\$ 67,048	\$ 57,785	\$ (14,608)	\$ 326,998	\$ 11,115,447	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	Alternative Minimum Tax- Current 190002110 (b) [1]	Alternative Minimum Tax- Non-Current 190002115 (c) [1]	Total (d) sum (b) to (c)
1	May 2022	\$ 0	\$ 0	\$ 0
2	June 2022	0	0	0
3	July 2022	0	0	0
4	August 2022	0	0	0
5	September 2022	0	0	0
6	October 2022	0	0	0
7	November 2022	0	0	0
8	December 2022	0	0	0
9	January 2023	0	0	0
10	February 2023	0	0	0
11	March 2023	0	0	0
12	April 2023	0	0	0
13	May 2023	0	0	0
14	Totals	\$ 0	\$ 0	\$ 0
15	13 Month Average	\$ 0	\$ 0	\$ 0
		[2]	[2]	

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 228.2 - INJURIES AND DAMAGES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	So. California Injuries and Damages (b)	No. California Injuries and Damages (c)	So. Lake Tahoe Injuries and Damages (d)	So. Nevada Injuries and Damages (e)	No. Nevada Injuries and Damages (f)	Arizona Injuries and Damages (g)	System Allocable Injuries and Damages (h)	Total (i)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (h)	
1	May 2022	\$ (2,500,000)	0 \$	(300,000) \$	0 \$	0 \$	(4,716,216) \$	(1,800,000) \$	(9,316,216)	1
2	June 2022	(3,500,000)	0	(300,000)	(1,000,000)	0	(10,904,391)	(1,800,000)	(17,504,391)	2
3	July 2022	(3,500,000)	0	(300,000)	(1,000,000)	0	(10,883,591)	(1,800,000)	(17,483,591)	3
4	August 2022	(3,500,000)	0	(300,000)	(1,000,000)	0	(4,661,325)	(1,800,000)	(11,261,325)	4
5	September 2022	(3,500,000)	0	0	(1,000,000)	0	(4,593,009)	(1,800,000)	(10,893,009)	5
6	October 2022	(3,500,000)	0	0	(1,000,000)	0	(4,407,960)	(1,800,000)	(10,707,960)	6
7	November 2022	(3,500,000)	0	0	(1,000,000)	0	(4,387,980)	(1,800,000)	(10,687,980)	7
8	December 2022	(3,500,000)	0	0	(1,000,000)	0	(12,316,114)	(2,000,000)	(18,816,114)	8
9	January 2023	(3,500,000)	0	0	(1,000,000)	0	(12,276,960)	(2,000,000)	(18,776,960)	9
10	February 2023	(3,500,000)	0	0	(1,000,000)	0	(9,259,108)	(2,000,000)	(15,759,108)	10
11	March 2023	(3,500,000)	0	0	(1,000,000)	0	(6,701,544)	(2,950,000)	(14,151,544)	11
12	April 2023	(3,500,000)	0	0	(1,000,000)	0	(6,674,236)	(2,950,000)	(14,124,236)	12
13	May 2023	(3,500,000)	0	0	(1,000,000)	0	(6,673,236)	(2,950,000)	(14,123,236)	13
14	Totals	\$ (44,500,000)	0 \$	(1,200,000) \$	(12,000,000) \$	0 \$	(98,455,669) \$	(27,450,000) \$	(183,605,669)	14
15	13 Month Average	\$ (3,423,077)	0 \$	(92,308)	(923,077)	0 \$	(7,573,513)	(2,111,538)	(14,123,513)	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Misc. Current and Accrued Liabilities (b)	A/R Credit Balances (c)	Accrued Pension Liability (d)	Deferred Revenue UESC (e)	Accrued Customer Deposits (f)	Accrued Vacation (g)	Accrued Incentive Pay (h)	Vacation, Holiday, Other Time Off (i)	Accrued PBOP Costs (j)	Line No.
1	May 2022	\$ (4,732,487)	\$ 0	\$ 220,786,694	\$ 0	\$ 0	\$ (16,975,000)	\$ (3,868,896)	\$ 2,248,036	\$ (28,125,734)	1
2	June 2022	(3,666,314)	(28,000,000)	217,314,068	0	0	(16,975,000)	(4,613,501)	3,136,580	(28,416,463)	2
3	July 2022	(3,658,371)	0	227,841,442	0	0	(16,975,000)	(5,382,418)	(1,097,688)	(28,687,655)	3
4	August 2022	(3,658,351)	0	224,368,816	0	0	(16,975,000)	(6,289,534)	(572,270)	(28,974,009)	4
5	September 2022	(3,633,351)	(24,000,000)	220,896,190	0	0	(16,975,000)	(5,065,575)	(305,555)	(29,228,928)	5
6	October 2022	(3,633,314)	0	231,423,564	0	0	(16,975,000)	(5,628,417)	(463,036)	(29,492,274)	6
7	November 2022	(3,633,314)	0	227,950,938	0	0	(16,975,000)	(6,191,259)	727,835	(30,333,431)	7
8	December 2022	(4,262,771)	(20,200,000)	224,478,312	0	0	(17,854,000)	(6,604,401)	0	(30,812,684)	8
9	January 2023	(4,262,771)	0	224,228,312	0	0	(17,854,000)	(7,442,901)	2,708,075	(31,059,089)	9
10	February 2023	(3,810,069)	0	224,265,230	0	0	(17,854,000)	(5,314,746)	2,523,827	(31,650,664)	10
11	March 2023	(4,217,745)	(15,200,000)	224,158,685	0	0	(17,854,000)	(2,911,017)	3,667,320	(32,189,729)	11
12	April 2023	(4,217,745)	0	242,052,140	0	0	(17,854,000)	(3,729,348)	3,225,696	(32,453,271)	12
13	May 2023	(4,218,125)	0	241,945,595	0	0	(17,854,000)	(4,536,435)	3,487,133	(32,861,698)	13
14	Totals	\$ (51,604,728)	\$ (87,400,000)	\$ 2,951,709,987	\$ 0	\$ 0	\$ (225,949,000)	\$ (67,578,443)	\$ 19,285,954	\$ (394,285,629)	14
15	13 Month Average	\$ (3,969,594)	\$ (6,723,077)	\$ 227,054,614	\$ 0	\$ 0	\$ (17,380,692)	\$ (5,198,342)	\$ 1,483,535	\$ (30,329,664)	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	ST US GAAP Post Retirement Funded Status 242001381 (k)	Accrued Health and Dental 242001383 (l)	Accrued SERP 242001387 (m)	Rate Refunds Due Customers 242001408 (n)	Operating Leases 242001525 (o)	Energy Share Fuel Fund (Other) 242001605 (p)	Energy Share Fuel Fund (So. Nevada) 242001605 (q)	Energy Share Fuel Fund (No. Nevada) 242001605 (r)	Total (s)	Line No.
1	May 2022	\$ (3,000,000)	\$ (3,636,790)	\$ (29,985,566)	\$ (11,028)	\$ (6,228)	\$ (71,095)	\$ (90,061)	\$ (6,105)	132,525,740	1
2	June 2022	(3,000,000)	(3,492,519)	(30,336,795)	(11,028)	(6,184)	(68,202)	(88,250)	(5,684)	101,770,709	2
3	July 2022	(3,000,000)	(3,503,174)	(30,453,775)	(11,028)	(6,146)	(69,783)	(89,083)	(5,870)	134,901,452	3
4	August 2022	(3,000,000)	(3,231,069)	(30,569,904)	(32)	(6,107)	(67,986)	(88,463)	(5,632)	130,930,458	4
5	September 2022	(3,000,000)	(2,966,192)	(30,701,353)	(32)	(6,068)	(64,394)	(87,233)	(5,309)	104,857,199	5
6	October 2022	(3,000,000)	(3,058,321)	(30,825,031)	(32)	(6,047)	(63,780)	(87,552)	(5,188)	138,185,572	6
7	November 2022	(3,000,000)	(3,058,569)	(30,330,314)	(32)	(6,030)	(64,812)	(86,526)	(4,908)	134,994,577	7
8	December 2022	(3,300,000)	(3,600,000)	(30,681,543)	(1,205,611)	(6,013)	(70,496)	(87,023)	(5,146)	105,788,624	8
9	January 2023	(3,300,000)	(2,823,721)	(30,736,750)	(48)	(5,996)	(63,798)	(87,651)	(5,261)	129,294,401	9
10	February 2023	(3,300,000)	(3,050,285)	(30,686,439)	(48)	(5,979)	(64,769)	(88,780)	(5,272)	130,958,006	10
11	March 2023	(3,300,000)	(2,746,761)	(30,695,092)	(48)	(5,962)	(66,403)	(88,968)	(5,517)	118,544,763	11
12	April 2023	(3,300,000)	(2,765,865)	(30,703,930)	(48)	(5,945)	(64,752)	(88,725)	(5,407)	150,088,799	12
13	May 2023	(3,300,000)	(2,710,768)	(30,543,543)	(48)	(5,927)	(65,666)	(89,336)	(5,653)	149,241,528	13
14	Totals	\$ (40,800,000)	\$ (40,644,035)	\$ (397,250,034)	\$ (1,239,064)	\$ (78,631)	\$ (865,936)	\$ (1,147,656)	\$ (70,956)	1,662,081,827	14
15	13 Month Average	\$ (3,138,462)	\$ (3,126,464)	\$ (30,557,695)	\$ (95,313)	\$ (6,049)	\$ (66,610)	\$ (88,281)	\$ (5,458)	127,852,448	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Other Deferred Credits (Common) 253000000 (b) [1]	Other Deferred Credits (Arizona) 253000000 (c) [1]	Deferred Comp.-Officers 253001151 (d) [1]	Deferred Comp.-Directors 253001152 (e) [1]	Deferred Comp.-Inactive Officers 253001155 (f) [1]	Deferred Comp.-Inactive Directors 253001156 (g) [1]	Line No.
1	May 2022	\$ (8,226,208)	0	\$(19,768,454)	\$(7,373,850)	\$(22,779,856)	\$(3,208,635)	1
2	June 2022	(3,326,208)	0	(14,029,135)	(3,406,445)	(28,457,983)	(7,088,696)	2
3	July 2022	(3,357,033)	0	(13,754,316)	(3,413,580)	(28,714,389)	(6,993,690)	3
4	August 2022	(3,357,033)	0	(13,871,088)	(3,420,715)	(28,550,205)	(6,898,154)	4
5	September 2022	(3,357,033)	0	(14,021,745)	(3,427,850)	(28,384,560)	(6,802,086)	5
6	October 2022	(3,357,033)	0	(14,140,220)	(3,434,985)	(28,217,645)	(6,705,481)	6
7	November 2022	(3,357,033)	0	(14,258,695)	(1,983,455)	(28,049,350)	(8,066,001)	7
8	December 2022	(10,157,033)	0	(14,414,626)	(1,990,590)	(27,806,174)	(7,968,315)	8
9	January 2023	(10,157,033)	0	(13,068,327)	(1,997,725)	(29,055,466)	(7,870,084)	9
10	February 2023	(8,919,631)	0	(13,275,635)	(2,004,860)	(28,844,838)	(7,771,306)	10
11	March 2023	(8,919,631)	0	(13,469,534)	(2,017,639)	(28,632,937)	(7,671,970)	11
12	April 2023	(8,919,631)	0	(13,625,004)	(2,030,418)	(28,428,301)	(7,572,082)	12
13	May 2023	(8,919,631)	0	(13,780,474)	(2,043,198)	(28,213,389)	(7,471,635)	13
14	Totals	\$ (84,330,165)	0	\$(185,477,252)	\$(38,545,310)	\$(364,135,091)	\$(92,088,135)	14
15	13 Month Average	\$ (6,486,936)	0	\$(14,267,481)	\$(2,965,024)	\$(28,010,392)	\$(7,083,703)	15

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Total (o) sum (b) to (m)	Line No.
		(So. California) 253001473 (h)	(No. Nevada) 253001473 (i)	(No. California) 253001473 (j)	(So. Lake Tahoe) 253001473 (k)	(So. Nevada) 253001473 (l)	(So. Nevada) 253001473 (m)	(So. Nevada) 253001473 (n)	(So. Nevada) 253001473 (o)	(So. Nevada) 253001473 (p)	(So. Nevada) 253001473 (q)	(So. Nevada) 253001473 (r)	(So. Nevada) 253001473 (s)		
1	May 2022	\$ (616,369)	\$ (766,015)	\$ (98,976)	\$ 13,642	\$ (8,623,009)	\$ (388,790,000)	\$ (3,930,216)	\$ (464,167,945)					1	
2	June 2022	(669,567)	(780,896)	(98,976)	13,642	(8,991,184)	(380,041,000)	(3,930,216)	(450,806,664)					2	
3	July 2022	(690,663)	(802,327)	(98,976)	13,642	(9,071,302)	(380,041,000)	(3,930,216)	(450,853,849)					3	
4	August 2022	(716,510)	(788,222)	(98,976)	13,642	(9,078,151)	(380,041,000)	(3,930,216)	(450,736,627)					4	
5	September 2022	(731,090)	(795,711)	(98,976)	13,642	(9,413,103)	(371,292,000)	(3,930,216)	(442,240,726)					5	
6	October 2022	(908,619)	(793,549)	(94,764)	13,642	(9,442,815)	(371,292,000)	(3,930,216)	(442,303,684)					6	
7	November 2022	(976,837)	(835,642)	(94,764)	13,642	(9,461,183)	(371,292,000)	0	(438,361,319)					7	
8	December 2022	(934,604)	(854,272)	(94,764)	13,642	(9,696,270)	(358,167,000)	0	(432,070,006)					8	
9	January 2023	(937,824)	(842,458)	(94,764)	13,642	(9,519,989)	(358,167,000)	0	(431,697,026)					9	
10	February 2023	(956,309)	(812,655)	(94,764)	13,642	(9,475,106)	(358,167,000)	0	(430,308,460)					10	
11	March 2023	(965,402)	(749,785)	(94,764)	13,642	(9,215,206)	(357,790,000)	0	(429,513,225)					11	
12	April 2023	(970,826)	(752,217)	(94,764)	13,642	(9,330,236)	(357,790,000)	0	(429,499,836)					12	
13	May 2023	(951,422)	(758,752)	(94,764)	13,642	(9,594,148)	(357,790,000)	0	(429,603,769)					13	
14	Totals	\$ (11,026,042)	\$ (10,332,501)	\$ (1,252,992)	\$ 177,350	\$ (120,911,701)	\$ (4,790,660,000)	\$ (23,581,296)	\$ (5,722,163,136)					14	
15	13 Month Average	\$ (848,157)	\$ (794,808)	\$ (96,384)	\$ 13,642	\$ (9,300,900)	\$ (368,512,308)	\$ (1,813,946)	\$ (440,166,395)					15	

[1] Source: Company Records
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	Defered Inc.- CIAC Gross-Up (So. California) 254001472	Defered Inc.- CIAC Gross-Up (So. Lake Tahoe) 254001472	Defered Inc.- CIAC Gross-Up (So. Nevada) 254001472	Defered Inc.- CIAC Gross-Up (Altonia) 254001484	Tax Reform Savings (No. California) 254001484	Tax Reform Savings (So. California) 254001484	Tax Reform Savings (So. Lake Tahoe) 254001484	Tax Reform Savings (Altonia) 254001484	NV Contract Transition Adj Provision (So. Nevada) 254001486	NV Contract Transition Adj Provision (No. Nevada) 254001486	Regulatory Lab 254002108	Defered 254002108	Total	Line No.		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	May 2022	\$ (505,302)	\$ (205,282)	\$ (323,380)	\$ (63,981)	\$ (1,028,389)	\$ (22,255)	\$ (4,453,014)	\$ (1,893,193)	\$ (712,178)	\$ 5,066,633	\$ (10,500)	\$ 0	\$ (23,135,338)	\$ (382,748,145)	\$ (411,175,884)	1
2	June 2022	(505,330)	(214,759)	(326,508)	(63,981)	(1,033,589)	(22,255)	(4,349,455)	(1,849,166)	(695,616)	5,137,402	(10,500)	0	(22,123,224)	(384,265,291)	(411,483,823)	2
3	July 2022	(506,359)	(216,930)	(334,354)	(64,154)	(1,039,433)	(22,255)	(4,245,896)	(1,805,139)	(679,054)	5,188,172	(10,500)	0	(22,311,343)	(383,229,637)	(410,438,433)	3
4	August 2022	(506,364)	(222,742)	(346,062)	(67,295)	(1,080,238)	(22,255)	(4,142,337)	(1,761,112)	(662,492)	5,238,941	(10,500)	0	(21,053,152)	(383,670,415)	(409,467,572)	4
5	September 2022	(506,369)	(228,734)	(355,439)	(68,966)	(1,083,389)	(22,255)	(4,038,778)	(1,717,085)	(645,930)	5,289,711	(10,500)	0	(21,617,595)	(382,264,402)	(408,431,281)	5
6	October 2022	(507,791)	(229,681)	(361,111)	(71,950)	(1,092,914)	(22,255)	(3,935,219)	(1,673,058)	(629,368)	5,340,480	(10,500)	0	(24,005,654)	(379,006,871)	(407,367,442)	6
7	November 2022	(526,921)	(229,773)	(369,519)	(73,270)	(1,120,362)	(22,255)	(3,831,660)	(1,629,031)	(612,806)	5,205,906	(10,500)	0	(24,248,491)	(377,076,467)	(405,319,515)	7
8	December 2022	(526,927)	(231,516)	(376,867)	(74,121)	(1,134,214)	(22,255)	(3,728,101)	(1,585,004)	(596,244)	4,734,077	(10,500)	161,331	(23,880,192)	(374,315,552)	(402,508,649)	8
9	January 2023	(455,405)	(216,334)	(321,896)	(66,081)	(1,556,936)	(12,213)	(3,624,542)	(1,540,977)	(579,662)	4,096,507	(10,500)	243,116	(24,014,629)	(371,015,623)	(389,946,257)	9
10	February 2023	(455,405)	(245,230)	(321,764)	(70,840)	(1,571,267)	(12,213)	(3,520,963)	(1,496,950)	(563,120)	3,464,160	(10,500)	314,637	(24,006,410)	(367,914,586)	(397,236,236)	10
11	March 2023	(455,405)	(257,619)	(323,533)	(71,690)	(1,640,739)	(12,213)	(3,417,424)	(1,452,923)	(546,558)	2,946,148	(10,500)	343,953	(24,005,388)	(365,491,944)	(395,170,201)	11
12	April 2023	(455,405)	(260,633)	(325,783)	(71,690)	(1,706,788)	(12,213)	(3,313,865)	(1,408,896)	(529,996)	2,811,852	(10,500)	414,705	(26,218,698)	(361,364,700)	(393,378,560)	12
13	May 2023	(460,146)	(268,903)	(337,528)	(72,373)	(1,714,421)	(12,213)	(3,210,306)	(1,364,869)	(513,434)	2,146,339	(10,500)	492,348	(25,435,083)	(359,886,864)	(391,425,523)	13
14	Totals	\$ (6,373,129)	\$ (3,028,137)	\$ (4,423,243)	\$ (902,391)	\$ (16,804,688)	\$ (239,103)	\$ (49,811,575)	\$ (21,177,405)	\$ (7,966,474)	\$ 56,488,328	\$ (136,500)	\$ 1,970,091	\$ (306,158,196)	\$ (4,872,350,697)	\$ (5,243,351,398)	14
15	13 Month Average	\$ (480,241)	\$ (232,934)	\$ (340,249)	\$ (69,415)	\$ (1,292,668)	\$ (18,393)	\$ (3,831,660)	\$ (1,629,031)	\$ (612,806)	\$ 4,345,256	\$ (10,500)	\$ 151,545	\$ (23,550,630)	\$ (374,796,207)	\$ (403,334,723)	15

[1] Source: Company Records
[2] WP G-5, Sh 747-9

Tab H

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-3, Sh 10	WP H-3, Sh 12	WP H-3, Sh 17	WP H-3, Sh 26	WP H-3, Sh 21	WP H-3, Sh 30			
		\$	\$	\$	\$	\$	\$	\$	\$	
1	Operations									
2	Account 813	0	0	4,339	918	0	0	4,339	918	5,257
3	Account 840	0	0	0	0	0	0	0	0	0
4	Account 841	0	0	0	0	0	0	0	0	0
5	Account 850	0	0	0	0	0	0	0	0	0
6	Account 851	0	0	0	0	0	0	0	0	0
7	Account 852	0	0	0	0	0	0	0	0	0
8	Account 853	0	0	0	0	0	0	0	0	0
9	Account 856	0	0	0	0	0	0	0	0	0
10	Account 857	0	0	0	0	0	0	0	0	0
11	Account 859	0	0	0	0	0	0	0	0	0
12	Account 870	(151,354)	(86,062)	45	10	0	0	(151,309)	(86,052)	(237,361)
13	Account 871	(1,325)	(763)	4,826	1,028	0	0	3,501	265	3,767
14	Account 874	(60,900)	(34,911)	0	0	0	0	(60,900)	(34,911)	(95,812)
15	Account 875	0	0	0	0	0	0	0	0	0
16	Account 878	(85,913)	(49,613)	0	0	0	0	(85,913)	(49,613)	(135,526)
17	Account 879	(69,416)	(39,994)	8,395	1,779	0	0	(61,021)	(38,215)	(99,236)
18	Account 880	(55,783)	(31,752)	456	100	0	0	(55,327)	(31,652)	(86,980)
19	Account 901	(15,358)	(8,806)	6,954	1,504	0	0	(8,403)	(7,303)	(15,706)
20	Account 902	(19,435)	(11,228)	(1)	(0)	0	0	(19,436)	(11,228)	(30,664)
21	Account 903	(13,628)	(7,805)	29,787	6,288	0	0	16,159	(1,517)	14,642
22	Account 905	0	0	0	0	0	0	0	0	0
23	Account 908	0	0	0	0	0	0	0	0	0
24	Account 910	0	0	0	0	0	0	0	0	0
25	Account 920	0	0	0	0	(92,250)	37,002	(92,250)	37,002	(55,249)
26	Account 922	0	0	0	0	11,324	(4,542)	11,324	(4,542)	6,782
27	Account 930.2	0	0	0	0	0	0	0	0	0
	Total Operations	\$ (473,112)	\$ (270,934)	\$ 54,802	\$ 11,626	\$ (80,926)	\$ 32,460	\$ (499,236)	\$ (226,849)	\$ (726,085)

NNV TY Sum

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-3, Sh 11	WP H-3, Sh 13	WP H-3, Sh 18	WP H-3, Sh 27	WP H-3, Sh 22	WP H-3, Sh 31	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Maintenance									
2	Account 843.1	0	0	0	0	0	0	0	0	0
3	Account 843.2	0	0	0	0	0	0	0	0	0
4	Account 843.3	0	0	0	0	0	0	0	0	0
5	Account 843.4	0	0	0	0	0	0	0	0	0
6	Account 843.5	0	0	0	0	0	0	0	0	0
7	Account 843.6	0	0	0	0	0	0	0	0	0
8	Account 843.7	0	0	0	0	0	0	0	0	0
9	Account 843.8	0	0	0	0	0	0	0	0	0
10	Account 843.9	0	0	0	0	0	0	0	0	0
11	Account 861	0	0	0	0	0	0	0	0	0
12	Account 863	0	0	0	0	0	0	0	0	0
13	Account 864	0	0	0	0	0	0	0	0	0
14	Account 865	0	0	0	0	0	0	0	0	0
15	Account 866	0	0	0	0	0	0	0	0	0
16	Account 885	(29,961)	(17,026)	0	0	0	0	(29,961)	(17,026)	(46,988)
17	Account 886	(141)	(75)	0	0	0	0	(141)	(75)	(216)
18	Account 887	(40,627)	(23,528)	0	0	0	0	(40,627)	(23,528)	(64,155)
19	Account 889	(21,190)	(12,199)	0	0	0	0	(21,190)	(12,199)	(33,389)
20	Account 892	(27,765)	(16,103)	0	0	0	0	(27,765)	(16,103)	(43,868)
21	Account 893	(9,489)	(5,455)	0	0	0	0	(9,489)	(5,455)	(14,944)
22	Account 894	0	0	0	0	0	0	0	0	0
23	Account 935	(2,476)	(1,333)	0	0	(1,715)	689	(4,192)	(644)	(4,836)
	Total Maintenance	\$(131,650)	\$(75,718)	\$0	\$0	\$(1,715)	\$689	\$(133,366)	\$(75,029)	\$(208,395)
23	Total O&M	\$(604,762)	\$(346,653)	\$54,802	\$11,626	\$(82,641)	\$33,148	\$(632,601)	\$(301,878)	\$(934,480)

NNV TY Sum

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
	Functionalization									
1	Other Gas Supply	\$ 0	\$ 0	\$ 4,339	\$ 918	\$ 0	\$ 0	\$ 4,339	\$ 918	\$ 5,257
2	Storage	0	0	0	0	0	0	0	0	0
3	Transmission	0	0	0	0	0	0	0	0	0
4	Distribution	(553,866)	(317,480)	13,722	2,917	0	0	(540,143)	(314,563)	(854,706)
5	Customer Accounts	(48,420)	(27,840)	36,740	7,791	0	0	(11,680)	(20,048)	(31,728)
6	Customer Service & Info	0	0	0	0	0	0	0	0	0
7	Sales	0	0	0	0	0	0	0	0	0
	Administrative and General									
8	Direct	(2,476)	(1,333)	0	0	0	0	(2,476)	(1,333)	(3,810)
9	System Allocable	0	0	0	0	(82,641)	33,148	(82,641)	33,148	(49,493)
10	Total	\$ (604,762)	\$ (346,653)	\$ 54,802	\$ 11,626	\$ (82,641)	\$ 33,148	\$ (632,601)	\$ (301,878)	\$ (934,480)

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Annualized Labor at May 31, 2023 - Direct	WP H-3, Sh 6	\$ 67,762,700	\$ 26,873,450	\$ 7,045,611	\$ 1,453,868	\$ 1,829,519	\$ 3,720,856	\$ 10,633,121	\$ 65,437,361	\$ 184,746,486	1
2	Overtime Percentage	WP H-3, Sh 5	12.66%	12.14%	7.27%	31.69%	42.56%	15.37%	18.90%	2.18%		2
3	Overtime	Ln 1 * Ln 2	\$ 8,579,878	\$ 3,262,046	\$ 512,309	\$ 460,792	\$ 778,646	\$ 571,921	\$ 2,009,892	\$ 1,426,002	\$ 17,601,486	3
4	Total Annualized Labor	Ln 1 + Ln 3	\$ 76,332,578	\$ 30,135,496	\$ 7,557,920	\$ 1,914,660	\$ 2,608,165	\$ 4,292,777	\$ 12,643,013	\$ 66,863,363	\$ 202,347,972	4
5	Less:											
5	Percent Indirect Time	WP H-3, Sh 9	14.1%	13.6%	12.6%	12.6%	12.6%	12.6%	12.6%	13.7%		5
6	Total Indirect Time	Ln 4 * Ln 5	\$ 10,777,692	\$ 4,090,870	\$ 948,663	\$ 240,326	\$ 327,374	\$ 538,825	\$ 1,586,938	\$ 9,169,913	\$ 27,680,602	6
7	Annualized Labor Less Indirect Time	Ln 4 - Ln 6	\$ 65,554,886	\$ 26,044,626	\$ 6,609,258	\$ 1,674,334	\$ 2,280,791	\$ 3,753,952	\$ 11,056,075	\$ 57,693,450	\$ 174,667,370	7
8	Number of Employees	WP H-3, Sh 6	848	340	84	17	22	44	128	626	2,110	8
Annualized Corporate Direct Labor												
9	Annualized Labor at May 31, 2021 - Corporate	WP H-3, Sh 6	\$ 13,387,790	\$ 7,386,495	\$ 1,069,990	\$ 306,729	\$ 230,248	\$ 1,324,924	\$ 1,831,958	\$ 25,538,135		9
10	Overtime Percentage	WP H-3, Sh 5	8.84%	1.03%	12.00%	0.00%	0.00%	21.90%	0.00%			10
11	Overtime	Ln 9 * Ln 10	\$ 1,183,808	\$ 76,194	\$ 128,392	\$ 0	\$ 0	\$ 290,157	\$ 0	\$ 1,678,552		11
12	Total Annualized Labor	Ln 9 + Ln 11	\$ 14,571,598	\$ 7,462,689	\$ 1,198,382	\$ 306,729	\$ 230,248	\$ 1,615,081	\$ 1,831,958	\$ 27,216,687		12
13	Less:											
13	Percent Indirect Time	Ln 5 (j)	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%			13
14	Total Indirect Time	Ln 12 * Ln 13	\$ 1,988,408	\$ 1,023,464	\$ 164,351	\$ 42,066	\$ 31,577	\$ 221,499	\$ 251,242	\$ 3,732,607		14
15	Annualized Labor Less Indirect Time	Ln 12 - Ln 14	\$ 12,573,190	\$ 6,439,226	\$ 1,034,031	\$ 264,663	\$ 198,671	\$ 1,393,582	\$ 1,580,716	\$ 23,484,080		15
16	Number of Employees	WP H-3, Sh 6	128	71	10	3	2	13	18	244		16
17	Total Direct and Corporate Labor	Ln 7 + Ln 15	\$ 78,128,076	\$ 32,483,851	\$ 7,643,289	\$ 1,938,998	\$ 2,479,462	\$ 5,147,534	\$ 12,636,791	\$ 57,693,450	\$ 198,151,450	17
18	Total Direct and Corporate Number of Employees	Ln 8 + Ln 16	976	411	94	20	24	57	146	626	2,354	18

TY Annualized Labor

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
OVERTIME PERCENTAGE CALCULATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
sum (c) thru (j)												
Direct												
1	Regular Overtime - CE 0110		\$ 8,328,533	\$ 3,143,325	\$ 612,855	\$ 275,661	\$ 530,303	\$ 464,705	\$ 1,824,502	\$ 1,822,085	\$ 17,001,970	1
2	Other Overtime - CE 0101		51,628	17,952	2,616	2,095	0	3,726	3,216	5,902	87,135	2
3	Total Overtime	Ln 1 + Ln 2	\$ 8,380,161	\$ 3,161,277	\$ 615,471	\$ 277,756	\$ 530,303	\$ 468,431	\$ 1,827,718	\$ 1,827,987	\$ 17,089,105	3
4	Regular Pay		\$ 66,175,596	\$ 26,043,292	\$ 8,464,367	\$ 876,362	\$ 1,246,010	\$ 3,047,558	\$ 9,669,348	\$ 83,883,939	\$ 199,406,472	4
5	Overtime Percentage	Ln 3 / Ln 4	12.66%	12.14%	7.27%	31.69%	42.56%	15.37%	18.90%	2.18%	8.57%	5
Corporate Direct Overtime												
6	Regular Overtime - CE 0110		\$ 61,298	\$ 2,497	\$ 1,297	\$ 0	\$ 0	\$ 237,186	\$ 0	\$ 0	\$ 302,278	6
7	Other Overtime - CE 0101		0	0	0	0	0	0	0	0	0	7
8	Total Overtime	Ln 6 + Ln 7	\$ 61,298	\$ 2,497	\$ 1,297	\$ 0	\$ 0	\$ 237,186	\$ 0	\$ 0	\$ 302,278	8
9	Regular Pay		\$ 693,227	\$ 242,082	\$ 10,811	\$ 21,983	\$ 1,289	\$ 1,083,043	\$ 22,740	\$ 0	\$ 2,075,176	9
10	Overtime Percentage	Ln 8 / Ln 9	8.84%	1.03%	12.00%	0.00%	0.00%	21.90%	0.00%	0.00%	14.57%	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Annualized Labor [1]	\$ 67,752,700	\$ 26,873,450	\$ 7,045,611	\$ 1,453,868	\$ 1,829,519	\$ 3,720,856	\$ 10,633,121	\$ 90,975,496	\$ 90,975,496	sum (c) thru (j)	1
2	Percent of Total Labor	Ln 1 / Ln 1(k)	32.22%	12.78%	3.35%	0.69%	0.87%	1.77%	5.06%	43.26%	100.00%	2
3	Number of Employees		848	340	84	17	22	44	128	870	2,354	3
Allocation of Corporate Labor and Employees												
4	Annualized Corporate Labor	Ln 1(j)									90,975,496	4
5	Historical Distribution	WP H-3, Sh 16	14.72%	8.12%	1.18%	0.34%	0.25%	1.46%	2.01%	71.93%	100.00%	5
6	Allocation of Corporate Labor	Ln 5 * Ln 4(k)	\$ 13,387,790	\$ 7,386,495	\$ 1,069,990	\$ 306,729	\$ 230,248	\$ 1,324,924	\$ 1,831,958	\$ 65,437,361	\$ 90,975,496	6
7	Number of Employees										870	7
8	Historical Distribution	WP H-3, Sh 16	14.72%	8.12%	1.18%	0.34%	0.25%	1.46%	2.01%	71.93%	100.00%	8
9	Allocation of Corporate Emp.	Ln 8 * Ln 7(k)	128	71	10	3	2	13	18	626	870	9

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Line No.
		Labor (f)	Loading (g)	
<u>Operations</u>				
1	Account 813	\$ 0	0	1
2	Account 840	0	0	2
3	Account 841	0	0	3
4	Account 850	0	0	4
5	Account 851	0	0	5
6	Account 852	0	0	6
7	Account 853	0	0	7
8	Account 856	0	0	8
9	Account 857	0	0	9
10	Account 859	0	0	10
11	Account 870	<u>1,411,321</u>	<u>848,151</u>	11
12	Account 871	12,352	7,516	12
13	Account 874	567,874	344,053	13
14	Account 875	0	0	14
15	Account 878	801,105	488,944	15
16	Account 879	647,280	394,142	16
17	Account 880	520,156	312,918	17
18	Account 901	143,205	86,787	18
19	Account 902	181,220	110,653	19
20	Account 903	127,073	76,921	20
21	Account 905	0	0	21
22	Account 908	0	0	22
23	Account 910	0	0	23
24	Account 920	0	0	24
25	Account 922	0	0	25
26	Account 930.2	0	0	26
27	Total Ops.	<u>\$ 4,411,585</u>	<u>\$ 2,670,087</u>	27

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Line No.
		Labor (f)	Loading (g)	
<u>Maintenance</u>				
1	Account 843.1	\$ 0	0	1
2	Account 843.2	0	0	2
3	Account 843.3	0	0	3
4	Account 843.5	0	0	4
5	Account 843.6	0	0	5
6	Account 843.7	0	0	6
7	Account 843.8	0	0	7
8	Account 843.9	0	0	8
9	Account 861	0	0	9
10	Account 863	0	0	10
11	Account 864	0	0	11
12	Account 865	0	0	12
13	Account 866	0	0	13
14	Account 885	279,379	167,794	14
15	Account 886	1,318	737	15
16	Account 887	378,829	231,872	16
17	Account 889	197,588	120,222	17
18	Account 892	258,899	158,693	18
19	Account 893	88,484	53,757	19
20	Account 894	0	0	20
21	Account 935	23,092	13,139	21
22	Total Maint.	\$ <u>1,227,588</u>	\$ <u>746,212</u>	22
23	Total O&M	\$ 5,639,173	\$ 3,416,299	23
24	% O&M to Total	76.2%	76.3%	24
<u>Deferred and Other</u>				
25	Account 146	\$ 0	0	25
26	Account 163	222,728	134,789	26
27	Account 182.3	173,310	99,989	27
28	Account 183.2	0	0	28
29	Account 184	152,741	91,743	29
30	Account 186	8,267	4,845	30
31	Account 426	0	0	31
32	Total Deferred	\$ <u>557,046</u>	\$ <u>331,366</u>	32
<u>Capital</u>				
33	Account 107	\$ 1,181,840	716,170	33
34	Account 108	25,140	15,100	34
35	Total Capital	\$ <u>1,206,980</u>	\$ <u>731,270</u>	35
36	Total	\$ <u>7,403,199</u>	\$ <u>4,478,935</u>	36

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Line No.
		Labor (f)	Loading (g)	
	<u>Indirect Time</u>			
1	Account 242	\$ 1,821,786	0	1
2	242 as % of Labor	12.6%	N/A	2
3	Total Incl. Account 242	\$ <u>9,224,986</u>		3

[1] Division VP labor reallocated

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	NNV			Line No.
		Recorded	Annualized	Adjustment	
	(a)	(b)	(c)	(d)	
			Ln 1 (c) * ((b) ÷ WP H-3, Sh 11, Ln 36 (b))	(c) - (b)	
		WP H-3, Sh 7			
1	Annualized Labor (WP H-3, Sh 4, Ln 7 (e))	\$	6,609,258		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	1,411,321	1,259,966	(151,354)	12
13	Account 871	12,352	11,027	(1,325)	13
14	Account 874	567,874	506,973	(60,900)	14
15	Account 875	0	0	0	15
16	Account 878	801,105	715,192	(85,913)	16
17	Account 879	647,280	577,864	(69,416)	17
18	Account 880	520,156	464,373	(55,783)	18
19	Account 901	143,205	127,847	(15,358)	19
20	Account 902	181,220	161,786	(19,435)	20
21	Account 903	127,073	113,446	(13,628)	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 4,411,585	\$ 3,938,473	\$ (473,112)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV			Line No.
		Recorded	Annualized	Adjustment	
	(a)	(b)	(c)	(d)	
			WP H-3, Sh 10, Ln 1		
		WP H-3, Sh 8 & 9	(c) * ((b) ÷ Ln 36 (b))	(c) - (b)	
	<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	279,379	249,418	(29,961)	14
15	Account 886	1,318	1,177	(141)	15
16	Account 887	378,829	338,202	(40,627)	16
17	Account 889	197,588	176,398	(21,190)	17
18	Account 892	258,899	231,133	(27,765)	18
19	Account 893	88,484	78,994	(9,489)	19
20	Account 894	0	0	0	20
21	Account 935	23,092	20,615	(2,476)	21
22	Total Maintenance	\$ 1,227,588	\$ 1,095,938	\$ (131,650)	22
23	Total O&M	\$ 5,639,173	\$ 5,034,411	\$ (604,762)	23
24	% O&M to Total	76.17%	76.17%	76.17%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	222,728	198,842	(23,886)	26
27	Account 182.3	173,310	154,724	(18,586)	27
28	Account 183.2	0	0	0	28
29	Account 184	152,741	136,361	(16,380)	29
30	Account 186	8,267	7,380	(887)	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 557,046	\$ 497,307	\$ (59,739)	32
	<u>Capital</u>				
33	Account 107	\$ 1,181,840	\$ 1,055,096	\$ (126,744)	33
34	Account 108	25,140	22,444	(2,696)	34
35	Total Capital	\$ 1,206,980	\$ 1,077,540	\$ (129,440)	35
36	Total	\$ 7,403,199	\$ 6,609,258	\$ (793,942)	36
37	Account 242	\$ 1,821,786	\$ 948,663	\$ (873,124)	37
38	Total Incl. Account 242	\$ 9,224,986	\$ 7,557,920	\$ (1,667,065)	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	NNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
			Ln 1 (c) * (b) ÷ WP H-3, Sh 13, Ln 36 (b)	(c) - (b)	
		WP H-3, Sh 7			
1	Annualized Labor Loading (WP H-3, Sh 32 , Ln 21 (e))		\$ 4,024,457		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	848,151	762,089	(86,062)	12
13	Account 871	7,516	6,754	(763)	13
14	Account 874	344,053	309,142	(34,911)	14
15	Account 875	0	0	0	15
16	Account 878	488,944	439,331	(49,613)	16
17	Account 879	394,142	354,149	(39,994)	17
18	Account 880	312,918	281,166	(31,752)	18
19	Account 901	86,787	77,981	(8,806)	19
20	Account 902	110,653	99,425	(11,228)	20
21	Account 903	76,921	69,116	(7,805)	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 2,670,087	\$ 2,399,153	\$ (270,934)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV			Line No.
		Recorded	Annualized	Adjustment	
	(a)	(b)	(c)	(d)	
			WP H-3, Sh 12, Ln 1 (c) * ((b) ÷ Ln 36)		
		WP H-3, Sh 8 & 9	(b)	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	167,794	150,768	(17,026)	14
15	Account 886	737	662	(75)	15
16	Account 887	231,872	208,343	(23,528)	16
17	Account 889	120,222	108,023	(12,199)	17
18	Account 892	158,693	142,590	(16,103)	18
19	Account 893	53,757	48,302	(5,455)	19
20	Account 894	0	0	0	20
21	Account 935	13,139	11,806	(1,333)	21
22	Total Maintenance	\$ 746,212	\$ 670,494	\$ (75,718)	22
23	Total O&M	\$ 3,416,299	\$ 3,069,647	\$ (346,653)	23
24	% O&M to Total	76.27%	76.27%	76.27%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	134,789	121,112	(13,677)	26
27	Account 182.3	99,989	89,843	(10,146)	27
28	Account 183.2	0	0	0	28
29	Account 184	91,743	82,434	(9,309)	29
30	Account 186	4,845	4,353	(492)	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 331,366	\$ 297,742	\$ (33,624)	32
<u>Capital</u>					
33	Account 107	\$ 716,170	\$ 643,500	\$ (72,670)	33
34	Account 108	15,100	13,568	(1,532)	34
35	Total Capital	\$ 731,270	\$ 657,068	\$ (74,202)	35
36	Total	\$ 4,478,935	\$ 4,024,457	\$ (454,479)	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
Operations											
1	Account 813	\$ 787,613	\$ 394,368	\$ 73,881	\$ 20,852	\$ 19,181	\$ 0	\$ 106,720	\$ 0	\$ 1,402,615	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	0	0	0	0	253,918	0	0	253,918	4
5	Account 851	0	276,948	0	0	0	961,636	0	0	1,238,584	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	2,458	860	773	8,254	167	0	226	0	12,738	11
12	Account 871	862,905	153,489	82,167	23,510	20,914	0	117,507	0	1,260,492	12
13	Account 874	0	183	0	0	0	0	0	0	183	13
14	Account 875	0	0	0	0	0	0	0	0	0	14
15	Account 878	0	0	0	0	0	0	0	0	0	15
16	Account 879	1,522,806	762,492	142,940	40,316	37,086	0	206,385	0	2,712,025	16
17	Account 880	675,239	293,107	7,760	2,183	1,971	0	13,127	0	993,387	17
18	Account 901	1,428,061	818,724	118,405	32,884	23,961	0	222,392	0	2,644,428	18
19	Account 902	(185)	(113)	(16)	(5)	(3)	0	(25)	0	(348)	19
20	Account 903	6,798,850	3,866,258	507,161	139,379	101,532	4,652	973,611	0	12,391,443	20
21	Account 905	0	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	0	0	0	52,694,799	52,694,799	24
25	Account 922	0	0	0	0	0	0	0	0	0	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	\$ 12,077,747	\$ 6,566,316	\$ 933,070	\$ 267,374	\$ 204,809	\$ 1,220,206	\$ 1,639,942	\$ 52,694,799	\$ 75,604,263	27

Corp Labor Recorded

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
										sum (b) thru (i)	
1	Maintenance										1
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 843.2	0	0	0	0	0	0	0	0	0	3
4	Account 843.3	0	0	0	0	0	0	0	0	0	4
5	Account 843.5	0	0	0	0	0	0	0	0	0	5
6	Account 843.6	0	0	0	0	0	0	0	0	0	6
7	Account 843.7	0	0	0	0	0	0	0	0	0	7
8	Account 843.8	0	0	0	0	0	0	0	0	0	8
9	Account 843.9	0	0	0	0	0	0	0	0	0	9
10	Account 861	0	0	0	0	0	0	0	0	0	10
11	Account 863	0	460	0	0	0	0	0	0	460	11
12	Account 864	0	0	0	0	0	0	0	0	0	12
13	Account 865	0	0	0	0	0	0	0	0	0	13
14	Account 866	0	0	0	0	0	0	0	0	0	14
15	Account 885	0	0	0	0	0	0	0	0	0	15
16	Account 886	0	0	0	0	0	0	0	0	0	16
17	Account 887	0	0	0	0	0	0	0	0	0	17
18	Account 889	0	0	0	0	0	0	0	0	0	18
19	Account 892	101	177	0	0	0	0	0	0	277	19
20	Account 893	0	0	0	0	0	0	0	0	0	20
21	Account 894	0	0	0	0	0	0	0	0	0	21
22	Account 935	0	0	0	0	0	0	0	979,813	979,813	22
	Total Maintenance	<u>101</u>	<u>637</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>979,813</u>	<u>980,550</u>	
23	Total O&M	\$ 12,077,848	\$ 6,566,953	\$ 933,070	\$ 267,374	\$ 204,809	\$ 1,220,206	\$ 1,639,942	\$ 53,674,612	\$ 76,584,813	23
24	% O&M to Total	<u>98.84%</u>	<u>97.40%</u>	<u>95.54%</u>	<u>95.50%</u>	<u>97.45%</u>	<u>100.90%</u>	<u>98.07%</u>	<u>89.86%</u>	<u>92.23%</u>	24

Corp Labor Recorded

NNV 2023 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
										sum (b) thru (i)	
1	<u>Deferred and Other</u>										
2	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Account 163	0	0	0	0	0	0	0	1,000,383	1,000,383	2
4	Account 182.3	0	0	0	0	0	0	0	(7,680)	(7,680)	3
5	Account 183.2	0	0	0	0	0	0	0	0	0	4
6	Account 184	0	0	0	0	0	0	0	231,173	231,173	5
7	Account 186	0	0	0	0	0	0	0	20,886	20,886	6
8	Account 426	0	0	0	0	0	0	0	185,414	185,414	7
9	Account 920 HoldCo	0	0	0	0	0	0	0	4,000,063	4,000,063	8
	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,430,239	\$ 5,430,239	9
	<u>Capital</u>										
10	Account 107	\$ 142,298	\$ 175,310	\$ 43,599	\$ 12,604	\$ 5,357	\$ (10,838)	\$ 32,238	\$ 625,254	\$ 1,025,822	10
11	Account 108	0	3	0	0	0	0	0	0	3	11
12	Total Capital	\$ 142,298	\$ 175,313	\$ 43,599	\$ 12,604	\$ 5,357	\$ (10,838)	\$ 32,238	\$ 625,254	\$ 1,025,825	12
13	Total	\$ 12,220,146	\$ 6,742,266	\$ 976,668	\$ 279,977	\$ 210,167	\$ 1,209,368	\$ 1,672,180	\$ 59,730,104	\$ 83,040,877	13
14	Historical Distribution (Ln 13 ÷ Ln 13 (j))	14.72%	8.12%	1.18%	0.34%	0.25%	1.46%	2.01%	71.93%	100.00%	14
	<u>Indirect Time</u>										
15	Account 242 (Ln 14 * Ln 15 (j))	\$ 1,942,295	\$ 1,071,629	\$ 155,234	\$ 44,500	\$ 33,404	\$ 192,219	\$ 265,780	\$ 9,493,623	\$ 13,198,684	15
16	242 as % of Labor (Ln 15 ÷ (Ln 13 + Ln 15))	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	16

Corp Labor Recorded

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	Recorded (b)	Adjusted (c)	SNV Annualized (f)	Adjusted (g)	NV Annualized (h)	Adjusted (i)	Recorded (k)	NCA Annualized (l)	Adjusted (m)	Recorded (n)	Adjusted (o)	Adjusted (p)	Recorded (q)	Adjusted (r)	Recorded (s)	Adjusted (t)	Recorded (u)	Adjusted (v)	Line No.	
1	Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2	
3	Account 843.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3	
4	Account 843.5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4	
5	Account 843.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5	
6	Account 843.8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6	
7	Account 843.6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7	
8	Account 843.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8	
9	Account 881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9	
10	Account 881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10	
11	Account 884	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11	
12	Account 885	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12	
13	Account 886	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13	
14	Account 886	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14	
15	Account 886	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15	
16	Account 887	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16	
17	Account 887	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17	
18	Account 889	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18	
19	Account 893	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19	
20	Account 894	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20	
21	Account 894	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21	
22	Total Maint.	\$ 101	\$ 104	\$ 637	\$ 603	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	22
23	Total O&M	\$ 12,077,848	\$ 12,426,786	\$ 6,586,853	\$ 6,271,792	\$ 933,070	\$ 987,872	\$ 287,274	\$ 297,749	\$ 257,749	\$ 204,808	\$ 204,808	\$ 193,607	\$ 11,203	\$ 1,220,206	\$ 1,406,971	\$ 1,639,942	\$ 1,550,241	\$ 1,639,942	\$ 1,639,942	23
24	% O&M to Total	98.83%	98.84%	97.40%	97.40%	95.54%	95.54%	95.50%	95.50%	95.50%	97.45%	97.45%	97.45%	100.00%	100.00%	98.07%	98.07%	98.07%	98.07%	98.07%	24
25	Deferred and Other:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Account 182.3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	27
28	Account 183.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Account 184	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	Account 426	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	30
31	Account 426	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
33	Clearing	\$ 142,288	\$ 146,409	\$ 4,111	\$ 175,310	\$ 43,599	\$ 46,160	\$ 12,604	\$ 11,914	\$ 689	\$ 5,337	\$ 5,337	\$ 5,084	\$ 293	\$ 10,838	\$ 12,489	\$ 32,238	\$ 30,475	\$ 32,238	\$ 32,238	33
34	Account 107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	34
35	Account 108	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35
36	Total Clearing	\$ 142,288	\$ 146,409	\$ 4,111	\$ 175,310	\$ 43,599	\$ 46,160	\$ 12,604	\$ 11,914	\$ 689	\$ 5,337	\$ 5,337	\$ 5,084	\$ 293	\$ 10,838	\$ 12,489	\$ 32,238	\$ 30,475	\$ 32,238	\$ 32,238	36
37	Total	\$ 12,220,146	\$ 12,573,190	\$ 353,044	\$ 6,742,266	\$ 976,668	\$ 1,034,031	\$ 279,877	\$ 264,663	\$ 16,314	\$ 186,671	\$ 210,167	\$ 1,303,582	\$ 184,214	\$ 1,200,368	\$ 1,333,582	\$ 1,672,180	\$ 1,580,716	\$ 1,672,180	\$ 1,672,180	37
38	Account 242	\$ 1,942,295	\$ 1,998,408	\$ 56,114	\$ 1,071,629	\$ 152,234	\$ 164,351	\$ 44,600	\$ 42,066	\$ 2,434	\$ 31,577	\$ 33,404	\$ 31,577	\$ 1,627	\$ 182,219	\$ 221,499	\$ 266,780	\$ 251,242	\$ 266,780	\$ 266,780	38
39	Total Incl. Account 242	\$ 14,162,441	\$ 14,571,598	\$ 409,158	\$ 7,813,895	\$ 1,131,902	\$ 1,198,382	\$ 324,478	\$ 306,729	\$ 17,748	\$ 243,571	\$ 243,571	\$ 239,248	\$ 13,323	\$ 1,401,587	\$ 1,615,081	\$ 1,937,960	\$ 1,831,956	\$ 1,937,960	\$ 1,937,960	39

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
BEFORE ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Allocable			GB MMF	Amount to Allocate	Line No.
		Recorded	Annualized	Adjustment			
	(a)	(b)	(c)	(d)	(e)	(f)	
		WP H-3, Sh 14	Ln 1 (c) * ((b) ÷ WP H-3, Sh 20, Ln 37 (b))	(c) - (b)	3.79%	(d) - (e)	
1	Annualized Labor (WP H-3, Sh 4, Ln 7 (j))		\$ 57,693,450				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	52,694,799	50,898,032	(1,796,767)	(68,172)	(1,728,595)	25
26	Account 922	0	0	273,109	10,362	262,746	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 52,694,799	\$ 50,898,032	\$ (1,523,659)	\$ (57,810)	\$ (1,465,849)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
BEFORE ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	System Allocable			GB MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 15 & 16	WP H-3, Sh 19, Ln 1 (c) * ((b) ÷ Ln 37 (b))	(c) - (b)	3.79%	(d) - (e)	
	<u>Maintenance</u>						
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	979,813	946,403	(33,409)	(1,268)	(32,142)	21
22	Total Maint.	\$ 979,813	\$ 946,403	\$ (33,409)	\$ (1,268)	\$ (32,142)	22
23	Total O&M	\$ 53,674,612	\$ 51,844,435	\$ (1,557,068)	\$ (59,078)	\$ (1,497,990)	23
24	% O&M to Total	89.86%	89.86%	88.29%	100.00%	87.89%	24
	<u>Deferred and Other</u>						
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	0	25
26	Account 163	1,000,383	966,272	(34,111)	0	(34,111)	26
27	Account 182.3	(7,680)	(7,418)	262	0	262	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	231,173	223,290	(7,882)	0	(7,882)	29
30	Account 186	20,886	20,174	(712)	0	(712)	30
31	Account 426	185,414	179,092	(6,322)	0	(6,322)	31
32	Account 920 HoldCo	4,000,063	3,863,671	(136,393)	0	(136,393)	32
33	Total Deferred	\$ 5,430,239	\$ 5,245,081	\$ (185,158)	\$ 0	\$ (185,158)	33
	<u>Capital</u>						
34	Account 107	\$ 625,254	\$ 603,934	\$ (21,320)	\$ 0	\$ (21,320)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 625,254	\$ 603,934	\$ (21,320)	\$ 0	\$ (21,320)	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 59,730,104	\$ 57,693,450	\$ (1,763,546)	\$ (59,078)	\$ (1,704,468)	37
38	Account 242	\$ 9,493,623	\$ 9,169,913	\$ (323,710)			38
39	Total Incl. Account 242	\$ 69,223,727	\$ 66,863,363	\$ (2,087,256)			39

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * Ln 1, 2, or 3 (c)	SNV (d) (b) * Ln 1, 2, or 3 (d)	NNV (e) (b) * Ln 1, 2, or 3 (e)	NCA (f) (b) * Ln 1, 2, or 3 (f)	SLT (g) (b) * Ln 1, 2, or 3 (g)	SCA (h) (b) * Ln 1, 2, or 3 (h)	Line No.
1	4-Factor (all others)		55.54%	28.19%	5.34%	1.54%	1.40%	7.99%	1
2	Factor IV (901-910)		53.49%	32.49%	4.68%	1.29%	0.94%	7.11%	2
3	G&A Factor (922)		52.84%	28.98%	4.31%	3.28%	2.47%	8.12%	3
4	<u>Operations</u>	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Account 813	0	0	0	0	0	0	0	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 870	0	0	0	0	0	0	0	15
16	Account 871	0	0	0	0	0	0	0	16
17	Account 874	0	0	0	0	0	0	0	17
18	Account 875	0	0	0	0	0	0	0	18
19	Account 878	0	0	0	0	0	0	0	19
20	Account 879	0	0	0	0	0	0	0	20
21	Account 880	0	0	0	0	0	0	0	21
22	Account 901	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	23
24	Account 903	0	0	0	0	0	0	0	24
25	Account 905	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	26
27	Account 910	0	0	0	0	0	0	0	27
27	Account 920	(1,728,595)	(960,065)	(487,351)	(92,250)	(26,637)	(24,260)	(138,032)	27
28	Account 922	262,746	138,835	76,144	11,324	8,618	6,490	21,335	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ (1,465,849)	\$ (821,230)	\$ (411,207)	\$ (80,926)	\$ (18,019)	\$ (17,770)	\$ (116,697)	30

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Alloc Net of MMF (b)	AZ (c) (e) * WP H-3, Sh 21, Ln 1 (c)	SNV (d) (b) * WP H-3, Sh 21, Ln 1 (d)	NNV (e) (b) * WP H-3, Sh 21, Ln 1 (e)	NCA (f) (b) * WP H-3, Sh 21, Ln 1 (f)	SLT (g) (b) * WP H-3, Sh 21, Ln 1 (g)	SCA (h) (e) * WP H-3, Sh 21, Ln 1 (h)	Line No.
1	Maintenance								
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Account 843.2	0	0	0	0	0	0	0	2
4	Account 843.3	0	0	0	0	0	0	0	3
5	Account 843.4	0	0	0	0	0	0	0	4
6	Account 843.5	0	0	0	0	0	0	0	5
7	Account 843.6	0	0	0	0	0	0	0	6
8	Account 843.7	0	0	0	0	0	0	0	7
9	Account 843.8	0	0	0	0	0	0	0	8
10	Account 843.9	0	0	0	0	0	0	0	9
11	Account 861	0	0	0	0	0	0	0	10
12	Account 863	0	0	0	0	0	0	0	11
13	Account 864	0	0	0	0	0	0	0	12
14	Account 865	0	0	0	0	0	0	0	13
15	Account 866	0	0	0	0	0	0	0	14
16	Account 867	0	0	0	0	0	0	0	15
17	Account 886	0	0	0	0	0	0	0	16
18	Account 887	0	0	0	0	0	0	0	17
19	Account 889	0	0	0	0	0	0	0	18
20	Account 892	0	0	0	0	0	0	0	19
21	Account 893	0	0	0	0	0	0	0	20
22	Account 894	0	0	0	0	0	0	0	21
23	Account 935	(32,142)	(17,852)	(9,062)	(1,715)	(495)	(451)	(2,567)	22
24	Total Maint.	<u>(32,142)</u>	<u>(17,852)</u>	<u>(9,062)</u>	<u>(1,715)</u>	<u>(495)</u>	<u>(451)</u>	<u>(2,567)</u>	
25	Total O&M	\$ (1,497,990)	\$ (839,081)	\$ (420,269)	\$ (82,641)	\$ (18,514)	\$ (18,222)	\$ (119,264)	23
26	% O&M to Total	87.89%	87.98%	87.83%	88.23%	85.33%	86.28%	87.85%	24
27	Deferred and Other								
28	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
29	Account 163	(34,111)	(18,945)	(9,617)	(1,820)	(526)	(479)	(2,724)	26
30	Account 182.3	262	145	74	14	4	4	21	27
31	Account 183.2	0	0	0	0	0	0	0	28
32	Account 184	(7,882)	(4,378)	(2,222)	(421)	(121)	(111)	(629)	29
33	Account 186	(712)	(396)	(201)	(36)	(11)	(10)	(57)	30
34	Account 426	(6,322)	(3,511)	(1,782)	(337)	(97)	(89)	(505)	31
35	Account 920 HoldCo	(136,393)	(75,753)	(38,454)	(7,279)	(2,102)	(1,914)	(10,891)	32
36	Total Deferred	<u>(185,158)</u>	<u>(102,837)</u>	<u>(52,203)</u>	<u>(9,881)</u>	<u>(2,853)</u>	<u>(2,599)</u>	<u>(14,785)</u>	33
37	Capital								
38	Account 107	\$ (21,320)	\$ (11,841)	\$ (6,011)	\$ (1,138)	\$ (329)	\$ (299)	\$ (1,702)	34
39	Account 108	0	0	0	0	0	0	0	35
40	Total Capital	<u>(21,320)</u>	<u>(11,841)</u>	<u>(6,011)</u>	<u>(1,138)</u>	<u>(329)</u>	<u>(299)</u>	<u>(1,702)</u>	36
41	Total	<u>(1,704,468)</u>	<u>(953,759)</u>	<u>(478,482)</u>	<u>(93,660)</u>	<u>(21,696)</u>	<u>(21,119)</u>	<u>(135,751)</u>	37

TY Sys Labor Annualized-AA

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Operations										1
2	Account 813	\$ 477,692	\$ 239,031	\$ 44,747	\$ 12,623	\$ 11,639	\$ 0	\$ 64,467	\$ 0	\$ 850,198	2
3	Account 840	0	0	0	0	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	155,969	0	0	155,969	5
6	Account 851	0	169,098	0	0	0	587,337	0	0	756,434	6
7	Account 852	0	0	0	0	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	0	0	0	0	11
12	Account 870	1,107	551	495	5,152	107	0	145	0	7,557	12
13	Account 871	526,404	93,246	50,118	14,349	12,759	0	71,441	0	768,317	13
14	Account 874	0	117	0	0	0	0	0	0	117	14
15	Account 875	0	0	0	0	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	0	0	0	0	16
17	Account 879	925,292	463,002	86,734	24,451	22,545	0	124,891	0	1,646,914	17
18	Account 880	408,841	178,244	4,851	1,364	1,233	0	8,226	0	602,758	18
19	Account 901	882,673	506,748	73,299	20,361	14,848	0	137,109	0	1,635,038	19
20	Account 902	(119)	(72)	(11)	(3)	(2)	0	(16)	0	(223)	20
21	Account 903	4,099,601	2,341,249	306,528	84,182	61,364	2,810	587,794	0	7,483,528	21
22	Account 905	0	0	0	0	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	0	0	0	0	24
25	Account 920	0	0	0	0	0	0	0	31,961,144	31,961,144	25
26	Account 922	0	0	0	0	0	0	0	0	0	26
27	Account 930.2	0	0	0	0	0	0	0	0	0	27
	Total Operations	\$ 7,321,491	\$ 3,991,213	\$ 566,761	\$ 162,479	\$ 124,492	\$ 746,116	\$ 994,056	\$ 31,961,144	\$ 45,867,751	

Corp Load Recorded

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Maintenance										1
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 843.2	0	0	0	0	0	0	0	0	0	3
4	Account 843.3	0	0	0	0	0	0	0	0	0	4
5	Account 843.5	0	0	0	0	0	0	0	0	0	5
6	Account 843.6	0	0	0	0	0	0	0	0	0	6
7	Account 843.7	0	0	0	0	0	0	0	0	0	7
8	Account 843.8	0	0	0	0	0	0	0	0	0	8
9	Account 843.9	0	0	0	0	0	0	0	0	0	9
10	Account 861	0	0	0	0	0	0	0	0	0	10
11	Account 863	0	295	0	0	0	0	0	0	295	11
12	Account 864	0	0	0	0	0	0	0	0	0	12
13	Account 865	0	0	0	0	0	0	0	0	0	13
14	Account 866	0	0	0	0	0	0	0	0	0	14
15	Account 885	0	0	0	0	0	0	0	0	0	15
16	Account 886	0	0	0	0	0	0	0	0	0	16
17	Account 887	0	0	0	0	0	0	0	0	0	17
18	Account 889	0	0	0	0	0	0	0	0	0	18
19	Account 892	54	95	0	0	0	0	0	0	149	19
20	Account 893	0	0	0	0	0	0	0	0	0	20
21	Account 894	0	0	0	0	0	0	0	0	0	21
22	Account 935	0	0	0	0	0	0	0	0	0	22
	Total Maintenance	\$ 54	\$ 390	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 595,076	\$ 595,076	
23	Total O&M	\$ 7,321,545	\$ 3,991,603	\$ 566,761	\$ 162,479	\$ 124,492	\$ 746,116	\$ 994,056	\$ 32,556,220	\$ 46,463,271	23
24	% O&M to Total	98.87%	97.61%	95.86%	95.91%	97.68%	100.84%	98.19%	93.70%	95.06%	24

Corp Load Recorded

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
										sum (b) thru (i)	
1	Deferred and Other										1
2	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 163	0	0	0	0	0	0	0	605,821	605,821	3
4	Account 182.3	0	0	0	0	0	0	0	(4,723)	(4,723)	4
5	Account 183.2	0	0	0	0	0	0	0	0	0	5
6	Account 184	0	0	0	0	0	0	0	139,984	139,984	6
7	Account 186	0	0	0	0	0	0	0	12,244	12,244	7
8	Account 426	0	0	0	0	0	0	0	117,421	117,421	8
9	Account 920 HoldCo	0	0	0	0	0	0	0	942,525	942,525	9
	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,813,272	\$ 1,813,272	
10	Capital										10
11	Account 107	\$ 83,549	\$ 97,786	\$ 24,491	\$ 6,935	\$ 2,955	\$ (6,216)	\$ 18,366	\$ 375,132	\$ 602,998	11
12	Account 108	0	2	0	0	0	0	0	0	2	12
	Total Capital	\$ 83,549	\$ 97,788	\$ 24,491	\$ 6,935	\$ 2,955	\$ (6,216)	\$ 18,366	\$ 375,132	\$ 602,999	
13	Total (WP H-3, Sh 24 (Ln 23) + Ln 9 + Ln 12)	\$ 7,405,094	\$ 4,089,390	\$ 591,253	\$ 169,414	\$ 127,447	\$ 739,899	\$ 1,012,422	\$ 34,744,623	\$ 48,879,542	13
14	Historical Distribution (Ln 13 ÷ Ln 13 (j))	15.15%	8.37%	1.21%	0.35%	0.26%	1.51%	2.07%	71.08%	100.00%	14

Corp Load Recorded

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUAL CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ Recorded (b)	AZ Adjusted (c)	Adjustment (d)	SNV Recorded (e)	SNV Adjusted (f)	Adjustment (g)	NCA Recorded (h)	NCA Adjusted (i)	Adjustment (j)	SLT Recorded (k)	SLT Adjusted (l)	Adjustment (m)	Recorded (n)	Adjusted (o)	Adjustment (p)	Recorded (q)	Adjusted (r)	Adjustment (s)	Recorded (t)	Adjusted (u)	Adjustment (v)	Line No.
1	Maintenance																						1
2	Account 843.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Account 843.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Account 844	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Account 845	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Account 846	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Account 847	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Account 848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Total Maint	54	54	0	392	392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Total O&M	7,321,546	7,375,031	53,485	3,894,603	3,898,798	4,181	169,479	169,479	11,626	124,492	124,492	12,064	1,244,922	1,244,922	1,232,858	746,116	746,116	35,563	984,056	984,056	988,212	23
24	% O&M to T	98.67%	98.67%	98.67%	97.61%	97.61%	97.61%	95.91%	95.91%	95.91%	97.68%	97.68%	97.68%	97.68%	97.68%	97.68%	100.84%	100.84%	100.84%	98.19%	98.19%	98.19%	24
25	Account 146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Account 163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Account 182.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Account 182.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Account 184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Account 186	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Account 628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Total Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Account 107	83,546	84,160	614	97,786	97,786	614	6,936	6,936	502	2,955	2,955	2,873	2,955	2,955	2,873	6,216	6,216	246	18,366	18,366	17,869	33
34	Account 107	83,546	84,160	614	97,786	97,786	614	6,936	6,936	502	2,955	2,955	2,873	2,955	2,955	2,873	6,216	6,216	246	18,366	18,366	17,869	34
35	Total Credit	83,546	84,160	614	97,786	97,786	614	6,936	6,936	502	2,955	2,955	2,873	2,955	2,955	2,873	6,216	6,216	246	18,366	18,366	17,869	35
36	Total	7,405,094	7,459,251	54,158	4,086,390	4,092,298	6,038	166,414	166,414	12,128	127,447	127,447	125,987	127,447	127,447	125,987	739,819	739,819	35,267	1,012,422	1,012,422	986,101	36

TY Corp Dir Load Annualized

NNV 2023 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			GB MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 23	Ln 1 (c) * ((b) ÷ WP H-3, Sh 29, Ln 37 (b))	(c) - (b)	3.79%	(d) - (e)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 21 (j))		\$ 35,528,074				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	31,961,144	32,681,831	720,687	27,344	693,343	25
26	Account 922	0	0	(109,544)	(4,156)	(105,388)	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 31,961,144	\$ 32,681,831	\$ 611,142	\$ 23,188	\$ 587,954	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			GB MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 24 & 25	WP H-3, Sh 28, Ln 1 (c) * ((b) ÷ Ln 37 (b))	(c) - (b)	3.79%	(d) - (e)	
	<u>Maintenance</u>						
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	595,076	608,494	13,418	509	12,909	21
22	Total Maint.	\$ 595,076	\$ 608,494	\$ 13,418	\$ 509	\$ 12,909	22
23	Total O&M	\$ 32,556,220	\$ 33,290,325	\$ 624,560	\$ 23,697	\$ 600,864	23
24	% O&M to Total	93.70%	93.70%	92.68%	100.00%	92.41%	24
	<u>Deferred and Other</u>						
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	0	25
26	Account 163	605,821	619,481	13,661	0	13,661	26
27	Account 182.3	(4,723)	(4,830)	(107)	0	(107)	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	139,984	143,140	3,156	0	3,156	29
30	Account 186	12,244	12,520	276	0	276	30
31	Account 426	117,421	120,069	2,648	0	2,648	31
32	Account 920	942,525	963,778	21,253	0	21,253	32
33	Total Deferred	\$ 1,813,272	\$ 1,854,159	\$ 40,887	\$ 0	\$ 40,887	33
	<u>Capital</u>						
34	Account 107	\$ 375,132	\$ 383,591	\$ 8,459	\$ 0	\$ 8,459	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 375,132	\$ 383,591	\$ 8,459	\$ 0	\$ 8,459	36
37	Total	\$ 34,744,623	\$ 35,528,074	\$ 673,906	\$ 23,697	\$ 650,210	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * Ln 1, 2, or 3 (c)	SNV (d) (b) * Ln 1, 2, or 3 (d)	NNV (e) (b) * Ln 1, 2, or 3 (e)	NCA (f) (b) * Ln 1, 2, or 3 (f)	SLT (g) (b) * Ln 1, 2, or 3 (g)	SCA (h) (b) * Ln 1, 2, or 3 (h)	Line No.
1	4-Factor (all others)	WP H-3, Sh 28	55.54%	28.19%	5.34%	1.54%	1.40%	7.99%	1
2	Factor IV (901-910)		53.49%	32.49%	4.68%	1.29%	0.94%	7.11%	2
3	G&A Factor (922)		52.84%	28.98%	4.31%	3.28%	2.47%	8.12%	3
4	<u>Operations</u>	\$	\$	\$	\$	\$	\$	\$	4
5	Account 813	0	0	0	0	0	0	0	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 870	0	0	0	0	0	0	0	15
16	Account 871	0	0	0	0	0	0	0	16
17	Account 874	0	0	0	0	0	0	0	17
18	Account 875	0	0	0	0	0	0	0	18
19	Account 878	0	0	0	0	0	0	0	19
20	Account 879	0	0	0	0	0	0	0	20
21	Account 880	0	0	0	0	0	0	0	21
22	Account 901	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	23
24	Account 903	0	0	0	0	0	0	0	24
25	Account 905	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	26
27	Account 910	0	0	0	0	0	0	0	27
28	Account 920	693,343	385,084	195,477	37,002	10,684	9,731	55,365	28
29	Account 922	(105,388)	(55,687)	(30,541)	(4,542)	(3,457)	(2,603)	(8,558)	29
30	Account 930.2	0	0	0	0	0	0	0	30
	Total Ops.	\$ 587,954	\$ 329,397	\$ 164,936	\$ 32,460	\$ 7,227	\$ 7,128	\$ 46,807	

TY Sys Load Annualized-AA

NNV 2023 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * WP H-3, Sh 30, Ln 1 (c)	SNV (d) (b) * WP H-3, Sh 30, Ln 1 (d)	NNV (e) (b) * WP H-3, Sh 30, Ln 1 (e)	NCA (f) (b) * WP H-3, Sh 30, Ln 1 (f)	SLT (g) (b) * WP H-3, Sh 30, Ln 1 (g)	SCA (h) (b) * WP H-3, Sh 30, Ln 1 (h)	Line No.
	Maintenance								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	20
21	Account 935	12,909	7,170	3,640	689	199	181	1,031	21
22	Total Maint.	\$ 12,909	\$ 7,170	\$ 3,640	\$ 689	\$ 199	\$ 181	\$ 1,031	22
23	Total O&M	\$ 600,864	\$ 336,566	\$ 168,575	\$ 33,148	\$ 7,426	\$ 7,309	\$ 47,838	23
24	% O&M to Total	92.41%	92.47%	92.38%	92.64%	90.71%	91.34%	92.39%	24
	Deferred and Other								
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Account 163	13,661	7,587	3,851	729	211	192	1,091	26
27	Account 182.3	(107)	(59)	(30)	(6)	(2)	(1)	(9)	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	3,156	1,753	890	168	49	44	252	29
30	Account 186	276	153	78	15	4	4	22	30
31	Account 426	2,648	1,471	746	141	41	37	211	31
32	Account 920	21,253	11,804	5,992	1,134	327	298	1,697	32
33	Total Deferred	\$ 40,887	\$ 22,709	\$ 11,528	\$ 2,182	\$ 630	\$ 574	\$ 3,265	33
	Capital								
34	Account 107	\$ 8,459	\$ 4,698	\$ 2,385	\$ 451	\$ 130	\$ 119	\$ 675	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	\$ 8,459	\$ 4,698	\$ 2,385	\$ 451	\$ 130	\$ 119	\$ 675	36
37	Total	\$ 650,210	\$ 363,973	\$ 182,488	\$ 35,782	\$ 8,187	\$ 8,001	\$ 51,779	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED TEST YEAR BENEFITS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
1	Social Security and Medicare	WP H-3, Sh 33	\$ 5,817,741	\$ 2,285,419	\$ 575,786	\$ 145,977	\$ 198,903	\$ 327,133	\$ 962,152	\$ 4,879,475	\$ 15,192,586	1
2	Federal Unemployment Insurance	WP H-3, Sh 34	35,616	14,280	3,538	730	919	1,869	5,376	26,283	88,611	2
3	State Unemployment Insurance	WP H-3, Sh 34	4,749	122,706	30,405	6,274	7,895	16,057	14,336	225,843	428,265	3
4	Medical Insurance	WP H-3, Sh 37	5,855,538	2,347,739	581,738	120,042	151,059	307,221	883,855	4,321,072	14,568,263	4
5	Dental Insurance	WP H-3, Sh 37	412,781	165,502	41,009	8,462	10,649	21,657	62,307	304,611	1,026,978	5
6	Life and AD&D Insurance	WP H-3, Sh 37	122,213	49,001	12,142	2,505	3,153	6,412	18,447	90,187	304,059	6
7	Long-Term Disability Insurance	WP H-3, Sh 37	463,166	185,703	46,015	9,495	11,949	24,301	69,912	341,792	1,152,333	7
8	Employee Assistance Program	WP H-3, Sh 37	163,233	65,447	16,217	3,346	4,211	8,564	24,639	120,457	406,115	8
9	Deferred Compensation	WP H-3, Sh 37	1,051,915	421,758	104,506	21,565	27,137	55,191	158,780	776,257	2,617,108	9
10	SERP	WP H-3, Sh 37	31,379	12,581	3,117	643	810	1,646	4,737	23,156	78,070	10
11	Flex Benefits	WP H-3, Sh 37	712,762	285,777	70,812	14,612	18,388	37,396	107,587	525,980	1,773,314	11
12	Employee Communications	WP H-3, Sh 37	2,349	942	233	48	61	123	355	1,733	5,844	12
13	Tuition Reimbursement	WP H-3, Sh 37	162,701	65,234	16,164	3,335	4,197	8,536	24,559	120,064	404,790	13
14	Miscellaneous Benefits	WP H-3, Sh 37	100,635	40,349	9,998	2,063	2,596	5,280	15,190	74,263	250,374	14
15	Basic Retirement Plan (BRP)	WP H-3, Sh 36	11,932,922	4,733,078	1,240,906	256,062	322,223	655,335	1,872,755	11,525,134	32,538,415	15
16	Professional Services - BRP	WP H-3, Sh 36	61,048	24,214	6,348	1,310	1,648	3,353	9,581	58,962	166,466	16
17	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	2,454,101	973,395	255,202	52,661	66,268	134,775	385,147	2,370,236	6,691,786	17
18	Other EIP Expenses	WP H-3, Sh 36	66,558	26,399	6,921	1,428	1,797	3,655	10,446	64,283	181,488	18
19	Post-Employment Benefits other than Pension	WP H-3, Sh 36	526,359	208,775	54,736	11,295	14,213	28,907	82,607	508,372	1,435,265	19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	10,777,692	4,090,870	948,663	240,326	327,374	538,825	1,586,938	9,169,913	27,680,602	20
21	Total Annualized Benefits		\$ 40,755,459	\$ 16,119,171	\$ 4,024,457	\$ 902,183	\$ 1,175,449	\$ 2,186,236	\$ 6,299,704	\$ 35,528,074	\$ 106,990,732	21
Corporate Direct Benefits												
22	Social Security and Medicare	WP H-3, Sh 33	\$ 1,066,532	\$ 544,305	\$ 87,824	\$ 22,361	\$ 16,785	\$ 118,784	\$ 133,550		\$ 1,990,140	22
23	Federal Unemployment Insurance	WP H-3, Sh 34	5,377	2,967	430	123	92	532	736		10,257	23
24	State Unemployment Insurance	WP H-3, Sh 34	46,205	25,493	3,693	1,059	795	4,573	6,323		88,140	24
25	Medical Insurance	WP H-3, Sh 37	884,046	487,758	70,655	20,254	15,204	87,490	120,971		1,686,378	25
26	Dental Insurance	WP H-3, Sh 37	62,320	34,384	4,981	1,428	1,072	6,168	8,528		118,880	26
27	Life and AD&D Insurance	WP H-3, Sh 37	18,451	10,180	1,475	423	317	1,826	2,525		35,197	27
28	Long-Term Disability Insurance	WP H-3, Sh 37	69,927	38,581	5,589	1,602	1,203	6,920	9,569		133,391	28
29	Employee Assistance Program	WP H-3, Sh 37	24,644	13,597	1,970	565	424	2,439	3,372		47,011	29
30	Deferred Compensation	WP H-3, Sh 37	158,814	87,623	12,693	3,639	2,731	15,717	21,732		302,948	30
31	SERP	WP H-3, Sh 37	4,738	2,614	379	109	81	469	648		9,037	31
32	Flex Benefits	WP H-3, Sh 37	107,610	59,372	8,600	2,465	1,851	10,650	14,725		205,274	32
33	Employee Communications	WP H-3, Sh 37	355	196	28	8	6	35	49		676	33
34	Tuition Reimbursement	WP H-3, Sh 37	24,564	13,553	1,963	563	422	2,431	3,361		46,857	34
35	Miscellaneous Benefits	WP H-3, Sh 37	15,193	8,383	1,214	348	261	1,504	2,079		28,983	35
36	Basic Retirement Plan (BRP)	WP H-3, Sh 36	2,357,920	1,300,944	188,452	54,023	40,552	233,362	322,653		4,497,896	36
37	Professional Services - BRP	WP H-3, Sh 36	12,063	6,656	964	276	207	1,194	1,651		23,011	37
38	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	484,925	267,550	38,757	11,110	8,340	47,991	66,356		925,028	38
39	Other EIP Expenses	WP H-3, Sh 36	13,152	7,256	1,051	301	226	1,800	2,508		25,088	39
40	Post-Employment Benefits other than Pension	WP H-3, Sh 36	104,008	57,384	8,313	2,383	1,789	10,293	14,232		198,401	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	1,998,408	1,023,464	164,351	42,066	31,577	221,499	251,242		3,732,607	41
42	Total Annualized Benefits		\$ 7,459,251	\$ 3,992,258	\$ 603,381	\$ 165,105	\$ 123,937	\$ 775,166	\$ 986,101		\$ 14,105,200	42

TY Benefits Summary

NNV 2023 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	GB (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
	<u>Annualized Social Security (SS)</u>											
1	Annualized Labor	WP H-3, Sh 4	\$ 76,332,578	\$ 30,135,496	\$ 7,557,920	\$ 1,914,660	\$ 2,608,165	\$ 4,292,777	\$ 12,643,013	\$ 66,863,363	\$ 202,347,972	1
2	Salaries not Subject to SS		350,023	321,716	38,625	7,970	10,030	20,398	81,263	3,799,556	4,629,581	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 75,982,555	\$ 29,813,780	\$ 7,519,295	\$ 1,906,690	\$ 2,598,135	\$ 4,272,379	\$ 12,561,750	\$ 63,063,807	\$ 197,718,392	3
4	SS Rate		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 4,710,918	\$ 1,848,454	\$ 466,196	\$ 118,215	\$ 161,084	\$ 264,887	\$ 778,828	\$ 3,909,956	\$ 12,258,540	5
	<u>Annualized Medicare</u>											
6	Annualized Labor	WP H-3, Sh 4	\$ 76,332,578	\$ 30,135,496	\$ 7,557,920	\$ 1,914,660	\$ 2,608,165	\$ 4,292,777	\$ 12,643,013	\$ 66,863,363	\$ 202,347,972	6
7	Medicare Rate		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 1,106,822	\$ 436,965	\$ 109,590	\$ 27,763	\$ 37,818	\$ 62,245	\$ 183,324	\$ 969,519	\$ 2,934,046	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 5,817,741	\$ 2,285,419	\$ 575,786	\$ 145,977	\$ 198,903	\$ 327,133	\$ 962,152	\$ 4,879,475	\$ 15,192,586	9
	Corporate Direct SS and Medicare											
	<u>Annualized Social Security (SS)</u>											
10	Annualized Labor	WP H-3, Sh 4	\$ 14,571,598	\$ 7,462,689	\$ 1,198,382	\$ 306,729	\$ 230,248	\$ 1,615,081	\$ 1,831,958		\$ 27,216,687	10
11	Salaries not Subject to SS		777,349	428,890	62,128	17,810	13,369	76,930	106,371		1,482,847	11
12	Labor Subject to SS	Ln 10 - Ln 11	\$ 13,794,249	\$ 7,033,800	\$ 1,136,254	\$ 288,920	\$ 216,879	\$ 1,538,151	\$ 1,725,588		\$ 25,733,840	12
13	SS Rate		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		6.20%	13
14	Total Annualized SS	Ln 12 * Ln 13	\$ 855,243	\$ 436,096	\$ 70,448	\$ 17,913	\$ 13,447	\$ 95,365	\$ 106,986		\$ 1,595,498	14
	<u>Annualized Medicare</u>											
15	Annualized Labor	WP H-3, Sh 4	\$ 14,571,598	\$ 7,462,689	\$ 1,198,382	\$ 306,729	\$ 230,248	\$ 1,615,081	\$ 1,831,958		\$ 27,216,687	15
16	Medicare Rate		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		1.45%	16
17	Total Annualized Medicare	Ln 15 * Ln 16	\$ 211,288	\$ 108,209	\$ 17,377	\$ 4,448	\$ 3,339	\$ 23,419	\$ 26,563		\$ 394,642	17
18	Annualized FICA	Ln 14 + Ln 17	\$ 1,066,532	\$ 544,305	\$ 87,824	\$ 22,361	\$ 16,785	\$ 118,784	\$ 133,550		\$ 1,990,140	18

TY FICA

NNV 2023 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
Federal Unemployment Insurance												
1	Tax Base Factor		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees		848	340	84	17	22	44	128	626	626	2
3	Tax Base	Ln 1 * Ln 2	\$ 5,936,000	\$ 2,380,000	\$ 589,731	\$ 121,692	\$ 153,134	\$ 311,443	\$ 896,000	\$ 4,380,449	\$ 4,380,449	3
4	Federal Unemployment Insurance Rate		0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	4
5	Total FUJ	Ln 3 * Ln 4	\$ 35,616	\$ 14,280	\$ 3,538	\$ 730	\$ 919	\$ 1,869	\$ 5,376	\$ 26,283	\$ 88,611	5
State Unemployment Insurance												
6	Tax Base Factor		\$ 8,000	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 7,000	\$ 40,100	\$ 40,100	6
7	Number of Employees		848	340	84	17	22	44	128	626	626	7
8	Tax Base	Ln 6 * Ln 7	\$ 6,784,000	\$ 13,634,000	\$ 3,378,318	\$ 697,119	\$ 877,241	\$ 1,784,123	\$ 896,000	\$ 25,093,716	\$ 25,093,716	8
9	State Unemployment Insurance Rate		0.07%	0.90%	0.90%	0.90%	0.90%	0.90%	1.60%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 4,749	\$ 122,706	\$ 30,405	\$ 6,274	\$ 7,895	\$ 16,057	\$ 14,336	\$ 225,843	\$ 428,265	10
Corporate Direct FUJ/SUI												
Federal Unemployment Insurance												
11	Tax Base Factor		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	11
12	Number of Employees		128	71	10	3	2	13	18	18	18	12
13	Tax Base	Ln 11 * Ln 12	\$ 896,193	\$ 494,460	\$ 71,626	\$ 20,533	\$ 15,413	\$ 88,692	\$ 122,633	\$ 122,633	\$ 122,633	13
14	Federal Unemployment Insurance Rate	Ln 4	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	14
15	Total FUJ	Ln 13 * Ln 14	\$ 5,377	\$ 2,967	\$ 430	\$ 123	\$ 92	\$ 532	\$ 736	\$ 10,257	\$ 10,257	15
State Unemployment Insurance												
16	Tax Base Factor		\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	16
17	Number of Employees		128	71	10	3	2	13	18	18	18	17
18	Tax Base	Ln 16 * Ln 17	\$ 5,133,908	\$ 2,832,550	\$ 410,316	\$ 117,624	\$ 88,295	\$ 508,078	\$ 702,514	\$ 702,514	\$ 702,514	18
19	State Unemployment Insurance Rate	Ln 9	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	19
20	Total SUI	Ln 18 * Ln 19	\$ 46,205	\$ 25,493	\$ 3,693	\$ 1,059	\$ 795	\$ 4,573	\$ 6,323	\$ 88,140	\$ 88,140	20

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Recorded 5/31/2023 (b)	Adjustments (c)	Annualized at 5/31/2023 (d)	Line No.
	<u>Allocated based on Number of Employees</u>				
1	Medical Insurance	\$ 16,254,641	\$ 0	\$ 16,254,641	1
2	Dental Insurance	1,145,858	0	1,145,858	2
3	Life and AD&D Insurance	339,256	0	339,256	3
4	Long-Term Disability Insurance	1,285,723	0	1,285,723	4
5	Employee Assistance Program	453,126	0	453,126	5
6	Deferred Compensation	2,920,056	0	2,920,056	6
7	SERP	351,248	(264,140)	87,108	7
8	Flex Benefits	1,978,588	0	1,978,588	8
9	Employee Communications	6,520	0	6,520	9
10	Tuition Reimbursement	451,648	0	451,648	10
11	Miscellaneous Benefits	428,923	(149,566)	279,357	11
	<u>Allocated based on Labor Dollars</u>				
12	Basic Retirement Plan (BRP)	36,497,505	538,806	37,036,311	12
13	Professional Services - BRP	189,477	0	189,477	13
14	Employee Investment Plan (EIP) Employer Match	7,262,073	354,742	7,616,815	14
15	Other EIP Expenses	206,575	0	206,575	15
16	Post-Employment Benefits other than Pension	2,400,709	(767,043)	1,633,666	16
17	Total Benefits Recorded to Account 926	\$ 72,171,926	\$ (287,202)	\$ 71,884,724	17

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Total Cost (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
			(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	sum (c) thru (j)	
1	Percent of Total Labor (WP H-3, Sh 6)	WP H-3, Sh 35	32.22%	12.78%	3.35%	0.69%	0.87%	1.77%	5.06%	31.12%	87.86%	1
2	Basic Retirement Plan (BRP)	\$ 37,036,311	\$ 11,932,922	\$ 4,733,078	\$ 1,240,906	\$ 256,062	\$ 322,223	\$ 655,335	\$ 1,872,755	\$ 11,525,134	\$ 32,538,415	2
3	Professional Services - BRP	189,477	61,048	24,214	6,348	1,310	1,648	3,353	9,581	58,962	166,466	3
4	Employee Investment Plan (EIP) Employer Match	7,616,815	2,454,101	973,395	255,202	52,661	66,268	134,775	385,147	2,370,236	6,691,786	4
5	Other EIP Expenses	206,575	66,558	26,399	6,921	1,428	1,797	3,655	10,446	64,283	181,488	5
6	Post-Employment Benefits other than Pension	1,633,666	526,359	208,775	54,736	11,295	14,213	28,907	82,607	508,372	1,435,265	6
Corporate Direct Benefits												
7	Percent of Total Labor (WP H-3, Sh 6, Ln 2 (j) * Ln 5)		6.37%	3.51%	0.51%	0.15%	0.11%	0.63%	0.87%		12.14%	7
8	Basic Retirement Plan (BRP)	\$ 37,036,311	\$ 2,357,920	\$ 1,300,944	\$ 188,452	\$ 54,023	\$ 40,552	\$ 233,352	\$ 322,653	\$	\$ 4,497,896	8
9	Professional Services - BRP	189,477	12,063	6,656	964	276	207	1,194	1,651		23,011	9
10	Employee Investment Plan (EIP) Employer Match	7,616,815	484,925	267,550	38,757	11,110	8,340	47,991	66,356		925,028	10
11	Other EIP Expenses	206,575	13,152	7,256	1,051	301	226	1,302	1,800		25,088	11
12	Post-Employment Benefits other than Pension	1,633,666	104,008	57,384	8,313	2,383	1,789	10,293	14,232		198,401	12

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Cost Per Employee (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Number of Employees (WP H-3, Sh 6)	2,354	848	340	84	17	22	44	128	626	2,110	1
2	Medical Insurance	\$ 6,905	\$ 5,855,538	\$ 2,347,739	\$ 581,738	\$ 120,042	\$ 151,059	\$ 307,221	\$ 883,855	\$ 4,321,072	\$ 14,568,263	2
3	Dental Insurance	487	412,781	165,502	41,009	8,462	10,649	21,657	62,307	304,611	1,026,978	3
4	Life and AD&D Insurance	144	122,213	49,001	12,142	2,505	3,153	6,412	18,447	90,187	304,059	4
5	Long-Term Disability Insurance	546	463,166	185,703	46,015	9,495	11,949	24,301	69,912	341,792	1,152,333	5
6	Employee Assistance Program	192	163,233	65,447	16,217	3,346	4,211	8,564	24,639	120,457	406,115	6
7	Deferred Compensation	1,240	1,051,915	421,758	104,506	21,565	27,137	55,191	158,780	776,257	2,617,108	7
8	SERP	37	31,379	12,581	3,117	643	810	1,646	4,737	23,156	78,070	8
9	Flex Benefits	841	712,762	285,777	70,812	14,612	18,388	37,396	107,587	525,980	1,773,314	9
10	Employee Communications	3	2,349	942	233	48	61	123	355	1,733	5,844	10
11	Tuition Reimbursement	192	162,701	65,234	16,164	3,335	4,197	8,536	24,559	120,064	404,790	11
12	Miscellaneous Benefits	119	100,635	40,349	9,998	2,063	2,596	5,280	15,190	74,263	250,374	12
Corporate Direct Benefits												
13	Number of Employees (WP H-3, Sh 6)		128	71	10	3	2	13	18		244	13
14	Medical Insurance	\$ 6,905	\$ 884,046	\$ 487,758	\$ 70,655	\$ 20,254	\$ 15,204	\$ 87,490	\$ 120,971	\$	\$ 1,686,378	14
15	Dental Insurance	487	62,320	34,384	4,981	1,428	1,072	6,168	8,528		118,880	15
16	Life and AD&D Insurance	144	18,451	10,180	1,475	423	317	1,826	2,525		35,197	16
17	Long-Term Disability Insurance	546	69,927	38,581	5,589	1,602	1,203	6,920	9,569		133,391	17
18	Employee Assistance Program	192	24,644	13,597	1,970	565	424	2,439	3,372		47,011	18
19	Deferred Compensation	1,240	158,814	87,623	12,693	3,639	2,731	15,717	21,732		302,948	19
20	SERP	37	4,738	2,614	379	109	81	469	648		9,037	20
21	Flex Benefits	841	107,610	59,372	8,600	2,465	1,851	10,650	14,725		205,274	21
22	Employee Communications	3	355	196	28	8	6	35	49		676	22
23	Tuition Reimbursement	192	24,564	13,553	1,963	563	422	2,431	3,361		46,857	23
24	Miscellaneous Benefits	119	15,193	8,383	1,214	348	261	1,504	2,079		28,983	24

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
COST OF SERVICE ANALYSIS - ACCOUNT 926
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Expenses Removed								Total (g)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Retirement/Emp Gift/Meals (f)	Accounting Correction (g)	Non-Utility (h)	Out of Period (i)		
1	80920636			(910)						(910)	1
2	80933059			(1,140)						(1,140)	2
3	80933237							(395)		(395)	3
4	80941319			(450)						(450)	4
5	80948775		(33,500)							(33,500)	5
6	80954516		(8)							(8)	6
7	80959511		(600)							(600)	7
8	80961314		(621)							(621)	8
9	80969408			(690)						(690)	9
10	80980573		(40,555)							(40,555)	10
11	80987705			(300)						(300)	11
12	80995347			(500)						(500)	12
13	80998122			(74,150)						(74,150)	13
14	81016266				(320)					(320)	14
15	81017985					(2,500)				(2,500)	15
16	81029702				(2,070)					(2,070)	16
17										0	17
18										0	18
19	Exp Rpt	(25)	(5,043)	(1,822)	(11,551)	(913)	(173)	(561)	(79)	(20,166)	19
20	Total \$	<u>(25)</u>	<u>(80,326)</u>	<u>(82,462)</u>	<u>(13,941)</u>	<u>(1,308)</u>	<u>(173)</u>	<u>(561)</u>	<u>(79)</u>	<u>(178,874)</u>	20

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
OUT OF PERIOD EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Voucher [1] (a)	Reference (b)	Amount (c)	Missed Payment [2] (d)	Extra Payment [3] (e)	Adjustment (f)	Line No.
1	Callan LLC	80931118	\$ 29,308	\$ 29,308	\$ 0	\$ 29,308	1
2	Total Misc. Benefits		<u>\$ 29,308</u>	<u>\$ 29,308</u>	<u>\$ 0</u>	<u>\$ 29,308</u>	2
						(d) + (e)	

[1] Source: Company Records

[2] In order for the test year to have a full year of monthly/quarterly payments, vouchers were added.

[3] In order to ensure the test year does not include more than 12 monthly or 4 quarterly payments, vouchers were removed.

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Total Cost (b)	NNV (c) (b) * Ln 10 (c)	Corporate Direct NNV (d) (b) * Ln 10 (d)	Other Jurisdictions (e) (b) * Ln 10 (e)	System Allocable (f) (b) * Ln 10 (f)	Line No.
1	Employee Investment Plan [1]	\$ 7,468,648	\$ 250,238	\$ 38,003	\$ 4,856,278	\$ 2,324,129	1
2	EIP Employer Match [2]	7,262,073					2
3	Other Employee Investment Plan Expenses	\$ 206,575					3
4	Ratio of EIP Employer Match to Labor [2]	3.32%					4
5	Annualized Labor (Includes OT and Wage Increase)	\$ 229,564,659					5
6	Adjusted EIP Employer Match (Ln 4 * Ln 5)	\$ 7,616,815	\$ 255,202	\$ 38,757	\$ 4,952,619	\$ 2,370,236	6
7	Plus: Other EIP Plan Expenses (Ln 3)	206,575	6,921	1,051	134,320	64,283	7
8	Total Adjusted EIP	\$ 7,823,390	\$ 262,124	\$ 39,808	\$ 5,086,939	\$ 2,434,519	8
9	EIP Adjustment (Ln 8 - Ln 1)	\$ 354,742	\$ 11,886	\$ 1,805	\$ 230,661	\$ 110,390	9
10	Percent to Total Labor	100.00%	3.35%	0.51%	65.02%	31.12%	10

[1] Expense as recorded during the twelve months ended May 31, 2023.

[2] Ratio of EIP employer match to recorded labor (including overtime) calculated as follows:

	Labor & Overtime	EIP Employer Match	Ratio
For The Twelve Months Ended May 31, 2023 \$	218,873,031	7,262,073	3.32%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Corporate Labor (b) WP H-3, Sh 19	Corporate Loadings (c) WP H-3, Sh 28	Total (d) (b) + (c)	Line No.
1	Account 920 Adjustment	\$ (1,796,767)	\$ 720,687	\$ (1,076,081)	1
2	Capitalization Percentage	15.2%	15.2%	15.2%	2
3	Account 922 Adjustment	<u>\$ 273,109</u>	<u>\$ (109,544)</u>	<u>\$ 163,564</u>	3

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
RETIREMENT BENEFITS NORMALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	2021 (b)	2022 (c)	2023 (d)	Three-Year Normalization (e)	Line No.
	<u>Current Service Cost</u>					
1	Basic Retirement Plan (BRP)	\$ 41,158,965	\$ 44,110,145	\$ 25,839,823	\$ 37,036,311	1
2	Post-Employment Benefits other than Pension	1,690,789	1,941,361	1,268,848	1,633,666	2
3	SERP - Restorative	[2] 37,310	114,646	109,367	87,108	3
	<u>Non-Service Cost</u>					
4	Basic Retirement Plan (BRP)	\$ 10,035,262	\$ (2,438,631)	\$ (24,561,291)	\$ (5,654,887)	4
5	Post-Employment Benefits other than Pension	(87,368)	(601,557)	1,052,797	121,291	5
6	SERP - Restorative	[2] 2,831,215	2,009,380	1,820,044	2,220,213	6
	<u>Net Periodic Pension Cost</u>					
7	Basic Retirement Plan (BRP)	\$ 51,194,227	\$ 41,671,514	\$ 1,278,532	\$ 31,381,424	7
8	Post-Employment Benefits other than Pension	1,603,421	1,339,804	2,321,645	1,754,957	8
9	SERP - Restorative	[2] 2,868,525	2,124,026	1,929,411	2,307,321	9

[1] Source: Company Records

[2] Excluded SERP costs in excess of restorative benefit.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
CALL CENTER AND SUPPORT FUNCTION ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 4**

Line No.	Description (a)	Reference (b)	AZ (c)	SCA (d)	NCA (e)	SLT (f)	SNV (g)	NNV (h)	Total (i) Sum (c) thru (h)	Line No.
Account 903										
1	903001777 - Call Center	Company Records	\$ 3,125,978	\$ 419,614	\$ 76,499	\$ 55,779	\$ 1,903,308	\$ 275,401	\$ 5,856,580	1
2	903001778 - Support Function	Company Records	1,560,069	209,575	38,537	28,011	950,018	177,462	2,963,672	2
3	Total as Recorded	Ln 1 + Ln 2	<u>4,686,047</u>	<u>629,190</u>	<u>115,036</u>	<u>83,790</u>	<u>2,853,326</u>	<u>452,863</u>	<u>8,820,252</u>	3
4	Factor IV	Simt N, Sh 8, Ln 8	53.49%	7.11%	1.29%	0.94%	32.49%	4.68%	100.00%	4
5	Total as Allocated	Ln 3 * Ln 4	\$ 4,718,152	\$ 626,981	\$ 114,065	\$ 82,882	\$ 2,865,385	\$ 412,787	\$ 8,820,252	5
6	Adjustment	Ln 5 - Ln 3	<u>32,105</u>	<u>(2,209)</u>	<u>(971)</u>	<u>(908)</u>	<u>12,059</u>	<u>(40,076)</u>	<u>0</u>	6

Sch H-4, Sh 1, Ln 1(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 870
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (m)	Line No.			
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)		
1	80970867	\$	\$	\$	\$ (65)	\$	\$	\$	\$	\$	\$	\$	\$	\$	(65)	1
2	80977900									(41)					(41)	2
3	81038813									(8)					(8)	3
4	80996712									(169)					(169)	4
5	Total	\$ 0	\$ 0	\$ 0	\$ (65)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (218)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (283)	5

Sch H-5, Sh 1, Ln 2

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 880
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (m)	Line No.				
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)			
1	81046831	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(62)	1	
2	81038813														(624)	2	
3	81038813										(60)				(60)	3	
4	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (60)	\$ 0	\$ 0	\$ (686)	\$ 0	(746)	4

Sch H-5, Sh 1, Ln 3

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 913
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Total (m)	Line No.			
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)		
1	80945222	\$ (1,000)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(1,000)	1
2	80975160	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(600)	2
3		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(1,600)	3
Total \$		\$ (1,000)	\$	\$	\$	\$ (600)	\$	\$	\$	\$	\$	\$	\$	\$	\$ (1,600)	

Sch H-5, Sh 1, Ln 7

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 925
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Accounting Correction (j)	Out of Period Expenses (k)	Expense Annualization (l)	Total (m)	Line No.
		Donation/Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)							
1	80987470	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(542)	\$	\$	(542)	1
2	81045835											(14,902)			(14,902)	2
3		Total \$	0	0	0	0	0	0	0	0	0	(15,443)	0	0	(15,443)	3

Sch H-5, Sh 1, Ln 9

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 935
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Total (m)	Line No.				
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recuring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)			
1	80926607	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(492)	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (492)	\$ (492)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (492)	2

Sch H-5, Sh 1, Ln 10

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 910
WORKPAPER SUPPORTING ADJUSTMENT NO. 5

Line No.	Reference Number (a)	Expenses Removed										Total (m)	Line No.		
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)	
1	80986252	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(186,250)	1
2	80987375													(30,528)	2
3	80995490													(46,708)	3
4	81041509													(911)	4
5	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(264,397)	5

Sch H-5, Sh2, Ln 11

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 921
WORKPAPER SUPPORTING ADJUSTMENT NO. 5

Line No.	Reference Number (a)	Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Expenses Removed				Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)	Expense Annualization (l)	Total (m)	Line No.
						Sponsorships, Advs. Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)							
1	80922053														1
2	80923032	(5,000)													2
3	80925996	(5,000)								(3,530)					3
4	80925998	(1,000)								(1,750)					4
5	80926006														5
6	80926019				(225)										6
7	80926181														7
8	80927486						(454)								8
9	80931162	(500)				(3,500)									9
10	80931165					(5,000)									10
11	80931889														11
12	80933045									(83)					12
13	80934603					(8,625)									13
14	80936680	(10,000)				(5,000)									14
15	80940577					(850)									15
16	80941361														16
17	80951072				(17)										17
18	80951918														18
19	80952660					(1,500)									19
20	80952665														20
21	80956444	(1,750)				(5,850)				(2,000)					21
22	80957672														22
23	80958622	(2,125)													23
24	80958633	(4,188)													24
25	80963253					(5,000)				(1,500)					25
26	80963813														26
27	80964359	(2,000)				(7,500)									27
28	80969406					(2,500)									28
29	80977711	(2,000)													29
30	80978185														30
31	80979658	(5,000)								(10,000)					31
32	80981049														32
33	80981263														33
34	80982077					(3,000)									34
35	80984595														35
36	80992144				(16)										36
37	80992147				(1,500)										37
38	80993841	(2,000)													38
39	80995714	(4,367)													39
40	80996807														40
41	80998879														41
42	81008857														42
43	81008858														43
44	81008862														44
45	81008865														45
46	81016054														46
47	81016075														47
48	81022854														48
49	81024118														49
50	81024386	(800)													50
51	81024561	(398)													51
52	81024568	(1,050)													52
53	81026590														53
54	81026536					(2,000)									54
55	81029820					(2,500)									55
56	81034210														56
57	81034229	(575)													57
58	81034236	(1,575)													58
59	81035091														59
60	81035107	(835)													60
61	81035117	(550)													61
62	81045157														62
63	81045180														63
64	81047751														64
65	Total	<u>(50,713)</u>	<u>(550)</u>	<u>0</u>	<u>(3,257)</u>	<u>(62,075)</u>	<u>(537)</u>	<u>0</u>	<u>0</u>	<u>(19,430)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(156,562)</u>	65

Sch H-5, Sh. 2, Ln. 12

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 923
WORKPAPER SUPPORTING ADJUSTMENT NO. 5

Line No.	Reference Number (a)	Expenses Removed										Accounting Correction (j)	Out of Period Expenses (k)	Expense Annualization (l)	Total (m)	Line No.	
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)								
1	80934253	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,013)	2
Sch H-5, Sh 2, Ln 13																	

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 925
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Total (m)	Line No.			
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)		
1	80947152	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2

Sch H-5, Sh 2, Ln 14

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 930.2
WORKPAPER SUPPORTING ADJUSTMENT NO. 5

Line No.	Reference Number (a)	Expenses Removed											Accounting Correction (j)	Out of Period Expenses (k)	Expense Annualization (l)	Total (m)	Line No.
		Donation/Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)								
1	81017955	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(413)	\$	\$	(413)	1
2	HoldCo - Allocation Annualization														946,284	946,284	2
3	HoldCo - Reclass from CO 01												12,790			12,790	3
4	Total	\$	0	0	0	0	0	0	0	0	0	0	12,377	0	946,284	958,661	4

[1] Simit N. Sh 25
[2] Simit N. Sh 26

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA AND SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - EXPENSE REPORT
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Account	Expenses Removed [1]										Total (m)	Line No.			
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads., Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)		
NORTHERN NEVADA																
1	87000	\$ (2,915)	\$ (811)	\$ (2,204)	\$ (11,495)	\$ (855)	\$ (8,805)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (27,086)	1
2	88000	(1,106)	(100)	(2,374)	(40)	(1,159)	(13,308)	0	(284)	(40)	(519)	0	0	0	(18,929)	2
3	91300	(109)	0	0	0	0	0	0	0	0	0	0	0	0	(109)	3
4	93010	0	0	0	0	(51)	0	0	0	0	0	0	0	0	(51)	4
5	Total	<u>(4,130)</u>	<u>(911)</u>	<u>(4,578)</u>	<u>(11,535)</u>	<u>(2,065)</u>	<u>(22,113)</u>	<u>0</u>	<u>(284)</u>	<u>(40)</u>	<u>(519)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(46,175)</u>	5

Sch H-5, Sh 1

Line No.	Account	SYSTEM ALLOCABLE										Total (m)	Line No.			
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads., Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)		
SYSTEM ALLOCABLE																
6	81300	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	6
7	87000			(293)	(29)		(31)	(658)							(31)	7
8	87100		(10)	(189)	(658)		(750)			(23)	(162)				(980)	8
9	88000		(173)	(1,980)			(3,323)		(104)		(51)				(1,134)	9
10	88500						(99)								(6,288)	10
11	90100	(4)	(519)	(4,523)	(489)		(4,118)		(805)	(225)	(1,457)				(99)	11
12	90300	(1,367)	(1,424)	(928)	(795)	(4,891)	(53,762)		(6,596)	(6,596)					(10,683)	12
13	91000	(533)	(533)	(122)			(2,562)		(549)						(71,220)	13
14	92000			(200)			(2,461)								(3,766)	14
15	92100	(14,946)	(4,428)	(18,691)	(30,051)	(6,320)	(280,861)		(3,933)	(56,272)	(16,325)				(2,661)	15
16	92300						(3,171)								(431,827)	16
17	92500						(3)								(3,171)	17
18	93010			(867)	(181)		(7,945)			(2,692)	(900)				(900)	18
19	93020			(199)	(199)		(11,376)			(12,287)					(11,684)	19
20	93500		(389)	(27,792)	(32,403)	(11,211)	(371,118)		(4,843)	(78,644)	(18,894)				(24,252)	20
21	Total	<u>(16,317)</u>	<u>(7,477)</u>	<u>(27,792)</u>	<u>(32,403)</u>	<u>(11,211)</u>	<u>(371,118)</u>	<u>0</u>	<u>(4,843)</u>	<u>(78,644)</u>	<u>(18,894)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(568,699)</u>	21

Sch H-5, Sh 2

[1] Includes removal of the amounts of meals above \$30 per person.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
UNCOLLECTIBLE EXPENSE - NORMALIZATION PERCENTAGE
WORKPAPER SUPPORTING ADJUSTMENT NO. 7**

Line No.	Description (a)	Reference (b)	Twelve months ended		Total (e)	Line No.
			5/31/2022 (c)	5/31/2023 (d)		
1	Net Write - offs - Margin	Company Records	\$ 437,270	\$ 338,265	\$ 775,535	1
2	Recorded Margin	Company Records	\$ 47,638,622	\$ 49,063,926	\$ 96,702,548	2
3	2 Yr Avg Write-off Percentage	Ln 1 / 2	0.9179%	0.6894%	0.8020%	3
						Sch H-7, Sh 1 Ln 2

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SELF-INSURED RETENTION - 10 YEAR HISTORY [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 9**

Line No.	Year	AZ	NCA	SCA	SLT	NNV	SNV	Great Basin	Common	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Less Than \$1,000,000 Self-Insurance Per Claim [2]											
1	2013	\$ 250,000	\$ 0	\$ 0	\$ 40,000	\$ 0	\$ 230,000 [4]	\$ 0	\$ 167,500	\$ 687,500	1
2	2014	0	0	0	0	0	0	0	975,000	975,000	2
3	2015	110,000	0	0	88,951	0	24,000	0	366,354	589,305	3
4	2016	0	0	0	0	0	80,000	0	0	80,000	4
5	2017	266,970	130,000	150,000	0	0	51,164	0	0	598,134	5
6	2018	0	0	0	0	0	10,000	0	0	10,000	6
7	2019	0	0	0	0	0	761,528	0	0	761,528	7
8	2020	0	0	0	0	0	60,000	0	150,000	210,000	8
9	2021	148,861	0	0	0	0	800,000	0	0	948,861	9
10	2022	535,025	0	0	0	0	0	0	0	535,025	10
11	Total	\$ 1,310,856	\$ 130,000	\$ 150,000	\$ 128,951	\$ 0	\$ 2,016,692	\$ 0	\$ 1,658,854	\$ 5,395,353	11
						Sch H-9, Sh 2 Ln 1(c)					Sch H-9, Sh 2 Ln 1(d)
\$1,000,000 Self-Insurance Per Claim [3]											
12	2013	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	2014	0	0	0	0	0	0	0	0	0	13
14	2015	1,000,000	0	0	0	0	0	0	0	1,000,000	14
15	2016	0	0	0	0	0	0	0	0	0	15
16	2017	0	0	0	0	0	0	0	0	0	16
17	2018	0	0	0	0	0	0	0	0	0	17
18	2019	0	0	0	0	0	0	0	0	0	18
19	2020	0	0	0	0	0	0	0	0	0	19
20	2021	0	0	0	0	0	0	0	0	0	20
21	2022	0	0	0	0	0	0	0	0	0	21
22	Total	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000	22
						Sch H-9, Sh 2 Ln 2(c)					Sch H-9, Sh 2 Ln 2(d)
\$4,000,000 Aggregate Above \$1,000,000 Self-Insurance Per Claim [3]											
23	2013	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
24	2014	0	0	0	0	0	0	0	0	0	24
25	2015	4,000,000	0	0	0	0	0	0	0	4,000,000	25
26	2016	0	0	0	0	0	0	0	0	0	26
27	2017	0	0	0	0	0	0	0	0	0	27
28	2018	0	0	0	0	0	0	0	0	0	28
29	2019	0	0	0	0	0	0	0	0	0	29
30	2020	0	0	0	0	0	0	0	0	0	30
31	2021	0	0	0	0	0	0	0	0	0	31
32	2022	6,200,000	0	0	0	0	0	0	0	6,200,000	32
33	Total	\$ 10,200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,200,000	33
						Sch H-9, Sh 2 Ln 3(d)					
34	Total	\$ 12,510,856	\$ 130,000	\$ 150,000	\$ 128,951	\$ 0	\$ 2,016,692	\$ 0	\$ 1,658,854	\$ 16,595,353	34

[1] Company Records
 [2] Based on year settlement was made.
 [3] Based on incident year of claim.
 [4] Removed \$614,772 related to the Commerce Substation Incident to exclude from the 10-year normalization as regulatory asset was approved in Docket No. 18-05031 for this incident.

**GREAT BASIN GAS TRANSMISSION COMPANY
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 10**

Line No.	Description (a)	Reference (b)	Total (c)	No.
1	Great Basin Insurance Allocation Factor	WP H-10, Sh 2	12.35%	1
2	Sys. Alloc. Property Insurance Alloc.	WP H-10, Sh 2	16.44%	2
3	Great Basin MMF	Stmt N, Sh 10, Ln 7(i)	3.74%	3
4	Sys. Alloc. Property Insurance Alloc to GB	Ln 2 * Ln 3	<u>0.62%</u>	4
5	Total Property Insurance Allocation Factor	Ln 1 + Ln 4	<u>12.96%</u>	5
			Sch H-10, Sh 1 Ln 5(f)	

SOUTHWEST GAS CORPORATION
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 10

Line No.	Description (a)	Acct Number (b)	AZ (c)	NCA (d)	SCA (e)	SLT (f)	NNV (g)	SNV (h)	Great Basin (i)	SGTC (j)	Common (k)	Total (l)	Line No.
	Company Records											Sum (c) thru (k)	
1	Storage		\$ 74,594,416	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,780,236	\$ 0	\$ 0	\$ 102,374,653	1
Transmission													
2	Structures - Compressor Stations	366.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 647,857	\$ 837,938	\$ 0	\$ 0	\$ 1,485,794	2
3	Structures - General	366.2	0	0	0	0	0	1,275,555	70,058	0	0	1,345,613	3
4	Compressor Station Equipment	368	0	0	0	0	0	7,105,673	24,441,366	0	0	31,547,040	4
5	Communication Equipment	370	0	0	0	0	0	677,562	3,827,085	0	0	4,504,647	5
6	Miscellaneous Equipment	371	0	0	0	0	0	18,823	174,343	20,152	0	213,317	6
7	Total Transmission		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,725,471	\$ 29,350,789	\$ 20,152	\$ 0	\$ 39,096,412	7
Distribution													
8	Structures and Improvements	375	\$ 110,557	\$ 851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,407	8
9	Other Property on Customer's Property	386	0	0	0	0	0	0	0	0	0	0	9
10	Miscellaneous Equipment	387	432,098	12,872	0	0	5,649	0	0	0	0	450,620	10
11	Total Distribution		\$ 432,098	\$ 12,872	\$ 0	\$ 0	\$ 5,649	\$ 0	\$ 0	\$ 0	\$ 0	\$ 450,620	11
General													
12	Structures and Improv - Co. Owned	390.1	\$ 74,768,200	\$ 2,360,486	\$ 30,616,911	\$ 23,767	\$ 20,085,330	\$ 42,436,812	\$ 3,733,627	\$ 0	\$ 40,373,231	\$ 214,398,364	12
13	Structures and Improv - Leasehold	390.2	689,563	0	0	193,096	36,499	401,853	0	0	7,973	1,328,984	13
14	Office Furniture and Fixtures	391	5,364,704	0	2,070,874	0	1,674,393	3,185,131	345,896	0	9,257,345	21,899,342	14
15	Computer Software and Hardware	391.1	8,716,770	34,186	1,024,070	78,673	1,036,603	1,677,784	46,674	0	17,930,606	30,544,365	15
16	Stores Equipment	393	1,385,244	0	702,829	32,281	332,238	686,672	76,960	0	66,522	3,282,746	16
17	Tool, Shop, and Garage Equip.	394	27,837,903	224,383	4,883,936	381,631	2,598,077	10,716,398	951,632	0	1,283,247	48,877,208	17
18	Laboratory Equipment	395	542,420	0	3,577	0	65,580	301,928	21,094	0	2,663,346	3,597,945	18
19	Power Operated Equipment	396	11,078,498	254,060	1,471,704	263,918	2,291,428	4,999,931	1,983,686	0	259,442	22,602,667	19
20	Communication Equipment	397	6,095,718	18,018	1,166,596	0	1,149,526	2,578,996	67,484	0	7,974,856	19,051,193	20
21	Telemetry Equipment	397.2	9,312	0	0	0	0	4,755	0	0	0	14,067	21
22	Miscellaneous Equipment	398	5,017,970	99,257	661,157	98,076	952,901	2,061,543	212,818	0	6,136,489	15,240,212	22
23	Total General		\$ 141,506,303	\$ 2,990,390	\$ 42,601,653	\$ 1,071,443	\$ 30,221,574	\$ 69,051,803	\$ 7,439,871	\$ 0	\$ 85,953,057	\$ 380,836,094	23
24	Total		\$ 216,643,374	\$ 3,004,113	\$ 42,601,653	\$ 1,071,443	\$ 30,227,223	\$ 78,777,273	\$ 64,570,897	\$ 20,152	\$ 85,953,057	\$ 522,869,186	24
25	Percent of Total		41.43%	0.57%	8.15%	0.20%	5.78%	15.07%	12.35%	0.00%	16.44%	100.00%	25

WP H-10, Sh 1
Ln 2(c)

WP H-10, Sh 1
Ln 1(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CAPITALIZATION PERCENTAGES FOR ACCOUNTS 392.11, 392.12 AND 396
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	Amount 12 Months Ended 5/31/2023	Percent of Total	Line No.
	(a)	(b) Company Records	(c) [1]	
	<u>Transportation and Work Equipment Loading</u>			
1	Deferred	\$ 60,590	5.38%	1
2	Operations	722,692	64.22%	2
3	Maintenance	174,502	15.51%	3
4	Capital	167,569	14.89% [2]	4
5	Total	<u>\$ 1,125,352</u>	<u>100.00%</u>	5

[1] The order in Docket 93-3003/3004 ordered SWG to capitalize 40%, 40% and 60% of accounts 391.11, 392.12 and 396, respectively, and charge it to account 376. Southwest is proposing a capitalization percentage of 14.89% based upon actual transportation and power operated equipment clearing account charges.

[2] Annualized depreciation expense of accounts 392.11, 392.12 and 396 is being reduced by the 14.89% of depreciation expense being transferred to capital. See Sch H-16, Sh 1, Ln 32(f), 33(f), 34(f) and 38(f).

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE INTANGIBLE PLANT
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
1	4016 Pms Software	11/15/1985	61-1327-03	60	0	280,014.99	-	-	280,014.99	0	-	280,014.99	\$ -	-	1
2	General Ledger System	6/15/1986	61-1886-03	60	0	2,088,476.78	-	-	2,088,476.78	0	-	2,088,476.78	-	-	2
3	Stock Transfer Software	10/15/1987	70-1240-03	60	0	320,761.59	-	-	320,761.59	0	-	320,761.59	-	-	3
4	Walker Table Manager Lce	10/15/1988	61-1255-03	60	0	18,000.00	-	-	18,000.00	0	-	18,000.00	-	-	4
5	Interest Mfg/As Software	12/15/1988	61-1254-03	60	0	26,712.00	-	-	26,712.00	0	-	26,712.00	-	-	5
6	Human Resources Software	7/15/1989	74-1258-03	60	0	53,819.82	-	-	53,819.82	0	-	53,819.82	-	-	6
7	Orioncom Software	1/15/1990	61-0390-90	60	0	91,425.00	-	-	91,425.00	0	-	91,425.00	-	-	7
8	Human Resources Software	1/15/1990	61-0390-90	60	0	13,142.50	-	-	13,142.50	0	-	13,142.50	-	-	8
9	Work Order System (Wols)	1/15/1990	61-0240-33	120	0	2,820,450.33	-	-	2,820,450.33	0	-	2,820,450.33	-	-	9
10	Systems Management Project	9/15/1991	61-C110000	60	0	509,585.08	-	-	509,585.08	0	-	509,585.08	-	-	10
11	Configuration Management	12/15/1991	61-C110009	60	0	90,708.24	-	-	90,708.24	0	-	90,708.24	-	-	11
12	Cis Implementation And Tr	12/15/1991	61-C010018	120	0	3,506,417.55	-	-	3,506,417.55	0	-	3,506,417.55	-	-	12
13	Zip-4 Barcode On Bills	9/15/1992	63-C210002	60	0	56,450.95	-	-	56,450.95	0	-	56,450.95	-	-	13
14	On-Line Entry (Ole)	12/15/1992	61-C210002	60	0	276,999.41	-	-	276,999.41	0	-	276,999.41	-	-	14
15	Contract Billing	1/31/1994	0061C310004	60	0	106,511.93	-	-	106,511.93	0	-	106,511.93	-	-	15
16	Oracle Database Software	1/31/1995	0061C310004	60	0	800,050.00	-	-	800,050.00	0	-	800,050.00	-	-	16
17	Oracle Database Software	1/31/1995	0061C310004	60	0	1,448,818.00	-	-	1,448,818.00	0	-	1,448,818.00	-	-	17
18	Customer Shareholder Syst	6/06/1996	0062C100059	60	0	10,625.00	-	-	10,625.00	0	-	10,625.00	-	-	18
19	Gis Build - Stage 1	8/31/1996	0058C5100111	60	0	2,495,719.80	-	-	2,495,719.80	0	-	2,495,719.80	-	-	19
20	Data Req Mgmt Sys - Drms	12/19/1996	0061C5100017	60	0	252,413.47	-	-	252,413.47	0	-	252,413.47	-	-	20
21	Troll	5/15/1997	0061C6100066	60	0	257,251.96	-	-	257,251.96	0	-	257,251.96	-	-	21
22	Meter Reading Replacement	5/15/1997	0061C5100053	60	0	2,144,566.54	-	-	2,144,566.54	0	-	2,144,566.54	-	-	22
23	Contract Billing Project	7/31/1997	0061C5100044	60	0	97,967.82	-	-	97,967.82	0	-	97,967.82	-	-	23
24	Oracle Database Software	1/31/1998	0061C5100044	60	0	1,629,624.00	-	-	1,629,624.00	0	-	1,629,624.00	-	-	24
25	Oracle Database Software	4/1/1998	0061C7100155	60	0	8,692.05	-	-	8,692.05	0	-	8,692.05	-	-	25
26	Smart Server Security So	4/1/1998	0061C7100155	60	0	9,770.00	-	-	9,770.00	0	-	9,770.00	-	-	26
27	Oracle Network License	4/16/1998	0061C8100018	60	0	2,014,421.64	-	-	2,014,421.64	0	-	2,014,421.64	-	-	27
28	Nostradamus Software	4/17/1998	0058C8100010	60	0	46,652.00	-	-	46,652.00	0	-	46,652.00	-	-	28
29	Mercury & Noxix Software	4/30/1998	0061C7100141	60	0	235,070.00	-	-	235,070.00	0	-	235,070.00	-	-	29
30	Customer Appointment Sekt	5/29/1998	0052C7100011	60	0	240,545.81	-	-	240,545.81	0	-	240,545.81	-	-	30
31	Oracle Database Software	6/10/1998	0061C5100015	60	0	85,234.57	-	-	85,234.57	0	-	85,234.57	-	-	31
32	Mercury Scheduler Software	6/10/1998	0052C7100012	60	0	65,234.57	-	-	65,234.57	0	-	65,234.57	-	-	32
33	Meter Pro Software	8/1/1998	0052C8100028	60	0	7,395.00	-	-	7,395.00	0	-	7,395.00	-	-	33
34	Customer Contact Improvem	8/17/1998	0061C8100054	60	0	64,237.50	-	-	64,237.50	0	-	64,237.50	-	-	34
35	Intersoft Software	8/31/1998	0061C8100054	60	0	49,875.74	-	-	49,875.74	0	-	49,875.74	-	-	35
36	Veritas Oracle Software	10/29/1998	0061C7100113	60	0	53,886.22	-	-	53,886.22	0	-	53,886.22	-	-	36
37	Help Desk	10/29/1998	0061C7100113	60	0	169,650.56	-	-	169,650.56	0	-	169,650.56	-	-	37
38	Oracle Database Software	1/31/1999	0061C5100015	60	0	1,629,624.00	-	-	1,629,624.00	0	-	1,629,624.00	-	-	38
39	Oracle Database Software	1/31/1999	0061C5100015	60	0	1,629,624.00	-	-	1,629,624.00	0	-	1,629,624.00	-	-	39
40	Hydrix Software	1/31/1999	0061C8100140	36	0	93,333.54	-	-	93,333.54	0	-	93,333.54	-	-	40
41	Platinum Software	1/31/1999	0061C8100140	36	0	75,865.00	-	-	75,865.00	0	-	75,865.00	-	-	41
42	Firestone Software	1/31/1999	0061C8100127	36	0	84,054.25	-	-	84,054.25	0	-	84,054.25	-	-	42
43	Groupwise Software Licns	1/31/1999	0061C8100048	36	0	39,780.00	-	-	39,780.00	0	-	39,780.00	-	-	43
44	Pc Access Software	2/1/1999	0052C8100064	36	0	42,860.00	-	-	42,860.00	0	-	42,860.00	-	-	44
45	Mercury Test Director	2/1/1999	0061C5100012	36	0	15,000.00	-	-	15,000.00	0	-	15,000.00	-	-	45
46	Mercury Test Director	2/1/1999	0061C5100012	36	0	35,000.00	-	-	35,000.00	0	-	35,000.00	-	-	46
47	Framevision Software	5/13/1999	0061C9100009	36	0	5,097.48	-	-	5,097.48	0	-	5,097.48	-	-	47
48	Gis Stage II	6/1/1999	0058C9100089	120	0	4,841,485.91	-	-	4,841,485.91	0	-	4,841,485.91	-	-	48
49	Stroh System Software	6/21/1999	0061C8100050	36	0	98,525.00	-	-	98,525.00	0	-	98,525.00	-	-	49
50	Aculle II	6/30/1999	0063C8100131	36	0	23,000.00	-	-	23,000.00	0	-	23,000.00	-	-	50
51	Neimstar Software	8/30/1999	0063C8100131	36	0	12,994.80	-	-	12,994.80	0	-	12,994.80	-	-	51
52	Mobile Up Project	9/1/1999	0052C7100145	36	0	1,217,711.75	-	-	1,217,711.75	0	-	1,217,711.75	-	-	52
53	Oracle Database Software	1/31/1999	0061C5100015	60	0	1,629,624.00	-	-	1,629,624.00	0	-	1,629,624.00	-	-	53
54	Symantec/Verion Software	9/1/1999	0061C9100134	36	0	17,144.61	-	-	17,144.61	0	-	17,144.61	-	-	54
55	Work Scheduling System	10/25/1999	0061C5100195	36	0	748,575.97	-	-	748,575.97	0	-	748,575.97	-	-	55
56	Mainframe Software	10/31/1999	0061C9100179	36	0	255,233.56	-	-	255,233.56	0	-	255,233.56	-	-	56
57	Wms Phase I	11/15/1999	0052C9100148	120	0	4,371,349.18	-	-	4,371,349.18	0	-	4,371,349.18	-	-	57
58	Smart Software	11/30/1999	0061C9100219	36	0	16,500.00	-	-	16,500.00	0	-	16,500.00	-	-	58
59	Novell Border Manager	11/30/1999	0061C9100219	36	0	43,866.50	-	-	43,866.50	0	-	43,866.50	-	-	59
60	Novell Border Manager	11/30/1999	0061C9100219	36	0	16,262.24	-	-	16,262.24	0	-	16,262.24	-	-	60
61	Sunlink Beta Connectivity	11/30/1999	0061C9100104	36	0	16,262.24	-	-	16,262.24	0	-	16,262.24	-	-	61
62	Bmc Software Tools	12/14/1999	0061C9100144	36	0	165,988.00	-	-	165,988.00	0	-	165,988.00	-	-	62
63	Summary Billing Project	12/14/1999	0061C9100084	36	0	107,212.50	-	-	107,212.50	0	-	107,212.50	-	-	63
64	Netview Encryption Software	12/31/1999	0061C9100207	36	0	10,192.00	-	-	10,192.00	0	-	10,192.00	-	-	64
65	Hp Openview Netmtrix Sof	1/18/2000	0061C9100226	36	0	20,704.61	-	-	20,704.61	0	-	20,704.61	-	-	65
66	Veritas Software	1/31/2000	0061C9100039	36	0	23,922.85	-	-	23,922.85	0	-	23,922.85	-	-	66
67	Veritas Software	1/31/2000	0061C9100039	36	0	137,084.44	-	-	137,084.44	0	-	137,084.44	-	-	67
68	Emc Veritas 6.2 Software	3/1/2000	0062C9100113	36	0	137,084.44	-	-	137,084.44	0	-	137,084.44	-	-	68
69	Prince Software	4/16/2000	0061C9100050	36	0	30,720.00	-	-	30,720.00	0	-	30,720.00	-	-	69
70	Powerquest Software	4/20/2000	0061C9100051	36	0	10,617.75	-	-	10,617.75	0	-	10,617.75	-	-	70
71	Rikemstar Software	4/20/2000	0078C9100033	36	0	152,157.82	-	-	152,157.82	0	-	152,157.82	-	-	71
72	Oracle Prod Tools, Quest	5/1/2000	0061C9100049	36	0	23,599.99	-	-	23,599.99	0	-	23,599.99	-	-	72
73	Citrix Server Software	6/16/2000	0061C9100089	36	0	19,132.79	-	-	19,132.79	0	-	19,13			

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE INTANGIBLE PLANT
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
84	Border Manager Proxy Soft	6/1/2001	0661C1000975	36	0	11,267.75	-	-	11,267.75	-	-	11,267.75	-	-	84
85	Enterprise Licenses	7/17/2001	0661C1000986	36	0	21,450.00	-	-	21,450.00	-	-	21,450.00	-	-	85
86	Enterprise Licenses	8/8/2001	0661C1000988	36	0	11,840.40	-	-	11,840.40	-	-	11,840.40	-	-	86
87	165 Perpetual Licenses Fo	8/10/2001	0661C1000125	36	0	44,417.59	-	-	44,417.59	-	-	44,417.59	-	-	87
88	Microsoft Software	9/25/2001	0661C1000116	36	0	618,632.59	-	-	618,632.59	-	-	618,632.59	-	-	88
89	Teller Terminal Software	9/25/2001	0661C1000142	36	0	404,999.66	-	-	404,999.66	-	-	404,999.66	-	-	89
90	Purchase-Source Code From	2/14/2002	0661C1000112	36	0	820,000.00	-	-	820,000.00	-	-	820,000.00	-	-	90
91	Credit Card System	2/14/2002	0661C1000119	36	0	200,000.00	-	-	200,000.00	-	-	200,000.00	-	-	91
92	Oracle 11i - Mims	3/7/2002	0661C1000939	36	0	107,266.69	-	-	107,266.69	-	-	107,266.69	-	-	92
93	Protocom Software	4/12/2002	0581C1000189	36	0	28,263.00	-	-	28,263.00	-	-	28,263.00	-	-	93
94	API Software Conversion	4/12/2002	0581C1000189	36	0	298,832.02	-	-	298,832.02	-	-	298,832.02	-	-	94
95	Pi System Scada Historian	6/17/2002	0651C1000222	36	0	16,634.23	-	-	16,634.23	-	-	16,634.23	-	-	95
96	Veritas Advanced Reporter	7/8/2002	0681C1000218	36	0	590,228.44	-	-	590,228.44	-	-	590,228.44	-	-	96
97	Oracle 11i - Mims	8/28/2002	0661C1000940	36	0	101,859,646.09	-	-	101,859,646.09	-	-	101,859,646.09	-	-	97
98	Novell Software Licenses	8/28/2002	0661C1000940	36	0	34,259.94	-	-	34,259.94	-	-	34,259.94	-	-	98
99	Novell Software Licenses	8/28/2002	0661C1000940	36	0	16,033.88	-	-	16,033.88	-	-	16,033.88	-	-	99
100	Novell Software Licenses	8/28/2002	0661C1000940	36	0	136,800.00	-	-	136,800.00	-	-	136,800.00	-	-	100
101	Hummingbird Exceed Licen	9/18/2002	0661C1000216	36	0	47,515.26	-	-	47,515.26	-	-	47,515.26	-	-	101
102	Unaccounted Gas Software	10/15/2002	0661C1000938	36	0	135,623.90	-	-	135,623.90	-	-	135,623.90	-	-	102
103	Interactive Voice Response	11/19/2002	0661C1000662	36	0	11,829.87	-	-	11,829.87	-	-	11,829.87	-	-	103
104	Kintana/Oracle 11i Software	12/17/2002	0521C1000114	36	0	1,829,874.44	-	-	1,829,874.44	-	-	1,829,874.44	-	-	104
105	Purchase 3D Licenses	12/17/2002	0661C1000978	36	0	267,588.89	-	-	267,588.89	-	-	267,588.89	-	-	105
106	Oracle 11i - Mims	12/17/2002	0661C1000978	36	0	19,750.00	-	-	19,750.00	-	-	19,750.00	-	-	106
107	Report Output Management	12/31/2002	0521C1000133	36	0	27,000.00	-	-	27,000.00	-	-	27,000.00	-	-	107
108	Data Redaction Emis	12/31/2002	0521C1000133	36	0	21,425.00	-	-	21,425.00	-	-	21,425.00	-	-	108
109	2003 Functional Software	12/31/2002	0521C1000299	36	0	17,625.00	-	-	17,625.00	-	-	17,625.00	-	-	109
110	Emis Software Enhancement	12/31/2002	0521C1000299	36	0	64,713.30	-	-	64,713.30	-	-	64,713.30	-	-	110
111	Emis Software Enhancement	12/31/2002	0521C1000299	36	0	17,625.00	-	-	17,625.00	-	-	17,625.00	-	-	111
112	Purchase 6 Zehrastrer Colo	1/14/2003	0731C100074	36	0	34,125.88	-	-	34,125.88	-	-	34,125.88	-	-	112
113	Hazardous Material Info M	3/7/2003	0661C1000145	36	0	68,657.25	-	-	68,657.25	-	-	68,657.25	-	-	113
114	Mailbox for Box	3/7/2003	0661C1000145	36	0	64,209.51	-	-	64,209.51	-	-	64,209.51	-	-	114
115	Mv Series Software	3/7/2003	0661C1000886	36	0	42,279.73	-	-	42,279.73	-	-	42,279.73	-	-	115
116	Novision Software	3/7/2003	0661C1000990	36	0	20,397.92	-	-	20,397.92	-	-	20,397.92	-	-	116
117	Novision Software	3/7/2003	0661C1000990	36	0	446,678.51	-	-	446,678.51	-	-	446,678.51	-	-	117
118	Window 2000 Server Upgrade	4/28/2003	0661C1000121	36	0	21,652.50	-	-	21,652.50	-	-	21,652.50	-	-	118
119	L/v Virtualization, Call	4/28/2003	0661C1000121	36	0	12,226.50	-	-	12,226.50	-	-	12,226.50	-	-	119
120	Oracle 11i - Mims	5/8/2003	0661C1000933	36	0	28,878,245.00	-	-	28,878,245.00	-	-	28,878,245.00	-	-	120
121	Oracle 11i - Mims	5/8/2003	0661C1000933	36	0	481,606.20	-	-	481,606.20	-	-	481,606.20	-	-	121
122	As System Licenses	6/30/2003	0521C1000137	180	0	32,413.34	-	-	32,413.34	-	-	32,413.34	-	-	122
123	Wms (Work Management) Spt	7/15/2003	0661C1000150	36	0	130,965.12	-	-	130,965.12	-	-	130,965.12	-	-	123
124	Output Management Software	9/15/2003	0661C1000055	36	0	107,250.00	-	-	107,250.00	-	-	107,250.00	-	-	124
125	Bia Professional Web Serv	9/18/2003	0661C1000055	36	0	17,617.15	-	-	17,617.15	-	-	17,617.15	-	-	125
126	IBM Tivoli 1. Software	9/18/2003	0661C1000055	36	0	74,540.88	-	-	74,540.88	-	-	74,540.88	-	-	126
127	Perpetual Licenses	9/24/2003	0661C1000026	36	0	28,489.32	-	-	28,489.32	-	-	28,489.32	-	-	127
128	Perpetual Licenses	9/24/2003	0661C1000026	36	0	17,617.15	-	-	17,617.15	-	-	17,617.15	-	-	128
129	Radbuilder Software	9/24/2003	0661C1000120	36	0	74,540.88	-	-	74,540.88	-	-	74,540.88	-	-	129
130	Contractwise Elite Software	9/24/2003	0661C1000120	36	0	28,489.32	-	-	28,489.32	-	-	28,489.32	-	-	130
131	Microsoft Office Licenses	12/8/2003	CONV	36	0	15,694.14	-	-	15,694.14	-	-	15,694.14	-	-	131
132	Novell Licenses	12/8/2003	CONV	36	0	45,900.00	-	-	45,900.00	-	-	45,900.00	-	-	132
133	Letter Generation System	12/8/2003	CONV	36	0	19,024.87	-	-	19,024.87	-	-	19,024.87	-	-	133
134	Richview Software License	12/8/2003	CONV	36	0	19,024.87	-	-	19,024.87	-	-	19,024.87	-	-	134
135	Richview Software License	12/8/2003	CONV	36	0	19,024.87	-	-	19,024.87	-	-	19,024.87	-	-	135
136	Microsoft Office Licenses	12/16/2003	CONV	36	0	13,013.44	-	-	13,013.44	-	-	13,013.44	-	-	136
137	Riser Verification Project	12/16/2003	0581C1000668	60	0	1,529,637.53	-	-	1,529,637.53	-	-	1,529,637.53	-	-	137
138	Emis Software	1/9/2004	0521C1000058	36	0	490,333.51	-	-	490,333.51	-	-	490,333.51	-	-	138
139	Emis Software	1/9/2004	0521C1000058	36	0	35,566.00	-	-	35,566.00	-	-	35,566.00	-	-	139
140	Logica Apm Web Portal	2/9/2004	0661C1000097	36	0	393,516.90	-	-	393,516.90	-	-	393,516.90	-	-	140
141	Log Licenses	2/9/2004	0661C1000097	36	0	64,500.00	-	-	64,500.00	-	-	64,500.00	-	-	141
142	Log Licenses	2/9/2004	0661C1000097	36	0	132,099.23	-	-	132,099.23	-	-	132,099.23	-	-	142
143	Abate Business Recovery	2/9/2004	0661C1000105	36	0	147,380.53	-	-	147,380.53	-	-	147,380.53	-	-	143
144	Mainframe Upgrade License	2/9/2004	0661C1000103	36	0	24,445.50	-	-	24,445.50	-	-	24,445.50	-	-	144
145	Vmware License	4/20/2004	0661C1000053	36	0	11,896.10	-	-	11,896.10	-	-	11,896.10	-	-	145
146	Clrx License	7/22/2004	0661C1000067	36	0	58,394.00	-	-	58,394.00	-	-	58,394.00	-	-	146
147	Bmc Patrol License	7/22/2004	0661C1000066	36	0	35,979.90	-	-	35,979.90	-	-	35,979.90	-	-	147
148	PatchMKS.O Licenses	7/22/2004	0661C1000066	36	0	18,542.00	-	-	18,542.00	-	-	18,542.00	-	-	148
149	Veritas Downgrade License	7/22/2004	0661C1000064	36	0	61,542.09	-	-	61,542.09	-	-	61,542.09	-	-	149
150	Veritas Downgrade License	7/22/2004	0661C1000064	36	0	51,110.89	-	-	51,110.89	-	-	51,110.89	-	-	150
151	Pc Duo Metering & Invento	8/16/2004	0661C1000094	36	0	20,850.00	-	-	20,850.00	-	-	20,850.00	-	-	151
152	P-ke Software	8/31/2004	0661C1000085	36	0	284,455.31	-	-	284,455.31	-	-	284,455.31	-	-	152
153	Mainframe Software	8/31/2004	0661C1000085	36	0	642,048.13	-	-	642,048.13	-	-	642,048.13	-	-	153
154	Integrity Software	8/31/2004	0521C1000035	36	0	138,000.00	-	-	138,000.00	-	-	138,000.00	-	-	154
155	Logica Data Migration Utl	8/31/2004	0521C1000035	36	0	454,500.00	-	-	454,500.00	-	-	454,500.00	-	-	155
156	Novell Software Licenses	11/17/2004	0661C1000078	36	0	454,500.00	-	-	454,500.00	-	-	454,500.00	-	-	156
157	Mobile Facility Data Mgmt	11/23/2004	0661C1000094	36	0	35,188.26	-	-	35,188.26	-	-	35,188.26	-	-	157
158	Symantec Software	11/23/2004	0661C1000094	36	0	44,578.99	-	-	44,578.99	-	-	44,578.99	-	-	158
159	Com System Upgrade	12/23/2004	0661C1000080	36	0	267,153.14	-	-	267,153.14	-	-	267,153.14	-	-	159
160	Db Microwave Software	4/17/2005	0055C1000126	36	0	25,000.00	-	-	25,000.00	-	-	25,000.00	-	-	160
161	E-til Software	4/17/2005	0055C1000126	36	0	60,828.88	-	-	60,828.88	-	-	60,828.88	-	-	161
162	Novision License	4/20/2005	0061C1000115	36	0	16,596.53	-	-	16,596.53	-	-	16,596.53	-	-	162
163	Novision License	4/20/2005	0061C1000115	36	0	21,215.74	-	-	21,215.74	-	-	21,215.74	-	-	163
164	Security Patch Management	5/12/2005	0661C1000127	36	0	42,600.00	-	-	42,600.00	-	-	42,600.00	-	-	164
165	Second Firewall	6/8/2005	0571C1000130	36	0	63,384.79	-	-	63,384.79	-	-	63,38			

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE INTANGIBLE PLANT
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
169	500 Symantec License	6/29/2005	0616C5100017	36	0	10,771.50	-	-	10,771.50	1,229,369.27	-	1,229,369.27	1,229,369.27	-	169
170	Sun6000/E8000 Veritas Sof	6/29/2005	0616C5100014	36	0	23,684.40	-	-	23,684.40	140,245.51	-	140,245.51	140,245.51	-	170
171	Oracle Software	6/29/2005	0616C5100019	36	0	103,847.44	-	-	103,847.44	39,230.63	-	39,230.63	39,230.63	-	171
172	Oracle Technical Re-Licn	7/15/2005	052CA1000105	36	0	215,084.34	-	-	215,084.34	85,250.00	-	85,250.00	85,250.00	-	172
173	Purchase Remedial Licenses	9/28/2005	0616C5100082	36	0	568,675.00	-	-	568,675.00	750,042.57	-	750,042.57	750,042.57	-	173
174	Purchase Microsoft Licenses	9/29/2005	0616C5100068	36	0	21,999.98	-	-	21,999.98	120,160.65	-	120,160.65	120,160.65	-	174
175	Oracle Batch Post Processor	11/9/2005	0616C5100090	36	0	36,591.01	-	-	36,591.01	84,061.67	-	84,061.67	84,061.67	-	175
176	Oracle Batch Post Processor	11/9/2005	0616C5100090	36	0	14,344.63	-	-	14,344.63	33,628.78	-	33,628.78	33,628.78	-	176
177	Auto Call Licenses	12/19/2005	0616C5100066	36	0	389,253.74	-	-	389,253.74	1,229,369.27	-	1,229,369.27	1,229,369.27	-	177
178	Hicc License	12/20/2005	0616C5100116	36	0	1,229,369.27	-	-	1,229,369.27	140,245.51	-	140,245.51	140,245.51	-	178
179	Seagull Software	12/20/2005	0616C5100110	36	0	140,245.51	-	-	140,245.51	39,230.63	-	39,230.63	39,230.63	-	179
180	Quest Tadm Licenses	12/20/2005	0616C5100100	36	0	39,230.63	-	-	39,230.63	85,250.00	-	85,250.00	85,250.00	-	180
181	Kbase Payroll & Hr Tools	12/20/2005	0616C5100096	36	0	85,250.00	-	-	85,250.00	120,160.65	-	120,160.65	120,160.65	-	181
182	Riser Verification Project	12/21/2005	052CA1000102	36	0	750,042.57	-	-	750,042.57	1,229,369.27	-	1,229,369.27	1,229,369.27	-	182
183	Microsoft Office 2003	12/21/2005	0616C5100102	36	0	120,160.65	-	-	120,160.65	84,061.67	-	84,061.67	84,061.67	-	183
184	Microsoft Visio Licenses	2/15/2006	0616C5100136	36	0	120,160.65	-	-	120,160.65	33,628.78	-	33,628.78	33,628.78	-	184
185	Atchmate Software Licen	2/15/2006	0616C5100129	36	0	84,061.67	-	-	84,061.67	37,658.63	-	37,658.63	37,658.63	-	185
186	Windows Server Cal Licen	7/27/2006	0616C6100033	36	0	33,628.78	-	-	33,628.78	17,240.00	-	17,240.00	17,240.00	-	186
187	Upgrade 30 AutoCAD Licen	11/14/2006	0616C6100053	36	0	37,658.63	-	-	37,658.63	52,410.94	-	52,410.94	52,410.94	-	187
188	Bmc Remedial License	12/19/2006	0616C6100068	36	0	17,240.00	-	-	17,240.00	1,229,369.27	-	1,229,369.27	1,229,369.27	-	188
189	Commvault Licenses	12/19/2006	0616C6100071	36	0	52,410.94	-	-	52,410.94	17,231.34	-	17,231.34	17,231.34	-	189
190	Microsoft Office 2003	12/19/2006	0616C6100071	36	0	17,231.34	-	-	17,231.34	37,658.63	-	37,658.63	37,658.63	-	190
191	Peribull Licenses	12/19/2006	0616C6100102	36	0	37,658.63	-	-	37,658.63	17,590.19	-	17,590.19	17,590.19	-	191
192	Stakeholder Licenses	12/19/2006	0616C6100092	36	0	37,658.63	-	-	37,658.63	266,636.51	-	266,636.51	266,636.51	-	192
193	Maciknny VACool Licen	12/19/2006	0616C6100020	36	0	17,590.19	-	-	17,590.19	259,074.24	-	259,074.24	259,074.24	-	193
194	Emis Software	2/12/2007	052CA1000107	36	0	266,636.51	-	-	266,636.51	292,483.53	-	292,483.53	292,483.53	-	194
195	AutoCAD Drawing Processor	2/12/2007	052CA1000105	36	0	259,074.24	-	-	259,074.24	102,886.40	-	102,886.40	102,886.40	-	195
196	WinV/Ems Database Interface	2/12/2007	052CA1000106	36	0	292,483.53	-	-	292,483.53	37,626.30	-	37,626.30	37,626.30	-	196
197	WinV/Ems Database Interface	4/27/2007	0616C6100110	36	0	102,886.40	-	-	102,886.40	139,789.46	-	139,789.46	139,789.46	-	197
198	Paint Shop Software	4/27/2007	0616C6100111	36	0	37,626.30	-	-	37,626.30	104,765.93	-	104,765.93	104,765.93	-	198
199	Vista Plus License	4/27/2007	0616C6100113	36	0	37,626.30	-	-	37,626.30	82,627.88	-	82,627.88	82,627.88	-	199
200	Livestate Data Recovery S	4/27/2007	0616C6100115	36	0	139,789.46	-	-	139,789.46	15,489.06	-	15,489.06	15,489.06	-	200
201	Ehndk Enterprise Software	4/30/2007	0616C6100088	36	0	37,626.30	-	-	37,626.30	25,900.41	-	25,900.41	25,900.41	-	201
202	Load Balancer	5/4/2007	0616C7100019	36	0	37,626.30	-	-	37,626.30	25,900.41	-	25,900.41	25,900.41	-	202
203	Clrk Licenses	5/24/2007	0616C7100026	36	0	82,627.88	-	-	82,627.88	15,489.06	-	15,489.06	15,489.06	-	203
204	Clrk Licenses	5/24/2007	0616C7100026	36	0	82,627.88	-	-	82,627.88	15,489.06	-	15,489.06	15,489.06	-	204
205	Clrk Licenses	5/24/2007	0616C7100026	36	0	82,627.88	-	-	82,627.88	15,489.06	-	15,489.06	15,489.06	-	205
206	Clrk Licenses	5/24/2007	0616C7100026	36	0	82,627.88	-	-	82,627.88	15,489.06	-	15,489.06	15,489.06	-	206
207	Clrk Licenses	5/24/2007	0616C7100026	36	0	82,627.88	-	-	82,627.88	15,489.06	-	15,489.06	15,489.06	-	207
208	Clrk Licenses	5/24/2007	0616C7100026	36	0	82,627.88	-	-	82,627.88	15,489.06	-	15,489.06	15,489.06	-	208
209	Clrk Licenses	5/24/2007	0616C7100026	36	0	82,627.88	-	-	82,627.88	15,489.06	-	15,489.06	15,489.06	-	209
210	Oracle EBusiness Suite LI	8/27/2007	0616C7100040	36	0	172,400.00	-	-	172,400.00	20,678.02	-	20,678.02	20,678.02	-	210
211	Powerbroker Licenses	10/9/2007	0616C7100086	36	0	119,620.25	-	-	119,620.25	119,620.25	-	119,620.25	119,620.25	-	211
212	Powerbroker Licenses	10/9/2007	0616C7100086	36	0	119,620.25	-	-	119,620.25	119,620.25	-	119,620.25	119,620.25	-	212
213	Powerbroker Licenses	11/30/2007	0616C7100092	36	0	119,620.25	-	-	119,620.25	119,620.25	-	119,620.25	119,620.25	-	213
214	Trendnet Os/Em Licenses	11/30/2007	0616C7100092	36	0	119,620.25	-	-	119,620.25	119,620.25	-	119,620.25	119,620.25	-	214
215	Upk Software	12/17/2007	0616C7100035	36	0	189,397.63	-	-	189,397.63	55,300.00	-	55,300.00	55,300.00	-	215
216	Hp Licenses	12/21/2007	0616C7100111	36	0	189,397.63	-	-	189,397.63	55,300.00	-	55,300.00	55,300.00	-	216
217	Hp Licenses	12/22/2007	0616C7100098	36	0	35,030.55	-	-	35,030.55	189,397.63	-	189,397.63	189,397.63	-	217
218	Ops Ngr Server Licenses	12/22/2007	0616C7100120	36	0	35,030.55	-	-	35,030.55	189,397.63	-	189,397.63	189,397.63	-	218
219	Ops Ngr Server Licenses	12/22/2007	0616C7100120	36	0	35,030.55	-	-	35,030.55	189,397.63	-	189,397.63	189,397.63	-	219
220	WinV/Ems Interface Phase	12/31/2007	052CA100028	36	0	316,501.77	-	-	316,501.77	1,496,069.24	-	1,496,069.24	1,496,069.24	-	220
221	Emis Software	1/27/2008	052CA100013	36	0	316,501.77	-	-	316,501.77	1,496,069.24	-	1,496,069.24	1,496,069.24	-	221
222	Emis Software	1/28/2008	052CA100095	36	0	195,120.00	-	-	195,120.00	1,496,069.24	-	1,496,069.24	1,496,069.24	-	222
223	Questionmark Software	2/19/2008	052CA100067	36	0	36,129.93	-	-	36,129.93	26,129.93	-	26,129.93	26,129.93	-	223
224	Microsoft License For Com	2/20/2008	0616C7100132	36	0	74,937.08	-	-	74,937.08	9,137.80	-	9,137.80	9,137.80	-	224
225	Sun Memory For Oracle	4/8/2008	0616C7100131	36	0	9,137.80	-	-	9,137.80	109,347.98	-	109,347.98	109,347.98	-	225
226	Powerbroker Licenses	5/23/2008	0616C7100130	36	0	192,347.98	-	-	192,347.98	192,347.98	-	192,347.98	192,347.98	-	226
227	Powerbroker Licenses	5/23/2008	0616C7100130	36	0	192,347.98	-	-	192,347.98	192,347.98	-	192,347.98	192,347.98	-	227
228	Veritas Cluster File Syst	7/14/2008	0616C8100031	36	0	22,498.20	-	-	22,498.20	1,496,069.24	-	1,496,069.24	1,496,069.24	-	228
229	Power Plan Software	10/7/2008	0616C7100118	60	0	1,496,069.24	-	-	1,496,069.24	58,377.24	-	58,377.24	58,377.24	-	229
230	Proof of concept for EMRS Configuration Project	12/16/2008	052CA100126	36	0	58,377.24	-	-	58,377.24	206,679.00	-	206,679.00	206,679.00	-	230
231	Impq Ops Pkgs	1/2/2009	052CA100056	36	0	206,679.00	-	-	206,679.00	15,323.40	-	15,323.40	15,323.40	-	231
232	Intellectual Property	1/6/2009	052CA100058	36	0	15,323.40	-	-	15,323.40	15,323.40	-	15,323.40	15,323.40	-	232
233	Purchase Upgrade VMware Software	2/18/2009	0616C8100050	36	0	15,323.40	-</								

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
246	PURCHASE LTR OPER OPER PERSONAL	4/8/2009	0651W0000076	36	0	23,894.63	-	-	23,894.63	-	-	23,894.63	-	-	246
246	IMPLEMENTATION OF CRM LTR PORTAL MODULE	4/10/2009	0651W0000078	36	0	21,547.88	-	-	21,547.88	-	-	21,547.88	-	-	246
250	GPS Resource Viewer Software	9/12/2009	0651W0000137	36	0	970,151.30	-	-	970,151.30	-	-	970,151.30	-	-	250
251	Purchase Nexus PDF upgrade	10/12/2009	0651W0000128	36	0	51,703.84	-	-	51,703.84	-	-	51,703.84	-	-	251
252	Audit Control Software	10/29/2009	0651W0000085	36	0	52,764.12	-	-	52,764.12	-	-	52,764.12	-	-	252
253	Purchase 300 Oracle Professional User Licenses	11/5/2009	0651W0000228	36	0	42,022.40	-	-	42,022.40	-	-	42,022.40	-	-	253
254	Upgrade Risk Master X	11/5/2009	0651W0000044	36	0	64,943.75	-	-	64,943.75	-	-	64,943.75	-	-	254
255	Purchase Weblog's Standard Edition for On-Line Customer	12/9/2009	0651W0000240	36	0	25,395.40	-	-	25,395.40	-	-	25,395.40	-	-	255
256	Surgeard Securities Interlink Implementation/Shareholder	12/9/2009	0651W0000081	36	0	24,800.00	-	-	24,800.00	-	-	24,800.00	-	-	256
257	Relations	12/9/2009	0651W0000233	36	0	70,616.33	-	-	70,616.33	-	-	70,616.33	-	-	257
258	Purchase Symark PowerBroker Licenses	1/4/2010	0651W0000178	60	0	1,693,860.00	-	-	1,693,860.00	-	-	1,693,860.00	-	-	258
259	Purchase Oracle Database Enterprise Software	1/4/2010	052W0000073	36	0	360,897.50	-	-	360,897.50	-	-	360,897.50	-	-	259
260	WMS/EMS Interface - Phase 4	1/4/2010	052W0000095	36	0	289,694.29	-	-	289,694.29	-	-	289,694.29	-	-	260
261	Purchase and Install Software for EMS and Additional Security	1/4/2010	052C5100055	36	0	89,924.00	-	-	89,924.00	-	-	89,924.00	-	-	261
262	Phase One of ROATS Quality Assurance Testing	1/31/2010	055W0000300	36	0	86,744.70	-	-	86,744.70	-	-	86,744.70	-	-	262
263	Methodology project	3/31/2010	0651W0000195	36	0	1,429,753.60	-	-	1,429,753.60	-	-	1,429,753.60	-	-	263
264	On-line Customer Service System (OCS) - Phase 1	4/4/2010	0651W0000131	36	0	1,054,026.96	-	-	1,054,026.96	-	-	1,054,026.96	-	-	264
265	StarVision/Move functionality	5/4/2010	0651W0000291	36	0	37,650.00	-	-	37,650.00	-	-	37,650.00	-	-	265
266	Purchase software and professional services to establish the evaluation environment for enhanced Work Management System	5/7/2010	0651W0000387	60	0	2,566,724.20	-	-	2,566,724.20	-	-	2,566,724.20	-	-	266
267	Execution of the FEC/MEC Process Redesign Project	5/15/2010	0651W0000120	60	0	231,731.89	-	-	231,731.89	-	-	231,731.89	-	-	267
268	PowerPlant Reimburseables	6/7/2010	0651W0000018	36	0	25,000.00	-	-	25,000.00	-	-	25,000.00	-	-	268
269	Purchase headset software license	7/1/2010	0651W0000063	36	0	186,637.40	-	-	186,637.40	-	-	186,637.40	-	-	269
270	Purchase Oracle Cash Letter Software	7/12/2010	0653W0000243	36	0	186,637.40	-	-	186,637.40	-	-	186,637.40	-	-	270
271	MS Client Licensing CALS	7/19/2010	0651W0000160	36	0	79,938.18	-	-	79,938.18	-	-	79,938.18	-	-	271
272	Microsoft Visio Software (59)	7/19/2010	0651W0000426	36	0	19,533.80	-	-	19,533.80	-	-	19,533.80	-	-	272
273	Microsoft Project Software (29)	7/19/2010	0651W0000426	36	0	22,083.89	-	-	22,083.89	-	-	22,083.89	-	-	273
274	Windows Operating Software for Servers (110)	7/19/2010	0651W0000426	36	0	128,517.68	-	-	128,517.68	-	-	128,517.68	-	-	274
275	Purchase IBM Intelligent Mail Barcode software	7/28/2010	0651W0000342	36	0	367,169.72	-	-	367,169.72	-	-	367,169.72	-	-	275
276	Implement OCS in the evaluation environment in the On-Line Customer Service System (OCS) Project	7/28/2010	0651W0000359	36	0	994,261.42	-	-	994,261.42	-	-	994,261.42	-	-	276
277	Purchase VMware Enterprise License Agreement	8/16/2010	0651W0000429	36	0	1,061,800.00	-	-	1,061,800.00	-	-	1,061,800.00	-	-	277
278	Purchase SQL server upgrade for SQL Enterprise software	8/16/2010	0651W0000427	36	0	48,267.68	-	-	48,267.68	-	-	48,267.68	-	-	278
279	Implement additional functionality into the On-Line Customer Service (OCS) MyAccount application	10/12/2010	0651W0000360	60	0	567,943.72	-	-	567,943.72	-	-	567,943.72	-	-	279
280	WebSphere MQ software	11/2/2010	0651W0000613	36	0	237,278.64	-	-	237,278.64	-	-	237,278.64	-	-	280
281	File transfer/sharing software for mainframe and distributed systems	12/8/2010	0651W0000644	36	0	25,926.00	-	-	25,926.00	-	-	25,926.00	-	-	281
282	File transfer/sharing software for mainframe and distributed systems	12/8/2010	0651W0000419	36	0	22,472.66	-	-	22,472.66	-	-	22,472.66	-	-	282
283	Purchase Doc Minder PRO Level 3 software	12/19/2010	0651W0000444	36	0	19,800.00	-	-	19,800.00	-	-	19,800.00	-	-	283
284	Purchase 20 licenses of edoc dm and Connected services	12/29/2010	0651W0000121	36	0	39,565.70	-	-	39,565.70	-	-	39,565.70	-	-	284
285	Purchase Assistworks for the Fleet Management	12/29/2010	0651W0000329	36	0	284,925.16	-	-	284,925.16	-	-	284,925.16	-	-	285
286	Upgrade DMS DOC Managing Software from Docs Open 4.0 to DDCS DMS2	12/29/2010	0651W0000304	36	0	43,731.25	-	-	43,731.25	-	-	43,731.25	-	-	286
287	Software development of EMS. This will include modules for support of division operations, TRMP, DIMP, WMS Interface, Outage Management, cathodic protection and Leak survey operations. This will include the development of a commission LMS, vintage 1993 or later and post them to EMS if identified LMR has not already been posted. This process will utilize the recently developed Maintenance Action Item in EMS and data entered into the PaperVision Log	12/30/2010	052W0000313	36	0	162,976.25	-	-	162,976.25	-	-	162,976.25	-	-	287
288	WMS/EMS Interface - Phase 4 - Identify EMS Objects (Regulator Stations, Facilities, Outlets, Valves, etc.) and create a list of objects to be identified in the FID/CD to each identified object. Identify WMS facilities (Regulator Stations, Re	12/30/2010	052W0000310	36	0	95,606.46	-	-	95,606.46	-	-	95,606.46	-	-	288
289	Acquire, configure and implement Avotus Intelligent Communications Management Software to perform call detail recording and produce management reports about	12/30/2010	052W0000311	36	0	217,547.07	-	-	217,547.07	-	-	217,547.07	-	-	289
290	Oracle eBusiness Suite - Release 12.1.2	1/21/2011	0651W0000466	36	0	41,686.61	-	-	41,686.61	-	-	41,686.61	-	-	290
291	Purchase Distribution Integrity Management Plans software	5/3/2011	0651W0000303	60	0	1,855,670.92	-	-	1,855,670.92	-	-	1,855,670.92	-	-	291
292	Purchase UNIX/UNIX Informover Licenses for high-speed distributed system file transfers	6/14/2011	0651W0000460	36	0	25,484.95	-	-	25,484.95	-	-	25,484.95	-	-	292
293	Purchase Blue Coat Proxy 2010 application to manage, purchase Microsoft Terminal Server Licenses for Active Directory Migration project	6/14/2011	0651W0000477	36	0	5,454.24	-	-	5,454.24	-	-	5,454.24	-	-	293
294	Microsoft Terminal Server Licenses for Active Directory Migration project	7/19/2011	0651W0000502	36	0	38,243.02	-	-	38,243.02	-	-	38,243.02	-	-	294
295	MS VISIO STANDARD	8/31/2011	0651W0000620	36	0	95,280.00	-	-	95,280.00	-	-	95,280.00	-	-	295
296	MS VISIO STANDARD	8/31/2011	0651W0000620	36	0	23,372.46	-	-	23,372.46	-	-	23,372.46	-	-	296
297	MS PROJECT STANDARD	8/31/2011	0651W0000620	36	0	2,344.05	-	-	2,344.05	-	-	2,344.05	-	-	297

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE INTANGIBLE PLANT
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
298	WINDOWS SERVER STANDARD	8/17/2011	0651W0000630	36	0	57,703.14	-	-	57,703.14	-	57,703.14	-	-	298
299	SYSTEMS CENTER OPS MANAGER	8/17/2011	0651W0000630	36	0	11,685.32	-	-	11,685.32	-	11,685.32	-	-	299
300	WINDOWS SERVER ENTERPRISE	8/17/2011	0651W0000620	36	0	29,611.59	-	-	29,611.59	-	29,611.59	-	-	300
301	SOL SERVER STANDARD EDITION	8/17/2011	0651W0000620	36	0	1,714.03	-	-	1,714.03	-	1,714.03	-	-	301
302	Purchase PI 2000	10/28/2011	0651W0000653	36	0	252,701.09	-	-	252,701.09	-	252,701.09	-	-	302
303	Microsoft Active Directory	10/28/2011	0651W0000642	36	0	419,951.23	-	-	419,951.23	-	419,951.23	-	-	303
304	Microsoft Project	11/27/2011	0651W0000642	36	0	504,407.33	-	-	504,407.33	-	504,407.33	-	-	304
305	Purchase Powerbroker software	11/27/2011	0651W0000619	36	0	7,043.37	-	-	7,043.37	-	7,043.37	-	-	305
306	Microsoft System Start Backup	11/27/2011	0651W0000642	36	0	35,000.00	-	-	35,000.00	-	35,000.00	-	-	306
307	OPNET 2100	11/27/2011	0651W0000643	36	0	60,675.43	-	-	60,675.43	-	60,675.43	-	-	307
308	Purchase OPNET Tools	11/27/2011	0651W0000463	36	0	261,386.35	-	-	261,386.35	-	261,386.35	-	-	308
309	NetWorx for Mobile Office	11/27/2011	0651W0000463	36	0	346,347.11	-	-	346,347.11	-	346,347.11	-	-	309
310	Purchase ARCOS Call Mgmt.	11/29/2011	0651W0000586	36	0	642,838.01	-	-	642,838.01	-	642,838.01	-	-	310
311	Purchase Appointment Maker software	11/29/2011	0651W0000666	36	0	175,000.00	-	-	175,000.00	-	175,000.00	-	-	311
312	PowerBroker Server Licenses	12/17/2011	0651W0000743	36	0	271,987.88	-	-	271,987.88	-	271,987.88	-	-	312
313	Microsoft Project	12/17/2011	0651W0000743	36	0	71,444.58	-	-	71,444.58	-	71,444.58	-	-	313
314	Oracle Database Protection Client, Linux	12/17/2011	0651W0000743	36	0	76,144.58	-	-	76,144.58	-	76,144.58	-	-	314
315	Oracle Security Business Intelligence Software	12/24/2011	0651W0000636	36	0	1,120,248.81	-	-	1,120,248.81	-	1,120,248.81	-	-	315
316	Software Development for EMRS - 2011	12/28/2011	052W0000662	36	0	254,647.22	-	-	254,647.22	-	254,647.22	-	-	316
317	PowerCenter Software	12/29/2011	0651W0000625	36	0	254,225.39	-	-	254,225.39	-	254,225.39	-	-	317
318	PowerExchange Software	12/29/2011	0651W0000625	36	0	95,515.44	-	-	95,515.44	-	95,515.44	-	-	318
319	Wart to Legabone GUI migration licenses.	12/31/2011	0651W0000688	60	0	292,526.38	-	-	292,526.38	-	292,526.38	-	-	319
320	Adapt Suite Software to implement the CGI Inc - Internal	2/10/2012	0652W0000487	36	0	50,881.67	-	-	50,881.67	-	50,881.67	-	-	320
321	EMRS Correlation project	5/9/2012	0652W0000693	36	0	2,663,489.05	-	-	2,663,489.05	-	2,663,489.05	-	-	321
322	CIC Acems Software	5/17/2012	0651W0000760	36	0	3,980.38	-	-	3,980.38	-	3,980.38	-	-	322
323	CIC Refresh software	5/17/2012	0651W0000762	36	0	69,942.91	-	-	69,942.91	-	69,942.91	-	-	323
324	Novell upgrade licensing	5/17/2012	0651W0000815	36	0	165,354.15	-	-	165,354.15	-	165,354.15	-	-	324
325	Interdependency Analyzer and CCS Deployment Assistant	6/12/2012	0651W0000793	36	0	46,451.69	-	-	46,451.69	-	46,451.69	-	-	325
326	PowerPlant Depreciation Module	6/15/2012	0651W0000687	60	0	159,637.52	-	-	159,637.52	-	159,637.52	-	-	326
327	To implement an application interface between ZONAR	7/18/2012	0651W0000732	60	0	17,940.00	-	-	17,940.00	-	17,940.00	-	-	327
328	Comm Vault Licenses	8/22/2012	0651W0000852	60	0	76,566.69	-	-	76,566.69	-	76,566.69	-	-	328
329	MOVE! DMZ Software from IPS WITCH	8/22/2012	0651W0000841	60	0	15,000.00	-	-	15,000.00	-	15,000.00	-	-	329
330	Enterprise VCenter Operations Management Enterprise	8/24/2012	0651W0000869	60	0	523,850.44	-	-	523,850.44	-	523,850.44	-	-	330
331	GPS Coordinate Process System & software for add'l	9/13/2012	0651W0000837	36	0	154,340.00	-	-	154,340.00	-	154,340.00	-	-	331
332	Backcom Turner software upgrade	10/3/2012	051W0000816	36	0	33,078.60	-	-	33,078.60	-	33,078.60	-	-	332
333	Windows Server Data Center Software ACP-8	10/10/2012	0651W0000866	36	0	224,358.92	-	-	224,358.92	-	224,358.92	-	-	333
334	System Center Data Center Software AUG MWL	10/10/2012	0651W0000866	36	0	150,246.94	-	-	150,246.94	-	150,246.94	-	-	334
335	PIB-ITM-VE Software Licenses (6)	10/17/2012	0651W0000873	36	0	39,319.04	-	-	39,319.04	-	39,319.04	-	-	335
336	PIB-ITM-VE Software Licenses (6)	10/17/2012	0651W0000873	36	0	39,319.04	-	-	39,319.04	-	39,319.04	-	-	336
337	PIB-ITM-VE Software Licenses (6)	11/12/2012	0651W0000759	36	0	22,032.16	-	-	22,032.16	-	22,032.16	-	-	337
338	Data & Dependency Mapping License	11/27/2012	0651W0000891	60	0	361,042.00	-	-	361,042.00	-	361,042.00	-	-	338
339	Microsoft Project 2010	11/29/2012	0651W0000872	36	0	24,000.00	-	-	24,000.00	-	24,000.00	-	-	339
340	CIC Phone system software in the Dispatch	12/18/2012	0651W0000791	60	0	4,074.80	-	-	4,074.80	-	4,074.80	-	-	340
341	Solwinds Software - IP address Mgmt	12/18/2012	0651W0000956	60	0	17,815.43	-	-	17,815.43	-	17,815.43	-	-	341
342	Dispatch Voice Processor	12/28/2012	0651W0000943	60	0	105,723.97	-	-	105,723.97	-	105,723.97	-	-	342
343	2012 EMRS Software Development	1/18/2013	0651W0000844	36	0	230,000.00	-	-	230,000.00	-	230,000.00	-	-	343
344	Microsoft Project 2010	2/18/2013	0651W0000844	36	0	20,000.00	-	-	20,000.00	-	20,000.00	-	-	344
345	BMC Middleware Management software licensing	3/7/2013	0651W0000956	60	0	48,000.06	-	-	48,000.06	-	48,000.06	-	-	345
346	GS/Asset Manager Licenses	4/12/2013	0651W0000972	60	0	20,000.00	-	-	20,000.00	-	20,000.00	-	-	346
347	Field Operations Management System (FOMS) Phase 1 -	4/8/2013	0651W0001001	120	0	13,313,529.49	-	-	13,313,529.49	-	13,313,529.49	-	-	347
348	Customer Service	4/12/2013	0651W0000871	60	0	22,579.16	-	-	22,579.16	-	22,579.16	-	-	348
349	PIB-ITM-VE Licenses FOR MAINFRAME	4/25/2013	0651W0000973	36	0	79,613.00	-	-	79,613.00	-	79,613.00	-	-	349
350	Microsoft Project 2010	5/8/2013	0651W0000842	36	0	3,442.52	-	-	3,442.52	-	3,442.52	-	-	350
351	Microsoft Project 2010	5/8/2013	0651W0000882	36	0	15,554.52	-	-	15,554.52	-	15,554.52	-	-	351
352	Iron Field Collection System	6/7/2013	0651W0000810	60	0	283,237.10	-	-	283,237.10	-	283,237.10	-	-	352
353	2010 Sharepoint Project	6/14/2013	0651W0000934	60	0	2,072,981.12	-	-	2,072,981.12	-	2,072,981.12	-	-	353
354	Oracle EBS Licenses	6/19/2013	0651W0001002	60	0	513,070.44	-	-	513,070.44	-	513,070.44	-	-	354
355	CIC Software Licenses	8/7/2013	0651W0000975	60	0	30,300.00	-	-	30,300.00	-	30,300.00	-	-	355
356	Microsoft SQL DataCenter Software Licensing	8/7/2013	0651W0001000	60	0	348,430.14	-	-	348,430.14	-	348,430.14	-	-	356
357	Microsoft SQL DataCenter Software Licensing	8/7/2013	0651W0001000	60	0	348,430.14	-	-	348,430.14	-	348,430.14	-	-	357
358	Microsoft SQL DataCenter Software Licensing	8/23/2013	0651W0000979	60	0	11,543.00	-	-	11,543.00	-	11,543.00	-	-	358
359	Microsoft SQL DataCenter Software Licensing	8/23/2013	0651W0001019	60	0	330,000.00	-	-	330,000.00	-	330,000.00	-	-	359
360	CriticalCall dispatch candidate testing software	8/23/2013	0651W0001022	36	0	25,045.00	-	-	25,045.00	-	25,045.00	-	-	360
361	Microsoft SQL Database Licensing	8/30/2013	0651W0001005	60	0	153,915.02	-	-	153,915.02	-	153,915.02	-	-	361
362	PowerPlan Tax, Repairs Module and 10.A Software Upgrade	9/15/2013	0651W0000963	60	0	563,075.55	-	-	563,075.55	-	563,075.55	-	-	362
363	Microsoft Project 2010	11/29/2013	0651W0000842	36	0	29,187.00	-	-	29,187.00	-	29,187.00	-	-	363
364	SharePoint Software License	12/12/2013	0651W0000946	36	0	216,955.00	-	-	216,955.00	-	216,955.00	-	-	364
365	PowerFlow Non-prod Software	12/12/2013	0651W0001104	36	0	22,000.00	-	-	22,000.00	-	22,000.00	-	-	365
366	DJM Control Center Software	12/9/2013	0651W0000981	36	0	802,068.39	-	-	802,068.39	-	802,068.39	-	-	366
367	Outlook Project	12/17/2013	0651W0000778	60	0	573,376.73	-	-	573,376.73	-	573,376.73	-	-	367
368	COVIL Application Development	12/31/2013	0651W0000886	60	0	2,531,393.67	-	-	2,531,393.67	-	2,531,393.67	-	-	368
369	WACP records standardization	1/31/2014	0651W0000885	60	0	756,278.00	-	-	756,278.00	-	756,278.00	-	-	369
370	Custom database migration of 2 Software Licenses	1/31/2014	0651W0001018	60	0	15,000.00	-	-	15,000.00	-	15,000.00	-	-	370
371	focus WS application	4/15/2014	0651W0000733	36	0	15,000.00	-	-	15,000.00	-	15,000.00	-	-	

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374	Microsoft Licenses TimeUp	7/1/2014	0651W000336	60	0	330,271.84	-	-	-	330,271.84	-	-	374
375	MICROSOFT CLONALIC LICENSING	7/1/2014	0651W000337	60	0	271,246.32	-	-	-	271,246.32	-	-	375
376	GIS Mapping Migration Project	7/28/2014	0651W000088	60	0	6,530,306.15	-	-	-	6,530,306.15	-	-	376
377	Whereas Software Licenses	7/31/2014	0651W000409	60	0	1,189,762.59	-	-	-	1,189,762.59	-	-	377
378	Metron Athens Software	8/1/2014	0651W0001439	36	0	79,805.00	-	-	-	79,805.00	-	-	378
379	FORMS PH2	8/1/2014	0651W0000511	120	16	9,786,464.25	-	-	80,812.62	8,574,750.00	1,212,189.25	969,751.40	379
380	Forms based Procedures for IONS Phase II	8/1/2014	0651W0000668	60	0	150,000.00	-	-	-	150,000.00	-	-	380
381	SIS Vitaligns VITAL, Vitaligns IP, Vitalign FTIP software	9/1/2014	0651W000474	36	0	43,000.00	-	-	-	43,000.00	-	-	381
382	AUTO DESK AUDIT SOFTWARE	9/8/2014	0651W000478	36	0	15,339.00	-	-	-	15,339.00	-	-	382
383	Workstation licensing for Windows 7 Enterprise, Exchange, System Center, Configuration Manager, Sharepoint and other Microsoft software	9/26/2014	0651W0000647	60	0	552,637.20	-	-	-	552,637.20	-	-	383
384	Remedy Application to BMC iItem Suite	10/1/2014	0651W0000740	60	0	541,414.80	-	-	-	541,414.80	-	-	384
385	Pass through Oracle license required for the Performance	10/1/2014	0651W0000438	36	0	37,500.00	-	-	-	37,500.00	-	-	385
386	10 additional IP Quality Center Licenses	10/6/2014	0651W0001481	36	0	65,411.53	-	-	-	65,411.53	-	-	386
387	SUSE LINUX OPS SYSTEM	10/20/2014	0651W0001116	36	0	14,400.00	-	-	-	14,400.00	-	-	387
388	DYNAMIC REPORT SYSTEM	11/1/2014	0651W0001187	36	0	31,349.00	-	-	-	31,349.00	-	-	388
389	PaperVision Capture Application	12/10/2014	0651W0000898	36	0	88,954.27	-	-	-	88,954.27	-	-	389
390	VISTA PLUS FORMS APP	12/31/2014	0651W0001101	60	0	64,680.33	-	-	-	64,680.33	-	-	390
391	2013 EIMS SOFTWARE DEVEL	1/23/2014	052W0000977	36	0	500,000.00	-	-	-	500,000.00	-	-	391
392	IBM Business Partner Support	1/23/2014	0651W0001102	60	0	110,390.57	-	-	-	110,390.57	-	-	392
393	CYBERARK SOFTWARE FOR UNIX	1/27/2015	0651W0001121	60	0	110,390.57	-	-	-	110,390.57	-	-	393
394	ARM PERFORMANCE MANAGER	2/6/2015	0651W0001688	60	0	108,500.00	-	-	-	108,500.00	-	-	394
395	BDMS SOFTWARE	3/31/2015	0651W0001567	60	0	148,724.00	-	-	-	148,724.00	-	-	395
396	MAPD Records Standardization	6/8/2015	0651W0000915	60	0	1,181,291.15	-	-	-	1,181,291.15	-	-	396
397	CPM SOLUTIONS	6/30/2015	0651W0001686	60	0	475,987.55	-	-	-	475,987.55	-	-	397
398	UPK LICENSES	6/30/2015	0651W0001975	36	0	64,050.00	-	-	-	64,050.00	-	-	398
399	IBM Business Partner Support	6/30/2015	0651W0001687	60	0	353,090.96	-	-	-	353,090.96	-	-	399
400	WORKFLOW SOFTWARE	8/1/2015	0651W0001683	60	0	353,090.96	-	-	-	353,090.96	-	-	400
401	OS/COPT P1 TAGS	9/1/2015	0651W0002102	60	0	47,512.33	-	-	-	47,512.33	-	-	401
402	Papervision Capture License	10/1/2015	0651W0002149	36	0	12,628.00	-	-	-	12,628.00	-	-	402
403	Windows DataCenter Enterprise	10/1/2015	0651W0002069	36	0	159,298.73	-	-	-	159,298.73	-	-	403
404	Microsoft Exchange Server License	10/1/2015	0651W0002069	36	0	23,129.11	-	-	-	23,129.11	-	-	404
405	Microsoft SharePoint Server License	10/1/2015	0651W0002069	36	0	51,753.24	-	-	-	51,753.24	-	-	405
406	IBM Business Partner Support	11/6/2015	0651W0001684	60	0	97,597.50	-	-	-	97,597.50	-	-	406
407	IBM iMS tools for A1 and R2	11/20/2015	0651W0001696	36	0	160,666.57	-	-	-	160,666.57	-	-	407
408	CommVault CLA Licensing	12/10/2015	0651W0002306	36	0	82,500.00	-	-	-	82,500.00	-	-	408
409	Avecto DefeniPoint software Licenses	12/15/2015	0651W0001277	60	0	3,479,564.85	-	-	-	3,479,564.85	-	-	409
410	WEB CONTENT MGMT PH II	12/15/2015	0651W0001277	60	0	775,397.94	-	-	-	775,397.94	-	-	410
411	ORACLE PORTAL/OEM MGMT	12/15/2015	0651W0002170	60	0	10,000.00	-	-	-	10,000.00	-	-	411
412	Vyoms Metrics Edge ISM	1/2/2016	0651W0002016	36	0	18,748.65	-	-	149,468.50	13,274,448.62	4,932,461.36	1,793,623.31	412
413	IBM Business Partner Support	1/2/2016	0651W0002171	60	0	214,488.32	-	-	-	214,488.32	-	-	413
414	IBM Business Partner Support	1/2/2016	0651W0002171	60	0	18,748.65	-	-	-	18,748.65	-	-	414
415	PRIMARY RATE INTERFACE SOFTWARE	2/25/2016	0651W0003114	36	0	23,817.60	-	-	-	23,817.60	-	-	415
416	Kelowna Integration software license	2/29/2016	0651W0002321	36	0	18,000.00	-	-	-	18,000.00	-	-	416
417	DATA LOSS PREVENTION SOFTWARE	3/31/2016	0651W0000980	60	0	692,303.35	-	-	-	692,303.35	-	-	417
418	ARK DATA MIGRATION TOOL	4/1/2016	0651W0002116	60	0	105,567.45	-	-	-	105,567.45	-	-	418
419	DPA SOFTWARE	4/13/2016	0651W0002300	36	0	220,422.74	-	-	-	220,422.74	-	-	419
420	IBM Business Partner Support	6/1/2016	0651W0000881	36	0	17,721.16	-	-	-	17,721.16	-	-	420
421	IBM Business Partner Support	6/1/2016	0651W0000881	36	0	7,754.96	-	-	-	7,754.96	-	-	421
422	Corporate Performance Management Project	6/28/2016	0651W0002129	60	0	158,748.69	-	-	-	158,748.69	-	-	422
423	Unified Vulnerability Virtual Appliance	7/17/2016	0651W0002848	60	0	14,211.05	-	-	-	14,211.05	-	-	423
424	PowerBroker with Beyond Insight Licenses	7/17/2016	0651W0002848	60	0	182,941.60	-	-	-	182,941.60	-	-	424
425	PowerBroker Servers with Beyond Insight Prof. Svcs.	7/17/2016	0651W0002848	60	0	5,042.96	-	-	-	5,042.96	-	-	425
426	150 FUSION LICENSES	8/31/2016	0651W0003336	36	0	32,713.01	-	-	-	32,713.01	-	-	426
427	IBM Business Partner Support	9/15/2016	0651W0001961	36	0	385,565.70	-	-	-	385,565.70	-	-	427
428	IBM Business Partner Support	9/15/2016	0651W0001961	36	0	20,872.50	-	-	-	20,872.50	-	-	428
429	IBM Business Partner Support	10/21/2016	0537W0002459	60	0	23,426.00	-	-	-	23,426.00	-	-	429
430	RISMASTER	11/21/2016	0651W0001800	36	0	18,686.00	-	-	-	18,686.00	-	-	430
431	Config Snapshot Application, to be used with Oracle business Support and Application Service	12/1/2016	0651W0002850	60	0	70,577.06	-	-	-	70,577.06	-	-	431
432	TEMMATE LICENSES	12/22/2016	0651W0003017	36	0	18,900.00	-	-	-	18,900.00	-	-	432
433	IBM Business Partner Support	12/27/2016	0651W0003017	60	0	202,200.00	-	-	-	202,200.00	-	-	433
434	IBM Business Partner Support	12/27/2016	0651W0003017	60	0	54,520.00	-	-	-	54,520.00	-	-	434
435	EN POINTE SMARTTEC LICENSES	12/31/2016	0651W0002905	36	0	54,520.00	-	-	-	54,520.00	-	-	435
436	ORACLE FAH	1/2/2017	0651W0002709	36	0	12,000.00	-	-	-	12,000.00	-	-	436
437	NEW DIMENSION FUNCTIONALITY	1/23/2017	0651W0002122	36	0	81,836.74	-	-	-	81,836.74	-	-	437
438	CCIO216 UPGRADE	1/31/2017	0651W0001533	60	0	1,366,594.25	-	-	-	1,366,594.25	-	-	438
439	Informatica Licenses	3/3/2017	0651W0003052	36	0	73,200.00	-	-	-	73,200.00	-	-	439
440	Public Awareness Manager Program	4/16/2017	0651W0003162	36	0	30,977.96	-	-	-	30,977.96	-	-	440
441	IBM Business Partner Support	5/1/2017	0651W0002847	60	0	126,480.00	-	-	-	126,480.00	-	-	441
442	Magnum Software Global View	5/21/2017	0651W0003984	60	0	20,000.00	-	-	-	20,000.00	-	-	442
443	Schneider Electric SCADA License	7/4/2017	0651W0002984	36	0	17,000.00	-	-	-	17,000.00	-	-	443
444	XIA Configuration Server Tool	7/31/2017	0651W0002464	60	0	324,372.50	-	-	-	324,372.50	-	-	444
445	LOST AND UNACCOUNTED FOR GAS	8/7/2017	0651W0002091	36	0	395,762.23	-	-	-	395,762.23	-	-	445
446	Whereas Horizon Enterprise Licenses	8/7/2017	0651W0003483	36	0	45,342.37	-	-	-	45,342.37	-	-	446
447	SQLZ Software	9/15/2017	0651W0003124	60	0	20,872.50	-	-	-	20,872.50	-	-	447
448	PaperVision Capture License	9/15/2017	0651W0003332	36	0	20,872.50	-	-	-	20,872.50	-	-	448
449	PaperVision Capture License	9/15/2017	0651W0003332	36	0	20,872.50	-	-	-	20,872.50	-	-	449
450	DMC Remedy 9 Upgrade	9/27/2017	0651W0003039	60	0	328,552.35	-	-	-	328,552.35	-	-	450
451	Oracle Identity Management for EBS	10/1/2017	0651W0001977	60	2	231,746.77	-	-	3,798.08	227,948.70	3,798.07	45,576.84	451
452	Fleet Screen Designer Module	10/12/2017	0651W0003653	60	5	6,240.00	-	-	102.16	5,718.68	409.06	1,227.18	452

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE INTANGIBLE PLANT
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Ending Balance (f)	Reserve Balance (g)	Additions (g)	Retirements (h)	Ending Reserve Balance (i)	Current Monthly Expense (k)	Net Balance (m)	Annualized Amort (n)	Line No.
453	Arcis License	10/17/2017	0651W0003513	36	0	46,000.00	46,000.00	-	-	46,000.00	-	-	-	453
454	Oracle WebLogic Server	12/12/2017	0651W0003514	60	0	1,003,527.94	1,003,527.94	-	-	1,003,527.94	-	-	-	454
455	Oracle WebLogic Server	12/12/2017	0651W0003689	36	0	60,447.60	60,447.60	-	-	60,447.60	-	-	-	455
456	Oracle WebLogic Licenses	12/18/2017	0651W0003696	36	0	292,800.00	292,800.00	-	-	292,800.00	-	-	-	456
457	Oracle Identity and Access Management License	12/18/2017	0651W0003696	36	0	43,212.40	43,212.40	-	-	43,212.40	-	-	-	457
458	Hitsahi ID Systems Software	12/18/2017	0651W0003256	60	0	314,760.50	314,760.50	-	-	314,760.50	-	-	-	458
459	SCADA System Monitoring	12/28/2017	0651W0003002	60	0	372,340.97	372,340.97	-	-	372,340.97	-	-	-	459
460	Operational Operations Viewer Software	12/29/2017	0651W0002154	60	0	257,364.00	257,364.00	-	-	257,364.00	-	-	-	460
461	Oracle Primavera P6 EPPC License	12/29/2017	0651W0003256	36	0	2,891.59	2,891.59	-	-	2,891.59	-	-	-	461
462	WebApp Portal Project	1/12/2018	0651W0003823	60	0	288,632.82	288,632.82	-	-	288,632.82	-	-	-	462
463	License for Zerto DR software	1/16/2018	0651W0003726	60	0	269,962.35	269,962.35	-	-	269,962.35	-	-	-	463
464	UPK Developer Perpetual	1/16/2018	0651W0003733	36	0	17,500.00	17,500.00	-	-	17,500.00	-	-	-	464
465	License & Support for EBS CCG	1/16/2018	0651W0003733	36	0	908.82	908.82	-	-	908.82	-	-	-	465
466	License & Support for Sourcing	1/16/2018	0651W0003733	36	0	3,036.00	3,036.00	-	-	3,036.00	-	-	-	466
467	License & Support for EBS AAG	1/16/2018	0651W0003733	36	0	712.80	712.80	-	-	712.80	-	-	-	467
468	License & Support for EBS CCG	1/16/2018	0651W0003733	36	0	132,228.00	132,228.00	-	-	132,228.00	-	-	-	468
469	Oracle Config Controls for EBS CCG	1/16/2018	0651W0003733	36	0	4,131.00	4,131.00	-	-	4,131.00	-	-	-	469
470	Oracle Preventive Controls Governor	1/16/2018	0651W0003733	36	0	9,315.00	9,315.00	-	-	9,315.00	-	-	-	470
471	License & Support UPK Dev Perpetual	1/16/2018	0651W0003733	36	0	3,850.00	3,850.00	-	-	3,850.00	-	-	-	471
472	Oracle Application Access for EBS AAG	1/16/2018	0651W0003733	36	0	3,240.00	3,240.00	-	-	3,240.00	-	-	-	472
473	License & Support for EBS EN Trns Gov	1/16/2018	0651W0003733	36	0	392.04	392.04	-	-	392.04	-	-	-	473
474	License & Support Prev Controls Governor	1/16/2018	0651W0003733	36	0	2,049.30	2,049.30	-	-	2,049.30	-	-	-	474
475	License & Support Prev Controls Governor	1/16/2018	0651W0003733	36	0	1,782.00	1,782.00	-	-	1,782.00	-	-	-	475
476	Oracle Connector for EBS for En Trns Gov	1/16/2018	0651W0003733	36	0	1,782.00	1,782.00	-	-	1,782.00	-	-	-	476
477	Oracle Sourcing Oat for Oracle Purchasing	1/16/2018	0651W0003733	36	0	13,800.00	13,800.00	-	-	13,800.00	-	-	-	477
478	Oracle Application Access Controls Governor	1/16/2018	0651W0003733	36	0	14,499.00	14,499.00	-	-	14,499.00	-	-	-	478
479	Oracle Config Controls Governor User Perpetual	1/16/2018	0651W0003733	36	0	5,103.00	5,103.00	-	-	5,103.00	-	-	-	479
480	License & Support Application Access Controls Gov	1/16/2018	0651W0003733	36	0	3,189.78	3,189.78	-	-	3,189.78	-	-	-	480
481	Software Update License & Support - EBS Prof User	1/16/2018	0651W0003733	36	0	29,040.00	29,040.00	-	-	29,040.00	-	-	-	481
482	Oracle Primavera P6 EPPC License	1/16/2018	0651W0003733	60	0	281,869.63	281,869.63	-	-	281,869.63	-	-	-	482
483	Support Planning Project	1/16/2018	0651W0003739	60	0	281,869.63	281,869.63	-	-	281,869.63	-	-	-	483
484	Virtual Server Automation Solution	2/28/2018	0651W0003650	36	0	60,940.10	60,940.10	-	-	60,940.10	-	-	-	484
485	Symantec Advanced Threat Protection (Endpoint) from	4/1/2018	0651W0003720	36	0	80,027.70	80,027.70	-	-	80,027.70	-	-	-	485
486	HPCC Area License Purchase	4/6/2018	0651W0004142	36	0	99,742.50	99,742.50	-	-	99,742.50	-	-	-	486
487	MAP Application	6/30/2018	0651W0000096	60	0	1,123,478.54	1,069,178.98	-	-	1,069,178.98	54,299.56	217,198.24	487	
488	Oracle Primavera P6 EPPC License	8/16/2018	0651W0004142	60	0	2,439,314.00	2,439,314.00	-	-	2,439,314.00	-	-	-	488
489	Oracle Primavera P6 EPPC License	8/16/2018	0651W0004272	60	0	34,339.14	34,339.14	-	-	34,339.14	-	-	-	489
490	EGA (gas) Contractor Referral Program	10/1/2018	0651W0003332	36	0	26,177.03	26,177.03	-	-	26,177.03	-	-	-	490
491	Project Hourglass System Implementation	10/15/2018	0651W0002738	60	7	2,099,135.70	1,867,442.15	-	-	1,867,442.15	33,099.08	198,594.47	397,188.94	491
492	ScienceLogic	10/15/2018	0651W0004236	36	0	25,500.00	25,500.00	-	-	25,500.00	-	-	-	492
493	Balancing Report Portal - Imbalance Report	10/30/2018	0651W0003100	36	11	202,388.73	165,044.42	-	-	165,044.42	33,967.55	33,967.55	40,761.06	493
494	GTS Purchasing Module	10/31/2018	0651W0000102	60	8	1,646,845.90	1,461,049.63	-	-	1,461,049.63	185,796.27	318,507.89	318,507.89	494
495	GTS Purchasing Module	11/15/2018	0651W0000102	60	8	1,646,845.90	1,461,049.63	-	-	1,461,049.63	185,796.27	318,507.89	318,507.89	495
496	GTS Purchasing Module	11/15/2018	0651W0000102	60	8	1,646,845.90	1,461,049.63	-	-	1,461,049.63	185,796.27	318,507.89	318,507.89	496
497	Lost and Unaccounted Gas (LUG)	11/20/2018	0651W0003520	36	0	62,311.34	62,311.34	-	-	62,311.34	-	-	-	497
498	GTS NextGen Architecture Blueprint	12/1/2018	0651W0004669	36	0	78,580.18	78,580.18	-	-	78,580.18	-	-	-	498
499	Adaxes Software	12/5/2018	0651W0004514	36	0	27,226.33	27,226.33	-	-	27,226.33	-	-	-	499
500	Network Software	12/5/2018	0651W0004514	36	0	87,350.25	87,350.25	-	-	87,350.25	-	-	-	500
501	Litigation Hold	12/5/2018	0651W0005555	60	9	339,932.46	288,942.56	-	-	288,942.56	5,665.54	45,324.36	67,998.54	501
502	NEXUS Customer Facing Mobile App	12/7/2018	0651W0003820	60	8	1,413,425.75	1,246,480.11	-	-	1,246,480.11	167,945.64	1,246,480.11	1,246,480.11	502
503	NEXUS Customer Facing Mobile App	12/7/2018	0651W0003820	60	8	1,413,425.75	1,246,480.11	-	-	1,246,480.11	167,945.64	1,246,480.11	1,246,480.11	503
504	Geodan Webstar Software	12/12/2019	0651W0003621	60	9	725,750.91	624,599.70	-	-	624,599.70	123,501.13	98,801.08	148,201.62	504
505	Geodan Webstar Software	2/1/2019	0651W0004670	36	0	28,000.00	28,000.00	-	-	28,000.00	-	-	-	505
506	Rightwork Software	2/9/2019	0651W0004639	36	0	67,847.53	67,847.53	-	-	67,847.53	-	-	-	506
507	Remedy Licenses	3/1/2019	0651W0004863	36	0	27,670.00	27,670.00	-	-	27,670.00	-	-	-	507
508	COV Phase II	3/15/2019	0651W0003606	60	11	200,197.64	164,494.76	-	-	164,494.76	33,336.63	33,366.25	40,039.50	508
509	Network Firewall Management Tool	3/15/2019	0651W0003606	60	11	200,197.64	164,494.76	-	-	164,494.76	33,336.63	33,366.25	40,039.50	509
510	Network Firewall Management Tool	3/15/2019	0651W0003606	60	11	200,197.64	164,494.76	-	-	164,494.76	33,336.63	33,366.25	40,039.50	510
511	NSX Data Qr Enh - License	3/29/2019	0651W0004332	60	11	1,202,812.82	892,293.79	-	-	892,293.79	20,047.58	200,471.85	240,566.22	511
512	Network Enterprise Licenses	3/29/2019	0651W0004332	60	11	1,202,812.82	892,293.79	-	-	892,293.79	20,047.58	200,471.85	240,566.22	512
513	GTSAPR - Treasury Management System	4/1/2019	0651W0003641	60	12	699,103.08	695,932.24	-	-	695,932.24	11,651.89	116,518.95	139,822.74	513
514	ESR APR Tool - ArcGIS Pipeline Referencing	4/4/2019	0651W0004870	36	0	165,951.47	165,951.47	-	-	165,951.47	-	-	-	514
515	PowerPlant License NetPPE78IL	4/15/2019	0651W0000950	36	0	83,200.00	83,200.00	-	-	83,200.00	-	-	-	515
516	PowerPlant License NetPPE78IL	4/15/2019	0651W0000950	36	0	83,200.00	83,200.00	-	-	83,200.00	-	-	-	516
517	PowerPlant License NetPPE78IL	4/15/2019	0651W0000950	36	0	83,200.00	83,200.00	-	-	83,200.00	-	-	-	517
518	PowerPlant License NetPPE78IL	4/15/2019	0651W0000950	36	0	83,200.00	83,200.00	-	-	83,200.00	-	-	-	518
519	ERP Invoicing Business Improvement - Phase I	6/30/2019	0651W0003687	60	14	602,642.55	464,113.07	-	-	464,113.07	9,873.53	128,355.95	118,482.42	519
520	SCADA SPS online simulation software model	7/30/2019	0651W0003903	36	0	282,919.28	212,189.41	-	-	212,189.41	4,715.32	66,044.55	56,583.90	520
521	Zero Licenses for DR	7/31/2019	0651W0004116	60	19	62,127.62	44,489.32	-	-	44,489.32	1,035.46	18,618.30	12,425.53	521
522	DR Enhancements	9/1/2019	0651W0004443	60	17	275,399.20	197,360.45	-	-	197,360.45	73,448.24	18,618.30	12,425.53	522
523	DR Enhancements	9/1/2019	0651W0004443	60	17	275,399.20	197,360.							

SOUTHWEST GAS CORPORATION
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536	S&P Software Automation Solution	7/26/2020	0061W0006544	60	23	159,379.66	-	-	159,379.66	119,899.93	3,237.99	127,043.37	18,635.89	39,655.04	536			
537	WCM Financial Planning PH1	2/18/2020	0061W0006530	60	23	24,232.00	-	-	24,232.00	18,815.71	419.66	15,613.37	108,120.63	58,623.62	537			
538	Strategic Financial Planning PH1	3/15/2020	0061W0006530	60	23	1,871,247.06	-	-	1,871,247.06	1,153,935.68	31,187.45	1,185,123.93	686,123.93	374,249.42	538			
539	Phase 2&3 of Firewall Implementation	3/10/2020	0061W0006567	60	31	94,480.00	-	-	94,480.00	42,948.33	1,662.31	44,451.04	49,869.36	19,947.74	539			
540	Worknet Automated Testing Licenses	6/1/2020	0061W0006708	60	27	353,750.00	-	-	353,750.00	194,562.46	5,895.84	200,458.30	153,291.70	70,750.02	540			
541	Iron Security Manager (ISM) Implementation	7/1/2020	0061W0006583	36	13	18,370.00	-	-	18,370.00	11,736.42	510.28	12,426.70	6,123.30	6,123.30	541			
542	System Licenses	8/7/2020	0061W0006562	60	29	423,647.76	-	-	423,647.76	216,669.93	7,033.55	226,303.48	156,609.38	84,603.55	542			
543	Project Horizon Implementation	10/19/2020	0061W0006543	60	30	4,772,325.36	-	-	4,772,325.36	2,749,996.96	21,469.96	2,022,328.40	2,749,996.96	89,405.54	543			
544	Project HCM 2020 - Cloud Based	10/19/2020	0061W0006543	60	30	1,772,381.61	-	-	1,772,381.61	876,689.94	29,569.59	906,546.23	865,835.38	338,276.71	544			
545	Fleet Management System Project	10/16/2020	0061W0006562	60	32	570,824.04	-	-	570,824.04	265,224.61	9,549.98	274,774.59	296,049.45	114,599.79	545			
546	Outage Management System Project	11/7/2020	0061W0006568	60	31	882,339.60	-	-	882,339.60	426,412.07	14,707.05	441,128.12	441,211.48	176,484.59	546			
547	Barcode/Archive System	11/30/2020	0061W0006600	36	10	38,500.00	-	-	38,500.00	27,895.55	1,069.45	28,875.00	6,625.00	12,833.33	547			
548	Balancing Report II	12/1/2020	0061W0006449	36	14	21,200.29	-	-	21,200.29	15,955.76	588.89	13,544.65	7,655.64	7,066.74	548			
549	AVIXA Software Licenses	12/4/2020	0061W0006691	36	8	37,500.00	-	-	37,500.00	29,117.96	1,055.26	30,173.22	7,386.78	12,660.05	549			
550	AVIXA Software Licenses	12/4/2020	0061W0006691	36	8	37,500.00	-	-	37,500.00	29,117.96	1,055.26	30,173.22	7,386.78	12,660.05	550			
551	DNA.G - DMP and TRIMP Risk Model Project	12/15/2020	0061W0006433	60	32	1,213,161.34	-	-	1,213,161.34	566,594.94	20,208.01	586,712.95	676,448.39	242,496.15	551			
552	DIVA Webbase Learning Training Courses	3/16/2021	0061W0006730	36	11	60,290.00	-	-	60,290.00	41,657.48	1,669.87	43,551.35	16,638.65	20,326.38	552			
553	TeamMates Cloud	5/1/2021	0061W0006286	36	13	15,500.00	-	-	15,500.00	9,718.83	444.71	10,163.54	5,336.46	5,336.46	553			
554	Project Horizon Implementation	5/27/2021	0061W0006512	180	157	104,550,624.26	-	-	104,550,624.26	58,512,888	584,715.28	13,834,461.36	90,715,962.90	6,978,150.99	554			
555	Oracle EBS License True Up	5/27/2021	0061W0006512	60	40	183,090.00	-	-	183,090.00	61,000.00	3,051.50	64,081.50	119,008.50	36,618.00	555			
556	Netmon License (leptops) Durango	6/7/2021	0061W0006507	60	38	118,320.14	-	-	118,320.14	43,321.00	1,970.59	45,321.00	72,998.64	23,646.05	556			
557	Netmon License (leptops) Durango	6/7/2021	0061W0006507	60	38	118,320.14	-	-	118,320.14	43,321.00	1,970.59	45,321.00	72,998.64	23,646.05	557			
558	MFT Connect(R) Automation	9/8/2021	0061W0006668	60	41	482,201.00	-	-	482,201.00	153,915.84	8,088.17	189,974.01	322,326.99	96,698.10	558			
559	DNA.G - CMA License	10/1/2021	0061W0006179	36	22	51,233.00	-	-	51,233.00	19,923.96	1,423.14	21,347.10	29,885.90	17,077.66	559			
560	Adaptive Capital Budgeting Improvements	10/16/2021	0061W0006596	60	42	97,290.00	-	-	97,290.00	29,187.00	1,621.50	30,808.50	66,481.50	19,458.00	560			
561	Zero Trust ID Mgmt OKTA Cloud Based	12/7/2021	0061W0006484	60	44	146,353.65	-	-	146,353.65	38,435.69	2,452.68	40,888.37	105,465.28	29,432.17	561			
562	Spanish Bill Development	12/7/2021	0061W0006484	60	44	105,763.19	-	-	105,763.19	28,080.79	1,765.51	29,846.30	75,916.89	21,186.11	562			
563	Project Implementation - Ratio Console Upgrade	12/7/2021	0061W0006834	60	44	875,993.22	-	-	875,993.22	233,998.18	14,599.89	248,138.07	627,795.15	175,196.65	563			
564	Upgrade Console Connection License - Ratio Console	12/7/2021	0061W0006834	60	44	70,164.16	-	-	70,164.16	18,710.40	1,169.40	19,879.80	50,284.36	14,032.84	564			
565	Upgrade	12/10/2021	0061W0006834	60	44	362,231.06	-	-	362,231.06	96,594.91	6,037.18	102,632.09	259,598.97	72,446.22	565			
566	OO Mgmt System-Cloud based	12/13/2021	0061W0006556	36	20	67,300.00	-	-	67,300.00	28,492.94	1,940.35	30,433.29	36,866.71	23,284.24	566			
567	Reset In Service Date	12/17/2021	0061W0004622	36	20	33,600.00	-	-	33,600.00	14,700.00	944.00	15,664.00	17,996.00	11,238.00	567			
568	CSI Soft P1 Tags	12/20/2021	0061W0007044	36	20	33,600.00	-	-	33,600.00	14,700.00	944.00	15,664.00	17,996.00	11,238.00	568			
569	CSI Soft P1 Tags	12/20/2021	0061W0007044	36	20	33,600.00	-	-	33,600.00	14,700.00	944.00	15,664.00	17,996.00	11,238.00	569			
570	HCMPH III - Benefits Configuration - cloud based	1/11/2022	0061W0006858	60	45	285,547.26	-	-	285,547.26	71,366.80	4,759.12	76,145.92	209,401.34	57,100.46	570			
571	Rubrik Backup Software for S&A	2/1/2022	0061W0006684	36	22	54,192.37	-	-	54,192.37	20,696.36	1,522.55	22,218.91	31,973.46	18,270.55	571			
572	OpenText Extended ECM-Cloud Based	2/15/2022	0061W0007064	36	22	67,332.86	-	-	67,332.86	25,669.40	1,893.79	27,563.19	39,769.67	22,725.53	572			
573	Professional Services to Implement OpenText Extended ECM	4/1/2022	0061W0006953	60	48	406,173.00	406,173.00	-	812,346.00	-	6,922.66	80,807.99	325,365.01	83,071.92	573			
574	ECM hosted solution. Cloud-based.	4/1/2022	0061W0006953	60	48	406,173.00	406,173.00	-	812,346.00	-	6,922.66	80,807.99	325,365.01	83,071.92	574			
575	Software for Remediation Project	5/1/2022	0061W0006727	60	81	1,071,860.13	-	-	1,071,860.13	78,385.33	5,659.15	217,076.06	784,631.17	200,371.03	575			
576	Software for Remediation Project	5/1/2022	0061W0006727	60	81	1,071,860.13	-	-	1,071,860.13	78,385.33	5,659.15	217,076.06	784,631.17	200,371.03	576			
577	HCMPH III - Benefits Configuration - Cloud Based	5/9/2022	0061W0006943	60	46	69,000.00	-	-	69,000.00	18,726.17	1,167.75	20,893.92	42,406.08	21,213.04	577			
578	HCMPH III - Benefits Configuration - Cloud Based	5/9/2022	0061W0006943	60	46	69,000.00	-	-	69,000.00	18,726.17	1,167.75	20,893.92	42,406.08	21,213.04	578			
579	SmartSheet Software Implementation-Cloud	6/24/2022	0061W0007119	36	26	30,932.86	-	-	30,932.86	8,518.75	869.07	9,206.24	21,726.62	10,428.78	579			
580	Dialer for Callback Software Development	7/27/2022	0061W0007116	36	31	6,335.00	-	-	6,335.00	1,703.75	1,703.75	48,084.91	51,112.50	20,445.00	580			
581	Zero Trust Duo MFA-Cloud Based	7/13/2022	0061W0007353	60	54	419,143.49	-	-	419,143.49	14,389.45	2,308.85	20,698.30	17,751.16	27,706.16	581			
582	Garibay - Play CNG Management System-Cloud	8/12/2022	0061W0006708	60	52	138,449.46	-	-	138,449.46	18,389.45	2,308.85	20,698.30	17,751.16	27,706.16	582			
583	Garibay - Play CNG Management System-Cloud	8/12/2022	0061W0006708	60	52	138,449.46	-	-	138,449.46	18,389.45	2,308.85	20,698.30	17,751.16	27,706.16	583			
584	Garibay - Play CNG Management System-Cloud	8/12/2022	0061W0006708	60	52	138,449.46	-	-	138,449.46	18,389.45	2,308.85	20,698.30	17,751.16	27,706.16	584			
585	OO Management Project Employee-Cloud	12/15/2022	0061W0007431	36	34	7,028.13	-	-	7,028.13	473,878.24	118,229.22	590,108.22	6,202,643.61	1,418,643.82	585			
586	HCMPH III - Benefits Configuration - Cloud Based	12/15/2022	0061W0007431	36	34	34,103.62	-	-	34,103.62	4,241.53	963.29	4,241.53	29,862.09	11,559.52	586			
587	HCMPH III - Benefits Configuration - Cloud Based	12/15/2022	0061W0007431	36	34	34,103.62	-	-	34,103.62	4,241.53	963.29	4,241.53	29,862.09	11,559.52	587			
588	Compliance Requirements for SWGreat Employee Connect (ICM).	2/28/2023	0061W0006949	60	58	93,801.50	54,460.00	-	148,261.50	1,761.00	1,105.31	2,866.31	90,935.19	33,067.34	588			
589	Compliance Requirements for SWGreat Employee Connect (ICM).	3/31/2023	0061W0007467	60	60	-	-	-	-	-	3,637.26	3,637.26	214,598.51	43,647.15	589			
590	Compliance Requirements for SWGreat Employee Connect (ICM).	3/31/2023	0061W0007467	60	60	-	-	-	-	-	3,637.26	3,637.26	214,598.51	43,647.15	590			
Total										384,474,834	27,696.5	0	384,741,530	264,935,263	1,654,340	266,589,623	118,157,507	19,871,878

Sub H-16, Sht 2

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ALLOCATION OF NEVADA PROPERTY TAX BILLS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	Total (c) (d) + (e)	NNV (d)	SNV (e)	Line No.
1	Property Tax Bill	WP H-17, Sh 2	\$ 10,449,052	\$ 2,022,929	\$ 8,426,122	1
2	Supplemental Tax Bill	WP H-17, Sh 2	608,376	123,403	484,973	2
3	Total Tax Bills	Ln 1 + Ln 2	\$ 11,057,427	\$ 2,146,332	\$ 8,911,095	3
4	Less: Allocation to Common [1]	Ln 8	368,313	0	368,313	4
5	Direct Property Taxes [2]	Ln 3 - Ln 4	\$ 10,689,115	\$ 2,146,332	\$ 8,542,782	5
				Sch H-17, Sh 1 Ln 1(c)		

[1] Taxes Allocated to Common

Line No.	Description	Reference	SNV to Common	Line No.
6	Total Taxes By Division	Ln 3	\$ 8,911,095	6
7	Allocation Factors	[a]	4.14%	7
8	As Allocated	Ln 6 * Ln 7	\$ 368,313	8
			Ln 4(e)	

[a] Common allocation factor based on taxable new plant ratios as of June 30, 2020.

[2] Direct Property Tax Allocation Before Adjustment for Capitalized Taxes

Southwest capitalizes property taxes for construction work in progress ("CWIP") monthly by applying an estimated property tax rate to the average CWIP balances.

Capitalized Allocation Factors Based on Recorded Amounts at May 31, 2023

Line No.	Description	Reference	NNV	SNV	Line No.
9	Capitalized Taxes	Sch M-5, Sh 2	\$ 191,321	\$ 199,585	9
10	Total Accrued Taxes	Sch M-5, Sh 2	2,162,923	9,057,654	10
11	Portion of Property Taxes Capitalized	Ln 9 / Ln 10	8.85%	2.20%	11
			Sch H-17, Sh 1 Ln 4(c)		

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEVADA PROPERTY TAX BILLED DURING PERIOD
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	County (a)	General Billing (b) [1]	Supplemental Billing (c) [2]	Total (d) (b) + (c)	Line No.
1	Carson	\$ 859,766	\$ 52,838	\$ 912,604	1
2	Churchill	177,901	10,238	188,139	2
3	Douglas	172,844	11,028	183,872	3
4	Elko	184,294	12,952	197,246	4
5	Eureka	35	2	37	5
6	Humboldt	61,402	3,534	64,935	6
7	Lander	27,883	1,605	29,487	7
8	Lyon	270,505	15,766	286,271	8
9	Mineral	10	1	11	9
10	Nye	0	0	0	10
11	Pershing	12,389	713	13,102	11
12	Storey	20,483	1,179	21,662	12
13	Washoe	235,417	13,548	248,965	13
14	Subtotal - Northern Nevada	\$ <u>2,022,929</u>	\$ <u>123,403</u>	\$ <u>2,146,332</u>	14
15	Clark - Southern Nevada	\$ 8,426,122	\$ 484,973	\$ 8,911,095	15
16	Total	\$ <u><u>10,449,052</u></u>	\$ <u><u>608,376</u></u>	\$ <u><u>11,057,427</u></u>	16
		WP H-17, Sh 1 Ln 1	WP H-17, Sh 1 Ln 2		

[1] State of Nevada Department of Taxation, Tax Bill dated July 1, 2022

[2] State of Nevada Department of Taxation, Tax Bill dated October 27, 2022

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPERTY TAX ADJUSTMENT
TAXABLE PLANT IN SERVICE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	As of 6/30/22 (c)	Adjusted At 5/31/2023 (d)	Adjusted At 11/30/2023 (e)	After Final Adjustments (f)	Line No.
1	<u>Northern Nevada</u> Plant in Service	Account 101	\$ 341,548,564	\$ 339,269,126	\$ 361,070,608	\$ 361,070,608	1
2	Less:						
3	Depreciation and Amortization		(129,190,192)	(131,973,287)	(135,171,425)	(135,171,425)	2
4	Vehicles Net Book Value	[1]	(4,090,731)	(3,880,912)	(4,942,891)	(4,942,891)	3
4	Taxable Plant in Service		\$ 208,267,641	\$ 203,414,927	\$ 220,956,291	\$ 220,956,291	4
			Sch H-17, Sh 1	Sch H-17, Sh 1			
			Ln 1(d)	Ln 2(f)			
5	<u>System Allocable</u> Plant in Service	Account 101	\$ 518,557,783	\$ 473,752,867	\$ 485,232,526	\$ 485,232,526	5
	Less:						
6	Depreciation and Amortization		(282,920,312)	(288,180,916)	(299,802,084)	(299,802,084)	6
7	Vehicles Net Book Value	[1]	(1,545,208)	(1,277,000)	(2,035,828)	(2,035,828)	7
8	Add: Capitalized Leases -(NV Value)		0	0	0	0	8
9	Net Plant in Service		\$ 234,092,263	\$ 184,294,951	\$ 183,394,615	\$ 183,394,615	9
10	Nevada 4-Factor		33.12%	33.53%	33.53%	33.53%	10
11	Taxable Plant in Service		\$ 77,531,358	\$ 61,794,454	\$ 61,492,570	\$ 61,492,570	11
			Sch H-17, Sh 1	Sch H-17, Sh 1			
			Ln 8(d)	Ln 9(f)			

[1] The taxable plant in service does not include the cost of company vehicles. Taxes on vehicles are paid as part of the registration. As indicated above, Accounts 392.11 and 392.12 are deducted from book value in considering the valuation of Southwest Gas for property tax purposes.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REGULATORY AMORTIZATION BALANCES AND RATE CASE EXPENSE
WORKPAPER SUPPORTING ADJUSTMENT NO. 18**

Line No.	Description (a)	Reference (b)	Pre-May 2012 Incremental Pipe Replacement (c)	Rate Case Expense 5/12-7/18 (d)	Rate Case Expense 8/18-5/20 (e)	District 22 Amortization 2020 GRC [2] (f)	District 22 Amortization 2021 GRC [3] (g)	Rate Case Expense 5/20-11/21 (h)	Leak Survey Incremental Costs (i)	COYL Replacement Program (j)	Total Regulatory Amortization (k)
1	Balance at March 2022	21-09001	\$ 10,929	\$ 25,322	\$ 73,549	\$ (468,750)	\$ (1,161,551)	\$ 81,539	N/A	N/A	1
2	Amortization Period (Years)	21-09001	2	2	2	2	2	2	N/A	N/A	2
3	Annual Amortization Expense	Ln 1 / Ln 2	\$ 5,465	\$ 12,661	\$ 36,774	\$ (234,375)	\$ (580,776)	\$ 40,770	N/A	N/A	3
4	<u>Monthly Amortization</u>										
5	April 2022	Ln 3 / 12	\$ 455	\$ 1,055	\$ 3,065	\$ (19,531)	\$ (48,398)	\$ 3,397	N/A	N/A	4
6	May 2022	Ln 3 / 12	455	1,055 [1]	3,065	(19,531)	(48,398) [1]	3,397	N/A	N/A	5
7	June 2022	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	6
8	July 2022	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	7
9	August 2022	Ln 3 / 12	455	1,055 [1]	3,065	(19,531)	(48,398) [1]	3,397	N/A	N/A	8
10	September 2022	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	9
11	October 2022	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	10
12	November 2022	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	11
13	December 2022	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	12
14	January 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	13
15	February 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	14
16	March 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	15
17	April 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	16
18	May 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	17
19	June 2023	Ln 3 / 12	455	1,055 [1]	3,065	(19,531)	(48,398)	3,397	N/A	N/A	18
20	July 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	19
21	August 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	20
22	September 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	21
23	October 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	22
24	November 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	23
25	December 2023	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	24
26	January 2024	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	25
27	February 2024	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	26
28	March 2024	Ln 3 / 12	455	1,055	3,065	(19,531)	(48,398)	3,397	N/A	N/A	27
28	Balance at April 2024	Ln 1 - (Sum Lns 4-27)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 321,150	\$ 70,642	\$ 195,896

Purpose: To project the balance of the regulatory assets associated with regulatory amortizations and rate case expenses authorized in Docket No. 21-09001 to the month prior to rates becoming effective in the instant docket.

[1] Additional activity was recorded for corrections

[2] Amount remaining of the \$750,000 removed in Docket No. 20-02023. This amount was considered in the Company's rates established in Docket No. 21-09001.

[3] Pursuant to the Commission's order in Docket No. 20-02023, the Company established a regulatory liability in the amount of \$1,050,000 (with carry). This amount is considered in rates established in Docket No. 21-09001.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSES RECLASSIFIED AS PREPAYMENTS [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 21**

Line No.	Voucher Number	Account	Invoice Amount	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Amortized Total	Annualized	Adjustment	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
1	80938430	923	\$ 581,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 170,100	\$ 170,100	\$ (411,075)	1
2	Total Account 923		\$ 581,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 170,100	\$ 170,100	\$ (411,075)	2
			Sch H-21, Sh 1 Ln 3(b)																
3	Total System Allocable		\$ 581,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 170,100	\$ 170,100	\$ (411,075)	3
			Sch H-21, Sh 1 Ln 3(c)																

[1] Prepayments are defined in this sheet as having longer than a 365-day service period and a lag period of 100 days or more. This adjustment removes expenses in excess of one year.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 23**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
<u>Northern Nevada</u>					
1	0021W0004408		398	\$ (3,438)	1
2	0022W0005785	[3]	398	(92,407)	2
3	0024W0007356		391.1	(125)	3
<u>System Allocable</u>					
4	0073W0004415		398	\$ (4,038)	4
5	0061W0004622		303	(7)	5
6	0061W0006966		391.1	(16)	6
<u>Work Orders Identified in Docket No. 18-05031 [1]</u>					
7	0061W0000511 - FOMS Phase 2 - Work Mgmt	[1]	303	\$ (1,900)	7
8	0061W0001012 - GTS Purchasing Module	[1]	303	(1,801)	8
9	0061W0001059 - Financial Applications Replacement	[1]	303	(653,336)	9
10	0061W0002687 - ERP Invoicing Business Improve	[1]	303	(1,427)	10
11	0061W0002738 - OLTE Replacement	[1]	303	(2,996)	11
12	0061W0003100 - Balancing Report Portal	[1]	303	(2,667)	12
13	0061W0003584 - PowerPlan Upgrade	[1]	303	(335)	13
14	0061W0003606 - COYL Phase II	[1]	303	(1,463)	14
15	0061W0003641 - Treasury Management System	[1]	303	(1,034)	15
16	Total 303	[2]		\$ (666,959)	16
17	0061W0001875 - SCADA Hdw to Replc H1 and H2	[1]	391.1	\$ (1,696)	17
18	0061W0002185 - MWS Eval	[1]	391.1	(83)	18
19	0061W0002287 - EWS Replacement at Corporate	[1]	391.1	(5,427)	19
20	0061W0002637 - Next Generation Firewall	[1]	391.1	(62)	20
21	0061W0002785 - F5 Viprion Blades for H1 server	[1]	391.1	(4,127)	21
22	Total 391.1			\$ (11,395)	22
23	0061W0003622 - Video Conferencing Equipment	[1]	398	\$ (760)	23
24	Total Adjustment			\$ (779,144)	24
<u>Fully Amortized by November 30, 2019</u>					
25	0052W0000885 - MAOP Records Standardization		303	(51)	25
26	0061W0000669 - SCADA Replacement Project		303	(3,220)	26
27	0061W0000759 - Purchase Endeavor SCM		303	(692)	27
28	0061W0000778 - Purchase Exchange Migration		303	(352)	28
29	0061W0000806 - COYL Application Development		303	(436)	29
30	0061W0000876 - Web Content Management Design		303	(1,537)	30
31	0061W0000898 - PaperFlow Capture Upgrade		303	(55)	31
32	0061W0000934 - Sharepoint 2010 Project		303	(5,141)	32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 23**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
33	0061W0000963 - PowerPlan Tax Repairs		303	(631)	33
34	0061W0000980 - Data Loss Prevention Software		303	(1,348)	34
<u>Fully Amortized by May 30, 2020</u>					
35	0061W0000740 - Remedy Upgrade Project		303	(512)	35
36	0061W0000888 - GIS Mapping Migration Project		303	(13,274)	36
37	0061W0001101 - Vista Plus forms Pro Installation		303	(89)	37
<u>Fully Amortized by May 30, 2021</u>					
38	0061W0000980 - Data Loss Prevention Software		303	(1,019)	38
39	0061W0001120 - Web Content Mgmt Phase II		303	(10,119)	39
40	0061W0001686 - CPM Solution		303	(5,787)	40
41	0061W0003124 - Search Software for SWGas.com		303	(83)	41
<u>Fully Amortized by November 30, 2021</u>					
42	0061W0002129 - CPM Project Phase II		303	(2,818)	42
<u>Cancelled</u>					
43	0061W0003424 - Text Notifications Project		303	(2,574)	43
<u>In CWIP as of November 30, 2019</u>					
44	0061W0002490 - CIS Assessment & Strategic Roadmap		303	(12,405)	44
45	0061W0003101 - Design Data Collection Application		303	(1,919)	45
46	0061W0003658 - Outage Management Project		303	(119)	46
<u>Fully Amortized by May 30, 2023</u>					
47	0061W0001001 - FOMS Phase 1 - Customer Service		303	(4,758)	47
48	0061W0001533 - CIC Upgrade		303	(3,981)	48
49	0061W0002063 - WinJa LegaSuite Proj-CSS Interface		303	(119)	49
50	0061W0002154 - Dispatch Operations Viewer Proj		303	(301)	50
51	0061W0002823 - Web Agency Portal Project		303	(667)	51
52	0061W0003009 - DMC Remedy 9 Upgrade		303	(1,623)	52
53	0061W0003318 - Turnkey Cfactory Software		303	(9,316)	53
54	0061W0003416 - Windows 10 Migration		303	(6,140)	54
55	0061W0003520 - Lost and Unaccounted for Gas Enhanc		303	(111)	55
<u>Fully Amortized by November 30, 2023</u>					
56	0061W0001096 - MAOP Application		303	(15,367)	56

[1] To remove from rate base certain expenditures associated with various work orders identified orders identified by the Company in Docket No. 18-05031. Work orders that will not be fully fully amortized by the certification period are being removed. No adjustment is being made to work orders in CWIP or that have been cancelled.

[2] Adjustment made in the WP Cert 303 tab so related amortization impact is calculated correctly.

[3] Removes non NNV portion of project.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-C2, Sh 6	WP H-C2, Sh 8	WP H-C2, Sh 10	WP H-C2, Sh 12	WP H-C2, Sh 14	WP H-C2, Sh 16			
1	Operations	\$ 0	\$ 0	\$ 3,269	\$ 1,029	\$ 0	\$ 0	\$ 3,269	\$ 1,029	\$ 4,298
2	Account 813	0	0	0	0	0	0	0	0	0
3	Account 840	0	0	0	0	0	0	0	0	0
4	Account 841	0	0	0	0	0	0	0	0	0
5	Account 850	0	0	0	0	0	0	0	0	0
6	Account 851	0	0	0	0	0	0	0	0	0
7	Account 852	0	0	0	0	0	0	0	0	0
8	Account 853	0	0	0	0	0	0	0	0	0
9	Account 856	0	0	0	0	0	0	0	0	0
10	Account 857	0	0	0	0	0	0	0	0	0
11	Account 859	0	0	0	0	0	0	0	0	0
12	Account 870	49,581	14,842	34	11	0	0	49,616	14,853	64,469
13	Account 871	434	132	3,635	1,153	0	0	4,069	1,284	5,354
14	Account 874	19,950	6,021	0	0	0	0	19,950	6,021	25,971
15	Account 875	0	0	0	0	0	0	0	0	0
16	Account 878	28,144	8,556	0	0	0	0	28,144	8,556	36,700
17	Account 879	22,740	6,897	6,324	1,995	0	0	29,064	8,892	37,956
18	Account 880	18,274	5,476	343	112	0	0	18,617	5,587	24,204
19	Account 901	5,031	1,519	5,239	1,686	0	0	10,270	3,205	13,474
20	Account 902	6,366	1,936	(1)	(0)	0	0	6,366	1,936	8,302
21	Account 903	4,464	1,346	22,438	7,052	0	0	26,902	8,398	35,300
22	Account 905	0	0	0	0	0	0	0	0	0
23	Account 908	0	0	0	0	0	0	0	0	0
24	Account 910	0	0	0	0	0	0	0	0	0
25	Account 920	0	0	0	0	109,202	36,577	109,202	36,577	145,779
26	Account 922	0	0	0	0	0	0	0	0	0
27	Account 930.2	0	0	0	0	0	0	0	0	0
	Total Operations	\$ 154,984	\$ 46,725	\$ 41,282	\$ 13,038	\$ 109,202	\$ 36,577	\$ 305,468	\$ 96,340	\$ 401,808

Cert NNV Sum

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-C2, Sh 7	WP H-C2, Sh 9	WP H-C2, Sh 11	WP H-C2, Sh 13	WP H-C2, Sh 15	WP H-C2, Sh 17			
	<u>Maintenance</u>									
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	Account 843.2	0	0	0	0	0	0	0	0	0
3	Account 843.3	0	0	0	0	0	0	0	0	0
4	Account 843.5	0	0	0	0	0	0	0	0	0
5	Account 843.6	0	0	0	0	0	0	0	0	0
6	Account 843.7	0	0	0	0	0	0	0	0	0
7	Account 843.8	0	0	0	0	0	0	0	0	0
8	Account 843.9	0	0	0	0	0	0	0	0	0
9	Account 861	0	0	0	0	0	0	0	0	0
10	Account 863	0	0	0	0	0	0	0	0	0
11	Account 864	0	0	0	0	0	0	0	0	0
12	Account 865	0	0	0	0	0	0	0	0	0
13	Account 866	0	0	0	0	0	0	0	0	0
14	Account 885	9,815	2,936	0	0	0	0	9,815	2,936	12,751
15	Account 886	46	13	0	0	0	0	46	13	59
16	Account 887	13,309	4,058	0	0	0	0	13,309	4,058	17,366
17	Account 889	6,941	2,104	0	0	0	0	6,941	2,104	9,045
18	Account 892	9,095	2,777	0	0	0	0	9,095	2,777	11,872
19	Account 893	3,109	941	0	0	0	0	3,109	941	4,049
20	Account 894	0	0	0	0	0	0	0	0	0
21	Account 935	811	230	0	0	2,031	681	2,842	911	3,753
22	Total Maintenance	\$ 43,127	\$ 13,058	\$ 0	\$ 0	\$ 2,031	\$ 681	\$ 45,157	\$ 13,739	\$ 58,896
23	Total O&M	\$ 198,111	\$ 59,783	\$ 41,282	\$ 13,038	\$ 111,233	\$ 37,258	\$ 350,625	\$ 110,079	\$ 460,704

Cert NNV Sum

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)		Total (j)
1	Functionalization										
2	Other Gas Supply	\$ 0	\$ 0	\$ 3,269	\$ 1,029	\$ 0	\$ 0	\$ 3,269	\$ 1,029	\$ 4,298	1
3	Storage	0	0	0	0	0	0	0	0	0	2
4	Transmission	0	0	0	0	0	0	0	0	0	3
5	Distribution	181,438	54,752	10,337	3,271	0	0	191,775	58,023	249,798	4
6	Customer Accounts	15,862	4,801	27,676	8,737	0	0	43,538	13,539	57,076	5
7	Customer Service & Info	0	0	0	0	0	0	0	0	0	6
8	Sales	0	0	0	0	0	0	0	0	0	7
9	Administrative and General										
10	Direct	811	230	0	0	0	0	811	230	1,041	8
	System Allocable	0	0	0	0	111,233	37,258	111,233	37,258	148,491	9
	Total	\$ 198,111	\$ 59,783	\$ 41,282	\$ 13,038	\$ 111,233	\$ 37,258	\$ 350,625	\$ 110,079	\$ 460,704	10

Cert NNV Sum

NNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR AFTER CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp Direct NNV (d)	Sys Alloc (e)	Line No.
1	Certification Labor	WP H-C2, Sh 5	\$ 7,322,866	\$ 1,114,703	\$ 68,171,879	1
2	Overtime Percentage	WP H-3, Sh 4	7.27%	12.00%	2.18%	2
3	Overtime	Ln 1 * Ln 2	<u>\$ 532,469</u>	<u>\$ 133,758</u>	<u>\$ 1,485,592</u>	3
4	Total Certification Labor	Ln 1 + Ln 3	<u>\$ 7,855,335</u>	<u>\$ 1,248,460</u>	<u>\$ 69,657,471</u>	4
	Less:					
5	Percent Indirect Time	WP H-3, Sh 4	12.55%	13.71%	13.71%	5
6	Total Indirect Time	Ln 4 * Ln 5	<u>\$ 985,994</u>	<u>\$ 171,219</u>	<u>\$ 9,553,109</u>	6
7	Certification Labor less Indirect Time	Ln 4 - Ln 6	<u>\$ 6,869,341</u>	<u>\$ 1,077,242</u>	<u>\$ 60,104,363</u>	7
8	Number of Employees	WP H-C2, Sh 5	84	10	626	8

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	PP (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Certification Labor [1]		\$ 70,351,328	\$ 27,901,452	\$ 7,322,866	\$ 1,511,080	\$ 1,901,513	\$ 3,867,277	\$ 11,039,798	\$ 94,777,210	\$ 218,672,523	1
2	Percent of Total Labor		32.17%	12.76%	3.35%	0.69%	0.87%	1.77%	5.05%	43.34%	100.00%	2
3	Number of Employees		848	340	84	17	22	44	128	870	2,354	3
Allocation of Corporate Labor and Employees												
4	Annualized Corporate Labor (Ln 1 (i))										94,777,210	4
5	Historical Distribution (WP H-3, Sh 16)		14.72%	8.12%	1.18%	0.34%	0.25%	1.46%	2.01%	71.93%	100.00%	5
6	Allocation of Corporate Labor (Ln 5 * Ln 4 (j))		\$ 13,947,244	\$ 7,695,164	\$ 1,114,703	\$ 319,547	\$ 239,870	\$ 1,380,290	\$ 1,908,513	\$ 68,171,879	\$ 94,777,210	6
7	Number of Employees										870	7
8	Historical Distribution (WP H-3, Sh 16)		14.72%	8.12%	1.18%	0.34%	0.25%	1.46%	2.01%	71.93%	100.00%	8
9	Allocation of Corporate Emp. (Ln 8 * Ln 7 (k))		128	71	10	3	2	13	18	626	870	9

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b) WP H-3, Sh 10	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 6,869,341		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	1,259,966	1,309,548	49,581	12
13	Account 871	11,027	11,461	434	13
14	Account 874	506,973	526,923	19,950	14
15	Account 875	0	0	0	15
16	Account 878	715,192	743,336	28,144	16
17	Account 879	577,864	600,603	22,740	17
18	Account 880	464,373	482,647	18,274	18
19	Account 901	127,847	132,878	5,031	19
20	Account 902	161,786	168,152	6,366	20
21	Account 903	113,446	117,910	4,464	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 3,938,473	\$ 4,093,458	\$ 154,984	\$ 28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b) WP H-3, Sh 11	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	249,418	259,233	9,815	14
15	Account 886	1,177	1,223	46	15
16	Account 887	338,202	351,511	13,309	16
17	Account 889	176,398	183,339	6,941	17
18	Account 892	231,133	240,229	9,095	18
19	Account 893	78,994	82,103	3,109	19
20	Account 894	0	0	0	20
21	Account 935	20,615	21,426	811	21
22	Total Maintenance	\$ 1,095,938	\$ 1,139,064	\$ 43,127	22
23	Total O&M	\$ 5,034,411	\$ 5,232,522	\$ 198,111	23
24	% O&M to Total	76.17%	76.17%	76.17%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	198,842	206,666	7,825	26
27	Account 182.3	154,724	160,812	6,089	27
28	Account 183.2	0	0	0	28
29	Account 184	136,361	141,727	5,366	29
30	Account 186	7,380	7,671	290	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 497,307	\$ 516,876	\$ 19,570	32
<u>Capital</u>					
33	Account 107	\$ 1,055,096	\$ 1,096,616	\$ 41,519	33
34	Account 108	22,444	23,327	883	34
35	Total Capital	\$ 1,077,540	\$ 1,119,943	\$ 42,403	35
36	Total	\$ 6,609,258	\$ 6,869,341	\$ 260,083	36
37	Account 242	948,663	985,994	37,331	37
38	Total Incl. Account 242	\$ 7,557,920	\$ 7,855,335	\$ 297,415	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 12	WP H-C2, Sh 18	(c) - (b)	
1	Annualized Labor Loading		\$ 4,102,835		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	762,089	776,931	14,842	12
13	Account 871	6,754	6,885	132	13
14	Account 874	309,142	315,163	6,021	14
15	Account 875	0	0	0	15
16	Account 878	439,331	447,887	8,556	16
17	Account 879	354,149	361,046	6,897	17
18	Account 880	281,166	286,642	5,476	18
19	Account 901	77,981	79,500	1,519	19
20	Account 902	99,425	101,361	1,936	20
21	Account 903	69,116	70,462	1,346	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 2,399,153	\$ 2,445,878	\$ 46,725	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 13	WP H-C2, Sh 18	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	150,768	153,704	2,936	14
15	Account 886	662	675	13	15
16	Account 887	208,343	212,401	4,058	16
17	Account 889	108,023	110,127	2,104	17
18	Account 892	142,590	145,367	2,777	18
19	Account 893	48,302	49,243	941	19
20	Account 894	0	0	0	20
21	Account 935	11,806	12,036	230	21
22	Total Maintenance	\$ 670,494	\$ 683,552	\$ 13,058	22
23	Total O&M	\$ 3,069,647	\$ 3,129,429	\$ 59,783	23
24	% O&M to Total	76.27%	76.27%	76.27%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	121,112	123,471	2,359	26
27	Account 182.3	89,843	91,593	1,750	27
28	Account 183.2	0	0	0	28
29	Account 184	82,434	84,039	1,605	29
30	Account 186	4,353	4,438	85	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 297,742	\$ 303,541	\$ 5,799	32
<u>Capital</u>					
33	Account 107	\$ 643,500	\$ 656,033	\$ 12,532	33
34	Account 108	13,568	13,832	264	34
35	Total Capital	\$ 657,068	\$ 669,865	\$ 12,797	35
36	Total	\$ 4,024,457	\$ 4,102,835	\$ 78,378	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to NNV			Line No.
		Annualized (b) WP H-3, Sh 17	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 1,077,242		1
	<u>Operations</u>				
2	Account 813	\$ 78,221	\$ 81,489	\$ 3,269	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	818	852	34	12
13	Account 871	86,993	90,628	3,635	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	151,335	157,659	6,324	17
18	Account 880	8,215	8,559	343	18
19	Account 901	125,359	130,598	5,239	19
20	Account 902	(17)	(18)	(1)	20
21	Account 903	536,948	559,386	22,438	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 987,872	\$ 1,029,153	\$ 41,282	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Corporate Direct to NNV			Line No.
		Annualized (b) WP H-3, Sh 18	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 0	\$ 0	\$ 0	22
23	Total O&M	\$ 987,872	\$ 1,029,153	\$ 41,282	23
24	% O&M to Total	95.54%	95.54%	95.54%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
<u>Capital</u>					
33	Account 107	\$ 46,160	\$ 48,088	\$ 1,929	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 46,160	\$ 48,088	\$ 1,929	35
36	Total	\$ 1,034,031	\$ 1,077,242	\$ 43,210	36
37	Account 242	164,351	171,219	6,868	37
38	Total Incl. Account 242	\$ 1,198,382	\$ 1,248,460	\$ 50,078	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Corporate Direct to NNV			Line No.
		Annualized (b) WP H-3, Sh 26	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 616,982		1
	<u>Operations</u>				
2	Account 813	\$ 45,665	\$ 46,694	\$ 1,029	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	506	517	11	12
13	Account 871	51,146	52,299	1,153	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	88,513	90,508	1,995	17
18	Account 880	4,950	5,062	112	18
19	Account 901	74,803	76,489	1,686	19
20	Account 902	(11)	(11)	(0)	20
21	Account 903	312,816	319,867	7,052	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 578,387	\$ 591,425	\$ 13,038	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Corporate Direct to NNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 27	WP H-C2, Sh 18	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 0	\$ 0	\$ 0	22
23	Total O&M	\$ 578,387	\$ 591,425	\$ 13,038	23
24	% O&M to Total	95.86%	95.86%	95.86%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
<u>Capital</u>					
33	Account 107	\$ 24,994	\$ 25,557	\$ 563	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 24,994	\$ 25,557	\$ 563	35
36	Total	\$ 603,381	\$ 616,982	\$ 13,601	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP H-3, Sh 19	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 60,104,363					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	2
3	Account 840	0	0	0	0	5.34%	0	3
4	Account 841	0	0	0	0	5.34%	0	4
5	Account 850	0	0	0	0	5.34%	0	5
6	Account 851	0	0	0	0	5.34%	0	6
7	Account 852	0	0	0	0	5.34%	0	7
8	Account 853	0	0	0	0	5.34%	0	8
9	Account 856	0	0	0	0	5.34%	0	9
10	Account 857	0	0	0	0	5.34%	0	10
11	Account 859	0	0	0	0	5.34%	0	11
12	Account 870	0	0	0	0	5.34%	0	12
13	Account 871	0	0	0	0	5.34%	0	13
14	Account 874	0	0	0	0	5.34%	0	14
15	Account 875	0	0	0	0	5.34%	0	15
16	Account 878	0	0	0	0	5.34%	0	16
17	Account 879	0	0	0	0	5.34%	0	17
18	Account 880	0	0	0	0	5.34%	0	18
19	Account 901	0	0	0	0	4.68%	0	19
20	Account 902	0	0	0	0	4.68%	0	20
21	Account 903	0	0	0	0	4.68%	0	21
22	Account 905	0	0	0	0	4.68%	0	22
23	Account 908	0	0	0	0	4.68%	0	23
24	Account 910	0	0	0	0	4.68%	0	24
25	Account 920	50,898,032	53,024,975	2,126,944	2,046,244	5.34%	109,202	25
26	Account 922	0	0	0	0	4.31%	0	26
27	Account 930.2	0	0	0	0	5.34%	0	27
28	Total Operations	<u>\$ 50,898,032</u>	<u>\$ 53,024,975</u>	<u>\$ 2,126,944</u>	<u>\$ 2,046,244</u>		<u>\$ 109,202</u>	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Annualized (b) WP H-3, Sh 20	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	1
2	Account 843.2	0	0	0	0	5.34%	0	2
3	Account 843.3	0	0	0	0	5.34%	0	3
4	Account 843.5	0	0	0	0	5.34%	0	4
5	Account 843.6	0	0	0	0	5.34%	0	5
6	Account 843.7	0	0	0	0	5.34%	0	6
7	Account 843.8	0	0	0	0	5.34%	0	7
8	Account 843.9	0	0	0	0	5.34%	0	8
9	Account 861	0	0	0	0	5.34%	0	9
10	Account 863	0	0	0	0	5.34%	0	10
11	Account 864	0	0	0	0	5.34%	0	11
12	Account 865	0	0	0	0	5.34%	0	12
13	Account 866	0	0	0	0	5.34%	0	13
14	Account 885	0	0	0	0	5.34%	0	14
15	Account 886	0	0	0	0	5.34%	0	15
16	Account 887	0	0	0	0	5.34%	0	16
17	Account 889	0	0	0	0	5.34%	0	17
18	Account 892	0	0	0	0	5.34%	0	18
19	Account 893	0	0	0	0	5.34%	0	19
20	Account 894	0	0	0	0	5.34%	0	20
21	Account 935	946,403	985,952	39,549	38,048	5.34%	2,031	21
22	Total Maintenance	\$ 946,403	\$ 985,952	\$ 39,549	\$ 38,048		\$ 2,031	22
23	Total O&M	\$ 51,844,435	\$ 54,010,927	\$ 2,166,492	\$ 2,084,292		\$ 111,233	23
24	% O&M to Total	89.86%	89.86%	89.86%	89.50%		89.50%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	25
26	Account 163	966,272	1,006,651	40,379	40,379	5.34%	2,155	26
27	Account 182.3	(7,418)	(7,728)	(310)	(310)	5.34%	(17)	27
28	Account 183.2	0	0	0	0	5.34%	0	28
29	Account 184	223,290	232,621	9,331	9,331	5.34%	498	29
30	Account 186	20,174	21,017	843	843	5.34%	45	30
31	Account 426	179,092	186,576	7,484	7,484	5.34%	399	31
32	Account 920 HoldCo	3,863,671	4,025,127	161,456	161,456	5.34%	8,616	32
33	Total Deferred	\$ 5,245,081	\$ 5,464,264	\$ 219,183	\$ 219,183		\$ 11,697	33
<u>Capital</u>								
34	Account 107	\$ 603,934	\$ 629,171	\$ 25,237	\$ 25,237	5.34%	\$ 1,347	34
35	Account 108	0	0	0	0	5.34%	0	35
36	Total Capital	\$ 603,934	\$ 629,171	\$ 25,237	\$ 25,237		\$ 1,347	36
37	Total	\$ 57,693,450	\$ 60,104,363	\$ 2,410,913	\$ 2,328,713		\$ 124,277	37
38	Account 242	9,169,913	9,553,109	383,195				38
39	Total Incl. Account 242	\$ 66,863,363	\$ 69,657,471	\$ 2,794,108	\$ 2,328,713		\$ 124,277	39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Annualized (b)	Certification (c)	Adjustment (d)	Net of GB and SGTC (e)	Allocation Factor (f)	Allocated Adjustment (g)	Line No.
	(a)	WP H-3, Sh 28	WP H-C2, Sh 18	(c) - (b)	(d)	WP H-3, Sh 21	(e) * (f)	
1	Annualized Labor		\$ 36,302,528					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	0	5.34%	\$ 0	2
3	Account 840	0	0	0	0	5.34%	0	3
4	Account 841	0	0	0	0	5.34%	0	4
5	Account 850	0	0	0	0	5.34%	0	5
6	Account 851	0	0	0	0	5.34%	0	6
7	Account 852	0	0	0	0	5.34%	0	7
8	Account 853	0	0	0	0	5.34%	0	8
9	Account 856	0	0	0	0	5.34%	0	9
10	Account 857	0	0	0	0	5.34%	0	10
11	Account 859	0	0	0	0	5.34%	0	11
12	Account 870	0	0	0	0	5.34%	0	12
13	Account 871	0	0	0	0	5.34%	0	13
14	Account 874	0	0	0	0	5.34%	0	14
15	Account 875	0	0	0	0	5.34%	0	15
16	Account 878	0	0	0	0	5.34%	0	16
17	Account 879	0	0	0	0	5.34%	0	17
18	Account 880	0	0	0	0	5.34%	0	18
19	Account 901	0	0	0	0	4.68%	0	19
20	Account 902	0	0	0	0	4.68%	0	20
21	Account 903	0	0	0	0	4.68%	0	21
22	Account 905	0	0	0	0	4.68%	0	22
23	Account 908	0	0	0	0	4.68%	0	23
24	Account 910	0	0	0	0	4.68%	0	24
25	Account 920	32,681,831	33,394,241	712,410	685,380	5.34%	36,577	25
26	Account 922	0	0	0	0	4.31%	0	26
27	Account 930.2	0	0	0	0	5.34%	0	27
28	Total Operations	\$ 32,681,831	\$ 33,394,241	\$ 712,410	\$ 685,380		\$ 36,577	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Annualized (b) WP H-3, Sh 29	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	1
2	Account 843.2	0	0	0	0	5.34%	0	2
3	Account 843.3	0	0	0	0	5.34%	0	3
4	Account 843.5	0	0	0	0	5.34%	0	4
5	Account 843.6	0	0	0	0	5.34%	0	5
6	Account 843.7	0	0	0	0	5.34%	0	6
7	Account 843.8	0	0	0	0	5.34%	0	7
8	Account 843.9	0	0	0	0	5.34%	0	8
9	Account 861	0	0	0	0	5.34%	0	9
10	Account 863	0	0	0	0	5.34%	0	10
11	Account 864	0	0	0	0	5.34%	0	11
12	Account 865	0	0	0	0	5.34%	0	12
13	Account 866	0	0	0	0	5.34%	0	13
14	Account 885	0	0	0	0	5.34%	0	14
15	Account 886	0	0	0	0	5.34%	0	15
16	Account 887	0	0	0	0	5.34%	0	16
17	Account 889	0	0	0	0	5.34%	0	17
18	Account 892	0	0	0	0	5.34%	0	18
19	Account 893	0	0	0	0	5.34%	0	19
20	Account 894	0	0	0	0	5.34%	0	20
21	Account 935	608,494	621,758	13,264	12,761	5.34%	681	21
22	Total Maintenance	\$ 608,494	\$ 621,758	\$ 13,264	\$ 12,761		\$ 681	22
23	Total O&M	\$ 33,290,325	\$ 34,015,999	\$ 725,674	\$ 698,141		\$ 37,258	23
24	% O&M to Total	93.70%	93.70%	93.70%	93.47%		93.47%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	25
26	Account 163	619,481	632,985	13,504	13,504	5.34%	721	26
27	Account 182.3	(4,830)	(4,935)	(105)	(105)	5.34%	(6)	27
28	Account 183.2	0	0	0	0	5.34%	0	28
29	Account 184	143,140	146,260	3,120	3,120	5.34%	167	29
30	Account 186	12,520	12,793	273	273	5.34%	15	30
31	Account 426	120,069	122,686	2,617	2,617	5.34%	140	31
32	Account 920	963,778	984,786	21,009	21,009	5.34%	1,121	32
33	Total Deferred	\$ 1,854,159	\$ 1,894,576	\$ 40,418	\$ 40,418		\$ 2,157	33
<u>Capital</u>								
34	Account 107	\$ 383,591	\$ 391,952	\$ 8,362	\$ 8,362	5.34%	\$ 446	34
35	Account 108	0	0	0	0	5.34%	0	35
36	Total Capital	\$ 383,591	\$ 391,952	\$ 8,362	\$ 8,362		\$ 446	36
37	Total	\$ 35,528,074	\$ 36,302,528	\$ 774,453	\$ 746,920		\$ 39,861	37

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED BENEFITS AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp. Dir. NNV (d)	System Allocable (e)	Line No.
1	Test Year Adjusted Employee Benefits	WP H-3, Sh 32	\$ 4,024,457	\$ 603,381	\$ 35,528,074	1
Certification Adjustments						
2	Social Security and Medicare	Ln 14	\$ 18,982	\$ 3,383	\$ 186,323	2
3	Federal Unemployment Insurance	Ln 17	0	0	0	3
4	State Unemployment Insurance	Ln 20	0	0	0	4
5	Employee Investment Plan (EIP) Employer Match	WP H-C2, Sh 21	22,065	3,351	204,935	5
6	Basic Retirement Plan (BRP)	WP H-C2, Sh 21	0	0	0	6
7	Post-Employment Benefits other than Pension	WP H-C2, Sh 21	0	0	0	7
8	SERP	WP H-C2, Sh 21	0	0	0	8
9	Indirect Time (Holidays, Vacation, Other Leave)	[1]	37,331	6,868	383,195	9
10	Total Certification Adjustments	Sum Lns 2 thru 9	\$ 78,378	\$ 13,601	\$ 774,453	10
11	Employee Benefits at Certification	Ln 1 + Ln 10	\$ 4,102,835	\$ 616,982	\$ 36,302,528	11
DETAILS:						
FICA						
12	Test Year	WP H-3, Sh 33	\$ 575,786	\$ 87,824	\$ 4,879,475	12
13	Certification	WP H-C2, Sh 19	594,768	91,207	5,065,798	13
14	Certification Adjustment	Ln 13 - Ln 12	\$ 18,982	\$ 3,383	\$ 186,323	14
			Ln 2	Ln 2	Ln 2	
15	FUI	WP H-3, Sh 34	\$ 3,538	\$ 430	\$ 26,283	15
16	Certification	WP H-C2, Sh 20	3,538	430	26,283	16
17	Certification Adjustment	Ln 16 - Ln 15	0	0	0	17
			Ln 3	Ln 3	Ln 3	
18	SUI	WP H-3, Sh 34	\$ 30,405	\$ 3,693	\$ 225,843	18
19	Certification	WP H-C2, Sh 20	30,405	3,693	225,843	19
20	Certification Adjustment	Ln 19 - Ln 18	0	0	0	20
			Ln 4	Ln 4	Ln 4	

[1] WP H-C2, Sh 7, Ln 37, WP H-C2, Sh 11, Ln 37 and WP H-C2, Sh 15, Ln 38

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp. Dir. NNV (d)	System Allocable (e)	Line No.
	<u>Annualized Social Security (SS)</u>					
1	Annualized Labor	WP H-C2, Sh 4	\$ 7,855,335	\$ 1,248,460	\$ 69,657,471	1
2	Salaries not Subject to SS	Ln 12	99,440	69,361	4,241,913	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 7,755,895	\$ 1,179,099	\$ 65,415,558	3
4	SS Rate	WP H-3, Sh 33	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 480,865	\$ 73,104	\$ 4,055,765	5
	<u>Annualized Medicare</u>					
6	Annualized Labor	Ln 1	\$ 7,855,335	\$ 1,248,460	\$ 69,657,471	h 6
7	Medicare Rate	WP H-3, Sh 33	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 113,902	\$ 18,103	\$ 1,010,033	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 594,768	\$ 91,207	\$ 5,065,798	9
	<u>Ineligible Salaries</u>					
10	Ineligible Salaries	Company Records	\$ 99,440	\$ 5,897,398	\$ 5,897,398	10
11	Historical Distribution	WP H-3, Sh 33	50.15%	1.18%	71.93%	11
12	Total	Ln 10 * Ln 11	\$ 99,440	\$ 69,361	\$ 4,241,913	12

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Reference (b)	NNV (c)	Corp. Dir. NNV (d)	System Allocable (e)	Line No.
	<u>Federal Unemployment Insurance</u>					
1	Tax Base Factor	WP H-3, Sh 34	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees	WP H-3, Sh 6	84	10	626	2
3	Tax Base	Ln 1 * Ln 2	\$ 589,731	\$ 71,626	\$ 4,380,449	3
4	Federal Unemployment Insurance Rate	WP H-3, Sh 34	0.60%	0.60%	0.60%	4
5	Total FUI	Ln 3 * Ln 4	\$ 3,538	\$ 430	\$ 26,283	5
	<u>State Unemployment Insurance</u>					
6	Tax Base Factor	WP H-3, Sh 34	\$ 40,100	\$ 40,100	\$ 40,100	6
7	Number of Employees	Ln 2	84	10	626	7
8	Tax Base	Ln 6 * Ln 7	\$ 3,378,318	\$ 410,316	\$ 25,093,716	8
9	State Unemployment Insurance Rate	WP H-3, Sh 34	0.90%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 30,405	\$ 3,693	\$ 225,843	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN, BASIC RETIREMENT PLAN, POST EMPLOYMENT BENEFITS OTHER THAN PENSION AND
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	Total Cost (c)	NNV (d)	Corporate Direct NNV (e)	Other Jurisdictions (f)	System Allocable (g)	Line No.
1	Employee Investment Plan	WP H-3, Sh 42	\$ 7,468,648	\$ 250,238	\$ 38,003	\$ 4,856,278	\$ 2,324,129	1
2	EIP Employer Match	WP H-3, Sh 42	7,262,073					2
3	Other Employee Investment Plan Expenses	Ln 1 - Ln 2	206,575					3
4	Ratio of EIP Employer Match to Labor	WP H-3, Sh 42	3.32%					4
5	Annualized Labor (Includes OT and Wage Increase) [1]	WP H-C2, Sh 5	\$ 238,721,610					5
6	Adjusted EIP Employer Match	Ln 4 * Ln 5	\$ 7,920,637	\$ 265,382	\$ 40,303	\$ 5,150,171	\$ 2,464,781	6
7	Plus: Other EIP Plan Expenses	Ln 3	206,575	6,921	1,051	134,320	64,283	7
8	Total Adjusted EIP	Ln 6 + Ln 7	\$ 8,127,212	\$ 272,303	\$ 41,354	\$ 5,284,491	\$ 2,529,064	8
9	EIP Adjustment	Ln 8 - Ln 1	\$ 658,564	\$ 22,065	\$ 3,351	\$ 428,213	\$ 204,935	9
10	Percent to Total Labor	WP H-3, Sh 6	100.00%	3.35%	0.51%	65.02%	31.12%	10

[1] Total Company Overtime percentage is 9.17%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Labor (b)	Corporate Loadings (c)	Total (d)	Line No.
1	Account 920 Adjustment	\$ (1,796,767)	\$ 720,687	\$ (1,076,081)	1
2	Capitalization Percentage	15.2%	15.2%	15.2%	2
3	Account 922 Adjustment	<u>\$ 273,109</u>	<u>\$ (109,544)</u>	<u>\$ 163,564</u>	3

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
RETIREMENT BENEFITS NORMALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	2021 (b)	2022 (c)	2023 (d)	Three-Year Normalization (e)	Line No.
	<u>Current Service Cost</u>					
1	Basic Retirement Plan (BRP)	\$ 41,158,965	\$ 44,110,145	\$ 25,839,823	\$ 37,036,311	1
2	Post-Employment Benefits other than Pension	1,690,789	1,941,361	1,268,848	1,633,666	2
3	SERP	[2] 37,310	114,646	109,367	87,108	3
	<u>Non-Service Cost</u>					
4	Basic Retirement Plan (BRP)	\$ 10,035,262	\$ (2,438,631)	\$ (24,561,291)	\$ (5,654,887)	4
5	Post-Employment Benefits other than Pension	(87,368)	(601,557)	1,052,797	121,291	5
6	SERP	[2] 2,831,215	2,009,380	1,820,044	2,220,213	6
	<u>Net Periodic Pension Cost</u>					
7	Basic Retirement Plan (BRP)	\$ 51,194,227	\$ 41,671,514	\$ 1,278,532	\$ 31,381,424	7
8	Post-Employment Benefits other than Pension	1,603,421	1,339,804	2,321,645	1,754,957	8
9	SERP	[2] 2,868,525	2,124,026	1,929,411	2,307,321	9

[1] Source: Company Records

[2] Excluded SERP costs in excess of restorative benefit.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF CHANGES TO DIRECT NET GAS PLANT
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions (c)	Retirements (d)	Total (e)	Provision (f)	Retirements (g)	Other Adjustments (h)	Total (i)	
			WP H-C6, Sh 2	WP H-C6, Sh 4	(c) + (d)	WP H-C6, Sh 3	(d)	WP H-C6, Sh 5	(f) + (g) + (h)	
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	185	0	0	185	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	3,838,268	(2,621)	3,835,647	1,724,106	(2,621)	(1,414)	1,720,071	19
20	Measuring and Reg. Stations	378	452,500	0	452,500	92,509	0	0	92,509	20
21	Services	380	3,059,436	(23,939)	3,035,497	767,706	(23,939)	(33,994)	709,772	21
22	Meters	381	669,618	(350,082)	319,536	637,624	(350,082)	(10,367)	277,175	22
23	Industrial Measuring and Reg. Sta.	385	97,500	0	97,500	26,771	0	(3)	26,768	23
24	Miscellaneous Equipment	387	0	0	0	66	0	0	66	24
25	Total Distribution Plant		\$ 8,117,322	\$ (376,643)	\$ 7,740,679	\$ 3,248,966	\$ (376,643)	\$ (45,778)	\$ 2,826,545	25
General Plant										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	12,367,492	(38,341)	12,329,151	219,005	(38,341)	0	180,664	27
28	Structures & Improv - Leasehold	390.2	0	0	0	427	0	0	427	28
29	Office Furniture & Fixtures	391	275,000	0	275,000	42,446	0	0	42,446	29
30	Computer Software & Hardware	391.1	0	(69,767)	(69,767)	106,893	(69,767)	0	37,126	30
31	Transportation Equipment - Light	392.11	1,401,316	(303,006)	1,098,310	223,316	(303,006)	(1,265)	(80,955)	31
32	Transportation Equipment - Heavy	392.12	0	(136,953)	(136,953)	95,745	(136,953)	21,541	(19,667)	32
33	Stores Equipment	393	100,000	0	100,000	8,393	0	0	8,393	33
34	Tool, Shop, & Garage Equip.	394	228,750	(1,498)	227,252	65,861	(1,498)	0	64,363	34
35	Laboratory Equipment	395	0	0	0	1,662	0	0	1,662	35
36	Power-Operated Equipment	396	137,810	0	137,810	66,438	0	(402)	66,037	36
37	Communication Equipment	397	0	0	0	38,873	0	0	38,873	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	100,000	0	100,000	32,224	0	0	32,224	39
40	Total General Plant		\$ 14,610,368	\$ (549,565)	\$ 14,060,803	\$ 901,283	\$ (549,565)	\$ 19,875	\$ 371,593	40
41	Total Gas Plant in Service		\$ 22,727,690	\$ (926,208)	\$ 21,801,482	\$ 4,150,250	\$ (926,208)	\$ (25,903)	\$ 3,198,138	41

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS PLANT ADDITIONS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.	
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)			
Company Records											
Sum (c) thru (h)											
Intangible Plant											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
Transmission Plant											
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
Distribution Plant											
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	2,292,131	309,227	309,227	309,227	309,227	309,227	309,227	3,838,268	19
20	Measuring and Reg. Stations	378	1,642	90,172	90,172	90,172	90,172	90,172	90,172	452,500	20
21	Services	380	1,032,770	405,333	405,333	405,333	405,333	405,333	405,333	3,059,436	21
22	Meters	381	688,851	(3,847)	(3,847)	(3,847)	(3,847)	(3,847)	(3,847)	669,618	22
23	Industrial Measuring and Reg. Sta.	385	0	19,500	19,500	19,500	19,500	19,500	19,500	97,500	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 4,015,394	\$ 820,386	\$ 820,386	\$ 820,386	\$ 820,386	\$ 820,386	\$ 820,386	\$ 8,117,322	25
General Plant											
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	2,473,498	2,473,498	2,473,498	2,473,498	2,473,498	2,473,498	12,367,492	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	2,721	54,456	54,456	54,456	54,456	54,456	54,456	275,000	29
30	Computer Software & Hardware	391.1	399,518	(79,904)	(79,904)	(79,904)	(79,904)	(79,904)	(79,904)	0	30
31	Transportation Equipment - Light ^[1]	392.11	0	280,263	280,263	280,263	280,263	280,263	280,263	1,401,316	31
32	Transportation Equipment - Heavy ^[1]	392.12	0	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	20,000	20,000	20,000	20,000	20,000	20,000	100,000	33
34	Tool, Shop, & Garage Equip.	394	0	45,750	45,750	45,750	45,750	45,750	45,750	228,750	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	20,122	23,538	23,538	23,538	23,538	23,538	23,538	137,810	36
37	Communication Equipment	397	0	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment ^[1]	398	0	20,000	20,000	20,000	20,000	20,000	20,000	100,000	39
40	Total General Plant		\$ 422,361	\$ 2,837,601	\$ 2,837,601	\$ 2,837,601	\$ 2,837,601	\$ 2,837,601	\$ 2,837,601	\$ 14,610,368	40
41	Total Gas Plant in Service		\$ 4,437,755	\$ 3,657,987	\$ 3,657,987	\$ 3,657,987	\$ 3,657,987	\$ 3,657,987	\$ 3,657,987	\$ 22,727,690	41

[1] Includes transfers.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEPRECIATION EXPENSE
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.	
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)			
Company Records											
Sum (c) thru (h)											
Intangible Plant											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
Transmission Plant											
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
Distribution Plant											
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	31	31	31	31	31	31	31	185	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	286,180	286,647	287,116	287,585	288,054	288,525	288,525	1,724,106	19
20	Measuring and Reg. Stations	378	15,349	15,376	15,404	15,432	15,460	15,487	15,487	92,509	20
21	Services	380	127,477	127,666	127,856	128,045	128,235	128,426	128,426	767,706	21
22	Meters	381	105,399	105,746	106,095	106,444	106,794	107,146	107,146	637,624	22
23	Industrial Measuring and Reg. Sta.	385	4,442	4,450	4,458	4,466	4,474	4,482	4,482	26,771	23
24	Miscellaneous Equipment	387	11	11	11	11	11	11	11	66	24
25	Total Distribution Plant		\$ 538,889	\$ 539,928	\$ 540,970	\$ 542,013	\$ 543,059	\$ 544,107	\$ 544,107	\$ 3,248,966	25
General Plant											
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	36,321	36,393	36,465	36,537	36,609	36,681	36,681	219,005	27
28	Structures & Improv - Leasehold	390.2	71	71	71	71	71	71	71	427	28
29	Office Furniture & Fixtures	391	6,977	7,015	7,054	7,094	7,133	7,173	7,173	42,446	29
30	Computer Software & Hardware	391.1	17,087	17,372	17,662	17,956	18,255	18,560	18,560	106,893	30
31	Transportation Equipment - Light [1]	392.11	36,451	36,755	37,061	37,370	37,682	37,996	37,996	223,316	31
32	Transportation Equipment - Heavy	392.12	15,759	15,838	15,917	15,997	16,077	16,157	16,157	95,745	32
33	Stores Equipment	393	1,384	1,390	1,396	1,402	1,408	1,413	1,413	8,393	33
34	Tool, Shop, & Garage Equip.	394	10,825	10,885	10,946	11,007	11,068	11,130	11,130	65,861	34
35	Laboratory Equipment	395	273	275	276	278	279	281	281	1,662	35
36	Power-Operated Equipment	396	10,942	10,994	11,046	11,099	11,152	11,205	11,205	66,438	36
37	Communication Equipment	397	6,389	6,425	6,461	6,497	6,533	6,569	6,569	38,873	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	5,297	5,326	5,356	5,385	5,415	5,445	5,445	32,224	39
40	Total General Plant		\$ 147,777	\$ 148,740	\$ 149,711	\$ 150,692	\$ 151,682	\$ 152,681	\$ 152,681	\$ 901,283	40
41	Total Gas Plant in Service		\$ 686,666	\$ 688,668	\$ 690,681	\$ 692,705	\$ 694,741	\$ 696,789	\$ 696,789	\$ 4,150,250	41

[1] Includes transfers.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RETIREMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.	
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)			
Company Records											
Sum (c) thru (h)											
<u>Intangible Plant</u>											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>											
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>											
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	(55)	0	0	(2,400)	0	(166)	(2,621)	(2,621)	19
20	Measuring and Reg. Stations	378	0	0	0	0	0	0	0	0	20
21	Services	380	(5,200)	(998)	(4,958)	(4,078)	(904)	(7,801)	(23,939)	(23,939)	21
22	Meters	381	(50,927)	(31,842)	(62,757)	(43,335)	(120,176)	(41,045)	(350,082)	(350,082)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (56,182)	\$ (32,840)	\$ (67,715)	\$ (49,814)	\$ (121,080)	\$ (49,012)	\$ (376,643)	(376,643)	25
<u>General Plant</u>											
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	(38,341)	(38,341)	(38,341)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	(69,767)	0	0	(69,767)	(69,767)	30
31	Transportation Equipment - Light	392.11	0	(56,489)	0	0	(103,330)	(143,186)	(303,006)	(303,006)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	(136,953)	(136,953)	(136,953)	32
33	Stores Equipment	393	0	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	(1,498)	(1,498)	(1,498)	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 0	\$ (56,489)	\$ 0	\$ (69,767)	\$ (103,330)	\$ (319,978)	\$ (549,565)	(549,565)	40
41	Total Gas Plant in Service		\$ (56,182)	\$ (89,329)	\$ (67,715)	\$ (119,581)	\$ (224,411)	\$ (368,990)	\$ (926,208)	(926,208)	41

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF REMOVAL NET OF SALVAGE AND OTHER ADJUSTMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)		
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	(63)	(41)	0	(1,310)	0	0	(1,414)	19
20	Measuring and Reg. Stations	378	0	0	0	0	0	0	0	20
21	Services	380	(817)	(13,905)	(5,494)	(6,294)	(247)	(7,237)	(33,994)	21
22	Meters	381	(1,120)	(4,258)	(1,394)	(1,740)	(1,816)	(39)	(10,367)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	(3)	0	0	(3)	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (2,000)	\$ (18,204)	\$ (6,888)	\$ (9,347)	\$ (2,063)	\$ (7,276)	\$ (45,778)	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	(1,265)	0	0	0	0	0	(1,265)	31
32	Transportation Equipment - Heavy	392.12	74,468	0	(52,927)	0	0	0	21,541	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	634	0	0	0	0	(1,036)	(402)	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 73,838	\$ 0	\$ (52,927)	\$ 0	\$ 0	\$ (1,036)	\$ 19,875	40
41	Total Gas Plant in Service		\$ 71,838	\$ (18,204)	\$ (59,815)	\$ (9,347)	\$ (2,063)	\$ (8,312)	\$ (25,903)	41

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
SUMMARY OF CHANGES TO SYSTEM ALLOCABLE NET GAS PLANT
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service		Total (e)	Accumulated Provision			Total (i)	Line No.
			Additions (c)	Retirements (d)		Provision (f)	Retirements (g)	Other Adjustments (h)		
			WP H-C6, Sh 7	WP H-C6, Sh 9	(e) + (d)	WP H-C6, Sh 8	WP H-C6, Sh 9	WP H-C6, Sh 10	(f) + (g) + (h)	
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	9,751,487	0	9,751,487	9,935,941	0	0	9,935,941	2
3	Total Intangible Plant		<u>9,751,487</u>	<u>0</u>	<u>9,751,487</u>	<u>9,935,941</u>	<u>0</u>	<u>0</u>	<u>9,935,941</u>	3
General Plant										
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	125,000	(52,140)	72,860	456,423	(52,140)	(4,700)	399,582	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	1,350,000	(108,166)	1,241,834	313,054	(108,166)	0	204,889	8
9	Computer Software & Hardware	391.1	0	(1,290,977)	(1,290,977)	1,850,758	(1,290,977)	0	559,781	9
10	Transportation Equipment-Light	392.11	866,209	(309,778)	556,431	97,649	(309,778)	9,733	(202,397)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	165,804	0	0	165,804	12
13	Stores Equipment	393	0	0	0	2,242	0	0	2,242	13
14	Tool, Shop, & Garage Equip.	394	2,500	(28,452)	(25,952)	43,395	(28,452)	0	14,944	14
15	Laboratory Equipment	395	101,200	0	101,200	67,516	0	0	67,516	15
16	Power-Operated Equipment	396	172,392	0	172,392	7,448	0	0	7,448	16
17	Communication Equipment	397	0	0	0	269,685	0	0	269,685	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	912,167	(11,783)	900,384	207,517	(11,783)	0	195,734	19
20	Total General Plant		<u>3,529,468</u>	<u>(1,801,296)</u>	<u>1,728,172</u>	<u>3,481,490</u>	<u>(1,801,296)</u>	<u>5,033</u>	<u>1,685,227</u>	20
21	Total		<u>13,280,955</u>	<u>(1,801,296)</u>	<u>11,479,659</u>	<u>13,417,431</u>	<u>(1,801,296)</u>	<u>5,033</u>	<u>11,621,168</u>	21
22	4-Factor				5.34%				5.34%	22
23	After Allocation				<u>612,638</u>				<u>620,190</u>	23

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT ADDITIONS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (f)	Line No.
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)		
	[1]									
1	Intangible Plant									
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Miscellaneous Intangible	303	0	1,950,297	1,950,297	1,950,297	1,950,297	1,950,297	9,751,487	2
	Total Intangible Plant		0	1,950,297	1,950,297	1,950,297	1,950,297	1,950,297	9,751,487	3
									Sum (e) thru (h)	
4	General Plant									
5	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
6	Structures & Improv - Co. Owned	390.1	0	25,000	25,000	25,000	25,000	25,000	125,000	5
7	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
8	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
9	Office Furniture & Fixtures	391	64,574	257,085	257,085	257,085	257,085	257,085	1,350,000	8
10	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	9
11	Transportation Equipment-Light	392.11	0	173,242	173,242	173,242	173,242	173,242	866,209	10
12	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
13	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
14	Stores Equipment	393	0	0	0	0	0	0	0	13
15	Tool, Shop, & Garage Equip.	394	0	500	500	500	500	500	2,500	14
16	Laboratory Equipment	395	0	20,240	20,240	20,240	20,240	20,240	101,200	15
17	Power-Operated Equipment	396	0	34,478	34,478	34,478	34,478	34,478	172,392	16
18	Communication Equipment	397	0	0	0	0	0	0	0	17
19	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
20	Miscellaneous Equipment	398	0	182,433	182,433	182,433	182,433	182,433	912,167	19
	Total General Plant		64,574	692,979	692,979	692,979	692,979	692,979	3,529,468	20
21	Total Gas Plant in Service		64,574	2,643,276	2,643,276	2,643,276	2,643,276	2,643,276	13,280,955	21

[1] Source: Company Records, prior to allocation to specific ratemaking jurisdictions.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION EXPENSE
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Account Number (b)	Actual	July 2023	August 2023	September 2023	October 2023	November 2023	Certification Total (f)	Line No.
			June 2023 (c)	(d)	(e)	Estimated (f)	(g)	(h)		
	[1]									
	<u>Intangible Plant</u>									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 9,935,941	2
3	Total Intangible Plant		\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 9,935,941	3
	<u>General Plant</u>									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	\$ 75,700	\$ 75,848	\$ 75,996	\$ 76,144	\$ 76,293	\$ 76,442	\$ 456,423	5
6	Structures & Improv - Leasehold	390.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture & Fixtures	391	\$ 51,455	\$ 51,741	\$ 52,029	\$ 52,318	\$ 52,609	\$ 52,901	\$ 313,054	8
9	Computer Software & Hardware	391.1	\$ 295,855	\$ 300,786	\$ 305,799	\$ 310,896	\$ 316,077	\$ 321,345	\$ 1,850,758	9
10	Transportation Equipment-Light	392.11	\$ 15,960	\$ 16,084	\$ 16,210	\$ 16,337	\$ 16,465	\$ 16,593	\$ 97,649	10
11	Transportation Equipment-Heavy	392.12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Transportation Equipment-Aircraft	392.21	\$ 27,405	\$ 27,496	\$ 27,588	\$ 27,679	\$ 27,772	\$ 27,864	\$ 165,804	12
13	Stores Equipment	393	\$ 370	\$ 371	\$ 373	\$ 374	\$ 376	\$ 378	\$ 2,242	13
14	Tool, Shop, & Garage Equip.	394	\$ 7,133	\$ 7,172	\$ 7,212	\$ 7,252	\$ 7,293	\$ 7,333	\$ 43,395	14
15	Laboratory Equipment	395	\$ 11,097	\$ 11,159	\$ 11,221	\$ 11,283	\$ 11,346	\$ 11,409	\$ 67,516	15
16	Power-Operated Equipment	396	\$ 1,226	\$ 1,232	\$ 1,238	\$ 1,244	\$ 1,251	\$ 1,257	\$ 7,448	16
17	Communication Equipment	397	\$ 44,327	\$ 44,573	\$ 44,821	\$ 45,070	\$ 45,321	\$ 45,573	\$ 269,685	17
18	Telemetry Equipment	397.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Miscellaneous Equipment	398	\$ 34,109	\$ 34,298	\$ 34,489	\$ 34,681	\$ 34,873	\$ 35,067	\$ 207,517	19
20	Total General Plant		\$ 564,636	\$ 570,761	\$ 576,976	\$ 583,279	\$ 589,675	\$ 596,163	\$ 3,481,490	20
21	Total Gas Plant in Service		\$ 2,220,626	\$ 2,226,752	\$ 2,232,966	\$ 2,239,269	\$ 2,245,665	\$ 2,252,153	\$ 13,417,431	21

[1] Source: Company Records, prior to allocation to specific ratemaking jurisdictions.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
RETIREMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description	Account Number	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	Certification Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	[1]								Sum (c) thru (h)	
1	Intangible Plant									
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	2
	Total Intangible Plant		0	0	0	0	0	0	0	3
	General Plant									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	(38,994)	0	(7,737)	0	(5,409)	(52,140)	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	(37,713)	(11,653)	0	0	0	(58,801)	(108,166)	8
9	Computer Software & Hardware	391.1	(741,746)	(233,813)	0	0	(315,418)	0	(1,290,977)	9
10	Transportation Equipment-Light	392.11	0	(219,717)	(32,215)	(29,500)	0	(28,347)	(309,778)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	(18,431)	(10,021)	(28,452)	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment		(2,794)	(4,318)	0	0	(1,557)	(3,114)	(11,783)	19
20	Total General Plant	398	(782,253)	(508,494)	(32,215)	(37,237)	(335,406)	(105,691)	(1,801,296)	20
21	Total Gas Plant in Service		(782,253)	(508,494)	(32,215)	(37,237)	(335,406)	(105,691)	(1,801,296)	21

[1] Source: Company Records, prior to allocation to specific ratemaking jurisdictions.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF REMOVAL NET OF SALVAGE AND OTHER ADJUSTMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description	Account Number	Actual		Estimated		Certification			Line No.
			June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(h)
	[1]									
										Sum (c) through (h)
1	Intangible Plant									
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
3	Miscellaneous Intangible	303	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
	General Plant									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
5	Structures & Improv - Co. Owned	390.1	0	0	0	(4,700)	0	0	0	(4,700)
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0	0
8	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	0
9	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	0
10	Transportation Equipment-Light	392.11	9,733	0	0	0	0	0	0	9,733
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	0
13	Stores Equipment	393	0	0	0	0	0	0	0	0
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	0
15	Laboratory Equipment	395	0	0	0	0	0	0	0	0
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	0
17	Communication Equipment	397	0	0	0	0	0	0	0	0
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0
19	Miscellaneous Equipment	398	0	0	0	0	0	0	0	0
20	Total General Plant		\$ 9,733	\$ 0	\$ 0	\$ (4,700)	\$ 0	\$ 0	\$ 0	\$ 5,033
21	Total Gas Plant in Service		\$ 9,733	\$ 0	\$ 0	\$ (4,700)	\$ 0	\$ 0	\$ 0	\$ 5,033

[1] Source: Company Records, prior to allocation to specific ratemaking jurisdictions.

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	401k Plan Software	11/15/1985	61-1237-03	60	0	280,015.89	0	0	280,015.89	280,015.89	0	280,015.89	0	0	1
2	General Ledger System	6/15/1986	61-1888-03	60	0	2,098,476.78	0	0	2,098,476.78	2,098,476.78	0	2,098,476.78	0	0	2
3	Stock Transfer Software	10/15/1987	70-1240-03	60	0	320,762.00	0	0	320,762.00	320,762.00	0	320,762.00	0	0	3
4	Financial Reporting System	12/15/1988	61-1252-03	60	0	28,712.00	0	0	28,712.00	28,712.00	0	28,712.00	0	0	4
5	Interest Mfg A/S Software	12/15/1988	61-1252-03	60	0	28,712.00	0	0	28,712.00	28,712.00	0	28,712.00	0	0	5
6	Human Resources Software	7/15/1989	74-1253-03	60	0	53,820.00	0	0	53,820.00	53,820.00	0	53,820.00	0	0	6
7	OmniGroup Software	1/15/1990	61-C99250	60	0	91,425.00	0	0	91,425.00	91,425.00	0	91,425.00	0	0	7
8	Customer Service System (CSCS)	1/15/1990	61-C99240	120	0	12,131,211.00	0	0	12,131,211.00	12,131,211.00	0	12,131,211.00	0	0	8
9	Customer Service System (CSCS)	1/15/1990	61-C99240	120	0	2,609,585.00	0	0	2,609,585.00	2,609,585.00	0	2,609,585.00	0	0	9
10	Systems Management Project	10/15/1991	61-C110000	60	0	509,585.00	0	0	509,585.00	509,585.00	0	509,585.00	0	0	10
11	Configuration Management	12/15/1991	61-C110009	60	0	90,708.00	0	0	90,708.00	90,708.00	0	90,708.00	0	0	11
12	CIS Implementation And Tr	12/15/1991	61-C010018	120	0	3,506,418.00	0	0	3,506,418.00	3,506,418.00	0	3,506,418.00	0	0	12
13	Zip-4 Barcode On Bills	12/15/1992	61-C210002	60	0	56,451.00	0	0	56,451.00	56,451.00	0	56,451.00	0	0	13
14	On-Line Time Entry (Ole)	12/15/1992	61-C210002	60	0	276,989.41	0	0	276,989.41	276,989.41	0	276,989.41	0	0	14
15	Oracle Database Software	10/15/1993	61-C100164	60	0	800,651.00	0	0	800,651.00	800,651.00	0	800,651.00	0	0	15
16	Oracle Database Software	10/15/1993	61-C100164	60	0	800,651.00	0	0	800,651.00	800,651.00	0	800,651.00	0	0	16
17	(Foe) Field Order System	6/1/1995	061C3100004	60	0	1,429,229.33	0	0	1,429,229.33	1,429,229.33	0	1,429,229.33	0	0	17
18	Customer Shareholder Syst	6/26/1996	062C3100099	60	0	10,625.00	0	0	10,625.00	10,625.00	0	10,625.00	0	0	18
19	GIS Build - Stage 1	8/31/1996	058C5100111	60	0	2,495,720.00	0	0	2,495,720.00	2,495,720.00	0	2,495,720.00	0	0	19
20	GIS Build - Stage 2	8/31/1996	058C5100111	60	0	2,495,720.00	0	0	2,495,720.00	2,495,720.00	0	2,495,720.00	0	0	20
21	TVL (Telnet) Flight Sys - Drms	5/15/1997	061C5100066	60	0	257,252.00	0	0	257,252.00	257,252.00	0	257,252.00	0	0	21
22	Meter Reading Replacement	5/15/1997	061C5100063	60	0	2,144,567.54	0	0	2,144,567.54	2,144,567.54	0	2,144,567.54	0	0	22
23	Contract Billing Project	7/31/1997	061C5100044	60	0	97,868.00	0	0	97,868.00	97,868.00	0	97,868.00	0	0	23
24	Web Homepage	4/1/1998	061C7100104	60	0	19,015.00	0	0	19,015.00	19,015.00	0	19,015.00	0	0	24
25	Web Homepage	4/1/1998	061C7100104	60	0	19,015.00	0	0	19,015.00	19,015.00	0	19,015.00	0	0	25
26	Synark Server Security So	4/1/1998	061C7100153	60	0	9,770.00	0	0	9,770.00	9,770.00	0	9,770.00	0	0	26
27	Oracle Network License	4/1/1998	061C8100018	60	0	2,014,422.00	0	0	2,014,422.00	2,014,422.00	0	2,014,422.00	0	0	27
28	Notrailamus Software	4/17/1998	058C9100010	60	0	46,652.00	0	0	46,652.00	46,652.00	0	46,652.00	0	0	28
29	Mercury & Noxus Software	4/30/1998	061C7100141	60	0	235,070.00	0	0	235,070.00	235,070.00	0	235,070.00	0	0	29
30	Network Analyzer Software	4/30/1998	061C8100010	60	0	24,145.00	0	0	24,145.00	24,145.00	0	24,145.00	0	0	30
31	Network Analyzer Software	5/31/1998	061C8100038	60	0	24,145.00	0	0	24,145.00	24,145.00	0	24,145.00	0	0	31
32	Mx90 Software	6/10/1998	058C7100122	60	0	85,225.00	0	0	85,225.00	85,225.00	0	85,225.00	0	0	32
33	Meter Pro Software	8/1/1998	052C9100028	60	0	7,395.00	0	0	7,395.00	7,395.00	0	7,395.00	0	0	33
34	Customer Contact Improvem	8/17/1998	061C8100054	60	0	64,238.00	0	0	64,238.00	64,238.00	0	64,238.00	0	0	34
35	Veritas Backup Software	8/17/1998	061C8100054	60	0	53,886.22	0	0	53,886.22	53,886.22	0	53,886.22	0	0	35
36	Veritas Backup Software	8/31/1998	061C8100027	60	0	53,886.22	0	0	53,886.22	53,886.22	0	53,886.22	0	0	36
37	Help Desk	10/29/1998	061C7100113	36	0	169,651.00	0	0	169,651.00	169,651.00	0	169,651.00	0	0	37
38	Stoner Airm Software	12/21/1998	052C9100095	36	0	83,900.00	0	0	83,900.00	83,900.00	0	83,900.00	0	0	38
39	Sniffer Software	12/21/1998	061C8100115	36	0	19,834.00	0	0	19,834.00	19,834.00	0	19,834.00	0	0	39
40	Sniffer Software	12/21/1998	061C8100115	36	0	19,834.00	0	0	19,834.00	19,834.00	0	19,834.00	0	0	40
41	Platinum Software	10/31/1999	061C8100151	36	0	84,054.25	0	0	84,054.25	84,054.25	0	84,054.25	0	0	41
42	Fritelense Software License	10/31/1999	061C8100127	36	0	78,900.00	0	0	78,900.00	78,900.00	0	78,900.00	0	0	42
43	Pro Access Software	10/31/1999	061C9100048	36	0	39,780.00	0	0	39,780.00	39,780.00	0	39,780.00	0	0	43
44	Pro Access Software	2/1/1999	052C9100064	36	0	42,860.00	0	0	42,860.00	42,860.00	0	42,860.00	0	0	44
45	Customer Service Manual	2/19/1999	052C7100118	36	0	35,544.00	0	0	35,544.00	35,544.00	0	35,544.00	0	0	45
46	Customer Service Manual	2/19/1999	052C7100118	36	0	35,544.00	0	0	35,544.00	35,544.00	0	35,544.00	0	0	46
47	Framevision Software	5/13/1999	061C9100009	48	0	5,097.48	0	0	5,097.48	5,097.48	0	5,097.48	0	0	47
48	GIS Stage II	6/1/1999	058C9100089	120	0	4,841,485.91	0	0	4,841,485.91	4,841,485.91	0	4,841,485.91	0	0	48
49	Stonk System Software	6/2/1999	061C9100150	36	0	98,525.00	0	0	98,525.00	98,525.00	0	98,525.00	0	0	49
50	Stonk System Software	6/2/1999	061C9100150	36	0	98,525.00	0	0	98,525.00	98,525.00	0	98,525.00	0	0	50
51	Manstar Software	8/30/1999	061C9100060	36	0	12,995.80	0	0	12,995.80	12,995.80	0	12,995.80	0	0	51
52	Mobile Up Project	9/1/1999	052C7100145	36	0	1,217,712.00	0	0	1,217,712.00	1,217,712.00	0	1,217,712.00	0	0	52
53	Atchmate Epe Software	9/1/1999	061C9100135	36	0	134,745.00	0	0	134,745.00	134,745.00	0	134,745.00	0	0	53
54	Synarc/Noxon Software	9/1/1999	061C9100134	36	0	17,145.00	0	0	17,145.00	17,145.00	0	17,145.00	0	0	54
55	Synarc/Noxon Software	9/1/1999	061C9100134	36	0	17,145.00	0	0	17,145.00	17,145.00	0	17,145.00	0	0	55
56	Mailframe Software	10/31/1999	061C9100179	36	0	255,234.00	0	0	255,234.00	255,234.00	0	255,234.00	0	0	56
57	Write Phase I	11/15/1999	052C9100148	120	0	4,371,349.18	0	0	4,371,349.18	4,371,349.18	0	4,371,349.18	0	0	57
58	Synark Software	11/30/1999	052C9100129	36	0	16,500.00	0	0	16,500.00	16,500.00	0	16,500.00	0	0	58
59	Novell Border Manager	11/30/1999	061C9100108	36	0	43,867.00	0	0	43,867.00	43,867.00	0	43,867.00	0	0	59
60	Novell Border Manager	11/30/1999	061C9100108	36	0	43,867.00	0	0	43,867.00	43,867.00	0	43,867.00	0	0	60
61	Sunink Ibm Connectivity	11/30/1999	061C9100104	36	0	16,262.24	0	0	16,262.24	16,262.24	0	16,262.24	0	0	61
62	Bmc Software Tools	12/14/1999	061C9100144	36	0	163,988.00	0	0	163,988.00	163,988.00	0	163,988.00	0	0	62
63	Summary Billing Project	12/14/1999	061C9100084	36	0	107,213.00	0	0	107,213.00	107,213.00	0	107,213.00	0	0	63
64	Network Encryption Software	12/31/1999	061C9100207	36	0	10,192.00	0	0	10,192.00	10,192.00	0	10,192.00	0	0	64
65	Network Encryption Software	12/31/1999	061C9100207	36	0	10,192.00	0	0	10,192.00	10,192.00	0	10,192.00	0	0	65
66	Veritas Software	10/31/2000	061C9100209	36	0	23,922.55	0	0	23,922.55	23,922.55	0	23,922.55	0	0	66
67	Managewis 2.6 Software	10/31/2000	061C9100233	36	0	60,308.00	0	0	60,308.00	60,308.00	0	60,308.00	0	0	67
68	Emvs Version 6.2 Software	3/3													

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
91	Credit Card System	2/14/2002	061C2 00019	36	0	200,000.00	0	0	200,000.00	200,000.00	0	200,000.00	0	0	91
92	Online Help System	2/14/2002	061C2 00017	36	0	255,000.00	0	0	255,000.00	255,000.00	0	255,000.00	0	0	92
93	Form Software	3/7/2003	061C3 00018	36	0	17,000.00	0	0	17,000.00	17,000.00	0	17,000.00	0	0	93
94	Form Software	4/2/2002	061C2 00018	36	0	26,235.00	0	0	26,235.00	26,235.00	0	26,235.00	0	0	94
95	P System Scada Historian	4/2/2002	061C2 00018	36	0	298,832.00	0	0	298,832.00	298,832.00	0	298,832.00	0	0	95
96	Veritas Advanced Reporter	5/21/2002	061C1 00222	36	0	16,614.23	0	0	16,614.23	16,614.23	0	16,614.23	0	0	96
97	Comnet Software	6/11/2002	062C1 00072	36	0	530,528.00	0	0	530,528.00	530,528.00	0	530,528.00	0	0	97
98	Oracle E-Business Suite	7/19/2002	062C1 00038	36	0	10,163,656.00	0	0	10,163,656.00	10,163,656.00	0	10,163,656.00	0	0	98
99	Novell Software License	8/28/2002	061C2 00040	36	0	34,260.00	0	0	34,260.00	34,260.00	0	34,260.00	0	0	99
100	Novell Software License	8/28/2002	061C2 00040	36	0	16,034.00	0	0	16,034.00	16,034.00	0	16,034.00	0	0	100
101	Hummingbird Exceed License	9/18/2002	061C1 00216	36	0	136,800.00	0	0	136,800.00	136,800.00	0	136,800.00	0	0	101
102	Unconnected Gas Software	10/19/2002	061C1 00215	36	0	14,520.00	0	0	14,520.00	14,520.00	0	14,520.00	0	0	102
103	Unconnected Gas Software	10/19/2002	061C1 00215	36	0	14,520.00	0	0	14,520.00	14,520.00	0	14,520.00	0	0	103
104	Unconnected Gas Software	10/19/2002	061C1 00215	36	0	14,520.00	0	0	14,520.00	14,520.00	0	14,520.00	0	0	104
105	Purchase 10 License	12/11/2002	065C2 00114	36	0	11,830.00	0	0	11,830.00	11,830.00	0	11,830.00	0	0	105
106	Modeling Centralization	12/11/2002	065C2 00114	36	0	107,017.00	0	0	107,017.00	107,017.00	0	107,017.00	0	0	106
107	Report Output Management	12/11/2002	061C2 00078	36	0	26,759.00	0	0	26,759.00	26,759.00	0	26,759.00	0	0	107
108	2006 E-Business Suite	12/31/2002	062C1 00133	36	0	19,700.00	0	0	19,700.00	19,700.00	0	19,700.00	0	0	108
109	2006 E-Business Suite	12/31/2002	062C1 00133	36	0	21,425.00	0	0	21,425.00	21,425.00	0	21,425.00	0	0	109
110	Eme Software Enhancement	12/31/2002	062C1 00209	36	0	17,625.00	0	0	17,625.00	17,625.00	0	17,625.00	0	0	110
111	Purchase 6 Zehratec Cabo	1/23/2002	062C2 00104	36	0	64,713.00	0	0	64,713.00	64,713.00	0	64,713.00	0	0	111
112	Hazardous Material Info M	1/14/2003	073C2 00074	36	0	43,000.00	0	0	43,000.00	43,000.00	0	43,000.00	0	0	112
113	Parid Warehouse	3/7/2003	061C3 00018	36	0	34,126.00	0	0	34,126.00	34,126.00	0	34,126.00	0	0	113
114	Parid Warehouse	3/7/2003	061C3 00018	36	0	68,657.25	0	0	68,657.25	68,657.25	0	68,657.25	0	0	114
115	M1 Series Software	3/7/2003	061C2 00088	36	0	64,210.00	0	0	64,210.00	64,210.00	0	64,210.00	0	0	115
116	Netvision Software	3/7/2003	061C2 00090	36	0	42,280.00	0	0	42,280.00	42,280.00	0	42,280.00	0	0	116
117	Alt Designer And Fontline	3/7/2003	061C2 00090	36	0	20,625.00	0	0	20,625.00	20,625.00	0	20,625.00	0	0	117
118	Alt Designer And Fontline	3/7/2003	061C2 00090	36	0	44,679.00	0	0	44,679.00	44,679.00	0	44,679.00	0	0	118
119	LVMS 2000 Set Up Upgrade	3/19/2003	061C3 00032	36	0	545,169.23	0	0	545,169.23	545,169.23	0	545,169.23	0	0	119
120	Cis To Ems Interface	3/24/2003	062C2 00043	36	0	22,653.00	0	0	22,653.00	22,653.00	0	22,653.00	0	0	120
121	Oracle Comp Workbench	4/28/2003	061C3 00021	36	0	12,227.00	0	0	12,227.00	12,227.00	0	12,227.00	0	0	121
122	At System Licenses	5/6/2003	061C3 00033	36	0	28,879,265.00	0	0	28,879,265.00	28,879,265.00	0	28,879,265.00	0	0	122
123	Yms (Yms Management Syst	7/15/2003	061C3 00150	36	0	48,900.00	0	0	48,900.00	48,900.00	0	48,900.00	0	0	123
124	Yms (Yms Management Syst	7/15/2003	061C3 00150	36	0	32,413.00	0	0	32,413.00	32,413.00	0	32,413.00	0	0	124
125	Bis Professional Web Serv	9/15/2003	061C3 00055	36	0	130,965.12	0	0	130,965.12	130,965.12	0	130,965.12	0	0	125
126	IBM Tws.1 Software	9/18/2003	061C3 00051	36	0	41,156.00	0	0	41,156.00	41,156.00	0	41,156.00	0	0	126
127	Via Pentium Licenses	9/18/2003	061C3 00049	36	0	17,725.00	0	0	17,725.00	17,725.00	0	17,725.00	0	0	127
128	Service Pack Software	9/24/2003	061C3 00026	36	0	74,541.00	0	0	74,541.00	74,541.00	0	74,541.00	0	0	128
129	Service Pack Software	9/24/2003	061C3 00026	36	0	74,541.00	0	0	74,541.00	74,541.00	0	74,541.00	0	0	129
130	Contractware Elite Software	9/24/2003	061C2 00120	36	0	28,489.32	0	0	28,489.32	28,489.32	0	28,489.32	0	0	130
131	Microsoft Office Licenses	9/26/2003	061C3 00047	36	0	15,694.00	0	0	15,694.00	15,694.00	0	15,694.00	0	0	131
132	Novell Licenses	12/8/2003	CONV	36	0	5,500.00	0	0	5,500.00	5,500.00	0	5,500.00	0	0	132
133	Lotus Communication System	12/8/2003	CONV	36	0	97,321.00	0	0	97,321.00	97,321.00	0	97,321.00	0	0	133
134	Lotus Communication System	12/8/2003	CONV	36	0	189,936.28	0	0	189,936.28	189,936.28	0	189,936.28	0	0	134
135	Brightshare Storage Resou	12/8/2003	CONV	36	0	13,013.44	0	0	13,013.44	13,013.44	0	13,013.44	0	0	135
136	Micro Express Software	12/16/2003	CONV	60	0	1,529,638.00	0	0	1,529,638.00	1,529,638.00	0	1,529,638.00	0	0	136
137	Gas Transaction System -	12/16/2003	CONV	60	0	48,566.00	0	0	48,566.00	48,566.00	0	48,566.00	0	0	137
138	Gas Transaction System -	12/16/2003	CONV	60	0	35,588.00	0	0	35,588.00	35,588.00	0	35,588.00	0	0	138
139	Eme Software License	1/5/2004	062C3 00068	36	0	393,517.00	0	0	393,517.00	393,517.00	0	393,517.00	0	0	139
140	Logica Arm Web Portal	1/30/2004	062C3 00097	36	0	64,500.00	0	0	64,500.00	64,500.00	0	64,500.00	0	0	140
141	Ig Licenses	2/9/2004	061C3 00100	36	0	5,208.00	0	0	5,208.00	5,208.00	0	5,208.00	0	0	141
142	Ten Licenses	2/9/2004	061C3 00083	36	0	24,445.50	0	0	24,445.50	24,445.50	0	24,445.50	0	0	142
143	Maple Business Recovery	2/9/2004	061C3 00095	36	0	142,989.52	0	0	142,989.52	142,989.52	0	142,989.52	0	0	143
144	Maple Business Recovery	2/9/2004	061C3 00095	36	0	142,989.52	0	0	142,989.52	142,989.52	0	142,989.52	0	0	144
145	Veritas Data Backup License	4/20/2004	061C4 00053	36	0	24,445.50	0	0	24,445.50	24,445.50	0	24,445.50	0	0	145
146	Veritas Data Backup License	4/20/2004	061C4 00053	36	0	24,445.50	0	0	24,445.50	24,445.50	0	24,445.50	0	0	146
147	Veritas Data Backup License	7/22/2004	061C4 00067	36	0	11,896.10	0	0	11,896.10	11,896.10	0	11,896.10	0	0	147
148	Veritas Data Backup License	7/22/2004	061C4 00066	36	0	58,394.00	0	0	58,394.00	58,394.00	0	58,394.00	0	0	148
149	Veritas Data Backup License	7/22/2004	061C4 00066	36	0	189,936.28	0	0	189,936.28	189,936.28	0	189,936.28	0	0	149
150	Veritas Data Backup License	7/22/2004	061C4 00066	36	0	189,936.28	0	0	189,936.28	189,936.28	0	189,936.28	0	0	150
151	Veritas Data Backup License	7/22/2004	061C4 00061	36	0	61,542.00	0	0	61,542.00	61,542.00	0	61,542.00	0	0	151
152	Pc Dico Making & Invento	8/16/2004	061C4 00043	36	0	51,111.00	0	0	51,111.00	51,111.00	0	51,111.00	0	0	152
153	Pc Dico Making & Invento	8/16/2004	061C4 00043	36	0	20,850.00	0	0	20,850.00	20,850.00	0	20,850.00	0	0	153
154	Veritas Data Backup License	8/31/2004	062C3 00045	36	0	642,945.00	0	0	642,945.00	642,945.00	0	642,945.00	0	0	154
155	Veritas Data Backup License	8/31/2004	062C3 00045	36	0	642,945.00	0	0	642,945.00	642,945.00	0	642,945.00	0	0	155
156	Veritas Data Backup License	10/22/2004	062C3 00025	36	0	138,000.00	0	0	138,000.00	138,000.00	0	138,000.00	0	0	156
157	Veritas Data Backup License	10/22/2004	062C3 00025	36	0	212,459.17	0	0	212,459.17	212,459.17	0	212,459.17	0	0	157

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
182	Riser Verification Project	12/31/2005	0052C3 00102	36	0	756,043.57	0	0	756,043.57	756,043.57	0	756,043.57	0	(k) * 12	182
183	Clkx Licenses	06/15/2006	061C5 00148	36	0	17,852.186	0	0	17,852.186	17,852.186	0	17,852.186	0	0	183
184	Accessit VCS Licenses	2/15/2006	061C5 00149	36	0	10,163.65	0	0	10,163.65	10,163.65	0	10,163.65	0	0	184
185	Windows Server Cal License	2/15/2006	061C5 00150	36	0	84,962.18	0	0	84,962.18	84,962.18	0	84,962.18	0	0	185
186	Windows Server Cal License	7/27/2006	061C5 00153	36	0	33,629.78	0	0	33,629.78	33,629.78	0	33,629.78	0	0	186
187	Upgrade 30 Autocad License	11/14/2006	0652C8 00053	36	0	37,659.83	0	0	37,659.83	37,659.83	0	37,659.83	0	0	187
188	Eric Remedy License	2/19/2006	061C5 00069	36	0	17,240.00	0	0	17,240.00	17,240.00	0	17,240.00	0	0	188
189	Commslink License	2/19/2006	061C5 00068	36	0	16,435.76	0	0	16,435.76	16,435.76	0	16,435.76	0	0	189
190	Commslink License	2/19/2006	061C5 00069	36	0	16,435.76	0	0	16,435.76	16,435.76	0	16,435.76	0	0	190
191	Pakthink License	12/19/2006	061C5 00102	36	0	17,731.34	0	0	17,731.34	17,731.34	0	17,731.34	0	0	191
192	Stateaker Software	12/19/2006	061C5 00092	36	0	37,701.73	0	0	37,701.73	37,701.73	0	37,701.73	0	0	192
193	Mitchney VaCool License	12/19/2006	061C5 00020	36	0	17,590.19	0	0	17,590.19	17,590.19	0	17,590.19	0	0	193
194	Eric Remedy License	2/19/2006	061C5 00069	36	0	16,435.76	0	0	16,435.76	16,435.76	0	16,435.76	0	0	194
195	Eric Remedy License	2/19/2006	061C5 00069	36	0	16,435.76	0	0	16,435.76	16,435.76	0	16,435.76	0	0	195
196	Eric Remedy License	2/19/2006	061C5 00069	36	0	16,435.76	0	0	16,435.76	16,435.76	0	16,435.76	0	0	196
197	WireEmis Database Interface	2/21/2007	0525C5 00056	36	0	292,484.33	0	0	292,484.33	292,484.33	0	292,484.33	0	0	197
198	WireEmis Database Interface	2/22/2007	0525C4 00127	36	0	89,919.57	0	0	89,919.57	89,919.57	0	89,919.57	0	0	198
199	Point Software	4/27/2007	061C5 00110	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	199
200	Point Software	4/27/2007	061C5 00111	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	200
201	Point Software	4/27/2007	061C5 00112	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	201
202	Point Software	4/27/2007	061C5 00113	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	202
203	Point Software	4/27/2007	061C5 00114	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	203
204	Point Software	4/27/2007	061C5 00115	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	204
205	Point Software	4/27/2007	061C5 00116	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	205
206	Point Software	4/27/2007	061C5 00117	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	206
207	Point Software	4/27/2007	061C5 00118	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	207
208	Point Software	4/27/2007	061C5 00119	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	208
209	Point Software	4/27/2007	061C5 00120	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	209
210	Point Software	4/27/2007	061C5 00121	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	210
211	Point Software	4/27/2007	061C5 00122	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	211
212	Point Software	4/27/2007	061C5 00123	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	212
213	Point Software	4/27/2007	061C5 00124	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	213
214	Point Software	4/27/2007	061C5 00125	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	214
215	Point Software	4/27/2007	061C5 00126	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	215
216	Point Software	4/27/2007	061C5 00127	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	216
217	Point Software	4/27/2007	061C5 00128	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	217
218	Point Software	4/27/2007	061C5 00129	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	218
219	Point Software	4/27/2007	061C5 00130	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	219
220	Point Software	4/27/2007	061C5 00131	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	220
221	Point Software	4/27/2007	061C5 00132	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	221
222	Point Software	4/27/2007	061C5 00133	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	222
223	Point Software	4/27/2007	061C5 00134	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	223
224	Point Software	4/27/2007	061C5 00135	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	224
225	Point Software	4/27/2007	061C5 00136	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	225
226	Point Software	4/27/2007	061C5 00137	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	226
227	Point Software	4/27/2007	061C5 00138	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	227
228	Point Software	4/27/2007	061C5 00139	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	228
229	Point Software	4/27/2007	061C5 00140	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	229
230	Point Software	4/27/2007	061C5 00141	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	230
231	Point Software	4/27/2007	061C5 00142	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	231
232	Point Software	4/27/2007	061C5 00143	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	232
233	Point Software	4/27/2007	061C5 00144	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	233
234	Point Software	4/27/2007	061C5 00145	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	234
235	Point Software	4/27/2007	061C5 00146	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	235
236	Point Software	4/27/2007	061C5 00147	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	236
237	Point Software	4/27/2007	061C5 00148	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	237
238	Point Software	4/27/2007	061C5 00149	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	238
239	Point Software	4/27/2007	061C5 00150	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	239
240	Point Software	4/27/2007	061C5 00151	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	240
241	Point Software	4/27/2007	061C5 00152	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	241
242	Point Software	4/27/2007	061C5 00153	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	242
243	Point Software	4/27/2007	061C5 00154	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	243
244	Point Software	4/27/2007	061C5 00155	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	244
245	Point Software	4/27/2007	061C5 00156	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	245
246	Point Software	4/27/2007	061C5 00157	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	246
247	Point Software	4/27/2007	061C5 00158	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	247
248	Point Software	4/27/2007	061C5 00159	36	0	102,896.40	0	0	102,896.40	102,896.40	0	102,896.40	0	0	248
249	Point Software	4													

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort (k)*12	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
262	Phase One of BOATS Quality Assurance Testing Methodology project	1/31/2010	0055W0000300	36	0	86,744.70	0	0	86,745	86,745	0	86,745	0	0	262
263	Purchase Microsoft Office 2007 licensing	3/31/2010	0051W0000186	36	0	1,429,754.00	0	0	1,429,754	1,429,754	0	1,429,754	0	0	263
264	Start/Stop/Move Functionality (COS) - Phase 1.	4/14/2010	0061W0000131	60	0	1,054,026.96	0	0	1,054,027	1,054,027	0	1,054,027	0	0	264
265	Purchase 6 Com/Fault Backup Agent Licenses	5/4/2010	0061W0000201	36	0	37,650.00	0	0	37,650	37,650	0	37,650	0	0	265
266	Purchase software and professional services to Work Net System environment for enhanced Execution of the FEMEC Process Redesign Project	5/7/2010	0061W0000387	60	0	2,566,724.20	0	0	2,566,724	2,566,724	0	2,566,724	0	0	266
267	(Power)Plant Reimbursables	5/15/2010	0061W0000120	60	0	231,731.89	0	0	231,732	231,732	0	231,732	0	0	267
268	purchase fieldair software license	6/17/2010	0061W0000198	36	0	25,000.00	0	0	25,000	25,000	0	25,000	0	0	268
269	Purchase Quest Migration Tools, Windows Software	6/23/2010	0061W0000122	36	0	138,097.26	0	0	138,097	138,097	0	138,097	0	0	269
270	Purchase Image Cast Letter Software	7/1/2010	0063W0000243	36	0	186,637.40	0	0	186,637	186,637	0	186,637	0	0	270
271	MS Client Licensing CALS	7/19/2010	0061W0000160	36	0	79,938.18	0	0	79,938	79,938	0	79,938	0	0	271
272	Microsoft Visio Software (59)	7/26/2010	0061W0000426	36	0	19,533.80	0	0	19,534	19,534	0	19,534	0	0	272
273	Microsoft Project Software (6)	7/26/2010	0061W0000426	36	0	126,072.89	0	0	126,073	126,073	0	126,073	0	0	273
274	Microsoft Office 2007 Licenses (110)	7/26/2010	0061W0000426	36	0	126,072.89	0	0	126,073	126,073	0	126,073	0	0	274
275	Purchase IBM Intelligent Mail Barcode software	7/28/2010	0061W0000342	36	0	367,170.72	0	0	367,170	367,170	0	367,170	0	0	275
276	Implement COS MyAccount functionality in the On-line Customer Service (OCS) system	7/28/2010	0061W0000359	60	0	994,261.42	0	0	994,261	994,261	0	994,261	0	0	276
277	Purchase VMware Enterprise License Agreement	8/16/2010	0061W0000429	36	0	1,061,800.00	0	0	1,061,800	1,061,800	0	1,061,800	0	0	277
278	Purchase SQL server upgrade for SQL Enterprise software	8/16/2010	0061W0000427	36	0	48,267.68	0	0	48,268	48,268	0	48,268	0	0	278
279	Implement additional functionality into the On-line Service (OCS) MyAccount application	10/1/2010	0061W0000360	60	0	567,943.72	0	0	567,944	567,944	0	567,944	0	0	279
280	WebSphere MQ software	12/8/2010	0061W0000613	36	0	237,279.64	0	0	237,279	237,279	0	237,279	0	0	280
281	Purchase Mainframe Defining Software	12/8/2010	0061W0000644	36	0	25,092.00	0	0	25,092	25,092	0	25,092	0	0	281
282	File transferring software for mainframe and distributed systems	1/9/2010	0061W0000349	36	0	29,472.66	0	0	29,473	29,473	0	29,473	0	0	282
283	Microsoft Windows PRO Level 3 software	12/23/2010	0061W0000444	36	0	19,880.00	0	0	19,880	19,880	0	19,880	0	0	283
284	Purchase 20 licenses of eobcs atm and Contracted services	12/29/2010	0061W0000121	36	0	39,565.70	0	0	39,566	39,566	0	39,566	0	0	284
285	Purchase AssetWorks for the Fleet Management Application	12/29/2010	0061W0000329	36	0	284,925.16	0	0	284,925	284,925	0	284,925	0	0	285
286	Apply IBM TSM OC Managing Software from Docs	12/29/2010	0061W0000304	36	0	43,731.25	0	0	43,731	43,731	0	43,731	0	0	286
287	Software development of EMRS. This will include the design and development of custom operations, TRIMP, DIMP, WMS, and other applications for the cathodic protection and leak survey operations.	12/30/2010	0052W0000313	36	0	162,976.25	0	0	162,976	162,976	0	162,976	0	0	287
288	Locate and identify transmission LMR's vintage 1993 or later and post them to EMRS if identified. LMR has been identified and located. The LMR's have been recently developed Maintenance Action Item in EMRS and data entered into the Paper/Vision Log	12/30/2010	0052W0000310	36	0	95,606.46	0	0	95,606	95,606	0	95,606	0	0	288
289	WMS/EMS tickets, Phase 4, Identify EMRS Objects (Res, Station, Recorder, CS, Points, Valves, etc.) which do not currently have a WMS FID/CID. Assign the FID/CID to each identified object. Identify WMS facilities (Regulator Stations, Re-Actuator, configure and implement Valves Intelligent Control) which do not currently have a WMS FID/CID. Call detail recording and produce management reports about voice telephone call which use the company	12/30/2010	0052W0000311	36	0	217,547.07	0	0	217,547	217,547	0	217,547	0	0	289
290	PBX	1/23/2010	0061W0000466	36	0	41,686.61	0	0	41,687	41,687	0	41,687	0	0	290
291	Oracle eBusiness Suite - Release 12.1.2	5/3/2011	0061W0000303	60	0	1,655,670.92	0	0	1,655,671	1,655,671	0	1,655,671	0	0	291
292	Oracle Distribution Integrity Management Plans software	6/14/2011	0061W0000460	36	0	25,484.95	0	0	25,485	25,485	0	25,485	0	0	292
293	Purchase UNIX/Linux Informover Licenses for high-speed distributed system file transfers	6/14/2011	0061W0000450	36	0	5,454.24	0	0	5,454	5,454	0	5,454	0	0	293
294	Purchase Blue Coat Proxy 2.0 application to Purchase Microsoft Terminal Server Licenses for Active Directory Migration project	6/14/2011	0061W0000477	36	0	38,243.02	0	0	38,243	38,243	0	38,243	0	0	294
295	MS VISIO STANDARD	7/19/2011	0061W0000502	36	0	95,280.00	0	0	95,280	95,280	0	95,280	0	0	295
296	MS VISIO STANDARD	8/31/2011	0061W0000620	36	0	23,372.46	0	0	23,372	23,372	0	23,372	0	0	296
297	MS VISIO STANDARD	8/31/2011	0061W0000620	36	0	57,303.15	0	0	57,303	57,303	0	57,303	0	0	297
298	WINDOWS SERVER STANDARD	8/31/2011	0061W0000620	36	0	11,685.23	0	0	11,685	11,685	0	11,685	0	0	298
299	SYSTEM CENTER OPS MANAGER	8/31/2011	0061W0000620	36	0	29,611.59	0	0	29,612	29,612	0	29,612	0	0	299
300	WINDOWS SERVER ENTERPRISE	8/31/2011	0061W0000620	36	0	1,714.03	0	0	1,714	1,714	0	1,714	0	0	300
301	SQL SERVER STANDARD EDITION	10/28/2011	0061W0000653	36	0	292,701.09	0	0	292,701	292,701	0	292,701	0	0	301
302	Purchase PJ 2010	10/28/2011	0061W0000653	36	0	419,951.125	0	0	419,951	419,951	0	419,951	0	0	302
303	Microsoft Active Directory	11/2/2011	0061W0000642	60	0	504,407.33	0	0	504,407	504,407	0	504,407	0	0	303
304	HP Discovery and Dependency Mapping Application	11/14/2011	0061W0000619	36	0	97,043.37	0	0	97,043	97,043	0	97,043	0	0	304
305	Purchase Powerbroker software	11/16/2011	0061W0000619	36	0	366,637.00	0	0	366,637	366,637	0	366,637	0	0	305
306	Microsoft System Vail Backup	11/16/2011	0061W0000619	36	0	86,525.00	0	0	86,525	86,525	0	86,525	0	0	306
307	OPNET 2.000	11/21/2011	0061W0000463	36	0	261,386.35	0	0	261,386	261,386	0	261,386	0	0	307
308	Purchase OPNET Tools	11/21/2011	0061W0000463	36	0	346,347.11	0	0	346,347	346,347	0	346,347	0	0	308
309	NetMotion for Mobile Office	11/29/2011	0061W0000598	36	0	642,838.01	0	0	642,838	642,838	0	642,838	0	0	309
310	Purchase ARCOS Call Mgmt	12/1/2011	0061W0000598	36	0	75,000.00	0	0	75,000	75,000	0	75,000	0	0	310
311	Purchase Appointment Maker software	12/1/2011	0061W0000598	36	0	271,988.00	0	0	271,988	271,988	0	271,988	0	0	311
312	Oracle WebLogic Suite Licenses	12/1/2011	0061W0000743	60	0	920,158.94	0	0	920,159	920,159	0	920,159	0	0	312
313	DA-Oracle Database Protection Client, Linux	12/1/2011	0061W0000743	60	0	76,145.48	0	0	76,145	76,145	0	76,145	0	0	313
314	DA-Oracle Database Protection Client, Linux	12/1/2011	0061W0000743	60	0	76,145.48	0	0	76,145	76,145	0	76,145	0	0	314

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort (k)*12	Line No.
315	Oracle Security Business Intelligence Software	12/24/2011	0061W0000638	60	0	1,120,249	0	0	1,120,249	1,120,249	0	1,120,249	0	0	315
316	Software Development for EMRS - 2011	12/28/2011	0052W0000662	36	0	254,647	0	0	254,647	254,647	0	254,647	0	0	316
317	PowerCenter Software	12/28/2011	0061W0000665	36	0	284,515	0	0	284,515	284,515	0	284,515	0	0	317
318	PowerCenter Software	12/28/2011	0061W0000665	36	0	54,525	0	0	54,525	54,525	0	54,525	0	0	318
319	TeamMate Software to implement the CCH Inc -	12/31/2011	0061W0000688	60	0	292,526	0	0	292,526	292,526	0	292,526	0	0	319
320	Internal Audit	2/10/2012	0062W0000487	36	0	50,882	0	0	50,882	50,882	0	50,882	0	0	320
321	ITMS Contion project	5/1/2012	0061W0000683	36	0	2,663,889	0	0	2,663,889	2,663,889	0	2,663,889	0	0	321
322	CIC Software	5/1/2012	0061W0000683	36	0	1,580,732	0	0	1,580,732	1,580,732	0	1,580,732	0	0	322
323	CIC Refresh software	5/31/2012	0061W0000762	36	0	69,943	0	0	69,943	69,943	0	69,943	0	0	323
324	Novel upgrade licensing	5/31/2012	0061W0000815	36	0	165,354	0	0	165,354	165,354	0	165,354	0	0	324
325	PowerPlant Software	6/1/2012	0061W0000763	36	0	45,452	0	0	45,452	45,452	0	45,452	0	0	325
326	PowerPlant Software	6/15/2012	0061W0000687	60	0	159,638	0	0	159,638	159,638	0	159,638	0	0	326
327	ZONAR and AssetWorks Fleet Focus MS	7/18/2012	0061W0000732	60	0	17,940	0	0	17,940	17,940	0	17,940	0	0	327
328	CommVault License	8/22/2012	0061W0000692	60	0	76,567	0	0	76,567	76,567	0	76,567	0	0	328
329	ROVEIDM Software from IPSWITCH	8/22/2012	0061W0000641	60	0	15,000	0	0	15,000	15,000	0	15,000	0	0	329
330	Enterprise Suite 5.0 Operations Management	8/24/2012	0061W0000689	60	0	523,850	0	0	523,850	523,850	0	523,850	0	0	330
331	Trimble units	9/13/2012	0061W0000637	36	0	154,340	0	0	154,340	154,340	0	154,340	0	0	331
332	Balcon timer software upgrade	10/3/2012	0051W0000616	36	0	33,079	0	0	33,079	33,079	0	33,079	0	0	332
333	Windows Server Data Center Software ACP-B	10/10/2012	0061W0000686	36	0	224,359	0	0	224,359	224,359	0	224,359	0	0	333
334	System Center Data Center Software ANLG MVL	10/10/2012	0061W0000686	36	0	150,247	0	0	150,247	150,247	0	150,247	0	0	334
335	F5 BIG-IP/ML-VE Software Licenses (6)	10/11/2012	0061W0000873	36	0	39,319	0	0	39,319	39,319	0	39,319	0	0	335
336	Track & Trace software	10/11/2012	0061W0000795	60	0	2,671,118	0	0	2,671,118	2,671,118	0	2,671,118	0	0	336
337	SCM Upgrade	11/14/2012	0061W0000729	60	0	222,032	0	0	222,032	222,032	0	222,032	0	0	337
338	Data & Dependency Mapping License	11/27/2012	0061W0000891	60	0	361,042	0	0	361,042	361,042	0	361,042	0	0	338
339	Microsoft Project 2010	11/30/2012	0061W0000872	36	0	24,000	0	0	24,000	24,000	0	24,000	0	0	339
340	CIC Phone system software in the Dispatch	12/18/2012	0061W0000791	36	0	4,075	0	0	4,075	4,075	0	4,075	0	0	340
341	Software license for address Mgmt	12/18/2012	0061W0000892	60	0	46,715	0	0	46,715	46,715	0	46,715	0	0	341
342	Software license for address Mgmt	12/28/2012	0061W0000843	60	0	105,274	0	0	105,274	105,274	0	105,274	0	0	342
343	2012 EMRS Software Development	1/31/2013	0052W0000674	36	0	250,000	0	0	250,000	250,000	0	250,000	0	0	343
344	Bluezone Integration Server Software	2/28/2013	0061W0000844	36	0	25,944	0	0	25,944	25,944	0	25,944	0	0	344
345	BMC Middleware Management software licensing	3/7/2013	0061W0000825	36	0	48,000	0	0	48,000	48,000	0	48,000	0	0	345
346	SCM Asset Mgmt Software	4/12/2013	0061W0000972	60	0	20,000	0	0	20,000	20,000	0	20,000	0	0	346
347	Field Operations Management System (FOMS)	4/8/2013	0061W0001001	120	0	13,313,529	0	0	13,313,529	13,313,529	0	13,313,529	0	0	347
348	Phase 1 - Customer Service	4/12/2013	0061W0000871	60	0	227,579	0	0	227,579	227,579	0	227,579	0	0	348
349	ORMP PHASE I & II	4/12/2013	0061W0000871	60	0	4,765,130	0	0	4,765,130	4,765,130	0	4,765,130	0	0	349
350	ROWES LICENSES FOR MAINFRAME	5/13/2013	0061W0000663	60	0	3,442,623	0	0	3,442,623	3,442,623	0	3,442,623	0	0	350
351	SCADA Licensing System	5/30/2013	0061W0000482	60	0	15,555	0	0	15,555	15,555	0	15,555	0	0	351
352	Facsim	5/30/2013	0061W0000482	60	0	15,555	0	0	15,555	15,555	0	15,555	0	0	352
353	Iron Field Collection System	6/7/2013	0061W0000810	60	0	283,237	0	0	283,237	283,237	0	283,237	0	0	353
354	2010 SharePoint Project	6/14/2013	0061W0000834	60	0	2,072,981	0	0	2,072,981	2,072,981	0	2,072,981	0	0	354
355	2010 IERS License	6/14/2013	0061W0000834	60	0	513,000	0	0	513,000	513,000	0	513,000	0	0	355
356	2010 IERS License	8/1/2013	0061W0000975	60	0	330,000	0	0	330,000	330,000	0	330,000	0	0	356
357	Microsoft GIS DataCenter Software Licensing	8/1/2013	0061W0001030	60	0	348,430	0	0	348,430	348,430	0	348,430	0	0	357
358	Microsoft GIS DataCenter Software Licensing	8/1/2013	0061W0001030	60	0	348,430	0	0	348,430	348,430	0	348,430	0	0	358
359	License for Delphix database virtualization software	8/1/2013	0061W0001038	36	0	216,200	0	0	216,200	216,200	0	216,200	0	0	359
360	License for Delphix database virtualization software	8/23/2013	0061W0001038	36	0	11,563	0	0	11,563	11,563	0	11,563	0	0	360
361	License for Delphix database virtualization software	8/23/2013	0061W0001022	36	0	25,045	0	0	25,045	25,045	0	25,045	0	0	361
362	License for Delphix database virtualization software	8/30/2013	0061W0001005	60	0	153,915	0	0	153,915	153,915	0	153,915	0	0	362
363	PowerPlan Tar Reports Module and 10.4 Software	9/15/2013	0061W0000955	60	0	569,976	0	0	569,976	569,976	0	569,976	0	0	363
364	Upgrade software licenses	9/25/2013	0061W0001021	60	0	69,452	0	0	69,452	69,452	0	69,452	0	0	364
365	StealthAUDIT Software License	11/29/2013	0061W0000946	36	0	29,187	0	0	29,187	29,187	0	29,187	0	0	365
366	Philly Bowes Non-prod Software	12/1/2013	0061W0001104	60	0	216,955	0	0	216,955	216,955	0	216,955	0	0	366
367	DLM Control Center Software	1/29/2013	0061W0000981	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	367
368	DLM Control Center Software	1/29/2013	0061W0000981	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	368
369	COX 4 Project	12/31/2013	0061W0000626	60	0	572,979	0	0	572,979	572,979	0	572,979	0	0	369
370	MAOP records standardization	12/31/2013	0052W0000885	60	0	2,531,394	0	0	2,531,394	2,531,394	0	2,531,394	0	0	370
371	Web Content Mgmt Phase 2 Software	1/3/2014	0061W0001018	60	0	756,278	0	0	756,278	756,278	0	756,278	0	0	371
372	Custom development of enhancements to	4/15/2014	0061W0000973	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	372
373	Workforce tool focus MS application	6/30/2014	0061W0000973	60	0	101,430	0	0	101,430	101,430	0	101,430	0	0	373
374	Windows 7 upgrade	7/1/2014	0061W0000920	60	0	1,191,336	0	0	1,191,336	1,191,336	0	1,191,336	0	0	374
375	Microsoft SQL Licensing TrueUp	7/1/2014	0061W0001385	60	0	320,272	0	0	320,272	320,272	0	320,272	0	0	375
376	MICROSOFT CIS DATA CENTER LICENSING	7/1/2014	0061W0001403	60	0	271,386	0	0	271,386	271,386	0	271,386	0	0	376
377	VIA Mapping Migration Project	7/2/2014	0061W0000928	60	0	6,330,215	0	0	6,330,215	6,330,215	0	6,330,215	0	0	377
378	VIA Mapping Migration Project	7/2/2014	0061W0000928	60	0	1,189,235	0	0	1,189,235	1,189,235	0	1,189,235	0	0	378
379	Mitron Athena Software	8/1/2014	0061W0001439	36	0	79,805	0	0	79,805	79,805	0	79,805	0	0	379
380	FOMS PH2	8/1/2014	0061W0000511	120	16	9,784,464.25	(1,000)	0	9,784,464.25	8,483,462	81,538	9,784,464.25	1,210,260	978,456	379
381	SIS Vitec VTKM, ViteSign IP, ViteSigns FTP	8/1/2014	0061W0000668	60	0	150,000	0	0	150,000	150,000	0	150,000	0	0	380
382	AUTO DESK AUDIT SOFTWARE	9/8/2014	0061W0001474	36	0	43,000	0	0	43,000	43,000	0	43,000	0	0	381
383	Workstation licensing for Windows 7 Enterprise, Exchange, System Center, Configuration Manager, Remedy Application to BMC's Item Suite	9/26/2014	0061W0000647	60	0	552,637	0	0	552,637	552,637	0	552,637	0	0	382
384	Remedy through Oracle license required for the	10/1/2014	0061W0000740	60	0	541,4									

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
390	VISTA PLUS FORMS APP	12/31/2014	0061W0001101	60	0	64,680.33	0	0	64,680	0	0	64,680	0	0	390
391	2013 EMRS SOFTWARE DEVEL	06/25/20090977	0052W0000977	36	0	500,000.00	0	0	500,000	500,000	0	0	0	0	391
392	EMRS SOFTWARE DEVEL	06/25/20091094	0052W0001094	36	0	110,380.27	0	0	110,380	110,380	0	0	0	0	392
393	CYBERARK SOFTWARE FOR LINUX	12/27/2015	0061W0001684	60	0	110,380.27	0	0	110,380	110,380	0	0	0	0	393
394	ARM PERFORMANCE MANAGER	2/4/2015	0061W0001688	60	0	108,500.00	0	0	108,500	108,500	0	0	0	0	394
395	BDNA SOFTWARE	3/31/2015	0061W0001587	60	0	148,724.00	0	0	148,724	148,724	0	0	0	0	395
396	MAOP Records Standardization	6/6/2015	0061W0000915	60	0	1,181,291.15	0	0	1,181,291	1,181,291	0	0	0	0	396
397	MAOP Records Standardization	6/6/2015	0061W0000915	60	0	475,956.00	0	0	475,956	475,956	0	0	0	0	397
398	URP LICENSES	6/30/2015	0061W0001595	36	0	63,520.00	0	0	63,520	63,520	0	0	0	0	398
399	NETBRAN SOFTWARE	7/15/2015	0061W0001593	36	0	55,200.00	0	0	55,200	55,200	0	0	0	0	399
400	WORKFLOW SOFTWARE	8/1/2015	0061W0001683	60	0	353,090.86	0	0	353,091	353,091	0	0	0	0	400
401	OSISOFF PT AGS	9/11/2015	0061W0002102	60	0	47,512.33	0	0	47,512	47,512	0	0	0	0	401
402	Information Capture License	10/1/2015	0061W0002098	36	0	159,290.00	0	0	159,290	159,290	0	0	0	0	402
403	Microsoft Exchange Server License	10/1/2015	0061W0002099	36	0	23,129.11	0	0	23,129	23,129	0	0	0	0	403
404	Microsoft Exchange Server License	10/1/2015	0061W0002099	36	0	51,753.24	0	0	51,753	51,753	0	0	0	0	404
405	Microsoft Exchange Server License	10/27/2015	0061W0002293	36	0	67,500.00	0	0	67,500	67,500	0	0	0	0	405
406	Steelhead InterCEPT Software Licensing	11/6/2015	0061W0001898	36	0	160,666.50	0	0	160,667	160,667	0	0	0	0	406
407	Steelhead InterCEPT Software Licensing	11/6/2015	0061W0001898	36	0	160,666.50	0	0	160,667	160,667	0	0	0	0	407
408	Steelhead InterCEPT Software Licensing	11/6/2015	0061W0001898	36	0	82,500.00	0	0	82,500	82,500	0	0	0	0	408
409	Avecto Defenpoint software license	12/10/2015	0061W0002306	36	0	3,479,564.85	0	0	3,479,565	3,479,565	0	0	0	0	409
410	WEB CONTENT MGMT PH II	12/23/2015	0061W0002277	60	0	775,397.94	0	0	775,398	775,398	0	0	0	0	410
411	ORACLE PORTAL-LOEM MGMT	11/1/2016	0061W0002277	60	0	17,493,000.00	0	0	17,493,000	17,493,000	0	0	0	0	411
412	Yamaha Metric Edge ITSM	11/1/2016	0061W0002059	120	0	18,444,333.55	(653,338)	0	17,790,995	18,444,334	145,778	13,214,100	4,279,123	1,749,332	412
413	Yamaha Metric Edge ITSM	11/1/2016	0061W0002059	120	0	18,444,333.55	(653,338)	0	17,790,995	18,444,334	145,778	13,214,100	4,279,123	1,749,332	413
414	GIS SOFTWARE	2/1/2016	0052W0001174	60	0	274,418.62	0	0	274,419	274,419	0	0	0	0	414
415	PRIMARY RATE INTERFACE SOFTWARE	2/25/2016	0061W0002314	36	0	23,817.60	0	0	23,818	23,818	0	0	0	0	415
416	Kelovion integration software license	2/29/2016	0061W0002321	36	0	18,000.00	0	0	18,000	18,000	0	0	0	0	416
417	Oracle Primavera P6 EPPM SOFTWARE	3/31/2016	0061W0001986	60	0	905,302.35	0	0	905,303	905,303	0	0	0	0	417
418	ARL DATA MIGRATION TOOL	4/1/2016	0061W0002300	60	0	220,422.74	0	0	220,423	220,423	0	0	0	0	418
419	DP4 SOFTWARE	4/13/2016	0061W0002300	60	0	220,422.74	0	0	220,423	220,423	0	0	0	0	419
420	MARATHON PATENT	6/1/2016	0073W0000881	36	0	14,721.76	0	0	14,722	14,722	0	0	0	0	420
421	NETCOM LICENSES	6/7/2016	0061W0002590	36	0	77,055.00	0	0	77,055	77,055	0	0	0	0	421
422	Oracle Primavera P6 EPPM Project License	7/1/2016	0061W0002348	60	0	159,741.00	0	0	159,741	159,741	0	0	0	0	422
423	Oracle Primavera P6 EPPM Project License	7/1/2016	0061W0002348	60	0	159,741.00	0	0	159,741	159,741	0	0	0	0	423
424	PowerBroker with Beyond Insight Licenses	7/17/2016	0061W0002348	60	0	182,942.00	0	0	182,942	182,942	0	0	0	0	424
425	PowerBroker Servers with Beyond Insight Prof. Svcs.	7/17/2016	0061W0002348	60	0	5,043.96	0	0	5,043	5,043	0	0	0	0	425
426	PowerBroker Servers with Beyond Insight Prof. Svcs.	8/15/2016	0061W0002348	36	0	327,673.00	0	0	327,673	327,673	0	0	0	0	426
427	FOMS SINGAPORE Separation	8/15/2016	0061W0002348	36	0	386,543.01	0	0	386,543	386,543	0	0	0	0	427
428	ALIVON C/C LICENSES	8/20/2016	0061W0002362	60	0	252,074.74	0	0	252,075	252,075	0	0	0	0	428
429	EnergyCap Software	10/31/2016	0057W0002458	36	0	23,426.00	0	0	23,426	23,426	0	0	0	0	429
430	RISKMASTER	11/2/2016	0061W0001800	36	0	16,686.00	0	0	16,686	16,686	0	0	0	0	430
431	Oracle Primavera P6 EPPM Project License	12/1/2016	0061W0002650	60	0	70,577.06	0	0	70,577	70,577	0	0	0	0	431
432	TEAMMATE LICENSES	12/22/2016	0061W0003017	36	0	18,900.00	0	0	18,900	18,900	0	0	0	0	432
433	1450 ALIVON LICENSES	12/27/2016	0061W0003001	60	0	202,220.00	0	0	202,220	202,220	0	0	0	0	433
434	VOI AUTO PORTAL	12/30/2016	0061W0002915	36	0	70,684.14	0	0	70,684	70,684	0	0	0	0	434
435	VOI AUTO PORTAL	12/30/2016	0061W0002915	36	0	15,000.00	0	0	15,000	15,000	0	0	0	0	435
436	ORACLE FAN	1/2/2017	0061W0002305	36	0	12,000.00	0	0	12,000	12,000	0	0	0	0	436
437	NEW DIMENSION FUNCTIONALITY	1/3/2017	0061W0002122	36	0	81,836.74	0	0	81,837	81,837	0	0	0	0	437
438	CIC2016 UPGRADE	1/31/2017	0061W0001533	60	0	1,366,594.25	0	0	1,366,594	1,366,594	0	0	0	0	438
439	Informatica Licenses	3/3/2017	0061W0003052	36	0	73,200.00	0	0	73,200	73,200	0	0	0	0	439
440	Informatica Licenses	3/3/2017	0061W0003052	36	0	16,919.99	0	0	16,920	16,920	0	0	0	0	440
441	SEM PROTECT Manager Program	4/6/2017	0061W0003052	36	0	688,122.96	0	0	688,123	688,123	0	0	0	0	441
442	Magnitude Software Global View	5/31/2017	0061W0002847	60	0	126,480.00	0	0	126,480	126,480	0	0	0	0	442
443	Schneider Electric SCADA License	7/14/2017	0061W0002384	36	0	20,000.00	0	0	20,000	20,000	0	0	0	0	443
444	XIA Configuration Server Tool	7/24/2017	0061W0003464	36	0	17,000.00	0	0	17,000	17,000	0	0	0	0	444
445	Microsoft Dynamics CRM License	8/1/2017	0061W0003464	36	0	385,742.50	0	0	385,743	385,743	0	0	0	0	445
446	VAST AND UNACCOUNTED FOR GAS	8/7/2017	0061W0003184	60	0	385,742.50	0	0	385,743	385,743	0	0	0	0	446
447	SQUIZ Software	8/31/2017	0061W0003124	36	0	45,342.37	0	0	45,342	45,342	0	0	0	0	447
448	Wria LegalSuite Pro-CSS Interface	9/12/2017	0061W0002063	60	0	792,807.15	0	0	792,807	792,807	0	0	0	0	448
449	PapeVision Capture License	9/15/2017	0061W0003532	36	0	20,873.00	0	0	20,873	20,873	0	0	0	0	449
450	DNC Relay J Integration	10/1/2017	0061W0003059	60	0	235,546.35	0	0	235,546	235,546	0	0	0	0	450
451	File Screen Designer License	10/1/2017	0061W0001977	60	0	22,551.00	0	0	22,551	22,551	0	0	0	0	451
452	File Screen Designer Module	10/1/2017	0061W0003659	60	0	6,240.00	0	0	6,240	6,240	0	0	0	0	452
453	Avecto License	10/17/2017	0061W0003613	36	0	40,000.00	0	0	40,000	40,000	0	0	0	0	453
454	Turkey Factory Software	12/1/2017	0061W0003318	36	0	1,010,368.00	0	0	1,010,368	1,010,368	0	0	0	0	454
455	Tool Software Licenses	12/1/2017	0061W0003369	36	0	60,448.00	0	0	60,448	60,448	0	0	0	0	455
456	Oracle WebLogic Licenses	12/16/2017	0061W0003658	60	0	232,650.00	0	0	232,650	232,650	0	0	0	0	456
457	Oracle Identity and Access Management License	12/18/2017	0061W0003696	36	0	43,212.40	0	0	43,212	43,212	0	0	0	0	457
458	Hitech ID Systems Software	12/21/2017	0061W0002528	60	0	314,760.50	0	0	314,761	314,761	0	0	0	0	458
459	SCADA System Monitoring Software	12/22/2017	0061W0002528	60	0	257,364.00	0	0	257,364	257,364	0	0	0	0	459
460	Quant Enterprise Reporting License	12/29/2017	0061W0002154	60	0	267,944.00	0	0	267						

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	In-Service Date	Work Order Number	Life - Months	Remaining Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort (k)*12	Line No.
478	1/16/2018	0061W0003733	36	0	14,489.00	0	0	14,489	14,489	0	0	0	0	478
479	1/16/2018	0061W0003733	36	0	5,103.00	0	0	5,103	5,103	0	0	0	0	479
480	1/16/2018	0061W0003733	36	0	3,189.78	0	0	3,190	3,190	0	0	0	0	480
481	1/16/2018	0061W0003733	36	0	29,040.00	0	0	29,040	29,040	0	0	0	0	481
482	1/16/2018	0061W0003733	60	0	583,895.89	0	0	583,895	583,895	0	0	0	0	482
483	1/16/2018	0061W0003733	60	0	281,870.00	0	0	281,870	281,870	0	0	0	0	483
484	1/16/2018	0061W0003733	36	0	60,940.10	0	0	60,940	60,940	0	0	0	0	484
485	4/1/2018	0061W0003720	36	0	80,027.70	(2,596)	0	77,431.70	80,028	0	0	0	0	485
486	4/26/2018	0061W0004142	36	0	99,742.50	0	0	99,743	99,743	0	0	0	0	486
487	6/30/2018	0061W0004195	60	14	1,123,879.00	0	0	1,123,879	1,069,679	18,100	0	54,200	217,185.00	487
488	6/30/2018	0061W0004195	60	14	24,439.14	0	0	24,439	24,439	0	0	17,750	23,865	488
489	8/16/2018	0061W0004274	36	0	24,439.14	0	0	24,439	24,439	0	0	0	0	489
490	10/1/2018	0061W0002332	36	0	26,177.03	0	0	26,177	26,177	0	0	0	0	490
491	10/1/2018	0061W0002738	60	0	2,098,135.70	(2,596)	0	2,095,539.70	1,867,442	34,986	0	1,900,541	419,228	491
492	10/31/2018	0061W0003733	60	0	25,000.00	0	0	25,000	25,000	0	0	0	0	492
493	10/31/2018	0061W0003733	60	11	202,983.70	(2,667)	0	199,316.70	199,317	3,329	0	196,042	39,944	493
494	10/31/2018	0061W0001012	60	8	1,646,845.90	(1,801)	0	1,645,044.90	1,434,507	27,417	0	1,461,950	329,009	494
495	11/1/2018	0061W0004359	60	8	1,387,823.13	0	0	1,387,823	1,205,843	22,748	0	1,228,590	272,970	495
496	11/15/2018	0061W0004598	36	0	21,679.00	0	0	21,679	21,679	0	0	0	0	496
497	12/1/2018	0061W0003580	36	0	72,301.36	0	0	72,301	72,301	0	0	0	0	497
498	12/1/2018	0061W0003580	36	0	72,301.36	0	0	72,301	72,301	0	0	0	0	498
499	12/5/2018	0061W0004514	36	0	27,256.33	0	0	27,256	27,256	0	0	0	0	499
500	12/5/2018	0061W0004514	36	0	87,350.25	0	0	87,350	87,350	0	0	0	0	500
501	12/15/2018	0061W0003555	60	9	339,932.46	0	0	339,932	288,443	5,686	0	294,608	67,988	501
502	12/27/2018	0061W0004390	60	6	1,431,615.75	(335)	0	1,431,280.75	1,240,450	23,886	0	1,264,346	289,775	502
503	1/2/2019	0061W0003654	60	10	780,424.84	0	0	780,425	684,159	15,982	0	699,141	118,683	503
504	1/2/2019	0061W0003621	60	9	725,750.31	0	0	725,750	614,600	12,350	0	626,950	148,202	504
505	2/1/2019	0061W0004670	36	0	28,000.00	0	0	28,000	28,000	0	0	0	0	505
506	2/1/2019	0061W0004670	36	0	27,475.00	0	0	27,475	27,475	0	0	0	0	506
507	3/1/2019	0061W0003608	36	0	1,463	0	0	1,463	1,463	0	0	0	0	507
508	3/15/2019	0061W0003719	36	0	200,197.84	(1,463)	0	198,734	163,995	3,312	0	31,903	39,747	508
509	3/18/2019	0061W0003719	36	0	96,195.55	0	0	96,196	96,196	0	0	0	0	509
510	3/29/2019	0061W0004332	60	11	417,889.56	0	0	417,890	345,240	6,985	0	69,649	85,979	510
511	3/29/2019	0061W0004332	60	11	1,029,299.82	0	0	1,029,300	852,512	17,822	0	864,694	166,606	511
512	3/29/2019	0061W0004332	60	11	1,029,299.82	0	0	1,029,300	852,512	17,822	0	864,694	166,606	512
513	4/4/2019	0061W0003841	60	12	165,915.17	(1,034)	0	164,881	132,761	2,749	0	29,381	32,984	513
514	4/4/2019	0061W0004870	36	0	37,000.00	0	0	37,000	37,000	0	0	0	0	514
515	4/15/2019	0061W0004990	36	0	83,200.00	0	0	83,200	83,200	0	0	0	0	515
516	4/15/2019	0061W0004990	36	0	83,200.00	0	0	83,200	83,200	0	0	0	0	516
517	6/30/2019	0061W0005235	60	23	3,421,000.00	0	0	3,421,000	2,852,920	57,077	0	689,200	689,200	517
518	6/30/2019	0061W0004432	36	0	65,921.92	0	0	65,922	65,922	0	0	0	0	518
519	6/30/2019	0061W0002887	60	14	601,216	(1,427)	0	602,425	474,287	10,020	0	120,243	120,243	519
520	7/9/2019	0055W0003903	60	15	282,919.28	0	0	282,919	212,189	4,715	0	66,015	96,584	520
521	7/31/2019	0061W0004149	36	0	13,479.00	0	0	13,479	13,479	0	0	0	0	521
522	7/31/2019	0061W0004149	36	0	63,712.42	0	0	63,712	63,712	0	0	0	0	522
523	7/31/2019	0061W0004443	60	27	273,399.20	0	0	273,399	197,560	4,991	0	201,951	56,086	523
524	8/18/2019	0061W0003542	60	23	2,113,093.93	0	0	2,113,094	1,329,888	34,052	0	73,448	56,086	524
525	10/1/2019	0061W0005143	60	18	126,843.42	0	0	126,843	89,790	2,114	0	90,904	26,369	525
526	10/1/2019	0061W0005143	60	18	126,843.42	0	0	126,843	89,790	2,114	0	90,904	26,369	526
527	10/9/2019	0061W0005348	60	18	2,846,955.52	0	0	2,846,956	1,750,613	10,929	0	1,096,343	1,750,613	527
528	11/1/2019	0061W0004598	60	20	713,426.54	0	0	713,427	475,618	11,880	0	225,918	142,685	528
529	11/18/2019	0061W0004768	60	20	460,000.00	0	0	460,000	314,333	7,867	0	322,000	92,000	529
530	11/29/2019	0061W0005141	36	0	24,700.00	0	0	24,700	24,700	0	0	0	0	530
531	11/29/2019	0061W0005141	36	0	24,700.00	0	0	24,700	24,700	0	0	0	0	531
532	11/30/2019	0061W0005115	60	29	159,000.00	0	0	159,000	77,500	2,900	0	80,000	30,000	532
533	12/19/2019	0061W0005400	36	9	32,400.00	0	0	32,400	24,300	900	0	7,000	2,500	533
534	12/20/2019	0061W0003978	60	20	2,288,222.85	0	0	2,288,223	1,525,604	38,141	0	724,678	457,691	534
535	2/5/2020	0061W0004361	60	22	1,067,876.61	0	0	1,067,877	676,807	17,799	0	694,106	373,773	535
536	3/18/2020	0061W0005348	60	23	1,819,496.00	0	0	1,819,496	1,186,200	19,826	0	633,296	198,946	536
537	3/18/2020	0061W0005348	60	23	284,820.00	0	0	284,820	198,886	10,886	0	108,103	9,984	537
538	3/25/2020	0061W0004598	60	23	1,871,247.06	0	0	1,871,247	1,153,538	31,187	0	717,709	374,249	538
539	3/30/2020	0061W0005887	60	31	94,480.00	0	0	94,480	42,948	1,862	0	44,611	19,548	539
540	6/1/2020	0061W0005708	60	17	353,760.00	0	0	353,760	194,582	5,986	0	163,292	70,750	540
541	7/1/2020	0061W0005683	36	13	183,700.00	0	0	183,700	112,286	5,910	0	71,414	6,123	541
542	8/24/2020	0061W0005929	60	29	423,642.76	0	0	423,643	219,670	7,034	0	106,939	84,403	542
543	10/19/2020	0061W0005348	60	30	464,225.36	0	0	464,225	232,113	7,737	0	239,850	92,845	543
544	10/19/2020	0061W0005683	60	30	1,772,381.81	0	0	1,772,382	876,690	29,866	0	905,546	358,277	544
545	11/20/2020	0061W0005683	60	32	9,350,250.00	0	0	9,350,250	4,824,250	110,000	0	4,526,000	1,494,819	545
546	11/20/2020	0061W0005683	60	32	889,819.00	0	0	889,819	441,421	10,000	0	441,421	170,865	546
547	11/30/2020	0061W0006000	36	10	38,500.00	0	0	38,500	27,800	1,000	0	9,625	12,833	547
548	12/1/2020	0061W0005448	36	14	21,200.29	0	0	21,200	12,668	589	0	13,545	7,067	548
549	12/4/2020	0061W0006911	36	8	37,560.00	0	0	37,560	30,173	1,055	0	12,663	5,489	549

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
564	Avics Scoutlink Connection License - Radio Console Upgrade	12/10/2021	0061W0006834	60	44	70,164.16	0	0	70,164	18,710	1,169	19,880	50,284	14,033	564
565	Avics Scoutlink Console Pool License - Radio Console	12/10/2021	0061W0006834	60	44	362,231.06	0	0	362,231	96,595	1,940	102,632	269,599	72,446	565
566	OO Maint System-Cloud-based	12/13/2021	0061W0006859	36	20	67,300.00	0	0	67,300	28,493	1,940	30,433	36,867	29,284	566
567	Reset In-Service Date	12/27/2021	0061W0004622	36	20	-	(7)	0	(7)	(8,756)	438	(8,318)	8,311	5,254	567
568	OSI Sert P1 Tags	12/30/2021	0061W0007044	36	20	33,600.00	0	0	33,600	14,720	944	15,664	17,596	11,328	568
569	OSI Sert P1 Vision Licenses	12/30/2021	0061W0007044	36	20	33,000.00	0	0	33,000	14,457	927	15,384	17,616	11,126	569
570	HOW Phase III - Benefits Configuration - cloud based	1/3/2022	0061W0006858	60	45	285,547.26	0	0	285,547	71,387	4,759	76,146	209,401	57,109	570
571	Rutink Backup Software for SCADA	2/1/2022	0061W0006884	36	22	54,192.37	0	0	54,192	20,688	1,523	22,219	31,973	18,271	571
572	Verizon Connect DVR-Cloud	2/15/2022	0061W0007094	36	22	67,332.86	0	0	67,333	25,689	1,884	27,563	39,770	22,725	572
573	Open text extended ECM-Cloud-based	4/1/2022	0061W0006953	60	48	-	406,173	0	406,173	-	6,823	60,808	325,365	85,072	573
574	Extended ECM hosted solution, Cloud-based, Project	4/1/2022	0061W0006953	60	48	406,173.00	(406,173)	0	0	73,885	0	-	0	0	574
575	ASI Software for Tax Remediation Project	4/29/2022	0061W0006855	60	48	1,001,889.13	0	0	1,001,889	200,278	16,688	217,076	784,813	200,378	575
576	C4C Development-AHT Reduction Efforts-Cloud	5/29/2022	0061W0007177	60	49	289,600.00	0	0	289,600	52,983	4,917	57,890	291,260	57,600	576
577	HOW Automated Test Configur-Cloud	5/9/2022	0061W0006943	36	25	63,200.00	0	0	63,200	16,426	1,088	20,480	42,420	21,133	577
578	SmartSheet Software Implementation-Cloud	6/24/2022	0061W0007119	36	26	30,932.86	0	0	30,933	8,337	869	9,206	21,727	10,429	578
579	Dialer for Callback Software Development	7/27/2022	0061W0007116	36	31	61,335.00	0	0	61,335	8,519	1,704	10,223	51,113	20,445	579
580	Zero Trust Duo MFA-Cloud Based	7/31/2022	0061W0007353	60	54	419,143.49	0	0	419,143	41,084	7,001	48,085	371,059	84,013	580
581	GasBoy - FIPAY CMS Management System-Cloud	8/12/2022	0061W0006708	60	52	138,449.46	0	0	138,449	18,389	2,309	20,698	117,751	27,708	581
582	DuoOne WIN Decode Software	9/1/2022	0061W0007347	36	35	10,678.13	0	0	10,678	287	207	593	10,085	3,559	582
583	Strategic Financial UI Planner PH II	12/15/2022	0061W0005847	60	56	7,093,208.32	0	0	7,093,208	472,870	118,220	591,091	6,502,118	1,418,644	583
584	OC Management Project Employee-Cloud	12/22/2022	0061W0007431	36	32	34,103.62	0	0	34,104	3,279	983	4,242	29,862	11,559	584
585	HCW Contactor Compliance-Cloud	2/28/2023	0061W0006949	36	34	35,341.50	54,460	0	93,802	1,761	1,105	2,866	90,355	13,264	585
	Contractor Compliance Requirements for SWG east														
586	Employee Connect (HCM)	2/28/2023	0061W0006949	60	58	0	0	0	0	0	0	-	0	0	586
587	ZScaler-Network (VPN) Rejo-Cloud	3/31/2023	0061W0007467	60	60	218,236	0	0	218,236	485,715	3,637	3,637	214,599	43,647	587
588	Jump Analytics-Data Mgr-Analy-Cloud	7/31/2023	0061W0007451	60	60	800,000.00	0	0	800,000	193,000	13,333	193,000	607,000	80,000	588
589	Synerg Pipeline Cloud Migration	7/31/2023	0061W0007592	60	60	687,000.00	0	0	687,000	415,827	11,450	-	687,000	137,400	589
590	Trailing Charges / Projects not in CWIP at 5/30	Multiple	Multiple	60	60	0	8,144,487	0	8,144,487	0	135,741	-	8,144,487	1,628,897	590
592	Total 303					\$ 384,472,834	\$ 9,367,217	\$ 0	\$ 393,832,051	\$ 265,995,515	\$ 1,816,424	\$ 266,565,923	\$ 127,842,426	\$ 21,767,092	592

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ANNUALIZED PROPERTY TAXES AT CERTIFICATION
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Reference (b)	NNV (c)	System Allocable (d)	Line No.
<u>Annualized at Certification</u>					
1	Net Taxable Plant in Service	WP H-17, Sh 3	\$ 220,956,291	\$ 183,394,615	1
2	Property Tax Rate	Sch H-17, Sh 1	1.0306%	0.4751%	2
3	Property Tax	Ln 1 * Ln 2	\$ 2,277,097	\$ 871,216	3
4	Capitalized Property Tax Rate	Sch H-17, Sh 1	8.8455%	N/A	4
5	Property Tax Expense	Ln 3 * (1 - Ln 4)	\$ 2,075,676	\$ 871,216	5
6	4-Factor	Stmt N, Sh 8, Ln 9(h)	N/A	5.34%	6
7	After Allocation		\$ 2,075,676	\$ 46,494	7
8	Annualized at Test Year	Sch H-17, Sh 1	1,910,892	46,723	8
9	Adjustment	Ln 7 - Ln 8	\$ 164,785	\$ (228)	9

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER RATE BASE
AT NOVEMBER 30, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description (a)	Reference (b)	Test Year 5/31/2023 (c)	Certification Adjustment (d)	Certification 11/30/2023 (e)	Line No.
1	Materials and Supplies	Sch G-4	\$ 15,501,561	\$ (537,189)	\$ 14,964,372	1
2	Cash Working Capital	Sch G-5	\$ (830,970)	\$ (27,191)	\$ (858,161)	2
3	<u>Other Working Capital Required</u>	Sch G-5	\$ 0	\$ 0	\$ 0	3
4	Account 135 Working Funds		1,322,657	25,390	1,348,047	4
5	Account 165 Prepayments		23,177	0	23,177	5
6	Account 165 Expenses Reclassified to Prepays		0	0	0	6
7	Account 174 Misc. Current and Accrued Assets		(194,666)	19,025	(175,641)	7
8	Account 182.3 Other Regulatory Assets		20,408	(2,412)	17,996	8
9	Account 186 Miscellaneous Deferred Debits		0	0	0	9
10	Account 190 Alternative Minimum Tax		(99,084)	(58,254)	(157,338)	10
11	Account 228.2 Injuries and Damages		7,346,823	(1,124,267)	6,222,556	11
12	Account 242 Misc. Current and Accrued Liabilities		(1,232,883)	1,227,997	(4,886)	12
13	Account 242 Accrued SERP		(1,782,441)	2,536	(1,779,905)	13
14	Account 253 Other Deferred Credits		(677,571)	483,980	(193,591)	14
15	Account 254 Other Regulatory Liabilities		4,726,419	573,995	5,300,414	15
	Total Other Working Capital Required	Sum Lns 3 - 14	\$	\$	\$	
16	Customer Advances	Sch G-6	\$ (7,323,574)	\$ (531,597)	\$ (7,855,171)	16
17	Deferred Taxes	Sch M-4, Sh 4	(33,636,592)	(484,951)	(34,121,543)	17
18	Total Other Rate Base	Ln 1+Ln 2+Ln 15+Ln 16+Ln 17	\$ (21,563,156)	\$ (1,006,934)	\$ (22,570,090)	18

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LEAD-LAG SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 170,540,706	42.64	\$ 7,271,435,119	1
2	Labor and Benefits Expense	WP G-5 Cert, Sh 22	13,384,886	11.26	150,678,158	2
3	Pension Costs Charge to O&M	WP G-5 Cert, Sh 23	1,925,133	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	2,151,471	0.00	0	4
5	Uncollectibles Expense	WP G-5 Cert, Sh 23	455,993	90.83	41,419,338	5
6	Other O&M Expense	WP G-5 Cert, Sh 23	7,831,411	42.55	333,234,358	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 196,289,599</u>	39.72	<u>\$ 7,796,766,974</u>	7
8	Interest	Stmt M, Sh 1, Ln 4(e)	4,846,877	86.83	420,837,782	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(g)	2,823,878	39.87	112,585,718	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(g)	463,304	37.25	17,258,071	10
11	Total	Sum Lns 7 - 10	<u>\$ 204,423,658</u>	40.83	<u>\$ 8,347,448,545</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 560,065			13
14	Lag in Receipt of Revenue	WP G-5, Sh 57, Ln 4(b)		<u>39.30</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>-1.53</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ (858,161)</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5 Cert, Sh 26, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5 Cert, Sh 26, Col (h)	1,348,047			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	23,177			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5 Cert, Sh 26, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5 Cert, Sh 26, Col (h)	(175,641)			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5 Cert, Sh 26, Col (h)	17,996			22
23	Account 190 - Alternative Minimum Tax	WP G-5 Cert, Sh 26, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5 Cert, Sh 26, Col (h)	(157,338)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5 Cert, Sh 26, Col (h)	6,222,556			25
26	Account 242 Accrued SERP	WP G-5 Cert, Sh 26, Col (h)	(4,886)			26
27	Account 253 - Other Deferred Credits	WP G-5 Cert, Sh 26, Col (h)	(1,779,905)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5 Cert, Sh 26, Col (h)	(193,591)			28
29	Total Other Working Capital Required		<u>\$ 5,300,414</u>			29
30	Total Working Capital Requirements		<u>\$ 4,442,253</u>			30

[1] Gas costs adjusted for present volumes and rates. WP G-5 Cert, Sh 23, Ln 2(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 9,818,051	[3] 12.00	\$ 117,816,612	1
2	Labor Loading	[2] <u>3,566,835</u>	[4] 9.21	<u>32,861,546</u>	2
3	Totals	\$ <u>13,384,886</u>	<u>11.26</u>	\$ <u>150,678,158</u>	3
		WP G-5 Cert, Sh 21 Ln 2(c)	WP G-5 Cert, Sh 21 Ln 2(d)		

[1] Sch K-1, Sh 6, Ln 33(g) and Sch K-1, Sh 7, Ln 22(g)

[2] Sch K-1, Sh 6, Ln 34(g) and Sch K-1, Sh 7, Ln 23(g)
less WP G-5 Cert, Sheet 23, Ln 4(c)

[3] Half the standard company pay period (14 days/2) plus the number of days until Friday payday (5)
equals a 12 day payment lag.

[4] WP G-5, Sh 16, Ln 13(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER O&M SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Labor	[1]		\$ 196,289,599	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-1	\$ 170,540,706		2
3	Labor and Benefits	WP G-5 Cert, Sh 22, Ln 3(b)	13,384,886		3
4	Pension Costs Charged to O&M	WP G-5 Cert, Sh 24, Ln 9(f)	1,925,133		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	2,151,471		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>455,993</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>188,458,188</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>7,831,411</u>	8
				WP G-5 Cert, Sh 21, Ln 6(c)	

[1] Ln 2(c) + Stmt H, Sh 1, Lns 4-11, Col (g)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PENSION CHARGED TO O&M
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	NNV (c)	Corporate Direct NNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 1,240,906	\$ 188,452	\$ 11,525,134		1
2	Percent O&M to Total	[2]	76.27%	95.86%	93.70%		2
3	Total	Ln 1 * Ln 2	\$ 946,499	\$ 180,645	\$ 10,799,219		3
4	Great Basin and SGTC Percent	[3]	0.00%	0.00%	3.79%		4
5	Total Net of Great Basin and SGTC	Ln 3 * Ln 4	\$ 946,499	\$ 180,645	\$ 10,389,479		5
6	4-Factor	[4]	100.00%	100.00%	5.34%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 946,499	\$ 180,645	\$ 554,458		7
8	Non-Service Pension Costs	[5]	0	0	243,530		8
9	Total Pension Costs Charged to O&M		\$ 946,499	\$ 180,645	\$ 797,989	\$ 1,925,133	9

WP G-5 Cert, Sh 21, Ln 3(c)

[1] WP H-3, Sh 36 Lns 2(e), WP H-3, Sh 36(j) and 8(e)

[2] WP H-C2, Sh 9, Ln 24(c); WP H-C2, Sh 13, Ln 24(c); WP H-C2, Sh 17, Ln 24(c)

[3] Stmt N, Sh 10, Ln 7(i)+(j)

[4] Stmt N, Sh 8, Ln 9(h)

[5] Sch H-3, Sh 2, Ln 9(f)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
INTEREST LAG
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Amount Outstanding (b) [1]	Allocated to Rate Base (c) [2]	Rate (d) [1]	Interest Expense (e) (c) * (d)	Days (f) [1]	Dollar Days (g) (e) * (f)	Line No.
1	Debentures	\$ 3,268,216,715	\$ 110,629,248	4.34%	\$ 4,803,140	91.25	\$ 438,286,528	1
2	Medium Term Notes	32,438,043	1,098,029	7.74%	85,019	91.25	7,757,992	2
3	Preferred Securities	(3,408,592)	(115,381)	-5.04%	5,818	45.63	265,425	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	(154,193)	(5,219)	-227.51%	11,875	3.50	41,561	5
6	Tax Exempt - Fixed Rate	1,491,767	0	-11.73%	0	15.21	0	6
7	Tax Exempt - Variable Rate	145,706,751	0	4.61%	0	15.21	0	7
8	Total Long-Term Debt	\$ 3,444,290,491	\$ 111,606,677		\$ 4,905,851		\$ 446,351,505	8
9	Short-Term Debt	\$ 179,486,838	\$ 6,075,636	6.17%	\$ 374,743	3.50	\$ 1,311,601	9
10	Customer Deposits	14,196,669	2,488,518	4.55%	113,228	182.50	20,664,033	10
11	Total Short-Term Debt	\$ 193,683,507	\$ 8,564,154		\$ 487,971		\$ 21,975,634	11
12	Total Debt	\$ 3,637,973,998	\$ 120,170,831	4.49%	\$ 5,393,822	86.83	\$ 468,327,139	12

WP G-5 Cert, Sh 21, Ln 8(d)

[1] Source: NV GRC 2023 - Schedule F

[2] Allocation of the amount of debt financing rate base is \$223,000,000 x 53.89% Debt = \$120,170,831. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS SUMMARY
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Northern Nevada (h)	Line No.
1	Working Funds	135	\$ 7,250	\$ 0	\$ 7,250	\$ 0	\$ 7,250	0	1
2	Prepayments	165	25,336,620	0	25,336,620	(12,325)	25,324,295	1,348,047	2
3	Miscellaneous Current and Accrued Assets	174	(6,685,511)	0	(6,685,511)	0	(6,685,511)	0	3
4	Other Regulatory Assets	182.3	390,332,384	(1,264,437)	389,067,947	(79,803,042)	309,264,905	(175,641)	4
5	Miscellaneous Deferred Debits	186	11,048,746	0	11,048,746	0	11,048,746	17,996	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(14,112,579)	0	(14,112,579)	1,704,917	(12,407,661)	(157,338)	7
8	Miscellaneous Current and Accrued Liabilities	242	129,659,161	1,599,011	131,258,172	(35,328,362)	95,929,810	6,222,556	8
9	Accrued SERP	242	(91,551)	0	(91,551)	0	(91,551)	(4,886)	9
10	Other Deferred Credits	253	(436,784,640)	0	(436,784,640)	14,731,443	(422,053,197)	(1,779,905)	10
11	Other Regulatory Liabilities	254	(400,585,050)	387,184	(400,197,866)	898,774	(399,299,093)	(193,591)	11
12	Totals		\$ (301,875,170)	\$ 721,758	\$ (301,153,412)	\$ (97,808,595)	\$ (398,962,008)	\$ 5,277,237	12

WP G-5 Cert, Sh 21
Ln 17(c) to Ln 28(c)

[1] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert. Sh. 33-55	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Northern Nevada (i)	Allocation Method (j)	Line No.
Account 135 - Working Funds											
1	Working Funds	[3] [4]	135000000	\$ 7,250	\$	\$ 7,250	\$ 0	\$ 7,250	\$ 0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3] [4]	135001072	0	0	0	0	0	0	N	2
3	Total Account 135			\$ 7,250	\$ 0	\$ 7,250	\$ 0	\$ 7,250	\$ 0		3
Account 165 - Prepayments											
4	Postage		165000000	\$ 58,691	\$	\$ 58,691	\$ (12,325)	\$ 46,366	\$ 2,474	A	4
5	Insurance Other	[3]	165001129	25,227,119		25,227,119	0	25,227,119	1,346,302	A	5
6	COLI	[3] [4]	165001129	64,496		64,496	0	64,496	0	N	6
7	Licenses and Franchise Taxes	[3] [4]	165001131	0		0	0	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	(13,685)		(13,685)	0	(13,685)	(730)	A	8
9	Commercial Paper Facility	[3] [4]	165001353	0		0	0	0	0	N	9
10	Total Account 165			\$ 25,336,620	\$ 0	\$ 25,336,620	\$ (12,325)	\$ 25,324,295	\$ 1,348,047		10
Account 174 - Misc Current And Accrued Assets											
11	Misc Current & Accru Equity in Employee Homes CA GRCMA	[3] [4]	174001158	\$ 0	\$	\$ 0	\$ 0	\$ 0	\$ 0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3] [4]	174002571	(6,685,511)		(6,685,511)	0	(6,685,511)	0	N	12
13	Total Account 174			\$ (6,685,511)	\$ 0	\$ (6,685,511)	\$ 0	\$ (6,685,511)	\$ 0		13
Account 182.3 - Other Regulatory Assets											
14	Accrued Vacation Pay	[4]	182301370	\$ 17,448,308	\$	\$ 17,448,308	\$ (3,664,145)	\$ 13,784,163	\$ 0	N	14
15	AFUDC Equity (AZ)	[4]	182302111	19,968		19,968	(4,193)	15,775	0	N	15
16	AFUDC Equity (NCA)	[4]	182302111	780		780	(164)	616	0	N	16
17	AFUDC Equity (NNV)	[4]	182302111	766		766	(161)	605	0	N	17
18	AFUDC Equity (SCA)	[4]	182302111	1,054		1,054	(221)	833	0	N	18
19	AFUDC Equity (SLT)	[4]	182302111	2,755		2,755	(579)	2,177	0	N	19
20	AFUDC Equity (SNV)	[4]	182302111	8,942		8,942	(1,878)	7,064	0	N	20
21	SFAS 109 Deferral (Common)	[3] [4]	182302109	0		0	0	0	0	N	21
22	Arizona Gas Research and Development	[4]	182303003	0		0	0	0	0	N	22
23	TRIMP (Arizona)	[4]	182303004	(987,971)		(987,971)	207,474	(780,497)	0	N	23
24	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	125,295		125,295	(26,312)	98,983	0	I	24
25	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	(125,295)		(125,295)	26,312	(98,983)	0	I	25
26	UGCE Deferral (No. Nevada)	[4]	182303007	281,409		281,409	(59,096)	222,313	0	I	26
27	UGCE Deferral (So. Nevada)	[4]	182303007	916,377		916,377	(192,439)	723,938	0	I	27
28	California Environmental Compliance Cost	[4]	182303008	818,792		818,792	(171,946)	646,846	0	N	28
29	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	0		0	0	0	0	D-N	29
30	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	0		0	0	0	0	D-S	30
31	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	127,509		127,509	(26,777)	100,732	0	N	31
32	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	(97,976)		(97,976)	20,575	(77,401)	0	N	32
33	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	19,269		19,269	(4,047)	15,223	0	N	33
34	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	326,823		326,823	(68,633)	258,191	0	N	34
35	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	367,831		367,831	(77,244)	290,586	0	N	35
36	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	6,418,624		6,418,624	(1,347,911)	5,070,713	0	N	36
37	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	(134,006)		(134,006)	28,141	(105,865)	0	N	37
38	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	(340,058)		(340,058)	71,412	(268,646)	0	N	38
39	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	(128,677)		(128,677)	27,022	(101,655)	0	N	39

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert. Sh. 33-55	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (g) + (g)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
40	General Revenues Adj. - General Service 2 (So. Nevada)	[4]	182303015	(335,897)		(335,897)	70,538	(265,358)		N	40
41	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[6]	182303017	4,559	(2,730)	1,829	(384)	1,445		I	41
42	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[6]	182303017	24,379	(14,622)	9,757	(2,049)	7,708		I	42
43	IDRB Variable Interest Adj. (So. Nevada)	[4]	182303021	(137,266)		(137,266)	28,826	(108,440)		I	43
44	California Public Interest R & D	[4]	182303027	195,280		195,280	(41,009)	154,271		N	44
45	Renewable Energy Program Rate (No. Nevada)	[4]	182303032	(52,473)		(52,473)	11,019	(41,454)		I	45
46	Renewable Energy Program Rate (So. Nevada)	[4]	182303032	(639,040)		(639,040)	134,198	(504,842)		I	46
47	California Rate Case TY 2014	[4]	182303035	0		0	0	0		N	47
48	Arizona Rate Case 2016	[4]	182303038	0		0	0	0		N	48
49	Arizona Rate Case 2019	[4]	182303042	173,634		173,634	(36,463)	137,171		N	49
50	Nevada Rate Case 2018	[6]	182303044	61,249	(86,744)	24,505	(5,146)	19,359	3,081	R	50
51	Low Income Program (LIRA) (Arizona)	[4]	182303045	5,798,712		5,798,712	(1,217,730)	4,580,983		N	51
52	California Public Purpose Program - CARE	[4]	182303047	6,319,057		6,319,057	(1,327,002)	4,992,055		N	52
53	Nevada Rate Case Post July 2018	[6]	182303051	181,507	(109,134)	72,373	(15,198)	57,174	9,100	R	53
54	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	38,132		38,132	(8,008)	30,124		N	54
55	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(156,182)		(156,182)	32,798	(123,384)		N	55
56	California Rate Case TY 2021	[4]	182303056	468,712		468,712	(98,430)	370,283		N	56
57	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	(122,408)		(122,408)	25,706	(96,702)		N	57
58	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	223,131		223,131	(46,858)	176,274		I	58
59	California Public Purpose Program - ESAP	[4]	182303068	4,272,176		4,272,176	(897,157)	3,375,019		N	59
60	California Infrastructure Replacement/Reliability Adj	[4]	182303071	2,815,332		2,815,332	(591,220)	2,224,113		N	60
61	California MHP Conversion to the Meter	[4]	182303072	1,772,812		1,772,812	(372,291)	1,400,522		N	61
62	California MHP Conversion Beyond the Meter	[4]	182303073	3,848,250		3,848,250	(808,133)	3,040,118		N	62
63	So. Nevada Self Insurance	[6]	182303074	1,106,769	(664,062)	442,707	(92,968)	349,739		N	63
64	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,860,860		1,860,860	(390,781)	1,470,080		N	64
65	CA MHP Conversions GAAP Adj.	[4]	182303076	(2,117,730)		(2,117,730)	444,723	(1,673,007)		N	65
66	CA IRRAM Program US GAAP Adj	[4]	182303077	(1,655,862)		(1,655,862)	347,731	(1,308,131)		N	66
67	Arizona Conservation Deferred Costs	[4]	182303079	2,395,524		2,395,524	(503,060)	1,892,464		N	67
68	California Pension Balancing Account	[4]	182303080	12,991,838		12,991,838	(2,728,286)	10,263,552		N	68
69	Accrued Purchased Gas Cost	[3]	182303082	9,053,462		9,053,462	0	9,053,462		I	69
70	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	363,433	(218,064)	145,369	(30,527)	114,842		D-S	70
71	So. Nevada Gas Lights Pre May 2009	[6]	182303086	34,949	(20,970)	13,979	(2,936)	11,043		D-S	71
72	So. Nevada Gas Lights Post May 2012	[6]	182303087	134,772	(80,868)	53,904	(11,320)	42,584		D-S	72
73	So. Nevada Gas Lights Post July 2018	[6]	182303088	6,440	(3,870)	2,570	(540)	2,030		D-S	73
74	California Conservation and Energy Efficiency Program	[4]	182303089	41,076		41,076	(8,626)	32,450		N	74
75	Arizona EEP/DCA Single-Family	[4]	182303090	(8,130,279)		(8,130,279)	1,707,359	(6,422,920)		N	75
76	Arizona EEP/DCA Multi-Family	[4]	182303091	1,325,871		1,325,871	(278,433)	1,047,438		N	76
77	Arizona EEP/DCA General-Small	[4]	182303092	540,310		540,310	(113,465)	426,845		N	77
78	Arizona EEP/DCA General-Medium	[4]	182303093	(7,486,043)		(7,486,043)	1,572,069	(5,913,974)		N	78
79	Arizona EEP/DCA General-Large 1	[4]	182303094	(3,254,299)		(3,254,299)	683,403	(2,570,896)		N	79
80	Arizona EEP/DCA General-Large 2	[4]	182303095	(309,246)		(309,246)	64,942	(244,304)		N	80
81	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	(4,431,511)		(4,431,511)	930,617	(3,500,894)		N	81
82	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	(103,501)		(103,501)	21,735	(81,765)		N	82
83	Arizona Property Tax	[4]	182303098	1,606,631		1,606,631	(337,393)	1,269,239		N	83
84	Arizona Property Tax February 2019	[4]	182303099	2,042,290		2,042,290	(428,881)	1,613,409		N	84
85	California Greenhouse Gas Balancing Account Costs	[4]	182303101	2,252,411		2,252,411	(473,006)	1,779,405		N	85
86	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	3,537,623		3,537,623	(742,901)	2,794,723		N	86

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
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FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh. 33-55	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (g) + (g)	Northern Nevada (i)	Allocation Method (j) (i)	Line No.
87	California Greenhouse Gas Balancing Account Admin	[4]	182303103	23,321		23,321	(4,897)	18,424	0	N	87
88	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)		182303104	(443,148)		(443,148)	93,061	(350,087)	(350,087)	D-N	88
89	Conservation and Energy Efficiency Post Dec 2015 (So. California)	[4]	182303104	0		0	0	0	0	N	89
90	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[4]	182303104	(382,769)		(382,769)	80,381	(302,387)	0	D-S	90
91	California NERBA Balancing Account	[4]	182303107	12,660		12,660	(2,659)	10,001	0	N	91
92	California NGLAPBA Balancing Account	[4]	182303109	1,387,327		1,387,327	(291,339)	1,095,988	0	N	92
93	US GAAP Offset to Benefit Obligations	[4]	182303110	315,163,154		315,163,154	(66,184,262)	248,978,892	0	N	93
94	Mesquite Infrastructure Expansion Rate - SNV		182303111	2,525,549		2,525,549	(530,365)	1,995,184	0	I	94
95	Nevada Rate Case Post May 2020	[6]	182303112	198,813	(127,338)	71,475	(15,010)	56,465	8,987	R	95
96	Arizona Rate Case 2021	[4]	182303113	319,583		319,583	(67,112)	252,471	0	N	96
97	Nevada Rate Case Post 11.2021 Charges	[6]	182303114	177,233	13,965	191,198	(40,152)	151,046	24,041	R	97
98	Mesquite Infrastructure Expansion Rate - Mesquite Only		182303115	32,696		32,696	(6,866)	25,830	0	I	98
99	Arizona LNG Facility	[4]	182303116	11,664,354		11,664,354	(2,449,514)	9,214,839	0	N	99
100	US GAAP Adj SAZ LNG Facility	[4]	182303117	(4,740,038)		(4,740,038)	995,408	(3,744,630)	0	N	100
101	California CDMI Bal Acct	[4]	182303160	2,119,371		2,119,371	(445,068)	1,674,303	0	N	101
102	NV COVID 19		182303200	0		0	0	0	0	R	102
103	US GAAP Adj NV COVID 19	[4]	182303201	0		0	0	0	0	N	103
104	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,403,613		1,403,613	(294,759)	1,108,854	0	N	104
105	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,403,613)		(1,403,613)	294,759	(1,108,854)	0	N	105
106	NN NV DIV Spring Creek NO NV RA		182303300	1,414,708		1,414,708	(297,089)	1,117,620	0	I	106
107	NV Spring Creek Local Area Expansion-Elko		182303301	(187,163)		(187,163)	39,304	(147,859)	0	I	107
108	NV Spring Creek Local Area Expansion-Spring Creek		182303302	(1,480)		(1,480)	311	(1,169)	0	I	108
109	NV Spring Creek Local Area Expansion-G4		182303303	(2,826)		(2,826)	593	(2,232)	0	I	109
110	NN NV DIV Spring Creek NO NV RA		182303304	(45,494)		(45,494)	9,554	(35,940)	0	I	110
111	NN NV DIV Spring Creek NO NV Rates		182303305	(1,416,357)		(1,416,357)	297,435	(1,118,922)	0	I	111
112	Arizona Rate Case 2024	[4]	182303307	1,846		1,846	(388)	1,458	0	N	112
113	NV Leak Survey Incremental Costs - No NV Rate Juris		182303309	123,333		123,333	(25,900)	97,433	97,433	D-N	113
114	NV Leak Survey Incremental Costs - So NV Rate Juris		182303309	1,200,101		1,200,101	(252,021)	948,079	0	D-S	114
115	US GAAP ADJ CA CDMI	[4]	182303313	(955,833)		(955,833)	200,725	(755,108)	0	N	115
116	CA NGLAPBA US GAAP ADJ	[4]	182303314	(1,152,837)		(1,152,837)	242,096	(910,741)	0	N	116
117	NV COYL Replacement Program - No NV Rate Juris		182303316	40,258		40,258	(8,454)	31,804	31,804	D-N	117
118	NV COYL Replacement Program - So NV Rate Juris		182303316	0		0	0	0	0	D-S	118
119	NV Gen Rev Adj G4 - No NV Rate Juris	[4]	182303317	134,956		134,956	(28,341)	106,616	0	N	119
120	NV Gen Rev Adj G4 - So NV Rate Juris	[4]	182303317	1,944,461		1,944,461	(408,337)	1,536,124	0	N	120
121	NV Move2Zero Offset Program - AZ Rate Juris	[4]	182303318	(5)	(5)	(5)	1	(4)	0	N	121
122	NV Move2Zero Offset Program - No NV Rate Juris	[4]	182303318	1,128		1,128	(237)	891	0	N	122
123	NV Move2Zero Offset Program - So NV Rate Juris	[4]	182303318	137,590		137,590	(28,894)	108,696	0	N	123
124	CA Biomethane Procure and Admin Cost BPACBA	[4]	182303319	7,212		7,212	(1,514)	5,697	0	N	124
125	GHGBA BIO-SNG California	[4]	182303320	(512,129)		(512,129)	107,547	(404,582)	0	N	125
126	CA Residential Uncollectibles Bal Acct	[4]	182303321	(87,158)		(87,158)	18,303	(68,855)	0	N	126
127	Total Account 182.3			\$ 390,332,384	\$ (1,264,437)	\$ 389,067,947	\$ (79,803,042)	\$ 309,264,905	\$ (175,641)		127
128	Account 186 - Miscellaneous Deferred Debits			\$	\$	\$ 4,650,162	\$ 0	\$ 4,650,162	\$ 0		128
129	Misc. Deferred Debits (So. Lake Tahoe)	[3] [4]	186000000	0		0	0	0	0	N	129
130	Misc. Deferred Debits (Mesquite)	[3] [4]	186000000	5,934,383		5,934,383	0	5,934,383	0	N	130
131	Misc. Deferred Debits (Arizona)	[3] [4]	186000000	2,461		2,461	0	2,461	0	N	131

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**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh. 33-55	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Northern Nevada (i)	Allocation Method (j) (i)	Line No.
132	Accrued Labor (No. Nevada)	[3]	186001020	15,291		15,291	0	15,291	15,291	D-N	132
133	Accrued Labor (So. Nevada)	[3]	186001020	45,294		45,294	0	45,294	0	D-S	133
134	Accrued Labor (California)	[3][4]	186001020	11,083		11,083	0	11,083	0	N	134
135	Accrued Labor (Arizona)	[3][4]	186001020	58,273		58,273	0	58,273	0	N	135
136	Accrued Labor (Common)	[3]	186001020	50,689		50,689	0	50,689	2,705	A	136
137	Franchise Project (Arizona)	[3][4]	186003020	0		0	0	0	0	N	137
138	Deferred Financing Costs (Common)	[3][4]	186003024	281,111		281,111	0	281,111	0	N	138
139	Total Account 186			\$ 11,048,746	\$ 0	\$ 11,048,746	\$ 0	\$ 11,048,746	\$ 17,996		139
									WP G-5 Cert, Sh. 26, Ln 5		
140	Account 190 - Alternative Minimum Tax	[3]	190002110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	A	140
141	Alternative Minimum Tax-Current	[3]	190002115	0	0	0	0	0	0	A	141
142	Total Account 190			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		142
									WP G-5 Cert, Sh. 26, Ln 6		
143	Account 228.2 - Injuries And Damages	[3][4]	228200000	(3,230,769)	\$	(3,230,769)	\$ 413,216	(2,817,553)	0	N	143
144	So. California Injuries and Damages	[3][4]	228200000	0		0	0	0	0	N	144
145	No. California Injuries and Damages	[3][4]	228200000	(46,154)		(46,154)	11,143	(35,011)	0	N	145
146	So. Lake Tahoe Injuries and Damages	[3]	228200000	(923,077)		(923,077)	111,429	(811,648)	0	D-S	146
147	No. Nevada Injuries and Damages	[3]	228200000	0		0	0	0	0	D-N	147
148	Arizona Injuries and Damages	[3][4]	228200000	(6,709,465)		(6,709,465)	914,235	(5,795,229)	0	N	148
149	System Allocable Injuries and Damages	[3]	228200000	(3,203,114)		(3,203,114)	254,894	(2,948,220)	(157,338)	A	149
150	Total Account 228.2			\$ (14,112,579)	\$ 0	\$ (14,112,579)	\$ 1,704,917	\$ (12,407,661)	\$ (157,338)		150
									WP G-5 Cert, Sh. 26, Ln 7		
151	Account 242 - Misc Current And Accrued Liabilities	[3]	242000000	(3,842,182)	\$	(3,842,182)	\$ 0	(3,842,182)	(205,047)	A	151
152	Misc. Current and Accrued Liabilities	[3]	242001074	(6,415,385)		(6,415,385)	0	(6,415,385)	(342,372)	A	152
153	A/R Credit Balances	[3]	242001140	229,492,247		229,492,247	(49,663,965)	179,828,283	9,596,944	A	153
154	Deferred Pension Liability	[3]	242001141	0		0	0	0	0	A	154
155	Accrued Customer Deposits	[3]	242001250	0		0	0	0	0	I	155
156	Accrued Vacation	[3][4]	242001370	(17,448,308)		(17,448,308)	0	(17,448,308)	0	N	156
157	Accrued Incentive Pay	[8]	242001371	(5,437,392)	284,172	(5,153,220)	1,082,176	(4,071,044)	(217,260)	A	157
158	Vacation, Holiday, Other Time Off	[3]	242001375	1,063,067		1,063,067	0	1,063,067	56,733	A	158
159	Accrued PBQP Costs	[3][4]	242001380	(30,870,714)		(30,870,714)	6,482,850	(24,387,864)	(1,301,514)	A	159
160	ST US GAAP Post Retirement Funded Status	[3][4]	242001381	(3,161,538)		(3,161,538)	0	(3,161,538)	0	N	160
161	Accrued Health and Dental	[7]	242001383	(2,949,218)		(2,949,218)	619,336	(2,329,882)	(124,339)	A	161
162	Accrued SERP	[3]	242001387	(30,606,458)	1,314,839	(29,291,619)	6,151,240	(23,140,379)	(1,234,939)	A	162
163	Rate Refunds Due Customers	[3]	242001408	(91,551)		(91,551)	0	(91,551)	(4,886)	A	163
164	Operating Leases	[3]	242001525	(6,012)		(6,012)	0	(6,012)	(321)	A	164
165	Energy Share Fuel Fund (Other)	[3][4]	242001605	(65,619)		(65,619)	0	(65,619)	0	N	165
166	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(87,997)		(87,997)	0	(87,997)	0	D-S	166
167	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(5,330)		(5,330)	0	(5,330)	(5,330)	D-N	167
168	Total Account 242			\$ 129,567,610	\$ 1,599,011	\$ 131,166,621	\$ (35,328,362)	\$ 95,838,258	\$ 6,217,670		168
									WP G-5 Cert, Sh. 26, Lns 8 - 9		

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert. Sh. 33-55	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (g) + (g)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
Account 253 - Other Deferred Credits											
169	Other Deferred Credits (Common)	[4]	253000000	\$ (6,792,647)	\$	(6,792,647)	1,426,456	\$ (5,366,191)	\$ 0	N	169
170	Other Deferred Credits (Arizona)	[4]	253000000	0	0	0	0	0	0	N	170
171	Deferred Comp - Officers	[4]	253001151	(13,712,067)	(13,712,067)	(13,712,067)	2,879,534	(10,832,533)	(578,103)	A	171
172	Deferred Comp - Directors	[4]	253001152	(2,446,496)	(2,446,496)	(2,446,496)	513,764	(1,932,732)	0	N	172
173	Deferred Comp - Inactive Officers	[4]	253001155	(28,505,650)	(28,505,650)	(28,505,650)	5,986,187	(22,519,464)	(1,201,802)	A	173
174	Deferred Comp - Inactive Directors	[4]	253001156	(7,479,030)	(7,479,030)	(7,479,030)	1,570,596	(5,908,434)	0	N	174
175	Deferred Inc.- Customer Advances Gross-Up (So. California)	[4]	253001473	(897,693)	(897,693)	(897,693)	188,515	(709,177)	0	N	175
176	Deferred Inc.- Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(798,235)	(798,235)	(798,235)	167,629	(630,605)	0	M	176
177	Deferred Inc.- Customer Advances Gross-Up (No. California)	[4]	253001473	(95,736)	(95,736)	(95,736)	20,105	(75,631)	0	M	177
178	Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	13,642	13,642	13,642	(2,865)	10,777	0	N	178
179	Deferred Inc.- Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(9,435,816)	(9,435,816)	(9,435,816)	1,981,521	(7,454,295)	0	M	179
180	L.T US GAAP Post Retirement Funded Status	[3] [4]	253001475	(365,425,615)	(365,425,615)	(365,425,615)	0	(365,425,615)	0	N	180
181	Deferred ER SS Payments	[3] [4]	253001489	(1,209,297)	(1,209,297)	(1,209,297)	0	(1,209,297)	0	N	181
182	Total Account 253			<u>\$ (436,784,640)</u>	<u>\$ 0</u>	<u>\$ (436,784,640)</u>	<u>\$ 14,731,443</u>	<u>\$ (422,053,197)</u>	<u>\$ (1,779,905)</u>		182
Account 254 - Other Regulatory Liabilities											
183	Deferred Inc.- CIAC Gross-Up (So. California)	[4]	254001472	(488,442)	(488,442)	(488,442)	102,573	(385,870)	0	N	183
184	Deferred Inc.- CIAC Gross-Up (No. Nevada)	[4]	254001472	(239,313)	(239,313)	(239,313)	50,256	(189,057)	0	M	184
185	Deferred Inc.- CIAC Gross-Up (No. California)	[4]	254001472	(345,268)	(345,268)	(345,268)	72,506	(272,762)	0	N	185
186	Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(71,286)	(71,286)	(71,286)	14,970	(56,316)	0	N	186
187	Deferred Inc.- CIAC Gross-Up (So. Nevada)	[4]	254001472	(1,353,274)	(1,353,274)	(1,353,274)	284,188	(1,069,086)	0	M	187
188	Deferred Inc.- CIAC Gross-Up (Arizona)	[4]	254001472	(17,620)	(17,620)	(17,620)	3,700	(13,920)	0	N	188
189	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[3] [6]	254001480	(580,775)	387,184	(193,591)	0	(193,591)	(193,591)	D-N	189
190	Tax Reform Savings (So. California)	[4]	254001484	(3,688,270)	(3,688,270)	(3,688,270)	774,537	(2,913,733)	0	N	190
191	Tax Reform Savings (No. California)	[4]	254001484	(1,568,071)	(1,568,071)	(1,568,071)	329,295	(1,238,776)	0	N	191
192	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(589,874)	(589,874)	(589,874)	123,873	(466,000)	0	N	192
193	Tax Reform Savings (Arizona)	[4]	254001484	4,081,543	4,081,543	4,081,543	(857,124)	3,224,419	0	N	193
194	NV Contract Transition Adj Provision (No. Nevada)	[3] [4]	254001490	(10,500)	(10,500)	(10,500)	0	(10,500)	0	N	194
195	NV Contract Transition Adj Provision (So. Nevada)	[3] [4]	254001490	505,302	505,302	505,302	0	505,302	0	N	195
196	SFAS Regulatory Liab	[3] [4]	254002108	(23,834,956)	(23,834,956)	(23,834,956)	0	(23,834,956)	0	N	196
197	SFAS 109 Deferral	[3] [4]	254002109	(372,384,246)	(372,384,246)	(372,384,246)	0	(372,384,246)	0	N	197
198	Total Account 254			<u>\$ (400,585,050)</u>	<u>\$ 387,184</u>	<u>\$ (400,197,866)</u>	<u>\$ 898,774</u>	<u>\$ (399,299,093)</u>	<u>\$ (193,591)</u>		198
199	Totals			<u>\$ (301,875,170)</u>	<u>\$ 721,758</u>	<u>\$ (301,153,412)</u>	<u>\$ (97,808,595)</u>	<u>\$ (398,962,008)</u>	<u>\$ 5,277,237</u>		199

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**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Northern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5 Cert. Sh. 33-55			(f) * -1 * 0.21 [1]	(f) + (g)	(i)	(j)	[2]

[1] Federal income tax rate is 21%. In addition, the excess deferred taxes at 14% difference is included and the related amortization is shown in Schedule M-4.

[2] The following rates and allocations factors are used in the above calculations:

Methods	So. Nevada	No. Nevada
Allocated by 4-Factor	28.19%	5.34%
Allocated 13 Month Ending Balance	28.19%	5.34%
Ratio of Nevada Jurisdictions	84.08%	15.92%
Northern Nevada - Direct	0%	100%
Southern Nevada - Direct	100%	0%
Not Included/Other Jurisdictions	0%	0%
Interest Bearing or Earned Return	0%	0%
Sch. M-3	0%	0%

[3] Account has a specially calculated deferred tax or no tax applies.

[4] Removed due to the account being expired, non-recurring, or to comply with prior Commission Order.

[5] In accordance with NAC 704.9714, the subaccount is adjusted to the May 2020 ending balance.

[6] Adjustment to reflect the end-of-period balance which is more appropriate for ratemaking.

[7] Account 242001387 represents a balance accumulated over time. Nevada ratepayers first began contributing to this account on November 1, 2009.

The adjustment reflects the amount accumulated since November 1, 2009 that is subject to allocation to Nevada using the 4-Factor.

[8] Account 242001371 adjusted to reflect the removal of discretionary bonus totaling \$3,694,236 from the 13 month recorded total.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 135 - WORKING FUNDS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month	Working Funds 135000000	Petty Cash/ Revolving Funds/ Emp. Relocations 135001072	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) sum (b) to (c)	
1	November 2022	\$ 7,250	\$ 0	\$ 7,250	1
2	December 2022	7,250	0	7,250	2
3	January 2023	7,250	0	7,250	3
4	February 2023	7,250	0	7,250	4
5	March 2023	7,250	0	7,250	5
6	April 2023	7,250	0	7,250	6
7	May 2023	7,250	0	7,250	7
8	June 2023	7,250	0	7,250	8
9	July 2023	7,250	0	7,250	9
10	August 2023	7,250	0	7,250	10
11	September 2023	7,250	0	7,250	11
12	October 2023	7,250	0	7,250	12
13	November 2023	7,250	0	7,250	13
14	Totals	\$ 94,250	\$ 0	\$ 94,250	14
15	13 Month Average	\$ 7,250 [2]	\$ 0 [2]	\$ 7,250	15

[1] Source: Company Records

[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 165 - PREPAYMENTS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month (a)	Postage 165000000 (b)	Insurance Other 165001129 (c)	COLI 165001129 (d)	Licenses and Franchise Taxes 165001131 (e)	Prepaid Supplies-General Office 165001132 (f)	Commercial Paper Facility 165001353 (g)	Total (h)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (g)	
1	November 2022	\$ 48,666	\$ 27,142,003	\$ 101,458	\$ 0	\$ (2,822)	\$ 0	\$ 27,289,305	1
2	December 2022	41,679	29,741,225	92,235	0	(7,758)	0	29,867,380	2
3	January 2023	32,525	24,543,485	83,011	0	(8,876)	0	24,650,145	3
4	February 2023	24,031	25,104,795	73,788	0	(17,438)	0	25,185,176	4
5	March 2023	84,154	22,806,692	64,564	0	(38,446)	0	22,916,965	5
6	April 2023	75,320	20,923,597	55,341	0	(42,789)	0	21,011,469	6
7	May 2023	63,294	21,071,209	46,117	0	(44,008)	0	21,136,613	7
8	June 2023	57,963	18,862,517	46,117	0	(47,803)	0	18,918,795	8
9	July 2023	87,514	18,264,158	31,837	0	13,258	0	18,396,768	9
10	August 2023	76,154	32,041,533	21,225	0	11,747	0	32,150,659	10
11	September 2023	66,736	32,728,420	10,612	0	8,059	0	32,813,827	11
12	October 2023	56,276	27,580,910	110,682	0	1,791	0	27,749,659	12
13	November 2023	48,666	27,142,003	101,458	0	(2,822)	0	27,289,305	13
14	Totals	\$ 762,977	\$ 327,952,546	\$ 838,447	\$ 0	\$ (177,906)	\$ 0	\$ 329,376,065	14
15	13 Month Average	\$ 58,691	\$ 25,227,119	\$ 64,496	\$ 0	\$ (13,685)	\$ 0	\$ 25,336,620	15
		[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158	California Fixed Cost Adj Mech - 2009 174002571	Total	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	sum (b) to (c)	
1	November 2022	\$ 0	\$ 4,408,877	4,408,877	1
2	December 2022	0	(68,813)	(68,813)	2
3	January 2023	0	(4,414,561)	(4,414,561)	3
4	February 2023	0	(11,075,795)	(11,075,795)	4
5	March 2023	0	(18,564,730)	(18,564,730)	5
6	April 2023	0	(22,897,147)	(22,897,147)	6
7	May 2023	0	(22,545,898)	(22,545,898)	7
8	June 2023	0	(21,033,703)	(21,033,703)	8
9	July 2023	0	(1,297,803)	(1,297,803)	9
10	August 2023	0	(715,040)	(715,040)	10
11	September 2023	0	2,063,938	2,063,938	11
12	October 2023	0	4,820,152	4,820,152	12
13	November 2023	0	4,408,877	4,408,877	13
14	Totals	\$ 0	\$ (86,911,645)	(86,911,645)	14
15	13 Month Average	\$ 0	\$ (6,685,511)	(6,685,511)	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Accrued Vacation Pay 182301370 (b)	AFUDC Equity Fed (AZ) 182302111 (c)	AFUDC Equity Fed (NCA) 182302111 (d)	AFUDC Equity Fed (NNV) 182302111 (e)	AFUDC Equity Fed (SCA) 182302111 (f)	AFUDC Equity Fed (SLT) 182302111 (g)	AFUDC Equity Fed (SNV) 182302111 (h)	SFAS 109 Deferral (Common) 182302109 (i)	Arizona Gas Research and Development 182303003 (j)	TRIMP (Arizona) 182303004 (k)	Line No.
1	November 2022	\$ 16,975,000	\$ 27,769	\$ 1,551	\$ 1,266	\$ 2,032	\$ 4,230	\$ 11,304	\$ 0	\$ 0	(896,237)	1
2	December 2022	17,854,000	17,809	546	711	974	2,060	9,512	0	0	(949,357)	2
3	January 2023	17,854,000	17,840	544	709	968	2,057	9,539	0	0	(1,160,876)	3
4	February 2023	17,854,000	17,805	550	718	959	2,047	9,616	0	0	(1,336,940)	4
5	March 2023	17,854,000	18,164	535	714	1,007	2,049	9,766	0	0	(1,309,904)	5
6	April 2023	17,854,000	18,388	549	723	1,032	2,008	9,979	0	0	(1,196,038)	6
7	May 2023	17,854,000	19,370	527	708	1,041	2,009	10,289	0	0	(1,086,013)	7
8	June 2023	17,854,000	19,935	525	719	1,083	2,057	11,483	0	0	(963,485)	8
9	July 2023	16,975,000	11,730	440	250	480	2,698	3,767	0	0	(702,894)	9
10	August 2023	16,975,000	17,181	511	463	578	3,074	5,204	0	0	(737,392)	10
11	September 2023	16,975,000	21,086	901	682	708	3,457	6,475	0	0	(803,869)	11
12	October 2023	16,975,000	24,744	1,410	1,031	808	3,846	8,008	0	0	(804,375)	12
13	November 2023	16,975,000	27,769	1,551	1,266	2,032	4,230	11,304	0	0	(896,237)	13
14	Totals	\$ 226,828,000	\$ 259,589	\$ 10,142	\$ 9,958	\$ 13,701	\$ 35,821	\$ 116,247	\$ 0	\$ 0	\$ (12,843,617)	14
15	13 Month Average	\$ 17,448,308	\$ 19,968	\$ 780	\$ 766	\$ 1,054	\$ 2,755	\$ 8,942	\$ 0	\$ 0	\$ (987,971)	15

[1] Source: Company Records
[2] WP G-6 Cert. Sh. 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (l)	Incremental Pipe Replacement Costs (m)	UGCE Deferral (No. Nevada) 182303007 (n)	UGCE Deferral (So. Nevada) 182303007 (o)	California Environmental Compliance Cost 182303008 (p)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (q)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009 (r)	General Revenues Adj General Service 3 (No. Nevada) 182303010 (s)	General Revenues Adj General Service 3 (So. Nevada) 182303010 (t)	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (u)	Line No.
1	November 2022	\$ 162,884	(162,884)	\$ 362,532	\$ 1,172,491	\$ 841,832	\$ 0	\$ 0	\$ 146,050	\$ 149,946	\$ 223,704	1
2	December 2022	162,884	(162,884)	315,374	1,002,082	825,192	0	0	137,776	6,322	121,272	2
3	January 2023	162,884	(162,884)	264,082	799,431	808,552	0	0	141,509	(123,402)	75,447	3
4	February 2023	162,884	(162,884)	202,494	599,352	791,912	0	0	132,898	(294,502)	(76,523)	4
5	March 2023	162,884	(162,884)	162,815	517,324	775,272	0	0	125,588	(464,042)	(230,896)	5
6	April 2023	162,884	(162,884)	162,879	557,150	758,632	0	0	121,263	(607,827)	(339,317)	6
7	May 2023	162,884	(162,884)	197,499	886,253	741,992	0	0	133,983	(657,320)	(383,341)	7
8	June 2023	162,884	(162,884)	249,887	1,114,298	725,352	0	0	158,007	(767,476)	(382,968)	8
9	July 2023	0	0	295,858	708,870	908,392	0	0	71,527	430,249	255,896	9
10	August 2023	0	0	343,937	1,056,080	891,752	0	0	88,829	358,566	253,722	10
11	September 2023	0	0	357,901	1,130,025	875,112	0	0	118,935	304,668	251,595	11
12	October 2023	162,884	(162,884)	380,524	1,197,054	858,472	0	0	135,208	241,160	258,206	12
13	November 2023	162,884	(162,884)	362,532	1,172,491	841,832	0	0	146,050	149,946	223,704	13
14	Totals	\$ 1,628,840	\$(1,628,840)	\$ 3,658,315	\$ 11,912,900	\$ 10,644,296	\$ 0	\$ 0	\$ 1,657,622	\$(1,273,690)	\$ 250,500	14
15	13 Month Average	\$ 125,295	\$(125,295)	\$ 281,409	\$ 916,377	\$ 818,792	\$ 0	\$ 0	\$ 127,509	\$(97,976)	\$ 19,269	15

[1] Source: Company Records
[2] WP G-5 Cert. Sh. 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	General		General		General		General		General		General		Incremental		Incremental		IDRB Variable Interest Adj. (So. Nevada) 182303021	Line No.
		Revenues Adj Multi-Family Residential (So. Nevada) 182303011	Revenues Adj Single-Family Residential (No. Nevada) 182303012	Revenues Adj Single-Family Residential (So. Nevada) 182303012	Revenues Adj Single-Family Residential (No. Nevada) 182303012	Revenues Adj Service 1 (No. Nevada) 182303013	Revenues Adj Service 1 (So. Nevada) 182303013	Revenues Adj Service 2 (No. Nevada) 182303015	Revenues Adj Service 2 (So. Nevada) 182303015	Revenues Adj Service 2 (No. Nevada) 182303017	Revenues Adj Service 2 (So. Nevada) 182303017	Revenues Adj Service 2 (No. Nevada) 182303017	Revenues Adj Service 2 (So. Nevada) 182303017	Revenues Adj Service 2 (No. Nevada) 182303017	Revenues Adj Service 2 (So. Nevada) 182303017	Revenues Adj Service 2 (No. Nevada) 182303017	Revenues Adj Service 2 (So. Nevada) 182303017		
1	November 2022	\$ 855,103	\$ 2,058,600	\$ 11,557,987	\$ 61,657	\$ 943,507	\$ (41,914)	\$ 92,197	\$ 7,289	\$ 39,001	\$ (1,725,056)	\$ 39,001	\$ (1,725,056)	\$ 39,001	\$ (1,725,056)	\$ 39,001	\$ (1,725,056)	1	
2	December 2022	624,336	1,246,669	8,883,931	(37,597)	273,640	(92,515)	(199,947)	6,834	36,564	(781,867)	36,564	(781,867)	36,564	(781,867)	36,564	(781,867)	2	
3	January 2023	613,283	843,691	9,432,804	(88,595)	(299,598)	(121,007)	(401,187)	6,379	34,127	179,593	34,127	179,593	34,127	179,593	34,127	179,593	3	
4	February 2023	100,128	(426,722)	4,860,935	(248,217)	(1,343,613)	(191,702)	(732,614)	5,924	31,690	1,188,145	31,690	1,188,145	31,690	1,188,145	31,690	1,188,145	4	
5	March 2023	(461,758)	(1,734,559)	(937,017)	(401,293)	(2,282,051)	(258,347)	(1,047,173)	5,469	29,253	2,149,234	29,253	2,149,234	29,253	2,149,234	29,253	2,149,234	5	
6	April 2023	(822,573)	(2,625,146)	(4,651,249)	(601,087)	(2,839,771)	(294,692)	(1,258,182)	5,014	26,816	2,933,178	26,816	2,933,178	26,816	2,933,178	26,816	2,933,178	6	
7	May 2023	(722,100)	(2,900,952)	(3,551,238)	(511,717)	(2,864,073)	(294,661)	(1,260,871)	4,559	24,379	3,652,498	24,379	3,652,498	24,379	3,652,498	24,379	3,652,498	7	
8	June 2023	(677,732)	(2,852,155)	(2,720,531)	(508,138)	(3,154,954)	(281,278)	(1,453,677)	4,104	21,942	4,387,908	21,942	4,387,908	21,942	4,387,908	21,942	4,387,908	8	
9	July 2023	936,621	2,245,731	11,341,075	103,953	1,775,871	(21,127)	623,225	3,649	19,505	(3,649,859)	19,505	(3,649,859)	19,505	(3,649,859)	19,505	(3,649,859)	9	
10	August 2023	957,579	2,241,048	11,865,453	108,736	1,601,507	(12,567)	498,474	3,194	17,068	(3,237,910)	17,068	(3,237,910)	17,068	(3,237,910)	17,068	(3,237,910)	10	
11	September 2023	973,835	2,249,023	12,501,385	102,732	1,466,504	(11,019)	385,779	2,739	14,631	(2,839,737)	14,631	(2,839,737)	14,631	(2,839,737)	14,631	(2,839,737)	11	
12	October 2023	1,016,881	2,377,972	13,300,597	115,835	1,358,769	(10,064)	295,123	2,284	12,194	(2,315,532)	12,194	(2,315,532)	12,194	(2,315,532)	12,194	(2,315,532)	12	
13	November 2023	855,103	2,058,600	11,557,987	61,657	943,507	(41,914)	92,197	1,829	9,757	(1,725,056)	9,757	(1,725,056)	9,757	(1,725,056)	9,757	(1,725,056)	13	
14	Totals	\$ 4,248,705	\$ 4,781,800	\$ 83,442,117	\$ (1,742,075)	\$ (4,420,753)	\$ (1,672,807)	\$ (4,366,656)	\$ 59,267	\$ 316,927	\$ (1,784,462)	\$ 316,927	\$ (1,784,462)	\$ 316,927	\$ (1,784,462)	\$ 316,927	\$ (1,784,462)	14	
15	13 Month Average	\$ 326,823	\$ 367,831	\$ 6,418,624	\$ (134,006)	\$ (340,058)	\$ (128,677)	\$ (335,897)	\$ 4,559	\$ 24,379	\$ (137,266)	\$ 24,379	\$ (137,266)	\$ 24,379	\$ (137,266)	\$ 24,379	\$ (137,266)	15	

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	California Public Interest R & D 182303027 (af) (1)	Renewable Energy Program Rate (No. Nevada) 182303032 (ag) (1)	Renewable Energy Program Rate (So. Nevada) 182303032 (ah) (1)	California Rate Case TY 2014 182303035 (ai) (1)	Arizona Rate Case 2016 182303038 (aj) (1)	Arizona Rate Case 2019 182303042 (ak) (1)	Nevada Rate Case 2018 182303044 (al) (1)	Low Income Program (LIRA) (Arizona) 182303045 (am) (1)	California Public Purpose Program - CARE 182303047 (an) (1)	Nevada Rate Case Post July 2018 182303051 (ao) (1)	Line No.
1	November 2022	\$ 196,303	\$ (64,263)	\$ (732,873)	\$ 0	\$ 0	\$ 180,510	\$ 97,993	\$ 5,612,581	\$ 4,937,055	\$ 290,641	1
2	December 2022	194,718	(57,132)	(683,532)	0	0	166,625	91,869	5,659,936	5,430,222	272,452	2
3	January 2023	191,662	(49,144)	(624,399)	0	0	152,740	85,745	5,642,482	7,347,619	254,263	3
4	February 2023	189,881	(41,011)	(566,951)	0	0	149,558	79,621	5,663,624	9,303,326	236,074	4
5	March 2023	195,909	(32,802)	(483,589)	0	0	146,376	73,497	5,800,161	9,061,774	217,885	5
6	April 2023	194,029	(27,374)	(449,072)	0	0	143,194	67,373	5,950,256	9,938,137	199,696	6
7	May 2023	192,467	(23,868)	(394,097)	0	0	140,012	61,249	6,124,738	6,519,960	181,507	7
8	June 2023	191,126	(21,765)	(370,861)	0	0	136,830	55,125	6,375,811	6,961,400	163,318	8
9	July 2023	200,387	(77,516)	(844,616)	0	0	236,050	49,001	5,782,144	4,604,348	145,129	9
10	August 2023	199,467	(76,576)	(830,401)	0	0	222,165	42,877	5,760,173	4,905,819	126,940	10
11	September 2023	198,676	(74,448)	(808,435)	0	0	208,280	36,753	5,728,344	3,907,111	108,751	11
12	October 2023	197,706	(71,989)	(785,826)	0	0	194,395	30,629	5,670,428	4,293,913	90,562	12
13	November 2023	196,303	(64,263)	(732,873)	0	0	180,510	24,505	5,612,581	4,937,055	72,373	13
14	Totals	\$ 2,538,634	\$ (682,149)	\$ (8,307,525)	\$ 0	\$ 0	\$ 2,257,244	\$ 796,237	\$ 75,383,257	\$ 82,147,738	\$ 2,359,588	14
15	13 Month Average	\$ 195,280	\$ (52,473)	\$ (639,040)	\$ 0	\$ 0	\$ 173,634	\$ 61,249	\$ 5,798,712	\$ 6,319,057	\$ 181,507	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Incremental Pipe Replacement Costs		Incremental Pipe Replacement Costs		Incremental Pipe Replacement Costs		Incremental Pipe Replacement Costs		California Infrastructure Replacement/Reliability Adj		California MHP Conversion Beyond the Meter		So. Nevada Self Insurance		Line No.
		GAAP Adj. (No. Nevada) 182303052	GAAP Adj. (So. Nevada) 182303052	Rate Case TY 2021 182303056	Post July 2018 (No. Nevada) 182303058	Post July 2018 (So. Nevada) 182303058	Public Purpose Program - ESAP 182303068	California MHP Conversion to the Meter 182303072	MHP Conversion Beyond the Meter 182303073	So. Nevada Self Insurance 182303074						
1	November 2022	\$ 2,054	(200,855)	\$ 486,695	(211,623)	\$ 586,299	4,952,582	2,694,137	1,828,137	3,894,027	1,770,831	1				
2	December 2022	0	0	473,707	0	0	4,777,319	2,937,683	1,872,410	3,847,632	1,660,154	2				
3	January 2023	0	0	460,719	0	0	5,695,558	3,122,887	1,867,827	3,801,232	1,549,477	3				
4	February 2023	0	0	447,731	0	0	5,731,156	3,145,100	1,812,327	3,754,839	1,438,800	4				
5	March 2023	0	0	434,743	0	0	4,947,059	3,162,136	1,757,575	3,708,440	1,328,123	5				
6	April 2023	0	0	421,755	0	0	5,032,249	3,285,823	1,729,220	3,662,044	1,217,446	6				
7	May 2023	0	0	408,767	0	0	801,287	3,536,534	1,733,002	3,615,648	1,106,789	7				
8	June 2023	0	(345,559)	395,779	0	0	1,901,996	3,815,792	1,750,818	3,809,286	996,092	8				
9	July 2023	163,233	(353,496)	538,647	(318,891)	337,732	3,761,257	1,674,741	1,643,755	4,079,614	885,415	9				
10	August 2023	164,110	(360,747)	525,659	(320,812)	420,918	4,539,252	1,919,999	1,692,976	4,033,218	774,738	10				
11	September 2023	165,065	(368,001)	512,671	(322,903)	505,205	3,952,022	2,175,140	1,742,326	3,986,820	664,061	11				
12	October 2023	(799)	(200,855)	499,683	(205,448)	464,256	4,493,966	2,435,212	1,788,050	3,940,424	553,384	12				
13	November 2023	2,054	(200,855)	486,695	(211,623)	586,299	4,952,582	2,694,137	1,828,137	3,894,027	442,707	13				
14	Totals	\$ 495,716	(2,030,367)	\$ 6,093,256	(1,591,299)	\$ 2,900,709	\$ 55,538,284	\$ 36,599,321	\$ 23,046,558	\$ 50,027,255	\$ 14,387,997	14				
15	13 Month Average	\$ 38,132	(156,182)	\$ 468,712	(122,408)	\$ 223,131	\$ 4,272,176	\$ 2,815,332	\$ 1,772,812	\$ 3,848,250	\$ 1,106,769	15				

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	California		California		California		So. Nevada		So. Nevada		So. Nevada		Line No.					
		MHP Conversion Beyond the Meter Rev Reqmt 182303075 (az)	(1)	CA MHP Conversions GAAP Adj. 182303076 (ba)	(1)	CA IRRAM Program US GAAP Adj 182303077 (bb)	(1)	Arizona Conservation Deferred Costs 182303079 (bc)	(1)	California Pension Balancing Account 182303080 (bd)	(1)	Accrued Purchased Gas Cost 182303082 (be)	(1)		So. Nevada Gas Lights May 2009 - May 2012 182303085 (bf)	(1)	So. Nevada Gas Lights Pre May 2009 182303086 (bg)	(1)	So. Nevada Gas Lights Post May 2012 182303087 (bh)
1	November 2022	\$ 1,817,415	\$ (2,112,579)	\$ (1,525,866)	\$ 3,286,718	\$ 12,440,235	\$ 0	\$ 581,497	\$ 55,919	\$ 215,640	\$ 10,310			1					
2	December 2022	1,848,635	(2,134,988)	(1,658,737)	2,824,649	13,097,578	207,368,000	545,153	52,424	202,162	9,665			2					
3	January 2023	1,879,880	(2,155,298)	(1,790,433)	2,638,782	13,151,261	0	508,809	48,929	188,684	9,020			3					
4	February 2023	1,911,066	(2,156,243)	(1,860,032)	2,263,471	13,204,944	0	472,465	45,434	175,206	8,375			4					
5	March 2023	1,942,275	(2,160,441)	(1,926,313)	2,396,393	13,863,519	(67,714,000)	436,121	41,939	161,728	7,730			5					
6	April 2023	1,973,536	(2,171,775)	(2,026,041)	2,089,084	13,917,202	0	399,777	38,444	148,250	7,085			6					
7	May 2023	2,004,816	(2,195,455)	(2,179,536)	3,577,126	13,970,885	0	363,433	34,949	134,772	6,440			7					
8	June 2023	2,036,135	(2,224,439)	(2,343,541)	4,127,667	14,629,460	(37,454,000)	327,089	31,454	121,294	5,795			8					
9	July 2023	1,693,798	(1,968,980)	(964,403)	294,612	11,702,733	0	290,745	27,959	107,816	5,150			9					
10	August 2023	1,724,632	(2,008,021)	(1,100,171)	426,682	11,756,416	0	254,401	24,464	94,338	4,505			10					
11	September 2023	1,755,346	(2,046,547)	(1,241,228)	1,439,255	12,332,869	15,495,000	218,057	20,969	80,860	3,860			11					
12	October 2023	1,786,235	(2,083,149)	(1,384,040)	2,490,652	12,386,552	0	181,713	17,474	67,382	3,215			12					
13	November 2023	1,817,415	(2,112,579)	(1,525,866)	3,286,718	12,440,235	0	145,369	13,979	53,904	2,570			13					
14	Totals	\$ 24,191,184	\$ (27,530,494)	\$ (21,525,210)	\$ 31,141,808	\$ 188,893,869	\$ 117,695,000	\$ 4,724,629	\$ 454,337	\$ 1,752,036	\$ 83,720			14					
15	13 Month Average	\$ 1,860,860	\$ (2,117,730)	\$ (1,655,862)	\$ 2,395,524	\$ 12,991,838	\$ 9,053,462	\$ 363,433	\$ 34,949	\$ 134,772	\$ 6,440			15					

[1] Source: Company Records
[2] WP G-5 Cert, Sh. 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Arizona Property Tax Feb-19 182303099 (bt) (1)	California Greenhouse Gas Balancing Account Costs 182303101 (bu) (1)	California Greenhouse Gas Balancing Account Revenue 182303102 (bv) (1)	California Greenhouse Gas Balancing Account Admin 182303103 (bw) (1)	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bx) (1)	Conservation and Energy Efficiency Post Dec 2015 (So. California) 182303104 (by) (1)	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (bz) (1)	California NERBA Balancing Account 182303107 (ca) (1)	California NGLAPBA Balancing Account 182303109 (cb) (1)	US GAAP Offset to Benefit Obligations 182303110 (cc) (1)	Line No.
1	November 2022	\$ 5,031,129	\$ 5,248,349	\$ 142,583	\$ 23,939	\$ (472,560)	\$ 0	\$ (360,588)	\$ (192)	\$ 1,391,529	\$ 317,552,000	1
2	December 2022	(2,546,578)	2,933,878	347,250	23,682	(453,954)	0	(335,397)	19,157	1,653,978	311,124,000	2
3	January 2023	(1,940,784)	4,424,354	348,555	23,426	(429,134)	0	(301,486)	31,424	1,744,519	311,124,000	3
4	February 2023	(1,319,251)	895,426	10,756,893	23,170	(416,936)	0	(351,821)	34,292	1,634,077	311,124,000	4
5	March 2023	(704,193)	(3,393,618)	8,132,009	22,916	(386,824)	0	(325,353)	36,466	1,533,722	311,005,000	5
6	April 2023	(91,114)	(887,548)	8,305,321	22,664	(365,629)	0	(261,775)	37,789	1,486,425	311,005,000	6
7	May 2023	526,670	(2,355,295)	8,339,412	22,413	(354,901)	0	(189,022)	38,644	1,491,279	311,005,000	7
8	June 2023	1,155,216	(4,134,245)	4,772,390	22,242	(350,101)	0	(180,324)	39,204	1,504,671	310,886,000	8
9	July 2023	5,608,215	6,148,957	2,537,613	24,133	(640,216)	0	(747,683)	(24,737)	886,692	324,820,000	9
10	August 2023	5,712,230	4,105,723	2,542,927	23,838	(518,416)	0	(588,094)	(20,456)	993,800	324,820,000	10
11	September 2023	5,046,679	3,555,301	(514,528)	23,547	(511,857)	0	(525,860)	(15,997)	1,103,567	317,552,000	11
12	October 2023	5,040,424	7,491,817	136,096	23,265	(487,843)	0	(448,010)	(10,826)	1,219,460	317,552,000	12
13	November 2023	5,031,129	5,248,349	142,583	23,939	(472,560)	0	(360,588)	(192)	1,391,529	317,552,000	13
14	Totals	\$ 26,549,769	\$ 29,281,346	\$ 45,989,104	\$ 303,173	\$ (5,760,930)	\$ 0	\$ (4,975,991)	\$ 164,576	\$ 18,035,246	\$ 4,097,121,000	14
15	13 Month Average	\$ 2,042,290	\$ 2,252,411	\$ 3,537,623	\$ 23,321	\$ (443,148)	\$ 0	\$ (382,769)	\$ 12,660	\$ 1,387,327	\$ 315,163,154	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Mesquite Infrastructure Expansion Rate SNV 182303111 (cd) (1)	Nevada Rate Case Post May 2020 182303112 (ce) (1)	Arizona Rate Case 2021 182303113 (cf) (1)	Nevada Rate Case Post 11.2021 Charges 182303114 (cg) (1)	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (ch) (1)	Arizona LNG Facility 182303116 (ci) (1)	US GAAP ADJ SAZ LNG FACILITY 182303117 (cj) (1)	California BAL ACCT 182303160 (ck) (1)	NV COVID 19 182303200 (cl) (1)	US GAAP ADJ NV COVID 19 182303201 (cm) (1)	Line No.
1	November 2022	\$ 3,047,328	\$ 326,151	\$ 324,263	\$ 191,198	\$ 37,537	\$ 11,951,653	\$ (4,856,788)	\$ 2,445,800	\$ 0	\$ 0	1
2	December 2022	2,735,067	304,928	336,152	180,648	35,949	11,951,653	(4,856,788)	2,399,890	0	0	2
3	January 2023	2,391,866	283,705	340,152	170,098	34,040	11,951,653	(4,856,788)	2,255,552	0	0	3
4	February 2023	2,039,118	262,482	385,458	159,548	32,205	11,702,660	(4,755,605)	2,037,056	0	0	4
5	March 2023	1,745,425	241,259	378,364	148,998	30,139	11,453,667	(4,654,422)	1,824,601	0	0	5
6	April 2023	1,541,433	220,036	366,419	138,448	23,746	11,204,675	(4,553,239)	1,708,397	0	0	6
7	May 2023	1,425,288	198,813	354,472	128,467	19,916	10,955,682	(4,452,056)	1,706,008	0	0	7
8	June 2023	1,317,121	177,590	342,516	125,135	16,625	10,706,689	(4,350,873)	1,740,128	0	0	8
9	July 2023	3,545,060	156,367	223,937	233,398	39,888	11,951,653	(4,856,788)	2,088,853	0	0	9
10	August 2023	3,441,208	135,144	227,512	222,848	39,579	11,951,653	(4,856,788)	2,196,724	0	0	10
11	September 2023	3,333,876	113,921	235,792	212,298	39,256	11,951,653	(4,856,788)	2,301,688	0	0	11
12	October 2023	3,222,024	92,698	315,283	201,748	38,636	11,951,653	(4,856,788)	2,401,333	0	0	12
13	November 2023	3,047,328	71,475	324,263	191,198	37,537	11,951,653	(4,856,788)	2,445,800	0	0	13
14	Totals	\$ 32,832,140	\$ 2,584,572	\$ 4,154,583	\$ 2,304,028	\$ 425,054	\$ 151,636,597	\$ (61,620,498)	\$ 27,551,829	\$ 0	\$ 0	14
15	13 Month Average	\$ 2,525,549	\$ 198,813	\$ 319,583	\$ 177,233	\$ 32,696	\$ 11,664,354	\$ (4,740,038)	\$ 2,119,371	\$ 0	\$ 0	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	CA Emergency Customer Projection Memo Acct 182303250 (cn) (1)	CA Emergency Customer Projection GAAP ADJ 182303251 (co) (1)	NV Spring Creek Infra Expansion Area 182303300 (cp) (1)	NV Spring Creek Local Area Expansion-Elko 182303301 (cq) (1)	NV Spring Creek Local Area Expansion-SC 182303302 (cr) (1)	NV Spring Creek Local Area Expansion-G4 182303303 (cs) (1)	NV Spring Creek Local Area Expansion Flat Charge 182303304 (ct) (1)	NV Spring Creek US GAAP Adj 182303305 (cu) (1)	Arizona Rate Case 2024 182303307 (cv) (1)	NV Leak Survey Incremental Costs - No NV Rate Juris 182303309 (cw) (1)	Line No.
1	November 2022	\$ 1,403,613	\$ (1,403,613)	\$ 1,623,187	\$ (75,120)	\$ (380)	\$ (1,955)	\$ (38,385)	\$ (1,239,726)	\$ 0	\$ 15,932	1
2	December 2022	1,403,613	(1,403,613)	1,508,983	(141,904)	(748)	(2,634)	(40,899)	(1,342,207)	0	72,416	2
3	January 2023	1,403,613	(1,403,613)	1,487,038	(209,749)	(1,107)	(3,155)	(43,502)	(1,520,291)	0	103,753	3
4	February 2023	1,403,613	(1,403,613)	1,367,786	(279,943)	(1,508)	(3,837)	(46,098)	(1,641,343)	0	153,230	4
5	March 2023	1,403,613	(1,403,613)	1,276,144	(344,670)	(2,360)	(4,396)	(51,455)	(1,762,798)	0	246,424	5
6	April 2023	1,403,613	(1,403,613)	1,298,738	(391,187)	(3,573)	(4,866)	(59,989)	(1,902,987)	4,000	283,573	6
7	May 2023	1,403,613	(1,403,613)	1,396,064	(414,530)	(4,233)	(5,260)	(69,000)	(2,033,641)	8,000	321,150	7
8	June 2023	1,403,613	(1,403,613)	1,549,545	(428,997)	(4,599)	(5,585)	(78,542)	(2,168,442)	12,000	389,824	8
9	July 2023	1,403,613	(1,403,613)	671,573	(4,688)	(28)	(276)	(27,566)	(406,800)	0	0	9
10	August 2023	1,403,613	(1,403,613)	1,428,549	(12,388)	(63)	(549)	(29,760)	(957,283)	0	0	10
11	September 2023	1,403,613	(1,403,613)	1,533,869	(20,894)	(102)	(893)	(31,930)	(1,051,327)	0	0	11
12	October 2023	1,403,613	(1,403,613)	1,626,545	(33,930)	(162)	(1,375)	(35,923)	(1,146,071)	0	1,101	12
13	November 2023	1,403,613	(1,403,613)	1,623,187	(75,120)	(380)	(1,955)	(38,385)	(1,239,726)	0	15,932	13
14	Totals	\$ 18,246,970	\$ (18,246,970)	\$ 18,391,208	\$ (2,433,119)	\$ (19,243)	\$ (36,736)	\$ (591,424)	\$ (18,412,642)	\$ 24,000	\$ 1,603,335	14
15	13 Month Average	\$ 1,403,613	\$ (1,403,613)	\$ 1,414,708	\$ (187,163)	\$ (1,480)	\$ (2,826)	\$ (45,494)	\$ (1,416,357)	\$ 1,846	\$ 123,333	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh. 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	NV Leak Survey Incremental Costs - So NV Rate Juris 182303309 (cx) (1)	US GAAP ADJ CA CDMI 182303313 (cy) (1)	CA NGLAPBA US GAAP ADJ 182303314 (cz) (1)	NV COYL Replacement Program - No NV Rate Juris 182303316 (da) (1)	NV COYL Replacement Program - So NV Rate Juris 182303317 (db) (1)	NV Gen Rev Adj G4 No NV Rate Juris 182303317 (dc) (1)	NV Gen Rev Adj G4 So NV Rate Juris 182303317 (dd) (1)	NV Move2Zero AZ Rate Juris 182303318 (de) (1)	NV Move2Zero Offset Program - No NV Rate Juris 182303318 (df) (1)	NV Move2Zero Offset Program - So NV Rate Juris 182303318 (dg) (1)	Line No. (dh)
1	November 2022	\$ 525,034	(1,001,143)	(1,190,101)	29,272	0	129,808	1,495,791	0	1,299	167,426	1
2	December 2022	857,367	(1,029,924)	(1,222,607)	38,235	0	139,869	1,741,480	(65)	1,269	167,396	2
3	January 2023	1,044,765	(1,050,871)	(1,244,335)	44,667	0	108,286	2,068,055	0	1,629	170,072	3
4	February 2023	1,449,305	(1,062,253)	(1,191,318)	51,082	0	107,166	2,243,121	0	1,549	169,547	4
5	March 2023	1,947,699	(1,077,425)	(1,146,374)	57,636	0	121,349	2,597,806	0	1,522	169,520	5
6	April 2023	2,384,932	(881,549)	(1,120,689)	64,111	0	132,465	2,104,267	0	1,337	168,990	6
7	May 2023	2,871,696	(891,261)	(1,120,896)	70,642	0	141,850	2,537,922	0	1,152	168,330	7
8	June 2023	3,406,142	(911,033)	(1,127,353)	78,027	0	102,514	2,825,493	0	967	167,735	8
9	July 2023	28,736	(798,697)	(1,058,956)	8,867	0	177,454	1,986,954	0	41	284	9
10	August 2023	28,736	(853,967)	(1,091,911)	13,141	0	204,876	2,057,901	0	649	4,501	10
11	September 2023	139,373	(907,039)	(1,124,753)	17,160	0	117,524	867,173	0	649	100,001	11
12	October 2023	392,488	(958,521)	(1,157,484)	21,244	0	141,463	1,256,244	0	1,299	167,451	12
13	November 2023	525,034	(1,001,143)	(1,190,101)	29,272	0	129,808	1,495,791	0	1,299	167,426	13
14	Totals	\$ 15,601,307	(12,425,825)	(14,986,876)	523,356	0	1,754,432	25,277,987	(65)	14,658	1,788,676	14
15	13 Month Average	\$ 1,200,101	(955,833)	(1,152,837)	40,258	0	134,956	1,944,461	(5)	1,128	137,590	15

[1] Source: Company Records
[2] WP G-5 Cert. Sh. 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	CA Biomethane Procure and Admin Cost BP/ACBA 182303319	GHGBA BIO-SNG California 182303320	CA Residential Uncollectibles Bal/Acct 182303321	Total (d)(k)	Line No.
	(a)	(d)(i)	(d)(j)	(d)(l)	sum (b) to (d)	
1	November 2022	\$ 0	\$(659,284)	\$ 0	\$ 412,692,724	1
2	December 2022	0	\$(661,734)	0	\$ 601,807,661	2
3	January 2023	0	\$(664,221)	44,056	\$ 392,140,544	3
4	February 2023	0	\$(666,773)	102,746	\$ 373,071,161	4
5	March 2023	18,750	\$(669,407)	77,670	\$ 270,528,040	5
6	April 2023	18,750	\$(672,146)	\$(174,964)	\$ 329,861,359	6
7	May 2023	18,750	\$(674,963)	\$(442,051)	\$ 326,687,191	7
8	June 2023	37,500	\$(677,860)	\$(740,510)	\$ 293,363,255	8
9	July 2023	0	0	0	\$ 410,851,054	9
10	August 2023	0	0	0	\$ 414,523,263	10
11	September 2023	0	0	0	\$ 421,365,313	11
12	October 2023	0	\$(652,000)	0	\$ 417,293,504	12
13	November 2023	0	\$(659,284)	0	\$ 410,135,920	13
14	Totals	\$ 93,750	\$(6,657,673)	\$(1,133,053)	\$ 5,074,320,989	14
15	13 Month Average	\$ 7,212	\$(512,129)	\$(87,158)	\$ 390,332,364	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month (a)	Misc. Deferred Debits (So. Lake Tahoe) 186000000 (b)	Misc. Deferred Debits (Mesquite) 186000000 (c)	Misc. Deferred Debits (Arizona) 186000000 (d)	Misc. Deferred Debits (Common) 186000000 (e)	Accrued Labor (No. Nevada) 186001020 (f)	Accrued Labor (So. Nevada) 186001020 (g)	Accrued Labor (California) 186001020 (h)	Accrued Labor (Arizona) 186001020 (i)	Accrued Labor (Common) 186001020 (j)	Franchise Project (Arizona) 186001020 (k)	Deferred Financing Costs (Common) 186003024 (l)	Total (m)	Line No.
1	November 2022	\$ 4,650,162	\$ 0	\$ 5,445,215	\$ 2,461	\$ 26,432	\$ 83,224	\$ 20,544	\$ 114,072	\$ 92,240	\$ 0	\$ 34,086	\$ 10,468,435	1
2	December 2022	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	11,157,700	2
3	January 2023	4,650,162	0	6,505,078	2,461	9,060	25,158	6,094	29,980	28,460	0	603,100	11,859,552	3
4	February 2023	4,650,162	0	6,505,078	2,461	9,060	25,158	6,094	29,980	28,460	0	473,100	11,729,552	4
5	March 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	212,210	11,616,789	5
6	April 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	480,180	11,884,759	6
7	May 2023	4,650,162	0	6,505,078	2,461	36,240	100,632	24,376	119,920	113,840	0	524,841	12,077,549	7
8	June 2023	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	0	10,097,838	8
9	July 2023	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	646,420	10,744,258	9
10	August 2023	4,650,162	0	5,445,215	2,461	9,912	31,209	7,704	42,777	34,590	0	646,420	10,870,450	10
11	September 2023	4,650,162	0	5,445,215	2,461	16,520	52,015	12,840	71,295	57,650	0	0	10,308,158	11
12	October 2023	4,650,162	0	5,445,215	2,461	19,824	62,418	15,408	85,554	69,180	0	0	10,350,222	12
13	November 2023	4,650,162	0	5,445,215	2,461	26,432	83,224	20,544	114,072	92,240	0	34,086	10,468,435	13
14	Totals	\$ 60,452,103	\$ 0	\$ 77,146,974	\$ 31,987	\$ 198,780	\$ 588,828	\$ 144,074	\$ 757,550	\$ 658,960	\$ 0	\$ 3,654,442	\$ 143,633,697	14
15	13 Month Average	\$ 4,650,162	\$ 0	\$ 5,934,383	\$ 2,461	\$ 15,291	\$ 45,294	\$ 11,083	\$ 58,273	\$ 50,689	\$ 0	\$ 281,111	\$ 11,048,746	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh. 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month	Alternative Minimum Tax- Current 190002110	Alternative Minimum Tax- Non-Current 190002115	Total	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	sum (b) to (c)	
1	November 2022	\$ 0	\$ 0	\$ 0	1
2	December 2022	0	0	0	2
3	January 2023	0	0	0	3
4	February 2023	0	0	0	4
5	March 2023	0	0	0	5
6	April 2023	0	0	0	6
7	May 2023	0	0	0	7
8	June 2023	0	0	0	8
9	July 2023	0	0	0	9
10	August 2023	0	0	0	10
11	September 2023	0	0	0	11
12	October 2023	0	0	0	12
13	November 2023	0	0	0	13
14	Totals	\$ 0	\$ 0	\$ 0	14
15	13 Month Average	\$ 0	\$ 0	\$ 0	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 228.2 - INJURIES AND DAMAGES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month (a)	So. California Injuries and Damages (b)	No. California Injuries and Damages (c)	So. Lake Tahoe Injuries and Damages (d)	So. Nevada Injuries and Damages (e)	No. Nevada Injuries and Damages (f)	Arizona Injuries and Damages (g)	System Allocable Injuries and Damages (h)	Total (i)	Line No.
		228200000 [1]	228200000 [1]	228200000 [1]	228200000 [1]	228200000 [1]	228200000 [1]	228200000 [1]	sum (b) to (h)	
1	November 2022	\$ (3,500,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (4,387,980)	\$ (1,800,000)	\$ (10,687,980)	1
2	December 2022	(3,500,000)	0	0	(1,000,000)	0	(12,316,114)	(2,000,000)	(18,816,114)	2
3	January 2023	(3,500,000)	0	0	(1,000,000)	0	(12,276,960)	(2,000,000)	(18,776,960)	3
4	February 2023	(3,500,000)	0	0	(1,000,000)	0	(9,259,108)	(2,000,000)	(15,759,108)	4
5	March 2023	(3,500,000)	0	0	(1,000,000)	0	(6,701,544)	(2,950,000)	(14,151,544)	5
6	April 2023	(3,500,000)	0	0	(1,000,000)	0	(6,674,236)	(2,950,000)	(14,124,236)	6
7	May 2023	(3,500,000)	0	0	(1,000,000)	0	(6,673,236)	(2,950,000)	(14,123,236)	7
8	June 2023	0	0	0	0	0	0	(15,990,480)	(15,990,480)	8
9	July 2023	(3,500,000)	0	(300,000)	(1,000,000)	0	(10,883,591)	(1,800,000)	(17,483,591)	9
10	August 2023	(3,500,000)	0	(300,000)	(1,000,000)	0	(4,661,325)	(1,800,000)	(11,261,325)	10
11	September 2023	(3,500,000)	0	0	(1,000,000)	0	(4,593,009)	(1,800,000)	(10,893,009)	11
12	October 2023	(3,500,000)	0	0	(1,000,000)	0	(4,407,960)	(1,800,000)	(10,707,960)	12
13	November 2023	(3,500,000)	0	0	(1,000,000)	0	(4,387,980)	(1,800,000)	(10,687,980)	13
14	Totals	\$ (42,000,000)	\$ 0	\$ (600,000)	\$ (12,000,000)	\$ 0	\$ (87,223,042)	\$ (41,640,480)	\$ (183,463,522)	14
15	13 Month Average	\$ (3,230,769)	\$ 0	\$ (46,154)	\$ (923,077)	\$ 0	\$ (6,709,465)	\$ (3,203,114)	\$ (14,112,579)	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month (a)	Misc. Current and Accrued Liabilities (b)	A/R Credit Balances (c)	Accrued Pension Liability (d)	Deferred Revenue UESC (e)	Accrued Customer Deposits (f)	Accrued Vacation (g)	Accrued Incentive Pay (h)	Vacation, Holiday, Other Time Off (i)	Accrued PBOB Costs (j)	Line No.
1	November 2022	\$ (3,633,314)	\$ 0	\$ 227,950,938	\$ 0	\$ 0	\$ (16,975,000)	\$ (6,191,259)	\$ 727,835	\$ (30,333,431)	1
2	December 2022	(4,262,771)	(20,200,000)	224,478,312	0	0	(17,854,000)	(6,604,401)	0	(30,812,684)	2
3	January 2023	(4,262,771)	0	224,228,312	0	0	(17,854,000)	(7,442,901)	2,708,075	(31,059,089)	3
4	February 2023	(3,810,069)	0	224,265,230	0	0	(17,854,000)	(5,314,746)	2,523,827	(31,650,664)	4
5	March 2023	(4,217,745)	(15,200,000)	224,158,685	0	0	(17,854,000)	(2,911,017)	3,667,320	(32,189,729)	5
6	April 2023	(4,217,745)	0	242,052,140	0	0	(17,854,000)	(3,729,348)	3,225,696	(32,453,271)	6
7	May 2023	(4,218,125)	0	241,945,595	0	0	(17,854,000)	(4,536,435)	3,487,133	(32,861,698)	7
8	June 2023	(3,109,122)	(24,000,000)	241,839,050	0	0	(17,854,000)	(5,398,789)	(809,297)	(33,242,425)	8
9	July 2023	(3,658,371)	0	227,841,442	0	0	(16,975,000)	(5,382,418)	(1,097,688)	(28,687,655)	9
10	August 2023	(3,658,351)	0	224,368,816	0	0	(16,975,000)	(6,289,534)	(572,270)	(28,974,009)	10
11	September 2023	(3,633,351)	(24,000,000)	220,896,190	0	0	(16,975,000)	(5,065,575)	(305,555)	(29,228,928)	11
12	October 2023	(3,633,314)	0	231,423,564	0	0	(16,975,000)	(5,628,417)	(463,036)	(29,492,274)	12
13	November 2023	(3,633,314)	0	227,950,938	0	0	(16,975,000)	(6,191,259)	727,835	(30,333,431)	13
14	Totals	\$ (49,948,364)	\$ (83,400,000)	\$ 2,983,399,213	\$ 0	\$ 0	\$ (226,828,000)	\$ (70,686,095)	\$ 13,819,876	\$ (401,319,288)	14
15	13 Month Average	\$ (3,842,182)	\$ (6,415,385)	\$ 229,492,247	\$ 0	\$ 0	\$ (17,448,308)	\$ (5,437,392)	\$ 1,063,067	\$ (30,870,714)	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month (a)	ST US GAAP Post Retirement Funded Status 242001381 (k)	Accrued Health and Dental 242001383 (l)	Accrued SERP 242001387 (m)	Rate Refunds Due Customers 242001408 (n)	Operating Leases 242001525 (o)	Energy Share Fuel Fund (Other) 242001605 (p)	Energy Share Fuel Fund (So. Nevada) 242001605 (q)	Energy Share Fuel Fund (No. Nevada) 242001605 (r)	Total (s)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (r)	
1	November 2022	\$ (3,000,000)	\$ (3,058,569)	\$ (30,330,314)	\$ (32)	\$ (6,030)	\$ (64,812)	\$ (86,526)	\$ (4,908)	\$ 134,994,577	1
2	December 2022	(3,300,000)	(3,600,000)	(30,681,543)	(1,205,611)	(6,013)	(70,496)	(87,023)	(5,146)	105,788,624	2
3	January 2023	(3,300,000)	(2,823,721)	(30,736,750)	(48)	(5,996)	(63,798)	(87,651)	(5,261)	129,294,401	3
4	February 2023	(3,300,000)	(3,050,285)	(30,686,439)	(48)	(5,979)	(64,769)	(88,780)	(5,272)	130,958,006	4
5	March 2023	(3,300,000)	(2,746,761)	(30,695,092)	(48)	(5,962)	(66,403)	(88,968)	(5,517)	118,544,763	5
6	April 2023	(3,300,000)	(2,765,865)	(30,703,930)	(48)	(5,945)	(64,752)	(88,725)	(5,407)	150,088,799	6
7	May 2023	(3,300,000)	(2,710,768)	(30,543,543)	(48)	(5,927)	(65,666)	(89,336)	(5,653)	149,241,528	7
8	June 2023	(3,300,000)	(1,766,544)	(30,625,971)	26,876	(5,910)	(61,598)	(88,086)	(5,209)	121,598,974	8
9	July 2023	(3,000,000)	(3,503,174)	(30,453,775)	(11,028)	(6,146)	(69,783)	(89,083)	(5,870)	134,901,452	9
10	August 2023	(3,000,000)	(3,231,069)	(30,569,904)	(32)	(6,107)	(67,986)	(88,463)	(5,632)	130,930,458	10
11	September 2023	(3,000,000)	(2,966,192)	(30,701,353)	(32)	(6,068)	(64,394)	(87,233)	(5,309)	104,857,199	11
12	October 2023	(3,000,000)	(3,058,321)	(30,825,031)	(32)	(6,047)	(63,780)	(87,552)	(5,188)	138,185,572	12
13	November 2023	(3,000,000)	(3,058,569)	(30,330,314)	(32)	(6,030)	(64,812)	(86,526)	(4,908)	134,994,577	13
14	Totals	\$ (41,100,000)	\$ (38,339,838)	\$ (397,883,960)	\$ (1,190,164)	\$ (78,160)	\$ (853,050)	\$ (1,143,957)	\$ (69,284)	\$ 1,684,378,929	14
15	13 Month Average	\$ (3,161,538)	\$ (2,949,218)	\$ (30,606,458)	\$ (91,551)	\$ (6,012)	\$ (65,619)	\$ (87,997)	\$ (5,330)	\$ 129,567,610	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month (a)	Other Deferred Credits (Common) 253000000 (b)	Other Deferred Credits (Arizona) 253000000 (c)	Deferred Comp.-Officers 253001151 (d)	Deferred Comp.-Directors 253001152 (e)	Deferred Comp.-Inactive Officers 253001155 (f)	Deferred Comp.-Inactive Directors 253001156 (g)	Line No.
1	November 2022	\$ (3,357,033)	\$ 0	\$ (14,258,695)	\$ (1,983,455)	\$ (28,049,350)	\$ (8,066,001)	1
2	December 2022	(10,157,033)	0	(14,414,626)	(1,990,590)	(27,806,174)	(7,968,315)	2
3	January 2023	(10,157,033)	0	(13,068,327)	(1,997,725)	(29,055,466)	(7,870,084)	3
4	February 2023	(8,919,631)	0	(13,275,635)	(2,004,860)	(28,844,838)	(7,771,306)	4
5	March 2023	(8,919,631)	0	(13,469,534)	(2,017,639)	(28,632,937)	(7,671,970)	5
6	April 2023	(8,919,631)	0	(13,625,004)	(2,030,418)	(28,428,301)	(7,572,082)	6
7	May 2023	(8,919,631)	0	(13,780,474)	(2,043,198)	(28,213,389)	(7,471,635)	7
8	June 2023	(12,169,631)	0	(12,318,509)	(2,055,977)	(29,626,853)	(7,370,582)	8
9	July 2023	(3,357,033)	0	(13,754,316)	(3,413,580)	(28,714,389)	(6,993,690)	9
10	August 2023	(3,357,033)	0	(13,871,088)	(3,420,715)	(28,550,205)	(6,898,154)	10
11	September 2023	(3,357,033)	0	(14,021,745)	(3,427,850)	(28,384,560)	(6,802,086)	11
12	October 2023	(3,357,033)	0	(14,140,220)	(3,434,985)	(28,217,645)	(6,705,481)	12
13	November 2023	(3,357,033)	0	(14,258,695)	(1,983,455)	(28,049,350)	(8,066,001)	13
14	Totals	\$ (88,304,413)	\$ 0	\$ (178,256,866)	\$ (31,804,447)	\$ (370,573,456)	\$ (97,227,388)	14
15	13 Month Average	\$ (6,792,647)	\$ 0	\$ (13,712,067)	\$ (2,446,496)	\$ (28,505,650)	\$ (7,479,030)	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh.27-32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month (a)	Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances (No. California)		Deferred Inc.- Customer Advances (So. Nevada)		Deferred Inc.- Customer Advances (So. Nevada)		Deferred ER SS Payments (Common) 253001489	Total (o)	Line No.
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	sum (b) to (m)			
1	November 2022	\$ (976,837)	\$ (835,642)	\$ (94,764)	\$ 13,642	\$ (9,461,183)	\$ (371,292,000)	\$ 0	\$ 0		(438,361,319)	1
2	December 2022	(934,604)	(854,272)	(94,764)	13,642	(9,696,270)	(358,167,000)	0	0		(432,070,006)	2
3	January 2023	(937,824)	(842,458)	(94,764)	13,642	(9,519,989)	(358,167,000)	0	0		(431,697,026)	3
4	February 2023	(956,309)	(812,655)	(94,764)	13,642	(9,475,106)	(358,167,000)	0	0		(430,308,460)	4
5	March 2023	(965,402)	(749,785)	(94,764)	13,642	(9,215,206)	(357,790,000)	0	0		(429,513,225)	5
6	April 2023	(970,826)	(752,217)	(94,764)	13,642	(9,330,236)	(357,790,000)	0	0		(429,499,836)	6
7	May 2023	(951,422)	(758,752)	(94,764)	13,642	(9,594,148)	(357,790,000)	0	0		(429,603,769)	7
8	June 2023	(953,063)	(755,816)	(94,764)	13,642	(9,906,920)	(357,412,000)	0	0		(432,650,473)	8
9	July 2023	(690,663)	(802,327)	(98,976)	13,642	(9,071,302)	(380,041,000)	(3,930,216)	(3,930,216)		(450,853,849)	9
10	August 2023	(716,510)	(788,222)	(98,976)	13,642	(9,078,151)	(380,041,000)	(3,930,216)	(3,930,216)		(450,736,627)	10
11	September 2023	(731,090)	(795,711)	(98,976)	13,642	(9,413,103)	(371,292,000)	(3,930,216)	(3,930,216)		(442,240,726)	11
12	October 2023	(908,619)	(793,549)	(94,764)	13,642	(9,442,815)	(371,292,000)	(3,930,216)	(3,930,216)		(442,303,684)	12
13	November 2023	(976,837)	(835,642)	(94,764)	13,642	(9,461,183)	(371,292,000)	0	0		(438,361,319)	13
14	Totals	\$ (11,670,006)	\$ (10,377,049)	\$ (1,244,569)	\$ 177,350	\$ (122,665,611)	\$ (4,750,533,000)	\$ (15,720,864)	\$ (15,720,864)		\$ (5,678,200,319)	14
15	13 Month Average	\$ (897,693)	\$ (798,235)	\$ (95,736)	\$ 13,642	\$ (9,435,816)	\$ (365,425,615)	\$ (1,209,297)	\$ (1,209,297)		\$ (436,784,640)	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 27-32

Tab J

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	9,046,615	10,750,727	9,700,462	8,725,055	6,152,612	3,719,262	2,061,909	1,255,612	1,084,944	1,226,708	2,025,594	4,874,401	60,623,901
	Customers	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	932,629
	Sales/Customer	116.4	138.3	124.8	112.3	79.2	47.9	26.5	16.2	14.0	15.8	26.1	62.7	65.0
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	984,332	1,161,620	1,065,980	993,817	732,193	483,191	298,131	191,670	159,589	173,517	250,020	504,591	6,998,551
	Customers	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	200,598
	Sales/Customer	58.9	69.5	63.8	59.5	43.8	28.9	17.8	11.5	9.5	10.4	15.0	30.2	34.9
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	303	389	365	302	189	117	53	50	20	36	49	170	2,043
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	101.0	129.7	121.7	100.7	63.0	39.0	17.7	16.7	6.7	12.0	16.3	56.7	56.8
<u>NN_NGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	9,539	11,824	10,588	9,941	8,236	5,282	3,557	2,728	2,370	2,580	3,497	6,656	76,798
	Customers	28	28	28	28	28	28	28	28	28	28	28	28	336
	Sales/Customer	340.7	422.3	378.1	355.0	294.1	188.6	127.0	97.4	84.6	92.1	124.9	237.7	228.6
	G1 Small Commercial													
	Sales	1,965,263	2,352,440	2,119,673	1,824,445	1,151,727	601,880	338,603	221,457	186,040	216,254	355,761	1,073,598	12,407,141
	Customers	7,899	7,899	7,899	7,899	7,899	7,899	7,899	7,899	7,897	7,897	7,897	7,897	94,774
	Sales/Customer	248.8	297.8	268.4	231.0	146.8	76.2	42.9	28.0	23.6	27.4	45.1	136.0	130.9
	G1 Small Industrial													
	Sales	8,312	8,409	10,361	10,881	9,036	3,763	1,588	1,850	1,619	1,528	11,257	5,581	74,185
	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204
	Sales/Customer	488.9	494.6	609.5	640.1	531.5	221.4	93.4	108.8	95.2	89.9	662.2	328.3	363.7
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	1,040	1,212	1,164	886	447	172	42	23	9	17	90	1,004	6,106
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	1,040.0	1,212.0	1,164.0	886.0	447.0	172.0	42.0	23.0	9.0	17.0	90.0	1,004.0	508.8
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	10,348	12,621	10,523	10,490	8,913	6,412	5,645	4,079	3,325	2,864	3,561	6,491	85,272
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	106
	Sales/Customer	1,149.8	1,402.3	1,169.2	1,165.6	990.3	712.4	627.2	453.2	369.4	318.2	395.7	721.2	789.6
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	2,080,664	2,443,535	2,198,391	1,982,376	1,419,874	888,555	643,851	437,227	370,227	429,095	657,094	1,293,127	14,844,016
	Customers	948	948	948	948	948	949	949	949	949	949	949	949	11,387
	Sales/Customer	2,194.1	2,576.7	2,318.2	2,090.4	1,497.3	936.0	678.2	460.6	390.0	452.0	692.2	1,362.2	1,303.6
	G2 Small Industrial													
	Sales	97,128	102,402	110,768	93,430	74,827	47,001	30,512	28,186	28,035	36,340	72,164	125,955	846,748
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	3,237.6	3,413.4	3,692.3	3,114.3	2,494.2	1,566.7	1,017.1	939.5	934.5	1,211.3	2,405.5	4,198.5	2,352.1
	G2 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
NN_NGG3	G2 Armed Forces	8,780	10,887	8,069	7,744	5,215	3,595	1,014	968	751	982	2,334	5,884	56,223
	Sales	5	5	5	5	5	5	5	5	5	5	5	5	60
	Customers	1,756.0	2,177.4	1,613.8	1,548.8	1,043.0	719.0	202.8	193.6	150.2	196.4	466.8	1,176.8	937.1
	Sales/Customer													
	General Gas Service - G3 (<50,000 - 180,000 therms/year)													
	G3 Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer													
	G3 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer													
	G3 Small Commercial	573,794	692,322	597,041	604,055	443,349	309,426	188,518	158,867	133,545	150,337	200,632	339,875	4,391,761
	Sales	52	52	52	52	52	52	51	51	51	51	51	51	618
Customers	11,034.5	13,313.9	11,481.6	11,616.4	8,525.9	5,950.5	3,696.4	3,115.0	2,618.5	2,947.8	3,934.0	6,664.2	7,106.4	
Sales/Customer														
G3 Small Industrial	264,148	256,651	273,917	272,345	241,301	200,189	199,509	174,042	145,396	188,576	262,354	299,325	2,777,753	
Sales	27	27	27	27	27	27	27	27	27	27	27	27	324	
Customers	9,783.3	9,505.6	10,145.1	10,086.9	8,937.1	7,414.4	7,389.2	6,446.0	5,385.0	6,984.3	9,716.8	11,086.1	8,573.3	
Sales/Customer														
G3 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														
G3 Armed Forces	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand	131,509	142,348	132,848	121,168	96,670	74,544	61,129	50,325	38,893	53,648	77,276	108,877	1,089,235
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	32,877.3	35,587.0	33,212.0	30,292.0	24,167.5	18,636.0	15,282.3	12,581.3	9,723.3	13,412.0	19,319.0	27,219.3	22,692.4
	Sales/Customer													
	G4 Small Industrial, Monthly Demand	505,276	477,958	466,746	449,223	417,953	393,817	431,043	374,759	319,213	338,998	368,196	384,543	4,927,725
	Sales	8	8	8	8	8	8	8	8	8	8	8	8	96
	Customers	63,159.5	59,744.8	58,343.3	56,152.9	52,244.1	49,227.1	53,880.4	46,844.9	39,901.6	42,374.8	46,024.5	48,067.9	51,330.5
	Sales/Customer													
	G4 Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer													
	G4 Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														
G4 Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>NN_NGGS</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGAC</u>	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)	221	580	392	217	201	127	229	360	352	299	147	231	3,356
	Sales/Customer	221.0	580.0	392.0	217.0	201.0	127.0	229.0	360.0	352.0	299.0	147.0	231.0	279.7
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGWP</u>	Water Pumping Gas Service	328	403	392	453	364	245	138	42	0	0	40	154	2,559
	Sales/Customer	328.0	403.0	392.0	453.0	364.0	245.0	138.0	42.0	0.0	0.0	40.0	154.0	2,559.0
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Small Electric Generation - Small Industrial	164.0	201.5	196.0	226.5	182.0	122.5	69.0	21.0	0.0	0.0	20.0	77.0	106.6
	Sales/Customer	164.0	201.5	196.0	226.5	182.0	122.5	69.0	21.0	0.0	0.0	20.0	77.0	106.6
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G1	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGEG</u>	Small Electric Generation - Commercial Cogeneration, G1	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL	
<u>NN_NGCNG</u>	Compressed Natural Gas on Customer Premises														
	CNG on Customer's Premises - Non-Residential for Resale	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	CNG on Customer's Premises - Non-Residential	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	CNG on Customer's Premises - Non-Residential by Southwest Gas	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	1	1	1	33	1	1	1	1	1	1	1	1	1	
	Sales/Customer	0.0	0.0	0.0	33.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	CNG on Customer's Premises - Residential	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	<u>NN_NGL</u>	Street And Outdoor Lighting Gas Service													
		Street & Outdoor Lighting, Residential 0.4800 therms/day	891	856	826	795	800	821	806	801	790	799	784	792	9,761
Customers		54	54	54	54	54	54	54	54	54	54	54	54	648	
Sales/Customer		16.5	15.9	15.3	14.7	14.8	15.2	14.9	14.8	14.6	14.8	14.5	14.7	15.1	
Street & Outdoor Lighting, Residential 0.6200 therms/day		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Residential 0.7200 therms/day		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 0.4800 therms/day		30	33	28	31	28	28	29	31	28	28	31	28	353	
Customers		1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer		30.0	33.0	28.0	31.0	28.0	28.0	29.0	31.0	28.0	28.0	31.0	28.0	29.4	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<u>NN_NGOS</u>	Optional Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Optional - Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
NN_NGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGCS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE	15,688,521	18,427,217	16,708,466	15,107,687	10,763,956	6,738,437	4,266,306	2,905,442	2,475,146	2,869,291	4,290,881	9,031,283	109,272,633
	Customers	103,530	103,530	103,530	103,530	103,530	103,530	103,528	103,528	103,528	103,528	103,528	103,528	1,242,345
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	552,015	603,210	492,458	622,239	440,395	388,629	321,945	310,080	280,860	297,494	379,256	515,083	5,203,664
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Deliveries/Customers	185,767	197,375	161,366	138,462	79,873	42,390	15,300	11,780	15,810	21,107	111,579	131,867	1,112,676
Transportation - Industrial	Deliveries	926,707	887,151	985,669	1,342,353	1,222,360	1,198,585	663,286	887,900	790,480	848,836	919,209	1,109,327	11,781,863
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Deliveries/Customers	103,633	98,563	109,633	149,261	135,833	132,151	73,652	98,667	87,822	94,326	102,122	123,259	108,108
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	Transportation - Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,891,890	1,989,570	2,065,620	1,998,400	1,816,860	1,871,570	1,979,700	2,218,990	2,063,270	1,925,420	2,412,340	2,067,720	24,301,350
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	3,556,379	3,677,306	3,705,113	4,101,454	3,559,488	3,501,174	2,980,231	3,428,750	3,150,420	3,092,857	3,822,384	3,823,997	42,399,553
	Customers	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	TOTAL DISTRICT													
	Sales	19,244,900	22,104,523	20,413,579	19,209,141	14,323,444	10,239,611	7,246,537	6,334,192	5,625,566	5,962,148	8,113,265	12,855,280	151,672,186
	Customers	103,696	103,696	103,696	103,696	103,696	103,696	103,694	103,694	103,694	103,694	103,694	103,694	1,244,337

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>NN_NGRS</u>	Single Family Residential Gas Service	117,925	93,128	98,955	58,490	45,616	24,978	15,338	18,177	(734)	7,570	8,987	0	488,440
	Sales	969	682	762	496	554	575	642	1,279	(127)	483	351	0	6,676
<u>NN_NGRM</u>	Multi-Family Residential Gas Service	(2,264)	(7,624)	(8,097)	(8,747)	(5,615)	(1,417)	(626)	1,467	(1,741)	437	1,181	0	(33,046)
	Sales	(44)	(121)	(140)	(162)	(154)	(80)	(54)	146	(193)	39	78	0	(688)
<u>NN_NGRAC</u>	Air Conditioning Residential Gas Service													0
	Sales													0
<u>NN_NGG1</u>	General Gas Service - G1 (< 7,200 therms/year)													0
	G1 Apartments													0
	Sales													0
	Customers													0
	G1 Small Commercial	1,677	2,770	(4,448)	1,680	10,314	6,633	7,372	7,178	(1,005)	3,084	3,878	0	39,143
	Sales	(22)	(15)	(37)	(18)	35	64	120	236	(18)	133	96	0	574
	G1 Small Industrial													0
	Sales													0
	Customers													0
	G1 Large Industrial													0
	Sales													0
	Customers													0
	G1 Armed Forces													0
	Sales													0
	Customers													0
	<u>NN_NGG2</u>	General Gas Service - G2 (7,201 - 50,000 therms/year)												0
	G2 Apartments													0
	Sales													0
	Customers													0
	G2 Master Meter Mobile Home Park													0
	Sales													0
	Customers													0
	G2 Small Commercial	280,798	304,262	244,970	183,238	98,568	33,007	32,533	15,683	2,701	3,611	6,943	0	1,206,314
	Sales	131	125	110	89	67	41	36	38	11	13	12	0	675
	G2 Small Industrial													0
	Sales													0
	Customers													0
	G2 Large Industrial													0
	Sales													0
	Customers													0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL	
NN_NGG3	G2 Armed Forces Sales													0	
	G2 Armed Forces Customers													0	
	<u>General Gas Service - G3 (<50,000 therms/year)</u>														
	G3 Apartments Sales														0
	G3 Apartments Customers														0
	<u>G3 Master Meter Mobile Home Park</u>														
	G3 Master Meter Mobile Home Park Sales														0
	G3 Master Meter Mobile Home Park Customers														0
	<u>G3 Small Commercial</u>														
	G3 Small Commercial Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Small Commercial Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>G3 Small Industrial</u>															
G3 Small Industrial Sales														0	
G3 Small Industrial Customers														0	
<u>G3 Large Industrial</u>															
G3 Large Industrial Sales														0	
G3 Large Industrial Customers														0	
<u>G3 Armed Forces</u>															
G3 Armed Forces Sales														0	
G3 Armed Forces Customers														0	
NN_NGG4	<u>General Gas Service - G4 (>180,000 therms/year)</u>														
	<u>G4 Large Commercial, Monthly Demand</u>														
	G4 Large Commercial, Monthly Demand Sales														0
	G4 Large Commercial, Monthly Demand Customers														0
	<u>G4 Small Industrial, Monthly Demand</u>														
	G4 Small Industrial, Monthly Demand Sales														0
	G4 Small Industrial, Monthly Demand Customers														0
	<u>G4 Armed Forces, Monthly Demand</u>														
	G4 Armed Forces, Monthly Demand Sales														0
	G4 Armed Forces, Monthly Demand Customers														0
<u>G4 Large Commercial, Annual Demand</u>															
G4 Large Commercial, Annual Demand Sales														0	
G4 Large Commercial, Annual Demand Customers														0	
<u>G4 Small Industrial, Annual Demand</u>															
G4 Small Industrial, Annual Demand Sales														0	
G4 Small Industrial, Annual Demand Customers														0	
<u>G4 Armed Forces, Annual Demand</u>															
G4 Armed Forces, Annual Demand Sales														0	
G4 Armed Forces, Annual Demand Customers														0	

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>NN_NGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													0
	Sales													0
	Customers													0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													0
	Sales													0
	Customers													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													0
	Sales													0
	Customers													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													0
	Sales													0
	Customers													0
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u>													
	Sales													0
	Customers													0
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													0
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G1													0
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G2													0
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G3													0
	Sales													0
	Customers													0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>NN_NGCG</u>	<u>Compressed Natural Gas on Customer Premises</u>													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Residential													
	Sales													0
	Customers													0
<u>NN_NGL</u>	<u>Street And Outdoor Lighting Gas Service</u>													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales													0
	Customers													0
<u>NN_NGOS</u>	<u>Optional Gas Service</u>													
	Optional Large Commercial													
	Sales													0
	Customers													0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>NN_NGAS</u>	Alternative Sales Service													0
	Alternative Sales Service, Large Commercial Sales													0
	Customers													0
<u>NN_NGCGS</u>	Compression Gas Service													0
	Compression, Large Commercial Sales													0
	Customers													0
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service													0
	Biogas and Renewable, Large Commercial Sales													0
	Customers													0
TOTAL SALES SERVICE														
	Sales	398,136	392,536	331,380	234,671	148,883	63,201	54,617	42,505	(779)	14,702	20,989	0	1,700,851
	Customers	1,034	671	695	405	502	600	744	1,699	(327)	678	537	0	7,236
<u>Transportation - Residential</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Master Metered</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Commercial</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Military</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Industrial</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Cogeneration</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Irrigation</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Water Pumping</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Compressed Natural Gas</u>														
	Deliveries													0
	Customers													0
<u>Transportation - Essential Agriculture</u>														
	Deliveries													0
	Customers													0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT													
	Sales	398,136	392,536	331,380	234,671	148,883	63,201	54,617	42,505	(779)	14,702	20,989	0	1,700,851
	Customers	1,034	671	695	405	502	600	744	1,699	(327)	678	537	0	7,236

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL	
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>														
	Sales	8,928,690	10,657,599	9,601,507	8,666,565	6,106,996	3,694,284	2,046,571	1,237,435	1,085,678	1,219,138	2,016,597	4,874,401	60,135,461	
	Customers	76,750	77,037	76,957	77,223	77,165	77,144	77,078	76,440	77,846	77,226	77,368	77,719	925,953	
	Sales/Customer	116.3	138.3	124.8	112.2	79.1	47.9	26.6	16.2	13.9	15.8	26.1	62.7	64.9	
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>														
	Sales	986,596	1,169,244	1,073,977	1,002,564	737,808	484,608	298,757	190,203	161,330	173,080	248,839	504,591	7,031,597	
	Customers	16,761	16,838	16,857	16,879	16,871	16,797	16,771	16,571	16,909	16,677	16,638	16,717	201,286	
	Sales/Customer	58.9	69.4	63.7	59.4	43.7	28.9	17.8	11.5	9.5	10.4	15.0	30.2	34.9	
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>														
	Sales	303	389	365	302	189	117	53	50	20	36	49	170	2,043	
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36	
	Sales/Customer	101.0	129.7	121.7	100.7	63.0	39.0	17.7	16.7	6.7	12.0	16.3	56.7	56.8	
<u>NN_NGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>														
	<u>G1 Apartments</u>														
	Sales	9,539	11,824	10,588	9,941	8,236	5,282	3,557	2,728	2,370	2,580	3,497	6,656	76,798	
	Customers	28	28	28	28	28	28	28	28	28	28	28	28	336	
		Sales/Customer	340.7	422.3	378.1	355.0	294.1	188.6	127.0	97.4	84.6	92.1	124.9	237.7	228.6
	<u>G1 Small Commercial</u>														
	Sales	1,963,586	2,349,670	2,124,121	1,822,755	1,141,413	595,247	331,231	214,279	187,045	213,170	351,883	1,073,598	12,367,998	
	Customers	7,921	7,914	7,936	7,917	7,864	7,834	7,777	7,661	7,915	7,764	7,801	7,897	94,200	
		Sales/Customer	247.9	296.9	267.7	230.2	145.1	76.0	42.6	28.0	23.6	27.5	45.1	136.0	131.3
	<u>G1 Small Industrial</u>														
	Sales	8,312	8,409	10,361	10,881	9,036	3,763	1,588	1,850	1,619	1,528	11,257	5,581	74,185	
	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204	
		Sales/Customer	488.9	494.6	609.5	640.1	531.5	221.4	93.4	108.8	95.2	89.9	662.2	328.3	363.7
<u>G1 Large Industrial</u>															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>G1 Armed Forces</u>															
Sales	1,040	1,212	1,164	886	447	172	42	42	23	9	17	90	1,004	6,106	
Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales/Customer	1,040.0	1,212.0	1,164.0	886.0	447.0	172.0	42.0	23.0	9.0	17.0	90.0	1,004.0	508.8	
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>														
	<u>G2 Apartments</u>														
	Sales	10,348	12,621	10,523	10,490	8,913	6,412	5,645	4,079	3,325	2,864	3,561	6,491	85,272	
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108	
		Sales/Customer	1,149.8	1,402.3	1,169.2	1,165.6	990.3	712.4	627.2	453.2	369.4	318.2	395.7	721.2	789.6
	<u>G2 Master Meter Mobile Home Park</u>														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>														
	Sales	1,799,866	2,139,273	1,953,421	1,799,138	1,321,306	855,548	611,318	421,544	367,526	425,484	650,151	1,293,127	13,637,702	
	Customers	817	823	838	859	881	908	913	911	938	937	938	949	10,712	
		Sales/Customer	2,203.0	2,599.4	2,331.1	2,094.5	1,499.8	942.2	669.7	462.7	391.7	454.3	693.4	1,362.2	1,273.1
<u>G2 Small Industrial</u>															
Sales	97,128	102,402	110,768	93,430	74,827	47,001	30,512	28,186	28,035	36,340	72,164	125,955	846,748		
Customers	30	30	30	30	30	30	30	30	30	30	30	30	360		
	Sales/Customer	3,237.6	3,413.4	3,692.3	3,114.3	2,494.2	1,566.7	1,017.1	939.5	934.5	1,211.3	2,405.5	4,198.5	2,352.1	
<u>G2 Large Industrial</u>															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
G2 Armed Forces	Sales	8,780	10,887	8,069	7,744	5,215	3,595	1,014	968	751	982	2,334	5,884	56,223
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
	Sales/Customer	1,756.0	2,177.4	1,613.8	1,548.8	1,043.0	719.0	202.8	193.6	150.2	196.4	466.8	1,176.8	937.1
General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Master Meter Mobile Home Park	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3 Small Commercial	Sales	573,794	682,322	597,041	604,055	443,349	309,426	188,518	158,867	133,545	150,337	200,632	339,875	4,391,761
	Customers	52	52	52	52	52	52	51	51	51	51	51	51	618
	Sales/Customer	11,034.5	13,313.9	11,481.6	11,616.4	8,525.9	5,950.5	3,696.4	3,115.0	2,618.5	2,947.8	3,934.0	6,664.2	7,106.4
G3 Small Industrial	Sales	264,148	256,651	273,917	272,345	241,301	200,189	199,509	174,042	145,396	188,576	262,354	299,325	2,777,753
	Customers	27	27	27	27	27	27	27	27	27	27	27	27	324
	Sales/Customer	9,783.3	9,505.6	10,145.1	10,086.9	8,937.1	7,414.4	7,389.2	6,446.0	5,385.0	6,984.3	9,716.8	11,086.1	8,573.3
G3 Large Industrial	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3 Armed Forces	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Gas Service - G4 (>180,000 therms/year)														
	G4 Large Commercial, Monthly Demand													
	Sales	131,509	142,348	132,848	121,168	96,670	74,544	61,129	50,325	38,893	53,648	77,276	108,877	1,089,235
G4 Small Industrial, Monthly Demand	Sales/Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales	32,877.3	35,587.0	33,212.0	30,292.0	24,167.5	18,636.0	15,282.3	12,581.3	9,723.3	13,412.0	19,319.0	27,219.3	22,692.4
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
G4 Armed Forces, Monthly Demand	Sales/Customers	63,159.5	59,744.8	58,343.3	56,152.9	52,244.1	49,227.1	53,880.4	46,844.9	39,901.6	42,374.8	46,024.5	48,067.9	51,330.5
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Large Commercial, Annual Demand	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Small Industrial, Annual Demand	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Armed Forces, Annual Demand	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL	
<u>NN_NGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
	G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Armed Forces, Winter Peak < 15% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<u>NN_NGAC</u>	Air Conditioning Gas Service														
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Air Conditioning Gas Service (Chiller-Only Serv@ Address, G2, BSC)														
	Sales	221	392	217	201	127	229	360	352	299	147	231	231	3,356	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales/Customer	221.0	392.0	217.0	201.0	127.0	229.0	360.0	352.0	299.0	147.0	231.0	231.0	279.7	
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<u>NN_NGWIP</u>	Water Pumping Gas Service														
	Sales	328	403	392	453	364	245	138	42	0	0	40	154	2,559	
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24	
	Sales/Customer	164.0	201.5	196.0	226.5	182.0	122.5	69.0	21.0	0.0	0.0	20.0	77.0	106.6	
	<u>NN_NGEG</u>	Small Electric Generation Gas Service													
		Small Electric Generation - Small Industrial													
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Small Electric Generation - Commercial Cogeneration, G1													
Sales		0	32	0	0	21	10	0	0	0	0	0	0	63	
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36	
Sales/Customer		0.0	10.7	0.0	7.0	7.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0	1.8	
Small Electric Generation - Commercial Cogeneration, G2															
Sales	0	0	0	0	0	0	0	2,365	0	46,685	0	0	49,050		
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,365.0	0.0	46,685.0	0.0	0.0	4,087.5		
Small Electric Generation - Commercial Cogeneration, G3															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>NN NGONG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	1	0	0	33	1	1	1	1	1	1	1	1	1
	Customers	0	0	0	33	1	1	1	1	1	1	1	1	1
	Sales/Customer	0.0	0.0	0.0	33.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	891	856	826	795	800	821	806	801	790	799	784	792	9,761
	Customers	54	54	54	54	54	54	54	54	54	54	54	54	648
	Sales/Customer	16.5	15.3	15.3	14.7	14.8	15.2	14.9	14.8	14.6	14.8	14.5	14.7	15.1
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	30	33	28	31	28	28	29	31	28	28	31	28	353
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	30.0	33.0	28.0	31.0	28.0	28.0	29.0	31.0	28.0	28.0	31.0	28.0	29.4	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN NGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>NN_NGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE		15,290,385	18,034,681	16,377,086	14,873,016	10,615,073	6,675,236	4,211,689	2,862,937	2,475,925	2,854,589	4,269,882	9,031,283	107,571,782
	Customers	102,496	102,859	102,835	103,125	103,028	102,930	102,784	101,829	103,855	102,850	102,991	103,528	1,235,109
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	552,015	603,210	492,458	622,239	440,395	388,629	321,945	310,080	280,860	297,494	379,256	515,083	5,203,664
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Deliveries	185,767	197,375	161,366	138,462	79,873	42,390	15,300	11,780	15,810	21,107	111,579	131,867	1,112,676
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Transportation - Industrial	Deliveries	926,707	887,151	985,669	1,342,353	1,222,360	1,198,585	663,286	887,900	790,480	848,836	919,209	1,109,327	11,781,863
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Deliveries	1,891,890	1,989,570	2,065,620	1,998,400	1,816,860	1,871,570	1,979,700	2,218,990	2,063,270	1,925,420	2,412,340	2,067,720	24,301,350
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	3,556,379	3,677,306	3,705,113	4,101,454	3,559,488	3,501,174	2,980,231	3,428,750	3,150,420	3,092,857	3,822,384	3,823,997	42,399,553
	Deliveries	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	Customers													
	TOTAL DISTRICT	18,846,764	21,711,987	20,082,199	18,974,470	14,174,561	10,176,410	7,191,920	6,291,687	5,626,345	5,947,446	8,092,266	12,855,280	149,971,335
	Sales	102,662	103,025	103,001	103,291	103,194	103,096	102,950	101,995	104,021	103,016	103,157	103,694	1,237,101
	Customers													

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,045,327	1,245,380	1,076,498	1,218,087	2,010,639	4,839,060	8,975,390	10,672,922	9,626,968	8,660,957	6,106,087	3,694,284	60,171,599
	Customers	77,144	77,144	77,144	77,144	77,144	77,144	77,144	77,144	77,144	77,144	77,144	77,144	925,728
	Sales/Customer	26.5	16.1	14.0	15.8	26.1	62.7	116.3	138.4	124.8	112.3	79.2	47.9	65.0
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	298,957	192,324	160,211	174,232	251,095	507,088	988,270	1,166,215	1,070,155	997,846	734,797	484,608	7,025,778
	Customers	16,797	16,797	16,797	16,797	16,797	16,797	16,797	16,797	16,797	16,797	16,797	16,797	201,564
	Sales/Customer	17.8	11.4	9.5	10.4	14.9	30.2	58.8	69.4	63.7	59.4	43.7	28.9	34.9
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	53	50	20	36	49	170	303	389	365	302	189	117	2,043
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	17.7	16.7	6.7	12.0	16.3	56.7	101.0	129.7	121.7	100.7	63.0	39.0	56.8
<u>NN_NGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	3,557	2,728	2,370	2,580	3,497	6,656	9,539	11,824	10,588	9,941	8,236	5,282	76,798
	Customers	28	28	28	28	28	28	28	28	28	28	28	28	336
	Sales/Customer	127.0	97.4	84.6	92.1	124.9	237.7	340.7	422.3	376.1	355.0	294.1	188.6	228.6
	G1 Small Commercial													
	Sales	335,485	219,886	185,175	215,383	353,446	1,065,722	1,943,906	2,328,303	2,096,690	1,804,294	1,137,484	595,247	12,280,991
	Customers	7,834	7,834	7,834	7,834	7,834	7,834	7,834	7,834	7,834	7,834	7,834	7,834	94,008
	Sales/Customer	42.8	28.1	23.6	27.5	45.1	136.0	248.1	297.2	267.6	230.3	145.2	76.0	130.6
	G1 Small Industrial													
	Sales	1,588	1,850	1,619	1,528	11,257	5,581	8,312	8,409	10,361	10,881	9,036	3,763	74,185
	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204
	Sales/Customer	93.4	108.8	95.2	89.9	662.2	328.3	488.9	494.6	609.5	640.1	531.5	221.4	363.7
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	42	23	9	17	90	1,004	1,040	1,212	1,164	886	447	172	6,106
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	42.0	23.0	9.0	17.0	90.0	1,004.0	1,040.0	1,212.0	1,164.0	886.0	447.0	172.0	508.8
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	5,645	4,079	3,325	2,864	3,561	6,491	10,348	12,621	10,523	10,490	8,913	6,412	85,272
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	106
	Sales/Customer	627.2	453.2	369.4	318.2	395.7	721.2	1,149.8	1,402.3	1,169.2	1,165.6	990.3	712.4	789.6
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	614,186	420,885	356,076	411,986	628,465	1,232,830	2,001,434	2,356,824	2,116,095	1,901,521	1,362,267	855,548	14,258,117
	Customers	908	908	908	908	908	908	908	908	908	908	908	908	10,896
	Sales/Customer	676.4	463.5	392.2	453.7	692.1	1,357.7	2,204.2	2,595.6	2,330.5	2,094.2	1,500.3	942.2	1,308.6
	G2 Small Industrial													
	Sales	30,512	28,186	28,035	36,340	72,164	125,955	97,128	102,402	110,768	93,430	74,827	47,001	846,748
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	1,017.1	939.5	934.5	1,211.3	2,405.5	4,198.5	3,237.6	3,413.4	3,692.3	3,114.3	2,494.2	1,566.7	2,352.1
	G2 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
NN_NGG3	G2 Armed Forces	1,014	968	751	982	2,334	5,884	8,780	10,887	8,069	7,744	5,215	3,595	56,223
	Sales	5	5	5	5	5	5	5	5	5	5	5	5	60
	Customers	202.8	193.6	150.2	196.4	466.8	1,176.8	1,756.0	2,177.4	1,613.8	1,548.8	1,043.0	719.0	937.1
	Sales/Customer	General Gas Service - G3 (<50,000 - 180,000 therms/year)												
	G3 Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	G3 Master Meter Mobile Home Park												
	G3 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	G3 Small Commercial												
	G3 Small Commercial	192,214	161,982	136,164	153,285	204,566	346,539	573,794	692,322	597,041	604,055	443,349	309,426	4,414,737
	Sales	52	52	52	52	52	52	52	52	52	52	52	52	52
	Customers	3,696.4	3,115.0	2,618.5	2,947.8	3,934.0	6,664.2	11,034.5	13,313.9	11,481.6	11,616.4	8,525.9	5,950.5	7,074.9
Sales/Customer	199,509	174,042	145,396	188,576	262,354	299,325	264,148	256,651	273,917	272,345	241,301	200,189	2,777,753	
Sales	27	27	27	27	27	27	27	27	27	27	27	27	27	
Customers	7,389.2	6,446.0	5,385.0	6,984.3	9,716.8	11,086.1	9,783.3	9,505.6	10,145.1	10,086.9	8,937.1	7,414.4	8,573.3	
Sales/Customer	G3 Large Industrial													
G3 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G3 Armed Forces													
G3 Armed Forces	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Large Commercial, Monthly Demand													
G4 Large Commercial, Monthly Demand	61,129	50,325	38,893	53,648	77,276	108,877	131,509	142,348	132,848	121,168	96,670	74,544	1,089,235	
Sales	4	4	4	4	4	4	4	4	4	4	4	4	4	
Customers	15,282.3	12,581.3	9,723.3	13,412.0	19,319.0	27,219.3	32,877.3	35,587.3	33,212.0	30,292.0	24,167.5	18,636.0	22,692.4	
Sales/Customer	431,043	374,759	319,213	338,998	368,196	384,543	505,276	477,958	466,746	449,223	417,953	393,817	4,927,725	
Sales	8	8	8	8	8	8	8	8	8	8	8	8	8	
Customers	53,880.4	46,844.9	39,901.6	42,374.8	46,024.5	48,067.9	63,159.5	59,744.8	58,343.3	56,152.9	52,244.1	49,227.1	51,330.5	
Sales/Customer	G4 Armed Forces, Monthly Demand													
G4 Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Large Commercial, Annual Demand													
G4 Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Small Industrial, Annual Demand													
G4 Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	G4 Armed Forces, Annual Demand													
G4 Armed Forces, Annual Demand	0	0	0											

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
<u>NN_NGGS</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
	G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Armed Forces, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	<u>NN_NGAC</u>	Air Conditioning Gas Service													
		Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)															
Sales		229	360	352	299	147	231	221	580	392	217	201	127	3,356	
Customers		1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer		229.0	360.0	352.0	299.0	147.0	231.0	221.0	580.0	392.0	217.0	201.0	127.0	279.7	
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)															
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)															
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<u>NN_NGWP</u>	Water Pumping Gas Service														
	Sales	138	42	0	0	40	154	328	403	392	453	364	245	2,559	
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24	
	Sales/Customer	69.0	21.0	0.0	0.0	20.0	77.0	164.0	201.5	196.0	226.5	182.0	122.5	106.6	
	<u>NN_NGEG</u>	Small Electric Generation Gas Service													
		Small Electric Generation - Small Industrial													
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Small Electric Generation - Commercial Cogeneration, G1															
Sales		0	0	0	0	0	0	0	0	32	0	21	10	63	
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.7	0.0	7.0	3.3	1.8	
Small Electric Generation - Commercial Cogeneration, G2															
Sales		0	2,365	0	46,685	0	0	0	0	0	0	0	0	49,050	
Customers		1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer		0.0	2,365.0	0.0	46,685.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,087.5	
Small Electric Generation - Commercial Cogeneration, G3															
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGCNG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential For Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	1
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	806	790	799	784	784	792	891	856	826	795	800	821	9,761
	Customers	54	54	54	54	54	54	54	54	54	54	54	54	648
	Sales/Customer	14.9	14.6	14.8	14.5	14.5	14.7	16.5	15.9	15.3	14.7	14.8	15.2	15.1
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	29	31	28	31	28	28	30	30	33	31	28	28	353
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	29.0	31.0	28.0	31.0	28.0	28.0	30.0	30.0	33.0	31.0	28.0	28.0	29.4	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGOS</u>	Optional Gas Service													
	Optional Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
NN_NGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGCS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE		4,221,463	2,881,036	2,454,825	2,846,353	4,249,991	8,936,910	15,520,647	18,243,159	16,533,968	14,946,612	10,648,185	6,675,236	108,158,485
	Customers	102,930	102,930	102,930	102,930	102,930	102,930	102,930	102,930	102,930	102,930	102,930	102,930	1,235,760
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	321,945	310,080	280,860	297,494	379,256	515,083	552,015	603,210	492,458	622,239	440,395	388,629	5,203,664
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Deliveries	15,300	11,780	15,810	21,107	111,579	131,867	185,767	197,375	161,366	138,462	79,873	42,390	1,112,676
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Transportation - Industrial	Deliveries	663,286	887,900	790,480	848,836	919,209	1,109,327	926,707	887,151	985,669	1,342,353	1,222,360	1,198,585	11,781,863
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,979,700	2,218,990	2,063,270	1,925,420	2,412,340	2,067,720	1,891,890	1,989,570	2,065,620	1,998,400	1,816,860	1,871,570	24,301,350
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	2,980,231	3,428,750	3,150,420	3,092,857	3,822,384	3,823,997	3,556,379	3,677,306	3,705,113	4,101,454	3,559,488	3,501,174	42,399,553
	Deliveries	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	Customers													
	TOTAL DISTRICT	7,201,694	6,309,786	5,605,345	5,939,210	8,072,375	12,760,907	19,077,026	21,920,465	20,239,081	19,048,066	14,207,673	10,176,410	150,558,038
	Sales	103,096	103,096	103,096	103,096	103,096	103,096	103,096	103,096	103,096	103,096	103,096	103,096	1,237,152
	Customers													

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	30,527	27,338	8,103	18,566	26,844	45,194	46,700	15,323	25,461	(5,608)	(909)	0	237,539
	Customers	1,263	1,902	537	1,161	1,034	709	394	107	187	(79)	(21)	0	7,194
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	1,410	2,901	(476)	1,852	3,259	4,515	1,674	(3,029)	(3,822)	(4,718)	(3,011)	0	555
	Customers	94	294	(45)	187	226	148	36	(41)	(60)	(82)	(74)	0	683
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGG1</u>	<u>General Gas Service - G1 (< 7,200 therms/year)</u>													
	G1 Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Small Commercial	4,322	5,722	(1,545)	2,546	2,896	(3,133)	(19,880)	(21,367)	(27,431)	(18,461)	(3,929)	0	(80,060)
	Sales	59	178	(67)	82	63	(28)	(87)	(80)	(102)	(83)	(30)	0	(95)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial	82,483	55,366	38,409	45,400	70,261	121,290	201,568	217,551	162,674	102,383	40,961	0	1,138,346
	Sales	114	118	97	101	103	92	91	85	70	49	27	0	947
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
NN_NGG3	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G2 Armed Forces Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>														
	G3 Apartments Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Apartments Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Master Meter Mobile Home Park Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Industrial Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Large Industrial Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG4	<u>General Gas Service - G4 (>180,000 therms/year)</u>														
	G4 Large Commercial, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Monthly Demand Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Monthly Demand Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Annual Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Annual Demand Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Annual Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Annual Demand Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
<u>NN_NGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>														
	G5 Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>														
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Air Conditioning Gas Service (Chiller-Only Serv @ Address, G2, BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>NN_NGWP</u>	<u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)</u>														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<u>Water Pumping Gas Service</u>														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u>													
		Small Electric Generation - Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Electric Generation - Commercial Cogeneration, G1		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Small Electric Generation - Commercial Cogeneration, G2		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Small Electric Generation - Commercial Cogeneration, G3	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN NGONG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>NN NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>NN NGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGCGS</u>	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SALES SERVICE		118,742	91,327	44,491	68,364	103,260	167,866	230,262	208,478	156,882	73,596	33,112	0	1,296,380
	Customers	1,530	2,492	522	1,531	1,426	921	434	71	95	(195)	(98)	0	8,729
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Military	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Industrial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Cogeneration	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries													
	Customers													
	TOTAL DISTRICT	118,742	91,327	44,491	68,364	103,260	167,866	230,262	208,478	156,882	73,596	33,112	0	1,296,380
	Sales													
	Customers	1,530	2,492	522	1,531	1,426	921	434	71	95	(195)	(98)	0	8,729

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,014,800	1,218,042	1,068,395	1,199,521	1,983,795	4,793,866	8,928,690	10,657,599	9,601,507	8,666,565	6,106,996	3,694,284	59,934,060
	Customers	75,881	75,242	76,607	75,983	76,110	76,435	76,750	77,037	76,957	77,223	77,165	77,144	918,534
	Sales/Customer	26.6	16.2	13.9	15.8	26.1	62.7	116.3	138.3	124.8	112.2	79.1	47.9	65.2
<u>NN NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	297,547	189,423	160,687	172,380	247,836	502,553	986,596	1,169,244	1,073,977	1,002,564	737,808	484,608	7,025,223
	Customers	16,703	16,503	16,842	16,610	16,571	16,649	16,761	16,838	16,857	16,879	16,871	16,797	200,881
	Sales/Customer	17.8	11.5	9.5	10.4	15.0	30.2	58.9	69.4	63.7	59.4	43.7	28.9	35.0
<u>NN NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	53	50	20	36	49	170	303	389	365	302	189	117	2,043
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	17.7	16.7	6.7	12.0	16.3	56.7	101.0	129.7	121.7	100.7	63.0	39.0	56.8
<u>NN NNGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	3,557	2,728	2,370	2,580	3,497	6,656	9,539	11,824	10,588	9,941	8,236	5,282	76,798
	Customers	28	28	28	28	28	28	28	28	28	28	28	28	336
	Sales/Customer	127.0	97.4	84.6	92.1	124.9	237.7	340.7	422.3	376.1	355.0	294.1	188.6	228.6
	G1 Small Commercial													
	Sales	331,163	214,134	186,720	212,837	350,550	1,068,855	1,963,586	2,349,670	2,124,121	1,822,755	1,141,413	595,247	12,361,051
	Customers	7,775	7,656	7,901	7,752	7,771	7,862	7,921	7,914	7,936	7,917	7,864	7,834	94,103
	Sales/Customer	42.6	28.0	23.6	27.5	45.1	136.0	247.9	296.9	267.7	230.2	145.1	76.0	131.4
	G1 Small Industrial													
	Sales	1,588	1,850	1,619	1,528	11,257	5,581	8,312	8,409	10,361	10,881	9,036	3,763	74,185
	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204
	Sales/Customer	93.4	108.8	95.2	89.9	662.2	328.3	488.9	494.6	609.5	640.1	531.5	221.4	363.7
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	42	23	9	17	90	1,004	1,040	1,212	1,164	886	447	172	6,106
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	42.0	23.0	9.0	17.0	90.0	1,004.0	1,040.0	1,212.0	1,164.0	886.0	447.0	172.0	508.8
<u>NN NNGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	5,645	4,079	3,325	2,864	3,561	6,491	10,348	12,621	10,523	10,490	8,913	6,412	85,272
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	627.2	453.2	369.4	318.2	395.7	721.2	1,149.8	1,402.3	1,169.2	1,165.6	980.3	712.4	789.6
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	531,703	365,519	317,667	366,586	558,204	1,111,540	1,799,866	2,139,273	1,953,421	1,799,138	1,321,306	855,548	13,119,771
	Customers	794	790	811	807	805	816	817	823	838	859	881	908	9,949
	Sales/Customer	669.7	462.7	391.7	454.3	693.4	1,362.2	2,203.0	2,599.4	2,331.1	2,094.5	1,499.8	942.2	1,318.7
	G2 Small Industrial													
	Sales	30,512	28,186	28,035	36,340	72,164	125,955	97,128	102,402	110,768	93,430	74,827	47,001	846,748
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	1,017.1	939.5	934.5	1,211.3	2,405.5	4,198.5	3,237.6	3,413.4	3,692.3	3,114.3	2,494.2	1,566.7	2,352.1
	G2 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
NN_NGG3	G2 Armed Forces														
	Sales	1,014	968	751	982	2,334	5,884	8,780	10,887	8,069	7,744	5,215	3,595	56,223	
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60	
	Sales/Customer	202.8	193.6	150.2	196.4	466.8	1,176.8	1,756.0	2,177.4	1,613.8	1,548.8	1,043.0	719.0	937.1	
	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>														
	G3 Apartments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Master/Meter Mobile Home Park														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial														
	Sales	192,214	161,982	136,164	153,285	204,566	346,539	573,794	682,322	597,041	604,055	443,349	309,426	4,414,737	
Customers	52	52	52	52	52	52	52	52	52	52	52	52	624		
Sales/Customer	3,696.4	3,115.0	2,618.5	2,947.8	3,934.0	6,664.2	11,034.5	13,313.9	11,481.6	11,616.4	8,525.9	5,950.5	7,074.9		
G3 Small Industrial															
Sales	199,509	174,042	145,396	188,576	262,354	299,325	264,148	256,651	273,917	272,945	241,301	200,189	2,777,753		
Customers	27	27	27	27	27	27	27	27	27	27	27	27	324		
Sales/Customer	7,389.2	6,446.0	5,385.0	6,984.3	9,716.8	11,086.1	9,783.3	9,505.6	10,145.1	10,086.9	8,937.1	7,414.4	8,573.3		
G3 Large Industrial															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G3 Armed Forces															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G4 Large Commercial, Monthly Demand															
Sales	61,129	50,325	38,893	53,648	77,276	108,877	131,509	142,348	132,848	121,168	96,670	74,544	1,089,235		
Customers	4	4	4	4	4	4	4	4	4	4	4	4	48		
Sales/Customer	15,282.3	12,581.3	9,723.3	13,412.0	19,319.0	27,219.3	32,877.3	35,587.0	33,212.0	30,292.0	24,167.5	18,636.0	22,682.4		
G4 Small Industrial, Monthly Demand															
Sales	431,043	374,759	319,213	338,998	368,196	384,543	505,276	477,958	466,746	449,223	417,953	393,817	4,927,725		
Customers	8	8	8	8	8	8	8	8	8	8	8	8	96		
Sales/Customer	53,880.4	46,844.9	39,901.6	42,374.8	46,024.5	48,067.9	63,159.5	59,744.8	58,343.3	56,152.9	52,244.1	49,227.1	51,330.5		
G4 Armed Forces, Monthly Demand															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G4 Large Commercial, Annual Demand															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G4 Small Industrial, Annual Demand															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G4 Armed Forces, Annual Demand															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>													
	G5 Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G5 Small Industrial, Winter Peak < 15% Annual Usage</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G5 Armed Forces, Winter Peak < 15% Annual Usage</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)</u>													
	Sales	229	360	352	299	147	231	221	580	392	217	201	127	3,356
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	229.0	360.0	352.0	299.0	147.0	231.0	221.0	580.0	392.0	217.0	201.0	127.0	279.7
	<u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)</u>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	138	42	0	0	40	154	328	403	392	453	364	245	2,559
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	69.0	21.0	0.0	0.0	20.0	77.0	164.0	201.5	196.0	226.5	182.0	122.5	106.6
	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>Small Electric Generation - Commercial Cogeneration, G1</u>														
Sales	0	0	0	0	0	0	0	0	32	0	21	10	63	
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.7	0.0	7.0	3.3	1.8	
<u>Small Electric Generation - Commercial Cogeneration, G2</u>														
Sales	0	2,365	0	46,685	0	0	0	0	0	0	0	0	49,050	
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	0.0	2,365.0	0.0	46,685.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,087.5	
<u>Small Electric Generation - Commercial Cogeneration, G3</u>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN NGCNG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	806	801	790	799	784	792	891	866	826	795	800	821	9,761
	Customers	54	54	54	54	54	54	54	54	54	54	54	54	648
	Sales/Customer	14.9	14.8	14.6	14.8	14.5	14.7	16.5	15.9	15.3	14.7	14.8	15.2	15.1
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	29	31	28	28	31	28	30	33	28	31	28	28	353
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	29.0	31.0	28.0	28.0	31.0	28.0	30.0	33.0	28.0	31.0	28.0	28.0	29.4	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN NGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
NN_NCGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NCGGS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	4,102,721	2,789,709	2,410,434	2,777,989	4,146,731	8,769,044	15,290,385	18,034,681	16,377,086	14,873,016	10,615,073	6,675,236	106,862,105
	Customers	101,400	100,438	102,408	101,399	101,504	102,009	102,496	102,859	102,835	103,125	103,028	102,950	1,226,431
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	321,945	310,080	280,860	297,494	379,256	515,083	552,015	603,210	492,458	622,239	440,395	388,629	5,203,664
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Deliveries	15,300	11,780	15,810	21,107	111,579	131,867	185,767	197,375	161,366	138,462	79,873	42,390	1,112,676
Transportation - Military	Deliveries	125	125	125	125	125	125	125	125	125	125	125	125	1,500
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Deliveries	663,286	887,900	790,480	848,836	919,209	1,109,327	926,707	887,151	985,669	1,342,353	1,222,360	1,198,585	11,781,863
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Deliveries	1,979,700	2,218,990	2,063,270	1,925,420	2,412,340	2,067,720	1,891,890	1,989,570	2,065,620	1,998,400	1,816,860	1,871,570	24,301,350
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	2,980,231	3,428,750	3,150,420	3,092,857	3,822,384	3,823,997	3,556,379	3,677,306	3,705,113	4,101,454	3,559,488	3,501,174	42,399,553
	Deliveries	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	Customers													
	TOTAL DISTRICT	7,082,952	6,218,459	5,560,854	5,870,846	7,969,115	12,593,041	18,846,764	21,711,987	20,082,199	18,974,470	14,174,561	10,176,410	149,261,658
	Sales	101,566	100,604	102,574	101,565	101,670	102,175	102,662	103,025	103,001	103,291	103,194	103,096	1,228,423
	Customers													

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Therms	(101,464)	(110,407)	0	68,775	409,255	(290,996)	(960,368)	(199,368)	(1,471,313)	(1,466,227)	(937,030)	124,440	(4,934,703)
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Therms	(18,918)	(14,947)	0	7,939	34,613	(39,884)	(129,601)	(47,715)	(185,365)	(190,286)	(130,897)	(2,861)	(717,922)
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Therms	0	1	(23)	0	0	(3)	(26)	(12)	(48)	(44)	(18)	0	(173)
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments	(155)	(111)	0	86	469	(354)	(1,160)	(534)	(1,678)	(1,692)	(1,282)	(107)	(6,518)
	G1 Small Commercial	(20,088)	(18,693)	0	17,296	80,796	(66,300)	(230,392)	(33,140)	(341,612)	(313,178)	(179,335)	23,631	(1,081,015)
	G1 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces	(7)	0	0	0	33	(53)	(84)	47	(78)	(69)	(50)	10	(251)
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments	(200)	(156)	0	0	237	(369)	(1,271)	(819)	(1,704)	(1,891)	(1,451)	(248)	(7,872)
	G2 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial	(22,647)	(18,538)	0	15,005	89,738	(66,204)	(203,378)	(25,691)	(302,573)	(298,942)	(192,102)	28,929	(998,403)
	G2 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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TWELVE MONTHS ENDING MAY 2023
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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G2 Armed Forces Therms	7	0	0	75	642	(193)	(1,040)	(433)	(1,846)	(1,735)	(930)	228	(5,225)
<u>NN_NGG3</u>	<u>General Gas Service - G3 (<=180,000 therms/year)</u>													
	G3 Apartments Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Master Meter Mobile Home Park Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial Therms	(6,800)	(6,450)	0	3,637	22,920	(18,787)	(55,386)	(2,125)	(75,559)	(79,260)	(52,943)	8,268	(262,485)
	G3 Small Industrial Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Large Industrial Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Large Commercial, Monthly Demand Therms	(974)	(204)	0	2,527	9,486	(6,163)	(11,946)	(752)	(15,762)	(14,931)	(10,370)	2,790	(46,299)
	G4 Small Industrial, Monthly Demand Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Annual Demand Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Annual Demand Therms	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u> <u>G5 Large Commercial, Winter Peak < 15% Annual Usage</u> Therms													0
	G5 Small Industrial, Winter Peak < 15% Annual Usage Therms													0
	G5 Armed Forces, Winter Peak < 15% Annual Usage Therms													0
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u> <u>Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)</u> Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC) Therms	4	(7)	(13)	(7)	0	(17)	(71)	(11)	(93)	(67)	(21)	0	(303)
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u> Therms													0
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u> <u>Small Electric Generation - Small Industrial</u> Therms													0
	Small Electric Generation - Commercial Cogeneration, G1 Therms													0
	Small Electric Generation - Commercial Cogeneration, G2 Therms													0
	Small Electric Generation - Commercial Cogeneration, G3 Therms													0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGCNG</u>	Compressed Natural Gas on Customer Premises													0
	CNG on Customer's Premises - Non-Residential for Resale													0
	Therms													
	CNG on Customer's Premises - Non-Residential													0
	Therms													
	CNG on Customer's Premises - Non-Residential by Southwest Gas													0
	Therms													
	CNG on Customer's Premises - Residential													0
	Therms													
<u>NN_NGL</u>	Street And Outdoor Lighting Gas Service													0
	Street & Outdoor Lighting, Residential 0.4800 therms/day													0
	Therms													
	Street & Outdoor Lighting, Residential 0.6200 therms/day													0
	Therms													
	Street & Outdoor Lighting, Residential 0.7200 therms/day													0
	Therms													
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													0
	Therms													
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													0
	Therms													
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													0
	Therms													
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													0
	Therms													
<u>NN_NGOS</u>	Optional Gas Service													0
	Optional Large Commercial													0
	Therms													

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
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TWELVE MONTHS ENDING MAY 2023
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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NCGAS</u>	Alternative Sales Service Alternative Sales Service, Large Commercial Therms													0
<u>NN_NCGGS</u>	Compression Gas Service Compression, Large Commercial Therms													0
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service Biogas and Renewable, Large Commercial Therms													0
	TOTAL SALES SERVICE													
	Therms	(171,242)	(169,512)	(36)	115,333	648,189	(491,323)	(1,594,723)	(310,553)	(2,397,631)	(2,368,322)	(1,506,429)	185,080	(8,061,169)
	Transportation - Residential Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial Therms	(49)	0	0	0	13,485	(26,740)	(58,818)	(27,209)	(52,363)	(8,728)	(31,555)	(7,516)	(199,493)
	Transportation - Military Therms	0	0	0	4,007	17,029	(17,533)	(25,343)	12,725	(19,794)	(17,468)	(16,127)	2,400	(60,104)
	Transportation - Industrial Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Cogeneration Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture Therms	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Electric Generation Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Essential Agriculture Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION Therms	(49)	0	0	4,007	30,514	(44,273)	(84,161)	(14,484)	(72,157)	(26,196)	(47,682)	(5,116)	(259,597)
	TOTAL DISTRICT Therms	(171,291)	(169,512)	(36)	119,340	678,703	(535,596)	(1,678,884)	(325,037)	(2,469,788)	(2,394,518)	(1,554,111)	179,964	(8,320,766)

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
<u>NN_NGRS</u>	<u>Single-Family Residential Gas Service</u>														
	Sales	2,116,264	1,328,449	1,088,395	1,130,746	1,574,540	5,084,862	9,889,058	10,856,967	11,072,820	10,132,792	7,044,026	3,589,844	64,868,763	
	Customers	75,881	75,242	76,607	75,983	76,110	76,435	76,750	77,037	76,957	77,223	77,165	77,144	918,534	
	Sales/Customer	27.9	17.7	13.9	14.9	20.7	66.5	128.8	140.9	143.9	131.2	91.3	46.3	70.6	
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>														
	Sales	316,465	204,370	160,687	164,441	213,223	542,437	1,116,197	1,216,959	1,259,342	1,192,850	868,705	487,469	7,743,145	
	Customers	16,703	16,503	16,842	16,610	16,571	16,649	16,761	16,838	16,857	16,879	16,871	16,797	200,881	
	Sales/Customer	18.9	12.4	9.5	9.9	12.9	32.6	66.6	72.3	74.7	70.7	51.5	29.0	38.5	
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>														
	Sales	53	49	43	36	49	173	329	401	413	346	207	117	2,216	
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36	
	Sales/Customer	17.7	16.3	14.3	12.0	16.3	57.7	109.7	133.7	137.7	115.3	69.0	39.0	61.6	
<u>NN_NGG1</u>	<u>General Gas Service - G1 (< 7,200 therms/year)</u>														
	<u>G1 Apartments</u>														
	Sales	3,712	2,839	2,370	2,494	3,028	7,010	10,699	12,358	12,358	11,633	9,518	5,389	83,316	
	Customers	28	28	28	28	28	28	28	28	28	28	28	28	336	
		Sales/Customer	132.6	101.4	84.6	89.1	108.1	250.4	382.1	441.4	438.1	415.5	339.9	182.5	248.0
	<u>G1 Small Commercial</u>														
	Sales	351,251	232,827	186,720	195,541	269,754	1,135,155	2,193,978	2,382,810	2,465,733	2,135,933	1,320,748	571,616	13,442,066	
	Customers	7,775	7,656	7,901	7,771	7,862	7,921	7,936	7,914	7,936	7,917	7,864	7,834	94,103	
		Sales/Customer	45.2	30.4	23.6	25.2	34.7	144.4	277.0	301.1	310.7	269.8	167.9	73.0	142.8
	<u>G1 Small Industrial</u>														
	Sales	1,588	1,850	1,619	1,528	11,257	5,812	8,312	8,409	10,361	10,881	9,036	3,763	74,185	
	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204	
		Sales/Customer	93.4	108.8	95.2	89.9	662.2	328.3	488.9	494.6	609.5	640.1	531.5	221.4	363.7
<u>G1 Large Industrial</u>															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<u>G1 Armed Forces</u>															
Sales	49	23	9	17	57	1,057	1,124	1,124	1,165	1,242	955	497	162		
Customers	1	1	1	1	1	1	1	1	1	1	1	1	1		
	Sales/Customer	49.0	23.0	9.0	17.0	57.0	1,057.0	1,124.0	1,165.0	1,242.0	955.0	497.0	162.0	529.8	
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>														
	<u>G2 Apartments</u>														
	Sales	5,845	4,235	3,325	2,864	3,324	6,860	11,619	13,440	12,227	12,381	10,364	6,660	93,144	
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108	
		Sales/Customer	649.4	470.6	369.4	318.2	369.3	762.2	1,291.0	1,493.3	1,358.6	1,375.7	1,151.6	740.0	862.4
	<u>G2 Master Meter Mobile Home Park</u>														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	<u>G2 Small Commercial</u>														
	Sales	554,350	384,057	317,667	351,581	468,466	1,179,744	2,003,244	2,184,964	2,255,994	2,098,080	1,513,408	826,619	14,118,174	
	Customers	794	790	807	805	816	817	823	823	838	859	881	908	9,949	
		Sales/Customer	698.2	486.1	391.7	435.7	581.9	1,445.8	2,452.0	2,630.6	2,692.1	2,442.5	1,717.8	910.4	1,419.1
<u>G2 Small Industrial</u>															
Sales	30,512	28,186	28,035	36,340	72,164	125,955	97,128	102,402	110,768	93,430	74,827	47,001	846,748		
Customers	30	30	30	30	30	30	30	30	30	30	30	30	360		
	Sales/Customer	1,017.1	939.5	934.5	1,211.3	2,405.5	4,198.5	3,237.6	3,413.4	3,692.3	3,114.3	2,494.2	1,566.7	2,352.1	
<u>G2 Large Industrial</u>															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
NN_NGG3	G2 Armed Forces	1,007	968	751	907	1,692	6,077	9,820	11,320	9,915	9,479	6,145	3,367	61,448	
	Sales	5	5	5	5	5	5	5	5	5	5	5	5	60	
	Customers	201.4	193.6	150.2	181.4	338.4	1,215.4	1,964.0	2,264.0	1,983.0	1,895.8	1,229.0	673.4	1,024.1	
	Sales/Customer	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	G3 Master Meter Mobile Home Park													
	G3 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	G3 Small Commercial													
	G3 Small Commercial	199,014	168,432	136,164	149,648	181,646	365,326	629,180	694,447	672,600	683,315	496,292	301,158	4,677,222	
	Sales	52	52	52	52	52	52	52	52	52	52	52	52	52	
	Customers	3,827.2	3,239.1	2,618.5	2,877.8	3,493.2	7,025.5	12,099.6	13,354.7	12,934.6	13,140.7	9,544.1	5,791.5	7,495.5	
Sales/Customer	G3 Small Industrial														
G3 Small Industrial	199,509	174,042	145,396	188,576	262,354	298,325	264,148	256,651	273,917	272,345	241,301	200,189	2,777,753		
Sales	27	27	27	27	27	27	27	27	27	27	27	27	27		
Customers	7,389.2	6,446.0	5,385.0	6,984.3	9,716.8	11,086.1	9,783.3	9,505.6	10,145.1	10,086.9	8,937.1	7,414.4	8,573.3		
Sales/Customer	G3 Large Industrial														
G3 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Sales/Customer	G3 Armed Forces														
G3 Armed Forces	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Sales/Customer	General Gas Service - G4 (>180,000 therms/year)														
NN_NGG4	G4 Large Commercial, Monthly Demand	62,103	50,529	38,893	51,121	67,790	115,040	143,455	143,100	148,610	136,099	107,040	71,754	1,135,534	
Sales	4	4	4	4	4	4	4	4	4	4	4	4	4		
Customers	15,525.8	12,632.3	9,723.3	12,780.3	16,947.5	28,760.0	35,863.8	35,775.0	37,152.5	34,024.8	26,760.0	17,938.5	23,657.0		
Sales/Customer	G4 Small Industrial, Monthly Demand														
G4 Small Industrial, Monthly Demand	431,043	374,759	319,213	338,998	368,196	384,543	505,276	477,958	466,746	449,223	417,953	393,817	4,927,725		
Sales	8	8	8	8	8	8	8	8	8	8	8	8	8		
Customers	53,880.4	46,844.9	39,901.6	42,374.8	46,024.5	48,067.9	63,159.5	59,744.8	58,343.3	56,152.9	52,244.1	49,227.1	51,330.5		
Sales/Customer	G4 Armed Forces, Monthly Demand														
G4 Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Sales/Customer	G4 Large Commercial, Annual Demand														
G4 Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Sales/Customer	G4 Small Industrial, Annual Demand														
G4 Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Sales/Customer	G4 Armed Forces, Annual Demand														
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Sales/Customer															

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<u>NN_NGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>													
	G5 Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G5 Small Industrial, Winter Peak < 15% Annual Usage</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G5 Armed Forces, Winter Peak < 15% Annual Usage</u>													
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)</u>													
	Sales	225	367	365	306	147	248	292	591	485	284	222	127	3,659
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	225.0	367.0	365.0	306.0	147.0	248.0	292.0	591.0	485.0	284.0	222.0	127.0	304.9
	<u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)</u>													
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)</u>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	138	42	0	0	40	154	328	403	392	453	364	245	2,559
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	69.0	21.0	0.0	0.0	20.0	77.0	164.0	201.5	196.0	226.5	182.0	122.5	106.6
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	32	0	21	10	63
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.7	0.0	7.0	3.3	1.8
	Small Electric Generation - Commercial Cogeneration, G2	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	2,365	0	46,685	0	0	0	0	0	0	0	0	49,050	
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	0.0	2,365.0	0.0	46,685.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,087.5	
Small Electric Generation - Commercial Cogeneration, G3	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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<u>NN_NGCG</u>	<u>Compressed Natural Gas on Customer Premises</u>													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	33	0	0	33
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.0	0.0	0.0	2.8
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGL</u>	<u>Street And Outdoor Lighting Gas Service</u>													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	806	801	790	799	784	792	891	866	826	795	800	821	9,761
	Customers	54	54	54	54	54	54	54	54	54	54	54	54	648
	Sales/Customer	14.9	14.8	14.6	14.8	14.5	14.7	16.5	15.9	15.3	14.7	14.8	15.2	15.1
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	29	31	28	28	31	28	30	33	28	31	28	28	353
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	29.0	31.0	28.0	28.0	31.0	28.0	30.0	33.0	28.0	31.0	28.0	28.0	29.4
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGOS</u>	<u>Optional Gas Service</u>													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
NN_NCGS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NCGS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE		4,273,963	2,959,221	2,410,470	2,662,656	3,498,542	9,260,367	16,885,108	18,345,234	18,774,717	17,241,338	12,121,502	6,490,156	114,923,274
	Customers	101,400	100,438	102,408	101,399	101,504	102,009	102,496	102,859	102,835	103,125	103,028	102,930	1,226,431
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	321,994	310,080	280,860	297,494	365,771	541,823	610,833	630,419	544,821	630,967	471,950	396,145	5,403,157
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Deliveries/Customers	15,300	11,780	15,810	17,100	94,550	149,400	211,110	184,650	181,160	155,930	96,000	39,990	1,172,780
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Transportation - Industrial	Deliveries	663,286	887,900	790,480	848,836	919,209	1,109,327	926,707	887,151	985,669	1,342,353	1,222,360	1,198,585	11,781,863
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Deliveries	1,979,700	2,218,990	2,063,270	1,925,420	2,412,340	2,067,720	1,891,890	1,989,570	2,065,620	1,998,400	1,816,860	1,871,570	24,301,350
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	2,980,280	3,428,750	3,150,420	3,088,850	3,791,870	3,868,270	3,640,540	3,691,790	3,777,270	4,127,650	3,607,170	3,506,290	42,659,150
	Deliveries	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	Customers													
	TOTAL DISTRICT	7,254,243	6,387,971	5,560,890	5,751,506	7,290,412	13,128,637	20,525,648	22,037,024	22,551,987	21,368,988	15,728,672	9,996,446	157,582,424
	Sales	101,566	100,804	102,574	101,565	101,670	102,175	102,662	103,025	103,001	103,291	103,194	103,096	1,228,423
	Customers													

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN_NGRS</u>	<u>Single-Family Residential Gas Service</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGGI</u>	<u>General Gas Service - G1 (≤7,200 therms/year)</u>													
	G1 Apartments													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	85	45	43	75	122	177	169	189	228	0	0	0	1,133
	Customers	3	3	3	3	3	3	2	1	(1)	0	0	0	20
	Reclassification													
	Sales	343	(19)	(51)	(75)	(180)	(1,422)	(3,194)	(3,966)	(2,242)	(1,586)	(547)	(662)	(13,601)
	Customers	(1)	(4)	(4)	(6)	(6)	(6)	(6)	(6)	(5)	(5)	(4)	(5)	(58)
	Total Adjustments													
	Sales	428	26	(8)	0	(58)	(1,245)	(3,025)	(3,777)	(2,014)	(1,586)	(547)	(662)	(12,468)
	Customers	2	(1)	(1)	(3)	(3)	(3)	(4)	(5)	(6)	(5)	(4)	(5)	(38)

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G1 Small Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	458	251	601	835	1,154	1,360	0	0	0	0	0	0	4,659
	Customers	5	3	3	1	1	0	0	0	0	0	0	0	13
	Reclassification	663	361	341	405	287	(2,523)	2,707	(2,990)	(1,926)	(2,152)	1,805	662	(2,360)
	Customers	2	4	4	6	5	6	6	6	6	6	6	5	62
	Total Adjustments	1,121	612	942	1,240	1,441	(1,163)	2,707	(2,990)	(1,926)	(2,152)	1,805	662	2,299
	Sales	7	7	7	7	6	6	6	6	6	6	6	5	75
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	(1)	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	(10)
	Reclassification	56	0	0	0	0	0	0	0	0	0	0	0	56
	Sales	2	2	2	1	1	0	0	0	0	0	0	0	8
	Customers	56	0	0	0	0	0	0	0	0	0	0	0	56
	Total Adjustments	2	1	0	0	0	(1)	(1)	(1)	(1)	(1)	0	0	(2)
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	(66)	(41)	(38)	(42)	(43)	(658)	(1,390)	(1,279)	(1,328)	(1,055)	(730)	0	(6,670)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(11)
	Total Adjustments	(66)	(41)	(38)	(42)	(43)	(658)	(1,390)	(1,279)	(1,328)	(1,055)	(730)	0	(6,670)
	Sales	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(11)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(11)

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
NN_NGG2 General Gas Service - G2 (7,201 - 50,000 therms/year) G2 Apartments	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification														
	Sales	(346)	19	51	75	170	895	586	709	709	(851)	(1,012)	(817)	0	(521)
	Customers	(1)	0	0	0	0	0	0	0	0	(1)	(1)	(1)	0	(4)
	Total Adjustments	(346)	19	51	75	170	895	586	709	709	(851)	(1,012)	(817)	0	(521)
	Customers	(1)	0	0	0	0	0	0	0	0	(1)	(1)	(1)	0	(4)
	G2 Master Meter Mobile Home Park														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G2 Small Commercial															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	(4,503)	511	(513)	(1,376)	(7,412)	(18,919)	(35,197)	(40,515)	(40,515)	(48,681)	(33,090)	(8,393)	0	(198,088)	
Customers	(5)	(6)	(7)	(7)	(6)	(4)	(4)	(4)	(4)	(5)	(3)	(2)	0	(53)	
Total Adjustments	(4,503)	511	(513)	(1,376)	(7,412)	(18,919)	(35,197)	(40,515)	(40,515)	(48,681)	(33,090)	(8,393)	0	(198,088)	
Customers	(5)	(6)	(7)	(7)	(6)	(4)	(4)	(4)	(4)	(5)	(3)	(2)	0	(53)	
G2 Small Industrial															
Billing Adjustments															
Sales	0	0	0	0	0	0	3,152	0	(3,152)	0	0	0	0	0	
Customers	0	0	0	0	0	0	1	0	(1)	0	0	0	0	0	
Volume Annualization															
Sales	(1,214)	(483)	0	0	0	0	0	0	0	0	0	0	0	(1,687)	
Customers	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	(2)	
Reclassification															
Sales	(56)	0	0	0	0	0	0	0	0	0	0	0	0	(56)	
Customers	(2)	(2)	(2)	(1)	(1)	0	0	0	0	0	0	0	0	(8)	
Total Adjustments	(1,270)	(483)	0	0	0	0	3,152	0	(3,152)	0	0	0	0	(1,753)	
Sales	(3)	(3)	(2)	(1)	(1)	0	1	0	(1)	0	0	0	0	(10)	
Customers															

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G2 Large Industrial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification														
Sales	66	41	38	42	43	658	1,390	1,390	1,279	1,328	1,055	730	0	6,670
Customers	1	1	1	1	1	1	1	1	1	1	1	1	0	11
Total Adjustments														
Sales	66	41	38	42	43	658	1,390	1,390	1,279	1,328	1,055	730	0	6,670
Customers	1	1	1	1	1	1	1	1	1	1	1	1	0	11
G3 Apartments	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Master Meter Mobile Home Park	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

NN_NGG3 General Gas Service - G3 (50,000 - 180,000 therms/year)

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G3 Small Commercial													
	Billing Adjustments													
	Sales	(6,009)	(989)	(650)	(770)	(1,188)	47,207	14,448	17,579	(4,482)	38,438	12,401	(115,985)	0
	Customers	0	0	0	0	0	1	1	1	1	1	1	(11)	(5)
	Volume Annualization	14,835	13,463	12,109	12,278	13,033	30,999	21,558	24,522	10,448	14,182	9,748	4,910	182,085
	Customers	4	4	3	3	3	3	2	1	1	1	0	0	25
	Reclassification	4,955	7,211	9,431	13,057	15,708	35,479	50,311	62,926	71,517	50,636	16,258	0	337,489
	Customers	4	5	6	6	6	5	5	5	6	4	2	0	54
	Total Adjustments	13,781	19,685	20,890	24,585	27,553	113,685	86,317	105,027	77,483	103,266	38,407	(111,075)	519,574
	Customers	8	9	9	9	9	9	8	7	8	6	3	(11)	74
	G3 Small Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	1,719	1,719	1,719	1,719	1,684	1,204	0	0	0	0	804	1,244	11,812
	Customers	1	1	1	0	0	0	0	0	0	0	0	0	3
	Reclassification	35,045	35,393	25,229	30,785	32,403	32,956	31,280	31,386	7,073	7,193	4,816	2,865	276,404
	Customers	4	4	4	4	4	3	3	3	1	1	1	1	33
	Total Adjustments	36,764	37,112	26,948	32,504	34,087	34,160	31,280	31,366	7,073	7,193	5,620	4,109	288,216
	Customers	5	5	5	4	4	3	3	3	1	1	1	1	36
	G3 Large Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G4 Large Commercial, Monthly Demand	(1)	1	(1)	0	0	0	1	0	(1)	0	0	0	(1)	
	Billing Adjustments	(10)	11,256	(11,256)	0	0	0	47,898	578	(48,476)	0	0	0	0	(10)
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	(1,851)	(8,276)	(9,354)	(12,800)	(12,352)	(13,510)	(15,213)	(16,164)	(17,817)	(12,796)	(8,306)	0	0	(128,439)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(11)
	Total Adjustments	(1,861)	2,980	(20,610)	(12,800)	(12,352)	(13,510)	32,685	(15,586)	(66,293)	(12,796)	(8,306)	0	0	(128,449)
	Customers	(2)	0	(2)	(1)	(1)	(1)	0	(1)	(2)	(1)	(1)	0	0	(12)
	G4 Small Industrial, Monthly Demand	(49,632)	0	0	0	0	0	53,080	(53,080)	0	0	38,805	(38,805)	0	(49,632)
	Billing Adjustments	(1)	0	0	0	0	0	1	(1)	0	0	1	(1)	0	(1)
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	(27,662)	(28,556)	(18,521)	(29,305)	(26,564)	(32,056)	(27,737)	(30,388)	(7,073)	(7,193)	(4,816)	(2,865)	0	(242,736)
	Customers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(1)	(1)	(1)	(1)	(28)
	Total Adjustments	(77,294)	(28,556)	(18,521)	(29,305)	(26,564)	(32,056)	25,343	(83,468)	(7,073)	(7,193)	33,989	(41,670)	0	(292,368)
	Customers	(4)	(2)	(3)	(3)	(3)	(3)	(2)	(4)	(1)	(1)	0	(2)	0	(28)
G4 Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G4 Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

SOUTHWEST GAS CORPORATION
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NEVADA RATE CASE 2023
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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
G4 Small Industrial, Annual Demand	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G4 Armed Forces, Annual Demand														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
G5 Large Commercial, Winter Peak < 15% Annual Usage	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G5 Small Industrial, Winter Peak < 15% Annual Usage	Billing Adjustments													
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization															
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments															
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	

General Gas Service - G5 (Winter Peak < 15% Annual Usage)

G5 Large Commercial, Winter Peak < 15% Annual Usage

G5 Small Industrial, Winter Peak < 15% Annual Usage

NN_NGG5

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G5 Armed Forces, Winter Peak < 15% Annual Usage	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)														
Billing Adjustments														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)														
Billing Adjustments														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Water Pumping Gas Service</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>NN_NGEG</u>													
	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G1													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	(1)											
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	(1)											

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Small Electric Generation - Commercial Cogeneration, G2													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGCG</u>	<u>Compressed Natural Gas on Customer Premises</u>													
	CNG on Customer's Premises - Non-Residential for Resale													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Residential													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Billing Adjustments													
	Sales	14	0	(14)	(65)	(22)	(13)	(37)	(16)	(14)	291	0	0	124
	Customers	1	(1)	(1)	(5)	(1)	(1)	(3)	(1)	(1)	0	0	0	(13)
	Volume Annualization													
	Sales	209	87	33	32	1	91	11	(42)	(18)	26	(43)	(2)	385
	Customers	6	4	3	1	1	(7)	(1)	(2)	(2)	(2)	(3)	(1)	(3)
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	223	87	19	(33)	(21)	78	(26)	(58)	(32)	317	(43)	(2)	509
	Customers	7	3	2	(4)	0	(8)	(4)	(3)	(3)	(2)	(3)	(1)	(16)
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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NEVADA RATE CASE 2023
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGOS</u>	<u>Optional Gas Service</u>													
	<u>Optional, Large Commercial</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGAS</u>	<u>Alternative Sales Service</u>													
	<u>Alternative Sales Service, Large Commercial</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGCCGS</u>	<u>Compression Gas Service</u>													
	<u>Compression, Large Commercial</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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NEVADA RATE CASE 2023
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
NN_NGRNG Biogas and Renewable Natural Gas Service Biogas and Renewable, Large Commercial Billing Adjustments	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Sales Service														
	Billing Adjustments														
	Sales	(55,627)	(989)	(664)	(835)	(1,210)	47,194	70,643	(38,669)	(4,496)	38,729	51,206	(154,790)	(49,508)	
	Customers	1	(1)	(3)	(5)	(1)	0	1	(2)	(1)	1	2	(12)	(20)	
Volume Annualization															
Sales	16,082	26,338	3,249	14,939	15,994	33,831	69,636	25,247	(37,818)	14,208	10,509	6,152	198,367		
Customers	17	14	12	7	7	(2)	2	(1)	(3)	(2)	(3)	(1)	47		
Reclassification															
Sales	6,588	6,644	6,613	766	2,060	900	3,543	978	0	0	0	0	28,092		
Customers	(3)	(3)	(3)	(2)	(2)	0	0	0	0	0	0	0	(13)		
Total Adjustments															
Sales	(32,957)	31,993	9,198	14,870	16,844	81,925	143,822	(12,444)	(42,314)	52,937	61,715	(148,638)	176,951		
Customers	15	10	6	0	4	(2)	3	(3)	(4)	(1)	(1)	(13)	14		
Transportation															
Transportation - Residential															
Billing Adjustments															
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Volume Annualization															
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Reclassification															
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Adjustments															
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Transportation - Master Metered															
Billing Adjustments															
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Volume Annualization															
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Reclassification															
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Adjustments															
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Commercial													
	Billing Adjustments													
	Deliveries	0	0	0	0	60	(60)	422	(2)	(420)	(10)	(230)	240	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	60	(60)	422	(2)	(420)	(10)	(230)	240	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Military													
	Billing Adjustments													
	Deliveries	0	0	0	13,678	(13,678)	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	1	1
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	13,678	(13,678)	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	1	1
	Transportation - Industrial													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	(422)	422	0	0	240	(240)	0
	Customers	0	0	0	0	0	1	0	0	0	0	0	0	1
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	(422)	422	0	0	240	(240)	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	1	0	0	0	0	0	0	1
	Transportation - Cogeneration													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Irrigation													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Electric Generation													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Essential Agriculture													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Negotiated Compressed Natural Gas													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Negotiated Commercial													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Transportation													
	Billing Adjustments													
	Deliveries	0	0	0	13,678	(13,618)	(60)	0	420	(420)	(10)	10	0	0
	Customers	0	0	0	0	0	1	0	0	0	0	0	1	2
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	13,678	(13,618)	(60)	0	420	(420)	(10)	10	0	0
	Sales	0	0	0	0	0	1	0	0	0	0	0	0	2
	Customers	0	0	0	0	0	0	0	0	0	0	0	1	0
	TOTAL													
	Billing Adjustments													
	Sales	(55,627)	(989)	(664)	12,843	(14,828)	47,134	70,643	(38,249)	(4,916)	38,719	51,216	(154,790)	(49,508)
	Customers	1	(1)	(3)	(5)	(1)	1	1	(2)	(1)	1	2	(11)	(18)
	Volume Annualization													
	Sales	16,082	26,338	3,249	14,939	15,994	33,831	69,636	25,247	(37,818)	14,208	10,509	6,152	198,367
	Customers	17	14	12	7	7	(2)	2	(1)	(3)	(2)	(3)	(1)	47
	Reclassification													
	Sales	6,588	6,644	6,613	766	2,060	900	3,543	978	0	0	0	0	28,092
	Customers	(3)	(3)	(3)	(2)	(2)	0	0	0	0	0	0	0	(13)
	Total Adjustments	(32,957)	31,993	9,198	28,548	3,226	81,865	143,822	(12,024)	(42,734)	52,927	61,725	(148,638)	176,951
	Sales	15	10	6	0	4	(1)	3	(3)	(4)	(1)	(1)	(12)	16
	Customers													

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,116,264	1,328,449	1,068,395	1,130,746	1,574,540	5,084,862	9,889,058	10,856,967	11,072,820	10,132,792	7,044,026	3,569,844	64,868,763
	Customers	75,881	75,242	76,607	75,983	76,110	76,435	77,037	77,223	77,165	77,223	77,165	77,144	918,534
	Sales/Customer	27.9	17.7	13.9	14.9	20.7	66.5	128.8	140.9	143.9	131.2	91.3	46.3	70.6
<u>NN NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	316,465	204,370	160,687	164,441	213,223	542,437	1,116,197	1,216,959	1,259,342	1,192,850	868,705	487,469	7,743,145
	Customers	16,703	16,503	16,842	16,610	16,571	16,649	16,761	16,838	16,857	16,879	16,871	16,797	200,881
	Sales/Customer	18.9	12.4	9.5	9.9	12.9	32.6	66.6	72.3	74.7	70.7	51.5	29.0	38.5
<u>NN NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	53	49	43	36	49	173	329	401	413	346	207	117	2,216
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	17.7	16.3	14.3	12.0	16.3	57.7	109.7	133.7	137.7	115.3	69.0	39.0	61.6
<u>NN NGG1</u>	<u>General Gas Service - G1 (< 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	3,284	2,813	2,378	2,494	3,086	8,255	13,724	16,135	14,280	13,219	10,065	6,051	95,784
	Sales/Customer	26	29	29	31	31	31	32	33	34	33	32	33	374
	G1 Small Commercial													
Sales	126.3	97.0	82.0	80.5	98.5	266.3	428.9	488.9	488.9	420.0	400.6	314.5	183.4	256.1
	Sales	350,130	232,215	185,778	194,301	288,313	1,136,318	2,191,271	2,385,800	2,467,659	2,138,085	1,318,943	570,954	13,439,767
	Sales/Customer	7,768	7,649	7,894	7,745	7,765	7,956	7,915	7,908	7,930	7,911	7,858	7,829	94,028
	G1 Small Industrial													
Sales	45.1	30.4	23.5	25.1	34.6	144.6	276.9	301.7	311.2	270.3	167.8	72.9	142.9	
	Sales	1,532	1,850	1,619	1,528	11,257	5,581	8,312	8,409	10,361	10,881	9,036	3,763	74,129
	Customers	15	16	17	17	17	18	18	18	18	18	17	17	206
	Sales/Customer	102.1	115.6	95.2	89.9	662.2	310.1	461.8	467.2	575.6	604.5	531.5	221.4	359.8
	G1 Large Industrial													
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
Sales	115	64	47	59	100	1,715	2,514	2,444	2,444	2,570	2,010	1,227	162	13,027
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	1
	Sales/Customer	57.5	32.0	23.5	29.5	50.0	857.5	1,257.0	1,222.0	1,285.0	1,005.0	613.5	162.0	566.4
<u>NN NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	6,191	4,216	3,274	2,789	3,154	5,965	11,033	12,731	13,078	13,393	11,181	6,660	93,665
	Customers	10	9	9	9	9	9	9	9	10	10	10	9	112
	G2 Master Meter Mobile Home Park													
Sales	619.1	468.4	363.8	309.9	350.4	662.8	1,225.9	1,414.6	1,307.8	1,339.3	1,118.1	740.0	836.3	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
Sales	588,853	383,546	318,180	352,957	475,878	1,198,663	2,038,441	2,205,479	2,304,675	2,131,170	1,521,801	826,619	14,316,262	
	Customers	799	796	818	814	811	820	821	827	843	862	883	908	10,002
	Sales/Customer	689.4	481.8	389.0	433.6	586.8	1,461.8	2,482.9	2,666.8	2,733.9	2,472.4	1,723.4	910.4	1,431.3
	G2 Small Industrial													
Sales	31,782	28,669	28,035	36,340	72,164	125,955	93,976	105,554	110,768	93,430	74,827	47,001	848,501	
	Customers	33	33	32	31	31	30	29	31	30	30	30	30	370
	Sales/Customer	963.1	868.8	876.1	1,172.3	2,327.9	4,198.5	3,240.6	3,405.0	3,692.3	3,114.3	2,494.2	1,566.7	2,293.2
	G2 Large Industrial													
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
NN_NGG3	G2 Armed Forces	941	927	713	865	1,649	5,419	8,430	10,041	8,587	8,424	5,415	3,367	54,778	
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	49	
	Customers	235.3	231.8	178.3	216.3	412.3	1,354.8	2,107.5	2,510.3	2,510.3	2,146.8	1,353.8	673.4	1,117.9	
	Sales/Customer														
	General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
	G3 Master/Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Sales/Customer															
G3 Small Commercial	185,233	148,747	115,274	125,083	154,093	251,641	542,863	589,420	589,420	595,117	580,059	457,885	412,233	4,157,648	
Customers	44	43	43	43	43	43	44	45	45	44	46	49	63	550	
Sales/Customer	4,209.8	3,459.2	2,680.8	2,908.9	3,583.6	5,852.1	12,337.8	13,098.2	13,098.2	13,525.4	12,610.0	9,344.6	6,543.4	7,559.4	
G3 Small Industrial	162,745	136,930	118,448	156,072	228,267	265,165	232,868	225,285	225,285	266,844	265,152	235,681	196,080	2,489,537	
Sales	22	22	22	23	23	24	24	24	24	26	26	26	26	288	
Customers	7,397.5	6,224.1	5,384.0	6,785.7	9,924.7	11,048.5	9,702.8	9,386.9	9,386.9	10,263.2	10,198.2	9,064.7	7,541.5	8,644.2	
Sales/Customer															
G3 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer															
G3 Armed Forces	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer															
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)														
	G4 Large Commercial, Monthly Demand	63,964	47,549	59,503	63,921	80,142	128,550	110,770	158,686	158,686	214,903	115,346	71,754	1,263,983	
	Sales	6	4	6	5	5	5	4	5	5	6	5	4	60	
	Customers	10,660.7	11,887.3	9,917.2	12,784.2	16,028.4	25,710.0	27,692.5	31,737.2	31,737.2	35,817.2	29,779.0	23,069.2	17,938.5	21,066.4
	Sales/Customer	508,337	403,315	337,734	368,303	394,760	416,599	479,933	581,426	581,426	473,819	456,416	383,964	435,487	5,220,093
	Sales	12	10	11	11	11	11	10	12	12	9	8	10	10	124
	Customers	42,361.4	40,331.5	30,703.1	33,482.1	35,887.3	37,872.6	47,993.3	46,785.5	46,785.5	52,646.6	50,712.9	47,995.5	43,548.7	42,097.5
	Sales/Customer														
	G4 Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer															
G4 Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer															
G4 Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer															
G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer															

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
<u>NN_NGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
	G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Armed Forces, Winter Peak < 15% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<u>NN_NGAC</u>	Air Conditioning Gas Service														
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Air Conditioning Gas Service (Chiller-Only Serv @ Address, G2, BSC)														
	Sales	225	367	365	306	147	248	292	591	485	284	222	127	3,659	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales/Customer	225.0	367.0	365.0	306.0	147.0	248.0	292.0	591.0	485.0	284.0	222.0	127.0	304.9	
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<u>NN_NGWP</u>	Water Pumping Gas Service														
	Sales	138	42	0	0	40	154	328	403	392	453	364	245	2,559	
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24	
	Sales/Customer	69.0	21.0	0.0	0.0	20.0	77.0	164.0	201.5	196.0	226.5	182.0	122.5	106.6	
	<u>NN_NGEG</u>	Small Electric Generation Gas Service													
		Small Electric Generation - Small Industrial													
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Small Electric Generation - Commercial Cogeneration, G1													
Sales		0	0	0	0	0	0	0	0	32	0	21	10	63	
Customers		2	4	3	3	3	3	3	3	3	3	3	3	36	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.7	0.0	7.0	3.3	1.8	
Small Electric Generation - Commercial Cogeneration, G2															
Sales	0	2,365	0	46,685	0	0	0	0	0	0	0	0	49,050		
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12		
Sales/Customer	0.0	2,365.0	0.0	46,685.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,067.5		
Small Electric Generation - Commercial Cogeneration, G3															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

SOUTHWEST GAS CORPORATION
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TWELVE MONTHS ENDING MAY 2023
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>NN NGCNG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	1
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	583	714	771	832	805	714	917	914	858	478	843	823	9,252
	Customers	47	51	52	58	54	62	58	57	57	56	57	55	664
	Sales/Customer	12.4	14.0	14.8	14.3	14.9	11.5	15.8	16.0	15.1	8.5	14.8	15.0	13.9
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	29	31	28	28	31	28	28	30	33	28	31	28	353
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	29.0	31.0	28.0	28.0	31.0	28.0	28.0	30.0	33.0	28.0	31.0	28.0	29.4	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN NGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
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TWELVE MONTHS ENDING MAY 2023
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
NN_NGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGCGS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	4,306,864	2,927,228	2,401,272	2,647,786	3,481,698	9,178,442	16,741,286	18,357,678	18,817,031	17,188,401	12,059,787	6,638,794	114,746,267
	Customers	101,383	100,426	102,400	101,398	101,499	102,011	102,493	102,862	102,839	103,126	103,029	102,943	1,226,409
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	321,994	310,080	280,860	297,494	365,711	541,883	610,411	630,421	545,241	630,977	472,180	395,905	5,403,157
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Deliveries	15,300	11,780	15,810	3,422	108,228	149,400	211,110	184,650	181,160	155,930	96,000	39,890	1,172,780
Transportation - Military	Deliveries	125	125	125	125	125	125	125	125	125	125	125	124	1,499
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	107
	Deliveries	663,286	887,900	790,480	848,836	919,209	1,109,327	927,129	886,729	985,669	1,342,353	1,222,120	1,198,825	11,781,863
Transportation - Cogeneration	Deliveries	9	9	9	9	9	8	9	9	9	9	9	9	9
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2023
TWELVE MONTHS ENDING MAY 2023
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Deliveries	1,979,700	2,218,990	2,063,270	1,925,420	2,412,340	2,067,720	1,891,890	1,989,570	2,065,620	1,998,400	1,816,860	1,871,570	24,301,350
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	2,980,280	3,428,750	3,150,420	3,075,172	3,805,488	3,868,330	3,640,540	3,691,370	3,777,690	4,127,660	3,607,160	3,506,290	42,659,150
	Deliveries	166	166	166	166	166	165	166	166	166	166	166	165	1,990
	Customers													
	TOTAL DISTRICT	7,287,144	6,355,978	5,551,692	5,722,958	7,287,186	13,046,772	20,381,826	22,049,048	22,594,721	21,316,061	15,666,947	10,145,084	157,405,417
	Sales	101,549	100,592	102,566	101,564	101,665	102,176	102,659	103,028	103,005	103,292	103,195	103,108	1,228,399
	Customers													

SOUTHWEST GAS CORPORATION
2023 NEVADA RATE CASE
NORTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charges	Contract Number	Rate Schedule	Invoice Customer	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total
1	26001	NG-G4	Large Industrial	1,919,700	2,157,050	2,001,750	1,875,210	2,346,900	1,986,000	1,799,540	1,908,850	1,993,340	1,918,980	1,741,730	1,819,690	23,468,740
			Total Large Industrial	1,919,700	2,157,050	2,001,750	1,875,210	2,346,900	1,986,000	1,799,540	1,908,850	1,993,340	1,918,980	1,741,730	1,819,690	23,468,740

SOUTHWEST GAS CORPORATION
2023 NEVADA RATE CASE
NORTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charges	Contract Number	Rate Schedule	Customer	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total
		Full Margin														
2	23006	NG-G1	23006	149	30	21	41	353	620	1,300	1,112	424	803	698	344	5,895
3	25003	NG-G1	25003	29	133	136	201	476	897	1,634	1,302	1,244	1,052	1,433	1,330	8,291
88	27005	NG-G1	27005	2,038	1,756	2,300	2,476	14,767	27,835	41,442	37,168	34,108	28,648	13,453	6,304	212,295
93			Total NG-G1	2,216	1,919	2,457	2,718	15,596	29,352	44,376	39,582	35,776	30,503	14,008	7,978	226,481
7	23006	NG-G2	23006	13181	12586	10241	14864	17387	22449	34999	30304	20470	21409	25487	17788	241165
2	25003	NG-G2	25003	684	490	522	1,224	1,054	857	1,243	1,076	1,151	1,109	1,101	896	11407
1	27001	NG-G2	27001	34	0	0	33	101	1,913	2,843	909	721	767	540	65	7926
31	27005	NG-G2	27005	9,077	5,400	7,312	10,222	48,875	74,253	104,837	91,401	90,220	79,152	51,565	24,777	597091
41			Total NG-G2	22976	18476	18075	26343	67417	99472	143922	123690	112562	102437	78693	43526	857588
1	23002	NG-G3	23002	3251	3975	3294	3270	3274	3586	3427	3458	3129	4204	3562	3310	41740
4	23006	NG-G3	23006	9170	8614	6788	10166	12030	18861	28151	25934	16876	21188	20205	14188	192171
2	25003	NG-G3	25003	6,537	5,647	5,812	8,775	11,800	15,346	23,473	19,322	18,605	14,129	12,842	8,314	150602
6	27005	NG-G3	27005	4,185	4,624	6,198	4,402	30,908	47,312	64,831	56,081	56,832	48,130	30,982	8,909	363394
1	27024	NG-G3	27024	204,050	189,200	195,130	178,410	200,920	223,370	212,600	200,320	190,460	205,370	190,350	215,150	2406330
14			Total NG-G3	227193	212060	217222	205023	258932	308475	332482	305115	285902	293021	257941	249871	3153237
1	23007	NG-G4	23007	16500	17910	13030	16429	21310	42670	43230	42910	36680	40720	29360	20910	341659
1	23001	NG-G4	23001	80800	80290	69390	75810	88090	127640	135780	135070	133210	152490	116300	110100	1304970
1	23002	NG-G4	23002	68139	66875	52826	58320	80326	110264	119403	131092	106291	144796	91268	81290	1110890
1	23009	NG-G4	23009	25680	20110	20650	17910	23942	29900	35770	38640	34730	36890	30700	23760	338682
1	23003	NG-G4	23003	34700	38500	36580	33630	39950	76240	74990	75710	64400	81750	50500	38050	645000
1	23004	NG-G4	23004	32930	28910	26920	29230	33188	50300	64790	74370	68830	70900	58800	47410	584578
1	24008	NG-G4	24008	16250	15300	16490	15140	15190	15900	18350	19360	17920	18630	15900	13680	198110
1	24012	NG-G4	24012	30460	30620	31190	28880	38610	67050	64680	72760	56820	60850	44190	35620	561730
1	24015	NG-G4	24015	25000	25480	23150	24100	25650	41000	36760	43000	38000	35110	26800	25960	370010
1	24009	NG-G4	24009	107250	89700	96380	96000	146550	263810	271850	283600	261000	271900	182900	99490	2169430
2	26004	NG-G4	26004	60,000	61,940	61,520	50,210	65,440	81,720	92,350	80,720	72,280	79,420	75,130	51,880	832610
1	27014	NG-G4	27014	79,300	56,850	82,110	76,000	66,400	64,910	54,360	55,400	67,120	69,980	61,890	60,460	794930
1	27021	NG-G4	27021	19,500	20,480	20,660	20,360	19,880	24,090	21,610	24,490	21,110	25,000	17,730	15,830	250740
1	27018	NG-G4	27018	25,380	27,350	31,800	28,670	22,960	21,700	29,540	34,480	32,870	35,600	24,220	33,660	348230
1	27001	NG-G4	27001	114,456	396,180	253,520	330,967	336,599	352,377	180,557	127,091	266,239	589,143	599,810	652,575	4199514
1	27015	NG-G4	27015	71,850	64,750	74,700	77,900	78,800	75,400	76,200	75,860	72,190	69,520	89,300	75,550	902020
17			Total NG-G4	808195	1039245	910916	1,213,640	1,444,970	1,882,270	1,841,000	1,782,940	1,783,930	2,208,670	1,865,440	1,686,600	1,919,410
165			Total Full Margin	1,060,580	1,271,700	1,148,670	1,213,640	1,444,970	1,882,270	1,841,000	1,782,940	1,783,930	2,208,670	1,865,440	1,686,600	1,919,410

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FULL MARGIN TRANSPORTATION CUSTOMERS, DELIVERIES AND MARGIN RATE SCHEDULES [1]
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Rate Schedule (b)	Annual Bills (c)	Number of Basic Charges (d)	Number of Transport Charges (e)	Present Billing Demand (f)	Proposed Billing Demand (g)	Jun-22 (h)	Jul-22 (i)	Aug-22 (j)	Sep-22 (k)	Oct-22 (l)	Nov-22 (m)	Dec-22 (n)	Jan-23 (o)	Feb-23 (p)	Mar-23 (q)	Apr-23 (r)	May-23 (s)	Total (t)	Total Including Weather Adj (u)	Transport Weather Adj (v)	Line No.	
1	General Gas Service - 1	NG-G1	1,116	1,116	0	0	0	2,038	1,766	2,300	2,476	14,767	27,835	44,376	37,188	35,776	30,503	14,008	7,978	226,417	223,417	(3,064)	1	
2	Subtotal General Gas Service - 1																			698	344	5,885	2	
3	General Gas Service - 2	NG-G2	84	84	0	0	0	13,181	12,986	10,241	14,864	17,387	22,449	34,989	30,304	20,470	21,409	25,487	17,788	241,165	241,165	0	3	
4	Subtotal General Gas Service - 2																			896	896	11,407	4	
5	General Gas Service - 3	NG-G3	372	372	0	0	9,077	5,400	7,312	10,222	48,875	74,253	104,837	91,401	90,220	79,152	76,767	51,565	24,777	597,081	597,081	0	5	
6	Subtotal General Gas Service - 3																			78,693	43,526	857,589	6	
7	General Gas Service - 4	NG-G4	12	12	0	0	3,251	3,274	3,274	3,274	3,596	3,427	3,596	3,427	3,468	3,129	4,204	3,562	3,310	41,740	41,740	0	7	
8	Subtotal General Gas Service - 4																			20,205	14,188	192,171	8	
9	General Gas Service - 5	NG-G5	24	24	12	12	6,537	5,647	8,775	11,800	15,346	23,473	19,322	18,605	14,129	12,842	8,314	150,602	150,602	8,314	150,602	0	9	
10	Subtotal General Gas Service - 5																			8,909	363,394	363,394	10	
11	General Gas Service - 6	NG-G6	12	12	12	12	204,050	189,200	195,130	178,410	200,920	223,370	212,600	200,320	190,460	205,370	190,350	190,350	215,150	2,405,330	2,405,330	0	11	
12	Subtotal General Gas Service - 6																			257,941	249,871	3,153,237	12	
13	General Gas Service - 7	NG-G7	12	12	12	12	227,193	212,060	217,222	205,023	258,932	308,475	332,482	305,115	285,902	293,021	285,902	293,021	257,941	249,871	3,153,237	(42,655)	13	
14	Subtotal General Gas Service - 7																			29,360	20,910	341,659	14	
15	General Gas Service - 8	NG-G8	12	12	12	12	16,500	17,910	13,030	16,429	21,310	42,870	43,230	42,870	43,230	42,910	36,680	40,720	29,360	20,910	341,659	0	15	
16	Subtotal General Gas Service - 8																			116,300	110,100	1,304,970	16	
17	General Gas Service - 9	NG-G9	12	12	12	12	80,900	80,900	69,390	75,810	88,090	127,640	135,780	135,780	133,210	106,281	106,281	144,796	91,268	81,290	1,110,880	1,110,880	0	17
18	Subtotal General Gas Service - 9																			30,700	23,760	336,882	18	
19	General Gas Service - 10	NG-G10	12	12	12	12	25,680	25,680	38,640	34,700	38,580	36,580	34,700	38,580	36,580	34,700	36,890	30,700	30,700	38,050	645,000	645,000	0	19
20	Subtotal General Gas Service - 10																			88,800	47,410	584,578	20	
21	General Gas Service - 11	NG-G11	12	12	12	12	16,250	16,250	16,480	15,140	15,190	15,800	16,350	16,350	16,350	17,920	18,630	15,900	13,680	188,110	188,110	0	21	
22	Subtotal General Gas Service - 11																			35,620	561,730	561,730	21	
23	General Gas Service - 12	NG-G12	12	12	12	12	30,460	30,460	31,190	28,880	38,610	67,050	64,680	72,760	56,820	56,820	60,850	35,110	26,800	25,960	370,010	370,010	0	22
24	Subtotal General Gas Service - 12																			98,490	2,169,430	2,169,430	22	
25	General Gas Service - 13	NG-G13	12	12	12	12	107,250	89,700	96,380	96,000	146,550	263,810	271,850	283,600	281,000	271,900	281,000	271,900	182,900	98,490	2,169,430	2,169,430	0	23
26	Subtotal General Gas Service - 13																			75,130	51,880	832,610	23	
27	General Gas Service - 14	NG-G14	24	24	12	12	60,000	61,940	61,520	50,210	65,440	81,720	92,350	80,720	72,280	72,280	79,420	75,130	51,880	60,460	794,930	794,930	0	24
28	Subtotal General Gas Service - 14																			17,730	250,740	250,740	24	
29	General Gas Service - 15	NG-G15	12	12	12	12	19,500	20,480	20,680	20,680	19,880	20,490	21,610	24,490	24,490	25,000	25,000	25,000	25,000	15,830	158,330	158,330	0	25
30	Subtotal General Gas Service - 15																			599,810	652,575	4,199,514	25	
31	General Gas Service - 16	NG-G16	12	12	12	12	114,456	396,180	253,520	330,967	336,599	352,377	180,557	127,091	266,239	266,239	589,143	589,143	599,810	652,575	4,199,514	4,199,514	0	26
32	Subtotal General Gas Service - 16																			89,300	75,550	902,020	26	
33	General Gas Service - 17	NG-G17	204	204	192	192	808,195	1,039,245	910,916	979,556	1,103,025	1,444,871	1,320,220	1,314,553	1,314,553	1,314,553	1,314,553	1,314,553	1,314,553	1,314,553	14,953,103	14,953,103	0	27
34	Subtotal General Gas Service - 17																			1,865,440	1,865,440	18,930,813	27	
35	Total Full-Margin Transportation		1,980	1,980	240	240	1,060,580	1,271,700	1,448,670	1,213,640	1,444,970	1,892,270	1,841,000	1,783,940	1,783,940	1,783,940	1,783,940	1,783,940	1,783,940	1,865,440	1,865,440	18,930,813	(259,597)	28
36																							(259,597)	29

[1] Worksheet Schedule J-1, Sheets 37 - 41.

REV905 REVENUE TWELVE MONTHS CAP BY RATE JURISDICTION
Current Period: MAY-23

Customer: NSP
RD-0522 (NORTHERN NEVADA RATE JURISDICTION)
FERC Activity Rate Code
Other Op Rev = 0000 Rt Cd
Revenue by Rate Code

	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	ADV-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	TOTAL
2000	3,311,329.25	2,354,164.40	2,038,296.33	2,103,129.68	2,669,537.32	7,136,783.36	13,325,785.19	0.00	14,901,451.88	15,518,969.36	14,285,085.26	10,936,967.65	6,491,205.08	95,070,404.86
2001	3,577,111.15	3,397,104.11	3,486,946.62	3,947,384.51	4,143,105.81	823,300.04	1,346,541.37	0.00	1,710,664.05	1,886,694.36	1,730,587.38	1,399,394.95	936,263.50	11,939,940.35
2002	558,126.95	433,430.83	390,034.67	394,710.89	475,248.90	1,326,931.24	2,416,513.27	0.00	2,723,015.82	2,852,507.36	2,508,772.56	1,786,486.88	973,238.46	16,836,417.83
2003	503,432.90	386,185.77	208,995.45	555,706.24	563,485.40	1,501,520.77	2,463,285.97	0.00	2,734,854.38	2,683,285.97	2,868,365.96	1,699,890.17	1,243,367.30	15,788,059.06
2004	555,442.68	437,588.50	383,327.86	431,988.75	459,677.15	557,083.64	597,163.78	0.00	756,348.39	737,946.11	653,015.13	585,676.44	692,698.98	6,847,667.41
2012	212.70	114.24	72.00	112.24	426.39	112.24	426.39	0.00	517.86	517.86	587.25	525.42	420.60	3,813.54
2014	135.00	135.00	135.00	135.00	135.00	135.00	135.00	0.00	135.00	135.00	135.00	135.00	135.00	48,042.02
2016	25.80	25.80	25.80	25.80	25.80	25.80	25.80	0.00	25.80	25.80	25.80	25.80	25.80	84,551.57
2018	5,879.17	1,043.14	1,022.65	1,043.14	1,182.91	1,103.29	1,401.07	0.00	1,421.14	1,361.85	36,840.69	1,452.03	1,550.77	14,527.51
2019	5,945.31	4,719.04	4,719.04	5,728.02	1,253.15	3,791.67	12,800.40	0.00	14,411.99	14,876.50	14,945.53	12,913.04	2,541.65	85,993.93
2021	9,366.58	4,238.94	4,430.52	4,430.52	6,156.70	14,241.66	37,638.40	0.00	40,840.53	41,694.95	39,841.24	34,134.57	22,521.37	259,817.40
2022	283,688.14	197,878.72	189,338.06	269,333.75	269,333.75	183,493.12	1,296,801.60	0.00	1,336,777.96	1,358,044.08	1,252,666.59	990,894.58	534,545.85	8,690,348.13
2023	79,779.66	55,701.82	52,321.80	81,073.59	513,133.97	307,514.69	513,133.97	0.00	514,299.47	588,167.30	478,869.74	345,671.25	156,311.84	3,199,125.37
2030	104,956.62	71,790.00	64,700.26	75,874.17	107,563.06	303,165.51	408,668.51	0.00	418,784.55	442,591.76	391,445.57	310,971.59	173,038.78	2,893,650.68
2031	27,959.70	19,493.68	18,423.68	25,437.93	25,437.93	31,455.11	136,480.35	0.00	136,223.91	136,223.91	170,116.37	33,397.65	56,983.83	323,829.55
2032	21,266.36	19,493.68	18,423.68	25,437.93	25,437.93	31,455.11	136,480.35	0.00	136,223.91	136,223.91	170,116.37	33,397.65	56,983.83	323,829.55
2033	21,266.36	19,493.68	18,423.68	25,437.93	25,437.93	31,455.11	136,480.35	0.00	136,223.91	136,223.91	170,116.37	33,397.65	56,983.83	323,829.55
2034	21,266.36	19,493.68	18,423.68	25,437.93	25,437.93	31,455.11	136,480.35	0.00	136,223.91	136,223.91	170,116.37	33,397.65	56,983.83	323,829.55
2035	21,266.36	19,493.68	18,423.68	25,437.93	25,437.93	31,455.11	136,480.35	0.00	136,223.91	136,223.91	170,116.37	33,397.65	56,983.83	323,829.55
2036	21,266.36	19,493.68	18,423.68	25,437.93	25,437.93	31,455.11	136,480.35	0.00	136,223.91	136,223.91	170,116.37	33,397.65	56,983.83	323,829.55
2501	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2502	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2503	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2504	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9200	7,346.97	7,346.97	7,346.97	7,346.97	7,346.97	7,346.97	7,346.97	0.00	7,346.97	7,346.97	7,346.97	7,346.97	7,346.97	29,387.88
9201	7,524.39	7,524.39	7,524.39	7,524.39	7,524.39	7,524.39	7,524.39	0.00	7,524.39	7,524.39	7,524.39	7,524.39	7,524.39	29,687.56
9202	81,457.70	81,457.70	81,457.70	81,457.70	81,457.70	81,457.70	81,457.70	0.00	81,457.70	81,457.70	81,457.70	81,457.70	81,457.70	325,830.84
9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9204	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue by Rate Code	5,630,834.20	4,971,157.18	4,536,328.59	4,770,411.53	6,601,690.57	14,063,271.02	23,286,810.43	0.00	25,315,718.00	25,568,256.83	22,987,371.53	18,033,207.32	11,874,861.63	167,739,919.83
Revenue by Revenue Account	4,215,784.10	3,009,226.56	2,619,847.34	2,696,811.37	3,414,784.66	8,892,651.31	16,425,215.43	0.00	18,211,152.02	18,983,458.20	17,522,853.22	13,520,331.57	8,096,062.86	117,608,848.94
48000 2501	1,175,992.06	1,000,471.01	849,481.92	1,055,992.06	1,324,921.66	3,566,800.94	6,897,458.26	0.00	7,651,704.86	8,096,062.86	7,480,331.57	5,480,331.57	3,026,036.57	42,862,446.91
48000 2502	1,545,992.06	1,000,471.01	849,481.92	1,055,992.06	1,324,921.66	3,566,800.94	6,897,458.26	0.00	7,651,704.86	8,096,062.86	7,480,331.57	5,480,331.57	3,026,036.57	42,862,446.91
48000 2503	70,754.40	55,013.12	49,177.38	54,483.75	64,483.75	111,308.67	140,803.52	0.00	175,001.17	244,020.90	170,378.39	149,920.28	105,131.78	1,499,574.97
48000 2506	720,476.73	589,754.83	491,177.38	594,533.04	731,615.01	892,205.75	894,061.54	0.00	999,935.77	987,912.35	948,432.86	898,190.16	982,249.55	9,720,574.97
48000 2510	25.80	25.80	25.80	25.80	25.80	25.80	25.80	0.00	25.80	25.80	25.80	25.80	25.80	84,551.57
48000 2510 TOTAL	2,337,461.69	1,816,270.30	1,557,225.94	1,751,359.43	2,146,057.52	4,390,164.41	6,913,849.24	0.00	7,669,182.03	8,130,432.67	7,380,327.65	5,859,784.41	4,114,266.30	54,086,390.59
48000 2518	1,611.02	1,361.19	1,528.45	1,528.45	2,455.08	8,657.40	12,961.08	0.00	15,076.91	13,834.49	12,922.85	9,735.52	5,435.39	67,668.51
48000 2519	40,804.20	36,491.49	31,793.57	31,793.57	30,532.67	31,331.26	55,712.74	0.00	92,379.39	84,212.06	84,212.06	80,871.87	63,163.48	678,993.58
48000 2502	9,007.60	8,072.28	7,273.22	6,555.69	6,113.80	7,441.64	12,427.83	0.00	16,563.38	20,307.60	22,514.09	15,206.87	14,126.93	145,610.83
48000 2503	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48000 2506	428.57	620.30	146.55	289.22	384.12	776.80	741.44	0.00	1,964.19	737.10	830.84	666.90	587.60	7,869.23

REV095 REVENUE TWELVE MONTH ROLLOVER BY RATE JURISDICTION
 Current Period: MAY-23

FERC Activity Rate Code	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	ADV-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	TOTAL
48700 2509	0.00	0.00	3.92	0.00	1.79	3.81	0.00	0.00	0.00	0.00	0.00	16.79	0.00	26.31
48700 2517	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.16	-7.17	0.00	33.99
48700 2525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107.590	1,632.29	2,174.61	4,206.90
48800 2531	59,755.00	49,490.00	44,371.00	39,070.00	37,145.00	40,010.00	68,890.00	29,905.00	99,855.00	112,423.00	107,590.00	29,420.00	32,765.00	837,710.00
48800 2532	37,890.00	31,900.00	36,325.00	36,150.00	37,145.00	40,745.00	32,875.00	0.00	29,905.00	28,690.00	33,900.00	775.00	2,150.00	407,710.00
48800 2533	775.00	325.00	925.00	1,425.00	1,150.00	75.00	50.00	0.00	50.00	25.00	7,474.00	0.00	25.00	7,875.00
48800 2534	0.00	72.83	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	25.00	231.09
48800 2536	5,740.00	4,642.00	5,120.00	4,860.00	5,124.00	6,044.00	5,700.00	0.00	6,740.00	5,744.00	7,474.00	6,104.00	5,600.00	68,852.00
48800 TOTAL	44,405.00	36,946.83	42,370.00	42,335.00	43,419.00	46,902.83	38,651.61	0.00	36,695.00	34,460.61	41,649.00	36,292.00	40,541.61	2,484,776.49
48930 2561	133,523.28	147,378.02	148,937.75	132,145.35	169,012.69	190,595.31	214,682.18	0.00	320,897.57	232,076.27	192,079.02	209,016.46	169,301.03	2,259,645.03
49500 2592	-182,000.00	-61,000.00	51,209.90	-55,855.12	189,832.29	-440,716.28	-1,062,431.12	0.00	-556,143.99	-3,662,439.40	-1,675,058.66	-1,138,356.25	-308,324.53	-7,657,544.14
49500 TOTAL	-182,000.00	-61,000.00	51,209.90	-55,855.12	189,832.29	-440,716.28	-1,062,431.12	0.00	-556,143.99	-3,662,439.40	-1,675,058.66	-1,138,356.25	-308,324.53	-7,657,544.14
Total by Revenue Account	5,630,834.20	4,971,157.18	4,536,328.59	4,770,411.53	6,601,690.57	14,063,271.02	23,286,810.43	0.00	25,315,718.00	25,568,256.83	22,987,371.53	18,033,207.32	11,874,861.63	167,739,919.83

Customer: NSP
 RD-0522 (NORTHERN NEVADA RATE JURISDICTION)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BILL DEMAND
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

CSS Customers	Bill Demand	GTS Customers	CSA	Bill Demand
	30,328		24008T	19,141
	23,278		24012T	73,476
	7,165		24015T	43,475
	37,964		27014T	85,930
	31,319		23007T	44,076
	9,835		23001T	144,599
	48,376		23002T	131,803
	34,265		27021T	24,608
	171,312		23009T	38,023
	62,646		27018T	35,359
	57,507		23003T	78,599
	155,756		26004T	88,355
			23004T	74,363
			27001T	679,389
			27015T	84,378
Total CSS Bill Demand	669,751		27024T	216,473
			24009T	298,486
NNV				
12-Month Transportation Bills				
	33,963,408	Total GTS Bill Demand		2,160,533

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEGOTIATED TRANSPORTATION CONTRACTS AND OPTIONAL GAS SERVICE REVENUE CALCULATIONS
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)

Line No.	Description (a)	Rate Schedule (b)	Jun-22 (c)	Jul-22 (d)	Aug-22 (e)	Sep-22 (f)	Oct-22 (g)	Nov-22 (h)	Dec-22 (i)	Jan-23 (j)	Feb-23 (k)	Mar-23 (l)	Apr-23 (m)	May-23 (n)	Total (o)	Line No.
1	26001	NG-G4	1,919,700	2,157,050	2,001,750	1,875,210	2,346,900	1,986,000	1,799,540	1,908,850	1,993,340	1,918,980	1,741,730	1,819,690	23,468,740	1
2	MAV True Up Volumes		191,803	191,803	191,803	191,803	191,803	191,803	191,803	191,803	191,803	191,803	191,803	191,803	2,301,639	2
3	Total Billed Volume		2,111,503	2,348,853	2,193,553	2,067,013	2,538,703	2,177,803	1,991,343	2,100,653	2,185,143	2,110,783	1,933,533	2,011,493	25,770,379	3
4	Meters		1	1	1	1	1	1	1	1	1	1	1	1	12	4
5	Basic Service Charges		1	1	1	1	1	1	1	1	1	1	1	1	12	5
6	Basic Service Charge per Meter		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 12,000	6
7	Total Basic Service Charges		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 12,000	7
8	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Transportation Service Charges		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,000	9
10	Volume Charge per Therm		\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	\$ 0.01669	10
11	Total Volume Charge		\$ 35,241	\$ 39,202	\$ 36,610	\$ 34,498	\$ 42,371	\$ 36,348	\$ 33,236	\$ 35,060	\$ 36,470	\$ 35,229	\$ 32,271	\$ 33,572	\$ 430,108	11
12	Total Margin		\$ 36,741	\$ 40,702	\$ 38,110	\$ 35,998	\$ 43,871	\$ 37,848	\$ 34,736	\$ 36,560	\$ 37,970	\$ 36,729	\$ 33,771	\$ 35,072	\$ 448,108	12
13	Customer 2		0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Customer 3		0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	34

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEGOTIATED TRANSPORTATION CONTRACTS AND OPTIONAL GAS SERVICE REVENUE CALCULATIONS
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)

Line No.	Description (a)	Rate Schedule (b)	Jun-22 (c)	Jul-22 (d)	Aug-22 (e)	Sep-22 (f)	Oct-22 (g)	Nov-22 (h)	Dec-22 (i)	Jan-23 (j)	Feb-23 (k)	Mar-23 (l)	Apr-23 (m)	May-23 (n)	Total (o)	Line No.	
35	Customer 4															35	
36	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	36
37	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
44	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
45	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	0	36
46	Customer 5															46	
47	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
48	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
49	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	49
50	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	0	50
51	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
52	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	52
53	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
54	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
55	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	55
56	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	0	56
57	Customer 6															57	
58	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	58
59	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	60
61	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
62	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	62
63	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
64	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	64
65	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	0	65
66	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
67	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
68	Total Negotiated Transportation Contract Customers		1	1	1	1	1	1	1	1	1	1	1	1	1	1	68
69	Number of Meters		1	1	1	1	1	1	1	1	1	1	1	1	1	12	69
70	Number of Basic Charges		1,919,700	2,157,050	2,001,750	1,875,210	2,346,900	1,986,000	1,799,540	1,908,850	1,993,340	1,918,980	1,741,730	1,819,690	23,468,740	70	
71	Volumes		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	71	
72	Basic Charge \$		0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
73	Demand Charge \$		0	0	0	0	0	0	0	0	0	0	0	0	0	0	73

WP Contracts

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEGOTIATED TRANSPORTATION CONTRACTS AND OPTIONAL GAS SERVICE REVENUE CALCULATIONS
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)

Line No.	Description (a)	Rate Schedule (b)	Jun-22 (c)	Jul-22 (d)	Aug-22 (e)	Sep-22 (f)	Oct-22 (g)	Nov-22 (h)	Dec-22 (i)	Jan-23 (j)	Feb-23 (k)	Mar-23 (l)	Apr-23 (m)	May-23 (n)	Total (o)	Line No.
74	Transportation Charge \$		500	500	500	500	500	500	500	500	500	500	500	500	6,000	74
75	Delivery Charges		35,241	39,202	36,610	34,498	42,371	36,348	33,236	35,060	36,470	35,229	32,271	33,572	430,108	75
76	Margin		36,741	40,702	38,110	35,998	43,871	37,848	34,736	36,560	37,970	36,729	33,771	35,072	448,108	76

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)
MONTHLY MARGIN PER CUSTOMER

Line No.	Description	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	<u>Single-Family Residential Gas Service</u>														1
2	Sales	9,046,615	10,750,727	9,700,462	8,725,055	6,152,612	3,719,262	2,061,909	1,255,612	1,084,944	1,226,708	2,025,594	4,874,401	60,623,901	2
3	Customers	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	77,719	932,629	3
4	Proposed Rates														4
5	Basic Service Charge	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	5
6	Commodity	0.44034	0.44034	0.44034	0.44034	0.44034	0.44034	0.44034	0.44034	0.44034	0.44034	0.44034	0.44034	0.44034	6
7	Monthly Margin	4,822,953	5,573,341	5,110,867	4,681,357	3,548,607	2,477,106	1,747,307	1,392,262	1,317,110	1,379,535	1,731,316	2,985,760	36,767,521	7
8	Monthly Margin Per Customer	62.06	71.71	65.76	60.23	45.66	31.87	22.48	17.91	16.95	17.75	22.28	38.42	473.08	8
9	<u>Multi-Family Residential Gas Service</u>														9
10	Sales	984,332	1,161,620	1,065,880	993,817	732,193	483,191	298,131	191,670	159,589	173,517	250,020	504,591	6,998,551	10
11	Customers	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	16,717	200,598	11
12	Proposed Rates														12
13	Basic Service Charge	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	13
14	Commodity	0.44558	0.44558	0.44558	0.44558	0.44558	0.44558	0.44558	0.44558	0.44558	0.44558	0.44558	0.44558	0.44558	14
15	Monthly Margin	619,137	698,133	655,473	623,363	506,789	395,938	313,379	265,943	251,648	257,854	291,942	405,374	5,284,873	15
16	Monthly Margin Per Customer	37.04	41.76	39.21	37.29	30.32	23.68	18.75	15.91	15.05	15.43	17.46	24.25	316.15	16
17	<u>General Gas Service - 1</u>														17
18	<u>Sales Customers</u>														18
19	Sales	1,984,154	2,373,885	2,141,786	1,846,153	1,169,446	611,097	343,790	226,058	190,038	220,379	370,605	1,086,839	12,564,230	19
20	Customers	7,945	7,945	7,945	7,945	7,945	7,944	7,943	7,943	7,943	7,943	7,943	7,943	95,326	20
21	<u>Transportation Customers</u>														21
22	Sales	43,776	39,047	35,292	30,090	13,819	7,870	2,186	1,893	2,424	2,681	15,385	28,955	223,417	22
23	Customers	93	93	93	93	93	93	93	93	93	93	93	93	1,116	23
24	<u>Schedule Total</u>														24
25	Sales	2,027,930	2,412,932	2,177,078	1,876,243	1,183,265	618,967	345,976	227,951	192,462	223,060	385,990	1,115,794	12,787,647	25
26	Customers	8,038	8,038	8,038	8,038	8,038	8,037	8,036	8,036	8,036	8,036	8,036	8,036	96,442	26
27	Proposed Rates														27
28	Basic Service Charge	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28
29	Commodity	0.27537	0.27537	0.27537	0.27537	0.27537	0.27537	0.27537	0.27537	0.27537	0.27537	0.27537	0.27537	0.27537	29
30	Monthly Margin	789,922	895,940	830,993	748,152	557,327	401,907	326,705	294,204	284,432	292,858	337,724	538,690	6,298,853	30
31	Monthly Margin Per Customer	98.27	111.46	103.38	93.08	69.34	50.01	40.66	36.61	35.40	36.44	42.03	67.04	783.72	31
32	<u>General Gas Service - 2</u>														32
33	<u>Sales Customers</u>														33
34	Sales	2,196,920	2,569,445	2,327,751	2,094,040	1,508,829	945,563	681,022	470,460	402,338	469,281	735,153	1,431,457	15,832,259	34
35	Customers	992	992	992	992	992	993	993	993	993	993	993	993	11,915	35
36	<u>Transportation Customers</u>														36
37	Sales	141,975	122,017	111,039	101,051	77,628	42,937	22,665	18,226	17,930	25,987	66,505	98,126	845,988	37
38	Customers	41	41	41	41	41	41	41	41	41	41	41	41	492	38
39	<u>Schedule Total</u>														39
40	Sales	2,338,895	2,691,462	2,438,790	2,195,091	1,586,457	988,500	703,687	488,686	420,168	495,268	801,658	1,529,583	16,678,247	40
41	Customers	1,033	1,033	1,033	1,033	1,033	1,034	1,034	1,034	1,034	1,034	1,034	1,034	12,407	41
42	Proposed Rates														42
43	Basic Service Charge	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	43
44	Commodity	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	0.08551	44
45	Monthly Margin	339,495	369,643	348,037	327,199	275,154	224,158	199,804	181,419	175,560	181,982	208,181	270,426	3,101,057	45
46	Monthly Margin Per Customer	328.55	357.73	336.82	316.65	266.29	216.72	193.18	175.40	169.74	175.95	201.28	261.46	2,999.77	46

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)
MONTHLY MARGIN PER CUSTOMER

Line No.	Description	Dec 2014 (b)	Jan 2015 (c)	Feb 2015 (d)	Mar 2015 (e)	Apr 2015 (f)	May 2015 (g)	Jun 2015 (h)	Jul 2015 (i)	Aug 2015 (j)	Sep 2015 (k)	Oct 2015 (l)	Nov 2015 (m)	Total (n)	Line No.
47	General Gas Service --3														47
48	Sales Customers	837,942	948,973	870,958	876,400	684,650	509,615	388,027	332,909	278,941	338,913	462,986	639,200	7,169,514	48
49	Sales Customers	79	79	79	79	79	79	78	78	78	78	78	78	942	49
50	Transportation Customers														50
51	Sales Customers	327,984	300,988	282,034	289,057	254,452	246,491	224,120	209,191	214,284	202,250	255,429	304,302	3,110,582	51
52	Sales Customers	14	14	14	14	14	14	14	14	14	14	14	14	168	52
53	Transportation Service Charge	4	4	4	4	4	4	4	4	4	4	4	4	48	53
54	Transportation Service Charge														54
55	Schedule Total														55
56	Sales Customers	1,165,926	1,249,961	1,152,992	1,165,457	939,102	756,106	612,147	542,100	493,225	541,163	718,415	943,502	10,280,096	56
57	Sales Customers	93	93	93	93	93	93	92	92	92	92	92	92	1,110	57
58	Proposed Rates														58
59	Basic Service Charge	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	59
60	Commodity	0.06443	0.06443	0.06443	0.06443	0.06443	0.06443	0.06443	0.06443	0.06443	0.06443	0.06443	0.06443	0.06443	60
61	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	61
62	Monthly Margin	109,671	115,085	108,837	109,640	95,056	83,266	73,641	69,128	65,978	69,067	80,487	94,990	1,074,847	62
63	Monthly Margin Per Customer	1,179.25	1,237.47	1,170.29	1,178.93	1,022.11	895.33	800.44	751.39	717.16	750.73	874.86	1,032.50	11,610.46	63
64	General Gas Service --4														64
65	Sales Customers	636,785	620,306	599,594	570,391	514,623	468,361	492,172	425,084	358,106	392,646	445,472	493,420	6,016,960	65
66	Sales Customers	12	12	12	12	12	12	12	12	12	12	12	12	144	66
67	Transportation Customers														67
68	Sales Including Weather Adj	1,302,361	1,296,770	1,331,432	1,758,594	1,494,307	1,366,486	797,262	1,025,187	898,594	966,305	1,088,104	1,425,424	14,750,826	68
69	Sales Customers	17	17	17	17	17	17	17	17	17	17	17	17	204	69
70	Schedule Total														70
71	Sales Customers	1,939,146	1,917,076	1,931,026	2,328,985	2,008,930	1,834,847	1,289,434	1,450,271	1,256,700	1,358,951	1,533,576	1,918,844	20,767,786	71
72	Sales Customers	29	29	29	29	29	29	29	29	29	29	29	29	348	72
73	Transportation Service Charge	16	16	16	16	16	16	16	16	16	16	16	16	16	73
74	Bill Demand	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	2,830,284	74
75	Proposed Rates														75
76	Basic Service Charge	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	76
77	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	77
78	Demand Charge	0.01736	0.01736	0.01736	0.01736	0.01736	0.01736	0.01736	0.01736	0.01736	0.01736	0.01736	0.01736	0.01736	78
79	Commodity	0.04978	0.04978	0.04978	0.04978	0.04978	0.04978	0.04978	0.04978	0.04978	0.04978	0.04978	0.04978	0.04978	79
80	Monthly Margin	182,666	181,568	182,262	202,071	186,140	177,475	150,326	158,332	148,697	153,787	162,479	181,656	2,067,457	80
81	Monthly Margin Per Customer	6,298.83	6,260.95	6,284.90	6,967.95	6,418.61	6,119.82	5,183.67	5,459.73	5,127.48	5,302.99	5,602.71	6,263.99	71,291.63	81
82	Monthly Margin Per Customer														82