

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. 21-08_____

VOLUME 31 of 34

Southern Nevada Workpapers

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Southwest Gas Corporation

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	38,661,315	54,364,401	42,464,104	30,279,323	18,515,869	15,249,296	12,826,332	10,499,455	9,287,741	9,871,922	11,200,315	17,021,681	270,221,754
	Customers	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	6,502,008
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	4,294,554	5,488,430	4,423,996	3,533,160	2,537,421	2,380,023	2,098,086	1,933,026	1,790,338	1,835,284	1,894,022	2,484,539	34,692,859
	Customers	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	1,541,904
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	11,935	14,044	10,979	14,162	12,078	15,826	11,982	12,714	15,354	14,060	14,540	11,976	159,650
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	Sales	56,471	71,754	51,632	38,659	27,762	29,632	15,563	16,327	14,924	16,873	20,731	31,414	391,742
	Customers	391	391	391	391	391	391	391	391	391	391	391	391	4,692
G1 Small Commercial	Sales	144.4	183.5	132.1	98.9	71.0	75.8	39.8	41.8	38.2	43.2	53.0	80.3	83.5
	Customers	3,019,705	4,504,777	3,458,206	2,696,249	1,939,976	1,816,721	1,111,756	1,132,185	1,048,531	1,122,540	1,259,501	1,613,232	24,723,379
	Customers	20,296	20,296	20,296	20,296	20,296	20,296	20,296	20,296	20,296	20,296	20,296	20,296	243,552
G1 Small Industrial	Sales	148.8	222.0	170.4	132.8	95.6	89.5	54.8	55.8	51.7	55.3	62.1	79.5	101.5
	Customers	1,228	1,855	1,149	1,589	922	723	558	581	671	487	285	549	10,597
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
G1 Large Industrial	Sales	409.3	618.3	383.0	529.7	307.3	241.0	186.0	193.7	223.7	162.3	95.0	183.0	294.4
	Customers	0	0	0	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	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G2 Master Meter Mobile Home Park	Sales	139,066	161,635	135,571	120,310	139,504	133,755	70,457	81,495	66,408	69,920	81,577	113,480	1,313,178
	Customers	92	92	92	92	92	92	92	92	92	92	92	92	1,104
	Customers	1,511.6	1,756.9	1,473.6	1,307.7	1,516.3	1,453.9	765.8	885.8	721.8	760.0	886.7	1,233.5	1,185.5
G2 Small 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
	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
G2 Large Commercial	Sales	5,309,225	6,746,902	5,689,225	5,071,049	4,250,278	3,965,713	2,346,818	2,525,677	2,307,473	2,500,583	2,788,091	3,494,496	46,995,530
	Customers	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	40,644
	Customers	1,367.5	1,992.0	1,679.7	1,497.2	1,254.9	1,170.9	692.9	745.7	681.3	738.3	823.2	1,031.7	1,156.3
G2 Small Industrial	Sales	14,394	20,577	15,499	11,410	5,147	8,355	4,742	4,858	5,034	5,624	5,837	6,759	108,236
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	3,598.5	5,144.3	3,874.8	2,852.5	1,286.8	2,088.8	1,185.5	1,214.5	1,258.5	1,406.0	1,459.3	1,689.8	2,254.9
G2 Large Industrial	Sales	59,833	26,560	19,519	17,428	8,831	39,607	5,423	6,197	6,395	5,497	33,213	11,807	240,310
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	14,958.3	6,640.0	4,879.8	4,357.0	2,207.8	9,901.8	1,355.8	1,549.3	1,598.8	1,374.3	8,303.3	2,951.8	5,006.5

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGG3	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
	G2 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/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 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G3 (50,000 - 180,000 therms/year)													
SN_SGG3	G3 Apartments Sales	113,896	151,800	109,887	96,374	78,569	86,989	81,844	88,883	68,136	76,517	80,807	92,141	1,125,843
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	6,327.6	8,433.3	6,104.8	5,354.1	4,364.9	4,832.7	4,546.9	4,937.9	3,785.3	4,250.9	4,489.3	5,118.9	5,212.2
	G3 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
	G3 Small Commercial Sales	1,982,825	2,436,109	1,975,298	1,860,844	1,540,963	1,366,957	788,187	894,246	803,595	910,602	1,007,463	1,327,752	16,894,831
	Customers	236	236	236	236	236	236	236	236	236	236	236	236	2,832
	Sales/Customer	8,401.8	10,322.5	8,369.9	7,884.9	6,529.5	5,792.2	3,339.8	3,789.2	3,405.1	3,858.5	4,268.9	5,626.1	5,965.7
	G3 Large Commercial Sales	16,456	20,215	16,624	15,732	13,059	11,584	6,386	6,958	6,306	6,990	8,096	10,917	139,323
SN_SGG4	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	8,228.0	10,107.5	8,312.0	7,866.0	6,525.5	5,792.0	3,193.0	3,479.0	3,153.0	3,495.0	4,048.0	5,458.5	5,805.1
	G3 Small Industrial Sales	26,658	38,085	46,212	55,125	43,056	37,395	15,744	13,021	9,519	10,137	12,840	17,382	325,174
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	8,886.0	12,695.0	15,404.0	18,375.0	14,352.0	12,465.0	5,248.0	4,340.3	3,173.0	3,379.0	4,280.0	5,794.0	9,032.6
	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/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
	G3 Armed Forces Sales	20,014	21,732	13,788	9,762	5,285	5,303	4,398	4,096	4,013	4,406	5,388	9,190	107,375
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
SN_SGG4	Sales/Customer	20,014.0	21,732.0	13,788.0	9,762.0	5,285.0	5,303.0	4,398.0	4,096.0	4,013.0	4,406.0	5,388.0	9,190.0	8,947.9
	G3 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand Sales	16,674	21,352	16,102	18,042	17,183	17,330	10,003	13,829	12,244	12,863	14,415	13,995	184,032
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	16,674.0	21,352.0	16,102.0	18,042.0	17,183.0	17,330.0	10,003.0	13,829.0	12,244.0	12,863.0	14,415.0	13,995.0	15,336.0
	G4 Large Commercial, Monthly Demand Sales	1,424,876	1,712,803	1,397,518	1,403,989	1,265,761	1,134,600	823,552	961,491	816,209	839,731	927,496	1,092,121	13,800,147
	Customers	36	36	36	36	36	36	36	36	36	36	36	36	432
SN_SGG4	Sales/Customer	39,579.9	47,577.9	38,819.9	38,999.7	35,160.0	31,516.7	22,876.4	26,708.1	22,672.5	23,325.9	25,763.8	30,336.7	31,944.8
	G4 Small Industrial, Monthly Demand Sales	0	0	0	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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL	
G4	Large Industrial, Monthly Demand	290,040	224,447	246,830	278,467	293,011	333,153	315,294	311,882	308,444	257,556	276,940	276,020	3,412,084	
		6	6	6	6	6	6	6	6	6	6	6	6	72	
		Sales/Customer													
	Commercial Cogeneration, Monthly Demand	48,340.0	37,407.8	41,138.3	46,411.2	48,835.2	55,525.5	52,549.0	51,980.3	51,407.3	42,926.0	46,156.7	45,003.3	47,390.1	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer													
	Armed Forces, Monthly Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		1	1	1	1	1	1	1	1	1	1	1	1	1	12
		Sales/Customer													
	Electric Generation, Monthly Demand	53,212.0	57,225.0	36,123.0	28,129.0	14,548.0	16,730.0	11,803.0	10,680.0	10,280.0	10,771.0	10,771.0	14,699.0	24,457.0	288,657.0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer													
G4	CNG on Customer's Premises, Monthly Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		2	2	2	2	2	2	2	2	2	2	2	2	24	
		Sales/Customer													
	Large Commercial, Annual Demand	427,904.0	409,436.0	396,538.0	384,287.0	409,857.5	485,513.0	436,329.0	466,006.0	460,046.0	470,523.5	467,904.0	445,280.0	438,302.0	
		139,499	177,573	123,141	115,331	93,918	73,976	55,356	46,240	37,043	25,830	29,489	96,229	1,013,625	
		4	4	4	4	4	4	4	4	4	4	4	4	4	48
	Small Industrial, Annual Demand	34,874.8	44,393.3	30,785.3	28,832.8	23,479.5	18,494.0	13,839.0	11,560.0	9,260.8	6,457.5	7,372.3	24,057.3	21,117.2	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer													
	Large Industrial, Annual Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	Commercial Cogeneration, Annual Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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													
	Armed Forces, Annual Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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													
	CNG on Customer's Premises, Annual Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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													
	Armed Forces, Annual Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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													
G5	Large Commercial, Winter Peak < 15% Annual Usage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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													
	Small Industrial, Winter Peak < 15% Annual Usage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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													
	Large Industrial, Winter Peak < 15% Annual Usage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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													
	Armed Forces, Winter Peak < 15% Annual Usage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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													

SN SGG5

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGG6	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
	G5 Electric Generation, Winter Peak < 15% Annual Usage	0.0	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
	G5 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG7	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Small Industrial, Winter Peak, 15% - 30% 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
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG7	G6 Armed Forces, Winter Peak, 15% - 30% 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
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG7	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Small Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Large Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Armed Forces, Winter Peak, > 30% Annual Usage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG7	G7 Armed Forces, Winter Peak, > 30% 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
	G7 Electric Generation, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0.0	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
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	11,789	13,026	11,392	10,832	11,541	15,322	18,555	24,302	23,734	21,700	17,484	14,486	194,163
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,309.9	1,447.3	1,255.8	1,203.6	1,282.3	1,702.4	2,061.7	2,700.2	2,637.1	2,411.1	1,942.7	1,609.6	1,797.8
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,511	1,541	1,502	1,935	1,995	2,292	2,185	2,898	2,660	2,395	2,355	1,897	25,166
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	755.5	770.5	751.0	967.5	997.5	1,146.0	1,092.5	1,449.0	1,330.0	1,197.5	1,177.5	948.5	1,048.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	924	1,188	910	792	1,037	1,818	2,530	3,332	3,329	3,206	2,200	1,067	22,333
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	231.0	297.0	227.5	198.0	259.3	454.5	632.5	833.0	832.3	801.5	550.0	266.8	465.3
SN_SGWP	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	1,033	2,475	1,794	1,535	1,575	2,734	3,492	5,425	5,086	4,210	3,022	1,200	33,581
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	516.5	1,237.5	897.0	767.5	787.5	1,367.0	1,746.0	2,712.5	2,543.0	2,105.0	1,511.0	600.0	1,395.2
	Water Pumping Gas Service													
	Sales	18,751	39,250	8,937	42,597	19,299	18,023	11,282	44,465	789	58,714	180,645	15,543	458,295
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	18,751.0	39,250.0	8,937.0	42,597.0	19,299.0	18,023.0	11,282.0	44,465.0	789.0	58,714.0	180,645.0	15,543.0	38,191.3
	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
SN_SGEG	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	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, G2													
	Sales	0	0	0	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, 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
SN_SGNG	Small Electric Generation - Electric Generation													
	Sales	0	0	0	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
	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	19,053	18,444	21,001	22,090	19,216	22,814	11,852	14,309	14,279	15,946	16,842	17,652	213,498
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	6,351.0	6,148.0	7,000.3	7,363.3	6,405.3	7,604.7	3,950.7	4,769.7	4,759.7	5,315.3	5,614.0	5,884.0	5,930.5
SN_SGNG	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
	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
	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>SN_SGL</u>														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	8,124	8,679	7,783	8,089	7,384	7,798	7,855	8,178	7,836	8,181	7,955	7,879	95,741
	Customers	548	548	548	548	548	548	548	548	548	548	548	548	6,576
	Sales/Customer	14.8	15.8	14.2	14.8	13.5	14.2	14.3	14.9	14.3	14.9	14.5	14.4	14.6
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	59	57	56	54	58	59	58	54	59	55	56	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.7	19.0	18.7	18.0	19.3	19.7	19.3	18.0	19.7	18.3	18.7	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	23	22	23	21	21	22	23	22	21	23	21	22	264
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	23.0	22.0	23.0	21.0	21.0	22.0	23.0	22.0	21.0	23.0	21.0	22.0	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,590	15,060	14,073	14,915	14,201	16,682	15,624	14,600	14,602	15,108	14,861	14,608	179,924
	Customers	22	22	22	22	22	22	22	22	22	22	22	22	264
	Sales/Customer	708.6	684.5	639.7	678.0	645.5	756.3	710.2	663.6	663.7	686.7	675.5	664.0	681.5
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	549	507	524	498	480	518	518	514	486	524	498	502	6,118
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	183.0	169.0	174.7	166.0	160.0	172.7	172.7	171.3	162.0	174.7	166.0	167.3	189.9
	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	146	142	120	129	124	142	137	124	129	133	129	124	1,579
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	146.0	142.0	120.0	129.0	124.0	142.0	137.0	124.0	129.0	133.0	129.0	124.0	131.6
<u>SN_SGOS</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
<u>SN_SGAS</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>SN_SGCGS</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>SN_SGRNG</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														
	Sales	56,585,236	77,181,541	61,112,595	48,537,197	31,699,773	27,782,917	21,551,054	19,614,080	17,591,755	18,669,419	20,857,620	28,715,733	427,898,920
	Customers	695,428	695,428	695,428	695,428	695,428	695,428	695,428	695,428	695,428	695,428	695,428	695,428	8,345,136

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
Transportation														
Transportation - Residential														
Deliveries	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
Transportation - Master Metered														
Deliveries	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
Transportation - Commercial														
Deliveries	7,109,310	7,392,198	6,212,389	7,209,526	5,807,800	5,792,190	5,792,190	3,521,908	3,925,938	3,983,151	4,090,810	4,943,868	6,233,262	66,232,350
Customers	146	146	146	146	146	146	146	146	146	146	146	146	146	1,752
Transportation - Military														
Deliveries	292,091	282,012	216,049	187,586	160,886	89,203	89,203	126,473	111,087	51,104	62,139	68,882	158,664	1,806,176
Customers	4	4	4	4	4	4	4	4	4	4	4	4	4	48
Transportation - Industrial														
Deliveries	4,799,697	4,657,447	4,038,187	5,233,727	4,619,206	4,383,727	4,383,727	4,751,059	4,615,794	4,730,504	4,697,242	4,964,831	4,409,877	55,901,298
Customers	15	15	15	15	15	15	15	15	15	15	15	15	15	180
Transportation - Cogeneration														
Deliveries	512,086	513,238	466,405	536,171	545,892	588,698	588,698	564,310	554,622	593,792	567,120	534,054	519,797	6,496,185
Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
Transportation - Irrigation														
Deliveries	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
Transportation - Water Pumping														
Deliveries	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
Transportation - Compressed Natural Gas														
Deliveries	338,410	353,655	344,400	349,200	383,696	399,829	399,829	331,030	427,059	346,309	338,139	346,855	372,250	4,330,832
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation - Essential Agriculture														
Deliveries	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
Transportation - Electric Generation														
Deliveries	96,670	297,730	102,080	44,750	88,180	685,436	685,436	704,200	1,146,670	1,578,160	793,390	547,050	140,390	6,223,706
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation - Core Aggregation Agency														
Deliveries	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
Transportation - Negotiated Industrial														
Deliveries	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
Transportation - Negotiated Essential Agriculture														
Deliveries	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
Transportation - Negotiated Compressed Natural Gas														
Deliveries	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
Transportation - Negotiated Electric Generation														
Deliveries	7,978,260	2,582,230	3,569,320	9,686,090	9,318,500	14,755,683	14,755,683	15,256,540	29,347,389	49,364,500	35,280,750	20,940,950	2,211,980	200,292,192
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Sales														
Deliveries	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
Transportation - Negotiated Cogeneration														
Deliveries	18,017,570	17,832,140	16,044,900	13,441,340	15,407,060	18,081,470	18,081,470	17,557,130	18,239,300	18,518,010	18,107,980	18,011,310	17,444,820	206,703,030
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Commercial														
Deliveries	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 TRANSPORTATION														
Deliveries	39,144,094	33,910,650	30,993,730	36,688,390	36,331,220	44,776,236	44,776,236	42,812,650	58,366,859	79,175,530	63,937,570	50,357,800	31,491,040	547,985,769
Customers	176	176	176	176	176	176	176	176	176	176	176	176	176	2,112
TOTAL DISTRICT														
Sales	95,729,330	111,092,191	92,106,325	83,225,587	68,030,993	72,559,153	72,559,153	64,363,704	77,980,939	96,767,285	82,606,989	71,215,420	60,206,773	975,884,689
Customers	695,604	695,604	695,604	695,604	695,604	695,604	695,604	695,604	695,604	695,604	695,604	695,604	695,604	8,347,248

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>	469,430	543,610	358,077	218,279	113,555	134,218	98,050	134,791	(22,526)	32,139	16,558	0	2,096,181
	Sales	6,579	5,418	4,569	3,906	3,323	4,769	4,142	6,956	(1,317)	1,764	801	0	40,910
	Customers													
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>	49,499	64,413	42,762	36,571	25,869	39,750	34,992	46,335	(9,907)	7,013	1,725	0	339,022
	Sales	1,481	1,508	1,242	1,330	1,310	2,146	2,143	3,080	(711)	491	117	0	14,137
	Customers													
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													0
	Sales													0
	Customers													
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments	6,210	6,790	4,490	3,065	1,988	2,728	995	1,587	420	216	(53)	0	28,436
	Sales	43	37	34	31	28	36	25	38	11	5	(1)	0	287
	Customers													
	G1 Small Commercial	110,034	111,249	63,445	37,192	31,411	60,566	17,632	1,024,785	12,860	15,926	16,127	0	1,501,227
	Sales	733	498	369	273	316	661	299	18,371	222	272	253	0	22,267
	Customers													
	G1 Small Industrial													0
	Sales													0
	Customers													
	G1 Large Industrial													0
	Sales													0
	Customers													
	G1 Armed Forces													0
	Sales													0
	Customers													
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments	(1,512)	(1,757)	(5,894)	(3,923)	(1,516)	7,269	(3,829)	3,543	1,444	2,280	0	0	(3,895)
	Sales	(1)	(1)	(4)	(3)	(1)	5	(5)	4	2	3	0	0	(1)
	Customers													
	G2 Master Meter Mobile Home Park													0
	Sales													0
	Customers													
	G2 Small Commercial	(94,071)	15,940	89,047	163,259	184,523	534,017	(123,338)	(67,109)	(65,399)	(40,605)	(18,109)	0	578,155
	Sales	(60)	8	53	109	147	456	(178)	(90)	(96)	(55)	(22)	0	272
	Customers													
	G2 Large Commercial													0
	Sales													0
	Customers													
	G2 Small Industrial													0
	Sales													0
	Customers													

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Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGG3	G2 Large Industrial Sales													0
	Customers													0
	G2 Armed Forces Sales													0
	Customers													0
	G2 CNG on Customer's Premises Sales													0
	Customers													0
	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>													
	G3 Apartments Sales													0
	Customers													0
	G3 Master Meter Mobile Home Park Sales													0
	Customers													0
	G3 Small Commercial Sales	(109,223)	(113,547)	(75,329)	(23,655)	45,706	220,103	(83,494)	(56,838)	(47,671)	(3,858)	(4,269)	0	(252,075)
SN_SGG4	Customers	(13)	(11)	(9)	(3)	7	38	(25)	(15)	(14)	(1)	(1)	0	(47)
	G3 Large Commercial Sales													0
	Customers													0
	G3 Small Industrial Sales													0
	Customers													0
	G3 Large Industrial Sales													0
	Customers													0
	G3 Armed Forces Sales													0
	Customers													0
	G3 CNG on Customer's Premises Sales													0
	Customers													0
	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand Sales													0
	Customers													0
	G4 Large Commercial, Monthly Demand Sales													0
	Customers													0
	G4 Small Industrial, Monthly Demand Sales													0
	Customers													0

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Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	G4 Large Industrial, Monthly Demand Sales Customers													0 0
	G4 Commercial Cogeneration, Monthly Demand Sales Customers													0 0
	G4 Armed Forces, Monthly Demand Sales Customers													0 0
	G4 Electric Generation, Monthly Demand Sales Customers													0 0
	G4 CNG on Customer's Premises, Monthly Demand Sales Customers													0 0
	G4 Large Commercial, Annual Demand Sales Customers													0 0
	G4 Small Industrial, Annual Demand Sales Customers													0 0
	G4 Large Industrial, Annual Demand Sales Customers													0 0
	G4 Commercial Cogeneration, Annual Demand Sales Customers													0 0
	G4 Armed Forces, Annual Demand Sales Customers													0 0
	G4 CNG on Customer's Premises, Annual Demand Sales Customers													0 0
<u>SN SGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u> G5 Large Commercial, Winter Peak < 15% Annual Usage Sales Customers													0 0
	G5 Small Industrial, Winter Peak < 15% Annual Usage Sales Customers													0 0
	G5 Large Industrial, Winter Peak < 15% Annual Usage Sales Customers													0 0

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Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGG6	G5 Armed Forces, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													0
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
	Customers													0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
	Customers													0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
	Customers													0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
	Customers													0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													0
SN_SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													0
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													0
	Sales													0
	Customers													0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													0
	Sales													0
	Customers													0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													0
	Sales													0
	Customers													0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													0
	Sales													0
	Customers													0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													0
	Sales													0
	Customers													0
														0
														0
														0
														0

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Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>SN SGAC</u>	Air Conditioning Gas Service													0
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													0
	Sales													
	Customers													
	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>SN SGWP</u>	<u>Water Pumping Gas Service</u>													0
	Sales													0
	Customers													0
<u>SN SGEG</u>	<u>Small Electric Generation Gas Service</u>													0
	Small Electric Generation - Small Industrial													0
	Sales													
	Customers													
	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
	Small Electric Generation - Electric Generation													0
	Sales													0
	Customers													0
<u>SN SGNG</u>	<u>Compressed Natural Gas on Customer Premises</u>													0
	CNG on Customer's Premises - Non-Residential for Resale													0
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential													0
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													0
	Sales													0
	Customers													0
	CNG on Customer's Premises - Residential													0
	Sales													0
	Customers													0

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Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>SN_SGL</u>														
	Street And Outdoor Lighting Gas Service													0
	Street & Outdoor Lighting, Residential 0.4800 therms/day													0
	Sales													
	Customers													
	Street & Outdoor Lighting, Residential 0.6200 therms/day													0
	Sales													0
	Customers													
	Street & Outdoor Lighting, Residential 0.7200 therms/day													0
	Sales													0
	Customers													
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													0
	Sales													0
	Customers													
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													0
	Sales													0
	Customers													
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													0
	Sales													0
	Customers													
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													0
	Sales													0
	Customers													
<u>SN_SGOS</u>	<u>Optional Gas Service</u>													
	Optional, Large Commercial													0
	Sales													0
	Customers													
<u>SN_SGAS</u>	<u>Alternative Sales Service</u>													
	Alternative Sales Service, Large Commercial													0
	Sales													0
	Customers													
<u>SN_SGCGS</u>	<u>Compression Gas Service</u>													
	Compression, Large Commercial													0
	Sales													0
	Customers													
<u>SN_SGRNG</u>	<u>Biogas and Renewable Natural Gas Service</u>													
	Biogas and Renewable, Large Commercial													0
	Sales													0
	Customers													
TOTAL SALES SERVICE														
	Sales	430,367	626,698	476,598	430,788	401,536	998,651	(58,992)	1,087,094	(130,779)	13,111	11,979	0	4,287,051
	Customers	8,762	7,457	6,254	5,643	5,130	8,111	6,401	28,344	(1,903)	2,479	1,147	0	77,825

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CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
Transportation														
Transportation - Residential														
Deliveries														0
Customers														0
Transportation - Master Metered														
Deliveries														0
Customers														0
Transportation - Commercial														
Deliveries														0
Customers														0
Transportation - Military														
Deliveries														0
Customers														0
Transportation - Industrial														
Deliveries														0
Customers														0
Transportation - Cogeneration														
Deliveries														0
Customers														0
Transportation - Irrigation														
Deliveries														0
Customers														0
Transportation - Water Pumping														
Deliveries														0
Customers														0
Transportation - Compressed Natural Gas														
Deliveries														0
Customers														0
Transportation - Essential Agriculture														
Deliveries														0
Customers														0
Transportation - Electric Generation														
Deliveries														0
Customers														0
Transportation - Core Aggregation Agency														
Deliveries														0
Customers														0
Transportation - Negotiated Industrial														
Deliveries														0
Customers														0
Transportation - Negotiated Essential Agriculture														
Deliveries														0
Customers														0
Transportation - Negotiated Compressed Natural Gas														
Deliveries														0
Customers														0
Transportation - Negotiated Electric Generation														
Deliveries														0
Customers														0
Transportation - Negotiated Sales														
Deliveries														0
Customers														0
Transportation - Negotiated Cogeneration														
Deliveries														0
Customers														0
Transportation - Negotiated Commercial														
Deliveries														0
Customers														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		430,367	626,693	476,598	430,788	401,536	998,651	(58,992)	1,087,094	(130,779)	13,111	11,979	0	4,287,051
Customers		8,762	7,457	6,254	5,643	5,130	8,111	6,401	28,344	(1,903)	2,479	1,147	0	77,825

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	38,191,885	53,820,791	42,106,027	30,061,044	18,402,314	15,115,078	12,728,282	10,364,664	9,290,267	9,838,783	11,183,757	17,021,681	268,125,573
	Customers	535,255	536,416	537,265	537,928	538,511	537,065	537,692	534,878	543,151	540,070	541,033	541,834	6,461,098
	Sales/Customer	71.4	100.3	78.4	55.9	34.2	28.1	23.7	19.4	17.1	18.2	20.7	31.4	41.5
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	4,245,055	5,424,017	4,381,234	3,496,589	2,511,552	2,340,273	2,063,094	1,886,691	1,800,245	1,828,251	1,892,297	2,484,539	34,353,837
	Customers	127,011	126,984	127,250	127,162	127,182	126,346	126,349	125,412	129,203	128,001	128,375	128,492	1,527,767
	Sales/Customer	33.4	42.7	34.4	27.5	19.7	18.5	16.3	15.0	13.9	14.3	14.7	19.3	22.5
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	11,935	14,044	10,979	14,162	12,078	15,826	11,982	12,714	15,354	14,060	14,540	11,976	159,650
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	Sales/Customer	745.9	877.8	686.2	885.1	754.9	989.1	748.9	794.6	959.6	878.8	908.8	748.5	831.5
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	50,261	64,964	47,142	35,594	25,774	26,904	14,568	14,740	14,504	16,657	20,784	31,414	363,306
	Customers	348	354	357	360	363	355	366	353	380	386	392	391	4,405
	Sales/Customer	144.4	183.5	132.1	98.9	71.0	75.8	39.8	41.8	38.2	43.2	53.0	80.3	82.5
	G1 Small Commercial													
	Sales	2,909,671	4,393,528	3,394,761	2,659,057	1,908,565	1,756,155	1,094,124	1,074,400	1,035,671	1,106,614	1,243,374	1,613,232	23,222,152
	Customers	19,563	19,798	19,927	20,023	19,980	19,635	19,997	19,925	20,074	20,024	20,043	20,296	221,285
	Sales/Customer	148.7	221.9	170.4	132.8	95.5	89.4	54.7	55.8	51.6	55.3	62.0	79.5	104.9
	G1 Small Industrial													
	Sales	1,228	1,855	1,149	1,589	922	723	558	581	671	487	285	549	10,597
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	409.3	618.3	383.0	529.7	307.3	241.0	186.0	193.7	223.7	162.3	95.0	183.0	294.4
	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	0	0	0	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>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	140,578	163,392	141,465	124,233	141,020	126,486	74,286	77,952	64,964	67,640	81,577	113,480	1,317,073
	Customers	93	93	96	95	93	87	97	88	90	89	92	92	1,105
	Sales/Customer	1,511.6	1,756.9	1,473.6	1,307.7	1,516.3	1,453.9	765.8	885.8	721.8	760.0	886.7	1,233.5	1,191.9
	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	5,403,296	6,730,962	5,600,178	4,907,790	4,065,755	3,431,696	2,470,156	2,592,786	2,372,872	2,541,188	2,806,200	3,494,496	46,417,375
	Customers	3,447	3,379	3,334	3,278	3,240	2,931	3,565	3,477	3,483	3,442	3,409	3,387	40,372
	Sales/Customer	1,567.5	1,992.0	1,679.7	1,497.2	1,254.9	1,170.8	692.9	745.7	681.3	736.3	823.2	1,031.7	1,149.7
	G2 Large Commercial													
	Sales	14,394	20,577	15,499	11,410	5,147	8,355	4,742	4,858	5,034	5,624	5,837	6,759	108,236
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	3,598.5	5,144.3	3,874.8	2,852.5	1,286.8	2,088.7	1,185.5	1,214.5	1,258.5	1,406.0	1,459.3	1,688.9	2,254.9
	G2 Small Industrial													
	Sales	59,833	26,560	19,519	17,428	8,831	39,607	5,423	6,197	6,395	5,497	33,213	11,807	240,310
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
	Sales/Customer	14,958.3	6,640.0	4,879.8	4,357.0	2,207.8	9,901.8	1,355.8	1,549.3	1,598.8	1,374.3	8,303.3	2,951.8	5,006.5

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WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGG3	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
	G2 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/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 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G3 (50,000 - 180,000 therms/year)													
SN_SGG3	G3 Apartments Sales	113,896	151,800	109,887	96,374	78,569	86,989	81,844	88,883	68,136	76,517	80,807	92,141	1,125,843
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	6,327.6	8,433.3	6,104.8	5,354.1	4,364.9	4,832.7	4,546.9	4,937.9	3,785.3	4,250.9	4,489.3	5,118.9	5,212.2
	G3 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
	G3 Small Commercial Sales	2,092,048	2,549,656	2,050,627	1,884,499	1,495,247	1,146,854	871,681	951,084	851,266	914,460	1,011,732	1,327,752	17,148,906
	Customers	249	247	245	239	229	198	261	251	250	237	237	236	2,879
	Sales/Customer	8,401.8	10,322.5	8,369.9	7,884.9	6,529.5	5,792.2	3,339.8	3,789.2	3,405.1	3,858.5	4,268.9	5,626.1	5,955.9
	G3 Large Commercial Sales	16,456	20,215	16,624	15,732	13,059	11,584	6,386	6,958	6,306	6,990	8,096	10,917	139,323
SN_SGG4	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	8,228.2	10,107.3	8,311.8	7,865.8	6,529.7	5,792.0	3,193.0	3,479.0	3,153.0	3,495.0	4,048.2	5,458.6	5,805.1
	G3 Small Industrial Sales	26,658	38,085	46,212	55,125	43,056	37,395	15,744	13,021	9,519	10,137	12,840	17,382	325,174
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	8,886.0	12,695.0	15,404.0	18,375.0	14,352.0	12,465.0	5,248.0	4,340.3	3,173.0	3,379.0	4,280.0	5,794.0	9,032.6
	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/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
	G3 Armed Forces Sales	20,014	21,732	13,788	9,762	5,285	5,303	4,398	4,096	4,013	4,406	5,388	9,190	107,375
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
SN_SGG4	Sales/Customer	20,014.0	21,732.0	13,788.0	9,762.0	5,285.0	5,303.0	4,398.0	4,096.0	4,013.0	4,406.0	5,388.0	9,190.0	8,947.9
	G3 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand Sales	16,674	21,352	16,102	18,042	17,183	17,330	10,003	13,829	12,244	12,863	14,415	13,995	184,032
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	16,674.0	21,352.0	16,102.0	18,042.0	17,183.0	17,330.0	10,003.0	13,829.0	12,244.0	12,863.0	14,415.0	13,995.0	15,336.0
	G4 Large Commercial, Monthly Demand Sales	1,424,876	1,712,803	1,397,518	1,403,989	1,265,761	1,134,600	823,552	961,491	816,209	839,731	927,496	1,092,121	13,800,147
	Customers	36	36	36	36	36	36	36	36	36	36	36	36	432
SN_SGG4	Sales/Customer	39,579.9	47,577.9	38,819.9	38,999.7	35,160.0	31,516.7	22,876.4	26,708.1	22,672.5	23,325.9	25,763.8	30,336.7	31,944.8
	G4 Small Industrial, Monthly Demand Sales	0	0	0	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
	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand Sales	16,674	21,352	16,102	18,042	17,183	17,330	10,003	13,829	12,244	12,863	14,415	13,995	184,032
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	16,674.0	21,352.0	16,102.0	18,042.0	17,183.0	17,330.0	10,003.0	13,829.0	12,244.0	12,863.0	14,415.0	13,995.0	15,336.0
	G4 Large Commercial, Monthly Demand Sales	1,424,876	1,712,803	1,397,518	1,403,989	1,265,761	1,134,600	823,552	961,491	816,209	839,731	927,496	1,092,121	13,800,147
	Customers	36	36	36	36	36	36	36	36	36	36	36	36	432

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGG6	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
	G5 Electric Generation, Winter Peak < 15% Annual Usage	0.0	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
	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 - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% 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
SN_SGG7	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	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
	G6 Large Industrial, Winter Peak, 15% - 30% 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/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
	G6 Armed Forces, Winter Peak, 15% - 30% 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
SN_SGG7	G6 Small Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	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
	G6 Large Industrial, Winter Peak, > 30% 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/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
	G6 Armed Forces, Winter Peak, > 30% 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
SN_SGG7	G6 Small Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	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
	G6 Large Industrial, Winter Peak, > 30% 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/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
	G6 Armed Forces, Winter Peak, > 30% 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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	11,789	13,026	11,392	10,832	11,541	15,322	18,555	24,302	23,734	21,700	17,484	14,486	194,163
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,309.9	1,447.3	1,265.8	1,203.6	1,282.3	1,702.4	2,061.7	2,700.2	2,637.1	2,411.1	1,942.7	1,609.6	1,797.8
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)	1,511	1,541	1,502	1,935	1,995	2,292	2,185	2,898	2,660	2,395	2,355	1,897	25,166
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	755.5	770.5	751.0	967.5	997.5	1,146.0	1,092.5	1,449.0	1,330.0	1,197.5	1,177.5	948.5	1,048.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)	924	1,188	910	792	1,037	1,818	2,530	3,332	3,329	3,206	2,200	1,067	22,333
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	231.0	297.0	227.5	198.0	259.3	454.5	632.5	833.0	832.3	801.5	550.0	266.8	465.3
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)	1,033	2,475	1,794	1,535	1,575	2,734	3,492	5,425	5,086	4,210	3,022	1,200	33,581
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	516.5	1,237.5	897.0	767.5	787.5	1,367.0	1,746.0	2,712.5	2,543.0	2,105.0	1,511.0	600.0	1,399.2
SN_SGWP	Water Pumping Gas Service													
	Sales	18,751	39,250	8,937	42,597	19,299	18,023	11,282	44,465	789	58,714	180,645	15,543	458,295
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	18,751.0	39,250.0	8,937.0	42,597.0	19,299.0	18,023.0	11,282.0	44,465.0	789.0	58,714.0	180,645.0	15,543.0	38,191.3
SN_SGEG	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	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, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGNG	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	19,053	18,444	21,001	22,090	19,216	22,814	11,852	14,309	14,279	15,946	16,842	17,652	213,498
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	6,351.0	6,148.0	7,000.3	7,363.3	6,405.3	7,604.7	3,950.7	4,769.7	4,759.7	5,315.3	5,614.0	5,884.0	5,930.5
	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
	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>SN_SGL</u>														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	8,124	8,679	7,783	8,089	7,384	7,798	7,855	8,178	7,836	8,181	7,955	7,879	95,741
	Sales	548	548	548	548	548	548	548	548	548	548	548	548	6,576
	Customers	14.8	15.8	14.2	14.8	13.5	14.2	14.3	14.9	14.3	14.9	14.5	14.4	14.6
	Street & Outdoor Lighting, Residential 0.6200 therms/day	59	59	57	56	54	58	59	58	54	59	55	56	684
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	19.7	19.7	19.0	18.7	18.0	19.3	19.7	19.3	18.0	19.7	18.3	18.7	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day	23	22	23	21	21	22	23	22	21	23	21	22	264
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	23.0	22.0	23.0	21.0	21.0	22.0	23.0	22.0	21.0	23.0	21.0	22.0	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day	15,060	15,060	14,073	14,915	14,201	16,682	15,624	14,600	14,602	15,108	14,861	14,608	179,924
	Sales	22	22	22	22	22	22	22	22	22	22	22	22	264
	Customers	708.6	684.5	639.7	678.0	645.5	758.3	710.2	663.6	663.7	686.7	675.5	664.0	681.5
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day	549	507	524	498	480	518	518	514	486	524	498	502	6,118
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	183.0	169.0	174.7	166.0	160.0	172.7	172.7	171.3	162.0	174.7	166.0	167.3	169.9
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	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
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day	146	142	120	129	124	142	137	124	129	133	129	124	1,579
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	146.0	142.0	120.0	129.0	124.0	142.0	137.0	124.0	129.0	133.0	129.0	124.0	131.6
<u>SN_SGOS</u>														
	Optional Gas Service													
	Optional, 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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>														
	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGCGS</u>														
	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGRNG</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
	Sales	0	0	0	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
TOTAL SALES SERVICE														
	Sales	56,154,869	76,554,843	60,635,997	46,106,409	31,298,237	26,784,266	21,610,046	18,526,986	17,722,534	18,656,308	20,845,641	28,715,733	423,611,869
	Customers	686,666	687,971	689,174	689,785	690,298	687,317	689,027	667,084	697,331	692,949	694,281	695,428	8,267,311
		56,154,869												

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
Transportation - Residential														
Deliveries	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
Transportation - Master Metered														
Deliveries	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
Transportation - Commercial														
Deliveries	7,109,310	7,392,198	6,212,389	7,209,526	5,807,800	5,792,190	3,925,938	3,993,151	4,090,810	4,943,868	6,233,262	4,943,868	6,233,262	66,232,350
Customers	146	146	146	146	146	146	146	146	146	146	146	146	146	1,752
Transportation - Military														
Deliveries	292,091	282,012	216,049	187,586	160,886	89,203	111,087	51,104	62,139	68,882	158,664	68,882	158,664	1,806,176
Customers	4	4	4	4	4	4	4	4	4	4	4	4	4	48
Transportation - Industrial														
Deliveries	4,799,697	4,657,447	4,038,187	5,233,727	4,619,206	4,383,727	4,615,794	4,730,504	4,697,242	4,964,831	4,409,877	4,964,831	4,409,877	55,901,298
Customers	15	15	15	15	15	15	15	15	15	15	15	15	15	180
Transportation - Cogeneration														
Deliveries	512,086	513,238	466,405	536,171	545,892	588,698	554,622	593,792	567,120	534,054	519,797	534,054	519,797	6,496,185
Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
Transportation - Irrigation														
Deliveries	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
Transportation - Water Pumping														
Deliveries	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
Transportation - Compressed Natural Gas														
Deliveries	338,410	353,655	344,400	349,200	383,696	399,829	427,059	346,309	338,139	346,855	372,250	346,855	372,250	4,330,832
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation - Essential Agriculture														
Deliveries	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
Transportation - Electric Generation														
Deliveries	96,670	297,730	102,080	44,750	88,180	685,436	1,145,670	1,578,160	793,390	547,050	140,390	547,050	140,390	6,223,706
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation - Core Aggregation Agency														
Deliveries	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
Transportation - Negotiated Industrial														
Deliveries	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
Transportation - Negotiated Essential Agriculture														
Deliveries	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
Transportation - Negotiated Compressed Natural Gas														
Deliveries	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
Transportation - Negotiated Electric Generation														
Deliveries	7,978,260	2,582,230	3,569,320	9,686,090	9,318,500	14,755,683	29,347,389	49,364,500	35,280,750	20,940,950	2,211,980	20,940,950	2,211,980	200,292,192
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Sales														
Deliveries	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
Transportation - Negotiated Cogeneration														
Deliveries	18,017,570	17,832,140	16,044,900	13,441,340	15,407,060	18,081,470	18,239,300	18,518,010	18,107,980	18,011,310	17,444,820	18,011,310	17,444,820	206,703,030
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Commercial														
Deliveries	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 TRANSPORTATION														
Deliveries	39,144,094	33,910,650	30,993,730	36,688,390	36,331,220	44,776,236	58,366,859	79,175,530	63,937,570	50,357,800	31,491,040	50,357,800	31,491,040	547,985,769
Customers	176	176	176	176	176	176	176	176	176	176	176	176	176	2,112
TOTAL DISTRICT														
Sales	95,298,963	110,465,493	91,629,727	82,794,799	67,629,457	71,560,502	76,893,845	96,898,064	82,593,878	71,203,441	60,206,773	71,203,441	60,206,773	971,597,638
Customers	686,842	688,147	685,350	689,961	690,474	687,493	667,260	697,507	693,125	694,457	695,604	694,457	695,604	8,269,423

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	12,713,444	10,407,045	9,186,171	9,785,035	11,101,734	16,871,863	38,321,033	53,885,908	42,090,352	30,012,817	18,352,900	15,115,078	267,843,380
	Customers	537,065	537,065	537,065	537,065	537,065	537,065	537,065	537,065	537,065	537,065	537,065	537,065	6,444,780
	Sales/Customer	23.7	19.4	17.1	18.2	20.7	31.4	71.4	100.3	78.4	55.9	34.2	28.1	41.6
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	2,063,045	1,900,742	1,760,437	1,804,612	1,862,389	2,443,044	4,222,829	5,396,765	4,350,109	3,474,151	2,495,043	2,340,273	34,113,439
	Customers	126,346	126,346	126,346	126,346	126,346	126,346	126,346	126,346	126,346	126,346	126,346	126,346	1,516,152
	Sales/Customer	16.3	15.0	13.9	14.3	14.7	19.3	33.4	42.7	34.4	27.5	19.7	18.5	22.5
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	11,982	12,714	15,354	14,060	14,540	11,976	11,935	14,044	10,979	14,162	12,078	15,826	159,650
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	Sales/Customer	748.9	794.6	959.6	878.8	908.8	748.5	745.9	877.8	686.2	885.1	754.9	989.1	831.5
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	14,131	14,823	13,550	15,319	18,822	28,522	51,272	65,148	46,878	35,100	25,206	26,904	355,675
	Customers	355	355	355	355	355	355	355	355	355	355	355	355	4,260
	Sales/Customer	39.8	41.8	38.2	43.2	53.0	80.3	144.4	183.5	132.1	98.9	71.0	75.8	83.5
	G1 Small Commercial													
	Sales	1,074,267	1,095,427	1,012,974	1,085,065	1,218,015	1,560,663	2,920,375	4,357,363	3,345,026	2,607,552	1,875,634	1,756,155	23,908,516
	Customers	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	235,620
	Sales/Customer	54.7	55.8	51.6	55.3	62.0	79.5	148.7	221.9	170.4	132.8	95.5	89.4	101.5
	G1 Small Industrial													
	Sales	558	581	671	487	285	549	1,228	1,855	1,149	1,589	922	723	10,597
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	186.0	193.7	223.7	162.3	95.0	183.0	409.3	618.3	383.0	529.7	307.3	241.0	294.4
	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	0	0	0	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>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	66,628	77,066	62,799	66,120	77,143	107,313	131,508	152,851	128,203	113,771	131,922	126,486	1,241,810
	Customers	87	87	87	87	87	87	87	87	87	87	87	87	1,044
	Sales/Customer	765.8	885.8	721.8	760.0	886.7	1,233.5	1,511.6	1,756.9	1,473.6	1,307.7	1,516.3	1,453.9	1,185.5
	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	2,030,852	2,185,661	1,996,835	2,163,931	2,412,742	3,023,987	4,594,283	5,838,313	4,923,082	4,388,058	3,677,879	3,431,696	40,667,319
	Customers	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	35,172
	Sales/Customer	692.9	745.7	681.3	736.3	823.2	1,031.7	1,567.5	1,991.9	1,679.7	1,497.1	1,254.8	1,170.8	1,156.2
	G2 Large Commercial													
	Sales	4,742	4,858	5,034	5,624	5,837	6,759	14,394	20,577	15,499	11,410	5,147	8,355	108,238
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	1,185.5	1,214.5	1,258.5	1,406.0	1,453.3	1,689.9	3,596.5	5,144.3	3,874.8	2,852.5	1,286.8	2,088.7	2,254.9
	G2 Small Industrial													
	Sales	5,423	6,197	6,395	5,497	33,213	11,807	59,833	26,560	19,519	17,428	8,831	39,607	240,310
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	1,355.8	1,549.3	1,598.8	1,374.3	8,303.3	2,951.8	14,958.3	6,640.0	4,879.8	4,357.0	2,207.8	9,901.8	5,006.5

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG3	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
	G2 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/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 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments Sales	81,844	88,883	68,136	76,517	80,807	92,141	113,896	151,800	109,887	96,374	78,569	86,989	1,125,843
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	4,546.9	4,937.9	3,785.3	4,250.9	4,483.3	5,118.9	6,327.6	8,433.3	6,104.8	5,354.1	4,364.9	4,832.7	5,212.2
	G3 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
SN_SGG4	G3 Small Commercial Sales	661,275	750,258	674,203	763,979	845,244	1,113,961	1,663,556	2,043,854	1,657,241	1,561,217	1,292,834	1,146,854	14,174,476
	Customers	198	198	198	198	198	198	198	198	198	198	198	198	2,376
	Sales/Customer	3,339.8	3,789.2	3,405.1	3,858.5	4,268.9	5,626.1	8,401.8	10,322.5	8,369.9	7,884.9	6,529.5	5,792.2	5,965.7
	G3 Large Commercial Sales	6,386	6,958	6,306	6,990	8,096	10,917	16,456	20,215	16,624	15,732	13,059	11,584	139,323
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	3,193.0	3,479.0	3,153.0	3,495.0	4,048.2	5,458.6	8,228.2	10,107.3	8,311.8	7,865.8	6,529.7	5,792.0	5,805.1
	G3 Small Industrial Sales	15,744	13,021	9,519	10,137	12,840	17,382	26,658	38,085	46,212	55,125	43,056	37,395	325,174
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	5,248.0	4,340.3	3,173.0	3,379.0	4,280.0	5,794.0	8,886.0	12,695.0	15,404.0	18,375.0	14,352.0	12,465.0	9,032.6
	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/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
	G3 Armed Forces Sales	4,398	4,096	4,013	4,406	5,388	9,190	20,014	21,732	13,788	9,762	5,285	5,303	107,375
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	4,398.0	4,096.0	4,013.0	4,406.0	5,388.0	9,190.0	20,014.0	21,732.0	13,788.0	9,762.0	5,285.0	5,303.0	8,947.9
SN_SGG4	G3 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand Sales	10,003	13,829	12,244	12,863	14,415	13,995	16,674	21,352	16,102	18,042	17,183	17,330	184,032
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	10,003.0	13,829.0	12,244.0	12,863.0	14,415.0	13,995.0	16,674.0	21,352.0	16,102.0	18,042.0	17,183.0	17,330.0	15,336.0
	G4 Large Commercial, Monthly Demand Sales	823,552	961,491	816,209	839,731	927,496	1,092,121	1,424,876	1,712,803	1,397,518	1,403,989	1,265,761	1,134,600	13,800,147
	Customers	36	36	36	36	36	36	36	36	36	36	36	36	432
	Sales/Customer	22,876.4	26,708.1	22,672.5	23,325.9	25,763.8	30,336.7	39,579.9	47,577.9	38,819.9	38,969.7	35,160.0	31,516.7	31,944.8
	G4 Small Industrial, Monthly Demand Sales	0	0	0	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
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G4 Large Industrial, Monthly Demand													
	Sales	315,294	311,882	308,444	257,556	276,940	276,020	290,040	224,447	246,830	278,467	293,011	333,153	3,412,084
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	G4 Commercial Cogeneration, Monthly Demand													
	Sales	52,549.0	51,980.3	51,407.3	42,926.0	46,156.7	46,003.3	48,340.0	37,407.8	41,138.3	46,411.2	48,835.2	55,525.5	47,390.1
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand													
	Sales	11,803	10,680	10,280	10,771	14,699	24,457	53,212	57,225	36,123	28,129	14,548	16,730	288,657
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	G4 Electric Generation, Monthly Demand													
	Sales	11,803.0	10,680.0	10,280.0	10,771.0	14,699.0	24,457.0	53,212.0	57,225.0	36,123.0	28,129.0	14,548.0	16,730.0	24,054.8
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 CNG on Customer's Premises, Monthly Demand													
	Sales	872,658	932,012	920,092	941,047	935,808	890,560	855,808	818,872	793,076	768,574	819,715	971,026	10,519,248
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	G4 Large Commercial, Annual Demand													
	Sales	436,329.0	466,006.0	460,046.0	470,523.5	467,904.0	445,280.0	427,904.0	409,436.0	396,538.0	384,287.0	409,857.5	485,513.0	438,302.0
	Customers	55,356	46,240	37,043	25,830	29,489	96,229	139,499	177,573	123,141	115,331	93,918	73,976	1,013,625
	G4 Small Industrial, Annual Demand													
	Sales	13,839.0	11,560.0	9,260.8	6,457.5	7,372.3	24,057.3	34,874.8	44,393.3	30,785.3	28,832.8	23,479.5	18,494.0	21,117.2
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Industrial, Annual Demand													
	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
	G4 Commercial Cogeneration, Annual Demand													
	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
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	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 CNG on Customer's Premises, Annual Demand													
	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
	G4 Large Industrial, Annual Demand													
	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
	G4 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	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
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales	0.0	0.0	0.										

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG6	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
	G5 Electric Generation, Winter Peak < 15% Annual Usage	0.0	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
	G5 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% 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
SN_SGG7	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Small Industrial, Winter Peak, 15% - 30% 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
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0.0	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
SN_SGG7	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Small Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	G6 Large Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Armed Forces, Winter Peak, > 30% Annual Usage	0.0	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
SN_SGG7	G7 Electric Generation, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Small Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Large Industrial, Winter Peak, > 30% Annual Usage	0.0	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	18,555	24,302	23,734	21,700	17,484	14,486	11,789	13,026	11,392	10,832	11,541	15,322	194,163
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	2,061.7	2,700.2	2,637.1	2,411.1	1,942.7	1,609.6	1,309.9	1,447.3	1,265.8	1,203.6	1,282.3	1,702.4	1,797.8
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	2,185	2,898	2,660	2,395	2,355	1,897	1,511	1,541	1,502	1,935	1,995	2,292	25,166
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	1,092.5	1,449.0	1,330.0	1,197.5	1,177.5	948.5	755.5	770.5	751.0	967.5	987.5	1,146.0	1,048.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,530	3,332	3,329	3,206	2,200	1,067	924	1,188	910	792	1,037	1,818	22,333
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	632.5	833.0	832.3	801.5	550.0	266.8	231.0	297.0	227.5	198.0	259.3	454.5	465.3
SN_SGWP	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	3,492	5,425	5,086	4,210	3,022	1,200	1,033	2,475	1,794	1,535	1,575	2,734	33,581
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	1,746.0	2,712.5	2,543.0	2,105.0	1,511.0	600.0	516.5	1,237.5	897.0	767.5	787.5	1,367.0	1,395.2
	Water Pumping Gas Service													
	Sales	11,282	44,465	789	58,714	180,645	15,543	18,751	39,250	8,937	42,597	19,299	18,023	458,295
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,282.0	44,465.0	789.0	58,714.0	180,645.0	15,543.0	18,751.0	39,250.0	8,937.0	42,597.0	19,299.0	18,023.0	38,191.3
	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
SN_SGEG	Small Electric Generation - Commercial Cogeneration, G1													
	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
	Sales	0	0	0	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													
	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
	Sales	0	0	0	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													
	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
	Sales	0	0	0	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 - Electric Generation													
SN_SGNG	Small Electric Generation - Electric Generation													
	Sales	0	0	0	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
	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	11,852	14,309	14,279	15,946	16,842	17,652	19,053	18,444	21,001	22,090	19,216	22,814	213,498
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	3,950.7	4,769.7	4,759.7	5,315.3	5,614.0	5,884.0	6,351.0	6,148.0	7,000.3	7,363.3	6,405.3	7,604.7	5,930.5
SN_SGNG	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
	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
	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGL</u>														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	7,855	8,178	7,836	8,181	7,955	7,879	8,124	8,679	7,783	8,089	7,384	7,798	95,741
	Sales	548	548	548	548	548	548	548	548	548	548	548	548	6,576
	Sales/Customer	14.3	14.9	14.3	14.9	14.5	14.4	14.8	15.8	14.2	14.8	13.5	14.2	14.6
	Street & Outdoor Lighting, Residential 0.6200 therms/day	59	58	54	59	55	56	59	59	57	56	54	58	684
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.3	18.0	19.7	18.3	18.7	19.7	19.7	19.0	18.7	18.0	19.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day	23	22	21	23	21	22	23	22	23	21	21	21	264
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	23.0	22.0	21.0	23.0	21.0	22.0	23.0	22.0	23.0	21.0	21.0	22.0	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day	15,624	14,600	14,602	15,108	14,861	14,608	15,590	15,060	14,073	14,915	14,201	16,682	179,924
	Sales	22	22	22	22	22	22	22	22	22	22	22	22	264
	Sales/Customer	710.2	663.6	663.7	686.7	675.5	664.0	706.6	684.5	639.7	678.0	645.5	758.3	681.5
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day	518	514	486	524	498	502	549	507	524	498	480	518	6,118
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	172.7	171.3	162.0	174.7	166.0	167.3	183.0	169.0	174.7	166.0	160.0	172.7	169.9
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	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/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	137	124	129	133	129	124	146	142	120	129	124	142	1,579
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	137.0	124.0	129.0	133.0	129.0	124.0	146.0	142.0	120.0	129.0	124.0	142.0	131.6
<u>SN_SGOS</u>														
	Optional Gas Service													
	Optional, Large Commercial													
	Sales	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>SN_SGAS</u>														
	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	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>SN_SGCGS</u>														
	Compression Gas Service													
	Compression, Large Commercial													
	Sales	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>SN_SGRNG</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
	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		20,917,497	19,962,691	16,999,714	18,025,776	20,142,010	21,778,493	55,026,931	75,147,795	59,455,454	45,130,269	30,599,429	26,784,266	414,970,264
	Sales	687,317	687,317	687,317	687,317	687,317	687,317	687,317	687,317	687,317	687,317	687,317	687,317	8,247,804
	Customers													

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
Transportation - Residential														
Deliveries	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
Transportation - Master Metered														
Deliveries	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
Transportation - Commercial														
Deliveries	3,521,908	3,925,938	3,993,151	4,090,810	4,943,868	6,233,262	158,664	292,091	7,392,198	6,212,389	7,209,526	5,807,800	5,792,190	66,232,350
Customers	146	146	146	146	146	146	4	4	146	146	146	146	146	1,752
Transportation - Military														
Deliveries	126,473	111,087	51,104	62,139	68,882	158,664	292,091	282,012	282,012	216,049	187,586	160,886	89,203	1,806,176
Customers	4	4	4	4	4	4	4	4	4	4	4	4	4	48
Transportation - Industrial														
Deliveries	4,751,059	4,615,794	4,730,504	4,697,242	4,964,831	4,409,877	4,799,697	4,657,447	4,657,447	4,038,187	5,233,727	4,619,206	4,383,727	55,901,298
Customers	15	15	15	15	15	15	15	15	15	15	15	15	15	180
Transportation - Cogeneration														
Deliveries	564,310	554,622	593,792	567,120	534,054	519,797	512,086	513,238	513,238	486,405	536,171	545,892	588,698	6,496,185
Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
Transportation - Irrigation														
Deliveries	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
Transportation - Water Pumping														
Deliveries	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
Transportation - Compressed Natural Gas														
Deliveries	331,030	427,059	346,309	338,139	346,855	372,250	338,410	333,655	353,655	344,400	349,200	383,696	399,829	4,330,832
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation - Essential Agriculture														
Deliveries	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
Transportation - Electric Generation														
Deliveries	704,200	1,145,670	1,578,160	793,390	547,050	140,390	96,670	297,730	297,730	102,080	44,750	88,180	685,436	6,223,706
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation - Core Aggregation Agency														
Deliveries	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
Transportation - Negotiated Industrial														
Deliveries	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
Transportation - Negotiated Essential Agriculture														
Deliveries	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
Transportation - Negotiated Compressed Natural Gas														
Deliveries	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
Transportation - Negotiated Electric Generation														
Deliveries	15,256,540	29,347,389	49,364,500	35,280,750	20,940,950	2,211,980	7,978,260	2,582,230	2,582,230	3,569,320	9,686,090	9,318,500	14,755,683	200,292,192
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Sales														
Deliveries	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
Transportation - Negotiated Cogeneration														
Deliveries	17,557,130	18,239,300	18,518,010	18,107,980	18,011,310	17,444,820	18,017,570	17,832,140	17,832,140	16,044,900	13,441,340	15,407,060	18,081,470	206,703,030
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Commercial														
Deliveries	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 TRANSPORTATION														
Deliveries	42,812,650	58,366,859	79,175,530	63,937,570	50,357,800	31,491,040	39,144,094	33,910,650	33,910,650	30,983,730	36,688,390	36,331,220	44,776,236	547,985,769
Customers	176	176	176	176	176	176	176	176	176	176	176	176	176	2,112
TOTAL DISTRICT														
Sales	63,730,147	77,329,550	96,175,244	81,963,346	70,499,810	59,269,533	94,171,025	109,058,385	109,058,385	90,449,184	81,818,659	66,930,649	71,560,502	962,956,033
Customers	687,493	687,493	687,493	687,493	687,493	687,493	687,493	687,493	687,493	687,493	687,493	687,493	687,493	8,249,916

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	167,579	190,755	28,754	85,760	77,351	92,674	129,148	65,117	(15,675)	(48,227)	(49,414)	0	723,822
	Customers	7,079	9,844	1,681	4,707	3,742	2,950	1,810	649	(200)	(863)	(1,446)	0	29,953
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	27,563	39,295	(15,717)	828	(4,584)	(8,237)	(22,226)	(27,252)	(31,125)	(22,438)	(16,509)	0	(80,402)
	Customers	1,688	2,612	(1,128)	58	(311)	(426)	(665)	(638)	(904)	(816)	(836)	0	(1,366)
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales													0
	Customers													0
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	1,314	1,837	802	647	530	884	1,011	184	(264)	(494)	(568)	0	5,883
	Customers	33	44	21	15	10	11	7	1	(2)	(5)	(8)	0	127
	G1 Small Commercial													
	Sales	34,420	38,886	28,689	33,439	36,552	27,950	10,704	(36,165)	(49,735)	(51,505)	(32,931)	0	40,304
	Customers	630	698	557	606	590	352	72	(163)	(292)	(388)	(345)	0	2,317
	G1 Small Industrial													
	Sales													0
	Customers													0
	G1 Large Industrial													
	Sales													0
	Customers													0
	G1 Armed Forces													
	Sales													0
	Customers													0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	(7,658)	(886)	(2,165)	(1,520)	(4,434)	(6,167)	(9,070)	(10,541)	(13,262)	(10,462)	(9,098)	0	(75,263)
	Customers	(10)	(1)	(3)	(2)	(5)	(5)	(6)	(6)	(9)	(8)	(6)	0	(61)
	G2 Master Meter Mobile Home Park													
	Sales													0
	Customers													0
	G2 Small Commercial													
	Sales	(491,964)	(482,440)	(444,846)	(450,348)	(474,129)	(571,619)	(809,013)	(892,649)	(677,096)	(519,732)	(387,876)	0	(6,201,712)
	Customers	(710)	(647)	(653)	(610)	(576)	(554)	(516)	(448)	(403)	(347)	(309)	0	(5,773)
	G2 Large Commercial													
	Sales													0
	Customers													0
	G2 Small Industrial													
	Sales													0
	Customers													0

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G4 Large Industrial, Monthly Demand Sales Customers													0 0
	G4 Commercial Cogeneration, Monthly Demand Sales Customers													0 0
	G4 Armed Forces, Monthly Demand Sales Customers													0 0
	G4 Electric Generation, Monthly Demand Sales Customers													0 0
	G4 CNG on Customer's Premises, Monthly Demand Sales Customers													0 0
	G4 Large Commercial, Annual Demand Sales Customers													0 0
	G4 Small Industrial, Annual Demand Sales Customers													0 0
	G4 Large Industrial, Annual Demand Sales Customers													0 0
	G4 Commercial Cogeneration, Annual Demand Sales Customers													0 0
	G4 Armed Forces, Annual Demand Sales Customers													0 0
	G4 CNG on Customer's Premises, Annual Demand Sales Customers													0 0
<u>SN SGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u> <u>G5 Large Commercial, Winter Peak < 15% Annual Usage</u> Sales Customers													0 0
	G5 Small Industrial, Winter Peak < 15% Annual Usage Sales Customers													0 0
	G5 Large Industrial, Winter Peak < 15% Annual Usage Sales Customers													0 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG6	G5 Armed Forces, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													0
SN_SGG6	Sales													0
	Customers													0
	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													0
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													0
SN_SGG6	Sales													0
	Customers													0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
SN_SGG6	Customers													0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
	Customers													0
SN_SGG6	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
	Customers													0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													0
SN_SGG7	Sales													0
	Customers													0
	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													0
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													0
SN_SGG7	Sales													0
	Customers													0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													0
	Sales													0
SN_SGG7	Customers													0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													0
	Sales													0
	Customers													0
SN_SGG7	G7 Armed Forces, Winter Peak, > 30% Annual Usage													0
	Sales													0
	Customers													0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													0
SN_SGG7	Sales													0
	Customers													0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN SGAC</u>	Air Conditioning Gas Service													0
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													0
	Sales													
	Customers													
	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>SN SGWP</u>	<u>Water Pumping Gas Service</u>													0
	Sales													0
	Customers													
<u>SN SGEG</u>	<u>Small Electric Generation Gas Service</u>													0
	Small Electric Generation - Small Industrial													0
	Sales													
	Customers													
	Small Electric Generation - Commercial Cogeneration, G1													0
	Sales													0
	Customers													
	Small Electric Generation - Commercial Cogeneration, G2													0
	Sales													0
	Customers													
	Small Electric Generation - Commercial Cogeneration, G3													0
	Sales													0
	Customers													
	Small Electric Generation - Electric Generation													0
	Sales													0
	Customers													
<u>SN SGNG</u>	<u>Compressed Natural Gas on Customer Premises</u>													0
	ONG on Customer's Premises - Non-Residential for Resale													0
	Sales													
	Customers													
	ONG on Customer's Premises - Non-Residential													0
	Sales													0
	Customers													
	ONG on Customer's Premises - Non-Residential by Southwest Gas													0
	Sales													0
	Customers													
	ONG on Customer's Premises - Residential													0
	Sales													0
	Customers													

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGL</u>														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	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													
	Street & Outdoor Lighting, Residential 0.6200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													0
	Sales													0
	Customers													0
<u>SN_SGOS</u>	<u>Optional Gas Service</u>													
	Optional, Large Commercial													0
	Sales													0
	Customers													0
<u>SN_SGAS</u>	<u>Alternative Sales Service</u>													
	Alternative Sales Service, Large Commercial													0
	Sales													0
	Customers													0
<u>SN_SGCGS</u>	<u>Compression Gas Service</u>													
	Compression, Large Commercial													0
	Sales													0
	Customers													0
<u>SN_SGRNG</u>	<u>Biogas and Renewable Natural Gas Service</u>													
	Biogas and Renewable, Large Commercial													0
	Sales													0
	Customers													0
TOTAL SALES SERVICE														
	Sales	(569,326)	(511,898)	(670,078)	(581,995)	(624,849)	(785,201)	(1,127,938)	(1,407,108)	(1,180,543)	(976,140)	(698,809)	0	(9,133,885)
	Customers	8,620	12,471	397	4,709	3,390	2,271	651	(654)	(1,857)	(2,468)	(2,981)	0	24,549

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
Transportation - Residential														
Deliveries														0
Customers														0
Transportation - Master Metered														0
Deliveries														0
Customers														0
Transportation - Commercial														0
Deliveries														0
Customers														0
Transportation - Military														0
Deliveries														0
Customers														0
Transportation - Industrial														0
Deliveries														0
Customers														0
Transportation - Cogeneration														0
Deliveries														0
Customers														0
Transportation - Irrigation														0
Deliveries														0
Customers														0
Transportation - Water Pumping														0
Deliveries														0
Customers														0
Transportation - Compressed Natural Gas														0
Deliveries														0
Customers														0
Transportation - Essential Agriculture														0
Deliveries														0
Customers														0
Transportation - Electric Generation														0
Deliveries														0
Customers														0
Transportation - Core Aggregation Agency														0
Deliveries														0
Customers														0
Transportation - Negotiated Industrial														0
Deliveries														0
Customers														0
Transportation - Negotiated Essential Agriculture														0
Deliveries														0
Customers														0
Transportation - Negotiated Compressed Natural Gas														0
Deliveries														0
Customers														0
Transportation - Negotiated Electric Generation														0
Deliveries														0
Customers														0
Transportation - Negotiated Sales														0
Deliveries														0
Customers														0
Transportation - Negotiated Cogeneration														0
Deliveries														0
Customers														0
Transportation - Negotiated Commercial														0
Deliveries														0
Customers														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		(569,326)	(511,898)	(670,078)	(581,995)	(624,849)	(785,201)	(1,127,938)	(1,407,108)	(1,180,543)	(976,140)	(698,809)	0	(9,133,885)
Customers		8,620	12,471	397	4,709	3,390	2,271	651	(654)	(1,857)	(2,468)	(2,981)	0	24,549

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	12,545,865	10,216,290	9,157,417	9,699,275	11,024,383	16,779,189	38,191,885	53,820,791	42,106,027	30,061,044	18,402,314	15,115,078	267,119,558
	Customers	529,986	527,221	535,384	532,358	533,323	534,115	535,255	536,416	537,265	537,928	538,511	537,065	6,414,827
	Sales/Customer	23.7	19.4	17.1	18.2	20.7	31.4	71.4	100.3	78.4	55.9	34.2	28.1	41.6
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	2,035,482	1,861,447	1,778,154	1,803,784	1,866,973	2,451,281	4,245,055	5,424,017	4,381,234	3,496,589	2,511,552	2,340,273	34,193,841
	Customers	124,658	123,734	121,474	126,288	126,657	126,772	127,011	126,984	127,250	127,162	127,182	126,346	1,517,518
	Sales/Customer	16.3	15.0	13.9	14.3	14.7	19.3	33.4	42.7	34.4	27.5	19.7	18.5	22.5
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	11,982	12,714	15,354	14,060	14,540	11,976	11,935	14,044	10,979	14,162	12,078	15,826	159,650
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	Sales/Customer	748.9	794.6	959.6	878.8	908.8	748.5	745.9	877.8	686.2	885.1	754.9	989.1	831.5
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	12,817	12,986	12,748	14,672	18,292	27,638	50,261	64,964	47,142	35,594	25,774	26,904	349,792
	Customers	322	311	334	340	345	344	348	354	357	360	363	355	4,133
	Sales/Customer	39.8	41.8	38.2	43.2	53.0	80.3	144.4	183.5	132.1	98.9	71.0	75.8	84.6
	G1 Small Commercial													
	Sales	1,039,847	1,056,541	984,285	1,051,626	1,181,463	1,532,713	2,909,671	4,393,528	3,394,761	2,659,057	1,908,565	1,756,155	23,868,212
	Customers	19,005	18,937	19,078	19,029	19,045	19,283	19,563	19,798	19,927	20,023	19,980	19,635	233,303
	Sales/Customer	54.7	55.8	51.6	55.3	62.0	79.5	148.7	221.9	170.4	132.8	95.5	89.4	102.3
	G1 Small Industrial													
	Sales	558	581	671	487	285	549	1,228	1,855	1,149	1,589	922	723	10,597
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	186.0	193.7	223.7	162.3	95.0	183.0	409.3	618.3	383.0	529.7	307.3	241.0	294.4
	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	0	0	0	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	74,286	77,952	64,964	67,640	81,577	113,480	140,578	163,392	141,465	124,233	141,020	126,486	1,317,073
	Customers	97	88	90	89	92	92	93	93	96	95	93	87	1,105
	Sales/Customer	765.8	885.8	721.8	760.0	886.7	1,233.5	1,511.6	1,756.9	1,473.6	1,307.7	1,516.3	1,453.9	1,191.9
	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	2,522,816	2,668,101	2,441,681	2,614,279	2,886,871	3,595,606	5,403,296	6,730,962	5,600,178	4,907,790	4,065,755	3,431,696	46,869,031
	Customers	3,641	3,578	3,584	3,541	3,507	3,485	3,447	3,379	3,334	3,278	3,240	2,931	40,945
	Sales/Customer	692.9	745.7	681.3	738.3	823.2	1,031.7	1,567.5	1,992.0	1,679.7	1,497.2	1,254.9	1,170.8	1,144.7
	G2 Large Commercial													
	Sales	4,742	4,858	5,034	5,624	5,837	6,759	14,394	20,577	15,499	11,410	5,147	8,355	108,238
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	1,185.5	1,214.5	1,258.5	1,406.0	1,459.3	1,689.9	3,596.5	5,144.3	3,874.8	2,852.5	1,286.8	2,088.7	2,254.9
	G2 Small Industrial													
	Sales	5,423	6,197	6,395	5,497	33,213	11,807	59,833	26,560	19,519	17,428	8,831	39,607	240,310
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	1,355.8	1,549.3	1,598.8	1,374.3	8,303.3	2,951.8	14,958.3	6,640.0	4,879.8	4,357.0	2,207.8	9,901.8	5,006.5

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG3	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
	G2 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/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 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments Sales	81,844	88,883	68,136	76,517	80,807	92,141	113,896	151,800	109,887	96,374	78,569	86,989	1,125,843
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	4,546.9	4,937.9	3,785.3	4,250.9	4,483.3	5,118.9	6,327.6	8,433.3	6,104.8	5,354.1	4,364.9	4,832.7	5,212.2
	G3 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
SN_SGG4	G3 Small Commercial Sales	961,855	1,049,603	939,798	1,014,780	1,101,379	1,434,647	2,092,048	2,549,656	2,050,627	1,884,499	1,495,247	1,146,854	17,720,993
	Customers	288	277	276	263	258	255	249	247	245	239	229	198	3,024
	Sales/Customer	3,339.8	3,789.2	3,405.1	3,858.5	4,268.9	5,626.1	8,401.8	10,322.5	8,369.9	7,884.9	6,529.5	5,792.2	5,860.1
	G3 Large Commercial Sales	6,386	6,958	6,306	6,990	8,096	10,917	16,456	20,215	16,624	15,732	13,059	11,584	139,323
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	3,193.0	3,479.0	3,153.0	3,495.0	4,048.2	5,458.6	8,228.2	10,107.3	8,311.8	7,865.8	6,529.7	5,792.0	5,805.1
	G3 Small Industrial Sales	15,744	13,021	9,519	10,137	12,840	17,382	26,658	38,085	46,212	55,125	43,056	37,395	325,174
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	5,248.0	4,340.3	3,173.0	3,379.0	4,280.0	5,794.0	8,886.0	12,695.0	15,404.0	18,375.0	14,352.0	12,465.0	9,032.6
	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/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
	G3 Armed Forces Sales	4,398	4,096	4,013	4,406	5,388	9,190	20,014	21,732	13,788	9,762	5,285	5,303	107,375
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	4,398.0	4,096.0	4,013.0	4,406.0	5,388.0	9,190.0	20,014.0	21,732.0	13,788.0	9,762.0	5,285.0	5,303.0	8,947.9
SN_SGG4	G3 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand Sales	10,003	13,829	12,244	12,863	14,415	13,995	16,674	21,352	16,102	18,042	17,183	17,330	184,032
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	10,003.0	13,829.0	12,244.0	12,863.0	14,415.0	13,995.0	16,674.0	21,352.0	16,102.0	18,042.0	17,183.0	17,330.0	15,336.0
	G4 Large Commercial, Monthly Demand Sales	823,552	961,491	816,209	839,731	927,496	1,092,121	1,424,876	1,712,803	1,397,518	1,403,989	1,265,761	1,134,600	13,800,147
	Customers	36	36	36	36	36	36	36	36	36	36	36	36	432
	Sales/Customer	22,876.4	26,708.1	22,672.5	23,325.9	25,763.8	30,336.7	39,579.9	47,577.9	38,819.9	38,969.7	35,160.0	31,516.7	31,944.8
	G4 Small Industrial, Monthly Demand Sales	0	0	0	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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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG6	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
	G5 Electric Generation, Winter Peak < 15% Annual Usage	0.0	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
	G5 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% 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
SN_SGG7	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Small Industrial, Winter Peak, 15% - 30% 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
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0.0	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
SN_SGG7	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	G7 Large Commercial, Winter Peak > 30% 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
	G7 Small Industrial, Winter Peak, > 30% Annual Usage	0.0	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
SN_SGG7	G7 Large Industrial, Winter Peak > 30% Annual Usage	0.0	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
	G7 Armed Forces, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Electric Generation, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGAC	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	18,555	24,302	23,734	21,700	17,484	14,486	11,789	13,026	11,392	10,832	11,541	15,322	194,163
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	2,061.7	2,700.2	2,637.1	2,411.1	1,942.7	1,609.6	1,309.9	1,447.3	1,265.8	1,203.6	1,282.3	1,702.4	1,797.8
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	2,185	2,898	2,660	2,395	2,355	1,897	1,511	1,541	1,502	1,935	1,995	2,292	25,166
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	1,092.5	1,449.0	1,330.0	1,197.5	1,177.5	948.5	755.5	770.5	751.0	967.5	987.5	1,146.0	1,048.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,530	3,332	3,329	3,206	2,200	1,067	924	1,188	910	792	1,037	1,818	22,333
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	632.5	833.0	832.3	801.5	550.0	266.8	231.0	297.0	227.5	198.0	259.3	454.5	465.3
SN_SGWP	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	3,492	5,425	5,086	4,210	3,022	1,200	1,033	2,475	1,794	1,535	1,575	2,734	33,581
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	1,746.0	2,712.5	2,543.0	2,105.0	1,511.0	600.0	516.5	1,237.5	897.0	767.5	787.5	1,367.0	1,395.2
	Water Pumping Gas Service													
	Sales	11,282	44,465	789	58,714	180,645	15,543	18,751	39,250	8,937	42,597	19,299	18,023	458,295
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,282.0	44,465.0	789.0	58,714.0	180,645.0	15,543.0	18,751.0	39,250.0	8,937.0	42,597.0	19,299.0	18,023.0	38,191.3
	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
SN_SGEG	Small Electric Generation - Commercial Cogeneration, G1													
	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
	Sales	0	0	0	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													
	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
	Sales	0	0	0	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													
	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
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGNG	Small Electric Generation - Electric Generation													
	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
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	11,852	14,309	14,279	15,946	16,842	17,652	19,053	18,444	21,001	22,090	19,216	22,814	213,498
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
SN_SGNG	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales/Customer	3,950.7	4,769.7	4,759.7	5,315.3	5,614.0	5,884.0	6,351.0	6,148.0	7,000.3	7,363.3	6,405.3	7,604.7	5,930.5
	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
	CNG on Customer's Premises - Residential													
	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
	Sales	0	0	0	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/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
	Sales	0	0	0	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
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGL</u>														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	7,855	8,178	7,836	8,181	7,955	7,879	8,124	8,679	7,783	8,089	7,384	7,798	95,741
	Sales	548	548	548	548	548	548	548	548	548	548	548	548	6,576
	Customers	14.3	14.9	14.3	14.9	14.5	14.4	14.8	15.8	14.2	14.8	13.5	14.2	14.6
	Street & Outdoor Lighting, Residential 0.6200 therms/day	59	58	54	59	55	56	59	59	57	56	54	58	684
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	19.7	19.3	18.0	19.7	18.3	18.7	19.7	19.7	19.0	18.7	18.0	19.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day	23	22	21	23	21	22	23	22	23	21	21	21	264
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	23.0	22.0	21.0	23.0	21.0	22.0	23.0	22.0	23.0	21.0	21.0	22.0	22.0
	Sales/Customer	15,624	14,600	14,602	15,108	14,861	14,608	15,590	15,060	14,073	14,915	14,201	16,682	179,924
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day	22	22	22	22	22	22	22	22	22	22	22	22	264
	Sales	710.2	663.6	663.7	686.7	675.5	664.0	706.6	684.5	639.7	678.0	645.5	758.3	681.5
	Customers	518	514	486	524	498	502	549	507	524	498	480	518	6,118
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	172.7	171.3	162.0	174.7	166.0	167.3	183.0	169.0	174.7	166.0	160.0	172.7	189.9
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	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	0.0	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	137	124	129	133	129	124	146	142	120	129	124	142	1,579
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	137.0	124.0	129.0	133.0	129.0	124.0	146.0	142.0	120.0	129.0	124.0	142.0	131.6
	Sales/Customer													
<u>SN_SGOS</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
<u>SN_SGAS</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>SN_SGCGS</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>SN_SGRNG</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														
Sales		21,485,823	19,474,589	17,669,792	18,607,771	20,766,859	28,563,694	55,154,869	76,554,843	60,635,997	46,106,409	31,298,238	26,784,266	424,104,149
Customers		678,697	674,846	686,920	682,608	683,927	685,046	686,666	687,971	689,174	689,785	690,298	687,317	8,223,255

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
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														
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		3,925,938	3,925,938	3,993,151	4,090,810	4,943,868	6,233,262	7,109,310	7,392,198	6,212,389	7,209,526	5,807,800	5,792,190	66,232,350
Customers		146	146	146	146	146	146	146	146	146	146	146	146	1,752
Transportation - Military														
Deliveries		126,473	111,087	51,104	62,139	68,882	158,664	292,091	282,012	216,049	187,586	160,886	89,203	1,806,176
Customers		4	4	4	4	4	4	4	4	4	4	4	4	48
Transportation - Industrial														
Deliveries		4,751,059	4,615,794	4,730,504	4,697,242	4,964,831	4,409,877	4,799,697	4,657,447	4,038,187	5,233,727	4,619,206	4,383,727	55,901,298
Customers		15	15	15	15	15	15	15	15	15	15	15	15	180
Transportation - Cogeneration														
Deliveries		564,310	554,622	593,792	567,120	534,054	519,797	512,086	513,238	486,405	536,171	545,892	588,698	6,496,185
Customers		1	1	1	1	1	1	1	1	1	1	1	1	12
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														
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		331,030	427,059	346,309	338,139	346,855	372,250	338,410	353,655	344,400	349,200	383,696	399,829	4,330,832
Customers		2	2	2	2	2	2	2	2	2	2	2	2	24
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
Transportation - Electric Generation														
Deliveries		704,200	1,145,670	1,578,160	793,390	547,050	140,390	96,670	297,730	102,080	44,750	88,180	685,436	6,223,706
Customers		2	2	2	2	2	2	2	2	2	2	2	2	24
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		15,256,540	29,347,389	49,364,500	35,280,750	20,940,950	2,211,980	7,978,260	2,582,230	3,569,320	9,686,090	9,318,500	14,755,683	200,292,192
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36
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		17,557,130	18,239,300	18,518,010	18,107,980	18,011,310	17,444,820	18,017,570	17,832,140	16,044,900	13,441,340	15,407,060	18,081,470	206,703,030
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36
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		42,812,650	58,366,859	79,175,530	63,937,570	50,357,800	31,491,040	39,144,094	33,910,650	30,993,730	36,688,390	36,331,220	44,776,236	547,985,769
Deliveries		176	176	176	176	176	176	176	176	176	176	176	176	2,112
Customers														
TOTAL DISTRICT		64,299,473	77,841,448	96,845,322	82,545,341	71,124,659	60,054,734	95,298,963	110,465,493	91,629,727	82,794,799	67,629,458	71,560,502	972,089,918
Sales		678,873	675,022	687,096	682,784	684,103	685,222	686,842	688,147	689,350	689,961	690,474	687,493	8,225,367
Customers														

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service Sales</u>	0	0	0	0	191,996	(955,399)	(1,706,527)	369,322	(2,216,783)	(6,274,392)	(2,166,429)	343,721	(12,414,491)
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service Sales</u>	0	0	0	0	14,059	(91,219)	(145,745)	31,371	(184,792)	(549,340)	(202,982)	36,956	(1,091,692)
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service Sales</u>	(33)	204	(226)	(321)	(559)	0	(62)	40	(112)	0	0	0	(1,069)
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments Sales</u>	0	0	0	0	0	0	(913)	286	(1,537)	(4,810)	(1,850)	404	(8,420)
	<u>G1 Small Commercial Sales</u>	0	0	0	0	36,252	(63,102)	(117,569)	29,097	(163,701)	(474,946)	(150,689)	31,612	(873,046)
	<u>G1 Small Industrial Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>G1 Large Industrial Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>G1 Armed Forces Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments Sales</u>	0	0	0	0	0	(3,181)	(4,347)	1,149	(5,410)	(17,726)	(7,031)	2,750	(33,796)
	<u>G2 Master Meter Mobile Home Park Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>G2 Small Commercial Sales</u>	0	0	0	0	49,985	(130,552)	(165,035)	33,808	(192,747)	(625,915)	(250,280)	43,052	(1,237,674)
	<u>G2 Large Commercial Sales</u>	0	0	0	0	100	(243)	(437)	114	(601)	(1,664)	(398)	67	(3,060)
	<u>G2 Small Industrial Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG3</u>	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>													
	G3 Apartments Sales	0	0	0	0	0	(2,516)	(3,125)	911	(3,667)	(12,797)	(5,494)	1,228	(25,460)
	G3 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial Sales	0	0	0	0	16,645	(46,898)	(51,559)	10,416	(58,519)	(206,561)	(80,896)	0	(417,372)
	G3 Large Commercial Sales	0	0	0	0	122	(357)	(406)	83	(474)	(1,724)	(707)	0	(3,463)
	G3 Small Industrial Sales	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
	G3 Armed Forces Sales	0	0	0	0	0	(1,045)	(1,227)	181	(973)	(2,013)	(543)	144	(5,476)
	G3 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand Sales	0	0	0	0	0	(370)	(327)	74	(322)	(1,636)	(467)	0	(3,048)
	G4 Large Commercial, Monthly Demand Sales	0	0	0	0	0	(28,669)	(32,095)	6,594	(35,827)	(133,670)	(68,820)	13,329	(279,158)

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G4 Small Industrial, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Industrial, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Commercial Cogeneration, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand Sales	0	0	0	0	0	(2,071)	(2,450)	350	(2,030)	(4,278)	(1,347)	361	(10,426)
	G4 Electric Generation, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 CNG on Customer's Premises, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand Sales	0	0	0	0	0	(2,526)	(3,142)	684	(3,157)	(10,980)	(5,106)	869	(23,358)
	G4 Small Industrial, Annual Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Industrial, Annual Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Commercial Cogeneration, Annual Demand Sales	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
	G4 CNG on Customer's Premises, Annual Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN SGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>													
	G5 Large Commercial, Winter Peak < 15% Annual Usage Sales													0
	G5 Small Industrial, Winter Peak < 15% Annual Usage Sales													0
	G5 Large Industrial, Winter Peak < 15% Annual Usage Sales													0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G5 Armed Forces, Winter Peak < 15% Annual Usage Sales													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage Sales													0
<u>SN_SGG6</u>	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage) G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage Sales													0
<u>SN_SGG7</u>	General Gas Service - G7 (Winter Peak > 30% Annual Usage) G7 Large Commercial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage Sales													0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage Sales													0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN SGAC</u>	Air Conditioning Gas Service													0
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC) Sales													0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC) Sales													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) Sales													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) Sales													0
<u>SN SGWP</u>	Water Pumping Gas Service													0
	Water Pumping Gas Service Sales													0
<u>SN SGEG</u>	Small Electric Generation Gas Service													0
	Small Electric Generation - Small Industrial Sales													0
	Small Electric Generation - Commercial Cogeneration, G1 Sales													0
	Small Electric Generation - Commercial Cogeneration, G2 Sales													0
	Small Electric Generation - Commercial Cogeneration, G3 Sales													0
	Small Electric Generation - Electric Generation Sales													0
<u>SN SGNG</u>	Compressed Natural Gas on Customer Premises													0
	CNG on Customer's Premises - Non-Residential for Resale Sales													0
	CNG on Customer's Premises - Non-Residential Sales													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas Sales													0
	CNG on Customer's Premises - Residential Sales													0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGL</u>														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													0
	Sales													
	Street & Outdoor Lighting, Residential 0.6200 therms/day													0
	Sales													
	Street & Outdoor Lighting, Residential 0.7200 therms/day													0
	Sales													
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													0
	Sales													
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													0
	Sales													
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													0
	Sales													
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													0
	Sales													
<u>SN_SGOS</u>														
	Optional Gas Service													
	Optional, Large Commercial													0
	Sales													
<u>SN_SGAS</u>														
	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													0
	Sales													
<u>SN_SGCGS</u>														
	Compression Gas Service													
	Compression, Large Commercial													0
	Sales													
<u>SN_SGRNG</u>														
	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													0
	Sales													
	TOTAL SALES SERVICE													
	Sales	(33)	204	(226)	(321)	309,650	(1,328,147)	(2,234,966)	484,480	(2,870,652)	(8,322,452)	(2,943,038)	474,483	(16,431,009)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
Transportation - Residential Deliveries														0
Transportation - Master Metered Deliveries														0
Transportation - Commercial Deliveries														0
Transportation - Military Deliveries														0
Transportation - Industrial Deliveries														0
Transportation - Cogeneration Deliveries														0
Transportation - Irrigation Deliveries														0
Transportation - Water Pumping Deliveries														0
Transportation - Compressed Natural Gas Deliveries														0
Transportation - Essential Agriculture Deliveries														0
Transportation - Electric Generation Deliveries														0
Transportation - Core Aggregation Agency Deliveries														0
Transportation - Negotiated Industrial Deliveries														0
Transportation - Negotiated Essential Agriculture Deliveries														0
Transportation - Negotiated Compressed Natural Gas Deliveries														0
Transportation - Negotiated Electric Generation Deliveries														0
Transportation - Negotiated Sales Deliveries														0
Transportation - Negotiated Cogeneration Deliveries														0
Transportation - Negotiated Commercial Deliveries														0
TOTAL TRANSPORTATION Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISTRICT Sales		(33)	204	(226)	(321)	309,650	(1,328,147)	(2,234,966)	484,480	(2,870,652)	(8,322,452)	(2,943,038)	474,493	(16,431,009)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	12,545,865	10,216,290	9,157,417	9,699,275	10,832,387	17,734,588	39,898,412	53,451,469	44,322,810	36,335,436	20,568,743	14,771,357	279,534,049
	Customers	529,986	527,221	535,384	532,358	533,323	534,115	535,255	536,416	537,265	537,928	538,511	537,065	6,414,827
	Sales/Customer	23.7	19.4	17.1	18.2	20.3	33.2	74.5	99.6	82.5	67.5	38.2	27.5	43.6
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	2,035,482	1,861,447	1,778,154	1,803,784	1,852,914	2,542,500	4,390,800	5,392,646	4,566,026	4,045,929	2,714,534	2,303,317	35,285,533
	Customers	124,658	123,734	121,474	126,288	126,657	126,772	127,011	126,984	127,250	127,162	127,182	126,346	1,517,518
	Sales/Customer	16.3	15.0	13.9	14.3	14.6	20.1	34.6	42.5	35.9	31.8	21.3	18.2	23.3
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	12,015	12,510	15,580	14,381	15,099	11,976	11,997	14,004	11,091	14,162	12,078	15,826	160,719
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	Sales/Customer	750.9	781.9	973.8	898.8	943.7	748.5	749.8	875.3	693.2	885.1	754.9	989.1	837.1
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	12,817	12,986	12,748	14,672	18,292	27,638	51,174	64,678	48,679	40,404	27,624	26,500	358,212
	Customers	322	311	334	340	345	344	348	354	357	360	363	355	4,133
	Sales/Customer	39.8	41.8	38.2	43.2	53.0	80.3	147.1	182.7	136.4	112.2	76.1	74.6	86.7
	G1 Small Commercial													
	Sales	1,039,847	1,056,541	984,285	1,051,626	1,145,211	1,595,815	3,027,240	4,364,431	3,558,462	3,134,003	2,059,254	1,724,543	24,741,258
	Customers	19,005	18,937	19,078	19,029	19,045	19,283	19,563	19,798	19,927	20,023	19,980	19,635	233,303
	Sales/Customer	54.7	55.8	51.6	55.3	60.1	82.8	154.7	220.4	178.6	156.5	103.1	87.8	106.0
	G1 Small Industrial													
	Sales	558	581	671	487	285	549	1,228	1,855	1,149	1,589	922	723	10,597
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	186.0	193.7	223.7	162.3	95.0	183.0	409.3	618.3	383.0	529.7	307.3	241.0	294.4
	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	0	0	0	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	74,286	77,952	64,964	67,640	81,577	116,661	144,925	162,243	146,875	141,959	148,051	123,736	1,350,869
	Customers	97	88	90	89	92	92	93	93	96	95	93	87	1,105
	Sales/Customer	765.8	885.8	721.8	760.0	886.7	1,266.1	1,556.3	1,744.5	1,529.9	1,494.3	1,591.9	1,422.3	1,222.5
	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	2,522,816	2,668,101	2,441,681	2,614,279	2,836,876	3,726,158	5,568,331	6,697,154	5,792,925	5,533,705	4,316,035	3,388,644	48,106,705
	Customers	3,641	3,578	3,584	3,541	3,507	3,485	3,447	3,379	3,334	3,278	3,240	2,931	40,945
	Sales/Customer	692.9	745.7	681.3	736.3	808.9	1,069.2	1,615.4	1,982.0	1,737.5	1,686.1	1,332.1	1,156.1	1,174.9
	G2 Large Commercial													
	Sales	4,742	4,858	5,034	5,624	5,737	7,002	14,831	20,463	16,100	13,074	5,545	8,288	111,298
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	1,185.5	1,214.5	1,258.5	1,406.0	1,434.3	1,750.5	3,707.8	5,115.8	4,025.0	3,268.5	1,386.3	2,072.0	2,318.7
	G2 Small Industrial													
	Sales	5,423	6,197	6,395	5,497	33,213	11,807	59,833	26,560	19,519	17,428	8,831	39,607	240,310
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	1,355.8	1,549.3	1,598.8	1,374.3	8,303.3	2,951.8	14,958.3	6,640.0	4,879.8	4,357.0	2,207.8	9,901.8	5,006.5

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG3	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
	G2 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/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 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments Sales	81,844	88,883	68,136	76,517	80,807	94,657	117,021	150,889	113,554	109,171	84,063	85,761	1,151,303
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	4,546.9	4,937.9	3,785.3	4,250.9	4,483.3	5,258.7	6,501.2	8,382.7	6,308.6	6,065.1	4,670.2	4,764.5	5,330.1
	G3 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
	G3 Small Commercial Sales	961,855	1,049,603	939,798	1,014,780	1,084,734	1,481,545	2,143,607	2,539,240	2,109,146	2,091,060	1,576,143	1,146,854	18,138,365
	Customers	288	277	276	263	258	255	249	247	245	239	229	198	3,024
	Sales/Customer	3,339.8	3,789.2	3,405.1	3,858.5	4,204.4	5,810.0	8,608.9	10,280.3	8,608.8	8,749.2	6,882.7	5,792.2	5,986.1
SN_SGG4	G3 Large Commercial Sales	6,386	6,958	6,306	6,990	7,974	11,274	16,862	20,132	17,098	17,456	13,766	11,584	142,786
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	3,193.0	3,479.0	3,153.0	3,495.0	3,987.0	5,637.0	8,431.0	10,066.0	8,549.0	8,728.0	6,883.0	5,792.0	5,949.4
	G3 Small Industrial Sales	15,744	13,021	9,519	10,137	12,840	17,382	26,658	38,085	46,212	55,125	43,056	37,395	325,174
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	5,248.0	4,340.3	3,173.0	3,379.0	4,280.0	5,794.0	8,886.0	12,695.0	15,404.0	18,375.0	14,352.0	12,465.0	9,032.6
	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/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
	G3 Armed Forces Sales	4,398	4,096	4,013	4,406	5,388	10,235	21,241	21,551	14,761	11,775	5,828	5,159	112,851
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	4,398.0	4,096.0	4,013.0	4,406.0	5,388.0	10,235.0	21,241.0	21,551.0	14,761.0	11,775.0	5,828.0	5,159.0	9,404.3
	G3 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand Sales	10,003	13,829	12,244	12,863	14,415	14,365	17,001	21,278	16,424	19,678	17,650	17,330	187,080
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	10,003.0	13,829.0	12,244.0	12,863.0	14,415.0	14,365.0	17,001.0	21,278.0	16,424.0	19,678.0	17,650.0	17,330.0	15,590.0
	G4 Large Commercial, Monthly Demand Sales	823,552	961,491	816,209	839,731	927,496	1,120,790	1,456,971	1,706,209	1,433,345	1,537,659	1,334,581	1,121,271	14,079,305
	Customers	36	36	36	36	36	36	36	36	36	36	36	36	432
	Sales/Customer	22,876.4	26,708.1	22,672.5	23,325.9	25,763.8	31,133.1	40,471.4	47,394.7	39,815.1	42,712.8	37,071.7	31,146.4	32,591.0
	G4 Small Industrial, Monthly Demand Sales	0	0	0	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
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G4 Large Industrial, Monthly Demand													
	Sales	315,294	311,882	308,444	257,556	276,940	276,020	290,040	224,447	246,830	278,467	293,011	333,153	3,412,084
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	G4 Commercial Cogeneration, Monthly Demand													
	Sales	52,549.0	51,980.3	51,407.3	42,926.0	46,156.7	46,003.3	48,340.0	37,407.8	41,138.3	46,411.2	48,835.2	55,525.5	47,390.1
	Customers	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	0.0	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 Electric Generation, Monthly Demand													
	Sales	11,803	10,680	10,280	10,771	13,660	26,528	55,662	56,875	38,153	32,407	15,895	16,369	299,083
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	G4 CNG on Customer's Premises, Monthly Demand													
	Sales	11,803.0	10,680.0	10,280.0	10,771.0	13,660.0	26,528.0	55,662.0	56,875.0	38,153.0	32,407.0	15,895.0	16,369.0	24,923.6
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 CNG on Customer's Premises, Annual Demand													
	Sales	872,658	932,012	920,092	941,047	935,808	890,560	855,808	818,872	793,076	768,574	819,715	971,026	10,519,248
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	G4 Large Commercial, Annual Demand													
	Sales	436,329.0	466,006.0	460,046.0	470,523.5	467,904.0	445,280.0	427,904.0	409,436.0	396,538.0	384,287.0	409,857.5	485,513.0	438,302.0
	Customers	55,356	46,240	37,043	25,830	29,489	98,755	142,641	176,889	126,298	126,311	99,024	73,107	1,036,983
	G4 Small Industrial, Annual Demand													
	Sales	13,839.0	11,560.0	9,260.8	6,457.5	7,372.3	24,688.8	35,660.3	44,222.3	31,574.5	31,577.8	24,756.0	18,276.8	21,603.8
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Industrial, Annual Demand													
	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
	G4 Commercial Cogeneration, Annual Demand													
	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
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	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 CNG on Customer's Premises, Annual Demand													
	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
	G4 Large Industrial, Annual Demand													
	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
	G4 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	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
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales	0.0	0.0	0.0	0.0									

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG6	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
	G5 Electric Generation, Winter Peak < 15% Annual Usage	0.0	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
	G5 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG7	G6 Large Commercial, Winter Peak, 15% - 30% 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
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGGZ	G6 Armed Forces, Winter Peak, 15% - 30% 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
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	G7 Large Commercial, Winter Peak > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGGZ	G7 Large Commercial, Winter Peak > 30% 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
	G7 Small Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Large Industrial, Winter Peak > 30% Annual Usage	0.0	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
	G7 Armed Forces, Winter Peak, > 30% Annual Usage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGGZ	G7 Armed Forces, Winter Peak, > 30% 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
	G7 Electric Generation, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	G7 Large Commercial, Winter Peak > 30% Annual Usage	0.0	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
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGAC</u>														
	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	18,555	24,302	23,734	21,700	17,484	14,486	11,789	13,026	11,392	10,832	11,541	15,322	194,163
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	2,061.7	2,700.2	2,637.1	2,411.1	1,942.7	1,609.6	1,309.9	1,447.3	1,265.8	1,203.6	1,282.3	1,702.4	1,797.8
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	2,185	2,898	2,660	2,395	2,355	1,897	1,511	1,541	1,502	1,935	1,995	2,292	25,166
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	1,092.5	1,449.0	1,330.0	1,197.5	1,177.5	948.5	755.5	770.5	751.0	967.5	987.5	1,146.0	1,048.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,530	3,332	3,329	3,206	2,200	1,067	924	1,188	910	792	1,037	1,818	22,333
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	632.5	833.0	832.3	801.5	550.0	266.8	231.0	297.0	227.5	198.0	259.3	454.5	465.3
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	3,492	5,425	5,086	4,210	3,022	1,200	1,033	2,475	1,794	1,535	1,575	2,734	33,581
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	1,746.0	2,712.5	2,543.0	2,105.0	1,511.0	600.0	516.5	1,237.5	897.0	767.5	787.5	1,367.0	1,395.2
<u>SN_SGWP</u>														
	Water Pumping Gas Service													
	Sales	11,282	44,465	789	58,714	180,645	15,543	18,751	39,250	8,937	42,597	19,299	18,023	458,295
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,282.0	44,465.0	789.0	58,714.0	180,645.0	15,543.0	18,751.0	39,250.0	8,937.0	42,597.0	19,299.0	18,023.0	38,191.3
<u>SN_SGEG</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	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, G2													
	Sales	0	0	0	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, 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
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	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>SN_SGNG</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	11,852	14,309	14,279	15,946	16,842	17,652	19,053	18,444	21,001	22,090	19,216	22,814	213,498
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	3,950.7	4,769.7	4,759.7	5,315.3	5,614.0	5,884.0	6,351.0	6,148.0	7,000.3	7,363.3	6,405.3	7,604.7	5,930.5
	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
	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>SN_SGL</u>														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	7,855	8,178	7,836	8,181	7,955	7,879	8,124	8,679	7,783	8,089	7,384	7,798	95,741
	Sales	548	548	548	548	548	548	548	548	548	548	548	548	6,576
	Sales/Customer	14.3	14.9	14.3	14.9	14.5	14.4	14.8	15.8	14.2	14.8	13.5	14.2	14.6
	Street & Outdoor Lighting, Residential 0.6200 therms/day	59	58	54	59	55	56	59	59	57	56	54	58	684
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.3	18.0	19.7	18.3	18.7	19.7	19.7	19.0	18.7	18.0	19.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day	23	22	21	23	21	22	23	22	23	21	21	21	264
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	23.0	22.0	21.0	23.0	21.0	22.0	23.0	22.0	23.0	21.0	21.0	22.0	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day	15,624	14,600	14,602	15,108	14,861	14,608	15,590	15,060	14,073	14,915	14,201	16,682	179,924
	Sales	22	22	22	22	22	22	22	22	22	22	22	22	264
	Sales/Customer	710.2	663.6	663.7	686.7	675.5	664.0	708.6	684.5	639.7	678.0	645.5	758.3	681.5
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day	518	514	486	524	498	502	549	507	524	498	480	518	6,118
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	172.7	171.3	162.0	174.7	166.0	167.3	183.0	169.0	174.7	166.0	160.0	172.7	169.9
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	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/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	137	124	129	133	129	124	146	142	120	129	124	142	1,579
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	137.0	124.0	129.0	133.0	129.0	124.0	146.0	142.0	120.0	129.0	124.0	142.0	131.6
<u>SN_SGOS</u>														
	Optional Gas Service													
	Optional, 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
	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>SN_SGAS</u>														
	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
	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>SN_SGCGS</u>														
	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
	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>SN_SGRNG</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
	Sales	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		21,485,856	19,474,385	17,570,018	18,608,092	20,457,209	29,891,841	59,389,835	76,070,363	63,506,649	54,428,861	34,241,276	26,309,773	440,535,158
Customers		678,697	674,846	686,920	682,608	683,927	685,046	686,666	687,971	689,174	689,785	690,298	687,317	8,223,255

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
Transportation - Residential														
Deliveries	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
Transportation - Master Metered														
Deliveries	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
Transportation - Commercial														
Deliveries	3,521,908	3,925,938	3,993,151	4,090,810	4,943,868	6,233,262	158,664	282,091	7,392,198	6,212,389	7,209,526	5,807,800	5,792,190	66,232,350
Customers	146	146	146	146	146	146	4	4	146	146	146	146	146	1,752
Transportation - Military														
Deliveries	126,473	111,087	51,104	62,139	68,882	158,664	292,091	216,049	187,586	160,886	89,203	160,886	89,203	1,806,176
Customers	4	4	4	4	4	4	4	4	4	4	4	4	4	48
Transportation - Industrial														
Deliveries	4,751,059	4,615,794	4,730,504	4,697,242	4,964,831	4,409,877	4,799,697	4,038,187	5,233,727	4,619,206	4,383,727	4,619,206	4,383,727	55,901,298
Customers	15	15	15	15	15	15	15	15	15	15	15	15	15	180
Transportation - Cogeneration														
Deliveries	564,310	554,622	593,792	567,120	534,054	519,797	512,086	486,405	536,171	545,892	588,698	545,892	588,698	6,496,185
Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
Transportation - Irrigation														
Deliveries	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
Transportation - Water Pumping														
Deliveries	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
Transportation - Compressed Natural Gas														
Deliveries	331,030	427,059	346,309	338,139	346,855	372,250	338,410	344,400	353,655	344,400	349,200	383,696	399,829	4,330,832
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation - Essential Agriculture														
Deliveries	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
Transportation - Electric Generation														
Deliveries	704,200	1,145,670	1,578,160	793,390	547,050	140,390	96,670	102,080	297,730	102,080	44,750	88,180	685,436	6,223,706
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation - Core Aggregation Agency														
Deliveries	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
Transportation - Negotiated Industrial														
Deliveries	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
Transportation - Negotiated Essential Agriculture														
Deliveries	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
Transportation - Negotiated Compressed Natural Gas														
Deliveries	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
Transportation - Negotiated Electric Generation														
Deliveries	15,256,540	29,347,389	49,364,500	35,280,750	20,940,950	2,211,980	7,978,260	3,569,320	2,582,230	9,318,500	9,686,090	14,755,683	200,292,192	36
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Sales														
Deliveries	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
Transportation - Negotiated Cogeneration														
Deliveries	17,557,130	18,239,300	18,518,010	18,107,980	18,011,310	17,444,820	18,017,570	16,044,900	13,441,340	15,407,060	18,081,470	206,703,030	36	36
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Commercial														
Deliveries	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 TRANSPORTATION														
Deliveries	42,812,650	58,366,859	79,175,530	63,937,570	50,357,800	31,491,040	39,144,094	30,983,730	33,910,650	30,983,730	36,688,390	36,331,220	44,776,236	547,985,769
Customers	176	176	176	176	176	176	176	176	176	176	176	176	176	2,112
TOTAL DISTRICT														
Sales	64,239,506	77,841,244	96,845,548	82,545,662	70,815,009	61,382,881	97,533,929	94,500,379	109,981,013	94,500,379	91,117,251	70,572,486	71,086,009	988,520,927
Customers	678,873	675,022	687,096	682,784	684,103	685,222	686,842	689,350	688,147	689,350	689,961	690,474	687,493	8,225,367

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	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	164	278	370	579	936	1,493	2,867	1,676	2,539	1,083	605	808	13,398
	Sales	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	164	278	370	579	936	1,493	2,867	1,676	2,539	1,083	605	808	13,398
SN_SGRM	Multi-Family Residential Gas Service													
	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
SN_SGRAC	Air Conditioning Residential Gas Service													
	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	3	0	0	0	0	0	0	0	0	0	0	0	3
	Sales	1	0	0	0	0	0	0	0	0	0	0	0	1
	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
SN_SGG1	General Gas Service - G1 (< 7,200 therms/year)													
	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	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
G1 Small Commercial	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	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
G1 Large Commercial	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
G1 Industrial	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
	Sales	0	0	0	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
G1 Other	Other													
	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
G1 Total	Total													
	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
G1 Grand Total	Grand Total													
	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G1 Small Industrial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	25	25
	Customers	0	1	0	0	0	0	0	0	0	0	0	1	2
	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	199	821	1,294	593	0	0	0	2,907
	Customers	1	1	1	1	1	1	1	1	1	0	0	0	9
	Total Adjustments													
	Sales	0	0	0	0	0	199	821	1,294	593	0	0	25	2,932
	Customers	1	2	1	1	1	1	1	1	1	0	0	1	11
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G1 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
G1 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													
	Sales	0	0	0	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
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	5,973	4,940	3,579	2,970	3,246	4,198	5,617	7,915	5,045	1,578	208	0	45,269
	Customers	3	1	1	1	1	1	1	1	1	0	0	0	11
	Total Adjustments													
	Sales	5,973	4,940	3,579	2,970	3,246	4,198	5,617	7,915	5,045	1,578	208	0	45,269
	Customers	3	1	1	1	1	1	1	1	1	0	0	0	11
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G2 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
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0

SIN_SGG2 General Gas Service - G2 (7,201 - 50,000 therms/year)

SOUTHWEST GAS CORPORATION
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G2 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	861	614	737	761	868	955	1,066	1,101	1,036	0	0	0	7,999
	Sales	1	1	1	1	1	1	1	1	1	0	0	0	9
	Customers	1,102	842	3,014	(927)	(487)	0	0	0	0	0	0	0	3,544
	Reclassification	(2)	(2)	(2)	(2)	(1)	0	0	0	0	0	0	0	(9)
	Customers	1,963	1,456	3,751	(166)	381	955	1,066	1,101	1,036	0	0	0	11,543
	Sales	(1)	(1)	(1)	(1)	0	1	1	1	1	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G2 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	3,662	3,738	3,841	4,267	4,388	5,362	9,933	10,285	8,176	5,550	2,094	1,475	62,771
	Sales	2	2	2	2	2	2	2	1	1	0	0	0	16
	Customers	1,080	1,120	1,193	1,357	1,349	1,640	3,181	6,535	4,612	0	0	0	22,067
	Reclassification	2	2	2	2	2	2	1	1	0	0	0	0	14
	Customers	4,742	4,858	5,034	5,624	5,737	7,002	13,114	16,820	12,788	5,550	2,094	1,475	84,838
	Sales	4	4	4	4	4	4	3	2	1	0	0	0	30
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G2 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	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	4,031	4,273	(461)	3,527	30,171	3,811	3,944	(1,294)	(593)	0	0	0	47,409
	Sales	1	1	0	1	1	0	0	(1)	(1)	0	0	0	2
	Customers	4,031	4,273	(461)	3,527	30,171	3,811	3,944	(1,294)	(593)	0	0	0	47,409
	Sales	1	1	0	1	1	0	0	(1)	(1)	0	0	0	2
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	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
G2 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
	Sales	0	0	0	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G2 CNG on Customer's Premises	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
G3 Apartments	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	2	2	1	2	2	1	0	0	0	0	0	0	10
	Volume Annualization	30,860	33,670	25,635	28,675	27,232	29,744	36,812	37,941	27,522	27,345	21,126	21,465	348,027
	Sales	4	4	5	2	2	2	2	3	2	2	1	1	30
	Customers	(5,973)	(4,940)	(3,579)	(2,970)	(3,246)	(4,198)	(5,617)	(7,915)	(5,045)	(1,578)	(208)	0	(45,269)
	Reclassification	(3)	(3)	(3)	(3)	(3)	(3)	(2)	(2)	(2)	(1)	(1)	0	(26)
	Sales	24,887	28,730	22,056	25,705	23,986	25,546	31,195	30,026	22,477	25,767	20,918	21,465	302,758
	Customers	3	3	3	1	1	0	0	1	0	1	0	1	14
	Total Adjustments													
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	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
G3 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	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	77,287	124,223	104,194	134,006	80,044	72,343	78,064	83,230	31,766	13,694	0	0	798,851
	Customers	11	11	11	11	6	5	4	3	2	1	0	0	65
	Total Adjustments													
G3 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	6,372	6,873	6,264	6,850	7,721	10,407	13,158	11,474	10,931	11,022	9,884	8,275	109,231
	Customers	1	1	1	1	0	0	0	0	0	0	0	0	4
	Reclassification	(1,080)	(1,120)	(1,193)	(1,357)	(1,349)	(1,640)	(3,181)	(6,535)	(4,612)	0	0	0	(22,067)
	Sales	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	0	0	0	(15)
	Customers	5,292	5,753	5,071	5,493	6,372	8,767	9,977	4,939	6,319	11,022	9,884	8,275	87,164
	Total Adjustments													

SIN_SGG3 General Gas Service - G3 (50,000 - 180,000 therms/year)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G3 Small Industrial	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	8,972	7,318	6,346	6,758	8,560	11,288	16,286	20,935	28,138	36,253	27,677	24,136	202,867
	Sales	1	2	2	2	1	0	0	0	0	0	0	0	8
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	(4,031)	(4,273)	(3,864)	(3,527)	(30,171)	(4,010)	(4,765)	0	0	0	0	0	(54,641)
	Sales	(3)	(3)	(2)	(2)	(2)	(1)	(1)	0	0	0	0	0	(14)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	4,941	3,045	2,482	3,231	(21,611)	7,278	11,521	20,935	28,138	36,253	27,677	24,136	148,026
	Sales	(2)	(1)	0	0	(1)	(1)	(1)	0	0	0	0	0	(6)
	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
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
	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
	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
G3 Armed Forces	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
	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
G3 CNG on Customer's Premises	Sales	0	0	0	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
	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
G4 Apartments, Monthly Demand	Volume Annualization	0	0	0	0	0	(5,294)	(2,894)	0	0	0	0	0	(8,188)
	Sales	0	0	0	0	0	(1)	(1)	0	0	0	0	0	(2)
	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	(5,294)	(2,894)	0	0	0	0	0	(8,188)
	Sales	0	0	0	0	0	(1)	(1)	0	0	0	0	0	(2)
	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
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Apartments, Monthly Demand	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
	Sales	0	0	0	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
G4 Apartments, Monthly Demand	Sales	0	0	0	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
	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

SIN_SGG4

General Gas Service - G4 (>180,000 therms/year)

G4 Apartments, Monthly Demand

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G4 Large Commercial, Monthly Demand	Billing Adjustments													
	Sales	0	(23,900)	1,041	(4,541)	2,416	24,984	0	0	0	0	0	381,193	381,193
	Customers	0	(1)	(1)	0	0	0	0	0	0	0	0	8	6
	Volume Annualization													
	Sales	0	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	0
	Customers	0	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	(5)
	Reclassification													
	Sales	(104,464)	(146,925)	(144,504)	(147,276)	(93,888)	(149,666)	(184,577)	(214,642)	(139,463)	(126,659)	(64,204)	0	(1,516,068)
	Customers	(12)	(12)	(13)	(13)	(10)	(9)	(8)	(7)	(6)	(5)	(3)	0	(98)
	Total Adjustments													
G4 Small Industrial, Monthly Demand	Sales	(104,464)	(170,825)	(143,463)	(151,817)	(91,272)	(124,682)	(184,577)	(214,642)	(139,463)	(126,659)	(64,204)	381,193	(1,134,875)
	Customers	(13)	(14)	(15)	(14)	(11)	(9)	(8)	(7)	(6)	(5)	(3)	8	(97)
	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
G4 Large Industrial, Monthly Demand	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
G4 Commercial Cogeneration, Monthly Demand	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													
G4 Armed Forces, Monthly Demand	Sales	0	0	0	0	0	0	0	0	0	0	(334,744)	0	(334,744)
	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	(334,744)	0	(334,744)
G4 Armed Forces, Monthly Demand	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	16,369	16,369
	Customers	0	0	0	0	0	0	0	0	0	0	0	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
G4 Armed Forces, Monthly Demand	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	16,369	16,369
	Customers	0	0	0	0	0	0	0	0	0	0	0	1	1

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G4 Electric Generation, Monthly 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	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
G4 CNG on Customer's Premises, Monthly Demand	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	(83,249)	0	(83,249)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	(4,200)	(5,396)	(6,201)	(6,215)	(6,326)	0	0	0	0	0	0	0	(28,338)
	Sales	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	(5)
	Customers	(6,192)	(6,765)	(8,344)	(9,971)	(9,577)	(10,021)	(10,108)	(10,022)	(13,178)	0	0	0	(86,178)
	Reclassification	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	(9)
	Sales	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	(9)
	Customers	(10,392)	(14,161)	(14,545)	(16,186)	(15,903)	(10,021)	(10,108)	(10,022)	(13,178)	0	(83,249)	0	(197,765)
	Total Adjustments	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	0	0	0	(14)
G4 Large Commercial, Annual Demand	Billing Adjustments													
	Sales	0	0	(26,958)	0	0	0	0	0	0	0	0	0	(26,958)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	28,179	23,538	23,691	12,560	15,845	21,432	36,128	45,477	18,601	21,255	29,894	23,085	299,885
	Sales	3	3	2	1	0	0	0	0	0	0	0	0	9
	Customers	27,177	22,702	40,310	13,270	13,644	77,323	106,513	131,412	107,697	105,056	69,130	0	714,234
	Reclassification	1	1	2	3	4	4	4	4	4	4	4	0	35
	Sales	55,356	46,240	37,043	25,230	29,489	98,755	142,641	176,889	126,298	126,311	99,024	23,085	986,961
	Customers	4	4	4	4	4	4	4	4	4	4	4	0	44
	Total Adjustments													
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	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
G4 Large 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	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G4 Commercial Cogeneration, Annual Demand	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
	Sales	0	0	0	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
G4 Armed Forces, Annual Demand	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
	Sales	0	0	0	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
G4 CNG on Customer's Premises, Annual Demand	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
	Sales	0	0	0	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
G5 Large Commercial, Winter Peak < 15% Annual Usage	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
	Sales	0	0	0	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
G5 Small Industrial, Winter Peak < 15% Annual Usage	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
	Sales	0	0	0	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

SIN_SGG5
General Gas Service - G5 (Winter Peak < 15% Annual Usage)
G5 Large Commercial, Winter Peak < 15% Annual Usage

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G5	Large Industrial, Winter Peak < 15% Annual Usage													
	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
	Sales	0	0	0	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
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Electric Generation, Winter Peak < 15% Annual Usage													
	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
	Sales	0	0	0	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
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	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
	Sales	0	0	0	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
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	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
	Sales	0	0	0	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
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0

SIN_SGG6

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	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
	Sales	0	0	0	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
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	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
	Sales	0	0	0	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
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	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
	Sales	0	0	0	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
	G7 General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	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
	Sales	0	0	0	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
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	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
	Sales	0	0	0	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

SIN_SGGZ

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G7	Large Industrial, Winter Peak, > 30% Annual Usage													
	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
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Redclassification	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
	Armed Forces, Winter Peak, > 30% Annual Usage													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Electric Generation, Winter Peak, > 30% Annual Usage													
	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
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Redclassification	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
	Electric Generation, Winter Peak, > 30% Annual Usage													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	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
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Redclassification	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
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	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
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Redclassification	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
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	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
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Redclassification	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
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SIN_SQWP	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	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
	Sales	0	0	0	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
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
SIN_SQWP	Water Pumping Gas Service													
	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
	Sales	0	0	0	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
SIN_SQEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	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
	Sales	0	0	0	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
SIN_SQEG	Small Electric Generation - Commercial Cogeneration, G1													
	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
	Sales	0	0	0	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

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	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
	Small Electric Generation - Electric Generation													
	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 - Electric Generation													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGCNG	Compressed Natural Gas on Customer Premises													
	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	6,192	8,765	8,344	9,971	9,577	10,021	10,108	10,022	13,178	0	0	0	86,178
	Customers	1	1	1	1	1	1	1	1	1	0	0	0	9
	Total Adjustments													
	Sales	6,192	8,765	8,344	9,971	9,577	10,021	10,108	10,022	13,178	0	0	0	86,178
	Customers	1	1	1	1	1	1	1	1	1	0	0	0	9
	Small Electric Generation - Commercial Cogeneration, G2													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
CNG on Customer's Premises - Non-Residential by Southwest Gas														
	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
	Sales	0	0	0	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
CNG on Customer's Premises - Residential														
	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
	Sales	0	0	0	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
Street And Outdoor Lighting Gas Service														
Street & Outdoor Lighting, Residential 0.4800 therms/day														
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	7,403
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	520
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	57	119	57	60	15	0	15	(63)	(128)	(118)	(81)	0	(67)
	Sales	4	8	4	4	1	0	1	(4)	(9)	(8)	(6)	0	(5)
	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	57	119	57	60	15	0	15	(63)	(128)	(118)	(81)	0	7,336
	Sales	4	8	4	4	1	0	1	(4)	(9)	(8)	(6)	0	515
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Outdoor Lighting, Residential 0.6200 therms/day														
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	39
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	2
	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	39
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	2
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Outdoor Lighting, Residential 0.7200 therms/day														
	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
	Sales	0	0	0	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

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	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	(710)	(664)	(664)	(687)	(676)	(664)	(1,417)	(1,369)	(1,279)	(678)	(646)	0	(9,454)
	Sales	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(1)	(1)	0	(14)
	Customers													
	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	(710)	(664)	(664)	(687)	(676)	(664)	(1,417)	(1,369)	(1,279)	(678)	(646)	0	(9,454)
	Sales	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(1)	(1)	0	(14)
	Customers													
	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	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
	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	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
	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
SIN_SGOS	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
	Optional Gas Service													
	Optional, 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
	Optional Gas Service													
	Optional, Large Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SIN_SGAS	Alternative Sales Service													
	Alternative Sales Service, 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													
	Sales	0	0	0	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
SIN_SGAS	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
	Compression Gas Service													
	Compression, 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													
SIN_SGAS	Sales	0	0	0	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
	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
SIN_SGRNG	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
SIN_SGRNG	Sales	0	0	0	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	0	(23,900)	(25,917)	(4,541)	2,416	24,984	0	0	0	0	(417,993)	410,188	(34,763)
	Customers	2	2	0	2	2	1	0	0	0	0	0	533	542
	Volume Annualization													
	Sales	74,220	70,088	60,076	53,608	58,563	74,723	111,954	127,457	95,536	101,712	90,553	79,244	997,734
	Customers	14	18	14	10	4	3	3	(1)	(7)	(7)	(6)	1	46
	Reclassification													
SIN_SGRNG	Sales	2,286	2,044	0	0	0	0	0	0	0	(7,909)	4,926	0	1,347
	Customers	0	(2)	(2)	(1)	(2)	(2)	(1)	(1)	(2)	(1)	0	0	(14)
	Total Adjustments	76,506	48,232	34,159	49,067	60,979	99,707	111,954	127,457	95,536	93,803	(322,514)	489,432	964,318
	Sales	16	18	12	11	4	2	2	(2)	(9)	(8)	(6)	534	574
	Customers													
	Check													
	Sales	0	0	0	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													

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation	Transportation - 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	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
Transportation - Master Metered	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													
	Sales	0	0	0	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
Transportation - 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
	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	(104)	(608)	758	(39)	(6)	31,192	(708)	(3,042)	3,075	4,805	(4,804)	5,921	36,440
	Sales	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
	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
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Military	Sales	0	0	0	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	(104)	(608)	758	(39)	(6)	31,192	(708)	(3,042)	3,075	4,805	(4,804)	5,921	36,440
	Sales	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	139	(123)	(26)	39	(4)	(16)	71	3,012	(3,096)	(4,804)	4,845	(27)	10
	Sales	0	0	0	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
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - 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
	Total Adjustments	139	(123)	(26)	39	(4)	(16)	71	3,012	(3,096)	(4,804)	4,845	(27)	10
	Sales	0	0	0	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	2,040,907	(1,958,000)	0	0	0	0	0	82,907
	Sales	0	0	0	0	0	2	(2)	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
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - 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
	Total Adjustments	0	0	0	0	0	2,040,907	(1,958,000)	0	0	0	0	0	82,907
	Sales	0	0	0	0	0	2	(2)	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
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation - Cogeneration	Billing Adjustments													
	Sales	(35)	731	(732)	0	10	987	(1,019)	30	21	(1)	(41)	13	(36)
	Customers	0	0	0	0	0	0	0	0	0	0	0	2	2
	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	(17,557,130)	(18,239,300)	(18,518,010)	(18,107,980)	(18,011,310)	(17,444,820)	(18,017,570)	(17,832,140)	(16,044,900)	(13,441,340)	(15,407,060)	15,407,060	(173,214,500)
	Customers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(33)
	Total Adjustments	(17,557,165)	(18,239,569)	(18,518,742)	(18,107,980)	(18,011,300)	(17,443,833)	(18,018,589)	(17,832,110)	(16,044,879)	(13,441,341)	(15,407,101)	15,407,073	(173,214,536)
Transportation - Irrigation	Billing Adjustments	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2	(31)
	Sales	0	0	0	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
Transportation - Water Pumping	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													
	Sales	0	0	0	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
Transportation - Compressed Natural Gas	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													
	Sales	0	0	0	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
Transportation - Essential Agriculture	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													
	Sales	0	0	0	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

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation - Electric Generation	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	2,626	2,626
	Customers	0	0	0	0	1	(1)	0	0	1	0	0	0	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	(15,256,540)	(33,808,080)	(49,364,500)	(35,280,750)	(18,737,750)	(4,415,180)	(7,978,260)	(2,582,230)	(3,569,320)	(9,686,090)	(9,318,500)	9,318,500	(180,678,700)
	Customers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	3	(30)
	Total Adjustments	(15,256,540)	(33,808,080)	(49,364,500)	(35,280,750)	(18,737,750)	(4,415,180)	(7,978,260)	(2,582,230)	(3,569,320)	(9,686,090)	(9,318,500)	9,321,126	(180,676,074)
Transportation - Core Aggregation Agency	Sales	(3)	(3)	(3)	(3)	(2)	(4)	(3)	(3)	(2)	(3)	(3)	3	(29)
	Customers													
	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
Transportation - Negotiated Industrial	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													
	Sales	0	0	0	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
Transportation - Negotiated Essential Agriculture	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
	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													
Transportation - Negotiated Compressed Natural 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
	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

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Negotiated Electric Generation													
	Billing Adjustments													
	Sales	0	(4,460,691)	0	0	2,203,200	(2,203,200)	0	0	0	0	0	(699,017)	(5,159,709)
	Customers	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)
	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	15,256,540	33,808,080	49,364,500	35,280,750	18,737,750	4,415,180	7,978,260	2,582,230	3,569,320	9,886,090	9,318,500	(9,318,500)	180,678,700
	Customers	3	3	3	3	3	3	3	3	3	3	3	(3)	30
	Total Adjustments													
	Sales	15,256,540	29,347,389	49,364,500	35,280,750	20,940,950	2,211,980	7,978,260	2,582,230	3,569,320	9,886,090	9,318,500	(10,017,517)	175,518,992
	Customers	3	3	3	3	3	3	3	3	3	3	3	(5)	28
	Transportation - Negotiated Sales													
	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
	Transportation - Negotiated Cogeneration													
	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	(3)	(3)
	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	17,557,130	18,239,300	18,518,010	18,107,980	18,011,310	17,444,820	18,017,570	17,832,140	16,044,900	13,441,340	15,407,060	(15,407,060)	173,214,500
	Customers	3	3	3	3	3	3	3	3	3	3	3	0	33
	Total Adjustments													
	Sales	17,557,130	18,239,300	18,518,010	18,107,980	18,011,310	17,444,820	18,017,570	17,832,140	16,044,900	13,441,340	15,407,060	(15,407,060)	173,214,500
	Customers	3	3	3	3	3	3	3	3	3	3	3	(3)	30
	Transportation - Negotiated 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													
	Sales	0	0	0	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
	TOTAL TRANSPORTATION													
	Billing Adjustments													
	Sales	0	(4,460,691)	0	0	2,203,200	(130,130)	(1,959,656)	0	0	0	0	(690,484)	(5,037,761)
	Customers	0	0	0	0	1	1	(2)	0	1	0	0	(4)	(3)
	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	(4,460,691)	0	0	2,203,200	(130,130)	(1,959,656)	0	0	0	0	(690,484)	(5,037,761)
	Customers	0	0	0	0	1	1	(2)	0	1	0	0	(4)	(3)
	TOTAL													

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	12,545,701	10,216,012	9,157,047	9,698,696	10,831,451	17,733,095	39,895,545	53,448,793	44,320,271	36,334,353	20,568,138	14,770,549	279,520,651
	Customers	529,986	527,221	535,384	532,358	533,323	534,115	535,255	536,416	537,265	537,928	538,511	537,065	6,414,827
	Sales/Customer	23.7	19.4	17.1	18.2	20.3	33.2	74.5	99.6	82.5	67.5	38.2	27.5	43.6
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	2,035,482	1,861,447	1,778,154	1,803,784	1,852,914	2,542,500	4,390,800	5,392,646	4,566,026	4,045,929	2,714,534	2,303,317	35,285,533
	Customers	124,658	123,734	121,474	126,288	126,657	126,772	127,011	126,984	127,250	127,162	127,182	126,346	1,517,518
	Sales/Customer	16.3	15.0	13.9	14.3	14.6	20.1	34.6	42.5	35.9	31.8	21.3	18.2	23.3
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	12,012	12,510	15,580	14,381	15,099	11,976	11,997	14,004	11,091	14,162	12,078	15,826	160,716
	Customers	15	16	16	16	16	16	16	16	16	16	16	16	191
	Sales/Customer	800.8	781.9	973.8	898.8	943.7	748.5	749.8	875.3	693.2	885.1	754.9	989.1	841.4
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	12,817	12,986	12,748	14,672	18,292	27,638	51,174	64,678	48,679	40,404	27,624	26,500	358,212
	Customers	322	311	334	340	345	344	348	354	357	360	363	355	4,133
	Sales/Customer	39.8	41.8	38.2	43.2	53.0	80.3	147.1	182.7	136.4	112.2	76.1	74.6	86.7
	G1 Small Commercial													
	Sales	1,038,663	1,055,339	982,974	1,050,699	1,144,724	1,595,815	3,027,240	4,364,431	3,558,462	3,134,003	2,059,254	1,724,543	24,736,147
	Customers	19,002	18,934	19,075	19,027	19,044	19,283	19,563	19,798	19,927	20,023	19,980	19,635	233,291
	Sales/Customer	54.7	55.7	51.5	55.2	60.1	82.8	154.7	220.4	178.6	156.5	103.1	87.8	106.0
	G1 Small Industrial													
	Sales	558	581	671	487	285	350	407	561	556	1,589	922	698	7,665
	Customers	2	1	2	2	2	2	2	2	2	3	3	2	25
	Sales/Customer	279.0	581.0	335.5	243.5	142.5	175.0	203.5	280.5	278.0	529.7	307.3	349.0	306.6
	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	0	0	0	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	68,313	73,012	61,385	64,670	78,331	112,463	139,308	154,328	141,830	140,381	147,843	123,736	1,305,600
	Customers	94	87	89	88	91	91	92	92	95	95	93	87	1,094
	Sales/Customer	726.7	839.2	689.7	734.9	860.8	1,235.9	1,514.2	1,677.5	1,492.9	1,477.7	1,589.7	1,422.3	1,193.4
	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	2,520,853	2,666,645	2,437,930	2,614,445	2,836,495	3,725,203	5,567,265	6,696,053	5,791,889	5,533,705	4,316,035	3,388,644	48,095,182
	Customers	3,642	3,579	3,585	3,542	3,507	3,484	3,446	3,378	3,333	3,278	3,240	2,931	40,945
	Sales/Customer	692.2	745.1	680.0	738.1	808.8	1,069.2	1,615.6	1,982.3	1,737.7	1,686.1	1,332.1	1,156.1	1,174.6
	G2 Large Commercial													
	Sales	0	0	0	0	0	0	1,717	3,643	3,312	7,524	3,451	6,813	26,460
	Customers	0	0	0	0	0	0	1	2	3	4	4	4	18
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	1,717.0	1,821.5	1,104.0	1,881.0	862.8	1,703.3	1,470.0
	G2 Small Industrial													
	Sales	1,392	1,924	6,856	1,970	3,042	7,996	55,889	27,854	20,112	17,428	8,831	39,607	192,901
	Customers	3	3	4	3	3	4	4	5	5	4	4	4	46
	Sales/Customer	464.0	641.3	1,714.0	656.7	1,014.0	1,999.0	13,972.3	5,570.8	4,022.4	4,357.0	2,207.8	9,901.8	4,193.5

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG3	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
	G2 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/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 CNG on Customer's Premises Sales	0	0	0	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
	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments Sales	56,957	60,153	46,080	50,812	56,821	69,111	85,826	120,863	91,077	83,404	63,145	64,296	848,545
	Customers	15	15	15	17	17	18	18	17	18	17	18	17	202
	Sales/Customer	3,797.1	4,010.2	3,072.0	2,988.9	3,342.4	3,839.5	4,768.1	7,109.6	5,059.8	4,906.1	3,508.1	3,782.1	4,200.7
	G3 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
SN_SGG4	G3 Small Commercial Sales	884,568	925,380	835,604	880,774	1,004,690	1,409,202	2,065,543	2,456,010	2,077,380	2,077,366	1,576,143	1,146,854	17,339,514
	Customers	277	266	265	252	252	250	245	244	243	238	229	198	2,959
	Sales/Customer	3,193.4	3,478.9	3,153.2	3,495.1	3,986.9	5,636.8	8,430.8	10,065.6	8,548.9	8,728.4	6,882.7	5,792.2	5,859.9
	G3 Large Commercial Sales	1,094	1,205	1,235	1,497	1,602	2,507	6,885	15,193	10,779	6,434	3,882	3,309	55,622
	Customers	3	3	3	3	4	4	4	3	3	2	2	2	35
	Sales/Customer	364.7	401.7	411.7	499.0	400.5	626.8	2,295.0	5,064.3	3,593.0	3,217.0	1,941.0	1,654.5	1,589.2
	G3 Small Industrial Sales	10,803	9,976	7,037	6,906	34,451	10,104	15,137	17,150	18,074	18,872	15,379	13,259	177,148
	Customers	5	4	3	3	4	4	4	3	3	3	3	3	42
	Sales/Customer	2,160.6	2,494.0	2,345.7	2,302.0	8,612.8	2,526.0	3,784.3	5,716.7	6,024.7	6,290.7	5,126.3	4,419.7	4,217.8
	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/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
	G3 Armed Forces Sales	4,398	4,096	4,013	4,406	5,388	10,235	21,241	21,551	14,761	11,775	5,828	0	107,692
	Customers	1	1	1	1	1	1	1	1	1	1	1	0	11
	Sales/Customer	4,398.0	4,096.0	4,013.0	4,406.0	5,388.0	10,235.0	21,241.0	21,551.0	14,761.0	11,775.0	5,828.0	0.0	9,790.2
SN_SGG4	G3 CNG on Customer's Premises Sales	0	0	0	0	0	0	2,894	0	0	0	0	0	8,188
	Customers	0	0	0	0	0	1	1	0	0	0	0	0	2
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	5,294.0	2,894.0	0.0	0.0	0.0	0.0	0.0	4,094.0
	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand Sales	10,003	13,829	12,244	12,863	14,415	14,365	17,001	21,278	16,424	19,678	17,650	17,330	187,080
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	10,003.0	13,829.0	12,244.0	12,863.0	14,415.0	14,365.0	17,001.0	21,278.0	16,424.0	19,678.0	17,650.0	17,330.0	15,590.0
	G4 Large Commercial, Monthly Demand Sales	928,016	1,132,316	959,672	991,548	1,018,768	1,245,472	1,641,548	1,920,851	1,572,808	1,664,318	1,398,785	740,078	15,214,180
	Customers	49	50	51	50	47	45	44	43	42	41	39	28	529
	Sales/Customer	18,939.1	22,646.3	18,817.1	19,831.0	21,675.9	27,677.2	37,307.9	44,671.0	37,447.8	40,593.1	35,866.3	26,431.4	28,760.3
	G4 Small Industrial, Monthly Demand Sales	0	0	0	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 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G4 Large Industrial, Monthly Demand	315,294	311,882	308,444	257,556	276,940	276,020	290,040	224,447	246,830	278,467	293,011	333,153	3,412,084
	Sales	6	6	6	6	6	6	6	6	6	6	6	6	72
	Customers	52,549.0	51,980.3	51,407.3	42,926.0	46,156.7	46,003.3	48,340.0	37,407.8	41,138.3	46,411.2	48,835.2	55,525.5	47,390.1
	G4 Commercial Cogeneration, 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
	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
	G4 Electric Generation, Monthly Demand	11,803	10,680	10,280	10,771	13,660	26,528	55,662	56,875	38,153	32,407	15,895	0	282,714
	G4 Large Commercial, Annual Demand	11,803.0	10,680.0	10,280.0	10,771.0	13,660.0	26,528.0	55,662.0	56,875.0	38,153.0	32,407.0	15,895.0	0.0	25,701.3
	Sales	1	1	1	1	1	1	1	1	1	1	1	0	11
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 CNG on Customer's Premises, 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
	G4 CNG on Customer's Premises, Annual Demand	0.0	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 Large Commercial, Annual Demand	220,762.5	236,543.3	233,659.3	239,308.3	237,927.8	300,193.7	288,638.7	276,298.0	268,751.3	384,287.0	451,482.0	485,513.0	282,026.7
	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
	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
	G4 CNG on Customer's Premises, Annual Demand	0.0	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 Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 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
	G4 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
	G4 Large 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
	G4 Large Commercial, Winter Peak < 15% Annual Usage	0.0	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 - G5 (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 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 Large 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 Large Commercial, Winter Peak < 15% Annual Usage	0.0	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
	G5 Large Commercial, Winter Peak < 15% Annual Usage	0.0	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

SN_SGG5

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGG6	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
	G5 Electric Generation, Winter Peak < 15% Annual Usage	0.0	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
	G5 Electric Generation, Winter Peak > 30% Annual Usage	0.0	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
	G6 Large Commercial, Winter Peak, 15% - 30% 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
SN_SGG7	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0.0	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
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0.0	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
SN_SGGZ	G7 Large Commercial, Winter Peak > 30% 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
	G7 Small Industrial, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Large Industrial, Winter Peak > 30% Annual Usage	0.0	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
	G7 Armed Forces, Winter Peak, > 30% Annual Usage	0.0	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
SN_SGGZ	G7 Electric Generation, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Electric Generation, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Electric Generation, Winter Peak, > 30% Annual Usage	0.0	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
	G7 Electric Generation, Winter Peak, > 30% Annual Usage	0.0	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGAC	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	18,555	24,302	23,734	21,700	17,484	14,486	11,789	13,026	11,392	10,832	11,541	15,322	194,163
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	2,061.7	2,700.2	2,637.1	2,411.1	1,942.7	1,609.6	1,309.9	1,447.3	1,265.8	1,203.6	1,282.3	1,702.4	1,797.8
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	2,185	2,898	2,660	2,395	2,355	1,897	1,511	1,541	1,502	1,935	1,995	2,292	25,166
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	1,092.5	1,449.0	1,330.0	1,197.5	1,177.5	948.5	755.5	770.5	751.0	967.5	987.5	1,146.0	1,048.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,530	3,332	3,329	3,206	2,200	1,067	924	1,188	910	792	1,037	1,818	22,333
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	632.5	833.0	832.3	801.5	550.0	266.8	231.0	297.0	227.5	198.0	259.3	454.5	465.3
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	3,492	5,425	5,086	4,210	3,022	1,200	1,033	2,475	1,794	1,535	1,575	2,734	33,581
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	1,746.0	2,712.5	2,543.0	2,105.0	1,511.0	600.0	516.5	1,237.5	897.0	767.5	787.5	1,367.0	1,395.2
SN_SGWP	Water Pumping Gas Service													
	Sales	11,282	44,465	789	58,714	180,645	15,543	18,751	39,250	8,937	42,597	19,299	18,023	458,295
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,282.0	44,465.0	789.0	58,714.0	180,645.0	15,543.0	18,751.0	39,250.0	8,937.0	42,597.0	19,299.0	18,023.0	38,191.3
SN_SGEG	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	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, G2													
	Sales	0	0	0	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
SN_SGNG	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
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	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
	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
SN_SGNG	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential													
	Sales	0.0	5,544	5,935	5,975	7,285	7,631	8,945	8,422	7,823	22,090	19,216	22,814	127,320
	Customers	2	2	2	2	2	2	2	2	2	3	3	3	27
	Sales/Customer	2,830.0	2,772.0	2,967.5	2,987.5	3,632.5	3,815.5	4,472.5	4,211.0	3,911.5	7,363.3	6,405.3	7,604.7	4,715.6
	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
	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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
SN_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	7,798	8,059	7,779	8,121	7,940	7,879	8,109	8,742	7,911	8,207	7,465	395	88,405
	Sales	7,798	8,059	7,779	8,121	7,940	7,879	8,109	8,742	7,911	8,207	7,465	395	88,405
	Customers	544	540	544	544	547	548	547	552	557	556	554	28	6,061
	Sales/Customer	14.3	14.9	14.3	14.9	14.5	14.4	14.8	15.8	14.2	14.8	13.5	14.1	14.6
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	58	54	59	55	56	59	59	57	56	54	19	645
	Customers	3	3	3	3	3	3	3	3	3	3	3	1	34
	Sales/Customer	19.7	19.3	18.0	19.7	18.3	18.7	19.7	19.7	19.0	18.7	18.0	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	23	22	21	23	21	22	23	22	23	21	21	22	264
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	23.0	22.0	21.0	23.0	21.0	22.0	23.0	22.0	23.0	21.0	21.0	22.0	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
SN_SGOS	Sales	16,334	15,264	15,266	15,795	15,537	15,272	17,007	16,429	15,352	15,593	14,847	16,682	189,378
	Customers	23	23	23	23	23	23	24	24	24	23	23	22	278
	Sales/Customer	710.2	663.7	663.7	686.7	675.5	664.0	706.6	684.5	639.7	678.0	645.5	758.3	681.2
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	518	514	486	524	498	502	549	507	524	498	480	518	6,118
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	172.7	171.3	162.0	174.7	166.0	167.3	183.0	169.0	174.7	166.0	160.0	172.7	169.9
	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	137	124	129	133	129	124	146	142	120	129	124	142	1,579
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	137.0	124.0	129.0	133.0	129.0	124.0	146.0	142.0	120.0	129.0	124.0	142.0	131.6
SN_SGAS	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGSGS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGRNG	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
TOTAL SALES SERVICE	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	0.0	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	21,410,350	19,426,153	17,635,859	18,559,025	20,396,230	29,792,134	59,277,881	75,942,906	63,411,113	54,335,058	34,563,790	25,820,341	439,570,840
	Customers	678,681	674,828	686,908	682,597	683,923	685,044	686,664	687,973	689,183	689,793	690,304	686,783	8,222,681

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
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														
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		3,522,012	3,926,546	3,992,393	4,090,849	4,943,874	6,202,070	7,110,018	7,395,240	6,209,314	7,204,721	5,812,604	5,786,269	66,195,910
Customers		146	146	146	146	146	146	146	146	146	146	146	147	1,753
Transportation - Military														
Deliveries		126,334	111,210	51,130	62,100	68,886	158,680	292,020	279,000	219,145	192,390	156,041	89,230	1,806,166
Customers		4	4	4	4	4	4	4	4	4	4	4	4	48
Transportation - Industrial														
Deliveries		4,751,059	4,615,794	4,730,504	4,697,242	4,964,831	2,368,970	6,757,697	4,657,447	4,038,187	5,233,727	4,619,206	4,383,727	55,818,391
Customers		15	15	15	15	15	13	17	15	15	15	15	15	180
Transportation - Cogeneration														
Deliveries		18,121,475	18,793,191	19,112,534	18,675,100	18,545,354	17,963,630	18,530,675	18,345,348	16,511,284	13,977,512	15,952,993	(14,818,375)	179,710,721
Customers		4	4	4	4	4	4	4	4	4	4	4	(1)	43
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														
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		331,030	427,059	346,309	338,139	346,855	372,250	338,410	353,655	344,400	349,200	383,696	399,829	4,330,832
Customers		2	2	2	2	2	2	2	2	2	2	2	2	24
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
Transportation - Electric Generation														
Deliveries		15,960,740	34,953,750	50,942,660	36,074,140	19,284,800	4,555,570	8,074,930	2,879,960	3,671,400	9,730,840	9,406,680	(8,635,690)	186,899,780
Customers		5	5	5	5	4	6	5	5	4	5	5	(1)	53
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		42,812,650	62,827,550	79,175,530	63,937,570	48,154,600	31,621,170	41,103,750	33,910,650	30,993,730	36,688,390	36,331,220	45,466,720	553,023,530
Deliveries		176	176	176	176	175	175	178	176	175	176	176	180	2,115
Customers														
TOTAL DISTRICT														
Sales		64,223,000	82,253,703	96,811,389	82,496,595	68,550,830	61,413,304	99,381,631	109,853,556	94,404,843	91,023,448	70,895,010	71,287,061	992,594,370
Customers		678,857	675,004	687,084	682,773	684,098	685,219	686,842	688,149	689,358	689,969	690,480	686,963	8,224,796

SOUTHWEST GAS CORPORATION
2021 NEVADA RATE CASE
DISTRICT 21 - SOUTHERN NEVADA
SPECIAL CONTRACT TRANSPORTATION VOLUMES AS ADJUSTED

Number of Bills	Contract Number	Rate Schedule	CUSTOMER	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total
				Special Contract												
			SG-G4													
0	21075	SG-G4	21075	4,005,150	6,043,990	12,676,150	13,246,140	12,527,750	219,980	6,907,260	(26,800)	3,363,320	7,821,910	8,124,500	529,199	75,438,549
1	21023	SG-G4	21023	5,550,000	5,719,540	5,839,380	6,059,600	6,023,370	5,647,470	6,055,960	5,692,180	5,030,000	5,760,770	4,055,000	6,076,510	67,509,780
1	21024	SG-G4	21024	5,887,130	6,164,760	6,115,400	5,920,860	5,663,940	5,737,350	5,761,610	5,939,960	5,456,800	4,761,910	5,842,060	6,063,960	69,315,740
0	21016	SG-G4	21016	8,435,940	22,791,650	30,692,260	18,628,530	6,210,000	1,621,000	752,000	1,219,030	62,000	1,629,830	1,000,000	11,353,208	104,395,448
1	21088	SG-G4	21088	2,815,450	511,749	5,996,090	3,406,080	2,203,200	371,000	319,000	1,390,000	144,000	234,350	194,000	2,873,276	20,458,195
1	21030	SG-G4	21030	6,120,000	6,365,000	6,563,230	6,127,520	6,324,000	6,060,000	6,200,000	6,200,000	5,558,100	2,918,660	5,510,000	5,941,000	69,877,510
			Total SG-G4	32,813,670	47,586,689	67,882,510	53,388,730	38,952,260	19,656,800	25,995,830	20,414,370	19,614,220	23,127,430	24,725,560	32,837,153	406,995,222
			Total Special Contracts	32,813,670	47,586,689	67,882,510	53,388,730	38,952,260	19,656,800	25,995,830	20,414,370	19,614,220	23,127,430	24,725,560	32,837,153	406,995,222

SOUTHWEST GAS CORPORATION
2021 NEVADA RATE CASE
DISTRICT 21 - SOUTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Contract Number	Rate Schedule	CUSTOMER	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total
1	21074	SG-G1	<u>General Gas Service G-1</u> 21074	0	0	0	0	0	0	0	0	0	0	0	0	0
1			Total SG-G1	0	0	0	0	0	0	0	0	0	0	0	0	0
1	21183	SG-G2	<u>General Gas Service G-2</u> 21183	0	0	0	0	425	2719	2941	3011	2088	1441	(28)	0	12,597
1	21046	SG-G2	21046	161	822	905	946	1171	3351	8280	10185	1992	2110	2320	2013	34,256
1	21013	SG-G2	21013	681	1318	1030	1182	1188	1199	1140	1205	1636	1620	1404	2174	15,777
1	21038	SG-G2	21038	8001	5554	6028	9892	20514	34046	42762	42628	33854	40047	31697	22420	297,443
1	21029	SG-G2	21029	10	10	20	20	93	3507	7790	7617	5630	4522	100	13	29,532
1	21093	SG-G2	21093	154	340	777	531	1011	1513	3463	2650	2400	1628	2660	2660	19,667
1	21091	SG-G2	21091	(1188)	0	0	6	(5)	4788	(3041)	2080	5508	6423	552	(66)	15,057
1	21092	SG-G2	21092	714	2700	4984	2584	2491	2846	3333	2575	2879	2882	3267	3183	34,438
2	21074	SG-G2	21074	(85)	698	1132	658	1543	673	677	621	917	731	680	1905	10,150
1	21913	SG-G2	21913	6187	12149	(19713)	30	663	596	352	413	2378	2645	401	536	2,972
1	21002	SG-G2	21002	2005	1191	1911	1755	1510	2133	2258	1954	2378	2645	2260	893	22,893
1	21020	SG-G2	21020	46	54	51	50	691	4272	7962	5397	4723	6220	4881	(5758)	28,589
13			Total SG-G2	16686	24836	(2875)	17654	31295	61643	77917	80336	64828	71442	49297	30312	523,371
156			<u>General Gas Service G-3</u>													
1	21053	SG-G3	21053	1493	2599	2387	2366	2367	2829	2677	2886	2082	2498	2017	2458	28,669
2	21061	SG-G3	21061	9206	8650	8702	7814	10120	13380	7409	9970	10770	8730	9350	10580	114,681
1	21047	SG-G3	21047	3831	1367	707	2750	9562	17367	20537	5199	8190	16991	14421	11379	112,301
1	21037	SG-G3	21037	10505	11138	12408	12964	13363	12387	13781	14570	13084	15021	14389	14956	158,566
3	21028	SG-G3	21028	9205	10161	8666	9087	9511	10920	13673	12454	12974	16927	26144	17043	156,765
2	21014	SG-G3	21014	8656	5859	4520	3483	3227	6311	6754	6744	7332	7188	7347	8370	83,866
1	21027	SG-G3	21027	4433	3995	3527	3483	3292	6977	2868	3231	3708	3740	3719	4374	43,597
2	21029	SG-G3	21029	458	662	2951	17044	21774	20863	22956	19246	17178	21702	20187	16647	181,668
2	21093	SG-G3	21093	2549	8084	12917	8066	8206	11660	22118	13561	15252	18936	14195	13835	149,379
1	21148	SG-G3	21148	326	1099	2285	1560	1157	2305	1919	2155	2288	2507	2522	2111	22,234
2	21092	SG-G3	21092	2659	8829	16641	9104	9429	12125	15788	14311	13055	12939	13726	12204	140,810
1	21913	SG-G3	21913	0	0	0	0	6262	3762	2522	3070	3146	2708	4005	6422	31,897
3	21073	SG-G3	21073	(2637)	7826	7741	6947	7057	8012	13840	16500	11950	12270	7750	6800	104,056
1	21162	SG-G3	21162	7945	7006	6022	4825	10315	6364	7376	7987	7479	6653	8208	13042	93,222
1	21192	SG-G3	21192	8971	10094	9957	9184	6945	8183	8185	7070	14307	7552	7221	9466	104,986
1	21109	SG-G3	21109	7054	6478	5483	4338	4861	7078	8862	8357	7093	8712	9164	7551	85,031
1	21038	SG-G3	21038	11791	14334	10199	10748	14372	21555	33655	33919	26126	25996	22757	24836	250,288
2	21015	SG-G3	21015	4673	3966	1690	1936	1747	5948	8291	4629	3721	10245	5147	2641	54,634
28			Total SG-G3	91118	112147	116803	118527	148148	172793	213211	185869	179735	201315	192269	184715	1,916,550
336			<u>General Gas Service G-4</u>													
1	21178	SG-G4	21178	47794	36885	54650	45215	78896	54300	52520	36349	35620	44700	39169	43200	569,298
1	21153	SG-G4	21153	27570	30147	21798	29989	34527	53397	65137	71142	55638	57171	37050	41700	525,266
1	21177	SG-G4	21177	10430	15812	15443	12150	14086	19621	13124	15884	16572	70913	(36482)	13639	181,192
1	21175	SG-G4	21175	27050	27404	22332	28150	27540	26665	29912	29912	27750	29500	27750	27750	334,293
1	21912	SG-G4	21912	37293	70059	74952	87894	68847	72546	53429	63405	29567	94780	67400	78575	803,647
1	21025	SG-G4	21025	50383	28003	30458	46967	51220	65888	92904	90378	78560	72494	58850	61110	727,215
2	21077	SG-G4	21077	149050	143400	148800	138180	167950	210500	274450	253970	211880	233780	193750	194820	2,320,530
1	21170	SG-G4	21170	(7501)	27140	20273	22050	19619	23550	16320	21170	16329	23543	26348	27330	236,171
3	21132	SG-G4	21132	178200	303760	303760	311610	320430	339150	261900	282700	260190	369440	461350	458610	3,798,790
2	21183	SG-G4	21183	2239	19360	16703	19260	21368	36699	40424	46936	44184	37495	31659	29550	345,877
1	21001	SG-G4	21001	243337	114528	11805	135751	198059	249717	244820	241609	241450	264550	253250	244650	2,549,833
1	21102	SG-G4	21102	1871	8352	7408	7034	8175	9690	6609	8838	9450	11825	12160	13230	104,642
1	21188	SG-G4	21188	7915	10650	11731	12050	12037	17510	30350	29428	17780	20590	12080	18547	200,668
1	21163	SG-G4	21163	31960	28201	30596	33044	34244	49630	52680	52070	46784	50290	31700	30790	472,009
1	21009	SG-G4	21009	485330	540000	453000	531000	508000	398000	523000	498000	535000	595000	542000	497000	6,083,330
2	21002	SG-G4	21002	383195	334768	450501	445587	367085	334998	416612	215130	264882	493015	402354	285919	4,394,046
2	21053	SG-G4	21053	12227	26458	26290	26290	26213	41416	53183	52554	40328	52152	40733	31652	428,229
2	21172	SG-G4	21172	7700	21268	19608	17720	34986	114743	224124	227032	155595	168169	55658	37842	1,084,445
1	21172	SG-G4	21172	564310	554622	593792	567120	534054	519797	512086	513238	468405	536171	545892	586698	6,496,185
1	21097	SG-G4	21097	718872	482831	566733	518071	543833	458350	642802	590510	503260	566730	532600	540180	6,464,832

SOUTHWEST GAS CORPORATION
2021 NEVADA RATE CASE
DISTRICT 21 - SOUTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Contract Number	Rate Schedule	CUSTOMER	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total
1	21060	SG-G4	21060	5815	487	1653	(7025)	(300)	0	0	0	0	0	0	0	630
1	21199	SG-G4	21199	13860	(26)	3578	6180	8740	15914	14200	19282	16920	9552	13339	13530	135,069
1	21119	SG-G4	21119	34300	34300	28000	39700	36100	34820	27570	32250	31670	29650	21270	(2790)	345,340
1	21107	SG-G4	21107	24808	25640	20648	22950	24620	30500	37295	28912	28912	29633	25400	24100	331,016
1	21243	SG-G4	21243	11360	8800	8690	7500	10337	8792	15515	16657	27405	7764	10564	16650	150,234
1	21167	SG-G4	21167	109890	101440	87133	82200	83220	88810	82866	100149	80650	114817	122113	97430	1,156,648
1	21047	SG-G4	21047	36219	46733	42893	43000	52738	57333	60800	57001	53620	66219	69279	67481	652,469
2	53680	SG-G4	21012	53680	65340	53138	52900	60800	135357	108500	116436	114356	110435	104750	82696	1,058,692
1	21103	SG-G4	21103	8000	11000	11000	12130	14000	13000	19000	17550	12000	17000	14000	14440	163,120
1	21052	SG-G4	21052	7364	21982	21070	19373	21885	31130	30261	33635	25399	29980	22630	22791	287,500
1	21233	SG-G4	21233	78590	99883	104970	113710	117640	168630	184615	177590	171443	191603	131192	136100	1,675,966
1	21006	SG-G4	21006	284190	274360	278654	267240	336550	300540	276860	315100	230000	300880	396440	298530	3,561,344
1	21037	SG-G4	21037	51545	41387	43742	49795	60078	71013	76199	74907	66236	69578	60921	63884	729,285
2	21028	SG-G4	21028	17845	21770	21340	23620	26774	32940	38947	41191	21349	32156	39450	24616	341,998
1	21039	SG-G4	21039	33250	42190	44150	46330	41150	42700	33960	40850	35960	46930	49600	48440	505,010
1	21220	SG-G4	21220	13428	10629	13730	13288	17693	11112	11931	12370	13400	19378	16000	16250	169,209
1	21157	SG-G4	21157	15350	15910	19470	25280	31080	49810	84650	95950	73730	86180	63350	61650	625,940
1	21014	SG-G4	21014	40778	27885	24808	29569	37032	49619	60746	66136	60058	60147	51853	50120	558,751
1	21027	SG-G4	21027	24113	18864	18187	19097	19688	21573	20072	20929	21172	20120	21531	25006	250,372
1	21081	SG-G4	21081	(2734)	22765	24397	34255	33324	46300	47200	49000	59725	62500	46500	41430	464,662
1	21057	SG-G4	21057	35800	28820	13568	23846	28330	29779	22340	37210	29541	32969	40600	37660	360,463
2	21046	SG-G4	21046	44089	80268	79295	82004	100479	148099	174360	155715	120908	156810	128180	127887	1,398,094
1	21911	SG-G4	21911	22620	29010	27160	27580	27500	54230	83530	85580	76560	67020	53440	44483	596,713
1	21013	SG-G4	21013	21319	37682	29970	36818	55812	72761	95820	91795	104284	93758	50665	71234	764,918
1	21098	SG-G4	21098	(11136)	469	594	592	1319	2390	1775	2050	1420	1199	1560	1190	3,422
3	21079	SG-G4	21079	114100	241790	249700	251260	381450	401150	364360	325950	231360	413210	300450	372800	3,647,580
4	21038	SG-G4	21038	76508	81192	79173	75770	83364	146249	181023	180903	145030	165267	131846	131674	1,477,999
1	21164	SG-G4	21164	7600	17230	6270	7900	16220	9380	14160	14160	8330	17830	17830	16010	149,710
2	26582	SG-G4	21029	26582	37248	47329	87416	105433	124780	147004	126787	112972	141846	106363	112190	1,175,950
2	21071	SG-G4	21071	23000	20370	20910	23820	56380	72350	98470	104700	88100	112900	81600	81400	784,000
1	21068	SG-G4	21068	53258	50640	44950	58109	55940	64690	70880	71530	60860	58370	72187	45910	707,124
2	21661	SG-G4	21615	121661	107244	49440	60164	67139	152732	283729	274371	215424	182145	150894	86589	1,751,532
1	21186	SG-G4	21186	(475)	(1451)	(860)	(10)	210	9640	16720	16750	11490	10416	3760	2400	68,590
2	21209	SG-G4	21209	111740	98513	114480	102266	118410	121649	140900	141686	114220	159190	138894	143820	1,505,768
1	21145	SG-G4	21145	39200	37670	40800	71600	50680	45260	30670	61180	65890	41970	28920	32260	544,100
1	21076	SG-G4	21076	24670	25390	24950	25260	25260	27010	28350	28350	25040	38920	35700	347,510	347,510
1	21059	SG-G4	21059	(7601)	7316	17057	10720	25723	(1969)	6920	9514	18463	14565	15840	18127	134,676
1	21093	SG-G4	21093	18687	44154	80676	48828	39067	57496	119439	97929	78498	75301	48087	50837	759,199
1	21081	SG-G4	21081	(22065)	1016	(2274)	3679	13139	(1316)	(12917)	423	1045	1075	2448	4071	(1,676)
1	21042	SG-G4	21042	5820	22092	40900	22020	26580	30617	44954	53964	38944	36586	28450	30740	381,667
2	54321	SG-G4	21148	54321	106276	194571	102380	83523	176722	154018	183543	150756	158423	141158	125059	1,630,750
1	9120	SG-G4	21092	9120	17963	34616	16132	15931	31223	51244	51579	45760	37677	28877	20359	360,481
1	21074	SG-G4	21074	(6420)	30297	54619	28222	36934	57927	82438	98559	61712	82339	48761	46795	622,183
1	21069	SG-G4	21069	4927	3424	(6614)	1755	28220	(16289)	2910	5458	(4311)	1550	1500	1200	21,530
3	68810	SG-G4	21072	68810	59106	48096	61050	61780	65316	65316	71840	54170	68949	60180	61060	737,307
1	21171	SG-G4	21171	13160	23860	22500	12920	17620	26150	34620	41050	16150	31700	21000	25431	286,161
1	21197	SG-G4	21197	37598	37225	21920	13020	45851	41621	8317	46016	36400	26152	16809	13530	344,459
1	21198	SG-G4	21198	14179	21430	32702	16160	18720	32882	37670	43310	28174	32870	24610	25240	327,947
1	21080	SG-G4	21080	89941	36041	79684	79420	94690	33983	149661	201240	190807	193733	127850	127850	1,519,160
1	21083	SG-G4	21083	121440	106023	79404	94204	102750	140670	103500	121110	113240	142330	139050	149760	1,413,381
1	21913	SG-G4	21913	0	0	0	0	8655	6483	3016	4567	4590	5471	10056	16275	59,113
1	21085	SG-G4	21085	42952	47437	45490	48115	58490	81800	91650	94220	86226	86791	68960	93126	845,257
1	21240	SG-G4	21240	(4778)	0	(1500)	4000	18420	40850	93012	112688	118380	118059	84840	70494	654,465
2	331030	SG-G4	21179	331030	427059	346309	338139	346855	372250	338410	353655	344400	349200	383696	399829	4,330,832
2	21033	SG-G4	21033	97076	36489	10717	45102	92394	87163	88980	79988	78204	180364	101850	58886	957,213
2	21062	SG-G4	21062	34690	25550	31110	28133	31680	37430	41991	39985	36060	29062	28510	27480	389,691
1	21126	SG-G4	21126	31560	28950	24478	29205	34470	38597	41900	42810	38220	37020	15460	28951	416,636
1	21096	SG-G4	21096	13643	14950	13530	13360	15161	19015	13392	11323	11655	12925	15480	16350	171,019
1	21125	SG-G4	21125	27300	27850	25340	29030	35303	41347	48609	47697	43728	40348	50728	29480	446,760
1	21115	SG-G4	21115	9100	13330	16410	12420	18090	13090	23630	26200	15500	23250	13270	12200	196,490
1	21168	SG-G4	21168	43800	46000	48130	43800	44470	47700	62530	78120	65120	63140	66540	63420	672,770
1	21141	SG-G4	21141	52770	46500	39540	46270	50100	54370	73650	73650	58910	58500	54970	54970	642,830
1	21227	SG-G4	21227	27000	42140	31330	35500	34500	74440	30100	49450	49450	66650	29300	40174	496,234
1	21162	SG-G4	21162	45667	40734	42008	28155	58583	42055	56522	53913	43551	46226	53728	78098	589,240
1	21086	SG-G4	21086	26390	26755	27333	27333	30016	39549	44890	57623	47162	46660	27573	27098	428,899

SOUTHWEST GAS CORPORATION
2021 NEVADA RATE CASE
DISTRICT 21 - SOUTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Contract Number	Rate Schedule	CUSTOMER	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total
1	21007	SG-G4	21007	93237	78711	76018	75790	94412	101940	114544	113717	103732	94244	116561	70500	1,133,406
1	21184	SG-G4	21184	102240	92043	83888	123046	104830	136170	127819	141290	110640	120740	87686	108415	1,338,807
1	21020	SG-G4	21020	116954	163356	103929	60440	56659	32728	10448	6503	3327	4630	2819	(3326)	558,467
1	21040	SG-G4	21040	62590	63214	53841	60898	66760	75800	86640	85694	68704	96150	84280	83340	887,911
1	21010	SG-G4	21010	358490	415710	475460	487290	550900	575700	425870	407100	414270	450660	417450	410690	5,389,790
1	21050	SG-G4	21050	12179	14741	14831	16248	18880	23285	24279	23208	20770	22544	19620	18250	228,835
2	21223	SG-G4	21223	14130	10040	13868	16500	23750	29580	25479	25280	23800	32000	25500	27732	267,599
1	21192	SG-G4	21192	36630	37056	34595	33766	45133	51639	67192	71299	52463	59638	47879	46054	583,344
1	21221	SG-G4	21221	14700	16120	15460	13505	15220	22790	21025	21250	26520	14498	11895	15045	208,028
1	21109	SG-G4	21109	13927	11562	12417	11216	11909	19422	26608	28160	20032	24883	23096	14849	217,881
1	21056	SG-G4	21056	194840	217140	215500	228280	280870	407150	578110	636000	433600	509650	346000	338669	4,385,709
1	21036	SG-G4	21036	99000	98000	60000	97000	115890	95000	107000	82850	81000	119000	115420	90020	1,160,180
1	21082	SG-G4	21082	26870	35340	27995	21539	30700	26319	22910	34931	27980	31490	31010	34479	351,563
2	21137	SG-G4	21137	266340	281550	278030	301760	328890	452100	523980	496190	428080	477410	342930	376240	4,553,500
125	Total SG-G4			7125176	7480187	7549732	7652869	8518727	9546674	10669136	10691525	9294757	10911423	9357834	9060880	107,858,920
2	21017	SG-EG	General Gas Service G-6 21017	2101000	2055000	2092000	2038000	2211000	1958000	2122000	2302000	1804000	2374000	1945000	2010000	25,012,000
2	Total SG-G6			2101000	2055000	2092000	2038000	2211000	1958000	2122000	2302000	1804000	2374000	1945000	2010000	25,012,000
1	21011	SG-EG	Electric Generation 21011	665000	1108000	1537360	721790	496370	95130	66000	236550	36190	2780	61260	653176	5,679,606
1	Total SG-EG			665000	1108000	1537360	721790	496370	95130	66000	236550	36190	2780	61260	653176	5,679,606
170	Total Full Margin			9989980	10780170	11293020	10548840	11405540	11834240	13148264	13495280	11379510	13560960	11605660	11939083	140,990,547
6																
176																547,985,769

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TRANSPORTATION CUSTOMERS AND DELIVERIES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Rate Schedule	Description	Annual Basic Charge	Present Billing Period	Number of Transport Charges	Number of Basic Charges	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total	Line No.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	SG-G1	General Gas Service - 1	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
2	21014	Subtotal General Gas Service - 1	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
3			12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	SG-G2	General Gas Service - 2	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	21015		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	21016		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	21017		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	21018		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	21019		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	21020		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	21021		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	21022		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
13	21023		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	21024		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	21025		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	21026		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	21027		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
18	SG-G3	General Gas Service - 3	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	21028		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	21029		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	21030		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	21031		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	21032		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	21033		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	21034		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	21035		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	21036		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	21037		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	21038		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	21039		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	21040		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
32	21041		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
33	21042		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
34	21043		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35	21044		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
36	21045		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36
37	21046		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37

38	SG-G4	General Gas Service - 4	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
39	21178		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	21179		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
41	21180		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41
42	21181		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	21182		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
44	21183		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
45	21184		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45
46	21185		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46
47	21186		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
48	21187		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
49	21188		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49
50	21189		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50
51	21190		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
52	21191		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52
53	21192		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
54	21193		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
55	21194		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	55
56	21195		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56
57	21196		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
58	21197		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58
59	21198		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	21199		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60
61	21200		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
62	21201		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	62
63	21202		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
64	21203		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64
65	21204		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65
66	21205		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
67	21206		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
68	21207		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	68
69	21208		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69
70	21209		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TRANSPORTATION CUSTOMERS AND DELIVERIES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Rate Schedule	Description	Annual Basic Charge	Number of Basic Charge Cycles	Number of Transport Cycles	Present Billing Period	Proposed Billing Period	June 2020	July 2020	August	September	October	November	December	January	February	March	April	May 2021	Total	Line No.	
70	SG-G4	21006	386,440	12	12	12	12	284,190	274,380	278,854	267,240	336,560	76,180	76,680	315,100	230,000	69,238	69,578	396,440	288,530	3,551,344	70
71	SG-G4	21037	76,160	12	12	12	12	76,160	41,387	43,742	47,795	60,078	71,013	76,160	74,907	66,238	69,578	60,921	63,884	729,855	71	
72	SG-G4	21038	41,191	12	12	12	12	17,845	17,845	43,742	24,300	26,774	32,940	42,900	37,490	21,349	32,456	39,450	24,616	341,998	72	
73	SG-G4	21039	49,600	12	12	12	12	49,600	42,960	44,150	46,330	41,150	42,960	33,680	40,850	46,330	46,330	49,600	48,440	565,010	73	
74	SG-G4	21040	15,360	12	12	12	12	15,360	15,360	15,360	15,360	15,360	15,360	15,360	15,360	15,360	15,360	15,360	15,360	1,715,332	74	
75	SG-G4	21057	95,650	12	12	12	12	95,650	15,360	19,420	25,560	31,660	48,816	61,450	66,136	71,200	60,147	65,580	65,580	695,040	75	
76	SG-G4	21014	66,136	12	12	12	12	66,136	27,865	24,808	29,569	37,302	48,619	60,746	66,136	60,658	60,147	51,853	50,120	558,511	76	
77	SG-G4	21027	25,008	12	12	12	12	25,008	18,884	18,187	19,695	10,688	21,573	20,929	20,929	20,929	20,929	20,929	20,929	558,511	77	
78	SG-G4	21081	62,500	12	12	12	12	62,500	22,765	24,337	34,255	46,300	47,200	46,000	59,725	62,500	62,500	46,500	41,430	464,662	78	
79	SG-G4	21057	40,000	12	12	12	12	40,000	28,820	13,968	23,846	28,779	22,440	37,210	120,008	120,008	120,008	40,000	37,600	300,603	79	
80	SG-G4	21046	40,000	12	12	12	12	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	1,308,094	80	
81	SG-G4	21013	85,980	12	12	12	12	85,980	29,010	27,160	27,580	27,580	27,580	85,980	85,980	76,590	67,020	53,440	44,483	598,713	81	
82	SG-G4	21013	104,284	12	12	12	12	104,284	24,319	37,682	26,970	36,818	55,612	72,611	83,530	85,980	76,590	67,020	53,440	784,918	82	
83	SG-G4	21013	104,284	12	12	12	12	104,284	24,319	37,682	26,970	36,818	55,612	72,611	83,530	85,980	76,590	67,020	53,440	784,918	83	
84	SG-G4	21013	104,284	12	12	12	12	104,284	24,319	37,682	26,970	36,818	55,612	72,611	83,530	85,980	76,590	67,020	53,440	784,918	84	
85	SG-G4	21038	41,191	12	12	12	12	41,191	24,170	29,470	25,120	38,140	40,150	394,360	231,360	143,210	131,846	320,450	372,880	3,647,580	85	
86	SG-G4	21164	181,023	12	12	12	12	181,023	71,500	79,175	75,770	83,840	146,249	191,023	180,903	146,249	131,846	131,846	131,846	1,477,969	86	
87	SG-G4	21029	17,830	12	12	12	12	17,830	7,620	6,270	7,900	16,220	9,380	14,160	8,330	14,750	17,830	16,010	16,010	149,710	87	
88	SG-G4	21071	147,004	12	12	12	12	147,004	26,582	47,329	87,416	105,633	124,780	147,004	126,787	112,972	141,846	106,363	112,190	1,175,950	88	
89	SG-G4	21068	23,000	12	12	12	12	23,000	20,370	20,910	23,820	56,380	72,350	98,070	104,700	88,100	112,900	81,600	81,400	784,000	89	
90	SG-G4	21015	72,187	12	12	12	12	72,187	52,258	50,640	44,950	58,109	55,940	64,690	70,680	60,690	56,370	72,187	45,910	707,124	90	
91	SG-G4	21029	283,728	12	12	12	12	283,728	121,661	107,844	149,440	67,139	283,728	274,371	215,624	182,145	150,894	86,588	1,751,532	91		
92	SG-G4	21099	159,190	12	12	12	12	159,190	111,740	98,933	114,460	102,260	118,410	123,649	140,900	141,686	114,220	138,894	143,820	1,505,768	92	
93	SG-G4	21145	71,600	12	12	12	12	71,600	39,200	37,670	40,800	43,260	30,070	61,180	65,890	41,970	26,920	32,260	544,100	93		
94	SG-G4	21076	38,920	12	12	12	12	38,920	25,300	24,950	25,260	28,650	27,010	28,350	25,400	38,920	35,770	35,770	347,510	94		
95	SG-G4	21059	25,723	12	12	12	12	25,723	7,316	17,057	10,720	25,723	(1,968)	6,920	9,514	18,463	14,565	15,840	18,127	134,676	95	
96	SG-G4	21093	119,438	12	12	12	12	119,438	18,687	44,154	80,876	48,828	39,667	57,496	119,438	97,929	78,468	75,301	48,087	50,837	759,199	96
97	SG-G4	21091	13,139	12	12	12	12	13,139	(22,065)	1,016	13,309	13,309	13,309	(12,917)	423	1,045	1,076	2,448	4,071	(11,676)	97	
98	SG-G4	21042	53,984	12	12	12	12	53,984	5,820	22,092	40,900	28,800	38,017	44,594	53,984	38,044	38,044	28,450	30,740	381,667	98	
99	SG-G4	21099	159,190	12	12	12	12	159,190	111,740	98,933	114,460	102,260	118,410	123,649	140,900	141,686	114,220	138,894	143,820	1,505,768	99	
100	SG-G4	21092	51,579	12	12	12	12	51,579	31,723	34,619	28,222	38,384	57,927	82,548	88,559	61,712	82,339	48,751	46,785	622,183	100	
101	SG-G4	21074	26,220	12	12	12	12	26,220	3,624	(6,814)	1,755	29,220	(16,289)	2,910	5,498	(4,311)	1,550	1,200	21,530	102		
102	SG-G4	21069	68,810	12	12	12	12	68,810	59,106	48,066	56,950	61,050	61,780	65,316	71,840	54,770	68,949	60,180	61,060	737,307	102	
103	SG-G4	21072	41,050	12	12	12	12	41,050	13,160	23,860	22,500	12,920	18,260	26,150	34,620	41,050	16,150	31,700	21,000	25,431	286,161	103
104	SG-G4	21171	46,016	12	12	12	12	46,016	37,255	31,110	25,920	13,020	45,851	41,621	8,317	46,016	36,400	26,152	16,809	13,530	344,459	104
105	SG-G4	21097	42,810	12	12	12	12	42,810	42,810	41,991	34,690	25,550	31,110	31,680	37,430	39,995	36,000	29,062	26,510	27,480	389,691	105
106	SG-G4	21188	42,810	12	12	12	12	42,810	28,560	24,478	29,205	34,470	38,597	41,500	42,810	38,220	37,020	40,875	28,951	41,636	379,947	106
107	SG-G4	21080	19,015	12	12	12	12	19,015	13,643	14,850	13,530	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	1,518,160	107	
108	SG-G4	21099	159,190	12	12	12	12	159,190	111,740	98,933	114,460	102,260	118,410	123,649	140,900	141,686	114,220	138,894	143,820	1,505,768	108	
109	SG-G4	21145	71,600	12	12	12	12	71,600	39,200	37,670	40,800	43,260	30,070	61,180	65,890	41,970	26,920	32,260	544,100	93	1,414,537	109
110	SG-G4	21095	94,220	12	12	12	12	94,220	42,952	47,437	45,460	48,115	48,115	81,950	91,950	86,226	86,791	69,960	93,126	845,237	110	
111	SG-G4	21240	118,380	12	12	12	12	118,380	(4,778)	0	(1,500)	4,000	18,420	40,850	93,012	112,688	118,380	118,059	84,840	70,494	654,465	111
112	SG-G4	21179	427,059	12	12	12	12	427,059	346,309	338,139	348,855	372,250	338,410	333,655	344,400	348,200	385,696	389,629	389,629	4,330,832	112	
113	SG-G4	21033	180,364	12	12	12	12	180,364	97,076	36,469	45,102	92,384	87,163	88,880	79,384	78,204	180,364	101,850	58,886	957,713	113	
114	SG-G4	21062	25,550	12	12	12	12	25,550	31,110	28,133	31,680	37,430	41,991	39,995	36,000	29,062	26,510	27,480	38,691	389,691	114	
115	SG-G4	21062	42,810	12	12	12	12	42,810	28,560	24,478	29,205	34,470	38,597	41,500	42,810	38,220	37,020	40,875	28,951	41,636	379,947	115
116	SG-G4	21096	19,015	12	12	12	12	19,015	13,643	14,850	13,530	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	1,518,160	116	
117	SG-G4	21099	159,190	12	12	12	12	159,190	111,740	98,933	114,460	102,260	118,410	123,649	140,900	141,686	114,220	138,894	143,820	1,505,768	117	
118	SG-G4	21188	78,120	12	12	12	12	78,120	43,800	46,000	48,130	47,700	62,530	78,120	65,520	63,140	66,540	63,140	66,540	672,770	118	
119	SG-G4	21141	73,650	12	12	12	12	73,650	52,770	45,050	39,940	45,050	50,100	54,370	69,100	73,650	55,910	59,500	42,700	54,970	642,830	119
120	SG-G4	21227	74,440	12	12	12	12	74,440	27,000	42,440	31,330	35,500	35,660	34,500	74,440	30,100	49,450	66,650	29,300	40,174	486,234	120
121	SG-G4	21162	42,810	12	12	12	12	42,810	28,560	24,478	29,205	34,470	38,597	41,500	42,810	38,220	37,020	40,875	28,951	41,636	379,947	121
122	SG-G4	21088	57,623	12	12	12	12	57,623	45,667	40,734	42,008	28,155	59,583	42,055	56,522	53,913	43,551	46,226	53,728	78,098	599,240	122
123	SG-G4	21099	159,190	12	12	12	12	159,190	111,740	98,933	114,460	102,260	118,410	123,649	140,900	141,686	114,220					

FERC Activity Rate Code	2020												TOTAL	
	Revenue by Rate Code													
	JUN-20	JUL-20	AUG-20	SEP-20	OCT-20	NOV-20	DEC-20	ADJ-20	JAN-21	FEB-21	MAR-21	APR-21		MAY-21
2501	15,697,313.80	13,157,217.24	11,912,246.96	12,251,436.93	12,998,076.12	17,903,400.00	33,094,461.28	0.00	40,595,510.73	33,289,944.97	28,365,406.77	18,345,807.53	14,582,439.52	252,192,961.85
2502	2,796,210.47	2,508,234.47	2,376,116.19	2,389,668.32	2,419,038.40	2,988,693.70	4,310,698.03	0.00	4,930,787.51	3,907,739.04	2,969,540.61	2,969,540.61	2,656,043.45	38,529,511.99
2503	2,056,296.13	1,844,757.39	1,129,703.36	1,172,821.47	1,236,762.78	1,575,953.69	2,588,865.23	0.00	3,349,611.24	2,739,153.33	2,492,818.30	1,786,441.38	1,545,079.91	23,127,828.01
2504	1,296,296.13	1,244,757.39	1,129,703.36	1,172,821.47	1,236,762.78	1,575,953.69	2,588,865.23	0.00	3,349,611.24	2,739,153.33	2,492,818.30	1,786,441.38	1,545,079.91	23,127,828.01
2505	1,965,620.03	1,871,246.23	1,595,617.88	1,663,499.26	1,720,861.15	2,071,600.19	2,815,461.63	0.00	3,142,748.63	2,692,671.17	2,593,831.55	2,090,481.26	1,664,473.38	25,888,260.36
2506	1,965,620.03	1,871,246.23	1,595,617.88	1,663,499.26	1,720,861.15	2,071,600.19	2,815,461.63	0.00	3,142,748.63	2,692,671.17	2,593,831.55	2,090,481.26	1,664,473.38	25,888,260.36
2507	1,965,620.03	1,871,246.23	1,595,617.88	1,663,499.26	1,720,861.15	2,071,600.19	2,815,461.63	0.00	3,142,748.63	2,692,671.17	2,593,831.55	2,090,481.26	1,664,473.38	25,888,260.36
2508	35,571.85	1,254,241.95	1,634,098.16	1,718,780.56	1,707,644.42	1,685,939.22	1,524,068.44	0.00	1,089,012.96	986,662.40	898,939.55	1,666,493.37	867,388.52	12,531,966.58
2509	10,200.21	11,540.83	10,045.46	9,888.25	7,221.52	5,965.06	4,894.49	0.00	5,061.69	4,207.30	4,000.49	4,080.26	5,468.35	81,837.91
2510	1,390.63	1,461.20	1,403.56	1,397.47	1,367.28	1,305.62	1,197.28	0.00	1,305.62	1,068.77	1,030.48	1,030.48	1,103.15	11,013.15
2511	1,390.63	1,461.20	1,403.56	1,397.47	1,367.28	1,305.62	1,197.28	0.00	1,305.62	1,068.77	1,030.48	1,030.48	1,103.15	11,013.15
2512	1,645.20	2,645.20	2,153.52	1,782.59	1,253.23	488.06	411.04	0.00	937.54	637.67	545.60	538.85	985.93	14,298.40
2513	23,665.15	25,133.07	25,133.07	25,133.07	83,598.58	5,785.32	6,937.80	0.00	13,811.47	3,053.27	13,611.40	5,208.20	5,208.20	194,687.81
2514	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	0.00	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43
2515	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	0.00	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43
2516	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	0.00	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43
2517	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	0.00	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43	2,167.43
2518	21,377.19	18,204.70	17,468.92	18,139.78	1,617.79	18,011.45	19,647.27	0.00	19,002.06	17,205.35	17,603.27	15,954.55	17,111.46	217,938.79
2519	120.46	49.03	97.80	180.83	497.62	485.75	115.20	0.00	107.42	48.76	99.32	386.31	101.12	5,398.50
2520	120.46	49.03	97.80	180.83	497.62	485.75	115.20	0.00	107.42	48.76	99.32	386.31	101.12	5,398.50
2521	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
2522	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
2523	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
2524	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
2525	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
5100	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
5120	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
5160	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
5180	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
5310	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
5370	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
5390	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
5430	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
5450	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
5460	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
5480	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
5490	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
5500	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
5520	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
5590	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
5800	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
5900	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
5950	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
5970	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
5980	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
5990	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
9250	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	25,880.00

Currency: USD
RD=0521 (SOUTHERN NEVADA RATE JURISDICTION)

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FFERC Activity Rate Code	2022												TOTAL
	JUN-20	JUL-20	AUG-20	SEP-20	OCT-20	NOV-20	DEC-20	ADJ-20	JAN-21	FEB-21	MAR-21	APR-21	
48800 251C	366,758.22	366,758.22	326,374.83	357,566.40	326,193.22	314,766.61	349,396.10	0.00	296,656.27	303,068.05	371,070.19	348,496.44	327,914.00
48800 TOTAL	309,891.09	366,758.22	326,374.83	357,566.40	326,193.22	314,766.61	349,396.10	0.00	296,656.27	303,068.05	371,070.19	348,496.44	327,914.00
48900 0000	106,782.01	0.00	0.00	248,988.54	0.00	0.00	302,730.10	0.00	302,730.10	0.00	0.00	0.00	0.00
48900 TOTAL	106,782.01	0.00	0.00	248,988.54	0.00	0.00	302,730.10	0.00	302,730.10	0.00	0.00	0.00	0.00
48930 252S	2,439,856.35	2,481,700.33	2,467,245.00	2,526,313.98	2,584,304.50	2,516,932.50	2,811,573.87	0.00	2,424,650.49	2,378,901.90	2,874,899.00	2,325,065.30	2,311,402.49
48930 TOTAL	2,439,856.35	2,481,700.33	2,467,245.21	2,526,313.98	2,584,304.50	2,516,932.50	2,811,573.87	0.00	2,424,650.39	2,378,901.86	2,874,891.63	2,325,065.30	2,311,402.49
48950 203S	-468,000.00	-235,000.00	308,000.00	329,000.00	329,000.00	5,033,000.00	5,941,000.00	0.00	-3,428,000.00	2,178,901.86	-7,886,000.00	-1,685,000.00	0.00
49500 2037	-128,754.56	-184,522.32	-134,221.63	-67,396.15	723,967.86	625,198.71	371,679.37	0.00	3,503,844.99	-3,786,000.00	-575,488.83	-369,332.37	0.00
49500 2592	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,066,910.67	0.00	0.00	-153.00	0.00
49500 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,066,910.67	0.00	0.00	-153.00	0.00
49550 2592	-586,754.56	-419,522.32	173,778.37	261,603.85	2,876,967.86	5,648,198.71	6,312,679.37	0.00	331,844.99	-3,361,089.33	-6,722,468.83	-2,054,312.37	-570,000.00
49550 TOTAL	-586,754.56	-419,522.32	173,778.37	261,603.85	2,876,967.86	5,648,198.71	6,312,679.37	0.00	331,844.99	-3,361,089.33	-6,722,468.83	-2,054,312.37	-570,000.00
Total by Revenue Account	25,997,346.24	23,116,621.48	21,494,558.67	22,433,141.72	25,624,787.59	34,700,048.21	54,727,426.94	0.00	57,364,182.88	46,196,228.17	37,801,930.00	27,937,223.32	23,926,908.39

SOUTHWEST GAS CORPORATION
Southern Nevada
BILL DEMAND
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

CSS Customers	Bill Demand	GTS Customers	CSA	Bill Demand
	75,179		21178T	70,762
	34,282		21153T	71,157
	46,715		21177T	18,315
	17,542		21175T	30,834
	63,342		21912T	85,610
	27,793		21025T	97,184
	73,079		21077T	269,351
	15,994		21170T	26,448
	18,014		21132T	276,678
	16,755		21132T	188,708
	50,525		21183T	49,876
	59,963		21001T	265,581
	89,806		21102T	13,617
	27,603		21188T	29,743
	30,353		21163T	54,767
	50,661		21009T	564,735
	26,161		21002T	565,404
	32,004		21053T	65,013
	99,294		21172T	234,293
	16,156		21172T	593,845
	130,373		21097T	588,535
	36,217		21199T	17,796
	20,084		21107T	36,389
	45,282		21010T	577,913
	38,532		21167T	115,094
	177,829		21243T	22,105
	88,182		21047T	67,523
	45,771		21012T	124,807
	68,309		21103T	18,571
	37,536		21052T	32,705
	367,490		21233T	189,423
	35,639		21006T	398,146
	21,941		21037T	75,891
	53,042		21028T	36,365
	22,996		21039T	49,466
	18,595		21220T	17,332
	189,342		21157T	93,919
	54,639		21014T	65,021
	29,379		21027T	21,433
	27,733		21081T	61,777
	1,365		21057T	39,403
	50,205		21911T	84,397
	593,988		21013T	93,832
	7,203		21046T	173,735
	41,440		21038T	200,669
	17,140		21098T	2,193
	67,653		21079T	463,826
	12,331		21164T	16,288
	39,797		21029T	149,017
			21071T	111,381
			21068T	71,704
			21059T	18,393
			21093T	100,655
			21091T	1,133
			21042T	47,585
			21148T	172,959
			21092T	51,842
			21074P	91,676
			21069T	4,895
Total CSS Bill Demand	<u>3,211,254</u>			

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEGOTIATED CONTRACT TRANSPORTATION AND OPTIONAL CONTRACT REVENUE CALCULATIONS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Customer Name	Otherwise Applicable Rate Schedule	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
1	21075	SC-6	4,005,150	6,043,990	12,676,150	13,246,140	12,527,750	219,980	6,907,260	(26,800)	3,383,320	7,821,910	8,124,500	529,199	75,438,549	1
2	MAV True Up Volumes	251,510,000	14,672,621	14,672,621	14,672,621	14,672,621	14,672,621	14,672,621	14,672,621	14,672,621	14,672,621	14,672,621	14,672,621	14,672,621	176,071,451	2
3	Total Billed Volumes		18,677,771	20,716,611	27,348,771	27,918,761	27,200,371	14,892,601	21,579,881	14,645,821	18,035,941	22,494,331	22,797,121	15,201,820	251,510,000	3
4	Meters		1	1	1	1	1	1	1	1	1	1	1	1	12	4
5	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Basic Service per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Total Basic Service Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Demand Charge		417,802.88	417,802.88	417,802.88	417,802.88	417,802.88	417,802.88	417,802.88	417,802.88	417,802.88	417,802.88	417,802.88	417,802.88	5,013,635	8
9	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Volume Charge per Therm		0.006643	0.006643	0.006643	0.006643	0.006643	0.006643	0.006643	0.006643	0.006643	0.006643	0.006643	0.006643	0.006643	10
11	Total Volume Charge		124,076	137,620	181,678	185,464	180,692	98,932	143,355	97,292	119,813	149,431	151,441	100,988	1,670,781	11
12	Total Margin		541,879	555,423	599,481	603,267	598,495	516,734	561,158	515,095	537,616	567,234	569,244	518,789	6,684,415	12
13	21023	SC-6	5,550,000	5,719,540	5,839,380	6,059,600	6,023,370	5,647,470	6,055,960	5,692,180	5,030,000	5,760,770	4,055,000	6,076,510	67,509,780	2
14	Meters		2	2	2	2	2	2	2	2	2	2	2	2	24	14
15	Basic Service Charges		1	1	1	1	1	1	1	1	1	1	1	1	12	15
16	Basic Service per Meter		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	12,000.00	16
17	Basic Service Charge		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	17
18	Demand Charge		121,671.18	121,671.18	121,671.18	121,671.18	121,671.18	121,671.18	121,671.18	121,671.18	121,671.18	121,671.18	121,671.18	121,671.18	1,460,054	18
19	Transportation Service Charges		500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	19
20	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Total Margin		123,171	123,171	123,171	123,171	123,171	123,171	123,171	123,171	123,171	123,171	123,171	123,171	1,478,054	22
23	21024	SC-6	5,887,130	6,164,760	6,115,400	5,920,860	5,663,940	5,737,350	5,761,610	5,939,960	5,456,800	4,761,910	5,842,060	6,063,960	69,315,740	3
24	Meters		2	2	2	2	2	2	2	2	2	2	2	2	24	24
25	Basic Service Charges		1	1	1	1	1	1	1	1	1	1	1	1	12	25
26	Basic Service per Meter		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	12,000.00	26
27	Basic Service Charge		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	27
28	Demand Charge		179,250.28	179,250.28	179,250.28	179,250.28	179,250.28	179,250.28	179,250.28	179,250.28	179,250.28	179,250.28	179,250.28	179,250.28	2,151,003.36	28
29	Transportation Service Charges		500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	29
30	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Total Margin		180,750	180,750	180,750	180,750	180,750	180,750	180,750	180,750	180,750	180,750	180,750	180,750	2,169,003	32
33	21016	SC-5	8,435,940	22,791,650	30,692,260	18,628,530	6,210,000	1,621,000	752,000	1,219,030	62,000	1,629,830	1,000,000	11,353,208	104,395,448	4
34	Monthly Volume - EPNG / TW		0	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Meters		1	1	1	1	1	1	1	1	1	1	1	1	12	35
36	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	36
37	Basic Service per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Basic Service Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Demand Charge		206,636.00	206,636.00	206,636.00	206,636.00	206,636.00	206,636.00	206,636.00	206,636.00	206,636.00	206,636.00	206,636.00	206,636.00	2,479,632.00	39
40	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Volume Charge per Therm		0.015430	0.0154300	0.0154300	0.0154300	0.0154300	0.0154300	0.0154300	0.0154300	0.0154300	0.0154300	0.0154300	0.0154300	0.0154300	41
42	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Total Margin		206,636	206,636	206,636	206,636	206,636	206,636	206,636	206,636	206,636	206,636	206,636	206,636	2,479,632	43

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEGOTIATED CONTRACT TRANSPORTATION AND OPTIONAL CONTRACT REVENUE CALCULATIONS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Customer Name	Otherwise Applicable Rate Schedule	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
44	21088	SG-5	2,815,450	511,749	5,996,090	3,406,080	2,203,200	371,000	319,000	1,390,000	144,000	234,350	194,000	2,873,276	20,458,195	5
45	Monthly Volume - EPNG / TW		0	0	0	0	0	0	0	0	0	0	0	0	0	45
46	Meters		4	4	4	4	4	4	4	4	4	4	4	4	4	46
47	Basic Service Charges		1	1	1	1	1	1	1	1	1	1	1	1	1	47
48	Basic Service per Meter		750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	9,000.00	48
49	Basic Service Charge		750	750	750	750	750	750	750	750	750	750	750	750	9,000.00	49
50	Demand Charge		88,942.11	88,942.11	88,942.11	88,942.11	88,942.11	88,942.11	88,942.11	88,942.11	88,942.11	88,942.11	88,942.11	88,942.11	1,067,305.32	50
51	Transportation Service Charges		500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	51
52	Volume Charge per Therm		0.01808	0.01808	0.01808	0.01808	0.01808	0.01808	0.01808	0.01808	0.01808	0.01808	0.01808	0.01808	0.01808	52
53	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	53
54	Total Margin		90,192	90,192	90,192	90,192	90,192	90,192	90,192	90,192	90,192	90,192	90,192	90,192	1,082,305	54
55	21030	SG-6	6,120,000	6,355,000	6,563,230	6,127,520	6,324,000	6,060,000	6,200,000	6,200,000	5,558,100	2,918,660	5,510,000	5,941,000	69,877,510	6
56	Meters		1	1	1	1	1	1	1	1	1	1	1	1	1	12
57	Basic Service Charges		1	1	1	1	1	1	1	1	1	1	1	1	1	56
58	Basic Service 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	57
59	Basic Service Charge		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	58
60	Demand Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	60
61	Transportation Service Charges		500	500	500	500	500	500	500	500	500	500	500	500	6,000	61
62	Volume Charge per Therm		0.01599	0.01599	0.01599	0.01599	0.01599	0.01599	0.01599	0.01599	0.01599	0.01599	0.01599	0.01599	0.01599	62
63	Total Volume Charge		97,859	101,616	104,946	97,979	101,121	96,899	99,138	99,138	88,874	46,669	88,105	94,997	1,117,341	63
64	Total Margin		99,359	103,116	106,446	99,479	102,621	98,399	100,638	100,638	90,374	48,169	89,605	96,497	1,135,341	64
65	Total Negotiated Transportation Contract Customers															
66	Meters		11	11	11	11	11	11	11	11	11	11	11	11	132	65
67	Basic Service Charges		4	4	4	4	4	4	4	4	4	4	4	4	48	66
68	Volumes		32,813,670	47,586,689	67,882,510	53,388,730	38,952,260	19,656,800	25,995,630	20,414,370	19,614,220	23,127,430	24,725,560	32,637,153	406,995,222	67
69	Basic Charge \$		3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000	68
70	Demand Charge \$		1,014,302	1,014,302	1,014,302	1,014,302	1,014,302	1,014,302	1,014,302	1,014,302	1,014,302	1,014,302	1,014,302	1,014,302	12,171,629	69
71	Transportation Charge \$		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	70
72	Commodity \$		221,935	239,237	286,624	283,443	281,813	195,831	242,493	196,430	208,687	196,101	239,546	195,982	2,788,122	71
73	Total Margin		1,241,988	1,259,289	1,306,676	1,303,496	1,301,865	1,215,883	1,262,546	1,216,483	1,228,739	1,216,153	1,259,599	1,216,035	15,028,752	72

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
MONTHLY MARGIN PER CUSTOMER

Line No.	Description	(a)	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Total	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)		
1	<u>Single-Family Residential Gas Service</u>															
2	Sales	38,661,315	54,364,401	42,464,104	30,279,323	18,515,869	15,249,296	12,826,332	10,499,455	9,267,741	9,871,922	11,200,315	17,021,681	270,221,754	2	
3	Customers	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	541,834	6,502,008	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	0.48645	0.48645	0.48645	0.48645	0.48645	0.48645	0.48645	0.48645	0.48645	0.48645	0.48645	0.48645	0.48645	6	
7	Monthly Margin	24,658,604	32,297,370	26,508,471	20,581,184	14,888,852	13,269,827	12,091,176	10,959,267	10,360,100	10,654,004	11,300,200	14,132,004	201,671,059	7	
8	Monthly Margin Per Customer	45.51	59.61	48.92	37.98	27.42	24.49	22.32	20.23	19.12	19.66	20.86	26.08	372.20	8	
9	<u>Multi-Family Residential Gas Service</u>															
10	Sales	4,294,554	5,488,430	4,423,996	3,533,160	2,537,421	2,380,023	2,098,086	1,933,026	1,790,338	1,835,264	1,894,022	2,484,539	34,692,859	10	
11	Customers	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	128,492	1,541,904	11
12	Proposed Rates														12	
13	Basic Service Charge	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	13	
14	Commodity	0.51356	0.51356	0.51356	0.51356	0.51356	0.51356	0.51356	0.51356	0.51356	0.51356	0.51356	0.51356	0.51356	14	
15	Monthly Margin	3,361,939	3,975,066	3,428,415	2,970,918	2,459,546	2,378,713	2,233,921	2,149,153	2,075,874	2,098,946	2,129,122	2,432,388	31,694,001	15	
16	Monthly Margin Per Customer	26.16	30.94	26.68	23.12	19.14	18.51	17.39	16.73	16.16	16.34	16.57	18.93	246.67	16	
17	<u>General Gas Service - 1</u>															
18	<u>Sales Customers</u>															
19	Sales	3,077,404	4,578,386	3,510,987	2,736,497	1,968,660	1,847,076	1,127,877	1,149,093	1,064,126	1,139,900	1,280,517	1,645,195	25,125,718	19	
20	Customers	20,690	20,690	20,690	20,690	20,690	20,690	20,690	20,690	20,690	20,690	20,690	20,690	248,280	20	
21	<u>Transportation Customers</u>															
22	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	22	
23	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	23	
24	<u>Schedule Total</u>															
25	Sales	3,077,404	4,578,386	3,510,987	2,736,497	1,968,660	1,847,076	1,127,877	1,149,093	1,064,126	1,139,900	1,280,517	1,645,195	25,125,718	25	
26	Customers	20,691	20,691	20,691	20,691	20,691	20,691	20,691	20,691	20,691	20,691	20,691	20,691	248,292	26	
27	Proposed Rates														27	
28	Basic Service Charge	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	28	
29	Commodity	0.45704	0.45704	0.45704	0.45704	0.45704	0.45704	0.45704	0.45704	0.45704	0.45704	0.45704	0.45704	0.45704	29	
30	Monthly Margin	1,940,325	2,626,333	2,138,489	1,784,516	1,433,584	1,378,015	1,049,313	1,059,009	1,020,176	1,054,908	1,119,075	1,285,748	17,889,392	30	
31	Monthly Margin Per Customer	93.78	126.93	103.35	86.25	69.29	66.80	50.71	51.18	49.31	50.98	54.09	62.14	864.61	31	
32	<u>General Gas Service - 2</u>															
33	<u>Sales Customers</u>															
34	Sales	5,522,518	6,955,674	5,859,814	5,220,197	4,403,760	4,147,430	2,427,440	2,618,227	2,385,310	2,581,824	2,908,718	3,626,542	48,657,254	34	
35	Customers	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	41,844	35	
36	<u>Transportation Customers</u>															
37	Sales	77,917	80,336	64,828	71,442	49,297	30,312	16,686	24,836	(2,875)	17,654	31,295	61,643	523,371	37	
38	Customers	13	13	13	13	13	13	13	13	13	13	13	13	156	38	
39	<u>Schedule Total</u>															
40	Sales	5,600,435	7,036,010	5,924,642	5,291,639	4,453,057	4,177,742	2,444,126	2,643,063	2,382,435	2,599,278	2,940,013	3,688,185	49,180,625	40	
41	Customers	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000	41	
42	Proposed Rates														42	
43	Basic Service Charge	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	43	
44	Commodity	0.12029	0.12029	0.12029	0.12029	0.12029	0.12029	0.12029	0.12029	0.12029	0.12029	0.12029	0.12029	0.12029	44	
45	Monthly Margin	1,233,676	1,406,362	1,272,675	1,196,531	1,095,658	1,062,541	854,004	877,934	848,583	872,667	913,654	1,003,652	12,635,937	45	
46	Monthly Margin Per Customer	352.48	401.82	363.62	341.87	313.05	303.58	244.00	250.84	241.88	249.33	261.04	286.76	3,610.27	46	

SNV Monthly Margin

SONV 2021 CCOSs and Rate Design.xlsx

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
MONTHLY MARGIN PER CUSTOMER

Line No.	Description (a)	Dec 2020 (b)	Jan 2021 (c)	Feb 2021 (d)	Mar 2021 (e)	Apr 2021 (f)	May 2021 (g)	Jun 2021 (h)	Jul 2021 (i)	Aug 2021 (j)	Sep 2021 (k)	Oct 2021 (l)	Nov 2021 (m)	Total (n)	Line No.
47	General Gas Service - 3														47
48	Sales Customers														48
49	Sales	2,159,849	2,667,941	2,161,809	2,037,837	1,680,922	1,508,228	896,559	1,007,204	891,569	1,008,652	1,114,594	1,457,382	18,592,546	49
50	Customers	260	260	260	260	260	260	260	260	260	260	260	260	3,120	50
51	Transportation Customers														51
52	Sales	213,211	185,869	179,735	201,315	192,269	184,715	91,118	112,147	116,803	118,527	148,148	172,793	1,916,650	52
53	Customers	28	28	28	28	28	28	28	28	28	28	28	28	336	53
54	Schedule Total														54
55	Sales	2,373,060	2,853,810	2,341,544	2,239,152	1,873,191	1,692,943	987,677	1,119,351	1,008,372	1,127,179	1,262,742	1,630,175	20,509,196	55
56	Customers	288	288	288	288	288	288	288	288	288	288	288	288	3,456	56
57	Proposed Rates														57
58	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	58
59	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	59
60	Commodity	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	60
61	Monthly Margin	396,483	456,385	392,556	379,798	334,200	311,741	223,865	240,271	228,443	241,247	258,138	303,920	3,765,046	61
62	Monthly Margin Per Customer	1,376.68	1,584.67	1,363.04	1,318.74	1,160.42	1,082.43	777.31	834.27	786.26	837.66	896.31	1,055.28	13,073.07	62
63	General Gas Service - 4														63
64	Sales Customers														64
65	Sales	2,780,109	3,012,272	2,612,790	2,612,532	2,504,136	2,546,815	2,088,666	2,276,134	2,104,312	2,087,798	2,198,847	2,393,382	29,217,793	65
66	Customers	50	50	50	50	50	50	50	50	50	50	50	50	600	66
67	Transportation Customers														67
68	Sales	10,669,136	10,691,525	9,294,757	10,911,423	9,357,834	9,060,880	7,125,176	7,480,187	7,549,732	7,652,869	8,518,727	9,546,674	107,858,920	68
69	Customers	126	126	126	126	126	126	126	126	126	126	126	126	1,512	69
70	Schedule Total														70
71	Sales	13,449,245	13,703,797	11,907,547	13,523,955	11,861,970	11,607,695	9,213,842	9,756,321	9,654,044	9,740,667	10,717,574	11,940,056	137,076,713	71
72	Customers	176	176	176	176	176	176	176	176	176	176	176	176	2,112	72
73	Transportation Service Charge	99	99	99	99	99	99	99	99	99	99	99	99	99	73
74	Bill Demand	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	17,940,284	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	0.05226	0.05226	0.05226	0.05226	0.05226	0.05226	0.05226	0.05226	0.05226	0.05226	0.05226	0.05226	0.05226	78
79	Commodity	0.02546	0.02546	0.02546	0.02546	0.02546	0.02546	0.02546	0.02546	0.02546	0.02546	0.02546	0.02546	0.02546	79
80	Monthly Margin	1,505,462	1,511,942	1,486,218	1,507,364	1,465,057	1,458,585	1,397,649	1,411,457	1,408,854	1,411,059	1,435,926	1,467,045	17,446,617	80
81	Monthly Margin Per Customer	8,553.76	8,590.58	8,330.78	8,564.57	8,324.19	8,287.41	7,941.18	8,019.64	8,004.85	8,017.38	8,158.67	8,335.48	99,128.49	81

Tab K

WPs

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.	
Purchased Gas Costs																	
1	Natural Gas Transmission Line Purchases	803	\$ 2,872,942	\$ 1,424,770	\$ 940,366	\$ 3,344,366	\$ 4,992,272	\$ 7,878,739	\$ 19,452,239	\$ 27,793,347	\$ 19,348,055	\$ 75,409,151	\$ 9,082,512	\$ 4,393,793	\$ 176,932,560	1	
2	Purchased Gas Cost Adjustments	803.1	5,380,383	5,289,451	4,003,762	1,834,524	654,004	(485,776)	(4,588,774)	(9,454,224)	(5,891,283)	(63,517,520)	(1,924,887)	(54,281)	(68,754,594)	2	
3	Gas Used for Compressor Station Fuel	810	(12)	(35)	(7)	(640)	(1,969)	(14,576)	(30,648)	(31,368)	(886)	(91)	(12)	(56)	(80,281)	3	
4	Total	Sum Lns 1 - 3	\$ 8,253,313	\$ 6,694,195	\$ 4,944,121	\$ 5,178,249	\$ 5,644,397	\$ 7,378,387	\$ 14,852,817	\$ 18,307,755	\$ 13,455,904	\$ 11,891,440	\$ 7,157,633	\$ 4,339,475	\$ 108,097,685	4	
Other Gas Costs																	
5	Other Gas Supply	813	\$ 30,010	\$ 42,855	\$ 30,521	\$ 28,424	\$ 31,394	\$ 29,325	\$ 27,491	\$ 40,811	\$ 29,251	\$ 31,447	\$ 28,848	\$ 30,371	\$ 380,748	5	
6	Labor Loadings	813.1	18,456	26,356	18,770	17,481	19,307	18,035	10,897	23,720	17,375	18,679	17,136	18,040	224,252	6	
7	Materials and Expenses	813.2	37,088	975	975	988	3,253	17,910	969	1,176	957	4,914	919	1,170	71,295	7	
8	Total	Sum Lns 5 - 7	\$ 85,555	\$ 70,186	\$ 50,266	\$ 46,893	\$ 53,954	\$ 65,269	\$ 39,357	\$ 65,707	\$ 47,584	\$ 55,040	\$ 46,903	\$ 49,581	\$ 676,295	8	
9	Transmission - Gas Cost	858	\$ 1,038,086	\$ 534,637	\$ 485,979	\$ 533,100	\$ 338,147	\$ 814,643	\$ 1,164,255	\$ 1,550,588	\$ 2,306,590	\$ 1,617,119	\$ 1,003,691	\$ 1,393,167	\$ 12,780,012	9	
Transmission Expenses, Excluding Account 858																	
Operations																	
10	Operation Supervision and Engineering	860	\$ 14,078	\$ 21,528	\$ 10,988	\$ 11,493	\$ 10,096	\$ 13,660	\$ 12,536	\$ 15,255	\$ 11,462	\$ 13,010	\$ 10,759	\$ 11,267	\$ 156,132	10	
11	Labor	860.1	8,475	12,960	6,615	6,919	6,078	8,223	4,969	8,909	6,694	7,598	6,283	6,580	90,303	11	
12	Labor Loadings	860.1.1	1,603	2,000	1,048	1,848	1,724	2,016	1,732	2,355	1,489	1,842	1,516	1,778	22,697	12	
13	Materials and Expenses	860.2	24,356	37,088	19,597	20,260	17,898	23,899	19,237	26,518	19,645	22,449	18,559	19,625	268,132	13	
System Control and Load Dispatching																	
14	Labor	851	\$ 17,159	\$ 27,078	\$ 17,596	\$ 15,890	\$ 16,042	\$ 16,183	\$ 27,325	\$ 30,493	\$ 16,205	\$ 16,010	\$ 17,877	\$ 17,038	\$ 234,895	14	
15	Labor Loadings	851.1	10,553	16,653	10,821	9,772	9,866	9,953	10,631	18,113	9,626	9,510	10,619	10,121	136,437	15	
16	Materials and Expenses	851.2	18,746	1,384	1,384	1,328	360	179	471	18,173	234	24	53	18,609	41,345	16	
17	Total	Sum Lns 14 - 16	\$ 46,456	\$ 43,810	\$ 29,801	\$ 26,990	\$ 26,207	\$ 26,213	\$ 38,627	\$ 48,765	\$ 26,064	\$ 25,544	\$ 28,549	\$ 45,768	\$ 412,678	17	
Communication System Expense																	
18	Labor	852	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18	
19	Labor Loadings	852.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Materials and Expenses	852.2	249	0	17	17	17	17	17	63	17	17	17	35	469	20	
21	Total	Sum Lns 18 - 20	\$ 249	\$ 0	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 63	\$ 17	\$ 17	\$ 17	\$ 35	\$ 469	21	
Communication Station Labor and Expense																	
22	Labor	853	\$ 1,607	\$ 5,651	\$ 3,910	\$ 2,467	\$ 3,136	\$ 2,826	\$ 3,561	\$ 6,061	\$ 5,901	\$ 6,190	\$ 4,266	\$ 4,962	\$ 49,638	22	
23	Labor Loadings	853.1	968	3,402	1,612	1,485	1,868	1,701	1,411	3,539	3,446	3,615	2,491	2,898	28,657	23	
24	Materials and Expenses	853.2	2,569	3,532	1,517	5,171	3,821	4,891	1,557	7,878	3,821	2,929	1,837	2,326	39,700	24	
25	Total	Sum Lns 22 - 24	\$ 4,853	\$ 12,585	\$ 6,339	\$ 9,124	\$ 6,888	\$ 9,417	\$ 6,529	\$ 17,478	\$ 13,168	\$ 12,733	\$ 8,595	\$ 10,186	\$ 117,995	25	
Gas for Compressor Station Fuel																	
26	Labor	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26	
27	Labor Loadings	854.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Materials and Expenses	854.2	12	35	7	640	1,969	14,576	30,648	31,368	886	91	12	56	80,281	28	
29	Total	Sum Lns 26 - 28	\$ 12	\$ 35	\$ 7	\$ 640	\$ 1,969	\$ 14,576	\$ 30,648	\$ 31,368	\$ 886	\$ 91	\$ 12	\$ 56	\$ 80,281	29	
Mains Expense																	
30	Labor	856	\$ 6,627	\$ 6,655	\$ 5,784	\$ 7,985	\$ 8,896	\$ 10,024	\$ 4,834	\$ 5,695	\$ 304	\$ 4,096	\$ 7,182	\$ 8,430	\$ 76,511	30	
31	Labor Loadings	856.1	3,960	4,006	3,482	4,807	5,355	6,034	1,916	3,326	177	2,392	4,195	4,923	44,603	31	
32	Materials and Expenses	856.2	2,747	2,192	2,062	1,536	2,143	1,390	792	930	65	640	1,125	780	16,411	32	
33	Total	Sum Lns 30 - 32	\$ 13,364	\$ 12,853	\$ 11,327	\$ 14,328	\$ 16,394	\$ 17,448	\$ 7,542	\$ 9,950	\$ 546	\$ 7,128	\$ 12,502	\$ 14,142	\$ 137,525	33	
Measuring and Regulating Station Expense																	
34	Labor	857	\$ 0	\$ 242	\$ 291	\$ 0	\$ 614	\$ 328	\$ 625	\$ 458	\$ 0	\$ 942	\$ 471	\$ 410	\$ 4,311	34	
35	Labor Loadings	857.1	0	16	133	0	270	195	24	258	0	555	275	230	2,726	35	
36	Materials and Expenses	857.2	0	48	80	0	210	96	315,621	(151,841)	0	308	154	429	165,079	36	
37	Total	Sum Lns 34 - 36	\$ 0	\$ 436	\$ 415	\$ 0	\$ 1,194	\$ 621	\$ 316,493	\$ (151,115)	\$ 0	\$ 1,800	\$ 900	\$ 1,072	\$ 171,815	37	
38	Rents	860	\$ 5,945	\$ 0	\$ 0	\$ 0	\$ 596	\$ 298	\$ 0	\$ 386	\$ 5,960	\$ 0	\$ 0	\$ 365	\$ 21,206	38	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
Transmission Expenses, Excluding Account 858 Continued																
Maintenance																
Maintenance Supervision and Engineering																
1	Labor	861	\$ 1,757	\$ 2,678	\$ 1,853	\$ 4,675	\$ 6,853	\$ 6,498	\$ 7,970	\$ 7,554	\$ 9,493	\$ 8,114	\$ 12,006	\$ 8,514	\$ 77,955	1
2	Labor Loadings		1,058	1,912	1,116	2,814	4,126	3,906	3,159	4,411	5,544	4,738	7,011	4,972	44,688	2
3	Materials and Expenses		0	0	843	0	12,760	14	19,615	0	15	0	1,162	185	34,584	3
4	Total	Sum Line 1 - 3	\$ 2,815	\$ 4,590	\$ 3,812	\$ 7,489	\$ 23,729	\$ 10,408	\$ 30,744	\$ 11,965	\$ 15,052	\$ 12,852	\$ 20,179	\$ 13,671	\$ 157,008	4
Maintenance of Structures and Improvements																
5	Labor	862	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	94	0	47	0	47	0	0	47	465	47	0	746	7
8	Total	Sum Line 5 - 7	\$ 0	\$ 94	\$ 0	\$ 47	\$ 0	\$ 47	\$ 0	\$ 0	\$ 47	\$ 465	\$ 47	\$ 0	\$ 746	8
Maintenance of Mains																
9	Labor	863	\$ 60,102	\$ 50,803	\$ 27,082	\$ 66,509	\$ 101,234	\$ 66,196	\$ 60,293	\$ 44,388	\$ 14,545	\$ 34,770	\$ 70,806	\$ 85,987	\$ 682,714	9
10	Labor Loadings		36,188	30,883	16,303	40,040	60,943	38,890	23,899	25,923	8,495	20,068	41,351	50,216	383,899	10
11	Materials and Expenses		223,002	28,495	60,589	168,609	12,326	185,305	132,048	(15,469)	(83)	123,479	67,960	273,257	1,289,568	11
12	Total	Sum Line 9 - 11	\$ 319,292	\$ 109,881	\$ 103,974	\$ 275,158	\$ 174,502	\$ 291,351	\$ 216,241	\$ 94,842	\$ 22,956	\$ 178,317	\$ 180,156	\$ 409,461	\$ 2,336,130	12
Maintenance of Compressor Station Equipment																
13	Labor	864	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	3,103	929	0	0	0	0	0	0	66,509	0	0	70,540	15
16	Total	Sum Line 13 - 15	\$ 0	\$ 3,103	\$ 929	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 66,509	\$ 0	\$ 0	\$ 70,540	16
Maintenance of Measuring & Regulating Station Equipment																
17	Labor	865	\$ 450	\$ 2,395	\$ 266	\$ 123	\$ 410	\$ 410	\$ 712	\$ 614	\$ 0	\$ 78	\$ 123	\$ 0	\$ 5,581	17
18	Labor Loadings		271	1,442	160	74	247	45	282	359	0	45	72	0	3,199	18
19	Materials and Expenses		7,825	4,649	19,452	17,898	1,213	1,195	(810)	2,177	415	2,016	7,471	12,953	76,453	19
20	Total	Sum Line 17 - 19	\$ 8,546	\$ 8,487	\$ 19,878	\$ 18,095	\$ 1,869	\$ 1,851	\$ 184	\$ 3,150	\$ 415	\$ 2,140	\$ 7,666	\$ 12,953	\$ 85,233	20
Maintenance of SCADA Equipment																
21	Labor	866	\$ 0	\$ 61	\$ 0	\$ 0	\$ 0	\$ 123	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 184	21
22	Labor Loadings		0	37	0	0	0	74	0	0	0	0	0	0	111	22
23	Materials and Expenses		2,536	1,214	4,553	4,000	0	8,440	4,474	3,293	0	3,273	25,553	18,064	75,401	23
24	Total	Sum Line 21 - 23	\$ 2,536	\$ 1,312	\$ 4,553	\$ 4,000	\$ 0	\$ 8,637	\$ 4,474	\$ 3,293	\$ 0	\$ 3,273	\$ 25,553	\$ 18,064	\$ 75,686	24
Total Transmission Expense, Excluding Account 858																
25	Labor		\$ 101,781	\$ 117,093	\$ 66,799	\$ 109,143	\$ 147,281	\$ 116,236	\$ 117,856	\$ 110,518	\$ 57,910	\$ 83,208	\$ 123,490	\$ 136,609	\$ 1,257,923	25
26	Labor Loadings		61,502	70,842	40,442	65,911	88,872	70,185	46,716	64,847	33,982	48,517	72,297	79,950	744,682	26
27	Materials and Expenses		265,243	45,840	101,063	201,056	35,171	218,382	506,184	(118,681)	12,846	201,594	106,931	328,841	1,904,470	27
28	Total	Sum Line 25 - 27	\$ 428,526	\$ 233,774	\$ 208,304	\$ 376,149	\$ 271,324	\$ 404,783	\$ 670,737	\$ 56,664	\$ 104,736	\$ 333,319	\$ 302,718	\$ 545,399	\$ 3,936,455	28

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
Distribution																
1	Operation Supervision and Engineering	870	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Labor		282,805	(50,812)	242,860	284,635	281,509	202,702	363,470	(83,595)	237,849	378,326	323,919	274,519	2,828,277	2
3	Labor Loadings		68,883	(25,617)	145,903	169,030	169,030	175,852	171,259	(50,093)	138,098	278,988	260,971	160,227	1,653,047	3
4	Materials and Expenses		63,698	69,759	50,732	48,726	39,558	110,897	86,276	95,546	57,137	25,998	55,624	49,173	750,931	4
	Total	Sum Line 1 - 3	405,244	(6,671)	439,095	501,299	489,124	579,540	621,005	(38,132)	433,891	675,120	588,722	484,018	5,242,256	
5	Operation Distribution Load Dispatching	871	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	5
6	Labor		16,773	23,055	10,078	11,858	16,679	16,396	15,018	19,029	18,688	19,297	17,408	18,848	203,126	6
7	Labor Loadings		10,224	14,050	6,187	7,267	10,190	10,003	5,953	11,260	11,028	11,390	10,275	11,126	118,964	7
8	Materials and Expenses		2,366	3,353	479	855	1,914	1,885	1,849	1,638	2,535	2,489	2,219	2,303	23,884	8
	Total	Sum Line 5 - 7	29,363	40,457	16,744	19,980	28,784	28,283	22,820	31,927	32,251	33,177	29,902	32,277	345,964	
9	Operation Mains and Services	874	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	9
10	Labor		88,639	126,578	104,731	85,982	95,040	76,573	75,967	108,836	85,101	93,132	88,849	75,426	1,104,854	10
11	Labor Loadings		53,361	76,200	63,048	51,761	57,214	46,097	30,112	63,560	48,699	54,391	51,888	44,049	641,380	11
12	Materials and Expenses		773,757	620,840	617,947	950,618	657,719	315,556	1,274,773	607,965	554,575	1,068,460	383,530	789,913	8,615,652	12
	Total	Sum Line 9 - 11	915,757	823,627	785,726	1,088,361	809,973	438,225	1,380,853	780,361	689,375	1,215,983	524,267	909,388	10,361,586	
13	Operation Measuring and Regulation Station	875	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	13
14	Labor		3,625	1,865	3,622	2,349	2,210	3,802	1,906	4,039	4,145	2,915	2,129	3,172	36,678	14
15	Labor Loadings		2,182	1,123	2,120	1,414	1,336	2,289	701	2,884	2,422	1,702	1,244	1,852	21,368	15
16	Materials and Expenses		1,146	751	1,268	770	867	1,092	642	1,466	1,322	980	6,227	914	17,462	16
	Total	Sum Line 13 - 15	6,953	3,739	6,929	4,532	4,411	7,183	3,429	9,200	7,888	5,597	9,600	5,938	75,988	
17	Operation Meter and House Regulator	878	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	17
18	Labor		189,346	295,612	203,366	197,627	197,449	181,237	159,879	264,760	191,029	221,574	208,208	207,978	2,518,065	18
19	Labor Loadings		113,987	177,959	122,427	118,972	118,865	109,106	63,374	154,622	111,561	129,401	121,594	121,462	1,463,328	19
20	Materials and Expenses		180,179	162,080	129,732	242,012	12,265	109,917	230,346	152,913	115,359	236,513	179,585	115,445	1,866,345	20
	Total	Sum Line 17 - 19	483,512	635,651	455,524	558,611	328,579	400,260	453,588	572,294	417,949	587,488	509,387	444,884	5,847,738	
21	Customer Installation	879	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	21
22	Labor		246,281	372,348	264,795	245,681	257,258	255,283	259,808	380,550	285,683	247,668	241,353	247,281	3,303,999	22
23	Labor Loadings		148,970	225,167	160,079	148,555	155,548	154,377	102,964	222,951	167,402	145,134	141,457	144,871	1,977,493	23
24	Materials and Expenses		76,605	119,892	89,101	85,101	87,056	68,942	74,074	126,006	92,448	84,253	77,936	66,016	1,048,429	24
	Total	Sum Line 21 - 23	471,856	717,406	513,975	479,336	499,860	479,603	436,866	729,507	545,543	477,054	460,746	458,168	6,269,920	
25	Other	880	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	25
26	Labor		77,758	104,879	92,338	65,535	76,147	65,813	50,186	80,694	65,742	98,573	89,055	96,609	963,330	26
27	Labor Loadings		47,049	63,467	55,846	39,700	45,866	39,844	47,474	38,625	57,814	52,241	52,241	56,638	564,689	27
28	Materials and Expenses		124,905	106,370	101,755	167,726	73,319	89,187	129,367	86,540	67,891	104,904	53,321	60,795	1,166,080	28
	Total	Sum Line 25 - 27	249,712	274,716	249,839	272,961	195,332	194,845	199,457	214,708	172,258	261,291	194,617	214,942	2,693,078	
29	Rents	881	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	29
	Total		(39,037)	(39,037)	(39,037)	(39,037)	(39,037)	(31,392)	(46,327)	(37,701)	(39,233)	(41,237)	(41,237)	(41,237)	(473,550)	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.	
															Sum (c) thru (n)		
885	Maintenance Supervision and Engineering																
1	Labor		\$ 54,153	\$ (63,261)	\$ 41,423	\$ 52,107	\$ 55,205	\$ 44,125	\$ 71,129	\$ (97,116)	\$ 18,420	\$ 65,666	\$ 49,499	\$ 29,609	\$ 320,959	1	
2	Labor Loadings		32,060	(36,542)	24,716	30,928	32,794	26,343	38,589	(57,112)	10,757	38,349	28,907	186,181	2		
3	Materials and Expenses		6,634	11,180	7,586	6,420	7,215	7,158	6,901	9,882	109,397	4,409	4,241	2,318	183,341	3	
4	Total	Sum Line 1 - 3	\$ 92,847	\$ (88,623)	\$ 73,725	\$ 89,455	\$ 95,213	\$ 77,627	\$ 114,619	\$ (144,346)	\$ 138,573	\$ 108,424	\$ 82,646	\$ 49,218	\$ 688,480	4	
886	Maintenance of Structures and Improvements																
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5	
6	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	363	514	514	262	628	638	52	312	2,769	7	
8	Total	Sum Line 5 - 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 363	\$ 514	\$ 514	\$ 262	\$ 628	\$ 638	\$ 52	\$ 312	\$ 2,769	8	
887	Maintenance of Mains																
9	Labor		\$ 69,625	\$ 101,715	\$ 93,512	\$ 71,869	\$ 74,648	\$ 80,019	\$ 70,315	\$ 92,991	\$ 79,983	\$ 68,934	\$ 78,073	\$ 72,039	\$ 953,722	9	
10	Labor Loadings		41,914	61,233	42,769	44,938	48,181	46,712	45,595	54,306	46,712	40,261	45,071	42,071	552,145	10	
11	Materials and Expenses		368,985	369,410	326,102	412,707	367,732	390,660	381,681	282,266	365,400	355,521	301,270	346,448	4,238,171	11	
12	Total	Sum Line 9 - 11	\$ 480,524	\$ 532,358	\$ 475,908	\$ 527,346	\$ 487,318	\$ 488,859	\$ 479,867	\$ 429,553	\$ 492,094	\$ 464,715	\$ 424,938	\$ 460,559	\$ 5,744,038	12	
889	Maintenance of Measuring and Reg. Station Eq.																
13	Labor		\$ 22,319	\$ 31,273	\$ 21,168	\$ 19,468	\$ 20,307	\$ 20,780	\$ 36,445	\$ 26,138	\$ 25,703	\$ 30,885	\$ 26,673	\$ 32,723	\$ 312,883	13	
14	Labor Loadings		1,156	18,126	12,151	11,720	12,225	12,510	15,011	15,285	14,933	15,110	14,963	15,110	178,322	14	
15	Materials and Expenses		56,369	51,770	69,490	47,642	39,910	29,954	70,810	24,906	51,184	58,000	43,903	59,218	594,247	15	
16	Total	Sum Line 13 - 15	\$ 92,124	\$ 101,870	\$ 94,491	\$ 78,830	\$ 72,442	\$ 63,244	\$ 121,701	\$ 66,309	\$ 91,889	\$ 106,922	\$ 84,569	\$ 111,052	\$ 1,085,452	16	
892	Maintenance of Services																
17	Labor		\$ 128,227	\$ 160,670	\$ 103,031	\$ 94,741	\$ 109,734	\$ 100,166	\$ 99,382	\$ 145,190	\$ 119,687	\$ 129,334	\$ 124,138	\$ 132,345	\$ 1,446,646	17	
18	Labor Loadings		77,193	96,723	62,026	57,035	66,060	60,301	39,393	84,793	69,897	75,532	72,497	77,290	838,740	18	
19	Materials and Expenses		209,257	129,234	140,904	158,113	109,704	161,946	218,253	104,469	178,667	145,210	122,790	136,491	1,815,038	19	
20	Total	Sum Line 17 - 19	\$ 414,677	\$ 386,626	\$ 305,951	\$ 309,888	\$ 285,499	\$ 322,413	\$ 357,028	\$ 334,452	\$ 368,251	\$ 350,076	\$ 319,424	\$ 346,125	\$ 4,100,423	20	
893	Maintenance of Meters and House Regulators																
21	Labor		\$ 73,205	\$ 106,103	\$ 67,798	\$ 58,131	\$ 70,055	\$ 64,186	\$ 59,755	\$ 107,037	\$ 72,899	\$ 78,430	\$ 76,465	\$ 76,407	\$ 910,472	21	
22	Labor Loadings		44,070	63,874	40,814	34,995	42,173	38,640	23,696	62,510	42,573	45,803	44,656	44,622	528,415	22	
23	Materials and Expenses		147,782	82,967	53,181	204,748	10,005	86,385	329,172	152,698	152,372	57,689	95,776	71,462	1,446,975	23	
24	Total	Sum Line 21 - 23	\$ 265,057	\$ 252,943	\$ 161,793	\$ 297,874	\$ 122,232	\$ 192,190	\$ 412,614	\$ 322,245	\$ 267,844	\$ 181,922	\$ 216,898	\$ 192,549	\$ 2,885,762	24	
894	Maintenance of Other Equipment																
25	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,802	\$ 553	\$ 3,690	\$ 5,130	\$ 5,845	\$ 17,019	25	
26	Labor Loadings		0	0	0	0	0	0	0	1,052	323	2,155	2,966	3,413	9,939	26	
27	Materials and Expenses		4,061	8,686	2,206	4,685	1,414	8,650	3,943	2,573	6,340	4,892	2,821	9,336	59,407	27	
28	Total	Sum Line 25 - 27	\$ 4,061	\$ 8,686	\$ 2,206	\$ 4,685	\$ 1,414	\$ 8,650	\$ 3,943	\$ 5,427	\$ 7,215	\$ 10,737	\$ 10,746	\$ 18,595	\$ 86,365	28	
	Total Distribution																
29	Labor		\$ 1,252,758	\$ 1,210,024	\$ 1,248,621	\$ 1,189,983	\$ 1,256,250	\$ 1,201,173	\$ 1,263,349	\$ 1,051,255	\$ 1,205,492	\$ 1,438,424	\$ 1,329,889	\$ 1,272,801	\$ 14,920,029	29	
30	Labor Loadings		753,375	736,464	751,803	715,053	755,263	723,542	536,364	613,484	704,914	840,864	777,520	744,123	\$ 8,652,770	30	
31	Materials and Expenses		1,956,617	1,696,861	1,542,554	2,289,085	1,369,983	1,326,329	2,761,761	1,611,409	1,716,022	2,158,618	1,287,858	1,688,965	\$ 21,385,071	31	
32	Total	Sum Line 29 - 31	\$ 3,962,750	\$ 3,643,349	\$ 3,542,978	\$ 4,194,120	\$ 3,381,507	\$ 3,250,044	\$ 4,561,474	\$ 3,276,148	\$ 3,626,427	\$ 4,437,907	\$ 3,395,277	\$ 3,685,889	\$ 44,957,870	32	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
Customer Accounts																
1	Supervision	901	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Labor		45,276	71,110	53,806	50,681	50,685	47,359	40,822	72,849	55,990	56,095	57,363	58,942	690,987	2
3	Labor Loadings		27,844	43,738	32,091	31,169	31,111	29,136	15,804	43,277	33,258	33,320	34,072	35,012	390,884	3
4	Materials and Expenses		1,976	2,214	1,211	838	1,969	1,040	978	481	576	602	492	3,562	17,342	4
	Total	Sum Line 1 - 3	\$ 75,096	\$ 117,072	\$ 88,107	\$ 82,688	\$ 83,825	\$ 77,526	\$ 57,604	\$ 116,607	\$ 89,824	\$ 90,417	\$ 92,920	\$ 97,515	\$ 1,069,214	
5	Meter Reading	902	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	5
6	Labor		26,030	42,142	28,469	26,493	28,858	26,049	23,681	35,525	26,714	29,363	30,048	32,065	355,435	6
7	Labor Loadings		15,670	25,369	17,138	15,949	17,372	15,681	9,387	20,746	15,601	17,148	17,548	18,726	206,336	7
8	Materials and Expenses		10,927	19,183	12,842	12,253	13,167	9,981	9,931	16,200	12,279	13,341	13,302	11,988	155,386	8
	Total	Sum Line 5 - 7	\$ 52,627	\$ 86,694	\$ 58,449	\$ 54,694	\$ 59,397	\$ 51,712	\$ 42,998	\$ 72,471	\$ 54,595	\$ 59,852	\$ 60,898	\$ 62,780	\$ 717,166	
9	Customer Records and Collection	903	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	9
10	Labor		210,813	318,922	240,379	237,481	249,776	270,721	92,004	319,729	286,100	256,223	264,453	283,318	3,029,918	10
11	Labor Loadings		129,495	195,912	147,728	145,899	153,458	165,592	15,475	188,838	169,803	152,101	157,029	169,202	1,789,532	11
12	Materials and Expenses		402,810	363,532	403,462	695,194	360,313	645,805	605,727	391,848	387,799	887,888	331,551	999,707	6,475,539	12
	Total	Sum Line 9 - 11	\$ 743,118	\$ 878,366	\$ 791,568	\$ 1,078,575	\$ 763,547	\$ 1,082,118	\$ 713,205	\$ 900,415	\$ 843,703	\$ 1,296,212	\$ 753,033	\$ 1,451,228	\$ 11,285,088	
13	Uncollectible Accounts	904	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	13
			59,375	52,181	46,756	48,159	50,530	66,156	512,791	136,140	112,600	298,760	68,833	55,822	1,508,104	
14	Miscellaneous	905	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	14
15	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	17
	Total	Sum Line 14 - 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total Customer Accounts																
18	Labor		282,119	432,182	322,654	314,654	329,319	344,130	156,506	428,102	368,805	341,680	351,864	374,325	4,046,340	18
19	Labor Loadings		173,009	285,020	197,857	193,017	202,002	210,399	40,666	252,861	218,662	202,569	208,650	221,940	2,386,752	19
20	Materials and Expenses		930,217	1,134,313	984,880	1,264,115	957,298	1,277,512	1,326,599	1,225,633	1,100,721	1,745,241	975,693	1,667,350	8,156,481	20
21	Total	Sum Line 18 - 20	\$ 1,385,345	\$ 1,851,515	\$ 1,504,391	\$ 1,771,786	\$ 1,488,619	\$ 1,831,041	\$ 2,123,771	\$ 1,686,595	\$ 1,688,188	\$ 1,549,490	\$ 1,536,157	\$ 1,602,015	\$ 14,589,572	21

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o) Sum (c) thru (n)	Line No.
Customer Service and Information																
908	Customer Assistance															
1	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	1
2	Labor Loadings		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	2
3	Materials and Expenses		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	3
4	Total	Sum Line 1 - 3	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	4
909	Informational and Instructional Advertising															
5	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	5
6	Labor Loadings		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	6
7	Materials and Expenses		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	7
8	Total	Sum Line 5 - 7	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	8
910	Miscellaneous															
9	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	9
10	Labor Loadings		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	10
11	Materials and Expenses		\$ 8,668 \$	\$ 26,688 \$	\$ 30,797 \$	\$ 15,387 \$	\$ 6,350 \$	\$ 20,663 \$	\$ 6,649 \$	\$ 7,311 \$	\$ 1,656 \$	\$ 27,967 \$	\$ 215,836 \$	\$ 37,527 \$	\$ 405,501 \$	11
12	Total	Sum Line 9 - 11	\$ 8,668 \$	\$ 26,688 \$	\$ 30,797 \$	\$ 15,387 \$	\$ 6,350 \$	\$ 20,663 \$	\$ 6,649 \$	\$ 7,311 \$	\$ 1,656 \$	\$ 27,967 \$	\$ 215,836 \$	\$ 37,527 \$	\$ 405,501 \$	12
Total Customer Service and Information																
13	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	13
14	Labor Loadings		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	14
15	Materials and Expenses		\$ 8,668 \$	\$ 26,688 \$	\$ 30,797 \$	\$ 15,387 \$	\$ 6,350 \$	\$ 20,663 \$	\$ 6,649 \$	\$ 7,311 \$	\$ 1,656 \$	\$ 27,967 \$	\$ 215,836 \$	\$ 37,527 \$	\$ 405,501 \$	15
16	Total	Sum Line 13 - 15	\$ 8,668 \$	\$ 26,688 \$	\$ 30,797 \$	\$ 15,387 \$	\$ 6,350 \$	\$ 20,663 \$	\$ 6,649 \$	\$ 7,311 \$	\$ 1,656 \$	\$ 27,967 \$	\$ 215,836 \$	\$ 37,527 \$	\$ 405,501 \$	16
Sales																
911	Supervision															
17	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	17
18	Labor Loadings		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	18
19	Materials and Expenses		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	19
20	Total	Sum Line 17 - 19	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	20
Demonstration and Selling																
21	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	21
22	Labor Loadings		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	22
23	Materials and Expenses		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	23
24	Total	Sum Line 21 - 23	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	24
Advertising																
913	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	25
25	Labor Loadings		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	26
26	Materials and Expenses		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	27
27	Total	Sum Line 25 - 27	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	28
Total Sales																
29	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	29
30	Labor Loadings		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	30
31	Materials and Expenses		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	31
32	Total	Sum Line 29 - 31	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	32
Total O&M																
33	Labor		\$ 1,564,887 \$	\$ 1,695,062 \$	\$ 1,601,795 \$	\$ 1,553,061 \$	\$ 1,616,982 \$	\$ 1,574,627 \$	\$ 1,447,347 \$	\$ 1,520,169 \$	\$ 1,603,548 \$	\$ 1,811,551 \$	\$ 1,710,611 \$	\$ 1,677,497 \$	\$ 19,347,117 \$	33
34	Labor Loadings		\$ 1,627,130 \$	\$ 1,727,130 \$	\$ 1,686,530 \$	\$ 1,633,573 \$	\$ 1,655,973 \$	\$ 1,601,366 \$	\$ 1,477,424 \$	\$ 1,548,942 \$	\$ 1,632,133 \$	\$ 1,845,951 \$	\$ 1,733,306 \$	\$ 1,703,782 \$	\$ 20,653,174 \$	34
35	Materials and Expenses		\$ 12,187 \$	\$ 9,827,240 \$	\$ 7,826,530 \$	\$ 9,583,620 \$	\$ 8,655,573 \$	\$ 10,501,366 \$	\$ 20,866,615 \$	\$ 22,030,694 \$	\$ 18,049,951 \$	\$ 17,226,372 \$	\$ 10,383,306 \$	\$ 9,056,782 \$	\$ 154,830,490 \$	35
36	Total	Sum Line 33 - 35	\$ 14,707,125 \$	\$ 12,337,142 \$	\$ 10,247,255 \$	\$ 11,608,013 \$	\$ 10,652,977 \$	\$ 13,211,302 \$	\$ 22,821,888 \$	\$ 24,489,827 \$	\$ 20,643,620 \$	\$ 20,108,033 \$	\$ 13,097,750 \$	\$ 11,718,958 \$	\$ 165,443,391 \$	36

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./ Reference (b)	Direct Charges		To Be Allocated to SNV (f)	SNV Allocation Factors					Total Allocation to SNV (k)	Total SNV (l) + (k)	Line No.
			Total Company (c)	Total SNV (d)		Other Jurisdictions (e)	4-Factor (g)	Factor II (h)	Factor III (i)	A&G Factor (j)			
			Company Records	Company Records	Company Records	Smt N, Sh 8, Ln 9(g)	Smt N, Sh 8, Ln 4(g)	Smt N, Sh 8, Ln 6(g)	Smt N, Sh 8, Ln 10(g)	33.63%	Sum Cols (g) thru (j)		
Administrative and General (A&G)													
A&G Salaries													
1	Labor	920	\$ 66,624,558	\$ 0	\$ 66,624,558	\$ 18,651,882	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,651,882	\$ 18,651,882	1
2	Labor Loadings		30,404,878	0	30,404,878	8,511,999	0	0	0	0	8,511,999	8,511,999	2
3	Materials and Expenses		(3,880,272)	0	(3,880,272)	(1,086,302)	0	0	0	0	(1,086,302)	(1,086,302)	3
4	Total	Sum Lns 1 - 3	93,149,164	0	93,149,164	26,077,579	0	0	0	0	26,077,579	26,077,579	4
5	Office Supplies and Expenses	921	\$ 11,214,737	\$ 0	\$ 11,214,737	\$ 3,139,622	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,139,622	\$ 3,139,622	5
6	A&G Expenses Transferred (Credit)	922	\$ (14,999,176)	\$ 0	\$ (14,999,176)	\$ 0	\$ 0	\$ 0	\$ (5,044,109)	\$ (5,044,109)	\$ (5,044,109)	\$ (5,044,109)	6
7	Outside Services	923	\$ 31,082,102	\$ 68,345	\$ 30,935,513	\$ 8,660,553	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,660,553	\$ 8,728,898	7
8	Property Insurance	924	\$ 816,818	\$ 0	\$ 816,818	\$ 0	\$ 232,754	\$ 0	\$ 0	\$ 0	\$ 232,754	\$ 232,754	8
9	Injuries and Damages	925	\$ 13,548,070	\$ 121,258	\$ 12,851,637	\$ 3,597,881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,597,881	\$ 3,719,139	9
10	Employee Pension and Benefits	926	\$ 16,757,950	\$ 3,458	\$ 16,753,149	\$ 0	\$ 0	\$ 3,978,946	\$ 0	\$ 0	\$ 3,978,946	\$ 3,982,404	10
11	Regulatory Commission Expenses	928	\$ 163,876	\$ 47,748	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47,748	11
12	Safety Advertising	930.1	\$ 1,691,768	\$ 178,187	\$ 650,694	\$ 182,165	\$ 0	\$ 0	\$ 0	\$ 0	\$ 182,165	\$ 360,352	12
Miscellaneous General													
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		7,722,913	509,241	5,980,252	1,674,202	0	0	0	0	1,674,202	2,183,442	15
16	Total	Sum Lns 13 - 15	7,722,913	509,241	5,980,252	1,674,202	0	0	0	0	1,674,202	2,183,442	16
17	Rents	931	\$ 2,440,633	\$ 49,827	\$ 2,079,726	\$ 582,230	\$ 0	\$ 0	\$ 0	\$ 0	\$ 582,230	\$ 632,057	17
Maintenance of General Plant													
18	Labor	935	\$ 868,385	\$ 0	\$ 855,599	\$ 239,529	\$ 0	\$ 0	\$ 0	\$ 0	\$ 239,529	\$ 239,529	18
19	Labor Loadings		510,694	0	503,301	140,902	0	0	0	0	140,902	140,902	19
20	Materials and Expenses		7,268,311	0	2,377,541	665,605	0	0	0	0	665,605	665,605	20
21	Total	Sum Lns 18 - 20	8,647,390	0	3,736,442	1,046,036	0	0	0	0	1,046,036	1,046,036	21
Total A&G Expenses													
22	Labor		\$ 67,492,944	\$ 0	\$ 67,480,158	\$ 18,891,411	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,891,411	\$ 18,891,411	22
23	Labor Loadings		30,915,572	0	30,908,179	8,652,901	0	0	0	0	8,652,901	8,652,901	23
24	Materials and Expenses		73,827,729	978,063	64,780,619	17,415,956	232,754	3,978,946	(5,044,109)	0	16,583,545	17,561,609	24
25	Total	Sum Lns 22 - 24	172,236,245	978,063	163,168,956	44,960,268	232,754	3,978,946	(5,044,109)	0	44,127,858	45,105,921	25

SOUTHWEST GAS CORPORATION
TOTAL COMPANY
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o) Sum (c) thru (n)	Line No.
Administrative and General (A&G)																
1	A&G Salaries	920	\$ 5,544,600	\$ 4,943,955	\$ 5,304,845	\$ 6,671,864	\$ 5,696,940	\$ 5,677,722	\$ 5,519,069	\$ 3,711,560	\$ 6,265,445	\$ 6,088,458	\$ 5,700,098	\$ 5,500,004	\$ 66,624,558	1
2	Labor		2,770,451	2,488,083	2,632,132	2,708,009	2,794,954	2,790,096	1,953,136	1,511,626	2,470,355	2,963,457	2,731,322	2,611,256	30,404,878	2
3	Labor Loadings		(343,201)	(300,373)	(325,820)	(392,185)	(353,227)	(259,188)	(306,370)	(204,468)	(354,467)	(387,513)	(341,840)	(327,621)	(3,880,272)	3
4	Materials and Expenses	Sum Lns 1 - 3	7,971,849	7,111,665	7,607,158	8,987,688	8,136,667	8,208,630	7,165,834	5,018,719	8,381,333	8,684,402	8,069,581	7,783,639	93,149,164	4
5	Office Supplies and Expenses	921	\$ 786,481	\$ 1,092,750	\$ 404,848	\$ 835,816	\$ 1,634,404	\$ 690,200	\$ 1,344,679	\$ 1,018,867	\$ 687,370	\$ 1,070,434	\$ 1,012,011	\$ 636,878	\$ 11,214,737	5
6	A&G Expenses Transferred (Credit)	922	\$ (1,276,088)	\$ (1,200,472)	\$ (1,172,132)	\$ (1,439,647)	\$ (1,441,050)	\$ (988,406)	\$ (1,236,343)	\$ (902,228)	\$ (1,333,099)	\$ (1,432,268)	\$ (1,339,627)	\$ (1,237,816)	\$ (14,999,176)	6
7	Outside Services	923	\$ 2,678,582	\$ 2,168,861	\$ 2,808,171	\$ 2,527,597	\$ 2,408,580	\$ 2,091,450	\$ 2,985,087	\$ 3,512,770	\$ 2,081,186	\$ 3,177,664	\$ 2,185,749	\$ 2,453,405	\$ 31,082,102	7
8	Property Insurance	924	\$ 64,075	\$ 64,075	\$ 65,419	\$ 65,419	\$ 65,419	\$ 65,419	\$ 65,419	\$ 64,885	\$ 65,649	\$ 64,885	\$ 83,079	\$ 83,079	\$ 816,818	8
9	Injuries and Damages	925	\$ 897,517	\$ 869,284	\$ 1,183,905	\$ 1,083,072	\$ 1,159,161	\$ 1,104,378	\$ 1,297,354	\$ 1,179,868	\$ 1,219,901	\$ 1,289,832	\$ 1,204,597	\$ 1,059,202	\$ 13,548,070	9
10	Employee Pension and Benefits	926	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,598,574	\$ 1,075,885	\$ 1,075,883	\$ 727,414	\$ 1,119,437	\$ 16,757,950	10
11	Regulatory Commission Expenses	928	\$ 4,611	\$ 4,611	\$ 4,611	\$ 4,611	\$ 4,899	\$ 4,899	\$ 4,899	\$ 18,428	\$ 18,784	\$ 57,749	\$ 17,887	\$ 17,887	\$ 163,876	11
12	Safety Advertising	930.1	\$ 150,859	\$ 127,737	\$ 244,297	\$ 156,593	\$ 61,934	\$ 63,481	\$ 100,704	\$ 101,226	\$ 312	\$ 337,773	\$ 184,921	\$ 161,932	\$ 1,691,768	12
13	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Labor Loadings		718,228	575,568	382,946	483,968	504,047	327,263	1,052,682	2,026,512	427,866	462,396	549,673	211,765	7,722,913	15
16	Materials and Expenses	Sum Lns 13 - 15	718,228	575,568	382,946	483,968	504,047	327,263	1,052,682	2,026,512	427,866	462,396	549,673	211,765	7,722,913	16
17	Rents	931	\$ 367,238	\$ 217,677	\$ 178,506	\$ 175,920	\$ 163,822	\$ 124,027	\$ 115,690	\$ 269,027	\$ 246,040	\$ 236,579	\$ 213,895	\$ 132,211	\$ 2,440,633	17
18	Maintenance of General Plant	935	\$ 68,787	\$ 98,920	\$ 74,321	\$ 69,816	\$ 66,071	\$ 64,934	\$ 62,276	\$ 102,803	\$ 65,183	\$ 66,992	\$ 62,486	\$ 65,798	\$ 868,385	18
19	Labor		42,303	60,834	45,705	42,935	40,634	39,928	24,685	58,972	38,711	39,790	37,117	39,081	\$ 510,894	19
20	Labor Loadings		689,321	385,617	645,928	594,589	613,437	561,754	933,449	598,117	500,164	685,863	325,131	755,341	\$ 7,268,311	20
21	Materials and Expenses	Sum Lns 18 - 20	779,412	545,370	765,954	707,340	720,142	666,616	1,029,410	760,491	604,057	792,645	424,734	860,220	\$ 8,647,390	21
Total A&G Expenses																
22	Labor		\$ 5,613,387	\$ 5,042,875	\$ 5,379,166	\$ 6,741,680	\$ 5,763,011	\$ 5,742,656	\$ 5,581,345	\$ 3,814,363	\$ 6,330,627	\$ 6,155,450	\$ 5,762,584	\$ 5,565,802	\$ 67,482,844	22
23	Labor Loadings		2,812,754	2,528,917	2,677,838	2,750,944	2,835,588	2,830,024	1,977,821	1,570,998	2,509,065	3,003,247	2,768,439	2,690,338	\$ 30,915,572	23
24	Materials and Expenses		6,311,016	5,599,727	6,011,073	5,690,146	6,415,820	5,379,670	7,954,843	9,282,177	4,635,591	6,699,277	4,822,890	5,065,699	\$ 73,877,729	24
25	Total	Sum Lns 22 - 24	14,737,157	13,171,519	14,068,076	15,182,770	15,014,419	13,952,350	15,513,808	14,667,138	13,475,283	15,817,974	13,353,913	13,281,839	\$ 172,236,245	25

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Account No./Reference	Description	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o) Sum (c) thru (n)	Line No.
1	920	Administrative and General (A&G)														1
2		A&G Salaries	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2
3		Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4		Labor Loadings	0	0	0	0	0	0	0	0	0	0	0	0	0	4
		Materials and Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	5
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	6
5	921	Office Supplies and Expenses	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	7
6	922	A&G Expenses Transferred (Credit)	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	8
7	923	Outside Services	\$ 1,164 \$	8,661 \$	361 \$	229 \$	777 \$	9,303 \$	4,338 \$	9,808 \$	11,692 \$	7,354 \$	2,878 \$	11,782 \$	68,345 \$	9
8	924	Property Insurance	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	10
9	925	Injuries and Damages	\$ 9,650 \$	2,986 \$	4,727 \$	3,715 \$	5,089 \$	10,915 \$	12,382 \$	14,685 \$	15,926 \$	5,695 \$	27,340 \$	8,147 \$	121,258 \$	11
10	926	Employee Pension and Benefits	\$ 0 \$	45 \$	0 \$	0 \$	0 \$	2,115 \$	439 \$	0 \$	0 \$	0 \$	211 \$	647 \$	3,458 \$	12
11	928	Regulatory Commission Expenses	\$ 3,827 \$	3,827 \$	3,827 \$	3,827 \$	4,055 \$	4,055 \$	4,055 \$	4,055 \$	4,055 \$	4,055 \$	4,055 \$	4,055 \$	47,748 \$	13
12	930.1	Safety Advertising	\$ 14,528 \$	20,180 \$	15,279 \$	17,028 \$	150 \$	7,153 \$	7,149 \$	14,282 \$	23 \$	54,936 \$	7,153 \$	20,326 \$	178,187 \$	14
13	930.2	Miscellaneous General	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	15
14		Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	16
15		Labor Loadings	1,936	26,189	23,654	0	0	0	75,174	374,675	7,612	0	0	0	509,241	17
16		Materials and Expenses	1,936	26,189	23,654	0	0	0	75,174	374,675	7,612	0	0	0	509,241	18
		Total	3,882	3,882	3,882	3,882	3,882	1,523	3,889	5,331	3,679	5,331	5,331	5,331	49,827	19
17	931	Rents	\$ 3,882 \$	3,882 \$	3,882 \$	3,882 \$	3,882 \$	1,523 \$	3,889 \$	5,331 \$	3,679 \$	5,331 \$	5,331 \$	5,331 \$	49,827 \$	20
18	935	Maintenance of General Plant	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21
19		Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	22
20		Labor Loadings	0	0	0	0	0	0	0	0	0	0	0	0	0	23
21		Materials and Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	24
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	25
22		Total A&G Expenses	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	26
23		Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	27
24		Labor Loadings	34,986	65,771	51,730	28,680	13,953	35,064	107,426	422,836	42,987	77,371	46,969	50,289	978,063	28
25		Materials and Expenses	34,986	65,771	51,730	28,680	13,953	35,064	107,426	422,836	42,987	77,371	46,969	50,289	978,063	29
		Total	69,972	131,542	103,460	57,360	27,907	70,128	214,852	845,672	85,974	154,742	93,938	100,578	1,956,126	30

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co. Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	CDMI Incremental O&M Adj. No. 24 (j)	ILI Normalization Adj. No. 30 (k)	Sum (c) thru (k) (l)	Line No.
1	Purchased Gas Costs												
2	Natural Gas Transmission Line Purchases	803	\$ (176,932,560) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(176,932,560)	1
3	Purchased Gas Cost Adjustments	805.1	0	0	0	0	0	0	0	0	0	68,754,594	2
4	Gas Used for Compressor Station Fuel	810	80,281	0	0	0	0	0	0	0	0	80,281	3
	Total	Sum Line 1 - 3	\$ (108,097,665) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(108,097,665)	4
5	Other Gas Costs												
6	Other Gas Supply	813	0	0	0	0	0	0	0	0	0	0	
7	Labor Loadings		0	(9,881)	0	0	0	0	0	0	0	(9,881)	5
8	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	
	Total	Sum Line 5 - 7	\$ (34,298) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(34,298)	8
9	Transmission - Gas Cost												
	Transmission and Compression of Gas by Others	858	\$ (12,780,012) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(12,780,012)	9
10	Operations												
11	Operation Supervision and Engineering	850	0	(1,697)	0	0	0	0	0	0	0	(1,697)	10
12	Labor Loadings		0	3,961	0	0	0	0	0	0	0	3,961	11
13	Materials and Expenses		0	0	0	(116)	0	0	0	0	0	(116)	12
	Total	Sum Line 10 - 12	\$ 2,264 \$	0 \$	0 \$	(116) \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,148	13
14	System Control and Load Dispatching												
15	Labor	851	0	(15,064)	0	0	0	0	0	0	0	(15,064)	14
16	Labor Loadings		0	(6,012)	0	0	0	0	0	0	0	(6,012)	15
17	Materials and Expenses		0	0	0	73	0	0	0	0	0	73	16
	Total	Sum Line 14 - 16	\$ (21,075) \$	0 \$	0 \$	73 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(21,002)	17
18	Communication System Expense												
19	Labor	852	0	0	0	0	0	0	0	0	0	0	
20	Labor Loadings		0	0	0	0	0	0	0	0	0	0	
21	Materials and Expenses		0	0	0	(214)	0	0	0	0	0	(214)	18
	Total	Sum Line 18 - 20	\$ 0 \$	0 \$	0 \$	(214) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(214)	19
22	Communication Station Labor and Expense												
23	Labor	853	0	(539)	0	0	0	0	0	0	0	(539)	20
24	Labor Loadings		0	1,257	0	0	0	0	0	0	0	1,257	21
25	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	
	Total	Sum Line 22 - 24	\$ 717 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	717	22
26	Gas for Compressor Station Fuel												
27	Labor	854	0	0	0	0	0	0	0	0	0	0	
28	Labor Loadings		0	0	0	0	0	0	0	0	0	0	
29	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	
	Total	Sum Line 26 - 28	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	
30	Mainline Expense												
31	Labor	856	0	(931)	0	0	0	0	0	0	0	(931)	23
32	Labor Loadings		0	1,956	0	0	0	0	0	0	0	1,956	24
33	Materials and Expenses		0	0	0	(650)	0	0	0	0	0	(650)	25
	Total	Sum Line 30 - 32	\$ 1,125 \$	0 \$	0 \$	(650) \$	0 \$	0 \$	0 \$	0 \$	0 \$	475	26
34	Measuring and Regulating Station Expense												
35	Labor	857	0	(47)	0	0	0	0	0	0	0	(47)	27
36	Labor Loadings		0	106	0	0	0	0	0	0	0	106	28
37	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	
	Total	Sum Line 34 - 36	\$ 60 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	60	29
38	Rents	860	0	0	0	0	0	0	0	0	0	0	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co. Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	CDMI Incremental O&M Adj. No. 24 (j)	ILI Normalization Adj. No. 30 (k)	Total (l)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-6, Sh 2	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sch H-31, Sh 1	Sum (c) thru (k)	
Transmission Expenses, Excluding Account 858 Continued													
Maintenance													
Maintenance Supervision and Engineering													
861													
1	Labor		\$ 0 \$	(847) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(847)	1
2	Labor Loadings		0	1,950	0	0	0	0	0	0	0	1,950	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0 \$	1,103 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,103	4
Maintenance of Structures and Improvements													
862													
5	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	8
Maintenance of Mains													
863													
9	Labor		\$ 0 \$	(7,453) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(7,453)	9
10	Labor Loadings		0	17,240	0	0	0	0	0	0	0	17,240	10
11	Materials and Expenses		0	0	0	(1,586)	0	0	0	0	27,071	25,484	11
12	Total	Sum Lns 9 - 11	\$ 0 \$	9,787 \$	0 \$	(1,586) \$	0 \$	0 \$	0 \$	0 \$	27,071 \$	35,271	12
Maintenance of Compressor Station Equipment													
864													
13	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	16
Maintenance of Measuring & Regulating Station Equipment													
865													
17	Labor		\$ 0 \$	(61) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(61)	17
18	Labor Loadings		0	140	0	0	0	0	0	0	0	140	18
19	Materials and Expenses		0	0	0	(2,683)	0	0	0	0	0	(2,683)	19
20	Total	Sum Lns 17 - 19	\$ 0 \$	80 \$	0 \$	(2,683) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(2,603)	20
Maintenance of SCADA Equipment													
866													
21	Labor		\$ 0 \$	(2) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(2)	21
22	Labor Loadings		0	5	0	0	0	0	0	0	0	5	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0 \$	3 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3	24
Total Transmission Expense, Excluding Account 858													
25	Labor		\$ 0 \$	(26,541) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(26,541)	25
26	Labor Loadings		0	20,603	0	0	0	0	0	0	0	20,603	26
27	Materials and Expenses		0	0	0	(5,177)	0	0	0	0	27,071	21,894	27
28	Total	Sum Lns 25 - 27	\$ 0 \$	(5,937) \$	0 \$	(5,177) \$	0 \$	0 \$	0 \$	0 \$	27,071 \$	15,957	28

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co. Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	CDMI Incremental O&M Adj. No. 24 (j)	ILI Normalization Adj. No. 30 (k)	Total (l)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-6, Sh 2	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sch H-31, Sh 1	Sum (c) thru (k)	
Distribution													
1	Operation Supervision and Engineering	870	\$ 0 \$	(32,183) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(32,183)	1
2	Labor Loadings		0	69,957	0	0	0	0	0	0	0	69,957	2
3	Materials and Expenses		0	0	0	(10,627)	0	0	0	0	0	(10,627)	3
4	Total	Sum Lns 1 - 3	0 \$	37,774 \$	0 \$	(10,627) \$	0 \$	0 \$	0 \$	0 \$	0 \$	27,148	4
Operation Distribution Load Dispatching													
5	Labor	871	0 \$	(9,342) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(9,342)	5
6	Labor Loadings		0	(1,737)	0	0	0	0	0	0	0	(1,737)	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	0 \$	(11,080) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(11,080)	8
Operation Mains and Services													
9	Labor	874	0 \$	(12,015) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(12,015)	9
10	Labor Loadings		0	28,121	0	0	0	0	0	0	0	28,121	10
11	Materials and Expenses		0	0	0	(6,838)	0	0	0	0	0	(6,838)	11
12	Total	Sum Lns 9 - 11	0 \$	16,105 \$	0 \$	(6,838) \$	0 \$	0 \$	0 \$	0 \$	0 \$	9,267	12
Operation Measuring and Regulation Station													
13	Labor	875	0 \$	(399) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(399)	13
14	Labor Loadings		0	937	0	0	0	0	0	0	0	937	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	0 \$	538 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	538	16
Operation Meter and House Regulator													
17	Labor	878	0 \$	(27,376) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(27,376)	17
18	Labor Loadings		0	64,166	0	0	0	0	0	0	0	64,166	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	0 \$	36,790 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	36,790	20
Customer Installation													
21	Labor	879	0 \$	(71,410) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(71,410)	21
22	Labor Loadings		0	49,595	0	0	0	0	0	0	0	49,595	22
23	Materials and Expenses		0	0	0	(26)	0	0	0	0	0	(26)	23
24	Total	Sum Lns 21 - 23	0 \$	(21,815) \$	0 \$	(26) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(21,841)	24
Other													
25	Labor	880	0 \$	(24,384) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(24,384)	25
26	Labor Loadings		0	11,143	0	0	0	0	0	0	0	11,143	26
27	Materials and Expenses		0	0	0	(13,752)	(941)	0	0	0	0	(14,693)	27
28	Total	Sum Lns 25 - 27	0 \$	(13,240) \$	0 \$	(13,752) \$	(941) \$	0 \$	0 \$	0 \$	0 \$	(27,934)	28
29	Rents	881	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	29

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co. Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	CDMI Incremental O&M Adj. No. 24 (j)	ILI Normalization Adj. No. 30 (k)	Total (l)	Line
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-6, Sh 2	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sch H-31, Sh 1	Sum (c) thru (k)	
885	Maintenance Supervision and Engineering												
1	Labor		\$ 0 \$	(4,615) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(4,615)	1
2	Labor Loadings		0	7,055	0	0	0	0	0	0	0	7,055	2
3	Materials and Expenses		0	0	0	(219)	0	0	0	0	0	(219)	3
4	Total	Sum Line 1 - 3	0	2,440	0	(219)	0	0	0	0	0	2,221	4
886	Maintenance of Structures and Improvements												
5	Labor		0	0	0	0	0	0	0	0	0	0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Line 5 - 7	0	0	0	0	0	0	0	0	0	0	8
887	Maintenance of Mains												
9	Labor		0	(10,364)	0	0	0	0	0	0	0	(10,364)	9
10	Labor Loadings		0	24,216	0	0	0	0	0	0	0	24,216	10
11	Materials and Expenses		0	0	0	(6,704)	0	0	0	0	0	(6,704)	11
12	Total	Sum Line 9 - 11	0	13,852	0	(6,704)	0	0	0	0	0	7,148	12
889	Maintenance of Measuring and Reg. Station Eq.												
13	Labor		0	(3,400)	0	0	0	0	0	0	0	(3,400)	13
14	Labor Loadings		0	7,821	0	0	0	0	0	0	0	7,821	14
15	Materials and Expenses		0	0	0	(932)	0	0	0	0	0	(932)	15
16	Total	Sum Line 13 - 15	0	4,421	0	(932)	0	0	0	0	0	3,489	16
892	Maintenance of Services												
17	Labor		0	(15,725)	0	0	0	0	0	0	0	(15,725)	17
18	Labor Loadings		0	36,781	0	0	0	0	0	0	0	36,781	18
19	Materials and Expenses		0	0	0	(1,594)	0	0	0	0	0	(1,594)	19
20	Total	Sum Line 17 - 19	0	21,056	0	(1,594)	0	0	0	0	0	19,462	20
893	Maintenance of Meters and House Regulators												
21	Labor		0	(9,894)	0	0	0	0	0	0	0	(9,894)	21
22	Labor Loadings		0	23,175	0	0	0	0	0	0	0	23,175	22
23	Materials and Expenses		0	0	0	(2,583)	0	0	0	0	0	(2,583)	23
24	Total	Sum Line 21 - 23	0	13,281	0	(2,583)	0	0	0	0	0	10,698	24
894	Maintenance of Other Equipment												
25	Labor		0	(185)	0	0	0	0	0	0	0	(185)	25
26	Labor Loadings		0	436	0	0	0	0	0	0	0	436	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	27
28	Total	Sum Line 25 - 27	0	251	0	0	0	0	0	0	0	251	28
29	Total Distribution												
29	Labor		0	(221,292)	0	0	0	0	0	0	0	(221,292)	29
30	Labor Loadings		0	321,666	0	0	0	0	0	0	0	321,666	30
31	Materials and Expenses		0	0	0	(43,276)	(941)	0	0	0	0	(44,217)	31
32	Total	Sum Line 29 - 31	0	100,374	0	(43,276)	(941)	0	0	0	0	56,157	32

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co. Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	CDMI Incremental O&M Adj. No. 24 (j)	ILI Normalization Adj. No. 30 (k)	Total (l)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-6, Sh 2	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sch H-31, Sh 1	Sum (c) thru (k)	
Customer Accounts													
1	Supervision	901	\$ 0 \$	(42,389) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(42,389)	1
2	Labor Loadings		0	(17,223)	0	0	0	0	0	0	0	(17,223)	2
3	Materials and Expenses		0	0	0	(4,387)	0	0	0	0	0	(4,387)	3
4	Total	Sum Lns 1 - 3	0 \$	(59,612) \$	0 \$	(4,387) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(63,999)	4
Meter Reading													
5	Labor	902	\$ 0 \$	(3,862) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(3,862)	5
6	Labor Loadings		0	9,050	0	0	0	0	0	0	0	9,050	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	0 \$	5,187 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5,187	8
Customer Records and Collection													
9	Labor	903	\$ 0 \$	(186,998) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(186,998)	9
10	Labor Loadings		0	(71,867)	0	0	0	0	0	0	0	(71,867)	10
11	Materials and Expenses		0	0	312,466	(14,487)	0	0	0	(710,757)	0	(412,778)	11
12	Total	Sum Lns 9 - 11	0 \$	(258,865) \$	312,466 \$	(14,487) \$	0 \$	0 \$	0 \$	(710,757) \$	0 \$	(671,643)	12
13	Uncollectible Accounts	904	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	(60,195) \$	0 \$	0 \$	0 \$	(60,195)	13
Miscellaneous													
14	Labor	905	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	14
15	Labor Loadings		0	0	0	0	0	0	0	0	0	0	15
16	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	16
17	Total	Sum Lns 14 - 16	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	17
Total Customer Accounts													
18	Labor		\$ 0 \$	(233,250) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(233,250)	18
19	Labor Loadings		0	(60,041)	0	0	0	0	0	0	0	(60,041)	19
20	Materials and Expenses		0	0	312,466	(18,874)	0	(60,195)	0	(710,757)	0	(477,360)	20
21	Total	Sum Lns 18 - 20	0 \$	(313,290) \$	312,466 \$	(18,874) \$	0 \$	(60,195) \$	0 \$	(710,757) \$	0 \$	(790,650)	21

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co. Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	Incremental O&M Adj. No. 24 (j)	ILI Normalization Adj. No. 30 (k)	Sum (c) thru (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-6, Sh 2	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sch H-31, Sh 1		
Customer Service and Information													
Customer Assistance													
908													
1	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Labor Loadings		0	0	0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
Informational and Instructional Advertising													
909													
5	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	8
Miscellaneous													
910													
9	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	(40)	0	0	(38,194)	0	0	(38,234)	11
12	Total	Sum Lns 9 - 11	\$ 0 \$	0 \$	0 \$	(40)	0 \$	0 \$	(38,194)	0 \$	0 \$	(38,234)	12
Total Customer Service and Information													
13	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	(40)	0	0	(38,194)	0	0	(38,234)	15
16	Total	Sum Lns 13 - 15	\$ 0 \$	0 \$	0 \$	(40)	0 \$	0 \$	(38,194)	0 \$	0 \$	(38,234)	16
Sales													
911													
17	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	20
Demonstration and Selling													
912													
21	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	24
Advertising													
913													
25	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	28
Total Sales													
29	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	29
30	Labor Loadings		0	0	0	0	0	0	0	0	0	0	30
31	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	32
Total O&M													
33	Labor		\$ 0 \$	(505,499)	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(505,499)	33
34	Labor Loadings		0	252,348	0	0	0	0	0	0	0	252,348	34
35	Materials and Expenses		(120,877,697)	0	3,124,666	(67,367)	(941)	(60,195)	(38,194)	(710,757)	27,071	(124,415,615)	35
36	Total	Sum Lns 33 - 35	\$ (120,877,697)	\$ (253,152)	\$ 3,124,666	\$ (67,367)	\$ (941)	\$ (60,195)	\$ (38,194)	\$ (710,757)	\$ 27,071	\$ (124,415,615)	36

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Account No./Reference	Description	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
1	920	Administrative and General (A&G)														
2		A&G Salaries	\$ 5,544,600	\$ 4,943,955	\$ 5,304,845	\$ 6,671,864	\$ 5,696,940	\$ 5,677,722	\$ 5,519,069	\$ 3,711,580	\$ 6,265,445	\$ 6,088,458	\$ 5,700,098	\$ 5,500,004	\$ 66,624,558	1
3		Labor	2,770,451	2,488,083	2,632,132	2,708,009	2,794,954	2,790,096	1,953,136	1,511,626	2,470,355	2,963,457	2,731,322	2,611,286	30,404,878	2
4		Labor Loadings	(343,201)	(300,372)	(329,820)	(392,185)	(353,227)	(259,188)	(306,370)	(204,468)	(354,467)	(367,513)	(341,840)	(327,621)	(3,880,272)	3
5		Materials and Expenses	7,971,849	7,111,665	7,607,158	8,967,688	8,136,667	8,208,630	7,165,834	5,018,719	8,381,333	8,684,402	8,080,581	7,783,639	93,149,164	4
6		Total	\$ 786,481	\$ 1,092,750	\$ 404,848	\$ 835,816	\$ 1,634,404	\$ 690,200	\$ 1,344,679	\$ 1,018,867	\$ 687,370	\$ 1,070,434	\$ 1,012,011	\$ 636,878	\$ 11,214,737	5
7	921	Office Supplies and Expenses														
8		A&G Expenses Transferred (Credit)	\$ (1,276,088)	\$ (1,200,472)	\$ (1,172,132)	\$ (1,439,647)	\$ (1,441,050)	\$ (988,406)	\$ (1,236,343)	\$ (902,228)	\$ (1,333,099)	\$ (1,432,288)	\$ (1,339,627)	\$ (1,237,816)	\$ (14,999,176)	6
9	923	Outside Services	\$ 2,670,368	\$ 2,148,374	\$ 2,806,519	\$ 2,517,203	\$ 2,407,341	\$ 2,079,588	\$ 2,971,713	\$ 3,500,529	\$ 2,067,682	\$ 3,166,422	\$ 2,173,833	\$ 2,425,980	\$ 30,935,513	7
10	924	Property Insurance	\$ 64,075	\$ 64,075	\$ 65,419	\$ 65,419	\$ 65,419	\$ 65,419	\$ 65,419	\$ 64,885	\$ 65,649	\$ 64,885	\$ 83,079	\$ 83,079	\$ 816,818	8
11	925	Injuries and Damages	\$ 836,833	\$ 871,136	\$ 1,161,395	\$ 1,044,009	\$ 1,098,438	\$ 1,058,701	\$ 1,232,296	\$ 1,116,622	\$ 1,155,370	\$ 1,201,465	\$ 1,086,697	\$ 988,675	\$ 12,851,637	9
12	926	Employee Pension and Benefits	\$ 1,594,683	\$ 1,594,349	\$ 1,594,294	\$ 1,594,394	\$ 1,594,150	\$ 1,592,128	\$ 1,593,440	\$ 1,598,423	\$ 1,075,785	\$ 1,075,883	\$ 727,203	\$ 1,118,419	\$ 16,753,149	10
13	928	Regulatory Commission Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
14	930.1	Safety Advertising	\$ 51,916	\$ 49,083	\$ 136,800	\$ 64,141	\$ 54,658	\$ 12,947	\$ 50,390	\$ 909	\$ 25	\$ 38,083	\$ 134,605	\$ 57,137	\$ 650,694	12
15	930.2	Miscellaneous General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
16		Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	14
17		Labor Loadings	705,878	408,513	232,057	483,968	504,047	327,263	573,150	1,142,012	379,531	462,396	549,673	211,765	5,980,252	15
18		Materials and Expenses	705,878	408,513	232,057	483,968	504,047	327,263	573,150	1,142,012	379,531	462,396	549,673	211,765	5,980,252	16
19		Total	\$ 335,302	\$ 185,371	\$ 140,859	\$ 143,326	\$ 131,312	\$ 93,876	\$ 121,092	\$ 235,067	\$ 213,732	\$ 202,119	\$ 179,926	\$ 97,742	\$ 2,079,726	17
20	931	Rents														
21		Maintenance of General Plant	\$ 68,731	\$ 98,786	\$ 74,127	\$ 69,652	\$ 66,071	\$ 64,468	\$ 61,806	\$ 93,007	\$ 64,426	\$ 66,523	\$ 62,486	\$ 65,517	\$ 855,599	18
22		Labor	42,269	60,753	45,588	42,836	40,634	39,648	24,499	53,257	38,269	39,514	37,117	38,917	503,301	19
23		Labor Loadings	172,848	169,617	227,608	193,266	230,729	179,952	405,065	173,934	159,986	223,845	88,624	152,067	2,377,541	20
24		Materials and Expenses	263,848	329,157	347,322	305,754	337,433	284,068	491,369	320,188	262,682	329,882	188,227	256,501	3,736,442	21
25		Total	\$ 5,613,331	\$ 5,042,741	\$ 5,378,971	\$ 6,741,516	\$ 5,763,011	\$ 5,742,190	\$ 5,580,875	\$ 3,804,587	\$ 6,329,871	\$ 6,154,981	\$ 5,762,584	\$ 5,585,521	\$ 67,480,158	22
26		Labor	2,812,720	2,528,836	2,677,720	2,750,846	2,835,588	2,829,744	1,977,634	1,564,883	2,505,624	3,002,972	2,768,439	2,650,174	30,908,179	23
27		Labor Loadings	5,599,093	5,082,423	5,267,847	5,109,709	5,926,221	4,862,460	6,814,529	7,744,554	5,705,751	5,705,751	4,354,185	4,206,284	64,780,619	24
28		Materials and Expenses	14,025,144	12,654,000	13,324,538	14,602,071	14,524,819	13,424,393	14,373,038	13,114,004	12,956,059	14,863,703	12,885,208	12,421,978	163,168,956	25
29		Total	\$ 14,025,144	\$ 12,654,000	\$ 13,324,538	\$ 14,602,071	\$ 14,524,819	\$ 13,424,393	\$ 14,373,038	\$ 13,114,004	\$ 12,956,059	\$ 14,863,703	\$ 12,885,208	\$ 12,421,978	\$ 163,168,956	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE WITHIN TEST YEAR ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./ Reference (b)	Direct SNV (c)	To Be Allocated (d)	4-Factor (e)	SNV Allocation Factors Factor II (f)	Factor III (g)	A&G Factor (h)	Allocation to SNV (i)	Total SNV (j)	Line No.
			WP K-1, Sh 18	WP K-1, Sh 19	28.00% Smt N, Sh 8, Ln 9(g)	28.50% Smt N, Sh 8, Ln 4(g)	23.75% Smt N, Sh 8, Ln 6(g)	33.63% Smt N, Sh 8, Ln 10(g)	Sum Cols (e) - (h)	(c) + (i)	
Administrative and General (A&G)											
920	A&G Salaries										
1	Labor		\$ 0	\$ (2,941,365)	\$ (823,450)	\$ 0	\$ 0	\$ 0	\$ (823,450)	\$ (823,450)	1
2	Labor Loadings		0	(1,093,839)	(306,226)	0	0	0	(306,226)	(306,226)	2
3	Materials and Expenses		0	(242,992)	(68,027)	0	0	0	(68,027)	(68,027)	3
4	Total	Sum Lns 1 - 3	0	(4,278,196)	(1,197,702)	0	0	0	(1,197,702)	(1,197,702)	4
921	Office Supplies and Expenses		\$ 0	\$ (877,272)	\$ (245,597)	\$ 0	\$ 0	\$ 0	\$ (245,597)	\$ (245,597)	5
922	A&G Expenses Transferred (Credit)		\$ 0	\$ 568,248	\$ 0	\$ 0	\$ 0	\$ 191,097	\$ 191,097	\$ 191,097	6
923	Outside Services		\$ (1,050)	\$ (430,876)	\$ (120,626)	\$ 0	\$ 0	\$ 0	\$ (120,626)	\$ (121,676)	7
924	Property Insurance		\$ 0	\$ 27,790	\$ 0	\$ 7,919	\$ 0	\$ 0	\$ 7,919	\$ 7,919	8
925	Injuries and Damages		\$ 130,106	\$ 101,143	\$ 28,315	\$ 0	\$ 0	\$ 0	\$ 28,315	\$ 158,421	9
926	Employee Pension and Benefits		\$ 0	\$ (1,961,984)	\$ (549,267)	\$ 0	\$ 0	\$ 0	\$ (549,267)	\$ (549,267)	10
928	Regulatory Commission Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
930.1	Safety Advertising		\$ (450)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (450)	12
930.2	Miscellaneous General										
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	(987,369)	(276,419)	0	0	0	(276,419)	(276,419)	15
16	Total	Sum Lns 13 - 15	0	(987,369)	(276,419)	0	0	0	(276,419)	(276,419)	16
931	Rents		\$ 14,868	\$ (35,266)	\$ (9,873)	\$ 0	\$ 0	\$ 0	\$ (9,873)	\$ 4,995	17
935	Maintenance of General Plant										
18	Labor		\$ 0	\$ (43,181)	\$ (12,089)	\$ 0	\$ 0	\$ 0	\$ (12,089)	\$ (12,089)	18
19	Labor Loadings		0	(18,107)	(5,069)	0	0	0	(5,069)	(5,069)	19
20	Materials and Expenses		0	(2,867,004)	(802,632)	0	0	0	(802,632)	(802,632)	20
21	Total	Sum Lns 18 - 20	0	(2,928,291)	(819,790)	0	0	0	(819,790)	(819,790)	21
Total A&G Expenses											
22	Labor		\$ 0	\$ (2,984,545)	\$ (835,539)	\$ 0	\$ 0	\$ 0	\$ (835,539)	\$ (835,539)	22
23	Labor Loadings		0	(1,111,946)	(311,295)	0	0	0	(311,295)	(311,295)	23
24	Materials and Expenses		143,474	(6,705,582)	(2,044,125)	7,919	0	191,097	(1,845,109)	(1,701,636)	24
25	Total	Sum Lns 22 - 24	143,474	(10,802,073)	(3,190,959)	7,919	0	191,097	(2,991,943)	(2,848,469)	25

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. 3	Cost of Service Analysis Adj. No. 5	Self-Insured Retention Adj. No. 9	Wrongful Termination Adj. No. 14	OQ Badge Project Adj. No. 23	Mesquite Office Lease Adjustment Adj. No. 27	Total SNV	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
			Sch H-3, Sh 1	Sch H-5, Sh 1	Sch H-9, Sh 1	Sch H-14, Sh 1	Sch H-23, Sh 1	Sch H-27, Sh 1	Sum Cols (c) - (h)	
	<u>Administrative and General (A&G)</u>									
	A&G Salaries	920								
1	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$	\$	\$	\$	\$	\$	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	(1,050)	\$ 0	(1,050)	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	124,106	\$ 6,000	\$ 0	\$ 0	130,106	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ (450)	\$ 0	\$ 0	\$ 0	\$ 0	(450)	12
	Miscellaneous General	930.2								
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$	14,868	\$ 14,868	17
	Maintenance of General Plant	935								
18	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Labor Loadings		0	0	0	0	0	0	0	19
20	Materials and Expenses		0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
	Total A&G Expenses									
22	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	22
23	Labor Loadings		0	0	0	0	0	0	0	23
24	Materials and Expenses		0	(450)	124,106	6,000	(1,050)	14,868	143,474	24
25	Total	Sum Lns 22 - 24	\$ 0	\$ (450)	\$ 124,106	\$ 6,000	\$ (1,050)	\$ 14,868	\$ 143,474	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Co-Owned Vehicles Adj. No. 6 (e)	Promotional Advertising Adj. No. 8 (f)	Self-Insured Retention Adj. No. 9 (g)	Pakite Alloc. Annualization Adj. No. 10 (h)	AGA Dues Adj. No. 11 (i)	BOD Interest Adj. No. 12 (j)	Commitment Fees Adj. No. 13 (k)	Wrongful Termination Adj. No. 14 (l)	General Plant Maint. Adj. No. 15 (m)	Variable Pay Normalization Adj. No. 19 (n)	Co-Operated Aircraft Adj. No. 20 (o)	Prepayments Adj. No. 21 (p)	Officer Perqs Adj. No. 28 (q)	Total System Alloc. (r)	Line No.
			Sch H-3, Sh 2	Sch H-5, Sh 2	Sch H-4, Sh 2	Sch H-8, Sh 1	Sch H-9, Sh 1	Sch H-10, Sh 1	Sch H-11, Sh 1	Sch H-12, Sh 1	Sch H-13, Sh 1	Sch H-14, Sh 1	Sch H-15, Sh 1	Sch H-18, Sh 1	Sch H-20, Sh 2	Sch H-21, Sh 1	Sch H-28, Sh 1	Sum Cols (e) - (q)	
1	A&G Salaries	920																	1
2	Labor		\$ (2,606,624)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (334,741)	\$ 0	\$ 0	\$ 0	\$ (2,941,365)	2
3	Labor Loadings		(1,093,839)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,093,839)	3
4	Materials and Expenses		0	0	0	0	0	(242,992)	0	0	0	0	0	0	0	0	0	(242,992)	4
	Total	Sum Lns 1 - 3	\$ (3,700,463)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (242,992)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (334,741)	\$ 0	\$ 0	\$ 0	\$ (4,278,196)	
5	Office Supplies and Expenses	921	\$ 0	\$ (200,051)	\$ (3,645)	\$ (438)	\$ 0	\$ (17,436)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (655,703)	\$ 0	\$ 0	\$ (877,272)	5
6	A&G Expenses Transferred (Credit)	922	\$ 545,968	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 568,248	6
7	Outside Services	923	\$ 0	\$ (241,047)	\$ 0	\$ 0	\$ 0	\$ (130,052)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (59,777)	\$ 0	\$ (430,876)	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,790	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,790	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110,716	\$ (9,573)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 101,143	9
10	Employee Pension and Benefits	926	\$ (1,922,812)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (39,171)	\$ (1,961,984)	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
13	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
14	Labor Loadings		0	(7,333)	0	0	0	(4,468)	(24,128)	(674,172)	(277,268)	0	0	0	0	0	0	(987,369)	15
15	Materials and Expenses		0	0	0	0	0	(4,468)	(24,128)	(674,172)	(277,268)	0	0	0	0	0	0	(987,369)	16
16	Total	Sum Lns 13 - 15	\$ 0	\$ (7,333)	\$ 0	\$ 0	\$ 0	\$ (4,468)	\$ (24,128)	\$ (674,172)	\$ (277,268)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (987,369)	
17	Rents	931	\$ 0	\$ (2,914)	\$ 0	\$ 0	\$ 0	\$ (32,352)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (35,266)	17
	Maintenance of General Plant	935	\$ (43,181)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (43,181)	18
18	Labor		(18,107)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(18,107)	19
19	Labor Loadings		0	(5,988)	0	0	0	46,047	0	0	0	0	(2,907,064)	0	0	0	0	(2,907,064)	20
20	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	(2,907,064)	0	0	0	0	(2,907,064)	21
21	Total	Sum Lns 18 - 20	\$ (61,287)	\$ (5,988)	\$ 0	\$ 0	\$ 0	\$ 46,047	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,907,064)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,928,251)	
	Total A&G Expenses		\$ (2,649,804)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (334,741)	\$ 0	\$ 0	\$ 0	\$ (2,984,545)	22
22	Labor		(1,111,946)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,111,946)	23
23	Labor Loadings		(1,378,864)	(457,333)	(3,645)	(438)	110,716	(338,757)	(24,128)	(674,172)	(277,268)	0	(2,907,064)	0	(655,703)	(59,777)	(39,171)	(6,703,562)	24
24	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	(2,907,064)	0	(655,703)	(59,777)	(39,171)	(6,703,562)	25
25	Total	Sum Lns 22 - 24	\$ (5,140,595)	\$ (457,333)	\$ (3,645)	\$ (438)	\$ 110,716	\$ (338,757)	\$ (24,128)	\$ (674,172)	\$ (277,268)	\$ 0	\$ (2,907,064)	\$ 0	\$ (655,703)	\$ (59,777)	\$ (39,171)	\$ (10,820,073)	

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization (c)	Cost of Service Analysis (d)	Co-Owned Vehicles (e)	Promotional Advertising (f)	Self-Insured Retention (g)	Public Alloc. Annualization (h)	AGA Dues (i)	BOD Interest (j)	Commitment Fees (k)	Wrongful Termination (l)	General Plant Maint. (m)	Variable Pay Normalization (n)	Co-Operated Aircraft (o)	Prepayments (p)	Officer Perqs (q)	Total System Alloc. (r)	Line No.	
Administrative and General (A&G)																				
920	A&G Salaries																			
1	Labor		\$ (729,738)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ (823,450)	1
2	Labor Loadings		(306,226)	0	0	0	0	(68,027)	0	0	0	0	0	0	0	0	0	0	(306,226)	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(68,027)	3
4	Total	Sum Lns 1 - 3	\$(1,035,963)	0	0	0	0	(68,027)	0	0	0	0	0	0	(93,712)	0	0	0	\$(1,197,702)	4
5	Office Supplies and Expenses	921	\$ 0	\$(56,005)	\$(1,020)	\$(123)	0	\$(4,881)	0	0	0	0	0	0	0	\$(183,567)	0	0	\$(245,597)	5
6	A&G Expenses Transferred (Credit)	922	\$ 182,932	0	0	0	0	8,185	0	0	0	0	0	0	0	0	0	0	\$ 191,097	6
7	Outside Services	923	\$ 0	\$(67,482)	0	0	0	\$(36,409)	0	0	0	0	0	0	0	0	\$(16,735)	0	\$(120,626)	7
8	Property Insurance	924	\$ 0	0	0	0	0	7,919	0	0	0	0	0	0	0	0	0	0	7,919	8
9	Injuries and Damages	925	\$ 0	0	0	0	0	30,996	0	0	0	0	0	0	0	0	0	0	28,315	9
10	Employee Pension and Benefits	926	\$ (538,301)	0	0	0	0	(2,680)	0	0	0	0	0	0	0	0	0	(10,966)	\$(549,267)	10
11	Regulatory Commission Expenses	928	\$ 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Safety Advertising	930.1	\$ 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Miscellaneous General	930.2	\$ 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Labor Loadings		0	(2,053)	0	0	0	(1,251)	(6,755)	(188,738)	(77,622)	0	0	0	0	0	0	0	(276,419)	15
16	Materials and Expenses		0	(2,053)	0	0	0	(1,251)	(6,755)	(188,738)	(77,622)	0	0	0	0	0	0	0	(276,419)	16
17	Total	Sum Lns 13 - 15	0	(816)	0	0	0	(9,057)	0	0	0	0	0	0	0	0	0	0	(9,873)	17
931	Rents		\$ 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
935	Maintenance of General Plant		\$ (12,089)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(12,089)	19
18	Labor		(5,069)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5,069)	20
19	Labor Loadings		0	(1,676)	0	0	0	12,891	0	0	0	0	(813,847)	0	0	0	0	0	(802,632)	21
20	Materials and Expenses		0	(1,676)	0	0	0	0	0	0	0	0	(813,847)	0	0	0	0	0	(802,632)	22
21	Total	Sum Lns 18 - 20	\$(17,158)	(1,676)	0	0	0	12,891	0	0	0	0	(813,847)	0	0	0	0	0	(819,780)	23
Total A&G Expenses																				
22	Labor		\$ (741,826)	0	0	0	0	0	0	0	0	0	0	0	(93,712)	0	0	0	(835,539)	24
23	Labor Loadings		(311,295)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(311,295)	25
24	Materials and Expenses		(355,369)	(128,033)	(1,020)	(123)	30,996	(93,330)	(6,755)	(188,738)	(77,622)	0	(813,847)	0	(183,567)	0	(16,735)	(10,966)	(1,845,109)	26
25	Total	Sum Lns 22 - 24	\$(1,406,490)	(128,033)	(1,020)	(123)	30,996	(93,330)	(6,755)	(188,738)	(77,622)	0	(813,847)	0	(183,567)	0	(16,735)	(10,966)	(2,991,943)	27

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Remittance Processing Expense Adjustment Adj. No. C7	Total	Line No.
	(a)	(b)	(c)	(e)	(f)	
			Sch H-C2, Sh 1	Sch H-C7, Sh 1	Sum Cols (c) - (e)	
<u>Purchased Gas Costs</u>						
1	Natural Gas Transmission Line Purchases	803	\$ 0	\$ 0	\$ 0	1
2	Purchased Gas Cost Adjustments	805.1	0	0	0	2
3	Gas Used for Compressor Station Fuel	810	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	4
<u>Other Gas Costs</u>						
<u>Other Gas Supply</u>						
5	Labor	813	\$ 13,287	\$ 0	\$ 13,287	5
6	Labor Loadings		3,111	0	3,111	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 16,398	\$ 0	\$ 16,398	8
<u>Transmission - Gas Cost</u>						
9	Transmission and Compression of Gas by Others	858	\$ 0	\$ 0	\$ 0	9
<u>Transmission Expenses, Excluding Account 858</u>						
<u>Operations</u>						
<u>Operation Supervision and Engineering</u>						
10	Labor	850	\$ 4,202	\$ 0	\$ 4,202	10
11	Labor Loadings		1,094	0	1,094	11
12	Materials and Expenses		0	0	0	12
13	Total	Sum Lns 10 - 12	\$ 5,296	\$ 0	\$ 5,296	13
<u>System Control and Load Dispatching</u>						
14	Labor	851	\$ 8,197	\$ 0	\$ 8,197	14
15	Labor Loadings		1,893	0	1,893	15
16	Materials and Expenses		0	0	0	16
17	Total	Sum Lns 14 - 16	\$ 10,090	\$ 0	\$ 10,090	17
<u>Communication System Expense</u>						
18	Labor	852	\$ 0	\$ 0	\$ 0	18
19	Labor Loadings		0	0	0	19
20	Materials and Expenses		0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 0	\$ 0	\$ 0	21
<u>Communication Station Labor and Expense</u>						
22	Labor	853	\$ 1,336	\$ 0	\$ 1,336	22
23	Labor Loadings		347	0	347	23
24	Materials and Expenses		0	0	0	24
25	Total	Sum Lns 22 - 24	\$ 1,683	\$ 0	\$ 1,683	25
<u>Gas for Compressor Station Fuel</u>						
26	Labor	854	\$ 0	\$ 0	\$ 0	26
27	Labor Loadings		0	0	0	27
28	Materials and Expenses		0	0	0	28
29	Total	Sum Lns 26 - 28	\$ 0	\$ 0	\$ 0	29
<u>Mains Expense</u>						
30	Labor	856	\$ 2,059	\$ 0	\$ 2,059	30
31	Labor Loadings		541	0	541	31
32	Materials and Expenses		0	0	0	32
33	Total	Sum Lns 30 - 32	\$ 2,600	\$ 0	\$ 2,600	33
<u>Measuring and Regulating Station Expense</u>						
34	Labor	857	\$ 116	\$ 0	\$ 116	34
35	Labor Loadings		29	0	29	35
36	Materials and Expenses		0	0	0	36
37	Total	Sum Lns 34 - 36	\$ 145	\$ 0	\$ 145	37
38	Rents	860	\$ 0	\$ 0	\$ 0	38

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Remittance Processing Expense Adjustment Adj. No. C7	Total	Line No.
	(a)	(b)	(c)	(e)	(f)	
			Sch H-C2, Sh 1	Sch H-C7, Sh 1	Sum Cols (c) - (e)	
<u>Transmission Expenses, Excluding Account 858 Continued</u>						
<u>Maintenance</u>						
	Maintenance Supervision and Engineering	861				
1	Labor		\$ 2,098	\$ 0	\$ 2,098	1
2	Labor Loadings		539	0	539	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 2,637	\$ 0	\$ 2,637	4
	Maintenance of Structures and Improvements	862				
5	Labor		\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	\$ 0	8
	Maintenance of Mains	863				
9	Labor		\$ 18,377	\$ 0	\$ 18,377	9
10	Labor Loadings		4,774	0	4,774	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 23,151	\$ 0	\$ 23,151	12
	Maintenance of Compressor Station Equipment	864				
13	Labor		\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	16
	Maintenance of Measuring & Regulating Station Equipr	865				
17	Labor		\$ 150	\$ 0	\$ 150	17
18	Labor Loadings		39	0	39	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 189	\$ 0	\$ 189	20
	Maintenance of SCADA Equipment	866				
21	Labor		\$ 5	\$ 0	\$ 5	21
22	Labor Loadings		1	0	1	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 6	\$ 0	\$ 6	24
	Total Transmission Expense, Excluding Account 858					
25	Labor		\$ 36,539	\$ 0	\$ 36,539	25
26	Labor Loadings		9,257	0	9,257	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 45,797	\$ 0	\$ 45,797	28

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Remittance Processing Expense Adjustment Adj. No. C7	Total	Line No.
	(a)	(b)	(c)	(e)	(f)	
			Sch H-C2, Sh 1	Sch H-C7, Sh 1	Sum Cols (c) - (e)	
	<u>Distribution</u>					
	Operation Supervision and Engineering	870				
1	Labor		\$ 76,093	\$ 0	\$ 76,093	1
2	Labor Loadings		19,755	0	19,755	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 95,848	\$ 0	\$ 95,848	4
	Operation Distribution Load Dispatching	871				
5	Labor		\$ 6,536	\$ 0	\$ 6,536	5
6	Labor Loadings		1,580	0	1,580	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 8,116	\$ 0	\$ 8,116	8
	Operation Mains and Services	874				
9	Labor		\$ 29,733	\$ 0	\$ 29,733	9
10	Labor Loadings		7,773	0	7,773	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 37,507	\$ 0	\$ 37,507	12
	Operation Measuring and Regulation Station	875				
13	Labor		\$ 987	\$ 0	\$ 987	13
14	Labor Loadings		259	0	259	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 1,246	\$ 0	\$ 1,246	16
	Operation Meter and House Regulator	878				
17	Labor		\$ 67,764	\$ 0	\$ 67,764	17
18	Labor Loadings		17,735	0	17,735	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 85,499	\$ 0	\$ 85,499	20
	Customer Installation	879				
21	Labor		\$ 94,235	\$ 0	\$ 94,235	21
22	Labor Loadings		23,926	0	23,926	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 118,162	\$ 0	\$ 118,162	24
	Other	880				
25	Labor		\$ 28,010	\$ 0	\$ 28,010	25
26	Labor Loadings		7,112	0	7,112	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 35,122	\$ 0	\$ 35,122	28
29	Rents	881	\$ 0	\$ 0	\$ 0	29

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Remittance Processing Expense Adjustment Adj. No. C7	Total	Line No.
	(a)	(b)	(c)	(e)	(f)	
			Sch H-C2, Sh 1	Sch H-C7, Sh 1	Sum Cols (c) - (e)	
	Maintenance Supervision and Engineering	885				
1	Labor		\$ 8,806	\$ 0	\$ 8,806	1
2	Labor Loadings		2,266	0	2,266	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 11,072	\$ 0	\$ 11,072	4
	Maintenance of Structures and Improvements	886				
5	Labor		\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	\$ 0	8
	Maintenance of Mains	887				
9	Labor		\$ 25,665	\$ 0	\$ 25,665	9
10	Labor Loadings		6,692	0	6,692	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 32,357	\$ 0	\$ 32,357	12
	Maintenance of Measuring and Reg. Station Eq.	889				
13	Labor		\$ 8,420	\$ 0	\$ 8,420	13
14	Labor Loadings		2,161	0	2,161	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 10,581	\$ 0	\$ 10,581	16
	Maintenance of Services	892				
17	Labor		\$ 38,930	\$ 0	\$ 38,930	17
18	Labor Loadings		10,165	0	10,165	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 49,095	\$ 0	\$ 49,095	20
	Maintenance of Meters and House Regulators	893				
21	Labor		\$ 24,501	\$ 0	\$ 24,501	21
22	Labor Loadings		6,404	0	6,404	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 30,905	\$ 0	\$ 30,905	24
	Maintenance of Other Equipment	894				
25	Labor		\$ 458	\$ 0	\$ 458	25
26	Labor Loadings		120	0	120	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 578	\$ 0	\$ 578	28
	Total Distribution					
29	Labor		\$ 410,138	\$ 0	\$ 410,138	29
30	Labor Loadings		105,950	0	105,950	30
31	Materials and Expenses		0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 516,088	\$ 0	\$ 516,088	32

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Remittance Processing Expense Adjustment Adj. No. C7	Total	Line No.
	(a)	(b)	(c)	(e)	(f)	
			Sch H-C2, Sh 1	Sch H-C7, Sh 1	Sum Cols (c) - (e)	
	<u>Customer Accounts</u>					
	Supervision	901				
1	Labor		\$ 23,066	\$ 0	\$ 23,066	1
2	Labor Loadings		5,422	0	5,422	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 28,488	\$ 0	\$ 28,488	4
	<u>Meter Reading</u>	902				
5	Labor		\$ 9,565	\$ 0	\$ 9,565	5
6	Labor Loadings		2,501	0	2,501	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 12,066	\$ 0	\$ 12,066	8
	<u>Customer Records and Collection</u>	903				
9	Labor		\$ 104,639	\$ 0	\$ 104,639	9
10	Labor Loadings		24,684	0	24,684	10
11	Materials and Expenses		0	164,340	164,340	11
12	Total	Sum Lns 9 - 11	\$ 129,323	\$ 164,340	\$ 293,663	12
13	Uncollectible Accounts	904	\$ 0	\$ 0	\$ 0	13
	<u>Miscellaneous</u>	905				
14	Labor		\$ 0	\$ 0	\$ 0	14
15	Labor Loadings		0	0	0	15
16	Materials and Expenses		0	0	0	16
17	Total	Sum Lns 14 - 16	\$ 0	\$ 0	\$ 0	17
	<u>Total Customer Accounts</u>					
18	Labor		\$ 137,270	\$ 0	\$ 137,270	18
19	Labor Loadings		32,607	0	32,607	19
20	Materials and Expenses		0	164,340	164,340	20
21	Total	Sum Lns 18 - 20	\$ 169,877	\$ 164,340	\$ 334,217	21

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Remittance Processing Expense Adjustment Adj. No. C7	Total	Line No.
	(a)	(b)	(c)	(e)	(f)	
			Sch H-C2, Sh 1	Sch H-C7, Sh 1	Sum Cols (c) - (e)	
	<u>Customer Service and Information</u>					
	Customer Assistance	908				
1	Labor		\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	4
	<u>Informational and Instructional Advertising</u>	909				
5	Labor		\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	\$ 0	8
	<u>Miscellaneous</u>	910				
9	Labor		\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0	\$ 0	\$ 0	12
	<u>Total Customer Service and Information</u>					
13	Labor		\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	16
	<u>Sales</u>					
	Supervision	911				
17	Labor		\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	\$ 0	20
	<u>Demonstration and Selling</u>	912				
21	Labor		\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	\$ 0	24
	<u>Advertising</u>	913				
25	Labor		\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	\$ 0	28
	<u>Total Sales</u>					
29	Labor		\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	30
31	Materials and Expenses		0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 0	\$ 0	\$ 0	32
	<u>Total O&M</u>					
33	Labor		\$ 597,234	\$ 0	\$ 597,234	33
34	Labor Loadings		150,924	0	150,924	34
35	Materials and Expenses		0	164,340	164,340	35
36	Total	Sum Lns 33 - 35	\$ 748,159	\$ 164,340	\$ 912,499	36

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE CERTIFICATION ADJUSTMENTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./ Reference (b)	Direct SNV (c)	To Be Allocated (d)	4-Factor (e)	SNV Allocation Factors Factor II (f)	Factor III (g)	A&G Factor (h)	Allocation to SNV (i)	Total SNV (j)	Line No.
			WP K-1, Sh 28	WP K-1, Sh 29	28.00% Stmt N, Sh 8, Ln 9(g)	28.50% Stmt N, Sh 8, Ln 4(g)	23.75% Stmt N, Sh 8, Ln 6(g)	33.63% Stmt N, Sh 8, Ln 10(g)	Sum Cols (e) - (h)	(c) + (i)	
Administrative and General (A&G)											
920	A&G Salaries										
1	Labor		\$ 0	\$ 1,742,791	\$ 487,903	\$ 0	\$ 0	\$ 0	\$ 487,903	\$ 487,903	1
2	Labor Loadings		0	408,704	114,419	0	0	0	114,419	114,419	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	0	2,151,495	602,322	0	0	0	602,322	602,322	4
921	Office Supplies and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
922	A&G Expenses Transferred (Credit)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
923	Outside Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
924	Property Insurance		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
925	Injuries and Damages		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
926	Employee Pension and Benefits		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
928	Regulatory Commission Expenses		\$ 542,155	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 542,155	11
930.1	Safety Advertising		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
930.2	Miscellaneous General										
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	0	0	0	0	0	0	0	0	16
931	Rents		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
935	Maintenance of General Plant										
18	Labor		\$ 0	\$ 28,871	\$ 8,082	\$ 0	\$ 0	\$ 0	\$ 8,082	\$ 8,082	18
19	Labor Loadings		0	6,765	1,894	0	0	0	1,894	1,894	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	0	35,636	9,976	0	0	0	9,976	9,976	21
Total A&G Expenses											
22	Labor		\$ 0	\$ 1,771,661	\$ 495,986	\$ 0	\$ 0	\$ 0	\$ 495,986	\$ 495,986	22
23	Labor Loadings		0	415,470	116,313	0	0	0	116,313	116,313	23
24	Materials and Expenses		542,155	0	0	0	0	0	0	542,155	24
25	Total	Sum Lns 22 - 24	542,155	2,187,131	612,298	0	0	0	612,298	1,154,454	25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2 (c)	Regulatory Commission Expense Adj. No. C3 (d)	Reamort. Adjustment Adj. No. C6 (e)	Total SNV (f)	Line No.
	(a)	(b)	Sch H-C2, Sh 1	Sch H-C3, Sh 1	Sch H-C6, Sh 1	Sum Cols (c) - (e)	
<u>Administrative and General (A&G)</u>							
<u>A&G Salaries</u>							
		920					
1	Labor		\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	2
3	Materials and Expenses		0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	0	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	0	5
6	A&G Expenses Transferred (Credit)	922	\$	\$	\$	0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 412,838	\$ 129,318	\$ 542,155	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	0	12
<u>Miscellaneous General</u>							
		930.2					
13	Labor		\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	14
15	Materials and Expenses		0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	0	17
<u>Maintenance of General Plant</u>							
		935					
18	Labor		\$ 0	\$ 0	\$ 0	0	18
19	Labor Loadings		0	0	0	0	19
20	Materials and Expenses		0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 0	\$ 0	\$ 0	0	21
<u>Total A&G Expenses</u>							
22	Labor		\$ 0	\$ 0	\$ 0	0	22
23	Labor Loadings		0	0	0	0	23
24	Materials and Expenses		0	\$ 412,838	\$ 129,318	\$ 542,155	24
25	Total	Sum Lns 22 - 24	\$ 0	\$ 412,838	\$ 129,318	\$ 542,155	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total System Alloc.	Line No.
	(a)	(b)	(c)	(d)	
			Sch H-C2, Sh 1	Sum Cols (c)	
	<u>Administrative and General (A&G)</u>				
	A&G Salaries	920			
1	Labor		\$ 1,742,791	\$ 1,742,791	1
2	Labor Loadings		408,704	408,704	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 2,151,495	\$ 2,151,495	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
	Miscellaneous General	930.2			
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	17
	Maintenance of General Plant	935			
18	Labor		\$ 28,871	\$ 28,871	18
19	Labor Loadings		6,765	6,765	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 35,636	\$ 35,636	21
	Total A&G Expenses				
22	Labor		\$ 1,771,661	\$ 1,771,661	22
23	Labor Loadings		415,470	415,470	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	\$ 2,187,131	\$ 2,187,131	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total System Alloc.	Line No.
	(a)	(b)	(c) Sch H-C2, Sh 1	(d) (c)	
<u>Administrative and General (A&G)</u>					
<u>A&G Salaries</u>					
		920			
1	Labor		\$ 487,903	\$ 487,903	1
2	Labor Loadings		114,419	114,419	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 602,322	\$ 602,322	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
<u>Miscellaneous General</u>					
		930.2			
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	17
<u>Maintenance of General Plant</u>					
		935			
18	Labor		\$ 8,082	\$ 8,082	18
19	Labor Loadings		1,894	1,894	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 9,976	\$ 9,976	21
<u>Total A&G Expenses</u>					
22	Labor		\$ 495,986	\$ 495,986	22
23	Labor Loadings		116,313	116,313	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	\$ 612,298	\$ 612,298	25

SNOW SEASON SAFETY

Heavy snow and ice falling from roofs can damage natural gas meters, regulators and associated natural gas piping. Special care must be taken when clearing roofs to prevent impact.

Also, ice and snow accumulation, whether natural or manmade, can damage gas meters and outdoor appliances and create a hazardous leak.

SEGURIDAD PARA LA TEMPORADA DE NIEVE

La nieve y el hielo pesados que caen de los techos pueden dañar los medidores, los reguladores y la tubería de gas natural relacionada. Se debe tener cuidado especial cuando se limpien los techos para evitar un impacto. También, la acumulación de nieve y hielo, ya sea natural o artificial, puede dañar los medidores de gas y los aparatos exteriores, y así crear una fuga peligrosa.

Southwest Gas reminds you that it's important to maintain and protect natural gas meters and appliances because failure to do so can result in damages and injuries, and possibly the discontinuance of natural gas service.

A leak may be present if you:

SMELL a distinct sulfur-like odor similar to rotten eggs, even if it's faint or momentary.

HEAR a hissing or roaring coming from the ground, above-ground piping or a natural gas appliance.

SEE dirt or water blowing into the air, unexplained dead or dying vegetation or grass or standing water continuously bubbling.

If you suspect a leak: from a safe place, call **911** and **Southwest Gas** immediately at **877-860-6020**.

For more information about natural gas safety, visit www.swgas.com/safety or call 877-860-6020.

Southwest Gas le recuerda que es importante dar mantenimiento y proteger los medidores y aparatos de gas natural porque el no hacerlo puede provocar daños y lesiones, y tal vez el corte del servicio de gas natural.

Puede haber una fuga si usted:

HUELE - un olor como azufre, similar a huevos podridos, incluso si es débil o momentáneo.

ESCUCHA - un sonido como silbido o un estruendo inusual que provenga del suelo, la tubería sobre el suelo, o un aparato de gas natural.

VE - suciedad o agua volando por el aire, vegetación muerta o a punto de morir sin causa aparente, o si ve agua estancada que forma burbujas de forma continua.

Si usted sospecha una fuga: Desde un lugar seguro, llame al **911** y a **Southwest Gas** inmediatamente al **877-860-6020**.

Para obtener más información sobre seguridad de gas natural, visite www.swgas.com/safety o llame al 877-860-6020.



TIPS TO HELP PROTECT AGAINST POTENTIAL DAMAGE:

Install a structurally engineered shelter above the natural gas meter to prevent snow and ice accumulation. For more information on how to build a snow shelter or for a contractor referral, please visit Southwest Gas at swgas.com/safety or call **800-654-2765**.

- Use a broom, instead of a shovel where possible, to clear snow or ice off natural gas meters and outdoor appliances, including regulators, associated piping and propane appliances.
- When shoveling or plowing, don't pile snow on gas meters or outdoor appliances.
- Keep all outside gutters free of leaves and debris, including those above or near the natural gas meter and outdoor appliances.
- Natural gas appliances require proper exhaust and ventilation. It's important to know the location of air supply and exhaust ducts, and keep them free of snow, ice, leaves or other debris. Keeping vents clear can prevent operational problems for appliances and the accumulation of carbon monoxide in buildings.
- If you live in California, make sure your residence has functioning carbon monoxide alarms as required by Health and Safety Code §17926.

HE AQUÍ CONSEJOS PARA AYUDAR A PROTEGERLOS DE UN POSIBLE DAÑO:

Instale una protección sobre el medidor de gas natural para evitar la acumulación de nieve y hielo. Para mayor información sobre cómo construir una protección contra nieve o para obtener referencias sobre un contratista, visite Southwest Gas en swgas.com/safety o llame al **800-654-2765**.

- Utilice una escoba, en lugar de una pala cuando sea posible, para limpiar de nieve y hielo los medidores y aparatos exteriores, incluso los reguladores, la tubería relacionada y los dispositivos a gas propano.
- Cuando palee o se abra camino, no acumule la nieve en los medidores o aparatos exteriores.
- Mantenga todos los desagües exteriores libres de hojas y basura, incluso aquellos sobre o cerca del medidor de gas natural y de los aparatos exteriores.
- Los aparatos de gas natural requieren de una salida y ventilación adecuadas. Es importante que conozca la ubicación de sus ductos de suministro y salida de aire y que los mantenga libres de nieve, hielo, hojas u otros desechos. Mantener los conductos libres puede evitar problemas operativos de los aparatos y la acumulación de monóxido de carbono en los edificios.
- Si vive en California, asegúrese de que su residencia cuente con alarmas de monóxido de carbono en buen funcionamiento como lo pide el Código de Salud y Seguridad §17926.

FEBRUARY 2021

NEWS TO USE



SOUTHWEST GAS

SCHEDULE K-2
SHEET 2 OF 123



CONNECT WITH US



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youtube.com/swgasliving

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

GET NOTIFIED!

Make sure your account is set up to receive notifications in the event of an outage. Log into MyAccount to review and update your phone, text and email settings today.

DID YOU KNOW?

Natural gas is an affordable pathway to a clean energy future.

- Natural gas only accounts for 4%* of a home's greenhouse gas emissions.
- Even on cloudy, windless days, natural gas — the reliable companion for other renewables — is producing energy, lots of it.
- Increased use of natural gas is the single largest factor in U.S. power sector emissions reductions reaching 34-year lows.*

**2020 American Gas Association*



SUSPECT A NATURAL GAS LEAK?

Don't turn engines or equipment on or off. From a safe place, call **911 & 877-860-6020** immediately.

Learn what to do — and what *not* to do — if you suspect a leak at swgas.com/safety.



VISIT US ONLINE ON
SWGAS.COM



Download our mobile app today!

APRIL IS NATIONAL
SAFE DIGGING MONTH

Before starting your Spring yardwork, be sure calling 811 is on your to-do list!

- ✓ Decide where to plant tree
- ✓ CALL 811
- ✓ Wait for the site to be marked
- ✓ Dig carefully!

Calling 811 is easy and free... and more important, it keeps you and your family safe!



Know what's below.
Call 811 before you dig.

ABRIL ES EL MES NACIONAL
DE EXCAVACIÓN SEGURA

¡Antes de comenzar trabajando en el jardín esta primavera, asegúrese de llamar al 811!

- ✓ Decide dónde plantar un árbol
- ✓ LLAME AL 811
- ✓ Espere a que se marque el sitio
- ✓ ¡Cavar con cuidado!

Llamar al 811 es fácil y gratuito ... y más importante, ¡mantiene a usted y su familia protegidos!



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

For more information visit
swgas.com/safety

Para obtener más información visite
swgas.com/safety



SOUTHWEST GAS

APRIL 2021

NEWS TO USE



SOUTHWEST GAS

SCHEDULE K-2
SHEET 4 OF 123



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youtube.com/swgasliving

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

APRIL IS NATIONAL SAFE DIGGING MONTH

Keep your community safe and connected by calling 811 at least two working days before any digging project to get all underground utility-owned lines marked for free.

WAYS TO PAY YOUR BILL

Southwest Gas provides easy and convenient ways for you to pay your bill. You can pay your bill online 24/7 on swgas.com or by using our mobile app. You can also pay via phone, check or in person. To save you time, we encourage you to opt into our Automatic Payment Plan (APP) where your payments are drafted automatically from your checking account. We also provide an Equal Payment Plan (EPP) to help you budget your monthly expenses. Learn more on swgas.com and sign up by logging into MyAccount.

Starting May 3, 2021, recurring debit/credit card payments will no longer be accepted. However, you can still make one-time debit/credit card payments via MyAccount, our mobile app and our automated phone system.

Learn more at swgas.com/app.



SMELL NATURAL GAS? TAKE IMMEDIATE ACTION!

In its untouched state, natural gas is odorless. To make it easier to detect, Southwest Gas adds mercaptan, which emits an odor similar to sulfur or rotten eggs.

If you smell natural gas, leave the area immediately. From a safe location, call **911** and Southwest Gas at **877-860-6020**, day or night.

Learn more at swgas.com/safety.



VISIT US ONLINE ON
SWGAS.COM



Download our mobile app today!



SOUTHWEST GAS

**NEWS
TO
USE**

SCHEDULE K-2
SHEET 5 OF 123

JUNE 2020

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youtube.com/swgasliving



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App Store



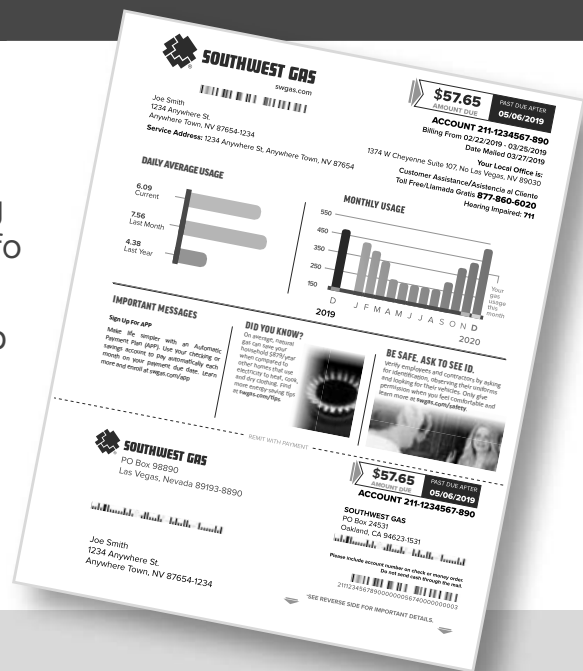
GET IT ON
Google Play

Download our mobile app today!

YOUR BILL IS GOING TO HAVE A NEW LOOK

Your Southwest Gas bill is going to have a new look very soon, based on feedback from customers just like you. We're making your new bill easier to read, placing key info where you need it most, saving you time.

- Find easy-to-read information at the top of your bill.
- Review and compare your monthly and daily usage at a glance.
- Keep up with useful info on safety, energy-saving tips and more.



CUSTOMERS USING THEIR BANK'S ONLINE BILL PAY SERVICES – TAKE NOTE

Our payment address has changed to:

Southwest Gas
PO Box 24531
Oakland, CA 94623-1531

Please update your bank's online bill pay settings ASAP.



Visit us online
at swgas.com

**GET
NOTIFIED!**

Make sure your account is set up to receive notifications in the event of an outage. Log on to MyAccount to review and update your phone, text and email settings today.

LEARNING TO BE ENERGY SAFE IS FUN!

While spending more time at home, keep your kids engaged by visiting energysafekids.org/swgas. Here you'll find fun tools to help them learn about natural gas safety — including short videos, interactive games and creative activities. Encourage your kids to be Energy Safe Kids!



GET TEXT UPDATES

In the rare instance that your natural gas service is interrupted, Southwest Gas can send you a text message to keep you informed. Opt in at swgas.com through MyAccount, via the Southwest Gas **mobile app** or by calling **877-860-6020**.

*Our notification service is free.
Message and data rates may apply.*



WE'RE HERE TO HELP

If you're facing unexpected financial hardship due to the COVID-19 pandemic, we're here to help you through it.

Read more at swgas.com/covid19 or call **877-860-6020** and select **option 3** to discuss flexible payment options and available assistance programs.



GO GREEN, GO PAPERLESS!

With paperless billing, there's no envelope to open or paper to recycle.

Sign up online through **MyAccount** or enroll via the Southwest Gas **mobile app**. It's a secure, fast and easy way to view and pay your bill!

SIGN UP TODAY!
Visit swgas.com/paperless.



CALL 811 BEFORE YOU DIG!



Natural Gas Safety Information



You can do your part to help keep yourself and your loved ones safe by knowing how to recognize and respond to a natural gas leak.

A leak may be present if you:



SMELL
A DISTINCT SULFUR-LIKE ODOR,
SIMILAR TO ROTTEN EGGS, EVEN IF
IT'S FAINT OR MOMENTARY.



HEAR
A HISSING OR ROARING COMING FROM
THE GROUND, ABOVE-GROUND PIPING,
OR A GAS APPLIANCE.



SEE
DIRT OR WATER BLOWING INTO THE AIR,
UNEXPLAINED DEAD OR DYING GRASS
OR PLANTS, OR STANDING WATER
CONTINUOUSLY BUBBLING.



If you notice any of these signs:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call **911** and Southwest Gas at **877-860-6020**, day or night, **whether you're our customer or not.** A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn off or on any electric switches, thermostats, or appliance controls.
- Don't start or stop an engine, or use an automated (garage) door.



Know what's below.
Call 811 before you dig.



REMEMBER: Call Before You Dig. It's easy and free.

You can help prevent unsafe conditions when digging by calling 811 to get underground utility-owned lines marked for **FREE**. Even small jobs like planting a tree require a call, so be sure to:

- Call 811 at least two working days in advance
- Wait for the site to be marked
- Respect the marks
- Dig with care – use hand tools only when digging within 24 inches of marked gas lines
- Familiarize yourself with your state's call-before-you-dig law

Natural gas pipeline leaks can occur due to careless or unsafe excavation and may lead to evacuations, natural gas service outages, fire, property damage, injury, or loss of life. So, if you ever suspect a natural gas leak, from a safe place call 911 and Southwest Gas right away.

At Southwest Gas, your safety is our priority. Working together, you can help us do what we do best...provide safe and reliable natural gas service 24/7. Our commitment to safety includes:

- Routinely patrolling, testing, repairing, and replacing our pipelines to ensure the highest level of safety and reliability;
- Meeting or exceeding all federal and state requirements and standards for safe pipeline operation and maintenance; and
- Regularly communicating and training with emergency responders to remain prepared for any natural gas emergency.

Safety Information

Please share with others
in your organization.

Southwest Gas 24-Hour Emergency Phone
Number: **877-860-6020**

For more information about natural gas safety,
visit us at swgas.com/safety



Información De Seguridad

Sobre El Gas Natural



Usted puede ayudar a mantenerse y a sus seres queridos seguros, sabiendo cómo reconocer y responder a una fuga de gas natural.

Puede haber una fuga si usted:



PERCIBE UN OLOR
UN OLOR PECULIAR SEMEJANTE AL AZUFRE, SIMILAR A LOS HUEVOS PODRIDOS, NO IMPORTA SI ES MUY LIGERO O MOMENTÁNEO.



ESCUCHA
UN SISEO O RUGIDO PROCEDENTES DE DEBAJO DE LA TIERRA O DE LA TUBERÍA QUE ESTÁ SOBRE EL SUELO, O DE UN APARATO DE GAS.



SI VE
TIERRA, SUCIEDAD O AGUA SOPLANDO EN EL AIRE, PLANTAS MUERTAS O MORIBUNDAS SIN EXPLICACIÓN, O AGUA ESTANCADA CON UN BURBUJEO CONTINUO.



Si usted nota alguna de estas señales:

- **Salga del área o edificio inmediatamente.** Dígale a los demás que también evacúen, y dejen las puertas abiertas.
- Desde un lugar seguro, llame al **911** y a Southwest Gas al **877-860-6020**, de día o de noche, **si eres nuestro cliente o no**. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni prenda cerillos o encendedores.
- No encienda ni apague ningún interruptor eléctrico, termostato, o controles de aparatos.
- No arranque o detenga un motor, ni tampoco use una puerta (de garaje) automática.



Entérese de lo que hay enterrado.
Lláme al 811 antes de excavar.



RECUERDE: Llame Antes de Excavar. Es fácil y gratis.

Usted puede ayudar a evitar conciones inseguras al excavar llamando al **811** para que le marquen las tuberías de servicios subterráneos en forma **GRATUITA**. Hasta trabajos pequeños como la siembra de un árbol requieren que haga la llamada, así que asegúrese de hacer lo siguiente:

- Llame al 811 por lo menos dos días hábiles antes
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado. Cuando excave a menos de 24 pulgadas de tuberías de gas marcadas, utilice solo herramientas manuales.
- Usted debe familiarizarse con la ley de su estado acerca de llamar antes de excavar

Las fugas de tuberías de gas natural pueden ocurrir debido a las excavaciones descuidadas o inseguras y pueden dar lugar a evacuaciones, interrupciones del servicio de gas natural, incendios, daños a la propiedad, lesiones o pérdida de vidas. Por lo tanto, si alguna vez sospecha que hay una fuga de gas natural, llame inmediatamente al 911 y a Southwest Gas desde un lugar seguro.

En Southwest Gas, su seguridad es nuestra prioridad. Si trabajamos juntos, usted nos puede ayudar a hacer lo que mejor sabemos hacer... proporcionar un servicio de abastecimiento de gas natural seguro y confiable las 24 horas del día, 7 días a la semana.

Nuestro compromiso con la seguridad incluye:

- Patrullar, verificar, reparar y reemplazar nuestras tuberías, en forma rutinaria y así garantizar el máximo nivel de seguridad y confiabilidad;
- Alcanzar o superar todos los requisitos y estándares federales y estatales para la operación segura de las tuberías y su mantenimiento; y
- Estar en comunicación en forma regular y capacitar a los equipos de los servicios de emergencia y estar siempre preparados para cualquier emergencia de gas natural.

Información de Seguridad

Por favor, comparta esto con otras personas de su organización.

Número de Teléfono de Southwest Gas para
Emergencias, con atención las 24 horas: **877-860-6020**

Para obtener más información acerca de la seguridad del gas natural, visítenos en swgas.com/safety



AUGUST 2020

NEWS TO USE



SOUTHWEST GAS

 SCHEDULE K-2
SHEET 9 OF 123


FIND HIDDEN SAVINGS!

Your home may be hiding energy savings in places you didn't even know! Explore our Energy Saving Portal at swg.opower.com to find out how natural gas is being used in your home.

CONNECT WITH US


facebook.com/southwestgas

twitter.com/swgas

instagram.com/southwestgas

youtube.com/swgasliving

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

INTRODUCING YOUR NEW BILL DESIGN!

Based on feedback from customers, we've updated the look of our bill with a new, simple layout and easy-to-read language. Your bill may look different, but all the important information is still there!

• Find key info where you need it most.

Look to the upper-right corner for your account number, bill amount, and customer assistance details.

• Curious about your natural gas usage?

View your usage in two colorful, easy-to-read graphs to help manage your energy usage and save money!

• Communication is essential.

That's why you'll find important account messages, safety info, energy-saving tips and more on your new bill!

To learn more about these exciting changes and more, visit swgas.com/newbill.



UNDERGROUND PIPELINES CAN BE LOCATED ANYWHERE

Out of sight shouldn't mean out of mind. Natural gas lines can be buried anywhere. If you ever suspect a gas leak, immediately go to a safe place and call **911** and Southwest Gas at **877-860-6020**. Learn how to recognize a gas leak at swgas.com/safety.



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Google Play

139
Download our mobile app today!

SNOW SEASON SAFETY

Heavy snow and ice falling from roofs can damage natural gas meters, regulators and associated natural gas piping. Special care must be taken when clearing roofs to prevent impact.

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Para obtener más información sobre seguridad de gas natural, visite www.swgas.com/safety o llame al 877-860-6020.

TIPS TO HELP PROTECT AGAINST POTENTIAL DAMAGE:

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- Cuando palee o se abra camino, no acumule la nieve en los medidores o aparatos exteriores.
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- Si vive en California, asegúrese de que su residencia cuente con alarmas de monóxido de carbono en buen funcionamiento como lo pide el Código de Salud y Seguridad §17926.

METER WITHOUT
SNOW SHELTER

MEDIDOR SIN
PROTECCIÓN
PARA NIEVE

METER WITH
SNOW SHELTER

MEDIDOR CON
PROTECCIÓN
PARA NIEVE

Natural Gas Safety Information



SOUTHWEST GAS

swgas.com/safety



You can do your part to help keep yourself and your loved ones safe by knowing how to recognize and respond to a natural gas leak.

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SMELL

A DISTINCT SULFUR-LIKE ODOR, SIMILAR TO ROTTEN EGGS, EVEN IF IT'S FAINT OR MOMENTARY.



HEAR

A HISSING OR ROARING COMING FROM THE GROUND, ABOVE-GROUND PIPING, OR A GAS APPLIANCE.



SEE

DIRT OR WATER BLOWING INTO THE AIR, UNEXPLAINED DEAD OR DYING GRASS OR PLANTS, OR STANDING WATER CONTINUOUSLY BUBBLING.

If you notice any of these signs:

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- Don't turn off or on any electric switches, thermostats, or appliance controls.
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**Know what's below.
Call 811 before you dig.**



REMEMBER: Call Before You Dig. It's easy and free.

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- Respect the marks
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Natural gas pipeline leaks can occur due to careless or unsafe excavation and may lead to evacuations, natural gas service outages, fire, property damage, injury, or loss of life. So, if you ever suspect a natural gas leak, from a safe place call 911 and Southwest Gas right away.

At Southwest Gas, your safety is our priority. Working together, you can help us do what we do best...provide safe and reliable natural gas service 24/7. Our commitment to safety includes:

- Routinely patrolling, testing, repairing, and replacing our pipelines to ensure the highest level of safety and reliability;
- Meeting or exceeding all federal and state requirements and standards for safe pipeline operation and maintenance; and
- Regularly communicating and training with emergency responders to remain prepared for any natural gas emergency.

Safety Information

Please share with others in your organization.



Southwest Gas 24-Hour Emergency
Phone Number: **877-860-6020**

For more information about natural gas safety, visit us at **swgas.com/safety**

Información De Seguridad Sobre El Gas Natural



SOUTHWEST GAS

swgas.com/safety



Usted puede ayudar a mantenerse y a sus seres queridos seguros, sabiendo cómo reconocer y responder a una fuga de gas natural.

Puede haber una fuga si usted:



PERCIBE UN OLOR

UN OLOR PECULIAR SEMEJANTE AL AZUFRE, SIMILAR A LOS HUEVOS PODRIDOS, NO IMPORTA SI ES MUY LIGERO O MOMENTÁNEO.



ESCUCHA

UN SISEO O RUGIDO PROCEDENTES DE DEBAJO DE LA TIERRA O DE LA TUBERÍA QUE ESTÁ SOBRE EL SUELO, O DE UN APARATO DE GAS.



SÍ VE

TIERRA, SUCIEDAD O AGUA SOPLANDO EN EL AIRE, PLANTAS MUERTAS O MORIBUNDAS SIN EXPLICACIÓN, O AGUA ESTANCADA CON UN BURBUJEJO CONTINUO.

Si usted nota alguna de estas señales:

- **Salga del área o edificio inmediatamente.** Dígale a los demás que también evacúen, y dejen las puertas abiertas.
- Desde un lugar seguro, llame al **911** y a Southwest Gas al **877-860-6020**, de día o de noche, **si eres nuestro cliente o no.** Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni prenda cerillos o encendedores.
- No encienda ni apague ningún interruptor eléctrico, termostato, o controles de aparatos.
- No arranque o detenga un motor, ni tampoco use una puerta (de garaje) automática.



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

RECUERDE: Llame Antes de Excavar. Es fácil y gratis.

Usted puede ayudar a evitar conciones inseguras al excavar llamando al **811** para que le marquen las tuberías de servicios subterráneas en forma **GRATUITA**. Hasta trabajos pequeños como la siembra de un árbol requieren que haga la llamada, así que asegúrese de hacer lo siguiente:

- Llame al 811 por lo menos dos días hábiles antes
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado. Cuando excave a menos de 24 pulgadas de tuberías de gas marcadas, utilice solo herramientas manuales.
- Usted debe familiarizarse con la ley de su estado acerca de llamar antes de excavar

Las fugas de tuberías de gas natural pueden ocurrir debido a las excavaciones descuidadas o inseguras y pueden dar lugar a evacuaciones, interrupciones del servicio de gas natural, incendios, daños a la propiedad, lesiones o pérdida de vidas. Por lo tanto, si alguna vez sospecha que hay una fuga de gas natural, llame inmediatamente al 911 y a Southwest Gas desde un lugar seguro.

En Southwest Gas, su seguridad es nuestra prioridad. Si trabajamos juntos, usted nos puede ayudar a hacer lo que mejor sabemos hacer... proporcionar un servicio de abastecimiento de gas natural seguro y confiable las 24 horas del día, 7 días a la semana.

Nuestro compromiso con la seguridad incluye:

- Patrullar, verificar, reparar y reemplazar nuestras tuberías, en forma rutinaria y así garantizar el máximo nivel de seguridad y confiabilidad;
- Alcanzar o superar todos los requisitos y estándares federales y estatales para la operación segura de las tuberías y su mantenimiento; y
- Estar en comunicación en forma regular y capacitar a los equipos de los servicios de emergencia y estar siempre preparados para cualquier emergencia de gas natural.

Información de Seguridad

Por favor, comparta esto con otras personas de su organización.



Número de Teléfono de **Southwest Gas** para
Emergencias, con atención las 24 horas: 877-860-6020

Para obtener más información acerca de la seguridad del gas natural, visítenos en **swgas.com/safety**

OCTOBER 2020

NEWS TO USE



SOUTHWEST GAS

SCHEDULE K-2
SHEET 13 OF 123



CONNECT WITH US



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twitter.com/swgas



instagram.com/southwestgas



youtube.com/swgasliving

GET NOTIFIED!

Make sure your account is set up to receive notifications in the event of an outage. Log into MyAccount to review and update your phone, text and email settings today.

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

GET READY FOR HEATING SEASON!

Natural gas heating keeps you warm and comfortable — and a properly maintained heating system provides many years of reliable and efficient operation.

Be prepared for heating season by having your furnace serviced by a licensed contractor.

Visit [swgas.com/rebates](https://www.swgas.com/rebates) to find out about a seasonal home heating inspection offer, available in most areas.

SAVE MONEY AND ENERGY THIS WINTER

- Lower your thermostat, lower your heating bill — save 10% by reducing 7–10 degrees for 8 hours/day*, health permitting
- Change air filters regularly (at least every 1–3 months)
- Dress for the weather, even when you're inside

*Source: AGA 2019 Efficiency Fact Sheet



GET TO KNOW NATURAL GAS SAFETY DATA SHEETS (SDS)

Natural gas is a safe and reliable energy source. To better understand the composition and properties of odorized natural gas, as well as safety and regulatory information, visit [swgas.com/sds](https://www.swgas.com/sds) to review the natural gas safety data sheets (SDS).



VISIT US ONLINE ON
[SWGAS.COM](https://www.swgas.com)



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Download our mobile app today!



OUR COMMITMENT TO A CLEANER ENERGY FUTURE

We're working to build a greener future for customers and are devoted to stewarding our natural resources for generations to come.

Learn more by visiting
swgas.com/sustainability.



SAFETY FIRST

Our employees and contractors:

- Always carry proper identification.
- Identify themselves and state the purpose of their visit.
- Drive vehicles marked with Southwest Gas or "Contractor for Southwest Gas" logos.

Feel free to call us anytime at **877-860-6020** to verify an employee's identity and reason for their visit.

SCAM ALERT

As a reminder, Southwest Gas will never call you for payment over the phone or threaten the immediate cancellation of your natural gas service.

If you receive a call from our representatives, they will simply verify your identity to discuss your account.

You can call **877-860-6020** to verify the legitimacy of any calls that you receive.



VISIT US ONLINE ON
SWGAS.COM



Download our mobile app today!

DECEMBER 2020

NEWS TO USE



SOUTHWEST GAS

SCHEDULE K-2
SHEET 15 OF 123



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youtube.com/swgasliving

HAPPY HOLIDAYS FROM SOUTHWEST GAS!

Wishing you a home filled with warmth and comfort this holiday season, and may clean and affordable natural gas be one of many sources of joy for your family.

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

SAVE A BUNDLE THIS WINTER

Wrap yourself in savings with these simple tips to help lower your utility bills:

- Repair leaky faucets quickly.
- Run full loads when washing dishes or doing laundry.
- Seal leaks around doors, windows and openings with caulking or weatherstripping.



FIND HIDDEN SAVINGS!

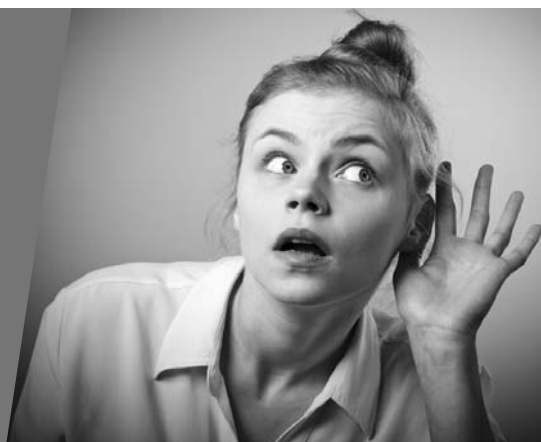
Your home may be hiding energy savings in places you didn't even know! Explore our Energy Saving Portal at swg.opower.com to find out how natural gas is being used in your home.

DO YOU HEAR WHAT I HEAR?

Natural gas leaks aren't just smelly. They can be heard, too.

Hissing or roaring coming from the ground, aboveground piping or a natural gas appliance can indicate a leak.

Learn more about the signs of a natural gas leak at swgas.com/safety.



**VISIT US ONLINE ON
SWGAS.COM**



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Download our mobile app today!

DAMAGE PREVENTION & NATURAL GAS

Safety Information

For Excavators and Contractors

Información en español
en el interior.



SOUTHWEST GAS

swgas.com/safety

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As a company that may excavate in our service territory, federal regulations require us to share important natural gas safety information with you. The following messages are intended to provide essential reminders about staying safe while working with or around natural gas.

Providing Gas Safely

Southwest Gas delivers natural gas safely and reliably through our pipeline systems. To ensure the continued integrity of these pipeline systems, we've implemented safe construction practices and procedures, as well as perform pipeline improvement projects and conduct routine safety inspections. To advance the safety of natural gas transmission high-pressure pipelines in populated areas, we've also developed and implemented a pipeline integrity management program. As a result of these efforts, Southwest Gas continues to meet or exceed all federal and state requirements for safe pipeline operation and maintenance.



SIGNS

of a Natural Gas leak



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For more information about natural gas pipeline safety, visit us at **swgas.com/safety**

**Southwest Gas 24-Hour
Emergency Phone Number:
877-860-6020**

EMERGENCY PLANNING & TRAINING

Southwest Gas continually collaborates with local emergency response officials through regular meetings, participation in emergency response drills, and ongoing review of deployment practices. This allows each organization to refine safety procedures and coordinate how to respond with others involved in the event of a natural gas incident or emergency. Additionally, Southwest Gas provides pipeline safety training to employees and contractors. If you're interested in attending safety training, call **800-654-2765** for more information.

RECOGNITION & RESPONSE

Although natural gas pipelines are considered one of the safest methods of energy transportation in the United States, damage to pipelines can occur due to improper excavation, corrosion, or natural disasters, which may result in the release of natural gas. A natural gas leak has the potential to lead to evacuations, service outages, fire or explosion, property damage, injury, or loss of life. Timely recognition and response help minimize the potential effects caused by escaping gas.



SMELL

a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.



HEAR

a hissing or roaring coming from the ground or aboveground pipeline.



SEE

dirt or water blowing into the air, unexplained dead or dying plants or grass, or standing water continuously bubbling.

For Everyone's Safety...

...IF A LINE HAS BEEN DAMAGED OR IF YOU SUSPECT A LEAK:

- **Leave the area immediately.**
- Move to a safe location and call **911** and Southwest Gas at **877-860-6020**, day or night. Remain at this location until fire department and Southwest Gas emergency crews arrive.
- Secure the area and keep all coworkers, bystanders, and traffic from entering.
- Don't enter the area where natural gas is escaping.
- Don't smoke or use lighters or matches.
- Eliminate nearby sources of ignition, such as sparks or flames.
- Don't move equipment, or turn it on or off, near the linebreak.
- Don't repair any damage or control the flow of natural gas.
- Don't extinguish a fire should ignition of escaping gas occur.

CALL 811 BEFORE YOU DIG—IT'S THE LAW

Natural gas pipelines can be buried anywhere. State law requires that excavators call a one-call center at least two working days before starting any digging project so that underground utilities can be marked. Calling **811** is the first step. They'll take your proposed excavation information and transmit it to Southwest Gas and other underground facility owners. We'll respond and mark each gas pipeline with yellow paint, yellow whisksers, yellow flags, or yellow stakes, and label the yellow marking with "SWG," so you'll know which markings are for our facilities. Additional markings are also provided including the size and material type and whether or not it's a distribution or high pressure-facility.

A quick phone call can prevent unnecessary damage to underground pipelines and avoid significant penalties or repair bills for the person digging into our pipeline. Remember to call **811** before you dig -- it's free, it's easy, it's the law.



5 Steps To Safe Excavation



- 1 DEFINE THE DIG**
Mark the area where you'll be digging.
- 2 CALL 811 BEFORE YOU DIG**
It's free. It's the law!
- 3 WAIT THE REQUIRED TIME**
It pays to wait!
- 4 RESPECT THE MARKS**
Don't destroy the marks...they're there for your safety!
- 5 EXCAVATE WITH CARE!**
Careless or unsafe excavating could damage the pipeline. This could result in a natural gas leak which has the potential to lead to evacuations, service outages, fire or explosion, property damage, injury, or loss of life.

For more information, please call **800-654-2765** and ask about our free damage prevention workshops or visit **swgas.com/safety**.

Rules To Ensure Your Safety

EXCAVATION OR INSTALLATION RULES

- Hand dig within 24" of the natural gas pipeline until it's exposed.
- Support pipelines during construction or excavation.
- Exposed pipelines need a 12" separation from all other utilities or sub-structures. If the 12" minimum cannot be maintained call Southwest Gas so other steps to protect the natural gas line can be taken.
- Backfill the excavation 6" below and 6" above the pipeline with 3/8" minus shading material. This material under and around the pipe must be compacted, but DO NOT compact directly over the pipeline.
- If performing work near a high-pressure pipeline, call Southwest Gas 24 hours in advance to schedule a technician to standby. If a high-pressure pipeline is exposed, call us 24 hours a day, 7 days a week, and we'll immediately dispatch personnel to inspect the pipeline.

DAMAGES TO PLASTIC PIPE OR PROTECTIVE COATING ON STEEL PIPE

- Stop excavating and call Southwest Gas immediately if steel or plastic pipe or protective coating on steel pipe (which may contain asbestos), has been scuffed, nicked, or damaged without leaking gas, or if the tracer wire on plastic pipe has been broken or damaged. Repairs must be made by Southwest Gas crews and usually you won't be charged.
- Some abandoned Southwest Gas steel pipe with asphaltic coating may contain asbestos. Please call Southwest Gas before you disturb the coating on any pipe that may be an abandoned Southwest Gas pipe so that we can inspect and, where appropriate, render the pipe safe for removal. This inspection and related remediation is usually done without charge to you. Improper handling of coating that contains asbestos can be harmful to your employees and the general public and can subject you to liability and to civil and criminal penalties.

BORING UNDERGROUND AND BLASTING ALERTS

- The boring method merits its own special work practices around natural gas pipelines that differ from open trench installation. When you call **811** to request a line locate, be sure to tell the operator that boring is planned. This will help to ensure that the operator correctly completes your order.
- Potholing is required prior to boring near natural gas pipelines. Request that Southwest Gas personnel visually verify the exposed gas facilities prior to the bore operation. During the boring process, periodically inspect the pipeline facilities. Notify Southwest Gas immediately if you or others involved have any concerns or find any damage.
- **Call us before blasting if there are natural gas facilities in the area.** A leak survey must be conducted on all natural gas pipelines located within 250' before and after any blasting activity. While there are no charges for these services, one of our representatives must standby during blasting and boring activities.

EXCAVATING NEAR TRANSMISSION (HIGH-PRESSURE) PIPELINES

- Prior to performing any work in the vicinity of a high-pressure pipeline, call us 24 hours in advance to schedule a technician to standby while you're excavating around our high-pressure pipeline facilities.
- If at any time you've exposed a natural gas transmission (high-pressure) pipeline, it's important to call Southwest Gas at **877-860-6020** 24 hours a day, 7 days a week, and we'll immediately dispatch personnel to inspect the pipeline.



Yellow Pipeline Markers

Since most natural gas pipelines are buried underground, line markers are used to indicate the approximate location of the pipeline.

Pipeline markers:

- Are yellow
- Are typically seen where a pipeline intersects a street, highway, railway, or open field
- Are NOT required for all pipeline facilities
- DO NOT indicate the pipeline's depth or exact location
- List emergency telephone numbers in case of a natural gas emergency

Make sure these markers are left undisturbed to help remind others that natural gas lines are in the area. Calling **811** is still required for marking the pipelines, even if the markers are present.

Additionally, below-ground markers, such as yellow warning tape or mesh, may be present to warn excavators of the presence of buried pipe. If this below ground marking tape is encountered, stop work immediately and call Southwest Gas.



Federal Law States

“Any person who willfully and knowingly defaces, damages, removes or destroys any pipeline sign or marker shall, upon conviction, be subject for offense to a fine of not more than \$5,000, imprisonment for a term not to exceed one year, or both.”

Utility Line Markings

WHAT THE MARKINGS MEAN



ORANGE
Communications, cable
TV Fiber optics (with F)

PURPLE
Reclaimed water

YELLOW
Gas, oil, dangerous
materials, products lines

BLUE
Water systems,
slurry pipelines

WHITE
Proposed excavation

RED
Electric power

GREEN
Sanitary sewer systems

PINK
Temporary survey



ORANGE
Communication, alarm
or signal lines, cables or
conduit

PURPLE
Reclaimed water
systems, srrigation and
slurry lines

YELLOW
Gas, oil, steam, petroleum
or gaseous materials

BLUE
Potable water

WHITE
Proposed
excavation

RED
Electric power lines,
cables, conduit and
lighting cables

GREEN
Sewer and
drain lines

PINK
Temporary survey

Cross Bore Information for Excavators/Plumbers

Natural gas utilities across the country have discovered locations where natural gas pipes were inadvertently installed through sewer pipes. This doesn't create a safety hazard if the natural gas pipe is undamaged. However, damage to natural gas pipes can occur when equipment is used to unclog sewer pipes. This can lead to a natural gas leak that could result in a fire or explosion, possibly causing injury or death to those who unclog the sewer pipes and to those in structures attached to the sewer pipe.

CALL BEFORE YOU CLEAR - KNOW WHAT'S INSIDE

If you're called to an address with a possible blockage in an outdoor sewer pipe, please call Southwest Gas at **877-860-6020** and press "9" for immediate assistance, even if the address doesn't have gas. The intersecting natural gas line could be serving others in the neighborhood. Southwest Gas will respond promptly to mark the location of our underground pipe before you clean out the sewer pipe. There's no charge for this service.

SENSE A BUMP? CALL IT IN!

If you begin clearing a sewer pipe and sense or see, but haven't penetrated, an obstruction in the pipe, call Southwest Gas at **877-860-6020** and press "9" for immediate assistance. A Southwest Gas representative will be there as soon as possible to ensure that a gas pipe hasn't been damaged. There's no charge for this service.

TAKE IMMEDIATE ACTION IF YOU ENCOUNTER ANY OF THE FOLLOWING SIGNS WHEN YOU CLEAN OUT A SEWER LINE WITH A ROOTER DEVICE:

- A natural gas odor at the cleanout or inside the building served by the sewer line, even if it's faint or momentary.
- Bubbles rising through standing water or in the toilet bowl.

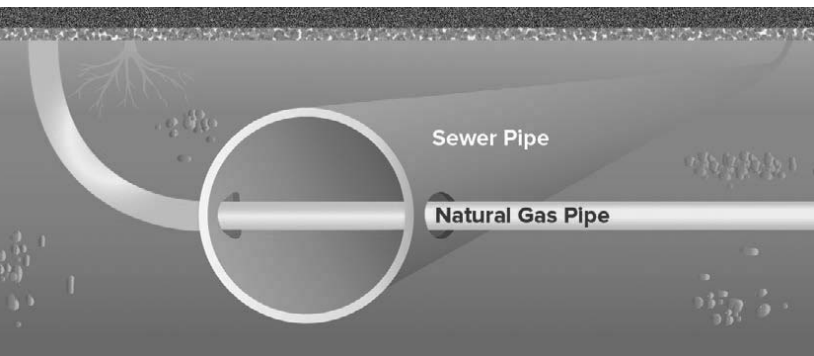
IF THESE SIGNS ARE PRESENT, STOP WHAT YOU'RE DOING, AND:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- Don't use an automated door or turn on or off any electric switches, thermostats or appliance controls.
- From a safe place, call **911** and Southwest Gas at **877-860-6020** immediately, day or night. A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use lighters or matches.

Purging Natural Gas

Whenever you purge a natural gas line, don't rely on your sense of smell alone to detect the presence of natural gas.

An improperly performed purge may cause a fire or explosion, property damage, injury, or death. For more information, please consult the 2012 National Fuel Gas Code and the Southwest Gas Safety Data Sheets (SDS) at swgas.com/safety.



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RIGHTS-OF-WAY ENCROACHMENT

A right-of-way is a strip of land where some of the property owner's legal rights have been granted to a utility company. They allow the pipeline operator to inspect, repair, maintain, or replace pipeline on property owned by others. Pipeline markers are often placed along the rights-of-way to indicate the pipeline's approximate location.

Encroachments into the rights-of-way can cause unsafe conditions. When a pipeline is accidentally damaged by excavation and other construction activities, outages, impaired access, excessive/dangerous loads on the pipeline, and evacuations can occur.

Safety of rights-of-way can be promoted by:

- Always calling **811** at least two working days before any digging, blasting, or boring project
- Using safe excavation practices
- Monitoring and reporting suspicious activity on a rights-of-way
- Keeping rights-of-way free from obstructions
- Following recommended practices on land use near rights-of-way

EXCESS FLOW VALVES

Southwest Gas installs devices in its service lines that automatically shut in the event of damage. Known as an Excess Flow Valve (EFV), these valves may activate if there's excavation damage or any other damage to an underground or aboveground gas facility. It's important to understand the EFV doesn't shut off the flow of gas completely. Some leakage may still occur and result in a hazardous condition. A person performing an excavation is responsible for immediately reporting any damage to gas facilities.

Important Phone Numbers and Websites

FOR GAS EMERGENCIES AND ADDITIONAL INFORMATION:

- Southwest Gas Emergency Number **877-860-6020**
- For more information about natural gas safety visit swgas.com/safety or call **877-860-6020**
- Safety Data Sheets (SDS) for odorized natural gas swgas.com/safety
- U.S. Department of Transportation Pipeline Safety Community phmsa.dot.gov/pipeline
- Pipeline and Hazardous Materials Safety Administration, Office of Pipeline Safety National Pipeline Mapping System npms.phmsa.dot.gov
- Occupational Safety and Health Administration (OSHA) osha.gov





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Prevención de Daños y Información de Seguridad

Sobre el Gas Natural
Para Excavadores y Contratistas



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Siendo usted parte de una compañía que puede realizar excavaciones dentro de nuestros territorios, las regulaciones federales requieren que compartamos información importante de seguridad del gas natural con usted. Los siguientes mensajes están destinados para proporcionar recordatorios necesarios sobre la seguridad al estar trabajando con o alrededor del gas natural.

Suministrando Gas con Seguridad

Southwest Gas suministra gas natural de forma segura y confiable a través de nuestros sistemas de tuberías. Para asegurar la integridad continuada de estos sistemas de tuberías, hemos implementado prácticas y procedimientos de construcción seguros, y también hemos llevado a cabo proyectos de mejoría de tuberías y realizamos inspecciones de seguridad rutinarias. Para fomentar la seguridad en la transmisión del gas natural por tuberías de alta presión a través de áreas pobladas, también hemos desarrollado e implementado un programa de administración de integridad de tuberías. Como resultado de estos esfuerzos, Southwest Gas sigue cumpliendo o excediendo todos los requisitos federales y estatales para la operación y el mantenimiento de tuberías seguras.



AVISOS

de una fuga de Gas Natural:



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Para obtener más información sobre la seguridad de tuberías de gas, visítenos en **swgas.com/safety**

Número de Teléfono de Southwest Gas de Emergencia las 24 horas: 877-860-6020

PLANEACIÓN Y CAPACITACIÓN PARA EMERGENCIAS

Southwest Gas colabora continuamente con funcionarios de respuesta a emergencias locales a través de reuniones periódicas, la participación en ejercicios de respuesta de emergencias, y la revisión continua de las prácticas a implementación. Esto permite que cada organización pueda afinar los procedimientos de seguridad y que coordine la forma de responder más eficazmente cuando hay otras personas involucradas en caso de un incidente o emergencia con gas natural. Además, Southwest Gas brinda capacitación de seguridad para tuberías a los empleados y contratistas. Si usted está interesado en asistir a una sesión de capacitación en seguridad, llame al **800-654-2765** para mayor información.

RECONOCIMIENTO Y RESPUESTA

A pesar de que las tuberías de gas natural son consideradas como uno de los métodos más seguros de transporte de energía en los Estados Unidos, los daños a las tuberías puede ocurrir debido a la excavación inadecuada, corrosión o desastres naturales, los cuales pueden resultar en la liberación de gas natural. Una fuga de gas natural tiene el potencial de provocar evacuaciones, interrupciones de servicios, incendios o explosiones, daños a propiedades, lesiones o pérdida de vidas. El reconocimiento y la respuesta oportuna ayudan a minimizar los efectos potenciales causados por las fugas de gas.



PERCIBE UN OLOR

azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.



ESCUCHA

un siseo o rugido procedentes por debajo de la tierra o de la tubería que está sobre el suelo.



SI VE

tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

Para la Seguridad de Todos...

... SI UNA TUBERÍA HA SIDO DAÑADA O SI SOSPECHA QUE HAY UNA FUGA:

- **Salga del área inmediatamente.**
- Vaya a un lugar seguro y llame al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche. Permanezca en ese lugar hasta que lleguen los bomberos y los equipos de emergencia de Southwest Gas.
- Asegure el área y evite que todos los compañeros de trabajo, los espectadores y el tráfico vayan a entrar.
- No entre al área donde está la fuga de gas.
- No fume ni prenda encendedores o cerillos.
- Elimine fuentes de ignición cercanas, tales como chispas o flamas.
- No mueva el equipo ni trate de encenderlo o apagarlo cerca de un interruptor de circuito eléctrico.
- No trate de reparar ningún tipo de daño o de controlar el flujo de gas natural.
- No intente extinguir el fuego si se enciende la fuga de gas.

LLAME AL 811 ANTES DE EXCAVAR. ES LA LEY

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. La ley del estado exige que las compañías excavadoras se comuniquen al centro de reportes por lo menos dos días hábiles antes de comenzar el proyecto de excavación para que se puedan marcar las tuberías subterráneas. El primer paso es llamar al **811**. El centro de llamadas tomará la información de la excavación propuesta y la transmitirá a Southwest Gas y a otros propietarios de instalaciones subterráneas. Responderemos y marcaremos cada tubería de gas con pintura amarilla, fibras amarillas, banderas amarillas, o estacas amarillas, y pondremos en las marcas amarillas una etiqueta con las letras "SWG", y así usted sabrá qué marcas son para nuestras instalaciones. También se proporcionan marcas adicionales incluyendo el tamaño y el tipo de material y si es o no es una instalación de distribución o de alta presión.

Una breve llamada telefónica puede evitar daños innecesarios a las tuberías subterráneas y evitar multas significativas o cobros por reparaciones para la persona que excave en nuestra tubería. Recuerde que tiene que llamar al **811** antes de excavar. Es gratis, es fácil, es la ley.



Los 5 Pasos Para Una Excavación Segura



1 MARQUE CON UNA LÍNEA BLANCA DONDE QUIERE HACER LA EXCAVACIÓN
¡Defina dónde quiere excavar!

2 LLAME AL 811 ANTES DE EXCAVAR
Es gratis. ¡Es la ley!

3 ESPERE EL TIEMPO NECESARIO
¡Vale la pena esperar!

4 RESPETE LAS MARCAS
No destruya las marcas... ¡están ahí para su seguridad!

5 ¡EXCAVE CON CUIDADO!
Excavar sin precaución o sin seguridad, puede dañar la tubería. Esto podría dar lugar a una fuga de gas natural que tiene el potencial de provocar evacuaciones, las interrupciones de servicios, incendios, daños a propiedades, lesiones o pérdida de vidas.

Para obtener mayor información, por favor llame al **800-654-2765** y pregunte por nuestros cursos gratuitos de prevención de daños o visite **swgas.com/safety**.

Reglas Para Garantizar Su Seguridad

REGLAS DE EXCAVACIÓN O INSTALACIÓN

- Excave a mano a una distancia mínima de 24" de las tuberías de gas natural hasta que queden expuestas.
- Dé soporte a las tuberías durante la construcción o la excavación.
- Las tuberías expuestas necesitan una separación mínima de 12" del resto de los servicios públicos o de las subestructuras. Si no se puede mantener el mínimo de 12", llame a Southwest Gas para que se tomen otros pasos para proteger las tuberías de gas natural.
- Rellene la excavación 6" por debajo y 6" por encima de la tubería dejando menos 3/8" para el material de protección. El material por debajo y alrededor de la tubería debe ser compactado, pero NO lo compacte directamente sobre la tubería.
- Si se va a realizar trabajo cerca de una tubería de alta presión, debe llamar a Southwest Gas con 24 horas de anticipación para programar que un técnico esté presente. Si una tubería de alta presión está expuesta, llámenos las 24 horas del día, 7 días a la semana, y de inmediato enviaremos personal a inspeccionar la tubería.

DAÑOS A TUBERÍA DE PLÁSTICO O A RECUBRIMIENTOS PROTECTORES DE LA TUBERÍA DE ACERO

- Deje de excavar y llame a Southwest Gas de inmediato si algún tubo de acero o de plástico, o algún recubrimiento protector en tubos de acero (que pueden contener asbestos), se han raspado, roto o dañado sin dejar escapar el gas, o si el cable rastreador en un tubo de plástico se ha roto o ha sido dañado. El personal de Southwest Gas debe realizar las reparaciones y, por lo general, no se le cobrarán a usted.
- Algunas tuberías de acero con recubrimientos de asfalto abandonadas de Southwest pueden contener asbestos. Llame a Southwest Gas antes de que desestabilice el recubrimiento de algún tubo que pueda ser parte de una tubería abandonada de SWG y permita que la compañía la pueda inspeccionar. Si es factible, declararán que la tubería es segura para ser removida. Esta inspección y el saneamiento relacionado se hacen por lo general sin cargo para usted. El manejo inadecuado del recubrimiento que contiene asbestos puede ser dañino para sus empleados y para el público en general y puede causarle responsabilidades y penas civiles y criminales.

ALERTAS DE PERFORACIÓN SUBTERRÁNEA Y DE EXPLOSIÓN

- El Método de perforación conlleva sus propias prácticas especiales de trabajo alrededor de tuberías de gas, las cuales difieren de la instalación usando zanjas abiertas. Cuando llame al **811** para solicitar la ubicación de la tubería, asegúrese de decirle al operador que se planea hacer una perforación. Esto ayudará a asegurar que el operador llene correctamente la orden.
- Hay que hacer excavaciones de exploración antes de perforar cerca de las tuberías de gas natural. Pida que el personal de Southwest Gas verifique visualmente las instalaciones de gas que están expuestas antes de realizar la operación de perforado. Durante el proceso de perforación, se deben de inspeccionar las instalaciones de las tuberías de forma periódica. Notifique a Southwest Gas de inmediato si usted u otras personas involucradas tiene alguna duda o encuentra algún daño.
- **Llámenos antes de hacer las explosiones y si hay instalaciones de gas natural en la zona.** Debe de hacerse una verificación de fugas en todas las tuberías de gas que se localizan dentro de una distancia de 250 pies antes y después de realizar explosiones. Aunque estos servicios no se le cobran, uno de nuestros representantes debe estar presente durante las actividades de explosiones y perforaciones.

EXCAVACIONES CERCA DE TUBERÍAS DE TRANSMISIÓN (DE ALTA PRESIÓN)

- Antes de realizar cualquier trabajo en el entorno de una tubería de alta presión, llámenos con 24 horas de anticipación para programar que un técnico esté presente mientras se está excavando alrededor de nuestras instalaciones de tuberías de alta presión.
- Si en cualquier momento usted ha expuesto una tubería de transporte de gas natural (de alta presión), es importante llamar a Southwest Gas al teléfono **877-860-6020** las 24 horas del día, 7 días a la semana, y de inmediato enviaremos personal para inspeccionar la tubería.



Marcadores de las Tuberías Color Amarillo

Ya que la mayoría de las tuberías de gas natural están enterradas bajo tierra, se utilizan marcadores para indicar la ubicación aproximada de la tubería.

Los marcadores de las tuberías tienen estas características:

- Son de color amarillo
- Por lo general se observan donde una tubería intersecta una calle, carretera o ferrocarril, o un campo abierto
- NO se requieren en todas las instalaciones de tuberías
- NO indican la profundidad de la tubería o su ubicación exacta
- Tienen una lista de números de teléfono para casos de emergencia de gas natural

Asegúrese de que los marcadores no se tocan y así ayuden a otras personas a recordar que hay tuberías de gas natural, en el área. La llamada al **811** todavía se requiere para el marcado de las tuberías, aunque ya haya marcadores presentes.

Además, los marcadores bajo tierra, tales como cinta de advertencia de color amarillo o las mallas, puede estar presentes para advertir a los excavadores de la presencia de tubería enterrada. Si se encuentra una cinta de advertencia de color amarillo subterránea, inmediatamente debe dejar de trabajar y debe llamar a Southwest Gas.



La Ley Federal

“Toda persona que intencionalmente y con conocimiento desfigura, daña, elimina o destruye cualquier señal o marcador de tuberías, en caso de resultar culpable, será acreedor a una multa de no más de \$5,000, reclusión por un término no mayor de un año, o ambas cosas”.

Señales de Marcado de Tuberías de Servicios y su Significado

 ARIZONA	AMARILLO Líneas de gas, materiales peligrosos, petróleo	ROJO Energía eléctrica
NARANJA Sistemas de teléfono, telegrafo, líneas de fibra óptica (marcada con la letra "F")	AZUL Tuberías de sistemas de agua, y de lodos	VERDE Sistemas de alcantarillado sanitario
MORADO Sistemas de agua reclamada	BLANCO Excavación propuesta	ROSADO Marcas temporales

 CALIFORNIA	 NEVADA	AMARILLO Líneas de gas, materiales peligrosos, petróleo	ROJO Energía eléctrica
NARANJA Sistemas de teléfono, telegrafo, líneas de fibra óptica (marcada con la letra "F")	AZUL Tuberías de sistemas de agua, y de lodos	VERDE Sistemas de alcantarillado sanitario	
MORADO Sistemas de agua reclamada	BLANCO Excavación propuesta	ROSADO Marcas temporales	

Información sobre Perforaciones Transversales para Excavadores y Plomeros Plomeros

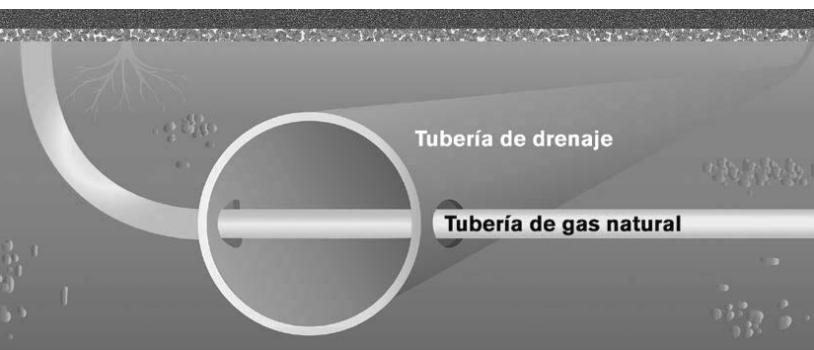
Empresas de servicios de suministro de gas natural del país han descubierto lugares donde las tuberías de gas natural se instalaron por error pasando por tuberías de drenaje. Esto no crea riesgos de seguridad siempre y cuando la tubería de gas natural no se haya dañado. Sin embargo, las tuberías de gas natural se pueden dañar cuando se utilizan equipos para desazolver las tuberías de drenaje. Esto puede provocar fugas de gas natural, que pueden generar un incendio o una explosión y posiblemente causar lesiones o hasta la muerte a quienes están desazolvando la tubería de drenaje y a las estructuras que están unidas al drenaje.

LLAME ANTES DE DESAZOLVAR - SEPA LO QUE HAY ADENTRO

Si a usted le llaman a un lugar que tiene un posible bloqueo en una tubería exterior de drenaje, por favor llame a Southwest Gas al teléfono **877-860-6020** y presione "9" para asistencia inmediata, incluso si el lugar no tiene gas. La tubería de gas natural de la intersección puede estar surtiendo a otras personas del vecindario. Southwest Gas responderá de inmediato para marcar la ubicación de nuestra tubería subterránea antes de que vaya a desazolver la tubería de drenaje. No hay ningún cargo por este servicio.

¿SIENTE ALGUNA OBSTRUCCIÓN? ¡REPÓRTELA!

Si comienza a desazolver un drenaje y siente o ve alguna obstrucción o tope, pero aún no ha penetrado en el tubo, llame a los números de emergencia de Southwest Gas, al teléfono **877-860-6020** y presione el "9" para que lo atiendan de inmediato. Un representante de Southwest Gas estará ahí lo más pronto posible para asegurar que no ha sido dañada una tubería de gas. No hay ningún cargo por este servicio.



ACTÚE DE INMEDIATO SI ENCUENTRA CUALQUIERA DE LAS SIGUIENTES SEÑALES CUANDO LIMPIE UNA TUBERÍA DE DRENAJE CON UN DISPOSITIVO PARA DESAZOLVARLAS:

- Un olor a gas natural durante la limpieza o dentro del edificio al que sirve esa tubería de drenaje, aunque sea ligero o momentáneo.
- Se ven burbujas en agua estancada o en la taza del inodoro.

SI DETECTA ESTAS SEÑALES, DEJE LO QUE ESTÉ HACIENDO, Y HAGA LO SIGUIENTE:

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- No utilice puertas automáticas ni encienda o apague interruptores eléctricos, termostatos o controles de aparatos.
- Desde un lugar seguro, llame de inmediato al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni use encendedores o cerillos.

Purgado de gas Natural

Cuando purgue una tubería de gas natural, no confíe únicamente en su sentido del olfato para detectar la presencia de gas natural.

Una purga realizada de manera incorrecta puede provocar un incendio o una explosión, daños a la propiedad, lesiones o la muerte. Para obtener más información, consulte el Código Nacional de Gas Combustible del 2012 (2012 National Fuel Gas Code) y las Hojas de Datos de Seguridad (SDS) de Southwest Gas en swgas.com/safety.





DERECHO DE PASO E INVASIONES

El derecho de paso es una franja de terreno en el que algunos de los derechos legales del dueño de la propiedad han sido concedidos a una empresa de servicios públicos. Permiten que el operador de la tubería pueda inspeccionar, reparar, mantener o reemplazar la tubería en la propiedad de otros. Los marcadores de las tuberías se colocan a menudo en los derechos de paso para indicar la ubicación aproximada de la tubería.

Las invasiones en los derechos de paso pueden causar condiciones inseguras. Cuando una tubería se daña accidentalmente por la excavación y otras actividades de construcción, pueden ocurrir interrupciones en el servicio, problemas de acceso, cargas excesivas o peligrosas en la tubería, y evacuaciones.

La seguridad en los derechos de paso puede mejorar si se cumple lo siguiente:

- Siempre llamamos al 811 por lo menos dos días hábiles antes de hacer proyectos de excavación, explosiones o perforaciones
- Se utilizan prácticas seguras de excavación
- Se monitorea y se reportan las actividades sospechosas en los derechos de paso
- Se mantienen los derechos de paso libres de obstáculos
- Se siguen las prácticas recomendadas para el uso de la tierra cerca de los derechos de paso

VÁLVULAS DE FLUJO EXCESIVO

Southwest Gas instala dispositivos en sus tuberías de servicio que se cierran de forma automática en caso de que ocurra algún desperfecto. Estas válvulas se conocen como las Válvulas De Flujo Excesivo (EFV), y se activan si hay daños por excavaciones o cualquier otro tipo de daño en una instalación de gas subterránea o sobre el suelo. Es importante entender que la válvula EFV no corta el flujo de gas por completo. Aun así puede haber fugas causando una condición peligrosa.

Números de Teléfono y Sitios Web Importantes

PARA EMERGENCIAS DE GAS E INFORMACIÓN ADICIONAL:

- Número de teléfono de emergencia de Southwest Gas **877-860-6020**
- Para obtener más información sobre seguridad de gas natural, visite swgas.com/safety o llame al **877-860-6020**
- Hojas de Datos de Seguridad (SDS) de gas natural swgas.com/safety
- Departamento de Transporte de Estados Unidos phmsa.dot.gov/pipeline
- Administración de Seguridad de Tuberías y Materiales Peligrosos, Oficina del Sistema Nacional de Mapeo de Tuberías para la Seguridad de las Tuberías [npms.phmsa.dot](http://npms.phmsa.dot.gov)
- Administración de Salud y Seguridad Laboral (OSHA) osha.gov





SOUTHWEST GAS



Know what's **below**.
Call 811 before you dig.

Damage Prevention & Natural Gas

Safety Information

Please share with others in your organization.

Información de seguridad.

Por favor comparta esta información con otros en su organización.



Entérese de lo que hay **enterrado**.
Llame al 811 antes de excavar.

Natural Gas
SAFETY INFORMATION
For Excavators and Contractors

SCHEDULE K-2
SHEET 31 OF 123

Hit A Line? Suspect A Leak?
Leave the area immediately and call 911 & Southwest Gas at 877-860-6020 from a safe location.

SIGNS OF A NATURAL GAS LEAK

- **SMELL** a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.
- **HEAR** a hissing or roaring coming from the ground or above-ground pipeline.
- **SEE** dirt or water blowing into the air, unexplained dead or dying plants or grass surrounding a pipeline, or standing water continuously bubbling.

5 Steps to a Safe Excavation

- 1 DEFINE THE DIG**
White line the proposed site to define where you're digging.
- 2 CALL 811**
Call before you dig. It's free and it's the law.
- 3 WAIT THE REQUIRED TIME**
Don't begin the dig until you get the "all clear."
- 4 RESPECT THE MARKS**
Don't destroy the marks...they're there for your safety!
- 5 DIG WITH CARE**
Careless or unsafe excavating could damage the pipeline and create a dangerous situation.



SOUTHWEST GAS

swgas.com/safety



Know what's below.
Call 811 before you dig.

Call **800-654-2765** to schedule a free damage prevention workshop.

Información de Seguridad

Sobre el Gas Natural

Para Excavadores y Contratistas

¿Ha Tocado Una Tubería? ¿Sospecha Usted Que Hay Una Fuga?
Abandone el área inmediatamente y llame al 911 y Southwest Gas al teléfono 877-860-6020 desde un lugar seguro.

SEÑALES DE UNA FUGA DE GAS NATURAL

- **PUEDE OLER** un olor peculiar semejante al azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.
- **PUEDE ESCUCHAR** un siseo o rugido procedentes de debajo de la tierra o de la tubería que está sobre el suelo.
- **PUEDE VER** tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

Los 5 Pasos Para Una Excavación Segura

- 1 DEFINA LA EXCAVACIÓN**
Ponga una línea blanca en el lugar donde va a estar excavando
- 2 LLAME AL 811 ANTES DE EXCAVAR**
Es gratis y es la ley
- 3 ESPERE EL TIEMPO NECESARIO**
Permita que pasen dos días hábiles para que las compañías de servicios marquen las tuberías
- 4 RESPETE LAS MARCAS**
Mantenga las marcas durante la excavación. ¡Están allí para su seguridad!
- 5 EXCAVE CON CUIDADO**
Si se excava en forma descuidada o insegura se podría dañar la tubería de gas y generar una situación peligrosa.



SOUTHWEST GAS

swgas.com/safety



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

Llame al teléfono **800-654-2765** para programar un taller gratuito de prevención de daños.

Natural Gas
Safety Information
For Excavators



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

PLEASE SHARE THIS WITH OTHERS IN YOUR ORGANIZATION.

EX2020

Natural Gas
Safety Information
For Excavators



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PLEASE SHARE THIS WITH OTHERS IN YOUR ORGANIZATION.

EX2020

Working Safely Around Natural Gas Pipelines

Take action if a natural gas pipeline is damaged, ruptured or leaking – from a safe location call 911 and Southwest Gas at **877-860-6020** immediately.

Información en español en el interior.



SOUTHWEST GAS

Please share this
important safety
information with
others in your
organization.

06/2020



SCHEDULE K-2
SHEET 34 OF 123



Las Vegas, Nevada 89193-8510

P. O. Box 98510

SOUTHWEST GAS



164

If a **natural gas** pipeline is damaged, ruptured or leaking:

DO

- **MOVE TO A SAFE LOCATION** and call 911 and Southwest Gas at 877-860-6020 immediately, day or night.
- **COMMUNICATE REQUESTED INFORMATION** to Southwest Gas emergency dispatch.
- **SECURE THE AREA** and keep others from entering.
- **WAIT FOR FIRE DEPARTMENT** and Southwest Gas emergency crews to arrive.
- **CONSULT THE SOUTHWEST GAS** Safety Data Sheets (SDS) for information about odorized natural gas.

DO NOT

- **DO NOT** attempt to repair any damage or control the flow of natural gas.
- **DO NOT** start or stop an engine or attempt to move equipment.
- **DO NOT** enter the area where natural gas is escaping or allow others to enter.
- **DO NOT** smoke, strike a match, turn on or off any electrical switches.
- **DO NOT** attempt to extinguish a fire should ignition occur.
- **DO NOT** leave the scene of the incident until assistance has arrived.

Please share this with others in your organization. For more information visit swgas.com/safety.



Si una tubería de **gas natural** está dañada, rota o con fugas:

HAGA LO SIGUIENTE

- **VAYA A UN LUGAR SEGURO** y llame de inmediato al 911 y a Southwest Gas al teléfono 877-860-6020, de día o de noche.
- **COMUNIQUE LA INFORMACIÓN SOLICITADA** al despacho de emergencia de Southwest Gas.
- **ASEGURE EL ÁREA** y evite que otros entren.
- **ELIMINE LAS FUENTES DE IGNICIÓN.**
- **ESPERE A QUE LLEGUEN LOS BOMBEROS** y los equipos de emergencia de Southwest Gas.
- **CONSULTE LAS HOJAS DE DATOS DE SEGURIDAD (SDS) DE SOUTHWEST GAS** para obtener información sobre el gas natural olorizado.

O HAGA LO SIGUIENTE

- **NO** trate de reparar cualquier tipo de daño o de controlar el flujo de gas natural.
- **NO** arranque o detenga un motor o intente mover equipos.
- **NO** entre en el área donde se está escapando el gas natural, ni permita que otros entren.
- **NO** fume, no encienda cerillos o prenda o apague interruptores eléctricos.
- **NO** trate de apagar un incendio en caso de que ocurra la ignición.
- **NO** se aleje del lugar de los hechos hasta que haya llegado la ayuda.

Natural Gas

SAFETY INFORMATION

Cross Bores & Sewer Work Safeguards

Informacion el español en el interior



SOUTHWEST GAS

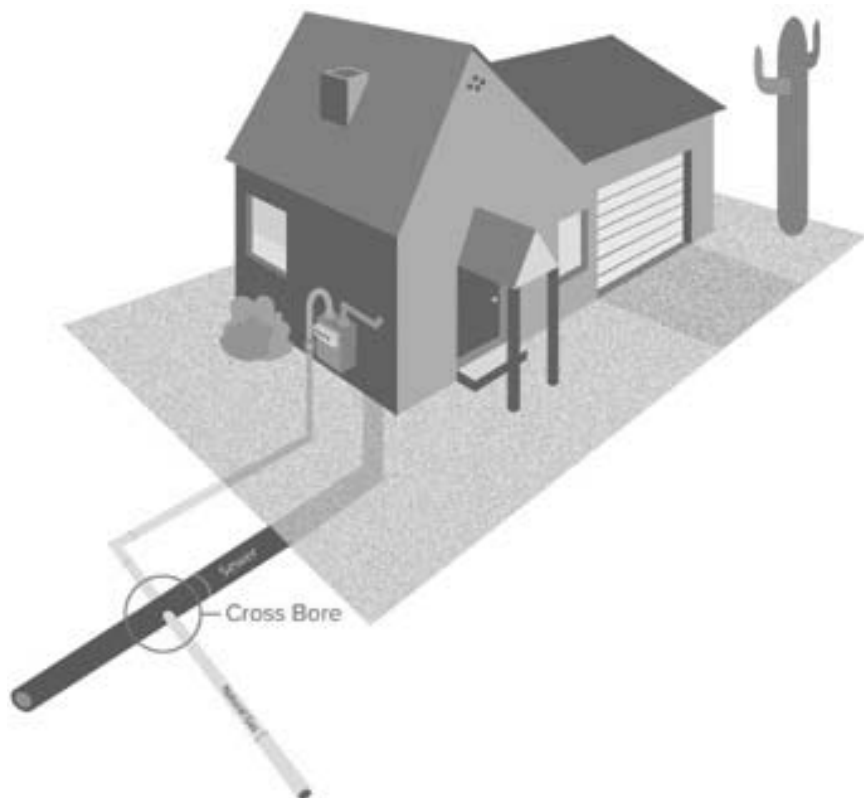
Clean. Affordable. Natural Gas.

swgas.com/safety

“Cross Bores” are Natural Gas Lines Intersecting a Sewer or Septic Line

For many years, utilities nationwide have installed gas pipelines by boring underground rather than digging trenches. A “cross bore” happens when the new pipe is inadvertently installed through an existing sewer or septic line.

This is a rare occurrence and isn’t a safety hazard if the natural gas pipe is undamaged. However, if a natural gas line is cut or damaged while using a roter device or other equipment to unclog the pipes, it can create a serious hazard. This damage can lead to a natural gas leak that could result in a fire or explosion, possibly causing injury or death to those who unclog the sewer pipes and to those in structures attached to the sewer or septic pipe.



Sense a Bump? Call It In!

If you begin clearing a sewer or septic pipe and sense or see, but haven't penetrated, an obstruction in the pipe, call Southwest Gas at **877-860-6020** and press **"9"** for immediate assistance. A Southwest Gas representative will be there as soon as possible to ensure that a gas pipe hasn't been damaged. There's no charge for this service.

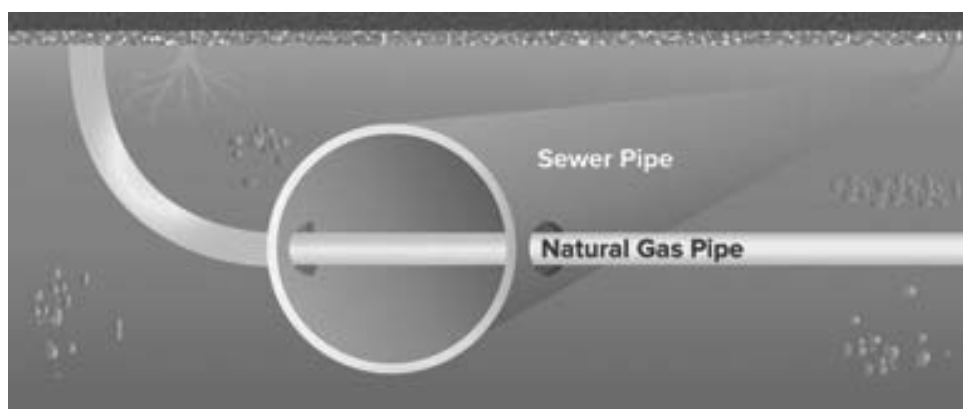
Know How to Recognize and Respond to a Gas Emergency

TAKE IMMEDIATE ACTION IF YOU ENCOUNTER ANY OF THE FOLLOWING SIGNS WHEN YOU CLEAN OUT A SEWER OR SEPTIC LINE WITH A ROOTER DEVICE:

- A sulfur-like natural gas odor, similar to rotten eggs, at the cleanout or inside the building served by the sewer or septic line, even if it's faint or momentary.
- Bubbles rising through standing water or in the toilet bowl.

IF THESE SIGNS ARE PRESENT:

- Stop all work immediately.
- Evacuate everyone from the premises and leave doors open as you leave.
- From a safe place, call **911** and Southwest Gas at **877-860-6020** immediately, day or night. A Southwest Gas representative will be there as soon as possible.
- Don't use an automated door or turn on or off any electric switches, thermostats, or appliance controls.
- Don't smoke or use lighters or matches, or do anything that could cause a spark.





To learn more about cross bore safety, visit **swgas.com/safety**.



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For more information about natural gas safety, including hazard recognition and emergency action, please see our Safety Data Sheet (SDS). To obtain our SDS call **877-860-6020** or visit **swgas.com/safety**.



Visit **callbeforeyouclear.com**
for more information.

Información de seguridad

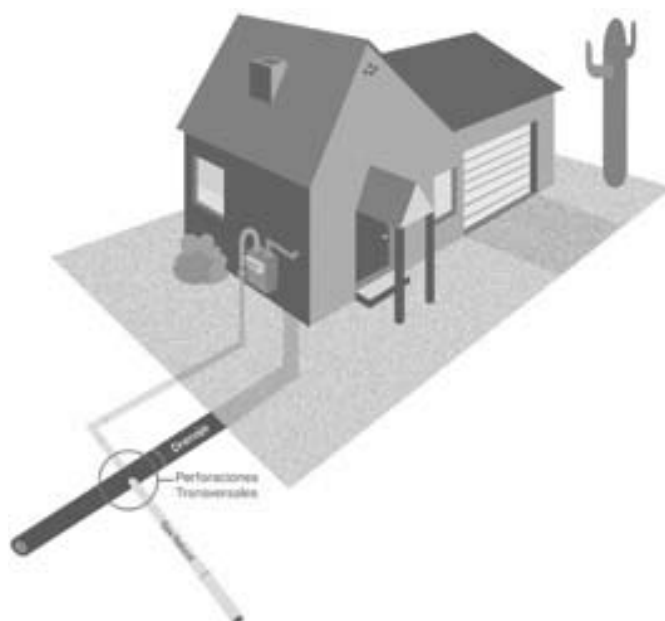
Sobre el Gas Natural

Perforaciones Transversales y Protecciones de Trabajos de Drenaje

Las “Perforaciones Transversales” son Tuberías de Gas Natural que entrecruzan Tuberías de Drenaje o de Fosas Sépticas

Por muchos años, los servicios públicos en todo el país han instalado tuberías de gas perforando bajo tierra en lugar de excavar zanjas y así evitar romper innecesariamente la pavimentación y los paisajes. Las “Perforaciones Transversales” ocurren cuando una tubería nueva se instala inadvertidamente pasando por una tubería de drenaje o de fosa séptica ya existentes.

Esto rara vez ocurre y no genera peligros, siempre y cuando la tubería de gas natural quede intacta. Sin embargo, si una tubería de gas natural se corta o se daña al estar usando un dispositivo para desazolver o destapar las tuberías, se puede crear un grave peligro. Este daño puede causar una fuga de gas natural que podría provocar un incendio o una explosión, y posiblemente causar lesiones o hasta la muerte a las personas que están realizando el trabajo de destapar las tuberías de drenaje y a las estructuras conectadas a las tuberías de drenaje o sépticas.



¿Siente una Obstrucción?

Si comienza a desazolver un drenaje o una tubería séptica y siente o ve alguna obstrucción o tope, pero aún no ha penetrado, llame a los números de emergencia de Southwest Gas de su área, al teléfono **877-860-6020 y presione el “9”** para que lo atiendan de inmediato. Un representante de Southwest Gas estará ahí lo más pronto posible para asegurar que no ha sido dañada una tubería de gas. No hay ningún cargo por este servicio.

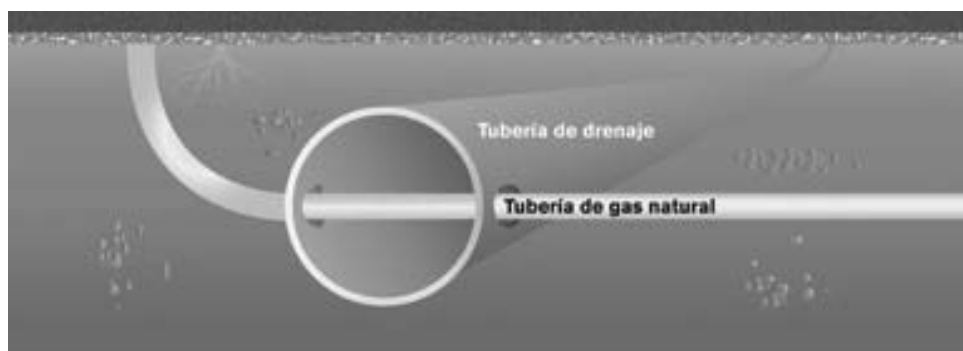
Aprenda a Reconocer y Responder a una Emergencia de Gas

ACTÚE DE INMEDIATO SI ENCUENTRA CUALQUIERA DE LAS SIGUIENTES SEÑALES CUANDO LIMPIE UNA TUBERÍA DE DRENAJE CON UN DISPOSITIVO PARA DESTAPAR CAÑOS O TUBERÍAS SÉPTICAS:

- Al momento de estar realizando la limpieza o en el interior del edificio donde está la red de drenaje o la tubería séptica, se presenta un olor a gas natural parecido al azufre, similar al olor a huevos podridos, aunque el olor sea leve o momentáneo.
- Se ven burbujas en agua estancada o en la taza del inodoro.

SI SE PRESENTAN ESTAS SEÑALES:

- Inmediatamente deje de trabajar.
- Evacúe a todas las personas fuera del establecimiento y dejen las puertas abiertas al salir.
- Desde un lugar seguro, llame de inmediato al 911 y a Southwest Gas al teléfono 877-860-6020, de día o de noche. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No utilice puertas automáticas ni encienda o apague ningún interruptor eléctrico, termostatos o controles de aparatos.
- No fume ni use encendedores o cerillos, o haga algo que pueda generar una chispa.





Para saber más sobre la seguridad en las perforaciones transversales, visite **swgas.com/safety**



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Para obtener más información acerca de la seguridad con gas natural, incluyendo el reconocimiento de los riesgos y las acciones de emergencia, consulte nuestra Hoja de Datos de Seguridad (SDS). Para obtener nuestros SDS llame al teléfono **877-860-6020** o visite **swgas.com/safety**.





PLEASE SHARE
this information with others
in your organization.

CB2021

DAMAGE PREVENTION & NATURAL GAS **Safety Information** For Excavators and Contractors

Work safe so you can go home safe!

Información en español
en el interior.



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As a company that may excavate in our service territory, federal regulations require us to share important natural gas safety information with you. The following messages are intended to provide essential reminders about staying safe while working with or around natural gas.

Providing Gas Safely

Southwest Gas delivers natural gas safely and reliably through our pipeline systems. To ensure the continued integrity of these pipeline systems, we've implemented safe construction practices and procedures, as well as perform pipeline improvement projects and conduct routine safety inspections. To advance the safety of natural gas transmission high-pressure pipelines in populated areas, we've also developed and implemented a pipeline integrity management program. As a result of these efforts, Southwest Gas continues to meet or exceed all federal and state requirements for safe pipeline operation and maintenance.



SIGNS

of a Natural Gas leak



For more information about natural gas pipeline safety, visit us at **swgas.com/safety**

Southwest Gas 24-Hour Emergency Phone Number: **877-860-6020**

EMERGENCY PLANNING & TRAINING

Southwest Gas continually collaborates with local emergency response officials through regular meetings, participation in emergency response drills, and ongoing review of deployment practices. This allows each organization to refine safety procedures and coordinate how to respond with others involved in the event of a natural gas incident or emergency. Additionally, Southwest Gas provides pipeline safety training to employees and contractors. If you're interested in attending safety training, call **800-654-2765** for more information.

RECOGNITION & RESPONSE

Although natural gas pipelines are considered one of the safest methods of energy transportation in the United States, damage to pipelines can occur due to improper excavation, corrosion, or natural disasters, which may result in the release of natural gas. A natural gas leak has the potential to lead to evacuations, service outages, fire or explosion, property damage, injury, or loss of life. Timely recognition and response help minimize the potential effects caused by escaping gas.



SMELL

a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.



HEAR

a hissing or roaring coming from the ground or aboveground pipeline.



SEE

dirt or water blowing into the air, unexplained dead or dying plants or grass, or standing water continuously bubbling.

For Everyone's Safety...

...IF A LINE HAS BEEN DAMAGED OR IF YOU SUSPECT A LEAK:

- **Leave the area immediately.**
- Move to a safe location and call **911** and Southwest Gas at **877-860-6020**, day or night. Remain at this location until fire department and Southwest Gas emergency crews arrive.
- Secure the area and keep all coworkers, bystanders, and traffic from entering.
- Don't enter the area where natural gas is escaping.
- Don't smoke or use lighters or matches.
- Eliminate nearby sources of ignition, such as sparks or flames.
- Don't move equipment, or turn it on or off, near the linebreak.
- Don't repair any damage or control the flow of natural gas.
- Don't extinguish a fire should ignition of escaping gas occur.

CALL 811 BEFORE YOU DIG—IT'S THE LAW

Natural gas pipelines can be buried anywhere. State law requires that excavators call a one-call center at least two working days before starting any digging project so that underground utilities can be marked. Calling **811** is the first step. They'll take your proposed excavation information and transmit it to Southwest Gas and other underground facility owners. We'll respond and mark each gas pipeline with yellow paint, yellow whiskers, yellow flags, or yellow stakes, and label the yellow marking with "SWG," so you'll know which markings are for our facilities. Additional markings are also provided including the size and material type and whether or not it's a distribution or high pressure-facility.

A quick phone call can prevent unnecessary damage to underground pipelines and avoid significant penalties or repair bills for the person digging into our pipeline. Remember to call **811** before you dig -- it's free, it's easy, it's the law.



**Know what's below.
Call 811 before you dig.**

5 Steps To Safe Excavation



1 DEFINE THE DIG
Mark the area where
you'll be digging.

**2 CALL 811 BEFORE
YOU DIG**
It's free. It's the law!

**3 WAIT THE
REQUIRED TIME**
It pays to wait!

**4 RESPECT THE
MARKS**
Don't destroy the
marks...they're there
for your safety!

5 EXCAVATE WITH CARE!
Careless or unsafe excavating could damage the pipeline.
This could result in a natural gas leak which has the
potential to lead to evacuations, service outages, fire or
explosion, property damage, injury, or loss of life.

For more information, please call **800-654-2765** and
ask about our free damage prevention workshops or
visit **swgas.com/safety**.

Rules To Ensure Your Safety

EXCAVATION OR INSTALLATION RULES

- Hand dig within 24" of the natural gas pipeline until it's exposed.
- Support pipelines during construction or excavation.
- Exposed pipelines need a 12" separation from all other utilities or sub-structures. If the 12" minimum cannot be maintained call Southwest Gas so other steps to protect the natural gas line can be taken.
- Backfill the excavation 6" below and 6" above the pipeline with 3/8" minus shading material. This material under and around the pipe must be compacted, but DO NOT compact directly over the pipeline.
- If performing work near a high-pressure pipeline, call Southwest Gas 24 hours in advance to schedule a technician to standby. If a high-pressure pipeline is exposed, call us 24 hours a day, 7 days a week, and we'll immediately dispatch personnel to inspect the pipeline.

NON- LEAKING DAMAGES TO PLASTIC PIPE OR PROTECTIVE COATING ON STEEL PIPE

- Stop excavating and call Southwest Gas immediately if steel or plastic pipe or protective coating on steel pipe (which may contain asbestos), has been scuffed, nicked, or damaged without leaking gas, or if the tracer wire on plastic pipe has been broken or damaged. Repairs must be made by Southwest Gas crews and usually you won't be charged.
- Some abandoned Southwest Gas steel pipe with asphaltic coating may contain asbestos. Please call Southwest Gas before you disturb the coating on any pipe that may be an abandoned Southwest Gas pipe so that we can inspect and, where appropriate, render the pipe safe for removal. This inspection and related remediation is usually done without charge to you. Improper handling of coating that contains asbestos can be harmful to your employees and the general public and can subject you to liability and to civil and criminal penalties.

BORING UNDERGROUND AND BLASTING ALERTS

- The boring method merits its own special work practices around natural gas pipelines that differ from open trench installation. When you call **811** to request a line locate, be sure to tell the operator that boring is planned. This will help to ensure that the operator correctly completes your order.
- Potholing is required prior to boring near natural gas pipelines. Request that Southwest Gas personnel visually verify the exposed gas facilities prior to the bore operation. During the boring process, periodically inspect the pipeline facilities. Notify Southwest Gas immediately if you or others involved have any concerns or find any damage.
- **Call us before blasting if there are natural gas facilities in the area.** A leak survey must be conducted on all natural gas pipelines located within 250' before and after any blasting activity. While there are no charges for these services, one of our representatives must standby during blasting and boring activities.

EXCAVATING NEAR TRANSMISSION (HIGH-PRESSURE) PIPELINES

- Prior to performing any work in the vicinity of a high-pressure pipeline, call us 24 hours in advance to schedule a technician to standby while you're excavating around our high-pressure pipeline facilities.
- If at any time you've exposed a natural gas transmission (high-pressure) pipeline, it's important to call Southwest Gas at **877-860-6020** 24 hours a day, 7 days a week, and we'll immediately dispatch personnel to inspect the pipeline.



Yellow Pipeline Markers

Since most natural gas pipelines are buried underground, line markers are used to indicate the approximate location of the pipeline.

Pipeline markers:

- Are yellow
- Are typically seen where a pipeline intersects a street, highway, railway, or open field
- Are NOT required for all pipeline facilities
- DO NOT indicate the pipeline's depth or exact location
- List emergency telephone numbers in case of a natural gas emergency

Make sure these markers are left undisturbed to help remind others that natural gas lines are in the area. Calling **811** is still required for marking the pipelines, even if the markers are present.

Additionally, below-ground markers, such as yellow warning tape or mesh, may be present to warn excavators of the presence of buried pipe. If this below ground marking tape is encountered, stop work immediately and call Southwest Gas.



Federal Law States

“Any person who willfully and knowingly defaces, damages, removes or destroys any pipeline sign or marker shall, upon conviction, be subject for offense to a fine of not more than \$5,000, imprisonment for a term not to exceed one year, or both.”

Utility Line Markings

WHAT THE MARKINGS MEAN



YELLOW
Gas, oil, dangerous
materials, products lines

RED
Electric power

ORANGE
Communications, cable
TV Fiber optics (with F)

BLUE
Water systems,
slurry pipelines

GREEN
Sanitary sewer systems

PURPLE
Reclaimed water

WHITE
Proposed excavation

PINK
Temporary survey



YELLOW
Gas, oil, steam, petroleum
or gaseous materials

RED
Electric power lines,
cables, conduit and
lighting cables

ORANGE
Communication, alarm
or signal lines, cables or
conduit

BLUE
Potable water

GREEN
Sewer and
drain lines

PURPLE
Reclaimed water
systems, srrigation and
slurry lines

WHITE
Proposed
excavation

PINK
Temporary survey

Cross Bore Information for Excavators/Plumbers

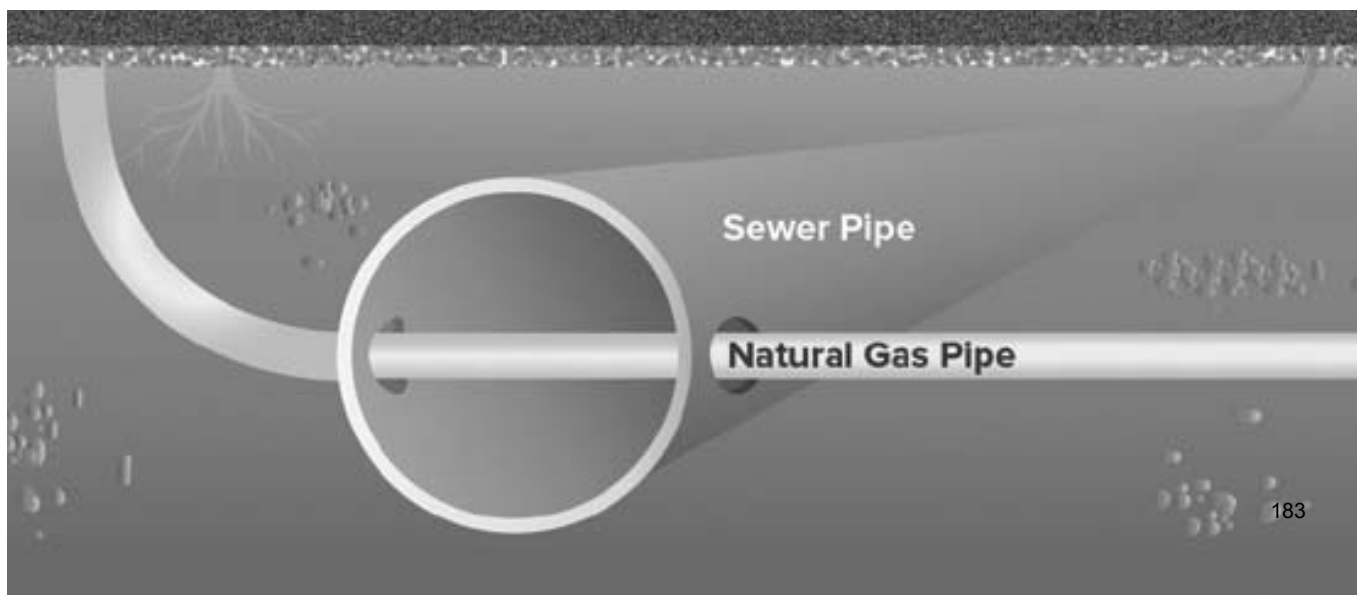
Natural gas utilities across the country have discovered locations where natural gas pipes were inadvertently installed through sewer pipes. This doesn't create a safety hazard if the natural gas pipe is undamaged. However, damage to natural gas pipes can occur when equipment is used to unclog sewer pipes. This can lead to a natural gas leak that could result in a fire or explosion, possibly causing injury or death to those who unclog the sewer pipes and to those in structures attached to the sewer pipe.

CALL BEFORE YOU CLEAR - KNOW WHAT'S INSIDE

If you're called to an address with a possible blockage in an outdoor sewer pipe, please call Southwest Gas at **877-860-6020** and press "9" for immediate assistance, even if the address doesn't have gas. The intersecting natural gas line could be serving others in the neighborhood. Southwest Gas will respond promptly to mark the location of our underground pipe before you clean out the sewer pipe. There's no charge for this service.

SENSE A BUMP? CALL IT IN!

If you begin clearing a sewer pipe and sense or see, but haven't penetrated, an obstruction in the pipe, call Southwest Gas at **877-860-6020** and press "9" for immediate assistance. A Southwest Gas representative will be there as soon as possible to ensure that a gas pipe hasn't been damaged. There's no charge for this service.



TAKE IMMEDIATE ACTION IF YOU ENCOUNTER ANY OF THE FOLLOWING SIGNS WHEN YOU CLEAN OUT A SEWER LINE WITH A ROOTER DEVICE:

- A natural gas odor at the cleanout or inside the building served by the sewer line, even if it's faint or momentary.
- Bubbles rising through standing water or in the toilet bowl.

IF THESE SIGNS ARE PRESENT, STOP WHAT YOU'RE DOING, AND:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- Don't use an automated door or turn on or off any electric switches, thermostats or appliance controls.
- From a safe place, call **911** and Southwest Gas at **877-860-6020** immediately, day or night. A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use lighters or matches.

Purging Natural Gas

Whenever you purge a natural gas line, don't rely on your sense of smell alone to detect the presence of natural gas.

An improperly performed purge may cause a fire or explosion, property damage, injury, or death. For more information, please consult the 2012 National Fuel Gas Code and the Southwest Gas Safety Data Sheets (SDS) at swgas.com/safety.





RIGHTS-OF-WAY ENCROACHMENT

A right-of-way is a strip of land where some of the property owner's legal rights have been granted to a utility company. They allow the pipeline operator to inspect, repair, maintain, or replace pipeline on property owned by others. Pipeline markers are often placed along the rights-of-way to indicate the pipeline's approximate location.

Encroachments into the rights-of-way can cause unsafe conditions. When a pipeline is accidentally damaged by excavation and other construction activities, outages, impaired access, excessive/dangerous loads on the pipeline, and evacuations can occur.

Safety of rights-of-way can be promoted by:

- Always calling **811** at least two working days before any digging, blasting, or boring project
- Using safe excavation practices
- Monitoring and reporting suspicious activity on a rights-of-way
- Keeping rights-of-way free from obstructions
- Following recommended practices on land use near rights-of-way

EXCESS FLOW VALVES

Southwest Gas installs devices in its service lines that automatically shut in the event of damage. Known as an Excess Flow Valve (EFV), these valves may activate if there's excavation damage or any other damage to an underground or aboveground gas facility. It's important to understand the EFV doesn't shut off the flow of gas completely. Some leakage may still occur and result in a hazardous condition. A person performing an excavation is responsible for immediately reporting any damage to gas facilities.

Important Phone Numbers and Websites

FOR GAS EMERGENCIES AND ADDITIONAL INFORMATION:

- Southwest Gas Emergency Number **877-860-6020**
- For more information about natural gas safety visit **swgas.com/safety** or call **877-860-6020**
- Safety Data Sheets (SDS) for odorized natural gas **swgas.com/safety**
- U.S. Department of Transportation Pipeline Safety Community **phmsa.dot.gov/pipeline**
- Pipeline and Hazardous Materials Safety Administration, Office of Pipeline Safety National Pipeline Mapping System **npms.phmsa.dot.gov**
- Occupational Safety and Health Administration (OSHA) **osha.gov**





Prevención de Daños y Información de Seguridad

Sobre el Gas Natural

Para Excavadores y Contratistas

¡Trabaja seguro para que puedas ir a casa seguro!



Siendo usted parte de una compañía que puede realizar excavaciones dentro de nuestros territorios, las regulaciones federales requieren que compartamos información importante de seguridad del gas natural con usted. Los siguientes mensajes están destinados para proporcionar recordatorios necesarios sobre la seguridad al estar trabajando con o alrededor del gas natural.

Suministrando Gas con Seguridad

Southwest Gas suministra gas natural de forma segura y confiable a través de nuestros sistemas de tuberías. Para asegurar la integridad continuada de estos sistemas de tuberías, hemos implementado prácticas y procedimientos de construcción seguros, y también hemos llevado a cabo proyectos de mejoría de tuberías y realizamos inspecciones de seguridad rutinarias. Para fomentar la seguridad en la transmisión del gas natural por tuberías de alta presión a través de áreas pobladas, también hemos desarrollado e implementado un programa de administración de integridad de tuberías. Como resultado de estos esfuerzos, Southwest Gas sigue cumpliendo o excediendo todos los requisitos federales y estatales para la operación y el mantenimiento de tuberías seguras.



AVISOS

de una fuga de Gas Natural:



Para obtener más información sobre la seguridad de tuberías de gas, visítenos en **swgas.com/safety**

Número de Teléfono de Southwest Gas de Emergencia las 24 horas: **877-860-6020**

PLANEACIÓN Y CAPACITACIÓN PARA EMERGENCIAS

Southwest Gas colabora continuamente con funcionarios de respuesta a emergencias locales a través de reuniones periódicas, la participación en ejercicios de respuesta de emergencias, y la revisión continua de las prácticas a implementación. Esto permite que cada organización pueda afinar los procedimientos de seguridad y que coordine la forma de responder más eficazmente cuando hay otras personas involucradas en caso de un incidente o emergencia con gas natural. Además, Southwest Gas brinda capacitación de seguridad para tuberías a los empleados y contratistas. Si usted está interesado en asistir a una sesión de capacitación en seguridad, llame al **800-654-2765** para mayor información.

RECONOCIMIENTO Y RESPUESTA

A pesar de que las tuberías de gas natural son consideradas como uno de los métodos más seguros de transporte de energía en los Estados Unidos, los daños a las tuberías puede ocurrir debido a la excavación inadecuada, corrosión o desastres naturales, los cuales pueden resultar en la liberación de gas natural. Una fuga de gas natural tiene el potencial de provocar evacuaciones, interrupciones de servicios, incendios o explosiones, daños a propiedades, lesiones o pérdida de vidas. El reconocimiento y la respuesta oportuna ayudan a minimizar los efectos potenciales causados por las fugas de gas.



PERCIBE UN OLOR

azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.



ESCUCHA

un siseo o rugido procedentes por debajo de la tierra o de la tubería que está sobre el suelo.



SI VE

tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

Para la Seguridad de Todos...

... SI UNA TUBERÍA HA SIDO DAÑADA O SI SOSPECHA QUE HAY UNA FUGA:

- **Salga del área inmediatamente.**
- Vaya a un lugar seguro y llame al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche. Permanezca en ese lugar hasta que lleguen los bomberos y los equipos de emergencia de Southwest Gas.
- Asegure el área y evite que todos los compañeros de trabajo, los espectadores y el tráfico vayan a entrar.
- No entre al área donde está la fuga de gas.
- No fume ni prenda encendedores o cerillos.
- Elimine fuentes de ignición cercanas, tales como chispas o flamas.
- No mueva el equipo ni trate de encenderlo o apagarlo cerca de un interruptor de circuito eléctrico.
- No trate de reparar ningún tipo de daño o de controlar el flujo de gas natural.
- No intente extinguir el fuego si se enciende la fuga de gas.

LLAME AL 811 ANTES DE EXCAVAR. ES LA LEY

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. La ley del estado exige que las compañías excavadoras se comuniquen al centro de reportes por lo menos dos días hábiles antes de comenzar el proyecto de excavación para que se puedan marcar las tuberías subterráneas. El primer paso es llamar al **811**. El centro de llamadas tomará la información de la excavación propuesta y la transmitirá a Southwest Gas y a otros propietarios de instalaciones subterráneas. Responderemos y marcaremos cada tubería de gas con pintura amarilla, fibras amarillas, banderas amarillas, o estacas amarillas, y pondremos en las marcas amarillas una etiqueta con las letras "SWG", y así usted sabrá qué marcas son para nuestras instalaciones. También se proporcionan marcas adicionales incluyendo el tamaño y el tipo de material y si es o no es una instalación de distribución o de alta presión.

Una breve llamada telefónica puede evitar daños innecesarios a las tuberías subterráneas y evitar multas significativas o cobros por reparaciones para la persona que excave en nuestra tubería. Recuerde que tiene que llamar al **811** antes de excavar. Es gratis, es fácil, es la ley.



**Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.**

Los 5 Pasos Para Una Excavación Segura



1 MARQUE CON UNA LÍNEA BLANCA DONDE QUIERE HACER LA EXCAVACIÓN

¡Defina dónde
quiere excavar!

2 LLAME AL 811 ANTES DE EXCAVAR

Es gratis. ¡Es la ley!

3 ESPERE EL TIEMPO NECESARIO

¡Vale la pena esperar!

4 RESPETE LAS MARCAS

No destruya las
marcas... ¡están ahí
para su seguridad!

5 ¡EXCAVE CON CUIDADO!

Excavar sin precaución o sin seguridad, puede dañar la tubería. Esto podría dar lugar a una fuga de gas natural que tiene el potencial de provocar evacuaciones, las interrupciones de servicios, incendios, daños a propiedades, lesiones o pérdida de vidas.

Para obtener mayor información, por favor llame al
800-654-2765 y pregunte por nuestros cursos gratuitos
de prevención de daños o visite **swgas.com/safety**.

Reglas Para Garantizar Su Seguridad

REGLAS DE EXCAVACIÓN O INSTALACIÓN

- Excave a mano a una distancia mínima de 24" de las tuberías de gas natural hasta que queden expuestas.
- Dé soporte a las tuberías durante la construcción o la excavación.
- Las tuberías expuestas necesitan una separación mínima de 12" del resto de los servicios públicos o de las subestructuras. Si no se puede mantener el mínimo de 12", llame a Southwest Gas para que se tomen otros pasos para proteger las tuberías de gas natural.
- Rellene la excavación 6" por debajo y 6" por encima de la tubería dejando menos 3/8" para el material de protección. El material por debajo y alrededor de la tubería debe ser compactado, pero NO lo compacte directamente sobre la tubería.
- Si se va a realizar trabajo cerca de una tubería de alta presión, debe llamar a Southwest Gas con 24 horas de anticipación para programar que un técnico esté presente. Si una tubería de alta presión está expuesta, llámenos las 24 horas del día, 7 días a la semana, y de inmediato enviaremos personal a inspeccionar la tubería.

DAÑOS SIN FUGAS A LA TUBERÍA DE PLÁSTICO O EL REVESTIMIENTO PROTECTOR DE LA TUBERÍA DE ACERO

- Deje de excavar y llame a Southwest Gas de inmediato si algún tubo de acero o de plástico, o algún recubrimiento protector en tubos de acero (que pueden contener asbestos), se han raspado, roto o dañado sin dejar escapar el gas, o si el cable rastreador en un tubo de plástico se ha roto o ha sido dañado. El personal de Southwest Gas debe realizar las reparaciones y, por lo general, no se le cobrarán a usted.
- Algunas tuberías de acero con recubrimientos de asfalto abandonadas de Southwest pueden contener asbestos. Llame a Southwest Gas antes de que desestabilice el recubrimiento de algún tubo que pueda ser parte de una tubería abandonada de SWG y permita que la compañía la pueda inspeccionar. Si es factible, declararán que la tubería es segura para ser removida. Esta inspección y el saneamiento relacionado se hacen por lo general sin cargo para usted. El manejo inadecuado del recubrimiento que contiene asbestos puede ser dañino para sus empleados y para el público en general y puede causarle responsabilidades y penas civiles y criminales.

ALERTAS DE PERFORACIÓN SUBTERRÁNEA Y DE EXPLOSIÓN

- El Método de perforación conlleva sus propias prácticas especiales de trabajo alrededor de tuberías de gas, las cuales difieren de la instalación usando zanjas abiertas. Cuando llame al **811** para solicitar la ubicación de la tubería, asegúrese de decirle al operador que se planea hacer una perforación. Esto ayudará a asegurar que el operador llene correctamente la orden.
- Hay que hacer excavaciones de exploración antes de perforar cerca de las tuberías de gas natural. Pida que el personal de Southwest Gas verifique visualmente las instalaciones de gas que están expuestas antes de realizar la operación de perforado. Durante el proceso de perforación, se deben de inspeccionar las instalaciones de las tuberías de forma periódica. Notifique a Southwest Gas de inmediato si usted u otras personas involucradas tiene alguna duda o encuentra algún daño.
- **Llámenos antes de hacer las explosiones y si hay instalaciones de gas natural en la zona.** Debe de hacerse una verificación de fugas en todas las tuberías de gas que se localizan dentro de una distancia de 250 pies antes y después de realizar explosiones. Aunque estos servicios no se le cobran, uno de nuestros representantes debe estar presente durante las actividades de explosiones y perforaciones.

EXCAVACIONES CERCA DE TUBERÍAS DE TRANSMISIÓN (DE ALTA PRESIÓN)



- Antes de realizar cualquier trabajo en el entorno de una tubería de alta presión, llámenos con 24 horas de anticipación para programar que un técnico esté presente mientras se está excavando alrededor de nuestras instalaciones de tuberías de alta presión.
- Si en cualquier momento usted ha expuesto una tubería de transporte de gas natural (de alta presión), es importante llamar a Southwest Gas al teléfono **877-860-6020** las 24 horas del día, 7 días a la semana, y de inmediato enviaremos personal para inspeccionar la tubería.



Marcadores de las Tuberías Color Amarillo

Ya que la mayoría de las tuberías de gas natural están enterradas bajo tierra, se utilizan marcadores para indicar la ubicación aproximada de la tubería.

Los marcadores de las tuberías tienen estas características:

- Son de color amarillo
- Por lo general se observan donde una tubería intersecta una calle, carretera o ferrocarril, o un campo abierto
- NO se requieren en todas las instalaciones de tuberías
- NO indican la profundidad de la tubería o su ubicación exacta
- Tienen una lista de números de teléfono para casos de emergencia de gas natural

Asegúrese de que los marcadores no se tocan y así ayuden a otras personas a recordar que hay tuberías de gas natural, en el área. La llamada al **811** todavía se requiere para el marcado de las tuberías, aunque ya haya marcadores presentes.

Además, los marcadores bajo tierra, tales como cinta de advertencia de color amarillo o las mallas, puede estar presentes para advertir a los excavadores de la presencia de tubería enterrada.

Si se encuentra una cinta de advertencia de color amarillo subterránea, inmediatamente debe dejar de trabajar y debe llamar a Southwest Gas.



La Ley Federal

“Toda persona que intencionalmente y con conocimiento desfigura, daña, elimina o destruye cualquier señal o marcador de tuberías, en caso de resultar culpable, será acreedor a una multa de no más de \$5,000, reclusión por un término no mayor de un año, o ambas cosas”.

Señales de Marcado de Tuberías de Servicios y su Significado



ARIZONA

AMARILLO

Lineas de gas, materiales peligrosos, petroleo

ROJO

Energia electrica

NARANJA

Sistemas de telefono, telegrafo, lineas de fibra optica (marcada con la letra "F")

AZUL

Tuberías de sistemas de agua, y de lodos

VERDE

Sistemas de alcantarillado sanitario

MORADO

Sistemas de agua reclamada

BLANCO

Excavación propuesta

ROSADO

Marcas temporales



CALIFORNIA



NEVADA

AMARILLO

Lineas de gas, materiales peligrosos, petroleo

ROJO

Energia electrica

NARANJA

Sistemas de telefono, telegrafo, lineas de fibra optica (marcada con la letra "F")

AZUL

Tuberías de sistemas de agua, y de lodos

VERDE

Sistemas de alcantarillado sanitario

MORADO

Sistemas de agua reclamada

BLANCO

Excavación propuesta

ROSADO

Marcas temporales

Información sobre Perforaciones Transversales para Excavadores y Plomeros Plomeros

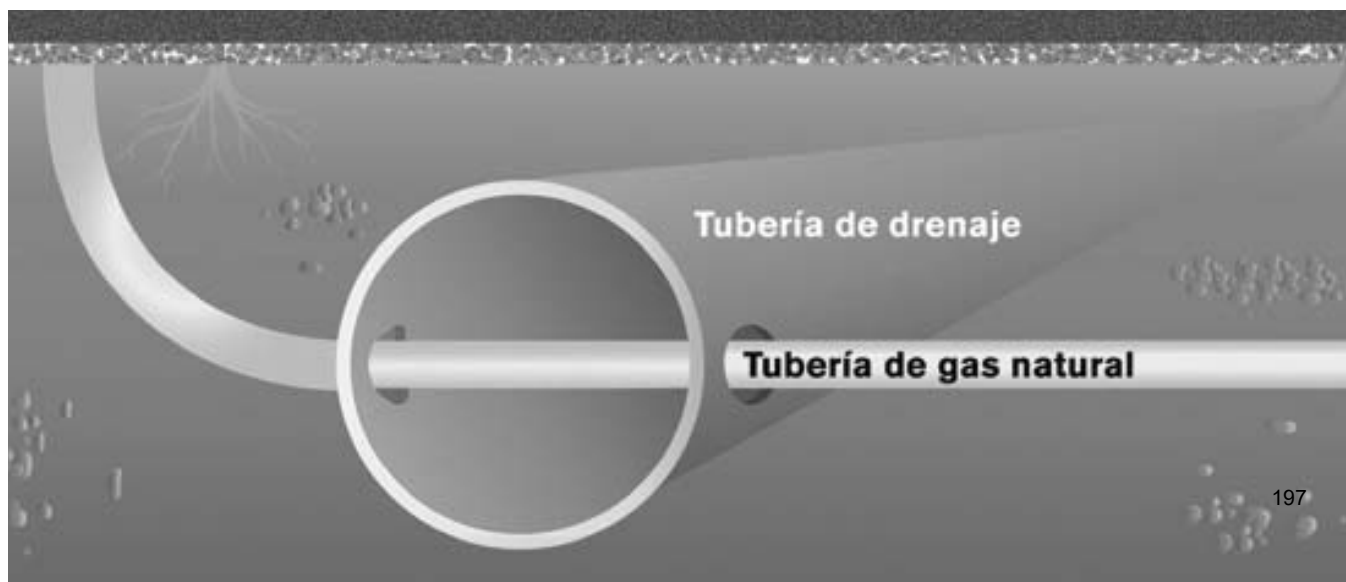
Empresas de servicios de suministro de gas natural del país han descubierto lugares donde las tuberías de gas natural se instalaron por error pasando por tuberías de drenaje. Esto no crea riesgos de seguridad siempre y cuando la tubería de gas natural no se haya dañado. Sin embargo, las tuberías de gas natural se pueden dañar cuando se utilizan equipos para desazolver las tuberías de drenaje. Esto puede provocar fugas de gas natural, que pueden generar un incendio o una explosión y posiblemente causar lesiones o hasta la muerte a quienes están desazolvando la tubería de drenaje y a las estructuras que están unidas al drenaje.

LLAME ANTES DE DESAZOLVAR - SEPA LO QUE HAY ADENTRO

Si a usted le llaman a un lugar que tiene un posible bloqueo en una tubería exterior de drenaje, por favor llame a Southwest Gas al teléfono **877-860-6020** y presione “9” para asistencia inmediata, incluso si el lugar no tiene gas. La tubería de gas natural de la intersección puede estar surtiendo a otras personas del vecindario. Southwest Gas responderá de inmediato para marcar la ubicación de nuestra tubería subterránea antes de que vaya a desazolver la tubería de drenaje. No hay ningún cargo por este servicio

¿SIENTE ALGUNA OBSTRUCCIÓN? ¡REPÓRTELA!

Si comienza a desazolver un drenaje y siente o ve alguna obstrucción o tope, pero aún no ha penetrado en el tubo, llame a los números de emergencia de Southwest Gas, al teléfono **877-860-6020** y presione el “9” para que lo atiendan de inmediato. Un representante de Southwest Gas estará ahí lo más pronto posible para asegurar que no ha sido dañada una tubería de gas. No hay ningún cargo por este servicio.



ACTÚE DE INMEDIATO SI ENCUENTRA CUALQUIERA DE LAS SIGUIENTES SEÑALES CUANDO LIMPIE UNA TUBERÍA DE DRENAJE CON UN DISPOSITIVO PARA DESAZOLVARLAS:

- Un olor a gas natural durante la limpieza o dentro del edificio al que sirve esa tubería de drenaje, aunque sea ligero o momentáneo.
- Se ven burbujas en agua estancada o en la taza del inodoro.

SI DETECTA ESTAS SEÑALES, DEJE LO QUE ESTÉ HACIENDO, Y HAGA LO SIGUIENTE:

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- No utilice puertas automáticas ni encienda o apague interruptores eléctricos, termostatos o controles de aparatos.
- Desde un lugar seguro, llame de inmediato al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni use encendedores o cerillos.

Purgado de gas Natural

Cuando purgue una tubería de gas natural, no confíe únicamente en su sentido del olfato para detectar la presencia de gas natural.

Una purga realizada de manera incorrecta puede provocar un incendio o una explosión, daños a la propiedad, lesiones o la muerte. Para obtener más información, consulte el Código Nacional de Gas Combustible del 2012 (2012 National Fuel Gas Code) y las Hojas de Datos de Seguridad (SDS) de Southwest Gas en swgas.com/safety.





DERECHO DE PASO E INVASIONES

El derecho de paso es una franja de terreno en el que algunos de los derechos legales del dueño de la propiedad han sido concedidos a una empresa de servicios públicos. Permiten que el operador de la tubería pueda inspeccionar, reparar, mantener o reemplazar la tubería en la propiedad de otros. Los marcadores de las tuberías se colocan a menudo en los derechos de paso para indicar la ubicación aproximada de la tubería.

Las invasiones en los derechos de paso pueden causar condiciones inseguras. Cuando una tubería se daña accidentalmente por la excavación y otras actividades de construcción, pueden ocurrir interrupciones en el servicio, problemas de acceso, cargas excesivas o peligrosas en la tubería, y evacuaciones.

La seguridad en los derechos de paso puede mejorar si se cumple lo siguiente:

- Siempre llamamos al 811 por lo menos dos días hábiles antes de hacer proyectos de excavación, explosiones o perforaciones
- Se utilizan prácticas seguras de excavación
- Se monitorea y se reportan las actividades sospechosas en los derechos de paso
- Se mantienen los derechos de paso libres de obstáculos
- Se siguen las prácticas recomendadas para el uso de la tierra cerca de los derechos de paso

VÁLVULAS DE FLUJO EXCESIVO

Southwest Gas instala dispositivos en sus tuberías de servicio que se cierran de forma automática en caso de que ocurra algún desperfecto. Estas válvulas se conocen como las Válvulas De Flujo Excesivo (EFV), y se activan si hay daños por excavaciones o cualquier otro tipo de daño en una instalación de gas subterránea o sobre el suelo. Es importante entender que la válvula EFV no corta el flujo de gas por completo. Aun así puede haber fugas causando una condición peligrosa.

Números de Teléfono y Sitios Web Importantes

PARA EMERGENCIAS DE GAS E INFORMACIÓN ADICIONAL:

- Número de teléfono de emergencia de Southwest Gas **877-860-6020**
- Para obtener más información sobre seguridad de gas natural, visite swgas.com/safety o llame al **877-860-6020**
- Hojas de Datos de Seguridad (SDS) de gas natural **swgas.com/safety**
- Departamento de Transporte de Estados Unidos **phmsa.dot.gov/pipeline**
- Administración de Seguridad de Tuberías y Materiales Peligrosos, Oficina del Sistema Nacional de Mapeo de Tuberías para la Seguridad de las Tuberías **npms.phmsa.dot**
- Administración de Salud y Seguridad Laboral (OSHA) **osha.gov**





SOUTHWEST GAS



Know what's **below**.
Call 811 before you dig.

Damage Prevention & Natural Gas **Safety Information**

Please share with others in your organization.

Información de seguridad.

Por favor comparta esta información con otros en su organización.



Entérese de lo que hay **enterrado**.
Llame al 811 antes de excavar.

Natural Gas
SAFETY INFORMATION
For Excavators and Contractors

SCHEDULE K-2
SHEET 72 OF 123

Hit A Line? Suspect A Leak?
Leave the area immediately and call 911 & Southwest Gas at 877-860-6020 from a safe location.

SIGNS OF A NATURAL GAS LEAK

- **SMELL** a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.
- **HEAR** a hissing or roaring coming from the ground or above-ground pipeline.
- **SEE** dirt or water blowing into the air, unexplained dead or dying plants or grass surrounding a pipeline, or standing water continuously bubbling.

5 Steps to a Safe Excavation

- 1 DEFINE THE DIG**
White line the proposed site to define where you're digging.
- 2 CALL 811**
Call before you dig. It's free and it's the law.
- 3 WAIT THE REQUIRED TIME**
Don't begin the dig until you get the "all clear."
- 4 RESPECT THE MARKS**
Don't destroy the marks...they're there for your safety!
- 5 DIG WITH CARE**
Careless or unsafe excavating could damage the pipeline and create a dangerous situation.



Call **800-654-2765** to schedule a free damage prevention workshop.

Información de Seguridad

Sobre el Gas Natural

Para Excavadores y Contratistas

¿Ha Tocado Una Tubería? ¿Sospecha Usted Que Hay Una Fuga?
Abandone el área inmediatamente y llame al 911 y Southwest Gas al teléfono 877-860-6020 desde un lugar seguro.

SEÑALES DE UNA FUGA DE GAS NATURAL

- **PUEDE OLER** un olor peculiar semejante al azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.
- **PUEDE ESCUCHAR** un siseo o rugido procedentes de debajo de la tierra o de la tubería que está sobre el suelo.
- **PUEDE VER** tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

Los 5 Pasos Para Una Excavación Segura

- 1 DEFINA LA EXCAVACIÓN**
Ponga una línea blanca en el lugar donde va a estar excavando
- 2 LLAME AL 811 ANTES DE EXCAVAR**
Es gratis y es la ley
- 3 ESPERE EL TIEMPO NECESARIO**
Permita que pasen dos días hábiles para que las compañías de servicios marquen las tuberías
- 4 RESPETE LAS MARCAS**
Mantenga las marcas durante la excavación. ¡Están allí para su seguridad!
- 5 EXCAVE CON CUIDADO**
Si se excava en forma descuidada o insegura se podría dañar la tubería de gas y generar una situación peligrosa.



Llame al teléfono **800-654-2765** para programar un taller gratuito de prevención de daños.

Important Natural Gas Safety Information

because you live, work, or own property
within 1,000 feet of a natural gas pipeline.

Información en español en el interior.



SOUTHWEST GAS



Clean.
Affordable.
Natural Gas.

NATURAL GAS LINES CAN BE LOCATED ANYWHERE.

The following messages are intended to provide essential reminders about natural gas safety - whether you're a natural gas customer or not.

Your Safety. Our Priority.

Southwest Gas has sent you this brochure because we may operate natural gas pipelines near where you live, work or own property and we want to assure you about the safety and reliability of our natural gas pipelines. While pipeline problems are rare, maintaining a safe pipeline requires your participation as well. This information is provided to help you know how to recognize and respond to a pipeline emergency.

SOUTHWEST GAS EMERGENCY NUMBER

IN CASE OF AN EMERGENCY, or if you smell natural gas, call **911** and Southwest Gas at **877-860-6020**, immediately, whether you're our customer or not.

Resources For Natural Gas Safety Information

- Southwest Gas **swgas.com/safety** or call **877-860-6020**
- U.S. Department of Transportation Pipeline Safety Community **phmsa.dot.gov/pipeline**
- Pipeline and Hazardous Materials Safety Administration, Office of Pipeline Safety National Pipeline Mapping System **npms.phmsa.dot.gov** for information on transmission pipeline operators near you and to view maps with general location of pipelines.
- Safety Data Sheet (SDS) - If you're an employer, please request an SDS for natural gas by calling **877-860-6020** or **visit swgas.com/safety**. In addition, please make sure that your employees are familiar with both the content of the SDS information and how to obtain it.

How to Recognize and Respond to a Natural Gas Leak

A NATURAL GAS LEAK MAY BE PRESENT IF YOU:



SMELL

A DISTINCT SULFUR-LIKE ODOR, SIMILAR TO ROTTEN EGGS, EVEN IF IT'S FAINT OR MOMENTARY.



HEAR

A HISSING OR ROARING COMING FROM THE GROUND OR ABOVE-GROUND PIPELINE.



SEE

DIRT OR WATER BLOWING INTO THE AIR, UNEXPLAINED DEAD OR DYING PLANTS OR GRASS, OR STANDING WATER CONTINUOUSLY BUBBLING.



If you suspect a natural gas leak:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call **911** and Southwest Gas at **877-860-6020**, day or night, **whether you're our customer or not.** A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn off or on any electric switches, thermostats, or appliance controls.
- Don't start or stop an engine, or use an automated garage door.

Make sure you and your family know the signs of a natural gas leak and how to respond in case of an emergency.

REMEMBER: Call Before You Dig.



Know what's **below**.
Call 811 before you dig.

Natural gas lines can be located anywhere, so every digging project requires a call to **811** – even small projects like planting trees or shrubs. Whether you're a homeowner or professional excavator, one call to 811 gets underground utility-owned lines marked for **FREE**.

Before digging:

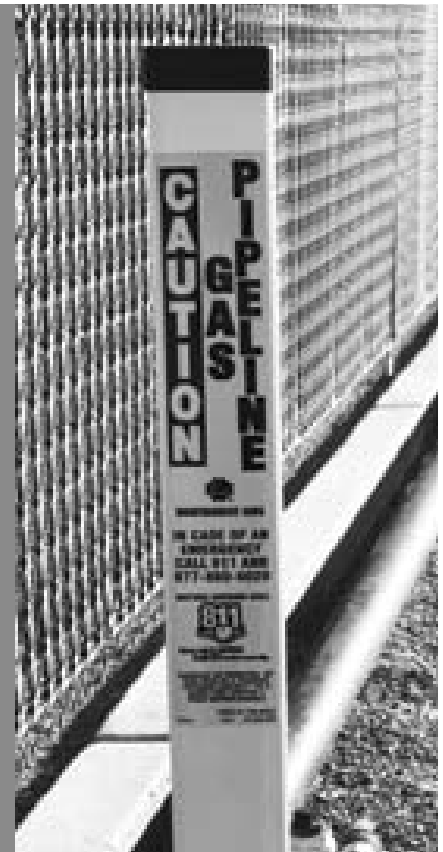
- Call 811 at least two working days in advance
- Wait for the site to be marked
- Respect the marks
- Dig with care – use hand tools only when digging within 24 inches of marked gas lines
- Familiarize yourself with your state's call-before-you-dig law

SIGNS OF SAFETY—PIPELINE MARKERS

Since most natural gas pipelines are buried underground, line markers are often used to indicate the approximate location of the pipeline. Pipeline markers:

- Are yellow
- Are typically placed where a pipeline intersects a street, highway, or railroad
- List emergency telephone numbers in case of a natural gas emergency
- Are NOT required for all pipeline facilities
- Don't indicate the pipeline's depth or exact location

Don't try to guess the pipeline's location or route by the marker's placement; call 811 two working days before any digging project. Damage or removal of pipeline markers is a federal offense.



Digging without calling can result in a natural gas leak, which has the potential to disrupt natural gas service to an entire neighborhood, cause an evacuation, fire, property damage, injury, or loss of life, and potentially result in fines and repair costs. Calling 811 before every digging project gets underground utility-owned lines marked for free and helps prevent undesired consequences.

Rights-of-Way

A right-of-way is a strip of land where some of the property owner's legal rights have been granted to a utility company. They allow the pipeline operator to inspect, repair, maintain, or replace pipeline on property owned by others. Pipeline markers are often placed along the rights-of-way to indicate the pipeline's approximate location.

Encroachments into the rights-of-way can cause unsafe conditions. When a pipeline is accidentally damaged by excavation and other construction activities, outages, impaired access, excessive/dangerous loads on the pipeline, and evacuations can occur.



**Working together
to protect pipelines,
we can significantly
reduce risks to people,
communities, and the
environment.**



Safety of rights-of-way can be promoted by:

- Always calling **811** at least two working days before any digging, blasting, or boring project
- Using safe excavation practices
- Monitoring and reporting suspicious activity on a right-of-way
- Keeping rights-of-way free from obstructions
- Following recommended practices on land use near rights-of-way

Keeping Our Communities Safe

Natural gas pipelines are considered one of the safest methods of energy transportation in the United States. However, damage to pipelines can occur due to improper digging, corrosion, or natural disasters, which may result in the unintentional release of natural gas.

We're dedicated to protecting people and property along our natural gas pipelines. Our goal is to identify and resolve potential problems before they occur. The reliability of our pipeline systems is achieved through:

- **SAFE CONSTRUCTION PRACTICES**
- **COMPREHENSIVE INTEGRITY MANAGEMENT PROGRAMS**
- **IMPROVEMENT PROJECTS**
- **ROUTINE INSPECTION AND MAINTENANCE**
- **BUILDING, MAINTAINING, AND ENHANCING OUR PARTNERSHIPS WITH PUBLIC SAFETY AND EMERGENCY RESPONSE AGENCIES IN OUR COMMUNITIES**
- **MEETING OR EXCEEDING ALL FEDERAL AND STATE REQUIREMENTS FOR SAFE PIPELINE OPERATIONS AND MAINTENANCE**

Additionally, we use a risk-based integrity management program to evaluate the condition of our high-pressure transmission pipelines and employ specific measures to protect densely populated areas or places where people gather near the pipeline.

Neighbors like you can help us maintain a safe, secure, and reliable pipeline system. If you observe any unusual or suspicious activity near our pipeline facilities, please call Southwest Gas immediately at **877-860-6020**.





Know what's below.
Call 811 before you dig.



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

Información de Seguridad Importante

Sobre el Gas Natural

porque usted vive, trabaja o tiene propiedades a
menos de 1,000 pies de una tubería de gas natural.

LAS TUBERÍAS DE GAS NATURAL PUEDEN ESTAR UBICADAS EN CUALQUIER LUGAR.

Los siguientes mensajes están destinados para proporcionar recordatorios necesarios sobre la seguridad del gas natural, no importa si usted es un cliente de gas natural o no.

Su Seguridad. Nuestra Prioridad.

Southwest Gas le ha enviado este folleto porque podemos estar operando gasoductos de gas natural cerca de donde usted vive, trabaja o tiene propiedades y queremos que esté seguro acerca de la seguridad y la confiabilidad de nuestras tuberías de gas natural. Aunque los problemas de tuberías son poco frecuentes, el mantenimiento de una tubería segura también requiere de su participación. Esta información se le está proporcionando para ayudarle a saber cómo reconocer y responder a una emergencia de tubería.

NÚMERO DE TELÉFONO DE SOUTHWEST GAS PARA EMERGENCIAS

EN CASO DE UNA EMERGENCIA, o si usted huele gas natural, llame al **911** y a Southwest Gas al teléfono **877-860-6020**, no importa si usted es nuestro cliente o no.

Recursos de Información de Seguridad para el Gas Natural

- Southwest Gas **swgas.com/safety** o **877-860-6020**.
- Departamento del Transporte de los Estados Unidos Seguridad de Tuberías en Comunidades **phmsa.dot.gov/pipeline**
- Para obtener información acerca de los operadores de tuberías de transmisión de gas natural cerca de usted, y para ver mapas con las ubicaciones generales de la tubería, contacte a la Administración de Seguridad de Tuberías y Materiales Peligrosos, Sistema Nacional de Mapas de Tuberías de la Oficina de Seguridad de Tuberías **npms.phmsa.dot.gov**
- Hojas de Datos de Seguridad (SDS). Si usted es un patrón, por favor solicite una SDS para el gas natural, llamando al teléfono **877-860-6020** o visite **swgas.com/safety**. Además, asegúrese de que sus empleados estén familiarizados tanto con el contenido de la información de la SDS como con la forma de obtenerla.

Cómo Reconocer y Responder a una Fuga de Gas Natural

PUEDE HABER UNA FUGA DE GAS NATURAL SI USTED:



PERCIBE UN OLOR

UN OLOR PECULIAR SEMEJANTE AL AZUFRE, SIMILAR A LOS HUEVOS PODRIDOS, NO IMPORTA SI ES MUY LIGERO O MOMENTÁNEO.



ESCUCHA

UN SISEO O RUGIDO PROCEDENTES DE DEBAJO DE LA TIERRA O DE LA TUBERÍA QUE ESTÁ SOBRE EL SUELO.



SI VE

TIERRA, SUCIEDAD O AGUA SOPLANDO EN EL AIRE, PLANTAS MUERTAS O MORIBUNDAS SIN EXPLICACIÓN, O AGUA ESTANCADA CON UN BURBUJEJO CONTINUO.



Si usted sospecha que hay una fuga de gas natural:

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- Desde un lugar seguro, llame al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche, no importa si usted es nuestro cliente o no. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni use cerillos o encendedores.
- No encienda o apague ningún interruptor eléctrico, termostatos o controles de aparatos.
- No arranque o detenga un motor, ni tampoco use una puerta de garaje automática.

Asegúrese de que usted y su familia conocen las señales de una fuga de gas natural y cómo responder en caso de una emergencia.

RECUERDE: Llame Antes de Excavar.



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

Las tuberías de gas natural pueden estar ubicadas en cualquier lugar, por lo que cada proyecto de excavación requiere una llamada al **811**, aún para los proyectos pequeños como la siembra de árboles o arbustos. Si usted es propietario de una casa o un excavador profesional, una llamada al 811 hará que le marquen las tuberías subterráneas de servicios públicos en forma **GRATUITA**.

Antes de excavar:

- Llame al 811 por lo menos dos días hábiles antes de excavar
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado. Cuando excave a menos de 24 pulgadas de tuberías de gas marcadas, utilice solo herramientas manuales.
- Usted debe familiarizarse con la ley de su estado acerca de llamar antes de cavar

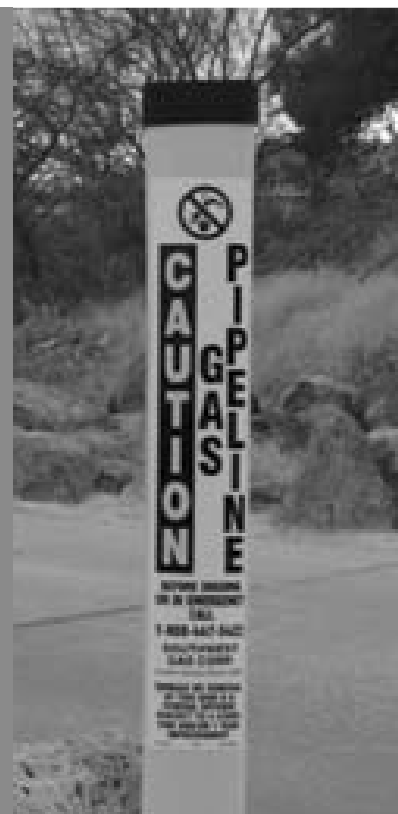
SEÑALES DE SEGURIDAD - MARCADORES DE TUBERÍAS

Ya que la mayoría de las tuberías de gas natural están enterradas bajo tierra, por lo general se utilizan marcadores para indicar la ubicación aproximada de la tubería. Los marcadores de las tuberías:

- Son de color amarillo
- Por lo general se colocan donde una tubería intersecta una calle, carretera o ferrocarril
- Tienen una lista de números de teléfono para casos de emergencia de gas natural
- NO se requieren en todas las instalaciones de tuberías
- No indican la profundidad de la tubería o su ubicación exacta

No trate de adivinar la ubicación o la ruta de la tubería por la colocación de sus marcadores; llame al 811 dos días hábiles antes de iniciar cualquier proyecto de excavación.

Dañar o quitar los marcadores de tuberías es un delito federal.



Excavar sin llamar puede dar origen a una fuga de gas natural, la cual tiene el potencial de interrumpir el servicio de gas natural a todo un barrio, causar una evacuación, incendio, daños a la propiedad, lesiones o pérdida de vidas, y potencialmente resultar en multas y costos de reparación. Llamar al 811 antes de cada proyecto de excavación permitirá que las tuberías subterráneas de propiedad de los servicios públicos sean marcadas de forma gratuita y ayuda a evitar las consecuencias no deseadas.

Derecho de paso

El derecho de paso es una franja de terreno en la que algunos de los derechos legales del dueño de la propiedad han sido concedidos a una empresa de servicios públicos. Permiten que el operador de la tubería pueda inspeccionar, reparar, mantener o reemplazar la tubería en la propiedad de otros. Los marcadores de las tuberías se colocan a menudo en los derechos de paso para indicar la ubicación aproximada de la tubería.

Las invasiones en los derechos de paso pueden causar condiciones inseguras. Cuando una tubería se daña accidentalmente por la excavación y otras actividades de construcción, pueden ocurrir interrupciones en el servicio, problemas de acceso, cargas excesivas o peligrosas en la tubería, y evacuaciones.



**Trabajando juntos
para proteger
las tuberías,
podemos reducir
significativamente
los riesgos para
las personas, las
comunidades y el
medio ambiente.**



La seguridad en los derechos de paso puede mejorar si hacemos lo siguiente:

- Siempre llamamos al **811** por lo menos dos días hábiles antes de iniciar proyectos de excavación, explosiones o perforaciones
- Se utilizan prácticas seguras de excavación
- Se monitorea y se reportan las actividades sospechosas en los derechos de paso
- Se mantienen los derechos de paso libres de obstáculos
- Se siguen las prácticas recomendadas para el uso de la tierra cerca de los derechos de paso

Forma de Mantener Nuestras Comunidades Seguras

Las tuberías de gas natural son consideradas como uno de los métodos más seguros de transporte de energía en los Estados Unidos. Sin embargo, daños a las tuberías pueden ocurrir debido a la excavación inadecuada, corrosión o desastres naturales, los cuales pueden resultar en la liberación de gas natural.

Nosotros nos dedicamos a la protección de las personas y sus propiedades que están localizadas a lo largo de nuestras tuberías de gas natural. Nuestro objetivo es identificar y resolver problemas potenciales antes de que ocurran. La confiabilidad de nuestros sistemas de tuberías se logra mediante:

- **PRÁCTICAS SEGURAS DE CONSTRUCCIÓN**
- **PROGRAMAS AMPLIOS DE GESTIÓN DE LA INTEGRIDAD**
- **PROYECTOS DE MEJORÍAS**
- **INSPECCIÓN Y MANTENIMIENTO RUTINARIO**
- **LA CONSTRUCCIÓN, MANTENIMIENTO Y MEJORAMIENTO DE NUESTRAS ASOCIACIONES CON AGENCIAS DE SEGURIDAD PÚBLICA Y ORGANISMOS DE RESPUESTA A EMERGENCIAS EN NUESTRAS COMUNIDADES**
- **EL CUMPLIMIENTO Y LA SUPERACIÓN DE TODOS LOS REQUISITOS FEDERALES Y ESTATALES PARA LA OPERACIÓN SEGURA DE TUBERÍAS Y DE MANTENIMIENTO.**

Además, utilizamos un programa de gestión de integridad basado en el riesgo para evaluar las condiciones de nuestras tuberías de transmisión de alta presión y empleamos medidas específicas para proteger las zonas o los lugares densamente poblados o donde la gente se reúne cerca de la tubería.

Vecinos como usted pueden ayudarnos a mantener un sistema de tuberías seguro y confiable. Si observa alguna actividad inusual o sospechosa cerca de nuestras instalaciones de ductos, llame a Southwest Gas inmediatamente al 877-860-6020.





SOUTHWEST GAS

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

Safety Information

Please share with others in
your household or business.

AP2021

Call 811

Before you dig!



ONE SIMPLE CALL TO 811 GETS UNDERGROUND UTILITY-OWNED LINES MARKED FOR FREE.

Whether you're a homeowner or professional excavator, every digging job requires a call — even small projects — so be sure to:

- Call 811 at least two working days before starting any digging project
- Wait for the site to be marked
- Respect the marks
- Dig with care

NOT CALLING CAN BE LIFE THREATENING AND COSTLY.

You can harm yourself or others, disrupt natural gas service to an entire neighborhood, and potentially be responsible for injuries, repair costs, and criminal penalties.

Natural gas lines can be buried anywhere. If you ever suspect a natural gas leak, call **911** and Southwest Gas at **877-860-6020** immediately, whether you're our customer or not.

For more information about natural gas safety, visit

swgas.com/safety

or call **877-860-6020**



SOUTHWEST GAS

Llame al 811

¡Antes de excavar!



UNA SIMPLE LLAMADA AL 811 PERMITIRÁ QUE LE MARQUEN LAS TUBERÍAS DE SERVICIOS SUBTERRÁNEAS EN FORMA GRATUITA.

Ya sea que usted es propietario de una casa o un excavador profesional, todos los trabajos de excavación requieren una llamada, incluso pequeños proyectos, así que asegúrese de hacer lo siguiente:

- Llame al 811 por lo menos dos días hábiles antes de iniciar cualquier proyecto de excavación
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado

NO LLAMAR PUEDE SER POTENCIALMENTE MORTAL Y COSTOSO.

Usted puede dañarse a sí mismo o a otros, interrumpir el servicio de gas natural a todo un barrio, y, potencialmente, ser responsable por lesiones, costos de reparación y sanciones penales.

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. Si usted sospecha que hay una fuga de gas natural, llame al **911** y a Southwest Gas al teléfono **877-860-6020**, no importa si usted es nuestro cliente o no.

Para mayor información sobre la seguridad
con el gas natural, visite

swgas.com/safety

o llame al teléfono **877-860-6020**



SOUTHWEST GAS

Natural Gas Safety

We're working to keep you safe.



THIS INCLUDES:

- Routinely patrolling, testing, repairing, and replacing our pipelines.
- Continually meeting or exceeding all federal and state requirements and standards for safe pipeline operation and maintenance.
- Regularly communicating and training with emergency responders.

Natural gas lines can be buried anywhere. Leaks can occur due to natural disasters, corrosion, and careless or unsafe excavation. Natural gas leaks may lead to evacuations, service outages, fire, property damage, injury, or loss of life.



**IF YOU EVER SUSPECT A NATURAL GAS LEAK,
WHETHER YOU'RE OUR CUSTOMER OR NOT...**

Call **911** and Southwest Gas at
877-860-6020
immediately

For more information about natural gas safety visit

swgas.com/safety

or call **877-860-6020**



SOUTHWEST GAS

Seguridad Con Gas Natural

Estamos trabajando para mantenerlo seguro.



ESTO INCLUYE:

- Patrullar, verificar, reparar y reemplazar nuestras tuberías, en forma rutinaria.
- Continuamente alcanzamos o superamos todos los requisitos y estándares federales y estatales para la operación segura de las tuberías y su mantenimiento.
- Regularmente estamos en comunicación y damos capacitación a los equipos de los servicios de emergencia.

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. Las fugas pueden ocurrir a causa de desastres naturales, corrosión y debido a la excavación inadecuada. Las fugas de gas natural pueden provocar evacuaciones, interrupciones de servicios, incendios, daños a propiedades, lesiones o pérdida de vidas.



**SI USTED SOSPECHA QUE HAY UNA FUGA DE GAS NATURAL,
NO IMPORTA SI USTED ES NUESTRO CLIENTE O NO...**

Llame al **911** y a Southwest Gas al
877-860-6020 de inmediato.

Para mayor información sobre la seguridad
con el gas natural, visite

swgas.com/safety

o llame al teléfono **877-860-6020**



SOUTHWEST GAS

Natural Gas Safety

Wherever you live, work, or play.



NATURAL GAS LINES

can be buried anywhere, even in areas where homes don't use natural gas. So it's important that **EVERYONE** knows how to recognize and respond to a natural gas leak, wherever they are.

A LEAK MAY BE PRESENT IF YOU:



SMELL:

a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.



HEAR:

a hissing or roaring coming from the ground, above-ground pipeline, or natural gas appliance.



SEE:

dirt or water blowing into the air, unexplained dead or dying grass or plants, or standing water continuously bubbling.

IF YOU SUSPECT A LEAK

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call 911 and Southwest Gas at **877-860-6020**, day or night, whether you're a customer or not. A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn on or off electrical switches, thermostats, or appliance controls; or do anything that could cause a spark.
- Don't start or stop an engine, or use automated (garage) doors.

For more information about natural gas safety visit

swgas.com/safety

or call **877-860-6020**



SOUTHWEST GAS

Seguridad con Gas Natural

Dondequiera que usted viva, trabaje o juegue.



TUBERÍAS DE GAS NATURAL

Pueden estar enterradas donde sea, aún en zonas donde las casas no utilizan gas natural. Por eso es importante que **TODO EL MUNDO** sepa cómo reconocer y responder a una fuga de gas natural, dondequiera que se encuentren.

PUEDE HABER UNA FUGA SI USTED:



OLFATEA:

un olor peculiar semejante al azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.



OYE:

un sonido como silbido o un estruendo inusual que provenga del suelo, la tubería sobre el suelo, o un aparato de gas natural.



VE:

tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

SI USTED SOSPECHA QUE HAY UNA FUGA

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- Desde un lugar seguro, llame al 911 y a **Southwest Gas** al teléfono **877-860-6020**, de día o de noche, no importa si usted es un cliente o no. Un representante de **Southwest Gas** estará ahí lo más pronto posible.
- No fume ni use cerillos o encendedores.
- No encienda o apague ningún interruptor eléctrico, termostatos o controles de aparatos; ni haga nada que pudiera causar chispas.
- No arranque o detenga un motor, ni tampoco use puertas (de garaje) automáticas.

Para mayor información sobre la seguridad
con el gas natural, visite

swgas.com/safety

o llame al teléfono **877-860-6020**



SOUTHWEST GAS



HEAVY SNOW AND ICE CAN DAMAGE NATURAL GAS METERS

Follow these tips to keep the meter protected.

- Don't pile snow on the gas meter when shoveling or plowing
- Clear snow and ice off the meter, preferably with a broom
- Keep snow from landing on the gas meter when clearing roofs
- Install a meter shelter

NATURAL GAS LINES CAN BE BURIED ANYWHERE.

If you ever suspect a natural gas leak, whether you're our customer or not, leave the area immediately and from a safe location call **911** and Southwest Gas at **877-860-6020**.



For information about how to build a structurally engineered shelter or for a contractor referral, visit

swgas.com/safety or call **877-860-6020**



SOUTHWEST GAS

Seguridad durante el Invierno



LAS FUERTES NEVADAS Y EL HIELO PUEDEN DAÑAR LOS MEDIDORES DE GAS NATURAL

Siga estos consejos para mantener el medidor protegido.

- Instale un refugio para el medidor
- Quite la nieve y el hielo del medidor, de preferencia con una escoba
- No acumule nieve en el medidor de gas al estar paleando o removiendo nieve
- Evite que caiga nieve sobre el medidor de gas cuando limpie los techos

LAS TUBERÍAS DE GAS NATURAL PUEDEN ESTAR ENTERRADAS EN CUALQUIER LUGAR.

Si usted sospecha que hay una fuga de gas natural, tanto si es nuestro cliente como si no lo es, deje el área inmediatamente y desde un lugar seguro llame al **911** y Southwest Gas al **877-860-6020**.



Para obtener información sobre cómo construir un refugio estructuralmente adecuado o para contactar a un contratista, visite swgas.com/safety o llame al teléfono **877-860-6020**



SOUTHWEST GAS

Natural Gas Pipeline

SAFETY INFORMATION

For Emergency Responders



SOUTHWEST GAS

swgas.com/safety

Southwest Gas
Emergency Number:
877-860-6020

PROTECTING OUR COMMUNITIES

Firefighters, police, and EMTs are usually the first to arrive on the scene in an emergency, and face the greatest risk from natural gas hazards. The decisions you make can impact your safety and that of the communities you serve. Understanding how to recognize and manage these hazards makes everyone safer. Working together we can significantly reduce risks to people, communities, and the environment.

KEY STEPS FOR EMERGENCY RESPONDERS:

- Evacuate the immediate area.
- Contact Southwest Gas immediately.
- Prohibit smoking, matches, and operation of electric equipment in the immediate area, as well as flares on the roadway and other areas.
- Coordinate with Southwest Gas crews and other emergency responder personnel at the scene.

THE FOLLOWING ARE TYPICAL RESPONSIBILITIES OF RESPONDING AGENCIES:

911 Operator

- Gather as much information as possible regarding the pipeline and/or who may own it.
- Give instructions to the caller about how to evacuate the area.
- Contact the pipeline operator immediately.

Law Enforcement

- Secure the area.
- Crowd control.
- Traffic control. (without the use of flares)
- Assist with evacuation.

Emergency Management

- Coordinate with local, state and federal agencies as needed.
- Disaster preparedness (e.g., planning, training, exercises).



Emergency Medical Services

- Use caution when entering the area.
- Assess health hazards.
- Provide medical assistance.
- Always be aware of all ignition sources.

Fire Department

- Assist in setting up incident command.
- Establish hot, warm and cold zones.
- If allowed by your department, turn the gas valve off at the meter. Once off, DO NOT reopen valve. (This action is safe only for agencies that have adopted the policy of turning off the gas supply at a structure and has supplied its personnel with the appropriate tooling, personal protective equipment, and training.)
- DO NOT turn off a valve at the main or regulator station, even in an emergency. Doing so could cause public safety issues elsewhere.
- DO NOT extinguish natural gas fires (fire consumes the natural gas and prevents it from spreading dangerously to other locations).

Pipeline Operators

- Dispatch personnel to the scene as soon as contacted.
- Arrive at the scene and establish incident command.
- Shut down pipeline if required.

Additionally, you can help us maintain a safe, secure, and reliable pipeline system by contacting Southwest Gas at 877-870-6020 if you ever observe any unusual or suspicious activity near our pipeline facilities.

HOW TO RECOGNIZE A NATURAL GAS LEAK



SMELL
A DISTINCT SULFUR-LIKE ODOR, SIMILAR TO ROTTEN EGGS, EVEN IF IT'S FAINT OR MOMENTARY.



HEAR
A HISSING OR ROARING COMING FROM THE GROUND OR ABOVE-GROUND PIPELINE.



SEE
DIRT OR WATER BLOWING INTO THE AIR, UNEXPLAINED DEAD OR DYING PLANTS OR GRASS, STANDING WATER CONTINUOUSLY BUBBLING.

EMERGENCY METER SHUT OFF

Southwest Gas doesn't encourage anyone to shut off natural gas at the meter. However, some fire departments have made it a policy to shut off the meter under limited circumstances. In those instances, the following work practices should be followed by appropriately trained and equipped first responders.

- To close the gas meter shut-off valve, use a **RUBBER-HANDLED WRENCH** to turn it one-quarter turn, so that the ear on the valve stem is crosswise to the pipe.
- If a gas leak is suspected but there's no fire, care should be taken before disconnecting electrical supply at a circuit breaker or elsewhere outside the affected structure or area. Specifically, a combustible gas indicator should be used to verify the absence of natural gas in or around the circuit breaker before operating the switch.
- Once the gas is turned off, **ONLY SOUTHWEST GAS PERSONNEL CAN TURN THE GAS BACK ON.**



EMERGENCY PLANNING AND TRAINING

Southwest Gas continually collaborates with local emergency response officials through regular meetings, participation in emergency response drills, and ongoing review of deployment practices. This allows each organization to refine safety procedures, and coordinate how to respond with others involved more effectively in the event of a natural gas incident or emergency. Additionally, Southwest Gas provides ongoing pipeline safety training to our employees and contractors.

IF YOU'D LIKE TO SCHEDULE A MEETING, A JOINT EMERGENCY RESPONSE DRILL, OR WOULD LIKE MORE INFORMATION ABOUT TRAINING...

Please call 800-654-2765

Resources for Safety Information

- Southwest Gas Corporation **877-860-6020** or **swgas.com/safety**
- U.S. Department of Transportation Pipeline Safety Community **phmsa.dot.gov/pipeline**
- Occupational Safety and Health Administration (OSHA) **osha.gov**
- Office of Pipeline Safety's National Pipeline Mapping System at **npms.phmsa.dot.gov** for information on natural gas transmission pipeline operators near you and to view maps with general location of pipelines.



5

KEEPING OUR COMMUNITIES SAFE

Southwest Gas is dedicated to protecting people and property along our natural gas pipelines. Our goal is to identify and resolve potential problems before they occur. The reliability of our pipeline systems is achieved through:

- **SAFE CONSTRUCTION PRACTICES**
- **COMPREHENSIVE INTEGRITY MANAGEMENT PROGRAMS**
- **IMPROVEMENT PROJECTS**
- **ROUTINE INSPECTION AND MAINTENANCE**

Additionally, we use a risk-based integrity management program to evaluate the condition of our high-pressure transmission pipelines and employ specific measures to protect densely populated areas or places where people gather near the pipeline. We continually evaluate our practices to ensure they meet or exceed all federal and state requirements for safe pipeline operations and maintenance.

SAFETY DATA SHEETS

Southwest Gas has prepared Safety Data Sheets (SDS) for odorized natural gas. Although natural gas has a very positive safety record, lack of knowledge may lead to unsafe practices. Our SDS contains extensive information about natural gas safety, such as **emergency response information**, the nature of potential hazards that you may not be familiar with (including odor masking, odor fatigue, and odor fade), how to recognize and safely account for those hazards, and general precautions for safe handling and use of natural gas. To obtain copies, or to get additional safety information about natural gas, call us at **877-860-6020**, or visit **swgas.com/safety**. Please make sure that your employees are familiar with both the content of the SDS and how to obtain it.



6

PIPELINE MARKERS

Since most natural gas pipelines are buried underground, line markers are used to indicate the approximate location of the pipeline. Pipeline markers:

- Are yellow
- Are typically seen where a pipeline intersects a street, highway or railway
- Are NOT required for all pipeline facilities
- Do not indicate the pipeline's depth or exact location
- List emergency telephone numbers in case of a natural gas emergency.

Damage or removal of pipeline markers is a federal offense.



Although natural gas pipelines are considered one of the safest methods of energy transportation in the United States, damage to pipelines can occur due to improper excavation, corrosion or natural disasters, which may result in the release of natural gas. This could result in a natural gas leak which has the potential to lead to evacuations, service outages, fire, property damage, injury, or loss of life. Timely recognition and response help minimize the potential effects caused by escaping gas.





SOUTHWEST GAS

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

Safety Information

Please share with others in your organization.

ER2020

Natural Gas **PIPELINE SAFETY**

Information for local leaders,
public works, permitting
and planning officials



SOUTHWEST GAS

swgas.com/safety

Federal regulations require Southwest Gas to share important natural gas safety information with public officials who have land use and street/road jurisdiction along the pipeline route. Permitting, planning and excavation decisions impact individuals living and working near pipelines. The following messages are intended to provide essential reminders about natural gas safety.

Recognizing and Responding to a Natural Gas Leak

A natural gas leak may be present if you:



SMELL

A DISTINCT SULFUR-LIKE ODOR, SIMILAR TO ROTTEN EGGS, EVEN IF IT'S FAINT OR MOMENTARY.



HEAR

A HISSING OR ROARING COMING FROM THE GROUND OR ABOVE-GROUND PIPELINE.



SEE

DIRT OR WATER BLOWING INTO THE AIR, UNEXPLAINED DEAD OR DYING PLANTS OR GRASS, OR STANDING WATER CONTINUOUSLY BUBBLING.



If you suspect a natural gas leak:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call **911** and Southwest Gas at **877-860-6020**, day or night, **whether you're our customer or not.** A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn off or on any electric switches, thermostats, or appliance controls.
- Don't start or stop an engine, or use an automated garage door.

Resources For Safety Information

- Southwest Gas **877-860-6020** or **swgas.com/safety**
- U.S. Department of Transportation Pipeline Safety Community **phmsa.dot.gov/pipeline**
- Occupational Safety and Health Administration (OSHA) **osha.gov**
- Office of Pipeline Safety's National Pipeline Mapping System at **npms.phmsa.dot.gov** for information on natural gas transmission pipeline operators near you and to view maps with general location of pipelines.
- Common Ground Alliance at **commongroundalliance.com** for information about underground utility damage protection programs

877-860-6020

Southwest Gas
Emergency Number



Calling 811 Before Digging Minimizes Pipeline Damage

When it comes to underground pipes, maintaining their safe and continual operation is the top priority. Accomplishing this objective relies on damage prevention. Improper excavation remains the number one cause of accidents involving pipelines and the leading cause of the injuries and fatalities that are sustained as a result. State law requires that excavators call a one-call center at least two business days before starting any digging project so underground lines can be marked. Making one call to **811** to get lines marked is simple, easy and free. Everyone from facility owner/operators to excavators has a responsibility to ensure the call is made in order to protect the safety of their employees and that of the people and environment in their communities.



Rights-Of-Way Encroachment

Pipeline rights-of-way are strips of land of various widths in which pipelines are installed. Southwest Gas acquires rights-of-way to provide natural gas service to our customers and to allow pipelines to be permanently located on public and private land. Encroachments into the rights-of-way may increase the chance of third-party damage, and often occur when there is excavation or other construction activity near the pipeline and the pipe is accidentally struck. Safety of the rights-of-way can be promoted through:

- Using safe excavation practices
- Monitoring and reporting suspicious activity on transmission pipeline rights-of-way
- Keeping rights-of-way free from obstructions and encroachments
- Following recommended practices on land use near transmission pipelines

PIPELINE MARKERS

Since most natural gas pipelines are buried underground, line markers are used to indicate the approximate location of the pipeline.

Pipeline markers:

- Are yellow
- Are typically seen where a pipeline intersects a street, highway or railway
- Are NOT required for all pipeline facilities
- Do not indicate the pipeline's depth or exact location
- List emergency telephone numbers in case of a natural gas emergency

Damage or removal of pipeline markers is a federal offense.



Building Safe Communities

The decisions you make can impact the safety of the community surrounding the pipeline. **Working together, we can significantly reduce risks to people, communities, and the environment.**

MAKING INFORMED LAND-USE DECISIONS

The Pipelines and Informed Planning Alliance (PIPA) has developed recommended practices to help in making decisions about what, where and how to build safely near transmission pipelines. The PIPA Recommended Practices identifies steps that local governments, pipeline operators, and property owners should take when making decisions about developments. **For more information on these land-use best practices near transmission pipeline facilities, visit: primis.phmsa.dot.gov/comm/localofficials.htm**

877-860-6020

Southwest Gas
Emergency Number



Although natural gas pipelines are considered one of the safest methods of energy transportation in the United States, damage to pipelines can occur due to improper excavation, corrosion or natural disasters, which may result in the release of natural gas. This could result in a natural gas leak which has the potential to lead to evacuations, service outages, fire, property damage, injury, or loss of life. Timely recognition and response help minimize the potential effects caused by escaping gas.

Keeping Our Communities Safe

Southwest Gas is dedicated to protecting people and property along our natural gas pipelines. Our goal is to identify and resolve potential problems before they occur. The reliability of our pipeline systems is achieved through:

- **SAFE CONSTRUCTION PRACTICES**
- **COMPREHENSIVE INTEGRITY MANAGEMENT PROGRAMS**
- **IMPROVEMENT PROJECTS, AND**
- **ROUTINE INSPECTION AND MAINTENANCE.**

Additionally, we use a risk-based integrity management program to evaluate the condition of our high-pressure transmission pipelines and employ specific measures to protect densely populated areas or places where people gather near the pipeline. We continually evaluate our practices to ensure they meet or exceed all federal and state requirements for safe pipeline operations and maintenance.

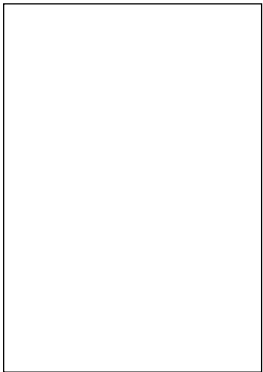
EMERGENCY PLANNING AND TRAINING

Southwest Gas continually collaborates with local emergency response officials through regular meetings, participation in emergency response drills, and ongoing review of deployment practices. This allows each organization to refine safety procedures, and coordinate how to respond with others involved more effectively in the event of a natural gas incident or emergency. Additionally, Southwest Gas provides ongoing pipeline safety training to our employees and contractors.

SAFETY DATA SHEETS

Southwest Gas has prepared Safety Data Sheets (SDS) for odorized natural gas. Although natural gas has a very positive safety record, lack of knowledge may lead to unsafe practices. Our SDS contains extensive information about natural gas safety, such as the nature of potential hazards that you may not be familiar with (including odor masking, odor fatigue, and odor fade), how to recognize and safely account for those hazards, and general precautions for safe handling and use of natural gas.

To obtain copies, or to get additional safety information about natural gas, visit **www.swgas.com/safety** or call **877-860-6020**. Please make sure that your employees are familiar with both the content of the SDS information and how to obtain it.





SOUTHWEST GAS
P.O. Box 98510 | Las Vegas | Nevada
89193-8510

Safety Information
Please share with others in
your organization.

PO2020

SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/811 SCRIPT

87 word count

sounds of outdoor neighborhood, daytime

Deep Voiced Narrator (*James-Earl Jones-type*): You're in the front yard; shovel in hand, about to dig...when a thought crosses your mind...

Older Dude: Was I supposed to call EIGHT ONE ONE before I start digging? Hhhmmm, nah, that's just for excavator dudes.

Deep Voiced Narrator: No dude. It's for homeowners too. Before starting any digging project, call EIGHT ONE ONE two working days in advance to get ALL underground lines marked for free, because natural gas lines and other utilities can be buried anywhere.

Older Dude: Got it! Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome dude.

Announcer: Brought to you by Southwest Gas.

811 (78 words)

Deep Voiced Narrator (*James-Earl Jones-type*): Estás en el patio delantero a punto de escarbar ... cuando te entra la duda...

Older Dude: ¿Debí haber llamado al OCHO UNO UNO antes de escarbar? Hhhmmm, nah, eso es solo para escabadores profesionales.

Deep Voiced Narrator: No amigo. Es para propietarios también. Antes de cualquier proyecto de escabación, llama al OCHO UNO UNO dos días antes para obtener TODAS las líneas subterráneas marcadas por gratis, porque las utilidades pueden estar enterradas en cualquier lugar.

Older Dude: ¡Listo! ¡Gracias!

Deep Voiced Narrator: De nada, amigo.

Announcer: Presentado por Southwest Gas.

Deep Voiced Narrator (*James-Earl Jones-type*): You're in the front yard; shovel in hand, about to dig...when a thought crosses your mind...

Older Dude: Was I supposed to call EIGHT ONE ONE before I start digging? Hhhmmm, nah, that's just for excavator dudes.

Deep Voiced Narrator: No dude. It's for homeowners too. Before starting any digging project, call EIGHT ONE ONE two working days in advance to get ALL underground lines marked for free, because natural gas lines and other utilities can be buried anywhere.

Older Dude: Got it! Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome dude.

Announcer: Brought to you by Southwest Gas.

SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/811 SCRIPT 2019

66 word count (minus announcer end tag)

sounds of outdoors, daytime

Home Makeover Dude: *(as if in the middle of explaining home renovation plans)* In the front yard, we'll take out that tree, install a new fence...

Deep Voiced Narrator: *(interrupts)* You're going to call 811, right?

Home Makeover Dude: Isn't that just for excavators?

Deep Voiced Narrator: No dude. Calling 811 is for excavators, homeowners, contractors, anyone. Natural gas lines and other utilities can be buried anywhere. Call EIGHT ONE ONE two working days before any digging project get ALL underground lines marked for free.

Home Makeover Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, Dude.

Announcer: Brought to you by Southwest Gas.

SOUTHWEST GAS DEEP-VOICED NARRATOR/NON-GAS SCRIPT

88 word count

kitchen sounds: pots and pans clanging, etc.

Deep Voiced Narrator (*James-Earl Jones-type*): You're home after a long day, preparing dinner when...

Youngish Female: EWWW! **(exaggerated sniffing sound effect*)* What's that? It smells like ROTTEN EGGS!

Deep Voiced Narrator: That might be a natural gas leak.

Youngish Female: It can't be! We don't have any natural gas appliances.

Deep Voiced Narrator: Even if you don't use natural gas, that rotten egg odor could be a sign of a leak in your neighborhood. Because gas lines can be buried anywhere.

Youngish Female: Shut up!

Deep Voiced Narrator: No, SPEAK up: If you ever suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Youngish Female: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're very welcome.

NON-GAS DUDETTE (76 words)

Deep Voiced Narrator : Estás en tu casa, preparando la cena cuando ...

Youngish Female: ¡Wakala!* (efecto de sonido de olfateo exagerado *) ¡Huele a HUEVOS PODRIDOS!

Deep Voiced Narrator: Eso podría ser una fuga de gas natural.

Youngish Female : Pero ni tenemos electrodoméstico de gas natural.

Deep Voiced Narrator: Entonces, ese olor podría ser una fuga cerca. Porque las líneas de gas pueden estar enterradas en cualquier lugar.

Youngish Female : ¡No me cuentes!

Deep Voiced Narrator: ¡No es broma! si alguna vez sospechas que hay una fuga, sal de inmediato y llama al NUEVE UNO-UNO y Southwest Gas.

Youngish Female: ¡Gracias, narradora profunda!

Spanish: De nada.

Deep Voiced Narrator (*James-Earl Jones-type*): You're home after a long day, preparing dinner when...

Youngish Female: EWWW! **(exaggerated sniffing sound effect*)* What's that? It smells like ROTTEN EGGS!

Deep Voiced Narrator: That might be a natural gas leak.

Youngish Female: It can't be! We don't have any natural gas appliances.

Deep Voiced Narrator: Even if you don't use natural gas, that rotten egg odor could be a sign of a leak in your neighborhood. Because gas lines can be buried anywhere.

Youngish Female: Shut up!

Deep Voiced Narrator: No, SPEAK up: If you ever suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Youngish Female: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're very welcome.

SWG Recognition & Response - Spanish (73 words)

Deep Voiced Narrator: Estás afuera caminando, cuando derrepente ...

Millenial Dude: ¡Wakala! (*efecto de sonido de olfateo exagerado *) ¡Huele a HUEVOS PODRIDOS!

Deep Voiced Narrator: Derrepente vez un remolino de tierra (* efecto de sonido de aire arremolinado *), y escuchas un silbido (* efecto de sonido silbante *).

Millenial Dude: ¡OH NO, Es Una serpiente!

Deep Voiced Narrator: No amigo. Un remolino, un silbido, o un olor a huevo podrido pueden ser señales de fuga de gas natural.

Deep Voiced Narrator: Las líneas de gas natural pueden estar enterradas DONDE SEA. Si sospechas que hay una fuga, sal de inmediato y llama al NUEVE UNO-UNO y Southwest Gas.

Millenial Dude: ¡Gracias, narrador profundo!

Deep Voiced Narrator: De nada, joven.

Deep Voiced Narrator (*James-Earl Jones-type*): You're out for a jog, getting in THE ZONE, when...

Millenial Dude: EWWW! (**exaggerated sniffing sound effect**) It smells like ROTTEN EGGS!

Deep Voiced Narrator: Meanwhile, dirt is swirling in the air (**swirling air sound effect**), and you hear a hissing noise (**hissing sound effect**).

Millenial Dude: DUDE, it's a snake!

Deep Voiced Narrator: No, dude. A hissing sound, swirling dirt or rotten egg odor can mean there's a natural gas leak.

Deep Voiced Narrator: Natural gas lines can be buried ANYWHERE. If you suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Millenial Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, young person.

SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/ROTTEN EGGS SCRIPT

81 word count

sound of jogging footsteps and heavy breathing

Deep Voiced Narrator (*James-Earl Jones-type*): You're out for a jog, getting in THE ZONE, when...

Young Person: EWWW! **(exaggerated sniffing sound effect*)* It smells like ROTTEN EGGS!

Deep Voiced Narrator: Meanwhile, dirt is swirling in the air **(swirling air sound effect*)*, and you hear a hissing noise **(hissing sound effect*)*.

Young Person: DUDE, it's a snake!

Deep Voiced Narrator: No, dude. A hissing sound, swirling dirt or rotten egg odor can mean there's a natural gas leak.

Deep Voiced Narrator: Natural gas lines can be buried ANYWHERE. If you suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Young Person: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, young person.

SOUTHWEST GAS SAFETY RADIO SCRIPT – SPANISH

(10-22-14)

“La Abuela Dice - Reconocimiento y Respuesta”

(75 words)

Niña: Hola, papá. Líneas de gas se pueden enterrar en cualquier lugar, por eso la abuela me enseñó los signos de una fuga de gas natural.

Niña: La abuela dijo que si percibimos un olor similar a huevos podridos, escuchamos un sonido como silbido o vemos suciedad volando por el aire, debemos irnos de inmediato y llamar al NUEVE-UNO-UNO y a Southwest Gas al UNO-OCHO-SIETE-SIETE-OCHO-SEIS-CERO-SESENTA-VEINTE.

Padre: ¡Y tiene razón! ¿Qué más dijo la abuela?

Niña: Dijo que me ama.

“Grandma Says – Recognition & Response”

Little girl: Hey Dad. Gas lines can be buried anywhere, so Grandma taught me the signs of a natural gas leak.

Little girl: Grandma said if we smell something like rotten eggs, hear a hissing noise; or see dirt blowing into the air, we should leave right away and call NINE-ONE-ONE and Southwest Gas at ONE-EIGHT-SEVEN-SEVEN-EIGHT-SIX-ZERO-SIXTY-TWENTY.

Dad: She’s right! Anything else?

Little girl: She said she loves me.

SOUTHWEST GAS DEEP-VOICED NARRATOR/SNOW SCRIPT/HONEY

88 word count

Deep Voiced Narrator (*James-Earl Jones-type*): It's the weekend, and your honey is supposed to install a snow shelter for the gas meter (*snoring sound effect*).

Youngish Female (calls out from a distance): Honey...are you sleeping? We need that snow shelter.

Deep Voiced Narrator: Yes, you do. Shelters protect meters from snow build up that can lead to a gas leak!

Youngish Female (no longer from a distance, in same room, surprised by Narrator's input, speaks hesitantly, nervously): Really? That can happen?!

Deep Voiced Narrator: Yes, it can. And heavy snow and ice falling from roofs can damage gas piping, and outdoor appliances too. So, (extra stern voice) *install a meter shelter!*

Sound effects of footsteps scampering out of room, door opening and closing

Youngish Female: Thanks deep voiced narrator.

Deep Voiced Narrator: You're welcome (pause) honey.

Announcer: Learn more at s w gas dot com.

**Southwest Gas Snow Safety Radio Script
For Spanish (03/20/2015)**

“¿Por qué?”
(77 words)

Sounds of hammering, wood scraping - sounds associated with building a snow shelter.

Niño: (curiously) ¿Qué haces abuelo?

Abuelo: (youngish Grandpa, not elderly): Estoy haciendo un refugio de nieve para el medidor de gas natural.

Niño: ¿Por qué?

Abuelo: Para protegerlo.

Niño: ¿Por qué?

Abuelo: Porque la nieve y el hielo podrían dañar el medidor y las tuberías de gas y puede causar una fuga de gas.

Niño: Hmmm...Entonces debemos ser cuidadosos al limpiar nuestro techo también! Nieve podría caer y aterrizar (*hand clap sound effect*) justo encima de el!

Abuelo: Tienes toda la razón!

Announcer: Obtenga más información en s. w. gas punto com, barra diagonal, seguridad.

“Why?”
(75 words)

Young Boy: (curiously): What are you doing Grandpa?

Grandpa (youngish Grandpa, not elderly): I'm making a snow shelter for the natural gas meter.

Young Boy: Why?

Grandpa: To protect it.

Young Boy: Why?

Grandpa: Because snow and ice could damage the meter and the gas pipes, and cause a gas leak.

Young Boy: Hmm...Then we should be careful when clearing our roof too! Snow could fall and land (*hand clap sound effect*) right on top of it!

Grandpa: You're absolutely right!

Announcer: Learn more at s. w. gas dot com, forward slash, safety.

Southwest Gas Safety Radio Script – Spanish

“Algo Esta Mal”– Non Natural Gas

(76 words)

sounds of cooking, pots and pans

Teenage girl (sniffing sound effect): Algo está mal, abuela. Huele como a huevos podridos.

Grandma (sniffing sound effect): Sí, hija. Lo huelo también. Tal vez sea una fuga de gas natural.

Teenage girl: No puede ser. No tenemos gas natural en nuestra casa.

Grandma: Eso es cierto, pero las líneas de gas natural se pueden enterrar en cualquier lugar. Incluso si nuestra casa no lo usa, podría haber una fuga en el vecindario.

Teenage girl: Vamos a llamar NUEVE UNO UNO y Southwest Gas ahora mismo.

Grandma: ¡Tienes toda la razón!

“Something’s Wrong”

Teenage girl (sniffing sound effect): Something’s wrong Grandma. It smells like rotten eggs.

Grandma (sniffing sound effect): Yes, child. I smell that too. Maybe it’s a natural gas leak.

Teenage girl: It can’t be. We don’t have natural gas in our home.

Grandma: That’s true, but natural gas lines can be buried anywhere. Even if our house doesn’t use it, there could be a leak in the neighborhood.

Teenage girl: Let’s call NINE ONE ONE and Southwest Gas right now.

Grandma: You’re absolutely right!

SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/RECOGNITION & RESPONSE SCRIPT 2019

77 word count

calm evening sounds, crickets, footsteps & dog lightly panting

Deep Voiced Narrator: You & Buddy are enjoying your walk when...

Buddy sniffs and whimpers

Dude: Yeah. *(sniffs)* I smell that too!

Buddy sniffs and whimpers some more

Dude: I know, "Don't blame it on the dog!"

Walking sound effects continue. Buddy barks.

Dude: I hear that hissing too. Maybe it's a cat.

Deep Voiced Narrator: No, dude. A sulfur-like odor and hissing can be signs of a natural gas leak.

Natural gas lines can be buried ANYWHERE. If you suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, Dude.

Buddy whimper-barks

Deep Voiced Narrator: You too, Buddy.

Tab N

WPs

SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description	Reference	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	(d)	
	Factor I				
1	Direct Operating Expense	WP N, Sh 2	\$ 239,891,592	\$ 65,371,339	1
2	Percent of Total		100%	27.25%	2
	Factor II				
3	Average Direct Gross Gas Plant in Service	WP N, Sh 3	\$ 7,625,295,059	\$ 2,172,840,152	3
4	Percent of Total		100%	28.50%	4
	Factor III				
5	Direct Labor	WP N, Sh 4	\$ 86,882,799	\$ 20,635,041	5
6	Percent of Total		100%	23.75%	6
	Factor IV				
7	Average Number of Customers	WP N, Sh 5	2,109,828	685,400	7
8	Percent of Total		100%	32.49%	8
9	Total 4-Factor	Lns 2 + 4 + 6 + 8	400.00%	111.98%	9
10	4-Factor	Ln 9 / 4	100.00%	28.00%	10

SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor I</u>			
	<u>Direct Operating Expense</u>			
1	June 2020	\$ 19,957,200	\$ 5,541,532	1
2	July 2020	19,526,973	5,186,309	2
3	August 2020	19,783,113	4,934,485	3
4	September 2020	20,259,525	5,995,797	4
5	October 2020	19,156,718	4,749,095	5
6	November 2020	19,762,006	5,087,655	6
7	December 2020	19,876,768	6,312,302	7
8	January 2021	18,444,211	5,063,292	8
9	February 2021	17,708,288	4,911,850	9
10	March 2021	24,736,605	6,492,964	10
11	April 2021	18,761,688	4,999,081	11
12	May 2021	21,918,497	6,096,977	12
13	Total	\$ <u>239,891,592</u>	\$ <u>65,371,339</u>	13

[1] Source: Company Records

SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor II</u>			
	<u>Direct Gross Gas Plant in Service</u>			
1	June 2020	\$ 7,408,565,275	\$ 2,099,706,149	1
2	July 2020	7,447,084,413	2,110,917,344	2
3	August 2020	7,479,583,430	2,123,172,373	3
4	September 2020	7,527,228,997	2,136,175,792	4
5	October 2020	7,554,481,722	2,145,020,496	5
6	November 2020	7,580,971,937	2,153,906,095	6
7	December 2020	7,682,729,661	2,192,010,573	7
8	January 2021	7,700,856,523	2,197,582,864	8
9	February 2021	7,726,879,227	2,210,346,922	9
10	March 2021	7,776,413,052	2,224,794,816	10
11	April 2021	7,797,564,220	2,236,287,608	11
12	May 2021	7,821,182,251	2,244,160,794	12
13	Average	\$ <u>7,625,295,059</u>	\$ <u>2,172,840,152</u>	13

[1] Source: Company Records

SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor III</u>			
	<u>Direct Labor</u>			
1	June 2020	\$ 7,068,764	\$ 1,666,668	1
2	July 2020	7,534,787	1,802,154	2
3	August 2020	7,018,129	1,668,595	3
4	September 2020	6,976,023	1,642,204	4
5	October 2020	7,417,097	1,764,243	5
6	November 2020	7,072,898	1,690,863	6
7	December 2020	6,711,607	1,565,203	7
8	January 2021	6,832,926	1,630,686	8
9	February 2021	7,046,705	1,661,458	9
10	March 2021	8,012,420	1,894,760	10
11	April 2021	7,706,778	1,834,101	11
12	May 2021	7,484,665	1,814,106	12
13	Total	\$ <u>86,882,799</u>	\$ <u>20,635,041</u>	13

[1] Source: Company Records

SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor IV</u>			
	<u>Number of Customers</u>			
1	June 2020	2,090,296	678,857	1
2	July 2020	2,087,845	675,004	2
3	August 2020	2,101,789	687,084	3
4	September 2020	2,099,552	682,773	4
5	October 2020	2,103,604	684,098	5
6	November 2020	2,109,090	685,219	6
7	December 2020	2,115,218	686,842	7
8	January 2021	2,120,184	688,149	8
9	February 2021	2,123,683	689,358	9
10	March 2021	2,125,724	689,969	10
11	April 2021	2,126,184	690,480	11
12	May 2021	2,114,767	686,963	12
13	Average	<u>2,109,828</u>	<u>685,400</u>	13

[1] Source: Company Records

SOUTHWEST GAS CORPORATION
CLASS COST OF SERVICE STUDY
GUIDE TO WORKPAPERS
SOUTHERN NEVADA

Supporting schedules for the class cost of service study is included in the workpapers.

The workpapers are divided into sections as follows:

Amounts by FERC Account	Workpapers 2 – 10
Allocation Factors	Workpapers 11 – 28
Class Cost of Service Study	Workpapers 29 – 118
Miscellaneous Workpapers	Workpapers 119 – 124

Sheets 2 through 10 of the workpapers include net plant, other rate base items, expenses, taxes and revenues that flow from Statements G, K, L, and M (and associated schedules). These amounts, by FERC account, are then multiplied by the factor for the particular customer class in the Development of Allocation Factors workpapers. The resulting amount is the allocated amount for each rate class, by classification (demand, customer, and/or commodity). The amounts by classification are aggregated by customer class in the Summary Schedules (Schedule N-2, Sheets 2 through 4).

Sheets 11 through 28 detail the derivation of the allocation factors. Allocation factors are utilized to allocate the various FERC accounts based on the appropriate methodology.

References are listed on the amounts for each FERC account to detail the origination of each total amount. All amounts then flow from one section to the next in the model to produce the final results.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
1		Gas Plant in Service			
2		Direct			
3		<u>Intangible Plant</u>			3
4	301	Organization	Sch G-1, Sh 11 less Sch G-2, Sh 11	\$ 68,482	4
5	302	Franchise and Consents	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	5
6	303	Miscellaneous Intangible Plant	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	6
7		Total Direct Intangible Plant		\$ 68,482	7
8		<u>Transmission Plant</u>			8
9	365.1	Land and Land Rights	Sch G-1, Sh 11	\$ 888,529	9
10	365.2	Rights of Way	Sch G-1, Sh 11 less Sch G-2, Sh 11	492,045	10
11	366.1	Structures - Compressor Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	42,929	11
12	366.2	Structures	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,023,351	12
13	367	Mains	Sch G-1, Sh 11 less Sch G-2, Sh 11	66,772,852	13
14	367.2	Mains - Bridge	Sch G-1, Sh 11 less Sch G-2, Sh 11	(21,190)	14
15	368	Compressor Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	4,417,844	15
16	369	Measuring and Regulating Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	19,535,649	16
17	370	Communications Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	644,629	17
18	371	Other Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	(1,327)	18
19		Total Transmission Plant		\$ 93,795,311	19
20		<u>Distribution Plant</u>			20
21	374.1	Land & Land Rights	Sch G-1, Sh 11	\$ 0	21
22	374.2	Rights of Way	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,167,509	22
23	375	Structures & Improvements	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	23
24	376	Mains	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,007,089,888	24
25	378	Measuring & Regulating Station Equip./Gen.	Sch G-1, Sh 11 less Sch G-2, Sh 11	13,673,628	25
26	380	Services	Sch G-1, Sh 11 less Sch G-2, Sh 11	390,388,219	26
27	381	Meters	Sch G-1, Sh 11 less Sch G-2, Sh 11	196,822,429	27
28	385	Industrial Measuring & Reg. Station Equip.	Sch G-1, Sh 11 less Sch G-2, Sh 11	6,125,140	28
29	387	Miscellaneous Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	29
30		Total Distribution Plant		\$ 1,615,266,813	30
31		Total Transmission and Distribution Plant		\$ 1,709,062,124	31
32		Total Percent Transmission and Distribution Plant		100.00%	32
33		<u>General Plant</u>			33
34	389	Land & Land Rights	Sch G-1, Sh 11	\$ 3,730,567	34
35	390.1	Structures & Improvements	Sch G-1, Sh 11 less Sch G-2, Sh 11	31,802,574	35
36	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 11 less Sch G-2, Sh 11	221,484	36
37	390.21	Amortization Structures and Improvements - Lease	Sch G-1, Sh 11 less Sch G-2, Sh 11		37
38	391	Office Furniture & Fixtures	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,798,879	38
39	391.1	Computer Software & Hardware	Sch G-1, Sh 11 less Sch G-2, Sh 11	704,784	39
40	392	Transportation Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11		40
41	392.11	Transportation Equipment - Light	Sch G-1, Sh 11 less Sch G-2, Sh 11	8,830,815	41
42	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 11 less Sch G-2, Sh 11	3,754,376	42
43	393	Stores Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	331,819	43
44	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	4,251,008	44
45	395	Laboratory Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	148,612	45
46	396	Power Operated Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	2,341,304	46
47	397.1	Communication Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,248,938	47
48	397.2	Communication / Telemetry Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	6,882	48
49	398	Miscellaneous Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,355,279	49
50		Total General Plant		\$ 60,527,321	50

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
51		<u>Common - Systems Allocable</u>			
52		<u>Intangible Plant</u>	<u>Multiply by Four-Factor</u>		
53	301	Organization	Sch G-1, Sh 12	\$ 17,306	53
54	302	Franchises and Consents		0	54
55	303	Miscellaneous Intangible Plant	Sch G-1, Sh 12 less Sch G-2, Sh 12	38,491,176	55
56		Total Common Intangible Plant		\$ 38,508,481	56
57		<u>General Plant</u>	<u>Multiply by Four-Factor</u>		57
58	389	Land & Land Rights	Sch G-1, Sh 12 less Sch G-2, Sh 12	\$ 555,539	58
59	390.1	Structures & Improvements	Sch G-1, Sh 12 less Sch G-2, Sh 12	10,694,275	59
60	390.2	Structures & Improvements Leasehold	Sch G-1, Sh 12 less Sch G-2, Sh 12	89,764	60
61	390.21	Amortization Structures and Improvements - Lease	Sch G-1, Sh 12 less Sch G-2, Sh 12	(75)	61
62	391	Office Furniture & Fixtures	Sch G-1, Sh 12 less Sch G-2, Sh 12	1,428,368	62
63	391.1	Computer Software & Hardware	Sch G-1, Sh 12 less Sch G-2, Sh 12	4,631,641	63
64	392.1	Transportation Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12		64
65	392.11	Transportation Equipment - Light	Sch G-1, Sh 12 less Sch G-2, Sh 12	303,433	65
66	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 12 less Sch G-2, Sh 12	(1,711)	66
67	392.21	Transportation Equipment - Aircraft	Sch G-1, Sh 12 less Sch G-2, Sh 12	15,940	67
68	393	Stores Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	6,305	68
69	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	218,819	69
70	395	Laboratory Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	257,354	70
71	396	Power Operated Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	71,170	71
72	397	Communication Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	1,066,560	72
73	397.2	Communication / Telemetry Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	(4,772)	73
74	398	Miscellaneous Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	1,150,365	74
75		Total Common General Plant		\$ 20,482,975	75
76		<u>Net Plant</u>			76
77		Total Direct Net Plant		\$ 1,769,657,927	77
78		Total Common/System Allocation Net Plant	27.79%	58,991,457	78
79		Total Net Plant		\$ 1,828,649,384	79
80		<u>Rate Base</u>			80
81	925.01	Cash Working Capital	Stmt H, Sh 1	\$ 7,058,609	81
82		Materials & Supplies	Stmt H, Sh 1	7,938,041	82
83		Customer Advances	Stmt H, Sh 1	(57,480,743)	83
84		Deferred Gains - TOC / Gas Lamps	Stmt H, Sh 1	0	84
85		Deferred Taxes	Stmt H, Sh 1	(271,644,740)	85
86		Other Debits and Credits	Stmt H, Sh 1	26,900,706	86
87		Total Rate Base		\$ (287,228,127)	87
88		Total Rate Base and Net Plant		\$ 1,541,421,257	88

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
1		Depreciation Expenses & Amortization			
2		<u>Direct</u>			
3		<u>Intangible Plant</u>			
4	301	Organization	Sch L-1, Sh 1	\$ 0	4
5	302	Franchise & Consents	Sch L-1, Sh 1	0	5
6	303	Miscellaneous Intangible Plant	Sch L-1, Sh 1	0	6
7		Total Direct Intangible Plant		\$ 0	7
8		<u>Transmission Plant</u>			8
9	365.1	Land and Land Rights	Sch L-1, Sh 1	\$ 0	9
10	365.2	Rights of Way	Sch L-1, Sh 1	5,782	10
11	366.1	Structures - Compressor Stations	Sch L-1, Sh 1	7,500	11
12	366.2	Structures	Sch L-1, Sh 1	27,943	12
13	367	Mains	Sch L-1, Sh 1	1,861,658	13
14	367.20	Mains - Bridge	Sch L-1, Sh 1	0	14
15	368	Compressor Stations	Sch L-1, Sh 1	131,989	15
16	369	Measuring and Regulating Stations	Sch L-1, Sh 1	643,191	16
17	370	Communications Equipment	Sch L-1, Sh 1	22,442	17
18	371	Other Equipment	Sch L-1, Sh 1	0	18
19		Total Transmission Plant		\$ 2,700,506	19
20		<u>Distribution Plant</u>			20
21	374.1	Land & Land Rights	Sch L-1, Sh 1	\$ 0	21
22	374.2	Rights of Way	Sch L-1, Sh 1	20,527	22
23	375	Structures & Improvements	Sch L-1, Sh 1	0	23
24	376	Mains	Sch L-1, Sh 1	26,077,055	24
25	378	Measuring & Regulating Station Equip./Gen.	Sch L-1, Sh 1	970,887	25
26	380	Services	Sch L-1, Sh 1	13,217,643	26
27	381	Meters	Sch L-1, Sh 1	8,249,094	27
28	385	Industrial Measuring & Reg. Station Equip.	Sch L-1, Sh 1	243,208	28
29	387	Miscellaneous Equipment	Sch L-1, Sh 1	0	29
30		Total Direct Distribution Plant		\$ 48,778,414	30
31		Total Direct Distribution Plant Allocator		100.00%	31
32		<u>General Plant</u>			32
33	389	Land & Land Rights	Sch L-1, Sh 1	\$ 0	33
34	390.1	Structures & Improvements	Sch L-1, Sh 1	927,469	34
35	390.2	Structures & Improvements Leasehold	Sch L-1, Sh 1	63,494	35
36	390.21	Amortization Structures and Improvements - Lease	Sch L-1, Sh 1		36
37	391	Office Furniture & Fixtures	Sch L-1, Sh 1	159,307	37
38	391.1	Computer Software & Hardware	Sch L-1, Sh 1	525,906	38
39	392.00	Transportation Equipment	Sch L-1, Sh 1		39
40	392.11	Transportation Equipment - Light	Sch L-1, Sh 1	1,137,655	40
41	392.12	Transportation Equipment - Heavy	Sch L-1, Sh 1	372,385	41
42	393	Stores Equipment	Sch L-1, Sh 1	24,222	42
43	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 1	461,287	43
44	395	Laboratory Equipment	Sch L-1, Sh 1	15,096	44
45	396	Power Operated Equipment	Sch L-1, Sh 1	175,993	45
46	397.1	Communication Equipment	Sch L-1, Sh 1	167,251	46
47	397.2	Communication / Telemetry Equipment	Sch L-1, Sh 1	317	47
48	398	Miscellaneous Equipment	Sch L-1, Sh 1	139,781	48
49		Total Direct General Plant		\$ 4,170,163	49
50		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	50

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
51		<u>Common - Systems Allocation</u>	27.79%		51
52		<u>Intangible Plant</u>	<u>Multiply by Four-Factor</u>		52
53	301	Organization	Sch L-1, Sh 2	\$ 0	53
54	302.00	Franchises and Consents		0	54
55	303.00	Miscellaneous Intangible	Sch L-1, Sh 2	5,878,329	55
56		Total Common Intangible Plant		<u>\$ 5,878,329</u>	56
57		<u>General Plant</u>	<u>Multiply by Four-Factor</u>		57
58	389	Land & Land Rights	Sch L-1, Sh 2	\$ 0	58
59	390.1	Structures & Improvements	Sch L-1, Sh 2	249,748	59
60	390.2	Structures & Improvements Leasehold	Sch L-1, Sh 2	28,506	60
61	390.21	Amortization Structures and Improvements - Lease	Sch L-1, Sh 2	0	61
62	391	Office Furniture & Fixtures	Sch L-1, Sh 2	155,351	62
63	391.1	Computer Software & Hardware	Sch L-1, Sh 2	1,530,747	63
64	392.10	Transportation Equipment	Sch L-1, Sh 2		64
65	392.11	Transportation Equipment - Light	Sch L-1, Sh 2	38,044	65
66	392.12	Transportation Equipment - Heavy	Sch L-1, Sh 2	0	66
67	392.21	Transportation Equipment - Aircraft	Sch L-1, Sh 2	4,107	67
68	393	Stores Equipment	Sch L-1, Sh 2	638	68
69	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 2	24,600	69
70	395	Laboratory Equipment	Sch L-1, Sh 2	20,464	70
71	396	Power Operated Equipment	Sch L-1, Sh 2	4,118	71
72	397	Communication Equipment	Sch L-1, Sh 2	145,775	72
73	397.2	Communication / Telemetry Equipment	Sch L-1, Sh 2	(105)	73
74	398	Miscellaneous Equipment	Sch L-1, Sh 2	94,421	74
75		Total Common General Plant		<u>\$ 2,296,413</u>	75
76		<u>System Allocable Amortization</u>			76
77	303	Total Common Intangible Plant		\$ 5,878,329	77
78	309.2-398	General Plant, Excluding Structures and Land		<u>2,018,159</u>	78
79		Total System Allocable Amortization		<u>\$ 7,896,489</u>	79
80	389-390.1	Total System Allocable Depreciation		<u>\$ 278,254</u>	80
81		Total System Allocable Amortization and Depreciation		<u>\$ 8,174,742</u>	81
82		Total Depreciation Expense		<u>\$ 63,823,825</u>	82
83		<u>Operation and Maintenance Expenses</u>			83
84		<u>Operation Expenses</u>			84
85		<u>Gas Supply Expenses</u>			85
86	803	Natural Gas Transmission Line Purchases	Sch K-1, Sh 1-6	\$ 0	86
87	805.1	Purchased Gas Cost Adjustments	Sch K-1, Sh 1-6	0	87
88	810	Gas Used for Compression Station Fuel	Sch K-1, Sh 1-6	0	88
89	813	Other Gas Supply Expenses	Sch K-1, Sh 1-6	658,394	89
90		Total Gas Supply Expenses		<u>\$ 658,394</u>	90

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
91		<u>Transmission Expenses</u>			91
92	858	Transmission and Compression of Gas by Others			92
93		Labor	Sch K-1, Sh 1-6	\$ 0	93
94		Labor Loadings	Sch K-1, Sh 1-6	0	94
95		Materials and Expenses	Sch K-1, Sh 1-6	0	95
96	850	Operation Supervision and Engineering			96
97		Labor	Sch K-1, Sh 1-6	\$ 158,637	97
98		Labor Loadings	Sch K-1, Sh 1-6	95,357	98
99		Materials and Expenses	Sch K-1, Sh 1-6	22,581	99
100	851	System Control and Load Dispatching			100
101		Labor	Sch K-1, Sh 1-6	\$ 228,029	101
102		Labor Loadings	Sch K-1, Sh 1-6	132,318	102
103		Materials and Expenses	Sch K-1, Sh 1-6	41,418	103
104	852	Communication System Expense			104
105		Labor	Sch K-1, Sh 1-6	\$ 0	105
106		Labor Loadings	Sch K-1, Sh 1-6	0	106
107		Materials and Expenses	Sch K-1, Sh 1-6	254	107
108	853	Communication Station Labor and Expense			108
109		Labor	Sch K-1, Sh 1-6	\$ 50,434	109
110		Labor Loadings	Sch K-1, Sh 1-6	30,261	110
111		Materials and Expenses	Sch K-1, Sh 1-6	39,700	111
112	854	Gas for Compressor Station Fuel			112
113		Labor	Sch K-1, Sh 1-6	\$ 0	113
114		Labor Loadings	Sch K-1, Sh 1-6	0	114
115		Materials and Expenses	Sch K-1, Sh 1-6	80,281	115
116	856	Mains Expense			116
117		Labor	Sch K-1, Sh 1-6	\$ 77,739	117
118		Labor Loadings	Sch K-1, Sh 1-6	47,100	118
119		Materials and Expenses	Sch K-1, Sh 1-6	15,760	119
120	857	Measuring and Regulating Station Expense			120
121		Labor	Sch K-1, Sh 1-6	\$ 4,380	121
122		Labor Loadings	Sch K-1, Sh 1-6	2,561	122
123		Materials and Expenses	Sch K-1, Sh 1-6	165,079	123
124	860	Rents			124
125		Labor	Sch K-1, Sh 1-6	\$	125
126		Labor Loadings	Sch K-1, Sh 1-6		126
127		Materials and Expenses	Sch K-1, Sh 1-6	21,206	127
128		Total Transmission Operation Expenses		\$ 1,213,097	128

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
129		<u>Distribution Expenses</u>			129
130	870	Operation Supervision and Engineering			130
131		Labor	Sch K-1, Sh 1-6	\$ 2,872,187	131
132		Labor Loadings	Sch K-1, Sh 1-6	1,722,760	132
133		Materials and Expenses		770,305	133
134	871	Distribution Load Dispatching			134
135		Labor	Sch K-1, Sh 1-6	\$ 200,319	135
136		Labor Loadings	Sch K-1, Sh 1-6	118,797	136
137		Materials and Expenses		23,884	137
138	874	Mains and Services Expenses			138
139		Labor	Sch K-1, Sh 1-6	\$ 1,122,572	139
140		Labor Loadings	Sch K-1, Sh 1-6	677,274	140
141		Materials and Expenses		8,608,814	141
142	875	Measuring & Regulating Exps. - General			142
143		Labor	Sch K-1, Sh 1-6	\$ 37,266	143
144		Labor Loadings	Sch K-1, Sh 1-6	22,554	144
145		Materials and Expenses		17,452	145
146	878	Meter and House Regulator Expenses			146
147		Labor	Sch K-1, Sh 1-6	\$ 2,558,452	147
148		Labor Loadings	Sch K-1, Sh 1-6	1,545,229	148
149		Materials and Expenses		1,866,345	149
150	879	Customer Installation Expense			150
151		Labor	Sch K-1, Sh 1-6	\$ 3,326,824	151
152		Labor Loadings	Sch K-1, Sh 1-6	1,991,014	152
153		Materials and Expenses		1,048,403	153
154	880	Other Expenses			154
155		Labor	Sch K-1, Sh 1-6	\$ 966,956	155
156		Labor Loadings	Sch K-1, Sh 1-6	582,724	156
157		Materials and Expenses		1,151,386	157
158	881	Rents			158
159		Labor	Sch K-1, Sh 1-6	\$ (473,550)	159
160		Labor Loadings	Sch K-1, Sh 1-6	0	160
161		Materials and Expenses	Sch K-1, Sh 1-6	0	161
162		Total Distribution Expenses		\$ 30,757,969	162
163		Total Operation & Distribution Expenses		\$ 32,629,461	163
164		<u>Maintenance Expense</u>			164
165		<u>Transmission Expenses, Excluding Account 858 Continued</u>			165
166	861	Maintenance Supervision and Engineering			166
167		Labor	Sch K-1, Sh 1-6	\$ 79,206	167
168		Labor Loadings	Sch K-1, Sh 1-6	46,957	168
169		Materials and Expenses	Sch K-1, Sh 1-6	34,584	169
170	862	Maintenance of Structures and Improvements			170
171		Labor	Sch K-1, Sh 1-6	\$ 0	171
172		Labor Loadings	Sch K-1, Sh 1-6	0	172
173		Materials and Expenses	Sch K-1, Sh 1-6	746	173
174	863	Maintenance of Mains			174
175		Labor	Sch K-1, Sh 1-6	\$ 693,638	175
176		Labor Loadings	Sch K-1, Sh 1-6	415,872	176
177		Materials and Expenses	Sch K-1, Sh 1-6	1,285,042	177
178	864	Maintenance of Compressor Station Equipment			178
179		Labor	Sch K-1, Sh 1-6	\$ 0	179
180		Labor Loadings	Sch K-1, Sh 1-6	0	180
181		Materials and Expenses	Sch K-1, Sh 1-6	70,540	181
182	865	Maintenance of Measuring & Regulating Station Equipment			182
183		Labor	Sch K-1, Sh 1-6	\$ 5,671	183
184		Labor Loadings	Sch K-1, Sh 1-6	3,378	184
185		Materials and Expenses	Sch K-1, Sh 1-6	73,771	185
186	866	Maintenance of SCADA Equipment			186
187		Labor	Sch K-1, Sh 1-6	\$ 187	187
188		Labor Loadings	Sch K-1, Sh 1-6	117	188
189		Materials and Expenses	Sch K-1, Sh 1-6	75,401	189
190		Total Transmission Maint Expense		\$ 2,785,111	190

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
191		<u>Maintenance Expenses - Distribution</u>			191
192	885	Maintenance Supervision and Engineering			192
193		Labor	Sch K-1, Sh 1-6	\$ 325,150	193
194		Labor Loadings	Sch K-1, Sh 1-6	194,501	194
195		Materials and Expenses	Sch K-1, Sh 1-6	183,121	195
196	886	Maintenance Structures and Improvement			196
197		Labor	Sch K-1, Sh 1-6	\$ 0	197
198		Labor Loadings	Sch K-1, Sh 1-6	0	198
199		Materials and Expenses		2,769	199
200	887	Maintenance of Mains			200
201		Labor	Sch K-1, Sh 1-6	\$ 969,023	201
202		Labor Loadings	Sch K-1, Sh 1-6	583,053	202
203		Materials and Expenses		4,231,467	203
204	889	Maint. of Measuring & Reg. Station Equip.			204
205		Labor	Sch K-1, Sh 1-6	\$ 317,903	205
206		Labor Loadings	Sch K-1, Sh 1-6	188,304	206
207		Materials and Expenses		593,316	207
208	892	Maintenance of Services			208
209		Labor	Sch K-1, Sh 1-6	\$ 1,469,851	209
210		Labor Loadings	Sch K-1, Sh 1-6	885,686	210
211		Materials and Expenses		1,813,443	211
212	893	Maintenance of Meter & House Regulators			212
213		Labor	Sch K-1, Sh 1-6	\$ 925,079	213
214		Labor Loadings	Sch K-1, Sh 1-6	557,994	214
215		Materials and Expenses		1,444,292	215
216	894	Maintenance of Other Equipment			216
217		Labor	Sch K-1, Sh 1-6	\$ 17,292	217
218		Labor Loadings	Sch K-1, Sh 1-6	10,496	218
219		Materials and Expenses	Sch K-1, Sh 1-6	59,407	219
220		Total Distribution Maintenance Expenses		\$ 14,772,146	220
221		Total Maintenance Expenses		\$ 17,557,257	221
222		Total Distribution O & M Expenses		\$ 50,186,718	222
223		O & M Allocator		100.00%	223
224		Total Gas Expenses		\$ 658,394	224
225		Total Transmission Expenses		3,998,208	225
226		Total Distribution Expenses		45,530,115	226
227		Total O&M Gas, Transmission and Distribution Expenses		\$ 50,186,718	227
228		<u>Customer Accounts Expenses</u>			228
229	901	Supervision Expenses			229
230		Labor	Sch K-1, Sh 1-6	\$ 641,665	230
231		Labor Loadings	Sch K-1, Sh 1-6	379,083	231
232		Materials and Expenses	Sch K-1, Sh 1-6	12,955	232
233	902	Meter Reading Expenses			233
234		Labor	Sch K-1, Sh 1-6	\$ 361,137	234
235		Labor Loadings	Sch K-1, Sh 1-6	217,886	235
236		Materials and Expenses	Sch K-1, Sh 1-6	155,396	236
237	903	Customer Records & Collections Expenses			237
238		Labor & Loadings	Sch K-1, Sh 1-6	\$ 4,092,926	238
239		Materials and Expenses	Sch K-1, Sh 1-6	6,221,451	239
240	903	Customer Records & Collections Expenses - KAM			
241		Labor & Loadings - KAM	Company Records	596,981	
242		Materials & Expenses - KAM	Company Records	5,750	
243	904	Uncollectible Accounts Expense			243
244		Labor	Sch K-1, Sh 1-6	\$ 0	244
245		Labor Loadings	Sch K-1, Sh 1-6	0	245
246		Materials and Expenses	Sch K-1, Sh 1-6	1,447,909	246
247	905	Miscellaneous Customer Accounts Expenses			247
248		Labor	Sch K-1, Sh 1-6	\$ 0	248
249		Labor Loadings	Sch K-1, Sh 1-6	0	249
250		Materials and Expenses	Sch K-1, Sh 1-6	0	250
251		Total Customer Accounts Expenses		\$ 14,133,138	251

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
252		<u>Customer Service & Informational Expenses</u>			252
253	908	Customer Assistance Expense			253
254		Labor	Sch K-1, Sh 1-6	\$ 0	254
255		Labor Loadings	Sch K-1, Sh 1-6	0	255
256		Materials and Expenses	Sch K-1, Sh 1-6	0	256
257	909	Info. & Instructional Advertising Exps.			257
258		Labor	Sch K-1, Sh 1-6	\$ 0	258
259		Labor Loadings	Sch K-1, Sh 1-6	0	259
260		Materials and Expenses	Sch K-1, Sh 1-6	0	260
261	910	Misc. Customer Service & Info. Exp.			261
262		Labor	Sch K-1, Sh 1-6	\$ 0	262
263		Labor Loadings	Sch K-1, Sh 1-6	0	263
264		Materials and Expenses	Sch K-1, Sh 1-6	367,267	264
265		Total Customer Service & Info. Expenses		\$ 367,267	265
266		<u>Sales</u>			
267	911	Supervision			
268		Labor	Sch K-1, Sh 1-6	\$ 0	268
269		Labor Loadings	Sch K-1, Sh 1-6	0	269
270		Materials and Expenses	Sch K-1, Sh 1-6	0	270
271	912	Demonstration and Selling			271
272		Labor	Sch K-1, Sh 1-6	\$ 0	272
273		Labor Loadings	Sch K-1, Sh 1-6	0	273
274		Materials and Expenses	Sch K-1, Sh 1-6	0	274
275	913	Advertising			275
276		Labor	Sch K-1, Sh 1-6	\$ 0	276
277		Labor Loadings	Sch K-1, Sh 1-6	0	277
278		Materials and Expenses	Sch K-1, Sh 1-6	0	278
279		Total Sales Expenses		\$ 0	279
280		Total O&M Expenses		\$ 64,687,123	280
281		<u>Administrative & General Expenses</u>			281
282	920	Administrative & General Salaries			282
283		Labor	Sch K-1, Sh 7	\$ 18,316,335	283
284		Labor Loadings	Sch K-1, Sh 7	8,320,192	284
285		Materials and Expense	Sch K-1, Sh 7	(1,154,329)	285
286		Total Admin. & General Salaries Exps.		\$ 25,482,199	286
287		<u>Other Administrative & General Exps.</u>			287
288	921	Office Supplies	Sch K-1, Sh 7	\$ 2,894,026	288
289	922	Administrative Expenses Transferred - Credit	Sch K-1, Sh 7	(4,853,012)	289
290	923	Outside Services Employed	Sch K-1, Sh 7	8,607,223	290
291	924	Property Insurance	Sch K-1, Sh 7	240,673	291
292	925	Injuries and Damages	Sch K-1, Sh 7	3,877,560	292
293	926	Employee Pensions and Benefits	Sch K-1, Sh 7	3,433,137	293
294	928	Regulatory Commission Expenses	Sch K-1, Sh 7	589,903	294
295	930.1	Safety Advertising	Sch K-1, Sh 7	359,902	295
296	930.2	Miscellaneous General Expenses			296
297		Labor	Sch K-1, Sh 7	\$ 0	297
298		Labor Loadings	Sch K-1, Sh 7	0	298
299		Materials and Expense	Sch K-1, Sh 7	1,907,024	299
300	931	Rents	Sch K-1, Sh 7	637,051	300
301	935	Maintenance of General Plant			301
302		Labor	Sch K-1, Sh 7	\$ 235,523	302
303		Labor Loadings	Sch K-1, Sh 7	137,727	303
304		Materials and Expense	Sch K-1, Sh 7	(137,028)	304
305		Total Other Administrative & General Exps.		\$ 17,929,707	305
306		Total Administrative and General Exps.		\$ 43,411,906	306
307		Total O&M and A&G Expenses		\$ 108,099,030	307

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
308		<u>Other Deductions</u>			308
309		Taxes Other Than Income	Stmnt-H, Sh 1	\$ 8,451,464	309
310		Interest Expenses	Stmnt-M, Sh 1	23,455,220	310
311		Investment Tax Credit (I.T.C.)	Stmnt-M, Sh 1	0	311
312		Federal Deferred Provision / ARAM	Stmnt-M, Sh 1	5,881,590	312
313		Schedule M Adjustments	Stmnt-M, Sh 1	(37,895,929)	313
314		Regulatory Amortization	Stmnt-H, Sh 1	4,901,842	314
315		Mill Tax	0	1,469,182	315
316		Modified Business Tax	0	(248,974)	316
317		<u>Rate Base</u>			317
318		Total Direct Net Plant		\$ 1,769,657,927	318
319		Total Common Systems Allocable Net Plant		58,991,457	319
320		Total Net Plant		\$ 1,828,649,384	320
321		Cash Working Capital	Stmnt H, Sh 1	\$ 7,058,609	321
322		Materials & Supplies	Stmnt H, Sh 1	7,938,041	322
323		Customer Advances	Stmnt H, Sh 1	(57,480,743)	323
324		Deferred Taxes	Stmnt H, Sh 1	(271,644,740)	324
325		Other Debits and Credits	Stmnt H, Sh 1	26,900,706	325
326		Total Rate Base		\$ 1,541,421,257	326
327		<u>Revenues</u>			327
328		Net Operating Margin	Sch J-1, Sh 6	\$ 259,055,313	328
329		Negotiated Contract & Optional Margin	Sch J-1, Sh 8	16,385,281	329
330		Late Charges	Stmnt O, Sh 8	2,177,038	330
331		Service Establishment Charges	Stmnt O, Sh 8	3,717,129	331
332		Reconnect / Reread Charges	Stmnt O, Sh 8	(210)	332
333		Other Revenue - Labor	Stmnt O, Sh 8	1,150	333
334		Other Revenue - Parts & Material	Stmnt O, Sh 8	76	334
335		Other Revenue	Stmnt O, Sh 8	0	335
336		Other Revenue - Returned Item Fee	Stmnt O, Sh 8	252,694	336
337		Other Revenue - Rental Income	Stmnt O, Sh 8	0	337
338		Total Revenues		\$ 281,588,470	338
339		<u>Operating Deductions</u>			339
340		Operations & Maintenance Expenses	Stmnt-K	\$ (64,687,123)	340
341		Administrative & General Expenses	Stmnt-K	(43,411,906)	341
342		Depreciation Expenses	Sch L-1	(63,823,825)	342
343		Regulatory Amortization	Stmnt-H, Sh 1	(4,901,842)	343
344		Mill Tax	0	(1,469,182)	344
345		MBT Tax	0	248,974	345
346		Taxes other than Income	Stmnt-H, Sh 1	(8,451,464)	346
347		Total Operating Deductions		\$ (186,496,369)	347
355		<u>Taxable Income</u>			355
356		Taxable Income before Interest Expense	Ln No. 271 + Ln No. 279	\$ 95,092,101	356
357		Interest Expenses	Stmnt-M, Sh 1	(23,455,220)	357
358		Schedule M Adjustments	Stmnt-M, Sh 1	(37,895,929)	358
359		Total Taxable Income		\$ 33,740,952	359
360		<u>Federal Income Tax</u>			360
361		Federal Income Tax	21.00%	\$ 7,085,600	361
362		Investment Tax Credit (I.T.C.)	Stmnt-M, Sh 1	0	362
363		Federal Deferred Provision / ARAM	Stmnt-M, Sh 1	5,881,590	363
364		South Georgia Federal	Stmnt-M, Sh 1	0	364
365		Total Federal Income Tax		\$ 12,967,190	365
366		Ratemaking Amortization CP National	Stmnt-H, Sh 1	\$ 0	366
367		Net Income		\$ 82,124,911	367

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	Single-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	54,364,401	0	0
3	Allocation Percent -	1	100.000%	61.515%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	137,841,797	0
5	Allocation Percent -	2	100.000%	0.000%	67.920%	0.000%
6	Throughput		543,877,467	0	0	270,221,754
7	Allocation Percent -	3	100.000%	0.000%	0.000%	49.684%
8	Customers		695,597	0	541,834	0
9	Allocation Percent -	4	100.000%	0.000%	77.895%	0.000%
10	Customers With Mains		695,597	0	541,834	0
11	Allocation Percent -	5	100.000%	0.000%	77.895%	0.000%
12	Meters for Customers		100.000%	0.000%	70.034%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	70.034%	0.000%
14	Service Lines for Customers		100.000%	0.000%	76.290%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	76.290%	0.000%
16	Customer Advances		695,597	0	541,834	0
17	Allocation Percent -	8	100.000%	0.000%	77.895%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	2,568,215	0
19	Allocation Percent -	9	100.000%	0.000%	66.665%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	541,834	0
23	Allocation Percent -	11	100.000%	0.000%	77.960%	0.000%
24	Late Fees		1,338,744	0	854,119	0
25	Allocation Percent -	12	100.000%	0.000%	63.800%	0.000%
26	Return Item Fees		294,560	0	191,312	0
27	Allocation Percent -	13	100.000%	0.000%	64.948%	0.000%
28	Uncollectible Margin		1,287,720	0	649,604	0
29	Allocation Percent -	14	100.000%	0.000%	50.446%	0.000%
30	KAM Direct Allocation		2,016	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		503,544,944	309,239,067	-	-
33	Allocation Percent -	20	100.00%	61.41%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	391,581,136	-
35	Allocation Percent -	21	100.00%	0.00%	77.76%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	4,204,983	5,324,658	-
37	Allocation Percent -	2.3	100.00%	30.75%	38.94%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	372,377,818	833,228,153	0
42	Allocation Percent -	1.1	100.000%	21.788%	48.754%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	309,755,756	392,235,405	0
44	Allocation Percent -	2.2	100.000%	30.758%	38.947%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	297,825,427	0
46	Allocation Percent -	3.3	100.000%	0.000%	76.290%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	309,755,756	690,060,832	0
48	Allocation Percent -	4.4	100.000%	22.165%	49.379%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	2,330,882	14,183,597	170,418
50	Allocation Percent -	5.5	100.000%	10.062%	61.228%	0.736%
51	Allocable Distribution Maintenance Expenses		13,979,410	2,117,059	7,911,410	0
52	Allocation Percent -	6.6	100.000%	15.144%	56.593%	0.000%
53	Transmission Mains		66,772,852	41,075,331	0	0
54	Allocation Percent -	17	100.000%	61.515%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	86,646	0	384,786
56	Allocation Percent -	17.1	100.000%	9.466%	0.000%	42.039%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	1,473,468	0	113,809
58	Allocation Percent -	17.2	100.000%	56.146%	0.000%	4.337%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	0	179,623,389	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	69.338%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	9,337,328	0
62	Allocation Percent -	10.1	100.000%	0.000%	71.280%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	Multi-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
1	Allocation Factors					
2	Demand Allocator		88,375,821	5,488,430	0	0
3	Allocation Percent -	1	100.000%	6.210%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	29,361,604	0
5	Allocation Percent -	2	100.000%	0.000%	14.468%	0.000%
6	Throughput		543,877,467	0	0	34,692,859
7	Allocation Percent -	3	100.000%	0.000%	0.000%	6.379%
8	Customers		695,597	0	128,492	0
9	Allocation Percent -	4	100.000%	0.000%	18.472%	0.000%
10	Customers With Mains		695,597	0	128,492	0
11	Allocation Percent -	5	100.000%	0.000%	18.472%	0.000%
12	Meters for Customers		100.000%	0.000%	14.918%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	14.918%	0.000%
14	Service Lines for Customers		100.000%	0.000%	4.099%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	4.099%	0.000%
16	Customer Advances		695,597	0	128,492	0
17	Allocation Percent -	8	100.000%	0.000%	18.472%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	1,212,852	0
19	Allocation Percent -	9	100.000%	0.000%	31.483%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	128,492	0
23	Allocation Percent -	11	100.000%	0.000%	18.488%	0.000%
24	Late Fees		1,338,744	0	318,839	0
25	Allocation Percent -	12	100.000%	0.000%	23.816%	0.000%
26	Return Item Fees		294,560	0	96,477	0
27	Allocation Percent -	13	100.000%	0.000%	32.753%	0.000%
28	Uncollectible Margin		1,287,720	0	540,841	0
29	Allocation Percent -	14	100.000%	0.000%	42.000%	0.000%
30	KAM Direct Allocation		2,016	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		503,544,944	31,219,639	-	-
33	Allocation Percent -	20	100.00%	6.20%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	92,860,624	-
35	Allocation Percent -	21	100.00%	0.00%	18.44%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	424,520	1,262,704	-
37	Allocation Percent -	2.3	100.00%	3.10%	9.23%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,709,062,124	37,593,895	139,643,722	0
42	Allocation Percent -	1.1	100.000%	2.200%	8.171%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	31,271,802	93,015,779	0
44	Allocation Percent -	2.2	100.000%	3.105%	9.236%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	16,003,430	0
46	Allocation Percent -	3.3	100.000%	0.000%	4.099%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	31,271,802	109,019,209	0
48	Allocation Percent -	4.4	100.000%	2.238%	7.801%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	235,317	2,858,833	21,879
50	Allocation Percent -	5.5	100.000%	1.016%	12.341%	0.094%
51	Allocable Distribution Maintenance Expenses		13,979,410	213,731	1,243,327	0
52	Allocation Percent -	6.6	100.000%	1.529%	8.894%	0.000%
53	Transmission Mains		66,772,852	4,146,814	0	0
54	Allocation Percent -	17	100.000%	6.210%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	8,747	0	49,401
56	Allocation Percent -	17.1	100.000%	0.956%	0.000%	5.397%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	148,756	0	14,612
58	Allocation Percent -	17.2	100.000%	5.668%	0.000%	0.557%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	0	29,460,646	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	11.372%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	2,649,187	0
62	Allocation Percent -	10.1	100.000%	0.000%	20.224%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	Residential Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	14,044	0	0
3	Allocation Percent -	1	100.000%	0.016%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	13,306	0
5	Allocation Percent -	2	100.000%	0.000%	0.007%	0.000%
6	Throughput		543,877,467	0	0	159,650
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.029%
8	Customers		695,597	0	16	0
9	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
10	Customers With Mains		695,597	0	16	0
11	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%
12	Meters for Customers		100.000%	0.000%	0.007%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.007%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.002%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%
16	Customer Advances		695,597	0	16	0
17	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	128	0
19	Allocation Percent -	9	100.000%	0.000%	0.003%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	16	0
23	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%
24	Late Fees		1,338,744	0	17	0
25	Allocation Percent -	12	100.000%	0.000%	0.001%	0.000%
26	Return Item Fees		294,560	0	10	0
27	Allocation Percent -	13	100.000%	0.000%	0.003%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,016	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		503,544,944	79,886	-	-
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	11,563	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	1,086	157	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	96,197	33,840	0
42	Allocation Percent -	1.1	100.000%	0.006%	0.002%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	80,019	11,582	0
44	Allocation Percent -	2.2	100.000%	0.008%	0.001%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	8,795	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	80,019	20,377	0
48	Allocation Percent -	4.4	100.000%	0.006%	0.001%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	602	691	101
50	Allocation Percent -	5.5	100.000%	0.003%	0.003%	0.000%
51	Allocable Distribution Maintenance Expenses		13,979,410	547	371	0
52	Allocation Percent -	6.6	100.000%	0.004%	0.003%	0.000%
53	Transmission Mains		66,772,852	10,611	0	0
54	Allocation Percent -	17	100.000%	0.016%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	22	0	227
56	Allocation Percent -	17.1	100.000%	0.002%	0.000%	0.025%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	381	0	67
58	Allocation Percent -	17.2	100.000%	0.015%	0.000%	0.003%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	15,421	2,074	0
60	Allocation Percent -	Net Op Margin	100.000%	0.006%	0.001%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	254	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	General-1		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	4,578,386	0	0
3	Allocation Percent -	1	100.000%	5.181%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	12,756,197	0
5	Allocation Percent -	2	100.000%	0.000%	6.285%	0.000%
6	Throughput		543,877,467	0	0	25,125,718
7	Allocation Percent -	3	100.000%	0.000%	0.000%	4.620%
8	Customers		695,597	0	20,691	0
9	Allocation Percent -	4	100.000%	0.000%	2.975%	0.000%
10	Customers With Mains		695,597	0	20,691	0
11	Allocation Percent -	5	100.000%	0.000%	2.975%	0.000%
12	Meters for Customers		100.000%	0.000%	6.481%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	6.481%	0.000%
14	Service Lines for Customers		100.000%	0.000%	13.658%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	13.658%	0.000%
16	Customer Advances		695,597	0	20,691	0
17	Allocation Percent -	8	100.000%	0.000%	2.975%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	63,524	0
19	Allocation Percent -	9	100.000%	0.000%	1.649%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	20,691	0
23	Allocation Percent -	11	100.000%	0.000%	2.977%	0.000%
24	Late Fees		1,338,744	0	81,798	0
25	Allocation Percent -	12	100.000%	0.000%	6.110%	0.000%
26	Return Item Fees		294,560	0	5,825	0
27	Allocation Percent -	13	100.000%	0.000%	1.978%	0.000%
28	Uncollectible Margin		1,287,720	0	36,766	0
29	Allocation Percent -	14	100.000%	0.000%	2.855%	0.000%
30	KAM Direct Allocation		2,016	0	12	0
31	Allocation Percent -	15	100.00%	0.00%	0.60%	0.00%
32	Distribution Mains - Demand		503,544,944	26,043,068	-	-
33	Allocation Percent -	20	100.00%	5.17%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	14,953,298	-
35	Allocation Percent -	21	100.00%	0.00%	2.97%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	354,129	203,333	-
37	Allocation Percent -	2.3	100.00%	2.59%	1.49%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	31,360,401	81,256,286	0
42	Allocation Percent -	1.1	100.000%	1.835%	4.754%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	26,086,582	14,978,283	0
44	Allocation Percent -	2.2	100.000%	2.590%	1.487%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	53,318,441	0
46	Allocation Percent -	3.3	100.000%	0.000%	13.658%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	26,086,582	68,296,724	0
48	Allocation Percent -	4.4	100.000%	1.867%	4.887%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	196,299	1,074,447	15,846
50	Allocation Percent -	5.5	100.000%	0.847%	4.638%	0.068%
51	Allocable Distribution Maintenance Expenses		13,979,410	178,292	861,486	0
52	Allocation Percent -	6.6	100.000%	1.275%	6.163%	0.000%
53	Transmission Mains		66,772,852	3,459,225	0	0
54	Allocation Percent -	17	100.000%	5.181%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	7,297	0	35,778
56	Allocation Percent -	17.1	100.000%	0.797%	0.000%	3.909%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	124,091	0	10,582
58	Allocation Percent -	17.2	100.000%	4.728%	0.000%	0.403%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	0	17,389,130	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	6.713%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	373,599	0
62	Allocation Percent -	10.1	100.000%	0.000%	2.852%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	General-2		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	7,036,010	0	0
3	Allocation Percent -	1	100.000%	7.961%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	11,380,473	0
5	Allocation Percent -	2	100.000%	0.000%	5.608%	0.000%
6	Throughput		543,877,467	0	0	49,180,625
7	Allocation Percent -	3	100.000%	0.000%	0.000%	9.043%
8	Customers		695,597	0	3,500	0
9	Allocation Percent -	4	100.000%	0.000%	0.503%	0.000%
10	Customers With Mains		695,597	0	3,500	0
11	Allocation Percent -	5	100.000%	0.000%	0.503%	0.000%
12	Meters for Customers		100.000%	0.000%	5.782%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	5.782%	0.000%
14	Service Lines for Customers		100.000%	0.000%	4.541%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	4.541%	0.000%
16	Customer Advances		695,597	0	3,500	0
17	Allocation Percent -	8	100.000%	0.000%	0.503%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	6,503	0
19	Allocation Percent -	9	100.000%	0.000%	0.169%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	3,500	0
23	Allocation Percent -	11	100.000%	0.000%	0.504%	0.000%
24	Late Fees		1,338,744	0	43,846	0
25	Allocation Percent -	12	100.000%	0.000%	3.275%	0.000%
26	Return Item Fees		294,560	0	786	0
27	Allocation Percent -	13	100.000%	0.000%	0.267%	0.000%
28	Uncollectible Margin		1,287,720	0	14,477	0
29	Allocation Percent -	14	100.000%	0.000%	1.124%	0.000%
30	KAM Direct Allocation		2,016	0	156	0
31	Allocation Percent -	15	100.00%	0.00%	7.74%	0.00%
32	Distribution Mains - Demand		503,544,944	40,022,683	-	-
33	Allocation Percent -	20	100.00%	7.95%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	2,529,435	-
35	Allocation Percent -	21	100.00%	0.00%	0.50%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	544,222	34,395	-
37	Allocation Percent -	2.3	100.00%	3.98%	0.25%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	48,194,296	31,677,842	0
42	Allocation Percent -	1.1	100.000%	2.820%	1.854%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	40,089,554	2,533,661	0
44	Allocation Percent -	2.2	100.000%	3.981%	0.252%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	17,729,307	0
46	Allocation Percent -	3.3	100.000%	0.000%	4.541%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	40,089,554	20,262,969	0
48	Allocation Percent -	4.4	100.000%	2.869%	1.450%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	301,670	517,924	31,016
50	Allocation Percent -	5.5	100.000%	1.302%	2.236%	0.134%
51	Allocable Distribution Maintenance Expenses		13,979,410	273,996	375,912	0
52	Allocation Percent -	6.6	100.000%	1.960%	2.689%	0.000%
53	Transmission Mains		66,772,852	5,316,097	0	0
54	Allocation Percent -	17	100.000%	7.961%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	11,214	0	70,031
56	Allocation Percent -	17.1	100.000%	1.225%	0.000%	7.651%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	190,701	0	20,713
58	Allocation Percent -	17.2	100.000%	7.267%	0.000%	0.789%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	0	12,234,215	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	4.723%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	118,515	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.905%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Demand	General-3 Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	2,853,810	0	0
3	Allocation Percent -	1	100.000%	3.229%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	1,662,582	0
5	Allocation Percent -	2	100.000%	0.000%	0.819%	0.000%
6	Throughput		543,877,467	0	0	20,509,196
7	Allocation Percent -	3	100.000%	0.000%	0.000%	3.771%
8	Customers		695,597	0	288	0
9	Allocation Percent -	4	100.000%	0.000%	0.041%	0.000%
10	Customers With Mains		695,597	0	288	0
11	Allocation Percent -	5	100.000%	0.000%	0.041%	0.000%
12	Meters for Customers		100.000%	0.000%	0.845%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.845%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.537%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.537%	0.000%
16	Customer Advances		695,597	0	288	0
17	Allocation Percent -	8	100.000%	0.000%	0.041%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	981	0
19	Allocation Percent -	9	100.000%	0.000%	0.025%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	288	0
23	Allocation Percent -	11	100.000%	0.000%	0.041%	0.000%
24	Late Fees		1,338,744	0	12,979	0
25	Allocation Percent -	12	100.000%	0.000%	0.969%	0.000%
26	Return Item Fees		294,560	0	40	0
27	Allocation Percent -	13	100.000%	0.000%	0.014%	0.000%
28	Uncollectible Margin		1,287,720	0	(169)	0
29	Allocation Percent -	14	100.000%	0.000%	(0.013%)	0.000%
30	KAM Direct Allocation		2,016	0	336	0
31	Allocation Percent -	15	100.00%	0.00%	16.67%	0.00%
32	Distribution Mains - Demand		503,544,944	16,233,225	-	-
33	Allocation Percent -	20	100.00%	3.22%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	208,136	-
35	Allocation Percent -	21	100.00%	0.00%	0.04%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	220,737	2,830	-
37	Allocation Percent -	2.3	100.00%	1.61%	0.02%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	19,547,636	3,970,641	0
42	Allocation Percent -	1.1	100.000%	1.144%	0.232%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	16,260,348	208,484	0
44	Allocation Percent -	2.2	100.000%	1.615%	0.021%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	2,096,744	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.537%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	16,260,348	2,305,228	0
48	Allocation Percent -	4.4	100.000%	1.164%	0.165%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	122,358	68,729	12,934
50	Allocation Percent -	5.5	100.000%	0.528%	0.297%	0.056%
51	Allocable Distribution Maintenance Expenses		13,979,410	111,133	48,544	0
52	Allocation Percent -	6.6	100.000%	0.795%	0.347%	0.000%
53	Transmission Mains		66,772,852	2,156,212	0	0
54	Allocation Percent -	17	100.000%	3.229%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	4,548	0	29,204
56	Allocation Percent -	17.1	100.000%	0.497%	0.000%	3.191%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	77,348	0	8,638
58	Allocation Percent -	17.2	100.000%	2.947%	0.000%	0.329%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	0	3,515,602	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	1.357%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	104,840	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.800%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	General-4		
				Demand (d)	Customer (e)	Commodity (f)
1	Allocation Factors					
2	Demand Allocator		88,375,821	13,703,797	0	0
3	Allocation Percent -	1	100.000%	15.506%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	9,781,687	0
5	Allocation Percent -	2	100.000%	0.000%	4.820%	0.000%
6	Throughput		543,877,467	0	0	137,076,713
7	Allocation Percent -	3	100.000%	0.000%	0.000%	25.204%
8	Customers		695,597	0	176	0
9	Allocation Percent -	4	100.000%	0.000%	0.025%	0.000%
10	Customers With Mains		695,597	0	176	0
11	Allocation Percent -	5	100.000%	0.000%	0.025%	0.000%
12	Meters for Customers		100.000%	0.000%	1.893%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	1.893%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.780%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.780%	0.000%
16	Customer Advances		695,597	0	176	0
17	Allocation Percent -	8	100.000%	0.000%	0.025%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	150	0
19	Allocation Percent -	9	100.000%	0.000%	0.004%	0.000%
20	Industrial Meas & Reg		178	0	176	0
21	Allocation Percent -	10	100.000%	0.000%	98.876%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	176	0
23	Allocation Percent -	11	100.000%	0.000%	0.025%	0.000%
24	Late Fees		1,338,744	0	26,583	0
25	Allocation Percent -	12	100.000%	0.000%	1.986%	0.000%
26	Return Item Fees		294,560	0	40	0
27	Allocation Percent -	13	100.000%	0.000%	0.014%	0.000%
28	Uncollectible Margin		1,287,720	0	46,201	0
29	Allocation Percent -	14	100.000%	0.000%	3.588%	0.000%
30	KAM Direct Allocation		2,016	0	1,500	0
31	Allocation Percent -	15	100.00%	0.00%	74.40%	0.00%
32	Distribution Mains - Demand		503,544,944	77,950,816	-	-
33	Allocation Percent -	20	100.00%	15.48%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	127,194	-
35	Allocation Percent -	21	100.00%	0.00%	0.03%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	1,059,963	1,730	-
37	Allocation Percent -	2.3	100.00%	7.75%	0.01%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	5,929,133	-
39	Allocation Percent -	2.4	100.00%	0.00%	96.80%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,709,062,124	93,866,389	12,955,016	0
42	Allocation Percent -	1.1	100.000%	5.492%	0.758%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	78,081,059	127,407	0
44	Allocation Percent -	2.2	100.000%	7.753%	0.013%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	3,044,192	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.780%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	78,081,059	3,171,599	0
48	Allocation Percent -	4.4	100.000%	5.587%	0.227%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	587,552	312,987	86,449
50	Allocation Percent -	5.5	100.000%	2.536%	1.351%	0.373%
51	Allocable Distribution Maintenance Expenses		13,979,410	533,653	88,788	0
52	Allocation Percent -	6.6	100.000%	3.817%	0.635%	0.000%
53	Transmission Mains		66,772,852	10,353,981	0	0
54	Allocation Percent -	17	100.000%	15.506%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	21,841	0	195,192
56	Allocation Percent -	17.1	100.000%	2.386%	0.000%	21.325%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	371,422	0	57,733
58	Allocation Percent -	17.2	100.000%	14.153%	0.000%	2.200%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	13,823,868	2,712,500	0
60	Allocation Percent -	Net Op Margin	100.000%	5.336%	1.047%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	503,205	0
62	Allocation Percent -	10.1	100.000%	0.000%	3.841%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Air Conditioning		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	18,230	0	0
3	Allocation Percent -	1	100.000%	0.021%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	36,079	0
5	Allocation Percent -	2	100.000%	0.000%	0.018%	0.000%
6	Throughput		543,877,467	0	0	275,243
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.051%
8	Customers		695,597	0	17	0
9	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
10	Customers With Mains		695,597	0	17	0
11	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%
12	Meters for Customers		100.000%	0.000%	0.018%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.018%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.010%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.010%	0.000%
16	Customer Advances		695,597	0	17	0
17	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	17	0
23	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%
24	Late Fees		1,338,744	0	234	0
25	Allocation Percent -	12	100.000%	0.000%	0.017%	0.000%
26	Return Item Fees		294,560	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,016	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		503,544,944	103,697	-	-
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	12,286	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	1,410	167	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	124,869	89,201	0
42	Allocation Percent -	1.1	100.000%	0.007%	0.005%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	103,870	12,306	0
44	Allocation Percent -	2.2	100.000%	0.010%	0.001%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	40,648	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.010%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	103,870	52,955	0
48	Allocation Percent -	4.4	100.000%	0.007%	0.004%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	782	1,612	174
50	Allocation Percent -	5.5	100.000%	0.003%	0.007%	0.001%
51	Allocable Distribution Maintenance Expenses		13,979,410	710	1,055	0
52	Allocation Percent -	6.6	100.000%	0.005%	0.008%	0.000%
53	Transmission Mains		66,772,852	13,774	0	0
54	Allocation Percent -	17	100.000%	0.021%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	29	0	392
56	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.043%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	494	0	116
58	Allocation Percent -	17.2	100.000%	0.019%	0.000%	0.004%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	32,578	619	0
60	Allocation Percent -	Net Op Margin	100.000%	0.013%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	270	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	Water Pumping		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	39,250	0	0
3	Allocation Percent -	1	100.000%	0.044%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	48,449	0
5	Allocation Percent -	2	100.000%	0.000%	0.024%	0.000%
6	Throughput		543,877,467	0	0	458,295
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.084%
8	Customers		695,597	0	1	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		695,597	0	1	0
11	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%	0.007%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.007%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.001%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
16	Customer Advances		695,597	0	1	0
17	Allocation Percent -	8	100.000%	0.000%	0.000%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Reg		178	0	1	0
21	Allocation Percent -	10	100.000%	0.000%	0.562%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	1	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
24	Late Fees		1,338,744	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
26	Return Item Fees		294,560	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,016	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		503,544,944	223,264	-	-
33	Allocation Percent -	20	100.00%	0.04%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	723	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	3,036	10	-
37	Allocation Percent -	2.3	100.00%	0.02%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	33,688	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.55%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	268,849	53,614	0
42	Allocation Percent -	1.1	100.000%	0.016%	0.003%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	223,637	724	0
44	Allocation Percent -	2.2	100.000%	0.022%	0.000%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	4,431	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	223,637	5,155	0
48	Allocation Percent -	4.4	100.000%	0.016%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	1,683	1,473	289
50	Allocation Percent -	5.5	100.000%	0.007%	0.006%	0.001%
51	Allocable Distribution Maintenance Expenses		13,979,410	1,528	261	0
52	Allocation Percent -	6.6	100.000%	0.011%	0.002%	0.000%
53	Transmission Mains		66,772,852	29,656	0	0
54	Allocation Percent -	17	100.000%	0.044%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	63	0	653
56	Allocation Percent -	17.1	100.000%	0.007%	0.000%	0.071%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	1,064	0	193
58	Allocation Percent -	17.2	100.000%	0.041%	0.000%	0.007%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	26,448	3,000	0
60	Allocation Percent -	Net Op Margin	100.000%	0.010%	0.001%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	16	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	Electric Generation		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	236,550	0	0
3	Allocation Percent -	1	100.000%	0.268%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	47,244	0
5	Allocation Percent -	2	100.000%	0.000%	0.023%	0.000%
6	Throughput		543,877,467	0	0	5,679,606
7	Allocation Percent -	3	100.000%	0.000%	0.000%	1.044%
8	Customers		695,597	0	1	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		695,597	0	1	0
11	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%	0.007%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.007%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.001%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
16	Customer Advances		695,597	0	1	0
17	Allocation Percent -	8	100.000%	0.000%	0.000%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Reg		178	0	1	0
21	Allocation Percent -	10	100.000%	0.000%	0.562%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	1	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
24	Late Fees		1,338,744	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
26	Return Item Fees		294,560	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,016	0	12	0
31	Allocation Percent -	15	100.00%	0.00%	0.60%	0.00%
32	Distribution Mains - Demand		503,544,944	#####	-	-
33	Allocation Percent -	20	100.00%	0.27%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	723	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	18,297	10	-
37	Allocation Percent -	2.3	100.00%	0.13%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	33,688	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.55%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	#####	50,555	0
42	Allocation Percent -	1.1	100.000%	0.095%	0.003%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	#####	724	0
44	Allocation Percent -	2.2	100.000%	0.134%	0.000%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	2,577	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	#####	3,301	0
48	Allocation Percent -	4.4	100.000%	0.096%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	10,142	1,424	3,582
50	Allocation Percent -	5.5	100.000%	0.044%	0.006%	0.015%
51	Allocable Distribution Maintenance Expenses		13,979,410	9,212	223	0
52	Allocation Percent -	6.6	100.000%	0.066%	0.002%	0.000%
53	Transmission Mains		66,772,852	178,727	0	0
54	Allocation Percent -	17	100.000%	0.268%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	377	0	8,088
56	Allocation Percent -	17.1	100.000%	0.041%	0.000%	0.884%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	6,411	0	2,392
58	Allocation Percent -	17.2	100.000%	0.244%	0.000%	0.091%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	26,694	18,000	0
60	Allocation Percent -	Net Op Margin	100.000%	0.010%	0.007%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	3,604	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.028%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Compress (CNG)		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	18,444	0	0
3	Allocation Percent -	1	100.000%	0.021%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	18,150	0
5	Allocation Percent -	2	100.000%	0.000%	0.009%	0.000%
6	Throughput		543,877,467	0	0	213,498
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.039%
8	Customers		695,597	0	3	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		695,597	0	3	0
11	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%	0.009%	
13	Allocation Percent -	6	100.000%	0.000%	0.009%	
14	Service Lines for Customers		100.000%	0.000%	0.002%	
15	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%
16	Customer Advances		695,597	0	3	0
17	Allocation Percent -	8	100.000%	0.000%	0.000%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	3	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
24	Late Fees		1,338,744	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
26	Return Item Fees		294,560	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,016	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		503,544,944	104,914	-	-
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	2,168	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	1,427	29	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	126,335	28,081	0
42	Allocation Percent -	1.1	100.000%	0.007%	0.002%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	105,090	2,172	0
44	Allocation Percent -	2.2	100.000%	0.010%	0.000%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	7,731	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	105,090	9,902	0
48	Allocation Percent -	4.4	100.000%	0.008%	0.001%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	791	635	135
50	Allocation Percent -	5.5	100.000%	0.003%	0.003%	0.001%
51	Allocable Distribution Maintenance Expenses		13,979,410	718	367	0
52	Allocation Percent -	6.6	100.000%	0.005%	0.003%	0.000%
53	Transmission Mains		66,772,852	13,935	0	0
54	Allocation Percent -	17	100.000%	0.021%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	29	0	304
56	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.033%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	500	0	90
58	Allocation Percent -	17.2	100.000%	0.019%	0.000%	0.003%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	32,674	929	0
60	Allocation Percent -	Net Op Margin	100.000%	0.013%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	48	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	Street Lights		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		88,375,821	24,469	0	0
3	Allocation Percent -	1	100.000%	0.028%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569	0	0	0
5	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
6	Throughput		543,877,467	0	0	284,310
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.052%
8	Customers		695,597	0	578	0
9	Allocation Percent -	4	100.000%	0.000%	0.083%	0.000%
10	Customers With Mains		695,597	0	578	0
11	Allocation Percent -	5	100.000%	0.000%	0.083%	0.000%
12	Meters for Customers		100.000%		0.000%	
13	Allocation Percent -	6	100.000%			
14	Service Lines for Customers		100.000%		0.079%	
15	Allocation Percent -	7	100.000%	0.000%	0.079%	0.000%
16	Customer Advances		695,597	0	578	0
17	Allocation Percent -	8	100.000%	0.000%	0.083%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	79	0
19	Allocation Percent -	9	100.000%	0.000%	0.002%	0.000%
20	Industrial Meas & Reg		178	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		695,019	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
24	Late Fees		1,338,744	0	330	0
25	Allocation Percent -	12	100.000%	0.000%	0.025%	0.000%
26	Return Item Fees		294,560	0	70	0
27	Allocation Percent -	13	100.000%	0.000%	0.024%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,016	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		503,544,944	139,186	-	-
33	Allocation Percent -	20	100.00%	0.03%	0.00%	0.00%
34	Distribution Mains - Customer		503,544,944	-	417,718	-
35	Allocation Percent -	21	100.00%	0.00%	0.08%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628	1,893	5,680	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.04%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	<u>Internally Generated Allocation Factors</u>					
41	Total Net Plant		1,709,062,124	167,604	730,593	0
42	Allocation Percent -	1.1	100.000%	0.010%	0.043%	0.000%
43	Distribution Mains (Account 376)		1,007,089,888	139,419	418,416	0
44	Allocation Percent -	2.2	100.000%	0.014%	0.042%	0.000%
45	Distribution Services (Account 380)		390,388,219	0	306,496	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.079%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108	139,419	724,912	0
48	Allocation Percent -	4.4	100.000%	0.010%	0.052%	0.000%
49	Allocable Distribution Operating Expenses		23,165,200	1,049	10,721	179
50	Allocation Percent -	5.5	100.000%	0.005%	0.046%	0.001%
51	Allocable Distribution Maintenance Expenses		13,979,410	953	6,133	0
52	Allocation Percent -	6.6	100.000%	0.007%	0.044%	0.000%
53	Transmission Mains		66,772,852	18,488	0	0
54	Allocation Percent -	17	100.000%	0.028%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316	39	0	405
56	Allocation Percent -	17.1	100.000%	0.004%	0.000%	0.044%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364	663	0	120
58	Allocation Percent -	17.2	100.000%	0.025%	0.000%	0.005%
59	Net Operating Margin w/o SPEC and Optional		259,055,313	137,526	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.053%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435	0	8,571	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.065%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)
1	<u>Allocation Factors</u>		
2	Demand Allocator		88,375,821
3	Allocation Percent -	1	100.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569
5	Allocation Percent -	2	100.000%
6	Throughput		543,877,467
7	Allocation Percent -	3	100.000%
8	Customers		695,597
9	Allocation Percent -	4	100.000%
10	Customers With Mains		695,597
11	Allocation Percent -	5	100.000%
12	Meters for Customers		100.000%
13	Allocation Percent -	6	100.000%
14	Service Lines for Customers		100.000%
15	Allocation Percent -	7	100.000%
16	Customer Advances		695,597
17	Allocation Percent -	8	100.000%
18	Service Establishment & Reconnect Charges		3,852,431
19	Allocation Percent -	9	100.000%
20	Industrial Meas & Reg		178
21	Allocation Percent -	10	100.000%
22	Meter Reading (Bills with Meters)		695,019
23	Allocation Percent -	11	100.000%
24	Late Fees		1,338,744
25	Allocation Percent -	12	100.000%
26	Return Item Fees		294,560
27	Allocation Percent -	13	100.000%
28	Uncollectible Margin		1,287,720
29	Allocation Percent -	14	100.000%
30	KAM Direct Allocation		2,016
31	Allocation Percent -	15	100.00%
32	Distribution Mains - Demand		503,544,944
33	Allocation Percent -	20	100.00%
34	Distribution Mains - Customer		503,544,944
35	Allocation Percent -	21	100.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628
37	Allocation Percent -	2.3	100.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140
39	Allocation Percent -	2.4	100.00%
40	<u>Internally Generated Allocation Factors</u>		
41	Total Net Plant		1,709,062,124
42	Allocation Percent -	1.1	100.000%
43	Distribution Mains (Account 376)		1,007,089,888
44	Allocation Percent -	2.2	100.000%
45	Distribution Services (Account 380)		390,388,219
46	Allocation Percent -	3.3	100.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108
48	Allocation Percent -	4.4	100.000%
49	Allocable Distribution Operating Expenses		23,165,200
50	Allocation Percent -	5.5	100.000%
51	Allocable Distribution Maintenance Expenses		13,979,410
52	Allocation Percent -	6.6	100.000%
53	Transmission Mains		66,772,852
54	Allocation Percent -	17	100.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316
56	Allocation Percent -	17.1	100.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364
58	Allocation Percent -	17.2	100.000%
59	Net Operating Margin w/o SPEC and Optional		259,055,313
60	Allocation Percent -	Net Op Margin	100.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435
62	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)
1	<u>Allocation Factors</u>		
2	Demand Allocator		88,375,821
3	Allocation Percent -	1	100.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569
5	Allocation Percent -	2	100.000%
6	Throughput		543,877,467
7	Allocation Percent -	3	100.000%
8	Customers		695,597
9	Allocation Percent -	4	100.000%
10	Customers With Mains		695,597
11	Allocation Percent -	5	100.000%
12	Meters for Customers		100.000%
13	Allocation Percent -	6	100.000%
14	Service Lines for Customers		100.000%
15	Allocation Percent -	7	100.000%
16	Customer Advances		695,597
17	Allocation Percent -	8	100.000%
18	Service Establishment & Reconnect Charges		3,852,431
19	Allocation Percent -	9	100.000%
20	Industrial Meas & Reg		178
21	Allocation Percent -	10	100.000%
22	Meter Reading (Bills with Meters)		695,019
23	Allocation Percent -	11	100.000%
24	Late Fees		1,338,744
25	Allocation Percent -	12	100.000%
26	Return Item Fees		294,560
27	Allocation Percent -	13	100.000%
28	Uncollectible Margin		1,287,720
29	Allocation Percent -	14	100.000%
30	KAM Direct Allocation		2,016
31	Allocation Percent -	15	100.00%
32	Distribution Mains - Demand		503,544,944
33	Allocation Percent -	20	100.00%
34	Distribution Mains - Customer		503,544,944
35	Allocation Percent -	21	100.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628
37	Allocation Percent -	2.3	100.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140
39	Allocation Percent -	2.4	100.00%
40	<u>Internally Generated Allocation Factors</u>		
41	Total Net Plant		1,709,062,124
42	Allocation Percent -	1.1	100.000%
43	Distribution Mains (Account 376)		1,007,089,888
44	Allocation Percent -	2.2	100.000%
45	Distribution Services (Account 380)		390,388,219
46	Allocation Percent -	3.3	100.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108
48	Allocation Percent -	4.4	100.000%
49	Allocable Distribution Operating Expenses		23,165,200
50	Allocation Percent -	5.5	100.000%
51	Allocable Distribution Maintenance Expenses		13,979,410
52	Allocation Percent -	6.6	100.000%
53	Transmission Mains		66,772,852
54	Allocation Percent -	17	100.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316
56	Allocation Percent -	17.1	100.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364
58	Allocation Percent -	17.2	100.000%
59	Net Operating Margin w/o SPEC and Optional		259,055,313
60	Allocation Percent -	Net Op Margin	100.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435
62	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)
1	<u>Allocation Factors</u>		
2	Demand Allocator		88,375,821
3	Allocation Percent -	1	100.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569
5	Allocation Percent -	2	100.000%
6	Throughput		543,877,467
7	Allocation Percent -	3	100.000%
8	Customers		695,597
9	Allocation Percent -	4	100.000%
10	Customers With Mains		695,597
11	Allocation Percent -	5	100.000%
12	Meters for Customers		100.000%
13	Allocation Percent -	6	100.000%
14	Service Lines for Customers		100.000%
15	Allocation Percent -	7	100.000%
16	Customer Advances		695,597
17	Allocation Percent -	8	100.000%
18	Service Establishment & Reconnect Charges		3,852,431
19	Allocation Percent -	9	100.000%
20	Industrial Meas & Reg		178
21	Allocation Percent -	10	100.000%
22	Meter Reading (Bills with Meters)		695,019
23	Allocation Percent -	11	100.000%
24	Late Fees		1,338,744
25	Allocation Percent -	12	100.000%
26	Return Item Fees		294,560
27	Allocation Percent -	13	100.000%
28	Uncollectible Margin		1,287,720
29	Allocation Percent -	14	100.000%
30	KAM Direct Allocation		2,016
31	Allocation Percent -	15	100.00%
32	Distribution Mains - Demand		503,544,944
33	Allocation Percent -	20	100.00%
34	Distribution Mains - Customer		503,544,944
35	Allocation Percent -	21	100.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628
37	Allocation Percent -	2.3	100.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140
39	Allocation Percent -	2.4	100.00%
40	<u>Internally Generated Allocation Factors</u>		
41	Total Net Plant		1,709,062,124
42	Allocation Percent -	1.1	100.000%
43	Distribution Mains (Account 376)		1,007,089,888
44	Allocation Percent -	2.2	100.000%
45	Distribution Services (Account 380)		390,388,219
46	Allocation Percent -	3.3	100.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108
48	Allocation Percent -	4.4	100.000%
49	Allocable Distribution Operating Expenses		23,165,200
50	Allocation Percent -	5.5	100.000%
51	Allocable Distribution Maintenance Expenses		13,979,410
52	Allocation Percent -	6.6	100.000%
53	Transmission Mains		66,772,852
54	Allocation Percent -	17	100.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316
56	Allocation Percent -	17.1	100.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364
58	Allocation Percent -	17.2	100.000%
59	Net Operating Margin w/o SPEC and Optional		259,055,313
60	Allocation Percent -	Net Op Margin	100.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435
62	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)
1	<u>Allocation Factors</u>		
2	Demand Allocator		88,375,821
3	Allocation Percent -	1	100.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569
5	Allocation Percent -	2	100.000%
6	Throughput		543,877,467
7	Allocation Percent -	3	100.000%
8	Customers		695,597
9	Allocation Percent -	4	100.000%
10	Customers With Mains		695,597
11	Allocation Percent -	5	100.000%
12	Meters for Customers		100.000%
13	Allocation Percent -	6	100.000%
14	Service Lines for Customers		100.000%
15	Allocation Percent -	7	100.000%
16	Customer Advances		695,597
17	Allocation Percent -	8	100.000%
18	Service Establishment & Reconnect Charges		3,852,431
19	Allocation Percent -	9	100.000%
20	Industrial Meas & Reg		178
21	Allocation Percent -	10	100.000%
22	Meter Reading (Bills with Meters)		695,019
23	Allocation Percent -	11	100.000%
24	Late Fees		1,338,744
25	Allocation Percent -	12	100.000%
26	Return Item Fees		294,560
27	Allocation Percent -	13	100.000%
28	Uncollectible Margin		1,287,720
29	Allocation Percent -	14	100.000%
30	KAM Direct Allocation		2,016
31	Allocation Percent -	15	100.00%
32	Distribution Mains - Demand		503,544,944
33	Allocation Percent -	20	100.00%
34	Distribution Mains - Customer		503,544,944
35	Allocation Percent -	21	100.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628
37	Allocation Percent -	2.3	100.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140
39	Allocation Percent -	2.4	100.00%
40	<u>Internally Generated Allocation Factors</u>		
41	Total Net Plant		1,709,062,124
42	Allocation Percent -	1.1	100.000%
43	Distribution Mains (Account 376)		1,007,089,888
44	Allocation Percent -	2.2	100.000%
45	Distribution Services (Account 380)		390,388,219
46	Allocation Percent -	3.3	100.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108
48	Allocation Percent -	4.4	100.000%
49	Allocable Distribution Operating Expenses		23,165,200
50	Allocation Percent -	5.5	100.000%
51	Allocable Distribution Maintenance Expenses		13,979,410
52	Allocation Percent -	6.6	100.000%
53	Transmission Mains		66,772,852
54	Allocation Percent -	17	100.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316
56	Allocation Percent -	17.1	100.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364
58	Allocation Percent -	17.2	100.000%
59	Net Operating Margin w/o SPEC and Optional		259,055,313
60	Allocation Percent -	Net Op Margin	100.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435
62	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)
1	<u>Allocation Factors</u>		
2	Demand Allocator		88,375,821
3	Allocation Percent -	1	100.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569
5	Allocation Percent -	2	100.000%
6	Throughput		543,877,467
7	Allocation Percent -	3	100.000%
8	Customers		695,597
9	Allocation Percent -	4	100.000%
10	Customers With Mains		695,597
11	Allocation Percent -	5	100.000%
12	Meters for Customers		100.000%
13	Allocation Percent -	6	100.000%
14	Service Lines for Customers		100.000%
15	Allocation Percent -	7	100.000%
16	Customer Advances		695,597
17	Allocation Percent -	8	100.000%
18	Service Establishment & Reconnect Charges		3,852,431
19	Allocation Percent -	9	100.000%
20	Industrial Meas & Reg		178
21	Allocation Percent -	10	100.000%
22	Meter Reading (Bills with Meters)		695,019
23	Allocation Percent -	11	100.000%
24	Late Fees		1,338,744
25	Allocation Percent -	12	100.000%
26	Return Item Fees		294,560
27	Allocation Percent -	13	100.000%
28	Uncollectible Margin		1,287,720
29	Allocation Percent -	14	100.000%
30	KAM Direct Allocation		2,016
31	Allocation Percent -	15	100.00%
32	Distribution Mains - Demand		503,544,944
33	Allocation Percent -	20	100.00%
34	Distribution Mains - Customer		503,544,944
35	Allocation Percent -	21	100.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628
37	Allocation Percent -	2.3	100.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140
39	Allocation Percent -	2.4	100.00%
40	<u>Internally Generated Allocation Factors</u>		
41	Total Net Plant		1,709,062,124
42	Allocation Percent -	1.1	100.000%
43	Distribution Mains (Account 376)		1,007,089,888
44	Allocation Percent -	2.2	100.000%
45	Distribution Services (Account 380)		390,388,219
46	Allocation Percent -	3.3	100.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108
48	Allocation Percent -	4.4	100.000%
49	Allocable Distribution Operating Expenses		23,165,200
50	Allocation Percent -	5.5	100.000%
51	Allocable Distribution Maintenance Expenses		13,979,410
52	Allocation Percent -	6.6	100.000%
53	Transmission Mains		66,772,852
54	Allocation Percent -	17	100.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316
56	Allocation Percent -	17.1	100.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364
58	Allocation Percent -	17.2	100.000%
59	Net Operating Margin w/o SPEC and Optional		259,055,313
60	Allocation Percent -	Net Op Margin	100.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435
62	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)
1	<u>Allocation Factors</u>		
2	Demand Allocator		88,375,821
3	Allocation Percent -	1	100.000%
4	Internally Generated - Meter and Industrial Meas & Reg		202,947,569
5	Allocation Percent -	2	100.000%
6	Throughput		543,877,467
7	Allocation Percent -	3	100.000%
8	Customers		695,597
9	Allocation Percent -	4	100.000%
10	Customers With Mains		695,597
11	Allocation Percent -	5	100.000%
12	Meters for Customers		100.000%
13	Allocation Percent -	6	100.000%
14	Service Lines for Customers		100.000%
15	Allocation Percent -	7	100.000%
16	Customer Advances		695,597
17	Allocation Percent -	8	100.000%
18	Service Establishment & Reconnect Charges		3,852,431
19	Allocation Percent -	9	100.000%
20	Industrial Meas & Reg		178
21	Allocation Percent -	10	100.000%
22	Meter Reading (Bills with Meters)		695,019
23	Allocation Percent -	11	100.000%
24	Late Fees		1,338,744
25	Allocation Percent -	12	100.000%
26	Return Item Fees		294,560
27	Allocation Percent -	13	100.000%
28	Uncollectible Margin		1,287,720
29	Allocation Percent -	14	100.000%
30	KAM Direct Allocation		2,016
31	Allocation Percent -	15	100.00%
32	Distribution Mains - Demand		503,544,944
33	Allocation Percent -	20	100.00%
34	Distribution Mains - Customer		503,544,944
35	Allocation Percent -	21	100.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,673,628
37	Allocation Percent -	2.3	100.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		6,125,140
39	Allocation Percent -	2.4	100.00%
40	<u>Internally Generated Allocation Factors</u>		
41	Total Net Plant		1,709,062,124
42	Allocation Percent -	1.1	100.000%
43	Distribution Mains (Account 376)		1,007,089,888
44	Allocation Percent -	2.2	100.000%
45	Distribution Services (Account 380)		390,388,219
46	Allocation Percent -	3.3	100.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,397,478,108
48	Allocation Percent -	4.4	100.000%
49	Allocable Distribution Operating Expenses		23,165,200
50	Allocation Percent -	5.5	100.000%
51	Allocable Distribution Maintenance Expenses		13,979,410
52	Allocation Percent -	6.6	100.000%
53	Transmission Mains		66,772,852
54	Allocation Percent -	17	100.000%
55	Allocable Transmission Operations Expenses (851-857)		915,316
56	Allocation Percent -	17.1	100.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,624,364
58	Allocation Percent -	17.2	100.000%
59	Net Operating Margin w/o SPEC and Optional		259,055,313
60	Allocation Percent -	Net Op Margin	100.000%
61	Customer Accounting Expense (Accounts 902-904)		13,099,435
62	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE:
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 14,921	\$ 33,388	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 14,921	\$ 33,388	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	21.79%	48.75%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 546,579	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	302,682	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	26,408	0	0
12	366.2	Structures	1.0	1,023,351	629,514	0	0
13	367	Mains	1.0	66,772,852	41,075,331	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(13,035)	0	0
15	368	Compressor Stations	1.0	4,417,844	2,717,637	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	12,017,358	0	0
17	370	Communications Equipment	1.0	644,629	396,544	0	0
18	371	Other Equipment	1.0	(1,327)	(816)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 57,698,201	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	718,193	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	309,755,756	0	0
25	376	Mains - Customer	5.0	503,544,944	0	392,235,405	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	4,205,667	5,325,524	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	297,825,427	0
30	381	Meters	6.0	196,822,429	0	137,841,797	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 314,679,617	\$ 833,228,153	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 372,377,818	\$ 833,228,153	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	19.48%	51.58%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 13,187,954	\$ 29,509,207	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 385,580,693	\$ 862,770,748	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 8,390,394	\$ 18,774,245	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	4,462,919	9,986,174	0
41		Total Systems Allocable		\$ 58,991,457	\$ 12,853,313	\$ 28,760,419	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 398,434,005	\$ 891,531,167	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 1,537,960	\$ 3,441,321	\$ 0
45		Materials & Supplies	1.1	7,938,041	1,729,575	3,870,076	0
46		Customer Advances	8.0	(57,480,743)	0	(44,774,519)	0
47		Deferred Taxes	1.1	(271,644,740)	(59,187,126)	(132,436,406)	0
48		Other Debits and Credits	1.1	26,900,706	5,861,242	13,115,044	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 348,375,656	\$ 734,746,683	\$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 1,506	\$ 5,596	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 1,506	\$ 5,596	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	2.20%	8.17%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 55,181	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	30,558	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	2,666	0	0
12	366.2	Structures	1.0	1,023,351	63,553	0	0
13	367	Mains	1.0	66,772,852	4,146,814	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,316)	0	0
15	368	Compressor Stations	1.0	4,417,844	274,363	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	1,213,228	0	0
17	370	Communications Equipment	1.0	644,629	40,034	0	0
18	371	Other Equipment	1.0	(1,327)	(82)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 5,824,998	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	72,506	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	31,271,802	0	0
25	376	Mains - Customer	5.0	503,544,944	0	93,015,779	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	424,589	1,262,909	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	16,003,430	0
30	381	Meters	6.0	196,822,429	0	29,361,604	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 31,768,897	\$ 139,643,722	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 37,593,895	\$ 139,643,722	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.97%	8.65%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 1,331,407	\$ 4,945,555	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 38,926,809	\$ 144,594,872	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 847,063	\$ 3,146,444	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	450,560	1,673,619	0
41		Total Systems Allocable		\$ 58,991,457	\$ 1,297,623	\$ 4,820,063	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 40,224,432	\$ 149,414,935	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 155,267	\$ 576,744	\$ 0
45		Materials & Supplies	1.1	7,938,041	174,611	648,600	0
46		Customer Advances	8.0	(57,480,743)	0	(10,617,952)	0
47		Deferred Taxes	1.1	(271,644,740)	(5,975,315)	(22,195,497)	0
48		Other Debits and Credits	1.1	26,900,706	591,729	2,197,998	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 35,170,725	\$ 120,024,827	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 4	\$ 1	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 4	\$ 1	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	0.01%	0.00%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 141	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	78	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	7	0	0
12	366.2	Structures	1.0	1,023,351	163	0	0
13	367	Mains	1.0	66,772,852	10,611	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3)	0	0
15	368	Compressor Stations	1.0	4,417,844	702	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	3,104	0	0
17	370	Communications Equipment	1.0	644,629	102	0	0
18	371	Other Equipment	1.0	(1,327)	(0.21)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 14,905	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	186	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	80,019	0	0
25	376	Mains - Customer	5.0	503,544,944	0	11,582	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	1,086	157	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	8,795	0
30	381	Meters	6.0	196,822,429	0	13,306	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 81,291	\$ 33,840	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 96,197	\$ 33,840	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 3,407	\$ 1,198	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 99,607	\$ 35,040	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 2,167	\$ 762	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	1,153	406	0
41		Total Systems Allocable		\$ 58,991,457	\$ 3,320	\$ 1,168	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 102,928	\$ 36,208	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 397	\$ 140	\$ 0
45		Materials & Supplies	1.1	7,938,041	447	157	0
46		Customer Advances	8.0	(57,480,743)	0	(1,322)	0
47		Deferred Taxes	1.1	(271,644,740)	(15,290)	(5,379)	0
48		Other Debits and Credits	1.1	26,900,706	1,514	533	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 89,996	\$ 30,337	\$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 1,257	\$ 3,256	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 1,257	\$ 3,256	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	1.83%	4.75%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 46,031	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	25,491	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	2,224	0	0
12	366.2	Structures	1.0	1,023,351	53,016	0	0
13	367	Mains	1.0	66,772,852	3,459,225	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,098)	0	0
15	368	Compressor Stations	1.0	4,417,844	228,870	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	1,012,061	0	0
17	370	Communications Equipment	1.0	644,629	33,396	0	0
18	371	Other Equipment	1.0	(1,327)	(69)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 4,859,147	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	60,484	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	26,086,582	0	0
25	376	Mains - Customer	5.0	503,544,944	0	14,978,283	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	354,187	203,366	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	53,318,441	0
30	381	Meters	6.0	196,822,429	0	12,756,197	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 26,501,253	\$ 81,256,286	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 31,360,401	\$ 81,256,286	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.64%	5.03%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 1,110,645	\$ 2,877,734	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 32,472,302	\$ 84,137,276	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 706,611	\$ 1,830,862	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	375,852	973,850	0
41		Total Systems Allocable		\$ 58,991,457	\$ 1,082,463	\$ 2,804,712	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 33,554,764	\$ 86,941,988	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 129,522	\$ 335,597	\$ 0
45		Materials & Supplies	1.1	7,938,041	145,659	377,409	0
46		Customer Advances	8.0	(57,480,743)	0	(1,709,803)	0
47		Deferred Taxes	1.1	(271,644,740)	(4,984,540)	(12,915,179)	0
48		Other Debits and Credits	1.1	26,900,706	493,614	1,278,977	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 29,339,020	\$ 74,308,989	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE:
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Demand	General-2 Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 1,931	\$ 1,269	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 1,931	\$ 1,269	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	2.82%	1.85%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 70,740	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	39,174	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	3,418	0	0
12	366.2	Structures	1.0	1,023,351	81,474	0	0
13	367	Mains	1.0	66,772,852	5,316,097	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,687)	0	0
15	368	Compressor Stations	1.0	4,417,844	351,725	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	1,555,324	0	0
17	370	Communications Equipment	1.0	644,629	51,322	0	0
18	371	Other Equipment	1.0	(1,327)	(106)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 7,467,481	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	92,951	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	40,089,554	0	0
25	376	Mains - Customer	5.0	503,544,944	0	2,533,661	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	544,311	34,400	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	17,729,307	0
30	381	Meters	6.0	196,822,429	0	11,380,473	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 40,726,816	\$ 31,677,842	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 48,194,296	\$ 31,677,842	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	2.52%	1.96%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 1,706,826	\$ 1,121,887	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 49,903,053	\$ 32,800,999	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 1,085,911	\$ 713,763	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	577,605	379,656	0
41		Total Systems Allocable		\$ 58,991,457	\$ 1,663,516	\$ 1,093,420	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 51,566,569	\$ 33,894,418	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 199,048	\$ 130,833	\$ 0
45		Materials & Supplies	1.1	7,938,041	223,847	147,133	0
46		Customer Advances	8.0	(57,480,743)	0	(289,223)	0
47		Deferred Taxes	1.1	(271,644,740)	(7,660,182)	(5,034,995)	0
48		Other Debits and Credits	1.1	26,900,706	758,580	498,610	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 45,087,862	\$ 29,346,777	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 783	\$ 159	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 783	\$ 159	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	1.14%	0.23%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 28,692	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	15,889	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	1,386	0	0
12	366.2	Structures	1.0	1,023,351	33,046	0	0
13	367	Mains	1.0	66,772,852	2,156,212	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(684)	0	0
15	368	Compressor Stations	1.0	4,417,844	142,660	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	630,840	0	0
17	370	Communications Equipment	1.0	644,629	20,816	0	0
18	371	Other Equipment	1.0	(1,327)	(43)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 3,028,815	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	37,701	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	16,260,348	0	0
25	376	Mains - Customer	5.0	503,544,944	0	208,484	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	220,773	2,831	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	2,096,744	0
30	381	Meters	6.0	196,822,429	0	1,662,582	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 16,518,822	\$ 3,970,641	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 19,547,636	\$ 3,970,641	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.02%	0.25%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 692,290	\$ 140,622	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 20,240,709	\$ 4,111,422	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 440,446	\$ 89,466	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	234,277	47,588	0
41		Total Systems Allocable		\$ 58,991,457	\$ 674,723	\$ 137,054	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 20,915,432	\$ 4,248,476	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 80,734	\$ 16,399	\$ 0
45		Materials & Supplies	1.1	7,938,041	90,792	18,442	0
46		Customer Advances	8.0	(57,480,743)	0	(23,799)	0
47		Deferred Taxes	1.1	(271,644,740)	(3,106,975)	(631,109)	0
48		Other Debits and Credits	1.1	26,900,706	307,681	62,498	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 18,287,665	\$ 3,690,908	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE:
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Demand	General-4 Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 3,761	\$ 519	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 3,761	\$ 519	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	5.49%	0.76%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 137,778	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	76,298	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	6,657	0	0
12	366.2	Structures	1.0	1,023,351	158,684	0	0
13	367	Mains	1.0	66,772,852	10,353,981	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3,286)	0	0
15	368	Compressor Stations	1.0	4,417,844	685,043	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	3,029,251	0	0
17	370	Communications Equipment	1.0	644,629	99,958	0	0
18	371	Other Equipment	1.0	(1,327)	(206)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 14,544,158	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	181,037	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	78,081,059	0	0
25	376	Mains - Customer	5.0	503,544,944	0	127,407	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	1,060,135	1,730	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	3,044,192	0
30	381	Meters	6.0	196,822,429	0	3,725,369	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	6,056,318	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 79,322,231	\$ 12,955,016	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 93,866,389	\$ 12,955,016	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	4.91%	0.80%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 3,324,327	\$ 458,809	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 97,194,477	\$ 13,414,344	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 2,114,992	\$ 291,902	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	1,124,981	155,265	0
41		Total Systems Allocable		\$ 58,991,457	\$ 3,239,973	\$ 447,166	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 100,434,450	\$ 13,861,511	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 387,678	\$ 53,506	\$ 0
45		Materials & Supplies	1.1	7,938,041	435,979	60,172	0
46		Customer Advances	8.0	(57,480,743)	0	(14,544)	0
47		Deferred Taxes	1.1	(271,644,740)	(14,919,476)	(2,059,119)	0
48		Other Debits and Credits	1.1	26,900,706	1,477,461	203,912	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 87,816,092	\$ 12,105,438	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE:
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 5	\$ 4	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 5	\$ 4	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	0.01%	0.01%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 183	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	101	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	9	0	0
12	366.2	Structures	1.0	1,023,351	211	0	0
13	367	Mains	1.0	66,772,852	13,774	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(4)	0	0
15	368	Compressor Stations	1.0	4,417,844	911	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	4,030	0	0
17	370	Communications Equipment	1.0	644,629	133	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 19,348	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	241	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	103,870	0	0
25	376	Mains - Customer	5.0	503,544,944	0	12,306	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	1,410	167	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	40,648	0
30	381	Meters	6.0	196,822,429	0	36,079	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 105,521	\$ 89,201	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 124,869	\$ 89,201	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.01%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 4,422	\$ 3,159	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 129,297	\$ 92,363	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 2,814	\$ 2,010	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	1,497	1,069	0
41		Total Systems Allocable		\$ 58,991,457	\$ 4,310	\$ 3,079	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 133,607	\$ 95,442	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 516	\$ 368	\$ 0
45		Materials & Supplies	1.1	7,938,041	580	414	0
46		Customer Advances	8.0	(57,480,743)	0	(1,405)	0
47		Deferred Taxes	1.1	(271,644,740)	(19,847)	(14,178)	0
48		Other Debits and Credits	1.1	26,900,706	1,965	1,404	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 116,821	\$ 82,046	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE:
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 11	\$ 2	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 11	\$ 2	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	0.02%	0.00%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 395	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	219	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	19	0	0
12	366.2	Structures	1.0	1,023,351	454	0	0
13	367	Mains	1.0	66,772,852	29,656	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(9)	0	0
15	368	Compressor Stations	1.0	4,417,844	1,962	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	8,676	0	0
17	370	Communications Equipment	1.0	644,629	286	0	0
18	371	Other Equipment	1.0	(1,327)	(1)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 41,657	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	519	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	223,637	0	0
25	376	Mains - Customer	5.0	503,544,944	0	724	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	3,036	10	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	4,431	0
30	381	Meters	6.0	196,822,429	0	14,038	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	34,411	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 227,192	\$ 53,614	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 268,849	\$ 53,614	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 9,521	\$ 1,899	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 278,381	\$ 55,515	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 6,058	\$ 1,208	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	3,222	643	0
41		Total Systems Allocable		\$ 58,991,457	\$ 9,280	\$ 1,851	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 287,661	\$ 57,366	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 1,110	\$ 221	\$ 0
45		Materials & Supplies	1.1	7,938,041	1,249	249	0
46		Customer Advances	8.0	(57,480,743)	0	(83)	0
47		Deferred Taxes	1.1	(271,644,740)	(42,732)	(8,522)	0
48		Other Debits and Credits	1.1	26,900,706	4,232	844	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 251,520	\$ 50,076	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE:
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 65	\$ 2	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 65	\$ 2	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	0.09%	0.00%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 2,378	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	1,317	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	115	0	0
12	366.2	Structures	1.0	1,023,351	2,739	0	0
13	367	Mains	1.0	66,772,852	178,727	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(57)	0	0
15	368	Compressor Stations	1.0	4,417,844	11,825	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	52,290	0	0
17	370	Communications Equipment	1.0	644,629	1,725	0	0
18	371	Other Equipment	1.0	(1,327)	(4)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 251,056	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	3,125	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	#####	0	0
25	376	Mains - Customer	5.0	503,544,944	0	724	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	18,300	10	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	2,577	0
30	381	Meters	6.0	196,822,429	0	12,833	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	34,411	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ #####	\$ 50,555	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ #####	\$ 50,555	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.08%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 57,383	\$ 1,790	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ #####	\$ 52,347	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 36,508	\$ 1,139	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	19,419	606	0
41		Total Systems Allocable		\$ 58,991,457	\$ 55,927	\$ 1,745	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ #####	\$ 54,092	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 6,692	\$ 209	\$ 0
45		Materials & Supplies	1.1	7,938,041	7,526	235	0
46		Customer Advances	8.0	(57,480,743)	0	(83)	0
47		Deferred Taxes	1.1	(271,644,740)	(257,535)	(8,035)	0
48		Other Debits and Credits	1.1	26,900,706	25,503	796	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ #####	\$ 47,214	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 5	\$ 1	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 5	\$ 1	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	0.01%	0.00%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 185	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	103	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	9	0	0
12	366.2	Structures	1.0	1,023,351	214	0	0
13	367	Mains	1.0	66,772,852	13,935	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(4)	0	0
15	368	Compressor Stations	1.0	4,417,844	922	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	4,077	0	0
17	370	Communications Equipment	1.0	644,629	135	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 19,575	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	244	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	105,090	0	0
25	376	Mains - Customer	5.0	503,544,944	0	2,172	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	1,427	29	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	7,731	0
30	381	Meters	6.0	196,822,429	0	18,150	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 106,760	\$ 28,081	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 126,335	\$ 28,081	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 4,474	\$ 995	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 130,814	\$ 29,077	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 2,847	\$ 633	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	1,514	337	0
41		Total Systems Allocable		\$ 58,991,457	\$ 4,361	\$ 969	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 135,175	\$ 30,046	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 522	\$ 116	\$ 0
45		Materials & Supplies	1.1	7,938,041	587	130	0
46		Customer Advances	8.0	(57,480,743)	0	(248)	0
47		Deferred Taxes	1.1	(271,644,740)	(20,080)	(4,463)	0
48		Other Debits and Credits	1.1	26,900,706	1,989	442	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 118,192	\$ 26,024	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 7	\$ 29	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 7	\$ 29	\$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	0.01%	0.04%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 246	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	492,045	136	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	12	0	0
12	366.2	Structures	1.0	1,023,351	283	0	0
13	367	Mains	1.0	66,772,852	18,488	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(6)	0	0
15	368	Compressor Stations	1.0	4,417,844	1,223	0	0
16	369	Measuring and Regulating Stations	1.0	19,535,649	5,409	0	0
17	370	Communications Equipment	1.0	644,629	178	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		\$ 93,795,311	\$ 25,970	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509	323	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	503,544,944	139,419	0	0
25	376	Mains - Customer	5.0	503,544,944	0	418,416	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628	1,893	5,681	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	390,388,219	0	306,496	0
30	381	Meters	6.0	196,822,429	0	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813	\$ 141,635	\$ 730,593	\$ 0
34		Total Transmission & Direct Plant		\$ 1,709,062,124	\$ 167,604	\$ 730,593	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.05%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321	\$ 5,936	\$ 25,874	\$ 0
37		Total Direct Net Plant		\$ 1,769,657,928	\$ 173,547	\$ 756,497	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481	\$ 3,776	\$ 16,462	\$ 0
40	389-398	Total Common General Plant	1.1	20,482,975	2,009	8,756	0
41		Total Systems Allocable		\$ 58,991,457	\$ 5,785	\$ 25,218	\$ 0
42		Total Net Plant		\$ 1,828,649,385	\$ 179,332	\$ 781,715	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,058,609	\$ 692	\$ 3,017	\$ 0
45		Materials & Supplies	1.1	7,938,041	778	3,393	0
46		Customer Advances	8.0	(57,480,743)	0	(47,763)	0
47		Deferred Taxes	1.1	(271,644,740)	(26,640)	(116,123)	0
48		Other Debits and Credits	1.1	26,900,706	2,638	11,500	0
49		Total Allocated Rate Base		\$ 1,541,421,257	\$ 156,801	\$ 635,739	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Direct</u>		
2		<u>Intangible Plant</u>		
3	301	Organization	1.1	\$ 68,482
4	302	Franchise & Consents	1.1	0
5	303	Miscellaneous Intangible Plant	1.1	0
6		Total Direct Intangible Plant		<u>\$ 68,482</u>
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%
8		<u>Transmission Plant</u>		
9	365.1	Land and Land Rights	1.0	\$ 888,529
10	365.2	Rights of Way	1.0	492,045
11	366.1	Structures - Compressor Stations	1.0	42,929
12	366.2	Structures	1.0	1,023,351
13	367	Mains	1.0	66,772,852
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,417,844
16	369	Measuring and Regulating Stations	1.0	19,535,649
17	370	Communications Equipment	1.0	644,629
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		<u>\$ 93,795,311</u>
20		<u>Distribution Plant</u>		
21	374.1	Land & Land Rights	1.0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509
23	375	Structures & Improvements	1.0	0
24	376	Mains - Demand	1.0	503,544,944
25	376	Mains - Customer	5.0	503,544,944
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	390,388,219
30	381	Meters	6.0	196,822,429
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140
32	387	Miscellaneous Equipment	1.0	0
33		Total Direct Distribution Plant		<u>\$ 1,615,266,813</u>
34		Total Transmission & Direct Plant		<u>\$ 1,709,062,124</u>
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%
36	389-398	Total Direct General Plant	1.1	<u>\$ 60,527,321</u>
37		Total Direct Net Plant		<u>\$ 1,769,657,928</u>
38		<u>Common - Systems Allocable</u>		
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481
40	389-398	Total Common General Plant	1.1	20,482,975
41		Total Systems Allocable		<u>\$ 58,991,457</u>
42		Total Net Plant		<u>\$ 1,828,649,385</u>
43		<u>Other Rate Base Items</u>		
44		Cash Working Capital	1.1	\$ 7,058,609
45		Materials & Supplies	1.1	7,938,041
46		Customer Advances	8.0	(57,480,743)
47		Deferred Taxes	1.1	(271,644,740)
48		Other Debits and Credits	1.1	26,900,706
49		Total Allocated Rate Base		<u>\$ 1,541,421,257</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Direct</u>		
2		<u>Intangible Plant</u>		
3	301	Organization	1.1	\$ 68,482
4	302	Franchise & Consents	1.1	0
5	303	Miscellaneous Intangible Plant	1.1	0
6		Total Direct Intangible Plant		\$ 68,482
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%
8		<u>Transmission Plant</u>		
9	365.1	Land and Land Rights	1.0	\$ 888,529
10	365.2	Rights of Way	1.0	492,045
11	366.1	Structures - Compressor Stations	1.0	42,929
12	366.2	Structures	1.0	1,023,351
13	367	Mains	1.0	66,772,852
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,417,844
16	369	Measuring and Regulating Stations	1.0	19,535,649
17	370	Communications Equipment	1.0	644,629
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		\$ 93,795,311
20		<u>Distribution Plant</u>		
21	374.1	Land & Land Rights	1.0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509
23	375	Structures & Improvements	1.0	0
24	376	Mains - Demand	1.0	503,544,944
25	376	Mains - Customer	5.0	503,544,944
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	390,388,219
30	381	Meters	6.0	196,822,429
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140
32	387	Miscellaneous Equipment	1.0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813
34		Total Transmission & Direct Plant		\$ 1,709,062,124
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321
37		Total Direct Net Plant		\$ 1,769,657,928
38		<u>Common - Systems Allocable</u>		
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481
40	389-398	Total Common General Plant	1.1	20,482,975
41		Total Systems Allocable		\$ 58,991,457
42		Total Net Plant		\$ 1,828,649,385
43		<u>Other Rate Base Items</u>		
44		Cash Working Capital	1.1	\$ 7,058,609
45		Materials & Supplies	1.1	7,938,041
46		Customer Advances	8.0	(57,480,743)
47		Deferred Taxes	1.1	(271,644,740)
48		Other Debits and Credits	1.1	26,900,706
49		Total Allocated Rate Base		\$ 1,541,421,257

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Direct</u>		
2		<u>Intangible Plant</u>		
3	301	Organization	1.1	\$ 68,482
4	302	Franchise & Consents	1.1	0
5	303	Miscellaneous Intangible Plant	1.1	0
6		Total Direct Intangible Plant		\$ 68,482
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%
8		<u>Transmission Plant</u>		
9	365.1	Land and Land Rights	1.0	\$ 888,529
10	365.2	Rights of Way	1.0	492,045
11	366.1	Structures - Compressor Stations	1.0	42,929
12	366.2	Structures	1.0	1,023,351
13	367	Mains	1.0	66,772,852
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,417,844
16	369	Measuring and Regulating Stations	1.0	19,535,649
17	370	Communications Equipment	1.0	644,629
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		\$ 93,795,311
20		<u>Distribution Plant</u>		
21	374.1	Land & Land Rights	1.0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509
23	375	Structures & Improvements	1.0	0
24	376	Mains - Demand	1.0	503,544,944
25	376	Mains - Customer	5.0	503,544,944
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	390,388,219
30	381	Meters	6.0	196,822,429
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140
32	387	Miscellaneous Equipment	1.0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813
34		Total Transmission & Direct Plant		\$ 1,709,062,124
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321
37		Total Direct Net Plant		\$ 1,769,657,928
38		<u>Common - Systems Allocable</u>		
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481
40	389-398	Total Common General Plant	1.1	20,482,975
41		Total Systems Allocable		\$ 58,991,457
42		Total Net Plant		\$ 1,828,649,385
43		<u>Other Rate Base Items</u>		
44		Cash Working Capital	1.1	\$ 7,058,609
45		Materials & Supplies	1.1	7,938,041
46		Customer Advances	8.0	(57,480,743)
47		Deferred Taxes	1.1	(271,644,740)
48		Other Debits and Credits	1.1	26,900,706
49		Total Allocated Rate Base		\$ 1,541,421,257

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Direct</u>		
2		<u>Intangible Plant</u>		
3	301	Organization	1.1	\$ 68,482
4	302	Franchise & Consents	1.1	0
5	303	Miscellaneous Intangible Plant	1.1	0
6		Total Direct Intangible Plant		\$ 68,482
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%
8		<u>Transmission Plant</u>		
9	365.1	Land and Land Rights	1.0	\$ 888,529
10	365.2	Rights of Way	1.0	492,045
11	366.1	Structures - Compressor Stations	1.0	42,929
12	366.2	Structures	1.0	1,023,351
13	367	Mains	1.0	66,772,852
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,417,844
16	369	Measuring and Regulating Stations	1.0	19,535,649
17	370	Communications Equipment	1.0	644,629
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		\$ 93,795,311
20		<u>Distribution Plant</u>		
21	374.1	Land & Land Rights	1.0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509
23	375	Structures & Improvements	1.0	0
24	376	Mains - Demand	1.0	503,544,944
25	376	Mains - Customer	5.0	503,544,944
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	390,388,219
30	381	Meters	6.0	196,822,429
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140
32	387	Miscellaneous Equipment	1.0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813
34		Total Transmission & Direct Plant		\$ 1,709,062,124
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321
37		Total Direct Net Plant		\$ 1,769,657,928
38		<u>Common - Systems Allocable</u>		
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481
40	389-398	Total Common General Plant	1.1	20,482,975
41		Total Systems Allocable		\$ 58,991,457
42		Total Net Plant		\$ 1,828,649,385
43		<u>Other Rate Base Items</u>		
44		Cash Working Capital	1.1	\$ 7,058,609
45		Materials & Supplies	1.1	7,938,041
46		Customer Advances	8.0	(57,480,743)
47		Deferred Taxes	1.1	(271,644,740)
48		Other Debits and Credits	1.1	26,900,706
49		Total Allocated Rate Base		\$ 1,541,421,257

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Direct</u>		
2		<u>Intangible Plant</u>		
3	301	Organization	1.1	\$ 68,482
4	302	Franchise & Consents	1.1	0
5	303	Miscellaneous Intangible Plant	1.1	0
6		Total Direct Intangible Plant		\$ 68,482
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%
8		<u>Transmission Plant</u>		
9	365.1	Land and Land Rights	1.0	\$ 888,529
10	365.2	Rights of Way	1.0	492,045
11	366.1	Structures - Compressor Stations	1.0	42,929
12	366.2	Structures	1.0	1,023,351
13	367	Mains	1.0	66,772,852
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,417,844
16	369	Measuring and Regulating Stations	1.0	19,535,649
17	370	Communications Equipment	1.0	644,629
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		\$ 93,795,311
20		<u>Distribution Plant</u>		
21	374.1	Land & Land Rights	1.0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509
23	375	Structures & Improvements	1.0	0
24	376	Mains - Demand	1.0	503,544,944
25	376	Mains - Customer	5.0	503,544,944
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	390,388,219
30	381	Meters	6.0	196,822,429
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140
32	387	Miscellaneous Equipment	1.0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813
34		Total Transmission & Direct Plant		\$ 1,709,062,124
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321
37		Total Direct Net Plant		\$ 1,769,657,928
38		<u>Common - Systems Allocable</u>		
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481
40	389-398	Total Common General Plant	1.1	20,482,975
41		Total Systems Allocable		\$ 58,991,457
42		Total Net Plant		\$ 1,828,649,385
43		<u>Other Rate Base Items</u>		
44		Cash Working Capital	1.1	\$ 7,058,609
45		Materials & Supplies	1.1	7,938,041
46		Customer Advances	8.0	(57,480,743)
47		Deferred Taxes	1.1	(271,644,740)
48		Other Debits and Credits	1.1	26,900,706
49		Total Allocated Rate Base		\$ 1,541,421,257

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Direct</u>		
2		<u>Intangible Plant</u>		
3	301	Organization	1.1	\$ 68,482
4	302	Franchise & Consents	1.1	0
5	303	Miscellaneous Intangible Plant	1.1	0
6		Total Direct Intangible Plant		\$ 68,482
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%
8		<u>Transmission Plant</u>		
9	365.1	Land and Land Rights	1.0	\$ 888,529
10	365.2	Rights of Way	1.0	492,045
11	366.1	Structures - Compressor Stations	1.0	42,929
12	366.2	Structures	1.0	1,023,351
13	367	Mains	1.0	66,772,852
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,417,844
16	369	Measuring and Regulating Stations	1.0	19,535,649
17	370	Communications Equipment	1.0	644,629
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		\$ 93,795,311
20		<u>Distribution Plant</u>		
21	374.1	Land & Land Rights	1.0	\$ 0
22	374.2	Rights of Way	1.0	1,167,509
23	375	Structures & Improvements	1.0	0
24	376	Mains - Demand	1.0	503,544,944
25	376	Mains - Customer	5.0	503,544,944
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,673,628
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	390,388,219
30	381	Meters	6.0	196,822,429
31	385	Indust Measuring & Reg. Station Equip.	10.0	6,125,140
32	387	Miscellaneous Equipment	1.0	0
33		Total Direct Distribution Plant		\$ 1,615,266,813
34		Total Transmission & Direct Plant		\$ 1,709,062,124
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%
36	389-398	Total Direct General Plant	1.1	\$ 60,527,321
37		Total Direct Net Plant		\$ 1,769,657,928
38		<u>Common - Systems Allocable</u>		
39	301-303	Total Common Intangible Plant	1.1	\$ 38,508,481
40	389-398	Total Common General Plant	1.1	20,482,975
41		Total Systems Allocable		\$ 58,991,457
42		Total Net Plant		\$ 1,828,649,385
43		<u>Other Rate Base Items</u>		
44		Cash Working Capital	1.1	\$ 7,058,609
45		Materials & Supplies	1.1	7,938,041
46		Customer Advances	8.0	(57,480,743)
47		Deferred Taxes	1.1	(271,644,740)
48		Other Debits and Credits	1.1	26,900,706
49		Total Allocated Rate Base		\$ 1,541,421,257

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	1,661,217	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	9,502,809	25,162,127	0
6	389-398	General Plant	1.1	4,170,163	908,613	2,033,102	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 12,072,639	\$ 27,195,228	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 1,280,796	\$ 2,865,893	\$ 0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	439,725	983,924	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 1,720,521	\$ 3,849,817	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 60,627	\$ 135,659	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 1,781,148	\$ 3,985,476	\$ 0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 13,853,787	\$ 31,180,704	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	327,119
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	\$ 327,119
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 24,044	\$ 0	\$ 106,776
28		Materials and Expenses	17.1	22,581	2,138	0	9,493
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	\$ 179,036
31		Materials and Expenses	3.0	41,418	0	0	20,578
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	156	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	\$ 40,093
37		Materials and Expenses	3	39,700	0	0	19,725
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	39,887
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 76,795	\$ 0	\$ 0
43		Materials and Expenses	17	15,760	9,695	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	\$ 3,449
46		Materials and Expenses	3	165,079	0	0	82,018
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	13,045	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 70,835	\$ 0	\$ 5,471
52		Materials and Expenses	17.2	34,584	19,417	0	1,500
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	459	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 682,515	\$ 0	\$ 0
58		Materials and Expenses	17	1,285,042	790,494	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	35,048
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	\$ 4,496
64		Materials and Expenses	3	73,771	0	0	36,652
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	\$ 151
67		Materials and Expenses	3	75,401	0	0	37,462
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 1,689,594	\$ 0	\$ 621,835

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 462,343	\$ 2,813,396	\$ 33,803
72		Materials & Expenses	5.5	770,305	77,508	471,642	5,667
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 158,551
75		Materials & Expenses	3	23,884	0	0	11,867
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 398,942	\$ 888,746	\$ 0
78		Materials & Expenses	4.4	8,608,814	1,908,173	4,250,947	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 18,399	\$ 23,298	\$ 0
81		Materials & Expenses	2.2	17,452	5,368	6,797	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 2,787,216	\$ 0
84		Materials & Expenses	2	1,866,345	0	1,267,620	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 4,142,320	\$ 0
87		Materials & Expenses	4	1,048,403	0	816,651	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 155,929	\$ 948,839	\$ 11,400
90		Materials & Expenses	5.5	1,151,386	115,852	704,971	8,470
91	881	Rents	5.5	(473,550)	(47,649)	(289,945)	(3,484)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 3,094,866	\$ 18,832,500	\$ 226,275
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 4,784,460	\$ 18,832,500	\$ 1,175,229
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 78,697	\$ 294,088	\$ 0
97		Materials & Expenses	6.6	183,121	27,732	103,634	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	1,703	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 477,380	\$ 604,493	\$ 0
103		Materials & Expenses	2.2	4,231,467	1,301,494	1,648,047	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 155,696	\$ 197,154	\$ 0
106		Materials & Expenses	2.2	593,316	182,489	231,081	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 1,797,029	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	1,383,468	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 1,038,649	\$ 0
112		Materials & Expenses	6	1,444,292	0	1,011,489	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 4,208	\$ 15,726	\$ 0
115		Materials & Expenses	6.6	59,407	8,997	33,620	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 2,238,396	\$ 8,358,479	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 5,333,262	\$ 27,190,978	\$ 226,275

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 727,593	\$ 0
121		Materials & Expenses	10.1	12,955	0	9,234	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 451,404	\$ 0
124		Materials & Expenses	11	155,396	0	121,146	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 3,188,177	\$ 0
127		Materials & Expenses	4	6,221,451	0	4,846,188	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	730,413	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 10,074,155	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	286,082	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 286,082	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 7,022,856	\$ 37,551,215	\$ 1,175,229
148		Allocation Percentage	O&M	100.00%	10.86%	58.05%	1.82%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 4,713,079	\$ 25,200,840	\$ 788,703
151		Regulatory Amortization	1.1	4,901,842	1,068,035	2,389,821	0
152		Mill Tax	Net Op Margin	1,469,182	0	1,018,699	0
153		Modified Business Tax	1.1	(248,974)	(54,248)	(121,384)	0
154		Taxes Other Than Income	1.1	8,451,464	1,841,441	4,120,387	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 14,591,163	\$ 70,159,579	\$ 1,963,931
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 5,110,524	\$ 11,435,248	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(8,256,928)	(18,475,604)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(8,256,928)	(18,475,604)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (3,146,404)	\$ (7,040,356)	\$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 385,580,693	\$ 862,770,748	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	12,853,313	28,760,419	0
167		Cash Working Capital	1.1	7,058,609	1,537,960	3,441,321	0
168		Materials & Supplies	1.1	7,938,041	1,729,575	3,870,076	0
169		Customer Advances	8	(57,480,743)	0	(44,774,519)	0
170		Deferred Taxes	1.1	(271,644,740)	(59,187,126)	(132,436,406)	0
171		Other Debits and Credits	1.1	26,900,706	5,861,242	13,115,044	0
172		Total Rate Base		\$ 1,541,421,257	\$ 348,375,656	\$ 734,746,683	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 0	\$ 179,623,389	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	11,361,202	0
176		Late Charges	12	2,177,038	0	1,388,950	0
177		Service Establishment Charges	9	3,717,129	0	2,478,016	0
178		Reconnect / Reread Charges	9	(210)	0	(140)	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	797	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	52	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	164,121	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 0	\$ 195,016,388	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (7,022,856)	\$ (37,551,215)	\$ (1,175,229)
187		Administrative & General Expense	O&M	(43,411,906)	(4,713,079)	(25,200,840)	(788,703)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(13,853,787)	(31,180,704)	0
189		Regulatory Amortization	1.1	(4,901,842)	(1,068,035)	(2,389,821)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(1,018,699)	0
191		MBT Tax	1.1	248,974	54,248	121,384	0
192		Taxes other than Income	1.1	(8,451,464)	(1,841,441)	(4,120,387)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (28,444,950)	\$ (101,340,283)	\$ (1,963,931)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ (28,444,950)	\$ 93,676,105	\$ (1,963,931)
203		Schedule M Adjustments	1.1	(37,895,929)	(8,256,928)	(18,475,604)	0
204		Interest Expense	1.1	(23,455,220)	(5,110,524)	(11,435,248)	0
205		Total Taxable Income		\$ 33,740,952	\$ (41,812,403)	\$ 63,765,252	\$ (1,963,931)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ (8,780,605)	\$ 13,390,703	\$ (412,426)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	1,281,506	2,867,483	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ (7,499,098)	\$ 16,258,186	\$ (412,426)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ (20,945,852)	\$ 77,417,919	\$ (1,551,506)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	167,710	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	959,369	4,217,012	0
6	389-398	General Plant	1.1	4,170,163	91,730	340,735	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 1,218,809	\$ 4,557,747	0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 129,304	\$ 480,305	0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	44,393	164,899	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 173,697	\$ 645,205	0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 6,121	\$ 22,736	0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 179,818	\$ 667,940	0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 1,398,627	\$ 5,225,687	0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	41,998
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	41,998
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 2,427	\$ 0	13,709
28		Materials and Expenses	17.1	22,581	216	0	1,219
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	22,986
31		Materials and Expenses	3.0	41,418	0	0	2,642
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	16	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	5,147
37		Materials and Expenses	3	39,700	0	0	2,532
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	5,121
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 7,753	\$ 0	0
43		Materials and Expenses	17	15,760	979	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	443
46		Materials and Expenses	3	165,079	0	0	10,530
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	1,317	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 7,151	\$ 0	702
52		Materials and Expenses	17.2	34,584	1,960	0	193
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	46	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 68,904	\$ 0	0
58		Materials and Expenses	17	1,285,042	79,805	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	4,500
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	577
64		Materials and Expenses	3	73,771	0	0	4,706
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	19
67		Materials and Expenses	3	75,401	0	0	4,810
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 170,575	\$ 0	79,835

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 46,676	\$ 567,066	\$ 4,340
72		Materials & Expenses	5.5	770,305	7,825	95,064	728
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 20,356
75		Materials & Expenses	3	23,884	0	0	1,524
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 40,276	\$ 140,409	\$ 0
78		Materials & Expenses	4.4	8,608,814	192,642	671,586	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 1,858	\$ 5,525	\$ 0
81		Materials & Expenses	2.2	17,452	542	1,612	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 593,703	\$ 0
84		Materials & Expenses	2	1,866,345	0	270,015	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 982,321	\$ 0
87		Materials & Expenses	4	1,048,403	0	193,663	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 15,742	\$ 191,247	\$ 1,464
90		Materials & Expenses	5.5	1,151,386	11,696	142,093	1,087
91	881	Rents	5.5	(473,550)	(4,810)	(58,441)	(447)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 312,446	\$ 3,795,862	\$ 29,051
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 483,021	\$ 3,795,862	\$ 150,884
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 7,945	\$ 46,218	\$ 0
97		Materials & Expenses	6.6	183,121	2,800	16,287	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	172	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 48,195	\$ 143,351	\$ 0
103		Materials & Expenses	2.2	4,231,467	131,394	390,822	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 15,719	\$ 46,754	\$ 0
106		Materials & Expenses	2.2	593,316	18,423	54,799	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 96,562	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	74,340	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 221,242	\$ 0
112		Materials & Expenses	6	1,444,292	0	215,457	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 425	\$ 2,471	\$ 0
115		Materials & Expenses	6.6	59,407	908	5,284	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 225,980	\$ 1,313,586	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 538,427	\$ 5,109,449	\$ 29,051

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 206,433	\$ 0
121		Materials & Expenses	10.1	12,955	0	2,620	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 107,047	\$ 0
124		Materials & Expenses	11	155,396	0	28,729	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 756,053	\$ 0
127		Materials & Expenses	4	6,221,451	0	1,149,238	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	608,120	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 2,858,240	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	67,842	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 67,842	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 709,002	\$ 8,035,531	\$ 150,884
148		Allocation Percentage	O&M	100.00%	1.10%	12.42%	0.23%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 475,815	\$ 5,392,692	\$ 101,259
151		Regulatory Amortization	1.1	4,901,842	107,825	400,519	0
152		Mill Tax	Net Op Margin	1,469,182	0	167,080	0
153		Modified Business Tax	1.1	(248,974)	(5,477)	(20,343)	0
154		Taxes Other Than Income	1.1	8,451,464	185,905	690,551	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 1,473,070	\$ 14,666,029	\$ 252,143
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 515,940	\$ 1,916,475	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(833,589)	(3,096,393)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(833,589)	(3,096,393)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (317,649)	\$ (1,179,919)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 38,926,809	\$ 144,594,872	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	1,297,623	4,820,063	0
167		Cash Working Capital	1.1	7,058,609	155,267	576,744	0
168		Materials & Supplies	1.1	7,938,041	174,611	648,600	0
169		Customer Advances	8	(57,480,743)	0	(10,617,952)	0
170		Deferred Taxes	1.1	(271,644,740)	(5,975,315)	(22,195,497)	0
171		Other Debits and Credits	1.1	26,900,706	591,729	2,197,998	0
172		Total Rate Base		\$ 1,541,421,257	\$ 35,170,725	\$ 120,024,827	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 0	\$ 29,460,646	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	1,863,390	0
176		Late Charges	12	2,177,038	0	518,489	0
177		Service Establishment Charges	9	3,717,129	0	1,170,255	0
178		Reconnect / Reread Charges	9	(210)	0	(66)	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	131	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	9	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	82,765	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 0	\$ 33,095,618	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (709,002)	\$ (8,035,531)	\$ (150,884)
187		Administrative & General Expense	O&M	(43,411,906)	(475,815)	(5,392,692)	(101,259)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(1,398,627)	(5,225,687)	0
189		Regulatory Amortization	1.1	(4,901,842)	(107,825)	(400,519)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(167,080)	0
191		MBT Tax	1.1	248,974	5,477	20,343	0
192		Taxes other than Income	1.1	(8,451,464)	(185,905)	(690,551)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (2,871,698)	\$ (19,891,716)	\$ (252,143)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ (2,871,698)	\$ 13,203,902	\$ (252,143)
203		Schedule M Adjustments	1.1	(37,895,929)	(833,589)	(3,096,393)	0
204		Interest Expense	1.1	(23,455,220)	(515,940)	(1,916,475)	0
205		Total Taxable Income		\$ 33,740,952	\$ (4,221,226)	\$ 8,191,034	\$ (252,143)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ (886,458)	\$ 1,720,117	\$ (52,950)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	129,376	480,572	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ (757,081)	\$ 2,200,689	\$ (52,950)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ (2,114,616)	\$ 11,003,213	\$ (199,193)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	429	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	2,455	1,022	0
6	389-398	General Plant	1.1	4,170,163	235	83	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 3,119	\$ 1,104	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 331	\$ 116	\$ 0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	114	40	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 444	\$ 156	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 16	\$ 6	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 460	\$ 162	\$ 0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 3,579	\$ 1,266	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	193
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	\$ 193
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 6	\$ 0	\$ 63
28		Materials and Expenses	17.1	22,581	1	0	6
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	\$ 106
31		Materials and Expenses	3.0	41,418	0	0	12
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	0	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	\$ 24
37		Materials and Expenses	3	39,700	0	0	12
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	24
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 20	\$ 0	\$ 0
43		Materials and Expenses	17	15,760	3	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	\$ 2
46		Materials and Expenses	3	165,079	0	0	48
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	3	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 18	\$ 0	\$ 3
52		Materials and Expenses	17.2	34,584	5	0	1
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 176	\$ 0	\$ 0
58		Materials and Expenses	17	1,285,042	204	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	21
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	\$ 3
64		Materials and Expenses	3	73,771	0	0	22
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	\$ 0
67		Materials and Expenses	3	75,401	0	0	22
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 436	\$ 0	\$ 367

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 119	\$ 137	20
72		Materials & Expenses	5.5	770,305	20	23	3
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	94
75		Materials & Expenses	3	23,884	0	0	7
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 103	\$ 26	0
78		Materials & Expenses	4.4	8,608,814	493	126	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 5	\$ 1	0
81		Materials & Expenses	2.2	17,452	1	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 269	0
84		Materials & Expenses	2	1,866,345	0	122	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 122	0
87		Materials & Expenses	4	1,048,403	0	24	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 40	\$ 46	7
90		Materials & Expenses	5.5	1,151,386	30	34	5
91	881	Rents	5.5	(473,550)	(12)	(14)	(2)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 799	\$ 917	134
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 1,236	\$ 917	694
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 20	\$ 14	0
97		Materials & Expenses	6.6	183,121	7	5	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1	2,769	0	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 123	\$ 18	0
103		Materials & Expenses	2.2	4,231,467	336	49	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 40	\$ 6	0
106		Materials & Expenses	2.2	593,316	47	7	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 53	0
109		Materials & Expenses	3.3	1,813,443	0	41	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 100	0
112		Materials & Expenses	6	1,444,292	0	98	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 1	\$ 1	0
115		Materials & Expenses	6.6	59,407	2	2	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 578	\$ 392	0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 1,378	\$ 1,309	134

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 20	\$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 13	\$ 0
124		Materials & Expenses	11	155,396	0	4	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 94	\$ 0
127		Materials & Expenses	4	6,221,451	0	143	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	0	0
130		Materials & Expenses - KAM	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 274	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	8	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 8	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 1,814	\$ 1,591	\$ 694
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 1,218	\$ 1,068	\$ 466
151		Regulatory Amortization	1.1	4,901,842	276	97	0
152		Mill Tax	Net Op Margin	1,469,182	87	12	0
153		Modified Business Tax	1.1	(248,974)	(14)	(5)	0
154		Taxes Other Than Income	1.1	8,451,464	476	167	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 3,857	\$ 2,931	\$ 1,160
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 1,320	\$ 464	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,133)	(750)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(2,133)	(750)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (813)	\$ (286)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 99,607	\$ 35,040	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	3,320	1,168	0
167		Cash Working Capital	1.1	7,058,609	397	140	0
168		Materials & Supplies	1.1	7,938,041	447	157	0
169		Customer Advances	8	(57,480,743)	0	(1,322)	0
170		Deferred Taxes	1.1	(271,644,740)	(15,290)	(5,379)	0
171		Other Debits and Credits	1.1	26,900,706	1,514	533	0
172		Total Rate Base		\$ 1,541,421,257	\$ 89,996	\$ 30,337	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 15,421	\$ 2,074	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	975	131	0
176		Late Charges	12	2,177,038	0	27	0
177		Service Establishment Charges	9	3,717,129	0	123	0
178		Reconnect / Reread Charges	9	(210)	0	(0)	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	0	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	9	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 16,396	\$ 2,364	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (1,814)	\$ (1,591)	\$ (694)
187		Administrative & General Expense	O&M	(43,411,906)	(1,218)	(1,068)	(466)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(3,579)	(1,266)	0
189		Regulatory Amortization	1.1	(4,901,842)	(276)	(97)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(87)	(12)	0
191		MBT Tax	1.1	248,974	14	5	0
192		Taxes other than Income	1.1	(8,451,464)	(476)	(167)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (7,436)	\$ (4,197)	\$ (1,160)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ 8,961	\$ (1,833)	\$ (1,160)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,133)	(750)	0
204		Interest Expense	1.1	(23,455,220)	(1,320)	(464)	0
205		Total Taxable Income		\$ 33,740,952	\$ 5,508	\$ (3,048)	\$ (1,160)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ 1,157	\$ (640)	\$ (244)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	331	116	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ 1,488	\$ (524)	\$ (244)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ 7,473	\$ (1,310)	\$ (917)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	139,902	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	800,294	2,453,807	0
6	389-398	General Plant	1.1	4,170,163	76,520	198,268	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 1,016,717	\$ 2,652,075	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 107,864	\$ 279,481	\$ 0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	37,032	95,952	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 144,896	\$ 375,434	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 5,106	\$ 13,229	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 150,002	\$ 388,663	\$ 0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 1,166,719	\$ 3,040,738	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	30,416
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	\$ 30,416
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 2,025	\$ 0	\$ 9,928
28		Materials and Expenses	17.1	22,581	180	0	883
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	\$ 16,647
31		Materials and Expenses	3.0	41,418	0	0	1,913
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	13	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	\$ 3,728
37		Materials and Expenses	3	39,700	0	0	1,834
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	3,709
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 6,467	\$ 0	\$ 0
43		Materials and Expenses	17	15,760	816	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	\$ 321
46		Materials and Expenses	3	165,079	0	0	7,626
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	1,099	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 5,966	\$ 0	\$ 509
52		Materials and Expenses	17.2	34,584	1,635	0	139
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	39	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 57,479	\$ 0	\$ 0
58		Materials and Expenses	17	1,285,042	66,573	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	3,259
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	\$ 418
64		Materials and Expenses	3	73,771	0	0	3,408
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	\$ 14
67		Materials and Expenses	3	75,401	0	0	3,483
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 142,292	\$ 0	\$ 57,819

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 38,937	\$ 213,123	\$ 3,143
72		Materials & Expenses	5.5	770,305	6,527	35,728	527
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 14,742
75		Materials & Expenses	3	23,884	0	0	1,103
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 33,598	\$ 87,961	\$ 0
78		Materials & Expenses	4.4	8,608,814	160,700	420,725	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 1,550	\$ 890	\$ 0
81		Materials & Expenses	2.2	17,452	452	260	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 257,935	\$ 0
84		Materials & Expenses	2	1,866,345	0	117,308	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 158,183	\$ 0
87		Materials & Expenses	4	1,048,403	0	31,185	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 13,132	\$ 71,877	\$ 1,060
90		Materials & Expenses	5.5	1,151,386	9,757	53,404	788
91	881	Rents	5.5	(473,550)	(4,013)	(21,964)	(324)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 260,639	\$ 1,426,615	\$ 21,039
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 402,931	\$ 1,426,615	\$ 109,275
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 6,628	\$ 32,024	\$ 0
97		Materials & Expenses	6.6	183,121	2,336	11,285	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	143	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 40,203	\$ 23,084	\$ 0
103		Materials & Expenses	2.2	4,231,467	109,607	62,934	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 13,112	\$ 7,529	\$ 0
106		Materials & Expenses	2.2	593,316	15,369	8,824	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 321,714	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	247,676	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 96,119	\$ 0
112		Materials & Expenses	6	1,444,292	0	93,606	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 354	\$ 1,712	\$ 0
115		Materials & Expenses	6.6	59,407	758	3,661	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 188,510	\$ 910,168	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 449,149	\$ 2,336,783	\$ 21,039

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 29,112	\$ 0
121		Materials & Expenses	10.1	12,955	0	369	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 17,238	\$ 0
124		Materials & Expenses	11	155,396	0	4,626	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 121,747	\$ 0
127		Materials & Expenses	4	6,221,451	0	185,061	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 3,553	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	34	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	41,340	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 403,081	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	10,925	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 10,925	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 591,441	\$ 2,750,788	\$ 109,275
148		Allocation Percentage	O&M	100.00%	0.91%	4.25%	0.17%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 396,920	\$ 1,846,070	\$ 73,335
151		Regulatory Amortization	1.1	4,901,842	89,946	233,055	0
152		Mill Tax	Net Op Margin	1,469,182	0	98,619	0
153		Modified Business Tax	1.1	(248,974)	(4,569)	(11,837)	0
154		Taxes Other Than Income	1.1	8,451,464	155,080	401,820	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 1,228,818	\$ 5,318,515	\$ 182,610
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 430,391	\$ 1,115,164	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(695,371)	(1,801,738)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(695,371)	(1,801,738)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (264,980)	\$ (686,574)	\$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 32,472,302	\$ 84,137,276	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	1,082,463	2,804,712	0
167		Cash Working Capital	1.1	7,058,609	129,522	335,597	0
168		Materials & Supplies	1.1	7,938,041	145,659	377,409	0
169		Customer Advances	8	(57,480,743)	0	(1,709,803)	0
170		Deferred Taxes	1.1	(271,644,740)	(4,984,540)	(12,915,179)	0
171		Other Debits and Credits	1.1	26,900,706	493,614	1,278,977	0
172		Total Rate Base		\$ 1,541,421,257	\$ 29,339,020	\$ 74,308,989	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 0	\$ 17,389,130	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	1,099,865	0
176		Late Charges	12	2,177,038	0	133,019	0
177		Service Establishment Charges	9	3,717,129	0	61,293	0
178		Reconnect / Reread Charges	9	(210)	0	(3)	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	77	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	5	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	4,997	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 0	\$ 18,688,382	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (591,441)	\$ (2,750,788)	\$ (109,275)
187		Administrative & General Expense	O&M	(43,411,906)	(396,920)	(1,846,070)	(73,335)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(1,166,719)	(3,040,738)	0
189		Regulatory Amortization	1.1	(4,901,842)	(89,946)	(233,055)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(98,619)	0
191		MBT Tax	1.1	248,974	4,569	11,837	0
192		Taxes other than Income	1.1	(8,451,464)	(155,080)	(401,820)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (2,395,538)	\$ (8,359,252)	\$ (182,610)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ (2,395,538)	\$ 10,329,130	\$ (182,610)
203		Schedule M Adjustments	1.1	(37,895,929)	(695,371)	(1,801,738)	0
204		Interest Expense	1.1	(23,455,220)	(430,391)	(1,115,164)	0
205		Total Taxable Income		\$ 33,740,952	\$ (3,521,299)	\$ 7,412,228	\$ (182,610)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ (739,473)	\$ 1,556,568	\$ (38,348)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	107,924	279,637	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ (631,549)	\$ 1,836,204	\$ (38,348)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ (1,763,989)	\$ 8,492,925	\$ (144,262)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	215,000	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	1,229,883	956,619	0
6	389-398	General Plant	1.1	4,170,163	117,596	77,295	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 1,562,479	\$ 1,033,914	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 165,765	\$ 108,956	\$ 0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	56,911	37,407	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 222,675	\$ 146,363	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 7,847	\$ 5,157	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 230,522	\$ 151,521	\$ 0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 1,793,000	\$ 1,185,435	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	59,536
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	\$ 59,536
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 3,112	\$ 0	\$ 19,433
28		Materials and Expenses	17.1	22,581	277	0	1,728
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	\$ 32,585
31		Materials and Expenses	3.0	41,418	0	0	3,745
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	20	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	\$ 7,297
37		Materials and Expenses	3	39,700	0	0	3,590
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	7,260
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 9,939	\$ 0	\$ 0
43		Materials and Expenses	17	15,760	1,255	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	\$ 628
46		Materials and Expenses	3	165,079	0	0	14,927
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	1,688	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 9,168	\$ 0	\$ 996
52		Materials and Expenses	17.2	34,584	2,513	0	273
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	59	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 88,333	\$ 0	\$ 0
58		Materials and Expenses	17	1,285,042	102,308	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	6,379
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	\$ 818
64		Materials and Expenses	3	73,771	0	0	6,671
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	\$ 28
67		Materials and Expenses	3	75,401	0	0	6,818
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 218,672	\$ 0	\$ 113,175

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 59,838	\$ 102,733	\$ 6,152
72		Materials & Expenses	5.5	770,305	10,031	17,222	1,031
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 28,856
75		Materials & Expenses	3	23,884	0	0	2,160
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 51,632	\$ 26,097	\$ 0
78		Materials & Expenses	4.4	8,608,814	246,962	124,825	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 2,381	\$ 150	\$ 0
81		Materials & Expenses	2.2	17,452	695	44	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 230,118	\$ 0
84		Materials & Expenses	2	1,866,345	0	104,657	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 26,757	\$ 0
87		Materials & Expenses	4	1,048,403	0	5,275	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 20,181	\$ 34,648	\$ 2,075
90		Materials & Expenses	5.5	1,151,386	14,994	25,743	1,542
91	881	Rents	5.5	(473,550)	(6,167)	(10,588)	(634)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 400,547	\$ 687,682	\$ 41,182
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 619,220	\$ 687,682	\$ 213,893
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 10,185	\$ 13,974	\$ 0
97		Materials & Expenses	6.6	183,121	3,589	4,924	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	220	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 61,784	\$ 3,905	\$ 0
103		Materials & Expenses	2.2	4,231,467	168,443	10,646	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 20,151	\$ 1,274	\$ 0
106		Materials & Expenses	2.2	593,316	23,618	1,493	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 106,976	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	82,357	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 85,753	\$ 0
112		Materials & Expenses	6	1,444,292	0	83,510	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 545	\$ 747	\$ 0
115		Materials & Expenses	6.6	59,407	1,164	1,597	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 289,700	\$ 397,155	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 690,247	\$ 1,084,837	\$ 41,182

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 9,235	\$ 0
121		Materials & Expenses	10.1	12,955	0	117	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 2,916	\$ 0
124		Materials & Expenses	11	155,396	0	783	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 20,594	\$ 0
127		Materials & Expenses	4	6,221,451	0	31,304	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 46,195	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	445	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	16,278	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 127,867	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	1,848	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 1,848	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 908,920	\$ 1,214,552	\$ 213,893
148		Allocation Percentage	O&M	100.00%	1.41%	1.88%	0.33%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 609,981	\$ 815,093	\$ 143,545
151		Regulatory Amortization	1.1	4,901,842	138,228	90,857	0
152		Mill Tax	Net Op Margin	1,469,182	0	69,384	0
153		Modified Business Tax	1.1	(248,974)	(7,021)	(4,615)	0
154		Taxes Other Than Income	1.1	8,451,464	238,325	156,650	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 1,888,434	\$ 2,341,920	\$ 357,437
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 661,420	\$ 434,748	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(1,068,637)	(702,409)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(1,068,637)	(702,409)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (407,217)	\$ (267,662)	\$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 49,903,053	\$ 32,800,999	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	1,663,516	1,093,420	0
167		Cash Working Capital	1.1	7,058,609	199,048	130,833	0
168		Materials & Supplies	1.1	7,938,041	223,847	147,133	0
169		Customer Advances	8	(57,480,743)	0	(289,223)	0
170		Deferred Taxes	1.1	(271,644,740)	(7,660,182)	(5,034,995)	0
171		Other Debits and Credits	1.1	26,900,706	758,580	498,610	0
172		Total Rate Base		\$ 1,541,421,257	\$ 45,087,862	\$ 29,346,777	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 0	\$ 12,234,215	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	773,816	0
176		Late Charges	12	2,177,038	0	71,301	0
177		Service Establishment Charges	9	3,717,129	0	6,274	0
178		Reconnect / Reread Charges	9	(210)	0	(0)	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	54	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	4	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	674	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 0	\$ 13,086,337	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (908,920)	\$ (1,214,552)	\$ (213,893)
187		Administrative & General Expense	O&M	(43,411,906)	(609,981)	(815,093)	(143,545)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(1,793,000)	(1,185,435)	0
189		Regulatory Amortization	1.1	(4,901,842)	(138,228)	(90,857)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(69,384)	0
191		MBT Tax	1.1	248,974	7,021	4,615	0
192		Taxes other than Income	1.1	(8,451,464)	(238,325)	(156,650)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (3,681,434)	\$ (3,527,355)	\$ (357,437)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ (3,681,434)	\$ 9,558,982	\$ (357,437)
203		Schedule M Adjustments	1.1	(37,895,929)	(1,068,637)	(702,409)	0
204		Interest Expense	1.1	(23,455,220)	(661,420)	(434,748)	0
205		Total Taxable Income		\$ 33,740,952	\$ (5,411,491)	\$ 8,421,825	\$ (357,437)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ (1,136,413)	\$ 1,768,583	\$ (75,062)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	165,857	109,017	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ (970,557)	\$ 1,877,600	\$ (75,062)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ (2,710,877)	\$ 7,681,383	\$ (282,376)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	87,204	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	498,841	119,907	0
6	389-398	General Plant	1.1	4,170,163	47,697	9,688	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 633,742	\$ 129,595	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 67,234	\$ 13,657	\$ 0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	23,083	4,689	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 90,317	\$ 18,346	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 3,183	\$ 646	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 93,500	\$ 18,992	\$ 0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 727,242	\$ 148,588	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	24,828
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	\$ 24,828
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 1,262	\$ 0	\$ 8,104
28		Materials and Expenses	17.1	22,581	112	0	720
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	\$ 13,588
31		Materials and Expenses	3.0	41,418	0	0	1,562
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	8	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	\$ 3,043
37		Materials and Expenses	3	39,700	0	0	1,497
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	3,027
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 4,031	\$ 0	\$ 0
43		Materials and Expenses	17	15,760	509	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	\$ 262
46		Materials and Expenses	3	165,079	0	0	6,225
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	685	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 3,718	\$ 0	\$ 415
52		Materials and Expenses	17.2	34,584	1,019	0	114
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	24	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 35,828	\$ 0	\$ 0
58		Materials and Expenses	17	1,285,042	41,496	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	2,660
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	\$ 341
64		Materials and Expenses	3	73,771	0	0	2,782
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	\$ 11
67		Materials and Expenses	3	75,401	0	0	2,843
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 88,694	\$ 0	\$ 47,196

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 24,270	\$ 13,633	\$ 2,566
72		Materials & Expenses	5.5	770,305	4,069	2,285	430
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 12,034
75		Materials & Expenses	3	23,884	0	0	901
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 20,942	\$ 2,969	\$ 0
78		Materials & Expenses	4.4	8,608,814	100,168	14,201	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 966	\$ 12	\$ 0
81		Materials & Expenses	2.2	17,452	282	4	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 33,618	\$ 0
84		Materials & Expenses	2	1,866,345	0	15,289	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 2,202	\$ 0
87		Materials & Expenses	4	1,048,403	0	434	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 8,185	\$ 4,598	\$ 865
90		Materials & Expenses	5.5	1,151,386	6,082	3,416	643
91	881	Rents	5.5	(473,550)	(2,501)	(1,405)	(264)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 162,462	\$ 91,256	\$ 17,174
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 251,156	\$ 91,256	\$ 89,197
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 4,131	\$ 1,805	\$ 0
97		Materials & Expenses	6.6	183,121	1,456	636	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	89	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 25,060	\$ 321	\$ 0
103		Materials & Expenses	2.2	4,231,467	68,321	876	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 8,173	\$ 105	\$ 0
106		Materials & Expenses	2.2	593,316	9,580	123	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 12,651	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	9,740	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 12,528	\$ 0
112		Materials & Expenses	6	1,444,292	0	12,200	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 221	\$ 96	\$ 0
115		Materials & Expenses	6.6	59,407	472	206	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 117,503	\$ 51,287	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 279,965	\$ 142,543	\$ 17,174

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 8,169	\$ 0
121		Materials & Expenses	10.1	12,955	0	104	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 240	\$ 0
124		Materials & Expenses	11	155,396	0	64	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 1,695	\$ 0
127		Materials & Expenses	4	6,221,451	0	2,576	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 99,497	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	958	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	(190)	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 113,113	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	152	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 152	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 368,658	\$ 255,808	\$ 89,197
148		Allocation Percentage	O&M	100.00%	0.57%	0.40%	0.14%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 247,409	\$ 171,675	\$ 59,861
151		Regulatory Amortization	1.1	4,901,842	56,066	11,388	0
152		Mill Tax	Net Op Margin	1,469,182	0	19,938	0
153		Modified Business Tax	1.1	(248,974)	(2,848)	(578)	0
154		Taxes Other Than Income	1.1	8,451,464	96,665	19,635	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 765,950	\$ 477,866	\$ 149,058
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 268,272	\$ 54,493	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(433,440)	(88,043)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(433,440)	(88,043)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (165,168)	\$ (33,550)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 20,240,709	\$ 4,111,422	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	674,723	137,054	0
167		Cash Working Capital	1.1	7,058,609	80,734	16,399	0
168		Materials & Supplies	1.1	7,938,041	90,792	18,442	0
169		Customer Advances	8	(57,480,743)	0	(23,799)	0
170		Deferred Taxes	1.1	(271,644,740)	(3,106,975)	(631,109)	0
171		Other Debits and Credits	1.1	26,900,706	307,681	62,498	0
172		Total Rate Base		\$ 1,541,421,257	\$ 18,287,665	\$ 3,690,908	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 0	\$ 3,515,602	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	222,362	0
176		Late Charges	12	2,177,038	0	21,106	0
177		Service Establishment Charges	9	3,717,129	0	947	0
178		Reconnect / Reread Charges	9	(210)	0	(0)	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	16	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	1	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	34	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 0	\$ 3,760,068	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (368,658)	\$ (255,808)	\$ (89,197)
187		Administrative & General Expense	O&M	(43,411,906)	(247,409)	(171,675)	(59,861)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(727,242)	(148,588)	0
189		Regulatory Amortization	1.1	(4,901,842)	(56,066)	(11,388)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(19,938)	0
191		MBT Tax	1.1	248,974	2,848	578	0
192		Taxes other than Income	1.1	(8,451,464)	(96,665)	(19,635)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (1,493,192)	\$ (626,454)	\$ (149,058)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ (1,493,192)	\$ 3,133,614	\$ (149,058)
203		Schedule M Adjustments	1.1	(37,895,929)	(433,440)	(88,043)	0
204		Interest Expense	1.1	(23,455,220)	(268,272)	(54,493)	0
205		Total Taxable Income		\$ 33,740,952	\$ (2,194,904)	\$ 2,991,078	\$ (149,058)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ (460,930)	\$ 628,126	\$ (31,302)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	67,272	13,665	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ (393,658)	\$ 641,791	\$ (31,302)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ (1,099,534)	\$ 2,491,823	\$ (117,756)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
	(a)	(b)	(c)	(d)	Demand (e)	Customer (f)	Commodity (g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	418,748	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	2,395,402	391,220	0
6	389-398	General Plant	1.1	4,170,163	229,037	31,611	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 3,043,186	\$ 422,831	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 322,854	\$ 44,559	\$ 0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	110,843	15,298	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 433,697	\$ 59,857	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 15,282	\$ 2,109	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 448,979	\$ 61,966	\$ 0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 3,492,166	\$ 484,797	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	165,939
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	\$ 165,939
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 6,061	\$ 0	\$ 54,165
28		Materials and Expenses	17.1	22,581	539	0	4,815
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	\$ 90,820
31		Materials and Expenses	3.0	41,418	0	0	10,439
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	39	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	\$ 20,338
37		Materials and Expenses	3	39,700	0	0	10,006
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	20,234
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 19,358	\$ 0	\$ 0
43		Materials and Expenses	17	15,760	2,444	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	\$ 1,749
46		Materials and Expenses	3	165,079	0	0	41,606
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	3,288	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 17,856	\$ 0	\$ 2,775
52		Materials and Expenses	17.2	34,584	4,895	0	761
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	116	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 172,044	\$ 0	\$ 0
58		Materials and Expenses	17	1,285,042	199,262	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	17,779
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	\$ 2,281
64		Materials and Expenses	3	73,771	0	0	18,593
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	\$ 77
67		Materials and Expenses	3	75,401	0	0	19,004
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 425,901	\$ 0	\$ 315,441

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 116,544	\$ 62,083	\$ 17,148
72		Materials & Expenses	5.5	770,305	19,538	10,408	2,875
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 80,429
75		Materials & Expenses	3	23,884	0	0	6,020
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 100,563	\$ 4,085	\$ 0
78		Materials & Expenses	4.4	8,608,814	480,999	19,538	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 4,638	\$ 8	\$ 0
81		Materials & Expenses	2.2	17,452	1,353	2	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 197,790	\$ 0
84		Materials & Expenses	2	1,866,345	0	89,954	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 1,346	\$ 0
87		Materials & Expenses	4	1,048,403	0	265	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 39,305	\$ 20,938	\$ 5,783
90		Materials & Expenses	5.5	1,151,386	29,203	15,556	4,297
91	881	Rents	5.5	(473,550)	(12,011)	(6,398)	(1,767)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 780,132	\$ 415,574	\$ 114,783
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 1,206,033	\$ 415,574	\$ 596,164
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 19,837	\$ 3,300	\$ 0
97		Materials & Expenses	6.6	183,121	6,991	1,163	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	429	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 120,335	\$ 196	\$ 0
103		Materials & Expenses	2.2	4,231,467	328,071	535	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 39,247	\$ 64	\$ 0
106		Materials & Expenses	2.2	593,316	46,001	75	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 18,368	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	14,141	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 28,071	\$ 0
112		Materials & Expenses	6	1,444,292	0	27,337	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 1,061	\$ 176	\$ 0
115		Materials & Expenses	6.6	59,407	2,268	377	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 564,239	\$ 93,805	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 1,344,371	\$ 509,379	\$ 114,783

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 39,211	\$ 0
121		Materials & Expenses	10.1	12,955	0	498	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 147	\$ 0
124		Materials & Expenses	11	155,396	0	39	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 1,036	\$ 0
127		Materials & Expenses	4	6,221,451	0	1,574	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 444,182	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	4,278	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	51,948	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 542,914	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	93	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 93	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 1,770,272	\$ 1,052,385	\$ 596,164
148		Allocation Percentage	O&M	100.00%	2.74%	1.63%	0.92%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 1,188,040	\$ 706,262	\$ 400,089
151		Regulatory Amortization	1.1	4,901,842	269,223	37,157	0
152		Mill Tax	Net Op Margin	1,469,182	78,399	15,383	0
153		Modified Business Tax	1.1	(248,974)	(13,674)	(1,887)	0
154		Taxes Other Than Income	1.1	8,451,464	464,178	64,064	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 3,756,438	\$ 1,873,364	\$ 996,253
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 1,288,225	\$ 177,795	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,081,349)	(287,258)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(2,081,349)	(287,258)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (793,123)	\$ (109,463)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
	(a)	(b)	(c)	(d)	Demand (e)	Customer (f)	Commodity (g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 97,194,477	\$ 13,414,344	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	3,239,973	447,166	0
167		Cash Working Capital	1.1	7,058,609	387,678	53,506	0
168		Materials & Supplies	1.1	7,938,041	435,979	60,172	0
169		Customer Advances	8	(57,480,743)	0	(14,544)	0
170		Deferred Taxes	1.1	(271,644,740)	(14,919,476)	(2,059,119)	0
171		Other Debits and Credits	1.1	26,900,706	1,477,461	203,912	0
172		Total Rate Base		\$ 1,541,421,257	\$ 87,816,092	\$ 12,105,438	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 13,823,868	\$ 2,712,500	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	874,361	171,566	0
176		Late Charges	12	2,177,038	0	43,229	0
177		Service Establishment Charges	9	3,717,129	0	145	0
178		Reconnect / Reread Charges	9	(210)	0	(0)	0
179		Other Revenue - Labor	Net Op Margin	1,150	61	12	0
180		Other Revenue - Parts & Material	Net Op Margin	76	4	1	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	34	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 14,698,295	\$ 2,927,486	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (1,770,272)	\$ (1,052,385)	\$ (596,164)
187		Administrative & General Expense	O&M	(43,411,906)	(1,188,040)	(706,262)	(400,089)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(3,492,166)	(484,797)	0
189		Regulatory Amortization	1.1	(4,901,842)	(269,223)	(37,157)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(78,399)	(15,383)	0
191		MBT Tax	1.1	248,974	13,674	1,887	0
192		Taxes other than Income	1.1	(8,451,464)	(464,178)	(64,064)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (7,248,603)	\$ (2,358,161)	\$ (996,253)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ 7,449,692	\$ 569,325	\$ (996,253)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,081,349)	(287,258)	0
204		Interest Expense	1.1	(23,455,220)	(1,288,225)	(177,795)	0
205		Total Taxable Income		\$ 33,740,952	\$ 4,080,118	\$ 104,272	\$ (996,253)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ 856,825	\$ 21,897	\$ (209,213)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	323,033	44,584	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ 1,179,858	\$ 66,481	\$ (209,213)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ 6,269,834	\$ 502,845	\$ (787,040)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		Direct					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	557	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	3,187	2,694	0
6	389-398	General Plant	1.1	4,170,163	305	218	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 4,048	\$ 2,911	0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 429	\$ 307	0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	147	105	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 577	\$ 412	0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 20	\$ 15	0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 597	\$ 427	0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 4,646	\$ 3,338	0
15		Operation and Maintenance Expense					
16		Gas Supply Expense					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	333
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	333
22		Transmission Expenses					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 8	\$ 0	109
28		Materials and Expenses	17.1	22,581	1	0	10
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	182
31		Materials and Expenses	3.0	41,418	0	0	21
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	0	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	41
37		Materials and Expenses	3	39,700	0	0	20
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	41
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 26	\$ 0	0
43		Materials and Expenses	17	15,760	3	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	4
46		Materials and Expenses	3	165,079	0	0	84
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	4	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 24	\$ 0	6
52		Materials and Expenses	17.2	34,584	7	0	2
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 229	\$ 0	0
58		Materials and Expenses	17	1,285,042	265	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	36
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	5
64		Materials and Expenses	3	73,771	0	0	37
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	0
67		Materials and Expenses	3	75,401	0	0	38
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 567	\$ 0	633

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 155	\$ 320	\$ 34
72		Materials & Expenses	5.5	770,305	26	54	6
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 161
75		Materials & Expenses	3	23,884	0	0	12
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 134	\$ 68	\$ 0
78		Materials & Expenses	4.4	8,608,814	640	326	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 6	\$ 1	\$ 0
81		Materials & Expenses	2.2	17,452	2	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 730	\$ 0
84		Materials & Expenses	2	1,866,345	0	332	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 130	\$ 0
87		Materials & Expenses	4	1,048,403	0	26	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 52	\$ 108	\$ 12
90		Materials & Expenses	5.5	1,151,386	39	80	9
91	881	Rents	5.5	(473,550)	(16)	(33)	(4)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 1,038	\$ 2,141	\$ 230
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 1,604	\$ 2,141	\$ 1,197
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 26	\$ 39	\$ 0
97		Materials & Expenses	6.6	183,121	9	14	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	1	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 160	\$ 19	\$ 0
103		Materials & Expenses	2.2	4,231,467	436	52	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 52	\$ 6	\$ 0
106		Materials & Expenses	2.2	593,316	61	7	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 245	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	189	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 272	\$ 0
112		Materials & Expenses	6	1,444,292	0	265	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 1	\$ 2	\$ 0
115		Materials & Expenses	6.6	59,407	3	4	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 751	\$ 1,114	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 1,788	\$ 3,255	\$ 230

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 21	\$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 14	\$ 0
124		Materials & Expenses	11	155,396	0	4	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 100	\$ 0
127		Materials & Expenses	4	6,221,451	0	152	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 291	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	9	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 9	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 2,355	\$ 3,555	\$ 1,197
148		Allocation Percentage	O&M	100.00%	0.00%	0.01%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 1,580	\$ 2,386	\$ 803
151		Regulatory Amortization	1.1	4,901,842	358	256	0
152		Mill Tax	Net Op Margin	1,469,182	185	4	0
153		Modified Business Tax	1.1	(248,974)	(18)	(13)	0
154		Taxes Other Than Income	1.1	8,451,464	617	441	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 5,078	\$ 6,629	\$ 2,000
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 1,714	\$ 1,224	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,769)	(1,978)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(2,769)	(1,978)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (1,055)	\$ (754)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 129,297	\$ 92,363	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	4,310	3,079	0
167		Cash Working Capital	1.1	7,058,609	516	368	0
168		Materials & Supplies	1.1	7,938,041	580	414	0
169		Customer Advances	8	(57,480,743)	0	(1,405)	0
170		Deferred Taxes	1.1	(271,644,740)	(19,847)	(14,178)	0
171		Other Debits and Credits	1.1	26,900,706	1,965	1,404	0
172		Total Rate Base		<u>\$ 1,541,421,257</u>	<u>\$ 116,821</u>	<u>\$ 82,046</u>	<u>\$ 0</u>
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 32,578	\$ 619	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	2,061	39	0
176		Late Charges	12	2,177,038	0	381	0
177		Service Establishment Charges	9	3,717,129	0	0	0
178		Reconnect / Reread Charges	9	(210)	0	0	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	0	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		<u>\$ 281,588,470</u>	<u>\$ 34,639</u>	<u>\$ 1,039</u>	<u>\$ 0</u>
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (2,355)	\$ (3,555)	\$ (1,197)
187		Administrative & General Expense	O&M	(43,411,906)	(1,580)	(2,386)	(803)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(4,646)	(3,338)	0
189		Regulatory Amortization	1.1	(4,901,842)	(358)	(256)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(185)	(4)	0
191		MBT Tax	1.1	248,974	18	13	0
192		Taxes other than Income	1.1	(8,451,464)	(617)	(441)	0
193		Total Operating Deductions		<u>\$ (186,496,369)</u>	<u>\$ (9,723)</u>	<u>\$ (9,967)</u>	<u>\$ (2,000)</u>
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ 24,916	\$ (8,928)	\$ (2,000)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,769)	(1,978)	0
204		Interest Expense	1.1	(23,455,220)	(1,714)	(1,224)	0
205		Total Taxable Income		<u>\$ 33,740,952</u>	<u>\$ 20,433</u>	<u>\$ (12,130)</u>	<u>\$ (2,000)</u>
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ 4,291	\$ (2,547)	\$ (420)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	430	307	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		<u>\$ 12,967,190</u>	<u>\$ 4,721</u>	<u>\$ (2,240)</u>	<u>\$ (420)</u>
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		<u>\$ 82,124,911</u>	<u>\$ 20,195</u>	<u>\$ (6,688)</u>	<u>\$ (1,580)</u>

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	1,199	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	6,861	1,619	0
6	389-398	General Plant	1.1	4,170,163	656	131	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 8,716	\$ 1,750	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 925	\$ 184	\$ 0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	317	63	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 1,242	\$ 248	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 44	\$ 9	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 1,286	\$ 256	\$ 0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 10,002	\$ 2,006	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	555
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	\$ 555
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 17	\$ 0	\$ 181
28		Materials and Expenses	17.1	22,581	2	0	16
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	\$ 304
31		Materials and Expenses	3.0	41,418	0	0	35
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	0	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	\$ 68
37		Materials and Expenses	3	39,700	0	0	33
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	68
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 55	\$ 0	\$ 0
43		Materials and Expenses	17	15,760	7	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	\$ 6
46		Materials and Expenses	3	165,079	0	0	139
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	9	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 51	\$ 0	\$ 9
52		Materials and Expenses	17.2	34,584	14	0	3
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 493	\$ 0	\$ 0
58		Materials and Expenses	17	1,285,042	571	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	59
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	\$ 8
64		Materials and Expenses	3	73,771	0	0	62
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	\$ 0
67		Materials and Expenses	3	75,401	0	0	64
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 1,220	\$ 0	\$ 1,055

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 334	\$ 292	57
72		Materials & Expenses	5.5	770,305	56	49	10
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	269
75		Materials & Expenses	3	23,884	0	0	20
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 288	\$ 7	0
78		Materials & Expenses	4.4	8,608,814	1,378	32	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 13	\$ 0	0
81		Materials & Expenses	2.2	17,452	4	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 980	0
84		Materials & Expenses	2	1,866,345	0	446	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 8	0
87		Materials & Expenses	4	1,048,403	0	2	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 113	\$ 99	19
90		Materials & Expenses	5.5	1,151,386	84	73	14
91	881	Rents	5.5	(473,550)	(34)	(30)	(6)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 2,234	\$ 1,956	\$ 384
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 3,454	\$ 1,956	\$ 1,993
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 57	\$ 10	0
97		Materials & Expenses	6.6	183,121	20	3	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1	2,769	1	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 345	\$ 1	0
103		Materials & Expenses	2.2	4,231,467	940	3	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 112	\$ 0	0
106		Materials & Expenses	2.2	593,316	132	0	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 27	0
109		Materials & Expenses	3.3	1,813,443	0	21	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 106	0
112		Materials & Expenses	6	1,444,292	0	103	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 3	\$ 1	0
115		Materials & Expenses	6.6	59,407	6	1	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 1,616	\$ 276	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 3,851	\$ 2,231	\$ 384

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 1	\$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 1	\$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 6	\$ 0
127		Materials & Expenses	4	6,221,451	0	9	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 17	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	1	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 1	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 5,070	\$ 2,249	\$ 1,993
148		Allocation Percentage	O&M	100.00%	0.01%	0.00%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 3,403	\$ 1,509	\$ 1,338
151		Regulatory Amortization	1.1	4,901,842	771	154	0
152		Mill Tax	Net Op Margin	1,469,182	150	17	0
153		Modified Business Tax	1.1	(248,974)	(39)	(8)	0
154		Taxes Other Than Income	1.1	8,451,464	1,329	265	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 10,685	\$ 4,186	\$ 3,331
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 3,690	\$ 736	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(5,961)	(1,189)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(5,961)	(1,189)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (2,272)	\$ (453)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 278,381	\$ 55,515	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	9,280	1,851	0
167		Cash Working Capital	1.1	7,058,609	1,110	221	0
168		Materials & Supplies	1.1	7,938,041	1,249	249	0
169		Customer Advances	8	(57,480,743)	0	(83)	0
170		Deferred Taxes	1.1	(271,644,740)	(42,732)	(8,522)	0
171		Other Debits and Credits	1.1	26,900,706	4,232	844	0
172		Total Rate Base		\$ 1,541,421,257	\$ 251,520	\$ 50,076	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 26,448	\$ 3,000	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	1,673	190	0
176		Late Charges	12	2,177,038	0	0	0
177		Service Establishment Charges	9	3,717,129	0	0	0
178		Reconnect / Reread Charges	9	(210)	0	0	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	0	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 28,121	\$ 3,190	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (5,070)	\$ (2,249)	\$ (1,993)
187		Administrative & General Expense	O&M	(43,411,906)	(3,403)	(1,509)	(1,338)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(10,002)	(2,006)	0
189		Regulatory Amortization	1.1	(4,901,842)	(771)	(154)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(150)	(17)	0
191		MBT Tax	1.1	248,974	39	8	0
192		Taxes other than Income	1.1	(8,451,464)	(1,329)	(265)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (20,687)	\$ (6,193)	\$ (3,331)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ 7,434	\$ (3,003)	\$ (3,331)
203		Schedule M Adjustments	1.1	(37,895,929)	(5,961)	(1,189)	0
204		Interest Expense	1.1	(23,455,220)	(3,690)	(736)	0
205		Total Taxable Income		\$ 33,740,952	\$ (2,217)	\$ (4,928)	\$ (3,331)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ (466)	\$ (1,035)	\$ (699)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	925	185	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ 460	\$ (850)	\$ (699)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ 6,975	\$ (2,153)	\$ (2,631)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	7,228	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	41,349	1,527	0
6	389-398	General Plant	1.1	4,170,163	3,954	123	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 52,530	\$ 1,650	0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 5,573	\$ 174	0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	1,913	60	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 7,486	\$ 234	0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 264	\$ 8	0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 7,750	\$ 242	0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 60,281	\$ 1,892	0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	6,875
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	6,875
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 105	\$ 0	2,244
28		Materials and Expenses	17.1	22,581	9	0	200
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	3,763
31		Materials and Expenses	3.0	41,418	0	0	433
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	1	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	843
37		Materials and Expenses	3	39,700	0	0	415
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	838
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 334	\$ 0	0
43		Materials and Expenses	17	15,760	42	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	72
46		Materials and Expenses	3	165,079	0	0	1,724
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	57	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 308	\$ 0	115
52		Materials and Expenses	17.2	34,584	84	0	32
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	2	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 2,970	\$ 0	0
58		Materials and Expenses	17	1,285,042	3,440	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	737
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	94
64		Materials and Expenses	3	73,771	0	0	770
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	3
67		Materials and Expenses	3	75,401	0	0	787
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 7,352	\$ 0	13,070

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 2,012	\$ 282	\$ 710
72		Materials & Expenses	5.5	770,305	337	47	119
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 3,332
75		Materials & Expenses	3	23,884	0	0	249
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 1,736	\$ 4	\$ 0
78		Materials & Expenses	4.4	8,608,814	8,303	20	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 80	\$ 0	\$ 0
81		Materials & Expenses	2.2	17,452	23	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 955	\$ 0
84		Materials & Expenses	2	1,866,345	0	434	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 8	\$ 0
87		Materials & Expenses	4	1,048,403	0	2	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 678	\$ 95	\$ 240
90		Materials & Expenses	5.5	1,151,386	504	71	178
91	881	Rents	5.5	(473,550)	(207)	(29)	(73)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 13,466	\$ 1,890	\$ 4,756
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 20,818	\$ 1,890	\$ 24,701
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 342	\$ 8	\$ 0
97		Materials & Expenses	6.6	183,121	121	3	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	7	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 2,077	\$ 1	\$ 0
103		Materials & Expenses	2.2	4,231,467	5,663	3	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 677	\$ 0	\$ 0
106		Materials & Expenses	2.2	593,316	794	0	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 16	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	12	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 97	\$ 0
112		Materials & Expenses	6	1,444,292	0	94	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 18	\$ 0	\$ 0
115		Materials & Expenses	6.6	59,407	39	1	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 9,740	\$ 236	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 23,206	\$ 2,126	\$ 4,756

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 281	\$ 0
121		Materials & Expenses	10.1	12,955	0	4	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 1	\$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 6	\$ 0
127		Materials & Expenses	4	6,221,451	0	9	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 3,553	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	34	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 3,888	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	1	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 1	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 30,558	\$ 6,015	\$ 24,701
148		Allocation Percentage	O&M	100.00%	0.05%	0.01%	0.04%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 20,508	\$ 4,036	\$ 16,577
151		Regulatory Amortization	1.1	4,901,842	4,647	145	0
152		Mill Tax	Net Op Margin	1,469,182	151	102	0
153		Modified Business Tax	1.1	(248,974)	(236)	(7)	0
154		Taxes Other Than Income	1.1	8,451,464	8,012	250	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 63,640	\$ 10,541	\$ 41,279
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 22,237	\$ 694	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(35,927)	(1,121)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(35,927)	(1,121)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (13,691)	\$ (427)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ #####	\$ 52,347	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	55,927	1,745	0
167		Cash Working Capital	1.1	7,058,609	6,692	209	0
168		Materials & Supplies	1.1	7,938,041	7,526	235	0
169		Customer Advances	8	(57,480,743)	0	(83)	0
170		Deferred Taxes	1.1	(271,644,740)	(257,535)	(8,035)	0
171		Other Debits and Credits	1.1	26,900,706	25,503	796	0
172		Total Rate Base		\$ 1,541,421,257	\$ #####	\$ 47,214	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 26,694	\$ 18,000	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	1,688	1,139	0
176		Late Charges	12	2,177,038	0	0	0
177		Service Establishment Charges	9	3,717,129	0	0	0
178		Reconnect / Reread Charges	9	(210)	0	0	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	0	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 28,383	\$ 19,139	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (30,558)	\$ (6,015)	\$ (24,701)
187		Administrative & General Expense	O&M	(43,411,906)	(20,508)	(4,036)	(16,577)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(60,281)	(1,892)	0
189		Regulatory Amortization	1.1	(4,901,842)	(4,647)	(145)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(151)	(102)	0
191		MBT Tax	1.1	248,974	236	7	0
192		Taxes other than Income	1.1	(8,451,464)	(8,012)	(250)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (123,921)	\$ (12,433)	\$ (41,279)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ (95,538)	\$ 6,706	\$ (41,279)
203		Schedule M Adjustments	1.1	(37,895,929)	(35,927)	(1,121)	0
204		Interest Expense	1.1	(23,455,220)	(22,237)	(694)	0
205		Total Taxable Income		\$ 33,740,952	\$ (153,703)	\$ 4,891	\$ (41,279)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ (32,278)	\$ 1,027	\$ (8,668)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	5,576	174	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ (26,701)	\$ 1,201	\$ (8,668)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ (68,837)	\$ 5,505	\$ (32,610)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	564	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	3,224	848	0
6	389-398	General Plant	1.1	4,170,163	308	69	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 4,096	\$ 917	0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 435	\$ 97	0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	149	33	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 584	\$ 130	0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 21	\$ 5	0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 604	\$ 134	0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 4,700	\$ 1,051	0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	258
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	258
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 8	\$ 0	84
28		Materials and Expenses	17.1	22,581	1	0	7
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	141
31		Materials and Expenses	3.0	41,418	0	0	16
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	0	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	32
37		Materials and Expenses	3	39,700	0	0	16
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	32
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 26	\$ 0	0
43		Materials and Expenses	17	15,760	3	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	3
46		Materials and Expenses	3	165,079	0	0	65
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	4	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 24	\$ 0	4
52		Materials and Expenses	17.2	34,584	7	0	1
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 232	\$ 0	0
58		Materials and Expenses	17	1,285,042	268	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	28
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	4
64		Materials and Expenses	3	73,771	0	0	29
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	0
67		Materials and Expenses	3	75,401	0	0	30
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 573	\$ 0	491

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 157	\$ 126	27
72		Materials & Expenses	5.5	770,305	26	21	4
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	125
75		Materials & Expenses	3	23,884	0	0	9
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 135	\$ 13	0
78		Materials & Expenses	4.4	8,608,814	647	61	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 6	\$ 0	0
81		Materials & Expenses	2.2	17,452	2	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 367	0
84		Materials & Expenses	2	1,866,345	0	167	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 23	0
87		Materials & Expenses	4	1,048,403	0	5	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 53	\$ 42	9
90		Materials & Expenses	5.5	1,151,386	39	32	7
91	881	Rents	5.5	(473,550)	(16)	(13)	(3)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 1,050	\$ 843	179
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 1,623	\$ 843	929
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 27	\$ 14	0
97		Materials & Expenses	6.6	183,121	9	5	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1	2,769	1	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 162	\$ 3	0
103		Materials & Expenses	2.2	4,231,467	442	9	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 53	\$ 1	0
106		Materials & Expenses	2.2	593,316	62	1	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 47	0
109		Materials & Expenses	3.3	1,813,443	0	36	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 137	0
112		Materials & Expenses	6	1,444,292	0	133	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 1	\$ 1	0
115		Materials & Expenses	6.6	59,407	3	2	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 759	\$ 388	0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 1,809	\$ 1,232	179

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 4	\$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 2	\$ 0
124		Materials & Expenses	11	155,396	0	1	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 18	\$ 0
127		Materials & Expenses	4	6,221,451	0	27	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 51	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	2	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 2	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 2,383	\$ 1,285	\$ 929
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 1,599	\$ 862	\$ 623
151		Regulatory Amortization	1.1	4,901,842	362	81	0
152		Mill Tax	Net Op Margin	1,469,182	185	5	0
153		Modified Business Tax	1.1	(248,974)	(18)	(4)	0
154		Taxes Other Than Income	1.1	8,451,464	625	139	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 5,136	\$ 2,367	\$ 1,552
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 1,734	\$ 385	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,801)	(623)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(2,801)	(623)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (1,067)	\$ (237)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 130,814	\$ 29,077	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	4,361	969	0
167		Cash Working Capital	1.1	7,058,609	522	116	0
168		Materials & Supplies	1.1	7,938,041	587	130	0
169		Customer Advances	8	(57,480,743)	0	(248)	0
170		Deferred Taxes	1.1	(271,644,740)	(20,080)	(4,463)	0
171		Other Debits and Credits	1.1	26,900,706	1,989	442	0
172		Total Rate Base		<u>\$ 1,541,421,257</u>	<u>\$ 118,192</u>	<u>\$ 26,024</u>	<u>\$ 0</u>
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 32,674	\$ 929	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	2,067	59	0
176		Late Charges	12	2,177,038	0	0	0
177		Service Establishment Charges	9	3,717,129	0	0	0
178		Reconnect / Reread Charges	9	(210)	0	0	0
179		Other Revenue - Labor	Net Op Margin	1,150	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	0	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		<u>\$ 281,588,470</u>	<u>\$ 34,741</u>	<u>\$ 988</u>	<u>\$ 0</u>
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (2,383)	\$ (1,285)	\$ (929)
187		Administrative & General Expense	O&M	(43,411,906)	(1,599)	(862)	(623)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(4,700)	(1,051)	0
189		Regulatory Amortization	1.1	(4,901,842)	(362)	(81)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(185)	(5)	0
191		MBT Tax	1.1	248,974	18	4	0
192		Taxes other than Income	1.1	(8,451,464)	(625)	(139)	0
193		Total Operating Deductions		<u>\$ (186,496,369)</u>	<u>\$ (9,836)</u>	<u>\$ (3,418)</u>	<u>\$ (1,552)</u>
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ 24,905	\$ (2,430)	\$ (1,552)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,801)	(623)	0
204		Interest Expense	1.1	(23,455,220)	(1,734)	(385)	0
205		Total Taxable Income		<u>\$ 33,740,952</u>	<u>\$ 20,370</u>	<u>\$ (3,438)</u>	<u>\$ (1,552)</u>
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ 4,278	\$ (722)	\$ (326)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	435	97	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		<u>\$ 12,967,190</u>	<u>\$ 4,712</u>	<u>\$ (625)</u>	<u>\$ (326)</u>
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		<u>\$ 82,124,911</u>	<u>\$ 20,193</u>	<u>\$ (1,805)</u>	<u>\$ (1,226)</u>

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,700,506	748	0	0
5	374-387	Distribution Plant	Dist. Plant	48,778,414	4,277	22,063	0
6	389-398	General Plant	1.1	4,170,163	409	1,783	0
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083	\$ 5,434	\$ 23,845	0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,878,329	\$ 576	\$ 2,513	0
10		General Plant, Excluding Structures and Land	1.1	2,018,159	198	863	0
11		Total System Allocable Amortization		\$ 7,896,489	\$ 774	\$ 3,376	0
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254	\$ 27	\$ 119	0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742	\$ 802	\$ 3,495	0
14		Total Depreciation Expenses	1.1	\$ 63,823,825	\$ 6,235	\$ 27,340	0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	658,394	0	0	344
21		Total Gas Supply Expenses		\$ 658,394	\$ 0	\$ 0	344
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 253,995	\$ 11	\$ 0	112
28		Materials and Expenses	17.1	22,581	1	0	10
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 360,347	\$ 0	\$ 0	188
31		Materials and Expenses	3.0	41,418	0	0	22
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	254	0	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,695	\$ 0	\$ 0	42
37		Materials and Expenses	3	39,700	0	0	21
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	80,281	0	0	42
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 124,839	\$ 35	\$ 0	0
43		Materials and Expenses	17	15,760	4	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 6,941	\$ 0	\$ 0	4
46		Materials and Expenses	3	165,079	0	0	86
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	21,206	6	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 126,164	\$ 32	\$ 0	6
52		Materials and Expenses	17.2	34,584	9	0	2
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	746	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,109,510	\$ 307	\$ 0	0
58		Materials and Expenses	17	1,285,042	356	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
61		Materials and Expenses	3	70,540	0	0	37
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 9,049	\$ 0	\$ 0	5
64		Materials and Expenses	3	73,771	0	0	39
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 304	\$ 0	\$ 0	0
67		Materials and Expenses	3	75,401	0	0	39
68		Total Transmission O & M Expense		\$ 3,998,208	\$ 760	\$ 0	654

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 4,594,947	\$ 208	\$ 2,127	\$ 36
72		Materials & Expenses	5.5	770,305	35	357	6
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 319,116	\$ 0	\$ 0	\$ 167
75		Materials & Expenses	3	23,884	0	0	12
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 1,799,846	\$ 180	\$ 934	\$ 0
78		Materials & Expenses	4.4	8,608,814	859	4,466	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 59,820	\$ 8	\$ 25	\$ 0
81		Materials & Expenses	2.2	17,452	2	7	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,103,681	\$ 0	\$ 0	\$ 0
84		Materials & Expenses	2	1,866,345	0	0	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,317,838	\$ 0	\$ 4,419	\$ 0
87		Materials & Expenses	4	1,048,403	0	871	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 1,549,681	\$ 70	\$ 717	\$ 12
90		Materials & Expenses	5.5	1,151,386	52	533	9
91	881	Rents	5.5	(473,550)	(21)	(219)	(4)
92		Total Distribution Operating Expenses		\$ 30,757,969	\$ 1,393	\$ 14,235	\$ 238
93		Total Distribution & Transmission Expense		\$ 35,414,572	\$ 2,153	\$ 14,235	\$ 1,237
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 519,651	\$ 35	\$ 228	\$ 0
97		Materials & Expenses	6.6	183,121	12	80	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	2,769	1	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,552,076	\$ 215	\$ 645	\$ 0
103		Materials & Expenses	2.2	4,231,467	586	1,758	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 506,206	\$ 70	\$ 210	\$ 0
106		Materials & Expenses	2.2	593,316	82	247	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,355,537	\$ 0	\$ 1,849	\$ 0
109		Materials & Expenses	3.3	1,813,443	0	1,424	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,483,073	\$ 0	\$ 0	\$ 0
112		Materials & Expenses	6	1,444,292	0	0	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 27,788	\$ 2	\$ 12	\$ 0
115		Materials & Expenses	6.6	59,407	4	26	0
116		Total Distribution Maintenance Expenses		\$ 14,772,146	\$ 1,007	\$ 6,479	\$ 0
117		Total Distribution O & M Expenses		\$ 45,530,115	\$ 2,400	\$ 20,715	\$ 238

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,020,748	\$ 0	\$ 668	\$ 0
121		Materials & Expenses	10.1	12,955	0	8	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 579,023	\$ 0	\$ 0	\$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 4,092,926	\$ 0	\$ 3,401	\$ 0
127		Materials & Expenses	4	6,221,451	0	5,170	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses - KAM	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,447,909	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 14,133,138	\$ 0	\$ 9,247	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	0	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	0	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	367,267	0	305	0
146		Total Customer Service & Info. Exp.		\$ 367,267	\$ 0	\$ 305	\$ 0
147		Total O & M Expense		\$ 64,687,123	\$ 3,161	\$ 30,267	\$ 1,237
148		Allocation Percentage	O&M	100.00%	0.00%	0.05%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 43,411,906	\$ 2,121	\$ 20,312	\$ 830
151		Regulatory Amortization	1.1	4,901,842	481	2,095	0
152		Mill Tax	Net Op Margin	1,469,182	780	0	0
153		Modified Business Tax	1.1	(248,974)	(24)	(106)	0
154		Taxes Other Than Income	1.1	8,451,464	829	3,613	0
155		Total Allocated Operating Deductions		\$ 122,672,544	\$ 7,347	\$ 56,181	\$ 2,066
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 23,455,220	\$ 2,300	\$ 10,027	\$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(3,716)	(16,200)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(3,716)	(16,200)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (14,440,710)	\$ (1,416)	\$ (6,173)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
	(a)	(b)	(c)	(d)	Demand (e)	Customer (f)	Commodity (g)
163		Summary of Allocated Cost of Service					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 1,769,657,928	\$ 173,547	\$ 756,497	\$ 0
166		Total Common Systems Alloc Net Plant		58,991,457	5,785	25,218	0
167		Cash Working Capital	1.1	7,058,609	692	3,017	0
168		Materials & Supplies	1.1	7,938,041	778	3,393	0
169		Customer Advances	8	(57,480,743)	0	(47,763)	0
170		Deferred Taxes	1.1	(271,644,740)	(26,640)	(116,123)	0
171		Other Debits and Credits	1.1	26,900,706	2,638	11,500	0
172		Total Rate Base		\$ 1,541,421,257	\$ 156,801	\$ 635,739	\$ 0
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 259,055,313	\$ 137,526	\$ 0	\$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	8,699	0	0
176		Late Charges	12	2,177,038	0	537	0
177		Service Establishment Charges	9	3,717,129	0	76	0
178		Reconnect / Reread Charges	9	(210)	0	(0)	0
179		Other Revenue - Labor	Net Op Margin	1,150	1	0	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	0	0
181		Other Revenue	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	252,694	0	60	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 281,588,470	\$ 146,225	\$ 673	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (64,687,123)	\$ (3,161)	\$ (30,267)	\$ (1,237)
187		Administrative & General Expense	O&M	(43,411,906)	(2,121)	(20,312)	(830)
188		Depreciation Expense	Deprec Exp	(63,823,825)	(6,235)	(27,340)	0
189		Regulatory Amortization	1.1	(4,901,842)	(481)	(2,095)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(780)	0	0
191		MBT Tax	1.1	248,974	24	106	0
192		Taxes other than Income	1.1	(8,451,464)	(829)	(3,613)	0
193		Total Operating Deductions		\$ (186,496,369)	\$ (13,583)	\$ (83,521)	\$ (2,066)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 95,092,101	\$ 132,642	\$ (82,848)	\$ (2,066)
203		Schedule M Adjustments	1.1	(37,895,929)	(3,716)	(16,200)	0
204		Interest Expense	1.1	(23,455,220)	(2,300)	(10,027)	0
205		Total Taxable Income		\$ 33,740,952	\$ 126,626	\$ (109,074)	\$ (2,066)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ 7,085,600	\$ 26,591	\$ (22,906)	\$ (434)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	577	2,514	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 12,967,190	\$ 27,168	\$ (20,391)	\$ (434)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 82,124,911	\$ 105,474	\$ (62,457)	\$ (1,632)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301-303	Intangible Plant	Intang. Plant	\$ 0
4	365-371	Transmission Plant	1.0	2,700,506
5	374-387	Distribution Plant	Dist. Plant	48,778,414
6	389-398	General Plant	1.1	4,170,163
7		Total Direct Depreciation and Amortization Expense		<u>\$ 55,649,083</u>
8		<u>System Allocable Amortization</u>		
9		Total Common Intangible Plant	1.1	\$ 5,878,329
10		General Plant, Excluding Structures and Land	1.1	2,018,159
11		Total System Allocable Amortization		<u>\$ 7,896,489</u>
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254
13		Total System Allocable Amortization and Depreciation	1.1	<u>\$ 8,174,742</u>
14		Total Depreciation Expenses	1.1	<u>\$ 63,823,825</u>
15		<u>Operation and Maintenance Expense</u>		
16		<u>Gas Supply Expense</u>		
17	803	Natural Gas Transmission Line Purchases	3	\$ 0
18	805.1	Purchased Gas Cost Adjustments	3	0
19	810	Gas Used for Compression Station Fuel	3	0
20	813	Other Gas Supply Expenses	3	658,394
21		Total Gas Supply Expenses		<u>\$ 658,394</u>
22		<u>Transmission Expenses</u>		
23	858	Transmission and Compression of Gas		
24		Labor & Labor Loading	1.0	\$ 0
25		Materials and Expenses	1.0	0
26	850	Operation Supervision and Engineering		
27		Labor & Labor Loading	17.1	\$ 253,995
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	\$ 360,347
31		Materials and Expenses	3.0	41,418
32	852	Communication System Expense		
33		Labor & Labor Loading	1.0	\$ 0
34		Materials and Expenses	1.0	254
35	853	Communication Station Labor and Expense		
36		Labor & Labor Loading	3	\$ 80,695
37		Materials and Expenses	3	39,700
38	854	Gas for Compressor Station Fuel		
39		Labor & Labor Loading	3	\$ 0
40		Materials and Expenses	3	80,281
41	856	Mains Expense		
42		Labor & Labor Loading	17	\$ 124,839
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	\$ 6,941
46		Materials and Expenses	3	165,079
47	860	Rents		
48		Labor & Labor Loading	1.0	\$ 0
49		Materials and Expenses	1.0	21,206
50	861	Maintenance Supervision and Engineering		
51		Labor & Labor Loading	17.2	\$ 126,164
52		Materials and Expenses	17.2	34,584
53	862	Maintenance of Structures and Improvements		
54		Labor & Labor Loading	1.0	\$ 0
55		Materials and Expenses	1.0	746
56	863	Maintenance of Mains		
57		Labor & Labor Loading	17	\$ 1,109,510
58		Materials and Expenses	17	1,285,042
59	864	Maintenance of Compressor Station Equipment		
60		Labor & Labor Loading	3	\$ 0
61		Materials and Expenses	3	70,540
62	865	Maintenance of Measuring & Regulating Station Equipment		
63		Labor & Labor Loading	3	\$ 9,049
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	\$ 304
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		<u>\$ 3,998,208</u>

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
69		<u>Distribution Expenses</u>		
70	870	Operation Supervision and Engineering		
71		Labor & Labor Loading	5.5	\$ 4,594,947
72		Materials & Expenses	5.5	770,305
73	871	Distribution Load Dispatching		
74		Labor & Labor Loading	3	\$ 319,116
75		Materials & Expenses	3	23,884
76	874	Mains and Services Expenses		
77		Labor & Labor Loading	4.4	\$ 1,799,846
78		Materials & Expenses	4.4	8,608,814
79	875	Measuring & Regulating Exps. - General		
80		Labor & Labor Loading	2.2	\$ 59,820
81		Materials & Expenses	2.2	17,452
82	878	Meter and House Regulator Expenses		
83		Labor & Labor Loading	2	\$ 4,103,681
84		Materials & Expenses	2	1,866,345
85	879	Customer Installation Expense		
86		Labor & Labor Loading	4	\$ 5,317,838
87		Materials & Expenses	4	1,048,403
88	880	Other Expenses		
89		Labor & Labor Loading	5.5	\$ 1,549,681
90		Materials & Expenses	5.5	1,151,386
91	881	Rents	5.5	(473,550)
92		Total Distribution Operating Expenses		\$ 30,757,969
93		Total Distribution & Transmission Expense		\$ 35,414,572
94		<u>Maintenance Expenses</u>		
95	885	Maintenance Supervision & Engineering		
96		Labor & Labor Loading	6.6	\$ 519,651
97		Materials & Expenses	6.6	183,121
98	886	Maintenance of Structures & Improvement		
99		Labor & Labor Loading	1	\$ 0
100		Materials & Expenses	1	2,769
101	887	Maintenance of Mains		
102		Labor & Labor Loading	2.2	\$ 1,552,076
103		Materials & Expenses	2.2	4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.		
105		Labor & Labor Loading	2.2	\$ 506,206
106		Materials & Expenses	2.2	593,316
107	892	Maintenance of Services		
108		Labor & Labor Loading	3.3	\$ 2,355,537
109		Materials & Expenses	3.3	1,813,443
110	893	Maintenance of Meter & House Regulators		
111		Labor & Labor Loading	6	\$ 1,483,073
112		Materials & Expenses	6	1,444,292
113	894	Maintenance of Other Equipment		
114		Labor & Labor Loading	6.6	\$ 27,788
115		Materials & Expenses	6.6	59,407
116		Total Distribution Maintenance Expenses		\$ 14,772,146
117		Total Distribution O & M Expenses		\$ 45,530,115

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
118		<u>Customer Accounts Expenses</u>		
119	901	Supervision Expenses		
120		Labor & Labor Loading	10.1	\$ 1,020,748
121		Materials & Expenses	10.1	12,955
122	902	Meter Reading Expenses		
123		Labor & Labor Loading	11	\$ 579,023
124		Materials & Expenses	11	155,396
125	903	Customer Records & Collections Expenses		
126		Labor & Labor Loading	4	\$ 4,092,926
127		Materials & Expenses	4	6,221,451
128	903	Customer Records & Collections Expenses - KAM		
129		Labor & Labor Loading - KAM	15	596,981
130		Materials & Expenses - KAM	15	5,750
131	904	Uncollectible Accounts Expense	14	1,447,909
132	905	Miscellaneous Customer Accounts Expenses		
133		Labor & Labor Loading	10.1	\$ 0
134		Materials & Expenses	10.1	0
135		Total Customer Accounts Expenses		\$ 14,133,138
136		<u>Customer Service & Informational Expenses</u>		
137	908	Customer Assistance Expense		
138		Labor & Labor Loading	4	\$ 0
139		Materials & Expenses	4	0
140	909	Info. & Instructional Advertising Exps.		
141		Labor & Labor Loading	4	\$ 0
142		Materials & Expenses	4	0
143	910	Misc. Customer Service & Info. Exp.		
144		Labor & Labor Loading	4	\$ 0
145		Materials & Expenses	4	367,267
146		Total Customer Service & Info. Exp.		\$ 367,267
147		Total O & M Expense		\$ 64,687,123
148		Allocation Percentage	O&M	100.00%
149		<u>Other Operating Deductions</u>		
150		Administrative & General Expense	O&M	\$ 43,411,906
151		Regulatory Amortization	1.1	4,901,842
152		Mill Tax	Net Op Margin	1,469,182
153		Modified Business Tax	1.1	(248,974)
154		Taxes Other Than Income	1.1	8,451,464
155		Total Allocated Operating Deductions		\$ 122,672,544
156		<u>Tax Adjustments</u>		
157		Interest Expense	1.1	\$ 23,455,220
158		Schedule M Adjustments	1.1	(37,895,929)
159		Investment Tax Credit (I.T.C.)	1.1	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)
161		South Georgia - Federal	1.1	0
162		Total Tax Adjustments		\$ (14,440,710)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
163		<u>Summary of Allocated Cost of Service</u>		
164		<u>Rate Base</u>		
165		Total Direct Net Plant		\$ 1,769,657,928
166		Total Common Systems Alloc Net Plant		58,991,457
167		Cash Working Capital	1.1	7,058,609
168		Materials & Supplies	1.1	7,938,041
169		Customer Advances	8	(57,480,743)
170		Deferred Taxes	1.1	(271,644,740)
171		Other Debits and Credits	1.1	26,900,706
172		Total Rate Base		<u>\$ 1,541,421,257</u>
173		<u>Revenues</u>		
174		Net Operating Margin	Direct	\$ 259,055,313
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281
176		Late Charges	12	2,177,038
177		Service Establishment Charges	9	3,717,129
178		Reconnect / Reread Charges	9	(210)
179		Other Revenue - Labor	Net Op Margin	1,150
180		Other Revenue - Parts & Material	Net Op Margin	76
181		Other Revenue	Net Op Margin	0
182		Other Revenue - Returned Item Fee	13	252,694
183		Other Revenue - Rental Income	Net Op Margin	0
184		Total Revenue		<u>\$ 281,588,470</u>
185		<u>Operating Deductions</u>		
186		O & M	O&M	\$ (64,687,123)
187		Administrative & General Expense	O&M	(43,411,906)
188		Depreciation Expense	Deprec Exp	(63,823,825)
189		Regulatory Amortization	1.1	(4,901,842)
190		Mill Tax	Net Op Margin	(1,469,182)
191		MBT Tax	1.1	248,974
192		Taxes other than Income	1.1	(8,451,464)
193		Total Operating Deductions		<u>\$ (186,496,369)</u>
201		<u>Taxable Income</u>		
202		Taxable Income before Interest Exp.		\$ 95,092,101
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(23,455,220)
205		Total Taxable Income		<u>\$ 33,740,952</u>
206		<u>Federal Income Tax</u>		
207		Federal Income Tax	21.00%	\$ 7,085,600
208		Investment Tax Credit (I.T.C.)	1.1	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590
210		South Georgia Federal	1.1	0
211		Total Federal Income Tax		<u>\$ 12,967,190</u>
212		Regulatory Amortization CP National	1.1	\$ 0
213		Net Income		<u><u>\$ 82,124,911</u></u>

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301-303	Intangible Plant	Intang. Plant	\$ 0
4	365-371	Transmission Plant	1.0	2,700,506
5	374-387	Distribution Plant	Dist. Plant	48,778,414
6	389-398	General Plant	1.1	4,170,163
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083
8		<u>System Allocable Amortization</u>		
9		Total Common Intangible Plant	1.1	\$ 5,878,329
10		General Plant, Excluding Structures and Land	1.1	2,018,159
11		Total System Allocable Amortization		\$ 7,896,489
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742
14		Total Depreciation Expenses	1.1	\$ 63,823,825
15		<u>Operation and Maintenance Expense</u>		
16		<u>Gas Supply Expense</u>		
17	803	Natural Gas Transmission Line Purchases	3	\$ 0
18	805.1	Purchased Gas Cost Adjustments	3	0
19	810	Gas Used for Compression Station Fuel	3	0
20	813	Other Gas Supply Expenses	3	658,394
21		Total Gas Supply Expenses		\$ 658,394
22		<u>Transmission Expenses</u>		
23	858	Transmission and Compression of Gas		
24		Labor & Labor Loading	1.0	\$ 0
25		Materials and Expenses	1.0	0
26	850	Operation Supervision and Engineering		
27		Labor & Labor Loading	17.1	\$ 253,995
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	\$ 360,347
31		Materials and Expenses	3.0	41,418
32	852	Communication System Expense		
33		Labor & Labor Loading	1.0	\$ 0
34		Materials and Expenses	1.0	254
35	853	Communication Station Labor and Expense		
36		Labor & Labor Loading	3	\$ 80,695
37		Materials and Expenses	3	39,700
38	854	Gas for Compressor Station Fuel		
39		Labor & Labor Loading	3	\$ 0
40		Materials and Expenses	3	80,281
41	856	Mains Expense		
42		Labor & Labor Loading	17	\$ 124,839
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	\$ 6,941
46		Materials and Expenses	3	165,079
47	860	Rents		
48		Labor & Labor Loading	1.0	\$ 0
49		Materials and Expenses	1.0	21,206
50	861	Maintenance Supervision and Engineering		
51		Labor & Labor Loading	17.2	\$ 126,164
52		Materials and Expenses	17.2	34,584
53	862	Maintenance of Structures and Improvements		
54		Labor & Labor Loading	1.0	\$ 0
55		Materials and Expenses	1.0	746
56	863	Maintenance of Mains		
57		Labor & Labor Loading	17	\$ 1,109,510
58		Materials and Expenses	17	1,285,042
59	864	Maintenance of Compressor Station Equipment		
60		Labor & Labor Loading	3	\$ 0
61		Materials and Expenses	3	70,540
62	865	Maintenance of Measuring & Regulating Station Equipment		
63		Labor & Labor Loading	3	\$ 9,049
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	\$ 304
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		\$ 3,998,208

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
69		<u>Distribution Expenses</u>		
70	870	Operation Supervision and Engineering		
71		Labor & Labor Loading	5.5	\$ 4,594,947
72		Materials & Expenses	5.5	770,305
73	871	Distribution Load Dispatching		
74		Labor & Labor Loading	3	\$ 319,116
75		Materials & Expenses	3	23,884
76	874	Mains and Services Expenses		
77		Labor & Labor Loading	4.4	\$ 1,799,846
78		Materials & Expenses	4.4	8,608,814
79	875	Measuring & Regulating Exps. - General		
80		Labor & Labor Loading	2.2	\$ 59,820
81		Materials & Expenses	2.2	17,452
82	878	Meter and House Regulator Expenses		
83		Labor & Labor Loading	2	\$ 4,103,681
84		Materials & Expenses	2	1,866,345
85	879	Customer Installation Expense		
86		Labor & Labor Loading	4	\$ 5,317,838
87		Materials & Expenses	4	1,048,403
88	880	Other Expenses		
89		Labor & Labor Loading	5.5	\$ 1,549,681
90		Materials & Expenses	5.5	1,151,386
91	881	Rents	5.5	(473,550)
92		Total Distribution Operating Expenses		\$ 30,757,969
93		Total Distribution & Transmission Expense		\$ 35,414,572
94		<u>Maintenance Expenses</u>		
95	885	Maintenance Supervision & Engineering		
96		Labor & Labor Loading	6.6	\$ 519,651
97		Materials & Expenses	6.6	183,121
98	886	Maintenance of Structures & Improvement		
99		Labor & Labor Loading	1	\$ 0
100		Materials & Expenses	1	2,769
101	887	Maintenance of Mains		
102		Labor & Labor Loading	2.2	\$ 1,552,076
103		Materials & Expenses	2.2	4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.		
105		Labor & Labor Loading	2.2	\$ 506,206
106		Materials & Expenses	2.2	593,316
107	892	Maintenance of Services		
108		Labor & Labor Loading	3.3	\$ 2,355,537
109		Materials & Expenses	3.3	1,813,443
110	893	Maintenance of Meter & House Regulators		
111		Labor & Labor Loading	6	\$ 1,483,073
112		Materials & Expenses	6	1,444,292
113	894	Maintenance of Other Equipment		
114		Labor & Labor Loading	6.6	\$ 27,788
115		Materials & Expenses	6.6	59,407
116		Total Distribution Maintenance Expenses		\$ 14,772,146
117		Total Distribution O & M Expenses		\$ 45,530,115

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
118		<u>Customer Accounts Expenses</u>		
119	901	Supervision Expenses		
120		Labor & Labor Loading	10.1	\$ 1,020,748
121		Materials & Expenses	10.1	12,955
122	902	Meter Reading Expenses		
123		Labor & Labor Loading	11	\$ 579,023
124		Materials & Expenses	11	155,396
125	903	Customer Records & Collections Expenses		
126		Labor & Labor Loading	4	\$ 4,092,926
127		Materials & Expenses	4	6,221,451
128	903	Customer Records & Collections Expenses - KAM		
129		Labor & Labor Loading - KAM	15	596,981
130		Materials & Expenses - KAM	15	5,750
131	904	Uncollectible Accounts Expense	14	1,447,909
132	905	Miscellaneous Customer Accounts Expenses		
133		Labor & Labor Loading	10.1	\$ 0
134		Materials & Expenses	10.1	0
135		Total Customer Accounts Expenses		\$ 14,133,138
136		<u>Customer Service & Informational Expenses</u>		
137	908	Customer Assistance Expense		
138		Labor & Labor Loading	4	\$ 0
139		Materials & Expenses	4	0
140	909	Info. & Instructional Advertising Exps.		
141		Labor & Labor Loading	4	\$ 0
142		Materials & Expenses	4	0
143	910	Misc. Customer Service & Info. Exp.		
144		Labor & Labor Loading	4	\$ 0
145		Materials & Expenses	4	367,267
146		Total Customer Service & Info. Exp.		\$ 367,267
147		Total O & M Expense		\$ 64,687,123
148		Allocation Percentage	O&M	100.00%
149		<u>Other Operating Deductions</u>		
150		Administrative & General Expense	O&M	\$ 43,411,906
151		Regulatory Amortization	1.1	4,901,842
152		Mill Tax	Net Op Margin	1,469,182
153		Modified Business Tax	1.1	(248,974)
154		Taxes Other Than Income	1.1	8,451,464
155		Total Allocated Operating Deductions		\$ 122,672,544
156		<u>Tax Adjustments</u>		
157		Interest Expense	1.1	\$ 23,455,220
158		Schedule M Adjustments	1.1	(37,895,929)
159		Investment Tax Credit (I.T.C.)	1.1	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)
161		South Georgia - Federal	1.1	0
162		Total Tax Adjustments		\$ (14,440,710)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
163		<u>Summary of Allocated Cost of Service</u>		
164		<u>Rate Base</u>		
165		Total Direct Net Plant		\$ 1,769,657,928
166		Total Common Systems Alloc Net Plant		58,991,457
167		Cash Working Capital	1.1	7,058,609
168		Materials & Supplies	1.1	7,938,041
169		Customer Advances	8	(57,480,743)
170		Deferred Taxes	1.1	(271,644,740)
171		Other Debits and Credits	1.1	26,900,706
172		Total Rate Base		<u>\$ 1,541,421,257</u>
173		<u>Revenues</u>		
174		Net Operating Margin	Direct	\$ 259,055,313
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281
176		Late Charges	12	2,177,038
177		Service Establishment Charges	9	3,717,129
178		Reconnect / Reread Charges	9	(210)
179		Other Revenue - Labor	Net Op Margin	1,150
180		Other Revenue - Parts & Material	Net Op Margin	76
181		Other Revenue	Net Op Margin	0
182		Other Revenue - Returned Item Fee	13	252,694
183		Other Revenue - Rental Income	Net Op Margin	0
184		Total Revenue		<u>\$ 281,588,470</u>
185		<u>Operating Deductions</u>		
186		O & M	O&M	\$ (64,687,123)
187		Administrative & General Expense	O&M	(43,411,906)
188		Depreciation Expense	Deprec Exp	(63,823,825)
189		Regulatory Amortization	1.1	(4,901,842)
190		Mill Tax	Net Op Margin	(1,469,182)
191		MBT Tax	1.1	248,974
192		Taxes other than Income	1.1	(8,451,464)
193		Total Operating Deductions		<u>\$ (186,496,369)</u>
201		<u>Taxable Income</u>		
202		Taxable Income before Interest Exp.		\$ 95,092,101
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(23,455,220)
205		Total Taxable Income		<u>\$ 33,740,952</u>
206		<u>Federal Income Tax</u>		
207		Federal Income Tax	21.00%	\$ 7,085,600
208		Investment Tax Credit (I.T.C.)	1.1	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590
210		South Georgia Federal	1.1	0
211		Total Federal Income Tax		<u>\$ 12,967,190</u>
212		Regulatory Amortization CP National	1.1	\$ 0
213		Net Income		<u><u>\$ 82,124,911</u></u>

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301-303	Intangible Plant	Intang. Plant	\$ 0
4	365-371	Transmission Plant	1.0	2,700,506
5	374-387	Distribution Plant	Dist. Plant	48,778,414
6	389-398	General Plant	1.1	4,170,163
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083
8		<u>System Allocable Amortization</u>		
9		Total Common Intangible Plant	1.1	\$ 5,878,329
10		General Plant, Excluding Structures and Land	1.1	2,018,159
11		Total System Allocable Amortization		\$ 7,896,489
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742
14		Total Depreciation Expenses	1.1	\$ 63,823,825
15		<u>Operation and Maintenance Expense</u>		
16		<u>Gas Supply Expense</u>		
17	803	Natural Gas Transmission Line Purchases	3	\$ 0
18	805.1	Purchased Gas Cost Adjustments	3	0
19	810	Gas Used for Compression Station Fuel	3	0
20	813	Other Gas Supply Expenses	3	658,394
21		Total Gas Supply Expenses		\$ 658,394
22		<u>Transmission Expenses</u>		
23	858	Transmission and Compression of Gas		
24		Labor & Labor Loading	1.0	\$ 0
25		Materials and Expenses	1.0	0
26	850	Operation Supervision and Engineering		
27		Labor & Labor Loading	17.1	\$ 253,995
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	\$ 360,347
31		Materials and Expenses	3.0	41,418
32	852	Communication System Expense		
33		Labor & Labor Loading	1.0	\$ 0
34		Materials and Expenses	1.0	254
35	853	Communication Station Labor and Expense		
36		Labor & Labor Loading	3	\$ 80,695
37		Materials and Expenses	3	39,700
38	854	Gas for Compressor Station Fuel		
39		Labor & Labor Loading	3	\$ 0
40		Materials and Expenses	3	80,281
41	856	Mains Expense		
42		Labor & Labor Loading	17	\$ 124,839
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	\$ 6,941
46		Materials and Expenses	3	165,079
47	860	Rents		
48		Labor & Labor Loading	1.0	\$ 0
49		Materials and Expenses	1.0	21,206
50	861	Maintenance Supervision and Engineering		
51		Labor & Labor Loading	17.2	\$ 126,164
52		Materials and Expenses	17.2	34,584
53	862	Maintenance of Structures and Improvements		
54		Labor & Labor Loading	1.0	\$ 0
55		Materials and Expenses	1.0	746
56	863	Maintenance of Mains		
57		Labor & Labor Loading	17	\$ 1,109,510
58		Materials and Expenses	17	1,285,042
59	864	Maintenance of Compressor Station Equipment		
60		Labor & Labor Loading	3	\$ 0
61		Materials and Expenses	3	70,540
62	865	Maintenance of Measuring & Regulating Station Equipment		
63		Labor & Labor Loading	3	\$ 9,049
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	\$ 304
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		\$ 3,998,208

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
69		<u>Distribution Expenses</u>		
70	870	Operation Supervision and Engineering		
71		Labor & Labor Loading	5.5	\$ 4,594,947
72		Materials & Expenses	5.5	770,305
73	871	Distribution Load Dispatching		
74		Labor & Labor Loading	3	\$ 319,116
75		Materials & Expenses	3	23,884
76	874	Mains and Services Expenses		
77		Labor & Labor Loading	4.4	\$ 1,799,846
78		Materials & Expenses	4.4	8,608,814
79	875	Measuring & Regulating Exps. - General		
80		Labor & Labor Loading	2.2	\$ 59,820
81		Materials & Expenses	2.2	17,452
82	878	Meter and House Regulator Expenses		
83		Labor & Labor Loading	2	\$ 4,103,681
84		Materials & Expenses	2	1,866,345
85	879	Customer Installation Expense		
86		Labor & Labor Loading	4	\$ 5,317,838
87		Materials & Expenses	4	1,048,403
88	880	Other Expenses		
89		Labor & Labor Loading	5.5	\$ 1,549,681
90		Materials & Expenses	5.5	1,151,386
91	881	Rents	5.5	(473,550)
92		Total Distribution Operating Expenses		\$ 30,757,969
93		Total Distribution & Transmission Expense		\$ 35,414,572
94		<u>Maintenance Expenses</u>		
95	885	Maintenance Supervision & Engineering		
96		Labor & Labor Loading	6.6	\$ 519,651
97		Materials & Expenses	6.6	183,121
98	886	Maintenance of Structures & Improvement		
99		Labor & Labor Loading	1	\$ 0
100		Materials & Expenses	1	2,769
101	887	Maintenance of Mains		
102		Labor & Labor Loading	2.2	\$ 1,552,076
103		Materials & Expenses	2.2	4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.		
105		Labor & Labor Loading	2.2	\$ 506,206
106		Materials & Expenses	2.2	593,316
107	892	Maintenance of Services		
108		Labor & Labor Loading	3.3	\$ 2,355,537
109		Materials & Expenses	3.3	1,813,443
110	893	Maintenance of Meter & House Regulators		
111		Labor & Labor Loading	6	\$ 1,483,073
112		Materials & Expenses	6	1,444,292
113	894	Maintenance of Other Equipment		
114		Labor & Labor Loading	6.6	\$ 27,788
115		Materials & Expenses	6.6	59,407
116		Total Distribution Maintenance Expenses		\$ 14,772,146
117		Total Distribution O & M Expenses		\$ 45,530,115

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
118		<u>Customer Accounts Expenses</u>		
119	901	Supervision Expenses		
120		Labor & Labor Loading	10.1	\$ 1,020,748
121		Materials & Expenses	10.1	12,955
122	902	Meter Reading Expenses		
123		Labor & Labor Loading	11	\$ 579,023
124		Materials & Expenses	11	155,396
125	903	Customer Records & Collections Expenses		
126		Labor & Labor Loading	4	\$ 4,092,926
127		Materials & Expenses	4	6,221,451
128	903	Customer Records & Collections Expenses - KAM		
129		Labor & Labor Loading - KAM	15	596,981
130		Materials & Expenses - KAM	15	5,750
131	904	Uncollectible Accounts Expense	14	1,447,909
132	905	Miscellaneous Customer Accounts Expenses		
133		Labor & Labor Loading	10.1	\$ 0
134		Materials & Expenses	10.1	0
135		Total Customer Accounts Expenses		\$ 14,133,138
136		<u>Customer Service & Informational Expenses</u>		
137	908	Customer Assistance Expense		
138		Labor & Labor Loading	4	\$ 0
139		Materials & Expenses	4	0
140	909	Info. & Instructional Advertising Exps.		
141		Labor & Labor Loading	4	\$ 0
142		Materials & Expenses	4	0
143	910	Misc. Customer Service & Info. Exp.		
144		Labor & Labor Loading	4	\$ 0
145		Materials & Expenses	4	367,267
146		Total Customer Service & Info. Exp.		\$ 367,267
147		Total O & M Expense		\$ 64,687,123
148		Allocation Percentage	O&M	100.00%
149		<u>Other Operating Deductions</u>		
150		Administrative & General Expense	O&M	\$ 43,411,906
151		Regulatory Amortization	1.1	4,901,842
152		Mill Tax	Net Op Margin	1,469,182
153		Modified Business Tax	1.1	(248,974)
154		Taxes Other Than Income	1.1	8,451,464
155		Total Allocated Operating Deductions		\$ 122,672,544
156		<u>Tax Adjustments</u>		
157		Interest Expense	1.1	\$ 23,455,220
158		Schedule M Adjustments	1.1	(37,895,929)
159		Investment Tax Credit (I.T.C.)	1.1	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)
161		South Georgia - Federal	1.1	0
162		Total Tax Adjustments		\$ (14,440,710)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
163		<u>Summary of Allocated Cost of Service</u>		
164		<u>Rate Base</u>		
165		Total Direct Net Plant		\$ 1,769,657,928
166		Total Common Systems Alloc Net Plant		58,991,457
167		Cash Working Capital	1.1	7,058,609
168		Materials & Supplies	1.1	7,938,041
169		Customer Advances	8	(57,480,743)
170		Deferred Taxes	1.1	(271,644,740)
171		Other Debits and Credits	1.1	26,900,706
172		Total Rate Base		<u>\$ 1,541,421,257</u>
173		<u>Revenues</u>		
174		Net Operating Margin	Direct	\$ 259,055,313
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281
176		Late Charges	12	2,177,038
177		Service Establishment Charges	9	3,717,129
178		Reconnect / Reread Charges	9	(210)
179		Other Revenue - Labor	Net Op Margin	1,150
180		Other Revenue - Parts & Material	Net Op Margin	76
181		Other Revenue	Net Op Margin	0
182		Other Revenue - Returned Item Fee	13	252,694
183		Other Revenue - Rental Income	Net Op Margin	0
184		Total Revenue		<u>\$ 281,588,470</u>
185		<u>Operating Deductions</u>		
186		O & M	O&M	\$ (64,687,123)
187		Administrative & General Expense	O&M	(43,411,906)
188		Depreciation Expense	Deprec Exp	(63,823,825)
189		Regulatory Amortization	1.1	(4,901,842)
190		Mill Tax	Net Op Margin	(1,469,182)
191		MBT Tax	1.1	248,974
192		Taxes other than Income	1.1	(8,451,464)
193		Total Operating Deductions		<u>\$ (186,496,369)</u>
201		<u>Taxable Income</u>		
202		Taxable Income before Interest Exp.		\$ 95,092,101
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(23,455,220)
205		Total Taxable Income		<u>\$ 33,740,952</u>
206		<u>Federal Income Tax</u>		
207		Federal Income Tax	21.00%	\$ 7,085,600
208		Investment Tax Credit (I.T.C.)	1.1	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590
210		South Georgia Federal	1.1	0
211		Total Federal Income Tax		<u>\$ 12,967,190</u>
212		Regulatory Amortization CP National	1.1	\$ 0
213		Net Income		<u><u>\$ 82,124,911</u></u>

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301-303	Intangible Plant	Intang. Plant	\$ 0
4	365-371	Transmission Plant	1.0	2,700,506
5	374-387	Distribution Plant	Dist. Plant	48,778,414
6	389-398	General Plant	1.1	4,170,163
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083
8		<u>System Allocable Amortization</u>		
9		Total Common Intangible Plant	1.1	\$ 5,878,329
10		General Plant, Excluding Structures and Land	1.1	2,018,159
11		Total System Allocable Amortization		\$ 7,896,489
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742
14		Total Depreciation Expenses	1.1	\$ 63,823,825
15		<u>Operation and Maintenance Expense</u>		
16		<u>Gas Supply Expense</u>		
17	803	Natural Gas Transmission Line Purchases	3	\$ 0
18	805.1	Purchased Gas Cost Adjustments	3	0
19	810	Gas Used for Compression Station Fuel	3	0
20	813	Other Gas Supply Expenses	3	658,394
21		Total Gas Supply Expenses		\$ 658,394
22		<u>Transmission Expenses</u>		
23	858	Transmission and Compression of Gas		
24		Labor & Labor Loading	1.0	\$ 0
25		Materials and Expenses	1.0	0
26	850	Operation Supervision and Engineering		
27		Labor & Labor Loading	17.1	\$ 253,995
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	\$ 360,347
31		Materials and Expenses	3.0	41,418
32	852	Communication System Expense		
33		Labor & Labor Loading	1.0	\$ 0
34		Materials and Expenses	1.0	254
35	853	Communication Station Labor and Expense		
36		Labor & Labor Loading	3	\$ 80,695
37		Materials and Expenses	3	39,700
38	854	Gas for Compressor Station Fuel		
39		Labor & Labor Loading	3	\$ 0
40		Materials and Expenses	3	80,281
41	856	Mains Expense		
42		Labor & Labor Loading	17	\$ 124,839
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	\$ 6,941
46		Materials and Expenses	3	165,079
47	860	Rents		
48		Labor & Labor Loading	1.0	\$ 0
49		Materials and Expenses	1.0	21,206
50	861	Maintenance Supervision and Engineering		
51		Labor & Labor Loading	17.2	\$ 126,164
52		Materials and Expenses	17.2	34,584
53	862	Maintenance of Structures and Improvements		
54		Labor & Labor Loading	1.0	\$ 0
55		Materials and Expenses	1.0	746
56	863	Maintenance of Mains		
57		Labor & Labor Loading	17	\$ 1,109,510
58		Materials and Expenses	17	1,285,042
59	864	Maintenance of Compressor Station Equipment		
60		Labor & Labor Loading	3	\$ 0
61		Materials and Expenses	3	70,540
62	865	Maintenance of Measuring & Regulating Station Equipment		
63		Labor & Labor Loading	3	\$ 9,049
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	\$ 304
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		\$ 3,998,208

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
69		<u>Distribution Expenses</u>		
70	870	Operation Supervision and Engineering		
71		Labor & Labor Loading	5.5	\$ 4,594,947
72		Materials & Expenses	5.5	770,305
73	871	Distribution Load Dispatching		
74		Labor & Labor Loading	3	\$ 319,116
75		Materials & Expenses	3	23,884
76	874	Mains and Services Expenses		
77		Labor & Labor Loading	4.4	\$ 1,799,846
78		Materials & Expenses	4.4	8,608,814
79	875	Measuring & Regulating Exps. - General		
80		Labor & Labor Loading	2.2	\$ 59,820
81		Materials & Expenses	2.2	17,452
82	878	Meter and House Regulator Expenses		
83		Labor & Labor Loading	2	\$ 4,103,681
84		Materials & Expenses	2	1,866,345
85	879	Customer Installation Expense		
86		Labor & Labor Loading	4	\$ 5,317,838
87		Materials & Expenses	4	1,048,403
88	880	Other Expenses		
89		Labor & Labor Loading	5.5	\$ 1,549,681
90		Materials & Expenses	5.5	1,151,386
91	881	Rents	5.5	(473,550)
92		Total Distribution Operating Expenses		\$ 30,757,969
93		Total Distribution & Transmission Expense		\$ 35,414,572
94		<u>Maintenance Expenses</u>		
95	885	Maintenance Supervision & Engineering		
96		Labor & Labor Loading	6.6	\$ 519,651
97		Materials & Expenses	6.6	183,121
98	886	Maintenance of Structures & Improvement		
99		Labor & Labor Loading	1	\$ 0
100		Materials & Expenses	1	2,769
101	887	Maintenance of Mains		
102		Labor & Labor Loading	2.2	\$ 1,552,076
103		Materials & Expenses	2.2	4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.		
105		Labor & Labor Loading	2.2	\$ 506,206
106		Materials & Expenses	2.2	593,316
107	892	Maintenance of Services		
108		Labor & Labor Loading	3.3	\$ 2,355,537
109		Materials & Expenses	3.3	1,813,443
110	893	Maintenance of Meter & House Regulators		
111		Labor & Labor Loading	6	\$ 1,483,073
112		Materials & Expenses	6	1,444,292
113	894	Maintenance of Other Equipment		
114		Labor & Labor Loading	6.6	\$ 27,788
115		Materials & Expenses	6.6	59,407
116		Total Distribution Maintenance Expenses		\$ 14,772,146
117		Total Distribution O & M Expenses		\$ 45,530,115

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
118		<u>Customer Accounts Expenses</u>		
119	901	Supervision Expenses		
120		Labor & Labor Loading	10.1	\$ 1,020,748
121		Materials & Expenses	10.1	12,955
122	902	Meter Reading Expenses		
123		Labor & Labor Loading	11	\$ 579,023
124		Materials & Expenses	11	155,396
125	903	Customer Records & Collections Expenses		
126		Labor & Labor Loading	4	\$ 4,092,926
127		Materials & Expenses	4	6,221,451
128	903	Customer Records & Collections Expenses - KAM		
129		Labor & Labor Loading - KAM	15	596,981
130		Materials & Expenses - KAM	15	5,750
131	904	Uncollectible Accounts Expense	14	1,447,909
132	905	Miscellaneous Customer Accounts Expenses		
133		Labor & Labor Loading	10.1	\$ 0
134		Materials & Expenses	10.1	0
135		Total Customer Accounts Expenses		\$ 14,133,138
136		<u>Customer Service & Informational Expenses</u>		
137	908	Customer Assistance Expense		
138		Labor & Labor Loading	4	\$ 0
139		Materials & Expenses	4	0
140	909	Info. & Instructional Advertising Exps.		
141		Labor & Labor Loading	4	\$ 0
142		Materials & Expenses	4	0
143	910	Misc. Customer Service & Info. Exp.		
144		Labor & Labor Loading	4	\$ 0
145		Materials & Expenses	4	367,267
146		Total Customer Service & Info. Exp.		\$ 367,267
147		Total O & M Expense		\$ 64,687,123
148		Allocation Percentage	O&M	100.00%
149		<u>Other Operating Deductions</u>		
150		Administrative & General Expense	O&M	\$ 43,411,906
151		Regulatory Amortization	1.1	4,901,842
152		Mill Tax	Net Op Margin	1,469,182
153		Modified Business Tax	1.1	(248,974)
154		Taxes Other Than Income	1.1	8,451,464
155		Total Allocated Operating Deductions		\$ 122,672,544
156		<u>Tax Adjustments</u>		
157		Interest Expense	1.1	\$ 23,455,220
158		Schedule M Adjustments	1.1	(37,895,929)
159		Investment Tax Credit (I.T.C.)	1.1	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)
161		South Georgia - Federal	1.1	0
162		Total Tax Adjustments		\$ (14,440,710)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
163		<u>Summary of Allocated Cost of Service</u>		
164		<u>Rate Base</u>		
165		Total Direct Net Plant		\$ 1,769,657,928
166		Total Common Systems Alloc Net Plant		58,991,457
167		Cash Working Capital	1.1	7,058,609
168		Materials & Supplies	1.1	7,938,041
169		Customer Advances	8	(57,480,743)
170		Deferred Taxes	1.1	(271,644,740)
171		Other Debits and Credits	1.1	26,900,706
172		Total Rate Base		<u>\$ 1,541,421,257</u>
173		<u>Revenues</u>		
174		Net Operating Margin	Direct	\$ 259,055,313
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281
176		Late Charges	12	2,177,038
177		Service Establishment Charges	9	3,717,129
178		Reconnect / Reread Charges	9	(210)
179		Other Revenue - Labor	Net Op Margin	1,150
180		Other Revenue - Parts & Material	Net Op Margin	76
181		Other Revenue	Net Op Margin	0
182		Other Revenue - Returned Item Fee	13	252,694
183		Other Revenue - Rental Income	Net Op Margin	0
184		Total Revenue		<u>\$ 281,588,470</u>
185		<u>Operating Deductions</u>		
186		O & M	O&M	\$ (64,687,123)
187		Administrative & General Expense	O&M	(43,411,906)
188		Depreciation Expense	Deprec Exp	(63,823,825)
189		Regulatory Amortization	1.1	(4,901,842)
190		Mill Tax	Net Op Margin	(1,469,182)
191		MBT Tax	1.1	248,974
192		Taxes other than Income	1.1	(8,451,464)
193		Total Operating Deductions		<u>\$ (186,496,369)</u>
201		<u>Taxable Income</u>		
202		Taxable Income before Interest Exp.		\$ 95,092,101
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(23,455,220)
205		Total Taxable Income		<u>\$ 33,740,952</u>
206		<u>Federal Income Tax</u>		
207		Federal Income Tax	21.00%	\$ 7,085,600
208		Investment Tax Credit (I.T.C.)	1.1	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590
210		South Georgia Federal	1.1	0
211		Total Federal Income Tax		<u>\$ 12,967,190</u>
212		Regulatory Amortization CP National	1.1	\$ 0
213		Net Income		<u><u>\$ 82,124,911</u></u>

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301-303	Intangible Plant	Intang. Plant	\$ 0
4	365-371	Transmission Plant	1.0	2,700,506
5	374-387	Distribution Plant	Dist. Plant	48,778,414
6	389-398	General Plant	1.1	4,170,163
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083
8		<u>System Allocable Amortization</u>		
9		Total Common Intangible Plant	1.1	\$ 5,878,329
10		General Plant, Excluding Structures and Land	1.1	2,018,159
11		Total System Allocable Amortization		\$ 7,896,489
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742
14		Total Depreciation Expenses	1.1	\$ 63,823,825
15		<u>Operation and Maintenance Expense</u>		
16		<u>Gas Supply Expense</u>		
17	803	Natural Gas Transmission Line Purchases	3	\$ 0
18	805.1	Purchased Gas Cost Adjustments	3	0
19	810	Gas Used for Compression Station Fuel	3	0
20	813	Other Gas Supply Expenses	3	658,394
21		Total Gas Supply Expenses		\$ 658,394
22		<u>Transmission Expenses</u>		
23	858	Transmission and Compression of Gas		
24		Labor & Labor Loading	1.0	\$ 0
25		Materials and Expenses	1.0	0
26	850	Operation Supervision and Engineering		
27		Labor & Labor Loading	17.1	\$ 253,995
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	\$ 360,347
31		Materials and Expenses	3.0	41,418
32	852	Communication System Expense		
33		Labor & Labor Loading	1.0	\$ 0
34		Materials and Expenses	1.0	254
35	853	Communication Station Labor and Expense		
36		Labor & Labor Loading	3	\$ 80,695
37		Materials and Expenses	3	39,700
38	854	Gas for Compressor Station Fuel		
39		Labor & Labor Loading	3	\$ 0
40		Materials and Expenses	3	80,281
41	856	Mains Expense		
42		Labor & Labor Loading	17	\$ 124,839
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	\$ 6,941
46		Materials and Expenses	3	165,079
47	860	Rents		
48		Labor & Labor Loading	1.0	\$ 0
49		Materials and Expenses	1.0	21,206
50	861	Maintenance Supervision and Engineering		
51		Labor & Labor Loading	17.2	\$ 126,164
52		Materials and Expenses	17.2	34,584
53	862	Maintenance of Structures and Improvements		
54		Labor & Labor Loading	1.0	\$ 0
55		Materials and Expenses	1.0	746
56	863	Maintenance of Mains		
57		Labor & Labor Loading	17	\$ 1,109,510
58		Materials and Expenses	17	1,285,042
59	864	Maintenance of Compressor Station Equipment		
60		Labor & Labor Loading	3	\$ 0
61		Materials and Expenses	3	70,540
62	865	Maintenance of Measuring & Regulating Station Equipment		
63		Labor & Labor Loading	3	\$ 9,049
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	\$ 304
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		\$ 3,998,208

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
69		<u>Distribution Expenses</u>		
70	870	Operation Supervision and Engineering		
71		Labor & Labor Loading	5.5	\$ 4,594,947
72		Materials & Expenses	5.5	770,305
73	871	Distribution Load Dispatching		
74		Labor & Labor Loading	3	\$ 319,116
75		Materials & Expenses	3	23,884
76	874	Mains and Services Expenses		
77		Labor & Labor Loading	4.4	\$ 1,799,846
78		Materials & Expenses	4.4	8,608,814
79	875	Measuring & Regulating Exps. - General		
80		Labor & Labor Loading	2.2	\$ 59,820
81		Materials & Expenses	2.2	17,452
82	878	Meter and House Regulator Expenses		
83		Labor & Labor Loading	2	\$ 4,103,681
84		Materials & Expenses	2	1,866,345
85	879	Customer Installation Expense		
86		Labor & Labor Loading	4	\$ 5,317,838
87		Materials & Expenses	4	1,048,403
88	880	Other Expenses		
89		Labor & Labor Loading	5.5	\$ 1,549,681
90		Materials & Expenses	5.5	1,151,386
91	881	Rents	5.5	(473,550)
92		Total Distribution Operating Expenses		\$ 30,757,969
93		Total Distribution & Transmission Expense		\$ 35,414,572
94		<u>Maintenance Expenses</u>		
95	885	Maintenance Supervision & Engineering		
96		Labor & Labor Loading	6.6	\$ 519,651
97		Materials & Expenses	6.6	183,121
98	886	Maintenance of Structures & Improvement		
99		Labor & Labor Loading	1	\$ 0
100		Materials & Expenses	1	2,769
101	887	Maintenance of Mains		
102		Labor & Labor Loading	2.2	\$ 1,552,076
103		Materials & Expenses	2.2	4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.		
105		Labor & Labor Loading	2.2	\$ 506,206
106		Materials & Expenses	2.2	593,316
107	892	Maintenance of Services		
108		Labor & Labor Loading	3.3	\$ 2,355,537
109		Materials & Expenses	3.3	1,813,443
110	893	Maintenance of Meter & House Regulators		
111		Labor & Labor Loading	6	\$ 1,483,073
112		Materials & Expenses	6	1,444,292
113	894	Maintenance of Other Equipment		
114		Labor & Labor Loading	6.6	\$ 27,788
115		Materials & Expenses	6.6	59,407
116		Total Distribution Maintenance Expenses		\$ 14,772,146
117		Total Distribution O & M Expenses		\$ 45,530,115

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
118		<u>Customer Accounts Expenses</u>		
119	901	Supervision Expenses		
120		Labor & Labor Loading	10.1	\$ 1,020,748
121		Materials & Expenses	10.1	12,955
122	902	Meter Reading Expenses		
123		Labor & Labor Loading	11	\$ 579,023
124		Materials & Expenses	11	155,396
125	903	Customer Records & Collections Expenses		
126		Labor & Labor Loading	4	\$ 4,092,926
127		Materials & Expenses	4	6,221,451
128	903	Customer Records & Collections Expenses - KAM		
129		Labor & Labor Loading - KAM	15	596,981
130		Materials & Expenses - KAM	15	5,750
131	904	Uncollectible Accounts Expense	14	1,447,909
132	905	Miscellaneous Customer Accounts Expenses		
133		Labor & Labor Loading	10.1	\$ 0
134		Materials & Expenses	10.1	0
135		Total Customer Accounts Expenses		\$ 14,133,138
136		<u>Customer Service & Informational Expenses</u>		
137	908	Customer Assistance Expense		
138		Labor & Labor Loading	4	\$ 0
139		Materials & Expenses	4	0
140	909	Info. & Instructional Advertising Exps.		
141		Labor & Labor Loading	4	\$ 0
142		Materials & Expenses	4	0
143	910	Misc. Customer Service & Info. Exp.		
144		Labor & Labor Loading	4	\$ 0
145		Materials & Expenses	4	367,267
146		Total Customer Service & Info. Exp.		\$ 367,267
147		Total O & M Expense		\$ 64,687,123
148		Allocation Percentage	O&M	100.00%
149		<u>Other Operating Deductions</u>		
150		Administrative & General Expense	O&M	\$ 43,411,906
151		Regulatory Amortization	1.1	4,901,842
152		Mill Tax	Net Op Margin	1,469,182
153		Modified Business Tax	1.1	(248,974)
154		Taxes Other Than Income	1.1	8,451,464
155		Total Allocated Operating Deductions		\$ 122,672,544
156		<u>Tax Adjustments</u>		
157		Interest Expense	1.1	\$ 23,455,220
158		Schedule M Adjustments	1.1	(37,895,929)
159		Investment Tax Credit (I.T.C.)	1.1	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)
161		South Georgia - Federal	1.1	0
162		Total Tax Adjustments		\$ (14,440,710)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
163		<u>Summary of Allocated Cost of Service</u>		
164		<u>Rate Base</u>		
165		Total Direct Net Plant		\$ 1,769,657,928
166		Total Common Systems Alloc Net Plant		58,991,457
167		Cash Working Capital	1.1	7,058,609
168		Materials & Supplies	1.1	7,938,041
169		Customer Advances	8	(57,480,743)
170		Deferred Taxes	1.1	(271,644,740)
171		Other Debits and Credits	1.1	26,900,706
172		Total Rate Base		<u>\$ 1,541,421,257</u>
173		<u>Revenues</u>		
174		Net Operating Margin	Direct	\$ 259,055,313
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281
176		Late Charges	12	2,177,038
177		Service Establishment Charges	9	3,717,129
178		Reconnect / Reread Charges	9	(210)
179		Other Revenue - Labor	Net Op Margin	1,150
180		Other Revenue - Parts & Material	Net Op Margin	76
181		Other Revenue	Net Op Margin	0
182		Other Revenue - Returned Item Fee	13	252,694
183		Other Revenue - Rental Income	Net Op Margin	0
184		Total Revenue		<u>\$ 281,588,470</u>
185		<u>Operating Deductions</u>		
186		O & M	O&M	\$ (64,687,123)
187		Administrative & General Expense	O&M	(43,411,906)
188		Depreciation Expense	Deprec Exp	(63,823,825)
189		Regulatory Amortization	1.1	(4,901,842)
190		Mill Tax	Net Op Margin	(1,469,182)
191		MBT Tax	1.1	248,974
192		Taxes other than Income	1.1	(8,451,464)
193		Total Operating Deductions		<u>\$ (186,496,369)</u>
201		<u>Taxable Income</u>		
202		Taxable Income before Interest Exp.		\$ 95,092,101
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(23,455,220)
205		Total Taxable Income		<u>\$ 33,740,952</u>
206		<u>Federal Income Tax</u>		
207		Federal Income Tax	21.00%	\$ 7,085,600
208		Investment Tax Credit (I.T.C.)	1.1	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590
210		South Georgia Federal	1.1	0
211		Total Federal Income Tax		<u>\$ 12,967,190</u>
212		Regulatory Amortization CP National	1.1	\$ 0
213		Net Income		<u><u>\$ 82,124,911</u></u>

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301-303	Intangible Plant	Intang. Plant	\$ 0
4	365-371	Transmission Plant	1.0	2,700,506
5	374-387	Distribution Plant	Dist. Plant	48,778,414
6	389-398	General Plant	1.1	4,170,163
7		Total Direct Depreciation and Amortization Expense		\$ 55,649,083
8		<u>System Allocable Amortization</u>		
9		Total Common Intangible Plant	1.1	\$ 5,878,329
10		General Plant, Excluding Structures and Land	1.1	2,018,159
11		Total System Allocable Amortization		\$ 7,896,489
12		Total System Allocable Depreciation Expense	1.1	\$ 278,254
13		Total System Allocable Amortization and Depreciation	1.1	\$ 8,174,742
14		Total Depreciation Expenses	1.1	\$ 63,823,825
15		<u>Operation and Maintenance Expense</u>		
16		<u>Gas Supply Expense</u>		
17	803	Natural Gas Transmission Line Purchases	3	\$ 0
18	805.1	Purchased Gas Cost Adjustments	3	0
19	810	Gas Used for Compression Station Fuel	3	0
20	813	Other Gas Supply Expenses	3	658,394
21		Total Gas Supply Expenses		\$ 658,394
22		<u>Transmission Expenses</u>		
23	858	Transmission and Compression of Gas		
24		Labor & Labor Loading	1.0	\$ 0
25		Materials and Expenses	1.0	0
26	850	Operation Supervision and Engineering		
27		Labor & Labor Loading	17.1	\$ 253,995
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	\$ 360,347
31		Materials and Expenses	3.0	41,418
32	852	Communication System Expense		
33		Labor & Labor Loading	1.0	\$ 0
34		Materials and Expenses	1.0	254
35	853	Communication Station Labor and Expense		
36		Labor & Labor Loading	3	\$ 80,695
37		Materials and Expenses	3	39,700
38	854	Gas for Compressor Station Fuel		
39		Labor & Labor Loading	3	\$ 0
40		Materials and Expenses	3	80,281
41	856	Mains Expense		
42		Labor & Labor Loading	17	\$ 124,839
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	\$ 6,941
46		Materials and Expenses	3	165,079
47	860	Rents		
48		Labor & Labor Loading	1.0	\$ 0
49		Materials and Expenses	1.0	21,206
50	861	Maintenance Supervision and Engineering		
51		Labor & Labor Loading	17.2	\$ 126,164
52		Materials and Expenses	17.2	34,584
53	862	Maintenance of Structures and Improvements		
54		Labor & Labor Loading	1.0	\$ 0
55		Materials and Expenses	1.0	746
56	863	Maintenance of Mains		
57		Labor & Labor Loading	17	\$ 1,109,510
58		Materials and Expenses	17	1,285,042
59	864	Maintenance of Compressor Station Equipment		
60		Labor & Labor Loading	3	\$ 0
61		Materials and Expenses	3	70,540
62	865	Maintenance of Measuring & Regulating Station Equipment		
63		Labor & Labor Loading	3	\$ 9,049
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	\$ 304
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		\$ 3,998,208

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
69		<u>Distribution Expenses</u>		
70	870	Operation Supervision and Engineering		
71		Labor & Labor Loading	5.5	\$ 4,594,947
72		Materials & Expenses	5.5	770,305
73	871	Distribution Load Dispatching		
74		Labor & Labor Loading	3	\$ 319,116
75		Materials & Expenses	3	23,884
76	874	Mains and Services Expenses		
77		Labor & Labor Loading	4.4	\$ 1,799,846
78		Materials & Expenses	4.4	8,608,814
79	875	Measuring & Regulating Exps. - General		
80		Labor & Labor Loading	2.2	\$ 59,820
81		Materials & Expenses	2.2	17,452
82	878	Meter and House Regulator Expenses		
83		Labor & Labor Loading	2	\$ 4,103,681
84		Materials & Expenses	2	1,866,345
85	879	Customer Installation Expense		
86		Labor & Labor Loading	4	\$ 5,317,838
87		Materials & Expenses	4	1,048,403
88	880	Other Expenses		
89		Labor & Labor Loading	5.5	\$ 1,549,681
90		Materials & Expenses	5.5	1,151,386
91	881	Rents	5.5	(473,550)
92		Total Distribution Operating Expenses		\$ 30,757,969
93		Total Distribution & Transmission Expense		\$ 35,414,572
94		<u>Maintenance Expenses</u>		
95	885	Maintenance Supervision & Engineering		
96		Labor & Labor Loading	6.6	\$ 519,651
97		Materials & Expenses	6.6	183,121
98	886	Maintenance of Structures & Improvement		
99		Labor & Labor Loading	1	\$ 0
100		Materials & Expenses	1	2,769
101	887	Maintenance of Mains		
102		Labor & Labor Loading	2.2	\$ 1,552,076
103		Materials & Expenses	2.2	4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.		
105		Labor & Labor Loading	2.2	\$ 506,206
106		Materials & Expenses	2.2	593,316
107	892	Maintenance of Services		
108		Labor & Labor Loading	3.3	\$ 2,355,537
109		Materials & Expenses	3.3	1,813,443
110	893	Maintenance of Meter & House Regulators		
111		Labor & Labor Loading	6	\$ 1,483,073
112		Materials & Expenses	6	1,444,292
113	894	Maintenance of Other Equipment		
114		Labor & Labor Loading	6.6	\$ 27,788
115		Materials & Expenses	6.6	59,407
116		Total Distribution Maintenance Expenses		\$ 14,772,146
117		Total Distribution O & M Expenses		\$ 45,530,115

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
118		<u>Customer Accounts Expenses</u>		
119	901	Supervision Expenses		
120		Labor & Labor Loading	10.1	\$ 1,020,748
121		Materials & Expenses	10.1	12,955
122	902	Meter Reading Expenses		
123		Labor & Labor Loading	11	\$ 579,023
124		Materials & Expenses	11	155,396
125	903	Customer Records & Collections Expenses		
126		Labor & Labor Loading	4	\$ 4,092,926
127		Materials & Expenses	4	6,221,451
128	903	Customer Records & Collections Expenses - KAM		
129		Labor & Labor Loading - KAM	15	596,981
130		Materials & Expenses - KAM	15	5,750
131	904	Uncollectible Accounts Expense	14	1,447,909
132	905	Miscellaneous Customer Accounts Expenses		
133		Labor & Labor Loading	10.1	\$ 0
134		Materials & Expenses	10.1	0
135		Total Customer Accounts Expenses		\$ 14,133,138
136		<u>Customer Service & Informational Expenses</u>		
137	908	Customer Assistance Expense		
138		Labor & Labor Loading	4	\$ 0
139		Materials & Expenses	4	0
140	909	Info. & Instructional Advertising Exps.		
141		Labor & Labor Loading	4	\$ 0
142		Materials & Expenses	4	0
143	910	Misc. Customer Service & Info. Exp.		
144		Labor & Labor Loading	4	\$ 0
145		Materials & Expenses	4	367,267
146		Total Customer Service & Info. Exp.		\$ 367,267
147		Total O & M Expense		\$ 64,687,123
148		Allocation Percentage	O&M	100.00%
149		<u>Other Operating Deductions</u>		
150		Administrative & General Expense	O&M	\$ 43,411,906
151		Regulatory Amortization	1.1	4,901,842
152		Mill Tax	Net Op Margin	1,469,182
153		Modified Business Tax	1.1	(248,974)
154		Taxes Other Than Income	1.1	8,451,464
155		Total Allocated Operating Deductions		\$ 122,672,544
156		<u>Tax Adjustments</u>		
157		Interest Expense	1.1	\$ 23,455,220
158		Schedule M Adjustments	1.1	(37,895,929)
159		Investment Tax Credit (I.T.C.)	1.1	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)
161		South Georgia - Federal	1.1	0
162		Total Tax Adjustments		\$ (14,440,710)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
163		<u>Summary of Allocated Cost of Service</u>		
164		<u>Rate Base</u>		
165		Total Direct Net Plant		\$ 1,769,657,928
166		Total Common Systems Alloc Net Plant		58,991,457
167		Cash Working Capital	1.1	7,058,609
168		Materials & Supplies	1.1	7,938,041
169		Customer Advances	8	(57,480,743)
170		Deferred Taxes	1.1	(271,644,740)
171		Other Debits and Credits	1.1	26,900,706
172		Total Rate Base		<u>\$ 1,541,421,257</u>
173		<u>Revenues</u>		
174		Net Operating Margin	Direct	\$ 259,055,313
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281
176		Late Charges	12	2,177,038
177		Service Establishment Charges	9	3,717,129
178		Reconnect / Reread Charges	9	(210)
179		Other Revenue - Labor	Net Op Margin	1,150
180		Other Revenue - Parts & Material	Net Op Margin	76
181		Other Revenue	Net Op Margin	0
182		Other Revenue - Returned Item Fee	13	252,694
183		Other Revenue - Rental Income	Net Op Margin	0
184		Total Revenue		<u>\$ 281,588,470</u>
185		<u>Operating Deductions</u>		
186		O & M	O&M	\$ (64,687,123)
187		Administrative & General Expense	O&M	(43,411,906)
188		Depreciation Expense	Deprec Exp	(63,823,825)
189		Regulatory Amortization	1.1	(4,901,842)
190		Mill Tax	Net Op Margin	(1,469,182)
191		MBT Tax	1.1	248,974
192		Taxes other than Income	1.1	(8,451,464)
193		Total Operating Deductions		<u>\$ (186,496,369)</u>
201		<u>Taxable Income</u>		
202		Taxable Income before Interest Exp.		\$ 95,092,101
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(23,455,220)
205		Total Taxable Income		<u>\$ 33,740,952</u>
206		<u>Federal Income Tax</u>		
207		Federal Income Tax	21.00%	\$ 7,085,600
208		Investment Tax Credit (I.T.C.)	1.1	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590
210		South Georgia Federal	1.1	0
211		Total Federal Income Tax		<u>\$ 12,967,190</u>
212		Regulatory Amortization CP National	1.1	\$ 0
213		Net Income		<u><u>\$ 82,124,911</u></u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PEAK DEMAND ALLOCATOR AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description	Coincident Peak at Present Rate Schedules				Line No.
		Peak Month Sales	Full Margin transportation	Allocable Peak Month	Percent of Total	
	(a)	(b)	(c)	(d)	(e)	
1	Single-Family Residential Gas Service	54,364,401	0	54,364,401	61.52%	1
2	Multi-Family Residential Gas Service	5,488,430	0	5,488,430	6.21%	2
3	Air Conditioning Residential Gas Service	14,044	0	14,044	0.02%	3
4	General Gas Service - 1	4,578,386	0	4,578,386	5.18%	4
5	General Gas Service - 2	6,955,674	80,336	7,036,010	7.96%	5
6	General Gas Service - 3	2,667,941	185,869	2,853,810	3.23%	6
7	General Gas Service - 4	3,012,272	10,691,525	13,703,797	15.51%	7
8	Air Conditioning Gas Service	18,230	0	18,230	0.02%	8
9	Water Pumping Gas Service	39,250	0	39,250	0.04%	9
10	Small Electric Generation Gas Service	0	236,550	236,550	0.27%	10
11	Gas Service for Compression on Customer's Premises	18,444	0	18,444	0.02%	11
12	Street and Outdoor Lighting Gas Service	24,469	0	24,469	0.03%	12
13	Total	<u>77,181,541</u>	<u>11,194,280</u>	<u>88,375,821</u>	<u>100.00%</u>	13

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PEAK DEMAND ALLOCATOR AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Coincident Peak at Proposed Schedules				Line No.
		Peak Month Sales (b)	Full Margin transportation (c)	Allocable Peak Month (d)	Percent of Total (e)	
14	Single-Family Residential Gas Service	54,364,401	0	54,364,401	61.52%	14
15	Multi-Family Residential Gas Service	5,488,430	0	5,488,430	6.21%	15
16	Air Conditioning Residential Gas Service	14,044	0	14,044	0.02%	16
17	General Gas Service - 1	4,578,386	0	4,578,386	5.18%	17
18	General Gas Service - 2	6,955,674	80,336	7,036,010	7.96%	18
19	General Gas Service - 3	2,667,941	185,869	2,853,810	3.23%	19
20	General Gas Service - 4	3,012,272	10,691,525	13,703,797	15.51%	20
21	Air Conditioning Gas Service	18,230	0	18,230	0.02%	21
22	Water Pumping Gas Service	39,250	0	39,250	0.04%	22
23	Small Electric Generation Gas Service	0	236,550	236,550	0.27%	23
24	Gas Service for Compression on Customer's Premises	18,444	0	18,444	0.02%	24
25	Street and Outdoor Lighting Gas Service	24,469	0	24,469	0.03%	25
26	Total	<u>77,181,541</u>	<u>11,194,280</u>	<u>88,375,821</u>	<u>100.00%</u>	26

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
METER SET ASSEMBLY AND SERVICES ALLOCATION FACTORS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Rate Schedules (a)	Schedule No. (b)	Meter Set Assembly			Service Line			Line No.
			# Customers (c)	\$ Customer (d)	Weighting (e)	# Customers (f)	\$ Customer (g)	Weighting (h)	
1	Single-Family Residential Gas Service	SG-RS	541,834	228	1.00	541,834	1,139	1.00	1
2	Multi-Family Residential Gas Service	SG-RM	128,492	205	0.90	128,492	258	0.23	2
3	Air Conditioning Residential Gas Service	SG-RAC	16	746	3.27	16	1,139	1.00	3
4	General Gas Service - 1	SG-G1	20,691	553	2.42	20,691	5,342	4.69	4
5	General Gas Service - 2	SG-G2	3,500	2,919	12.78	3,500	10,500	9.22	5
6	General Gas Service - 3	SG-G3	288	5,182	22.69	288	15,092	13.25	6
7	General Gas Service - 4	SG-G4	176	18,999	83.20	176	35,855	31.47	7
8	Air Conditioning Gas Service	SG-AC	17	1,905	8.34	17	4,957	4.35	8
9	Water Pumping Gas Service	SG-WP	1	12,600	55.18	1	9,186	8.06	9
10	Small Electric Generation Gas Service	SG-EG	1	11,519	50.45	1	5,342	4.69	10
11	Gas Service for Compression on Customer's Premises	SG-CNG	3	5,430	23.78	3	5,342	4.69	11
12	Street and Outdoor Lighting Gas Service	SG-L	578	-	-	578	1,099	0.96	12

Meter Set Assembly									Service Line	
			Prior Study	Current Study	Prorated	Prior Study	Current Study	Prorated		
13	Single-Family Residential Gas Service		222	246	228	1,099	1,260	1,139	13	
14	Multi-Family Residential Gas Service		213	180	205	274	211	258	14	
15	Air Conditioning Residential Gas Service		684	934	746	1,099	1,260	1,139	15	
16	General Gas Service - 1		559	537	553	6,172	2,850	5,342	16	
17	General Gas Service - 2		3,490	1,205	2,919	12,133	5,602	10,500	17	
18	General Gas Service - 3		6,273	1,906	5,182	17,942	6,540	15,092	18	
19	General Gas Service - 4		22,739	7,777	18,999	42,626	15,540	35,855	19	
20	Air Conditioning Gas Service		2,294	739	1,905	4,957	4,957	4,957	20	
21	Water Pumping Gas Service		15,905	2,685	12,600	9,186	9,186	9,186	21	
22	Small Electric Generation Gas Service		6,068	27,873	11,519	6,172	2,850	5,342	22	
23	Gas Service for Compression on Customer's Premises		6,646	1,782	5,430	6,172	2,850	5,342	23	
24	Street and Outdoor Lighting Gas Service		-	-	-	1,099	1,099	1,099	24	
Proration			75%	25%	-	75%	25%	-		

Meter Set Assembly									Service Line	
			Prior Study	Current Study	Prorated	Prior Study	Current Study	Prorated		
25	Single-Family Residential Gas Service	SG-RS	541,834	70.034%		541,834	76.3%		25	
26	Multi-Family Residential Gas Service	SG-RM	115,416	14.918%		29,115	4.1%		26	
27	Air Conditioning Residential Gas Service	SG-RAC	52	0.007%		16	0.0%		27	
28	General Gas Service - 1	SG-G1	50,143	6.481%		97,002	13.7%		28	
29	General Gas Service - 2	SG-G2	44,735	5.782%		32,255	4.5%		29	
30	General Gas Service - 3	SG-G3	6,535	0.845%		3,815	0.5%		30	
31	General Gas Service - 4	SG-G4	14,644	1.893%		5,538	0.8%		31	
32	Air Conditioning Gas Service	SG-AC	142	0.018%		74	0.0%		32	
33	Water Pumping Gas Service	SG-WP	55	0.007%		8	0.0%		33	
34	Small Electric Generation Gas Service	SG-EG	50	0.007%		5	0.0%		34	
35	Gas Service for Compression on Customer's Premises	SG-CNG	71	0.009%		14	0.0%		35	
36	Street and Outdoor Lighting Gas Service	SG-L	0	0.000%		558	0.1%		36	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SERVICE ESTABLISHMENT/RE-ESTABLISHMENT CHARGES, LATE FEES, AND RETURNED ITEM FEES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

SERVICE ESTABLISHMENT/RE-ESTABLISHMENT CHARGES													
	Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights	
	510/2501 XXX/2521	516/2502 517/2502	512/2503	537/2504	538/2505 XXX/2525	529/2506	539/2507 549/2508	531/2509 557/2510 558/2511 559/2512	580/2513	567/2514	595/2515 596/2516	545/2517 546/2518 547/2519 548/2520	Total
May 2020-April 2021	\$ 2,474,308.75	\$ 1,177,670.00	\$ 75.00	\$ 60,190.00	\$ 6,350.00	\$ 925.00	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,719,668.75
less May 2020	\$ 182,870.00	\$ 104,025.00	\$ -	\$ 2,625.00	\$ 425.00	\$ 75.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,020.00
June 2020-April 2021	\$ 2,291,438.75	\$ 1,073,645.00	\$ 75.00	\$ 57,565.00	\$ 5,925.00	\$ 850.00	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,429,648.75
May 2021	\$ 276,776.27	\$ 139,207.42	\$ 52.50	\$ 5,958.75	\$ 577.50	\$ 131.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 422,782.44
Total TY (June 2020-May 2021)	\$ 2,568,215.02	\$ 1,212,852.42	\$ 127.50	\$ 63,523.75	\$ 6,502.50	\$ 981.25	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ 78.75	\$ 3,852,431.19
LATE FEES													
	Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights	
	510/2501 XXX/2521	516/2502 517/2502	512/2503	537/2504	538/2505 XXX/2525	529/2506	539/2507 549/2508	531/2509 557/2510 558/2511 559/2512	580/2513	567/2514	595/2515 596/2516	545/2517 546/2518 547/2519 548/2520	Total
May 2020-April 2021	\$ 230,908.39	\$ 68,159.07	\$ 10.85	\$ 26,055.05	\$ 14,160.48	\$ 3,652.21	\$ 4,238.41	\$ 134.36	\$ -	\$ -	\$ -	\$ 1.13	\$ 347,319.95
less May 2020	\$ (6,879.13)	\$ (2,539.59)	\$ -	\$ (141.06)	\$ (55.98)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,615.76)
June 2020-April 2021	\$ 237,787.52	\$ 70,698.66	\$ 10.85	\$ 26,196.11	\$ 14,216.46	\$ 3,652.21	\$ 4,238.41	\$ 134.36	\$ -	\$ -	\$ -	\$ 1.13	\$ 356,935.71
May 2021	\$ 616,331.15	\$ 248,139.90	\$ 5.85	\$ 55,602.12	\$ 29,629.21	\$ 9,326.83	\$ 2,312.47	\$ 99.74	\$ -	\$ -	\$ -	\$ 329.17	\$ 961,776.44
Total TY (June 2020-May 2021)	\$ 854,118.67	\$ 318,838.56	\$ 16.70	\$ 81,798.23	\$ 43,845.67	\$ 12,979.04	\$ 6,550.88	\$ 234.10	\$ -	\$ -	\$ -	\$ 330.30	\$ 1,318,712.15
RETURNED ITEM FEES													
	Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights	
	510/2501 XXX/2521	516/2502 517/2502	512/2503	537/2504	538/2505 XXX/2525	529/2506	539/2507 549/2508	531/2509 557/2510 558/2511 559/2512	580/2513	567/2514	595/2515 596/2516	545/2517 546/2518 547/2519 548/2520	Total
May 2020-April 2021	\$ 144,230.00	\$ 77,610.00	\$ 10.00	\$ 4,740.00	\$ 720.00	\$ 50.00	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ 10.00	\$ 227,410.00
less May 2020	\$ 9,670.00	\$ 5,060.00	\$ -	\$ 500.00	\$ 120.00	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,360.00
June 2020-April 2021	\$ 134,560.00	\$ 72,550.00	\$ 10.00	\$ 4,240.00	\$ 600.00	\$ 40.00	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ 10.00	\$ 212,050.00
May 2021	\$ 56,751.99	\$ 23,927.36	\$ -	\$ 1,585.13	\$ 185.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60.00	\$ 82,510.02
Total TY (June 2020-May 2021)	\$ 191,311.99	\$ 96,477.36	\$ 10.00	\$ 5,825.13	\$ 785.54	\$ 40.00	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ 70.00	\$ 294,560.02

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF NET UNCOLLECTIBLE MARGIN BY RATE CLASS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR) [1]**

SINGLE FAMILY RESIDENTIAL

Rate Code 510	Charge-off	Recoveries	Net Uncollectible
Jun-20	64,462.03	37,338.27	27,123.76
Jul-20	58,901.77	26,468.49	32,433.28
Aug-20	59,914.46	20,300.09	39,614.37
Sep-20	68,144.55	21,096.41	47,048.14
Oct-20	59,483.39	19,947.05	39,536.34
Nov-20	78,069.28	12,923.17	65,146.11
Dec-20	68,371.62	17,482.10	50,889.52
Jan-21	76,503.53	20,360.03	56,143.50
Feb-21	83,469.61	19,663.95	63,805.66
Mar-21	113,673.08	27,043.49	86,629.59
Apr-21	105,171.21	32,951.77	72,219.44
May-21	103,054.65	34,040.31	69,014.34
Total	939,219.18	289,615.13	649,604.05

MULTI-FAMILY RESIDENTIAL

Rate Code 516	Charge-off	Recoveries	Net Uncollectible
Jun-20	58,954.95	33,614.81	25,340.14
Jul-20	54,387.60	29,477.83	24,909.77
Aug-20	62,252.32	21,600.14	40,652.18
Sep-20	55,764.26	20,979.28	34,784.98
Oct-20	52,047.35	24,006.55	28,040.80
Nov-20	65,751.17	10,218.56	55,532.61
Dec-20	68,616.30	13,157.20	55,459.10
Jan-21	76,602.68	16,168.01	60,434.67
Feb-21	69,731.97	22,714.44	47,017.53
Mar-21	99,543.28	26,921.55	72,621.73
Apr-21	82,142.10	38,975.75	43,166.35
May-21	87,204.57	34,323.86	52,880.71
Total	832,998.55	292,157.98	540,840.57

GENERAL GAS SERVICE - 1

Rate Code 537	Charge-off	Recoveries	Net Uncollectible
Jun-20	2,593.37	24.18	2,569.19
Jul-20	1,962.50	353.26	1,609.24
Aug-20	1,703.99	64.02	1,639.97
Sep-20	3,136.76	1,332.45	1,804.31
Oct-20	1,716.67	1,132.19	584.48
Nov-20	3,996.98	1,670.31	2,326.67
Dec-20	2,348.71	2,090.82	257.89
Jan-21	5,702.11	500.99	5,201.12
Feb-21	864.21	739.82	124.39
Mar-21	6,454.37	18.24	6,436.13
Apr-21	8,255.68	367.93	7,887.75
May-21	6,601.10	276.11	6,324.99
Total	45,336.45	8,570.32	36,766.13

GENERAL GAS SERVICE - 2

Rate Code 538	Charge-off	Recoveries	Net Uncollectible
Jun-20	3,747.42	0.00	3,747.42
Jul-20	2,461.98	0.00	2,461.98
Aug-20	1,839.39	0.00	1,839.39
Sep-20	0.00	0.00	0.00
Oct-20	6,879.58	410.46	6,469.12
Nov-20	738.78	0.00	738.78
Dec-20	380.59	1,731.64	(1,351.05)
Jan-21	1,882.95	0.00	1,882.95
Feb-21	562.88	0.00	562.88
Mar-21	2,354.94	4,229.10	(1,874.16)
Apr-21	0.00	0.00	0.00
May-21	0.00	0.00	0.00
Total	20,848.51	6,371.20	14,477.31

GENERAL GAS SERVICE - 3

Rate Code 529	Charge-off	Recoveries	Net Uncollectible
Jun-20	814.66	0.00	814.66
Jul-20	0.00	0.00	0.00
Aug-20	0.00	0.00	0.00
Sep-20	0.00	814.66	(814.66)
Oct-20	0.00	0.00	0.00
Nov-20	0.00	0.00	0.00
Dec-20	0.00	0.00	0.00
Jan-21	0.00	0.00	0.00
Feb-21	0.00	0.00	0.00
Mar-21	534.79	0.00	534.79
Apr-21	0.00	703.75	(703.75)
May-21	0.00	0.00	0.00
Total	1,349.45	1,518.41	(168.96)

STREET LIGHTS

Rate Code 546	Charge-off	Recoveries	Net Uncollectible
Jun-20	0.00	0.00	0.00
Jul-20	0.00	0.00	0.00
Aug-20	0.00	0.00	0.00
Sep-20	0.00	0.00	0.00
Oct-20	0.00	0.00	0.00
Nov-20	0.00	0.00	0.00
Dec-20	0.00	0.00	0.00
Jan-21	0.00	0.00	0.00
Feb-21	0.00	0.00	0.00
Mar-21	0.00	0.00	0.00
Apr-21	0.00	0.00	0.00
May-21	0.00	0.00	0.00
Total	-	-	-

GENERAL GAS SERVICE - 4

Rate Code 539	Charge-off	Recoveries	Net Uncollectible
Jun-20	0.00	0.00	0.00
Jul-20	0.00	0.00	0.00
Aug-20	0.00	0.00	0.00
Sep-20	0.00	0.00	0.00
Oct-20	0.00	0.00	0.00
Nov-20	0.00	0.00	0.00
Dec-20	46,201.05	0.00	46,201.05
Jan-21	0.00	0.00	0.00
Feb-21	0.00	0.00	0.00
Mar-21	0.00	0.00	0.00
Apr-21	0.00	0.00	0.00
May-21	0.00	0.00	0.00
Total	46,201.05	-	46,201.05

[1] April 2020 and May 2020 were used as a proxy for April 2021 and May 2021, respectively

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER OPERATING REVENUES BY MONTH
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	FERC No. (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
1	Late Charges - Residential	48700.2001/2501	\$ (7,611)	\$ (5,152)	\$ (9,403)	\$ (8,576)	\$ (6,080)	\$ (4,072)	\$ (3,194)	\$ (2,169)	\$ (698)	\$ (26)	\$ 355,478	\$ 311,365	\$ 619,862	1
2	Late Charges - Small Commercial	48700.2010/2502	(206)	(60)	(48)	(110)	(22)	0	(11)	0	(1)	(2)	47,407	32,507	79,454	2
3	Late Charges - Large Commercial	48700.2004/2503	0	0	0	0	0	0	0	0	0	0	11,933	(8,397)	3,536	3
4	Late Charges - Industrial	48700.2008/2504	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Late Charges - Natural Gas Engine	48700.2009/2505	0	0	0	0	0	0	0	0	0	0	446	(446)	0	5
6	Late Charges - Power Plant	48700.2006/2506	0	382	(382)	0	0	0	0	0	0	0	2,390	(1,700)	690	6
7	Late Charges - Sales to Public Authorities	48700.2014/2512	0	0	0	0	0	0	0	610	(610)	0	354	(354)	0	7
8	Late Charges - Other	48700.2018/2517	0	0	0	0	0	0	0	0	0	0	49	0	49	8
9	Total Late Charges	48700.20___/25___	<u>\$(7,817)</u>	<u>\$(4,830)</u>	<u>\$(9,833)</u>	<u>\$(8,686)</u>	<u>\$(6,102)</u>	<u>\$(4,072)</u>	<u>\$(3,205)</u>	<u>\$(1,559)</u>	<u>\$(1,310)</u>	<u>\$(28)</u>	<u>\$ 418,058</u>	<u>\$ 332,975</u>	<u>\$ 703,591</u>	9
10	Service Establishment Charge	48800.2019/2531	\$ 267,105	\$ 349,830	\$ 310,860	\$ 339,055	\$ 306,905	\$ 297,025	\$ 325,650	\$ 274,150	\$ 280,995	\$ 349,344	\$ 328,940	\$ 287,270	\$ 3,717,129	10
11	Reconnect and Reread Charge	48800.2020/2532	(50)	(35)	(65)	(25)	15	(25)	0	(25)	0	0	0	0	(210)	11
12	Other Revenue-Labor	48800.2021/2533	125	50	75	100	50	25	250	150	125	100	100	0	1,150	12
13	Other Revenue-Parts & Materials	48800.2022/2534	8	3	5	6	3	2	16	11	8	6	6	0	76	13
14	Other Revenue-Returned Item Fee	48800.2025/2536	15,430	16,910	15,500	18,390	19,220	17,740	23,480	22,370	21,940	21,620	19,450	40,644	252,694	14
15	UESC Revenue	48800.2026/2537	27,273	0	0	0	0	0	0	0	0	0	0	0	27,273	15
16	Total for 4880	48800.20___/25___	<u>\$ 309,891</u>	<u>\$ 366,768</u>	<u>\$ 326,375</u>	<u>\$ 357,526</u>	<u>\$ 326,193</u>	<u>\$ 314,767</u>	<u>\$ 349,396</u>	<u>\$ 296,656</u>	<u>\$ 303,068</u>	<u>\$ 371,070</u>	<u>\$ 348,496</u>	<u>\$ 327,914</u>	<u>\$ 3,998,111</u>	16
17	Rent from Gas Property	49300.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	17
18	Other Gas Revenue	49500.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Unbilled Revenue	49500.2035/2592	(458,000)	(235,000)	308,000	329,000	2,153,000	5,023,000	5,941,000	(3,202,000)	(3,428,000)	(3,786,000)	(1,685,000)	(557,000)	403,000	19
20	Nevada General Revenue Adjustment	49500.2037/2561	(128,755)	(184,522)	(134,222)	(67,396)	723,968	625,199	371,679	3,533,845	2,066,911	(936,469)	(369,312)	(163,768)	5,337,158	20
21	NV UGCE Revenue Recovery	49500.2039/2562	0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	NV Renewable Energy Program	49500.2047/2563	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Total for 49	49____	<u>\$ 17,956</u>	<u>\$(419,522)</u>	<u>\$ 173,778</u>	<u>\$ 261,604</u>	<u>\$ 2,876,968</u>	<u>\$ 5,648,199</u>	<u>\$ 6,312,679</u>	<u>\$ 331,845</u>	<u>\$(1,361,089)</u>	<u>\$(4,722,469)</u>	<u>\$ (2,054,312)</u>	<u>\$ (720,768)</u>	<u>\$ 5,740,158</u>	23
24	Total Other Operating Revenues		<u>\$ 320,030</u>	<u>\$ (67,594)</u>	<u>\$ 490,320</u>	<u>\$ 610,445</u>	<u>\$ 3,197,069</u>	<u>\$ 5,958,893</u>	<u>\$ 6,658,870</u>	<u>\$ 626,942</u>	<u>\$(1,059,331)</u>	<u>\$ (4,351,427)</u>	<u>\$ (1,287,758)</u>	<u>\$ (59,879)</u>	<u>\$ 10,441,861</u>	24