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. 21-09001

VOLUME 14 of 15

Southern Nevada Workpapers

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Southwest Gas Corporation

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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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	38,855,751	54,637,810	42,677,665	30,431,604	18,608,990	15,325,987	12,890,842	10,552,261	9,314,351	9,921,571	11,256,644	17,107,287	271,580,763
	Customers	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	6,534,708
	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	41.6
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	4,286,900	5,478,648	4,416,112	3,526,863	2,532,899	2,375,781	2,094,347	1,929,581	1,787,148	1,831,993	1,890,646	2,480,111	34,631,029
	Customers	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	1,539,156
	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
SN_SGRAC	Air Conditioning Residenital 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
	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
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	54,738	69,552	50,047	37,473	26,910	28,723	15,085	15,826	14,466	16,355	20,095	30,450	379,720
	Customers	379	379	379	379	379	379	379	379	379	379	379	379	4,548
	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	83.5
	G1 Small Commercial													
	Sales	2,952,218	4,404,748	3,381,404	2,635,985	1,896,174	1,775,437	1,086,200	1,107,589	1,024,246	1,097,113	1,231,502	1,577,622	24,170,238
	Customers	19,848	19,848	19,848	19,848	19,848	19,848	19,848	19,848	19,848	19,848	19,848	19,848	238,176
	Sales/Customer	148.7	221.9	170.4	132.8	95.5	89.5	54.7	55.8	51.6	55.3	62.0	79.5	101.5
	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	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
	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	1,189.5
	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	5,133,625	6,523,740	5,501,050	4,903,297	4,109,689	3,834,551	2,269,906	2,442,900	2,231,848	2,418,632	2,697,543	3,382,036	45,448,817
	Customers	3,275	3,275	3,275	3,275	3,275	3,275	3,276	3,276	3,276	3,276	3,277	3,278	39,309
	Sales/Customer	1,567.5	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	1,156.2
	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	2,088.8	1,185.5	1,214.5	1,258.5	1,406.0	1,459.3	1,689.8	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	48
	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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SOUTHERN NEVADA
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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
	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
SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	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	1,924,012	2,363,851	1,916,709	1,805,650	1,495,247	1,326,412	764,808	867,723	779,760	883,591	977,580	1,288,369	16,393,712
	Customers	229	229	229	229	229	229	229	229	229	229	229	229	2,748
	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
	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	6,529.5	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
	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
SN_SGG4	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
	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

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
	G4 Large Industrial, Monthly Demand													
	Sales	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
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customer	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	46,003.3	47,390.1
	G4 Commercial Cogeneration, 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
	G4 Armed Forces, Monthly Demand													
	Sales	53,212	57,225	36,123	28,129	14,548	16,730	11,803	10,680	10,280	10,771	14,699	24,457	288,657
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	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	14,699.0	24,457.0	24,054.8
	G4 Electric Generation, 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
	G4 CNG on Customer's Premises, Monthly Demand													
	Sales	855,808	818,872	793,076	768,574	819,715	971,026	872,658	932,012	920,092	941,047	935,808	890,560	10,519,248
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	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
	G4 Large Commercial, Annual Demand													
	Sales	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
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	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
	G4 Small Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Commercial Cogeneration, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	G4 CNG on Customer's Premises, 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
	Sales/Customer	0.0	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_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2021
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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
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	1,265.8	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)													
	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
	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	1,399.2
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
	Sales/Customer	0.0	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
SN_SGCNG	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
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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_SGL	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	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													
	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	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	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
SN_SGOS	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
SN_SGAS	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
SN_SGCGS	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
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
	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	**56,468,385**	**77,047,517**	**60,993,121**	**46,398,785**	**31,557,423**	**27,641,466**	**21,485,500**	**19,529,044**	**17,510,972**	**18,580,890**	**20,761,507**	**28,608,494**	**426,583,104**
	Customers	**697,345**	**697,345**	**697,345**	**697,345**	**697,345**	**697,345**	**697,346**	**697,346**	**697,346**	**697,346**	**697,347**	**697,348**	**8,368,149**

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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
	Transportation													
	Transporation - 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	7,109,310	7,392,198	6,212,389	7,209,526	5,807,800	5,792,190	3,521,908	3,925,938	3,993,151	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	1,752
	Transportation - Military													
	Deliveries	292,091	282,012	216,049	187,586	160,886	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	48
	Transportation - Industrial													
	Deliveries	4,799,697	4,657,447	4,038,187	5,233,727	4,619,206	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	180
	Transportation - Cogeneration													
	Deliveries	512,086	513,238	466,405	536,171	545,892	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	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	338,410	353,655	344,400	349,200	383,696	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	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	200,914	401,974	206,324	148,994	192,424	789,680	808,444	1,249,914	1,682,404	897,634	651,294	244,634	7,474,634
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	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	7,978,260	2,582,230	3,569,320	9,686,090	9,318,500	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	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	18,017,570	17,832,140	16,044,900	13,441,340	15,407,060	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	36
	Transportation - Negotiated Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**39,248,338**	**34,014,894**	**31,097,974**	**36,792,634**	**36,435,464**	**44,880,480**	**42,916,894**	**58,471,103**	**79,279,774**	**64,041,814**	**50,462,044**	**31,595,284**	**549,236,697**
	Customers	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**2,124**
	TOTAL DISTRICT													
	Sales	**95,716,723**	**111,062,411**	**92,091,095**	**83,191,419**	**67,992,887**	**72,521,946**	**64,402,394**	**78,000,147**	**96,790,746**	**82,622,704**	**71,223,551**	**60,203,778**	**975,819,801**
	Customers	**697,522**	**697,522**	**697,522**	**697,522**	**697,522**	**697,522**	**697,523**	**697,523**	**697,523**	**697,523**	**697,524**	**697,525**	**8,370,273**

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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
SN_SGRS	Single Family Residential Gas Service													
	Sales	663,866	817,019	571,638	370,560	206,676	210,909	162,560	78,035	43,104	30,955	16,289	0	3,171,611
	Customers	9,304	8,143	7,294	6,631	6,048	7,494	6,867	4,027	2,520	1,699	788	0	60,815
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	41,845	54,631	34,878	30,274	21,347	35,508	31,253	8,139	293	(143)	899	0	258,924
	Customers	1,252	1,279	1,013	1,101	1,081	1,917	1,914	541	21	(10)	61	0	10,170
SN_SGRAC	Air Conditioning Residenital Gas Service													
	Sales													0
	Customers													0
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	4,477	4,588	2,905	1,879	1,136	1,819	517	209	(76)	129	(212)	0	17,371
	Customers	31	25	22	19	16	24	13	5	(2)	3	(4)	0	152
	G1 Small Commercial													
	Sales	42,547	11,220	(13,357)	(23,072)	(12,391)	19,282	(7,924)	1,504	1,989	2,602	1,589	0	23,989
	Customers	285	50	(79)	(175)	(132)	213	(149)	23	34	43	22	0	135
	G1 Small Industrial													
	Sales													0
	Customers													0
	G1 Large Industrial													
	Sales													0
	Customers													0
	G1 Armed Forces													
	Sales													0
	Customers													0
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	(1,512)	(1,757)	(5,894)	(3,923)	(1,516)	7,269	(3,829)	3,543	1,444	2,280	0	0	(3,895)
	Customers	(1)	(1)	(4)	(3)	(1)	5	(5)	4	2	3	0	0	(1)
	G2 Master Meter Mobile Home Park													
	Sales													0
	Customers													0
	G2 Small Commercial													
	Sales	(269,671)	(207,222)	(99,128)	(4,493)	43,934	402,855	(182,235)	26,844	17,712	29,531	(47,742)	0	(289,615)
	Customers	(172)	(104)	(59)	(3)	35	344	(263)	36	26	40	(58)	0	(178)
	G2 Large Commercial													
	Sales													0
	Customers													0
	G2 Small Industrial													
	Sales													0
	Customers													0

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
	G2 Large Industrial													
	Sales													0
	Customers													0
	G2 Armed Forces													
	Sales													0
	Customers													0
	G2 CNG on Customer's Premises													
	Sales													0
	Customers													0
SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales													0
	Customers													0
	G3 Master Meter Mobile Home Park													
	Sales													0
	Customers													0
	G3 Small Commercial													
	Sales	(168,036)	(185,805)	(133,918)	(78,849)	0	179,558	(106,873)	11,368	3,405	11,575	(17,076)	0	(484,651)
	Customers	(20)	(18)	(16)	(10)	0	31	(32)	3	1	3	(4)	0	(62)
	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
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)													
	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

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
	G4 Large Industrial, Monthly Demand													
	Sales													0
	Customers													0
	G4 Commercial Cogeneration, Monthly Demand													
	Sales													0
	Customers													0
	G4 Armed Forces, Monthly Demand													
	Sales													0
	Customers													0
	G4 Electric Generation, Monthly Demand													
	Sales													0
	Customers													0
	G4 CNG on Customer's Premises, Monthly Demand													
	Sales													0
	Customers													0
	G4 Large Commercial, Annual Demand													
	Sales													0
	Customers													0
	G4 Small Industrial, Annual Demand													
	Sales													0
	Customers													0
	G4 Large Industrial, Annual Demand													
	Sales													0
	Customers													0
	G4 Commercial Cogeneration, Annual Demand													
	Sales													0
	Customers													0
	G4 Armed Forces, Annual Demand													
	Sales													0
	Customers													0
	G4 CNG on Customer's Premises, Annual Demand													
	Sales													0
	Customers													0
SN_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0

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
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0
SN_SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
SN_SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0

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
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales													0
	Customers													0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales													0
	Customers													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales													0
	Customers													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales													0
	Customers													0
SN_SGWP	Water Pumping Gas Service													
	Sales													0
	Customers													0
SN_SGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales													0
	Customers													0
	Small Electric Generation - Electric Generation													
	Sales													0
	Customers													0
SN_SGCNG	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Residential													
	Sales													0
	Customers													0

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
SN_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales													0
	Customers													0
SN_SGOS	Optional Gas Service													
	Optional, Large Commercial													
	Sales													0
	Customers													0
SN_SGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales													0
	Customers													0
SN_SGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales													0
	Customers													0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales													0
	Customers													0
	TOTAL SALES SERVICE													
	Sales	**313,516**	**492,674**	**357,124**	**292,376**	**259,186**	**857,200**	**(106,531)**	**129,642**	**67,871**	**76,929**	**(46,253)**	**0**	**2,693,734**
	Customers	**10,679**	**9,374**	**8,171**	**7,560**	**7,047**	**10,028**	**8,345**	**4,639**	**2,602**	**1,781**	**805**	**0**	**71,031**

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
	Transportation													
	Transporation - 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 Commerical													
	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	**313,516**	**492,674**	**357,124**	**292,376**	**259,186**	**857,200**	**(106,531)**	**129,642**	**67,871**	**76,929**	**(46,253)**	**0**	**2,693,734**
	Customers	**10,679**	**9,374**	**8,171**	**7,560**	**7,047**	**10,028**	**8,345**	**4,639**	**2,602**	**1,781**	**805**	**0**	**71,031**

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_SGRS	Single Family Residential Gas Service													
	Sales	38,191,885	53,820,791	42,106,027	30,061,044	18,402,314	15,115,078	12,728,282	10,474,226	9,271,247	9,890,616	11,240,355	17,107,287	268,409,152
	Customers	535,255	536,416	537,265	537,928	538,511	537,065	537,692	540,532	542,039	542,860	543,771	544,559	6,473,893
	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
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	4,245,055	5,424,017	4,381,234	3,496,589	2,511,552	2,340,273	2,063,094	1,921,442	1,786,855	1,832,136	1,889,747	2,480,111	34,372,105
	Customers	127,011	126,984	127,250	127,162	127,182	126,346	126,349	127,722	128,242	128,273	128,202	128,263	1,528,986
	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
SN_SGRAC	Air Conditioning Residenital 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
	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
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	50,261	64,964	47,142	35,594	25,774	26,904	14,568	15,617	14,542	16,226	20,307	30,450	362,349
	Customers	348	354	357	360	363	355	366	374	381	376	383	379	4,396
	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	82.4
	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	1,106,085	1,022,257	1,094,511	1,229,913	1,577,622	24,146,249
	Customers	19,563	19,798	19,927	20,023	19,980	19,635	19,997	19,825	19,814	19,805	19,826	19,848	238,041
	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	101.4
	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	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	2,452,141	2,416,056	2,214,136	2,389,101	2,745,285	3,382,036	45,738,432
	Customers	3,447	3,379	3,334	3,278	3,240	2,931	3,539	3,240	3,250	3,236	3,335	3,278	39,487
	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	738.3	823.2	1,031.7	1,158.3
	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	2,088.8	1,185.5	1,214.5	1,258.5	1,406.0	1,459.3	1,689.8	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	48
	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

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
	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
SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	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	856,355	776,355	872,016	994,656	1,288,369	16,878,363
	Customers	249	247	245	239	229	198	261	226	228	226	233	229	2,810
	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	6,006.5
	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
	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
	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
SN_SGG4	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
	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

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	G4 Large Industrial, Monthly Demand													
	Sales	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
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customer	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	46,003.3	47,390.1
	G4 Commercial Cogeneration, 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
	G4 Armed Forces, Monthly Demand													
	Sales	53,212	57,225	36,123	28,129	14,548	16,730	11,803	10,680	10,280	10,771	14,699	24,457	288,657
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	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	14,699.0	24,457.0	24,054.8
	G4 Electric Generation, 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
	G4 CNG on Customer's Premises, Monthly Demand													
	Sales	855,808	818,872	793,076	768,574	819,715	971,026	872,658	932,012	920,092	941,047	935,808	890,560	10,519,248
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	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
	G4 Large Commercial, Annual Demand													
	Sales	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
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	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
	G4 Small Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Commercial Cogeneration, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	G4 CNG on Customer's Premises, 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
	Sales/Customer	0.0	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_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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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	1,265.8	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)													
	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
	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	1,399.2
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
	Sales/Customer	0.0	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
SN_SGCNG	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
SN_SGL	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	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													
	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	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	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
SN_SGOS	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
SN_SGAS	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
SN_SGCGS	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
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
	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	**56,154,869**	**76,554,843**	**60,635,997**	**46,106,409**	**31,298,237**	**26,784,266**	**21,592,031**	**19,399,402**	**17,443,101**	**18,503,961**	**20,807,760**	**28,608,494**	**423,889,370**
	Customers	**686,666**	**687,971**	**689,174**	**689,785**	**690,298**	**687,317**	**689,001**	**692,707**	**694,744**	**695,565**	**696,542**	**697,348**	**8,297,118**
		56,154,869												

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
	Transportation													
	Transporation - 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	7,109,310	7,392,198	6,212,389	7,209,526	5,807,800	5,792,190	3,521,908	3,925,938	3,993,151	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	1,752
	Transportation - Military													
	Deliveries	292,091	282,012	216,049	187,586	160,886	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	48
	Transportation - Industrial													
	Deliveries	4,799,697	4,657,447	4,038,187	5,233,727	4,619,206	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	180
	Transportation - Cogeneration													
	Deliveries	512,086	513,238	466,405	536,171	545,892	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	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	338,410	353,655	344,400	349,200	383,696	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	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	200,914	401,974	206,324	148,994	192,424	789,680	808,444	1,249,914	1,682,404	897,634	651,294	244,634	7,474,634
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	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	7,978,260	2,582,230	3,569,320	9,686,090	9,318,500	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	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	18,017,570	17,832,140	16,044,900	13,441,340	15,407,060	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	36
	Transportation - Negotiated Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**39,248,338**	**34,014,894**	**31,097,974**	**36,792,634**	**36,435,464**	**44,880,480**	**42,916,894**	**58,471,103**	**79,279,774**	**64,041,814**	**50,462,044**	**31,595,284**	**549,236,697**
	Customers	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**2,124**
	TOTAL DISTRICT													
	Sales	**95,403,207**	**110,569,737**	**91,733,971**	**82,899,043**	**67,733,701**	**71,664,746**	**64,508,925**	**77,870,505**	**96,722,875**	**82,545,775**	**71,269,804**	**60,203,778**	**973,126,067**
	Customers	**686,843**	**688,148**	**689,351**	**689,962**	**690,475**	**687,494**	**689,178**	**692,884**	**694,921**	**695,742**	**696,719**	**697,525**	**8,299,242**

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_SGRS	Single Family Residential Gas Service													
	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
SN_SGRM	Multi-Family Residential Gas Service													
	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
SN_SGRAC	Air Conditioning Residenital 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	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	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	1,189.5
	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	738.3	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	108,236
	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	1,689.8	3,598.5	5,144.3	3,874.8	2,852.5	1,286.8	2,088.8	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
	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
SN_SGG3	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	4,489.3	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
	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
	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
SN_SGG4	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	38,999.7	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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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
	Sales/Customer	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													
	Sales	0	0	0	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
	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
	Sales/Customer	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
	G4 Electric Generation, 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
	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
	Sales/Customer	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
	G4 Large Commercial, Annual Demand													
	Sales	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
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	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
	G4 Small Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Commercial Cogeneration, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	G4 CNG on Customer's Premises, 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
	Sales/Customer	0.0	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_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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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	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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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_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	997.5	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	1,399.2
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
	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
SN_SGCNG	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

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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_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	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
	Customers	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													
	Sales	59	58	54	59	55	56	59	59	57	56	54	58	684
	Customers	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													
	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													
	Sales	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
	Customers	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													
	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_SGOS	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
SN_SGAS	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
SN_SGCGS	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
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
	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	**20,917,497**	**18,962,691**	**16,999,714**	**18,025,776**	**20,142,009**	**27,778,492**	**55,026,931**	**75,147,735**	**59,455,454**	**45,130,269**	**30,599,428**	**26,784,266**	**414,970,262**
	Customers	**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**

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													
	Transporation - 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	3,521,908	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	466,405	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	808,444	1,249,914	1,682,404	897,634	651,294	244,634	200,914	401,974	206,324	148,994	192,424	789,680	7,474,634
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	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 Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**42,916,894**	**58,471,103**	**79,279,774**	**64,041,814**	**50,462,044**	**31,595,284**	**39,248,338**	**34,014,894**	**31,097,974**	**36,792,634**	**36,435,464**	**44,880,480**	**549,236,697**
	Customers	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**2,124**
	TOTAL DISTRICT													
	Sales	**63,834,391**	**77,433,794**	**96,279,488**	**82,067,590**	**70,604,053**	**59,373,776**	**94,275,269**	**109,162,629**	**90,553,428**	**81,922,903**	**67,034,892**	**71,664,746**	**964,206,959**
	Customers	**687,494**	**687,494**	**687,494**	**687,494**	**687,494**	**687,494**	**687,494**	**687,494**	**687,494**	**687,494**	**687,494**	**687,494**	**8,249,928**

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_SGRS	Single Family Residential Gas Service													
	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
SN_SGRM	Multi-Family Residential Gas Service													
	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)
SN_SGRAC	Air Conditioning Residenital Gas Service													
	Sales													0
	Customers													0
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	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

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
	G2 Large Industrial													
	Sales													0
	Customers													0
	G2 Armed Forces													
	Sales													0
	Customers													0
	G2 CNG on Customer's Premises													
	Sales													0
	Customers													0
SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales													0
	Customers													0
	G3 Master Meter Mobile Home Park													
	Sales													0
	Customers													0
	G3 Small Commercial													
	Sales	(300,580)	(299,345)	(265,595)	(250,801)	(256,135)	(320,686)	(428,492)	(505,802)	(393,386)	(323,282)	(202,413)	0	(3,546,517)
	Customers	(90)	(79)	(78)	(65)	(60)	(57)	(51)	(49)	(47)	(41)	(31)	0	(648)
	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
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)													
	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

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													0
	Customers													0
	G4 Commercial Cogeneration, Monthly Demand													
	Sales													0
	Customers													0
	G4 Armed Forces, Monthly Demand													
	Sales													0
	Customers													0
	G4 Electric Generation, Monthly Demand													
	Sales													0
	Customers													0
	G4 CNG on Customer's Premises, Monthly Demand													
	Sales													0
	Customers													0
	G4 Large Commercial, Annual Demand													
	Sales													0
	Customers													0
	G4 Small Industrial, Annual Demand													
	Sales													0
	Customers													0
	G4 Large Industrial, Annual Demand													
	Sales													0
	Customers													0
	G4 Commercial Cogeneration, Annual Demand													
	Sales													0
	Customers													0
	G4 Armed Forces, Annual Demand													
	Sales													0
	Customers													0
	G4 CNG on Customer's Premises, Annual Demand													
	Sales													0
	Customers													0
SN_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	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
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales													0
	Customers													0
SN SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Sales													0
	Customers													0
SN SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	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
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales													0
	Customers													0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales													0
	Customers													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales													0
	Customers													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales													0
	Customers													0
SN_SGWP	Water Pumping Gas Service													
	Sales													0
	Customers													0
SN_SGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales													0
	Customers													0
	Small Electric Generation - Electric Generation													
	Sales													0
	Customers													0
SN_SGCNG	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales													0
	Customers													0
	CNG on Customer's Premises - Residential													
	Sales													0
	Customers													0

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_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales													0
	Customers													0
SN_SGOS	Optional Gas Service													
	Optional, Large Commercial													
	Sales													0
	Customers													0
SN_SGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales													0
	Customers													0
SN_SGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales													0
	Customers													0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	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													
	Transporation - 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 Commerical													
	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	1,776,154	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	127,474	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 Residenital 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	108,236
	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	1,689.8	3,598.5	5,144.3	3,874.8	2,852.5	1,286.8	2,088.8	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
	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
SN_SGG3	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	4,489.3	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
	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
	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
SN_SGG4	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	38,999.7	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
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
	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
	Sales/Customer	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													
	Sales	0	0	0	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
	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
	Sales/Customer	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
	G4 Electric Generation, 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
	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
	Sales/Customer	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
	G4 Large Commercial, Annual Demand													
	Sales	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
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	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
	G4 Small Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Commercial Cogeneration, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	G4 CNG on Customer's Premises, 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
	Sales/Customer	0.0	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_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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													
	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	997.5	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	1,399.2
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
	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
SN_SGCNG	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
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_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	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
	Customers	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													
	Sales	59	58	54	59	55	56	59	59	57	56	54	58	684
	Customers	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													
	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													
	Sales	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
	Customers	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													
	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_SGOS	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
SN_SGAS	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
SN_SGCGS	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
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
	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	**21,486,823**	**19,474,589**	**17,669,792**	**18,607,771**	**20,766,858**	**28,563,693**	**56,154,869**	**76,554,843**	**60,635,997**	**46,106,409**	**31,298,237**	**26,784,266**	**424,104,147**
	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													
	Transporation - 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	3,521,908	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	466,405	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	808,444	1,249,914	1,682,404	897,634	651,294	244,634	200,914	401,974	206,324	148,994	192,424	789,680	7,474,634
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	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 Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**42,916,894**	**58,471,103**	**79,279,774**	**64,041,814**	**50,462,044**	**31,595,284**	**39,248,338**	**34,014,894**	**31,097,974**	**36,792,634**	**36,435,464**	**44,880,480**	**549,236,697**
	Customers	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**2,124**
	TOTAL DISTRICT													
	Sales	**64,403,717**	**77,945,692**	**96,949,566**	**82,649,585**	**71,228,902**	**60,158,977**	**95,403,207**	**110,569,737**	**91,733,971**	**82,899,043**	**67,733,701**	**71,664,746**	**973,340,844**
	Customers	**678,874**	**675,023**	**687,097**	**682,785**	**684,104**	**685,223**	**686,843**	**688,148**	**689,351**	**689,962**	**690,475**	**687,494**	**8,225,379**

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
SN_SGRS	Single Family Residential Gas Service													
	Sales	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)
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	0	0	0	0	14,059	(91,219)	(145,745)	31,371	(184,792)	(549,340)	(202,982)	36,956	(1,091,692)
SN_SGRAC	Air Conditioning Residenital Gas Service													
	Sales	(33)	204	(226)	(321)	(559)	0	(62)	40	(112)	0	0	0	(1,069)
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	0	0	0	0	0	0	(913)	286	(1,537)	(4,810)	(1,850)	404	(8,420)
	G1 Small Commercial													
	Sales	0	0	0	0	36,252	(63,102)	(117,569)	29,097	(163,701)	(474,946)	(150,689)	31,612	(873,046)
	G1 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial													
	Sales	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	0	0	0	0	0	(3,181)	(4,347)	1,149	(5,410)	(17,726)	(7,031)	2,750	(33,796)
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Sales	0	0	0	0	49,995	(130,552)	(165,035)	33,808	(192,747)	(625,915)	(250,280)	43,052	(1,237,674)
	G2 Large Commercial													
	Sales	0	0	0	0	100	(243)	(437)	114	(601)	(1,664)	(398)	67	(3,062)
	G2 Small Industrial													
	Sales	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 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
	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
SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	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
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)													
	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)

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
	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	1,039	(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
SN_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	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

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
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales													0
SN_SGG6	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
SN_SGG7	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

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
SN_SGAC	Air Conditioning Gas Service													
	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
SN_SGWP	Water Pumping Gas Service													
	Sales													0
SN_SGEG	Small Electric Generation Gas Service													
	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
SN_SGCNG	Compressed Natural Gas on Customer Premises													
	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

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
SN_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales													0
SN_SGOS	Optional Gas Service													
	Optional, Large Commercial													
	Sales													0
SN_SGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales													0
SN_SGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales													0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales													0
	TOTAL SALES SERVICE													
	Sales	**(33)**	**204**	**(226)**	**(321)**	**309,649**	**(1,328,148)**	**(2,234,966)**	**484,480**	**(2,870,652)**	**(8,322,452)**	**(2,943,039)**	**474,493**	**(16,431,011)**

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													
	Transporation - 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 Commerical													
	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)**	**309,649**	**(1,328,148)**	**(2,234,966)**	**484,480**	**(2,870,652)**	**(8,322,452)**	**(2,943,039)**	**474,493**	**(16,431,011)**

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	1,776,154	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	127,474	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 Residenital 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	1,268.1	1,558.3	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	738.3	808.9	1,069.2	1,615.4	1,982.0	1,737.5	1,688.1	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
	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
SN_SGG3	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	4,489.3	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	5,998.1
	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
SN_SGG4	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

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	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
	Sales/Customer	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													
	Sales	0	0	0	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
	G4 Armed Forces, 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
	Sales/Customer	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
	G4 Electric Generation, 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
	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
	Sales/Customer	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
	G4 Large Commercial, Annual Demand													
	Sales	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
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	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
	G4 Small Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Commercial Cogeneration, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	G4 CNG on Customer's Premises, 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
	Sales/Customer	0.0	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_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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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	997.5	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	1,399.2
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
	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
SN_SGCNG	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
SN_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	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
	Customers	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													
	Sales	59	58	54	59	55	56	59	59	57	56	54	58	684
	Customers	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													
	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													
	Sales	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
	Customers	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													
	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_SGOS	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
SN_SGAS	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
SN_SGCGS	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
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
	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	**21,486,856**	**19,474,385**	**17,670,018**	**18,608,092**	**20,457,209**	**29,891,841**	**58,389,835**	**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													
	Transporation - 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	3,521,908	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	466,405	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	808,444	1,249,914	1,682,404	897,634	651,294	244,634	200,914	401,974	206,324	148,994	192,424	789,680	7,474,634
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	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 Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**42,916,894**	**58,471,103**	**79,279,774**	**64,041,814**	**50,462,044**	**31,595,284**	**39,248,338**	**34,014,894**	**31,097,974**	**36,792,634**	**36,435,464**	**44,880,480**	**549,236,697**
	Customers	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**177**	**2,124**
	TOTAL DISTRICT													
	Sales	**64,403,750**	**77,945,488**	**96,949,792**	**82,649,906**	**70,919,253**	**61,487,125**	**97,638,173**	**110,085,257**	**94,604,623**	**91,221,495**	**70,676,740**	**71,190,253**	**989,771,855**
	Customers	**678,874**	**675,023**	**687,097**	**682,785**	**684,104**	**685,223**	**686,843**	**688,148**	**689,351**	**689,962**	**690,475**	**687,494**	**8,225,379**

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													
	Sales	164	278	370	579	936	1,493	2,867	1,676	2,539	1,083	605	808	13,398
	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	164	278	370	579	936	1,493	2,867	1,676	2,539	1,083	605	808	13,398
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
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													
	Sales	0	0	0	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
SN_SGRAC	Air Conditioning Residenital 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													
	Sales	3	0	0	0	0	0	0	0	0	0	0	0	3
	Customers	1	0	0	0	0	0	0	0	0	0	0	0	1
	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	3	0	0	0	0	0	0	0	0	0	0	0	3
	Customers	1	0	0	0	0	0	0	0	0	0	0	0	1
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													
	Sales	0	0	0	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
	G1 Small Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	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	1,184	1,202	1,311	927	487	0	0	0	0	0	0	0	5,111
	Customers	3	3	3	2	1	0	0	0	0	0	0	0	12
	Total Adjustments													
	Sales	1,184	1,202	1,311	927	487	0	0	0	0	0	0	0	5,111
	Customers	3	3	3	2	1	0	0	0	0	0	0	0	12

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
	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
	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
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	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
	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

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 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													
	Sales	861	614	737	761	868	955	1,066	1,101	1,036	0	0	0	7,999
	Customers	1	1	1	1	1	1	1	1	1	0	0	0	9
	Reclassification													
	Sales	1,102	842	3,014	(927)	(487)	0	0	0	0	0	0	0	3,544
	Customers	(2)	(2)	(2)	(2)	(1)	0	0	0	0	0	0	0	(9)
	Total Adjustments													
	Sales	1,963	1,456	3,751	(166)	381	955	1,066	1,101	1,036	0	0	0	11,543
	Customers	(1)	(1)	(1)	(1)	0	1	1	1	1	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													
	Sales	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
	Customers	2	2	2	2	2	2	2	1	1	0	0	0	16
	Reclassification													
	Sales	1,080	1,120	1,193	1,357	1,349	1,640	3,181	6,535	4,612	0	0	0	22,067
	Customers	2	2	2	2	2	2	1	1	0	0	0	0	14
	Total Adjustments													
	Sales	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
	Customers	4	4	4	4	4	4	3	2	1	0	0	0	30
	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													
	Sales	0	0	0	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	4,031	4,273	(461)	3,527	30,171	3,811	3,944	(1,294)	(593)	0	0	0	47,409
	Customers	1	1	0	1	1	0	0	(1)	(1)	0	0	0	2
	Total Adjustments													
	Sales	4,031	4,273	(461)	3,527	30,171	3,811	3,944	(1,294)	(593)	0	0	0	47,409
	Customers	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													
	Sales	0	0	0	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
	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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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													
	Sales	0	0	0	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
SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	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													
	Sales	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
	Customers	4	4	5	2	2	2	2	3	2	2	1	1	30
	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)	(3)	(3)	(3)	(3)	(3)	(2)	(2)	(2)	(1)	(1)	0	(26)
	Total Adjustments													
	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
	G3 Master Meter Mobile Home Park													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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													
	Sales	0	0	0	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	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													
	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
	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													
	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													
	Sales	(1,080)	(1,120)	(1,193)	(1,357)	(1,349)	(1,640)	(3,181)	(6,535)	(4,612)	0	0	0	(22,067)
	Customers	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	0	0	0	(15)
	Total Adjustments													
	Sales	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
	Customers	(1)	(1)	(1)	(1)	(2)	(2)	(1)	(1)	(1)	0	0	0	(11)

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													
	Sales	0	0	0	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	8,972	7,318	6,346	6,758	8,560	11,288	16,286	20,935	28,138	36,253	27,677	24,136	202,667
	Customers	1	2	2	2	1	0	0	0	0	0	0	0	8
	Reclassification													
	Sales	(4,031)	(4,273)	(3,864)	(3,527)	(30,171)	(4,010)	(4,765)	0	0	0	0	0	(54,641)
	Customers	(3)	(3)	(2)	(2)	(2)	(1)	(1)	0	0	0	0	0	(14)
	Total Adjustments													
	Sales	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
	Customers	(2)	(1)	0	0	(1)	(1)	(1)	0	0	0	0	0	(6)
	G3 Large Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	5,159	5,159
	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
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	5,159	5,159
	Customers	0	0	0	0	0	0	0	0	0	0	0	1	1
	G3 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													
	Sales	0	0	0	0	0	(5,294)	(2,894)	0	0	0	0	0	(8,188)
	Customers	0	0	0	0	0	(1)	(1)	0	0	0	0	0	(2)
	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	(5,294)	(2,894)	0	0	0	0	0	(8,188)
	Customers	0	0	0	0	0	(1)	(1)	0	0	0	0	0	(2)
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, 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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	(5)
	Reclassification													
	Sales	(104,464)	(146,925)	(144,504)	(147,276)	(93,688)	(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													
	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)
	G4 Small Industrial, 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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Industrial, 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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Commercial Cogeneration, Monthly Demand													
	Billing Adjustments													
	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)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand													
	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
	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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 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													
	Sales	(4,200)	(5,396)	(6,201)	(6,215)	(6,326)	0	0	0	0	0	0	0	(28,338)
	Customers	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	(5)
	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	(10,392)	(14,161)	(14,545)	(16,186)	(15,903)	(10,021)	(10,108)	(10,022)	(13,178)	0	(83,249)	0	(197,765)
	Customers	(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													
	Sales	28,179	23,538	23,691	12,560	15,845	21,432	36,128	45,477	18,601	21,255	29,894	23,085	299,685
	Customers	3	3	2	1	0	0	0	0	0	0	0	0	9
	Reclassification													
	Sales	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
	Customers	1	1	2	3	4	4	4	4	4	4	4	0	35
	Total Adjustments													
	Sales	55,356	46,240	37,043	25,830	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
	G4 Small Industrial, Annual Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Annual Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 CNG on Customer's Premises, Annual Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	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													
	Sales	0	0	0	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
SN_SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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													
	Sales	0	0	0	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
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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													
	Sales	0	0	0	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
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	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
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	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													
	Sales	0	0	0	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
SN_SGWP	Water Pumping 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													
	Sales	0	0	0	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
SN_SGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G1													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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
	Small Electric Generation - Commercial Cogeneration, G2													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
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

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
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Residential													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	7,403	7,403
	Customers	0	0	0	0	0	0	0	0	0	0	0	520	520
	Volume Annualization													
	Sales	57	119	57	60	15	0	15	(63)	(128)	(118)	(81)	0	(67)
	Customers	4	8	4	4	1	0	1	(4)	(9)	(8)	(6)	0	(5)
	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	57	119	57	60	15	0	15	(63)	(128)	(118)	(81)	7,403	7,336
	Customers	4	8	4	4	1	0	1	(4)	(9)	(8)	(6)	520	515
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	39	39
	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	0	0	0	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	39	39
	Customers	0	0	0	0	0	0	0	0	0	0	0	2	2
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	(710)	(664)	(664)	(687)	(676)	(664)	(1,417)	(1,369)	(1,279)	(678)	(646)	0	(9,454)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(1)	(1)	0	(14)
	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	(710)	(664)	(664)	(687)	(676)	(664)	(1,417)	(1,369)	(1,279)	(678)	(646)	0	(9,454)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(1)	(1)	0	(14)
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGOS	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													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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_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
	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
SN_SGCGS	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													
	Sales	0	0	0	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
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	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 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													
	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													
	Sales	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
	Customers	16	18	12	11	4	2	2	(2)	(9)	(8)	(6)	534	574
	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

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													
	Transporation - Residential													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	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 - Commercial													
	Billing Adjustments													
	Sales	(104)	(608)	758	(39)	(6)	31,192	(708)	(3,042)	3,075	4,805	(4,804)	5,921	36,440
	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
	Total Adjustments													
	Sales	(104)	(608)	758	(39)	(6)	31,192	(708)	(3,042)	3,075	4,805	(4,804)	5,921	36,440
	Customers	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
	Transportation - Military													
	Billing Adjustments													
	Sales	139	(123)	(26)	39	(4)	(16)	71	3,012	(3,096)	(4,804)	4,845	(27)	10
	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	139	(123)	(26)	39	(4)	(16)	71	3,012	(3,096)	(4,804)	4,845	(27)	10
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	2,040,907	(1,958,000)	0	0	0	0	0	82,907
	Customers	0	0	0	0	0	2	(2)	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	2,040,907	(1,958,000)	0	0	0	0	0	82,907
	Customers	0	0	0	0	0	2	(2)	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
	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													
	Sales	(17,557,165)	(18,238,569)	(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)
	Customers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	2	(31)
	Transportation - Irrigation													
	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 - Water Pumping													
	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 - Compressed Natural Gas													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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 - 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	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	1,250,928
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	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													
	Sales	(15,152,296)	(33,703,836)	(49,260,256)	(35,176,506)	(18,633,506)	(4,310,936)	(7,874,016)	(2,477,986)	(3,465,076)	(9,581,846)	(9,214,256)	9,425,370	(179,425,146)
	Customers	(2)	(2)	(2)	(2)	(1)	(3)	(2)	(2)	(1)	(2)	(2)	4	(17)
	Transportation - Core Aggregation Agency													
	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 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
	Transportation - Negotiated Essential Agriculture													
	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 Compressed Natural Gas													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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 - 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)	(5,159,708)
	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	9,686,090	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													
	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	9,686,090	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 Commerical													
	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	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	1,250,928
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	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	104,244	(4,356,447)	104,244	104,244	2,307,444	(25,886)	(1,855,412)	104,244	104,244	104,244	104,244	(586,240)	(3,786,833)
	Customers	1	1	1	1	2	2	(1)	1	2	1	1	(3)	9

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	53,449,793	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	1,776,154	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	127,474	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 Residenital 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	48,095,162
	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	1,688.1	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
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
	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
SN_SGG3	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
	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	3	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
	G3 CNG on Customer's Premises													
	Sales	0	0	0	0	0	5,294	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
SN_SGG4	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													
	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
	Sales/Customer	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													
	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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Armed Forces, 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	0	282,714
	Customers	1	1	1	1	1	1	1	1	1	1	1	0	11
	Sales/Customer	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
	G4 Electric Generation, 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
	G4 CNG on Customer's Premises, Monthly Demand													
	Sales	883,050	946,173	934,637	957,233	951,711	900,581	865,916	828,894	806,254	768,574	902,964	971,026	10,717,013
	Customers	4	4	4	4	4	3	3	3	3	2	2	2	38
	Sales/Customer	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 Large Commercial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	50,022	50,022
	Customers	0	0	0	0	0	0	0	0	0	0	0	4	4
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12,505.5	12,505.5
	G4 Small Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Industrial, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Commercial Cogeneration, 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
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	G4 CNG on Customer's Premises, 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
	Sales/Customer	0.0	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_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Electric Generation, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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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													
	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	997.5	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	1,399.2
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
	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
SN_SGCNG	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	5,660	5,544	5,935	5,975	7,265	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													
	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													
	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	708.6	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_SGOS	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
SN_SGAS	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
SN_SGCGS	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
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
	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	**21,410,350**	**19,426,153**	**17,635,859**	**18,559,025**	**20,396,230**	**29,792,134**	**58,277,881**	**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													
	Transporation - 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	24,773,200	24,773,200
	Customers	0	0	0	0	0	0	0	0	0	0	0	8	8
	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	33,488,530	33,488,530
	Customers	0	0	0	0	0	0	0	0	0	0	0	6	6
	Transportation - Negotiated Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**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**
	Customers	**176**	**176**	**176**	**176**	**175**	**175**	**178**	**176**	**175**	**176**	**176**	**180**	**2,115**
	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
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
			General Gas Service G-1													
1	21074	SG-G1	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
			General Gas Service G-2													
1	21183	SG-G2	21183	0	0	0	0	425	2719	2941	3011	2088	1441	(28)	0	12597
1	21046	SG-G2	21046	161	822	905	946	1171	3351	8280	10185	1992	2110	2320	2013	34256
1	21013	SG-G2	21013	681	1318	1030	1182	1188	1199	1140	1205	1636	1620	1404	2174	15777
1	21038	SG-G2	21038	8001	5554	6028	9892	20514	34046	42762	42628	33854	40047	31697	22420	297443
1	21029	SG-G2	21029	10	10	20	20	93	3507	7790	7617	5830	4522	100	13	29532
1	21093	SG-G2	21093	154	340	777	531	1011	1513	3463	2650	2540	2400	1628	2660	19667
1	21091	SG-G2	21091	(1188)	0	0	6	(5)	4788	(3041)	2080	5508	6423	552	(66)	15057
1	21092	SG-G2	21092	714	2700	4984	2584	2491	2846	3333	2575	2879	2882	3267	3183	34438
2	21074	SG-G2	21074	(85)	698	1132	658	1543	673	677	621	917	731	680	1905	10150
1	21913	SG-G2	21913	6187	12149	(19713)	30	663	596	352	413	483	401	536	875	2972
1	21002	SG-G2	21002	2005	1191	1911	1755	1510	2133	2258	1954	2378	2645	2260	893	22893
1	21020	SG-G2	21020	46	54	51	50	691	4272	7962	5397	4723	6220	4881	(5758)	28589
13			Total SG-G2	16686	24836	(2875)	17654	31295	61643	77917	80336	64828	71442	49297	30312	523371
156																
			General Gas Service G-3													
1	21053	SG-G3	21053	1493	2599	2387	2366	2367	2829	2677	2896	2082	2498	2017	2458	28669
2	21061	SG-G3	21061	9206	8650	8702	7814	10120	13380	7409	9970	10770	8730	9350	10580	114681
1	21047	SG-G3	21047	3831	1367	707	2750	9562	17367	20537	5199	8190	16991	14421	11379	112301
1	21037	SG-G3	21037	10505	11138	12408	12964	13363	12387	13781	14570	13084	15021	14389	14956	158566
3	21028	SG-G3	21028	9205	10161	8666	9087	9511	10920	13673	12454	12974	16927	26144	17043	156765
2	21014	SG-G3	21014	8656	5859	4520	6311	7808	6977	6754	6744	7332	7188	7347	8370	83866
1	21027	SG-G3	21027	4433	3995	3527	3483	3292	3227	2868	3231	3708	3740	3719	4374	43597
2	21029	SG-G3	21029	458	662	2951	17044	21774	20863	22956	19246	17178	21702	20187	16647	181668
2	21093	SG-G3	21093	2549	8084	12917	8066	8206	11660	22118	13561	15252	18936	14195	13835	149379
1	21148	SG-G3	21148	326	1099	2285	1560	1157	2305	1919	2155	2288	2507	2522	2111	22234
2	21092	SG-G3	21092	2659	8829	16641	9104	9429	12125	15788	14311	13055	12939	13726	12204	140810
1	21913	SG-G3	21913	0	0	0	0	6262	3762	2522	3070	3146	2708	4005	6422	31897
3	21073	SG-G3	21073	(2637)	7826	7741	6947	7057	8012	13840	16500	11950	12270	7750	6800	104056
1	21162	SG-G3	21162	7945	7006	6022	4825	10315	6364	7376	7987	7479	6653	8208	13042	93222
1	21192	SG-G3	21192	8971	10094	9957	9184	6945	6034	8185	7070	14307	7552	7221	9466	104986
1	21109	SG-G3	21109	7054	6478	5483	4338	4861	7078	8862	8357	7093	8712	9164	7551	85031
1	21038	SG-G3	21038	11791	14334	10199	10748	14372	21555	33655	33919	26126	25996	22757	24836	250288
2	21015	SG-G3	21015	4673	3966	1690	1936	1747	5948	8291	4629	3721	10245	5147	2641	54634
28																
336																
			Total SG-G3	91118	112147	116803	118527	148148	172793	213211	185869	179735	201315	192269	184715	1916650
			General Gas Service G-4													
1	21178	SG-G4	21178	47794	36885	54650	45215	78896	54300	52520	36349	35620	44700	39169	43200	569298
1	21153	SG-G4	21153	27570	30147	21798	29989	34527	53397	65137	71142	55638	57171	37050	41700	525266
1	21177	SG-G4	21177	10430	15812	15443	12150	14086	19621	13124	15884	16572	70913	(36482)	13639	181192
1	21175	SG-G4	21175	27050	27404	22332	28150	27540	33460	26665	29912	27800	29500	27750	26730	334293
1	21912	SG-G4	21912	37293	70059	74952	87894	68847	72546	53429	68305	29567	94780	67400	78575	803647
1	21025	SG-G4	21025	50383	28003	30458	46967	51220	65888	92904	90378	78560	72494	58850	61110	727215
2	21077	SG-G4	21077	149050	143400	148800	138180	167950	210500	274450	253970	211880	233780	193750	194820	2320530
1	21170	SG-G4	21170	(7501)	27140	20273	22050	19619	23550	16320	21170	16329	23543	26348	27330	236171
3	21132	SG-G4	21132	178200	303760	303750	311610	320430	307150	241600	282700	260190	369440	461350	458610	3798790
2	21183	SG-G4	21183	2239	19360	16703	19260	21368	36699	40424	46936	44184	37495	31659	29550	345877
1	21001	SG-G4	21001	243337	114528	118105	135751	198059	249717	244820	241609	241457	264550	253250	244650	2549833
1	21102	SG-G4	21102	1871	8352	7408	7034	8175	9690	6609	8838	9450	11825	12160	13230	104642
1	21188	SG-G4	21188	7915	10650	11731	12050	12037	17510	30350	29428	17780	20590	12080	18547	200668
1	21163	SG-G4	21163	31980	28201	30596	33044	34244	49630	52680	52070	46784	50290	31700	30790	472009
1	21009	SG-G4	21009	465330	540000	453000	531000	508000	398000	523000	496000	535000	595000	542000	497000	6083330

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	21002	SG-G4	21002	383195	334768	450501	445587	367085	334998	416612	215130	264882	493015	402354	285919	4394046
2	21053	SG-G4	21053	12227	26458	25283	26290	26213	41416	53183	52554	40328	52152	40473	31652	428229
2	21172	SG-G4	21172	7700	21268	19608	17720	34986	114743	224124	227032	155595	168169	55658	37842	1084445
1	21172	SG-G4	21172	564310	554622	593792	567120	534054	519797	512086	513238	466405	536171	545892	588698	6496185
1	21097	SG-G4	21097	718872	482831	566733	518071	543833	458350	642802	590510	503320	566730	532600	540180	6664832
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	135069
1	21119	SG-G4	21119	32800	34300	28000	39700	36100	34820	27570	32250	31670	29650	21270	(2790)	345340
1	21107	SG-G4	21107	24808	25640	20648	22950	24620	30500	37295	36610	28912	29533	25400	24100	331016
1	21243	SG-G4	21243	11360	8800	8890	7500	10337	8792	15515	16657	27405	7764	10564	16650	150234
1	21167	SG-G4	21167	109890	101440	87133	82200	89320	88810	82696	100149	80650	114817	122113	97430	1156648
1	21047	SG-G4	21047	36219	46733	42893	43000	52738	57333	60353	57001	53220	66219	69279	67481	652469
2	21012	SG-G4	21012	53680	65340	53138	52900	60800	135357	108500	116940	114356	110235	104750	82696	1058692
1	21103	SG-G4	21103	8000	11000	11000	12130	14000	13000	19000	17550	12000	17000	14000	14440	163120
1	21052	SG-G4	21052	7364	21982	21070	19373	21885	31130	30261	33635	25399	29980	22630	22791	287500
1	21233	SG-G4	21233	78590	99883	104970	113710	117640	168630	184615	177590	171443	191603	131192	136100	1675966
1	21006	SG-G4	21006	284190	274360	278854	267240	336550	300540	278660	315100	230000	300880	396440	298530	3561344
1	21037	SG-G4	21037	51545	41387	43742	49795	60078	71013	76199	74907	66236	69578	60921	63884	729285
2	21028	SG-G4	21028	17845	21770	21340	23620	26774	32940	38947	41191	21349	32156	39450	24616	341998
1	21039	SG-G4	21039	33250	42190	44150	46330	41150	42700	33860	40850	35560	46930	49600	48440	505010
1	21220	SG-G4	21220	13428	10629	13730	13288	17693	11112	11931	12370	13400	19378	16000	16250	169209
1	21157	SG-G4	21157	15350	15910	19470	25280	31080	49810	84650	95950	73730	86180	63350	65180	625940
1	21014	SG-G4	21014	40778	27885	24808	29569	37032	49619	60746	66136	60058	60147	51853	50120	558751
1	21027	SG-G4	21027	24113	18884	18187	19097	19688	21573	20072	20929	21172	20120	21531	25006	250372
1	21081	SG-G4	21081	(2734)	22765	24397	34255	33324	46300	47200	49000	59725	62500	46500	41430	464662
1	21057	SG-G4	21057	35800	28820	13568	23846	28330	29779	22340	37210	29541	32969	40600	37660	360463
2	21046	SG-G4	21046	44089	80268	79295	82004	100479	148099	174360	155715	120908	156810	128180	127887	1398094
1	21911	SG-G4	21911	22620	29010	27160	27580	27500	54230	83530	85580	76560	67020	53440	44483	598713
1	21013	SG-G4	21013	24319	37682	29970	36818	55812	72761	95820	91795	104284	93758	50665	71234	764918
1	21098	SG-G4	21098	(11136)	469	594	592	1319	2390	1775	2050	1420	1199	1560	1190	3422
3	21079	SG-G4	21079	114100	241790	249700	251260	381450	401150	364360	325950	231360	413210	300450	372800	3647580
4	21038	SG-G4	21038	76508	81192	79173	75770	83364	146249	181023	180903	145030	165267	131846	131674	1477999
1	21164	SG-G4	21164	7600	17230	6270	7900	16220	9380	14030	14160	8330	14750	17830	16010	149710
2	21029	SG-G4	21029	26582	37248	47329	87416	105433	124780	147004	126787	112972	141846	106363	112190	1175950
2	21071	SG-G4	21071	23000	20370	20910	23820	56380	72350	98470	104700	88100	112900	81600	81400	784000
1	21068	SG-G4	21068	53258	50640	44950	58109	55940	64690	70680	71530	60860	58370	72187	45910	707124
2	21015	SG-G4	21015	121661	107244	49440	60164	67139	152732	283729	274371	215424	182145	150894	86589	1751532
1	21186	SG-G4	21186	(475)	(1451)	(860)	(10)	210	9640	16720	16750	11490	10416	3760	2400	68590
2	21209	SG-G4	21209	111740	98513	114480	102266	118410	121649	140900	141686	114220	159190	138894	143820	1505768
1	21145	SG-G4	21145	39200	37670	40800	71600	50680	45260	30670	61180	65890	41970	26920	32260	544100
1	21076	SG-G4	21076	24670	25390	24950	25260	28450	28000	27010	28350	25040	38920	35700	35770	347510
1	21059	SG-G4	21059	(7601)	7316	17057	10720	25723	(1968)	6920	9514	18463	14565	15840	18127	134676
1	21093	SG-G4	21093	18687	44154	80876	48828	39067	57496	119439	97929	78498	75301	48087	50837	759199
1	21091	SG-G4	21091	(22065)	1016	(2274)	3679	13139	(1316)	(12917)	423	1045	1075	2448	4071	(11676)
1	21042	SG-G4	21042	5820	22092	40900	22020	26580	30617	44954	53964	38944	36586	28450	30740	381667
2	21148	SG-G4	21148	54321	106276	194571	102380	83523	176722	154018	183543	150756	158423	141158	125059	1630750
1	21092	SG-G4	21092	9120	17963	34616	16132	15931	31223	51244	51579	45760	37677	28877	20359	360481
1	21074	SG-G4	21074	(6420)	30297	54619	28222	36934	57927	82438	98559	61712	82339	48761	46795	622183
1	21069	SG-G4	21069	4927	3424	(6814)	1755	26220	(16289)	2910	5458	(4311)	1550	1500	1200	21530
3	21072	SG-G4	21072	68810	59106	48096	56950	61050	61780	65316	71840	54170	68949	60180	61060	737307
1	21171	SG-G4	21171	13160	23860	22500	12920	17620	26150	34620	41050	16150	31700	21000	25431	286161
1	21197	SG-G4	21197	37598	37225	21920	13020	45851	41621	8317	46016	36400	26152	16809	13530	344459
1	21198	SG-G4	21198	14179	21430	32702	16160	18720	32882	37670	43310	28174	32870	24610	25240	327947
1	21080	SG-G4	21080	89941	36041	79684	79420	94690	139343	149661	201240	190807	193733	136750	127850	1519160
1	21083	SG-G4	21083	121440	106023	79404	94204	102750	140670	103500	121110	113240	142230	139050	149760	1413381
1	21913	SG-G4	21913	0	0	0	0	8655	6483	3016	4567	4590	5471	10056	16275	59113
1	21085	SG-G4	21085	42952	47437	45490	48115	58490	81800	91650	94220	86226	86791	68960	93126	845257
1	21240	SG-G4	21240	(4778)	0	(1500)	4000	18420	40850	93012	112688	118380	118059	84840	70494	654465
2	21179	SG-G4	21179	331030	427059	346309	338139	346855	372250	338410	353655	344400	349200	383696	399829	4330832
2	21033	SG-G4	21033	97076	36489	10717	45102	92394	87163	88980	79988	78204	180364	101850	58886	957213

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
2	21062	SG-G4	21062	34690	25550	31110	28133	31680	37430	41991	39995	36060	29062	26510	27480	389691
1	21126	SG-G4	21126	31560	28950	24478	29205	34470	38597	41500	42810	38220	37020	40875	28951	416636
1	21096	SG-G4	21096	13643	14950	13530	13360	15416	19015	13392	11323	11655	12925	15460	16350	171019
1	21125	SG-G4	21125	27300	27850	25340	29030	35303	41347	48609	47697	43728	40348	50728	29480	446760
1	21115	SG-G4	21115	9100	13330	16410	12420	18090	13090	23630	26200	15500	23250	13270	12200	196490
1	21168	SG-G4	21168	43800	46000	48130	43800	44470	47700	62530	78120	65120	63140	66540	63420	672770
1	21141	SG-G4	21141	52770	45050	39540	46270	50100	54370	69100	73650	55810	58500	42700	54970	642830
1	21227	SG-G4	21227	27000	42140	31330	35500	35650	34500	74440	30100	49450	66650	29300	40174	496234
1	21162	SG-G4	21162	45667	40734	42008	28155	58583	42055	56522	53913	43551	46226	53728	78098	589240
1	21086	SG-G4	21086	26390	26750	27855	27333	30016	39549	44890	57623	47162	46660	27573	27098	428899
1	21007	SG-G4	21007	93237	78711	76018	75790	94412	101940	114544	113717	103732	94244	116561	70500	1133406
1	21184	SG-G4	21184	102240	92043	83888	123046	104830	136170	127819	141290	110640	120740	87686	108415	1338807
1	21020	SG-G4	21020	116954	163356	103929	60440	56659	32728	10448	6503	3327	4630	2819	(3326)	558467
1	21040	SG-G4	21040	62590	63214	53841	60898	66760	75800	86640	85694	68704	96150	84280	83340	887911
1	21010	SG-G4	21010	358490	415710	475460	487290	550900	575700	425870	407100	414270	450660	417450	410890	5389790
1	21050	SG-G4	21050	12179	14741	14831	16248	18880	23285	24279	23208	20770	22544	19620	18250	228835
2	21223	SG-G4	21223	14130	10040	13868	16500	23750	29580	25419	25280	23800	32000	25500	27732	267599
1	21192	SG-G4	21192	36630	37056	34595	33766	45133	51639	67192	71299	52463	59638	47879	46054	583344
1	21221	SG-G4	21221	14700	16120	15460	13505	15220	22790	21025	21250	26520	14498	11895	15045	208028
1	21109	SG-G4	21109	13927	11562	12417	11216	11909	19422	26608	28160	20032	24683	23096	14849	217881
1	21056	SG-G4	21056	194840	217140	215500	228280	280870	407150	578110	636000	433600	509650	346000	338569	4385709
1	21036	SG-G4	21036	99000	98000	60000	97000	115890	95000	107000	82850	81000	119000	115420	90020	1160180
1	21082	SG-G4	21082	26870	35340	27995	21539	30700	26319	22910	34931	27980	31490	31010	34479	351563
2	21137	SG-G4	21137	266340	281550	278030	301760	328890	452100	523980	496190	428080	477410	342930	376240	4553500
125			Total SG-G4	7125176	7480187	7549732	7652869	8518727	9546674	10669136	10691525	9294757	10911423	9357834	9060880	107858920
			General Gas Service G-6													
2	21017	SG-EG	21017	2101000	2055000	2092000	2038000	2211000	1958000	2122000	2302000	1804000	2374000	1945000	2010000	25012000
2			Total SG-G6	2101000	2055000	2092000	2038000	2211000	1958000	2122000	2302000	1804000	2374000	1945000	2010000	25012000
			Electric Generation													
1	21011	SG-EG	21011	665000	1108000	1537360	721790	496370	95130	66000	236550	36190	2780	61260	653176	5679606
1	21240	SG-EG	21240	104244	104244	104244	104244	104244	104244	104244	104244	104244	104244	104244	104244	1250928
2			Total SG-EG	769244	1212244	1641604	826034	600614	199374	170244	340794	140434	107024	165504	757420	6930534
171			**Total Full Margin**	**10103224**	**10884414**	**11397264**	**10653084**	**11509784**	**11938484**	**13252508**	**13600524**	**11483754**	**13665204**	**11709904**	**12043327**	**142241475**
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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	4005150	6043990	12676150	13246140	12527750	219980	6907260	(26800)	3363320	7821910	8124500	529199	75438549
1	21023	SG-G4	21023	5550000	5719540	5839380	6059600	6023370	5647470	6055960	5692180	5030000	5760770	4055000	6076510	67509780
1	21024	SG-G4	21024	5887130	6164760	6115400	5920860	5663940	5737350	5761610	5939960	5456800	4761910	5842060	6063960	69315740
0	21016	SG-G4	21016	8435940	22791650	30692260	18628530	6210000	1621000	752000	1219030	62000	1629830	1000000	11353208	104395448
1	21088	SG-G4	21088	2815450	511749	5996090	3406080	2203200	371000	319000	1390000	144000	234350	194000	2873276	20458195
1	21030	SG-G4	21030	6120000	6355000	6563230	6127520	6324000	6060000	6200000	6200000	5558100	2918660	5510000	5941000	69877510
			Total SG-G4	32813670	47586689	67882510	53388730	38952260	19656800	25995830	20414370	19614220	23127430	24725560	32837153	406995222
4			**Total Special Contracts**	**32813670**	**47586689**	**67882510**	**53388730**	**38952260**	**19656800**	**25995830**	**20414370**	**19614220**	**23127430**	**24725560**	**32837153**	**406995222**

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
			General Gas Service G-1													
1	21074	SG-G1	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
			General Gas Service G-2													
1	21183	SG-G2	21183	0	0	0	0	425	2719	2941	3011	2088	1441	(28)	0	12597
1	21046	SG-G2	21046	161	822	905	946	1171	3351	8280	10185	1992	2110	2320	2013	34256
1	21013	SG-G2	21013	681	1318	1030	1182	1188	1199	1140	1205	1636	1620	1404	2174	15777
1	21038	SG-G2	21038	8001	5554	6028	9892	20514	34046	42762	42628	33854	40047	31697	22420	297443
1	21029	SG-G2	21029	10	10	20	20	93	3507	7790	7617	5830	4522	100	13	29532
1	21093	SG-G2	21093	154	340	777	531	1011	1513	3463	2650	2540	2400	1628	2660	19667
1	21091	SG-G2	21091	(1188)	0	0	6	(5)	4788	(3041)	2080	5508	6423	552	(66)	15057
1	21092	SG-G2	21092	714	2700	4984	2584	2491	2846	3333	2575	2879	2882	3267	3183	34438
2	21074	SG-G2	21074	(85)	698	1132	658	1543	673	677	621	917	731	680	1905	10150
1	21913	SG-G2	21913	6187	12149	(19713)	30	663	596	352	413	483	401	536	875	2972
1	21002	SG-G2	21002	2005	1191	1911	1755	1510	2133	2258	1954	2378	2645	2260	893	22893
1	21020	SG-G2	21020	46	54	51	50	691	4272	7962	5397	4723	6220	4881	(5758)	28589
13			Total SG-G2	16686	24836	(2875)	17654	31295	61643	77917	80336	64828	71442	49297	30312	523371
156																
			General Gas Service G-3													
1	21053	SG-G3	21053	1493	2599	2387	2366	2367	2829	2677	2896	2082	2498	2017	2458	28669
2	21061	SG-G3	21061	9206	8650	8702	7814	10120	13380	7409	9970	10770	8730	9350	10580	114681
1	21047	SG-G3	21047	3831	1367	707	2750	9562	17367	20537	5199	8190	16991	14421	11379	112301
1	21037	SG-G3	21037	10505	11138	12408	12964	13363	12387	13781	14570	13084	15021	14389	14956	158566
3	21028	SG-G3	21028	9205	10161	8666	9087	9511	10920	13673	12454	12974	16927	26144	17043	156765
2	21014	SG-G3	21014	8656	5859	4520	6311	7808	6977	6754	6744	7332	7188	7347	8370	83866
1	21027	SG-G3	21027	4433	3995	3527	3483	3292	3227	2868	3231	3708	3740	3719	4374	43597
2	21029	SG-G3	21029	458	662	2951	17044	21774	20863	22956	19246	17178	21702	20187	16647	181668
2	21093	SG-G3	21093	2549	8084	12917	8066	8206	11660	22118	13561	15252	18936	14195	13835	149379
1	21148	SG-G3	21148	326	1099	2285	1560	1157	2305	1919	2155	2288	2507	2522	2111	22234
2	21092	SG-G3	21092	2659	8829	16641	9104	9429	12125	15788	14311	13055	12939	13726	12204	140810
1	21913	SG-G3	21913	0	0	0	0	6262	3762	2522	3070	3146	2708	4005	6422	31897
3	21073	SG-G3	21073	(2637)	7826	7741	6947	7057	8012	13840	16500	11950	12270	7750	6800	104056
1	21162	SG-G3	21162	7945	7006	6022	4825	10315	6364	7376	7987	7479	6653	8208	13042	93222
1	21192	SG-G3	21192	8971	10094	9957	9184	6945	6034	8185	7070	14307	7552	7221	9466	104986
1	21109	SG-G3	21109	7054	6478	5483	4338	4861	7078	8862	8357	7093	8712	9164	7551	85031
1	21038	SG-G3	21038	11791	14334	10199	10748	14372	21555	33655	33919	26126	25996	22757	24836	250288
2	21015	SG-G3	21015	4673	3966	1690	1936	1747	5948	8291	4629	3721	10245	5147	2641	54634
28																
336																
			Total SG-G3	91118	112147	116803	118527	148148	172793	213211	185869	179735	201315	192269	184715	1916650
			General Gas Service G-4													
1	21178	SG-G4	21178	47794	36885	54650	45215	78896	54300	52520	36349	35620	44700	39169	43200	569298
1	21153	SG-G4	21153	27570	30147	21798	29989	34527	53397	65137	71142	55638	57171	37050	41700	525266
1	21177	SG-G4	21177	10430	15812	15443	12150	14086	19621	13124	15884	16572	70913	(36482)	13639	181192
1	21175	SG-G4	21175	27050	27404	22332	28150	27540	33460	26665	29912	27800	29500	27750	26730	334293
1	21912	SG-G4	21912	37293	70059	74952	87894	68847	72546	53429	68305	29567	94780	67400	78575	803647
1	21025	SG-G4	21025	50383	28003	30458	46967	51220	65888	92904	90378	78560	72494	58850	61110	727215
2	21077	SG-G4	21077	149050	143400	148800	138180	167950	210500	274450	253970	211880	233780	193750	194820	2320530
1	21170	SG-G4	21170	(7501)	27140	20273	22050	19619	23550	16320	21170	16329	23543	26348	27330	236171
3	21132	SG-G4	21132	178200	303760	303750	311610	320430	307150	241600	282700	260190	369440	461350	458610	3798790
2	21183	SG-G4	21183	2239	19360	16703	19260	21368	36699	40424	46936	44184	37495	31659	29550	345877
1	21001	SG-G4	21001	243337	114528	118105	135751	198059	249717	244820	241609	241457	264550	253250	244650	2549833
1	21102	SG-G4	21102	1871	8352	7408	7034	8175	9690	6609	8838	9450	11825	12160	13230	104642
1	21188	SG-G4	21188	7915	10650	11731	12050	12037	17510	30350	29428	17780	20590	12080	18547	200668
1	21163	SG-G4	21163	31980	28201	30596	33044	34244	49630	52680	52070	46784	50290	31700	30790	472009
1	21009	SG-G4	21009	465330	540000	453000	531000	508000	398000	523000	496000	535000	595000	542000	497000	6083330
1	21002	SG-G4	21002	383195	334768	450501	445587	367085	334998	416612	215130	264882	493015	402354	285919	4394046
2	21053	SG-G4	21053	12227	26458	25283	26290	26213	41416	53183	52554	40328	52152	40473	31652	428229
2	21172	SG-G4	21172	7700	21268	19608	17720	34986	114743	224124	227032	155595	168169	55658	37842	1084445
1	21172	SG-G4	21172	564310	554622	593792	567120	534054	519797	512086	513238	466405	536171	545892	588698	6496185
1	21097	SG-G4	21097	718872	482831	566733	518071	543833	458350	642802	590510	503320	566730	532600	540180	6664832
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	135069

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	21119	SG-G4	21119	32800	34300	28000	39700	36100	34820	27570	32250	31670	29650	21270	(2790)	345340
1	21107	SG-G4	21107	24808	25640	20648	22950	24620	30500	37295	36610	28912	29533	25400	24100	331016
1	21243	SG-G4	21243	11360	8800	8890	7500	10337	8792	15515	16657	27405	7764	10564	16650	150234
1	21167	SG-G4	21167	109890	101440	87133	82200	89320	88810	82696	100149	80650	114817	122113	97430	1156648
1	21047	SG-G4	21047	36219	46733	42893	43000	52738	57333	60353	57001	53220	66219	69279	67481	652469
2	21012	SG-G4	21012	53680	65340	53138	52900	60800	135357	108500	116940	114356	110235	104750	82696	1058692
1	21103	SG-G4	21103	8000	11000	11000	12130	14000	13000	19000	17550	12000	17000	14000	14440	163120
1	21052	SG-G4	21052	7364	21982	21070	19373	21885	31130	30261	33635	25399	29980	22630	22791	287500
1	21233	SG-G4	21233	78590	99883	104970	113710	117640	168630	184615	177590	171443	191603	131192	136100	1675966
1	21006	SG-G4	21006	284190	274360	278854	267240	336550	300540	278660	315100	230000	300880	396440	298530	3561344
1	21037	SG-G4	21037	51545	41387	43742	49795	60078	71013	76199	74907	66236	69578	60921	63884	729285
2	21028	SG-G4	21028	17845	21770	21340	23620	26774	32940	38947	41191	21349	32156	39450	24616	341998
1	21039	SG-G4	21039	33250	42190	44150	46330	41150	42700	33860	40850	35560	46930	49600	48440	505010
1	21220	SG-G4	21220	13428	10629	13730	13288	17693	11112	11931	12370	13400	19378	16000	16250	169209
1	21157	SG-G4	21157	15350	15910	19470	25280	31080	49810	84650	95950	73730	86180	63350	65180	625940
1	21014	SG-G4	21014	40778	27885	24808	29569	37032	49619	60746	66136	60058	60147	51853	50120	558751
1	21027	SG-G4	21027	24113	18884	18187	19097	19688	21573	20072	20929	21172	20120	21531	25006	250372
1	21081	SG-G4	21081	(2734)	22765	24397	34255	33324	46300	47200	49000	59725	62500	46500	41430	464662
1	21057	SG-G4	21057	35800	28820	13568	23846	28330	29779	22340	37210	29541	32969	40600	37660	360463
2	21046	SG-G4	21046	44089	80268	79295	82004	100479	148099	174360	155715	120908	156810	128180	127887	1398094
1	21911	SG-G4	21911	22620	29010	27160	27580	27500	54230	83530	85580	76560	67020	53440	44483	598713
1	21013	SG-G4	21013	24319	37682	29970	36818	55812	72761	95820	91795	104284	93758	50665	71234	764918
1	21098	SG-G4	21098	(11136)	469	594	592	1319	2390	1775	2050	1420	1199	1560	1190	3422
3	21079	SG-G4	21079	114100	241790	249700	251260	381450	401150	364360	325950	231360	413210	300450	372800	3647580
4	21038	SG-G4	21038	76508	81192	79173	75770	83364	146249	181023	180903	145030	165267	131846	131674	1477999
1	21164	SG-G4	21164	7600	17230	6270	7900	16220	9380	14030	14160	8330	14750	17830	16010	149710
2	21029	SG-G4	21029	26582	37248	47329	87416	105433	124780	147004	126787	112972	141846	106363	112190	1175950
2	21071	SG-G4	21071	23000	20370	20910	23820	56380	72350	98470	104700	88100	112900	81600	81400	784000
1	21068	SG-G4	21068	53258	50640	44950	58109	55940	64690	70680	71530	60860	58370	72187	45910	707124
2	21015	SG-G4	21015	121661	107244	49440	60164	67139	152732	283729	274371	215424	182145	150894	86589	1751532
1	21186	SG-G4	21186	(475)	(1451)	(860)	(10)	210	9640	16720	16750	11490	10416	3760	2400	68590
2	21209	SG-G4	21209	111740	98513	114480	102266	118410	121649	140900	141686	114220	159190	138894	143820	1505768
1	21145	SG-G4	21145	39200	37670	40800	71600	50680	45260	30670	61180	65890	41970	26920	32260	544100
1	21076	SG-G4	21076	24670	25390	24950	25260	28450	28000	27010	28350	25040	38920	35700	35770	347510
1	21059	SG-G4	21059	(7601)	7316	17057	10720	25723	(1968)	6920	9514	18463	14565	15840	18127	134676
1	21093	SG-G4	21093	18687	44154	80876	48828	39067	57496	119439	97929	78498	75301	48087	50837	759199
1	21091	SG-G4	21091	(22065)	1016	(2274)	3679	13139	(1316)	(12917)	423	1045	1075	2448	4071	(11676)
1	21042	SG-G4	21042	5820	22092	40900	22020	26580	30617	44954	53964	38944	36586	28450	30740	381667
2	21148	SG-G4	21148	54321	106276	194571	102380	83523	176722	154018	183543	150756	158423	141158	125059	1630750
1	21092	SG-G4	21092	9120	17963	34616	16132	15931	31223	51244	51579	45760	37677	28877	20359	360481
1	21074	SG-G4	21074	(6420)	30297	54619	28222	36934	57927	82438	98559	61712	82339	48761	46795	622183
1	21069	SG-G4	21069	4927	3424	(6814)	1755	26220	(16289)	2910	5458	(4311)	1550	1500	1200	21530
3	21072	SG-G4	21072	68810	59106	48096	56950	61050	61780	65316	71840	54170	68949	60180	61060	737307
1	21171	SG-G4	21171	13160	23860	22500	12920	17620	26150	34620	41050	16150	31700	21000	25431	286161
1	21197	SG-G4	21197	37598	37225	21920	13020	45851	41621	8317	46016	36400	26152	16809	13530	344459
1	21198	SG-G4	21198	14179	21430	32702	16160	18720	32882	37670	43310	28174	32870	24610	25240	327947
1	21080	SG-G4	21080	89941	36041	79684	79420	94690	139343	149661	201240	190807	193733	136750	127850	1519160
1	21083	SG-G4	21083	121440	106023	79404	94204	102750	140670	103500	121110	113240	142230	139050	149760	1413381
1	21913	SG-G4	21913	0	0	0	0	8655	6483	3016	4567	4590	5471	10056	16275	59113
1	21085	SG-G4	21085	42952	47437	45490	48115	58490	81800	91650	94220	86226	86791	68960	93126	845257
1	21240	SG-G4	21240	(4778)	0	(1500)	4000	18420	40850	93012	112688	118380	118059	84840	70494	654465
2	21179	SG-G4	21179	331030	427059	346309	338139	346855	372250	338410	353655	344400	349200	383696	399829	4330832
2	21033	SG-G4	21033	97076	36489	10717	45102	92394	87163	88980	79988	78204	180364	101850	58886	957213
2	21062	SG-G4	21062	34690	25550	31110	28133	31680	37430	41991	39995	36060	29062	26510	27480	389691
1	21126	SG-G4	21126	31560	28950	24478	29205	34470	38597	41500	42810	38220	37020	40875	28951	416636
1	21096	SG-G4	21096	13643	14950	13530	13360	15416	19015	13392	11323	11655	12925	15460	16350	171019
1	21125	SG-G4	21125	27300	27850	25340	29030	35303	41347	48609	47697	43728	40348	50728	29480	446760
1	21115	SG-G4	21115	9100	13330	16410	12420	18090	13090	23630	26200	15500	23250	13270	12200	196490
1	21168	SG-G4	21168	43800	46000	48130	43800	44470	47700	62530	78120	65120	63140	66540	63420	672770
1	21141	SG-G4	21141	52770	45050	39540	46270	50100	54370	69100	73650	55810	58500	42700	54970	642830
1	21227	SG-G4	21227	27000	42140	31330	35500	35650	34500	74440	30100	49450	66650	29300	40174	496234
1	21162	SG-G4	21162	45667	40734	42008	28155	58583	42055	56522	53913	43551	46226	53728	78098	589240
1	21086	SG-G4	21086	26390	26750	27855	27333	30016	39549	44890	57623	47162	46660	27573	27098	428899
1	21007	SG-G4	21007	93237	78711	76018	75790	94412	101940	114544	113717	103732	94244	116561	70500	1133406
1	21184	SG-G4	21184	102240	92043	83888	123046	104830	136170	127819	141290	110640	120740	87686	108415	1338807
1	21020	SG-G4	21020	116954	163356	103929	60440	56659	32728	10448	6503	3327	4630	2819	(3326)	558467
1	21040	SG-G4	21040	62590	63214	53841	60898	66760	75800	86640	85694	68704	96150	84280	83340	887911

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	21010	SG-G4	21010	358490	415710	475460	487290	550900	575700	425870	407100	414270	450660	417450	410890	5389790
1	21050	SG-G4	21050	12179	14741	14831	16248	18880	23285	24279	23208	20770	22544	19620	18250	228835
2	21223	SG-G4	21223	14130	10040	13868	16500	23750	29580	25419	25280	23800	32000	25500	27732	267599
1	21192	SG-G4	21192	36630	37056	34595	33766	45133	51639	67192	71299	52463	59638	47879	46054	583344
1	21221	SG-G4	21221	14700	16120	15460	13505	15220	22790	21025	21250	26520	14498	11895	15045	208028
1	21109	SG-G4	21109	13927	11562	12417	11216	11909	19422	26608	28160	20032	24683	23096	14849	217881
1	21056	SG-G4	21056	194840	217140	215500	228280	280870	407150	578110	636000	433600	509650	346000	338569	4385709
1	21036	SG-G4	21036	99000	98000	60000	97000	115890	95000	107000	82850	81000	119000	115420	90020	1160180
1	21082	SG-G4	21082	26870	35340	27995	21539	30700	26319	22910	34931	27980	31490	31010	34479	351563
2	21137	SG-G4	21137	266340	281550	278030	301760	328890	452100	523980	496190	428080	477410	342930	376240	4553500
125			Total SG-G4	7125176	7480187	7549732	7652869	8518727	9546674	10669136	10691525	9294757	10911423	9357834	9060880	107858920
			General Gas Service G-6													
2	21017	SG-EG	21017	2101000	2055000	2092000	2038000	2211000	1958000	2122000	2302000	1804000	2374000	1945000	2010000	25012000
2			Total SG-G6	2101000	2055000	2092000	2038000	2211000	1958000	2122000	2302000	1804000	2374000	1945000	2010000	25012000
			Electric Generation													
1	21011	SG-EG	21011	665000	1108000	1537360	721790	496370	95130	66000	236550	36190	2780	61260	653176	5679606
1	21240	SG-EG	21240	104244	104244	104244	104244	104244	104244	104244	104244	104244	104244	104244	104244	1250928
2			Total SG-EG	769244	1212244	1641604	826034	600614	199374	170244	340794	140434	107024	165504	757420	6930534
171			**Total Full Margin**	**10103224**	**10884414**	**11397264**	**10653084**	**11509784**	**11938484**	**13252508**	**13600524**	**11483754**	**13665204**	**11709904**	**12043327**	**142241475**
6																

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

CSS Customers	Bill Demand
	75,179
	34,282
	46,715
	17,542
	63,342
	27,793
	73,079
	15,994
	18,014
	16,755
	50,525
	59,963
	89,806
	27,603
	30,353
	50,661
	26,161
	32,004
	99,294
	16,156
	130,373
	36,217
	20,084
	45,282
	38,532
	177,829
	88,182
	45,771
	68,309
	37,536
	367,490
	35,639
	21,941
	53,042
	22,996
	18,595
	189,342
	54,639
	29,379
	27,733
	1,365
	50,205
	593,988
	7,203
	41,440
	17,140
	67,653
	12,331
	39,797
Total CSS Bill Demand	3,211,254

GTS Customers	CSA	Bill Demand
	21178T	70,762
	21153T	71,157
	21177T	18,315
	21175T	30,834
	21912T	85,610
	21025T	97,184
	21077T	269,351
	21170T	26,448
	21132T	276,678
	21132T	188,708
	21183T	49,876
	21001T	265,581
	21102T	13,617
	21188T	29,743
	21163T	54,767
	21009T	564,735
	21002T	565,404
	21053T	65,013
	21172T	234,293
	21172T	593,845
	21097T	588,535
	21199T	17,796
	21107T	36,389
	21010T	577,913
	21167T	115,094
	21243T	22,105
	21047T	67,523
	21012T	124,807
	21103T	18,571
	21052T	32,705
	21233T	189,423
	21006T	398,146
	21037T	75,891
	21028T	36,365
	21039T	49,466
	21220T	17,332
	21157T	93,919
	21014T	65,021
	21027T	21,433
	21081T	61,777
	21057T	39,403
	21911T	84,397
	21013T	93,832
	21046T	173,735
	21038T	200,669
	21098T	2,193
	21079T	463,826
	21164T	16,288
	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

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

CSS Customers	Bill Demand
SNV	
12-Month Transportation Bills	
	215,283,408
SG-5	
SG-6	
SG-7	

GTS Customers	CSA	Bill Demand
	21069T	4,895
	21015T	282,748
	21186T	16,350
	21209T	158,181
	21145T	69,516
	21076T	37,902
	21072T	78,520
	21913T	10,829
	21085T	102,073
	21017T	2,354,769
	21171T	37,835
	21197T	42,959
	21198T	39,112
	21080T	202,705
	21083T	156,535
	21179T	382,972
	21240T	120,970
	21033T	121,719
	21062T	48,928
	21126T	43,130
	21096T	17,985
	21227T	52,679
	21125T	50,347
	21115T	23,365
	21168T	72,665
	21141T	70,655
	21162T	53,552
	21086T	55,678
	21007T	120,173
	21184T	144,166
	21050T	24,128
	21020T	151,607
	21040T	92,389
	21223T	34,144
	21192T	66,619
	21221T	22,196
	21109T	28,285
	21056T	602,685
	21036T	114,772
	21082T	34,490
	21137T	510,982
Total GTS Bill Demand		14,729,030

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

Line No.	Description	Rate Schedule	Annual Bills	Number of Basic Charges	Number of Transport Charges	Present Billing Demand	Proposed Billing Demand	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)	(p)	(q)	(r)	(s)	(t)	
	Switch for Customer Names	0																			
1	General Gas Service - 1																				1
2	21074	SG-G1	12	12	0			0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Subtotal General Gas Service - 1		12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	General Gas Service - 2																				4
5	21183	SG-G2	12	12	0			0	0	0	0	425	2,719	2,941	3,011	2,088	1,441	(28)	0	12,597	5
6	21046	SG-G2	12	12	0			161	822	905	946	1,171	3,351	8,280	10,185	1,992	2,110	2,320	2,013	34,256	6
7	21013	SG-G2	12	12	0			681	1,318	1,030	1,182	1,188	1,199	1,140	1,205	1,636	1,620	1,404	2,174	15,777	7
8	21038	SG-G2	12	12	0			8,001	5,554	6,028	9,892	20,514	34,046	42,762	42,628	33,854	40,047	31,697	22,420	297,443	8
9	21029	SG-G2	12	12	0			10	10	20	20	93	3,507	7,790	7,617	5,830	4,522	100	13	29,532	9
10	21093	SG-G2	12	12	0			154	340	777	531	1,011	1,513	3,463	2,650	2,540	2,400	1,628	2,660	19,667	10
11	21091	SG-G2	12	12	0			(1,188)	0	0	6	(5)	4,788	(3,041)	2,080	5,508	6,423	552	(66)	15,057	11
12	21092	SG-G2	12	12	0			714	2,700	4,984	2,584	2,491	2,846	3,333	2,575	2,879	2,882	3,267	3,183	34,438	12
13	21074	SG-G2	24	24	0			(85)	698	1,132	658	1,543	673	677	621	917	731	680	1,905	10,150	13
14	21913	SG-G2	12	12	0			6,187	12,149	(19,713)	30	663	596	352	413	483	401	536	875	2,972	14
15	21002	SG-G2	12	12	0			2,005	1,191	1,911	1,755	1,510	2,133	2,258	1,954	2,378	2,645	2,260	893	22,893	15
16	21020	SG-G2	12	12	0			46	54	51	50	691	4,272	7,962	5,397	4,723	6,220	4,881	(5,758)	28,589	16
17	Subtotal General Gas Service - 2		156	156	0	0	0	16,686	24,836	(2,875)	17,654	31,295	61,643	77,917	80,336	64,828	71,442	49,297	30,312	523,371	17
18	General Gas Service - 3																				18
19	21053	SG-G3	12	12	0			1,493	2,599	2,387	2,366	2,367	2,829	2,677	2,896	2,082	2,498	2,017	2,458	28,669	19
20	21061	SG-G3	24	24	0			9,206	8,650	8,702	7,814	10,120	13,380	7,409	9,970	10,770	8,730	9,350	10,580	114,681	20
21	21047	SG-G3	12	12	0			3,831	1,367	707	2,750	9,562	17,367	20,537	5,199	8,190	16,991	14,421	11,379	112,301	21
22	21037	SG-G3	12	12	0			10,505	11,138	12,408	12,964	13,363	12,387	13,781	14,570	13,084	15,021	14,389	14,956	158,566	22
23	21028	SG-G3	36	36	0			9,205	10,161	8,666	9,087	9,511	10,920	13,673	12,454	12,974	16,927	26,144	17,043	156,765	23
24	21014	SG-G3	24	24	0			8,656	5,859	4,520	6,311	7,808	6,977	6,754	6,744	7,332	7,188	7,347	8,370	83,866	24
25	21027	SG-G3	12	12	0			4,433	3,995	3,527	3,483	3,292	3,227	2,868	3,231	3,708	3,740	3,719	4,374	43,597	25
26	21029	SG-G3	24	24	0			458	662	2,951	17,044	21,774	20,863	22,956	19,246	17,178	21,702	20,187	16,647	181,668	26
27	21093	SG-G3	24	24	0			2,549	8,084	12,917	8,066	8,206	11,660	22,118	13,561	15,252	18,936	14,195	13,835	149,379	27
28	21148	SG-G3	12	12	0			326	1,099	2,285	1,560	1,157	2,305	1,919	2,155	2,288	2,507	2,522	2,111	22,234	28
29	21092	SG-G3	24	24	0			2,659	8,829	16,641	9,104	9,429	12,125	15,788	14,311	13,055	12,939	13,726	12,204	140,810	29
30	21913	SG-G3	12	12	0			0	0	0	0	6,262	3,762	2,522	3,070	3,146	2,708	4,005	6,422	31,897	30
31	21073	SG-G3	36	36	0			(2,637)	7,826	7,741	6,947	7,057	8,012	13,840	16,500	11,950	12,270	7,750	6,800	104,056	31
32	21162	SG-G3	12	12	0			7,945	7,006	6,022	4,825	10,315	6,364	7,376	7,987	7,479	6,653	8,208	13,042	93,222	32
33	21192	SG-G3	12	12	0			8,971	10,094	9,957	9,184	6,945	6,034	8,185	7,070	14,307	7,552	7,221	9,466	104,986	33
34	21109	SG-G3	12	12	0			7,054	6,478	5,483	4,338	4,861	7,078	8,862	8,357	7,093	8,712	9,164	7,551	85,031	34
35	21038	SG-G3	12	12	0			11,791	14,334	10,199	10,748	14,372	21,555	33,655	33,919	26,126	25,996	22,757	24,836	250,288	35
36	21015	SG-G3	24	24	0			4,673	3,966	1,690	1,936	1,747	5,948	8,291	4,629	3,721	10,245	5,147	2,641	54,634	36
37	Subtotal General Gas Service - 3		336	336	0	0	0	91,118	112,147	116,803	118,527	148,148	172,793	213,211	185,869	179,735	201,315	192,269	184,715	1,916,650	37
38	General Gas Service - 4																				38
39	21178	SG-G4	12	12	12	78,896	78,896	47,794	36,885	54,650	45,215	78,896	54,300	52,520	36,349	35,620	44,700	39,169	43,200	569,298	39
40	21153	SG-G4	12	12	12	71,142	71,142	27,570	30,147	21,798	29,989	34,527	53,397	65,137	71,142	55,638	57,171	37,050	41,700	525,266	40
41	21177	SG-G4	12	12	12	70,913	70,913	10,430	15,812	15,443	12,150	14,086	19,621	13,124	15,884	16,572	70,913	(36,482)	13,639	181,192	41
42	21175	SG-G4	12	12	12	33,460	33,460	27,050	27,404	22,332	28,150	27,540	33,460	26,665	29,912	27,800	29,500	27,750	26,730	334,293	42
43	21912	SG-G4	12	12	12	94,780	94,780	37,293	70,059	74,952	87,894	68,847	72,546	53,429	68,305	29,567	94,780	67,400	78,575	803,647	43
44	21025	SG-G4	12	12	12	92,904	92,904	50,383	28,003	30,458	46,967	51,220	65,888	92,904	90,378	78,560	72,494	58,850	61,110	727,215	44
45	21077	SG-G4	24	24	12	274,450	274,450	149,050	143,400	148,800	138,180	167,950	210,500	274,450	253,970	211,880	233,780	193,750	194,820	2,320,530	45
46	21170	SG-G4	12	12	12	27,330	27,330	(7,501)	27,140	20,273	22,050	19,619	23,550	16,320	21,170	16,329	23,543	26,348	27,330	236,171	46
47	21132	SG-G4	36	36	12	461,350	461,350	178,200	303,760	303,750	311,610	320,430	307,150	241,600	282,700	260,190	369,440	461,350	458,610	3,798,790	47
48	21183	SG-G4	24	24	12	46,936	46,936	2,239	19,360	16,703	19,260	21,368	36,699	40,424	46,936	44,184	37,495	31,659	29,550	345,877	48
49	21001	SG-G4	12	12	12	264,550	264,550	243,337	114,528	118,105	135,751	198,059	249,717	244,820	241,609	241,457	264,550	253,250	244,650	2,549,833	49
50	21102	SG-G4	12	12	12	13,230	13,230	1,871	8,352	7,408	7,034	8,175	9,690	6,609	8,838	9,450	11,825	12,160	13,230	104,642	50
51	21188	SG-G4	12	12	12	30,350	30,350	7,915	10,650	11,731	12,050	12,037	17,510	30,350	29,428	17,780	20,590	12,080	18,547	200,668	51
52	21163	SG-G4	12	12	12	52,680	52,680	31,980	28,201	30,596	33,044	34,244	49,630	52,680	52,070	46,784	50,290	31,700	30,790	472,009	52
53	21009	SG-G4	12	12	12	595,000	595,000	465,330	540,000	453,000	531,000	508,000	398,000	523,000	496,000	535,000	595,000	542,000	497,000	6,083,330	53
54	21002	SG-G4	12	12	12	493,015	493,015	383,195	334,768	450,501	445,587	367,085	334,998	416,612	215,130	264,882	493,015	402,354	285,919	4,394,046	54
55	21053	SG-G4	24	24	12	53,183	53,183	12,227	26,458	25,283	26,290	26,213	41,416	53,183	52,554	40,328	52,152	40,473	31,652	428,229	55
56	21172	SG-G4	24	24	12	227,032	227,032	7,700	21,268	19,608	17,720	34,986	114,743	224,124	227,032	155,595	168,169	55,658	37,842	1,084,445	56
57	21172	SG-G4	12	12	12	593,792	593,792	564,310	554,622	593,792	567,120	534,054	519,797	512,086	513,238	466,405	536,171	545,892	588,698	6,496,185	57
58	21097	SG-G4	12	12	12	718,872	718,872	718,872	482,831	566,733	518,071	543,833	458,350	642,802	590,510	503,320	566,730	532,600	540,180	6,664,832	58
59	21060	SG-G4	12	12	12	5,815	5,815	5,815	487	1,653	(7,025)	(300)	0	0	0	0	0	0	0	630	59
60	21199	SG-G4	12	12	12	19,282	19,282	13,860	(26)	3,578	6,180	8,740	15,914	14,200	19,282	16,920	9,552	13,339	13,530	135,069	60
61	21119	SG-G4	12	12	12	39,700	39,700	32,800	34,300	28,000	39,700	36,100	34,820	27,570	32,250	31,670	29,650	21,270	(2,790)	345,340	61
62	21107	SG-G4	12	12	12	37,295	37,295	24,808	25,640	20,648	22,950	24,620	30,500	37,295	36,610	28,912	29,533	25,400	24,100	331,016	62
63	21243	SG-G4	12	12	12	27,405	27,405	11,360	8,800	8,890	7,500	10,337	8,792	15,515	16,657	27,405	7,764	10,564	16,650	150,234	63
64	21167	SG-G4	12	12	12	122,113	122,113	109,890	101,440	87,133	82,200	89,320	88,810	82,696	100,149	80,650	114,817	122,113	97,430	1,156,648	64
65	21047	SG-G4	12	12	12	69,279	69,279	36,219	46,733	42,893	43,000	52,738	57,333	60,353	57,001	53,220	66,219	69,279	67,481	652,469	65
66	21012	SG-G4	24	24	12	135,357	135,357	53,680	65,340	53,138	52,900	60,800	135,357	108,500	116,940	114,356	110,235	104,750	82,696	1,058,692	66
67	21103	SG-G4	12	12	12	19,000	19,000	8,000	11,000	11,000	12,130	14,000	13,000	19,000	17,550	12,000	17,000	14,000	14,440	163,120	67
68	21052	SG-G4	12	12	12	33,635	33,635	7,364	21,982	21,070	19,373	21,885	31,130	30,261	33,635	25,399	29,980	22,630	22,791	287,500	68
69	21233	SG-G4	12	12	12	191,603	191,603	78,590	99,883	104,970	113,710	117,640	168,630	184,615	177,590	171,443	191,603	131,192	136,100	1,675,966	69

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

Line No.	Description	Rate Schedule	Annual Bills	Number of Basic Charges	Number of Transport Charges	Present Billing Demand	Proposed Billing Demand	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)	(p)	(q)	(r)	(s)	(t)	
70	21006	SG-G4	12	12	12	396,440	396,440	284,190	274,360	278,854	267,240	336,550	300,540	278,660	315,100	230,000	300,880	396,440	298,530	3,561,344	70
71	21037	SG-G4	12	12	12	76,199	76,199	51,545	41,387	43,742	49,795	60,078	71,013	76,199	74,907	66,236	69,578	60,921	63,884	729,285	71
72	21028	SG-G4	24	24	12	41,191	41,191	17,845	21,770	21,340	23,620	26,774	32,940	38,947	41,191	21,349	32,156	39,450	24,616	341,998	72
73	21039	SG-G4	12	12	12	49,600	49,600	33,250	42,190	44,150	46,330	41,150	42,700	33,860	40,850	35,560	46,930	49,600	48,440	505,010	73
74	21220	SG-G4	12	12	12	19,378	19,378	13,428	10,629	13,730	13,288	17,693	11,112	11,931	12,370	13,400	19,378	16,000	16,250	169,209	74
75	21157	SG-G4	12	12	12	95,950	95,950	15,350	15,910	19,470	25,280	31,080	49,810	84,650	95,950	73,730	86,180	63,350	65,180	625,940	75
76	21014	SG-G4	12	12	12	66,136	66,136	40,778	27,885	24,808	29,569	37,032	49,619	60,746	66,136	60,058	60,147	51,853	50,120	558,751	76
77	21027	SG-G4	12	12	12	25,006	25,006	24,113	18,884	18,187	19,097	19,688	21,573	20,072	20,929	21,172	20,120	21,531	25,006	250,372	77
78	21081	SG-G4	12	12	12	62,500	62,500	(2,734)	22,765	24,397	34,255	33,324	46,300	47,200	49,000	59,725	62,500	46,500	41,430	464,662	78
79	21057	SG-G4	12	12	12	40,600	40,600	35,800	28,820	13,568	23,846	28,330	29,779	22,340	37,210	29,541	32,969	40,600	37,660	360,463	79
80	21046	SG-G4	24	24	12	174,360	174,360	44,089	80,268	79,295	82,004	100,479	148,099	174,360	155,715	120,908	156,810	128,180	127,887	1,398,094	80
81	21911	SG-G4	12	12	12	85,580	85,580	22,620	29,010	27,160	27,580	27,500	54,230	83,530	85,580	76,560	67,020	53,440	44,483	598,713	81
82	21013	SG-G4	12	12	12	104,284	104,284	24,319	37,682	29,970	36,818	55,812	72,761	95,820	91,795	104,284	93,758	50,665	71,234	764,918	82
83	21098	SG-G4	12	12	12	2,390	2,390	(11,136)	469	594	592	1,319	2,390	1,775	2,050	1,420	1,199	1,560	1,190	3,422	83
84	21079	SG-G4	48	36	12	413,210	413,210	114,100	241,790	249,700	251,260	381,450	401,150	364,360	325,950	231,360	413,210	300,450	372,800	3,647,580	84
85	21038	SG-G4	48	48	12	181,023	181,023	76,508	81,192	79,173	75,770	83,364	146,249	181,023	180,903	145,030	165,267	131,846	131,674	1,477,999	85
86	21164	SG-G4	12	12	12	17,830	17,830	7,600	17,230	6,270	7,900	16,220	9,380	14,030	14,160	8,330	14,750	17,830	16,010	149,710	86
87	21029	SG-G4	24	24	12	147,004	147,004	26,582	37,248	47,329	87,416	105,433	124,780	147,004	126,787	112,972	141,846	106,363	112,190	1,175,950	87
88	21071	SG-G4	24	24	12	112,900	112,900	23,000	20,370	20,910	23,820	56,380	72,350	98,470	104,700	88,100	112,900	81,600	81,400	784,000	88
89	21068	SG-G4	12	12	12	72,187	72,187	53,258	50,640	44,950	58,109	55,940	64,690	70,680	71,530	60,860	58,370	72,187	45,910	707,124	89
90	21015	SG-G4	24	24	12	283,729	283,729	121,661	107,244	49,440	60,164	67,139	152,732	283,729	274,371	215,424	182,145	150,894	86,589	1,751,532	90
91	21186	SG-G4	12	12	12	16,750	16,750	(475)	(1,451)	(860)	(10)	210	9,640	16,720	16,750	11,490	10,416	3,760	2,400	68,590	91
92	21209	SG-G4	24	24	12	159,190	159,190	111,740	98,513	114,480	102,266	118,410	121,649	140,900	141,686	114,220	159,190	138,894	143,820	1,505,768	92
93	21145	SG-G4	12	12	12	71,600	71,600	39,200	37,670	40,800	71,600	50,680	45,260	30,670	61,180	65,890	41,970	26,920	32,260	544,100	93
94	21076	SG-G4	12	12	12	38,920	38,920	24,670	25,390	24,950	25,260	28,450	28,000	27,010	28,350	25,040	38,920	35,700	35,770	347,510	94
95	21059	SG-G4	12	12	12	25,723	25,723	(7,601)	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	21093	SG-G4	12	12	12	119,439	119,439	18,687	44,154	80,876	48,828	39,067	57,496	119,439	97,929	78,498	75,301	48,087	50,837	759,199	96
97	21091	SG-G4	12	12	12	13,139	13,139	(22,065)	1,016	(2,274)	3,679	13,139	(1,316)	(12,917)	423	1,045	1,075	2,448	4,071	(11,676)	97
98	21042	SG-G4	12	12	12	53,964	53,964	5,820	22,092	40,900	22,020	26,580	30,617	44,954	53,964	38,944	36,586	28,450	30,740	381,667	98
99	21148	SG-G4	24	24	12	194,571	194,571	54,321	106,276	194,571	102,380	83,523	176,722	154,018	183,543	150,756	158,423	141,158	125,059	1,630,750	99
100	21092	SG-G4	12	12	12	51,579	51,579	9,120	17,963	34,616	16,132	15,931	31,223	51,244	51,579	45,760	37,677	28,877	20,359	360,481	100
101	21074	SG-G4	12	12	12	98,559	98,559	(6,420)	30,297	54,619	28,222	36,934	57,927	82,438	98,559	61,712	82,339	48,761	46,795	622,183	101
102	21069	SG-G4	12	12	12	26,220	26,220	4,927	3,424	(6,814)	1,755	26,220	(16,289)	2,910	5,458	(4,311)	1,550	1,500	1,200	21,530	102
103	21072	SG-G4	36	36	12	71,840	71,840	68,810	59,106	48,096	56,950	61,050	61,780	65,316	71,840	54,170	68,949	60,180	61,060	737,307	103
104	21171	SG-G4	12	12	12	41,050	41,050	13,160	23,860	22,500	12,920	17,620	26,150	34,620	41,050	16,150	31,700	21,000	25,431	286,161	104
105	21197	SG-G4	12	12	12	46,016	46,016	37,598	37,225	21,920	13,020	45,851	41,621	8,317	46,016	36,400	26,152	16,809	13,530	344,459	105
106	21198	SG-G4	12	12	12	43,310	43,310	14,179	21,430	32,702	16,160	18,720	32,882	37,670	43,310	28,174	32,870	24,610	25,240	327,947	106
107	21080	SG-G4	12	12	12	201,240	201,240	89,941	36,041	79,684	79,420	94,690	139,343	149,661	201,240	190,807	193,733	136,750	127,850	1,519,160	107
108	21083	SG-G4	12	12	13	149,760	149,760	121,440	106,023	79,404	94,204	102,750	140,670	103,500	121,110	113,240	142,230	139,050	149,760	1,413,381	108
109	21913	SG-G4	12	12	12	16,275	16,275	0	0	0	0	8,655	6,483	3,016	4,567	4,590	5,471	10,056	16,275	59,113	109
110	21085	SG-G4	12	12	12	94,220	94,220	42,952	47,437	45,490	48,115	58,490	81,800	91,650	94,220	86,226	86,791	68,960	93,126	845,257	110
111	21240	SG-G4	12	12	12	118,380	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	21179	SG-G4	24	24	12	427,059	427,059	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	112
113	21033	SG-G4	24	24	12	180,364	180,364	97,076	36,489	10,717	45,102	92,394	87,163	88,980	79,988	78,204	180,364	101,850	58,886	957,213	113
114	21062	SG-G4	24	24	12	41,991	41,991	34,690	25,550	31,110	28,133	31,680	37,430	41,991	39,995	36,060	29,062	26,510	27,480	389,691	114
115	21126	SG-G4	12	12	12	42,810	42,810	31,560	28,950	24,478	29,205	34,470	38,597	41,500	42,810	38,220	37,020	40,875	28,951	416,636	115
116	21096	SG-G4	12	12	12	19,015	19,015	13,643	14,950	13,530	13,360	15,416	19,015	13,392	11,323	11,655	12,925	15,460	16,350	171,019	116
117	21125	SG-G4	12	12	12	50,728	50,728	27,300	27,850	25,340	29,030	35,303	41,347	48,609	47,697	43,728	40,348	50,728	29,480	446,760	117
118	21115	SG-G4	12	12	12	26,200	26,200	9,100	13,330	16,410	12,420	18,090	13,090	23,630	26,200	15,500	23,250	13,270	12,200	196,490	118
119	21168	SG-G4	12	12	12	78,120	78,120	43,800	46,000	48,130	43,800	44,470	47,700	62,530	78,120	65,120	63,140	66,540	63,420	672,770	119
120	21141	SG-G4	12	12	12	73,650	73,650	52,770	45,050	39,540	46,270	50,100	54,370	69,100	73,650	55,810	58,500	42,700	54,970	642,830	120
121	21227	SG-G4	12	12	12	74,440	74,440	27,000	42,140	31,330	35,500	35,650	34,500	74,440	30,100	49,450	66,650	29,300	40,174	496,234	121
122	21162	SG-G4	12	12	12	78,098	78,098	45,667	40,734	42,008	28,155	58,583	42,055	56,522	53,913	43,551	46,226	53,728	78,098	589,240	122
123	21086	SG-G4	12	12	12	57,623	57,623	26,390	26,750	27,855	27,333	30,016	39,549	44,890	57,623	47,162	46,660	27,573	27,098	428,899	123
124	21007	SG-G4	12	12	12	116,561	116,561	93,237	78,711	76,018	75,790	94,412	101,940	114,544	113,717	103,732	94,244	116,561	70,500	1,133,406	124
125	21184	SG-G4	12	12	12	141,290	141,290	102,240	92,043	83,888	123,046	104,830	136,170	127,819	141,290	110,640	120,740	87,686	108,415	1,338,807	125
126	21020	SG-G4	12	12	12	163,356	163,356	116,954	163,356	103,929	60,440	56,659	32,728	10,448	6,503	3,327	4,630	2,819	(3,326)	558,467	126
127	21040	SG-G4	12	12	12	96,150	96,150	62,590	63,214	53,841	60,898	66,760	75,800	86,640	85,694	68,704	96,150	84,280	83,340	887,911	127
128	21010	SG-G4	12	12	12	575,700	575,700	358,490	415,710	475,460	487,290	550,900	575,700	425,870	407,100	414,270	450,660	417,450	410,890	5,389,790	128
129	21050	SG-G4	12	12	12	24,279	24,279	12,179	14,741	14,831	16,248	18,880	23,285	24,279	23,208	20,770	22,544	19,620	18,250	228,835	129
130	21223	SG-G4	24	24	12	32,000	32,000	14,130	10,040	13,868	16,500	23,750	29,580	25,419	25,280	23,800	32,000	25,500	27,732	267,599	130
131	21192	SG-G4	12	12	12	71,299	71,299	36,630	37,056	34,595	33,766	45,133	51,639	67,192	71,299	52,463	59,638	47,879	46,054	583,344	131
132	21221	SG-G4	12	12	12	26,520	26,520	14,700	16,120	15,460	13,505	15,220	22,790	21,025	21,250	26,520	14,498	11,895	15,045	208,028	132
133	21109	SG-G4	12	12	12	28,160	28,160	13,927	11,562	12,417	11,216	11,909	19,422	26,608	28,160	20,032	24,683	23,096	14,849	217,881	133
134	21056	SG-G4	12	12	12	636,000	636,000	194,840	217,140	215,500	228,280	280,870	407,150	578,110	636,000	433,600	509,650	346,000	338,569	4,385,709	134
135	21036	SG-G4	12	12	12	119,000	119,000	99,000	98,000	60,000	97,000	115,890	95,000	107,000	82,850	81,000	119,000	115,420	90,020	1,160,180	135
136	21082	SG-G4	12	12	12	35,340	35,340	26,870	35,340	27,995	21,539	30,700	26,319	22,910	34,931	27,980	31,490	31,010	34,479	351,563	136
137	21137	SG-G4	24	24	12	523,980	523,980	266,340	281,550	278,030	301,760	328,890	452,100	523,980	496,190	428,080	477,410	342,930	376,240	4,553,500	137
138	Subtotal General Gas Service - 4		1,512	1,500	1,189	12,853,324	12,853,324	7,125,176	7,480,187	7,549,732	7,652,869	8,518,727	9,546,674	10,669,136	10,691,525	9,294,757	10,911,423	9,357,834	9,060,880	107,858,920	138
139	General Gas Service - 6																				139
140	21017	SG-6	24	24	12	2,374,000	2,374,000	2,101,000	2,055,000	2,092,000	2,038,000	2,211,000	1,958,000	2,122,000	2,302,000	1,804,000	2,374,000	1,945,000	2,010,000	25,012,000	140
141	Subtotal General Gas Service - 6		24	24	12	2,374,000	2,374,000	2,101,000	2,055,000	2,092,000	2,038,000	2,211,000	1,958,000	2,122,000	2,302,000	1,804,000	2,374,000	1,945,000	2,010,000	25,012,000	141
142	Small Electric Generation Gas Service																				142
143	21011	SG-EG	12	12	12	1,537,360	1,537,360	665,000	1,108,000	1,537,360	721,790	496,370	95,130	66,000	236,550	36,190	2,780	61,260	653,176	5,679,606	143
144	21240	SG-EG	12	12	12	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	104,244	1,250,928	144
144	Subtotal Small Electric Generation Gas Service		24	24	24	1,641,604	1,641,604	769,244	1,212,244	1,641,604	826,034	600,614	199,374	170,244	340,794	140,434	107,024	165,504	757,420	6,930,534	144
145	Total Full-Margin Transportation		2,064	2,052	1,225															142,241,475	145

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

Line No.	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	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	Single-Family Residential Gas Service														
2	Sales	38,855,751	54,637,810	42,677,665	30,431,604	18,608,990	15,325,987	12,890,842	10,552,261	9,314,351	9,921,571	11,256,644	17,107,287	271,580,763	2
3	Customers	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	544,559	6,534,708	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		5
6	Commodity	0.48539	0.48539	0.48539	0.48539	0.48539	0.48539	0.48539	0.48539	0.48539	0.48539	0.48539	0.48539		6
7	Monthly Margin	24,741,430	32,401,884	26,596,549	20,652,433	14,913,855	13,320,318	12,138,323	11,003,199	10,402,330	10,697,069	11,345,100	14,184,943	202,397,433	7
8	Monthly Margin Per Customer	45.43	59.50	48.84	37.93	27.39	24.46	22.29	20.21	19.10	19.64	20.83	26.05	371.67	8
9	Multi-Family Residential Gas Service														9
10	Sales	4,286,900	5,478,648	4,416,112	3,526,863	2,532,899	2,375,781	2,094,347	1,929,581	1,787,148	1,831,993	1,890,646	2,480,111	34,631,029	10
11	Customers	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	128,263	1,539,156	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		13
14	Commodity	0.51651	0.51651	0.51651	0.51651	0.51651	0.51651	0.51651	0.51651	0.51651	0.51651	0.51651	0.51651		14
15	Monthly Margin	3,368,594	3,984,143	3,435,333	2,976,027	2,462,635	2,381,482	2,236,118	2,151,015	2,077,447	2,100,610	2,130,905	2,435,369	31,739,677	15
16	Monthly Margin Per Customer	26.26	31.06	26.78	23.20	19.20	18.57	17.43	16.77	16.20	16.38	16.61	18.99	247.45	16
17	General Gas Service - 1														17
18	Sales Customers														18
19	Sales	3,008,184	4,476,155	3,432,600	2,675,047	1,924,006	1,804,883	1,101,843	1,123,996	1,039,383	1,113,955	1,251,882	1,608,621	24,560,555	19
20	Customers	20,230	20,230	20,230	20,230	20,230	20,230	20,230	20,230	20,230	20,230	20,230	20,230	242,760	20
21	Transportation Customers														21
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	12	23
24	Schedule Total														24
25	Sales	3,008,184	4,476,155	3,432,600	2,675,047	1,924,006	1,804,883	1,101,843	1,123,996	1,039,383	1,113,955	1,251,882	1,608,621	24,560,555	25
26	Customers	20,231	20,231	20,231	20,231	20,231	20,231	20,231	20,231	20,231	20,231	20,231	20,231	242,772	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		28
29	Commodity	0.45055	0.45055	0.45055	0.45055	0.45055	0.45055	0.45055	0.45055	0.45055	0.45055	0.45055	0.45055		29
30	Monthly Margin	1,877,297	2,538,691	2,068,518	1,727,202	1,388,821	1,335,150	1,018,395	1,028,376	990,254	1,023,852	1,085,995	1,246,724	17,329,276	30
31	Monthly Margin Per Customer	92.79	125.49	102.24	85.37	68.65	66.00	50.34	50.83	48.95	50.61	53.68	61.62	856.57	31
32	General Gas Service - 2														32
33	Sales Customers														33
34	Sales	5,346,918	6,732,512	5,671,639	5,052,445	4,263,171	4,016,268	2,350,528	2,535,450	2,309,685	2,499,673	2,818,170	3,514,082	47,110,541	34
35	Customers	3,375	3,375	3,375	3,375	3,375	3,375	3,376	3,376	3,376	3,376	3,377	3,378	40,509	35
36	Transportation Customers														36
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	Schedule Total														39
40	Sales	5,424,835	6,812,848	5,736,467	5,123,887	4,312,468	4,046,580	2,367,214	2,560,286	2,306,810	2,517,327	2,849,465	3,575,725	47,633,912	40
41	Customers	3,388	3,388	3,388	3,388	3,388	3,388	3,389	3,389	3,389	3,389	3,390	3,391	40,665	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		43
44	Commodity	0.12021	0.12021	0.12021	0.12021	0.12021	0.12021	0.12021	0.12021	0.12021	0.12021	0.12021	0.12021		44
45	Monthly Margin	1,194,199	1,361,052	1,231,661	1,158,022	1,060,482	1,028,519	826,803	850,012	819,542	844,848	884,934	972,398	12,232,473	45
46	Monthly Margin Per Customer	352.48	401.73	363.54	341.80	313.01	303.58	243.97	250.81	241.82	249.29	261.04	286.76	3,609.83	46

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

Line No.	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	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
47	General Gas Service - 3														47
48	Sales Customers														48
49	Sales	2,101,036	2,595,683	2,103,220	1,982,643	1,635,216	1,467,683	873,180	980,681	867,734	981,641	1,084,711	1,417,999	18,091,427	49
50	Customers	253	253	253	253	253	253	253	253	253	253	253	253	3,036	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	2,314,247	2,781,552	2,282,955	2,183,958	1,827,485	1,652,398	964,298	1,092,828	984,537	1,100,168	1,232,859	1,590,792	20,008,077	55
56	Customers	281	281	281	281	281	281	281	281	281	281	281	281	3,372	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		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		
60	Commodity	0.12537	0.12537	0.12537	0.12537	0.12537	0.12537	0.12537	0.12537	0.12537	0.12537	0.12537	0.12537		60
61	Monthly Margin	388,487	447,073	384,564	372,153	327,462	305,511	219,244	235,358	221,781	236,278	252,914	297,788	3,688,613	61
62	Monthly Margin Per Customer	1,382.52	1,591.01	1,368.56	1,324.39	1,165.34	1,087.23	780.23	837.57	789.26	840.85	900.05	1,059.74	13,126.75	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		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		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		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		77
78	Demand Charge	0.05229	0.05229	0.05229	0.05229	0.05229	0.05229	0.05229	0.05229	0.05229	0.05229	0.05229	0.05229		78
79	Commodity	0.02547	0.02547	0.02547	0.02547	0.02547	0.02547	0.02547	0.02547	0.02547	0.02547	0.02547	0.02547		79
80	Monthly Margin	1,506,071	1,512,553	1,466,810	1,507,973	1,465,650	1,459,174	1,398,214	1,412,028	1,409,424	1,411,630	1,436,507	1,467,638	17,453,672	80
81	Monthly Margin Per Customer	8,557.22	8,594.05	8,334.15	8,568.03	8,327.56	8,290.76	7,944.40	8,022.89	8,008.09	8,020.62	8,161.97	8,338.85	99,168.59	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	Account No./ Reference	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) Sum (c) thru (n)	
	Purchased Gas Costs															
1	Natural Gas Transmission Line Purchases	803	$ 2,872,942	$ 1,424,779	$ 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	805.1	5,380,383	5,269,451	4,003,762	1,834,524	654,094	(485,776)	(4,568,774)	(9,454,224)	(5,891,285)	(63,517,620)	(1,924,867)	(54,261)	(68,754,594)	2
3	Gas Used for Compressor Station Fuel	810	(12)	(35)	(7)	(640)	(1,969)	(14,576)	(30,648)	(31,368)	(866)	(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															
	Other Gas Supply	813														
5	Labor		$ 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		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		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
	Transmission - Gas Cost															
9	Transmission and Compression of Gas by Others	858	$ 1,038,096	$ 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															
	Operation Supervision and Engineering	850														
10	Labor		$ 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 Loadings		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	Materials and Expenses		1,803	2,600	1,994	1,848	1,724	2,016	1,732	2,355	1,489	1,842	1,516	1,778	22,697	12
13	Total	Sum Lns 10 - 12	$ 24,356	$ 37,088	$ 19,597	$ 20,260	$ 17,898	$ 23,899	$ 19,237	$ 26,518	$ 19,645	$ 22,449	$ 18,559	$ 19,625	$ 269,132	13
	System Control and Load Dispatching	851														
14	Labor		$ 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		10,553	16,653	10,821	9,772	9,866	9,953	10,831	18,113	9,626	9,510	10,619	10,121	136,437	15
16	Materials and Expenses		18,746	(121)	1,384	1,328	360	78	471	179	234	24	53	18,609	41,345	16
17	Total	Sum Lns 14 - 16	$ 46,458	$ 43,610	$ 29,801	$ 26,990	$ 26,267	$ 26,213	$ 38,627	$ 48,785	$ 26,064	$ 25,544	$ 28,549	$ 45,768	$ 412,678	17
	Communication System Expense	852														
18	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	18
19	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Materials and Expenses		249	0	17	17	17	17	17	63	17	17	0	35	469	20
21	Total	Sum Lns 18 - 20	$ 249	$ 0	$ 17	$ 17	$ 17	$ 17	$ 17	$ 63	$ 17	$ 17	$ 0	$ 35	$ 469	21
	Communication Station Labor and Expense	853														
22	Labor		$ 1,607	$ 5,651	$ 3,010	$ 2,467	$ 3,136	$ 2,826	$ 3,561	$ 6,061	$ 5,901	$ 6,190	$ 4,266	$ 4,962	$ 49,638	22
23	Labor Loadings		968	3,402	1,812	1,485	1,888	1,701	1,411	3,539	3,446	3,615	2,491	2,898	28,657	23
24	Materials and Expenses		2,378	3,532	1,517	5,171	1,863	4,891	1,557	7,878	3,821	2,929	1,837	2,326	39,700	24
25	Total	Sum Lns 22 - 24	$ 4,953	$ 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	854														
26	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	26
27	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Materials and Expenses		12	35	7	640	1,969	14,576	30,648	31,368	866	91	12	56	80,281	28
29	Total	Sum Lns 26 - 28	$ 12	$ 35	$ 7	$ 640	$ 1,969	$ 14,576	$ 30,648	$ 31,368	$ 866	$ 91	$ 12	$ 56	$ 80,281	29
	Mains Expense	856														
30	Labor		$ 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		3,990	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		2,747	2,192	2,062	1,536	2,143	1,390	792	930	65	640	1,125	789	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	857														
34	Labor		$ 0	$ 242	$ 221	$ 0	$ 614	$ 328	$ 625	$ 458	$ 0	$ 942	$ 471	$ 410	$ 4,311	34
35	Labor Loadings		0	146	133	0	370	197	248	268	0	550	275	239	2,426	35
36	Materials and Expenses		0	48	60	0	210	96	315,621	(151,841)	0	308	154	424	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	$ 7,656	$ 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	Account No./ Reference	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) Sum (c) thru (n)	
	Transmission Expenses, Excluding Account 858 Continued															
	Maintenance															
	Maintenance Supervision and Engineering	861														
1	Labor		$ 1,757	$ 2,678	$ 1,853	$ 4,675	$ 6,853	$ 6,488	$ 7,970	$ 7,554	$ 9,493	$ 8,114	$ 12,006	$ 8,514	$ 77,955	1
2	Labor Loadings		1,058	1,612	1,116	2,814	4,126	3,906	3,159	4,411	5,544	4,738	7,011	4,972	44,468	2
3	Materials and Expenses		0	0	843	0	12,750	14	19,615	0	15	0	1,162	185	34,584	3
4	Total	Sum Lns 1 - 3	$ 2,815	$ 4,290	$ 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	862														
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	94	0	47	0	47	0	0	47	465	47	0	746	7
8	Total	Sum Lns 5 - 7	$ 0	$ 94	$ 0	$ 47	$ 0	$ 47	$ 0	$ 0	$ 47	$ 465	$ 47	$ 0	$ 746	8
	Maintenance of Mains	863														
9	Labor		$ 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	30,583	16,303	40,040	60,943	39,850	23,899	25,923	8,495	20,068	41,351	50,216	393,859	10
11	Materials and Expenses		223,002	28,495	60,589	168,609	12,326	185,305	132,048	(15,469)	(83)	123,479	67,999	273,257	1,259,558	11
12	Total	Sum Lns 9 - 11	$ 319,292	$ 109,881	$ 103,974	$ 275,158	$ 174,502	$ 291,351	$ 216,241	$ 54,842	$ 22,956	$ 178,317	$ 180,156	$ 409,461	$ 2,336,130	12
	Maintenance of Compressor Station Equipment	864														
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		0	3,103	929	0	0	0	0	0	0	66,509	0	0	70,540	15
16	Total	Sum Lns 13 - 15	$ 0	$ 3,103	$ 929	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 66,509	$ 0	$ 0	$ 70,540	16
	Maintenance of Measuring & Regulating Station Equip	865														
17	Labor		$ 450	$ 2,396	$ 266	$ 123	$ 410	$ 410	$ 712	$ 614	$ 0	$ 78	$ 123	$ 0	$ 5,581	17
18	Labor Loadings		271	1,442	160	74	247	247	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 Lns 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	866														
21	Labor		$ 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 Lns 21 - 23	$ 2,536	$ 1,312	$ 4,553	$ 4,000	$ 0	$ 8,637	$ 4,474	$ 3,293	$ 0	$ 3,273	$ 25,553	$ 18,064	$ 75,696	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	$ 1,287,923	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	744,062	26
27	Materials and Expenses		265,243	45,840	101,063	201,095	35,171	218,362	506,164	(118,681)	12,846	201,594	106,931	328,841	1,904,470	27
28	Total	Sum Lns 25 - 27	$ 428,526	$ 233,774	$ 208,304	$ 376,149	$ 271,324	$ 404,783	$ 670,737	$ 56,684	$ 104,738	$ 333,319	$ 302,718	$ 545,399	$ 3,936,455	28

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
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Line No.	Description	Account No./ Reference	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) Sum (c) thru (n)	
	Distribution															
	Operation Supervision and Engineering	870														
1	Labor		$ 282,805	$ (50,812)	$ 242,860	$ 284,635	$ 281,509	$ 292,792	$ 363,470	$ (83,595)	$ 237,849	$ 378,326	$ 323,919	$ 274,519	$ 2,828,277	1
2	Labor Loadings		168,831	(25,617)	145,503	169,939	168,057	175,852	171,259	(50,083)	138,905	220,896	189,179	160,327	1,633,047	2
3	Materials and Expenses		43,608	69,758	50,732	46,726	39,558	110,897	86,276	95,546	57,137	75,898	55,624	49,173	780,931	3
4	Total	Sum Lns 1 - 3	$ 495,244	$ (6,671)	$ 439,095	$ 501,299	$ 489,124	$ 579,540	$ 621,005	$ (38,132)	$ 433,891	$ 675,120	$ 568,722	$ 484,018	$ 5,242,256	4
	Operation Distribution Load Dispatching	871														
5	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	5
6	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	118,954	6
7	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	7
8	Total	Sum Lns 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	8
	Operation Mains and Services	874														
9	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	9
10	Labor Loadings		53,361	76,200	63,048	51,761	57,214	46,097	30,112	63,560	49,699	54,391	51,888	44,049	641,380	10
11	Materials and Expenses		773,757	620,849	617,947	950,618	657,719	315,556	1,274,773	607,955	554,575	1,068,460	383,530	789,913	8,615,652	11
12	Total	Sum Lns 9 - 11	$ 915,757	$ 823,627	$ 785,726	$ 1,088,361	$ 809,973	$ 438,225	$ 1,380,853	$ 780,351	$ 689,375	$ 1,215,983	$ 524,267	$ 909,388	$ 10,361,886	12
	Operation Measuring and Regulation Station	875														
13	Labor		$ 3,625	$ 1,865	$ 3,522	$ 2,349	$ 2,219	$ 3,802	$ 1,996	$ 4,939	$ 4,145	$ 2,915	$ 2,129	$ 3,172	$ 36,678	13
14	Labor Loadings		2,182	1,123	2,120	1,414	1,336	2,289	791	2,884	2,421	1,702	1,244	1,852	21,358	14
15	Materials and Expenses		1,146	751	1,286	770	857	1,092	642	1,466	1,322	980	6,227	914	17,452	15
16	Total	Sum Lns 13 - 15	$ 6,953	$ 3,739	$ 6,929	$ 4,532	$ 4,411	$ 7,183	$ 3,429	$ 9,290	$ 7,888	$ 5,597	$ 9,600	$ 5,938	$ 75,488	16
	Operation Meter and House Regulator	878														
17	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	17
18	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	18
19	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	19
20	Total	Sum Lns 17 - 19	$ 483,512	$ 635,651	$ 455,524	$ 558,611	$ 328,579	$ 400,260	$ 453,598	$ 572,294	$ 417,949	$ 587,488	$ 509,387	$ 444,884	$ 5,847,738	20
	Customer Installation	879														
21	Labor		$ 246,281	$ 372,348	$ 264,795	$ 245,681	$ 257,258	$ 255,283	$ 259,808	$ 380,550	$ 285,693	$ 247,668	$ 241,353	$ 247,281	$ 3,303,999	21
22	Labor Loadings		148,970	225,167	160,079	148,555	155,546	154,377	102,984	222,951	167,402	145,134	141,457	144,871	1,917,493	22
23	Materials and Expenses		76,605	119,892	89,101	85,101	87,056	69,942	74,074	126,006	92,448	84,253	77,936	66,016	1,048,429	23
24	Total	Sum Lns 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	24
	Other	880														
25	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	25
26	Labor Loadings		47,049	63,467	55,846	39,700	45,866	39,844	19,905	47,474	38,625	57,814	52,241	56,638	564,469	26
27	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	27
28	Total	Sum Lns 25 - 27	$ 249,712	$ 274,716	$ 249,939	$ 272,961	$ 195,332	$ 194,845	$ 199,457	$ 214,708	$ 172,258	$ 261,291	$ 194,617	$ 214,042	$ 2,693,878	28
29	Rents	881	$ (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)	29

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MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
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Line No.	Description	Account No./ Reference	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) Sum (c) thru (n)	
	Maintenance Supervision and Engineering	885														
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		32,160	(36,542)	24,716	30,928	32,794	26,343	36,589	(57,112)	10,757	38,349	28,907	17,292	185,181	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 Lns 1 - 3	$ 92,947	$ (88,623)	$ 73,725	$ 89,455	$ 95,213	$ 77,627	$ 114,619	$ (144,346)	$ 138,573	$ 108,424	$ 82,646	$ 49,218	$ 689,480	4
	Maintenance of Structures and Improvements	886														
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	363	514	0	262	628	638	52	312	2,769	7
8	Total	Sum Lns 5 - 7	$ 0	$ 0	$ 0	$ 0	$ 363	$ 514	$ 0	$ 262	$ 628	$ 638	$ 52	$ 312	$ 2,769	8
	Maintenance of Mains	887														
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	56,294	42,769	44,938	48,181	27,872	54,306	46,712	40,261	45,595	42,071	552,145	10
11	Materials and Expenses		368,985	369,410	326,102	412,707	367,732	360,660	381,681	282,256	365,400	355,521	301,270	346,448	4,238,171	11
12	Total	Sum Lns 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
	Maintenance of Measuring and Reg. Station Eq.	889														
13	Labor		$ 22,319	$ 31,273	$ 21,168	$ 19,468	$ 20,307	$ 20,780	$ 36,445	$ 26,138	$ 25,703	$ 30,885	$ 25,673	$ 32,723	$ 312,883	13
14	Labor Loadings		13,436	18,826	12,743	11,720	12,225	12,510	14,446	15,265	15,011	18,037	14,993	19,110	178,322	14
15	Materials and Expenses		56,369	51,770	60,580	47,642	39,910	29,954	70,810	24,906	51,184	58,000	43,903	59,218	594,247	15
16	Total	Sum Lns 13 - 15	$ 92,124	$ 101,870	$ 94,491	$ 78,830	$ 72,442	$ 63,244	$ 121,701	$ 66,309	$ 91,899	$ 106,922	$ 84,569	$ 111,052	$ 1,085,452	16
	Maintenance of Services	892														
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 Lns 17 - 19	$ 414,677	$ 386,626	$ 305,961	$ 309,888	$ 285,499	$ 322,413	$ 357,028	$ 334,452	$ 368,251	$ 350,076	$ 319,424	$ 346,125	$ 4,100,423	20
	Maintenance of Meters and House Regulators	893														
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	23,686	62,510	42,573	45,803	44,656	44,622	528,415	22
23	Materials and Expenses		147,782	82,567	53,181	204,748	10,005	89,365	329,172	152,698	152,372	57,689	95,776	71,520	1,446,875	23
24	Total	Sum Lns 21 - 23	$ 265,057	$ 252,543	$ 161,793	$ 297,874	$ 122,232	$ 192,190	$ 412,614	$ 322,245	$ 267,844	$ 181,922	$ 216,898	$ 192,549	$ 2,885,762	24
	Maintenance of Other Equipment	894														
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	2,996	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	2,621	9,336	59,407	27
28	Total	Sum Lns 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	$ 1,329,899	$ 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	1,369,993	1,325,329	2,761,761	1,611,409	1,716,022	2,158,618	1,287,858	1,668,965	21,385,071	31
32	Total	Sum Lns 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	Account No./ Reference	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) Sum (c) thru (n)	
	Customer Accounts															
	Supervision	901														
1	Labor		$ 45,276	$ 71,119	$ 53,806	$ 50,681	$ 50,685	$ 47,359	$ 40,822	$ 72,849	$ 55,990	$ 56,095	$ 57,363	$ 58,942	$ 660,987	1
2	Labor Loadings		27,844	43,738	33,091	31,169	31,171	29,126	15,804	43,277	33,258	33,320	34,074	35,012	390,884	2
3	Materials and Expenses		1,976	2,214	1,211	838	1,969	1,040	978	481	576	1,002	1,492	3,565	17,342	3
4	Total	Sum Lns 1 - 3	$ 75,096	$ 117,072	$ 88,107	$ 82,688	$ 83,825	$ 77,526	$ 57,604	$ 116,607	$ 89,824	$ 90,417	$ 92,929	$ 97,519	$ 1,069,214	4
	Meter Reading	902														
5	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	5
6	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	6
7	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	155,396	7
8	Total	Sum Lns 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	8
	Customer Records and Collection	903														
9	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	9
10	Labor Loadings		129,495	195,912	147,728	145,899	153,458	165,592	15,475	188,838	169,803	152,101	157,029	168,202	1,789,532	10
11	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	999,709	6,475,639	11
12	Total	Sum Lns 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	$ 1,451,229	$ 11,295,088	12
13	Uncollectible Accounts	904	$ 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	13
	Miscellaneous	905														
14	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	14
15	Labor Loadings		0	0	0	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	0	0	0	16
17	Total	Sum Lns 14 - 16	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	17
	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	265,020	197,957	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		475,088	437,111	464,270	756,444	425,978	722,983	1,129,427	544,670	513,254	1,200,992	415,178	1,071,085	8,156,481	20
21	Total	Sum Lns 18 - 20	$ 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	$ 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	Account No./ Reference	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) Sum (c) thru (n)	
	Customer Service and Information															
	Customer Assistance	908														
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 Lns 1 - 3	$ 0	$ 0	$ 0	$ 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	$ 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 Lns 5 - 7	$ 0	$ 0	$ 0	$ 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	$ 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 Lns 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 Lns 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															
	Supervision	911														
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 Lns 17 - 19	$ 0	$ 0	$ 0	$ 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	$ 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 Lns 21 - 23	$ 0	$ 0	$ 0	$ 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	$ 0	$ 0	$ 0	25
26	Labor Loadings		0	0	0	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	0	0	0	27
28	Total	Sum Lns 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 Lns 29 - 31	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	32
	Total O&M															
33	Labor		$ 1,564,887	$ 1,685,062	$ 1,601,795	$ 1,533,061	$ 1,616,962	$ 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		944,841	1,027,840	968,530	925,550	976,573	951,976	587,927	890,064	940,951	1,062,113	1,003,306	984,102	11,263,774	34
35	Materials and Expenses		12,197,397	9,624,240	7,677,000	9,149,402	8,059,442	10,684,698	20,586,615	22,079,594	18,099,122	17,234,370	10,383,833	9,056,788	154,832,500	35
36	Total	Sum Lns 33 - 35	$ 14,707,125	$ 12,337,142	$ 10,247,325	$ 11,608,013	$ 10,652,977	$ 13,211,302	$ 22,621,888	$ 24,489,827	$ 20,643,620	$ 20,108,035	$ 13,097,750	$ 11,718,388	$ 185,443,391	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	Account No./ Reference	Total Company	Direct Charges Total SNV	Direct Charges Other Jurisdictions	To Be Allocated to SNV	SNV Allocation Factors 4-Factor	SNV Allocation Factors Factor II	SNV Allocation Factors Factor III	SNV Allocation Factors A&G Factor	Total Allocation to SNV	Total SNV	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
			Company Records	Company Records	(c) - (d) - (f)	Company Records	28.00%	28.50%	23.75%	33.63%	Sum Cols (g) thru (j)	(d) + (k)	
							Stmt N, Sh 8, Ln 9(g)	Stmt N, Sh 8, Ln 4(g)	Stmt N, Sh 8, Ln 6(g)	Stmt N, Sh 8, Ln 10(g)			
	Administrative and General (A&G)												
	A&G Salaries	920											
1	Labor		$ 66,624,558	$ 0	$ 0	$ 66,624,558	$ 18,651,882	$ 0	$ 0	$ 0	$ 18,651,882	$ 18,651,882	1
2	Labor Loadings		30,404,878	0	0	30,404,878	8,511,999	0	0	0	8,511,999	8,511,999	2
3	Materials and Expenses		(3,880,272)	0	0	(3,880,272)	(1,086,302)	0	0	0	(1,086,302)	(1,086,302)	3
4	Total	Sum Lns 1 - 3	93,149,164	0	0	93,149,164	26,077,579	0	0	0	26,077,579	26,077,579	4
5	Office Supplies and Expenses	921	$ 11,214,737	$ 0	$ 0	$ 11,214,737	$ 3,139,622	$ 0	$ 0	$ 0	$ 3,139,622	$ 3,139,622	5
6	A&G Expenses Transferred (Credit)	922	$ (14,999,176)	$ 0	$ 0	$ (14,999,176)	$ 0	$ 0	$ 0	$ (5,044,109)	$ (5,044,109)	$ (5,044,109)	6
7	Outside Services	923	$ 31,082,102	$ 68,345	$ 78,244	$ 30,935,513	$ 8,660,553	$ 0	$ 0	$ 0	$ 8,660,553	$ 8,728,898	7
8	Property Insurance	924	$ 816,818	$ 0	$ 0	$ 816,818	$ 0	$ 232,754	$ 0	$ 0	$ 232,754	$ 232,754	8
9	Injuries and Damages	925	$ 13,548,070	$ 121,258	$ 575,175	$ 12,851,637	$ 3,597,881	$ 0	$ 0	$ 0	$ 3,597,881	$ 3,719,139	9
10	Employee Pension and Benefits	926	$ 16,757,950	$ 3,458	$ 1,342	$ 16,753,149	$ 0	$ 0	$ 3,978,946	$ 0	$ 3,978,946	$ 3,982,404	10
11	Regulatory Commission Expenses	928	$ 163,876	$ 47,748	$ 116,128	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 47,748	11
12	Safety Advertising	930.1	$ 1,691,768	$ 178,187	$ 862,888	$ 650,694	$ 182,165	$ 0	$ 0	$ 0	$ 182,165	$ 360,352	12
	Miscellaneous General	930.2											
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		7,722,913	509,241	1,233,420	5,980,252	1,674,202	0	0	0	1,674,202	2,183,442	15
16	Total	Sum Lns 13 - 15	$ 7,722,913	$ 509,241	$ 1,233,420	$ 5,980,252	$ 1,674,202	$ 0	$ 0	$ 0	$ 1,674,202	$ 2,183,442	16
17	Rents	931	$ 2,440,633	$ 49,827	$ 311,080	$ 2,079,726	$ 582,230	$ 0	$ 0	$ 0	$ 582,230	$ 632,057	17
	Maintenance of General Plant	935											
18	Labor		$ 868,385	$ 0	$ 12,786	$ 855,599	$ 239,529	$ 0	$ 0	$ 0	$ 239,529	$ 239,529	18
19	Labor Loadings		510,694	0	7,393	503,301	140,902	0	0	0	140,902	140,902	19
20	Materials and Expenses		7,268,311	0	4,890,770	2,377,541	665,605	0	0	0	665,605	665,605	20
21	Total	Sum Lns 18 - 20	$ 8,647,390	$ 0	$ 4,910,949	$ 3,736,442	$ 1,046,036	$ 0	$ 0	$ 0	$ 1,046,036	$ 1,046,036	21
	Total A&G Expenses												
22	Labor		$ 67,492,944	$ 0	$ 12,786	$ 67,480,158	$ 18,891,411	$ 0	$ 0	$ 0	$ 18,891,411	$ 18,891,411	22
23	Labor Loadings		30,915,572	0	7,393	30,908,179	8,652,901	0	0	0	8,652,901	8,652,901	23
24	Materials and Expenses		73,827,729	978,063	8,069,047	64,780,619	17,415,956	232,754	3,978,946	(5,044,109)	16,583,545	17,561,609	24
25	Total	Sum Lns 22 - 24	$ 172,236,245	$ 978,063	$ 8,089,225	$ 163,168,956	$ 44,960,268	$ 232,754	$ 3,978,946	$ (5,044,109)	$ 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	Account No./ Reference	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)	
															Sum (c) thru (n)	
	Administrative and General (A&G)															
	A&G Salaries	920														
1	Labor		$ 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 Loadings		2,770,451	2,468,083	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	Materials and Expenses		(343,201)	(300,373)	(329,820)	(392,185)	(353,227)	(259,188)	(306,370)	(204,468)	(354,467)	(367,513)	(341,840)	(327,621)	(3,880,272)	3
4	Total	Sum Lns 1 - 3	7,971,849	7,111,665	7,607,158	8,987,688	8,138,667	8,208,630	7,165,834	5,018,719	8,381,333	8,684,402	8,089,581	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	$ 2,988,087	$ 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
	Miscellaneous General	930.2														
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		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	Total	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
	Maintenance of General Plant	935														
18	Labor		$ 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 Loadings		42,303	60,834	45,705	42,935	40,634	39,928	24,685	58,972	38,711	39,790	37,117	39,081	510,694	19
20	Materials and Expenses		668,321	385,617	645,928	594,589	613,437	561,754	933,449	598,717	500,164	685,863	325,131	755,341	7,268,311	20
21	Total	Sum Lns 18 - 20	$ 779,412	$ 545,370	$ 765,954	$ 707,340	$ 720,142	$ 666,616	$ 1,020,410	$ 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	$ 67,492,944	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	1,570,598	2,509,065	3,003,247	2,768,439	2,650,338	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	7,954,643	9,282,177	4,635,591	6,659,277	4,822,890	5,065,699	73,827,729	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.	Description	Account No./ Reference	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) Sum (c) thru (n)	
	Administrative and General (A&G)															
	A&G Salaries	920														
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 Lns 1 - 3	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Office Supplies and Expenses	921	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	A&G Expenses Transferred (Credit)	922	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	6
7	Outside Services	923	$ 1,164	$ 8,661	$ 361	$ 229	$ 777	$ 9,303	$ 4,338	$ 9,808	$ 11,692	$ 7,354	$ 2,878	$ 11,782	$ 68,345	7
8	Property Insurance	924	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	8
9	Injuries and Damages	925	$ 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	9
10	Employee Pension and Benefits	926	$ 0	$ 45	$ 0	$ 0	$ 0	$ 2,115	$ 439	$ 0	$ 0	$ 0	$ 211	$ 647	$ 3,458	10
11	Regulatory Commission Expenses	928	$ 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	11
12	Safety Advertising	930.1	$ 14,528	$ 20,180	$ 15,279	$ 17,028	$ 150	$ 7,153	$ 7,149	$ 14,282	$ 23	$ 54,936	$ 7,153	$ 20,326	$ 178,187	12
	Miscellaneous General	930.2														
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		1,936	26,189	23,654	0	0	0	75,174	374,675	7,612	0	0	0	509,241	15
16	Total	Sum Lns 13 - 15	$ 1,936	$ 26,189	$ 23,654	$ 0	$ 0	$ 0	$ 75,174	$ 374,675	$ 7,612	$ 0	$ 0	$ 0	$ 509,241	16
17	Rents	931	$ 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	17
	Maintenance of General Plant	935														
18	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	18
19	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	21
	Total A&G Expenses															
22	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	22
23	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	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	24
25	Total	Sum Lns 22 - 24	$ 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	25

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	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Co. Owned Vehicles Adj. No. 6	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	CDMI Incremental O&M Adj. No. 24	ILI Normalization Adj. No. 30	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
			Sch I-2, Sh 1	Sch I-3, Sh 1	Sch I-4, Sh 1	Sch I-5, Sh 1	Sch I-6, Sh 2	Sch I-7, Sh 1	Sch I-8, Sh 1	Sch I-24, Sh 1	Sch I-30, Sh 1	Sum (c) thru (k)	
	Purchased Gas Costs												
1	Natural Gas Transmission Line Purchases	803	$ (176,932,560)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (176,932,560)	1
2	Purchased Gas Cost Adjustments	805.1	68,754,594	0	0	0	0	0	0	0	0	68,754,594	2
3	Gas Used for Compressor Station Fuel	810	80,281	0	0	0	0	0	0	0	0	80,281	3
4	Total	Sum Lns 1 - 3	$ (108,097,685)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (108,097,685)	4
	Other Gas Costs												
	Other Gas Supply	813											
5	Labor		$ 0	$ (24,417)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (24,417)	5
6	Labor Loadings		0	(9,881)	0	0	0	0	0	0	0	(9,881)	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	$ 0	$ (34,298)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (34,298)	8
	Transmission - Gas Cost												
9	Transmission and Compression of Gas by Others	858	$ (12,780,012)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (12,780,012)	9
	Transmission Expenses, Excluding Account 858												
	Operations												
	Operation Supervision and Engineering	850											
10	Labor		$ 0	$ (692)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (692)	10
11	Labor Loadings		0	2,956	0	0	0	0	0	0	0	2,956	11
12	Materials and Expenses		0	0	0	(116)	0	0	0	0	0	(116)	12
13	Total	Sum Lns 10 - 12	$ 0	$ 2,264	$ 0	$ (116)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,148	13
	System Control and Load Dispatching	851											
14	Labor		$ 0	$ (15,064)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (15,064)	14
15	Labor Loadings		0	(6,012)	0	0	0	0	0	0	0	(6,012)	15
16	Materials and Expenses		0	0	0	73	0	0	0	0	0	73	16
17	Total	Sum Lns 14 - 16	$ 0	$ (21,075)	$ 0	$ 73	$ 0	$ 0	$ 0	$ 0	$ 0	$ (21,002)	17
	Communication System Expense	852											
18	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	18
19	Labor Loadings		0	0	0	0	0	0	0	0	0	0	19
20	Materials and Expenses		0	0	0	(214)	0	0	0	0	0	(214)	20
21	Total	Sum Lns 18 - 20	$ 0	$ 0	$ 0	$ (214)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (214)	21
	Communication Station Labor and Expense	853											
22	Labor		$ 0	$ (220)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (220)	22
23	Labor Loadings		0	938	0	0	0	0	0	0	0	938	23
24	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	24
25	Total	Sum Lns 22 - 24	$ 0	$ 718	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 718	25
	Gas for Compressor Station Fuel	854											
26	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	26
27	Labor Loadings		0	0	0	0	0	0	0	0	0	0	27
28	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	28
29	Total	Sum Lns 26 - 28	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	29
	Mains Expense	856											
30	Labor		$ 0	$ (339)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (339)	30
31	Labor Loadings		0	1,460	0	0	0	0	0	0	0	1,460	31
32	Materials and Expenses		0	0	0	(650)	0	0	0	0	0	(650)	32
33	Total	Sum Lns 30 - 32	$ 0	$ 1,121	$ 0	$ (650)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 471	33
	Measuring and Regulating Station Expense	857											
34	Labor		$ 0	$ (19)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (19)	34
35	Labor Loadings		0	79	0	0	0	0	0	0	0	79	35
36	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	36
37	Total	Sum Lns 34 - 36	$ 0	$ 60	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 60	37
38	Rents	860	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	38

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	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Co. Owned Vehicles Adj. No. 6	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	CDMI Incremental O&M Adj. No. 24	ILI Normalization Adj. No. 30	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
			Sch I-2, Sh 1	Sch I-3, Sh 1	Sch I-4, Sh 1	Sch I-5, Sh 1	Sch I-6, Sh 2	Sch I-7, Sh 1	Sch I-8, Sh 1	Sch I-24, Sh 1	Sch I-30, Sh 1	Sum (c) thru (k)	
	Transmission Expenses, Excluding Account 858 Continued												
	Maintenance												
	Maintenance Supervision and Engineering	861											
1	Labor		$ 0	$ (345)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (345)	1
2	Labor Loadings		0	1,456	0	0	0	0	0	0	0	1,456	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	$ 0	$ 1,110	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,110	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	$ (3,062)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (3,062)	9
10	Labor Loadings		0	12,862	0	0	0	0	0	0	0	12,862	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	$ 9,800	$ 0	$ (1,586)	$ 0	$ 0	$ 0	$ 0	$ 27,071	$ 35,285	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 Ec	865											
17	Labor		$ 0	$ (25)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (25)	17
18	Labor Loadings		0	105	0	0	0	0	0	0	0	105	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	$ (1)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1)	21
22	Labor Loadings		0	4	0	0	0	0	0	0	0	4	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	$ (19,766)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (19,766)	25
26	Labor Loadings		0	13,848	0	0	0	0	0	0	0	13,848	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	$ (5,918)	$ 0	$ (5,177)	$ 0	$ 0	$ 0	$ 0	$ 27,071	$ 15,976	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	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Co. Owned Vehicles Adj. No. 6	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	CDMI Incremental O&M Adj. No. 24	ILI Normalization Adj. No. 30	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
			Sch I-2, Sh 1	Sch I-3, Sh 1	Sch I-4, Sh 1	Sch I-5, Sh 1	Sch I-6, Sh 2	Sch I-7, Sh 1	Sch I-8, Sh 1	Sch I-24, Sh 1	Sch I-30, Sh 1	Sum (c) thru (k)	
	Distribution												
	Operation Supervision and Engineering	870											
1	Labor		$ 0	$ (14,222)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (14,222)	1
2	Labor Loadings		0	52,029	0	0	0	0	0	0	0	52,029	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	$ 37,808	$ 0	$ (10,627)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 27,181	4
	Operation Distribution Load Dispatching	871											
5	Labor		$ 0	$ (8,897)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (8,897)	5
6	Labor Loadings		0	(2,181)	0	0	0	0	0	0	0	(2,181)	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	$ 0	$ (11,078)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (11,078)	8
	Operation Mains and Services	874											
9	Labor		$ 0	$ (4,904)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (4,904)	9
10	Labor Loadings		0	20,986	0	0	0	0	0	0	0	20,986	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	$ 16,083	$ 0	$ (6,838)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,245	12
	Operation Measuring and Regulation Station	875											
13	Labor		$ 0	$ (162)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (162)	13
14	Labor Loadings		0	699	0	0	0	0	0	0	0	699	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	$ 0	$ 537	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 537	16
	Operation Meter and House Regulator	878											
17	Labor		$ 0	$ (11,167)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (11,167)	17
18	Labor Loadings		0	47,888	0	0	0	0	0	0	0	47,888	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	$ 0	$ 36,720	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 36,720	20
	Customer Installation	879											
21	Labor		$ 0	$ (54,431)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (54,431)	21
22	Labor Loadings		0	32,628	0	0	0	0	0	0	0	32,628	22
23	Materials and Expenses		0	0	0	(26)	0	0	0	0	0	(26)	23
24	Total	Sum Lns 21 - 23	$ 0	$ (21,803)	$ 0	$ (26)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (21,829)	24
	Other	880											
25	Labor		$ 0	$ (19,864)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (19,864)	25
26	Labor Loadings		0	6,586	0	0	0	0	0	0	0	6,586	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	$ (13,278)	$ 0	$ (13,752)	$ (941)	$ 0	$ 0	$ 0	$ 0	$ (27,971)	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	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Co. Owned Vehicles Adj. No. 6	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	CDMI Incremental O&M Adj. No. 24	ILI Normalization Adj. No. 30	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
			Sch I-2, Sh 1	Sch I-3, Sh 1	Sch I-4, Sh 1	Sch I-5, Sh 1	Sch I-6, Sh 2	Sch I-7, Sh 1	Sch I-8, Sh 1	Sch I-24, Sh 1	Sch I-30, Sh 1	Sum (c) thru (k)	
	Maintenance Supervision and Engineering	885											
1	Labor		$ 0	$ (2,685)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,685)	1
2	Labor Loadings		0	5,129	0	0	0	0	0	0	0	5,129	2
3	Materials and Expenses		0	0	0	(219)	0	0	0	0	0	(219)	3
4	Total	Sum Lns 1 - 3	$ 0	$ 2,445	$ 0	$ (219)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,225	4
	Maintenance of Structures and Improvements	886											
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	887											
9	Labor		$ 0	$ (4,224)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (4,224)	9
10	Labor Loadings		0	18,073	0	0	0	0	0	0	0	18,073	10
11	Materials and Expenses		0	0	0	(6,704)	0	0	0	0	0	(6,704)	11
12	Total	Sum Lns 9 - 11	$ 0	$ 13,849	$ 0	$ (6,704)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 7,145	12
	Maintenance of Measuring and Reg. Station Eq.	889											
13	Labor		$ 0	$ (1,386)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,386)	13
14	Labor Loadings		0	5,837	0	0	0	0	0	0	0	5,837	14
15	Materials and Expenses		0	0	0	(932)	0	0	0	0	0	(932)	15
16	Total	Sum Lns 13 - 15	$ 0	$ 4,451	$ 0	$ (932)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,520	16
	Maintenance of Services	892											
17	Labor		$ 0	$ (6,412)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (6,412)	17
18	Labor Loadings		0	27,451	0	0	0	0	0	0	0	27,451	18
19	Materials and Expenses		0	0	0	(1,594)	0	0	0	0	0	(1,594)	19
20	Total	Sum Lns 17 - 19	$ 0	$ 21,038	$ 0	$ (1,594)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 19,444	20
	Maintenance of Meters and House Regulators	893											
21	Labor		$ 0	$ (4,032)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (4,032)	21
22	Labor Loadings		0	17,297	0	0	0	0	0	0	0	17,297	22
23	Materials and Expenses		0	0	0	(2,583)	0	0	0	0	0	(2,583)	23
24	Total	Sum Lns 21 - 23	$ 0	$ 13,264	$ 0	$ (2,583)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 10,681	24
	Maintenance of Other Equipment	894											
25	Labor		$ 0	$ (75)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (75)	25
26	Labor Loadings		0	325	0	0	0	0	0	0	0	325	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	$ 0	$ 250	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 250	28
	Total Distribution												
29	Labor		$ 0	$ (132,462)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (132,462)	29
30	Labor Loadings		0	232,749	0	0	0	0	0	0	0	232,749	30
31	Materials and Expenses		0	0	0	(43,276)	(941)	0	0	0	0	(44,217)	31
32	Total	Sum Lns 29 - 31	$ 0	$ 100,287	$ 0	$ (43,276)	$ (941)	$ 0	$ 0	$ 0	$ 0	$ 56,070	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	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Co. Owned Vehicles Adj. No. 6	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	CDMI Incremental O&M Adj. No. 24	ILI Normalization Adj. No. 30	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
			Sch I-2, Sh 1	Sch I-3, Sh 1	Sch I-4, Sh 1	Sch I-5, Sh 1	Sch I-6, Sh 2	Sch I-7, Sh 1	Sch I-8, Sh 1	Sch I-24, Sh 1	Sch I-30, Sh 1	Sum (c) thru (k)	
	Customer Accounts												
	Supervision	901											
1	Labor		$ 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	902											
5	Labor		$ 0	$ (1,574)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,574)	5
6	Labor Loadings		0	6,754	0	0	0	0	0	0	0	6,754	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	$ 0	$ 5,180	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 5,180	8
	Customer Records and Collection	903											
9	Labor		$ 0	$ (186,115)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (186,115)	9
10	Labor Loadings		0	(72,751)	0	0	0	0	0	0	0	(72,751)	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	$ (258,866)	$ 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	905											
14	Labor		$ 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	$ (230,078)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (230,078)	18
19	Labor Loadings		0	(83,220)	0	0	0	0	0	0	0	(83,220)	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	$ (313,298)	$ 312,466	$ (18,874)	$ 0	$ (60,195)	$ 0	$ (710,757)	$ 0	$ (790,658)	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	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Co. Owned Vehicles Adj. No. 6	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	CDMI Incremental O&M Adj. No. 24	ILI Normalization Adj. No. 30	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
			Sch I-2, Sh 1	Sch I-3, Sh 1	Sch I-4, Sh 1	Sch I-5, Sh 1	Sch I-6, Sh 2	Sch I-7, Sh 1	Sch I-8, Sh 1	Sch I-24, Sh 1	Sch I-30, Sh 1	Sum (c) thru (k)	
	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												
	Supervision	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	$ (406,723)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (406,723)	33
34	Labor Loadings		0	153,496	0	0	0	0	0	0	0	153,496	34
35	Materials and Expenses		(120,877,697)	0	312,466	(67,367)	(941)	(60,195)	(38,194)	(710,757)	27,071	(121,415,615)	35
36	Total	Sum Lns 33 - 35	$ (120,877,697)	$ (253,227)	$ 312,466	$ (67,367)	$ (941)	$ (60,195)	$ (38,194)	$ (710,757)	$ 27,071	$ (121,668,842)	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.	Description	Account No./ Reference	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) Sum (c) thru (n)	
	Administrative and General (A&G)															
	A&G Salaries	920														
1	Labor		$ 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 Loadings		2,770,451	2,468,083	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	Materials and Expenses		(343,201)	(300,373)	(329,820)	(392,185)	(353,227)	(259,188)	(306,370)	(204,468)	(354,467)	(367,513)	(341,840)	(327,621)	(3,880,272)	3
4	Total	Sum Lns 1 - 3	7,971,849	7,111,665	7,607,158	8,987,688	8,138,667	8,208,630	7,165,834	5,018,719	8,381,333	8,684,402	8,089,581	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	$ 2,670,368	$ 2,148,374	$ 2,806,519	$ 2,517,203	$ 2,407,341	$ 2,079,568	$ 2,971,713	$ 3,500,529	$ 2,067,682	$ 3,166,422	$ 2,173,833	$ 2,425,960	$ 30,935,513	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	$ 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
10	Employee Pension and Benefits	926	$ 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
11	Regulatory Commission Expenses	928	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	11
12	Safety Advertising	930.1	$ 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
	Miscellaneous General	930.2														
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		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
16	Total	Sum Lns 13 - 15	$ 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
17	Rents	931	$ 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
	Maintenance of General Plant	935														
18	Labor		$ 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
19	Labor Loadings		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
20	Materials and Expenses		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
21	Total	Sum Lns 18 - 20	$ 283,848	$ 329,157	$ 347,322	$ 305,754	$ 337,433	$ 284,068	$ 491,369	$ 320,198	$ 262,682	$ 329,882	$ 188,227	$ 256,501	$ 3,736,442	21
	Total A&G Expenses															
22	Labor		$ 5,613,331	$ 5,042,741	$ 5,378,971	$ 6,741,516	$ 5,763,011	$ 5,742,190	$ 5,580,875	$ 3,804,567	$ 6,329,871	$ 6,154,981	$ 5,762,584	$ 5,565,521	$ 67,480,158	22
23	Labor Loadings		2,812,720	2,528,836	2,677,720	2,750,846	2,835,588	2,829,744	1,977,634	1,564,883	2,508,624	3,002,972	2,768,439	2,650,174	30,908,179	23
24	Materials and Expenses		5,599,093	5,082,423	5,267,847	5,109,709	5,926,221	4,852,460	6,814,529	7,744,554	4,117,564	5,705,751	4,354,185	4,206,284	64,780,619	24
25	Total	Sum Lns 22 - 24	$ 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

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	Account No./ Reference	Direct SNV	To Be Allocated	SNV Allocation Factors 4-Factor	Factor II	Factor III	A&G Factor	Total Allocation to SNV	Total SNV	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
			WP K-1, Sh 18	WP K-1, Sh 19	28.00%	28.50%	23.75%	33.63%	Sum Cols (e) - (h)	(c) + (i)	
					Stmt N, Sh 8, Ln 9(g)	Stmt N, Sh 8, Ln 4(g)	Stmt N, Sh 8, Ln 6(g)	Stmt N, Sh 8, Ln 10(g)			
	Administrative and General (A&G)										
	A&G Salaries	920									
1	Labor		$ 0	$ (2,947,472)	$ (825,160)	$ 0	$ 0	$ 0	$ (825,160)	$ (825,160)	1
2	Labor Loadings		0	(1,096,110)	(306,862)	0	0	0	(306,862)	(306,862)	2
3	Materials and Expenses		0	(50,732)	(14,203)	0	0	0	(14,203)	(14,203)	3
4	Total	Sum Lns 1 - 3	$ 0	$ (4,094,314)	$ (1,146,224)	$ 0	$ 0	$ 0	$ (1,146,224)	$ (1,146,224)	4
5	Office Supplies and Expenses	921	$ 0	$ (839,423)	$ (235,001)	$ 0	$ 0	$ 0	$ (235,001)	$ (235,000)	5
6	A&G Expenses Transferred (Credit)	922	$ 0	$ 538,388	$ 0	$ 0	$ 0	$ 181,056	$ 181,056	$ 181,056	6
7	Outside Services	923	$ (1,050)	$ (367,752)	$ (102,954)	$ 0	$ 0	$ 0	$ (102,954)	$ (104,004)	7
8	Property Insurance	924	$ 0	$ 28,205	$ 0	$ 8,037	$ 0	$ 0	$ 8,037	$ 8,037	8
9	Injuries and Damages	925	$ 130,106	$ 127,948	$ 35,820	$ 0	$ 0	$ 0	$ 35,820	$ 165,925	9
10	Employee Pension and Benefits	926	$ 0	$ (1,966,057)	$ (550,408)	$ 0	$ 0	$ 0	$ (550,408)	$ (550,408)	10
11	Regulatory Commission Expenses	928	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	11
12	Safety Advertising	930.1	$ (450)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (450)	12
	Miscellaneous General	930.2									
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	(1,037,114)	(290,345)	0	0	0	(290,345)	(290,345)	15
16	Total	Sum Lns 13 - 15	$ 0	$ (1,037,114)	$ (290,345)	$ 0	$ 0	$ 0	$ (290,345)	$ (290,345)	16
17	Rents	931	$ 14,868	$ (31,035)	$ (8,689)	$ 0	$ 0	$ 0	$ (8,689)	$ 6,179	17
	Maintenance of General Plant	935									
18	Labor		$ 0	$ (43,270)	$ (12,114)	$ 0	$ 0	$ 0	$ (12,114)	$ (12,114)	18
19	Labor Loadings		0	(18,144)	(5,080)	0	0	0	(5,080)	(5,080)	19
20	Materials and Expenses		0	(2,865,225)	(802,134)	0	0	0	(802,134)	(802,134)	20
21	Total	Sum Lns 18 - 20	$ 0	$ (2,926,639)	$ (819,328)	$ 0	$ 0	$ 0	$ (819,328)	$ (819,328)	21
	Total A&G Expenses										
22	Labor		$ 0	$ (2,990,742)	$ (837,273)	$ 0	$ 0	$ 0	$ (837,273)	$ (837,273)	22
23	Labor Loadings		0	(1,114,255)	(311,941)	0	0	0	(311,941)	(311,941)	23
24	Materials and Expenses		143,474	(6,462,797)	(1,967,913)	8,037	0	181,056	(1,778,820)	(1,635,347)	24
25	Total	Sum Lns 22 - 24	$ 143,474	$ (10,567,794)	$ (3,117,128)	$ 8,037	$ 0	$ 181,056	$ (2,928,035)	$ (2,784,561)	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 I-3, Sh 1	Sch I-5, Sh 1	Sch I-9, Sh 1	Sch I-14, Sh 1	Sch I-23, Sh 1	Sch I-27, Sh 1	Sum Cols (c) - (h)	
	Administrative and General (A&G)									
	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	Account No./ Reference	Labor/Benefits Annualization Adj. No. 3	Cost of Service Analysis Adj. No. 5	Co-Owned Vehicles Adj. No. 6	Promotional Advertising Adj. No. 8	Self-Insured Retention Adj. No. 9	Paiute Alloc. Annualization Adj. No. 10	AGA Dues Adj. No. 11	BOD Interest Adj. No. 12	Commitment Fees Adj. No. 13	Wrongful Termination Adj. No. 14	General Plant Maint. Adj. No. 15	Variable Pay Normalization Adj. No. 19	Co-Operated Aircraft Adj. No. 20	Prepayments Adj. No. 21	Officer Perqs Adj. No. 28	Total System Alloc.	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
			Sch I-3, Sh 2	Sch I-5, Sh 2	Sch I-6, Sh 2	Sch I-8, Sh 1	Sch I-9, Sh 1	Sch I-10, Sh 1	Sch I-11, Sh 1	Sch I-12, Sh 1	Sch I-13, Sh 1	Sch I-14, Sh 1	Sch I-15, Sh 1	Sch I-19, Sh 1	Sch I-20, Sh 2	Sch I-21, Sh 1	Sch I-28, Sh 1	Sum Cols (c) - (q)	
	Administrative and General (A&G)																		
	A&G Salaries	920																	
1	Labor		$ (2,612,036)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (335,436)	$ 0	$ 0	$ 0	$ (2,947,472)	1
2	Labor Loadings		(1,096,110)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,096,110)	2
3	Materials and Expenses		0	0	0	0	0	(50,732)	0	0	0	0	0	0	0	0	0	(50,732)	3
4	Total	Sum Lns 1 - 3	$ (3,708,146)	$ 0	$ 0	$ 0	$ 0	$ (50,732)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (335,436)	$ 0	$ 0	$ 0	$ (4,094,314)	4
5	Office Supplies and Expenses	921	$ 0	$ (200,467)	$ (3,653)	$ (438)	$ 0	$ 5,736	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (640,601)	$ 0	$ 0	$ (839,423)	5
6	A&G Expenses Transferred (Credit)	922	$ 545,097	$ 0	$ 0	$ 0	$ 0	$ (6,709)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 538,388	6
7	Outside Services	923	$ 0	$ (241,548)	$ 0	$ 0	$ 0	$ (66,303)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (59,901)	$ 0	$ (367,752)	7
8	Property Insurance	924	$ 0	$ 0	$ 0	$ 0	$ 0	$ 28,205	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 28,205	8
9	Injuries and Damages	925	$ 0	$ 0	$ 0	$ 0	$ 110,946	$ 17,002	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 127,948	9
10	Employee Pension and Benefits	926	$ (1,926,805)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (39,252)	$ (1,966,057)	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																	
13	Labor		$ 0	$ 0	$ 0	$ 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	0	0	0	14
15	Materials and Expenses		0	(7,349)	0	0	0	7,898	(24,178)	(675,571)	(337,914)	0	0	0	0	0	0	(1,037,114)	15
16	Total	Sum Lns 13 - 15	$ 0	$ (7,349)	$ 0	$ 0	$ 0	$ 7,898	$ (24,178)	$ (675,571)	$ (337,914)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,037,114)	16
17	Rents	931	$ 0	$ (2,920)	$ 0	$ 0	$ 0	$ (28,116)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (31,035)	17
	Maintenance of General Plant	935																	
18	Labor		$ (43,270)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (43,270)	18
19	Labor Loadings		(18,144)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(18,144)	19
20	Materials and Expenses		0	(6,000)	0	0	0	53,875	0	0	0	0	(2,913,100)	0	0	0	0	(2,865,225)	20
21	Total	Sum Lns 18 - 20	$ (61,414)	$ (6,000)	$ 0	$ 0	$ 0	$ 53,875	$ 0	$ 0	$ 0	$ 0	$ (2,913,100)	$ 0	$ 0	$ 0	$ 0	$ (2,926,639)	21
	Total A&G Expenses																		
22	Labor		$ (2,655,306)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (335,436)	$ 0	$ 0	$ 0	$ (2,990,742)	22
23	Labor Loadings		(1,114,255)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,114,255)	23
24	Materials and Expenses		(1,381,707)	(458,283)	(3,653)	(438)	110,946	(39,145)	(24,178)	(675,571)	(337,914)	0	(2,913,100)	0	(640,601)	(59,901)	(39,252)	(6,462,797)	24
25	Total	Sum Lns 22 - 24	$ (5,151,268)	$ (458,283)	$ (3,653)	$ (438)	$ 110,946	$ (39,145)	$ (24,178)	$ (675,571)	$ (337,914)	$ 0	$ (2,913,100)	$ (335,436)	$ (640,601)	$ (59,901)	$ (39,252)	$ (10,567,794)	25

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	Account No./ Reference	Labor/Benefits Annualization Adj. No. 3	Cost of Service Analysis Adj. No. 5	Co-Owned Vehicles Adj. No. 6	Promotional Advertising Adj. No. 8	Self-Insured Retention Adj. No. 9	Paiute Alloc. Annualization Adj. No. 10	AGA Dues Adj. No. 11	BOD Interest Adj. No. 12	Commitment Fees Adj. No. 13	Wrongful Termination Adj. No. 14	General Plant Maint. Adj. No. 15	Variable Pay Normalization Adj. No. 19	Co-Operated Aircraft Adj. No. 20	Prepayments Adj. No. 21	Officer Perqs Adj. No. 28	Total System Alloc.	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r) Sum Cols (c) - (q)	
	Administrative and General (A&G)																		
	A&G Salaries	920																	
1	Labor		$ (731,253)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (93,907)	$ 0	$ 0	$ 0	$ (825,160)	1
2	Labor Loadings		(306,862)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(306,862)	2
3	Materials and Expenses		0	0	0	0	0	(14,203)	0	0	0	0	0	0	0	0	0	(14,203)	3
4	Total	Sum Lns 1 - 3	$ (1,038,114)	$ 0	$ 0	$ 0	$ 0	$ (14,203)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (93,907)	$ 0	$ 0	$ 0	$ (1,146,224)	4
5	Office Supplies and Expenses	921	$ 0	$ (56,122)	$ (1,023)	$ (123)	$ 0	$ 1,606	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (179,339)	$ 0	$ 0	$ (235,001)	5
6	A&G Expenses Transferred (Credit)	922	$ 183,312	$ 0	$ 0	$ 0	$ 0	$ (2,256)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 181,056	6
7	Outside Services	923	$ 0	$ (67,622)	$ 0	$ 0	$ 0	$ (18,562)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (16,770)	$ 0	$ (102,954)	7
8	Property Insurance	924	$ 0	$ 0	$ 0	$ 0	$ 0	$ 8,037	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 8,037	8
9	Injuries and Damages	925	$ 0	$ 0	$ 0	$ 0	$ 31,060	$ 4,760	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 35,820	9
10	Employee Pension and Benefits	926	$ (539,419)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (10,989)	$ (550,408)	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																	
13	Labor		$ 0	$ 0	$ 0	$ 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	0	0	0	14
15	Materials and Expenses		0	(2,057)	0	0	0	2,211	(6,769)	(189,130)	(94,601)	0	0	0	0	0	0	(290,345)	15
16	Total	Sum Lns 13 - 15	$ 0	$ (2,057)	$ 0	$ 0	$ 0	$ 2,211	$ (6,769)	$ (189,130)	$ (94,601)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (290,345)	16
17	Rents	931	$ 0	$ (817)	$ 0	$ 0	$ 0	$ (7,871)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (8,689)	17
	Maintenance of General Plant	935																	
18	Labor		$ (12,114)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (12,114)	18
19	Labor Loadings		(5,080)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5,080)	19
20	Materials and Expenses		0	(1,680)	0	0	0	15,082	0	0	0	0	(815,537)	0	0	0	0	(802,134)	20
21	Total	Sum Lns 18 - 20	$ (17,193)	$ (1,680)	$ 0	$ 0	$ 0	$ 15,082	$ 0	$ 0	$ 0	$ 0	$ (815,537)	$ 0	$ 0	$ 0	$ 0	$ (819,328)	21
	Total A&G Expenses																		
22	Labor		$ (743,366)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (93,907)	$ 0	$ 0	$ 0	$ (837,273)	22
23	Labor Loadings		(311,941)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(311,941)	23
24	Materials and Expenses		(356,107)	(128,299)	(1,023)	(123)	31,060	(11,196)	(6,769)	(189,130)	(94,601)	0	(815,537)	0	(179,339)	(16,770)	(10,989)	(1,778,820)	24
25	Total	Sum Lns 22 - 24	$ (1,411,414)	$ (128,299)	$ (1,023)	$ (123)	$ 31,060	$ (11,196)	$ (6,769)	$ (189,130)	$ (94,601)	$ 0	$ (815,537)	$ (93,907)	$ (179,339)	$ (16,770)	$ (10,989)	$ (2,928,035)	25

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 I-C2, Sh 1	Sch I-C7, Sh 1	Sum Cols (c) - (e)	
	Purchased Gas Costs					
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
	Other Gas Costs					
	Other Gas Supply	813				
5	Labor		$ 14,890	$ 0	$ 14,890	5
6	Labor Loadings		3,517	0	3,517	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	$ 18,407	$ 0	$ 18,407	8
	Transmission - Gas Cost					
9	Transmission and Compression of Gas by Others	858	$ 0	$ 0	$ 0	9
	Transmission Expenses, Excluding Account 858					
	Operations					
	Operation Supervision and Engineering	850				
10	Labor		$ 5,299	$ 0	$ 5,299	10
11	Labor Loadings		1,350	0	1,350	11
12	Materials and Expenses		0	0	0	12
13	Total	Sum Lns 10 - 12	$ 6,649	$ 0	$ 6,649	13
	System Control and Load Dispatching	851				
14	Labor		$ 9,186	$ 0	$ 9,186	14
15	Labor Loadings		2,140	0	2,140	15
16	Materials and Expenses		0	0	0	16
17	Total	Sum Lns 14 - 16	$ 11,326	$ 0	$ 11,326	17
	Communication System Expense	852				
18	Labor		$ 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
	Communication Station Labor and Expense	853				
22	Labor		$ 1,685	$ 0	$ 1,685	22
23	Labor Loadings		429	0	429	23
24	Materials and Expenses		0	0	0	24
25	Total	Sum Lns 22 - 24	$ 2,113	$ 0	$ 2,113	25
	Gas for Compressor Station Fuel	854				
26	Labor		$ 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
	Mains Expense	856				
30	Labor		$ 2,597	$ 0	$ 2,597	30
31	Labor Loadings		667	0	667	31
32	Materials and Expenses		0	0	0	32
33	Total	Sum Lns 30 - 32	$ 3,264	$ 0	$ 3,264	33
	Measuring and Regulating Station Expense	857				
34	Labor		$ 146	$ 0	$ 146	34
35	Labor Loadings		36	0	36	35
36	Materials and Expenses		0	0	0	36
37	Total	Sum Lns 34 - 36	$ 183	$ 0	$ 183	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 I-C2, Sh 1	Sch I-C7, Sh 1	Sum Cols (c) - (e)	
	Transmission Expenses, Excluding Account 858 Continued					
	Maintenance					
	Maintenance Supervision and Engineering	861				
1	Labor		$ 2,646	$ 0	$ 2,646	1
2	Labor Loadings		665	0	665	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	$ 3,311	$ 0	$ 3,311	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		$ 23,174	$ 0	$ 23,174	9
10	Labor Loadings		5,890	0	5,890	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	$ 29,064	$ 0	$ 29,064	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		$ 189	$ 0	$ 189	17
18	Labor Loadings		48	0	48	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	$ 237	$ 0	$ 237	20
	Maintenance of SCADA Equipment	866				
21	Labor		$ 6	$ 0	$ 6	21
22	Labor Loadings		2	0	2	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	$ 8	$ 0	$ 8	24
	Total Transmission Expense, Excluding Account 858					
25	Labor		$ 44,927	$ 0	$ 44,927	25
26	Labor Loadings		11,227	0	11,227	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	$ 56,154	$ 0	$ 56,154	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 I-C2, Sh 1	Sch I-C7, Sh 1	Sum Cols (c) - (e)	
	Distribution					
	Operation Supervision and Engineering	870				
1	Labor		$ 95,824	$ 0	$ 95,824	1
2	Labor Loadings		24,353	0	24,353	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	$ 120,176	$ 0	$ 120,176	4
	Operation Distribution Load Dispatching	871				
5	Labor		$ 7,586	$ 0	$ 7,586	5
6	Labor Loadings		1,837	0	1,837	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	$ 9,423	$ 0	$ 9,423	8
	Operation Mains and Services	874				
9	Labor		$ 37,498	$ 0	$ 37,498	9
10	Labor Loadings		9,591	0	9,591	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	$ 47,089	$ 0	$ 47,089	12
	Operation Measuring and Regulation Station	875				
13	Labor		$ 1,245	$ 0	$ 1,245	13
14	Labor Loadings		319	0	319	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	$ 1,564	$ 0	$ 1,564	16
	Operation Meter and House Regulator	878				
17	Labor		$ 85,461	$ 0	$ 85,461	17
18	Labor Loadings		21,883	0	21,883	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	$ 107,344	$ 0	$ 107,344	20
	Customer Installation	879				
21	Labor		$ 115,577	$ 0	$ 115,577	21
22	Labor Loadings		28,961	0	28,961	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	$ 144,539	$ 0	$ 144,539	24
	Other	880				
25	Labor		$ 34,044	$ 0	$ 34,044	25
26	Labor Loadings		8,554	0	8,554	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	$ 42,598	$ 0	$ 42,598	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 I-C2, Sh 1	Sch I-C7, Sh 1	Sum Cols (c) - (e)	
	Maintenance Supervision and Engineering	885				
1	Labor		$ 11,002	$ 0	$ 11,002	1
2	Labor Loadings		2,778	0	2,778	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	$ 13,780	$ 0	$ 13,780	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		$ 32,368	$ 0	$ 32,368	9
10	Labor Loadings		8,257	0	8,257	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	$ 40,625	$ 0	$ 40,625	12
	Maintenance of Measuring and Reg. Station Eq.	889				
13	Labor		$ 10,619	$ 0	$ 10,619	13
14	Labor Loadings		2,667	0	2,667	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	$ 13,285	$ 0	$ 13,285	16
	Maintenance of Services	892				
17	Labor		$ 49,097	$ 0	$ 49,097	17
18	Labor Loadings		12,543	0	12,543	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	$ 61,640	$ 0	$ 61,640	20
	Maintenance of Meters and House Regulators	893				
21	Labor		$ 30,900	$ 0	$ 30,900	21
22	Labor Loadings		7,902	0	7,902	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	$ 38,802	$ 0	$ 38,802	24
	Maintenance of Other Equipment	894				
25	Labor		$ 578	$ 0	$ 578	25
26	Labor Loadings		149	0	149	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	$ 726	$ 0	$ 726	28
	Total Distribution					
29	Labor		$ 511,798	$ 0	$ 511,798	29
30	Labor Loadings		129,794	0	129,794	30
31	Materials and Expenses		0	0	0	31
32	Total	Sum Lns 29 - 31	$ 641,592	$ 0	$ 641,592	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 I-C2, Sh 1	Sch I-C7, Sh 1	Sum Cols (c) - (e)	
	Customer Accounts					
	Supervision	901				
1	Labor		$ 25,849	$ 0	$ 25,849	1
2	Labor Loadings		6,131	0	6,131	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	$ 31,979	$ 0	$ 31,979	4
	Meter Reading	902				
5	Labor		$ 12,063	$ 0	$ 12,063	5
6	Labor Loadings		3,086	0	3,086	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	$ 15,149	$ 0	$ 15,149	8
	Customer Records and Collection	903				
9	Labor		$ 117,779	$ 0	$ 117,779	9
10	Labor Loadings		28,010	0	28,010	10
11	Materials and Expenses		0	164,340	164,340	11
12	Total	Sum Lns 9 - 11	$ 145,789	$ 164,340	$ 310,129	12
13	Uncollectible Accounts	904	$ 0	$ 0	$ 0	13
	Miscellaneous	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
	Total Customer Accounts					
18	Labor		$ 155,690	$ 0	$ 155,690	18
19	Labor Loadings		37,227	0	37,227	19
20	Materials and Expenses		0	164,340	164,340	20
21	Total	Sum Lns 18 - 20	$ 192,917	$ 164,340	$ 357,257	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 I-C2, Sh 1	Sch I-C7, Sh 1	Sum Cols (c) - (e)	
	Customer Service and Information					
	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
	Informational and Instructional Advertising	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
	Miscellaneous	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
	Total Customer Service and Information					
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
	Sales					
	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
	Demonstration and Selling	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
	Advertising	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
	Total Sales					
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
	Total O&M					
33	Labor		$ 727,305	$ 0	$ 727,305	33
34	Labor Loadings		181,765	0	181,765	34
35	Materials and Expenses		0	164,340	164,340	35
36	Total	Sum Lns 33 - 35	$ 909,070	$ 164,340	$ 1,073,410	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	Account No./ Reference	Direct SNV	To Be Allocated	SNV Allocation Factors 4-Factor	Factor II	Factor III	A&G Factor	Total Allocation to SNV	Total SNV	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
			WP K-1, Sh 28	WP K-1, Sh 29	28.00%	28.50%	23.75%	33.63%	Sum Cols (e) - (h)	(c) + (i)	
					Stmt N, Sh 8, Ln 9(g)	Stmt N, Sh 8, Ln 4(g)	Stmt N, Sh 8, Ln 6(g)	Stmt N, Sh 8, Ln 10(g)			
	Administrative and General (A&G)										
	A&G Salaries	920									
1	Labor		$ 0	$ 1,957,051	$ 547,886	$ 0	$ 0	$ 0	$ 547,886	$ 547,886	1
2	Labor Loadings		0	463,044	129,632	0	0	0	129,632	129,632	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	$ 0	$ 2,420,096	$ 677,518	$ 0	$ 0	$ 0	$ 677,518	$ 677,518	4
5	Office Supplies and Expenses	921	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	A&G Expenses Transferred (Credit)	922	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	6
7	Outside Services	923	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	7
8	Property Insurance	924	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	8
9	Injuries and Damages	925	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	9
10	Employee Pension and Benefits	926	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	10
11	Regulatory Commission Expenses	928	$ 360,280	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 360,280	11
12	Safety Advertising	930.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	12
	Miscellaneous General	930.2									
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
17	Rents	931	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	17
	Maintenance of General Plant	935									
18	Labor		$ 0	$ 32,420	$ 9,076	$ 0	$ 0	$ 0	$ 9,076	$ 9,076	18
19	Labor Loadings		0	7,665	2,146	0	0	0	2,146	2,146	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	$ 0	$ 40,085	$ 11,222	$ 0	$ 0	$ 0	$ 11,222	$ 11,222	21
	Total A&G Expenses										
22	Labor		$ 0	$ 1,989,471	$ 556,963	$ 0	$ 0	$ 0	$ 556,963	$ 556,963	22
23	Labor Loadings		0	470,709	131,777	0	0	0	131,777	131,777	23
24	Materials and Expenses		360,280	0	0	0	0	0	0	360,280	24
25	Total	Sum Lns 22 - 24	$ 360,280	$ 2,460,181	$ 688,740	$ 0	$ 0	$ 0	$ 688,740	$ 1,049,020	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	Regulatory Commission Expense Adj. No. C3	Reamort. Adjustment Adj. No. C6	Total SNV	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
			Sch I-C2, Sh 1	Sch I-C3, Sh 1	Sch I-C6, Sh 1	Sum Cols (c) - (e)	
	Administrative and General (A&G)						
	A&G Salaries	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	$ 230,962	$ 129,318	$ 360,280	11
12	Safety Advertising	930.1	$ 0	$ 0	$ 0	$ 0	12
	Miscellaneous General	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
	Maintenance of General Plant	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
	Total A&G Expenses						
22	Labor		$ 0	$ 0	$ 0	$ 0	22
23	Labor Loadings		0	0	0	0	23
24	Materials and Expenses		0	230,962	129,318	360,280	24
25	Total	Sum Lns 22 - 24	$ 0	$ 230,962	$ 129,318	$ 360,280	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 I-C2, Sh 1	Sum Cols (c)	
	Administrative and General (A&G)				
	A&G Salaries	920			
1	Labor		$ 1,957,051	$ 1,957,051	1
2	Labor Loadings		463,044	463,044	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	$ 2,420,096	$ 2,420,096	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		$ 32,420	$ 32,420	18
19	Labor Loadings		7,665	7,665	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	$ 40,085	$ 40,085	21
	Total A&G Expenses				
22	Labor		$ 1,989,471	$ 1,989,471	22
23	Labor Loadings		470,709	470,709	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	$ 2,460,181	$ 2,460,181	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)	(d)	
			Sch I-C2, Sh 1	(c)	
	Administrative and General (A&G)				
	A&G Salaries	920			
1	Labor		$ 547,886	$ 547,886	1
2	Labor Loadings		129,632	129,632	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	$ 677,518	$ 677,518	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		$ 9,076	$ 9,076	18
19	Labor Loadings		2,146	2,146	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	$ 11,222	$ 11,222	21
	Total A&G Expenses				
22	Labor		$ 556,963	$ 556,963	22
23	Labor Loadings		131,777	131,777	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	$ 688,740	$ 688,740	25

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]			
	Factor I			
	Direct Operating Expense			
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	$ 239,891,592	$ 65,371,339	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]			
	Factor II			
	Direct Gross Gas Plant in Service			
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	$ 7,625,295,059	$ 2,172,840,152	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]			
	Factor III			
	Direct Labor			
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	$ 86,882,799	$ 20,635,041	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]			
	Factor IV			
	Number of Customers			
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	2,109,828	685,400	13

[1] Source: Company Records

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		Intangible Plant			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		Transmission Plant			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	66,611,695	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	4,215,598	15
16	369	Measuring and Regulating Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	18,973,175	16
17	370	Communications Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	346,461	17
18	371	Other Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	(1,327)	18
19		Total Transmission Plant		$ 92,571,266	19
20		Distribution Plant			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	1,014,689,384	24
25	378	Measuring & Regulating Station Equip./Gen.	Sch G-1, Sh 11 less Sch G-2, Sh 11	13,017,439	25
26	380	Services	Sch G-1, Sh 11 less Sch G-2, Sh 11	374,945,732	26
27	381	Meters	Sch G-1, Sh 11 less Sch G-2, Sh 11	197,899,943	27
28	385	Industrial Measuring & Reg. Station Equip.	Sch G-1, Sh 11 less Sch G-2, Sh 11	5,636,189	28
29	387	Miscellaneous Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	29
30		Total Distribution Plant		$ 1,607,356,196	30
31		Total Transmission and Distribution Plant		$ 1,699,927,462	31
32		Total Percent Transmission and Distribution Plant		100.00%	32
33		General Plant			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	31,534,313	35
36	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 11 less Sch G-2, Sh 11	220,574	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	1,777,980	38
39	391.1	Computer Software & Hardware	Sch G-1, Sh 11 less Sch G-2, Sh 11	766,127	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	7,216,268	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	3,440,237	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	2,103,136	46
47	397.1	Communication Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,248,869	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	1,356,891	49
50		Total General Plant		$ 57,636,652	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		Common - Systems Allocable			
52		Intangible Plant	Multiply by Four-Factor		
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	38,313,371	55
56		Total Common Intangible Plant		$ 38,330,676	56
57		General Plant	Multiply by Four-Factor		57
58	389	Land & Land Rights	Sch G-1, Sh 12 less Sch G-2, Sh 12	$ 1,121,474	58
59	390.1	Structures & Improvements	Sch G-1, Sh 12 less Sch G-2, Sh 12	9,890,781	59
60	390.2	Structures & Improvements Leasehold	Sch G-1, Sh 12 less Sch G-2, Sh 12	(6,980)	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	1,639,426	62
63	391.1	Computer Software & Hardware	Sch G-1, Sh 12 less Sch G-2, Sh 12	3,355,971	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	305,945	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	13,185	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	278,973	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	1,066,825	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	1,133,375	74
75		Total Common General Plant		$ 19,088,712	75
76		Net Plant			76
77		Total Direct Net Plant		$ 1,757,632,597	77
78		Total Common/System Allocation Net Plant	27.79%	57,419,388	78
79		Total Net Plant		$ 1,815,051,985	79
80		Rate Base			80
81	925.01	Cash Working Capital	Stmt H, Sh 1	$ 6,960,464	81
82		Materials & Supplies	Stmt H, Sh 1	8,261,075	82
83		Customer Advances	Stmt H, Sh 1	(57,844,713)	83
84		Deferred Gains - TOC / Gas Lamps	Stmt H, Sh 1	0	84
85		Deferred Taxes	Stmt H, Sh 1	(263,782,643)	85
86		Other Debits and Credits	Stmt H, Sh 1	31,056,611	86
87		Total Rate Base		$ (275,349,206)	87
88		Total Rate Base and Net Plant		$ 1,539,702,779	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		Direct			
3		Intangible Plant			
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		Transmission Plant			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	1,848,540	13
14	367.20	Mains - Bridge	Sch L-1, Sh 1	0	14
15	368	Compressor Stations	Sch L-1, Sh 1	128,399	15
16	369	Measuring and Regulating Stations	Sch L-1, Sh 1	629,386	16
17	370	Communications Equipment	Sch L-1, Sh 1	15,584	17
18	371	Other Equipment	Sch L-1, Sh 1	0	18
19		Total Transmission Plant		$ 2,663,134	19
20		Distribution Plant			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	26,200,896	24
25	378	Measuring & Regulating Station Equip./Gen.	Sch L-1, Sh 1	947,819	25
26	380	Services	Sch L-1, Sh 1	12,881,943	26
27	381	Meters	Sch L-1, Sh 1	8,558,041	27
28	385	Industrial Measuring & Reg. Station Equip.	Sch L-1, Sh 1	230,696	28
29	387	Miscellaneous Equipment	Sch L-1, Sh 1	0	29
30		Total Direct Distribution Plant		$ 48,839,922	30
31		Total Direct Distribution Plant Allocator		100.00%	31
32		General Plant			32
33	389	Land & Land Rights	Sch L-1, Sh 1	$ 0	33
34	390.1	Structures & Improvements	Sch L-1, Sh 1	921,850	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	158,168	37
38	391.1	Computer Software & Hardware	Sch L-1, Sh 1	338,946	38
39	392.00	Transportation Equipment	Sch L-1, Sh 1		39
40	392.11	Transportation Equipment - Light	Sch L-1, Sh 1	929,290	40
41	392.12	Transportation Equipment - Heavy	Sch L-1, Sh 1	384,669	41
42	393	Stores Equipment	Sch L-1, Sh 1	24,222	42
43	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 1	411,854	43
44	395	Laboratory Equipment	Sch L-1, Sh 1	15,096	44
45	396	Power Operated Equipment	Sch L-1, Sh 1	165,481	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	138,141	48
49		Total Direct General Plant		$ 3,718,780	49
50		Total Direct Depreciation and Amortization Expense		$ 55,221,836	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		Common - Systems Allocation	27.79%		51
52		Intangible Plant	Multiply by Four-Factor		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	5,810,623	55
56		Total Common Intangible Plant		$ 5,810,623	56
57		General Plant	Multiply by Four-Factor		57
58	389	Land & Land Rights	Sch L-1, Sh 2	$ 0	58
59	390.1	Structures & Improvements	Sch L-1, Sh 2	232,273	59
60	390.2	Structures & Improvements Leasehold	Sch L-1, Sh 2	20,827	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	161,347	62
63	391.1	Computer Software & Hardware	Sch L-1, Sh 2	1,207,641	63
64	392.10	Transportation Equipment	Sch L-1, Sh 2		64
65	392.11	Transportation Equipment - Light	Sch L-1, Sh 2	41,374	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	3,924	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	21,563	70
71	396	Power Operated Equipment	Sch L-1, Sh 2	4,118	71
72	397	Communication Equipment	Sch L-1, Sh 2	145,985	72
73	397.2	Communication / Telemetry Equipment	Sch L-1, Sh 2	0	73
74	398	Miscellaneous Equipment	Sch L-1, Sh 2	92,927	74
75		Total Common General Plant		$ 1,957,218	75
76		System Allocable Amortization			76
77	303	Total Common Intangible Plant		$ 5,810,623	77
78	309.2-398	General Plant, Excluding Structures and Land		1,704,118	78
79		Total System Allocable Amortization		$ 7,514,741	79
80	389-390.1	Total System Allocable Depreciation		$ 253,100	80
81		Total System Allocable Amortization and Depreciation		$ 7,767,841	81
82		Total Depreciation Expense		$ 62,989,676	82
83		Operation and Maintenance Expenses			83
84		Operation Expenses			84
85		Gas Supply Expenses			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	660,404	89
90		Total Gas Supply Expenses		$ 660,404	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		Transmission Expenses				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	$	160,740	97
98		Labor Loadings	Sch K-1, Sh 1-6		94,609	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	$	229,018	101
102		Labor Loadings	Sch K-1, Sh 1-6		132,566	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	$	51,103	109
110		Labor Loadings	Sch K-1, Sh 1-6		30,024	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	$	78,769	117
118		Labor Loadings	Sch K-1, Sh 1-6		46,730	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	$	4,438	121
122		Labor Loadings	Sch K-1, Sh 1-6		2,541	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		$	1,216,817	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		Distribution Expenses				129
130	870	Operation Supervision and Engineering				130
131		Labor	Sch K-1, Sh 1-6	$	2,909,879	131
132		Labor Loadings	Sch K-1, Sh 1-6		1,709,430	132
133		Materials and Expenses			770,305	133
134	871	Distribution Load Dispatching				134
135		Labor	Sch K-1, Sh 1-6	$	201,815	135
136		Labor Loadings	Sch K-1, Sh 1-6		118,610	136
137		Materials and Expenses			23,884	137
138	874	Mains and Services Expenses				138
139		Labor	Sch K-1, Sh 1-6	$	1,137,449	139
140		Labor Loadings	Sch K-1, Sh 1-6		671,958	140
141		Materials and Expenses			8,608,814	141
142	875	Measuring & Regulating Exps. - General				142
143		Labor	Sch K-1, Sh 1-6	$	37,760	143
144		Labor Loadings	Sch K-1, Sh 1-6		22,377	144
145		Materials and Expenses			17,452	145
146	878	Meter and House Regulator Expenses				146
147		Labor	Sch K-1, Sh 1-6	$	2,592,358	147
148		Labor Loadings	Sch K-1, Sh 1-6		1,533,099	148
149		Materials and Expenses			1,866,345	149
150	879	Customer Installation Expense				150
151		Labor	Sch K-1, Sh 1-6	$	3,365,145	151
152		Labor Loadings	Sch K-1, Sh 1-6		1,979,082	152
153		Materials and Expenses			1,048,403	153
154	880	Other Expenses				154
155		Labor	Sch K-1, Sh 1-6	$	977,510	155
156		Labor Loadings	Sch K-1, Sh 1-6		579,609	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		$	30,849,120	162
163		Total Operation & Distribution Expenses		$	32,726,340	163
164		Maintenance Expense				164
165		Transmission Expenses, Excluding Account 858 Continued				165
166	861	Maintenance Supervision and Engineering				166
167		Labor	Sch K-1, Sh 1-6	$	80,256	167
168		Labor Loadings	Sch K-1, Sh 1-6		46,589	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	$	702,826	175
176		Labor Loadings	Sch K-1, Sh 1-6		412,611	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	$	5,746	183
184		Labor Loadings	Sch K-1, Sh 1-6		3,351	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	$	190	187
188		Labor Loadings	Sch K-1, Sh 1-6		116	188
189		Materials and Expenses	Sch K-1, Sh 1-6		75,401	189
190		Total Transmission Maint Expense		$	2,791,769	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		Maintenance Expenses - Distribution				191
192	885	Maintenance Supervision and Engineering				192
193		Labor	Sch K-1, Sh 1-6	$	329,276	193
194		Labor Loadings	Sch K-1, Sh 1-6		193,088	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	$	981,866	201
202		Labor Loadings	Sch K-1, Sh 1-6		578,475	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	$	322,116	205
206		Labor Loadings	Sch K-1, Sh 1-6		186,825	206
207		Materials and Expenses			593,316	207
208	892	Maintenance of Services				208
209		Labor	Sch K-1, Sh 1-6	$	1,489,331	209
210		Labor Loadings	Sch K-1, Sh 1-6		878,733	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	$	937,339	213
214		Labor Loadings	Sch K-1, Sh 1-6		553,614	214
215		Materials and Expenses			1,444,292	215
216	894	Maintenance of Other Equipment				216
217		Labor	Sch K-1, Sh 1-6	$	17,521	217
218		Labor Loadings	Sch K-1, Sh 1-6		10,413	218
219		Materials and Expenses	Sch K-1, Sh 1-6		59,407	219
220		Total Distribution Maintenance Expenses		$	14,806,413	220
221		Total Maintenance Expenses		$	17,598,181	221
222		Total Distribution O & M Expenses		$	50,324,521	222
223		O & M Allocator			100.00%	223
224		Total Gas Expenses		$	660,404	224
225		Total Transmission Expenses			4,008,585	225
226		Total Distribution Expenses			45,655,532	226
227		Total O&M Gas, Transmission and Distribution Expenses		$	50,324,521	227
228		Customer Accounts Expenses				228
229	901	Supervision Expenses				229
230		Labor	Sch K-1, Sh 1-6	$	644,447	230
231		Labor Loadings	Sch K-1, Sh 1-6		379,792	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	$	365,923	234
235		Labor Loadings	Sch K-1, Sh 1-6		216,175	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	$	4,109,392	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		1,448,034	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		$	14,156,296	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		Customer Service & Informational Expenses			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		Sales			
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		$ 64,848,084	280
281		Administrative & General Expenses			281
282	920	Administrative & General Salaries			282
283		Labor	Sch K-1, Sh 7	$ 18,374,609	283
284		Labor Loadings	Sch K-1, Sh 7	8,334,769	284
285		Materials and Expense	Sch K-1, Sh 7	(1,100,505)	285
286		Total Admin. & General Salaries Exps.		$ 25,608,874	286
287		Other Administrative & General Exps.			287
288	921	Office Supplies	Sch K-1, Sh 7	$ 2,904,622	288
289	922	Administrative Expenses Transferred - Credit	Sch K-1, Sh 7	(4,863,053)	289
290	923	Outside Services Employed	Sch K-1, Sh 7	8,624,895	290
291	924	Property Insurance	Sch K-1, Sh 7	240,791	291
292	925	Injuries and Damages	Sch K-1, Sh 7	3,885,064	292
293	926	Employee Pensions and Benefits	Sch K-1, Sh 7	3,431,996	293
294	928	Regulatory Commission Expenses	Sch K-1, Sh 7	408,028	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	1,893,097	299
300	931	Rents	Sch K-1, Sh 7	638,236	300
301	935	Maintenance of General Plant			301
302		Labor	Sch K-1, Sh 7	$ 236,492	302
303		Labor Loadings	Sch K-1, Sh 7	137,968	303
304		Materials and Expense	Sch K-1, Sh 7	(136,530)	304
305		Total Other Administrative & General Exps.		$ 17,761,506	305
306		Total Administrative and General Exps.		$ 43,370,380	306
307		Total O&M and A&G Expenses		$ 108,218,464	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		Other Deductions				308
309		Taxes Other Than Income	Stmt-H, Sh 1	$	8,403,914	309
310		Interest Expenses	Stmt-M,Sh 1		24,096,083	310
311		Investment Tax Credit (I.T.C.)	Stmt-M,Sh 1		0	311
312		Federal Deferred Provision / ARAM	Stmt-M,Sh 1		5,881,590	312
313		Schedule M Adjustments	Stmt-M,Sh 1		(37,895,929)	313
314		Regulatory Amortization	Stmt-H, Sh 1		4,901,842	314
315		Mill Tax	0		1,469,182	315
316		Modified Business Tax	0		(248,974)	316
317		Rate Base				317
318		Total Direct Net Plant		$	1,757,632,597	318
319		Total Common Systems Allocable Net Plant			57,419,388	319
320		Total Net Plant		$	1,815,051,985	320
321		Cash Working Capital	Stmt H, Sh 1	$	6,960,464	321
322		Materials & Supplies	Stmt H, Sh 1		8,261,075	322
323		Customer Advances	Stmt H, Sh 1		(57,844,713)	323
324		Deferred Taxes	Stmt H, Sh 1		(263,782,643)	324
325		Other Debits and Credits	Stmt H, Sh 1		31,056,611	325
326		Total Rate Base		$	1,539,702,779	326
327		Revenues				327
328		Net Operating Margin	Sch J-1, Sh 6	$	259,069,137	328
329		Negotiated Contract & Optional Margin	Sch J-1, Sh 8		16,385,281	329
330		Late Charges	Stmt O, Sh 8		2,177,038	330
331		Service Establishment Charges	Stmt O, Sh 8		3,717,129	331
332		Reconnect / Reread Charges	Stmt O, Sh 8		(210)	332
333		Other Revenue - Labor	Stmt O, Sh 8		1,150	333
334		Other Revenue - Parts & Material	Stmt O, Sh 8		76	334
335		Other Revenue	Stmt O, Sh 8		0	335
336		Other Revenue - Returned Item Fee	Stmt O, Sh 8		252,694	336
337		Other Revenue - Rental Income	Stmt O, Sh 8		0	337
338		Total Revenues		$	281,602,295	338
339		Operating Deductions				339
340		Operations & Maintenance Expenses	Stmt-K	$	(64,848,084)	340
341		Administrative & General Expenses	Stmt-K		(43,370,380)	341
342		Depreciation Expenses	Sch L-1		(62,989,676)	342
343		Regulatory Amortization	Stmt-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	Stmt-H, Sh 1		(8,403,914)	346
347		Total Operating Deductions		$	(185,734,105)	347
355		Taxable Income				355
356		Taxable Income before Interest Expense	Ln No. 271 + Ln No. 279	$	95,868,190	356
357		Interest Expenses	Stmt-M,Sh 1		(24,096,083)	357
358		Schedule M Adjustments	Stmt-M,Sh 1		(37,895,929)	358
359		Total Taxable Income		$	33,876,178	359
360		Federal Income Tax				
361		Federal Income Tax	21.00%	$	7,113,997	361
362		Investment Tax Credit (I.T.C.)	Stmt-M,Sh 1		0	362
363		Federal Deferred Provision / ARAM	Stmt-M,Sh 1		5,881,590	363
364		South Georgia Federal	Stmt-M,Sh 1		0	364
365		Total Federal Income Tax		$	12,995,587	365
366		Ratemaking Amortization CP National	Stmt-H, Sh 1	$	0	366
367		Net Income		$	82,872,603	367

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	Single-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	54,637,810	0	0
3	Allocation Percent -	1	100.000%	61.845%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	139,316,100	0
5	Allocation Percent -	2	100.000%	0.000%	68.448%	0.000%
6	Throughput		543,812,579	0	0	271,580,763
7	Allocation Percent -	3	100.000%	0.000%	0.000%	49.940%
8	Customers		697,516	0	544,559	0
9	Allocation Percent -	4	100.000%	0.000%	78.071%	0.000%
10	Customers With Mains		697,516	0	544,559	0
11	Allocation Percent -	5	100.000%	0.000%	78.071%	0.000%
12	Meters for Customers		100.000%	0.000%	70.397%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	70.397%	0.000%
14	Service Lines for Customers		100.000%	0.000%	76.738%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	76.738%	0.000%
16	Customer Advances		697,516	0	544,559	0
17	Allocation Percent -	8	100.000%	0.000%	78.071%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	544,559	0
23	Allocation Percent -	11	100.000%	0.000%	78.136%	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		2,028	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		507,344,692	313,249,016	-	-
33	Allocation Percent -	20	100.00%	61.74%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	395,434,399	-
35	Allocation Percent -	21	100.00%	0.00%	77.94%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	4,024,645	5,080,569	-
37	Allocation Percent -	2.3	100.00%	30.92%	39.03%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	375,766,770	828,212,422	0
42	Allocation Percent -	1.1	100.000%	22.105%	48.720%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	313,768,479	396,090,150	0
44	Allocation Percent -	2.2	100.000%	30.923%	39.036%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	287,724,735	0
46	Allocation Percent -	3.3	100.000%	0.000%	76.738%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	313,768,479	683,814,885	0
48	Allocation Percent -	4.4	100.000%	22.579%	49.208%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	2,376,343	14,248,973	171,948
50	Allocation Percent -	5.5	100.000%	10.232%	61.353%	0.740%
51	Allocable Distribution Maintenance Expenses		14,010,816	2,131,825	7,966,263	0
52	Allocation Percent -	6.6	100.000%	15.216%	56.858%	0.000%
53	Transmission Mains		66,611,695	41,196,154	0	0
54	Allocation Percent -	17	100.000%	61.845%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	87,520	0	387,619
56	Allocation Percent -	17.1	100.000%	9.537%	0.000%	42.239%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	1,485,043	0	114,420
58	Allocation Percent -	17.2	100.000%	56.458%	0.000%	4.350%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	180,526,754	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	69.683%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	9,372,139	0
62	Allocation Percent -	10.1	100.000%	0.000%	71.439%	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	Multi-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	5,478,648	0	0
3	Allocation Percent -	1	100.000%	6.201%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	29,474,522	0
5	Allocation Percent -	2	100.000%	0.000%	14.481%	0.000%
6	Throughput		543,812,579	0	0	34,631,029
7	Allocation Percent -	3	100.000%	0.000%	0.000%	6.368%
8	Customers		697,516	0	128,263	0
9	Allocation Percent -	4	100.000%	0.000%	18.389%	0.000%
10	Customers With Mains		697,516	0	128,263	0
11	Allocation Percent -	5	100.000%	0.000%	18.389%	0.000%
12	Meters for Customers		100.000%	0.000%	14.894%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	14.894%	0.000%
14	Service Lines for Customers		100.000%	0.000%	4.095%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	4.095%	0.000%
16	Customer Advances		697,516	0	128,263	0
17	Allocation Percent -	8	100.000%	0.000%	18.389%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	128,263	0
23	Allocation Percent -	11	100.000%	0.000%	18.404%	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		2,028	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		507,344,692	31,410,137	-	-
33	Allocation Percent -	20	100.00%	6.19%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	93,138,856	-
35	Allocation Percent -	21	100.00%	0.00%	18.36%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	403,560	1,196,654	-
37	Allocation Percent -	2.3	100.00%	3.10%	9.19%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	37,678,923	139,320,584	0
42	Allocation Percent -	1.1	100.000%	2.217%	8.196%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	31,462,225	93,293,309	0
44	Allocation Percent -	2.2	100.000%	3.101%	9.194%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	15,355,894	0
46	Allocation Percent -	3.3	100.000%	0.000%	4.095%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	31,462,225	108,649,203	0
48	Allocation Percent -	4.4	100.000%	2.264%	7.819%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	238,281	2,864,885	21,926
50	Allocation Percent -	5.5	100.000%	1.026%	12.336%	0.094%
51	Allocable Distribution Maintenance Expenses		14,010,816	213,763	1,242,278	0
52	Allocation Percent -	6.6	100.000%	1.526%	8.867%	0.000%
53	Transmission Mains		66,611,695	4,130,825	0	0
54	Allocation Percent -	17	100.000%	6.201%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	8,776	0	49,428
56	Allocation Percent -	17.1	100.000%	0.956%	0.000%	5.386%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	148,908	0	14,590
58	Allocation Percent -	17.2	100.000%	5.661%	0.000%	0.555%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	29,408,141	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	11.351%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	2,643,591	0
62	Allocation Percent -	10.1	100.000%	0.000%	20.151%	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	Residential Air Conditioning Demand	Residential Air Conditioning Customer	Residential Air Conditioning Commodity	Extra-1 Demand	Extra-1 Customer	Extra-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)
1	Allocation Factors								
2	Demand Allocator		88,346,041	14,044	0	0	0	0	0
3	Allocation Percent -	1	100.000%	0.016%	0.000%	0.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	13,381	0	0	0	0
5	Allocation Percent -	2	100.000%	0.000%	0.007%	0.000%	0.000%	0.000%	0.000%
6	Throughput		543,812,579	0	0	159,650	0	0	0
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.029%	0.000%	0.000%	0.000%
8	Customers		697,516	0	16	0	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	0	16	0	0	0	0
11	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%	0.007%	0.000%	0.000%	0.000%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.007%	0.000%	0.000%	0.000%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.002%	0.000%	0.000%	0.000%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%	0.000%
16	Customer Advances		697,516	0	16	0	0	0	0
17	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	128	0	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.003%	0.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Reg		179	0	0	0	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	16	0	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%	0.000%
24	Late Fees		1,338,744	0	17	0	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.001%	0.000%	0.000%	0.000%	0.000%
26	Return Item Fees		294,560	0	10	0	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.003%	0.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,028	0	0	0	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		507,344,692	80,517	-	-			
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%			
34	Distribution Mains - Customer		507,344,692	-	11,618	-			
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%			
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	1,034	149	-			
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%			
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-			
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%			
40	Internally Generated Allocation Factors								
41	Total Net Plant		1,699,927,462	96,586	33,622	0	0	0	0
42	Allocation Percent -	1.1	100.000%	0.006%	0.002%	0.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	80,650	11,638	0	0	0	0
44	Allocation Percent -	2.2	100.000%	0.008%	0.001%	0.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	8,454	0	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%	0.000%
		0.00%							
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	80,650	20,092	0	0	0	0
48	Allocation Percent -	4.4	100.000%	0.006%	0.001%	0.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	611	692	101	0	0	0
50	Allocation Percent -	5.5	100.000%	0.003%	0.003%	0.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	548	372	0	0	0	0
52	Allocation Percent -	6.6	100.000%	0.004%	0.003%	0.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	10,589	0	0	0	0	0
54	Allocation Percent -	17	100.000%	0.016%	0.000%	0.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	22	0	228	0	0	0
56	Allocation Percent -	17.1	100.000%	0.002%	0.000%	0.025%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	382	0	67	0	0	0
58	Allocation Percent -	17.2	100.000%	0.015%	0.000%	0.003%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	15,421	2,074	0	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.006%	0.001%	0.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	254	0	0	0	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%	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	Allocation Factor No.	Total	Pabco Gypsum Demand	Pabco Gypsum Customer	Pabco Gypsum Commodity
	(a)	(b)	(c)	(c)	(d)	(e)
1	Allocation Factors					
2	Demand Allocator		88,346,041		0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0		0
5	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
6	Throughput		543,812,579	0	0	
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.000%
8	Customers		697,516	0		0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	0	0	0
11	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%		0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.000%	0.000%
14	Service Lines for Customers		100.000%	0.000%		0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.000%	0.000%
16	Customer Advances		697,516	0	0	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	0	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		2,028	0		0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		507,344,692			
33	Allocation Percent -	20	100.00%			
34	Distribution Mains - Customer		507,344,692			
35	Allocation Percent -	21	100.00%			
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439			
37	Allocation Percent -	2.3	100.00%			
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189			
39	Allocation Percent -	2.4	100.00%			
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	0	0	0
42	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	0	0	0
44	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	0	0	0
48	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	0	0	0
50	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	0	0	0
52	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	0	0	0
54	Allocation Percent -	17	100.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	0	0	0
56	Allocation Percent -	17.1	100.000%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	0	0	0
58	Allocation Percent -	17.2	100.000%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	0	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	Allocation Factor No.	Total	General-1 Demand	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	4,476,155	0	0
3	Allocation Percent -	1	100.000%	5.067%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	12,542,924	0
5	Allocation Percent -	2	100.000%	0.000%	6.163%	0.000%
6	Throughput		543,812,579	0	0	24,560,555
7	Allocation Percent -	3	100.000%	0.000%	0.000%	4.516%
8	Customers		697,516	0	20,231	0
9	Allocation Percent -	4	100.000%	0.000%	2.900%	0.000%
10	Customers With Mains		697,516	0	20,231	0
11	Allocation Percent -	5	100.000%	0.000%	2.900%	0.000%
12	Meters for Customers		100.000%	0.000%	6.338%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	6.338%	0.000%
14	Service Lines for Customers		100.000%	0.000%	13.365%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	13.365%	0.000%
16	Customer Advances		697,516	0	20,231	0
17	Allocation Percent -	8	100.000%	0.000%	2.900%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	20,231	0
23	Allocation Percent -	11	100.000%	0.000%	2.903%	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		2,028	0	12	0
31	Allocation Percent -	15	100.00%	0.00%	0.59%	0.00%
32	Distribution Mains - Demand		507,344,692	25,662,653	-	-
33	Allocation Percent -	20	100.00%	5.06%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	14,690,848	-
35	Allocation Percent -	21	100.00%	0.00%	2.90%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	329,716	188,749	-
37	Allocation Percent -	2.3	100.00%	2.53%	1.45%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	30,784,365	77,559,874	0
42	Allocation Percent -	1.1	100.000%	1.811%	4.563%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	25,705,209	14,715,210	0
44	Allocation Percent -	2.2	100.000%	2.533%	1.450%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	50,112,959	0
46	Allocation Percent -	3.3	100.000%	0.000%	13.365%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	25,705,209	64,828,169	0
48	Allocation Percent -	4.4	100.000%	1.850%	4.665%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	194,680	1,041,807	15,550
50	Allocation Percent -	5.5	100.000%	0.838%	4.486%	0.067%
51	Allocable Distribution Maintenance Expenses		14,010,816	174,648	844,890	0
52	Allocation Percent -	6.6	100.000%	1.247%	6.030%	0.000%
53	Transmission Mains		66,611,695	3,374,959	0	0
54	Allocation Percent -	17	100.000%	5.067%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	7,170	0	35,055
56	Allocation Percent -	17.1	100.000%	0.781%	0.000%	3.820%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	121,661	0	10,348
58	Allocation Percent -	17.2	100.000%	4.625%	0.000%	0.393%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	17,002,537	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	6.563%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	365,958	0
62	Allocation Percent -	10.1	100.000%	0.000%	2.790%	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	General-2 Demand	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	6,812,848	0	0
3	Allocation Percent -	1	100.000%	7.712%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	11,080,861	0
5	Allocation Percent -	2	100.000%	0.000%	5.444%	0.000%
6	Throughput		543,812,579	0	0	47,633,912
7	Allocation Percent -	3	100.000%	0.000%	0.000%	8.759%
8	Customers		697,516	0	3,389	0
9	Allocation Percent -	4	100.000%	0.000%	0.486%	0.000%
10	Customers With Mains		697,516	0	3,389	0
11	Allocation Percent -	5	100.000%	0.000%	0.486%	0.000%
12	Meters for Customers		100.000%	0.000%	5.599%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	5.599%	0.000%
14	Service Lines for Customers		100.000%	0.000%	4.401%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	4.401%	0.000%
16	Customer Advances		697,516	0	3,389	0
17	Allocation Percent -	8	100.000%	0.000%	0.486%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	3,389	0
23	Allocation Percent -	11	100.000%	0.000%	0.486%	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		2,028	0	156	0
31	Allocation Percent -	15	100.00%	0.00%	7.69%	0.00%
32	Distribution Mains - Demand		507,344,692	39,059,361	-	-
33	Allocation Percent -	20	100.00%	7.70%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	2,460,759	-
35	Allocation Percent -	21	100.00%	0.00%	0.49%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	501,837	31,616	-
37	Allocation Percent -	2.3	100.00%	3.86%	0.24%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	46,854,768	30,077,931	0
42	Allocation Percent -	1.1	100.000%	2.756%	1.769%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	39,124,133	2,464,839	0
44	Allocation Percent -	2.2	100.000%	3.856%	0.243%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	16,500,610	0
46	Allocation Percent -	3.3	100.000%	0.000%	4.401%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	39,124,133	18,965,449	0
48	Allocation Percent -	4.4	100.000%	2.815%	1.365%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	296,309	499,636	30,159
50	Allocation Percent -	5.5	100.000%	1.276%	2.151%	0.130%
51	Allocable Distribution Maintenance Expenses		14,010,816	265,820	365,117	0
52	Allocation Percent -	6.6	100.000%	1.897%	2.606%	0.000%
53	Transmission Mains		66,611,695	5,136,793	0	0
54	Allocation Percent -	17	100.000%	7.712%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	10,913	0	67,986
56	Allocation Percent -	17.1	100.000%	1.189%	0.000%	7.409%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	185,172	0	20,069
58	Allocation Percent -	17.2	100.000%	7.040%	0.000%	0.763%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	11,845,342	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	4.572%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	116,420	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.887%	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	General-3 Demand	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	2,781,552	0	0
3	Allocation Percent -	1	100.000%	3.148%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	1,631,318	0
5	Allocation Percent -	2	100.000%	0.000%	0.801%	0.000%
6	Throughput		543,812,579	0	0	20,008,077
7	Allocation Percent -	3	100.000%	0.000%	0.000%	3.679%
8	Customers		697,516	0	281	0
9	Allocation Percent -	4	100.000%	0.000%	0.040%	0.000%
10	Customers With Mains		697,516	0	281	0
11	Allocation Percent -	5	100.000%	0.000%	0.040%	0.000%
12	Meters for Customers		100.000%	0.000%	0.824%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.824%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.524%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.524%	0.000%
16	Customer Advances		697,516	0	281	0
17	Allocation Percent -	8	100.000%	0.000%	0.040%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	281	0
23	Allocation Percent -	11	100.000%	0.000%	0.040%	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		2,028	0	336	0
31	Allocation Percent -	15	100.00%	0.00%	16.57%	0.00%
32	Distribution Mains - Demand		507,344,692	15,947,170	-	-
33	Allocation Percent -	20	100.00%	3.14%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	204,050	-
35	Allocation Percent -	21	100.00%	0.00%	0.04%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	204,890	2,622	-
37	Allocation Percent -	2.3	100.00%	1.57%	0.02%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	19,129,881	3,804,837	0
42	Allocation Percent -	1.1	100.000%	1.125%	0.224%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	15,973,615	204,388	0
44	Allocation Percent -	2.2	100.000%	1.574%	0.020%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	1,966,509	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.524%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	15,973,615	2,170,897	0
48	Allocation Percent -	4.4	100.000%	1.149%	0.156%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	120,977	66,890	12,668
50	Allocation Percent -	5.5	100.000%	0.521%	0.288%	0.055%
51	Allocable Distribution Maintenance Expenses		14,010,816	108,529	47,515	0
52	Allocation Percent -	6.6	100.000%	0.775%	0.339%	0.000%
53	Transmission Mains		66,611,695	2,097,252	0	0
54	Allocation Percent -	17	100.000%	3.148%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	4,456	0	28,557
56	Allocation Percent -	17.1	100.000%	0.486%	0.000%	3.112%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	75,602	0	8,430
58	Allocation Percent -	17.2	100.000%	2.874%	0.000%	0.320%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	3,430,153	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	1.324%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	104,130	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.794%	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	General-4 Demand	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	13,703,797	0	0
3	Allocation Percent -	1	100.000%	15.512%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	9,288,101	0
5	Allocation Percent -	2	100.000%	0.000%	4.563%	0.000%
6	Throughput		543,812,579	0	0	137,076,713
7	Allocation Percent -	3	100.000%	0.000%	0.000%	25.207%
8	Customers		697,516	0	176	0
9	Allocation Percent -	4	100.000%	0.000%	0.025%	0.000%
10	Customers With Mains		697,516	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		697,516	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		179	0	176	0
21	Allocation Percent -	10	100.000%	0.000%	98.324%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	1,500	0
31	Allocation Percent -	15	100.00%	0.00%	73.96%	0.00%
32	Distribution Mains - Demand		507,344,692	78,566,490	-	-
33	Allocation Percent -	20	100.00%	15.49%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	127,803	-
35	Allocation Percent -	21	100.00%	0.00%	0.03%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	1,009,428	1,642	-
37	Allocation Percent -	2.3	100.00%	7.75%	0.01%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	5,415,254	-
39	Allocation Percent -	2.4	100.00%	0.00%	96.08%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	94,246,668	12,343,991	0
42	Allocation Percent -	1.1	100.000%	5.544%	0.726%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	78,696,777	128,015	0
44	Allocation Percent -	2.2	100.000%	7.756%	0.013%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	2,926,232	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.780%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	78,696,777	3,054,248	0
48	Allocation Percent -	4.4	100.000%	5.663%	0.220%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	596,014	297,949	86,789
50	Allocation Percent -	5.5	100.000%	2.566%	1.283%	0.374%
51	Allocable Distribution Maintenance Expenses		14,010,816	534,686	89,070	0
52	Allocation Percent -	6.6	100.000%	3.816%	0.636%	0.000%
53	Transmission Mains		66,611,695	10,332,474	0	0
54	Allocation Percent -	17	100.000%	15.512%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	21,951	0	195,645
56	Allocation Percent -	17.1	100.000%	2.392%	0.000%	21.320%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	372,466	0	57,752
58	Allocation Percent -	17.2	100.000%	14.160%	0.000%	2.196%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	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)		13,119,102	0	500,553	0
62	Allocation Percent -	10.1	100.000%	0.000%	3.815%	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	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	18,230	0	0
3	Allocation Percent -	1	100.000%	0.021%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	36,282	0
5	Allocation Percent -	2	100.000%	0.000%	0.018%	0.000%
6	Throughput		543,812,579	0	0	275,243
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.051%
8	Customers		697,516	0	17	0
9	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
10	Customers With Mains		697,516	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		697,516	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		507,344,692	104,516	-	-
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	12,345	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	1,343	159	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	125,375	87,879	0
42	Allocation Percent -	1.1	100.000%	0.007%	0.005%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	104,689	12,365	0
44	Allocation Percent -	2.2	100.000%	0.010%	0.001%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	39,073	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.010%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	104,689	51,438	0
48	Allocation Percent -	4.4	100.000%	0.008%	0.004%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	793	1,610	174
50	Allocation Percent -	5.5	100.000%	0.003%	0.007%	0.001%
51	Allocable Distribution Maintenance Expenses		14,010,816	711	1,058	0
52	Allocation Percent -	6.6	100.000%	0.005%	0.008%	0.000%
53	Transmission Mains		66,611,695	13,745	0	0
54	Allocation Percent -	17	100.000%	0.021%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	29	0	393
56	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.043%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	495	0	116
58	Allocation Percent -	17.2	100.000%	0.019%	0.000%	0.004%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	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)		13,119,102	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	Allocation Factor No.	Total	Water Pumping Demand	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	39,250	0	0
3	Allocation Percent -	1	100.000%	0.044%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	45,604	0
5	Allocation Percent -	2	100.000%	0.000%	0.022%	0.000%
6	Throughput		543,812,579	0	0	458,295
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.084%
8	Customers		697,516	0	1	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	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		697,516	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		179	0	1	0
21	Allocation Percent -	10	100.000%	0.000%	0.559%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		507,344,692	225,028	-	-
33	Allocation Percent -	20	100.00%	0.04%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	726	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	2,891	9	-
37	Allocation Percent -	2.3	100.00%	0.02%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	30,768	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.55%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	269,938	50,601	0
42	Allocation Percent -	1.1	100.000%	0.016%	0.003%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	225,401	727	0
44	Allocation Percent -	2.2	100.000%	0.022%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	4,260	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	225,401	4,987	0
48	Allocation Percent -	4.4	100.000%	0.016%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	1,707	1,389	290
50	Allocation Percent -	5.5	100.000%	0.007%	0.006%	0.001%
51	Allocable Distribution Maintenance Expenses		14,010,816	1,531	262	0
52	Allocation Percent -	6.6	100.000%	0.011%	0.002%	0.000%
53	Transmission Mains		66,611,695	29,594	0	0
54	Allocation Percent -	17	100.000%	0.044%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	63	0	654
56	Allocation Percent -	17.1	100.000%	0.007%	0.000%	0.071%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	1,067	0	193
58	Allocation Percent -	17.2	100.000%	0.041%	0.000%	0.007%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	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)		13,119,102	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	Allocation Factor No.	Total	Electric Generation Demand	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	340,794	0	0
3	Allocation Percent -	1	100.000%	0.386%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	88,786	0
5	Allocation Percent -	2	100.000%	0.000%	0.044%	0.000%
6	Throughput		543,812,579	0	0	6,930,534
7	Allocation Percent -	3	100.000%	0.000%	0.000%	1.274%
8	Customers		697,516	0	2	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	0	2	0
11	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%	0.013%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.013%	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		697,516	0	2	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		179	0	2	0
21	Allocation Percent -	10	100.000%	0.000%	1.117%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	2	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		2,028	0	24	0
31	Allocation Percent -	15	100.00%	0.00%	1.18%	0.00%
32	Distribution Mains - Demand		507,344,692	1,953,837	-	-
33	Allocation Percent -	20	100.00%	0.39%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	1,452	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	25,103	19	-
37	Allocation Percent -	2.3	100.00%	0.19%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	61,537	-
39	Allocation Percent -	2.4	100.00%	0.00%	1.09%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	2,343,781	95,213	0
42	Allocation Percent -	1.1	100.000%	0.138%	0.006%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	1,957,077	1,455	0
44	Allocation Percent -	2.2	100.000%	0.193%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	4,954	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	1,957,077	6,409	0
48	Allocation Percent -	4.4	100.000%	0.141%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	14,822	2,680	4,388
50	Allocation Percent -	5.5	100.000%	0.064%	0.012%	0.019%
51	Allocable Distribution Maintenance Expenses		14,010,816	13,297	448	0
52	Allocation Percent -	6.6	100.000%	0.095%	0.003%	0.000%
53	Transmission Mains		66,611,695	256,954	0	0
54	Allocation Percent -	17	100.000%	0.386%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	546	0	9,892
56	Allocation Percent -	17.1	100.000%	0.059%	0.000%	1.078%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	9,263	0	2,920
58	Allocation Percent -	17.2	100.000%	0.352%	0.000%	0.111%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	32,574	36,000	0
60	Allocation Percent -	Net Op Margin	100.000%	0.013%	0.014%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	7,165	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.055%	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	Allocation Factors					
2	Demand Allocator		88,346,041	18,444	0	0
3	Allocation Percent -	1	100.000%	0.021%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	18,252	0
5	Allocation Percent -	2	100.000%	0.000%	0.009%	0.000%
6	Throughput		543,812,579	0	0	213,498
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.039%
8	Customers		697,516	0	3	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	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		697,516	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		507,344,692	105,743	-	-
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	2,178	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	1,359	28	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	126,847	27,893	0
42	Allocation Percent -	1.1	100.000%	0.007%	0.002%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	105,918	2,182	0
44	Allocation Percent -	2.2	100.000%	0.010%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	7,431	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	105,918	9,613	0
48	Allocation Percent -	4.4	100.000%	0.008%	0.001%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	802	637	135
50	Allocation Percent -	5.5	100.000%	0.003%	0.003%	0.001%
51	Allocable Distribution Maintenance Expenses		14,010,816	720	368	0
52	Allocation Percent -	6.6	100.000%	0.005%	0.003%	0.000%
53	Transmission Mains		66,611,695	13,907	0	0
54	Allocation Percent -	17	100.000%	0.021%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	30	0	305
56	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.033%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	501	0	90
58	Allocation Percent -	17.2	100.000%	0.019%	0.000%	0.003%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	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)		13,119,102	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	Allocation Factor No.	Total	Street Lights Demand	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	24,469	0	0
3	Allocation Percent -	1	100.000%	0.028%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	0	0
5	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
6	Throughput		543,812,579	0	0	284,310
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.052%
8	Customers		697,516	0	578	0
9	Allocation Percent -	4	100.000%	0.000%	0.083%	0.000%
10	Customers With Mains		697,516	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		697,516	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	0	0
31	Allocation Percent -	15	100.00%	0.00%	0.00%	0.00%
32	Distribution Mains - Demand		507,344,692	140,285	-	-
33	Allocation Percent -	20	100.00%	0.03%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	419,718	-
35	Allocation Percent -	21	100.00%	0.00%	0.08%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	1,802	5,393	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.04%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	168,283	720,427	0
42	Allocation Percent -	1.1	100.000%	0.010%	0.042%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	140,518	420,414	0
44	Allocation Percent -	2.2	100.000%	0.014%	0.041%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	294,620	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.079%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	140,518	715,034	0
48	Allocation Percent -	4.4	100.000%	0.010%	0.051%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	1,064	10,690	180
50	Allocation Percent -	5.5	100.000%	0.005%	0.046%	0.001%
51	Allocable Distribution Maintenance Expenses		14,010,816	955	6,142	0
52	Allocation Percent -	6.6	100.000%	0.007%	0.044%	0.000%
53	Transmission Mains		66,611,695	18,449	0	0
54	Allocation Percent -	17	100.000%	0.028%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	39	0	406
56	Allocation Percent -	17.1	100.000%	0.004%	0.000%	0.044%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	665	0	120
58	Allocation Percent -	17.2	100.000%	0.025%	0.000%	0.005%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	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)		13,119,102	0	8,561	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	Allocation Factor No.	Total	Customer 1 Demand	Customer 1 Customer	Customer 1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132			
5	Allocation Percent -	2	100.000%			
6	Throughput		543,812,579			
7	Allocation Percent -	3	100.000%			
8	Customers		697,516	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516			
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%		0	
15	Allocation Percent -	7	100.000%		0.000%	
16	Customer Advances		697,516			
17	Allocation Percent -	8	100.000%			
18	Service Establishment & Reconnect Charges		3,852,431			
19	Allocation Percent -	9	100.000%			
20	Industrial Meas & Reg		179			
21	Allocation Percent -	10	100.000%			
22	Meter Reading (Bills with Meters)		696,938	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
24	Late Fees		1,338,744		0	
25	Allocation Percent -	12	100.000%		0.000%	
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		2,028		0	
31	Allocation Percent -	15	100.00%		0.00%	
32	Distribution Mains - Demand		507,344,692	186,820	-	-
33	Allocation Percent -	20	100.00%	0.04%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	186,820	-
35	Allocation Percent -	21	100.00%	0.00%	0.04%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	-	-	-
37	Allocation Percent -	2.3	100.00%	0.00%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	123,461	-
39	Allocation Percent -	2.4	100.00%	0.00%	2.19%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	0	0	0
42	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	0	0	0
44	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	0	0	0
48	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	0	0	0
50	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	0	0	0
52	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	0	0	0
54	Allocation Percent -	17	100.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	0	0	0
56	Allocation Percent -	17.1	100.000%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	0	0	0
58	Allocation Percent -	17.2	100.000%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	0	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	Allocation Factor No.	Total	Customer 2 Demand	Customer 2 Customer	Customer 2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132			
5	Allocation Percent -	2	100.000%			
6	Throughput		543,812,579			
7	Allocation Percent -	3	100.000%			
8	Customers		697,516	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516			
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%		0	
15	Allocation Percent -	7	100.000%		0.000%	
16	Customer Advances		697,516			
17	Allocation Percent -	8	100.000%			
18	Service Establishment & Reconnect Charges		3,852,431			
19	Allocation Percent -	9	100.000%			
20	Industrial Meas & Reg		179			
21	Allocation Percent -	10	100.000%			
22	Meter Reading (Bills with Meters)		696,938	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
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		2,028		0	
31	Allocation Percent -	15	100.00%		0.00%	
32	Distribution Mains - Demand		507,344,692	10,957	-	-
33	Allocation Percent -	20	100.00%	0.00%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	10,957	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	1,112	1,112	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.01%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	0	0	0
42	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	0	0	0
44	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	0	0	0
48	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	0	0	0
50	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	0	0	0
52	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	0	0	0
54	Allocation Percent -	17	100.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	0	0	0
56	Allocation Percent -	17.1	100.000%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	0	0	0
58	Allocation Percent -	17.2	100.000%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	0	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	Allocation Factor No.	Total	Customer 3 Demand	Customer 3 Customer	Customer 3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132			
5	Allocation Percent -	2	100.000%			
6	Throughput		543,812,579			
7	Allocation Percent -	3	100.000%			
8	Customers		697,516	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516			
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%		0	
15	Allocation Percent -	7	100.000%		0.000%	
16	Customer Advances		697,516			
17	Allocation Percent -	8	100.000%			
18	Service Establishment & Reconnect Charges		3,852,431			
19	Allocation Percent -	9	100.000%			
20	Industrial Meas & Reg		179			
21	Allocation Percent -	10	100.000%			
22	Meter Reading (Bills with Meters)		696,938	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
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		2,028		0	
31	Allocation Percent -	15	100.00%		0.00%	
32	Distribution Mains - Demand		507,344,692	321,082	-	-
33	Allocation Percent -	20	100.00%	0.06%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	321,082	-
35	Allocation Percent -	21	100.00%	0.00%	0.06%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	-	-	-
37	Allocation Percent -	2.3	100.00%	0.00%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	0	0	0
42	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	0	0	0
44	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	0	0	0
48	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	0	0	0
50	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	0	0	0
52	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	0	0	0
54	Allocation Percent -	17	100.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	0	0	0
56	Allocation Percent -	17.1	100.000%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	0	0	0
58	Allocation Percent -	17.2	100.000%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	0	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	Allocation Factor No.	Total	Customer 4 Demand	Customer 4 Customer	Customer 4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132			
5	Allocation Percent -	2	100.000%			
6	Throughput		543,812,579			
7	Allocation Percent -	3	100.000%			
8	Customers		697,516	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516			
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%		0	
15	Allocation Percent -	7	100.000%		0.000%	
16	Customer Advances		697,516			
17	Allocation Percent -	8	100.000%			
18	Service Establishment & Reconnect Charges		3,852,431			
19	Allocation Percent -	9	100.000%			
20	Industrial Meas & Reg		179			
21	Allocation Percent -	10	100.000%			
22	Meter Reading (Bills with Meters)		696,938	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
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		2,028		0	
31	Allocation Percent -	15	100.00%		0.00%	
32	Distribution Mains - Demand		507,344,692	321,082	-	-
33	Allocation Percent -	20	100.00%	0.06%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	321,082	-
35	Allocation Percent -	21	100.00%	0.00%	0.06%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	-	-	-
37	Allocation Percent -	2.3	100.00%	0.00%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	0	0	0
42	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	0	0	0
44	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	0	0	0
48	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	0	0	0
50	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	0	0	0
52	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	0	0	0
54	Allocation Percent -	17	100.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	0	0	0
56	Allocation Percent -	17.1	100.000%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	0	0	0
58	Allocation Percent -	17.2	100.000%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	0	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	Allocation Factor No.	Total	Customer 5 Demand	Customer 5 Customer	Customer 5 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132			
5	Allocation Percent -	2	100.000%			
6	Throughput		543,812,579			
7	Allocation Percent -	3	100.000%			
8	Customers		697,516	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516			
11	Allocation Percent -	5	100.000%			
12	Meters for Customers		100.000%		0	
13	Allocation Percent -	6	100.000%		0.000%	
14	Service Lines for Customers		100.000%		0	
15	Allocation Percent -	7	100.000%		0.000%	
16	Customer Advances		697,516			
17	Allocation Percent -	8	100.000%			
18	Service Establishment & Reconnect Charges		3,852,431			
19	Allocation Percent -	9	100.000%			
20	Industrial Meas & Reg		179			
21	Allocation Percent -	10	100.000%			
22	Meter Reading (Bills with Meters)		696,938	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
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		2,028		0	
31	Allocation Percent -	15	100.00%		0.00%	
32	Distribution Mains - Demand		507,344,692	-	-	-
33	Allocation Percent -	20	100.00%	0.00%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	-	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	-	-	-
37	Allocation Percent -	2.3	100.00%	0.00%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	5,169	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.09%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	0	0	0
42	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	0	0	0
44	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	0	0	0
48	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	0	0	0
50	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	0	0	0
52	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	0	0	0
54	Allocation Percent -	17	100.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	0	0	0
56	Allocation Percent -	17.1	100.000%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	0	0	0
58	Allocation Percent -	17.2	100.000%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	0	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	Allocation Factor No.	Total	Customer 6 Demand	on Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132			
5	Allocation Percent -	2	100.000%			
6	Throughput		543,812,579			
7	Allocation Percent -	3	100.000%			
8	Customers		697,516	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516			
11	Allocation Percent -	5	100.000%			
12	Meters for Customers		100.000%		0	
13	Allocation Percent -	6	100.000%		0.000%	
14	Service Lines for Customers		100.000%			
15	Allocation Percent -	7	100.000%			
16	Customer Advances		697,516			
17	Allocation Percent -	8	100.000%			
18	Service Establishment & Reconnect Charges		3,852,431			
19	Allocation Percent -	9	100.000%			
20	Industrial Meas & Reg		179			
21	Allocation Percent -	10	100.000%			
22	Meter Reading (Bills with Meters)		696,938	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
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		2,028		0	
31	Allocation Percent -	15	100.00%		0.00%	
32	Distribution Mains - Demand		507,344,692	-	-	-
33	Allocation Percent -	20	100.00%	0.00%	0.00%	0.00%
34	Distribution Mains - Customer		507,344,692	-	-	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,017,439	-	-	-
37	Allocation Percent -	2.3	100.00%	0.00%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,636,189	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	0	0	0
42	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	0	0	0
44	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
		0.00%				
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	0	0	0
48	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	0	0	0
50	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	0	0	0
52	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	0	0	0
54	Allocation Percent -	17	100.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	0	0	0
56	Allocation Percent -	17.1	100.000%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	0	0	0
58	Allocation Percent -	17.2	100.000%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPEC and Optional		259,069,137	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	0	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%

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	Single-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
3	301	Organization	1.1	$ 68,482	$ 15,138	$ 33,365	$ 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	$ 15,138	$ 33,365	$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	22.10%	48.72%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 549,513	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	304,306	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	26,549	0	0
12	366.2	Structures	1.0	1,023,351	632,894	0	0
13	367	Mains	1.0	66,611,695	41,196,154	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(13,105)	0	0
15	368	Compressor Stations	1.0	4,215,598	2,607,146	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	11,734,003	0	0
17	370	Communications Equipment	1.0	346,461	214,270	0	0
18	371	Other Equipment	1.0	(1,327)	(821)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 57,250,910	$ 0	$ 0
20		Distribution Plant					
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0	$ 0
22	374.2	Rights of Way	1.0	1,167,509	722,048	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	313,768,479	0	0
25	376	Mains - Customer	5.0	507,344,692	0	396,090,150	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	4,025,333	5,081,436	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	287,724,735	0
30	381	Meters	6.0	197,899,943	0	139,316,100	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 318,515,860	$ 828,212,422	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 375,766,770	$ 828,212,422	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	19.82%	51.53%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 12,740,508	$ 28,080,840	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 388,522,415	$ 856,326,627	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 8,472,947	$ 18,674,881	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	4,219,535	9,300,108	0
41		Total Systems Allocable		$ 57,419,388	$ 12,692,482	$ 27,974,988	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 401,214,897	$ 884,301,615	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 1,538,601	$ 3,391,170	$ 0
45		Materials & Supplies	1.1	8,261,075	1,826,100	4,024,834	0
46		Customer Advances	8.0	(57,844,713)	0	(45,160,069)	0
47		Deferred Taxes	1.1	(263,782,643)	(58,308,812)	(128,516,108)	0
48		Other Debits and Credits	1.1	31,056,611	6,865,024	15,130,923	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 353,135,810	$ 733,172,365	$ 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	Multi-Family Residential Customer	Multi-Family Residential Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
3	301	Organization	1.1	$ 68,482	$ 1,518	$ 5,613	$ 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	$ 1,518	$ 5,613	$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	2.22%	8.20%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 55,101	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	30,513	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	2,662	0	0
12	366.2	Structures	1.0	1,023,351	63,462	0	0
13	367	Mains	1.0	66,611,695	4,130,825	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,314)	0	0
15	368	Compressor Stations	1.0	4,215,598	261,424	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	1,176,593	0	0
17	370	Communications Equipment	1.0	346,461	21,485	0	0
18	371	Other Equipment	1.0	(1,327)	(82)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 5,740,669	$ 0	$ 0
20		Distribution Plant					
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0	$ 0
22	374.2	Rights of Way	1.0	1,167,509	72,401	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	31,462,225	0	0
25	376	Mains - Customer	5.0	507,344,692	0	93,293,309	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	403,629	1,196,859	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	15,355,894	0
30	381	Meters	6.0	197,899,943	0	29,474,522	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 31,938,254	$ 139,320,584	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 37,678,923	$ 139,320,584	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.99%	8.67%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 1,277,517	$ 4,723,715	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 38,957,959	$ 144,049,911	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 849,600	$ 3,141,459	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	423,102	1,564,449	0
41		Total Systems Allocable		$ 57,419,388	$ 1,272,702	$ 4,705,908	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 40,230,661	$ 148,755,819	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 154,279	$ 570,457	$ 0
45		Materials & Supplies	1.1	8,261,075	183,107	677,051	0
46		Customer Advances	8.0	(57,844,713)	0	(10,636,801)	0
47		Deferred Taxes	1.1	(263,782,643)	(5,846,747)	(21,618,776)	0
48		Other Debits and Credits	1.1	31,056,611	688,370	2,545,300	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 35,409,670	$ 120,293,050	$ 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		Direct					
2		Intangible Plant					
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		Transmission Plant					
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	66,611,695	10,589	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3)	0	0
15	368	Compressor Stations	1.0	4,215,598	670	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	3,016	0	0
17	370	Communications Equipment	1.0	346,461	55	0	0
18	371	Other Equipment	1.0	(1,327)	(0.21)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 14,716	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	80,650	0	0
25	376	Mains - Customer	5.0	507,344,692	0	11,638	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,035	149	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	8,454	0
30	381	Meters	6.0	197,899,943	0	13,381	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 81,871	$ 33,622	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 96,586	$ 33,622	$ 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	$ 57,636,652	$ 3,275	$ 1,140	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 99,865	$ 34,763	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 2,178	$ 758	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	1,085	378	0
41		Total Systems Allocable		$ 57,419,388	$ 3,262	$ 1,136	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 103,128	$ 35,899	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 395	$ 138	$ 0
45		Materials & Supplies	1.1	8,261,075	469	163	0
46		Customer Advances	8.0	(57,844,713)	0	(1,327)	0
47		Deferred Taxes	1.1	(263,782,643)	(14,988)	(5,217)	0
48		Other Debits and Credits	1.1	31,056,611	1,765	614	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 90,769	$ 30,270	$ 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	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
3	301	Organization	1.1	$ 68,482	$ 1,240	$ 3,125	$ 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	$ 1,240	$ 3,125	$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	1.81%	4.56%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 45,018	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	24,930	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	2,175	0	0
12	366.2	Structures	1.0	1,023,351	51,849	0	0
13	367	Mains	1.0	66,611,695	3,374,959	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,074)	0	0
15	368	Compressor Stations	1.0	4,215,598	213,588	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	961,298	0	0
17	370	Communications Equipment	1.0	346,461	17,554	0	0
18	371	Other Equipment	1.0	(1,327)	(67)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 4,690,231	$ 0	$ 0
20		Distribution Plant					
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0	$ 0
22	374.2	Rights of Way	1.0	1,167,509	59,153	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	25,705,209	0	0
25	376	Mains - Customer	5.0	507,344,692	0	14,715,210	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	329,772	188,781	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	50,112,959	0
30	381	Meters	6.0	197,899,943	0	12,542,924	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 26,094,134	$ 77,559,874	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 30,784,365	$ 77,559,874	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.62%	4.83%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 1,043,755	$ 2,629,695	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 31,829,361	$ 80,192,694	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 694,139	$ 1,748,853	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	345,682	870,930	0
41		Total Systems Allocable		$ 57,419,388	$ 1,039,821	$ 2,619,783	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 32,869,181	$ 82,812,477	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 126,049	$ 317,574	$ 0
45		Materials & Supplies	1.1	8,261,075	149,602	376,915	0
46		Customer Advances	8.0	(57,844,713)	0	(1,677,749)	0
47		Deferred Taxes	1.1	(263,782,643)	(4,776,899)	(12,035,189)	0
48		Other Debits and Credits	1.1	31,056,611	562,411	1,416,970	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 28,930,344	$ 71,210,998	$ 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-2 Demand	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
3	301	Organization	1.1	$ 68,482	$ 1,888	$ 1,212	$ 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	$ 1,888	$ 1,212	$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	2.76%	1.77%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 68,519	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	37,944	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	3,310	0	0
12	366.2	Structures	1.0	1,023,351	78,916	0	0
13	367	Mains	1.0	66,611,695	5,136,793	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,634)	0	0
15	368	Compressor Stations	1.0	4,215,598	325,088	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	1,463,126	0	0
17	370	Communications Equipment	1.0	346,461	26,718	0	0
18	371	Other Equipment	1.0	(1,327)	(102)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 7,138,678	$ 0	$ 0
20		Distribution Plant					
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0	$ 0
22	374.2	Rights of Way	1.0	1,167,509	90,033	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	39,124,133	0	0
25	376	Mains - Customer	5.0	507,344,692	0	2,464,839	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	501,923	31,621	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	16,500,610	0
30	381	Meters	6.0	197,899,943	0	11,080,861	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 39,716,089	$ 30,077,931	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 46,854,768	$ 30,077,931	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	2.47%	1.87%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 1,588,628	$ 1,019,803	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 48,445,283	$ 31,098,946	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 1,056,501	$ 678,210	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	526,138	337,749	0
41		Total Systems Allocable		$ 57,419,388	$ 1,582,639	$ 1,015,959	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 50,027,922	$ 32,114,905	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 191,850	$ 123,156	$ 0
45		Materials & Supplies	1.1	8,261,075	227,698	146,169	0
46		Customer Advances	8.0	(57,844,713)	0	(281,028)	0
47		Deferred Taxes	1.1	(263,782,643)	(7,270,589)	(4,667,279)	0
48		Other Debits and Credits	1.1	31,056,611	856,007	549,505	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 44,032,888	$ 27,985,428	$ 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	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
3	301	Organization	1.1	$ 68,482	$ 771	$ 153	$ 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	$ 771	$ 153	$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	1.13%	0.22%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 27,975	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	15,492	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	1,352	0	0
12	366.2	Structures	1.0	1,023,351	32,220	0	0
13	367	Mains	1.0	66,611,695	2,097,252	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(667)	0	0
15	368	Compressor Stations	1.0	4,215,598	132,727	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	597,365	0	0
17	370	Communications Equipment	1.0	346,461	10,908	0	0
18	371	Other Equipment	1.0	(1,327)	(42)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 2,914,582	$ 0	$ 0
20		Distribution Plant					
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0	$ 0
22	374.2	Rights of Way	1.0	1,167,509	36,759	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	15,973,615	0	0
25	376	Mains - Customer	5.0	507,344,692	0	204,388	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	204,925	2,622	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	1,966,509	0
30	381	Meters	6.0	197,899,943	0	1,631,318	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 16,215,299	$ 3,804,837	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 19,129,881	$ 3,804,837	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.01%	0.24%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 648,606	$ 129,004	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 19,779,257	$ 3,933,995	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 431,349	$ 85,793	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	214,812	42,725	0
41		Total Systems Allocable		$ 57,419,388	$ 646,161	$ 128,518	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 20,425,418	$ 4,062,513	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 78,329	$ 15,579	$ 0
45		Materials & Supplies	1.1	8,261,075	92,965	18,490	0
46		Customer Advances	8.0	(57,844,713)	0	(23,303)	0
47		Deferred Taxes	1.1	(263,782,643)	(2,968,439)	(590,408)	0
48		Other Debits and Credits	1.1	31,056,611	349,491	69,512	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 17,977,763	$ 3,552,384	$ 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-4 Demand	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
3	301	Organization	1.1	$ 68,482	$ 3,797	$ 497	$ 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	$ 3,797	$ 497	$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	5.54%	0.73%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 137,824	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	76,324	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	6,659	0	0
12	366.2	Structures	1.0	1,023,351	158,737	0	0
13	367	Mains	1.0	66,611,695	10,332,474	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3,287)	0	0
15	368	Compressor Stations	1.0	4,215,598	653,903	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	2,943,024	0	0
17	370	Communications Equipment	1.0	346,461	53,741	0	0
18	371	Other Equipment	1.0	(1,327)	(206)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 14,359,193	$ 0	$ 0
20		Distribution Plant					
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0	$ 0
22	374.2	Rights of Way	1.0	1,167,509	181,098	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	78,696,777	0	0
25	376	Mains - Customer	5.0	507,344,692	0	128,015	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,009,600	1,642	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	2,926,232	0
30	381	Meters	6.0	197,899,943	0	3,746,373	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	5,541,728	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 79,887,475	$ 12,343,991	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 94,246,668	$ 12,343,991	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	4.97%	0.77%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 3,195,467	$ 418,527	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 97,445,932	$ 12,763,016	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 2,125,113	$ 278,337	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	1,058,308	138,612	0
41		Total Systems Allocable		$ 57,419,388	$ 3,183,422	$ 416,950	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 100,629,354	$ 13,179,966	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 385,899	$ 50,543	$ 0
45		Materials & Supplies	1.1	8,261,075	458,007	59,988	0
46		Customer Advances	8.0	(57,844,713)	0	(14,596)	0
47		Deferred Taxes	1.1	(263,782,643)	(14,624,527)	(1,915,453)	0
48		Other Debits and Credits	1.1	31,056,611	1,721,828	225,517	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 88,570,560	$ 11,585,965	$ 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	Air Conditioning Demand	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
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		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 183	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	102	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	66,611,695	13,745	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(4)	0	0
15	368	Compressor Stations	1.0	4,215,598	870	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	3,915	0	0
17	370	Communications Equipment	1.0	346,461	71	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 19,102	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	104,689	0	0
25	376	Mains - Customer	5.0	507,344,692	0	12,365	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,343	159	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	39,073	0
30	381	Meters	6.0	197,899,943	0	36,282	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 106,273	$ 87,879	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 125,375	$ 87,879	$ 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	$ 57,636,652	$ 4,251	$ 2,980	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 129,631	$ 90,862	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 2,827	$ 1,982	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	1,408	987	0
41		Total Systems Allocable		$ 57,419,388	$ 4,235	$ 2,968	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 133,866	$ 93,831	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 513	$ 360	$ 0
45		Materials & Supplies	1.1	8,261,075	609	427	0
46		Customer Advances	8.0	(57,844,713)	0	(1,410)	0
47		Deferred Taxes	1.1	(263,782,643)	(19,455)	(13,636)	0
48		Other Debits and Credits	1.1	31,056,611	2,291	1,606	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 117,824	$ 81,177	$ 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	Water Pumping Demand	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
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		Transmission Plant					
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	455	0	0
13	367	Mains	1.0	66,611,695	29,594	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(9)	0	0
15	368	Compressor Stations	1.0	4,215,598	1,873	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	8,429	0	0
17	370	Communications Equipment	1.0	346,461	154	0	0
18	371	Other Equipment	1.0	(1,327)	(1)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 41,127	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	225,401	0	0
25	376	Mains - Customer	5.0	507,344,692	0	727	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	2,892	9	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	4,260	0
30	381	Meters	6.0	197,899,943	0	14,117	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	31,487	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 228,811	$ 50,601	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 269,938	$ 50,601	$ 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	$ 57,636,652	$ 9,152	$ 1,716	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 279,102	$ 52,318	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 6,087	$ 1,141	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	3,031	568	0
41		Total Systems Allocable		$ 57,419,388	$ 9,118	$ 1,709	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 288,220	$ 54,028	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 1,105	$ 207	$ 0
45		Materials & Supplies	1.1	8,261,075	1,312	246	0
46		Customer Advances	8.0	(57,844,713)	0	(83)	0
47		Deferred Taxes	1.1	(263,782,643)	(41,887)	(7,852)	0
48		Other Debits and Credits	1.1	31,056,611	4,932	924	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 253,681	$ 47,470	$ 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	Electric Generation Demand	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
3	301	Organization	1.1	$ 68,482	$ 94	$ 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	$ 94	$ 4	$ 0
7		Intangible Plant Allocation Percentage	Intang. Plant	100.00%	0.14%	0.01%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 3,427	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	1,898	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	166	0	0
12	366.2	Structures	1.0	1,023,351	3,948	0	0
13	367	Mains	1.0	66,611,695	256,954	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(82)	0	0
15	368	Compressor Stations	1.0	4,215,598	16,262	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	73,189	0	0
17	370	Communications Equipment	1.0	346,461	1,336	0	0
18	371	Other Equipment	1.0	(1,327)	(5)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 357,093	$ 0	$ 0
20		Distribution Plant					
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0	$ 0
22	374.2	Rights of Way	1.0	1,167,509	4,504	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	########	0	0
25	376	Mains - Customer	5.0	507,344,692	0	1,455	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	25,107	19	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	4,954	0
30	381	Meters	6.0	197,899,943	0	25,812	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	62,974	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ ########	$ 95,213	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ ########	$ 95,213	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.12%	0.01%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 79,467	$ 3,228	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ ########	$ 98,445	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 52,849	$ 2,147	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	26,319	1,069	0
41		Total Systems Allocable		$ 57,419,388	$ 79,167	$ 3,216	$ 0
42		Total Net Plant		$ 1,815,051,985	$ ########	$ 101,661	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 9,597	$ 390	$ 0
45		Materials & Supplies	1.1	8,261,075	11,390	463	0
46		Customer Advances	8.0	(57,844,713)	0	(166)	0
47		Deferred Taxes	1.1	(263,782,643)	(363,691)	(14,775)	0
48		Other Debits and Credits	1.1	31,056,611	42,819	1,739	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ ########	$ 89,313	$ 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	Compress (CNG) Demand	Compress (CNG) Customer	Compress (CNG) Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
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		Transmission Plant					
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	66,611,695	13,907	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(4)	0	0
15	368	Compressor Stations	1.0	4,215,598	880	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	3,961	0	0
17	370	Communications Equipment	1.0	346,461	72	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 19,326	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	105,918	0	0
25	376	Mains - Customer	5.0	507,344,692	0	2,182	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,359	28	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	7,431	0
30	381	Meters	6.0	197,899,943	0	18,252	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 107,521	$ 27,893	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 126,847	$ 27,893	$ 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	$ 57,636,652	$ 4,301	$ 946	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 131,153	$ 28,840	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 2,860	$ 629	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	1,424	313	0
41		Total Systems Allocable		$ 57,419,388	$ 4,285	$ 942	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 135,437	$ 29,782	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 519	$ 114	$ 0
45		Materials & Supplies	1.1	8,261,075	616	136	0
46		Customer Advances	8.0	(57,844,713)	0	(249)	0
47		Deferred Taxes	1.1	(263,782,643)	(19,683)	(4,328)	0
48		Other Debits and Credits	1.1	31,056,611	2,317	510	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 119,208	$ 25,964	$ 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	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Direct					
2		Intangible Plant					
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		Transmission Plant					
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	66,611,695	18,449	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(6)	0	0
15	368	Compressor Stations	1.0	4,215,598	1,168	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	5,255	0	0
17	370	Communications Equipment	1.0	346,461	96	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 25,639	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	140,518	0	0
25	376	Mains - Customer	5.0	507,344,692	0	420,414	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,803	5,393	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	294,620	0
30	381	Meters	6.0	197,899,943	0	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 142,644	$ 720,427	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 168,283	$ 720,427	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.04%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 5,706	$ 24,426	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 173,996	$ 744,882	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 3,795	$ 16,244	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	1,890	8,090	0
41		Total Systems Allocable		$ 57,419,388	$ 5,684	$ 24,334	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 179,680	$ 769,217	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 689	$ 2,950	$ 0
45		Materials & Supplies	1.1	8,261,075	818	3,501	0
46		Customer Advances	8.0	(57,844,713)	0	(47,933)	0
47		Deferred Taxes	1.1	(263,782,643)	(26,113)	(111,791)	0
48		Other Debits and Credits	1.1	31,056,611	3,074	13,162	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 158,148	$ 629,105	$ 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
	(a)	(b)	(c)	(d)
1		Direct		
2		Intangible Plant		
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		Transmission Plant		
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	66,611,695
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,215,598
16	369	Measuring and Regulating Stations	1.0	18,973,175
17	370	Communications Equipment	1.0	346,461
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		$ 92,571,266
20		Distribution Plant		
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	507,344,692
25	376	Mains - Customer	5.0	507,344,692
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	374,945,732
30	381	Meters	6.0	197,899,943
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189
32	387	Miscellaneous Equipment	1.0	0
33		Total Direct Distribution Plant		$ 1,607,356,196
34		Total Transmission & Direct Plant		$ 1,699,927,462
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652
37		Total Direct Net Plant		$ 1,757,632,597
38		Common - Systems Allocable		
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676
40	389-398	Total Common General Plant	1.1	19,088,712
41		Total Systems Allocable		$ 57,419,388
42		Total Net Plant		$ 1,815,051,985
43		Other Rate Base Items		
44		Cash Working Capital	1.1	$ 6,960,464
45		Materials & Supplies	1.1	8,261,075
46		Customer Advances	8.0	(57,844,713)
47		Deferred Taxes	1.1	(263,782,643)
48		Other Debits and Credits	1.1	31,056,611
49		Total Allocated Rate Base		$ 1,539,702,779

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
	(a)	(b)	(c)	(d)
1		Direct		
2		Intangible Plant		
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		Transmission Plant		
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	66,611,695
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,215,598
16	369	Measuring and Regulating Stations	1.0	18,973,175
17	370	Communications Equipment	1.0	346,461
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		$ 92,571,266
20		Distribution Plant		
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	507,344,692
25	376	Mains - Customer	5.0	507,344,692
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	374,945,732
30	381	Meters	6.0	197,899,943
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189
32	387	Miscellaneous Equipment	1.0	0
33		Total Direct Distribution Plant		$ 1,607,356,196
34		Total Transmission & Direct Plant		$ 1,699,927,462
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652
37		Total Direct Net Plant		$ 1,757,632,597
38		Common - Systems Allocable		
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676
40	389-398	Total Common General Plant	1.1	19,088,712
41		Total Systems Allocable		$ 57,419,388
42		Total Net Plant		$ 1,815,051,985
43		Other Rate Base Items		
44		Cash Working Capital	1.1	$ 6,960,464
45		Materials & Supplies	1.1	8,261,075
46		Customer Advances	8.0	(57,844,713)
47		Deferred Taxes	1.1	(263,782,643)
48		Other Debits and Credits	1.1	31,056,611
49		Total Allocated Rate Base		$ 1,539,702,779

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
	(a)	(b)	(c)	(d)
1		Direct		
2		Intangible Plant		
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		Transmission Plant		
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	66,611,695
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,215,598
16	369	Measuring and Regulating Stations	1.0	18,973,175
17	370	Communications Equipment	1.0	346,461
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		$ 92,571,266
20		Distribution Plant		
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	507,344,692
25	376	Mains - Customer	5.0	507,344,692
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	374,945,732
30	381	Meters	6.0	197,899,943
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189
32	387	Miscellaneous Equipment	1.0	0
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41		Total Systems Allocable		$ 57,419,388
42		Total Net Plant		$ 1,815,051,985
43		Other Rate Base Items		
44		Cash Working Capital	1.1	$ 6,960,464
45		Materials & Supplies	1.1	8,261,075
46		Customer Advances	8.0	(57,844,713)
47		Deferred Taxes	1.1	(263,782,643)
48		Other Debits and Credits	1.1	31,056,611
49		Total Allocated Rate Base		$ 1,539,702,779

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
	(a)	(b)	(c)	(d)
1		Direct		
2		Intangible Plant		
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		Transmission Plant		
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	66,611,695
14	367.2	Mains - Bridge	1.0	(21,190)
15	368	Compressor Stations	1.0	4,215,598
16	369	Measuring and Regulating Stations	1.0	18,973,175
17	370	Communications Equipment	1.0	346,461
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		$ 92,571,266
20		Distribution Plant		
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	507,344,692
25	376	Mains - Customer	5.0	507,344,692
26	376	Mains - Commodity	3.0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439
28	380	Services - Demand	1.0	0
29	380	Services - Customer	7.0	374,945,732
30	381	Meters	6.0	197,899,943
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189
32	387	Miscellaneous Equipment	1.0	0
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39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676
40	389-398	Total Common General Plant	1.1	19,088,712
41		Total Systems Allocable		$ 57,419,388
42		Total Net Plant		$ 1,815,051,985
43		Other Rate Base Items		
44		Cash Working Capital	1.1	$ 6,960,464
45		Materials & Supplies	1.1	8,261,075
46		Customer Advances	8.0	(57,844,713)
47		Deferred Taxes	1.1	(263,782,643)
48		Other Debits and Credits	1.1	31,056,611
49		Total Allocated Rate Base		$ 1,539,702,779

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
	(a)	(b)	(c)	(d)
1		Direct		
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5	303	Miscellaneous Intangible Plant	1.1	0
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13	367	Mains	1.0	66,611,695
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15	368	Compressor Stations	1.0	4,215,598
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18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		$ 92,571,266
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22	374.2	Rights of Way	1.0	1,167,509
23	375	Structures & Improvements	1.0	0
24	376	Mains - Demand	1.0	507,344,692
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44		Cash Working Capital	1.1	$ 6,960,464
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46		Customer Advances	8.0	(57,844,713)
47		Deferred Taxes	1.1	(263,782,643)
48		Other Debits and Credits	1.1	31,056,611
49		Total Allocated Rate Base		$ 1,539,702,779

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
	(a)	(b)	(c)	(d)
1		Direct		
2		Intangible Plant		
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
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13	367	Mains	1.0	66,611,695
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15	368	Compressor Stations	1.0	4,215,598
16	369	Measuring and Regulating Stations	1.0	18,973,175
17	370	Communications Equipment	1.0	346,461
18	371	Other Equipment	1.0	(1,327)
19		Total Direct Transmission Plant		$ 92,571,266
20		Distribution Plant		
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	507,344,692
25	376	Mains - Customer	5.0	507,344,692
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28	380	Services - Demand	1.0	0
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43		Other Rate Base Items		
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46		Customer Advances	8.0	(57,844,713)
47		Deferred Taxes	1.1	(263,782,643)
48		Other Debits and Credits	1.1	31,056,611
49		Total Allocated Rate Base		$ 1,539,702,779

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		Depreciation Expense & Amortization					
2		Direct					
3	301-303	Intangible Plant	Intang. Plant	$ 0	$ 0	$ 0	$ 0
4	365-371	Transmission Plant	1.0	2,663,134	1,647,021	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	9,678,184	25,165,443	0
6	389-398	General Plant	1.1	3,718,780	822,031	1,811,806	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 12,147,237	$ 26,977,249	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 1,284,431	$ 2,830,962	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	376,693	830,254	0
11		Total System Allocable Amortization		$ 7,514,741	$ 1,661,124	$ 3,661,216	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 55,947	$ 123,311	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 1,717,071	$ 3,784,527	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 13,864,308	$ 30,761,776	$ 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	660,404	0	0	329,807
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 329,807
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	$ 255,349	$ 24,353	$ 0	$ 107,857
28		Materials and Expenses	17.1	22,581	2,154	0	9,538
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 180,575
31		Materials and Expenses	3.0	41,418	0	0	20,684
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
34		Materials and Expenses	1.0	254	157	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	$ 81,126	$ 0	$ 0	$ 40,515
37		Materials and Expenses	3	39,700	0	0	19,826
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	40,093
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 77,615	$ 0	$ 0
43		Materials and Expenses	17	15,760	9,747	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 3,485
46		Materials and Expenses	3	165,079	0	0	82,441
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	13,115	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 71,614	$ 0	$ 5,518
52		Materials and Expenses	17.2	34,584	19,525	0	1,504
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	461	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 689,844	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	794,737	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	35,228
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 4,543
64		Materials and Expenses	3	73,771	0	0	36,841
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 153
67		Materials and Expenses	3	75,401	0	0	37,655
68		Total Transmission O & M Expense		$ 4,008,585	$ 1,703,324	$ 0	$ 626,456

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		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 472,649	$ 2,834,087	$ 34,200
72		Materials & Expenses	5.5	770,305	78,818	472,605	5,703
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 160,021
75		Materials & Expenses	3	23,884	0	0	11,928
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 408,549	$ 890,377	$ 0
78		Materials & Expenses	4.4	8,608,814	1,943,801	4,236,245	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 18,596	$ 23,475	$ 0
81		Materials & Expenses	2.2	17,452	5,397	6,813	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 2,823,787	$ 0
84		Materials & Expenses	2	1,866,345	0	1,277,473	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 4,172,303	$ 0
87		Materials & Expenses	4	1,048,403	0	818,501	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 159,325	$ 955,340	$ 11,528
90		Materials & Expenses	5.5	1,151,386	117,810	706,411	8,525
91	881	Rents	5.5	(473,550)	(48,454)	(290,537)	(3,506)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 3,156,492	$ 18,926,879	$ 228,399
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 4,859,815	$ 18,926,879	$ 1,184,661
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 79,481	$ 297,006	$ 0
97		Materials & Expenses	6.6	183,121	27,863	104,119	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	1,712	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 482,498	$ 609,089	$ 0
103		Materials & Expenses	2.2	4,231,467	1,308,480	1,651,779	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 157,378	$ 198,668	$ 0
106		Materials & Expenses	2.2	593,316	183,469	231,604	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 1,817,198	$ 0
109		Materials & Expenses	3.3	1,813,443	0	1,391,595	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 1,049,590	$ 0
112		Materials & Expenses	6	1,444,292	0	1,016,742	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 4,250	$ 15,883	$ 0
115		Materials & Expenses	6.6	59,407	9,039	33,778	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 2,254,171	$ 8,417,049	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 5,410,662	$ 27,343,928	$ 228,399

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		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 731,705	$ 0
121		Materials & Expenses	10.1	12,955	0	9,255	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 454,829	$ 0
124		Materials & Expenses	11	155,396	0	121,420	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 3,208,252	$ 0
127		Materials & Expenses	4	6,221,451	0	4,857,162	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	1,448,034	0	730,476	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		$ 14,156,296	$ 0	$ 10,113,098	$ 0
136		Customer Service & Informational Expenses					
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	286,730	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 286,730	$ 0
147		Total O & M Expense		$ 64,848,084	$ 7,113,986	$ 37,743,756	$ 1,184,661
148		Allocation Percentage	O&M	100.00%	10.97%	58.20%	1.83%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 4,757,832	$ 25,243,013	$ 792,301
151		Regulatory Amortization	1.1	4,901,842	1,083,546	2,388,200	0
152		Mill Tax	Net Op Margin	1,469,182	0	1,023,768	0
153		Modified Business Tax	1.1	(248,974)	(55,035)	(121,301)	0
154		Taxes Other Than Income	1.1	8,403,914	1,857,674	4,094,425	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 14,758,002	$ 70,371,861	$ 1,976,962
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 5,326,408	$ 11,739,721	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(8,376,846)	(18,463,070)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(8,376,846)	(18,463,070)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (3,050,438)	$ (6,723,348)	$ 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		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 388,522,415	$ 856,326,627	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	12,692,482	27,974,988	0
167		Cash Working Capital	1.1	6,960,464	1,538,601	3,391,170	0
168		Materials & Supplies	1.1	8,261,075	1,826,100	4,024,834	0
169		Customer Advances	8	(57,844,713)	0	(45,160,069)	0
170		Deferred Taxes	1.1	(263,782,643)	(58,308,812)	(128,516,108)	0
171		Other Debits and Credits	1.1	31,056,611	6,865,024	15,130,923	0
172		Total Rate Base		$ 1,539,702,779	$ 353,135,810	$ 733,172,365	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 180,526,754	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	11,417,730	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	801	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	53	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		$ 281,602,295	$ 0	$ 195,976,285	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (7,113,986)	$ (37,743,756)	$ (1,184,661)
187		Administrative & General Expense	O&M	(43,370,380)	(4,757,832)	(25,243,013)	(792,301)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(13,864,308)	(30,761,776)	0
189		Regulatory Amortization	1.1	(4,901,842)	(1,083,546)	(2,388,200)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(1,023,768)	0
191		MBT Tax	1.1	248,974	55,035	121,301	0
192		Taxes other than Income	1.1	(8,403,914)	(1,857,674)	(4,094,425)	0
193		Total Operating Deductions		$ (185,734,105)	$ (28,622,311)	$ (101,133,638)	$ (1,976,962)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (28,622,311)	$ 94,842,648	$ (1,976,962)
203		Schedule M Adjustments	1.1	(37,895,929)	(8,376,846)	(18,463,070)	0
204		Interest Expense	1.1	(24,096,083)	(5,326,408)	(11,739,721)	0
205		Total Taxable Income		$ 33,876,178	$ (42,325,565)	$ 64,639,856	$ (1,976,962)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (8,888,369)	$ 13,574,370	$ (415,162)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	1,300,118	2,865,538	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (7,588,251)	$ 16,439,907	$ (415,162)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (21,034,060)	$ 78,402,740	$ (1,561,800)

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		Direct					
3	301-303	Intangible Plant	Intang. Plant	$ 0	$ 0	$ 0	$ 0
4	365-371	Transmission Plant	1.0	2,663,134	165,150	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	970,452	4,233,291	0
6	389-398	General Plant	1.1	3,718,780	82,427	304,779	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 1,218,029	$ 4,538,070	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 128,793	$ 476,220	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	37,772	139,664	0
11		Total System Allocable Amortization		$ 7,514,741	$ 166,564	$ 615,884	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 5,610	$ 20,743	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 172,174	$ 636,627	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 1,390,203	$ 5,174,697	$ 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	660,404	0	0	42,056
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 42,056
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	$ 255,349	$ 2,442	$ 0	$ 13,753
28		Materials and Expenses	17.1	22,581	216	0	1,216
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 23,026
31		Materials and Expenses	3.0	41,418	0	0	2,638
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	$ 81,126	$ 0	$ 0	$ 5,166
37		Materials and Expenses	3	39,700	0	0	2,528
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	5,112
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 7,783	$ 0	$ 0
43		Materials and Expenses	17	15,760	977	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 444
46		Materials and Expenses	3	165,079	0	0	10,513
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	1,315	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 7,181	$ 0	$ 704
52		Materials and Expenses	17.2	34,584	1,958	0	192
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	$ 1,115,436	$ 69,172	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	79,690	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	4,492
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 579
64		Materials and Expenses	3	73,771	0	0	4,698
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 19
67		Materials and Expenses	3	75,401	0	0	4,802
68		Total Transmission O & M Expense		$ 4,008,585	$ 170,796	$ 0	$ 79,883

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		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 47,394	$ 569,819	$ 4,361
72		Materials & Expenses	5.5	770,305	7,903	95,022	727
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 20,405
75		Materials & Expenses	3	23,884	0	0	1,521
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 40,966	$ 141,469	$ 0
78		Materials & Expenses	4.4	8,608,814	194,909	673,084	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 1,865	$ 5,529	$ 0
81		Materials & Expenses	2.2	17,452	541	1,605	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 597,417	$ 0
84		Materials & Expenses	2	1,866,345	0	270,270	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 982,726	$ 0
87		Materials & Expenses	4	1,048,403	0	192,786	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 15,976	$ 192,080	$ 1,470
90		Materials & Expenses	5.5	1,151,386	11,813	142,030	1,087
91	881	Rents	5.5	(473,550)	(4,859)	(58,415)	(447)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 316,508	$ 3,805,420	$ 29,125
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 487,304	$ 3,805,420	$ 151,064
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 7,970	$ 46,316	$ 0
97		Materials & Expenses	6.6	183,121	2,794	16,237	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	$ 1,560,341	$ 48,381	$ 143,462	$ 0
103		Materials & Expenses	2.2	4,231,467	131,204	389,053	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 15,781	$ 46,793	$ 0
106		Materials & Expenses	2.2	593,316	18,397	54,551	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 96,984	$ 0
109		Materials & Expenses	3.3	1,813,443	0	74,270	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 222,057	$ 0
112		Materials & Expenses	6	1,444,292	0	215,108	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 426	$ 2,477	$ 0
115		Materials & Expenses	6.6	59,407	906	5,267	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 226,030	$ 1,312,574	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 542,538	$ 5,117,994	$ 29,125

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		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 206,391	$ 0
121		Materials & Expenses	10.1	12,955	0	2,611	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 107,128	$ 0
124		Materials & Expenses	11	155,396	0	28,599	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 755,657	$ 0
127		Materials & Expenses	4	6,221,451	0	1,144,034	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	1,448,034	0	608,172	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		$ 14,156,296	$ 0	$ 2,852,593	$ 0
136		Customer Service & Informational Expenses					
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	67,535	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 67,535	$ 0
147		Total O & M Expense		$ 64,848,084	$ 713,334	$ 8,038,122	$ 151,064
148		Allocation Percentage	O&M	100.00%	1.10%	12.40%	0.23%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 477,078	$ 5,375,893	$ 101,031
151		Regulatory Amortization	1.1	4,901,842	108,649	401,739	0
152		Mill Tax	Net Op Margin	1,469,182	0	166,774	0
153		Modified Business Tax	1.1	(248,974)	(5,519)	(20,405)	0
154		Taxes Other Than Income	1.1	8,403,914	186,273	688,758	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 1,479,816	$ 14,650,881	$ 252,095
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 534,090	$ 1,974,837	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(839,964)	(3,105,828)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(839,964)	(3,105,828)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (305,874)	$ (1,130,991)	$ 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		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 38,957,959	$ 144,049,911	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	1,272,702	4,705,908	0
167		Cash Working Capital	1.1	6,960,464	154,279	570,457	0
168		Materials & Supplies	1.1	8,261,075	183,107	677,051	0
169		Customer Advances	8	(57,844,713)	0	(10,636,801)	0
170		Deferred Taxes	1.1	(263,782,643)	(5,846,747)	(21,618,776)	0
171		Other Debits and Credits	1.1	31,056,611	688,370	2,545,300	0
172		Total Rate Base		$ 1,539,702,779	$ 35,409,670	$ 120,293,050	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 29,408,141	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	1,859,969	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		$ 281,602,295	$ 0	$ 33,039,692	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (713,334)	$ (8,038,122)	$ (151,064)
187		Administrative & General Expense	O&M	(43,370,380)	(477,078)	(5,375,893)	(101,031)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(1,390,203)	(5,174,697)	0
189		Regulatory Amortization	1.1	(4,901,842)	(108,649)	(401,739)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(166,774)	0
191		MBT Tax	1.1	248,974	5,519	20,405	0
192		Taxes other than Income	1.1	(8,403,914)	(186,273)	(688,758)	0
193		Total Operating Deductions		$ (185,734,105)	$ (2,870,019)	$ (19,825,578)	$ (252,095)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (2,870,019)	$ 13,214,114	$ (252,095)
203		Schedule M Adjustments	1.1	(37,895,929)	(839,964)	(3,105,828)	0
204		Interest Expense	1.1	(24,096,083)	(534,090)	(1,974,837)	0
205		Total Taxable Income		$ 33,876,178	$ (4,244,073)	$ 8,133,448	$ (252,095)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (891,255)	$ 1,708,024	$ (52,940)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	130,366	482,036	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (760,890)	$ 2,190,060	$ (52,940)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (2,109,129)	$ 11,024,054	$ (199,155)

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		Depreciation Expense & Amortization					
2		Direct					
3	301-303	Intangible Plant	Intang. Plant	$ 0	$ 0	$ 0	$ 0
4	365-371	Transmission Plant	1.0	2,663,134	423	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	2,488	1,022	0
6	389-398	General Plant	1.1	3,718,780	211	74	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 3,122	$ 1,095	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 330	$ 115	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	97	34	0
11		Total System Allocable Amortization		$ 7,514,741	$ 427	$ 149	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 14	$ 5	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 441	$ 154	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 3,564	$ 1,249	$ 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	660,404	0	0	194
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 194
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	$ 255,349	$ 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	$ 361,583	$ 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	$ 81,126	$ 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	$ 125,499	$ 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	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 177	$ 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	$ 9,097	$ 0	$ 0	$ 3
64		Materials and Expenses	3	73,771	0	0	22
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	22
68		Total Transmission O & M Expense		$ 4,008,585	$ 438	$ 0	$ 368

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		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 121	$ 138	$ 20
72		Materials & Expenses	5.5	770,305	20	23	3
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 94
75		Materials & Expenses	3	23,884	0	0	7
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 105	$ 26	$ 0
78		Materials & Expenses	4.4	8,608,814	500	124	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 271	$ 0
84		Materials & Expenses	2	1,866,345	0	123	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 123	$ 0
87		Materials & Expenses	4	1,048,403	0	24	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 41	$ 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		$ 30,849,120	$ 811	$ 919	$ 134
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 1,249	$ 919	$ 696
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 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	$ 1,560,341	$ 124	$ 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	$ 508,941	$ 40	$ 6	$ 0
106		Materials & Expenses	2.2	593,316	47	7	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 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	$ 1,490,953	$ 0	$ 101	$ 0
112		Materials & Expenses	6	1,444,292	0	98	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 1	$ 1	$ 0
115		Materials & Expenses	6.6	59,407	2	2	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 579	$ 393	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 1,391	$ 1,312	$ 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		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 20	$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 13	$ 0
124		Materials & Expenses	11	155,396	0	4	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 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	1,448,034	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		$ 14,156,296	$ 0	$ 274	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 1,829	$ 1,595	$ 696
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 1,223	$ 1,066	$ 466
151		Regulatory Amortization	1.1	4,901,842	279	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	8,403,914	477	166	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 3,881	$ 2,931	$ 1,162
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 1,369	$ 477	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,153)	(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)	(2,153)	(750)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (784)	$ (273)	$ 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		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 99,865	$ 34,763	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	3,262	1,136	0
167		Cash Working Capital	1.1	6,960,464	395	138	0
168		Materials & Supplies	1.1	8,261,075	469	163	0
169		Customer Advances	8	(57,844,713)	0	(1,327)	0
170		Deferred Taxes	1.1	(263,782,643)	(14,988)	(5,217)	0
171		Other Debits and Credits	1.1	31,056,611	1,765	614	0
172		Total Rate Base		$ 1,539,702,779	$ 90,769	$ 30,270	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 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		$ 281,602,295	$ 16,396	$ 2,364	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (1,829)	$ (1,595)	$ (696)
187		Administrative & General Expense	O&M	(43,370,380)	(1,223)	(1,066)	(466)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(3,564)	(1,249)	0
189		Regulatory Amortization	1.1	(4,901,842)	(279)	(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	(8,403,914)	(477)	(166)	0
193		Total Operating Deductions		$ (185,734,105)	$ (7,444)	$ (4,180)	$ (1,162)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 8,952	$ (1,816)	$ (1,162)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,153)	(750)	0
204		Interest Expense	1.1	(24,096,083)	(1,369)	(477)	0
205		Total Taxable Income		$ 33,876,178	$ 5,430	$ (3,042)	$ (1,162)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 1,140	$ (639)	$ (244)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	334	116	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 1,474	$ (522)	$ (244)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 7,478	$ (1,293)	$ (918)

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	General-1 Customer	General-1 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	2,663,134	134,931	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	792,877	2,356,676	0
6	389-398	General Plant	1.1	3,718,780	67,344	169,671	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 995,152	$ 2,526,347	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 105,226	$ 265,112	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	30,860	77,751	0
11		Total System Allocable Amortization		$ 7,514,741	$ 136,086	$ 342,863	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 4,583	$ 11,548	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 140,670	$ 354,411	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 1,135,821	$ 2,880,758	$ 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	660,404	0	0	29,826
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 29,826
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	$ 255,349	$ 1,995	$ 0	$ 9,754
28		Materials and Expenses	17.1	22,581	176	0	863
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 16,330
31		Materials and Expenses	3.0	41,418	0	0	1,871
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	$ 81,126	$ 0	$ 0	$ 3,664
37		Materials and Expenses	3	39,700	0	0	1,793
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	3,626
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 6,359	$ 0	$ 0
43		Materials and Expenses	17	15,760	799	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 315
46		Materials and Expenses	3	165,079	0	0	7,456
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	1,074	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 5,867	$ 0	$ 499
52		Materials and Expenses	17.2	34,584	1,600	0	136
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	38	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 56,515	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	65,108	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	3,186
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 411
64		Materials and Expenses	3	73,771	0	0	3,332
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 14
67		Materials and Expenses	3	75,401	0	0	3,405
68		Total Transmission O & M Expense		$ 4,008,585	$ 139,543	$ 0	$ 56,654

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	General-1 Demand	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 38,721	$ 207,213	$ 3,093
72		Materials & Expenses	5.5	770,305	6,457	34,554	516
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 14,472
75		Materials & Expenses	3	23,884	0	0	1,079
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 33,470	$ 84,411	$ 0
78		Materials & Expenses	4.4	8,608,814	159,244	401,612	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 1,523	$ 872	$ 0
81		Materials & Expenses	2.2	17,452	442	253	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 254,231	$ 0
84		Materials & Expenses	2	1,866,345	0	115,014	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 155,006	$ 0
87		Materials & Expenses	4	1,048,403	0	30,408	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 13,053	$ 69,849	$ 1,043
90		Materials & Expenses	5.5	1,151,386	9,651	51,649	771
91	881	Rents	5.5	(473,550)	(3,970)	(21,242)	(317)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 258,593	$ 1,383,830	$ 20,655
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 398,136	$ 1,383,830	$ 107,135
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 6,511	$ 31,500	$ 0
97		Materials & Expenses	6.6	183,121	2,283	11,043	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	140	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 39,528	$ 22,628	$ 0
103		Materials & Expenses	2.2	4,231,467	107,196	61,365	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 12,893	$ 7,381	$ 0
106		Materials & Expenses	2.2	593,316	15,031	8,604	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 316,501	$ 0
109		Materials & Expenses	3.3	1,813,443	0	242,374	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 94,497	$ 0
112		Materials & Expenses	6	1,444,292	0	91,539	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 348	$ 1,685	$ 0
115		Materials & Expenses	6.6	59,407	741	3,582	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 184,671	$ 892,699	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 443,264	$ 2,276,530	$ 20,655

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	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 28,571	$ 0
121		Materials & Expenses	10.1	12,955	0	361	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 16,897	$ 0
124		Materials & Expenses	11	155,396	0	4,511	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 119,190	$ 0
127		Materials & Expenses	4	6,221,451	0	180,449	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	$ 0	$ 3,532	$ 0
130		Materials & Expenses - KAM	15	5,750	0	34	0
131	904	Uncollectible Accounts Expense	14	1,448,034	0	41,343	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		$ 14,156,296	$ 0	$ 394,890	$ 0
136		Customer Service & Informational Expenses					
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	10,652	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 10,652	$ 0
147		Total O & M Expense		$ 64,848,084	$ 582,807	$ 2,682,072	$ 107,135
148		Allocation Percentage	O&M	100.00%	0.90%	4.14%	0.17%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 389,781	$ 1,793,769	$ 71,652
151		Regulatory Amortization	1.1	4,901,842	88,769	223,649	0
152		Mill Tax	Net Op Margin	1,469,182	0	96,421	0
153		Modified Business Tax	1.1	(248,974)	(4,509)	(11,360)	0
154		Taxes Other Than Income	1.1	8,403,914	152,188	383,432	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 1,209,036	$ 5,167,983	$ 178,788
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 436,361	$ 1,099,393	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(686,266)	(1,729,017)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(686,266)	(1,729,017)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (249,905)	$ (629,624)	$ 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	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 31,829,361	$ 80,192,694	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	1,039,821	2,619,783	0
167		Cash Working Capital	1.1	6,960,464	126,049	317,574	0
168		Materials & Supplies	1.1	8,261,075	149,602	376,915	0
169		Customer Advances	8	(57,844,713)	0	(1,677,749)	0
170		Deferred Taxes	1.1	(263,782,643)	(4,776,899)	(12,035,189)	0
171		Other Debits and Credits	1.1	31,056,611	562,411	1,416,970	0
172		Total Rate Base		$ 1,539,702,779	$ 28,930,344	$ 71,210,998	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 17,002,537	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	1,075,355	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	75	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		$ 281,602,295	$ 0	$ 18,277,278	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (582,807)	$ (2,682,072)	$ (107,135)
187		Administrative & General Expense	O&M	(43,370,380)	(389,781)	(1,793,769)	(71,652)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(1,135,821)	(2,880,758)	0
189		Regulatory Amortization	1.1	(4,901,842)	(88,769)	(223,649)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(96,421)	0
191		MBT Tax	1.1	248,974	4,509	11,360	0
192		Taxes other than Income	1.1	(8,403,914)	(152,188)	(383,432)	0
193		Total Operating Deductions		$ (185,734,105)	$ (2,344,858)	$ (8,048,741)	$ (178,788)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (2,344,858)	$ 10,228,536	$ (178,788)
203		Schedule M Adjustments	1.1	(37,895,929)	(686,266)	(1,729,017)	0
204		Interest Expense	1.1	(24,096,083)	(436,361)	(1,099,393)	0
205		Total Taxable Income		$ 33,876,178	$ (3,467,485)	$ 7,400,126	$ (178,788)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (728,172)	$ 1,554,026	$ (37,545)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	106,511	268,350	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (621,661)	$ 1,822,376	$ (37,545)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (1,723,197)	$ 8,406,160	$ (141,242)

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	General-2 Customer	General-2 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	2,663,134	205,369	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	1,206,783	913,926	0
6	389-398	General Plant	1.1	3,718,780	102,500	65,799	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 1,514,652	$ 979,724	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 160,157	$ 102,811	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	46,970	30,152	0
11		Total System Allocable Amortization		$ 7,514,741	$ 207,127	$ 132,963	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 6,976	$ 4,478	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 214,103	$ 137,441	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 1,728,756	$ 1,117,166	$ 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	660,404	0	0	57,846
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 57,846
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	$ 255,349	$ 3,037	$ 0	$ 18,918
28		Materials and Expenses	17.1	22,581	269	0	1,673
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 31,672
31		Materials and Expenses	3.0	41,418	0	0	3,628
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	$ 81,126	$ 0	$ 0	$ 7,106
37		Materials and Expenses	3	39,700	0	0	3,477
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	7,032
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 9,678	$ 0	$ 0
43		Materials and Expenses	17	15,760	1,215	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 611
46		Materials and Expenses	3	165,079	0	0	14,460
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	1,635	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 8,930	$ 0	$ 968
52		Materials and Expenses	17.2	34,584	2,435	0	264
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	58	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 86,017	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	99,097	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	6,179
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 797
64		Materials and Expenses	3	73,771	0	0	6,462
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 27
67		Materials and Expenses	3	75,401	0	0	6,605
68		Total Transmission O & M Expense		$ 4,008,585	$ 212,389	$ 0	$ 109,877

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	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 58,935	$ 99,376	$ 5,999
72		Materials & Expenses	5.5	770,305	9,828	16,572	1,000
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 28,067
75		Materials & Expenses	3	23,884	0	0	2,092
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 50,942	$ 24,694	$ 0
78		Materials & Expenses	4.4	8,608,814	242,375	117,491	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 2,319	$ 146	$ 0
81		Materials & Expenses	2.2	17,452	673	42	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 224,597	$ 0
84		Materials & Expenses	2	1,866,345	0	101,607	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 25,964	$ 0
87		Materials & Expenses	4	1,048,403	0	5,093	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 19,866	$ 33,499	$ 2,022
90		Materials & Expenses	5.5	1,151,386	14,690	24,770	1,495
91	881	Rents	5.5	(473,550)	(6,042)	(10,188)	(615)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 393,586	$ 663,665	$ 40,060
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 605,976	$ 663,665	$ 207,784
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 9,911	$ 13,613	$ 0
97		Materials & Expenses	6.6	183,121	3,474	4,772	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	214	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 60,163	$ 3,790	$ 0
103		Materials & Expenses	2.2	4,231,467	163,156	10,279	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 19,624	$ 1,236	$ 0
106		Materials & Expenses	2.2	593,316	22,877	1,441	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 104,214	$ 0
109		Materials & Expenses	3.3	1,813,443	0	79,806	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 83,482	$ 0
112		Materials & Expenses	6	1,444,292	0	80,869	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 530	$ 728	$ 0
115		Materials & Expenses	6.6	59,407	1,127	1,548	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 281,075	$ 385,778	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 674,661	$ 1,049,443	$ 40,060

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	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 9,089	$ 0
121		Materials & Expenses	10.1	12,955	0	115	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 2,830	$ 0
124		Materials & Expenses	11	155,396	0	756	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 19,965	$ 0
127		Materials & Expenses	4	6,221,451	0	30,226	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	$ 0	$ 45,922	$ 0
130		Materials & Expenses - KAM	15	5,750	0	442	0
131	904	Uncollectible Accounts Expense	14	1,448,034	0	16,280	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		$ 14,156,296	$ 0	$ 125,624	$ 0
136		Customer Service & Informational Expenses					
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	1,784	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 1,784	$ 0
147		Total O & M Expense		$ 64,848,084	$ 887,051	$ 1,176,852	$ 207,784
148		Allocation Percentage	O&M	100.00%	1.37%	1.81%	0.32%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 593,259	$ 787,078	$ 138,966
151		Regulatory Amortization	1.1	4,901,842	135,109	86,732	0
152		Mill Tax	Net Op Margin	1,469,182	0	67,175	0
153		Modified Business Tax	1.1	(248,974)	(6,862)	(4,405)	0
154		Taxes Other Than Income	1.1	8,403,914	231,635	148,696	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 1,840,191	$ 2,262,127	$ 346,749
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 664,156	$ 426,348	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(1,044,518)	(670,518)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(1,044,518)	(670,518)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (380,362)	$ (244,170)	$ 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	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 48,445,283	$ 31,098,946	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	1,582,639	1,015,959	0
167		Cash Working Capital	1.1	6,960,464	191,850	123,156	0
168		Materials & Supplies	1.1	8,261,075	227,698	146,169	0
169		Customer Advances	8	(57,844,713)	0	(281,028)	0
170		Deferred Taxes	1.1	(263,782,643)	(7,270,589)	(4,667,279)	0
171		Other Debits and Credits	1.1	31,056,611	856,007	549,505	0
172		Total Rate Base		$ 1,539,702,779	$ 44,032,888	$ 27,985,428	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 11,845,342	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	749,179	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	53	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	3	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		$ 281,602,295	$ 0	$ 12,672,826	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (887,051)	$ (1,176,852)	$ (207,784)
187		Administrative & General Expense	O&M	(43,370,380)	(593,259)	(787,078)	(138,966)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(1,728,756)	(1,117,166)	0
189		Regulatory Amortization	1.1	(4,901,842)	(135,109)	(86,732)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(67,175)	0
191		MBT Tax	1.1	248,974	6,862	4,405	0
192		Taxes other than Income	1.1	(8,403,914)	(231,635)	(148,696)	0
193		Total Operating Deductions		$ (185,734,105)	$ (3,568,947)	$ (3,379,293)	$ (346,749)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (3,568,947)	$ 9,293,533	$ (346,749)
203		Schedule M Adjustments	1.1	(37,895,929)	(1,044,518)	(670,518)	0
204		Interest Expense	1.1	(24,096,083)	(664,156)	(426,348)	0
205		Total Taxable Income		$ 33,876,178	$ (5,277,621)	$ 8,196,668	$ (346,749)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (1,108,300)	$ 1,721,300	$ (72,817)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	162,113	104,067	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (946,187)	$ 1,825,367	$ (72,817)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (2,622,760)	$ 7,468,166	$ (273,932)

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	General-3 Customer	General-3 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	2,663,134	83,848	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	492,706	115,611	0
6	389-398	General Plant	1.1	3,718,780	41,849	8,324	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 618,403	$ 123,934	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 65,389	$ 13,006	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	19,177	3,814	0
11		Total System Allocable Amortization		$ 7,514,741	$ 84,566	$ 16,820	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 2,848	$ 566	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 87,414	$ 17,386	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 705,817	$ 141,321	$ 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	660,404	0	0	24,298
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 24,298
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	$ 255,349	$ 1,240	$ 0	$ 7,946
28		Materials and Expenses	17.1	22,581	110	0	703
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 13,303
31		Materials and Expenses	3.0	41,418	0	0	1,524
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	$ 81,126	$ 0	$ 0	$ 2,985
37		Materials and Expenses	3	39,700	0	0	1,461
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	2,954
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 3,951	$ 0	$ 0
43		Materials and Expenses	17	15,760	496	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 257
46		Materials and Expenses	3	165,079	0	0	6,074
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	668	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 3,646	$ 0	$ 407
52		Materials and Expenses	17.2	34,584	994	0	111
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	23	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 35,119	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	40,459	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	2,595
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 335
64		Materials and Expenses	3	73,771	0	0	2,714
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 11
67		Materials and Expenses	3	75,401	0	0	2,774
68		Total Transmission O & M Expense		$ 4,008,585	$ 86,714	$ 0	$ 46,153

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	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 24,062	$ 13,304	$ 2,520
72		Materials & Expenses	5.5	770,305	4,013	2,219	420
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 11,789
75		Materials & Expenses	3	23,884	0	0	879
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 20,799	$ 2,827	$ 0
78		Materials & Expenses	4.4	8,608,814	98,957	13,449	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 947	$ 12	$ 0
81		Materials & Expenses	2.2	17,452	275	4	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 33,065	$ 0
84		Materials & Expenses	2	1,866,345	0	14,959	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 2,153	$ 0
87		Materials & Expenses	4	1,048,403	0	422	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 8,111	$ 4,485	$ 849
90		Materials & Expenses	5.5	1,151,386	5,998	3,316	628
91	881	Rents	5.5	(473,550)	(2,467)	(1,364)	(258)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 160,694	$ 88,850	$ 16,827
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 247,408	$ 88,850	$ 87,277
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 4,046	$ 1,772	$ 0
97		Materials & Expenses	6.6	183,121	1,418	621	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	87	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 24,563	$ 314	$ 0
103		Materials & Expenses	2.2	4,231,467	66,613	852	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 8,012	$ 103	$ 0
106		Materials & Expenses	2.2	593,316	9,340	120	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 12,420	$ 0
109		Materials & Expenses	3.3	1,813,443	0	9,511	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 12,290	$ 0
112		Materials & Expenses	6	1,444,292	0	11,906	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 216	$ 95	$ 0
115		Materials & Expenses	6.6	59,407	460	201	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 114,757	$ 50,204	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 275,451	$ 139,054	$ 16,827

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	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 8,130	$ 0
121		Materials & Expenses	10.1	12,955	0	103	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 235	$ 0
124		Materials & Expenses	11	155,396	0	63	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 1,656	$ 0
127		Materials & Expenses	4	6,221,451	0	2,506	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	$ 0	$ 98,908	$ 0
130		Materials & Expenses - KAM	15	5,750	0	953	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 112,362	$ 0
136		Customer Service & Informational Expenses					
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	148	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 148	$ 0
147		Total O & M Expense		$ 64,848,084	$ 362,165	$ 251,564	$ 87,277
148		Allocation Percentage	O&M	100.00%	0.56%	0.39%	0.13%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 242,216	$ 168,246	$ 58,371
151		Regulatory Amortization	1.1	4,901,842	55,162	10,971	0
152		Mill Tax	Net Op Margin	1,469,182	0	19,452	0
153		Modified Business Tax	1.1	(248,974)	(2,802)	(557)	0
154		Taxes Other Than Income	1.1	8,403,914	94,572	18,810	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 751,314	$ 468,487	$ 145,648
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 271,162	$ 53,933	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(426,456)	(84,820)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(426,456)	(84,820)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (155,295)	$ (30,887)	$ 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	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 19,779,257	$ 3,933,995	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	646,161	128,518	0
167		Cash Working Capital	1.1	6,960,464	78,329	15,579	0
168		Materials & Supplies	1.1	8,261,075	92,965	18,490	0
169		Customer Advances	8	(57,844,713)	0	(23,303)	0
170		Deferred Taxes	1.1	(263,782,643)	(2,968,439)	(590,408)	0
171		Other Debits and Credits	1.1	31,056,611	349,491	69,512	0
172		Total Rate Base		$ 1,539,702,779	$ 17,977,763	$ 3,552,384	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 3,430,153	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	216,946	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	15	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		$ 281,602,295	$ 0	$ 3,669,202	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (362,165)	$ (251,564)	$ (87,277)
187		Administrative & General Expense	O&M	(43,370,380)	(242,216)	(168,246)	(58,371)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(705,817)	(141,321)	0
189		Regulatory Amortization	1.1	(4,901,842)	(55,162)	(10,971)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(19,452)	0
191		MBT Tax	1.1	248,974	2,802	557	0
192		Taxes other than Income	1.1	(8,403,914)	(94,572)	(18,810)	0
193		Total Operating Deductions		$ (185,734,105)	$ (1,457,131)	$ (609,808)	$ (145,648)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (1,457,131)	$ 3,059,395	$ (145,648)
203		Schedule M Adjustments	1.1	(37,895,929)	(426,456)	(84,820)	0
204		Interest Expense	1.1	(24,096,083)	(271,162)	(53,933)	0
205		Total Taxable Income		$ 33,876,178	$ (2,154,749)	$ 2,920,642	$ (145,648)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (452,497)	$ 613,335	$ (30,586)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	66,188	13,164	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (386,310)	$ 626,499	$ (30,586)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (1,070,821)	$ 2,432,896	$ (115,062)

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	General-4 Customer	General-4 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	2,663,134	413,092	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	2,427,401	375,075	0
6	389-398	General Plant	1.1	3,718,780	206,175	27,004	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 3,046,668	$ 402,079	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 322,150	$ 42,194	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	94,479	12,374	0
11		Total System Allocable Amortization		$ 7,514,741	$ 416,629	$ 54,568	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 14,032	$ 1,838	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 430,661	$ 56,406	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 3,477,329	$ 458,485	$ 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	660,404	0	0	166,465
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 166,465
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	$ 255,349	$ 6,108	$ 0	$ 54,439
28		Materials and Expenses	17.1	22,581	540	0	4,814
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 91,143
31		Materials and Expenses	3.0	41,418	0	0	10,440
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	$ 81,126	$ 0	$ 0	$ 20,449
37		Materials and Expenses	3	39,700	0	0	10,007
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	20,236
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 19,467	$ 0	$ 0
43		Materials and Expenses	17	15,760	2,445	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 1,759
46		Materials and Expenses	3	165,079	0	0	41,611
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	3,289	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 17,962	$ 0	$ 2,785
52		Materials and Expenses	17.2	34,584	4,897	0	759
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	$ 1,115,436	$ 173,021	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	199,329	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	17,781
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 2,293
64		Materials and Expenses	3	73,771	0	0	18,595
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 77
67		Materials and Expenses	3	75,401	0	0	19,006
68		Total Transmission O & M Expense		$ 4,008,585	$ 427,213	$ 0	$ 316,195

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		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 118,546	$ 59,261	$ 17,262
72		Materials & Expenses	5.5	770,305	19,768	9,882	2,879
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 80,768
75		Materials & Expenses	3	23,884	0	0	6,020
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 102,469	$ 3,977	$ 0
78		Materials & Expenses	4.4	8,608,814	487,528	18,921	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 4,664	$ 8	$ 0
81		Materials & Expenses	2.2	17,452	1,354	2	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 188,260	$ 0
84		Materials & Expenses	2	1,866,345	0	85,168	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 1,348	$ 0
87		Materials & Expenses	4	1,048,403	0	265	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 39,961	$ 19,976	$ 5,819
90		Materials & Expenses	5.5	1,151,386	29,548	14,771	4,303
91	881	Rents	5.5	(473,550)	(12,153)	(6,075)	(1,770)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 791,685	$ 395,765	$ 115,281
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 1,218,898	$ 395,765	$ 597,942
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 19,935	$ 3,321	$ 0
97		Materials & Expenses	6.6	183,121	6,988	1,164	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	$ 1,560,341	$ 121,016	$ 197	$ 0
103		Materials & Expenses	2.2	4,231,467	328,182	534	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 39,472	$ 64	$ 0
106		Materials & Expenses	2.2	593,316	46,016	75	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 18,481	$ 0
109		Materials & Expenses	3.3	1,813,443	0	14,153	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 28,225	$ 0
112		Materials & Expenses	6	1,444,292	0	27,341	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 1,066	$ 178	$ 0
115		Materials & Expenses	6.6	59,407	2,267	378	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 565,372	$ 94,110	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 1,357,057	$ 489,875	$ 115,281

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	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 39,079	$ 0
121		Materials & Expenses	10.1	12,955	0	494	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 147	$ 0
124		Materials & Expenses	11	155,396	0	39	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 1,037	$ 0
127		Materials & Expenses	4	6,221,451	0	1,570	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	$ 0	$ 441,554	$ 0
130		Materials & Expenses - KAM	15	5,750	0	4,253	0
131	904	Uncollectible Accounts Expense	14	1,448,034	0	51,953	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		$ 14,156,296	$ 0	$ 540,126	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 1,784,270	$ 1,030,094	$ 597,942
148		Allocation Percentage	O&M	100.00%	2.75%	1.59%	0.92%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 1,193,319	$ 688,926	$ 399,903
151		Regulatory Amortization	1.1	4,901,842	271,766	35,595	0
152		Mill Tax	Net Op Margin	1,469,182	78,395	15,383	0
153		Modified Business Tax	1.1	(248,974)	(13,804)	(1,808)	0
154		Taxes Other Than Income	1.1	8,403,914	465,926	61,025	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 3,779,873	$ 1,829,215	$ 997,845
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 1,335,925	$ 174,973	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,101,010)	(275,181)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(2,101,010)	(275,181)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (765,085)	$ (100,207)	$ 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 Demand	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 97,445,932	$ 12,763,016	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	3,183,422	416,950	0
167		Cash Working Capital	1.1	6,960,464	385,899	50,543	0
168		Materials & Supplies	1.1	8,261,075	458,007	59,988	0
169		Customer Advances	8	(57,844,713)	0	(14,596)	0
170		Deferred Taxes	1.1	(263,782,643)	(14,624,527)	(1,915,453)	0
171		Other Debits and Credits	1.1	31,056,611	1,721,828	225,517	0
172		Total Rate Base		$ 1,539,702,779	$ 88,570,560	$ 11,585,965	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 13,823,868	$ 2,712,500	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	874,315	171,557	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		$ 281,602,295	$ 14,698,248	$ 2,927,477	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (1,784,270)	$ (1,030,094)	$ (597,942)
187		Administrative & General Expense	O&M	(43,370,380)	(1,193,319)	(688,926)	(399,903)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(3,477,329)	(458,485)	0
189		Regulatory Amortization	1.1	(4,901,842)	(271,766)	(35,595)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(78,395)	(15,383)	0
191		MBT Tax	1.1	248,974	13,804	1,808	0
192		Taxes other than Income	1.1	(8,403,914)	(465,926)	(61,025)	0
193		Total Operating Deductions		$ (185,734,105)	$ (7,257,203)	$ (2,287,700)	$ (997,845)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 7,441,045	$ 639,778	$ (997,845)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,101,010)	(275,181)	0
204		Interest Expense	1.1	(24,096,083)	(1,335,925)	(174,973)	0
205		Total Taxable Income		$ 33,876,178	$ 4,004,110	$ 189,624	$ (997,845)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 840,863	$ 39,821	$ (209,547)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	326,085	42,709	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 1,166,948	$ 82,530	$ (209,547)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 6,274,097	$ 557,248	$ (788,298)

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	Air Conditioning Customer	Air Conditioning 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	2,663,134	550	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	3,229	2,670	0
6	389-398	General Plant	1.1	3,718,780	274	192	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 4,053	$ 2,862	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 429	$ 300	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	126	88	0
11		Total System Allocable Amortization		$ 7,514,741	$ 554	$ 388	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 19	$ 13	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 573	$ 402	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 4,626	$ 3,264	$ 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	660,404	0	0	334
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 334
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	$ 255,349	$ 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	$ 361,583	$ 0	$ 0	$ 183
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	$ 81,126	$ 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	$ 125,499	$ 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	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 230	$ 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	$ 9,097	$ 0	$ 0	$ 5
64		Materials and Expenses	3	73,771	0	0	37
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	38
68		Total Transmission O & M Expense		$ 4,008,585	$ 568	$ 0	$ 635

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	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 158	$ 320	$ 35
72		Materials & Expenses	5.5	770,305	26	53	6
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 162
75		Materials & Expenses	3	23,884	0	0	12
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 136	$ 67	$ 0
78		Materials & Expenses	4.4	8,608,814	649	319	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 735	$ 0
84		Materials & Expenses	2	1,866,345	0	333	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 130	$ 0
87		Materials & Expenses	4	1,048,403	0	26	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 53	$ 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		$ 30,849,120	$ 1,053	$ 2,139	$ 231
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 1,621	$ 2,139	$ 1,201
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 27	$ 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	$ 1,560,341	$ 161	$ 19	$ 0
103		Materials & Expenses	2.2	4,231,467	437	52	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 53	$ 6	$ 0
106		Materials & Expenses	2.2	593,316	61	7	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 247	$ 0
109		Materials & Expenses	3.3	1,813,443	0	189	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 273	$ 0
112		Materials & Expenses	6	1,444,292	0	265	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 1	$ 2	$ 0
115		Materials & Expenses	6.6	59,407	3	4	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 752	$ 1,118	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 1,805	$ 3,257	$ 231

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	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 21	$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 14	$ 0
124		Materials & Expenses	11	155,396	0	4	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 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	1,448,034	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		$ 14,156,296	$ 0	$ 291	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 2,374	$ 3,557	$ 1,201
148		Allocation Percentage	O&M	100.00%	0.00%	0.01%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 1,587	$ 2,379	$ 803
151		Regulatory Amortization	1.1	4,901,842	362	253	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	8,403,914	620	434	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 5,109	$ 6,614	$ 2,004
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 1,777	$ 1,246	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,795)	(1,959)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(2,795)	(1,959)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (1,018)	$ (713)	$ 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	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 129,631	$ 90,862	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	4,235	2,968	0
167		Cash Working Capital	1.1	6,960,464	513	360	0
168		Materials & Supplies	1.1	8,261,075	609	427	0
169		Customer Advances	8	(57,844,713)	0	(1,410)	0
170		Deferred Taxes	1.1	(263,782,643)	(19,455)	(13,636)	0
171		Other Debits and Credits	1.1	31,056,611	2,291	1,606	0
172		Total Rate Base		$ 1,539,702,779	$ 117,824	$ 81,177	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 32,578	$ 619	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	2,060	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		$ 281,602,295	$ 34,639	$ 1,039	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (2,374)	$ (3,557)	$ (1,201)
187		Administrative & General Expense	O&M	(43,370,380)	(1,587)	(2,379)	(803)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(4,626)	(3,264)	0
189		Regulatory Amortization	1.1	(4,901,842)	(362)	(253)	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	(8,403,914)	(620)	(434)	0
193		Total Operating Deductions		$ (185,734,105)	$ (9,735)	$ (9,879)	$ (2,004)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 24,904	$ (8,840)	$ (2,004)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,795)	(1,959)	0
204		Interest Expense	1.1	(24,096,083)	(1,777)	(1,246)	0
205		Total Taxable Income		$ 33,876,178	$ 20,332	$ (12,044)	$ (2,004)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 4,270	$ (2,529)	$ (421)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	434	304	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 4,703	$ (2,225)	$ (421)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 20,200	$ (6,614)	$ (1,583)

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	Water Pumping Customer	Water Pumping 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	2,663,134	1,183	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	6,952	1,538	0
6	389-398	General Plant	1.1	3,718,780	591	111	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 8,726	$ 1,648	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 923	$ 173	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	271	51	0
11		Total System Allocable Amortization		$ 7,514,741	$ 1,193	$ 224	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 40	$ 8	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 1,233	$ 231	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 9,960	$ 1,879	$ 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	660,404	0	0	557
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 557
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	$ 255,349	$ 17	$ 0	$ 182
28		Materials and Expenses	17.1	22,581	2	0	16
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 305
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	$ 81,126	$ 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	$ 125,499	$ 56	$ 0	$ 0
43		Materials and Expenses	17	15,760	7	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 496	$ 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	$ 9,097	$ 0	$ 0	$ 8
64		Materials and Expenses	3	73,771	0	0	62
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	64
68		Total Transmission O & M Expense		$ 4,008,585	$ 1,224	$ 0	$ 1,057

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	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 340	$ 276	$ 58
72		Materials & Expenses	5.5	770,305	57	46	10
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 270
75		Materials & Expenses	3	23,884	0	0	20
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 293	$ 6	$ 0
78		Materials & Expenses	4.4	8,608,814	1,396	31	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 924	$ 0
84		Materials & Expenses	2	1,866,345	0	418	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 8	$ 0
87		Materials & Expenses	4	1,048,403	0	2	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 114	$ 93	$ 19
90		Materials & Expenses	5.5	1,151,386	85	69	14
91	881	Rents	5.5	(473,550)	(35)	(28)	(6)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 2,268	$ 1,845	$ 385
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 3,491	$ 1,845	$ 1,999
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 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	$ 1,560,341	$ 347	$ 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	$ 508,941	$ 113	$ 0	$ 0
106		Materials & Expenses	2.2	593,316	132	0	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 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	$ 1,490,953	$ 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	$ 27,934	$ 3	$ 1	$ 0
115		Materials & Expenses	6.6	59,407	6	1	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 1,619	$ 277	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 3,887	$ 2,122	$ 385

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	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 1	$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 1	$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 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	1,448,034	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		$ 14,156,296	$ 0	$ 17	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 5,110	$ 2,139	$ 1,999
148		Allocation Percentage	O&M	100.00%	0.01%	0.00%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 3,418	$ 1,431	$ 1,337
151		Regulatory Amortization	1.1	4,901,842	778	146	0
152		Mill Tax	Net Op Margin	1,469,182	150	17	0
153		Modified Business Tax	1.1	(248,974)	(40)	(7)	0
154		Taxes Other Than Income	1.1	8,403,914	1,334	250	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 10,752	$ 3,976	$ 3,336
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 3,826	$ 717	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(6,018)	(1,128)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(6,018)	(1,128)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (2,191)	$ (411)	$ 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	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 279,102	$ 52,318	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	9,118	1,709	0
167		Cash Working Capital	1.1	6,960,464	1,105	207	0
168		Materials & Supplies	1.1	8,261,075	1,312	246	0
169		Customer Advances	8	(57,844,713)	0	(83)	0
170		Deferred Taxes	1.1	(263,782,643)	(41,887)	(7,852)	0
171		Other Debits and Credits	1.1	31,056,611	4,932	924	0
172		Total Rate Base		$ 1,539,702,779	$ 253,681	$ 47,470	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 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		$ 281,602,295	$ 28,121	$ 3,190	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (5,110)	$ (2,139)	$ (1,999)
187		Administrative & General Expense	O&M	(43,370,380)	(3,418)	(1,431)	(1,337)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(9,960)	(1,879)	0
189		Regulatory Amortization	1.1	(4,901,842)	(778)	(146)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(150)	(17)	0
191		MBT Tax	1.1	248,974	40	7	0
192		Taxes other than Income	1.1	(8,403,914)	(1,334)	(250)	0
193		Total Operating Deductions		$ (185,734,105)	$ (20,711)	$ (5,855)	$ (3,336)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 7,410	$ (2,666)	$ (3,336)
203		Schedule M Adjustments	1.1	(37,895,929)	(6,018)	(1,128)	0
204		Interest Expense	1.1	(24,096,083)	(3,826)	(717)	0
205		Total Taxable Income		$ 33,876,178	$ (2,434)	$ (4,511)	$ (3,336)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (511)	$ (947)	$ (701)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	934	175	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 423	$ (772)	$ (701)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 6,987	$ (1,893)	$ (2,636)

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	Electric Generation Customer	Electric Generation 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	2,663,134	10,273	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	60,366	2,893	0
6	389-398	General Plant	1.1	3,718,780	5,127	208	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 75,766	$ 3,101	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 8,011	$ 325	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	2,350	95	0
11		Total System Allocable Amortization		$ 7,514,741	$ 10,361	$ 421	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 349	$ 14	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 10,710	$ 435	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 86,476	$ 3,536	$ 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	660,404	0	0	8,416
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 8,416
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	$ 255,349	$ 152	$ 0	$ 2,752
28		Materials and Expenses	17.1	22,581	13	0	243
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 4,608
31		Materials and Expenses	3.0	41,418	0	0	528
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	$ 81,126	$ 0	$ 0	$ 1,034
37		Materials and Expenses	3	39,700	0	0	506
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	1,023
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 484	$ 0	$ 0
43		Materials and Expenses	17	15,760	61	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 89
46		Materials and Expenses	3	165,079	0	0	2,104
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	82	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 447	$ 0	$ 141
52		Materials and Expenses	17.2	34,584	122	0	38
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	3	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 4,303	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	4,957	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	899
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 116
64		Materials and Expenses	3	73,771	0	0	940
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 4
67		Materials and Expenses	3	75,401	0	0	961
68		Total Transmission O & M Expense		$ 4,008,585	$ 10,624	$ 0	$ 15,987

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	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 2,948	$ 533	$ 873
72		Materials & Expenses	5.5	770,305	492	89	146
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 4,084
75		Materials & Expenses	3	23,884	0	0	304
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 2,548	$ 8	$ 0
78		Materials & Expenses	4.4	8,608,814	12,124	40	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 116	$ 0	$ 0
81		Materials & Expenses	2.2	17,452	34	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 1,800	$ 0
84		Materials & Expenses	2	1,866,345	0	814	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 15	$ 0
87		Materials & Expenses	4	1,048,403	0	3	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 994	$ 180	$ 294
90		Materials & Expenses	5.5	1,151,386	735	133	218
91	881	Rents	5.5	(473,550)	(302)	(55)	(89)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 19,688	$ 3,560	$ 5,829
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 30,312	$ 3,560	$ 30,232
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 496	$ 17	$ 0
97		Materials & Expenses	6.6	183,121	174	6	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	11	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 3,010	$ 2	$ 0
103		Materials & Expenses	2.2	4,231,467	8,161	6	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 982	$ 1	$ 0
106		Materials & Expenses	2.2	593,316	1,144	1	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 31	$ 0
109		Materials & Expenses	3.3	1,813,443	0	24	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 194	$ 0
112		Materials & Expenses	6	1,444,292	0	188	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 27	$ 1	$ 0
115		Materials & Expenses	6.6	59,407	56	2	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 14,060	$ 473	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 33,748	$ 4,033	$ 5,829

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	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 559	$ 0
121		Materials & Expenses	10.1	12,955	0	7	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 2	$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 12	$ 0
127		Materials & Expenses	4	6,221,451	0	18	0
128	903	Customer Records & Collections Expenses - KAM					
129		Labor & Labor Loading - KAM	15	596,981	$ 0	$ 7,065	$ 0
130		Materials & Expenses - KAM	15	5,750	0	68	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 7,731	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 44,372	$ 11,766	$ 30,232
148		Allocation Percentage	O&M	100.00%	0.07%	0.02%	0.05%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 29,676	$ 7,869	$ 20,219
151		Regulatory Amortization	1.1	4,901,842	6,758	275	0
152		Mill Tax	Net Op Margin	1,469,182	185	204	0
153		Modified Business Tax	1.1	(248,974)	(343)	(14)	0
154		Taxes Other Than Income	1.1	8,403,914	11,587	471	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 92,235	$ 20,570	$ 50,451
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 33,223	$ 1,350	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(52,249)	(2,123)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(52,249)	(2,123)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (19,027)	$ (773)	$ 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	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ #######	$ 98,445	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	79,167	3,216	0
167		Cash Working Capital	1.1	6,960,464	9,597	390	0
168		Materials & Supplies	1.1	8,261,075	11,390	463	0
169		Customer Advances	8	(57,844,713)	0	(166)	0
170		Deferred Taxes	1.1	(263,782,643)	(363,691)	(14,775)	0
171		Other Debits and Credits	1.1	31,056,611	42,819	1,739	0
172		Total Rate Base		$ 1,539,702,779	$ #######	$ 89,313	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 32,574	$ 36,000	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	2,060	2,277	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		$ 281,602,295	$ 34,634	$ 38,277	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (44,372)	$ (11,766)	$ (30,232)
187		Administrative & General Expense	O&M	(43,370,380)	(29,676)	(7,869)	(20,219)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(86,476)	(3,536)	0
189		Regulatory Amortization	1.1	(4,901,842)	(6,758)	(275)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(185)	(204)	0
191		MBT Tax	1.1	248,974	343	14	0
192		Taxes other than Income	1.1	(8,403,914)	(11,587)	(471)	0
193		Total Operating Deductions		$ (185,734,105)	$ (178,711)	$ (24,106)	$ (50,451)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (144,077)	$ 14,171	$ (50,451)
203		Schedule M Adjustments	1.1	(37,895,929)	(52,249)	(2,123)	0
204		Interest Expense	1.1	(24,096,083)	(33,223)	(1,350)	0
205		Total Taxable Income		$ 33,876,178	$ (229,549)	$ 10,699	$ (50,451)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (48,205)	$ 2,247	$ (10,595)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	8,109	329	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (40,096)	$ 2,576	$ (10,595)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (103,981)	$ 11,595	$ (39,856)

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	Compress (CNG) Customer	Compress (CNG) 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	2,663,134	556	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	3,267	848	0
6	389-398	General Plant	1.1	3,718,780	277	61	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 4,101	$ 909	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 434	$ 95	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	127	28	0
11		Total System Allocable Amortization		$ 7,514,741	$ 561	$ 123	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 19	$ 4	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 580	$ 127	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 4,680	$ 1,036	$ 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	660,404	0	0	259
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 259
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	$ 255,349	$ 8	$ 0	$ 85
28		Materials and Expenses	17.1	22,581	1	0	7
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 142
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	$ 81,126	$ 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	$ 125,499	$ 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	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 233	$ 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	$ 9,097	$ 0	$ 0	$ 4
64		Materials and Expenses	3	73,771	0	0	29
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	30
68		Total Transmission O & M Expense		$ 4,008,585	$ 575	$ 0	$ 492

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	Compress (CNG) Customer	Compress (CNG) Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 160	$ 127	$ 27
72		Materials & Expenses	5.5	770,305	27	21	4
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 126
75		Materials & Expenses	3	23,884	0	0	9
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 138	$ 13	$ 0
78		Materials & Expenses	4.4	8,608,814	656	60	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 370	$ 0
84		Materials & Expenses	2	1,866,345	0	167	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 23	$ 0
87		Materials & Expenses	4	1,048,403	0	5	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 54	$ 43	$ 9
90		Materials & Expenses	5.5	1,151,386	40	32	7
91	881	Rents	5.5	(473,550)	(16)	(13)	(3)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 1,066	$ 846	$ 180
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 1,641	$ 846	$ 931
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 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	$ 1,560,341	$ 163	$ 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	$ 508,941	$ 53	$ 1	$ 0
106		Materials & Expenses	2.2	593,316	62	1	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 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	$ 1,490,953	$ 0	$ 138	$ 0
112		Materials & Expenses	6	1,444,292	0	133	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 1	$ 1	$ 0
115		Materials & Expenses	6.6	59,407	3	2	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 761	$ 389	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 1,826	$ 1,235	$ 180

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	Compress (CNG) Customer	Compress (CNG) Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 4	$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 3	$ 0
124		Materials & Expenses	11	155,396	0	1	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 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	1,448,034	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		$ 14,156,296	$ 0	$ 51	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 2,401	$ 1,288	$ 931
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 1,606	$ 862	$ 623
151		Regulatory Amortization	1.1	4,901,842	366	80	0
152		Mill Tax	Net Op Margin	1,469,182	185	5	0
153		Modified Business Tax	1.1	(248,974)	(19)	(4)	0
154		Taxes Other Than Income	1.1	8,403,914	627	138	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 5,167	$ 2,370	$ 1,554
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 1,798	$ 395	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,828)	(622)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(2,828)	(622)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (1,030)	$ (226)	$ 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	Compress (CNG) Customer	Compress (CNG) Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 131,153	$ 28,840	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	4,285	942	0
167		Cash Working Capital	1.1	6,960,464	519	114	0
168		Materials & Supplies	1.1	8,261,075	616	136	0
169		Customer Advances	8	(57,844,713)	0	(249)	0
170		Deferred Taxes	1.1	(263,782,643)	(19,683)	(4,328)	0
171		Other Debits and Credits	1.1	31,056,611	2,317	510	0
172		Total Rate Base		$ 1,539,702,779	$ 119,208	$ 25,964	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 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		$ 281,602,295	$ 34,741	$ 988	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (2,401)	$ (1,288)	$ (931)
187		Administrative & General Expense	O&M	(43,370,380)	(1,606)	(862)	(623)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(4,680)	(1,036)	0
189		Regulatory Amortization	1.1	(4,901,842)	(366)	(80)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(185)	(5)	0
191		MBT Tax	1.1	248,974	19	4	0
192		Taxes other than Income	1.1	(8,403,914)	(627)	(138)	0
193		Total Operating Deductions		$ (185,734,105)	$ (9,847)	$ (3,406)	$ (1,554)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 24,893	$ (2,418)	$ (1,554)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,828)	(622)	0
204		Interest Expense	1.1	(24,096,083)	(1,798)	(395)	0
205		Total Taxable Income		$ 33,876,178	$ 20,268	$ (3,435)	$ (1,554)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 4,256	$ (721)	$ (326)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	439	97	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 4,695	$ (625)	$ (326)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 20,198	$ (1,793)	$ (1,228)

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	Street Lights Customer	Street Lights 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	2,663,134	738	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	4,334	21,890	0
6	389-398	General Plant	1.1	3,718,780	368	1,576	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 5,440	$ 23,466	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 575	$ 2,463	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	169	722	0
11		Total System Allocable Amortization		$ 7,514,741	$ 744	$ 3,185	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 25	$ 107	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 769	$ 3,292	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 6,209	$ 26,758	$ 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	660,404	0	0	345
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 345
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	$ 255,349	$ 11	$ 0	$ 113
28		Materials and Expenses	17.1	22,581	1	0	10
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 189
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	$ 81,126	$ 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	$ 125,499	$ 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	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 309	$ 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	$ 9,097	$ 0	$ 0	$ 5
64		Materials and Expenses	3	73,771	0	0	39
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	39
68		Total Transmission O & M Expense		$ 4,008,585	$ 763	$ 0	$ 656

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	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 212	$ 2,126	$ 36
72		Materials & Expenses	5.5	770,305	35	355	6
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 168
75		Materials & Expenses	3	23,884	0	0	12
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 183	$ 931	$ 0
78		Materials & Expenses	4.4	8,608,814	871	4,430	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 0	$ 0
84		Materials & Expenses	2	1,866,345	0	0	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 4,429	$ 0
87		Materials & Expenses	4	1,048,403	0	869	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 71	$ 717	$ 12
90		Materials & Expenses	5.5	1,151,386	53	530	9
91	881	Rents	5.5	(473,550)	(22)	(218)	(4)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 1,414	$ 14,200	$ 239
93		Total Distribution & Transmission Expense		$ 35,518,109	$ 2,176	$ 14,200	$ 1,240
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 36	$ 229	$ 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	$ 1,560,341	$ 216	$ 646	$ 0
103		Materials & Expenses	2.2	4,231,467	586	1,753	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 70	$ 211	$ 0
106		Materials & Expenses	2.2	593,316	82	246	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 1,861	$ 0
109		Materials & Expenses	3.3	1,813,443	0	1,425	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 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	$ 27,934	$ 2	$ 12	$ 0
115		Materials & Expenses	6.6	59,407	4	26	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 1,010	$ 6,490	$ 0
117		Total Distribution O & M Expenses		$ 45,655,532	$ 2,423	$ 20,689	$ 239

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	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 668	$ 0
121		Materials & Expenses	10.1	12,955	0	8	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 0	$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 3,405	$ 0
127		Materials & Expenses	4	6,221,451	0	5,155	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	1,448,034	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		$ 14,156,296	$ 0	$ 9,238	$ 0
136		Customer Service & Informational Expenses					
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	304	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 304	$ 0
147		Total O & M Expense		$ 64,848,084	$ 3,186	$ 30,231	$ 1,240
148		Allocation Percentage	O&M	100.00%	0.00%	0.05%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 2,131	$ 20,219	$ 829
151		Regulatory Amortization	1.1	4,901,842	485	2,077	0
152		Mill Tax	Net Op Margin	1,469,182	780	0	0
153		Modified Business Tax	1.1	(248,974)	(25)	(106)	0
154		Taxes Other Than Income	1.1	8,403,914	832	3,562	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 7,389	$ 55,983	$ 2,070
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 2,385	$ 10,212	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(3,751)	(16,060)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	(37,895,929)	(3,751)	(16,060)	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (1,366)	$ (5,848)	$ 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 Demand	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 173,996	$ 744,882	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	5,684	24,334	0
167		Cash Working Capital	1.1	6,960,464	689	2,950	0
168		Materials & Supplies	1.1	8,261,075	818	3,501	0
169		Customer Advances	8	(57,844,713)	0	(47,933)	0
170		Deferred Taxes	1.1	(263,782,643)	(26,113)	(111,791)	0
171		Other Debits and Credits	1.1	31,056,611	3,074	13,162	0
172		Total Rate Base		$ 1,539,702,779	$ 158,148	$ 629,105	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 137,526	$ 0	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	8,698	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		$ 281,602,295	$ 146,225	$ 673	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (3,186)	$ (30,231)	$ (1,240)
187		Administrative & General Expense	O&M	(43,370,380)	(2,131)	(20,219)	(829)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(6,209)	(26,758)	0
189		Regulatory Amortization	1.1	(4,901,842)	(485)	(2,077)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(780)	0	0
191		MBT Tax	1.1	248,974	25	106	0
192		Taxes other than Income	1.1	(8,403,914)	(832)	(3,562)	0
193		Total Operating Deductions		$ (185,734,105)	$ (13,598)	$ (82,742)	$ (2,070)
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 132,627	$ (82,068)	$ (2,070)
203		Schedule M Adjustments	1.1	(37,895,929)	(3,751)	(16,060)	0
204		Interest Expense	1.1	(24,096,083)	(2,385)	(10,212)	0
205		Total Taxable Income		$ 33,876,178	$ 126,490	$ (108,341)	$ (2,070)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 26,563	$ (22,752)	$ (435)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	582	2,493	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 27,145	$ (20,259)	$ (435)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 105,482	$ (61,809)	$ (1,635)

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		Depreciation Expense & Amortization		
2		Direct		
3	301-303	Intangible Plant	Intang. Plant	$ 0
4	365-371	Transmission Plant	1.0	2,663,134
5	374-387	Distribution Plant	Dist. Plant	48,839,922
6	389-398	General Plant	1.1	3,718,780
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836
8		System Allocable Amortization		
9		Total Common Intangible Plant	1.1	$ 5,810,623
10		General Plant, Excluding Structures and Land	1.1	1,704,118
11		Total System Allocable Amortization		$ 7,514,741
12		Total System Allocable Depreciation Expense	1.1	$ 253,100
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841
14		Total Depreciation Expenses	1.1	$ 62,989,676
15		Operation and Maintenance Expense		
16		Gas Supply Expense		
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	660,404
21		Total Gas Supply Expenses		$ 660,404
22		Transmission Expenses		
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	$ 255,349
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	$ 361,583
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	$ 81,126
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	$ 125,499
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	$ 6,979
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	$ 126,845
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	$ 1,115,436
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	$ 9,097
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	$ 306
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		$ 4,008,585

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		Distribution Expenses			
70	870	Operation Supervision and Engineering			
71		Labor & Labor Loading	5.5	$	4,619,309
72		Materials & Expenses	5.5		770,305
73	871	Distribution Load Dispatching			
74		Labor & Labor Loading	3	$	320,425
75		Materials & Expenses	3		23,884
76	874	Mains and Services Expenses			
77		Labor & Labor Loading	4.4	$	1,809,406
78		Materials & Expenses	4.4		8,608,814
79	875	Measuring & Regulating Exps. - General			
80		Labor & Labor Loading	2.2	$	60,137
81		Materials & Expenses	2.2		17,452
82	878	Meter and House Regulator Expenses			
83		Labor & Labor Loading	2	$	4,125,457
84		Materials & Expenses	2		1,866,345
85	879	Customer Installation Expense			
86		Labor & Labor Loading	4	$	5,344,227
87		Materials & Expenses	4		1,048,403
88	880	Other Expenses			
89		Labor & Labor Loading	5.5	$	1,557,119
90		Materials & Expenses	5.5		1,151,386
91	881	Rents	5.5		(473,550)
92		Total Distribution Operating Expenses		$	30,849,120
93		Total Distribution & Transmission Expense		$	35,518,109
94		Maintenance Expenses			
95	885	Maintenance Supervision & Engineering			
96		Labor & Labor Loading	6.6	$	522,365
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	$	1,560,341
103		Materials & Expenses	2.2		4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.			
105		Labor & Labor Loading	2.2	$	508,941
106		Materials & Expenses	2.2		593,316
107	892	Maintenance of Services			
108		Labor & Labor Loading	3.3	$	2,368,064
109		Materials & Expenses	3.3		1,813,443
110	893	Maintenance of Meter & House Regulators			
111		Labor & Labor Loading	6	$	1,490,953
112		Materials & Expenses	6		1,444,292
113	894	Maintenance of Other Equipment			
114		Labor & Labor Loading	6.6	$	27,934
115		Materials & Expenses	6.6		59,407
116		Total Distribution Maintenance Expenses		$	14,806,413
117		Total Distribution O & M Expenses		$	45,655,532

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		Customer Accounts Expenses			
119	901	Supervision Expenses			
120		Labor & Labor Loading	10.1	$	1,024,239
121		Materials & Expenses	10.1		12,955
122	902	Meter Reading Expenses			
123		Labor & Labor Loading	11	$	582,099
124		Materials & Expenses	11		155,396
125	903	Customer Records & Collections Expenses			
126		Labor & Labor Loading	4	$	4,109,392
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		1,448,034
132	905	Miscellaneous Customer Accounts Expenses			
133		Labor & Labor Loading	10.1	$	0
134		Materials & Expenses	10.1		0
135		Total Customer Accounts Expenses		$	14,156,296
136		Customer Service & Informational Expenses			
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		$	64,848,084
148		Allocation Percentage	O&M		100.00%
149		Other Operating Deductions			
150		Administrative & General Expense	O&M	$	43,370,380
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		8,403,914
155		Total Allocated Operating Deductions		$	122,744,428
156		Tax Adjustments			
157		Interest Expense	1.1	$	24,096,083
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		$	(13,799,847)

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		Summary of Allocated Cost of Service		
164		Rate Base		
165		Total Direct Net Plant		$ 1,757,632,597
166		Total Common Systems Alloc Net Plant		57,419,388
167		Cash Working Capital	1.1	6,960,464
168		Materials & Supplies	1.1	8,261,075
169		Customer Advances	8	(57,844,713)
170		Deferred Taxes	1.1	(263,782,643)
171		Other Debits and Credits	1.1	31,056,611
172		Total Rate Base		$ 1,539,702,779
173		Revenues		
174		Net Operating Margin	Direct	$ 259,069,137
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		$ 281,602,295
185		Operating Deductions		
186		O & M	O&M	$ (64,848,084)
187		Administrative & General Expense	O&M	(43,370,380)
188		Depreciation Expense	Deprec Exp	(62,989,676)
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	(8,403,914)
193		Total Operating Deductions		$ (185,734,105)
201		Taxable Income		
202		Taxable Income before Interest Exp.		$ 95,868,190
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(24,096,083)
205		Total Taxable Income		$ 33,876,178
206		Federal Income Tax		
207		Federal Income Tax	21.00%	$ 7,113,997
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		$ 12,995,587
212		Regulatory Amortization CP National	1.1	$ 0
213		Net Income		$ 82,872,603

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		Depreciation Expense & Amortization		
2		Direct		
3	301-303	Intangible Plant	Intang. Plant	$ 0
4	365-371	Transmission Plant	1.0	2,663,134
5	374-387	Distribution Plant	Dist. Plant	48,839,922
6	389-398	General Plant	1.1	3,718,780
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836
8		System Allocable Amortization		
9		Total Common Intangible Plant	1.1	$ 5,810,623
10		General Plant, Excluding Structures and Land	1.1	1,704,118
11		Total System Allocable Amortization		$ 7,514,741
12		Total System Allocable Depreciation Expense	1.1	$ 253,100
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841
14		Total Depreciation Expenses	1.1	$ 62,989,676
15		Operation and Maintenance Expense		
16		Gas Supply Expense		
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	660,404
21		Total Gas Supply Expenses		$ 660,404
22		Transmission Expenses		
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	$ 255,349
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	$ 361,583
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	$ 81,126
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	$ 125,499
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	$ 6,979
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	$ 126,845
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	$ 1,115,436
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	$ 9,097
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	$ 306
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		$ 4,008,585

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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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		Distribution Expenses			
70	870	Operation Supervision and Engineering			
71		Labor & Labor Loading	5.5	$	4,619,309
72		Materials & Expenses	5.5		770,305
73	871	Distribution Load Dispatching			
74		Labor & Labor Loading	3	$	320,425
75		Materials & Expenses	3		23,884
76	874	Mains and Services Expenses			
77		Labor & Labor Loading	4.4	$	1,809,406
78		Materials & Expenses	4.4		8,608,814
79	875	Measuring & Regulating Exps. - General			
80		Labor & Labor Loading	2.2	$	60,137
81		Materials & Expenses	2.2		17,452
82	878	Meter and House Regulator Expenses			
83		Labor & Labor Loading	2	$	4,125,457
84		Materials & Expenses	2		1,866,345
85	879	Customer Installation Expense			
86		Labor & Labor Loading	4	$	5,344,227
87		Materials & Expenses	4		1,048,403
88	880	Other Expenses			
89		Labor & Labor Loading	5.5	$	1,557,119
90		Materials & Expenses	5.5		1,151,386
91	881	Rents	5.5		(473,550)
92		Total Distribution Operating Expenses		$	30,849,120
93		Total Distribution & Transmission Expense		$	35,518,109
94		Maintenance Expenses			
95	885	Maintenance Supervision & Engineering			
96		Labor & Labor Loading	6.6	$	522,365
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	$	1,560,341
103		Materials & Expenses	2.2		4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.			
105		Labor & Labor Loading	2.2	$	508,941
106		Materials & Expenses	2.2		593,316
107	892	Maintenance of Services			
108		Labor & Labor Loading	3.3	$	2,368,064
109		Materials & Expenses	3.3		1,813,443
110	893	Maintenance of Meter & House Regulators			
111		Labor & Labor Loading	6	$	1,490,953
112		Materials & Expenses	6		1,444,292
113	894	Maintenance of Other Equipment			
114		Labor & Labor Loading	6.6	$	27,934
115		Materials & Expenses	6.6		59,407
116		Total Distribution Maintenance Expenses		$	14,806,413
117		Total Distribution O & M Expenses		$	45,655,532

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		Customer Accounts Expenses			
119	901	Supervision Expenses			
120		Labor & Labor Loading	10.1	$	1,024,239
121		Materials & Expenses	10.1		12,955
122	902	Meter Reading Expenses			
123		Labor & Labor Loading	11	$	582,099
124		Materials & Expenses	11		155,396
125	903	Customer Records & Collections Expenses			
126		Labor & Labor Loading	4	$	4,109,392
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		1,448,034
132	905	Miscellaneous Customer Accounts Expenses			
133		Labor & Labor Loading	10.1	$	0
134		Materials & Expenses	10.1		0
135		Total Customer Accounts Expenses		$	14,156,296
136		Customer Service & Informational Expenses			
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		$	64,848,084
148		Allocation Percentage	O&M		100.00%
149		Other Operating Deductions			
150		Administrative & General Expense	O&M	$	43,370,380
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		8,403,914
155		Total Allocated Operating Deductions		$	122,744,428
156		Tax Adjustments			
157		Interest Expense	1.1	$	24,096,083
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		$	(13,799,847)

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		Summary of Allocated Cost of Service		
164		Rate Base		
165		Total Direct Net Plant		$ 1,757,632,597
166		Total Common Systems Alloc Net Plant		57,419,388
167		Cash Working Capital	1.1	6,960,464
168		Materials & Supplies	1.1	8,261,075
169		Customer Advances	8	(57,844,713)
170		Deferred Taxes	1.1	(263,782,643)
171		Other Debits and Credits	1.1	31,056,611
172		Total Rate Base		$ 1,539,702,779
173		Revenues		
174		Net Operating Margin	Direct	$ 259,069,137
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		$ 281,602,295
185		Operating Deductions		
186		O & M	O&M	$ (64,848,084)
187		Administrative & General Expense	O&M	(43,370,380)
188		Depreciation Expense	Deprec Exp	(62,989,676)
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	(8,403,914)
193		Total Operating Deductions		$ (185,734,105)
201		Taxable Income		
202		Taxable Income before Interest Exp.		$ 95,868,190
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(24,096,083)
205		Total Taxable Income		$ 33,876,178
206		Federal Income Tax		
207		Federal Income Tax	21.00%	$ 7,113,997
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		$ 12,995,587
212		Regulatory Amortization CP National	1.1	$ 0
213		Net Income		$ 82,872,603

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		Depreciation Expense & Amortization		
2		Direct		
3	301-303	Intangible Plant	Intang. Plant	$ 0
4	365-371	Transmission Plant	1.0	2,663,134
5	374-387	Distribution Plant	Dist. Plant	48,839,922
6	389-398	General Plant	1.1	3,718,780
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836
8		System Allocable Amortization		
9		Total Common Intangible Plant	1.1	$ 5,810,623
10		General Plant, Excluding Structures and Land	1.1	1,704,118
11		Total System Allocable Amortization		$ 7,514,741
12		Total System Allocable Depreciation Expense	1.1	$ 253,100
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841
14		Total Depreciation Expenses	1.1	$ 62,989,676
15		Operation and Maintenance Expense		
16		Gas Supply Expense		
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	660,404
21		Total Gas Supply Expenses		$ 660,404
22		Transmission Expenses		
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	$ 255,349
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	$ 361,583
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	$ 81,126
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	$ 125,499
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	$ 6,979
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	$ 126,845
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	$ 1,115,436
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	$ 9,097
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	$ 306
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		$ 4,008,585

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		Distribution Expenses			
70	870	Operation Supervision and Engineering			
71		Labor & Labor Loading	5.5	$	4,619,309
72		Materials & Expenses	5.5		770,305
73	871	Distribution Load Dispatching			
74		Labor & Labor Loading	3	$	320,425
75		Materials & Expenses	3		23,884
76	874	Mains and Services Expenses			
77		Labor & Labor Loading	4.4	$	1,809,406
78		Materials & Expenses	4.4		8,608,814
79	875	Measuring & Regulating Exps. - General			
80		Labor & Labor Loading	2.2	$	60,137
81		Materials & Expenses	2.2		17,452
82	878	Meter and House Regulator Expenses			
83		Labor & Labor Loading	2	$	4,125,457
84		Materials & Expenses	2		1,866,345
85	879	Customer Installation Expense			
86		Labor & Labor Loading	4	$	5,344,227
87		Materials & Expenses	4		1,048,403
88	880	Other Expenses			
89		Labor & Labor Loading	5.5	$	1,557,119
90		Materials & Expenses	5.5		1,151,386
91	881	Rents	5.5		(473,550)
92		Total Distribution Operating Expenses		$	30,849,120
93		Total Distribution & Transmission Expense		$	35,518,109
94		Maintenance Expenses			
95	885	Maintenance Supervision & Engineering			
96		Labor & Labor Loading	6.6	$	522,365
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	$	1,560,341
103		Materials & Expenses	2.2		4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.			
105		Labor & Labor Loading	2.2	$	508,941
106		Materials & Expenses	2.2		593,316
107	892	Maintenance of Services			
108		Labor & Labor Loading	3.3	$	2,368,064
109		Materials & Expenses	3.3		1,813,443
110	893	Maintenance of Meter & House Regulators			
111		Labor & Labor Loading	6	$	1,490,953
112		Materials & Expenses	6		1,444,292
113	894	Maintenance of Other Equipment			
114		Labor & Labor Loading	6.6	$	27,934
115		Materials & Expenses	6.6		59,407
116		Total Distribution Maintenance Expenses		$	14,806,413
117		Total Distribution O & M Expenses		$	45,655,532

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		Customer Accounts Expenses			
119	901	Supervision Expenses			
120		Labor & Labor Loading	10.1	$	1,024,239
121		Materials & Expenses	10.1		12,955
122	902	Meter Reading Expenses			
123		Labor & Labor Loading	11	$	582,099
124		Materials & Expenses	11		155,396
125	903	Customer Records & Collections Expenses			
126		Labor & Labor Loading	4	$	4,109,392
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		1,448,034
132	905	Miscellaneous Customer Accounts Expenses			
133		Labor & Labor Loading	10.1	$	0
134		Materials & Expenses	10.1		0
135		Total Customer Accounts Expenses		$	14,156,296
136		Customer Service & Informational Expenses			
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		$	64,848,084
148		Allocation Percentage	O&M		100.00%
149		Other Operating Deductions			
150		Administrative & General Expense	O&M	$	43,370,380
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		8,403,914
155		Total Allocated Operating Deductions		$	122,744,428
156		Tax Adjustments			
157		Interest Expense	1.1	$	24,096,083
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		$	(13,799,847)

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		Summary of Allocated Cost of Service		
164		Rate Base		
165		Total Direct Net Plant		$ 1,757,632,597
166		Total Common Systems Alloc Net Plant		57,419,388
167		Cash Working Capital	1.1	6,960,464
168		Materials & Supplies	1.1	8,261,075
169		Customer Advances	8	(57,844,713)
170		Deferred Taxes	1.1	(263,782,643)
171		Other Debits and Credits	1.1	31,056,611
172		Total Rate Base		$ 1,539,702,779
173		Revenues		
174		Net Operating Margin	Direct	$ 259,069,137
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		$ 281,602,295
185		Operating Deductions		
186		O & M	O&M	$ (64,848,084)
187		Administrative & General Expense	O&M	(43,370,380)
188		Depreciation Expense	Deprec Exp	(62,989,676)
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	(8,403,914)
193		Total Operating Deductions		$ (185,734,105)
201		Taxable Income		
202		Taxable Income before Interest Exp.		$ 95,868,190
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(24,096,083)
205		Total Taxable Income		$ 33,876,178
206		Federal Income Tax		
207		Federal Income Tax	21.00%	$ 7,113,997
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		$ 12,995,587
212		Regulatory Amortization CP National	1.1	$ 0
213		Net Income		$ 82,872,603

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		Depreciation Expense & Amortization		
2		Direct		
3	301-303	Intangible Plant	Intang. Plant	$ 0
4	365-371	Transmission Plant	1.0	2,663,134
5	374-387	Distribution Plant	Dist. Plant	48,839,922
6	389-398	General Plant	1.1	3,718,780
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836
8		System Allocable Amortization		
9		Total Common Intangible Plant	1.1	$ 5,810,623
10		General Plant, Excluding Structures and Land	1.1	1,704,118
11		Total System Allocable Amortization		$ 7,514,741
12		Total System Allocable Depreciation Expense	1.1	$ 253,100
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841
14		Total Depreciation Expenses	1.1	$ 62,989,676
15		Operation and Maintenance Expense		
16		Gas Supply Expense		
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	660,404
21		Total Gas Supply Expenses		$ 660,404
22		Transmission Expenses		
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	$ 255,349
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	$ 361,583
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	$ 81,126
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	$ 125,499
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	$ 6,979
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	$ 126,845
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	$ 1,115,436
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	$ 9,097
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	$ 306
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		$ 4,008,585

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		Distribution Expenses			
70	870	Operation Supervision and Engineering			
71		Labor & Labor Loading	5.5	$	4,619,309
72		Materials & Expenses	5.5		770,305
73	871	Distribution Load Dispatching			
74		Labor & Labor Loading	3	$	320,425
75		Materials & Expenses	3		23,884
76	874	Mains and Services Expenses			
77		Labor & Labor Loading	4.4	$	1,809,406
78		Materials & Expenses	4.4		8,608,814
79	875	Measuring & Regulating Exps. - General			
80		Labor & Labor Loading	2.2	$	60,137
81		Materials & Expenses	2.2		17,452
82	878	Meter and House Regulator Expenses			
83		Labor & Labor Loading	2	$	4,125,457
84		Materials & Expenses	2		1,866,345
85	879	Customer Installation Expense			
86		Labor & Labor Loading	4	$	5,344,227
87		Materials & Expenses	4		1,048,403
88	880	Other Expenses			
89		Labor & Labor Loading	5.5	$	1,557,119
90		Materials & Expenses	5.5		1,151,386
91	881	Rents	5.5		(473,550)
92		Total Distribution Operating Expenses		$	30,849,120
93		Total Distribution & Transmission Expense		$	35,518,109
94		Maintenance Expenses			
95	885	Maintenance Supervision & Engineering			
96		Labor & Labor Loading	6.6	$	522,365
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	$	1,560,341
103		Materials & Expenses	2.2		4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.			
105		Labor & Labor Loading	2.2	$	508,941
106		Materials & Expenses	2.2		593,316
107	892	Maintenance of Services			
108		Labor & Labor Loading	3.3	$	2,368,064
109		Materials & Expenses	3.3		1,813,443
110	893	Maintenance of Meter & House Regulators			
111		Labor & Labor Loading	6	$	1,490,953
112		Materials & Expenses	6		1,444,292
113	894	Maintenance of Other Equipment			
114		Labor & Labor Loading	6.6	$	27,934
115		Materials & Expenses	6.6		59,407
116		Total Distribution Maintenance Expenses		$	14,806,413
117		Total Distribution O & M Expenses		$	45,655,532

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		Customer Accounts Expenses			
119	901	Supervision Expenses			
120		Labor & Labor Loading	10.1	$	1,024,239
121		Materials & Expenses	10.1		12,955
122	902	Meter Reading Expenses			
123		Labor & Labor Loading	11	$	582,099
124		Materials & Expenses	11		155,396
125	903	Customer Records & Collections Expenses			
126		Labor & Labor Loading	4	$	4,109,392
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		1,448,034
132	905	Miscellaneous Customer Accounts Expenses			
133		Labor & Labor Loading	10.1	$	0
134		Materials & Expenses	10.1		0
135		Total Customer Accounts Expenses		$	14,156,296
136		Customer Service & Informational Expenses			
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		$	64,848,084
148		Allocation Percentage	O&M		100.00%
149		Other Operating Deductions			
150		Administrative & General Expense	O&M	$	43,370,380
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		8,403,914
155		Total Allocated Operating Deductions		$	122,744,428
156		Tax Adjustments			
157		Interest Expense	1.1	$	24,096,083
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		$	(13,799,847)

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		Summary of Allocated Cost of Service		
164		Rate Base		
165		Total Direct Net Plant		$ 1,757,632,597
166		Total Common Systems Alloc Net Plant		57,419,388
167		Cash Working Capital	1.1	6,960,464
168		Materials & Supplies	1.1	8,261,075
169		Customer Advances	8	(57,844,713)
170		Deferred Taxes	1.1	(263,782,643)
171		Other Debits and Credits	1.1	31,056,611
172		Total Rate Base		$ 1,539,702,779
173		Revenues		
174		Net Operating Margin	Direct	$ 259,069,137
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		$ 281,602,295
185		Operating Deductions		
186		O & M	O&M	$ (64,848,084)
187		Administrative & General Expense	O&M	(43,370,380)
188		Depreciation Expense	Deprec Exp	(62,989,676)
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	(8,403,914)
193		Total Operating Deductions		$ (185,734,105)
201		Taxable Income		
202		Taxable Income before Interest Exp.		$ 95,868,190
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(24,096,083)
205		Total Taxable Income		$ 33,876,178
206		Federal Income Tax		
207		Federal Income Tax	21.00%	$ 7,113,997
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		$ 12,995,587
212		Regulatory Amortization CP National	1.1	$ 0
213		Net Income		$ 82,872,603

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		Depreciation Expense & Amortization		
2		Direct		
3	301-303	Intangible Plant	Intang. Plant	$ 0
4	365-371	Transmission Plant	1.0	2,663,134
5	374-387	Distribution Plant	Dist. Plant	48,839,922
6	389-398	General Plant	1.1	3,718,780
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836
8		System Allocable Amortization		
9		Total Common Intangible Plant	1.1	$ 5,810,623
10		General Plant, Excluding Structures and Land	1.1	1,704,118
11		Total System Allocable Amortization		$ 7,514,741
12		Total System Allocable Depreciation Expense	1.1	$ 253,100
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841
14		Total Depreciation Expenses	1.1	$ 62,989,676
15		Operation and Maintenance Expense		
16		Gas Supply Expense		
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	660,404
21		Total Gas Supply Expenses		$ 660,404
22		Transmission Expenses		
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	$ 255,349
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	$ 361,583
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	$ 81,126
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	$ 125,499
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	$ 6,979
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	$ 126,845
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	$ 1,115,436
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	$ 9,097
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	$ 306
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		$ 4,008,585

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		Distribution Expenses			
70	870	Operation Supervision and Engineering			
71		Labor & Labor Loading	5.5	$	4,619,309
72		Materials & Expenses	5.5		770,305
73	871	Distribution Load Dispatching			
74		Labor & Labor Loading	3	$	320,425
75		Materials & Expenses	3		23,884
76	874	Mains and Services Expenses			
77		Labor & Labor Loading	4.4	$	1,809,406
78		Materials & Expenses	4.4		8,608,814
79	875	Measuring & Regulating Exps. - General			
80		Labor & Labor Loading	2.2	$	60,137
81		Materials & Expenses	2.2		17,452
82	878	Meter and House Regulator Expenses			
83		Labor & Labor Loading	2	$	4,125,457
84		Materials & Expenses	2		1,866,345
85	879	Customer Installation Expense			
86		Labor & Labor Loading	4	$	5,344,227
87		Materials & Expenses	4		1,048,403
88	880	Other Expenses			
89		Labor & Labor Loading	5.5	$	1,557,119
90		Materials & Expenses	5.5		1,151,386
91	881	Rents	5.5		(473,550)
92		Total Distribution Operating Expenses		$	30,849,120
93		Total Distribution & Transmission Expense		$	35,518,109
94		Maintenance Expenses			
95	885	Maintenance Supervision & Engineering			
96		Labor & Labor Loading	6.6	$	522,365
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	$	1,560,341
103		Materials & Expenses	2.2		4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.			
105		Labor & Labor Loading	2.2	$	508,941
106		Materials & Expenses	2.2		593,316
107	892	Maintenance of Services			
108		Labor & Labor Loading	3.3	$	2,368,064
109		Materials & Expenses	3.3		1,813,443
110	893	Maintenance of Meter & House Regulators			
111		Labor & Labor Loading	6	$	1,490,953
112		Materials & Expenses	6		1,444,292
113	894	Maintenance of Other Equipment			
114		Labor & Labor Loading	6.6	$	27,934
115		Materials & Expenses	6.6		59,407
116		Total Distribution Maintenance Expenses		$	14,806,413
117		Total Distribution O & M Expenses		$	45,655,532

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		Customer Accounts Expenses			
119	901	Supervision Expenses			
120		Labor & Labor Loading	10.1	$	1,024,239
121		Materials & Expenses	10.1		12,955
122	902	Meter Reading Expenses			
123		Labor & Labor Loading	11	$	582,099
124		Materials & Expenses	11		155,396
125	903	Customer Records & Collections Expenses			
126		Labor & Labor Loading	4	$	4,109,392
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		1,448,034
132	905	Miscellaneous Customer Accounts Expenses			
133		Labor & Labor Loading	10.1	$	0
134		Materials & Expenses	10.1		0
135		Total Customer Accounts Expenses		$	14,156,296
136		Customer Service & Informational Expenses			
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		$	64,848,084
148		Allocation Percentage	O&M		100.00%
149		Other Operating Deductions			
150		Administrative & General Expense	O&M	$	43,370,380
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		8,403,914
155		Total Allocated Operating Deductions		$	122,744,428
156		Tax Adjustments			
157		Interest Expense	1.1	$	24,096,083
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		$	(13,799,847)

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		Summary of Allocated Cost of Service		
164		Rate Base		
165		Total Direct Net Plant		$ 1,757,632,597
166		Total Common Systems Alloc Net Plant		57,419,388
167		Cash Working Capital	1.1	6,960,464
168		Materials & Supplies	1.1	8,261,075
169		Customer Advances	8	(57,844,713)
170		Deferred Taxes	1.1	(263,782,643)
171		Other Debits and Credits	1.1	31,056,611
172		Total Rate Base		$ 1,539,702,779
173		Revenues		
174		Net Operating Margin	Direct	$ 259,069,137
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		$ 281,602,295
185		Operating Deductions		
186		O & M	O&M	$ (64,848,084)
187		Administrative & General Expense	O&M	(43,370,380)
188		Depreciation Expense	Deprec Exp	(62,989,676)
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	(8,403,914)
193		Total Operating Deductions		$ (185,734,105)
201		Taxable Income		
202		Taxable Income before Interest Exp.		$ 95,868,190
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(24,096,083)
205		Total Taxable Income		$ 33,876,178
206		Federal Income Tax		
207		Federal Income Tax	21.00%	$ 7,113,997
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		$ 12,995,587
212		Regulatory Amortization CP National	1.1	$ 0
213		Net Income		$ 82,872,603

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		Depreciation Expense & Amortization		
2		Direct		
3	301-303	Intangible Plant	Intang. Plant	$ 0
4	365-371	Transmission Plant	1.0	2,663,134
5	374-387	Distribution Plant	Dist. Plant	48,839,922
6	389-398	General Plant	1.1	3,718,780
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836
8		System Allocable Amortization		
9		Total Common Intangible Plant	1.1	$ 5,810,623
10		General Plant, Excluding Structures and Land	1.1	1,704,118
11		Total System Allocable Amortization		$ 7,514,741
12		Total System Allocable Depreciation Expense	1.1	$ 253,100
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841
14		Total Depreciation Expenses	1.1	$ 62,989,676
15		Operation and Maintenance Expense		
16		Gas Supply Expense		
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	660,404
21		Total Gas Supply Expenses		$ 660,404
22		Transmission Expenses		
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	$ 255,349
28		Materials and Expenses	17.1	22,581
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	$ 361,583
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	$ 81,126
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	$ 125,499
43		Materials and Expenses	17	15,760
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	$ 6,979
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	$ 126,845
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	$ 1,115,436
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	$ 9,097
64		Materials and Expenses	3	73,771
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	$ 306
67		Materials and Expenses	3	75,401
68		Total Transmission O & M Expense		$ 4,008,585

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		Distribution Expenses			
70	870	Operation Supervision and Engineering			
71		Labor & Labor Loading	5.5	$	4,619,309
72		Materials & Expenses	5.5		770,305
73	871	Distribution Load Dispatching			
74		Labor & Labor Loading	3	$	320,425
75		Materials & Expenses	3		23,884
76	874	Mains and Services Expenses			
77		Labor & Labor Loading	4.4	$	1,809,406
78		Materials & Expenses	4.4		8,608,814
79	875	Measuring & Regulating Exps. - General			
80		Labor & Labor Loading	2.2	$	60,137
81		Materials & Expenses	2.2		17,452
82	878	Meter and House Regulator Expenses			
83		Labor & Labor Loading	2	$	4,125,457
84		Materials & Expenses	2		1,866,345
85	879	Customer Installation Expense			
86		Labor & Labor Loading	4	$	5,344,227
87		Materials & Expenses	4		1,048,403
88	880	Other Expenses			
89		Labor & Labor Loading	5.5	$	1,557,119
90		Materials & Expenses	5.5		1,151,386
91	881	Rents	5.5		(473,550)
92		Total Distribution Operating Expenses		$	30,849,120
93		Total Distribution & Transmission Expense		$	35,518,109
94		Maintenance Expenses			
95	885	Maintenance Supervision & Engineering			
96		Labor & Labor Loading	6.6	$	522,365
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	$	1,560,341
103		Materials & Expenses	2.2		4,231,467
104	889	Maint. of Measuring & Reg. Station Equip.			
105		Labor & Labor Loading	2.2	$	508,941
106		Materials & Expenses	2.2		593,316
107	892	Maintenance of Services			
108		Labor & Labor Loading	3.3	$	2,368,064
109		Materials & Expenses	3.3		1,813,443
110	893	Maintenance of Meter & House Regulators			
111		Labor & Labor Loading	6	$	1,490,953
112		Materials & Expenses	6		1,444,292
113	894	Maintenance of Other Equipment			
114		Labor & Labor Loading	6.6	$	27,934
115		Materials & Expenses	6.6		59,407
116		Total Distribution Maintenance Expenses		$	14,806,413
117		Total Distribution O & M Expenses		$	45,655,532

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		Customer Accounts Expenses			
119	901	Supervision Expenses			
120		Labor & Labor Loading	10.1	$	1,024,239
121		Materials & Expenses	10.1		12,955
122	902	Meter Reading Expenses			
123		Labor & Labor Loading	11	$	582,099
124		Materials & Expenses	11		155,396
125	903	Customer Records & Collections Expenses			
126		Labor & Labor Loading	4	$	4,109,392
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		1,448,034
132	905	Miscellaneous Customer Accounts Expenses			
133		Labor & Labor Loading	10.1	$	0
134		Materials & Expenses	10.1		0
135		Total Customer Accounts Expenses		$	14,156,296
136		Customer Service & Informational Expenses			
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		$	64,848,084
148		Allocation Percentage	O&M		100.00%
149		Other Operating Deductions			
150		Administrative & General Expense	O&M	$	43,370,380
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		8,403,914
155		Total Allocated Operating Deductions		$	122,744,428
156		Tax Adjustments			
157		Interest Expense	1.1	$	24,096,083
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		$	(13,799,847)

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		Summary of Allocated Cost of Service		
164		Rate Base		
165		Total Direct Net Plant		$ 1,757,632,597
166		Total Common Systems Alloc Net Plant		57,419,388
167		Cash Working Capital	1.1	6,960,464
168		Materials & Supplies	1.1	8,261,075
169		Customer Advances	8	(57,844,713)
170		Deferred Taxes	1.1	(263,782,643)
171		Other Debits and Credits	1.1	31,056,611
172		Total Rate Base		$ 1,539,702,779
173		Revenues		
174		Net Operating Margin	Direct	$ 259,069,137
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		$ 281,602,295
185		Operating Deductions		
186		O & M	O&M	$ (64,848,084)
187		Administrative & General Expense	O&M	(43,370,380)
188		Depreciation Expense	Deprec Exp	(62,989,676)
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	(8,403,914)
193		Total Operating Deductions		$ (185,734,105)
201		Taxable Income		
202		Taxable Income before Interest Exp.		$ 95,868,190
203		Schedule M Adjustments	1.1	(37,895,929)
204		Interest Expense	1.1	(24,096,083)
205		Total Taxable Income		$ 33,876,178
206		Federal Income Tax		
207		Federal Income Tax	21.00%	$ 7,113,997
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		$ 12,995,587
212		Regulatory Amortization CP National	1.1	$ 0
213		Net Income		$ 82,872,603

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PEAK DEMAND ALLOCATOR AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021

		Coincident Peak at Present Rate Schedules				
Line No.	Description	Peak Month Sales	Full Margin transportation	Allocable Peak Month	Percent of Total	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	Single-Family Residential Gas Service	54,637,810	0	54,637,810	61.85%	1
2	Multi-Family Residential Gas Service	5,478,648	0	5,478,648	6.20%	2
3	Air Conditioning Residential Gas Service	14,044	0	14,044	0.02%	3
4	General Gas Service - 1	4,476,155	0	4,476,155	5.07%	4
5	General Gas Service - 2	6,732,512	80,336	6,812,848	7.71%	5
6	General Gas Service - 3	2,595,683	185,869	2,781,552	3.15%	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	340,794	340,794	0.39%	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	77,047,517	11,298,524	88,346,041	100.00%	13

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PEAK DEMAND ALLOCATOR AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021

		Coincident Peak at Proposed Schedules				
Line No.	Description	Peak Month Sales	Full Margin transportation	Allocable Peak Month	Percent of Total	Line No.
	(a)	(b)	(c)	(d)	(e)	
14	Single-Family Residential Gas Service	54,637,810	0	54,637,810	61.85%	14
15	Multi-Family Residential Gas Service	5,478,648	0	5,478,648	6.20%	15
16	Air Conditioning Residential Gas Service	14,044	0	14,044	0.02%	16
17	General Gas Service - 1	4,476,155	0	4,476,155	5.07%	17
18	General Gas Service - 2	6,732,512	80,336	6,812,848	7.71%	18
19	General Gas Service - 3	2,595,683	185,869	2,781,552	3.15%	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	340,794	340,794	0.39%	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	77,047,517	11,298,524	88,346,041	100.00%	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	Schedule No.	Meter Set Assembly # Customers	Meter Set Assembly $ Customer	Meter Set Assembly Weighting	Service Line # Customers	Service Line $ Customer	Service Line Weighting	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Single-Family Residential Gas Service	SG-RS	544,559	228	1.00	544,559	1,139	1.00	1
2	Multi-Family Residential Gas Service	SG-RM	128,263	205	0.90	128,263	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	20,231	553	2.42	20,231	5,342	4.69	4
5	General Gas Service - 2	SG-G2	3,389	2,919	12.78	3,389	10,500	9.22	5
6	General Gas Service - 3	SG-G3	281	5,182	22.69	281	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	2	11,519	50.45	2	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 Prior Study	Meter Set Assembly Current Study	Meter Set Assembly Prorated	Service Line Prior Study	Service Line Current Study	Service Line 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%		

25	Rate Schedules	Schedule No.	Meter Set Assembly # Customers	Meter Set Assembly $ Customer	Service Line # Customers	Service Line $ Customer	25
26	(a)	(b)	(c)	(d)	(c)	(d)	26
27	Single-Family Residential Gas Service	SG-RS	544,559	70.397%	544,559	76.7%	27
28	Multi-Family Residential Gas Service	SG-RM	115,210	14.894%	29,063	4.1%	28
29	Air Conditioning Residential Gas Service	SG-RAC	52	0.007%	16	0.0%	29
30	General Gas Service - 1	SG-G1	49,028	6.338%	94,846	13.4%	30
31	General Gas Service - 2	SG-G2	43,313	5.599%	31,230	4.4%	31
32	General Gas Service - 3	SG-G3	6,376	0.824%	3,722	0.5%	32
33	General Gas Service - 4	SG-G4	14,644	1.893%	5,538	0.8%	33
34	Air Conditioning Gas Service	SG-AC	142	0.018%	74	0.0%	34
35	Water Pumping Gas Service	SG-WP	55	0.007%	8	0.0%	35
36	Small Electric Generation Gas Service	SG-EG	101	0.013%	9	0.0%	36
37	Gas Service for Compression on Customer's Premises	SG-CNG	71	0.009%	14	0.0%	37
38	Street and Outdoor Lighting Gas Service	SG-L	0	0.000%	558	0.1%	38

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER OPERATING REVENUES BY MONTH
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	FERC No.	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	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__	$ (7,817)	$ (4,830)	$ (9,833)	$ (8,686)	$ (6,102)	$ (4,072)	$ (3,205)	$ (1,559)	$ (1,310)	$ (28)	$ 418,058	$ 332,975	$ 703,591	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__	$ 309,891	$ 366,758	$ 326,375	$ 357,526	$ 326,193	$ 314,767	$ 349,396	$ 296,656	$ 303,068	$ 371,070	$ 348,496	$ 327,914	$ 3,998,111	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	49500.2038/2562	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___.____	$ 17,956	$ (419,522)	$ 173,778	$ 261,604	$ 2,876,968	$ 5,648,199	$ 6,312,679	$ 331,845	$ (1,361,089)	$ (4,722,469)	$ (2,054,312)	$ (720,768)	$ 5,740,158	23
24	Total Other Operating Revenues		$ 320,030	$ (57,594)	$ 490,320	$ 610,445	$ 3,197,059	$ 5,958,893	$ 6,658,870	$ 626,942	$ (1,059,331)	$ (4,351,427)	$ (1,287,758)	$ (59,879)	$ 10,441,861	24

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Single-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	54,637,810	0	0
3	Allocation Percent -	1	100.000%	61.845%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	139,316,100	0
5	Allocation Percent -	2	100.000%	0.000%	68.448%	0.000%
6	Throughput		543,812,579	0	0	271,580,763
7	Allocation Percent -	3	100.000%	0.000%	0.000%	49.940%
8	Customers		697,516	0	544,559	0
9	Allocation Percent -	4	100.000%	0.000%	78.071%	0.000%
10	Customers With Mains		697,516	0	544,559	0
11	Allocation Percent -	5	100.000%	0.000%	78.071%	0.000%
12	Meters for Customers		100.000%	0.000%	70.397%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	70.397%	0.000%
14	Service Lines for Customers		100.000%	0.000%	76.738%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	76.738%	0.000%
16	Customer Advances		697,516	0	544,559	0
17	Allocation Percent -	8	100.000%	0.000%	78.071%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	544,559	0
23	Allocation Percent -	11	100.000%	0.000%	78.136%	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		2,028	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Distribution Mains - Demand		506,504,753	313,249,016	-	-
33	Allocation Percent -	20	100.00%	61.85%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	395,434,399	-
35	Allocation Percent -	21	100.00%	0.00%	78.07%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	4,024,645	5,080,569	-
37	Allocation Percent -	2.3	100.00%	30.92%	39.04%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	375,766,770	828,212,422	0
42	Allocation Percent -	1.1	100.000%	22.105%	48.720%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	313,768,479	396,090,150	0
44	Allocation Percent -	2.2	100.000%	30.923%	39.036%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	287,724,735	0
46	Allocation Percent -	3.3	100.000%	0.000%	76.738%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	313,768,479	683,814,885	0
48	Allocation Percent -	4.4	100.000%	22.579%	49.208%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	2,376,343	14,248,973	171,948
50	Allocation Percent -	5.5	100.000%	10.232%	61.353%	0.740%
51	Allocable Distribution Maintenance Expenses		14,010,816	2,131,825	7,966,263	0
52	Allocation Percent -	6.6	100.000%	15.216%	56.858%	0.000%
53	Transmission Mains		66,611,695	41,196,154	0	0
54	Allocation Percent -	17	100.000%	61.845%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	87,520	0	387,619

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Single-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	9.537%	0.000%	42.239%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	1,485,043	0	114,420
58	Allocation Percent -	17.2	100.000%	56.458%	0.000%	4.350%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	0	180,526,754	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	69.683%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	9,372,139	0
62	Allocation Percent -	10.1	100.000%	0.000%	71.439%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Multi-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	5,478,648	0	0
3	Allocation Percent -	1	100.000%	6.201%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	29,474,522	0
5	Allocation Percent -	2	100.000%	0.000%	14.481%	0.000%
6	Throughput		543,812,579	0	0	34,631,029
7	Allocation Percent -	3	100.000%	0.000%	0.000%	6.368%
8	Customers		697,516	0	128,263	0
9	Allocation Percent -	4	100.000%	0.000%	18.389%	0.000%
10	Customers With Mains		697,516	0	128,263	0
11	Allocation Percent -	5	100.000%	0.000%	18.389%	0.000%
12	Meters for Customers		100.000%	0.000%	14.894%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	14.894%	0.000%
14	Service Lines for Customers		100.000%	0.000%	4.095%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	4.095%	0.000%
16	Customer Advances		697,516	0	128,263	0
17	Allocation Percent -	8	100.000%	0.000%	18.389%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	128,263	0
23	Allocation Percent -	11	100.000%	0.000%	18.404%	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		2,028	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Distribution Mains - Demand		506,504,753	31,410,137	-	-
33	Allocation Percent -	20	100.00%	6.20%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	93,138,856	-
35	Allocation Percent -	21	100.00%	0.00%	18.39%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	403,560	1,196,654	-
37	Allocation Percent -	2.3	100.00%	3.10%	9.19%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	37,678,923	139,320,584	0
42	Allocation Percent -	1.1	100.000%	2.217%	8.196%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	31,462,225	93,293,309	0
44	Allocation Percent -	2.2	100.000%	3.101%	9.194%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	15,355,894	0
46	Allocation Percent -	3.3	100.000%	0.000%	4.095%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	31,462,225	108,649,203	0
48	Allocation Percent -	4.4	100.000%	2.264%	7.819%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	238,281	2,864,885	21,926
50	Allocation Percent -	5.5	100.000%	1.026%	12.336%	0.094%
51	Allocable Distribution Maintenance Expenses		14,010,816	213,763	1,242,278	0
52	Allocation Percent -	6.6	100.000%	1.526%	8.867%	0.000%
53	Transmission Mains		66,611,695	4,130,825	0	0
54	Allocation Percent -	17	100.000%	6.201%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	8,776	0	49,428

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Multi-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	0.956%	0.000%	5.386%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	148,908	0	14,590
58	Allocation Percent -	17.2	100.000%	5.661%	0.000%	0.555%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	0	29,408,141	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	11.351%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	2,643,591	0
62	Allocation Percent -	10.1	100.000%	0.000%	20.151%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Residential Air Conditioning Demand	Residential Air Conditioning Customer	Residential Air Conditioning Commodity	Extra-1 Demand	Extra-1 Customer
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)
1	Allocation Factors							
2	Demand Allocator		88,346,041	14,044	0	0	0	0
3	Allocation Percent -	1	100.000%	0.016%	0.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	13,381	0	0	0
5	Allocation Percent -	2	100.000%	0.000%	0.007%	0.000%	0.000%	0.000%
6	Throughput		543,812,579	0	0	159,650	0	0
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.029%	0.000%	0.000%
8	Customers		697,516	0	16	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	0	16	0	0	0
11	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%	0.007%	0.000%	0.000%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.007%	0.000%	0.000%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.002%	0.000%	0.000%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%
16	Customer Advances		697,516	0	16	0	0	0
17	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	128	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.003%	0.000%	0.000%	0.000%
20	Industrial Meas & Reg		179	0	0	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	16	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%
24	Late Fees		1,338,744	0	17	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.001%	0.000%	0.000%	0.000%
26	Return Item Fees		294,560	0	10	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.003%	0.000%	0.000%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,028	0	0	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
32	Distribution Mains - Demand		506,504,753	80,517	-	-	-	-
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%		
34	Distribution Mains - Customer		506,504,753	-	11,618	-	-	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%		
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	1,034	149	-	-	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%		
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%		
40	Internally Generated Allocation Factors							
41	Total Net Plant		1,699,927,462	96,586	33,622	0	0	0
42	Allocation Percent -	1.1	100.000%	0.006%	0.002%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	80,650	11,638	0	0	0
44	Allocation Percent -	2.2	100.000%	0.008%	0.001%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	8,454	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	80,650	20,092	0	0	0
48	Allocation Percent -	4.4	100.000%	0.006%	0.001%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	611	692	101	0	0
50	Allocation Percent -	5.5	100.000%	0.003%	0.003%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	548	372	0	0	0
52	Allocation Percent -	6.6	100.000%	0.004%	0.003%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	10,589	0	0	0	0
54	Allocation Percent -	17	100.000%	0.016%	0.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	22	0	228	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Residential Air Conditioning Demand	Residential Air Conditioning Customer	Residential Air Conditioning Commodity	Extra-1 Demand	Extra-1 Customer
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)
56	Allocation Percent -	17.1	100.000%	0.002%	0.000%	0.025%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	382	0	67	0	0
58	Allocation Percent -	17.2	100.000%	0.015%	0.000%	0.003%	0.000%	0.000%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	15,421	2,074	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.006%	0.001%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	254	0	0	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%	0.000%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Commodity	Pabco Gypsum Demand	Customer	Commodity
	(a)	(b)	(c)	(o)	(c)	(d)	(e)
1	Allocation Factors						
2	Demand Allocator		88,346,041	0		0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	0		0
5	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%	0.000%
6	Throughput		543,812,579	0	0	0	
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.000%	0.000%
8	Customers		697,516	0	0		0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	0	0		0
11	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%	0.000%		0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.000%	0.000%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.000%		0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.000%	0.000%	0.000%
16	Customer Advances		697,516	0	0	0	0
17	Allocation Percent -	8	100.000%	0.000%	0.000%	0.000%	0.000%
18	Service Establishment & Reconnect Charges		3,852,431	0	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Reg		179	0	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%	0.000%
24	Late Fees		1,338,744	0	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%	0.000%
26	Return Item Fees		294,560	0	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		1,287,720	0	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		2,028	0	0		0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%	0.000%
32	Distribution Mains - Demand		506,504,753	-	-	-	-
33	Allocation Percent -	20	100.00%		0.00%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	-	-	-
35	Allocation Percent -	21	100.00%		0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	-	-	-	-
37	Allocation Percent -	2.3	100.00%		0.00%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-	-
39	Allocation Percent -	2.4	100.00%		0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors						
41	Total Net Plant		1,699,927,462	0	0	0	0
42	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	0	0	0	0
44	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	0	0	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	0	0	0	0
48	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	0	0	0	0
50	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%	0.000%
51	Allocable Distribution Maintenance Expenses		14,010,816	0	0	0	0
52	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%	0.000%
53	Transmission Mains		66,611,695	0	0	0	0
54	Allocation Percent -	17	100.000%	0.000%	0.000%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	0	0	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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Line No.	Description	Allocation Factor No.	Total	Commodity	Pabco Gypsum Demand	Pabco Gypsum Customer	Pabco Gypsum Commodity
	(a)	(b)	(c)	(o)	(c)	(d)	(e)
56	Allocation Percent -	17.1	100.000%	0.000%	0.000%	0.000%	0.000%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	0	0	0	0
58	Allocation Percent -	17.2	100.000%	0.000%	0.000%	0.000%	0.000%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	0	0	0	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	0.000%	0.000%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	0	0	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	General-1 Demand	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	4,476,155	0	0
3	Allocation Percent -	1	100.000%	5.067%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	12,542,924	0
5	Allocation Percent -	2	100.000%	0.000%	6.163%	0.000%
6	Throughput		543,812,579	0	0	24,560,555
7	Allocation Percent -	3	100.000%	0.000%	0.000%	4.516%
8	Customers		697,516	0	20,231	0
9	Allocation Percent -	4	100.000%	0.000%	2.900%	0.000%
10	Customers With Mains		697,516	0	20,231	0
11	Allocation Percent -	5	100.000%	0.000%	2.900%	0.000%
12	Meters for Customers		100.000%	0.000%	6.338%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	6.338%	0.000%
14	Service Lines for Customers		100.000%	0.000%	13.365%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	13.365%	0.000%
16	Customer Advances		697,516	0	20,231	0
17	Allocation Percent -	8	100.000%	0.000%	2.900%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	20,231	0
23	Allocation Percent -	11	100.000%	0.000%	2.903%	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		2,028	0	12	0
31	Allocation Percent -	15	100.000%	0.000%	0.592%	0.000%
32	Distribution Mains - Demand		506,504,753	25,662,653	-	-
33	Allocation Percent -	20	100.00%	5.07%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	14,690,848	-
35	Allocation Percent -	21	100.00%	0.00%	2.90%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	329,716	188,749	-
37	Allocation Percent -	2.3	100.00%	2.53%	1.45%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	30,784,365	77,559,874	0
42	Allocation Percent -	1.1	100.000%	1.811%	4.563%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	25,705,209	14,715,210	0
44	Allocation Percent -	2.2	100.000%	2.533%	1.450%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	50,112,959	0
46	Allocation Percent -	3.3	100.000%	0.000%	13.365%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	25,705,209	64,828,169	0
48	Allocation Percent -	4.4	100.000%	1.850%	4.665%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	194,680	1,041,807	15,550
50	Allocation Percent -	5.5	100.000%	0.838%	4.486%	0.067%
51	Allocable Distribution Maintenance Expenses		14,010,816	174,648	844,890	0
52	Allocation Percent -	6.6	100.000%	1.247%	6.030%	0.000%
53	Transmission Mains		66,611,695	3,374,959	0	0
54	Allocation Percent -	17	100.000%	5.067%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	7,170	0	35,055

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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Line No.	Description	Allocation Factor No.	Total	General-1 Demand	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	0.781%	0.000%	3.820%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	121,661	0	10,348
58	Allocation Percent -	17.2	100.000%	4.625%	0.000%	0.393%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	0	17,002,537	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	6.563%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	365,958	0
62	Allocation Percent -	10.1	100.000%	0.000%	2.790%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	General-2 Demand	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	6,812,848	0	0
3	Allocation Percent -	1	100.000%	7.712%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	11,080,861	0
5	Allocation Percent -	2	100.000%	0.000%	5.444%	0.000%
6	Throughput		543,812,579	0	0	47,633,912
7	Allocation Percent -	3	100.000%	0.000%	0.000%	8.759%
8	Customers		697,516	0	3,389	0
9	Allocation Percent -	4	100.000%	0.000%	0.486%	0.000%
10	Customers With Mains		697,516	0	3,389	0
11	Allocation Percent -	5	100.000%	0.000%	0.486%	0.000%
12	Meters for Customers		100.000%	0.000%	5.599%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	5.599%	0.000%
14	Service Lines for Customers		100.000%	0.000%	4.401%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	4.401%	0.000%
16	Customer Advances		697,516	0	3,389	0
17	Allocation Percent -	8	100.000%	0.000%	0.486%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	3,389	0
23	Allocation Percent -	11	100.000%	0.000%	0.486%	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		2,028	0	156	0
31	Allocation Percent -	15	100.000%	0.000%	7.692%	0.000%
32	Distribution Mains - Demand		506,504,753	39,059,361	-	-
33	Allocation Percent -	20	100.00%	7.71%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	2,460,759	-
35	Allocation Percent -	21	100.00%	0.00%	0.49%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	501,837	31,616	-
37	Allocation Percent -	2.3	100.00%	3.86%	0.24%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	46,854,768	30,077,931	0
42	Allocation Percent -	1.1	100.000%	2.756%	1.769%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	39,124,133	2,464,839	0
44	Allocation Percent -	2.2	100.000%	3.856%	0.243%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	16,500,610	0
46	Allocation Percent -	3.3	100.000%	0.000%	4.401%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	39,124,133	18,965,449	0
48	Allocation Percent -	4.4	100.000%	2.815%	1.365%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	296,309	499,636	30,159
50	Allocation Percent -	5.5	100.000%	1.276%	2.151%	0.130%
51	Allocable Distribution Maintenance Expenses		14,010,816	265,820	365,117	0
52	Allocation Percent -	6.6	100.000%	1.897%	2.606%	0.000%
53	Transmission Mains		66,611,695	5,136,793	0	0
54	Allocation Percent -	17	100.000%	7.712%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	10,913	0	67,986

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SOUTHERN NEVADA
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Line No.	Description	Allocation Factor No.	Total	General-2 Demand	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	1.189%	0.000%	7.409%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	185,172	0	20,069
58	Allocation Percent -	17.2	100.000%	7.040%	0.000%	0.763%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	0	11,845,342	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	4.572%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	116,420	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.887%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	General-3 Demand	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	2,781,552	0	0
3	Allocation Percent -	1	100.000%	3.148%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	1,631,318	0
5	Allocation Percent -	2	100.000%	0.000%	0.801%	0.000%
6	Throughput		543,812,579	0	0	20,008,077
7	Allocation Percent -	3	100.000%	0.000%	0.000%	3.679%
8	Customers		697,516	0	281	0
9	Allocation Percent -	4	100.000%	0.000%	0.040%	0.000%
10	Customers With Mains		697,516	0	281	0
11	Allocation Percent -	5	100.000%	0.000%	0.040%	0.000%
12	Meters for Customers		100.000%	0.000%	0.824%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.824%	0.000%
14	Service Lines for Customers		100.000%	0.000%	0.524%	0.000%
15	Allocation Percent -	7	100.000%	0.000%	0.524%	0.000%
16	Customer Advances		697,516	0	281	0
17	Allocation Percent -	8	100.000%	0.000%	0.040%	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	281	0
23	Allocation Percent -	11	100.000%	0.000%	0.040%	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		2,028	0	336	0
31	Allocation Percent -	15	100.000%	0.000%	16.568%	0.000%
32	Distribution Mains - Demand		506,504,753	15,947,170	-	-
33	Allocation Percent -	20	100.00%	3.15%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	204,050	-
35	Allocation Percent -	21	100.00%	0.00%	0.04%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	204,890	2,622	-
37	Allocation Percent -	2.3	100.00%	1.57%	0.02%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	19,129,881	3,804,837	0
42	Allocation Percent -	1.1	100.000%	1.125%	0.224%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	15,973,615	204,388	0
44	Allocation Percent -	2.2	100.000%	1.574%	0.020%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	1,966,509	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.524%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	15,973,615	2,170,897	0
48	Allocation Percent -	4.4	100.000%	1.149%	0.156%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	120,977	66,890	12,668
50	Allocation Percent -	5.5	100.000%	0.521%	0.288%	0.055%
51	Allocable Distribution Maintenance Expenses		14,010,816	108,529	47,515	0
52	Allocation Percent -	6.6	100.000%	0.775%	0.339%	0.000%
53	Transmission Mains		66,611,695	2,097,252	0	0
54	Allocation Percent -	17	100.000%	3.148%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	4,456	0	28,557

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	General-3 Demand	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	0.486%	0.000%	3.112%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	75,602	0	8,430
58	Allocation Percent -	17.2	100.000%	2.874%	0.000%	0.320%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	0	3,430,153	0
60	Allocation Percent -	Net Op Margin	100.000%	0.000%	1.324%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	104,130	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.794%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	General-4 Demand	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	13,703,797	0	0
3	Allocation Percent -	1	100.000%	15.512%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	9,288,101	0
5	Allocation Percent -	2	100.000%	0.000%	4.563%	0.000%
6	Throughput		543,812,579	0	0	137,076,713
7	Allocation Percent -	3	100.000%	0.000%	0.000%	25.207%
8	Customers		697,516	0	176	0
9	Allocation Percent -	4	100.000%	0.000%	0.025%	0.000%
10	Customers With Mains		697,516	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		697,516	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		179	0	176	0
21	Allocation Percent -	10	100.000%	0.000%	98.324%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	1,500	0
31	Allocation Percent -	15	100.000%	0.000%	73.964%	0.000%
32	Distribution Mains - Demand		506,504,753	78,566,490	-	-
33	Allocation Percent -	20	100.00%	15.51%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	127,803	-
35	Allocation Percent -	21	100.00%	0.00%	0.03%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	1,009,428	1,642	-
37	Allocation Percent -	2.3	100.00%	7.76%	0.01%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	5,415,254	-
39	Allocation Percent -	2.4	100.00%	0.00%	98.32%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	94,246,668	12,343,991	0
42	Allocation Percent -	1.1	100.000%	5.544%	0.726%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	78,696,777	128,015	0
44	Allocation Percent -	2.2	100.000%	7.756%	0.013%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	2,926,232	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.780%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	78,696,777	3,054,248	0
48	Allocation Percent -	4.4	100.000%	5.663%	0.220%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	596,014	297,949	86,789
50	Allocation Percent -	5.5	100.000%	2.566%	1.283%	0.374%
51	Allocable Distribution Maintenance Expenses		14,010,816	534,686	89,070	0
52	Allocation Percent -	6.6	100.000%	3.816%	0.636%	0.000%
53	Transmission Mains		66,611,695	10,332,474	0	0
54	Allocation Percent -	17	100.000%	15.512%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	21,951	0	195,645

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

Line No.	Description	Allocation Factor No.	Total	General-4 Demand	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	2.392%	0.000%	21.320%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	372,466	0	57,752
58	Allocation Percent -	17.2	100.000%	14.160%	0.000%	2.196%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	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)		13,119,102	0	500,553	0
62	Allocation Percent -	10.1	100.000%	0.000%	3.815%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Air Conditioning Demand	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	18,230	0	0
3	Allocation Percent -	1	100.000%	0.021%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	36,282	0
5	Allocation Percent -	2	100.000%	0.000%	0.018%	0.000%
6	Throughput		543,812,579	0	0	275,243
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.051%
8	Customers		697,516	0	17	0
9	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
10	Customers With Mains		697,516	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		697,516	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Distribution Mains - Demand		506,504,753	104,516	-	-
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	12,345	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	1,343	159	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	125,375	87,879	0
42	Allocation Percent -	1.1	100.000%	0.007%	0.005%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	104,689	12,365	0
44	Allocation Percent -	2.2	100.000%	0.010%	0.001%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	39,073	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.010%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	104,689	51,438	0
48	Allocation Percent -	4.4	100.000%	0.008%	0.004%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	793	1,610	174
50	Allocation Percent -	5.5	100.000%	0.003%	0.007%	0.001%
51	Allocable Distribution Maintenance Expenses		14,010,816	711	1,058	0
52	Allocation Percent -	6.6	100.000%	0.005%	0.008%	0.000%
53	Transmission Mains		66,611,695	13,745	0	0
54	Allocation Percent -	17	100.000%	0.021%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	29	0	393

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Air Conditioning Demand	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.043%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	495	0	116
58	Allocation Percent -	17.2	100.000%	0.019%	0.000%	0.004%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	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)		13,119,102	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 PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Water Pumping Demand	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	39,250	0	0
3	Allocation Percent -	1	100.000%	0.044%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	45,604	0
5	Allocation Percent -	2	100.000%	0.000%	0.022%	0.000%
6	Throughput		543,812,579	0	0	458,295
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.084%
8	Customers		697,516	0	1	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	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		697,516	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		179	0	1	0
21	Allocation Percent -	10	100.000%	0.000%	0.559%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Distribution Mains - Demand		506,504,753	225,028	-	-
33	Allocation Percent -	20	100.00%	0.04%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	726	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	2,891	9	-
37	Allocation Percent -	2.3	100.00%	0.02%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	30,768	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.56%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	269,938	50,601	0
42	Allocation Percent -	1.1	100.000%	0.016%	0.003%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	225,401	727	0
44	Allocation Percent -	2.2	100.000%	0.022%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	4,260	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	225,401	4,987	0
48	Allocation Percent -	4.4	100.000%	0.016%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	1,707	1,389	290
50	Allocation Percent -	5.5	100.000%	0.007%	0.006%	0.001%
51	Allocable Distribution Maintenance Expenses		14,010,816	1,531	262	0
52	Allocation Percent -	6.6	100.000%	0.011%	0.002%	0.000%
53	Transmission Mains		66,611,695	29,594	0	0
54	Allocation Percent -	17	100.000%	0.044%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	63	0	654

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
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Line No.	Description	Allocation Factor No.	Total	Water Pumping Demand	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	0.007%	0.000%	0.071%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	1,067	0	193
58	Allocation Percent -	17.2	100.000%	0.041%	0.000%	0.007%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	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)		13,119,102	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 PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Electric Generation Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	340,794	0	0
3	Allocation Percent -	1	100.000%	0.386%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	88,786	0
5	Allocation Percent -	2	100.000%	0.000%	0.044%	0.000%
6	Throughput		543,812,579	0	0	6,930,534
7	Allocation Percent -	3	100.000%	0.000%	0.000%	1.274%
8	Customers		697,516	0	2	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	0	2	0
11	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
12	Meters for Customers		100.000%	0.000%	0.013%	0.000%
13	Allocation Percent -	6	100.000%	0.000%	0.013%	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		697,516	0	2	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		179	0	2	0
21	Allocation Percent -	10	100.000%	0.000%	1.117%	0.000%
22	Meter Reading (Bills with Meters)		696,938	0	2	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		2,028	0	24	0
31	Allocation Percent -	15	100.000%	0.000%	1.183%	0.000%
32	Distribution Mains - Demand		506,504,753	1,953,837	-	-
33	Allocation Percent -	20	100.00%	0.39%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	1,452	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	25,103	19	-
37	Allocation Percent -	2.3	100.00%	0.19%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	61,537	-
39	Allocation Percent -	2.4	100.00%	0.00%	1.12%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	2,343,781	95,213	0
42	Allocation Percent -	1.1	100.000%	0.138%	0.006%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	1,957,077	1,455	0
44	Allocation Percent -	2.2	100.000%	0.193%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	4,954	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	1,957,077	6,409	0
48	Allocation Percent -	4.4	100.000%	0.141%	0.000%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	14,822	2,680	4,388
50	Allocation Percent -	5.5	100.000%	0.064%	0.012%	0.019%
51	Allocable Distribution Maintenance Expenses		14,010,816	13,297	448	0
52	Allocation Percent -	6.6	100.000%	0.095%	0.003%	0.000%
53	Transmission Mains		66,611,695	256,954	0	0
54	Allocation Percent -	17	100.000%	0.386%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	546	0	9,892

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Electric Generation Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	0.059%	0.000%	1.078%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	9,263	0	2,920
58	Allocation Percent -	17.2	100.000%	0.352%	0.000%	0.111%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	32,574	36,000	0
60	Allocation Percent -	Net Op Margin	100.000%	0.013%	0.014%	0.000%
61	Customer Accounting Expense (Accounts 902-904)		13,119,102	0	7,165	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.055%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT 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	Allocation Factors					
2	Demand Allocator		88,346,041	18,444	0	0
3	Allocation Percent -	1	100.000%	0.021%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	18,252	0
5	Allocation Percent -	2	100.000%	0.000%	0.009%	0.000%
6	Throughput		543,812,579	0	0	213,498
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.039%
8	Customers		697,516	0	3	0
9	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
10	Customers With Mains		697,516	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%	0.000%
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		697,516	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Distribution Mains - Demand		506,504,753	105,743	-	-
33	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	2,178	-
35	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	1,359	28	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.00%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	126,847	27,893	0
42	Allocation Percent -	1.1	100.000%	0.007%	0.002%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	105,918	2,182	0
44	Allocation Percent -	2.2	100.000%	0.010%	0.000%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	7,431	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	105,918	9,613	0
48	Allocation Percent -	4.4	100.000%	0.008%	0.001%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	802	637	135
50	Allocation Percent -	5.5	100.000%	0.003%	0.003%	0.001%
51	Allocable Distribution Maintenance Expenses		14,010,816	720	368	0
52	Allocation Percent -	6.6	100.000%	0.005%	0.003%	0.000%
53	Transmission Mains		66,611,695	13,907	0	0
54	Allocation Percent -	17	100.000%	0.021%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	30	0	305

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT 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)
56	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.033%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	501	0	90
58	Allocation Percent -	17.2	100.000%	0.019%	0.000%	0.003%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	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)		13,119,102	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 PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Street Lights Demand	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	Allocation Factors					
2	Demand Allocator		88,346,041	24,469	0	0
3	Allocation Percent -	1	100.000%	0.028%	0.000%	0.000%
4	Internally Generated - Meter and Industrial Meas & Reg		203,536,132	0	0	0
5	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
6	Throughput		543,812,579	0	0	284,310
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.052%
8	Customers		697,516	0	578	0
9	Allocation Percent -	4	100.000%	0.000%	0.083%	0.000%
10	Customers With Mains		697,516	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%	0.000%	0.000%	0.000%
14	Service Lines for Customers		100.000%		0.079%	
15	Allocation Percent -	7	100.000%	0.000%	0.079%	0.000%
16	Customer Advances		697,516	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		179	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		696,938	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		2,028	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Distribution Mains - Demand		506,504,753	140,285	-	-
33	Allocation Percent -	20	100.00%	0.03%	0.00%	0.00%
34	Distribution Mains - Customer		506,504,753	-	419,718	-
35	Allocation Percent -	21	100.00%	0.00%	0.08%	0.00%
36	Account 378 Allocation w/ Direct Assignment Contracts		13,015,216	1,802	5,393	-
37	Allocation Percent -	2.3	100.00%	0.01%	0.04%	0.00%
38	Account 385 Allocation w/ Direct Assignment Contracts		5,507,559	-	-	-
39	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
40	Internally Generated Allocation Factors					
41	Total Net Plant		1,699,927,462	168,283	720,427	0
42	Allocation Percent -	1.1	100.000%	0.010%	0.042%	0.000%
43	Distribution Mains (Account 376)		1,014,689,384	140,518	420,414	0
44	Allocation Percent -	2.2	100.000%	0.014%	0.041%	0.000%
45	Distribution Services (Account 380)		374,945,732	0	294,620	0
46	Allocation Percent -	3.3	100.000%	0.000%	0.079%	0.000%
47	Distribution Mains & Services (Accounts 376, 380)		1,389,635,116	140,518	715,034	0
48	Allocation Percent -	4.4	100.000%	0.010%	0.051%	0.000%
49	Allocable Distribution Operating Expenses		23,224,550	1,064	10,690	180
50	Allocation Percent -	5.5	100.000%	0.005%	0.046%	0.001%
51	Allocable Distribution Maintenance Expenses		14,010,816	955	6,142	0
52	Allocation Percent -	6.6	100.000%	0.007%	0.044%	0.000%
53	Transmission Mains		66,611,695	18,449	0	0
54	Allocation Percent -	17	100.000%	0.028%	0.000%	0.000%
55	Allocable Transmission Operations Expenses (851-857)		917,681	39	0	406

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Allocation Factor No.	Total	Street Lights Demand	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
56	Allocation Percent -	17.1	100.000%	0.004%	0.000%	0.044%
57	Allocable Transmission Maintenance Expenses 862-866		2,630,340	665	0	120
58	Allocation Percent -	17.2	100.000%	0.025%	0.000%	0.005%
59	Net Operating Margin w/o SPECC and Optional		259,069,137	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)		13,119,102	0	8,561	0
62	Allocation Percent -	10.1	100.000%	0.000%	0.065%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Single-Family Residential Customer
	(a)	(b)	(c)	(d)	(e)	(f)
			1	2 3 4	5 6	7 8
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$ 68,482	$ 15,138	$ 33,365 $
4	302	Franchise & Consents	1.1	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0
6		Total Direct Intangible Plant		$ 68,482	$ 15,138	$ 33,365 $
7		Allocation Percentage	Intang. Plant	100.00%	22.10%	48.72%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 549,513	$ 0 $
10	365.2	Rights of Way	1.0	492,045	304,306	0
11	366.1	Structures - Compressor Stations	1.0	42,929	26,549	0
12	366.2	Structures	1.0	1,023,351	632,894	0
13	367	Mains	1.0	66,611,695	41,196,154	0
14	367.2	Mains - Bridge	1.0	(21,190)	(13,105)	0
15	368	Compressor Stations	1.0	4,215,598	2,607,146	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	11,734,003	0
17	370	Communications Equipment	1.0	346,461	214,270	0
18	371	Other Equipment	1.0	(1,327)	(821)	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 57,250,910	$ 0 $
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0 $
22	374.2	Rights of Way	1.0	1,167,509	722,048	0
23	375	Structures & Improvements	1.0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	313,768,479	0
25	376	Mains - Customer	5.0	507,344,692	0	396,090,150
26	376	Mains - Commodity	3.0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	4,025,333	5,081,436
28	380	Services - Demand	1.0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	287,724,735
30	381	Meters	6.0	197,899,943	0	139,316,100
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 318,515,860	$ 828,212,422 $
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 375,766,770	$ 828,212,422 $
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	19.82%	51.53%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 12,740,508	$ 28,080,840 $
37		Total Direct Net Plant		$ 1,757,632,597	$ 388,522,415	$ 856,326,627 $
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 8,472,947	$ 18,674,881 $
40	389-398	Total Common General Plant	1.1	19,088,712	4,219,535	9,300,108
41		Total Systems Allocable		$ 57,419,388	$ 12,692,482	$ 27,974,988 $
42		Total Net Plant		$ 1,815,051,985	$ 401,214,897	$ 884,301,615 $
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$ 6,960,464	$ 1,538,601	$ 3,391,170 $
45		Materials & Supplies	1.1	8,261,075	1,826,100	4,024,834
46		Customer Advances	8.0	(57,844,713)	0	(45,160,069)
47		Deferred Taxes	1.1	(263,782,643)	(58,308,812)	(128,516,108)
48		Other Debits and Credits	1.1	31,056,611	6,865,024	15,130,923
49		Total Allocated Rate Base		$ 1,539,702,779	$ 353,135,810	$ 733,172,365 $

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Commodity
	(a)	(b)	(c)		(d)	(g)
			1	2	3	9
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$	68,482	0
4	302	Franchise & Consents	1.1		0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0
6		Total Direct Intangible Plant		$	68,482	0
7		Allocation Percentage	Intang. Plant		100.00%	0.00%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$	888,529	0
10	365.2	Rights of Way	1.0		492,045	0
11	366.1	Structures - Compressor Stations	1.0		42,929	0
12	366.2	Structures	1.0		1,023,351	0
13	367	Mains	1.0		66,611,695	0
14	367.2	Mains - Bridge	1.0		(21,190)	0
15	368	Compressor Stations	1.0		4,215,598	0
16	369	Measuring and Regulating Stations	1.0		18,973,175	0
17	370	Communications Equipment	1.0		346,461	0
18	371	Other Equipment	1.0		(1,327)	0
19		Total Direct Transmission Plant		$	92,571,266	0
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$	0	0
22	374.2	Rights of Way	1.0		1,167,509	0
23	375	Structures & Improvements	1.0		0	0
24	376	Mains - Demand	1.0		507,344,692	0
25	376	Mains - Customer	5.0		507,344,692	0
26	376	Mains - Commodity	3.0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		13,017,439	0
28	380	Services - Demand	1.0		0	0
29	380	Services - Customer	7.0		374,945,732	0
30	381	Meters	6.0		197,899,943	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,636,189	0
32	387	Miscellaneous Equipment	1.0		0	0
33		Total Direct Distribution Plant		$	1,607,356,196	0
34		Total Transmission & Direct Plant		$	1,699,927,462	0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.00%
36	389-398	Total Direct General Plant	1.1	$	57,636,652	0
37		Total Direct Net Plant		$	1,757,632,597	0
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$	38,330,676	0
40	389-398	Total Common General Plant	1.1		19,088,712	0
41		Total Systems Allocable		$	57,419,388	0
42		Total Net Plant		$	1,815,051,985	0
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$	6,960,464	0
45		Materials & Supplies	1.1		8,261,075	0
46		Customer Advances	8.0		(57,844,713)	0
47		Deferred Taxes	1.1		(263,782,643)	0
48		Other Debits and Credits	1.1		31,056,611	0
49		Total Allocated Rate Base		$	1,539,702,779	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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 Residentia Demand	Multi-Family Residentia Customer
	(a)	(b)	(c)	(d)	(e)	(f)
			1	2 3 #	11 #	13 #
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$ 68,482	$ 1,518	$ 5,613 $
4	302	Franchise & Consents	1.1	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0
6		Total Direct Intangible Plant		$ 68,482	$ 1,518	$ 5,613 $
7		Allocation Percentage	Intang. Plant	100.00%	2.22%	8.20%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 55,101	$ 0 $
10	365.2	Rights of Way	1.0	492,045	30,513	0
11	366.1	Structures - Compressor Stations	1.0	42,929	2,662	0
12	366.2	Structures	1.0	1,023,351	63,462	0
13	367	Mains	1.0	66,611,695	4,130,825	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,314)	0
15	368	Compressor Stations	1.0	4,215,598	261,424	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	1,176,593	0
17	370	Communications Equipment	1.0	346,461	21,485	0
18	371	Other Equipment	1.0	(1,327)	(82)	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 5,740,669	$ 0 $
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0 $
22	374.2	Rights of Way	1.0	1,167,509	72,401	0
23	375	Structures & Improvements	1.0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	31,462,225	0
25	376	Mains - Customer	5.0	507,344,692	0	93,293,309
26	376	Mains - Commodity	3.0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	403,629	1,196,859
28	380	Services - Demand	1.0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	15,355,894
30	381	Meters	6.0	197,899,943	0	29,474,522
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 31,938,254	$ 139,320,584 $
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 37,678,923	$ 139,320,584 $
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.99%	8.67%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 1,277,517	$ 4,723,715 $
37		Total Direct Net Plant		$ 1,757,632,597	$ 38,957,959	$ 144,049,911 $
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 849,600	$ 3,141,459 $
40	389-398	Total Common General Plant	1.1	19,088,712	423,102	1,564,449
41		Total Systems Allocable		$ 57,419,388	$ 1,272,702	$ 4,705,908 $
42		Total Net Plant		$ 1,815,051,985	$ 40,230,661	$ 148,755,819 $
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$ 6,960,464	$ 154,279	$ 570,457 $
45		Materials & Supplies	1.1	8,261,075	183,107	677,051
46		Customer Advances	8.0	(57,844,713)	0	(10,636,801)
47		Deferred Taxes	1.1	(263,782,643)	(5,846,747)	(21,618,776)
48		Other Debits and Credits	1.1	31,056,611	688,370	2,545,300
49		Total Allocated Rate Base		$ 1,539,702,779	$ 35,409,670	$ 120,293,050 $

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	al Commodity
	(a)	(b)	(c)		(d)	(g)
			1	2	3	15
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$	68,482	0
4	302	Franchise & Consents	1.1		0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0
6		Total Direct Intangible Plant		$	68,482	0
7		Allocation Percentage	Intang. Plant		100.00%	0.00%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$	888,529	0
10	365.2	Rights of Way	1.0		492,045	0
11	366.1	Structures - Compressor Stations	1.0		42,929	0
12	366.2	Structures	1.0		1,023,351	0
13	367	Mains	1.0		66,611,695	0
14	367.2	Mains - Bridge	1.0		(21,190)	0
15	368	Compressor Stations	1.0		4,215,598	0
16	369	Measuring and Regulating Stations	1.0		18,973,175	0
17	370	Communications Equipment	1.0		346,461	0
18	371	Other Equipment	1.0		(1,327)	0
19		Total Direct Transmission Plant		$	92,571,266	0
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$	0	0
22	374.2	Rights of Way	1.0		1,167,509	0
23	375	Structures & Improvements	1.0		0	0
24	376	Mains - Demand	1.0		507,344,692	0
25	376	Mains - Customer	5.0		507,344,692	0
26	376	Mains - Commodity	3.0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		13,017,439	0
28	380	Services - Demand	1.0		0	0
29	380	Services - Customer	7.0		374,945,732	0
30	381	Meters	6.0		197,899,943	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,636,189	0
32	387	Miscellaneous Equipment	1.0		0	0
33		Total Direct Distribution Plant		$	1,607,356,196	0
34		Total Transmission & Direct Plant		$	1,699,927,462	0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.00%
36	389-398	Total Direct General Plant	1.1	$	57,636,652	0
37		Total Direct Net Plant		$	1,757,632,597	0
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$	38,330,676	0
40	389-398	Total Common General Plant	1.1		19,088,712	0
41		Total Systems Allocable		$	57,419,388	0
42		Total Net Plant		$	1,815,051,985	0
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$	6,960,464	0
45		Materials & Supplies	1.1		8,261,075	0
46		Customer Advances	8.0		(57,844,713)	0
47		Deferred Taxes	1.1		(263,782,643)	0
48		Other Debits and Credits	1.1		31,056,611	0
49		Total Allocated Rate Base		$	1,539,702,779	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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 Condition Demand	Residential Air Condition Customer
	(a)	(b)	(c)	(d)	(e)	(f)
			1	2 3 #	17 #	19 #
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$ 68,482	$ 4	$ 1 $
4	302	Franchise & Consents	1.1	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0
6		Total Direct Intangible Plant		$ 68,482	$ 4	$ 1 $
7		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.00%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 141	$ 0 $
10	365.2	Rights of Way	1.0	492,045	78	0
11	366.1	Structures - Compressor Stations	1.0	42,929	7	0
12	366.2	Structures	1.0	1,023,351	163	0
13	367	Mains	1.0	66,611,695	10,589	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3)	0
15	368	Compressor Stations	1.0	4,215,598	670	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	3,016	0
17	370	Communications Equipment	1.0	346,461	55	0
18	371	Other Equipment	1.0	(1,327)	(0)	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 14,716	$ 0 $
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0 $
22	374.2	Rights of Way	1.0	1,167,509	186	0
23	375	Structures & Improvements	1.0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	80,650	0
25	376	Mains - Customer	5.0	507,344,692	0	11,638
26	376	Mains - Commodity	3.0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,035	149
28	380	Services - Demand	1.0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	8,454
30	381	Meters	6.0	197,899,943	0	13,381
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 81,871	$ 33,622 $
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 96,586	$ 33,622 $
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 3,275	$ 1,140 $
37		Total Direct Net Plant		$ 1,757,632,597	$ 99,865	$ 34,763 $
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 2,178	$ 758 $
40	389-398	Total Common General Plant	1.1	19,088,712	1,085	378
41		Total Systems Allocable		$ 57,419,388	$ 3,262	$ 1,136 $
42		Total Net Plant		$ 1,815,051,985	$ 103,128	$ 35,899 $
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$ 6,960,464	$ 395	$ 138 $
45		Materials & Supplies	1.1	8,261,075	469	163
46		Customer Advances	8.0	(57,844,713)	0	(1,327)
47		Deferred Taxes	1.1	(263,782,643)	(14,988)	(5,217)
48		Other Debits and Credits	1.1	31,056,611	1,765	614
49		Total Allocated Rate Base		$ 1,539,702,779	$ 90,769	$ 30,270 $

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	ing Commodity
	(a)	(b)	(c)		(d)	(g)
			1	2	3	21
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$	68,482	0
4	302	Franchise & Consents	1.1		0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0
6		Total Direct Intangible Plant		$	68,482	0
7		Allocation Percentage	Intang. Plant		100.00%	0.00%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$	888,529	0
10	365.2	Rights of Way	1.0		492,045	0
11	366.1	Structures - Compressor Stations	1.0		42,929	0
12	366.2	Structures	1.0		1,023,351	0
13	367	Mains	1.0		66,611,695	0
14	367.2	Mains - Bridge	1.0		(21,190)	0
15	368	Compressor Stations	1.0		4,215,598	0
16	369	Measuring and Regulating Stations	1.0		18,973,175	0
17	370	Communications Equipment	1.0		346,461	0
18	371	Other Equipment	1.0		(1,327)	0
19		Total Direct Transmission Plant		$	92,571,266	0
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$	0	0
22	374.2	Rights of Way	1.0		1,167,509	0
23	375	Structures & Improvements	1.0		0	0
24	376	Mains - Demand	1.0		507,344,692	0
25	376	Mains - Customer	5.0		507,344,692	0
26	376	Mains - Commodity	3.0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		13,017,439	0
28	380	Services - Demand	1.0		0	0
29	380	Services - Customer	7.0		374,945,732	0
30	381	Meters	6.0		197,899,943	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,636,189	0
32	387	Miscellaneous Equipment	1.0		0	0
33		Total Direct Distribution Plant		$	1,607,356,196	0
34		Total Transmission & Direct Plant		$	1,699,927,462	0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.00%
36	389-398	Total Direct General Plant	1.1	$	57,636,652	0
37		Total Direct Net Plant		$	1,757,632,597	0
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$	38,330,676	0
40	389-398	Total Common General Plant	1.1		19,088,712	0
41		Total Systems Allocable		$	57,419,388	0
42		Total Net Plant		$	1,815,051,985	0
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$	6,960,464	0
45		Materials & Supplies	1.1		8,261,075	0
46		Customer Advances	8.0		(57,844,713)	0
47		Deferred Taxes	1.1		(263,782,643)	0
48		Other Debits and Credits	1.1		31,056,611	0
49		Total Allocated Rate Base		$	1,539,702,779	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Demand	General-1 Customer
	(a)	(b)	(c)	(d)	(e)	(f)
			1	2 3 #	35 #	37 #
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$ 68,482	$ 1,240	$ 3,125 $
4	302	Franchise & Consents	1.1	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0
6		Total Direct Intangible Plant		$ 68,482	$ 1,240	$ 3,125 $
7		Allocation Percentage	Intang. Plant	100.00%	1.81%	4.56%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 45,018	$ 0 $
10	365.2	Rights of Way	1.0	492,045	24,930	0
11	366.1	Structures - Compressor Stations	1.0	42,929	2,175	0
12	366.2	Structures	1.0	1,023,351	51,849	0
13	367	Mains	1.0	66,611,695	3,374,959	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,074)	0
15	368	Compressor Stations	1.0	4,215,598	213,588	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	961,298	0
17	370	Communications Equipment	1.0	346,461	17,554	0
18	371	Other Equipment	1.0	(1,327)	(67)	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 4,690,231	$ 0 $
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0 $
22	374.2	Rights of Way	1.0	1,167,509	59,153	0
23	375	Structures & Improvements	1.0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	25,705,209	0
25	376	Mains - Customer	5.0	507,344,692	0	14,715,210
26	376	Mains - Commodity	3.0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	329,772	188,781
28	380	Services - Demand	1.0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	50,112,959
30	381	Meters	6.0	197,899,943	0	12,542,924
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 26,094,134	$ 77,559,874 $
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 30,784,365	$ 77,559,874 $
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.62%	4.83%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 1,043,755	$ 2,629,695 $
37		Total Direct Net Plant		$ 1,757,632,597	$ 31,829,361	$ 80,192,694 $
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 694,139	$ 1,748,853 $
40	389-398	Total Common General Plant	1.1	19,088,712	345,682	870,930
41		Total Systems Allocable		$ 57,419,388	$ 1,039,821	$ 2,619,783 $
42		Total Net Plant		$ 1,815,051,985	$ 32,869,181	$ 82,812,477 $
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$ 6,960,464	$ 126,049	$ 317,574 $
45		Materials & Supplies	1.1	8,261,075	149,602	376,915
46		Customer Advances	8.0	(57,844,713)	0	(1,677,749)
47		Deferred Taxes	1.1	(263,782,643)	(4,776,899)	(12,035,189)
48		Other Debits and Credits	1.1	31,056,611	562,411	1,416,970
49		Total Allocated Rate Base		$ 1,539,702,779	$ 28,930,344	$ 71,210,998 $

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Commodity
	(a)	(b)	(c)		(d)	(g)
			1	2	3	39
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$	68,482	0
4	302	Franchise & Consents	1.1		0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0
6		Total Direct Intangible Plant		$	68,482	0
7		Allocation Percentage	Intang. Plant		100.00%	0.00%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$	888,529	0
10	365.2	Rights of Way	1.0		492,045	0
11	366.1	Structures - Compressor Stations	1.0		42,929	0
12	366.2	Structures	1.0		1,023,351	0
13	367	Mains	1.0		66,611,695	0
14	367.2	Mains - Bridge	1.0		(21,190)	0
15	368	Compressor Stations	1.0		4,215,598	0
16	369	Measuring and Regulating Stations	1.0		18,973,175	0
17	370	Communications Equipment	1.0		346,461	0
18	371	Other Equipment	1.0		(1,327)	0
19		Total Direct Transmission Plant		$	92,571,266	0
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$	0	0
22	374.2	Rights of Way	1.0		1,167,509	0
23	375	Structures & Improvements	1.0		0	0
24	376	Mains - Demand	1.0		507,344,692	0
25	376	Mains - Customer	5.0		507,344,692	0
26	376	Mains - Commodity	3.0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		13,017,439	0
28	380	Services - Demand	1.0		0	0
29	380	Services - Customer	7.0		374,945,732	0
30	381	Meters	6.0		197,899,943	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,636,189	0
32	387	Miscellaneous Equipment	1.0		0	0
33		Total Direct Distribution Plant		$	1,607,356,196	0
34		Total Transmission & Direct Plant		$	1,699,927,462	0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.00%
36	389-398	Total Direct General Plant	1.1	$	57,636,652	0
37		Total Direct Net Plant		$	1,757,632,597	0
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$	38,330,676	0
40	389-398	Total Common General Plant	1.1		19,088,712	0
41		Total Systems Allocable		$	57,419,388	0
42		Total Net Plant		$	1,815,051,985	0
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$	6,960,464	0
45		Materials & Supplies	1.1		8,261,075	0
46		Customer Advances	8.0		(57,844,713)	0
47		Deferred Taxes	1.1		(263,782,643)	0
48		Other Debits and Credits	1.1		31,056,611	0
49		Total Allocated Rate Base		$	1,539,702,779	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Demand	General-2 Customer
	(a)	(b)	(c)	(d)	(e)	(f)
			1	2 3 #	41 #	43 #
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$ 68,482	$ 1,888	$ 1,212 $
4	302	Franchise & Consents	1.1	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0
6		Total Direct Intangible Plant		$ 68,482	$ 1,888	$ 1,212 $
7		Allocation Percentage	Intang. Plant	100.00%	2.76%	1.77%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 68,519	$ 0 $
10	365.2	Rights of Way	1.0	492,045	37,944	0
11	366.1	Structures - Compressor Stations	1.0	42,929	3,310	0
12	366.2	Structures	1.0	1,023,351	78,916	0
13	367	Mains	1.0	66,611,695	5,136,793	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,634)	0
15	368	Compressor Stations	1.0	4,215,598	325,088	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	1,463,126	0
17	370	Communications Equipment	1.0	346,461	26,718	0
18	371	Other Equipment	1.0	(1,327)	(102)	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 7,138,678	$ 0 $
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0 $
22	374.2	Rights of Way	1.0	1,167,509	90,033	0
23	375	Structures & Improvements	1.0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	39,124,133	0
25	376	Mains - Customer	5.0	507,344,692	0	2,464,839
26	376	Mains - Commodity	3.0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	501,923	31,621
28	380	Services - Demand	1.0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	16,500,610
30	381	Meters	6.0	197,899,943	0	11,080,861
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 39,716,089	$ 30,077,931 $
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 46,854,768	$ 30,077,931 $
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	2.47%	1.87%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 1,588,628	$ 1,019,803 $
37		Total Direct Net Plant		$ 1,757,632,597	$ 48,445,283	$ 31,098,946 $
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 1,056,501	$ 678,210 $
40	389-398	Total Common General Plant	1.1	19,088,712	526,138	337,749
41		Total Systems Allocable		$ 57,419,388	$ 1,582,639	$ 1,015,959 $
42		Total Net Plant		$ 1,815,051,985	$ 50,027,922	$ 32,114,905 $
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$ 6,960,464	$ 191,850	$ 123,156 $
45		Materials & Supplies	1.1	8,261,075	227,698	146,169
46		Customer Advances	8.0	(57,844,713)	0	(281,028)
47		Deferred Taxes	1.1	(263,782,643)	(7,270,589)	(4,667,279)
48		Other Debits and Credits	1.1	31,056,611	856,007	549,505
49		Total Allocated Rate Base		$ 1,539,702,779	$ 44,032,888	$ 27,985,428 $

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Commodity
	(a)	(b)	(c)		(d)	(g)
			1	2	3	45
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$	68,482	0
4	302	Franchise & Consents	1.1		0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0
6		Total Direct Intangible Plant		$	68,482	0
7		Allocation Percentage	Intang. Plant		100.00%	0.00%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$	888,529	0
10	365.2	Rights of Way	1.0		492,045	0
11	366.1	Structures - Compressor Stations	1.0		42,929	0
12	366.2	Structures	1.0		1,023,351	0
13	367	Mains	1.0		66,611,695	0
14	367.2	Mains - Bridge	1.0		(21,190)	0
15	368	Compressor Stations	1.0		4,215,598	0
16	369	Measuring and Regulating Stations	1.0		18,973,175	0
17	370	Communications Equipment	1.0		346,461	0
18	371	Other Equipment	1.0		(1,327)	0
19		Total Direct Transmission Plant		$	92,571,266	0
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$	0	0
22	374.2	Rights of Way	1.0		1,167,509	0
23	375	Structures & Improvements	1.0		0	0
24	376	Mains - Demand	1.0		507,344,692	0
25	376	Mains - Customer	5.0		507,344,692	0
26	376	Mains - Commodity	3.0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		13,017,439	0
28	380	Services - Demand	1.0		0	0
29	380	Services - Customer	7.0		374,945,732	0
30	381	Meters	6.0		197,899,943	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,636,189	0
32	387	Miscellaneous Equipment	1.0		0	0
33		Total Direct Distribution Plant		$	1,607,356,196	0
34		Total Transmission & Direct Plant		$	1,699,927,462	0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.00%
36	389-398	Total Direct General Plant	1.1	$	57,636,652	0
37		Total Direct Net Plant		$	1,757,632,597	0
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$	38,330,676	0
40	389-398	Total Common General Plant	1.1		19,088,712	0
41		Total Systems Allocable		$	57,419,388	0
42		Total Net Plant		$	1,815,051,985	0
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$	6,960,464	0
45		Materials & Supplies	1.1		8,261,075	0
46		Customer Advances	8.0		(57,844,713)	0
47		Deferred Taxes	1.1		(263,782,643)	0
48		Other Debits and Credits	1.1		31,056,611	0
49		Total Allocated Rate Base		$	1,539,702,779	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Demand	General-3 Customer
	(a)	(b)	(c)	(d)	(e)	(f)
			1	2 3 #	47 #	49 #
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$ 68,482	$ 771	$ 153 $
4	302	Franchise & Consents	1.1	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0
6		Total Direct Intangible Plant		$ 68,482	$ 771	$ 153 $
7		Allocation Percentage	Intang. Plant	100.00%	1.13%	0.22%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 27,975	$ 0 $
10	365.2	Rights of Way	1.0	492,045	15,492	0
11	366.1	Structures - Compressor Stations	1.0	42,929	1,352	0
12	366.2	Structures	1.0	1,023,351	32,220	0
13	367	Mains	1.0	66,611,695	2,097,252	0
14	367.2	Mains - Bridge	1.0	(21,190)	(667)	0
15	368	Compressor Stations	1.0	4,215,598	132,727	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	597,365	0
17	370	Communications Equipment	1.0	346,461	10,908	0
18	371	Other Equipment	1.0	(1,327)	(42)	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 2,914,582	$ 0 $
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0 $
22	374.2	Rights of Way	1.0	1,167,509	36,759	0
23	375	Structures & Improvements	1.0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	15,973,615	0
25	376	Mains - Customer	5.0	507,344,692	0	204,388
26	376	Mains - Commodity	3.0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	204,925	2,622
28	380	Services - Demand	1.0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	1,966,509
30	381	Meters	6.0	197,899,943	0	1,631,318
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 16,215,299	$ 3,804,837 $
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 19,129,881	$ 3,804,837 $
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.01%	0.24%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 648,606	$ 129,004 $
37		Total Direct Net Plant		$ 1,757,632,597	$ 19,779,257	$ 3,933,995 $
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 431,349	$ 85,793 $
40	389-398	Total Common General Plant	1.1	19,088,712	214,812	42,725
41		Total Systems Allocable		$ 57,419,388	$ 646,161	$ 128,518 $
42		Total Net Plant		$ 1,815,051,985	$ 20,425,418	$ 4,062,513 $
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$ 6,960,464	$ 78,329	$ 15,579 $
45		Materials & Supplies	1.1	8,261,075	92,965	18,490
46		Customer Advances	8.0	(57,844,713)	0	(23,303)
47		Deferred Taxes	1.1	(263,782,643)	(2,968,439)	(590,408)
48		Other Debits and Credits	1.1	31,056,611	349,491	69,512
49		Total Allocated Rate Base		$ 1,539,702,779	$ 17,977,763	$ 3,552,384 $

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Commodity
	(a)	(b)	(c)		(d)	(g)
			1	2	3	51
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$	68,482	0
4	302	Franchise & Consents	1.1		0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0
6		Total Direct Intangible Plant		$	68,482	0
7		Allocation Percentage	Intang. Plant		100.00%	0.00%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$	888,529	0
10	365.2	Rights of Way	1.0		492,045	0
11	366.1	Structures - Compressor Stations	1.0		42,929	0
12	366.2	Structures	1.0		1,023,351	0
13	367	Mains	1.0		66,611,695	0
14	367.2	Mains - Bridge	1.0		(21,190)	0
15	368	Compressor Stations	1.0		4,215,598	0
16	369	Measuring and Regulating Stations	1.0		18,973,175	0
17	370	Communications Equipment	1.0		346,461	0
18	371	Other Equipment	1.0		(1,327)	0
19		Total Direct Transmission Plant		$	92,571,266	0
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$	0	0
22	374.2	Rights of Way	1.0		1,167,509	0
23	375	Structures & Improvements	1.0		0	0
24	376	Mains - Demand	1.0		507,344,692	0
25	376	Mains - Customer	5.0		507,344,692	0
26	376	Mains - Commodity	3.0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		13,017,439	0
28	380	Services - Demand	1.0		0	0
29	380	Services - Customer	7.0		374,945,732	0
30	381	Meters	6.0		197,899,943	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,636,189	0
32	387	Miscellaneous Equipment	1.0		0	0
33		Total Direct Distribution Plant		$	1,607,356,196	0
34		Total Transmission & Direct Plant		$	1,699,927,462	0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.00%
36	389-398	Total Direct General Plant	1.1	$	57,636,652	0
37		Total Direct Net Plant		$	1,757,632,597	0
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$	38,330,676	0
40	389-398	Total Common General Plant	1.1		19,088,712	0
41		Total Systems Allocable		$	57,419,388	0
42		Total Net Plant		$	1,815,051,985	0
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$	6,960,464	0
45		Materials & Supplies	1.1		8,261,075	0
46		Customer Advances	8.0		(57,844,713)	0
47		Deferred Taxes	1.1		(263,782,643)	0
48		Other Debits and Credits	1.1		31,056,611	0
49		Total Allocated Rate Base		$	1,539,702,779	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Demand	General-4 Customer
	(a)	(b)	(c)	(d)	(e)	(f)
			1	2 3 #	53 #	55 #
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$ 68,482	$ 3,797	$ 497 $
4	302	Franchise & Consents	1.1	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0
6		Total Direct Intangible Plant		$ 68,482	$ 3,797	$ 497 $
7		Allocation Percentage	Intang. Plant	100.00%	5.54%	0.73%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 137,824	$ 0 $
10	365.2	Rights of Way	1.0	492,045	76,324	0
11	366.1	Structures - Compressor Stations	1.0	42,929	6,659	0
12	366.2	Structures	1.0	1,023,351	158,737	0
13	367	Mains	1.0	66,611,695	10,332,474	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3,287)	0
15	368	Compressor Stations	1.0	4,215,598	653,903	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	2,943,024	0
17	370	Communications Equipment	1.0	346,461	53,741	0
18	371	Other Equipment	1.0	(1,327)	(206)	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 14,359,193	$ 0 $
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0 $
22	374.2	Rights of Way	1.0	1,167,509	181,098	0
23	375	Structures & Improvements	1.0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	78,696,777	0
25	376	Mains - Customer	5.0	507,344,692	0	128,015
26	376	Mains - Commodity	3.0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,009,600	1,642
28	380	Services - Demand	1.0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	2,926,232
30	381	Meters	6.0	197,899,943	0	3,746,373
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	5,541,728
32	387	Miscellaneous Equipment	1.0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 79,887,475	$ 12,343,991 $
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 94,246,668	$ 12,343,991 $
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	4.97%	0.77%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 3,195,467	$ 418,527 $
37		Total Direct Net Plant		$ 1,757,632,597	$ 97,445,932	$ 12,763,016 $
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 2,125,113	$ 278,337 $
40	389-398	Total Common General Plant	1.1	19,088,712	1,058,308	138,612
41		Total Systems Allocable		$ 57,419,388	$ 3,183,422	$ 416,950 $
42		Total Net Plant		$ 1,815,051,985	$ 100,629,354	$ 13,179,966 $
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$ 6,960,464	$ 385,899	$ 50,543 $
45		Materials & Supplies	1.1	8,261,075	458,007	59,988
46		Customer Advances	8.0	(57,844,713)	0	(14,596)
47		Deferred Taxes	1.1	(263,782,643)	(14,624,527)	(1,915,453)
48		Other Debits and Credits	1.1	31,056,611	1,721,828	225,517
49		Total Allocated Rate Base		$ 1,539,702,779	$ 88,570,560	$ 11,585,965 $

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Commodity
	(a)	(b)	(c)		(d)	(g)
			1	2	3	57
1		Direct				
2		Intangible Plant				
3	301	Organization	1.1	$	68,482	0
4	302	Franchise & Consents	1.1		0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0
6		Total Direct Intangible Plant		$	68,482	0
7		Allocation Percentage	Intang. Plant		100.00%	0.00%
8		Transmission Plant				
9	365.1	Land and Land Rights	1.0	$	888,529	0
10	365.2	Rights of Way	1.0		492,045	0
11	366.1	Structures - Compressor Stations	1.0		42,929	0
12	366.2	Structures	1.0		1,023,351	0
13	367	Mains	1.0		66,611,695	0
14	367.2	Mains - Bridge	1.0		(21,190)	0
15	368	Compressor Stations	1.0		4,215,598	0
16	369	Measuring and Regulating Stations	1.0		18,973,175	0
17	370	Communications Equipment	1.0		346,461	0
18	371	Other Equipment	1.0		(1,327)	0
19		Total Direct Transmission Plant		$	92,571,266	0
20		Distribution Plant				
21	374.1	Land & Land Rights	1.0	$	0	0
22	374.2	Rights of Way	1.0		1,167,509	0
23	375	Structures & Improvements	1.0		0	0
24	376	Mains - Demand	1.0		507,344,692	0
25	376	Mains - Customer	5.0		507,344,692	0
26	376	Mains - Commodity	3.0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		13,017,439	0
28	380	Services - Demand	1.0		0	0
29	380	Services - Customer	7.0		374,945,732	0
30	381	Meters	6.0		197,899,943	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,636,189	0
32	387	Miscellaneous Equipment	1.0		0	0
33		Total Direct Distribution Plant		$	1,607,356,196	0
34		Total Transmission & Direct Plant		$	1,699,927,462	0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.00%
36	389-398	Total Direct General Plant	1.1	$	57,636,652	0
37		Total Direct Net Plant		$	1,757,632,597	0
38		Common - Systems Allocable				
39	301-303	Total Common Intangible Plant	1.1	$	38,330,676	0
40	389-398	Total Common General Plant	1.1		19,088,712	0
41		Total Systems Allocable		$	57,419,388	0
42		Total Net Plant		$	1,815,051,985	0
43		Other Rate Base Items				
44		Cash Working Capital	1.1	$	6,960,464	0
45		Materials & Supplies	1.1		8,261,075	0
46		Customer Advances	8.0		(57,844,713)	0
47		Deferred Taxes	1.1		(263,782,643)	0
48		Other Debits and Credits	1.1		31,056,611	0
49		Total Allocated Rate Base		$	1,539,702,779	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2 3 #	59 #	61 #	63
1		Direct					
2		Intangible Plant					
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		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.01%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 183	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	102	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	66,611,695	13,745	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(4)	0	0
15	368	Compressor Stations	1.0	4,215,598	870	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	3,915	0	0
17	370	Communications Equipment	1.0	346,461	71	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 19,102	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	104,689	0	0
25	376	Mains - Customer	5.0	507,344,692	0	12,365	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,343	159	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	39,073	0
30	381	Meters	6.0	197,899,943	0	36,282	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 106,273	$ 87,879	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 125,375	$ 87,879	$ 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	$ 57,636,652	$ 4,251	$ 2,980	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 129,631	$ 90,862	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 2,827	$ 1,982	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	1,408	987	0
41		Total Systems Allocable		$ 57,419,388	$ 4,235	$ 2,968	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 133,866	$ 93,831	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 513	$ 360	$ 0
45		Materials & Supplies	1.1	8,261,075	609	427	0
46		Customer Advances	8.0	(57,844,713)	0	(1,410)	0
47		Deferred Taxes	1.1	(263,782,643)	(19,455)	(13,636)	0
48		Other Debits and Credits	1.1	31,056,611	2,291	1,606	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 117,824	$ 81,177	$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2 3 #	65 #	67 #	69
1		Direct					
2		Intangible Plant					
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		Allocation Percentage	Intang. Plant	100.00%	0.02%	0.00%	0.00%
8		Transmission Plant					
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	455	0	0
13	367	Mains	1.0	66,611,695	29,594	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(9)	0	0
15	368	Compressor Stations	1.0	4,215,598	1,873	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	8,429	0	0
17	370	Communications Equipment	1.0	346,461	154	0	0
18	371	Other Equipment	1.0	(1,327)	(1)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 41,127	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	225,401	0	0
25	376	Mains - Customer	5.0	507,344,692	0	727	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	2,892	9	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	4,260	0
30	381	Meters	6.0	197,899,943	0	14,117	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	31,487	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 228,811	$ 50,601	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 269,938	$ 50,601	$ 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	$ 57,636,652	$ 9,152	$ 1,716	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 279,102	$ 52,318	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 6,087	$ 1,141	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	3,031	568	0
41		Total Systems Allocable		$ 57,419,388	$ 9,118	$ 1,709	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 288,220	$ 54,028	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 1,105	$ 207	$ 0
45		Materials & Supplies	1.1	8,261,075	1,312	246	0
46		Customer Advances	8.0	(57,844,713)	0	(83)	0
47		Deferred Taxes	1.1	(263,782,643)	(41,887)	(7,852)	0
48		Other Debits and Credits	1.1	31,056,611	4,932	924	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 253,681	$ 47,470	$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2 3	# 71	# 73	# 75
1		Direct					
2		Intangible Plant					
3	301	Organization	1.1	$ 68,482	$ 94	$ 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	$ 94	$ 4	$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.14%	0.01%	0.00%
8		Transmission Plant					
9	365.1	Land and Land Rights	1.0	$ 888,529	$ 3,427	$ 0	$ 0
10	365.2	Rights of Way	1.0	492,045	1,898	0	0
11	366.1	Structures - Compressor Stations	1.0	42,929	166	0	0
12	366.2	Structures	1.0	1,023,351	3,948	0	0
13	367	Mains	1.0	66,611,695	256,954	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(82)	0	0
15	368	Compressor Stations	1.0	4,215,598	16,262	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	73,189	0	0
17	370	Communications Equipment	1.0	346,461	1,336	0	0
18	371	Other Equipment	1.0	(1,327)	(5)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 357,093	$ 0	$ 0
20		Distribution Plant					
21	374.1	Land & Land Rights	1.0	$ 0	$ 0	$ 0	$ 0
22	374.2	Rights of Way	1.0	1,167,509	4,504	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	507,344,692	########	0	0
25	376	Mains - Customer	5.0	507,344,692	0	1,455	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	25,107	19	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	4,954	0
30	381	Meters	6.0	197,899,943	0	25,812	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	62,974	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ ########	$ 95,213	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ ########	$ 95,213	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.12%	0.01%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 79,467	$ 3,228	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ ########	$ 98,445	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 52,849	$ 2,147	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	26,319	1,069	0
41		Total Systems Allocable		$ 57,419,388	$ 79,167	$ 3,216	$ 0
42		Total Net Plant		$ 1,815,051,985	$ ########	$ 101,661	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 9,597	$ 390	$ 0
45		Materials & Supplies	1.1	8,261,075	11,390	463	0
46		Customer Advances	8.0	(57,844,713)	0	(166)	0
47		Deferred Taxes	1.1	(263,782,643)	(363,691)	(14,775)	0
48		Other Debits and Credits	1.1	31,056,611	42,819	1,739	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ ########	$ 89,313	$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Compress (CNG) Customer	Compress (CNG) Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2 3 #	77 #	79 #	81
1		Direct					
2		Intangible Plant					
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		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.00%	0.00%
8		Transmission Plant					
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	66,611,695	13,907	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(4)	0	0
15	368	Compressor Stations	1.0	4,215,598	880	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	3,961	0	0
17	370	Communications Equipment	1.0	346,461	72	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 19,326	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	105,918	0	0
25	376	Mains - Customer	5.0	507,344,692	0	2,182	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,359	28	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	7,431	0
30	381	Meters	6.0	197,899,943	0	18,252	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 107,521	$ 27,893	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 126,847	$ 27,893	$ 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	$ 57,636,652	$ 4,301	$ 946	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 131,153	$ 28,840	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 2,860	$ 629	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	1,424	313	0
41		Total Systems Allocable		$ 57,419,388	$ 4,285	$ 942	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 135,437	$ 29,782	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 519	$ 114	$ 0
45		Materials & Supplies	1.1	8,261,075	616	136	0
46		Customer Advances	8.0	(57,844,713)	0	(249)	0
47		Deferred Taxes	1.1	(263,782,643)	(19,683)	(4,328)	0
48		Other Debits and Credits	1.1	31,056,611	2,317	510	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 119,208	$ 25,964	$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE 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	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2 3 #	83 #	85 #	87
1		Direct					
2		Intangible Plant					
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		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.04%	0.00%
8		Transmission Plant					
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	66,611,695	18,449	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(6)	0	0
15	368	Compressor Stations	1.0	4,215,598	1,168	0	0
16	369	Measuring and Regulating Stations	1.0	18,973,175	5,255	0	0
17	370	Communications Equipment	1.0	346,461	96	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		$ 92,571,266	$ 25,639	$ 0	$ 0
20		Distribution Plant					
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	507,344,692	140,518	0	0
25	376	Mains - Customer	5.0	507,344,692	0	420,414	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	13,017,439	1,803	5,393	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	374,945,732	0	294,620	0
30	381	Meters	6.0	197,899,943	0	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,636,189	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		$ 1,607,356,196	$ 142,644	$ 720,427	$ 0
34		Total Transmission & Direct Plant		$ 1,699,927,462	$ 168,283	$ 720,427	$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.04%	0.00%
36	389-398	Total Direct General Plant	1.1	$ 57,636,652	$ 5,706	$ 24,426	$ 0
37		Total Direct Net Plant		$ 1,757,632,597	$ 173,996	$ 744,882	$ 0
38		Common - Systems Allocable					
39	301-303	Total Common Intangible Plant	1.1	$ 38,330,676	$ 3,795	$ 16,244	$ 0
40	389-398	Total Common General Plant	1.1	19,088,712	1,890	8,090	0
41		Total Systems Allocable		$ 57,419,388	$ 5,684	$ 24,334	$ 0
42		Total Net Plant		$ 1,815,051,985	$ 179,680	$ 769,217	$ 0
43		Other Rate Base Items					
44		Cash Working Capital	1.1	$ 6,960,464	$ 689	$ 2,950	$ 0
45		Materials & Supplies	1.1	8,261,075	818	3,501	0
46		Customer Advances	8.0	(57,844,713)	0	(47,933)	0
47		Deferred Taxes	1.1	(263,782,643)	(26,113)	(111,791)	0
48		Other Debits and Credits	1.1	31,056,611	3,074	13,162	0
49		Total Allocated Rate Base		$ 1,539,702,779	$ 158,148	$ 629,105	$ 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	Total Amount	Single-Family Residential 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	2,663,134	1,647,021	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	9,678,184	25,165,443	0
6	389-398	General Plant	1.1	3,718,780	822,031	1,811,806	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 12,147,237	$ 26,977,249	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 1,284,431	$ 2,830,962	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	376,693	830,254	0
11		Total System Allocable Amortization		$ 7,514,741	$ 1,661,124	$ 3,661,216	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 55,947	$ 123,311	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 1,717,071	$ 3,784,527	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 13,864,308	$ 30,761,776	$ 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	660,404	0	0	329,807
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 329,807
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	$ 255,349	$ 24,353	$ 0	$ 107,857
28		Materials and Expenses	17.1	22,581	2,154	0	9,538
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 180,575
31		Materials and Expenses	3.0	41,418	0	0	20,684
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
34		Materials and Expenses	1.0	254	157	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	$ 81,126	$ 0	$ 0	$ 40,515
37		Materials and Expenses	3	39,700	0	0	19,826
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	40,093
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 77,615	$ 0	$ 0
43		Materials and Expenses	17	15,760	9,747	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 3,485
46		Materials and Expenses	3	165,079	0	0	82,441
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	13,115	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 71,614	$ 0	$ 5,518
52		Materials and Expenses	17.2	34,584	19,525	0	1,504
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	461	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 689,844	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	794,737	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	35,228
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 4,543
64		Materials and Expenses	3	73,771	0	0	36,841
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 153
67		Materials and Expenses	3	75,401	0	0	37,655
68		Total Transmission O & M Expense		$ 4,008,585	$ 1,703,324	$ 0	$ 626,456
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 472,649	$ 2,834,087	$ 34,200
72		Materials & Expenses	5.5	770,305	78,818	472,605	5,703
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 160,021
75		Materials & Expenses	3	23,884	0	0	11,928
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 408,549	$ 890,377	$ 0
78		Materials & Expenses	4.4	8,608,814	1,943,801	4,236,245	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 18,596	$ 23,475	$ 0
81		Materials & Expenses	2.2	17,452	5,397	6,813	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 2,823,787	$ 0
84		Materials & Expenses	2	1,866,345	0	1,277,473	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 4,172,303	$ 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	Total Amount	Single-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	818,501	0
88	880	Other Expenses					

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	Total Amount	Single-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 159,325	$ 955,340	$ 11,528
90		Materials & Expenses	5.5	1,151,386	117,810	706,411	8,525
91	881	Rents	5.5	(473,550)	(48,454)	(290,537)	(3,506)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 3,156,492	$ 18,926,879	$ 228,399
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 4,859,815	$ 18,926,879	$ 1,184,661
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 79,481	$ 297,006	$ 0
97		Materials & Expenses	6.6	183,121	27,863	104,119	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	1,712	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 482,498	$ 609,089	$ 0
103		Materials & Expenses	2.2	4,231,467	1,308,480	1,651,779	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 157,378	$ 198,668	$ 0
106		Materials & Expenses	2.2	593,316	183,469	231,604	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 1,817,198	$ 0
109		Materials & Expenses	3.3	1,813,443	0	1,391,595	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 1,049,590	$ 0
112		Materials & Expenses	6	1,444,292	0	1,016,742	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 4,250	$ 15,883	$ 0
115		Materials & Expenses	6.6	59,407	9,039	33,778	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 2,254,171	$ 8,417,049	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 5,410,662	$ 27,343,928	$ 228,399
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 731,705	$ 0
121		Materials & Expenses	10.1	12,955	0	9,255	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 454,829	$ 0
124		Materials & Expenses	11	155,396	0	121,420	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 3,208,252	$ 0
127		Materials & Expenses	4	6,221,451	0	4,857,162	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	0	$ 0	$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,448,034	0	730,476	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		$ 14,156,296	$ 0	$ 10,113,098	$ 0
136		Customer Service & Informational Expenses					
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	286,730	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 286,730	$ 0
147		Total O & M Expense		$ 64,848,084	$ 7,113,986	$ 37,743,756	$ 1,184,661
148		Allocation Percentage	O&M	100.00%	10.97%	58.20%	1.83%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 4,757,832	$ 25,243,013	$ 792,301
151		Regulatory Amortization	1.1	4,901,842	1,083,546	2,388,200	0
152		Mill tax	Net Op Margin	1,469,182	0	1,023,768	0
153		Modified Business Tax	1.1	(248,974)	(55,035)	(121,301)	0
154		Taxes Other Than Income	1.1	8,403,914	1,857,674	4,094,425	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 14,758,002	$ 70,371,861	$ 1,976,962
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 5,326,408	$ 11,739,721	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(8,376,846)	(18,463,070)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	1,300,118	2,865,538	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (3,050,438)	$ (6,723,348)	$ 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	Total Amount	Single-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 388,522,415	$ 856,326,627	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	12,692,482	27,974,988	0
167		Cash Working Capital	1.1	6,960,464	1,538,601	3,391,170	0
168		Materials & Supplies	1.1	8,261,075	1,826,100	4,024,834	0
169		Customer Advances	8	(57,844,713)	0	(45,160,069)	0
170		Deferred Taxes	1.1	(263,782,643)	(58,308,812)	(128,516,108)	0
171		Other Debits and Credits	1.1	31,056,611	6,865,024	15,130,923	0
172		Total Rate Base		$ 1,539,702,779	$ 353,135,810	$ 733,172,365	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 180,526,754	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	11,417,730	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	801	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	53	0
181		Other Revenue - Field Collection Fee	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		$ 281,602,295	$ 0	$ 195,976,285	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (7,113,986)	$ (37,743,756)	$ (1,184,661)
187		Administrative & General Expense	O&M	(43,370,380)	(4,757,832)	(25,243,013)	(792,301)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(13,864,308)	(30,761,776)	0
189		Regulatory Amortization	1.1	(4,901,842)	(1,083,546)	(2,388,200)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(1,023,768)	0
191		Modified Business Tax	1.1	248,974	55,035	121,301	0
192		Taxes other than Income	1.1	(8,403,914)	(1,857,674)	(4,094,425)	0
193		Total Operating Deductions		$ (185,734,105)	$ (28,622,311)	$ (101,133,638)	$ (1,976,962)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ (28,622,311)	$ 94,842,648	$ (1,976,962)
196		Interest Expense	1.1	(24,096,083)	(5,326,408)	(11,739,721)	0
197		State Taxable Income		$ 71,772,107	$ (33,948,718)	$ 83,102,926	$ (1,976,962)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (28,622,311)	$ 94,842,648	$ (1,976,962)
203		Schedule M Adjustments	1.1	(37,895,929)	(8,376,846)	(18,463,070)	0
204		Interest Expense	1.1	(24,096,083)	(5,326,408)	(11,739,721)	0
205		Total Taxable Income		$ 33,876,178	$ (42,325,565)	$ 64,639,856	$ (1,976,962)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (8,888,369)	$ 13,574,370	$ (415,162)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	1,300,118	2,865,538	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (7,588,251)	$ 16,439,907	$ (415,162)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (21,034,060)	$ 78,402,740	$ (1,561,800)

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	Total Amount	Multi-Family Residential 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	2,663,134	165,150	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	970,452	4,233,291	0
6	389-398	General Plant	1.1	3,718,780	82,427	304,779	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 1,218,029	$ 4,538,070	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 128,793	$ 476,220	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	37,772	139,664	0
11		Total System Allocable Amortization		$ 7,514,741	$ 166,564	$ 615,884	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 5,610	$ 20,743	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 172,174	$ 636,627	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 1,390,203	$ 5,174,697	$ 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	660,404	0	0	42,056
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 42,056
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	$ 255,349	$ 2,442	$ 0	$ 13,753
28		Materials and Expenses	17.1	22,581	216	0	1,216
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 23,026
31		Materials and Expenses	3.0	41,418	0	0	2,638
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	$ 81,126	$ 0	$ 0	$ 5,166
37		Materials and Expenses	3	39,700	0	0	2,528
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	5,112
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 7,783	$ 0	$ 0
43		Materials and Expenses	17	15,760	977	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 444
46		Materials and Expenses	3	165,079	0	0	10,513
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	1,315	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 7,181	$ 0	$ 704
52		Materials and Expenses	17.2	34,584	1,958	0	192
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	$ 1,115,436	$ 69,172	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	79,690	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	4,492
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 579
64		Materials and Expenses	3	73,771	0	0	4,698
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 19
67		Materials and Expenses	3	75,401	0	0	4,802
68		Total Transmission O & M Expense		$ 4,008,585	$ 170,796	$ 0	$ 79,883
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 47,394	$ 569,819	$ 4,361
72		Materials & Expenses	5.5	770,305	7,903	95,022	727
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 20,405
75		Materials & Expenses	3	23,884	0	0	1,521
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 40,966	$ 141,469	$ 0
78		Materials & Expenses	4.4	8,608,814	194,909	673,084	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 1,865	$ 5,529	$ 0
81		Materials & Expenses	2.2	17,452	541	1,605	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 597,417	$ 0
84		Materials & Expenses	2	1,866,345	0	270,270	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 982,726	$ 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	Total Amount	Multi-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	192,786	0
88	880	Other Expenses					

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	Total Amount	Multi-Family Residential Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 15,976	$ 192,080	$ 1,470
90		Materials & Expenses	5.5	1,151,386	11,813	142,030	1,087
91	881	Rents	5.5	(473,550)	(4,859)	(58,415)	(447)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 316,508	$ 3,805,420	$ 29,125
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 487,304	$ 3,805,420	$ 151,064
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 7,970	$ 46,316	$ 0
97		Materials & Expenses	6.6	183,121	2,794	16,237	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	$ 1,560,341	$ 48,381	$ 143,462	$ 0
103		Materials & Expenses	2.2	4,231,467	131,204	389,053	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 15,781	$ 46,793	$ 0
106		Materials & Expenses	2.2	593,316	18,397	54,551	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 96,984	$ 0
109		Materials & Expenses	3.3	1,813,443	0	74,270	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 222,057	$ 0
112		Materials & Expenses	6	1,444,292	0	215,108	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 426	$ 2,477	$ 0
115		Materials & Expenses	6.6	59,407	906	5,267	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 226,030	$ 1,312,574	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 542,538	$ 5,117,994	$ 29,125
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 206,391	$ 0
121		Materials & Expenses	10.1	12,955	0	2,611	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 107,128	$ 0
124		Materials & Expenses	11	155,396	0	28,599	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 755,657	$ 0
127		Materials & Expenses	4	6,221,451	0	1,144,034	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 0	$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,448,034	0	608,172	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		$ 14,156,296	$ 0	$ 2,852,593	$ 0
136		Customer Service & Informational Expenses					
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	67,535	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 67,535	$ 0
147		Total O & M Expense		$ 64,848,084	$ 713,334	$ 8,038,122	$ 151,064
148		Allocation Percentage	O&M	100.00%	1.10%	12.40%	0.23%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 477,078	$ 5,375,893	$ 101,031
151		Regulatory Amortization	1.1	4,901,842	108,649	401,739	0
152		Mill tax	Net Op Margin	1,469,182	0	166,774	0
153		Modified Business Tax	1.1	(248,974)	(5,519)	(20,405)	0
154		Taxes Other Than Income	1.1	8,403,914	186,273	688,758	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 1,479,816	$ 14,650,881	$ 252,095
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 534,090	$ 1,974,837	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(839,964)	(3,105,828)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	130,366	482,036	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (305,874)	$ (1,130,991)	$ 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	Total Amount	Multi-Family Residential Demand	Multi-Family Residential Customer	Multi-Family Residential Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 38,957,959	$ 144,049,911	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	1,272,702	4,705,908	0
167		Cash Working Capital	1.1	6,960,464	154,279	570,457	0
168		Materials & Supplies	1.1	8,261,075	183,107	677,051	0
169		Customer Advances	8	(57,844,713)	0	(10,636,801)	0
170		Deferred Taxes	1.1	(263,782,643)	(5,846,747)	(21,618,776)	0
171		Other Debits and Credits	1.1	31,056,611	688,370	2,545,300	0
172		Total Rate Base		$ 1,539,702,779	$ 35,409,670	$ 120,293,050	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 29,408,141	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	1,859,969	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 - Field Collection Fee	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		$ 281,602,295	$ 0	$ 33,039,692	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (713,334)	$ (8,038,122)	$ (151,064)
187		Administrative & General Expense	O&M	(43,370,380)	(477,078)	(5,375,893)	(101,031)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(1,390,203)	(5,174,697)	0
189		Regulatory Amortization	1.1	(4,901,842)	(108,649)	(401,739)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(166,774)	0
191		Modified Business Tax	1.1	248,974	5,519	20,405	0
192		Taxes other than Income	1.1	(8,403,914)	(186,273)	(688,758)	0
193		Total Operating Deductions		$ (185,734,105)	$ (2,870,019)	$ (19,825,578)	$ (252,095)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ (2,870,019)	$ 13,214,114	$ (252,095)
196		Interest Expense	1.1	(24,096,083)	(534,090)	(1,974,837)	0
197		State Taxable Income		$ 71,772,107	$ (3,404,109)	$ 11,239,277	$ (252,095)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (2,870,019)	$ 13,214,114	$ (252,095)
203		Schedule M Adjustments	1.1	(37,895,929)	(839,964)	(3,105,828)	0
204		Interest Expense	1.1	(24,096,083)	(534,090)	(1,974,837)	0
205		Total Taxable Income		$ 33,876,178	$ (4,244,073)	$ 8,133,448	$ (252,095)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (891,255)	$ 1,708,024	$ (52,940)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	130,366	482,036	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (760,890)	$ 2,190,060	$ (52,940)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (2,109,129)	$ 11,024,054	$ (199,155)

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	Total Amount	Residential 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	2,663,134	423	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	2,488	1,022	0
6	389-398	General Plant	1.1	3,718,780	211	74	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 3,122	$ 1,095	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 330	$ 115	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	97	34	0
11		Total System Allocable Amortization		$ 7,514,741	$ 427	$ 149	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 14	$ 5	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 441	$ 154	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 3,564	$ 1,249	$ 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	660,404	0	0	194
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 194
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	$ 255,349	$ 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	$ 361,583	$ 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	$ 81,126	$ 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	$ 125,499	$ 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	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 177	$ 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	$ 9,097	$ 0	$ 0	$ 3
64		Materials and Expenses	3	73,771	0	0	22
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	22
68		Total Transmission O & M Expense		$ 4,008,585	$ 438	$ 0	$ 368
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 121	$ 138	$ 20
72		Materials & Expenses	5.5	770,305	20	23	3
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 94
75		Materials & Expenses	3	23,884	0	0	7
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 105	$ 26	$ 0
78		Materials & Expenses	4.4	8,608,814	500	124	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 271	$ 0
84		Materials & Expenses	2	1,866,345	0	123	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 123	$ 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	Total Amount	Residential Air Conditioning Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	24	0
88	880	Other Expenses					

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	Total Amount	Residential Air Conditioning Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 41	$ 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		$ 30,849,120	$ 811	$ 919	$ 134
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 1,249	$ 919	$ 696
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 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	$ 1,560,341	$ 124	$ 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	$ 508,941	$ 40	$ 6	$ 0
106		Materials & Expenses	2.2	593,316	47	7	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 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	$ 1,490,953	$ 0	$ 101	$ 0
112		Materials & Expenses	6	1,444,292	0	98	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 1	$ 1	$ 0
115		Materials & Expenses	6.6	59,407	2	2	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 579	$ 393	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 1,391	$ 1,312	$ 134
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 20	$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 13	$ 0
124		Materials & Expenses	11	155,396	0	4	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 94	$ 0
127		Materials & Expenses	4	6,221,451	0	143	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 0	$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 274	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 1,829	$ 1,595	$ 696
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 1,223	$ 1,066	$ 466
151		Regulatory Amortization	1.1	4,901,842	279	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	8,403,914	477	166	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 3,881	$ 2,931	$ 1,162
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 1,369	$ 477	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,153)	(750)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	334	116	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (784)	$ (273)	$ 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	Total Amount	Residential Air Conditioning Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 99,865	$ 34,763	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	3,262	1,136	0
167		Cash Working Capital	1.1	6,960,464	395	138	0
168		Materials & Supplies	1.1	8,261,075	469	163	0
169		Customer Advances	8	(57,844,713)	0	(1,327)	0
170		Deferred Taxes	1.1	(263,782,643)	(14,988)	(5,217)	0
171		Other Debits and Credits	1.1	31,056,611	1,765	614	0
172		Total Rate Base		$ 1,539,702,779	$ 90,769	$ 30,270	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 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 - Field Collection Fee	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		$ 281,602,295	$ 16,396	$ 2,364	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (1,829)	$ (1,595)	$ (696)
187		Administrative & General Expense	O&M	(43,370,380)	(1,223)	(1,066)	(466)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(3,564)	(1,249)	0
189		Regulatory Amortization	1.1	(4,901,842)	(279)	(97)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(87)	(12)	0
191		Modified Business Tax	1.1	248,974	14	5	0
192		Taxes other than Income	1.1	(8,403,914)	(477)	(166)	0
193		Total Operating Deductions		$ (185,734,105)	$ (7,444)	$ (4,180)	$ (1,162)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ 8,952	$ (1,816)	$ (1,162)
196		Interest Expense	1.1	(24,096,083)	(1,369)	(477)	0
197		State Taxable Income		$ 71,772,107	$ 7,583	$ (2,292)	$ (1,162)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 8,952	$ (1,816)	$ (1,162)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,153)	(750)	0
204		Interest Expense	1.1	(24,096,083)	(1,369)	(477)	0
205		Total Taxable Income		$ 33,876,178	$ 5,430	$ (3,042)	$ (1,162)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 1,140	$ (639)	$ (244)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	334	116	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 1,474	$ (522)	$ (244)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 7,478	$ (1,293)	$ (918)

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	Total Amount	General-1 Demand	General-1 Customer	General-1 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	2,663,134	134,931	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	792,877	2,356,676	0
6	389-398	General Plant	1.1	3,718,780	67,344	169,671	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 995,152	$ 2,526,347	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 105,226	$ 265,112	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	30,860	77,751	0
11		Total System Allocable Amortization		$ 7,514,741	$ 136,086	$ 342,863	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 4,583	$ 11,548	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 140,670	$ 354,411	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 1,135,821	$ 2,880,758	$ 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	660,404	0	0	29,826
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 29,826
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	$ 255,349	$ 1,995	$ 0	$ 9,754
28		Materials and Expenses	17.1	22,581	176	0	863
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 16,330
31		Materials and Expenses	3.0	41,418	0	0	1,871
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	$ 81,126	$ 0	$ 0	$ 3,664
37		Materials and Expenses	3	39,700	0	0	1,793
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	3,626
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 6,359	$ 0	$ 0
43		Materials and Expenses	17	15,760	799	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 315
46		Materials and Expenses	3	165,079	0	0	7,456
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	1,074	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 5,867	$ 0	$ 499
52		Materials and Expenses	17.2	34,584	1,600	0	136
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	38	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 56,515	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	65,108	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	3,186
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 411
64		Materials and Expenses	3	73,771	0	0	3,332
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 14
67		Materials and Expenses	3	75,401	0	0	3,405
68		Total Transmission O & M Expense		$ 4,008,585	$ 139,543	$ 0	$ 56,654
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 38,721	$ 207,213	$ 3,093
72		Materials & Expenses	5.5	770,305	6,457	34,554	516
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 14,472
75		Materials & Expenses	3	23,884	0	0	1,079
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 33,470	$ 84,411	$ 0
78		Materials & Expenses	4.4	8,608,814	159,244	401,612	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 1,523	$ 872	$ 0
81		Materials & Expenses	2.2	17,452	442	253	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 254,231	$ 0
84		Materials & Expenses	2	1,866,345	0	115,014	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 155,006	$ 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	Total Amount	General-1 Demand	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	30,408	0
88	880	Other Expenses					

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	Total Amount	General-1 Demand	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 13,053	$ 69,849	$ 1,043
90		Materials & Expenses	5.5	1,151,386	9,651	51,649	771
91	881	Rents	5.5	(473,550)	(3,970)	(21,242)	(317)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 258,593	$ 1,383,830	$ 20,655
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 398,136	$ 1,383,830	$ 107,135
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 6,511	$ 31,500	$ 0
97		Materials & Expenses	6.6	183,121	2,283	11,043	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	140	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 39,528	$ 22,628	$ 0
103		Materials & Expenses	2.2	4,231,467	107,196	61,365	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 12,893	$ 7,381	$ 0
106		Materials & Expenses	2.2	593,316	15,031	8,604	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 316,501	$ 0
109		Materials & Expenses	3.3	1,813,443	0	242,374	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 94,497	$ 0
112		Materials & Expenses	6	1,444,292	0	91,539	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 348	$ 1,685	$ 0
115		Materials & Expenses	6.6	59,407	741	3,582	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 184,671	$ 892,699	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 443,264	$ 2,276,530	$ 20,655
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 28,571	$ 0
121		Materials & Expenses	10.1	12,955	0	361	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 16,897	$ 0
124		Materials & Expenses	11	155,396	0	4,511	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 119,190	$ 0
127		Materials & Expenses	4	6,221,451	0	180,449	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 3,532	$ 0
130		Materials & Expenses	15	5,750	0	34	0
131	904	Uncollectible Accounts Expense	14	1,448,034	0	41,343	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		$ 14,156,296	$ 0	$ 394,890	$ 0
136		Customer Service & Informational Expenses					
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	10,652	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 10,652	$ 0
147		Total O & M Expense		$ 64,848,084	$ 582,807	$ 2,682,072	$ 107,135
148		Allocation Percentage	O&M	100.00%	0.90%	4.14%	0.17%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 389,781	$ 1,793,769	$ 71,652
151		Regulatory Amortization	1.1	4,901,842	88,769	223,649	0
152		Mill tax	Net Op Margin	1,469,182	0	96,421	0
153		Modified Business Tax	1.1	(248,974)	(4,509)	(11,360)	0
154		Taxes Other Than Income	1.1	8,403,914	152,188	383,432	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 1,209,036	$ 5,167,983	$ 178,788
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 436,361	$ 1,099,393	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(686,266)	(1,729,017)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	106,511	268,350	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (249,905)	$ (629,624)	$ 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	Total Amount	General-1 Demand	General-1 Customer	General-1 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 31,829,361	$ 80,192,694	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	1,039,821	2,619,783	0
167		Cash Working Capital	1.1	6,960,464	126,049	317,574	0
168		Materials & Supplies	1.1	8,261,075	149,602	376,915	0
169		Customer Advances	8	(57,844,713)	0	(1,677,749)	0
170		Deferred Taxes	1.1	(263,782,643)	(4,776,899)	(12,035,189)	0
171		Other Debits and Credits	1.1	31,056,611	562,411	1,416,970	0
172		Total Rate Base		$ 1,539,702,779	$ 28,930,344	$ 71,210,998	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 17,002,537	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	1,075,355	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	75	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	5	0
181		Other Revenue - Field Collection Fee	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		$ 281,602,295	$ 0	$ 18,277,278	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (582,807)	$ (2,682,072)	$ (107,135)
187		Administrative & General Expense	O&M	(43,370,380)	(389,781)	(1,793,769)	(71,652)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(1,135,821)	(2,880,758)	0
189		Regulatory Amortization	1.1	(4,901,842)	(88,769)	(223,649)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(96,421)	0
191		Modified Business Tax	1.1	248,974	4,509	11,360	0
192		Taxes other than Income	1.1	(8,403,914)	(152,188)	(383,432)	0
193		Total Operating Deductions		$ (185,734,105)	$ (2,344,858)	$ (8,048,741)	$ (178,788)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ (2,344,858)	$ 10,228,536	$ (178,788)
196		Interest Expense	1.1	(24,096,083)	(436,361)	(1,099,393)	0
197		State Taxable Income		$ 71,772,107	$ (2,781,219)	$ 9,129,143	$ (178,788)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (2,344,858)	$ 10,228,536	$ (178,788)
203		Schedule M Adjustments	1.1	(37,895,929)	(686,266)	(1,729,017)	0
204		Interest Expense	1.1	(24,096,083)	(436,361)	(1,099,393)	0
205		Total Taxable Income		$ 33,876,178	$ (3,467,485)	$ 7,400,126	$ (178,788)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (728,172)	$ 1,554,026	$ (37,545)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	106,511	268,350	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (621,661)	$ 1,822,376	$ (37,545)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (1,723,197)	$ 8,406,160	$ (141,242)

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	Total Amount	General-2 Demand	General-2 Customer	General-2 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	2,663,134	205,369	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	1,206,783	913,926	0
6	389-398	General Plant	1.1	3,718,780	102,500	65,799	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 1,514,652	$ 979,724	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 160,157	$ 102,811	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	46,970	30,152	0
11		Total System Allocable Amortization		$ 7,514,741	$ 207,127	$ 132,963	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 6,976	$ 4,478	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 214,103	$ 137,441	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 1,728,756	$ 1,117,166	$ 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	660,404	0	0	57,846
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 57,846
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	$ 255,349	$ 3,037	$ 0	$ 18,918
28		Materials and Expenses	17.1	22,581	269	0	1,673
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 31,672
31		Materials and Expenses	3.0	41,418	0	0	3,628
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	$ 81,126	$ 0	$ 0	$ 7,106
37		Materials and Expenses	3	39,700	0	0	3,477
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	7,032
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 9,678	$ 0	$ 0
43		Materials and Expenses	17	15,760	1,215	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 611
46		Materials and Expenses	3	165,079	0	0	14,460
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	1,635	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 8,930	$ 0	$ 968
52		Materials and Expenses	17.2	34,584	2,435	0	264
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	58	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 86,017	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	99,097	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	6,179
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 797
64		Materials and Expenses	3	73,771	0	0	6,462
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 27
67		Materials and Expenses	3	75,401	0	0	6,605
68		Total Transmission O & M Expense		$ 4,008,585	$ 212,389	$ 0	$ 109,877
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 58,935	$ 99,376	$ 5,999
72		Materials & Expenses	5.5	770,305	9,828	16,572	1,000
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 28,067
75		Materials & Expenses	3	23,884	0	0	2,092
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 50,942	$ 24,694	$ 0
78		Materials & Expenses	4.4	8,608,814	242,375	117,491	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 2,319	$ 146	$ 0
81		Materials & Expenses	2.2	17,452	673	42	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 224,597	$ 0
84		Materials & Expenses	2	1,866,345	0	101,607	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 25,964	$ 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	Total Amount	General-2 Demand	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	5,093	0
88	880	Other Expenses					

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	Total Amount	General-2 Demand	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 19,866	$ 33,499	$ 2,022
90		Materials & Expenses	5.5	1,151,386	14,690	24,770	1,495
91	881	Rents	5.5	(473,550)	(6,042)	(10,188)	(615)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 393,586	$ 663,665	$ 40,060
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 605,976	$ 663,665	$ 207,784
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 9,911	$ 13,613	$ 0
97		Materials & Expenses	6.6	183,121	3,474	4,772	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	214	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 60,163	$ 3,790	$ 0
103		Materials & Expenses	2.2	4,231,467	163,156	10,279	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 19,624	$ 1,236	$ 0
106		Materials & Expenses	2.2	593,316	22,877	1,441	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 104,214	$ 0
109		Materials & Expenses	3.3	1,813,443	0	79,806	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 83,482	$ 0
112		Materials & Expenses	6	1,444,292	0	80,869	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 530	$ 728	$ 0
115		Materials & Expenses	6.6	59,407	1,127	1,548	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 281,075	$ 385,778	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 674,661	$ 1,049,443	$ 40,060
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 9,089	$ 0
121		Materials & Expenses	10.1	12,955	0	115	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 2,830	$ 0
124		Materials & Expenses	11	155,396	0	756	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 19,965	$ 0
127		Materials & Expenses	4	6,221,451	0	30,226	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 45,922	$ 0
130		Materials & Expenses	15	5,750	0	442	0
131	904	Uncollectible Accounts Expense	14	1,448,034	0	16,280	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		$ 14,156,296	$ 0	$ 125,624	$ 0
136		Customer Service & Informational Expenses					
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	1,784	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 1,784	$ 0
147		Total O & M Expense		$ 64,848,084	$ 887,051	$ 1,176,852	$ 207,784
148		Allocation Percentage	O&M	100.00%	1.37%	1.81%	0.32%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 593,259	$ 787,078	$ 138,966
151		Regulatory Amortization	1.1	4,901,842	135,109	86,732	0
152		Mill tax	Net Op Margin	1,469,182	0	67,175	0
153		Modified Business Tax	1.1	(248,974)	(6,862)	(4,405)	0
154		Taxes Other Than Income	1.1	8,403,914	231,635	148,696	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 1,840,191	$ 2,262,127	$ 346,749
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 664,156	$ 426,348	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(1,044,518)	(670,518)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	162,113	104,067	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (380,362)	$ (244,170)	$ 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	Total Amount	General-2 Demand	General-2 Customer	General-2 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 48,445,283	$ 31,098,946	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	1,582,639	1,015,959	0
167		Cash Working Capital	1.1	6,960,464	191,850	123,156	0
168		Materials & Supplies	1.1	8,261,075	227,698	146,169	0
169		Customer Advances	8	(57,844,713)	0	(281,028)	0
170		Deferred Taxes	1.1	(263,782,643)	(7,270,589)	(4,667,279)	0
171		Other Debits and Credits	1.1	31,056,611	856,007	549,505	0
172		Total Rate Base		$ 1,539,702,779	$ 44,032,888	$ 27,985,428	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 11,845,342	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	749,179	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	53	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	3	0
181		Other Revenue - Field Collection Fee	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		$ 281,602,295	$ 0	$ 12,672,826	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (887,051)	$ (1,176,852)	$ (207,784)
187		Administrative & General Expense	O&M	(43,370,380)	(593,259)	(787,078)	(138,966)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(1,728,756)	(1,117,166)	0
189		Regulatory Amortization	1.1	(4,901,842)	(135,109)	(86,732)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(67,175)	0
191		Modified Business Tax	1.1	248,974	6,862	4,405	0
192		Taxes other than Income	1.1	(8,403,914)	(231,635)	(148,696)	0
193		Total Operating Deductions		$ (185,734,105)	$ (3,568,947)	$ (3,379,293)	$ (346,749)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ (3,568,947)	$ 9,293,533	$ (346,749)
196		Interest Expense	1.1	(24,096,083)	(664,156)	(426,348)	0
197		State Taxable Income		$ 71,772,107	$ (4,233,103)	$ 8,867,185	$ (346,749)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (3,568,947)	$ 9,293,533	$ (346,749)
203		Schedule M Adjustments	1.1	(37,895,929)	(1,044,518)	(670,518)	0
204		Interest Expense	1.1	(24,096,083)	(664,156)	(426,348)	0
205		Total Taxable Income		$ 33,876,178	$ (5,277,621)	$ 8,196,668	$ (346,749)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (1,108,300)	$ 1,721,300	$ (72,817)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	162,113	104,067	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (946,187)	$ 1,825,367	$ (72,817)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (2,622,760)	$ 7,468,166	$ (273,932)

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	Total Amount	General-3 Demand	General-3 Customer	General-3 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	2,663,134	83,848	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	492,706	115,611	0
6	389-398	General Plant	1.1	3,718,780	41,849	8,324	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 618,403	$ 123,934	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 65,389	$ 13,006	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	19,177	3,814	0
11		Total System Allocable Amortization		$ 7,514,741	$ 84,566	$ 16,820	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 2,848	$ 566	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 87,414	$ 17,386	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 705,817	$ 141,321	$ 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	660,404	0	0	24,298
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 24,298
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	$ 255,349	$ 1,240	$ 0	$ 7,946
28		Materials and Expenses	17.1	22,581	110	0	703
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 13,303
31		Materials and Expenses	3.0	41,418	0	0	1,524
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	$ 81,126	$ 0	$ 0	$ 2,985
37		Materials and Expenses	3	39,700	0	0	1,461
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	2,954
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 3,951	$ 0	$ 0
43		Materials and Expenses	17	15,760	496	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 257
46		Materials and Expenses	3	165,079	0	0	6,074
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	668	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 3,646	$ 0	$ 407
52		Materials and Expenses	17.2	34,584	994	0	111
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	23	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 35,119	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	40,459	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	2,595
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 335
64		Materials and Expenses	3	73,771	0	0	2,714
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 11
67		Materials and Expenses	3	75,401	0	0	2,774
68		Total Transmission O & M Expense		$ 4,008,585	$ 86,714	$ 0	$ 46,153
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 24,062	$ 13,304	$ 2,520
72		Materials & Expenses	5.5	770,305	4,013	2,219	420
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 11,789
75		Materials & Expenses	3	23,884	0	0	879
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 20,799	$ 2,827	$ 0
78		Materials & Expenses	4.4	8,608,814	98,957	13,449	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 947	$ 12	$ 0
81		Materials & Expenses	2.2	17,452	275	4	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 33,065	$ 0
84		Materials & Expenses	2	1,866,345	0	14,959	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 2,153	$ 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	Total Amount	General-3 Demand	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	422	0
88	880	Other Expenses					

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	Total Amount	General-3 Demand	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 8,111	$ 4,485	$ 849
90		Materials & Expenses	5.5	1,151,386	5,998	3,316	628
91	881	Rents	5.5	(473,550)	(2,467)	(1,364)	(258)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 160,694	$ 88,850	$ 16,827
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 247,408	$ 88,850	$ 87,277
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 4,046	$ 1,772	$ 0
97		Materials & Expenses	6.6	183,121	1,418	621	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	87	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 24,563	$ 314	$ 0
103		Materials & Expenses	2.2	4,231,467	66,613	852	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 8,012	$ 103	$ 0
106		Materials & Expenses	2.2	593,316	9,340	120	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 12,420	$ 0
109		Materials & Expenses	3.3	1,813,443	0	9,511	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 12,290	$ 0
112		Materials & Expenses	6	1,444,292	0	11,906	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 216	$ 95	$ 0
115		Materials & Expenses	6.6	59,407	460	201	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 114,757	$ 50,204	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 275,451	$ 139,054	$ 16,827
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 8,130	$ 0
121		Materials & Expenses	10.1	12,955	0	103	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 235	$ 0
124		Materials & Expenses	11	155,396	0	63	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 1,656	$ 0
127		Materials & Expenses	4	6,221,451	0	2,506	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 98,908	$ 0
130		Materials & Expenses	15	5,750	0	953	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 112,362	$ 0
136		Customer Service & Informational Expenses					
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	148	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 148	$ 0
147		Total O & M Expense		$ 64,848,084	$ 362,165	$ 251,564	$ 87,277
148		Allocation Percentage	O&M	100.00%	0.56%	0.39%	0.13%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 242,216	$ 168,246	$ 58,371
151		Regulatory Amortization	1.1	4,901,842	55,162	10,971	0
152		Mill tax	Net Op Margin	1,469,182	0	19,452	0
153		Modified Business Tax	1.1	(248,974)	(2,802)	(557)	0
154		Taxes Other Than Income	1.1	8,403,914	94,572	18,810	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 751,314	$ 468,487	$ 145,648
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 271,162	$ 53,933	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(426,456)	(84,820)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	66,188	13,164	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (155,295)	$ (30,887)	$ 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	Total Amount	General-3 Demand	General-3 Customer	General-3 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 19,779,257	$ 3,933,995	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	646,161	128,518	0
167		Cash Working Capital	1.1	6,960,464	78,329	15,579	0
168		Materials & Supplies	1.1	8,261,075	92,965	18,490	0
169		Customer Advances	8	(57,844,713)	0	(23,303)	0
170		Deferred Taxes	1.1	(263,782,643)	(2,968,439)	(590,408)	0
171		Other Debits and Credits	1.1	31,056,611	349,491	69,512	0
172		Total Rate Base		$ 1,539,702,779	$ 17,977,763	$ 3,552,384	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 0	$ 3,430,153	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	0	216,946	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	15	0
180		Other Revenue - Parts & Material	Net Op Margin	76	0	1	0
181		Other Revenue - Field Collection Fee	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		$ 281,602,295	$ 0	$ 3,669,202	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (362,165)	$ (251,564)	$ (87,277)
187		Administrative & General Expense	O&M	(43,370,380)	(242,216)	(168,246)	(58,371)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(705,817)	(141,321)	0
189		Regulatory Amortization	1.1	(4,901,842)	(55,162)	(10,971)	0
190		Mill Tax	Net Op Margin	(1,469,182)	0	(19,452)	0
191		Modified Business Tax	1.1	248,974	2,802	557	0
192		Taxes other than Income	1.1	(8,403,914)	(94,572)	(18,810)	0
193		Total Operating Deductions		$ (185,734,105)	$ (1,457,131)	$ (609,808)	$ (145,648)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ (1,457,131)	$ 3,059,395	$ (145,648)
196		Interest Expense	1.1	(24,096,083)	(271,162)	(53,933)	0
197		State Taxable Income		$ 71,772,107	$ (1,728,293)	$ 3,005,462	$ (145,648)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (1,457,131)	$ 3,059,395	$ (145,648)
203		Schedule M Adjustments	1.1	(37,895,929)	(426,456)	(84,820)	0
204		Interest Expense	1.1	(24,096,083)	(271,162)	(53,933)	0
205		Total Taxable Income		$ 33,876,178	$ (2,154,749)	$ 2,920,642	$ (145,648)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (452,497)	$ 613,335	$ (30,586)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	66,188	13,164	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (386,310)	$ 626,499	$ (30,586)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (1,070,821)	$ 2,432,896	$ (115,062)

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	Total Amount	General-4 Demand	General-4 Customer	General-4 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	2,663,134	413,092	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	2,427,401	375,075	0
6	389-398	General Plant	1.1	3,718,780	206,175	27,004	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 3,046,668	$ 402,079	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 322,150	$ 42,194	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	94,479	12,374	0
11		Total System Allocable Amortization		$ 7,514,741	$ 416,629	$ 54,568	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 14,032	$ 1,838	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 430,661	$ 56,406	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 3,477,329	$ 458,485	$ 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	660,404	0	0	166,465
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 166,465
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	$ 255,349	$ 6,108	$ 0	$ 54,439
28		Materials and Expenses	17.1	22,581	540	0	4,814
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 91,143
31		Materials and Expenses	3.0	41,418	0	0	10,440
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	$ 81,126	$ 0	$ 0	$ 20,449
37		Materials and Expenses	3	39,700	0	0	10,007
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	20,236
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 19,467	$ 0	$ 0
43		Materials and Expenses	17	15,760	2,445	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 1,759
46		Materials and Expenses	3	165,079	0	0	41,611
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	3,289	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 17,962	$ 0	$ 2,785
52		Materials and Expenses	17.2	34,584	4,897	0	759
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	$ 1,115,436	$ 173,021	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	199,329	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	17,781
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 2,293
64		Materials and Expenses	3	73,771	0	0	18,595
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 77
67		Materials and Expenses	3	75,401	0	0	19,006
68		Total Transmission O & M Expense		$ 4,008,585	$ 427,213	$ 0	$ 316,195
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 118,546	$ 59,261	$ 17,262
72		Materials & Expenses	5.5	770,305	19,768	9,882	2,879
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 80,768
75		Materials & Expenses	3	23,884	0	0	6,020
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 102,469	$ 3,977	$ 0
78		Materials & Expenses	4.4	8,608,814	487,528	18,921	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 4,664	$ 8	$ 0
81		Materials & Expenses	2.2	17,452	1,354	2	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 188,260	$ 0
84		Materials & Expenses	2	1,866,345	0	85,168	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 1,348	$ 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	Total Amount	General-4 Demand	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	265	0
88	880	Other Expenses					

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	Total Amount	General-4 Demand	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 39,961	$ 19,976	$ 5,819
90		Materials & Expenses	5.5	1,151,386	29,548	14,771	4,303
91	881	Rents	5.5	(473,550)	(12,153)	(6,075)	(1,770)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 791,685	$ 395,765	$ 115,281
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 1,218,898	$ 395,765	$ 597,942
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 19,935	$ 3,321	$ 0
97		Materials & Expenses	6.6	183,121	6,988	1,164	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	$ 1,560,341	$ 121,016	$ 197	$ 0
103		Materials & Expenses	2.2	4,231,467	328,182	534	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 39,472	$ 64	$ 0
106		Materials & Expenses	2.2	593,316	46,016	75	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 18,481	$ 0
109		Materials & Expenses	3.3	1,813,443	0	14,153	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 28,225	$ 0
112		Materials & Expenses	6	1,444,292	0	27,341	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 1,066	$ 178	$ 0
115		Materials & Expenses	6.6	59,407	2,267	378	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 565,372	$ 94,110	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 1,357,057	$ 489,875	$ 115,281
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 39,079	$ 0
121		Materials & Expenses	10.1	12,955	0	494	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 147	$ 0
124		Materials & Expenses	11	155,396	0	39	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 1,037	$ 0
127		Materials & Expenses	4	6,221,451	0	1,570	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 441,554	$ 0
130		Materials & Expenses	15	5,750	0	4,253	0
131	904	Uncollectible Accounts Expense	14	1,448,034	0	51,953	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		$ 14,156,296	$ 0	$ 540,126	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 1,784,270	$ 1,030,094	$ 597,942
148		Allocation Percentage	O&M	100.00%	2.75%	1.59%	0.92%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 1,193,319	$ 688,926	$ 399,903
151		Regulatory Amortization	1.1	4,901,842	271,766	35,595	0
152		Mill tax	Net Op Margin	1,469,182	78,395	15,383	0
153		Modified Business Tax	1.1	(248,974)	(13,804)	(1,808)	0
154		Taxes Other Than Income	1.1	8,403,914	465,926	61,025	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 3,779,873	$ 1,829,215	$ 997,845
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 1,335,925	$ 174,973	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,101,010)	(275,181)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	326,085	42,709	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (765,085)	$ (100,207)	$ 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	Total Amount	General-4 Demand	General-4 Customer	General-4 Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 97,445,932	$ 12,763,016	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	3,183,422	416,950	0
167		Cash Working Capital	1.1	6,960,464	385,899	50,543	0
168		Materials & Supplies	1.1	8,261,075	458,007	59,988	0
169		Customer Advances	8	(57,844,713)	0	(14,596)	0
170		Deferred Taxes	1.1	(263,782,643)	(14,624,527)	(1,915,453)	0
171		Other Debits and Credits	1.1	31,056,611	1,721,828	225,517	0
172		Total Rate Base		$ 1,539,702,779	$ 88,570,560	$ 11,585,965	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 13,823,868	$ 2,712,500	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	874,315	171,557	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 - Field Collection Fee	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		$ 281,602,295	$ 14,698,248	$ 2,927,477	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (1,784,270)	$ (1,030,094)	$ (597,942)
187		Administrative & General Expense	O&M	(43,370,380)	(1,193,319)	(688,926)	(399,903)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(3,477,329)	(458,485)	0
189		Regulatory Amortization	1.1	(4,901,842)	(271,766)	(35,595)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(78,395)	(15,383)	0
191		Modified Business Tax	1.1	248,974	13,804	1,808	0
192		Taxes other than Income	1.1	(8,403,914)	(465,926)	(61,025)	0
193		Total Operating Deductions		$ (185,734,105)	$ (7,257,203)	$ (2,287,700)	$ (997,845)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ 7,441,045	$ 639,778	$ (997,845)
196		Interest Expense	1.1	(24,096,083)	(1,335,925)	(174,973)	0
197		State Taxable Income		$ 71,772,107	$ 6,105,120	$ 464,804	$ (997,845)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 7,441,045	$ 639,778	$ (997,845)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,101,010)	(275,181)	0
204		Interest Expense	1.1	(24,096,083)	(1,335,925)	(174,973)	0
205		Total Taxable Income		$ 33,876,178	$ 4,004,110	$ 189,624	$ (997,845)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 840,863	$ 39,821	$ (209,547)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	326,085	42,709	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 1,166,948	$ 82,530	$ (209,547)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 6,274,097	$ 557,248	$ (788,298)

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	Total Amount	Air Conditioning Demand	Air Conditioning Customer	Air Conditioning 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	2,663,134	550	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	3,229	2,670	0
6	389-398	General Plant	1.1	3,718,780	274	192	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 4,053	$ 2,862	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 429	$ 300	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	126	88	0
11		Total System Allocable Amortization		$ 7,514,741	$ 554	$ 388	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 19	$ 13	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 573	$ 402	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 4,626	$ 3,264	$ 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	660,404	0	0	334
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 334
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	$ 255,349	$ 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	$ 361,583	$ 0	$ 0	$ 183
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	$ 81,126	$ 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	$ 125,499	$ 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	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 230	$ 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	$ 9,097	$ 0	$ 0	$ 5
64		Materials and Expenses	3	73,771	0	0	37
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	38
68		Total Transmission O & M Expense		$ 4,008,585	$ 568	$ 0	$ 635
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 158	$ 320	$ 35
72		Materials & Expenses	5.5	770,305	26	53	6
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 162
75		Materials & Expenses	3	23,884	0	0	12
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 136	$ 67	$ 0
78		Materials & Expenses	4.4	8,608,814	649	319	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 735	$ 0
84		Materials & Expenses	2	1,866,345	0	333	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 130	$ 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	Total Amount	Air Conditioning Demand	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	26	0
88	880	Other Expenses					

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	Total Amount	Air Conditioning Demand	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 53	$ 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		$ 30,849,120	$ 1,053	$ 2,139	$ 231
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 1,621	$ 2,139	$ 1,201
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 27	$ 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	$ 1,560,341	$ 161	$ 19	$ 0
103		Materials & Expenses	2.2	4,231,467	437	52	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 53	$ 6	$ 0
106		Materials & Expenses	2.2	593,316	61	7	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 247	$ 0
109		Materials & Expenses	3.3	1,813,443	0	189	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 273	$ 0
112		Materials & Expenses	6	1,444,292	0	265	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 1	$ 2	$ 0
115		Materials & Expenses	6.6	59,407	3	4	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 752	$ 1,118	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 1,805	$ 3,257	$ 231
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 21	$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 14	$ 0
124		Materials & Expenses	11	155,396	0	4	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 100	$ 0
127		Materials & Expenses	4	6,221,451	0	152	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 0	$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 291	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 2,374	$ 3,557	$ 1,201
148		Allocation Percentage	O&M	100.00%	0.00%	0.01%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 1,587	$ 2,379	$ 803
151		Regulatory Amortization	1.1	4,901,842	362	253	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	8,403,914	620	434	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 5,109	$ 6,614	$ 2,004
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 1,777	$ 1,246	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,795)	(1,959)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	434	304	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (1,018)	$ (713)	$ 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	Total Amount	Air Conditioning Demand	Air Conditioning Customer	Air Conditioning Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 129,631	$ 90,862	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	4,235	2,968	0
167		Cash Working Capital	1.1	6,960,464	513	360	0
168		Materials & Supplies	1.1	8,261,075	609	427	0
169		Customer Advances	8	(57,844,713)	0	(1,410)	0
170		Deferred Taxes	1.1	(263,782,643)	(19,455)	(13,636)	0
171		Other Debits and Credits	1.1	31,056,611	2,291	1,606	0
172		Total Rate Base		$ 1,539,702,779	$ 117,824	$ 81,177	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 32,578	$ 619	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	2,060	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 - Field Collection Fee	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		$ 281,602,295	$ 34,639	$ 1,039	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (2,374)	$ (3,557)	$ (1,201)
187		Administrative & General Expense	O&M	(43,370,380)	(1,587)	(2,379)	(803)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(4,626)	(3,264)	0
189		Regulatory Amortization	1.1	(4,901,842)	(362)	(253)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(185)	(4)	0
191		Modified Business Tax	1.1	248,974	18	13	0
192		Taxes other than Income	1.1	(8,403,914)	(620)	(434)	0
193		Total Operating Deductions		$ (185,734,105)	$ (9,735)	$ (9,879)	$ (2,004)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ 24,904	$ (8,840)	$ (2,004)
196		Interest Expense	1.1	(24,096,083)	(1,777)	(1,246)	0
197		State Taxable Income		$ 71,772,107	$ 23,127	$ (10,085)	$ (2,004)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 24,904	$ (8,840)	$ (2,004)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,795)	(1,959)	0
204		Interest Expense	1.1	(24,096,083)	(1,777)	(1,246)	0
205		Total Taxable Income		$ 33,876,178	$ 20,332	$ (12,044)	$ (2,004)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 4,270	$ (2,529)	$ (421)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	434	304	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 4,703	$ (2,225)	$ (421)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 20,200	$ (6,614)	$ (1,583)

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	Total Amount	Water Pumping Demand	Water Pumping Customer	Water Pumping 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	2,663,134	1,183	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	6,952	1,538	0
6	389-398	General Plant	1.1	3,718,780	591	111	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 8,726	$ 1,648	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 923	$ 173	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	271	51	0
11		Total System Allocable Amortization		$ 7,514,741	$ 1,193	$ 224	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 40	$ 8	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 1,233	$ 231	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 9,960	$ 1,879	$ 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	660,404	0	0	557
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 557
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	$ 255,349	$ 17	$ 0	$ 182
28		Materials and Expenses	17.1	22,581	2	0	16
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 305
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	$ 81,126	$ 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	$ 125,499	$ 56	$ 0	$ 0
43		Materials and Expenses	17	15,760	7	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 496	$ 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	$ 9,097	$ 0	$ 0	$ 8
64		Materials and Expenses	3	73,771	0	0	62
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	64
68		Total Transmission O & M Expense		$ 4,008,585	$ 1,224	$ 0	$ 1,057
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 340	$ 276	$ 58
72		Materials & Expenses	5.5	770,305	57	46	10
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 270
75		Materials & Expenses	3	23,884	0	0	20
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 293	$ 6	$ 0
78		Materials & Expenses	4.4	8,608,814	1,396	31	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 924	$ 0
84		Materials & Expenses	2	1,866,345	0	418	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 8	$ 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	Total Amount	Water Pumping Demand	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	2	0
88	880	Other Expenses					

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	Total Amount	Water Pumping Demand	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 114	$ 93	$ 19
90		Materials & Expenses	5.5	1,151,386	85	69	14
91	881	Rents	5.5	(473,550)	(35)	(28)	(6)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 2,268	$ 1,845	$ 385
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 3,491	$ 1,845	$ 1,999
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 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	$ 1,560,341	$ 347	$ 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	$ 508,941	$ 113	$ 0	$ 0
106		Materials & Expenses	2.2	593,316	132	0	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 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	$ 1,490,953	$ 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	$ 27,934	$ 3	$ 1	$ 0
115		Materials & Expenses	6.6	59,407	6	1	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 1,619	$ 277	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 3,887	$ 2,122	$ 385
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 1	$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 1	$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 6	$ 0
127		Materials & Expenses	4	6,221,451	0	9	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 0	$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 17	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 5,110	$ 2,139	$ 1,999
148		Allocation Percentage	O&M	100.00%	0.01%	0.00%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 3,418	$ 1,431	$ 1,337
151		Regulatory Amortization	1.1	4,901,842	778	146	0
152		Mill tax	Net Op Margin	1,469,182	150	17	0
153		Modified Business Tax	1.1	(248,974)	(40)	(7)	0
154		Taxes Other Than Income	1.1	8,403,914	1,334	250	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 10,752	$ 3,976	$ 3,336
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 3,826	$ 717	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(6,018)	(1,128)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	934	175	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (2,191)	$ (411)	$ 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	Total Amount	Water Pumping Demand	Water Pumping Customer	Water Pumping Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 279,102	$ 52,318	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	9,118	1,709	0
167		Cash Working Capital	1.1	6,960,464	1,105	207	0
168		Materials & Supplies	1.1	8,261,075	1,312	246	0
169		Customer Advances	8	(57,844,713)	0	(83)	0
170		Deferred Taxes	1.1	(263,782,643)	(41,887)	(7,852)	0
171		Other Debits and Credits	1.1	31,056,611	4,932	924	0
172		Total Rate Base		$ 1,539,702,779	$ 253,681	$ 47,470	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 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 - Field Collection Fee	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		$ 281,602,295	$ 28,121	$ 3,190	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (5,110)	$ (2,139)	$ (1,999)
187		Administrative & General Expense	O&M	(43,370,380)	(3,418)	(1,431)	(1,337)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(9,960)	(1,879)	0
189		Regulatory Amortization	1.1	(4,901,842)	(778)	(146)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(150)	(17)	0
191		Modified Business Tax	1.1	248,974	40	7	0
192		Taxes other than Income	1.1	(8,403,914)	(1,334)	(250)	0
193		Total Operating Deductions		$ (185,734,105)	$ (20,711)	$ (5,855)	$ (3,336)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ 7,410	$ (2,666)	$ (3,336)
196		Interest Expense	1.1	(24,096,083)	(3,826)	(717)	0
197		State Taxable Income		$ 71,772,107	$ 3,583	$ (3,383)	$ (3,336)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 7,410	$ (2,666)	$ (3,336)
203		Schedule M Adjustments	1.1	(37,895,929)	(6,018)	(1,128)	0
204		Interest Expense	1.1	(24,096,083)	(3,826)	(717)	0
205		Total Taxable Income		$ 33,876,178	$ (2,434)	$ (4,511)	$ (3,336)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (511)	$ (947)	$ (701)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	934	175	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 423	$ (772)	$ (701)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 6,987	$ (1,893)	$ (2,636)

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	Total Amount	Electric Generation 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	2,663,134	10,273	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	60,366	2,893	0
6	389-398	General Plant	1.1	3,718,780	5,127	208	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 75,766	$ 3,101	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 8,011	$ 325	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	2,350	95	0
11		Total System Allocable Amortization		$ 7,514,741	$ 10,361	$ 421	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 349	$ 14	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 10,710	$ 435	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 86,476	$ 3,536	$ 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	660,404	0	0	8,416
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 8,416
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	$ 255,349	$ 152	$ 0	$ 2,752
28		Materials and Expenses	17.1	22,581	13	0	243
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 4,608
31		Materials and Expenses	3.0	41,418	0	0	528
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	$ 81,126	$ 0	$ 0	$ 1,034
37		Materials and Expenses	3	39,700	0	0	506
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	1,023
41	856	Mains Expense					
42		Labor & Labor Loading	17	$ 125,499	$ 484	$ 0	$ 0
43		Materials and Expenses	17	15,760	61	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	$ 6,979	$ 0	$ 0	$ 89
46		Materials and Expenses	3	165,079	0	0	2,104
47	860	Rents					
48		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
49		Materials and Expenses	1.0	21,206	82	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	$ 126,845	$ 447	$ 0	$ 141
52		Materials and Expenses	17.2	34,584	122	0	38
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	$ 0	$ 0	$ 0	$ 0
55		Materials and Expenses	1.0	746	3	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	$ 1,115,436	$ 4,303	$ 0	$ 0
58		Materials and Expenses	17	1,285,042	4,957	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	899
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	$ 9,097	$ 0	$ 0	$ 116
64		Materials and Expenses	3	73,771	0	0	940
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 4
67		Materials and Expenses	3	75,401	0	0	961
68		Total Transmission O & M Expense		$ 4,008,585	$ 10,624	$ 0	$ 15,987
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 2,948	$ 533	$ 873
72		Materials & Expenses	5.5	770,305	492	89	146
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 4,084
75		Materials & Expenses	3	23,884	0	0	304
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 2,548	$ 8	$ 0
78		Materials & Expenses	4.4	8,608,814	12,124	40	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 116	$ 0	$ 0
81		Materials & Expenses	2.2	17,452	34	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	$ 4,125,457	$ 0	$ 1,800	$ 0
84		Materials & Expenses	2	1,866,345	0	814	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 15	$ 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	Total Amount	Electric Generation Demand	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	3	0
88	880	Other Expenses					

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	Total Amount	Electric Generation Demand	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 994	$ 180	$ 294
90		Materials & Expenses	5.5	1,151,386	735	133	218
91	881	Rents	5.5	(473,550)	(302)	(55)	(89)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 19,688	$ 3,560	$ 5,829
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 30,312	$ 3,560	$ 30,232
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 496	$ 17	$ 0
97		Materials & Expenses	6.6	183,121	174	6	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	$ 0	$ 0	$ 0	$ 0
100		Materials & Expenses	1	2,769	11	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	$ 1,560,341	$ 3,010	$ 2	$ 0
103		Materials & Expenses	2.2	4,231,467	8,161	6	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 982	$ 1	$ 0
106		Materials & Expenses	2.2	593,316	1,144	1	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 31	$ 0
109		Materials & Expenses	3.3	1,813,443	0	24	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 0	$ 194	$ 0
112		Materials & Expenses	6	1,444,292	0	188	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 27	$ 1	$ 0
115		Materials & Expenses	6.6	59,407	56	2	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 14,060	$ 473	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 33,748	$ 4,033	$ 5,829
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 559	$ 0
121		Materials & Expenses	10.1	12,955	0	7	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 2	$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 12	$ 0
127		Materials & Expenses	4	6,221,451	0	18	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 7,065	$ 0
130		Materials & Expenses	15	5,750	0	68	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 7,731	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 44,372	$ 11,766	$ 30,232
148		Allocation Percentage	O&M	100.00%	0.07%	0.02%	0.05%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 29,676	$ 7,869	$ 20,219
151		Regulatory Amortization	1.1	4,901,842	6,758	275	0
152		Mill tax	Net Op Margin	1,469,182	185	204	0
153		Modified Business Tax	1.1	(248,974)	(343)	(14)	0
154		Taxes Other Than Income	1.1	8,403,914	11,587	471	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 92,235	$ 20,570	$ 50,451
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 33,223	$ 1,350	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(52,249)	(2,123)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	8,109	329	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (19,027)	$ (773)	$ 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	Total Amount	Electric Generation Demand	Electric Generation Customer	Electric Generation Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ #######	$ 98,445	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	79,167	3,216	0
167		Cash Working Capital	1.1	6,960,464	9,597	390	0
168		Materials & Supplies	1.1	8,261,075	11,390	463	0
169		Customer Advances	8	(57,844,713)	0	(166)	0
170		Deferred Taxes	1.1	(263,782,643)	(363,691)	(14,775)	0
171		Other Debits and Credits	1.1	31,056,611	42,819	1,739	0
172		Total Rate Base		$ 1,539,702,779	$ #######	$ 89,313	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 32,574	$ 36,000	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	2,060	2,277	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 - Field Collection Fee	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		$ 281,602,295	$ 34,634	$ 38,277	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (44,372)	$ (11,766)	$ (30,232)
187		Administrative & General Expense	O&M	(43,370,380)	(29,676)	(7,869)	(20,219)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(86,476)	(3,536)	0
189		Regulatory Amortization	1.1	(4,901,842)	(6,758)	(275)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(185)	(204)	0
191		Modified Business Tax	1.1	248,974	343	14	0
192		Taxes other than Income	1.1	(8,403,914)	(11,587)	(471)	0
193		Total Operating Deductions		$ (185,734,105)	$ (178,711)	$ (24,106)	$ (50,451)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ (144,077)	$ 14,171	$ (50,451)
196		Interest Expense	1.1	(24,096,083)	(33,223)	(1,350)	0
197		State Taxable Income		$ 71,772,107	$ (177,300)	$ 12,821	$ (50,451)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ (144,077)	$ 14,171	$ (50,451)
203		Schedule M Adjustments	1.1	(37,895,929)	(52,249)	(2,123)	0
204		Interest Expense	1.1	(24,096,083)	(33,223)	(1,350)	0
205		Total Taxable Income		$ 33,876,178	$ (229,549)	$ 10,699	$ (50,451)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ (48,205)	$ 2,247	$ (10,595)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	8,109	329	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ (40,096)	$ 2,576	$ (10,595)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ (103,981)	$ 11,595	$ (39,856)

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	Total Amount	Compress (CNG) 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	2,663,134	556	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	3,267	848	0
6	389-398	General Plant	1.1	3,718,780	277	61	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 4,101	$ 909	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 434	$ 95	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	127	28	0
11		Total System Allocable Amortization		$ 7,514,741	$ 561	$ 123	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 19	$ 4	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 580	$ 127	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 4,680	$ 1,036	$ 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	660,404	0	0	259
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 259
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	$ 255,349	$ 8	$ 0	$ 85
28		Materials and Expenses	17.1	22,581	1	0	7
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 142
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	$ 81,126	$ 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	$ 125,499	$ 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	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 233	$ 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	$ 9,097	$ 0	$ 0	$ 4
64		Materials and Expenses	3	73,771	0	0	29
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	30
68		Total Transmission O & M Expense		$ 4,008,585	$ 575	$ 0	$ 492
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 160	$ 127	$ 27
72		Materials & Expenses	5.5	770,305	27	21	4
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 126
75		Materials & Expenses	3	23,884	0	0	9
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 138	$ 13	$ 0
78		Materials & Expenses	4.4	8,608,814	656	60	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 370	$ 0
84		Materials & Expenses	2	1,866,345	0	167	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 23	$ 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	Total Amount	Compress (CNG) Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	5	0
88	880	Other Expenses					

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	Total Amount	Compress (CNG) Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 54	$ 43	$ 9
90		Materials & Expenses	5.5	1,151,386	40	32	7
91	881	Rents	5.5	(473,550)	(16)	(13)	(3)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 1,066	$ 846	$ 180
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 1,641	$ 846	$ 931
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 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	$ 1,560,341	$ 163	$ 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	$ 508,941	$ 53	$ 1	$ 0
106		Materials & Expenses	2.2	593,316	62	1	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 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	$ 1,490,953	$ 0	$ 138	$ 0
112		Materials & Expenses	6	1,444,292	0	133	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	$ 27,934	$ 1	$ 1	$ 0
115		Materials & Expenses	6.6	59,407	3	2	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 761	$ 389	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 1,826	$ 1,235	$ 180
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 4	$ 0
121		Materials & Expenses	10.1	12,955	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 3	$ 0
124		Materials & Expenses	11	155,396	0	1	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 18	$ 0
127		Materials & Expenses	4	6,221,451	0	27	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 0	$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 51	$ 0
136		Customer Service & Informational Expenses					
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		$ 64,848,084	$ 2,401	$ 1,288	$ 931
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 1,606	$ 862	$ 623
151		Regulatory Amortization	1.1	4,901,842	366	80	0
152		Mill tax	Net Op Margin	1,469,182	185	5	0
153		Modified Business Tax	1.1	(248,974)	(19)	(4)	0
154		Taxes Other Than Income	1.1	8,403,914	627	138	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 5,167	$ 2,370	$ 1,554
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 1,798	$ 395	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(2,828)	(622)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	439	97	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (1,030)	$ (226)	$ 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	Total Amount	Compress (CNG) Demand	Compress (CNG) Customer	Compress (CNG) Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 131,153	$ 28,840	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	4,285	942	0
167		Cash Working Capital	1.1	6,960,464	519	114	0
168		Materials & Supplies	1.1	8,261,075	616	136	0
169		Customer Advances	8	(57,844,713)	0	(249)	0
170		Deferred Taxes	1.1	(263,782,643)	(19,683)	(4,328)	0
171		Other Debits and Credits	1.1	31,056,611	2,317	510	0
172		Total Rate Base		$ 1,539,702,779	$ 119,208	$ 25,964	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 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 - Field Collection Fee	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		$ 281,602,295	$ 34,741	$ 988	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (2,401)	$ (1,288)	$ (931)
187		Administrative & General Expense	O&M	(43,370,380)	(1,606)	(862)	(623)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(4,680)	(1,036)	0
189		Regulatory Amortization	1.1	(4,901,842)	(366)	(80)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(185)	(5)	0
191		Modified Business Tax	1.1	248,974	19	4	0
192		Taxes other than Income	1.1	(8,403,914)	(627)	(138)	0
193		Total Operating Deductions		$ (185,734,105)	$ (9,847)	$ (3,406)	$ (1,554)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ 24,893	$ (2,418)	$ (1,554)
196		Interest Expense	1.1	(24,096,083)	(1,798)	(395)	0
197		State Taxable Income		$ 71,772,107	$ 23,095	$ (2,813)	$ (1,554)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 24,893	$ (2,418)	$ (1,554)
203		Schedule M Adjustments	1.1	(37,895,929)	(2,828)	(622)	0
204		Interest Expense	1.1	(24,096,083)	(1,798)	(395)	0
205		Total Taxable Income		$ 33,876,178	$ 20,268	$ (3,435)	$ (1,554)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 4,256	$ (721)	$ (326)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	439	97	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 4,695	$ (625)	$ (326)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 20,198	$ (1,793)	$ (1,228)

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	Total Amount	Street Lights Demand	Street Lights Customer	Street Lights 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	2,663,134	738	0	0
5	374-387	Distribution Plant	Dist. Plant	48,839,922	4,334	21,890	0
6	389-398	General Plant	1.1	3,718,780	368	1,576	0
7		Total Direct Depreciation and Amortization Expense		$ 55,221,836	$ 5,440	$ 23,466	$ 0
8		System Allocable Amortization					
9		Total Common Intangible Plant	1.1	$ 5,810,623	$ 575	$ 2,463	$ 0
10		General Plant, Excluding Structures and Land	1.1	1,704,118	169	722	0
11		Total System Allocable Amortization		$ 7,514,741	$ 744	$ 3,185	$ 0
12		Total System Allocable Depreciation Expense	1.1	$ 253,100	$ 25	$ 107	$ 0
13		Total System Allocable Amortization and Depreciation	1.1	$ 7,767,841	$ 769	$ 3,292	$ 0
14		Total Depreciation Expenses	1.1	$ 62,989,676	$ 6,209	$ 26,758	$ 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	660,404	0	0	345
21		Total Gas Supply Expenses		$ 660,404	$ 0	$ 0	$ 345
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	$ 255,349	$ 11	$ 0	$ 113
28		Materials and Expenses	17.1	22,581	1	0	10
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	$ 361,583	$ 0	$ 0	$ 189
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	$ 81,126	$ 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	$ 125,499	$ 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	$ 6,979	$ 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	$ 126,845	$ 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	$ 1,115,436	$ 309	$ 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	$ 9,097	$ 0	$ 0	$ 5
64		Materials and Expenses	3	73,771	0	0	39
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	$ 306	$ 0	$ 0	$ 0
67		Materials and Expenses	3	75,401	0	0	39
68		Total Transmission O & M Expense		$ 4,008,585	$ 763	$ 0	$ 656
69		Distribution Expenses					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	$ 4,619,309	$ 212	$ 2,126	$ 36
72		Materials & Expenses	5.5	770,305	35	355	6
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	$ 320,425	$ 0	$ 0	$ 168
75		Materials & Expenses	3	23,884	0	0	12
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	$ 1,809,406	$ 183	$ 931	$ 0
78		Materials & Expenses	4.4	8,608,814	871	4,430	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	$ 60,137	$ 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	$ 4,125,457	$ 0	$ 0	$ 0
84		Materials & Expenses	2	1,866,345	0	0	0
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	$ 5,344,227	$ 0	$ 4,429	$ 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	Total Amount	Street Lights Demand	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87		Materials & Expenses	4	1,048,403	0	869	0
88	880	Other Expenses					

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	Total Amount	Street Lights Demand	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
89		Labor & Labor Loading	5.5	$ 1,557,119	$ 71	$ 717	$ 12
90		Materials & Expenses	5.5	1,151,386	53	530	9
91	881	Rents	5.5	(473,550)	(22)	(218)	(4)
92		Total Distribution Operating Expenses		$ 30,849,120	$ 1,414	$ 14,200	$ 239
93		Total Distribution and Transmission Expense		$ 35,518,109	$ 2,176	$ 14,200	$ 1,240
94		Maintenance Expenses					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	$ 522,365	$ 36	$ 229	$ 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	$ 1,560,341	$ 216	$ 646	$ 0
103		Materials & Expenses	2.2	4,231,467	586	1,753	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	$ 508,941	$ 70	$ 211	$ 0
106		Materials & Expenses	2.2	593,316	82	246	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	$ 2,368,064	$ 0	$ 1,861	$ 0
109		Materials & Expenses	3.3	1,813,443	0	1,425	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	$ 1,490,953	$ 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	$ 27,934	$ 2	$ 12	$ 0
115		Materials & Expenses	6.6	59,407	4	26	0
116		Total Distribution Maintenance Expenses		$ 14,806,413	$ 1,010	$ 6,490	$ 0
117		Total Distribution Expense		$ 45,655,532	$ 2,423	$ 20,689	$ 239
118		Customer Accounts Expenses					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	$ 1,024,239	$ 0	$ 668	$ 0
121		Materials & Expenses	10.1	12,955	0	8	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	$ 582,099	$ 0	$ 0	$ 0
124		Materials & Expenses	11	155,396	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	$ 4,109,392	$ 0	$ 3,405	$ 0
127		Materials & Expenses	4	6,221,451	0	5,155	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	$ 596,981	$ 0	$ 0	$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	1,448,034	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		$ 14,156,296	$ 0	$ 9,238	$ 0
136		Customer Service & Informational Expenses					
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	304	0
146		Total Customer Service & Info. Exp.		$ 367,267	$ 0	$ 304	$ 0
147		Total O & M Expense		$ 64,848,084	$ 3,186	$ 30,231	$ 1,240
148		Allocation Percentage	O&M	100.00%	0.00%	0.05%	0.00%
149		Other Operating Deductions					
150		Administrative & General Expense	O&M	$ 43,370,380	$ 2,131	$ 20,219	$ 829
151		Regulatory Amortization	1.1	4,901,842	485	2,077	0
152		Mill tax	Net Op Margin	1,469,182	780	0	0
153		Modified Business Tax	1.1	(248,974)	(25)	(106)	0
154		Taxes Other Than Income	1.1	8,403,914	832	3,562	0
155		Total Allocated Operating Deductions		$ 122,744,428	$ 7,389	$ 55,983	$ 2,070
156		Tax Adjustments					
157		Interest Expense	1.1	$ 24,096,083	$ 2,385	$ 10,212	$ 0
158		Schedule M Adjustments	1.1	(37,895,929)	(3,751)	(16,060)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision / ARAM	1.1	5,881,590	582	2,493	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		$ (13,799,847)	$ (1,366)	$ (5,848)	$ 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	Total Amount	Street Lights Demand	Street Lights Customer	Street Lights Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
163		Summary of Allocated Cost of Service					
164		Rate Base					
165		Total Direct Net Plant		$ 1,757,632,597	$ 173,996	$ 744,882	$ 0
166		Total Common Systems Alloc Net Plant		57,419,388	5,684	24,334	0
167		Cash Working Capital	1.1	6,960,464	689	2,950	0
168		Materials & Supplies	1.1	8,261,075	818	3,501	0
169		Customer Advances	8	(57,844,713)	0	(47,933)	0
170		Deferred Taxes	1.1	(263,782,643)	(26,113)	(111,791)	0
171		Other Debits and Credits	1.1	31,056,611	3,074	13,162	0
172		Total Rate Base		$ 1,539,702,779	$ 158,148	$ 629,105	$ 0
173		Revenues					
174		Net Operating Margin	Direct	$ 259,069,137	$ 137,526	$ 0	$ 0
175		Negotiated Contract & Optional Margin	Net Op Margin	16,385,281	8,698	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 - Field Collection Fee	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		$ 281,602,295	$ 146,225	$ 673	$ 0
185		Operating Deductions					
186		O & M	O&M	$ (64,848,084)	$ (3,186)	$ (30,231)	$ (1,240)
187		Administrative & General Expense	O&M	(43,370,380)	(2,131)	(20,219)	(829)
188		Depreciation Expense	Deprec Exp	(62,989,676)	(6,209)	(26,758)	0
189		Regulatory Amortization	1.1	(4,901,842)	(485)	(2,077)	0
190		Mill Tax	Net Op Margin	(1,469,182)	(780)	0	0
191		Modified Business Tax	1.1	248,974	25	106	0
192		Taxes other than Income	1.1	(8,403,914)	(832)	(3,562)	0
193		Total Operating Deductions		$ (185,734,105)	$ (13,598)	$ (82,742)	$ (2,070)
194		State Income Tax					
195		Taxable Income before Interest Exp.	1.1	$ 95,868,190	$ 132,627	$ (82,068)	$ (2,070)
196		Interest Expense	1.1	(24,096,083)	(2,385)	(10,212)	0
197		State Taxable Income		$ 71,772,107	$ 130,241	$ (92,280)	$ (2,070)
198		State Income Tax	1.1	$ 0	$ 0	$ 0	$ 0
199		South Georgia		0	0	0	0
200		State Income Tax		$ 0	$ 0	$ 0	$ 0
201		Taxable Income					
202		Taxable Income before Interest Exp.		$ 95,868,190	$ 132,627	$ (82,068)	$ (2,070)
203		Schedule M Adjustments	1.1	(37,895,929)	(3,751)	(16,060)	0
204		Interest Expense	1.1	(24,096,083)	(2,385)	(10,212)	0
205		Total Taxable Income		$ 33,876,178	$ 126,490	$ (108,341)	$ (2,070)
206		Federal Income Tax					
207		Federal Income Tax	21.00%	$ 7,113,997	$ 26,563	$ (22,752)	$ (435)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	5,881,590	582	2,493	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		$ 12,995,587	$ 27,145	$ (20,259)	$ (435)
212		Regulatory Amortization CP National	1.1	$ 0	$ 0	$ 0	$ 0
213		Net Income		$ 82,872,603	$ 105,482	$ (61,809)	$ (1,635)