

SOUTHWEST GAS CORPORATION

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

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

Docket No.: 23-09\_\_\_\_

**VOLUME 25 of 27**

Southern Nevada Workpapers

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Southwest Gas Corporation

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-C2, Sh 6	WP H-C2, Sh 8	WP H-C2, Sh 10	WP H-C2, Sh 12	WP H-C2, Sh 14	WP H-C2, Sh 16			
1	Operations									
2	Account 813	\$ 0	\$ 0	\$ 15,739	\$ 5,066	\$ 0	\$ 0	\$ 15,739	\$ 5,066	\$ 20,805
3	Account 840	0	0	0	0	0	0	0	0	0
4	Account 841	0	0	0	0	0	0	0	0	0
5	Account 850	6,960	2,302	0	0	0	0	6,960	2,302	9,261
6	Account 851	0	0	11,053	3,584	0	0	11,053	3,584	14,637
7	Account 852	71	21	0	0	0	0	71	21	92
8	Account 853	1,837	600	0	0	0	0	1,837	600	2,437
9	Account 856	3,003	964	0	0	0	0	3,003	964	3,967
10	Account 857	490	158	0	0	0	0	490	158	648
11	Account 859	0	0	0	0	0	0	0	0	0
12	Account 870	117,496	37,679	34	12	0	0	117,530	37,690	155,221
13	Account 871	2,944	973	6,126	1,976	0	0	9,070	2,949	12,019
14	Account 874	47,764	15,675	7	2	0	0	47,772	15,677	63,449
15	Account 875	2,581	846	0	0	0	0	2,581	846	3,427
16	Account 878	100,737	33,118	0	0	0	0	100,737	33,118	133,855
17	Account 879	100,362	32,921	30,431	9,812	0	0	130,793	42,733	173,526
18	Account 880	41,035	13,426	11,698	3,777	0	0	52,733	17,203	69,936
19	Account 901	0	0	32,675	10,739	0	0	32,675	10,739	43,414
20	Account 902	11,215	3,683	(5)	(2)	0	0	11,210	3,681	14,892
21	Account 903	5,356	1,732	154,303	49,616	0	0	159,659	51,348	211,006
22	Account 905	0	0	0	0	0	0	0	0	0
23	Account 908	0	0	0	0	0	0	0	0	0
24	Account 910	0	0	0	0	0	0	0	0	0
25	Account 920	0	0	0	0	575,145	192,642	575,145	192,642	767,787
26	Account 922	0	0	0	0	0	0	0	0	0
27	Account 930.2	0	0	0	0	0	0	0	0	0
	Total Operations	\$ 441,851	\$ 144,096	\$ 262,062	\$ 84,582	\$ 575,145	\$ 192,642	\$ 1,279,058	\$ 421,320	\$ 1,700,378

Cert SNV Sum

SNV 2023 Labor Annualization

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-C2, Sh 7	WP H-C2, Sh 9	WP H-C2, Sh 11	WP H-C2, Sh 13	WP H-C2, Sh 15	WP H-C2, Sh 17			
	\$	0	0	0	0	0	0	0	0	
1	Maintenance									
2	Account 843.1	466	153	0	0	0	0	0	0	1
3	Account 843.2	0	0	0	0	0	0	0	0	2
4	Account 843.3	0	0	0	0	0	0	0	0	3
5	Account 843.5	0	0	0	0	0	0	0	0	4
6	Account 843.6	0	0	0	0	0	0	0	0	5
7	Account 843.7	0	0	0	0	0	0	0	0	6
8	Account 843.8	0	0	0	0	0	0	0	0	7
9	Account 843.9	0	0	0	0	0	0	0	0	8
10	Account 861	466	153	0	0	0	0	153	619	9
11	Account 863	24,160	7,955	18	6	0	0	7,961	32,139	10
12	Account 864	101	35	0	0	0	0	35	136	11
13	Account 865	569	188	0	0	0	0	188	757	12
14	Account 866	132	44	0	0	0	0	44	176	13
15	Account 885	5,513	1,809	0	0	0	0	1,809	7,322	14
16	Account 886	0	0	0	0	0	0	0	0	15
17	Account 887	35,432	11,688	0	0	0	0	11,688	47,121	16
18	Account 889	11,819	3,874	0	0	0	0	3,874	15,693	17
19	Account 892	65,692	21,524	7	2	0	0	21,526	87,225	18
20	Account 893	40,631	13,392	0	0	0	0	13,392	54,023	19
21	Account 894	1,834	616	0	0	0	0	616	2,450	20
22	Account 935	0	0	0	0	10,694	3,587	3,587	14,281	21
	Total Maintenance	<u>186,348</u>	<u>61,278</u>	<u>25</u>	<u>8</u>	<u>10,694</u>	<u>3,587</u>	<u>64,873</u>	<u>261,941</u>	22
23	Total O&M	<u>628,199</u>	<u>205,375</u>	<u>262,088</u>	<u>84,590</u>	<u>585,839</u>	<u>196,229</u>	<u>486,194</u>	<u>1,962,319</u>	23

Cert SNV Sum

SNV 2023 Labor Annualization

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)		Total (j)
1	Functionalization										
2	Other Gas Supply	\$ 0	\$ 0	\$ 15,739	\$ 5,066	\$ 0	\$ 0	\$ 15,739	\$ 5,066	\$ 20,805	
3	Storage	0	0	0	0	0	0	0	0	0	
4	Transmission	37,788	12,420	11,071	3,590	0	0	48,859	16,009	64,869	
5	Distribution	573,840	187,540	48,303	15,582	0	0	622,144	203,122	825,266	
6	Customer Accounts	16,571	5,415	186,974	60,353	0	0	203,544	65,768	269,312	
7	Customer Service & Info	0	0	0	0	0	0	0	0	0	
8	Sales	0	0	0	0	0	0	0	0	0	
9	Administrative and General	0	0	0	0	0	0	0	0	0	
10	Direct	0	0	0	0	0	0	0	0	0	
	System Allocable	0	0	0	0	585,839	196,229	585,839	196,229	782,068	
	Total	\$ 628,199	\$ 205,375	\$ 262,088	\$ 84,590	\$ 585,839	\$ 196,229	\$ 1,476,126	\$ 486,194	\$ 1,962,319	

Cert SNV Sum

SNV 2023 Labor Annualization



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

Line No.	Description (a)	Reference (b)	SNV (c)	Corp Direct SNV (d)	Sys Alloc (e)	Line No.
1	Certification Labor	WP H-C2, Sh 5	\$ 27,901,452	\$ 7,695,164	\$ 68,171,879	1
2	Overtime Percentage	WP H-3, Sh 4	12.14%	1.03%	2.18%	2
3	Overtime	Ln 1 * Ln 2	\$ 3,386,831	\$ 79,378	\$ 1,485,592	3
4	Total Certification Labor	Ln 1 + Ln 3	<u>\$ 31,288,283</u>	<u>\$ 7,774,543</u>	<u>\$ 69,657,471</u>	4
	Less:					
5	Percent Indirect Time	WP H-3, Sh 4	13.57%	13.71%	13.71%	5
6	Total Indirect Time	Ln 4 * Ln 5	\$ 4,247,360	\$ 1,066,232	\$ 9,553,109	6
7	Certification Labor less Indirect Time	Ln 4 - Ln 6	<u>\$ 27,040,922</u>	<u>\$ 6,708,310</u>	<u>\$ 60,104,363</u>	7
8	Number of Employees	WP H-C2, Sh 5	340	71	626	8

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

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

Cert Labor Dist

SNV 2023 Labor Annualization

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

Line No.	Description	SNV			Line No.
		Annualized	Certification	Adjustment	
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 10	WP H-C2, Sh 4	(c) - (b)	
1	Annualized Labor		\$ 27,040,922		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	181,931	188,891	6,960	5
6	Account 851	0	0	0	6
7	Account 852	1,864	1,935	71	7
8	Account 853	48,021	49,858	1,837	8
9	Account 856	78,513	81,517	3,003	9
10	Account 857	12,810	13,300	490	10
11	Account 859	0	0	0	11
12	Account 870	3,071,513	3,189,009	117,496	12
13	Account 871	76,960	79,904	2,944	13
14	Account 874	1,248,625	1,296,390	47,764	14
15	Account 875	67,468	70,049	2,581	15
16	Account 878	2,633,399	2,734,136	100,737	16
17	Account 879	2,623,598	2,723,959	100,362	17
18	Account 880	1,072,720	1,113,755	41,035	18
19	Account 901	0	0	0	19
20	Account 902	293,175	304,390	11,215	20
21	Account 903	140,012	145,368	5,356	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 11,550,612	\$ 11,992,462	\$ 441,851	28

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

Line No.	Description (a)	SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 11	WP H-C2, Sh 4	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	12,170	12,636	466	9
10	Account 863	631,581	655,741	24,160	10
11	Account 864	2,631	2,732	101	11
12	Account 865	14,867	15,436	569	12
13	Account 866	3,440	3,572	132	13
14	Account 885	144,105	149,617	5,513	14
15	Account 886	0	0	0	15
16	Account 887	926,255	961,687	35,432	16
17	Account 889	308,972	320,791	11,819	17
18	Account 892	1,717,275	1,782,967	65,692	18
19	Account 893	1,062,160	1,102,792	40,631	19
20	Account 894	47,955	49,790	1,834	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 4,871,412	\$ 5,057,760	\$ 186,348	22
23	Total O&M	\$ 16,422,023	\$ 17,050,222	\$ 628,199	23
24	% O&M to Total	63.05%	63.05%	63.05%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	728,055	755,905	27,851	26
27	Account 182.3	857,042	889,827	32,785	27
28	Account 183.2	0	0	0	28
29	Account 184	435,519	452,179	16,660	29
30	Account 186	16,736	17,376	640	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 2,037,351	\$ 2,115,287	\$ 77,936	32
<u>Capital</u>					
33	Account 107	\$ 7,176,010	\$ 7,450,517	\$ 274,507	33
34	Account 108	409,241	424,896	15,655	34
35	Total Capital	\$ 7,585,251	\$ 7,875,413	\$ 290,162	35
36	Total	\$ 26,044,626	\$ 27,040,922	\$ 996,297	36
37	Account 242	4,090,870	4,247,360	156,490	37
38	Total Incl. Account 242	\$ 30,135,496	\$ 31,288,283	\$ 1,152,787	38

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

Line No.	Description (a)	SNV			Line No.
		Annualized (b) WP H-3, Sh 12	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor Loading		\$ 16,444,286		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	114,122	116,423	2,302	5
6	Account 851	0	0	0	6
7	Account 852	1,024	1,044	21	7
8	Account 853	29,753	30,354	600	8
9	Account 856	47,771	48,734	964	9
10	Account 857	7,842	8,000	158	10
11	Account 859	0	0	0	11
12	Account 870	1,868,110	1,905,789	37,679	12
13	Account 871	48,237	49,210	973	13
14	Account 874	777,145	792,819	15,675	14
15	Account 875	41,960	42,807	846	15
16	Account 878	1,641,986	1,675,104	33,118	16
17	Account 879	1,632,230	1,665,151	32,921	17
18	Account 880	665,639	679,064	13,426	18
19	Account 901	0	0	0	19
20	Account 902	182,595	186,278	3,683	20
21	Account 903	85,858	87,590	1,732	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 7,144,272	\$ 7,288,368	\$ 144,096	28

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

Line No.	Description	SNV			Line No.
		Annualized	Certification	Adjustment	
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 13	WP H-C2, Sh 18	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	7,597	7,750	153	9
10	Account 863	394,396	402,351	7,955	10
11	Account 864	1,747	1,782	35	11
12	Account 865	9,315	9,503	188	12
13	Account 866	2,196	2,240	44	13
14	Account 885	89,711	91,521	1,809	14
15	Account 886	0	0	0	15
16	Account 887	579,504	591,192	11,688	16
17	Account 889	192,059	195,933	3,874	17
18	Account 892	1,067,156	1,088,680	21,524	18
19	Account 893	663,977	677,369	13,392	19
20	Account 894	30,524	31,139	616	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 3,038,182	\$ 3,099,460	\$ 61,278	22
23	Total O&M	\$ 10,182,454	\$ 10,387,828	\$ 205,375	23
24	% O&M to Total	63.17%	63.17%	63.17%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	449,802	458,874	9,072	26
27	Account 182.3	514,706	525,087	10,381	27
28	Account 183.2	0	0	0	28
29	Account 184	248,896	253,916	5,020	29
30	Account 186	10,029	10,232	202	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 1,223,432	\$ 1,248,108	\$ 24,676	32
<u>Capital</u>					
33	Account 107	\$ 4,458,900	\$ 4,548,833	\$ 89,934	33
34	Account 108	254,385	259,516	5,131	34
35	Total Capital	\$ 4,713,285	\$ 4,808,350	\$ 95,064	35
36	Total	\$ 16,119,171	\$ 16,444,286	\$ 325,115	36

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

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 17	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 6,708,310		1
	<u>Operations</u>				
2	Account 813	\$ 376,643	\$ 392,382	\$ 15,739	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	264,501	275,554	11,053	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	821	855	34	12
13	Account 871	146,590	152,716	6,126	13
14	Account 874	174	182	7	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	728,221	758,652	30,431	17
18	Account 880	279,933	291,631	11,698	18
19	Account 901	781,926	814,601	32,675	19
20	Account 902	(108)	(112)	(5)	20
21	Account 903	3,692,483	3,846,786	154,303	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 6,271,184	\$ 6,533,247	\$ 262,062	28

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

Line No.	Description	Corporate Direct to SNV			Line No.
		Annualized	Certification	Adjustment	
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 18	WP H-C2, Sh 4	(c) - (b)	
	<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	439	458	18	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	169	176	7	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 608	\$ 633	\$ 25	22
23	Total O&M	\$ 6,271,792	\$ 6,533,880	\$ 262,088	23
24	% O&M to Total	97.40%	97.40%	97.40%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
	<u>Capital</u>				
33	Account 107	\$ 167,431	\$ 174,427	\$ 6,997	33
34	Account 108	3	3	0	34
35	Total Capital	\$ 167,433	\$ 174,430	\$ 6,997	35
36	Total	\$ 6,439,226	\$ 6,708,310	\$ 269,084	36
37	Account 242	1,023,464	1,066,232	42,769	37
38	Total Incl. Account 242	\$ 7,462,689	\$ 7,774,543	\$ 311,853	38



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

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 26	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 4,078,920		1
	<u>Operations</u>				
2	Account 813	\$ 233,353	\$ 238,419	\$ 5,066	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	165,081	168,665	3,584	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	538	550	12	12
13	Account 871	91,031	93,007	1,976	13
14	Account 874	114	117	2	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	452,005	461,817	9,812	17
18	Account 880	174,010	177,788	3,777	18
19	Account 901	494,711	505,450	10,739	19
20	Account 902	(71)	(72)	(2)	20
21	Account 903	2,285,639	2,335,255	49,616	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 3,896,412	\$ 3,980,994	\$ 84,582	28

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

Line No.	Description	Corporate Direct to SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
	(a)	WP H-3, Sh 27	WP H-C2, Sh 18	(c) - (b)	
	<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	288	294	6	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	93	95	2	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 380	\$ 389	\$ 8	22
23	Total O&M	\$ 3,896,793	\$ 3,981,383	\$ 84,590	23
24	% O&M to Total	97.61%	97.61%	97.61%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
	<u>Capital</u>				
33	Account 107	\$ 95,464	\$ 97,536	\$ 2,072	33
34	Account 108	1	1	0	34
35	Total Capital	\$ 95,465	\$ 97,537	\$ 2,072	35
36	Total	\$ 3,992,258	\$ 4,078,920	\$ 86,663	36

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

Line No.	Description (a)	Annualized (b) WP H-3, Sh 19	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 60,104,363					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	28.19%	\$ 0	2
3	Account 840	0	0	0	0	28.19%	0	3
4	Account 841	0	0	0	0	28.19%	0	4
5	Account 850	0	0	0	0	28.19%	0	5
6	Account 851	0	0	0	0	28.19%	0	6
7	Account 852	0	0	0	0	28.19%	0	7
8	Account 853	0	0	0	0	28.19%	0	8
9	Account 856	0	0	0	0	28.19%	0	9
10	Account 857	0	0	0	0	28.19%	0	10
11	Account 859	0	0	0	0	28.19%	0	11
12	Account 870	0	0	0	0	28.19%	0	12
13	Account 871	0	0	0	0	28.19%	0	13
14	Account 874	0	0	0	0	28.19%	0	14
15	Account 875	0	0	0	0	28.19%	0	15
16	Account 878	0	0	0	0	28.19%	0	16
17	Account 879	0	0	0	0	28.19%	0	17
18	Account 880	0	0	0	0	28.19%	0	18
19	Account 901	0	0	0	0	32.49%	0	19
20	Account 902	0	0	0	0	32.49%	0	20
21	Account 903	0	0	0	0	32.49%	0	21
22	Account 905	0	0	0	0	32.49%	0	22
23	Account 908	0	0	0	0	32.49%	0	23
24	Account 910	0	0	0	0	32.49%	0	24
25	Account 920	50,898,032	53,024,975	2,126,944	2,039,993	28.19%	575,145	25
26	Account 922	0	0	0	0	28.98%	0	26
27	Account 930.2	0	0	0	0	28.19%	0	27
28	Total Operations	<u>\$ 50,898,032</u>	<u>\$ 53,024,975</u>	<u>\$ 2,126,944</u>	<u>\$ 2,039,993</u>		<u>\$ 575,145</u>	28

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

Line No.	Description (a)	Annualized (b) WP H-3, Sh 20	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	28.19%	\$ 0	1
2	Account 843.2	0	0	0	0	28.19%	0	2
3	Account 843.3	0	0	0	0	28.19%	0	3
4	Account 843.5	0	0	0	0	28.19%	0	4
5	Account 843.6	0	0	0	0	28.19%	0	5
6	Account 843.7	0	0	0	0	28.19%	0	6
7	Account 843.8	0	0	0	0	28.19%	0	7
8	Account 843.9	0	0	0	0	28.19%	0	8
9	Account 861	0	0	0	0	28.19%	0	9
10	Account 863	0	0	0	0	28.19%	0	10
11	Account 864	0	0	0	0	28.19%	0	11
12	Account 865	0	0	0	0	28.19%	0	12
13	Account 866	0	0	0	0	28.19%	0	13
14	Account 885	0	0	0	0	28.19%	0	14
15	Account 886	0	0	0	0	28.19%	0	15
16	Account 887	0	0	0	0	28.19%	0	16
17	Account 889	0	0	0	0	28.19%	0	17
18	Account 892	0	0	0	0	28.19%	0	18
19	Account 893	0	0	0	0	28.19%	0	19
20	Account 894	0	0	0	0	28.19%	0	20
21	Account 935	946,403	985,952	39,549	37,932	28.19%	10,694	21
22	Total Maintenance	\$ 946,403	\$ 985,952	\$ 39,549	\$ 37,932		\$ 10,694	22
23	Total O&M	\$ 51,844,435	\$ 54,010,927	\$ 2,166,492	\$ 2,077,924		\$ 585,839	23
24	% O&M to Total	89.86%	89.86%	89.86%	89.48%		89.48%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	28.19%	\$ 0	25
26	Account 163	966,272	1,006,651	40,379	40,379	28.19%	11,384	26
27	Account 182.3	(7,418)	(7,728)	(310)	(310)	28.19%	(87)	27
28	Account 183.2	0	0	0	0	28.19%	0	28
29	Account 184	223,290	232,621	9,331	9,331	28.19%	2,631	29
30	Account 186	20,174	21,017	843	843	28.19%	238	30
31	Account 426	179,092	186,576	7,484	7,484	28.19%	2,110	31
32	Account 920 HoldCo	3,863,671	4,025,127	161,456	161,456	28.19%	45,520	32
33	Total Deferred	\$ 5,245,081	\$ 5,464,264	\$ 219,183	\$ 219,183		\$ 61,795	33
<u>Capital</u>								
34	Account 107	\$ 603,934	\$ 629,171	\$ 25,237	\$ 25,237	28.19%	\$ 7,115	34
35	Account 108	0	0	0	0	28.19%	0	35
36	Total Capital	\$ 603,934	\$ 629,171	\$ 25,237	\$ 25,237		\$ 7,115	36
37	Total	\$ 57,693,450	\$ 60,104,363	\$ 2,410,913	\$ 2,322,345		\$ 654,750	37
38	Account 242	9,169,913	9,553,109	383,195				38
39	Total Incl. Account 242	\$ 66,863,363	\$ 69,657,471	\$ 2,794,108	\$ 2,322,345		\$ 654,750	39

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

Line No.	Description (a)	Annualized (b) WP H-3, Sh 28	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 36,302,528					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	28.19%	\$ 0	2
3	Account 840	0	0	0	0	28.19%	0	3
4	Account 841	0	0	0	0	28.19%	0	4
5	Account 850	0	0	0	0	28.19%	0	5
6	Account 851	0	0	0	0	28.19%	0	6
7	Account 852	0	0	0	0	28.19%	0	7
8	Account 853	0	0	0	0	28.19%	0	8
9	Account 856	0	0	0	0	28.19%	0	9
10	Account 857	0	0	0	0	28.19%	0	10
11	Account 859	0	0	0	0	28.19%	0	11
12	Account 870	0	0	0	0	28.19%	0	12
13	Account 871	0	0	0	0	28.19%	0	13
14	Account 874	0	0	0	0	28.19%	0	14
15	Account 875	0	0	0	0	28.19%	0	15
16	Account 878	0	0	0	0	28.19%	0	16
17	Account 879	0	0	0	0	28.19%	0	17
18	Account 880	0	0	0	0	28.19%	0	18
19	Account 901	0	0	0	0	32.49%	0	19
20	Account 902	0	0	0	0	32.49%	0	20
21	Account 903	0	0	0	0	32.49%	0	21
22	Account 905	0	0	0	0	32.49%	0	22
23	Account 908	0	0	0	0	32.49%	0	23
24	Account 910	0	0	0	0	32.49%	0	24
25	Account 920	32,681,831	33,394,241	712,410	683,286	28.19%	192,642	25
26	Account 922	0	0	0	0	28.98%	0	26
27	Account 930.2	0	0	0	0	28.19%	0	27
28	Total Operations	\$ 32,681,831	\$ 33,394,241	\$ 712,410	\$ 683,286		\$ 192,642	28

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

Line No.	Description (a)	Annualized (b) WP H-3, Sh 29	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	28.19%	\$ 0	1
2	Account 843.2	0	0	0	0	28.19%	0	2
3	Account 843.3	0	0	0	0	28.19%	0	3
4	Account 843.5	0	0	0	0	28.19%	0	4
5	Account 843.6	0	0	0	0	28.19%	0	5
6	Account 843.7	0	0	0	0	28.19%	0	6
7	Account 843.8	0	0	0	0	28.19%	0	7
8	Account 843.9	0	0	0	0	28.19%	0	8
9	Account 861	0	0	0	0	28.19%	0	9
10	Account 863	0	0	0	0	28.19%	0	10
11	Account 864	0	0	0	0	28.19%	0	11
12	Account 865	0	0	0	0	28.19%	0	12
13	Account 866	0	0	0	0	28.19%	0	13
14	Account 885	0	0	0	0	28.19%	0	14
15	Account 886	0	0	0	0	28.19%	0	15
16	Account 887	0	0	0	0	28.19%	0	16
17	Account 889	0	0	0	0	28.19%	0	17
18	Account 892	0	0	0	0	28.19%	0	18
19	Account 893	0	0	0	0	28.19%	0	19
20	Account 894	0	0	0	0	28.19%	0	20
21	Account 935	608,494	621,758	13,264	12,722	28.19%	3,587	21
22	Total Maintenance	\$ 608,494	\$ 621,758	\$ 13,264	\$ 12,722		\$ 3,587	22
23	Total O&M	\$ 33,290,325	\$ 34,015,999	\$ 725,674	\$ 696,008		\$ 196,229	23
24	% O&M to Total	93.70%	93.70%	93.70%	93.45%		93.45%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	28.19%	\$ 0	25
26	Account 163	619,481	632,985	13,504	13,504	28.19%	3,807	26
27	Account 182.3	(4,830)	(4,935)	(105)	(105)	28.19%	(30)	27
28	Account 183.2	0	0	0	0	28.19%	0	28
29	Account 184	143,140	146,260	3,120	3,120	28.19%	880	29
30	Account 186	12,520	12,793	273	273	28.19%	77	30
31	Account 426	120,069	122,686	2,617	2,617	28.19%	738	31
32	Account 920	963,778	984,786	21,009	21,009	28.19%	5,923	32
33	Total Deferred	\$ 1,854,159	\$ 1,894,576	\$ 40,418	\$ 40,418		\$ 11,395	33
<u>Capital</u>								
34	Account 107	\$ 383,591	\$ 391,952	\$ 8,362	\$ 8,362	28.19%	\$ 2,357	34
35	Account 108	0	0	0	0	28.19%	0	35
36	Total Capital	\$ 383,591	\$ 391,952	\$ 8,362	\$ 8,362		\$ 2,357	36
37	Total	\$ 35,528,074	\$ 36,302,528	\$ 774,453	\$ 744,787		\$ 209,981	37

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
1	Test Year Adjusted Employee Benefits	WP H-3, Sh 32	\$ 16,119,171	\$ 3,992,258	\$ 35,528,074	1
<b>Certification Adjustments</b>						
2	Social Security and Medicare	Ln 14	\$ 84,464	\$ 20,761	\$ 186,323	2
3	Federal Unemployment Insurance	Ln 17	0	0	0	3
4	State Unemployment Insurance	Ln 20	0	0	0	4
5	Employee Investment Plan (EIP) Employer Match	WP H-C2, Sh 21	84,162	23,133	204,935	5
6	Basic Retirement Plan (BRP)	WP H-C2, Sh 21	0	0	0	6
7	Post-Employment Benefits other than Pension	WP H-C2, Sh 21	0	0	0	7
8	SERP	WP H-C2, Sh 21	0	0	0	8
9	Indirect Time (Holidays, Vacation, Other Leave)	[1]	156,490	42,769	383,195	9
10	Total Certification Adjustments	Sum Lns 2 thru 9	\$ 325,115	\$ 86,663	\$ 774,453	10
11	Employee Benefits at Certification	Ln 1 + Ln 10	\$ 16,444,286	\$ 4,078,920	\$ 36,302,528	11
<b>DETAILS:</b>						
<b>FICA</b>						
12	Test Year	WP H-3, Sh 33	\$ 2,285,419	\$ 544,305	\$ 4,879,475	12
13	Certification	WP H-C2, Sh 19	2,369,883	565,066	5,065,798	13
14	Certification Adjustment	Ln 13 - Ln 12	\$ 84,464	\$ 20,761	\$ 186,323	14
			Ln 2	Ln 2	Ln 2	
15	Test Year	WP H-3, Sh 34	\$ 14,280	\$ 2,967	\$ 26,283	15
16	Certification	WP H-C2, Sh 20	14,280	2,967	26,283	16
17	Certification Adjustment	Ln 16 - Ln 15	0	0	0	17
			Ln 3	Ln 3	Ln 3	
18	Test Year	WP H-3, Sh 34	\$ 122,706	\$ 25,493	\$ 225,843	18
19	Certification	WP H-C2, Sh 20	122,706	25,493	225,843	19
20	Certification Adjustment	Ln 19 - Ln 18	0	0	0	20
			Ln 4	Ln 4	Ln 4	

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

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
<u>Annualized Social Security (SS)</u>						
1	Annualized Labor	WP H-C2, Sh 4	\$ 31,288,283	\$ 7,774,543	\$ 69,657,471	1
2	Salaries not Subject to SS	Ln 12	381,790	478,822	4,241,913	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 30,906,492	\$ 7,295,720	\$ 65,415,558	3
4	SS Rate	WP H-3, Sh 33	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 1,916,203	\$ 452,335	\$ 4,055,765	5
<u>Annualized Medicare</u>						
6	Annualized Labor	Ln 1	\$ 31,288,283	\$ 7,774,543	\$ 69,657,471	6
7	Medicare Rate	WP H-3, Sh 33	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 453,680	\$ 112,731	\$ 1,010,033	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 2,369,883	\$ 565,066	\$ 5,065,798	9
<u>Ineligible Salaries</u>						
10	Ineligible Salaries	Company Records	\$ 381,790	\$ 5,897,398	\$ 5,897,398	10
11	Historical Distribution	WP H-3, Sh 33	N/A	8.12%	71.93%	11
12	Total	Ln 10 * Ln 11	\$ 381,790	\$ 478,822	\$ 4,241,913	12



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

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
1	<u>Federal Unemployment Insurance</u>					
1	Tax Base Factor	WP H-3, Sh 34	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees	WP H-3, Sh 6	340	71	626	2
3	Tax Base	Ln 1 * Ln 2	\$ 2,380,000	\$ 494,460	\$ 4,380,449	3
4	Federal Unemployment Insurance Rate	WP H-3, Sh 34	0.60%	0.60%	0.60%	4
5	Total FUI	Ln 3 * Ln 4	\$ 14,280	\$ 2,967	\$ 26,283	5
6	<u>State Unemployment Insurance</u>					
6	Tax Base Factor	WP H-3, Sh 34	\$ 40,100	\$ 40,100	\$ 40,100	6
7	Number of Employees	Ln 2	340	71	626	7
8	Tax Base	Ln 6 * Ln 7	\$ 13,634,000	\$ 2,832,550	\$ 25,093,716	8
9	State Unemployment Insurance Rate	WP H-3, Sh 34	0.90%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 122,706	\$ 25,493	\$ 225,843	10

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

Line No.	Description (a)	Reference (b)	Total Cost (c)	SNV (d)	Corporate Direct SNV (e)	Other Jurisdictions (f)	System Allocable (g)	Line No.
1	Employee Investment Plan	WP H-3, Sh 42	\$ 7,468,648	\$ 954,460	\$ 262,345	\$ 3,927,714	\$ 2,324,129	1
2	EIP Employer Match	WP H-3, Sh 42	7,262,073					2
3	Other Employee Investment Plan Expenses	Ln 1 - Ln 2	206,575					3
4	Ratio of EIP Employer Match to Labor	WP H-3, Sh 42	3.32%					4
5	Annualized Labor (Includes OT and Wage Increase) [1]	WP H-C2, Sh 5	\$ 238,721,610					5
6	Adjusted EIP Employer Match	Ln 4 + Ln 5	\$ 7,920,637	\$ 1,012,223	\$ 278,222	\$ 4,165,411	\$ 2,464,781	6
7	Plus: Other EIP Plan Expenses	Ln 3	206,575	26,399	7,256	108,637	64,283	7
8	Total Adjusted EIP	Ln 6 + Ln 7	\$ 8,127,212	\$ 1,038,622	\$ 285,478	\$ 4,274,048	\$ 2,529,064	8
9	EIP Adjustment	Ln 8 - Ln 1	\$ 658,564	\$ 84,162	\$ 23,133	\$ 346,334	\$ 204,935	9
10	Percent to Total Labor	WP H-3, Sh 6	100.00%	12.78%	3.51%	52.59%	31.12%	10

[1] Total Company Overtime percentage is 9.17%

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

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

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

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

[1] Source: Company Records

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

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions (c)	Retirements (d)	Total (e)	Provision (f)	Retirements (g)	Other Adjustments (h)	Total (i)	
			WP H-C6, Sh 2	WP H-C6, Sh 4	(c) + (d)	WP H-C6, Sh 3	(d)	WP H-C6, Sh 5	(f) + (g) + (h)	
<b>Intangible Plant</b>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
<b>Transmission Plant</b>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	106,665	0	106,665	2,908	0	0	2,908	6
7	Structures - Compressor Stations	366.1	0	0	0	3,765	0	0	3,765	7
8	Structures	366.2	0	0	0	14,035	0	0	14,035	8
9	Mains	367	162,501	0	162,501	926,476	0	0	926,476	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	75,000	0	75,000	64,576	0	0	64,576	11
12	Measuring and Reg. Stations	369	95,729	0	95,729	316,102	0	0	316,102	12
13	Communication Equipment	370	0	0	0	7,908	0	0	7,908	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 439,895	\$ 0	\$ 439,895	\$ 1,335,770	\$ 0	\$ 0	\$ 1,335,770	15
<b>Distribution Plant</b>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	10,315	0	0	10,315	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	38,355,780	(1,619,522)	36,736,258	14,520,011	(1,619,522)	(929,680)	11,970,809	19
20	Measuring and Reg. Stations	378	2,127,539	(8)	2,127,531	486,154	(8)	(3)	486,142	20
21	Services	380	22,278,649	(785,983)	21,492,666	7,422,388	(785,983)	(1,743,098)	4,893,306	21
22	Meters	381	6,739,178	(1,155,082)	5,584,096	4,883,039	(1,155,082)	(267)	3,727,690	22
23	Industrial Measuring and Reg. Sta.	385	193,376	0	193,376	123,048	0	0	123,048	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 69,694,522	\$ (3,560,596)	\$ 66,133,926	\$ 27,444,954	\$ (3,560,596)	\$ (2,673,048)	\$ 21,211,310	25
<b>General Plant</b>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	30,000	0	30,000	469,132	0	0	469,132	27
28	Structures & Improv - Leasehold	390.2	0	0	0	41,897	0	0	41,897	28
29	Office Furniture & Fixtures	391	0	0	0	80,743	0	0	80,743	29
30	Computer Software & Hardware	391.1	14,778	(1,146,420)	(1,131,642)	173,177	(1,146,420)	0	(973,243)	30
31	Transportation Equipment - Light	392.11	2,111,617	(1,337,317)	774,300	601,592	(1,337,317)	57,150	(678,575)	31
32	Transportation Equipment - Heavy	392.12	103,154	(253,156)	(150,002)	265,458	(253,156)	75,850	88,152	32
33	Stores Equipment	393	0	0	0	13,877	0	0	13,877	33
34	Tool, Shop, & Garage Equip.	394	329,145	(67,716)	261,429	362,395	(67,716)	1,305	295,985	34
35	Laboratory Equipment	395	0	0	0	7,654	0	0	7,654	35
36	Power-Operated Equipment	396	413,135	(358,771)	54,364	143,331	(358,771)	0	(215,440)	36
37	Communication Equipment	397	112,500	(2,903)	109,597	87,214	(2,903)	0	84,310	37
38	Telemetry Equipment	397.2	0	0	0	161	0	0	161	38
39	Miscellaneous Equipment	398	0	0	0	69,715	0	0	69,715	39
40	Total General Plant		\$ 3,114,329	\$ (3,166,284)	\$ (51,954)	\$ 2,316,347	\$ (3,166,284)	\$ 134,305	\$ (715,632)	40
41	Total Gas Plant in Service		\$ 73,248,746	\$ (6,726,879)	\$ 66,521,867	\$ 31,097,071	\$ (6,726,879)	\$ (2,538,743)	\$ 21,831,448	41

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

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.	
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)			
Company Records											
<u>Intangible Plant</u>											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>											
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	21,333	21,333	21,333	21,333	21,333	21,333	106,665	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	0	32,500	32,500	32,500	32,500	32,500	32,500	162,501	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	15,000	15,000	15,000	15,000	15,000	15,000	75,000	11
12	Measuring and Reg. Stations [1]	369	0	19,146	19,146	19,146	19,146	19,146	19,146	95,729	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 87,979	\$ 87,979	\$ 87,979	\$ 87,979	\$ 87,979	\$ 87,979	\$ 439,895	15
<u>Distribution Plant</u>											
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	16,984,479	4,274,260	4,274,260	4,274,260	4,274,260	4,274,260	4,274,260	38,355,780	19
20	Measuring and Reg. Stations [1]	378	252,422	375,023	375,023	375,023	375,023	375,023	375,023	2,127,539	20
21	Services	380	1,401,516	4,175,427	4,175,427	4,175,427	4,175,427	4,175,427	4,175,427	22,278,649	21
22	Meters	381	2,485,439	850,748	850,748	850,748	850,748	850,748	850,748	6,739,178	22
23	Industrial Measuring and Reg. Sta.	385	4,102	37,855	37,855	37,855	37,855	37,855	37,855	193,376	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 21,127,958	\$ 9,713,313	\$ 9,713,313	\$ 9,713,313	\$ 9,713,313	\$ 9,713,313	\$ 9,713,313	\$ 69,694,522	25
<u>General Plant</u>											
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	6,000	6,000	6,000	6,000	6,000	6,000	30,000	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	14,778	0	0	0	0	0	0	14,778	30
31	Transportation Equipment - Light <sup>(2)</sup>	392.11	128,242	396,675	396,675	396,675	396,675	396,675	396,675	2,111,617	31
32	Transportation Equipment - Heavy	392.12	103,154	0	0	0	0	0	0	103,154	32
33	Stores Equipment	393	0	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	7,468	64,335	64,335	64,335	64,335	64,335	64,335	329,145	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	82,627	82,627	82,627	82,627	82,627	82,627	413,135	36
37	Communication Equipment	397	0	22,500	22,500	22,500	22,500	22,500	22,500	112,500	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 253,643	\$ 572,137	\$ 572,137	\$ 572,137	\$ 572,137	\$ 572,137	\$ 572,137	\$ 3,114,329	40
41	Total Gas Plant in Service		\$ 21,381,600	\$ 10,373,429	\$ 10,373,429	\$ 10,373,429	\$ 10,373,429	\$ 10,373,429	\$ 10,373,429	\$ 73,248,746	41

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated				Certification Total (i)	Line No.
			June 2023	July 2023	August 2023	September 2023	October 2023	November 2023		
			(c)	(d)	(e)	(f)	(g)	(h)		
Company Records Sum (c) thru (h)										
<b>Intangible Plant</b>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
<b>Transmission Plant</b>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	483	483	484	485	486	487	2,908	6
7	Structures - Compressor Stations	366.1	626	627	627	628	628	629	3,765	7
8	Structures	366.2	2,328	2,332	2,337	2,341	2,346	2,350	14,035	8
9	Mains	367	153,820	154,056	154,293	154,531	154,769	155,007	926,476	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	10,718	10,736	10,754	10,772	10,790	10,808	64,576	11
12	Measuring and Reg. Stations	369	52,451	52,544	52,637	52,730	52,824	52,917	316,102	12
13	Communication Equipment	370	1,299	1,306	1,314	1,322	1,330	1,338	7,908	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 221,723	\$ 222,085	\$ 222,446	\$ 222,809	\$ 223,172	\$ 223,535	\$ 1,335,770	15
<b>Distribution Plant</b>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,714	1,716	1,718	1,720	1,722	1,724	10,315	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	2,409,652	2,413,782	2,417,920	2,422,065	2,426,216	2,430,375	14,520,011	19
20	Measuring and Reg. Stations	378	80,365	80,628	80,892	81,157	81,422	81,689	486,154	20
21	Services	380	1,230,296	1,232,995	1,235,701	1,238,413	1,241,130	1,243,854	7,422,388	21
22	Meters	381	803,807	807,794	811,800	815,826	819,873	823,939	4,883,039	22
23	Industrial Measuring and Reg. Sta.	385	20,417	20,453	20,490	20,526	20,563	20,599	123,048	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 4,546,251	\$ 4,557,369	\$ 4,568,521	\$ 4,579,707	\$ 4,590,926	\$ 4,602,180	\$ 27,444,954	25
<b>General Plant</b>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	77,801	77,956	78,111	78,266	78,422	78,578	469,132	27
28	Structures & Improv - Leasehold	390.2	6,698	6,809	6,923	7,038	7,155	7,275	41,897	28
29	Office Furniture & Fixtures	391	13,271	13,345	13,419	13,494	13,569	13,644	80,743	29
30	Computer Software & Hardware	391.1	27,683	28,145	28,614	29,091	29,576	30,069	173,177	30
31	Transportation Equipment - Light	392.11	98,068	98,936	99,813	100,697	101,589	102,489	601,592	31
32	Transportation Equipment - Heavy	392.12	43,723	43,930	44,137	44,346	44,556	44,766	265,458	32
33	Stores Equipment	393	2,289	2,298	2,308	2,318	2,327	2,337	13,877	33
34	Tool, Shop, & Garage Equip.	394	59,565	59,896	60,229	60,564	60,901	61,239	362,395	34
35	Laboratory Equipment	395	1,258	1,265	1,272	1,279	1,286	1,293	7,654	35
36	Power-Operated Equipment	396	23,625	23,730	23,835	23,941	24,047	24,154	143,331	36
37	Communication Equipment	397	14,335	14,415	14,495	14,575	14,656	14,738	87,214	37
38	Telemetry Equipment	397.2	26	27	27	27	27	27	161	38
39	Miscellaneous Equipment	398	11,459	11,522	11,586	11,651	11,716	11,781	69,715	39
40	Total General Plant		\$ 379,801	\$ 382,274	\$ 384,769	\$ 387,286	\$ 389,827	\$ 392,389	\$ 2,316,347	40
41	Total Gas Plant in Service		\$ 5,147,775	\$ 5,161,728	\$ 5,175,736	\$ 5,189,802	\$ 5,203,925	\$ 5,218,105	\$ 31,097,071	41

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

Line No.	Description (a)	Account Number (b)	Actual	Estimated						Certification Total (i)	Line No.
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)			
	Company Records									Sum (c) thru (h)	
	<b>Intangible Plant</b>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
	<b>Transmission Plant</b>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
	<b>Distribution Plant</b>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	(595,176)	(281,137)	(255,409)	(186,766)	(203,544)	(97,491)	(1,619,522)	(1,619,522)	19
20	Measuring and Reg. Stations	378	0	0	0	0	(8)	0	(8)	(8)	20
21	Services	380	(268,951)	(138,870)	(129,576)	(131,338)	(22,362)	(94,887)	(785,983)	(785,983)	21
22	Meters	381	(491,052)	(327,373)	(90,268)	(81,644)	(114,573)	(50,171)	(1,155,082)	(1,155,082)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (1,355,179)	\$ (747,380)	\$ (475,253)	\$ (399,749)	\$ (340,487)	\$ (242,548)	\$ (3,560,596)	\$ (3,560,596)	25
	<b>General Plant</b>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	0	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	(1,146,420)	0	0	0	(1,146,420)	(1,146,420)	30
31	Transportation Equipment - Light	392.11	(99,010)	(157,378)	(53,627)	0	(1,027,303)	0	(1,337,317)	(1,337,317)	31
32	Transportation Equipment - Heavy	392.12	(253,156)	0	0	0	0	0	(253,156)	(253,156)	32
33	Stores Equipment	393	0	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	(14,921)	(1,424)	0	(6,150)	(23,504)	(21,717)	(67,716)	(67,716)	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	(259,588)	0	(24,424)	(53,844)	0	(20,914)	(358,771)	(358,771)	36
37	Communication Equipment	397	0	0	(2,903)	0	0	0	(2,903)	(2,903)	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	0	39
40	Total General Plant		\$ (626,675)	\$ (158,801)	\$ (1,227,375)	\$ (59,995)	\$ (1,050,807)	\$ (42,631)	\$ (3,166,284)	\$ (3,166,284)	40
41	Total Gas Plant in Service		\$ (1,981,854)	\$ (906,181)	\$ (1,702,628)	\$ (459,743)	\$ (1,391,295)	\$ (285,179)	\$ (6,726,879)	\$ (6,726,879)	41



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

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)		
	Company Records								Sum (c) thru (h)	
	<u>Intangible Plant</u>									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
	<u>Transmission Plant</u>									
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
	<u>Distribution Plant</u>									
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	(472,022)	(300,670)	(61,295)	(26,910)	(10,297)	(58,485)	(929,680)	19
20	Measuring and Reg. Stations	378	(3)	0	0	0	0	0	(3)	20
21	Services	380	(1,041,758)	(98,943)	(101,140)	(119,826)	(131,301)	(250,130)	(1,743,098)	21
22	Meters	381	0	0	0	(267)	0	0	(267)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (1,513,783)	\$ (399,614)	\$ (162,435)	\$ (147,004)	\$ (141,598)	\$ (308,615)	\$ (2,673,048)	25
	<u>General Plant</u>									
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	7,350	33,950	0	0	15,850	0	57,150	31
32	Transportation Equipment - Heavy	392.12	0	75,850	0	0	0	0	75,850	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	1,305	1,305	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 7,350	\$ 109,800	\$ 0	\$ 0	\$ 15,850	\$ 1,305	\$ 134,305	40
41	Total Gas Plant in Service		\$ (1,506,433)	\$ (289,814)	\$ (162,435)	\$ (147,004)	\$ (125,748)	\$ (307,310)	\$ (2,538,743)	41

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service		Total (e) (c) + (d)	Accumulated Provision			Total (f) (f) + (g) + (h)	Line No.
			Additions (c) WP H-C6, Sh 7	Retirements (d) WP H-C6, Sh 9		Provision (f) WP H-C6, Sh 8	Retirements (g) WP H-C6, Sh 9	Other Adjustments (h) WP H-C6, Sh 10		
<b>Intangible Plant</b>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 9,751,487	\$ 0	\$ 9,751,487	\$ 9,935,941	\$ 0	\$ 0	\$ 9,935,941	2
3	Total Intangible Plant		\$ 9,751,487	\$ 0	\$ 9,751,487	\$ 9,935,941	\$ 0	\$ 0	\$ 9,935,941	3
<b>General Plant</b>										
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	125,000	(52,140)	72,860	456,423	(52,140)	(4,700)	399,582	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	1,350,000	(108,166)	1,241,834	313,054	(108,166)	0	204,889	8
9	Computer Software & Hardware	391.1	0	(1,290,977)	(1,290,977)	1,850,758	(1,290,977)	0	559,781	9
10	Transportation Equipment-Light	392.11	866,209	(309,778)	556,431	97,649	(309,778)	9,733	(202,397)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	165,804	0	0	165,804	12
13	Stores Equipment	393	0	0	0	2,242	0	0	2,242	13
14	Tool, Shop, & Garage Equip.	394	2,500	(28,452)	(25,952)	43,395	(28,452)	0	14,944	14
15	Laboratory Equipment	395	101,200	0	101,200	67,516	0	0	67,516	15
16	Power-Operated Equipment	396	172,392	0	172,392	7,448	0	0	7,448	16
17	Communication Equipment	397	0	0	0	269,685	0	0	269,685	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	912,167	(11,783)	900,384	207,517	(11,783)	0	195,734	19
20	Total General Plant		\$ 3,529,468	\$ (1,801,296)	\$ 1,728,172	\$ 3,481,490	\$ (1,801,296)	\$ 5,033	\$ 1,685,227	20
21	Total		\$ 13,280,955	\$ (1,801,296)	\$ 11,479,659	\$ 13,417,431	\$ (1,801,296)	\$ 5,033	\$ 11,621,168	21
22	4-Factor								28.19%	22
23	After Allocation								\$ 3,276,410	23

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

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

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

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

Line No.	Description (a)	Account Number (b)	Actual June 2023 (c)		July 2023 (d)		August 2023 (e)		September 2023 (f)		October 2023 (g)		November 2023 (h)		Certification Total (i)	Line No.
	<u>Intangible Plant</u>															
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Miscellaneous Intangible	303	1,655,990	1,655,990	1,655,990	1,655,990	1,655,990	1,655,990	1,655,990	1,655,990	1,655,990	1,655,990	1,655,990	1,655,990	9,935,941	2
3	Total Intangible Plant		\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 1,655,990	\$ 9,935,941	3
	<u>General Plant</u>															
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
5	Structures & Improv - Co. Owned	390.1	75,700	75,848	75,996	76,144	76,293	76,442	76,591	76,740	76,889	77,038	77,187	77,336	456,423	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	51,455	51,741	52,029	52,318	52,609	52,901	53,192	53,483	53,774	54,065	54,356	54,647	313,054	8
9	Computer Software & Hardware	391.1	295,855	300,786	305,799	310,896	316,077	321,345	326,614	331,883	337,152	342,421	347,690	352,959	1,850,758	9
10	Transportation Equipment-Light	392.11	15,960	16,084	16,210	16,337	16,465	16,593	16,721	16,849	16,977	17,105	17,233	17,361	97,649	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	27,405	27,496	27,588	27,679	27,772	27,864	27,956	28,048	28,140	28,232	28,324	28,416	165,804	12
13	Stores Equipment	393	370	371	373	374	376	378	379	380	381	382	383	384	2,242	13
14	Tool, Shop, & Garage Equip.	394	7,133	7,172	7,212	7,252	7,293	7,333	7,374	7,414	7,454	7,495	7,535	7,576	43,395	14
15	Laboratory Equipment	395	11,097	11,159	11,221	11,283	11,346	11,409	11,472	11,534	11,597	11,660	11,723	11,786	67,516	15
16	Power-Operated Equipment	396	1,226	1,232	1,238	1,244	1,251	1,257	1,264	1,270	1,277	1,283	1,290	1,296	7,448	16
17	Communication Equipment	397	44,327	44,573	44,821	45,070	45,321	45,573	45,824	46,076	46,328	46,580	46,832	47,084	269,685	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	34,109	34,298	34,489	34,681	34,873	35,067	35,260	35,454	35,647	35,841	36,035	36,229	207,517	19
20	Total General Plant		\$ 564,636	\$ 570,761	\$ 576,976	\$ 583,279	\$ 589,675	\$ 596,163	\$ 602,651	\$ 609,140	\$ 615,628	\$ 622,117	\$ 628,605	\$ 635,094	\$ 3,481,490	20
21	Total Gas Plant in Service		\$ 2,220,626	\$ 2,226,752	\$ 2,232,966	\$ 2,239,269	\$ 2,245,665	\$ 2,252,153	\$ 2,258,641	\$ 2,265,129	\$ 2,271,617	\$ 2,278,105	\$ 2,284,593	\$ 2,291,081	\$ 13,417,431	21

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

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

Line No.	Description (a)	Account Number (b)	Estimated								Certification Total (i)	
			Actual June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)	November 2023 (h)	Sum (c) thru (h)			
<b>Intangible Plant</b>												
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	0	0
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>General Plant</b>												
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
5	Structures & Improv - Co. Owned	390.1	0	(38,994)	0	(7,737)	0	0	0	(5,409)	0	(52,140)
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	0	0
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	0	0
8	Office Furniture & Fixtures	391	(37,713)	(11,663)	0	0	0	0	0	(58,801)	0	(108,166)
9	Computer Software & Hardware	391.1	(741,746)	(233,813)	0	0	0	(315,418)	0	0	0	(1,290,977)
10	Transportation Equipment-Light	392.11	0	(219,717)	(32,215)	(29,500)	0	0	0	(28,347)	0	(309,778)
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0	0	0
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	0	0	0
13	Stores Equipment	393	0	0	0	0	0	0	0	0	0	0
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	(18,431)	0	(10,021)	0	(28,452)
15	Laboratory Equipment	395	0	0	0	0	0	0	0	0	0	0
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	0	0	0
17	Communication Equipment	397	0	0	0	0	0	0	0	0	0	0
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	0	0
19	Miscellaneous Equipment	398	(2,794)	(4,318)	0	0	0	(1,557)	0	(3,114)	0	(11,783)
20	Total General Plant		\$ (782,253)	\$ (508,494)	\$ (32,215)	\$ (37,237)	\$ (335,406)	\$ (105,691)	\$ (105,691)	\$ (1,801,296)	\$ (1,801,296)	
21	Total Gas Plant in Service		\$ (782,253)	\$ (508,494)	\$ (32,215)	\$ (37,237)	\$ (335,406)	\$ (105,691)	\$ (105,691)	\$ (1,801,296)	\$ (1,801,296)	

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

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

Line No.	Description (a)	Account Number (b)	Actual	Estimated				Certification Total (i)	Line No.
			June 2023 (c)	July 2023 (d)	August 2023 (e)	September 2023 (f)	October 2023 (g)		
<b>Intangible Plant</b>									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	0	0	0	0	0	0	2
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
<b>General Plant</b>									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	(4,700)	0	(4,700)	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	0	0	8
9	Computer Software & Hardware	391.1	0	0	0	0	0	0	9
10	Transportation Equipment-Light	392.11	9,733	0	0	0	0	9,733	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	0	0	19
20	Total General Plant		\$ 9,733	\$ 0	\$ (4,700)	\$ 0	\$ 0	\$ 5,033	20
21	Total Gas Plant in Service		\$ 9,733	\$ 0	\$ (4,700)	\$ 0	\$ 0	\$ 5,033	21

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

SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2021  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Balance Ending (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Anmt. (n) 1/2	Line No.
1	401k Plan Software	11/15/1985	61-1237-03	60	0	280,015	0	0	280,015	0	0	280,015	0	0	1
2	General Ledger System	6/15/1986	61-1886-03	60	0	2,098,477	0	0	2,098,477	2,098,477	0	2,098,477	0	0	2
3	Stock Transfer Software	10/15/1987	70-1240-03	60	0	320,762	0	0	320,762	320,762	0	320,762	0	0	3
4	Walker Table Manager Lite	10/15/1988	61-1251-03	60	0	18,000	0	0	18,000	18,000	0	18,000	0	0	4
5	Interact MvsXa Software	12/15/1988	61-1252-03	60	0	26,712	0	0	26,712	26,712	0	26,712	0	0	5
6	Human Resources Software	11/15/1989	61-1253-03	60	0	53,830	0	0	53,830	53,830	0	53,830	0	0	6
7	Customer Service System (Fes) Field Order System	11/15/1990	61-2362-10	120	0	12,131,211	0	0	12,131,211	12,131,211	0	12,131,211	0	0	7
8	Customer Service System (Fes) Field Order System	11/15/1990	61-2362-10	120	0	12,131,211	0	0	12,131,211	12,131,211	0	12,131,211	0	0	8
9	Work Order System (Wos) S	9/15/1991	61-C7924-40	120	0	2,820,450	0	0	2,820,450	2,820,450	0	2,820,450	0	0	9
10	Systems Management Projc	9/15/1991	61-C11000-00	60	0	509,585	0	0	509,585	509,585	0	509,585	0	0	10
11	Configuration Management	12/15/1991	61-C11000-09	60	0	90,708	0	0	90,708	90,708	0	90,708	0	0	11
12	Cas Implementation And Tr	12/15/1991	61-C11001-18	120	0	3,506,418	0	0	3,506,418	3,506,418	0	3,506,418	0	0	12
13	Zfp-4 Barcode On Bills	9/15/1992	65-C21000-02	60	0	56,451	0	0	56,451	56,451	0	56,451	0	0	13
14	Contract Billing (Cbl)	9/15/1992	65-C21000-02	60	0	108,512	0	0	108,512	108,512	0	108,512	0	0	14
15	Contract Billing (Cbl)	13/15/1984	065-C31001-07	60	0	108,512	0	0	108,512	108,512	0	108,512	0	0	15
16	Oracle Database Software	13/15/1995	065-C31001-64	60	0	800,651	0	0	800,651	800,651	0	800,651	0	0	16
17	(Fes) Field Order System	6/11/1995	065-C31001-04	60	0	1,429,229	0	0	1,429,229	1,429,229	0	1,429,229	0	0	17
18	Customer Shareholder Syst	6/28/1996	065-C31001-99	60	0	10,625	0	0	10,625	10,625	0	10,625	0	0	18
19	Git Build - Stage 1	8/31/1996	065-C31001-11	60	0	2,465,720	0	0	2,465,720	2,465,720	0	2,465,720	0	0	19
20	Git Build - Stage 2	8/31/1996	065-C31001-11	60	0	2,465,720	0	0	2,465,720	2,465,720	0	2,465,720	0	0	20
21	Meter Reading Replcment	5/15/1997	065-C51006-68	60	0	257,242	0	0	257,242	257,242	0	257,242	0	0	21
22	Contract Billing Project	7/31/1997	065-C51006-53	60	0	2,144,567	0	0	2,144,567	2,144,567	0	2,144,567	0	0	22
23	Web Homepage	4/11/1998	065-C71000-44	60	0	97,968	0	0	97,968	97,968	0	97,968	0	0	23
24	Web Homepage	4/11/1998	065-C71000-44	60	0	19,015	0	0	19,015	19,015	0	19,015	0	0	24
25	Quest Software	4/11/1998	065-C71001-56	60	0	8,692	0	0	8,692	8,692	0	8,692	0	0	25
26	Symantec Security So	4/11/1998	065-C71001-53	60	0	9,770	0	0	9,770	9,770	0	9,770	0	0	26
27	Netadman Software	4/11/1998	065-C81001-10	60	0	2,014,422	0	0	2,014,422	2,014,422	0	2,014,422	0	0	27
28	Netadman Software	4/17/1998	065-C81001-10	60	0	46,652	0	0	46,652	46,652	0	46,652	0	0	28
29	Mecury & Neolis Software	4/30/1998	065-C71001-41	60	0	235,070	0	0	235,070	235,070	0	235,070	0	0	29
30	Customer Appointment Sct	5/28/1998	065-C71001-01	60	0	240,546	0	0	240,546	240,546	0	240,546	0	0	30
31	Network Analyser Software	6/10/1998	065-C71001-22	60	0	85,225	0	0	85,225	85,225	0	85,225	0	0	31
32	Web Software	6/10/1998	065-C71001-22	60	0	85,225	0	0	85,225	85,225	0	85,225	0	0	32
33	Customer Contact Improvem	8/17/1998	065-C81005-54	60	0	64,238	0	0	64,238	64,238	0	64,238	0	0	33
34	Veritas Oracle Software	8/31/1998	065-C81005-50	60	0	49,876	0	0	49,876	49,876	0	49,876	0	0	34
35	Veritas Oracle Software	8/31/1998	065-C81005-50	60	0	53,886	0	0	53,886	53,886	0	53,886	0	0	35
36	Help Desk	10/28/1998	065-C71001-13	60	0	169,651	0	0	169,651	169,651	0	169,651	0	0	36
37	Stoner Aun Software	12/21/1998	065-C81009-95	36	0	83,900	0	0	83,900	83,900	0	83,900	0	0	37
38	Stoner Aun Software	12/21/1998	065-C81009-95	36	0	83,900	0	0	83,900	83,900	0	83,900	0	0	38
39	Hybrid Software	13/15/1999	065-C91001-44	36	0	75,865	0	0	75,865	75,865	0	75,865	0	0	39
40	Platinum Software	13/15/1999	065-C91001-15	36	0	84,054	0	0	84,054	84,054	0	84,054	0	0	40
41	Platinum Software	13/15/1999	065-C91001-15	36	0	78,900	0	0	78,900	78,900	0	78,900	0	0	41
42	Firstense Software Licns	13/15/1999	065-C81000-48	36	0	39,780	0	0	39,780	39,780	0	39,780	0	0	42
43	Groupwise Software Licns	2/11/1999	065-C81000-64	36	0	42,860	0	0	42,860	42,860	0	42,860	0	0	43
44	Pc Acoose Software	2/11/1999	065-C81000-64	36	0	42,860	0	0	42,860	42,860	0	42,860	0	0	44
45	Security Policy Manual	2/18/1999	065-C71001-12	36	0	35,544	0	0	35,544	35,544	0	35,544	0	0	45
46	Customer Contact Improvem	5/13/1999	065-C91000-19	36	0	5,097	0	0	5,097	5,097	0	5,097	0	0	46
47	Fransession Software	6/11/1999	065-C91000-89	120	0	4,841,486	0	0	4,841,486	4,841,486	0	4,841,486	0	0	47
48	Git Stage II	6/21/1999	065-C81001-50	36	0	98,525	0	0	98,525	98,525	0	98,525	0	0	48
49	Strol System Software	6/21/1999	065-C81001-50	36	0	23,000	0	0	23,000	23,000	0	23,000	0	0	49
50	Acufill II	6/30/1999	065-C81001-31	36	0	2,995	0	0	2,995	2,995	0	2,995	0	0	50
51	Ministar Software	9/11/1999	065-C91006-60	36	0	12,975	0	0	12,975	12,975	0	12,975	0	0	51
52	Ministar Software	9/11/1999	065-C91006-60	36	0	13,745	0	0	13,745	13,745	0	13,745	0	0	52
53	Attachmate Epic Software	9/11/1999	065-C91001-35	36	0	17,145	0	0	17,145	17,145	0	17,145	0	0	53
54	Symantec/Notion Software	9/11/1999	065-C91001-34	36	0	17,145	0	0	17,145	17,145	0	17,145	0	0	54
55	Work Scheduling System	10/25/1999	065-C91001-95	36	0	748,576	0	0	748,576	748,576	0	748,576	0	0	55
56	Mainframe Software	10/31/1999	065-C91001-79	36	0	255,234	0	0	255,234	255,234	0	255,234	0	0	56
57	Wms Phase I	11/31/1999	065-C91001-48	120	0	4,371,349	0	0	4,371,349	4,371,349	0	4,371,349	0	0	57
58	Novell Border Manager	11/30/1999	065-C91001-08	36	0	43,867	0	0	43,867	43,867	0	43,867	0	0	58
59	Novell Border Manager	11/30/1999	065-C91001-08	36	0	43,867	0	0	43,867	43,867	0	43,867	0	0	59
60	Novell Nfs 2.3 Licenses	11/30/1999	065-C91001-06	36	0	12,579	0	0	12,579	12,579	0	12,579	0	0	60
61	Sunlink Ibm Connectivity	11/30/1999	065-C91001-44	36	0	16,262	0	0	16,262	16,262	0	16,262	0	0	61
62	Bnc Software Tools	12/14/1999	065-C91001-44	36	0	163,988	0	0	163,988	163,988	0	163,988	0	0	62
63	Summary Billing Project	12/14/1999	065-C91000-94	36	0	107,213	0	0	107,213	107,213	0	107,213	0	0	63
64	Summary Billing Project	12/14/1999	065-C91000-94	36	0	107,213	0	0	107,213	107,213	0	107,213	0	0	64
65	HP-Openview Networkm Sft	11/8/2000	065-C91002-26	36	0	20,705	0	0	20,705	20,705	0	20,705	0	0	65
66	Veritas Software	13/12/2000	065-C91002-09	36	0	23,923	0	0	23,923	23,923	0	23,923	0	0	66
67	Management 2.6 Software	13/12/2000	065-C91002-33	36	0	60,308	0	0	60,308	60,308	0	60,308	0	0	67
68	Emis Version 6.2 Software	3/31/2000	065-C91001-13	36	0	137,084	0	0	137,084	137,084	0	137,084	0	0	68
69	Print Software	4/4/2000	065-C91000-50	36	0	30,720	0	0	30,720	30,720	0	30,720	0	0	69
70	Print Software	4/4/2000	065-C91000-50	36	0	162,158	0	0	162,158	162,158	0	162,158	0	0	70
71	Recovery Software	4/29/2000	067-C91000-03	36	0	23,600	0	0	23,600	23,600	0	23,600	0	0	71
72	Oracle Prod Tools, Quest	5/12/2000	065-C91000-49	36	0	19,133	0	0	19,133	19,133	0	19,133	0	0	72
73	Chix Server Software	6/18/2000	065-C91000-69	36	0	65,657	0	0	65,657	65,657	0	65,657	0	0	73
74	Software Site License	6/30/2000	065-C91000-34	36	0	90,465	0	0	90,465	90,465	0	90,465	0	0	74
75	File-Ad Mts Software	9/25/2000	065-C91001-07	36	0	37,644	0	0	37,644	37,644	0	37,644	0	0	75
76	Form 4 Scanning	10/22/2000	065-C91001-09	36	0	78,643	0	0	78,643	78,643	0	78,643	0	0	76
77	Form 4 Scanning	10/22/2000	065-C91001-09	36	0	10,306	0	0	10,306	10,306	0	10,306	0	0	77
78	Administrator Site For G	12/29/2000	065-C91001-32	36	0	45,300	0	0	45,300	45,300	0	45,300	0	0	78
79	Shareholder Ira Software	12/22/2000	065-C91001-20	36	0	971,177	0	0	971,177	971,177	0	971,177	0	0	79
80	Wms Stage Ila Mapping	1/5/2001	065-C91001-44	60	0	17,286	0	0	17,286	17,286	0	17,286	0	0	80
81	Mup Migration Software	1/26/2001	065-C91000-97	36	0	16,892	0	0	16,892						

SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2021  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months (g)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Balance Ending (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n) 1/2	Line No.
87	165 Perpetual Licenses Fo	8/10/2001	065C1100125	36	0	44,418	0	0	44,418	0	0	44,418	0	0	87
88	Microsoft Software	9/25/2001	065C1100116	36	0	618,633	0	0	618,633	0	0	618,633	0	0	88
89	Teller Terminal Software	9/25/2001	065C1100142	36	0	405,000	0	0	405,000	0	0	405,000	0	0	89
90	Purchase Source Code From	9/25/2001	065C1100112	36	0	820,000	0	0	820,000	0	0	820,000	0	0	90
91	Credit Card System	2/14/2002	065C2100019	36	0	200,000	0	0	200,000	0	0	200,000	0	0	91
92	China Help System	2/14/2002	065C2100017	36	0	255,000	0	0	255,000	0	0	255,000	0	0	92
93	Oracle Software Licenses	4/22/2002	056C1100183	36	0	28,263	0	0	28,263	0	0	28,263	0	0	93
94	Ampl Software Conversion	4/22/2002	056C1100183	36	0	28,263	0	0	28,263	0	0	28,263	0	0	94
95	PI System Scada Historian	4/12/2002	052C1100189	36	0	298,832	0	0	298,832	0	0	298,832	0	0	95
96	Veritas Advanced Reporter	5/12/2002	065C1100222	36	0	16,614	0	0	16,614	0	0	16,614	0	0	96
97	Comnet Software	6/11/2002	052C1100072	36	0	530,528	0	0	530,528	0	0	530,528	0	0	97
98	Oracle 11i - Nlms	7/8/2002	065C1100128	84	0	10,183,646	0	0	10,183,646	0	0	10,183,646	0	0	98
99	Oracle 11i - Nlms	8/29/2002	065C1100128	84	0	34,260	0	0	34,260	0	0	34,260	0	0	99
100	Novell Software Licenses	8/29/2002	065C2100044	36	0	16,034	0	0	16,034	0	0	16,034	0	0	100
101	Hummingbird Exceed Licoms	8/29/2002	065C2100028	36	0	16,034	0	0	16,034	0	0	16,034	0	0	101
102	Unaccounted Gas Software	9/18/2002	065C1100216	36	0	136,800	0	0	136,800	0	0	136,800	0	0	102
103	Interactive Voice Respons	10/15/2002	065C1100038	36	0	472,515	0	0	472,515	0	0	472,515	0	0	103
104	Kinara/Oracle 11i Sofwa	11/19/2002	065C2100062	36	0	135,624	0	0	135,624	0	0	135,624	0	0	104
105	Mobile Office Licenses	12/11/2002	065C1100014	36	0	107,017	0	0	107,017	0	0	107,017	0	0	105
106	Mobile Office Licenses	12/11/2002	065C1100014	36	0	107,017	0	0	107,017	0	0	107,017	0	0	106
107	Report Output Management	12/11/2002	065C2100078	36	0	26,759	0	0	26,759	0	0	26,759	0	0	107
108	Data Relocation Emis	12/31/2002	052C2100132	36	0	19,750	0	0	19,750	0	0	19,750	0	0	108
109	2003 Functional Software	12/31/2002	052C2100133	36	0	27,000	0	0	27,000	0	0	27,000	0	0	109
110	Emis Software Enhancement	12/31/2002	052C2100209	36	0	21,425	0	0	21,425	0	0	21,425	0	0	110
111	Purchaser Z/Enterprise Codo	12/31/2002	052C2100074	36	0	17,925	0	0	17,925	0	0	17,925	0	0	111
112	Novell Software Licenses	3/7/2003	065C2100072	36	0	44,679	0	0	44,679	0	0	44,679	0	0	112
113	Patrol WebSphere	3/7/2003	065C2100145	36	0	43,030	0	0	43,030	0	0	43,030	0	0	113
114	Mainview For Linux	3/7/2003	065C2100143	36	0	34,126	0	0	34,126	0	0	34,126	0	0	114
115	Mit Series Software	3/7/2003	065C2100086	36	0	68,657	0	0	68,657	0	0	68,657	0	0	115
116	Navision Software	3/7/2003	065C2100118	36	0	64,210	0	0	64,210	0	0	64,210	0	0	116
117	Alt Designer And Fortima	3/7/2003	065C2100090	36	0	42,280	0	0	42,280	0	0	42,280	0	0	117
118	Novell Software Licenses	3/7/2003	065C2100094	36	0	51,560	0	0	51,560	0	0	51,560	0	0	118
119	LVM Virtualization Call	3/19/2003	065C1100032	36	0	446,679	0	0	446,679	0	0	446,679	0	0	119
120	Cas To Emis Interface	3/24/2003	052C2100043	36	0	545,169	0	0	545,169	0	0	545,169	0	0	120
121	Oracle Comp Workbench	4/28/2003	065C3100021	36	0	22,653	0	0	22,653	0	0	22,653	0	0	121
122	Ar System Licenses	5/8/2003	065C3100033	36	0	12,227	0	0	12,227	0	0	12,227	0	0	122
123	Wms (Work Management Syst	6/9/2003	052C3100137	180	0	28,978,245	0	0	28,978,245	0	0	28,978,245	0	0	123
124	Novell Software Licenses	6/9/2003	065C3100055	36	0	32,413	0	0	32,413	0	0	32,413	0	0	124
125	Big Professional Web Serv	9/15/2003	065C3100095	36	0	32,413	0	0	32,413	0	0	32,413	0	0	125
126	IBM Web8.1 Software	9/18/2003	065C3100095	36	0	130,965	0	0	130,965	0	0	130,965	0	0	126
127	Via Perpetual Licenses	9/18/2003	065C3100049	36	0	41,156	0	0	41,156	0	0	41,156	0	0	127
128	Server Protection Software	9/18/2003	065C3100061	36	0	10,725	0	0	10,725	0	0	10,725	0	0	128
129	Republisher Software	9/24/2003	065C3100026	36	0	17,617	0	0	17,617	0	0	17,617	0	0	129
130	Novell Software Licenses	9/24/2003	065C3100040	36	0	28,489	0	0	28,489	0	0	28,489	0	0	130
131	Market Office Licenses	9/29/2003	065C3100047	36	0	28,489	0	0	28,489	0	0	28,489	0	0	131
132	Novell Licenses	12/8/2003	CONV	36	0	15,694	0	0	15,694	0	0	15,694	0	0	132
133	Letter Generation System	12/8/2003	CONV	36	0	45,900	0	0	45,900	0	0	45,900	0	0	133
134	Archiver Software License	12/8/2003	CONV	36	0	97,022	0	0	97,022	0	0	97,022	0	0	134
135	Brightshore Storage Rescou	12/8/2003	CONV	36	0	198,996	0	0	198,996	0	0	198,996	0	0	135
136	Adlerp Express Software	2/18/2004	065C3100093	36	0	3,013	0	0	3,013	0	0	3,013	0	0	136
137	Novell Software Licenses	2/18/2004	065C3100093	36	0	32,413	0	0	32,413	0	0	32,413	0	0	137
138	Reer Verification Projec	12/22/2003	CONV	36	0	490,334	0	0	490,334	0	0	490,334	0	0	138
139	Emis Software	1/9/2004	052C3100058	36	0	35,566	0	0	35,566	0	0	35,566	0	0	139
140	Logical Arm Web Portal	1/30/2004	052C3100097	36	0	393,517	0	0	393,517	0	0	393,517	0	0	140
141	Ilg Licenses	2/9/2004	065C3100100	36	0	64,500	0	0	64,500	0	0	64,500	0	0	141
142	Ilg Licenses	2/9/2004	065C3100083	36	0	5,208	0	0	5,208	0	0	5,208	0	0	142
143	Ilg Licenses	2/9/2004	065C3100083	36	0	137,381	0	0	137,381	0	0	137,381	0	0	143
144	Mariframe Upgrade License	2/9/2004	065C3100103	36	0	147,381	0	0	147,381	0	0	147,381	0	0	144
145	Vnware License	4/29/2004	065C4100053	36	0	24,446	0	0	24,446	0	0	24,446	0	0	145
146	Clrx License	7/22/2004	065C4100067	36	0	11,886	0	0	11,886	0	0	11,886	0	0	146
147	Bnc Patrol Licenses	7/22/2004	065C4100066	36	0	58,394	0	0	58,394	0	0	58,394	0	0	147
148	Patchlink 5.0 Licenses	7/22/2004	065C4100064	36	0	35,398	0	0	35,398	0	0	35,398	0	0	148
149	Veritas Data Protector Lic	7/22/2004	065C4100065	36	0	161,542	0	0	161,542	0	0	161,542	0	0	149
150	Veritas Data Protector Lic	7/22/2004	065C4100065	36	0	61,542	0	0	61,542	0	0	61,542	0	0	150
151	Pc Duo Meeting & Invento	8/19/2004	065C4100043	36	0	51,111	0	0	51,111	0	0	51,111	0	0	151
152	Ph-ee Software	8/31/2004	056C3100099	36	0	20,850	0	0	20,850	0	0	20,850	0	0	152
153	Magframe Software	8/31/2004	065C3100085	36	0	284,455	0	0	284,455	0	0	284,455	0	0	153
154	Ingriny Software	8/31/2004	052C3100035	36	0	642,048	0	0	642,048	0	0	642,048	0	0	154
155	Spiceworks Migration Util	11/2/2004	065C4100056	36	0	15,000	0	0	15,000	0	0	15,000	0	0	155
156	Emis Software	10/22/2004	052C3100029	36	0	212,459	0	0	212,459	0	0	212,459	0	0	156
157	Mobile Facility Data Mgmt	11/12/2004	065C4100078	36	0	454,500	0	0	454,500	0	0	454,500	0	0	157
158	Symmetric Software	11/23/2004	065C4100094	36	0	35,188	0	0	35,188	0	0	35,188	0	0	158
159	Com System Upgrade	11/23/2004	065C4100080	36	0	44,579	0	0	44,579	0	0	44,579	0	0	159
160	Dt/Microwave Software	12/22/2004	065C4100071	36	0	267,153	0	0	267,153	0	0	267,153	0	0	160
161	IBM Software	4/1/2005	052C4100126	36	0	35,000	0	0	35,000						





SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2021  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
252	Audit Control Software	10/29/2009	06521W00000885	36	0	0	52,764	0	0	52,764	0	0	52,764	0	0	252
253	Purchase 100 Oracle Professional User Licenses	10/29/2009	0651W00000228	36	0	0	422,022	0	0	422,022	0	0	422,022	0	0	253
254	Upgrade Risk Master X	11/5/2009	0061W00000044	36	0	0	64,944	0	0	64,944	0	0	64,944	0	0	254
255	Purchase Weblogic Standard Edition for On-Line Customer Service	12/8/2009	0061W000000240	36	0	0	25,295	0	0	25,295	0	0	25,295	0	0	255
256	Standard Securities Interlink	12/9/2009	0061W00000081	36	0	0	24,800	0	0	24,800	0	0	24,800	0	0	256
257	Purchase Symantec PowerBroker Licenses	12/1/2009	0061W000000233	36	0	0	70,616	0	0	70,616	0	0	70,616	0	0	257
258	Purchase Oracle Database Enterprise Software	1/4/2010	0061W00000178	60	0	0	1,693,860	0	0	1,693,860	0	0	1,693,860	0	0	258
259	WMS/EMRS Interface - Phase 4	1/14/2010	0052W00000073	36	0	0	360,888	0	0	360,888	0	0	360,888	0	0	259
260	Purchase and Install Software for EMRS	1/14/2010	0052W00000095	36	0	0	289,694	0	0	289,694	0	0	289,694	0	0	260
261	Integrate a New Module into EMRS to Incorporate	1/14/2010	0052C5100055	36	0	0	89,924	0	0	89,924	0	0	89,924	0	0	261
262	Phase One of BOATS Quality Assurance Testing	1/13/2010	0059W00000300	36	0	0	86,745	0	0	86,745	0	0	86,745	0	0	262
263	Methodology project	3/31/2010	0061W00000195	36	0	0	1,429,754	0	0	1,429,754	0	0	1,429,754	0	0	263
264	On-line Customer Service System (OCS) - Phase 1.	4/14/2010	0061W00000131	36	0	0	1,054,027	0	0	1,054,027	0	0	1,054,027	0	0	264
265	Purchase Consultant Desktop Agent Licenses	5/4/2010	0061W00000201	60	0	0	37,650	0	0	37,650	0	0	37,650	0	0	265
266	Work Management System	5/7/2010	0061W00000387	60	0	0	2,566,724	0	0	2,566,724	0	0	2,566,724	0	0	266
267	Execution of the FOC/MEC Process Redesign	5/15/2010	0061W00000120	60	0	0	231,732	0	0	231,732	0	0	231,732	0	0	267
268	Project (PowerPlant Reimbursements)	6/17/2010	0061W000000018	36	0	0	25,000	0	0	25,000	0	0	25,000	0	0	268
269	Purchase Quest Migration Tools, Windows Software	6/23/2010	0061W00000122	36	0	0	138,097	0	0	138,097	0	0	138,097	0	0	269
270	Purchase Image Cash Letter Software	7/1/2010	0063W00000243	36	0	0	186,637	0	0	186,637	0	0	186,637	0	0	270
271	MS Client Licensing CALLS	7/19/2010	0061W00000160	36	0	0	79,938	0	0	79,938	0	0	79,938	0	0	271
272	Microsoft Visio Software (59)	7/28/2010	0061W00000426	36	0	0	19,534	0	0	19,534	0	0	19,534	0	0	272
273	Microsoft Project Software (29)	7/28/2010	0061W00000426	36	0	0	22,084	0	0	22,084	0	0	22,084	0	0	273
274	Microsoft Office 2010 Software (110)	7/28/2010	0061W00000426	36	0	0	14,616	0	0	14,616	0	0	14,616	0	0	274
275	Purchase IBM Intelligent Mail Barcode software	7/28/2010	0061W00000342	36	0	0	367,170	0	0	367,170	0	0	367,170	0	0	275
276	Implement OCS MyAccount functionality in the On-line Customer Service (OCS) system	7/28/2010	0061W00000359	60	0	0	994,261	0	0	994,261	0	0	994,261	0	0	276
277	Purchase VMware Enterprise License Agreement	8/19/2010	0061W00000429	36	0	0	1,061,800	0	0	1,061,800	0	0	1,061,800	0	0	277
278	software SQL server upgrade for SQL Enterprise	8/19/2010	0061W00000427	36	0	0	48,268	0	0	48,268	0	0	48,268	0	0	278
279	Implement additional functionality into the On-line Customer Service (OCS) MyAccount application	10/12/2010	0061W00000360	60	0	0	567,944	0	0	567,944	0	0	567,944	0	0	279
280	WasSphere MQ software	12/8/2010	0061W00000113	36	0	0	237,279	0	0	237,279	0	0	237,279	0	0	280
281	Purchase Manframe Defrag Software	12/8/2010	0061W00000644	36	0	0	25,092	0	0	25,092	0	0	25,092	0	0	281
282	desktop publishing software for mainframe and	12/8/2010	0061W00000419	36	0	0	22,473	0	0	22,473	0	0	22,473	0	0	282
283	Purchase Doc Minder PRO Level 3 software.	12/29/2010	0061W00000444	36	0	0	19,800	0	0	19,800	0	0	19,800	0	0	283
284	Purchase 20 licenses of edocs dm and Contracted services	12/29/2010	0061W00000121	36	0	0	39,566	0	0	39,566	0	0	39,566	0	0	284
285	Purchase AseetWorks for the Fleet Management	12/29/2010	0061W00000329	36	0	0	284,925	0	0	284,925	0	0	284,925	0	0	285
286	Application of the RBS DOC Managing Software from Docs	12/29/2010	0061W00000304	36	0	0	43,731	0	0	43,731	0	0	43,731	0	0	286
287	Open 4.0 to eDOCs DMS 2	12/29/2010	05521W00000313	36	0	0	162,976	0	0	162,976	0	0	162,976	0	0	287
288	Software development of EMRS. This will include modules for support of division operations, TRIMP, DMP, WMS interface, Outage Management, cable protection and leak survey operations. Locate and identify transmission LMR's vintage 1993 or later and post them to EMRS if identified LMR has not already been posted. This process will utilize the recently developed Maintenance Action Item in the EMRS system. WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Rectifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FIDCID. Assign the FIDCID to each identified object. Identify WMS facilities (Regulator Stations, Acquire, configure and implement Avotus. Intelligent Communications Management Software to perform call detail recording and produce management reports about voice telephone call which use the company PBX	12/29/2010	05521W00000310	36	0	0	95,606	0	0	95,606	0	0	95,606	0	0	288
289	Oracle Database Suite - Release 12.1.2	12/29/2010	0061W00000466	36	0	0	41,687	0	0	41,687	0	0	41,687	0	0	289
290	Oracle Database Suite - Release 12.1.2	5/20/2011	0061W00000303	60	0	0	1,855,671	0	0	1,855,671	0	0	1,855,671	0	0	290
291	Oracle Distribution Integrity Management Plans software	6/14/2011	0061W00000460	36	0	0	25,485	0	0	25,485	0	0	25,485	0	0	291
292	Purchase UNIX/Linux Informover Licenses for high-speed distributed system file transfers	6/14/2011	0061W00000450	36	0	0	5,454	0	0	5,454	0	0	5,454	0	0	292
293	Purchase Blue Coat Proxy 2010 application to manage, control and repair on internet usage	6/14/2011	0061W00000477	36	0	0	38,243	0	0	38,243	0	0	38,243	0	0	293
294	Active Directory Migration project	7/19/2011	0061W00000502	36	0	0	95,280	0	0	95,280	0	0	95,280	0	0	294
295	MS VISIO STANDARD	8/31/2011	0061W00000620	36	0	0	23,372	0	0	23,372	0	0	23,372	0	0	295
296	MS PROJECT STANDARD	8/31/2011	0061W00000620	36	0	0	2,344	0	0	2,344	0	0	2,344	0	0	296
297	WINDOWS SERVER STANDARD	8/31/2011	0061W00000620	36	0	0	57,703	0	0	57,703	0	0	57,703	0	0	297







**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF NOVEMBER 30, 2021**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

Line No.	Description	In-Service Date	Work Order Number	Life - Months (g)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Annot. (n)	Line No.
536	News Tech on Route	2/6/2020	0651W0005651	60	22	1,067,870	0	0	1,067,870	694,106	17,769	238,550	373,773	215,584	536
537	SAP Software Automation Solution	2/29/2020	0651W0005614	60	23	194,280	0	0	194,280	119,806	3,238	123,044	71,236	38,856	537
538	WCM Enhancements	3/18/2020	0651W0005380	60	23	294,820	0	0	294,820	181,906	4,914	186,719	108,101	58,954	538
539	Strategic Financial Planning PH 1	3/25/2020	0651W0004658	60	31	1,871,247	0	0	1,871,247	1,153,586	31,187	1,185,123	686,124	374,249	539
540	Phase 2&3 of firewall implementation	3/30/2020	0651W0006987	60	31	94,480	0	0	94,480	44,611	1,662	48,869	48,869	19,948	540
541	Workcat Automated Testing Licenses	7/12/2020	0651W0005708	60	27	353,730	0	0	353,730	194,322	5,886	200,458	153,232	70,730	541
542	Workcat Automated Testing Licenses	7/12/2020	0651W0005663	36	13	16,370	0	0	16,370	11,320	310	12,247	6,123	3,123	542
543	Risk Management Information System - Ventm RMS	8/24/2020	0651W0005052	60	29	423,643	0	0	423,643	219,070	7,034	226,703	196,039	84,403	543
544	HCM Licenses	10/19/2020	0651W0005349	60	30	464,225	0	0	464,225	232,113	7,737	238,550	224,376	92,845	544
545	Project HCM 2020 - Cloud Based	10/19/2020	0651W0005683	60	30	1,772,382	0	0	1,772,382	876,090	29,856	906,546	865,835	358,277	545
546	Fleet Management System Project	10/20/2020	0651W0005382	60	32	570,824	0	0	570,824	285,225	9,650	274,775	296,049	114,600	546
547	Project Fleet Management System	10/20/2020	0651W0005382	60	32	570,824	0	0	570,824	285,225	9,650	274,775	296,049	114,600	547
548	Bandwidth Active System	11/30/2020	0651W0008000	36	10	38,500	0	0	38,500	27,968	1,089	28,756	4,472	1,683	548
549	Balancing Report II	12/1/2020	0651W0005449	36	14	21,200	0	0	21,200	12,956	589	13,545	7,656	7,087	549
550	AVEVA Software Licenses	12/4/2020	0651W0006091	36	8	37,560	0	0	37,560	29,118	1,055	30,173	7,387	12,663	550
551	Cloud-Based	12/4/2020	0651W0006068	36	8	25,500	0	0	25,500	20,208	716	20,485	5,015	24,486	551
552	DNV GL DIMP and TRIMP Risk Model Project	12/3/2020	0651W0004323	60	32	1,213,161	0	0	1,213,161	566,905	20,208	586,713	626,448	242,966	552
553	AVEVA Software Licenses	12/3/2020	0651W0006068	36	8	14,445	0	0	14,445	11,820	414	12,434	2,621	2,621	553
554	Training Courses	5/20/2021	0651W0006296	36	13	15,500	0	0	15,500	9,719	1,445	10,164	5,338	2,621	554
555	Project Horizon Implementation	5/27/2021	0651W0005095	180	157	104,550,624	0	0	104,550,624	13,253,148	591,513	13,834,661	90,715,963	36,716	555
556	Oracle EBS License True Up	6/1/2021	0651W0006512	60	40	183,090	0	0	183,090	61,030	3,052	64,082	119,009	36,618	556
557	Nemeton Licenses (Ispoke)-Durango	6/1/2021	0651W0006567	60	38	118,230	0	0	118,230	43,351	1,971	45,322	72,909	23,284	557
558	HCM Phase 2 Project Cloud-based	6/30/2021	0651W0008075	60	38	994,777	0	0	994,777	349,857	16,972	366,829	627,949	203,669	558
559	OSI Soft PH Tags Licenses	9/30/2021	0651W0006568	60	51	49,320	0	0	49,320	19,916	638	19,916	32,227	9,688	559
560	DNV CHM Licenses	9/30/2021	0651W0006568	36	20	48,120	0	0	48,120	25,916	837	26,353	21,204	10,429	560
561	Adaptive-Central Bridging Improvements	10/26/2021	0651W0006598	60	42	97,200	0	0	97,200	29,187	1,622	30,809	66,482	19,488	561
562	Zero Trust ID Mgmt OKTA-Cloud-Based	12/7/2021	0651W0006484	60	44	146,354	0	0	146,354	40,898	2,453	43,352	105,465	29,432	562
563	Spanish Bill Development	12/7/2021	0651W0006843	60	44	105,763	0	0	105,763	28,081	1,766	29,846	75,917	21,186	563
564	Project Implementation - Radio Console Upgrade	12/10/2021	0651W0008834	60	44	875,989	0	0	875,989	233,989	14,600	248,198	627,795	175,199	564
565	Aves Scout EX Console Pool License - Radio Console	12/10/2021	0651W0008834	60	44	70,164	0	0	70,164	18,710	1,169	19,880	50,284	14,033	565
566	Console Upgrade	12/10/2021	0651W0008834	60	44	362,231	0	0	362,231	96,995	6,037	102,632	259,599	72,446	566
567	OC Mgmt System-Cloud-based	12/13/2021	0651W0006566	36	20	67,300	0	0	67,300	28,483	1,940	30,433	36,867	23,284	567
568	Read In Service Date	12/27/2021	0651W0004622	36	20	(7)	(7)	(7)	(7)	(8,750)	438	(8,318)	8,311	5,254	568
569	OSI Soft PH Tags Licenses	12/30/2021	0651W0007044	36	20	33,600	0	0	33,600	14,720	944	15,664	17,936	11,328	569
570	HCM Phase III - Benefits Configuration - cloud based	1/29/2022	0651W0007044	36	20	33,600	0	0	33,600	14,457	927	15,384	17,916	11,328	570
571	Ruhrk Backup Software for SCADA	2/1/2022	0651W0006854	36	22	295,547	0	0	295,547	71,387	4,759	76,146	209,401	57,109	571
572	Veitron Connect DVR-Cloud	2/15/2022	0651W0007064	36	22	54,192	0	0	54,192	20,686	1,523	22,219	31,973	18,271	572
573	Open Text Extended ECM-Cloud-Based	4/1/2022	0651W0007064	36	22	67,333	0	0	67,333	25,689	1,894	27,583	39,770	22,725	573
574	Extended ECM-Cloud-Based	4/1/2022	0651W0008553	60	48	406,173	0	0	406,173	0	6,923	80,808	325,365	83,072	574
575	ASJ Software for Tax Remediation Project	4/29/2022	0651W0008553	60	48	406,173	(406,173)	0	0	73,985	16,698	217,076	784,813	200,378	575
576	C&C Development-AHT Reduction Efforts-Cloud Based	5/2/2022	0651W0007177	60	49	289,000	0	0	289,000	52,883	4,817	57,800	231,200	57,800	576
577	HCM Automated Test Config-Cloud	5/9/2022	0651W0006843	36	25	62,920	0	0	62,920	18,726	1,768	20,494	42,426	21,213	577
578	Shillabeit Software Implementation-Cloud	6/2/2022	0651W0007119	36	26	49,333	0	0	49,333	8,537	1,069	9,606	17,127	10,429	578
579	Shillabeit Software Implementation-Cloud	6/2/2022	0651W0007119	36	26	49,333	0	0	49,333	8,537	1,069	9,606	17,127	10,429	579
580	Zero Trust Duo MFA-Cloud Based	7/31/2022	0651W0007353	60	54	419,143	0	0	419,143	41,884	7,001	48,885	371,059	84,073	580
581	GasBy - FFPay CNG Management System-Cloud	8/12/2022	0651W0006708	60	52	138,449	0	0	138,449	18,389	2,309	20,698	117,751	27,706	581
582	DataOne VIN Decode Software	9/12/2022	0651W0007347	36	35	10,678	0	0	10,678	297	267	593	10,085	3,569	582
583	Strategic Financial UI Planner PH II	12/15/2022	0651W0003947	60	36	7,993,208	0	0	7,993,208	472,870	118,220	591,091	6,522,118	1,418,644	583
584	Strategic Financial UI Planner PH II	12/15/2022	0651W0003947	60	36	7,993,208	0	0	7,993,208	472,870	118,220	591,091	6,522,118	1,418,644	584
585	HCM Contractor Compliance-Cloud	2/28/2023	0651W0008949	36	34	36,342	54,460	0	93,802	1,161	1,105	2,866	80,835	13,284	585
586	Contractor Compliance Requirements for SWGreat	2/28/2023	0651W0008949	36	34	36,342	54,460	0	93,802	1,161	1,105	2,866	80,835	13,284	586
587	Employee Connect (HCM)	2/28/2023	0651W0008949	60	60	0	0	0	0	0	0	0	0	0	587
588	ZScaler-Nemeton (VPN) Repe-Cloud	3/31/2023	0651W0007467	60	60	0	218,236	0	218,236	463,375	3,637	3,637	214,699	45,647	588
589	Zero Trust Duo MFA-Cloud	7/31/2023	0651W0007466	60	60	0	120,000	0	120,000	61,130	2,000	63,130	120,000	24,000	589
590	Synergi Pipeline Cloud Migration	7/31/2023	0651W0007592	60	60	0	687,000	0	687,000	415,827	11,450	667,000	137,400	590	
591	Training Charges / Projects not in CWP at 5/30	Multiple	Multiple	60	60	0	8,144,487	0	8,144,487	0	135,741	0	8,144,487	1,628,897	591
592	Total 303					\$ 384,474,834	\$ 9,357,217	\$ 0	\$ 393,832,051	\$ 265,905,515	\$ 1,816,424	\$ 266,589,623	\$ 127,242,428	\$ 21,797,092	592

[1] Account 303 manually adjusted to remove amounts from work order 0651W00001659 that were originally capitalized instead of expensed.

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

Line No.	Description (a)	Reference (b)	SNV (c)	System Allocable (d)	Line No.
<u>Annualized at Certification</u>					
1	Net Taxable Plant in Service	WP H-17, Sh 3	\$ 1,967,964,055	\$ 183,394,615	1
2	Property Tax Rate	Sch H-17, Sh 1	0.4753%	0.4753%	2
3	Property Tax	Ln 1 * Ln 2	\$ 9,353,005	\$ 871,607	3
4	Capitalized Property Tax Rate	Sch H-17, Sh 1	2.20%	N/A	4
5	Property Tax Expense	Ln 3 * (1 - Ln 4)	\$ 9,146,911	\$ 871,607	5
6	4-Factor	Stmt N, Sh 8, Ln 9(g)	N/A	28.19%	6
7	After Allocation		\$ 9,146,911	\$ 245,736	7
8	Annualized at Test Year	Sch H-17, Sh 1	8,944,840	246,943	8
9	Adjustment	Ln 7 - Ln 8	\$ 202,071	\$ (1,206)	9

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

Line No.	Description (a)	Reference (b)	Test Year 5/31/2023 (c)	Certification Adjustment (d) (e) - (c)	Certification 11/30/2023 (e)	Line No.
1	Materials and Supplies	Sch G-4	\$ 18,167,467	\$ (849,013)	\$ 17,318,454	1
2	Cash Working Capital	Sch G-5	\$ 7,632,116	\$ 137,279	\$ 7,769,395	2
	<u>Other Working Capital Required</u>	Sch G-5				
3	Account 135 Working Funds		\$ 0	\$ 0	\$ 0	3
4	Account 165 Prepayments		6,987,481	134,132	7,121,613	4
5	Account 165 Expenses Reclassified to Prepays		122,442	0	122,442	5
6	Account 174 Misc. Current and Accrued Assets		0	0	0	6
7	Account 182.3 Other Regulatory Assets		1,151,432	(96,405)	1,055,028	7
8	Account 186 - Miscellaneous Deferred Debits		67,988	(8,402)	59,586	8
9	Account 190 Alternative Minimum Tax		0	0	0	9
10	Account 228.2 Injuries and Damages		(1,335,100)	(307,753)	(1,642,853)	10
11	Account 242 Misc. Current and Accrued Liabilities		38,753,186	558,462	39,311,649	11
12	Account 242 Accrued SERP		(6,513,214)	(10,861)	(6,524,075)	12
13	Account 253 Other Deferred Credits		(9,416,482)	13,398	(9,403,084)	13
14	Account 254 Other Regulatory Liabilities		0	0	0	14
15	Total Other Working Capital Required	Sum Lns 3 - 14	\$ 29,817,733	\$ 282,571	\$ 30,100,304	15
16	Customer Advances	Sch G-6	\$ (70,519,748)	\$ (1,123,066)	\$ (71,642,814)	16
17	Deferred Taxes	Sch M-4, Sh 4	\$ (263,033,910)	\$ (660,174)	\$ (263,694,084)	17
18	Total Other Rate Base	Ln 1+Ln 2+Ln 15+Ln 16+Ln 17	\$ (277,936,343)	\$ (2,212,403)	\$ (280,148,745)	18



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

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 614,033,275	41.74	\$ 25,629,768,044	1
2	Labor and Benefits Expense	WP G-5 Cert, Sh 22	55,404,147	11.28	624,695,721	2
3	Pension Costs Charge to O&M	WP G-5 Cert, Sh 23	8,475,417	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	11,366,033	0.00	0	4
5	Uncollectibles Expense	WP G-5 Cert, Sh 23	4,339,144	90.83	394,138,882	5
6	Other O&M Expense	WP G-5 Cert, Sh 23	49,847,787	42.55	2,121,073,083	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 743,465,802</u>	38.70	<u>\$ 28,769,675,730</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(e)	39,677,991	74.90	2,972,037,352	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(g)	12,447,115	39.87	496,256,358	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(g)	8,467,245	37.25	315,404,892	10
11	Total	Sum Lns 7 - 10	<u>\$ 804,058,154</u>	40.49	<u>\$ 32,553,374,332</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 2,202,899			13
14	Lag in Receipt of Revenue	WP G-5, Sh 57, Ln 4(b)		<u>44.01</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>3.53</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 7,769,395</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5 Cert, Sh 26, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5 Cert, Sh 26, Col (h)	7,121,613			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	122,442			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5 Cert, Sh 26, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5 Cert, Sh 26, Col (h)	1,055,028			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5 Cert, Sh 26, Col (h)	59,586			22
23	Account 190 - Alternative Minimum Tax	WP G-5 Cert, Sh 26, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5 Cert, Sh 26, Col (h)	(1,642,853)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5 Cert, Sh 26, Col (h)	39,311,649			25
26	Account 242 Accrued SERP	WP G-5 Cert, Sh 26, Col (h)	(6,524,075)			26
27	Account 253 - Other Deferred Credits	WP G-5 Cert, Sh 26, Col (h)	(9,403,084)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5 Cert, Sh 26, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 30,100,304</u>			29
30	Total Working Capital Requirements		<u>\$ 37,869,699</u>			30

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

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

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 40,996,102	[3] 12.00	\$ 491,953,223	1
2	Labor Loading	[2] <u>14,408,045</u>	[4] 9.21	<u>132,742,498</u>	2
3	Totals	<u>\$ 55,404,147</u>	<u>11.28</u>	<u>\$ 624,695,721</u>	3
		WP G-5 Cert, Sh 21 Ln 2(c)	WP G-5 Cert, Sh 21 Ln 2(d)		

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

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

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

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

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

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Labor	[1]		\$ 743,465,802	1
	<u>Itemized Expenses</u>				
2	Cost of Gas		\$ 614,033,275		2
3	Labor and Benefits	WP G-5 Cert, Sh 22, Ln 3(b)	55,404,147		3
4	Pension Costs Charged to O&M	WP G-5 Cert, Sh 24, Ln 9(f)	8,475,417		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	11,366,033		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>4,339,144</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>693,618,015</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		<u>\$ 49,847,787</u>	8
				WP G-5 Cert, Sh 21, Ln 6(c)	

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

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corporate Direct SNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 4,733,078	\$ 1,300,944	\$ 11,525,134		1
2	Percent O&M to Total	[2]	63.17%	97.61%	93.70%		2
3	Total	Ln 1 * Ln 2	\$ 2,989,877	\$ 1,269,835	\$ 10,799,219		3
4	Great Basin and SGTC Percent	[3]	0.00%	0.00%	3.79%		4
5	Total Net of Great Basin and SGTC	Ln 3 * Ln 4	\$ 2,989,877	\$ 1,269,835	\$ 10,389,479		5
6	4-Factor	[4]	100.00%	100.00%	28.19%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 2,989,877	\$ 1,269,835	\$ 2,929,154		7
8	Non-Service Pension Costs	[5]	0	0	1,286,550		8
9	Total Pension Costs Charged to O&M		\$ 2,989,877	\$ 1,269,835	\$ 4,215,704	\$ 8,475,417	9

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

[1] WP H-3, Sh 36 Lns 2(d), 2(j) and 8(d)  
 [2] WP H-C2, Sh 9, Ln 24(c); WP H-C2, Sh 13, Ln 24(c); WP H-C2, Sh 17, Ln 24(c)  
 [3] Stmt N, Sh 10, Ln 7(i) + (j)  
 [4] Stmt N, Sh 8, Ln 9(g)  
 [5] Sch H-3, Sh 2, Ln 9(f)

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

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base (c)	Rate (d)	Interest Expense (e)	Days (f)	Dollar Days (g)	Line No.
		[1]	[2]	[1]	(e) * (d)	[1]	(e) * (f)	
1	Debentures	\$ 3,268,216,715	\$ 706,747,013	4.34%	\$ 30,684,515	91.25	\$ 2,799,962,029	1
2	Medium Term Notes	32,438,043	7,014,679	7.74%	543,138	91.25	49,561,375	2
3	Preferred Securities	(3,408,592)	(737,103)	-5.04%	37,165	45.63	1,695,646	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	(154,193)	(33,344)	-227.51%	75,860	3.50	265,511	5
6	Tax Exempt - Fixed Rate	1,491,767	1,491,767	-11.73%	(175,029)	15.21	(2,661,897)	6
7	Tax Exempt - Variable Rate	145,706,751	145,706,751	4.61%	6,713,550	15.21	102,101,902	7
8	Total Long-Term Debt	\$ 3,444,290,491	\$ 860,189,763		\$ 37,879,200		\$ 2,950,924,565	8
9	Short-Term Debt	\$ 179,486,838	\$ 38,813,762	6.17%	\$ 2,394,020	3.50	\$ 8,379,069	9
10	Customer Deposits	14,196,669	11,708,150	4.55%	532,721	182.50	97,221,554	10
11	Total Short-Term Debt	\$ 193,683,507	\$ 50,521,913		\$ 2,926,740		\$ 105,600,623	11
12	Total Debt	\$ 3,637,973,998	\$ 910,711,675	4.48%	\$ 40,805,940	74.90	\$ 3,056,525,188	12

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

[1] Source: NV GRC 2023 - Schedule F  
[2] Allocation of the amount of debt financing rate base is \$1,690,000,000 x 53.89% Debt = \$910,711,675. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

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

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Southern Nevada (h)	Line No.
1	Working Funds	135	\$ 7,250	\$ 0	\$ 7,250	\$ 0	\$ 7,250	0	1
2	Prepayments	165	25,336,620	0	25,336,620	(12,325)	25,324,295	7,121,613	2
3	Miscellaneous Current and Accrued Assets	174	(6,685,511)	0	(6,685,511)	0	(6,685,511)	0	3
4	Other Regulatory Assets	182.3	390,332,384	(1,264,437)	389,067,947	(79,803,042)	309,264,905	1,055,028	4
5	Miscellaneous Deferred Debits	186	11,048,746	0	11,048,746	0	11,048,746	59,586	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(14,112,579)	0	(14,112,579)	1,704,917	(12,407,661)	(1,642,853)	7
8	Miscellaneous Current and Accrued Liabilities	242	160,174,068	284,172	160,458,240	(41,479,603)	118,978,638	39,311,649	8
9	Accrued SERP	242	(30,606,458)	1,314,839	(29,291,619)	6,151,240	(23,140,379)	(6,524,075)	9
10	Other Deferred Credits	253	(436,784,640)	0	(436,784,640)	14,731,443	(422,053,197)	(9,403,084)	10
11	Other Regulatory Liabilities	254	(400,585,050)	387,184	(400,197,866)	898,774	(399,299,093)	0	11
12	Totals		<u>\$ (301,875,170)</u>	<u>\$ 721,758</u>	<u>\$ (301,153,412)</u>	<u>\$ (97,808,595)</u>	<u>\$ (398,962,008)</u>	<u>\$ 29,977,862</u>	12

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

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

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh 33-55	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j) [2]	Line No.
<b>Account 135 - Working Funds</b>											
1	Working Funds	[3][4]	135000000	7,250		7,250	0	7,250	0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3][4]	135001072	0		0	0	0	0	N	2
3	Total Account 135			7,250	0	7,250	0	7,250	0		3
<b>Account 165 - Prepayments</b>											
4	Postage		165000000	58,691		58,691	(12,325)	46,366	13,072	A	4
5	Insurance Other	[3]	165001129	25,227,119		25,227,119	0	25,227,119	7,112,399	A	5
6	COLI	[3][4]	165001129	64,496		64,496	0	64,496	0	N	6
7	Licenses and Franchise Taxes	[3][4]	165001131	0		0	0	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	(13,685)		(13,685)	0	(13,685)	(3,858)	A	8
9	Commercial Paper Facility	[3][4]	165001353	0		0	0	0	0	N	9
10	Total Account 165			25,336,620	0	25,336,620	(12,325)	25,324,295	7,121,613		10
<b>Account 174 - Misc Current And Accrued Assets</b>											
11	Misc Current & Accrue Equity in Employee Homes CA GRCMA	[3][4]	174001158	0		0	0	0	0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002571	(6,685,511)		(6,685,511)	0	(6,685,511)	0	N	12
13	Total Account 174			(6,685,511)	0	(6,685,511)	0	(6,685,511)	0		13
<b>Account 182.3 - Other Regulatory Assets</b>											
14	Accrued Vacation Pay	[4]	182301370	17,448,308		17,448,308	(3,684,145)	13,764,163	0	N	14
15	AFUDC Equity (AZ)	[4]	182302111	19,968		19,968	(4,193)	15,775	0	N	15
16	AFUDC Equity (NCA)	[4]	182302111	780		780	(164)	616	0	N	16
17	AFUDC Equity (NNV)	[4]	182302111	766		766	(161)	605	0	N	17
18	AFUDC Equity (SCA)	[4]	182302111	1,054		1,054	(221)	833	0	N	18
19	AFUDC Equity (SLT)	[4]	182302111	2,755		2,755	(579)	2,177	0	N	19
20	AFUDC Equity (SNV)	[4]	182302111	8,942		8,942	(1,878)	7,064	0	N	20
21	SFAS 109 Deferral (Common)	[3][4]	182302109	0		0	0	0	0	N	21
22	Arizona Gas Research and Development	[4]	182303003	0		0	0	0	0	N	22
23	TRIMP (Arizona)	[4]	182303004	(987,971)		(987,971)	0	(780,497)	0	N	23
24	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	125,295		125,295	(26,312)	98,983	0	N	24
25	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	(125,295)		(125,295)	26,312	(98,983)	0	N	25
26	UGCE Deferral (No. Nevada)	[4]	182303007	281,409		281,409	(59,096)	222,313	0	N	26
27	UGCE Deferral (So. Nevada)	[4]	182303007	916,377		916,377	(192,439)	723,938	0	N	27
28	California Environmental Compliance Cost	[4]	182303008	818,792		818,792	(171,946)	646,846	0	N	28
29	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	0		0	0	0	0	D-N	29
30	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	0		0	0	0	0	D-S	30
31	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	127,509		127,509	(26,777)	100,732	0	N	31
32	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	(97,976)		(97,976)	20,575	(77,401)	0	N	32
33	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	19,269		19,269	(4,047)	15,223	0	N	33
34	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	326,823		326,823	(68,633)	258,191	0	N	34
35	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	367,831		367,831	(77,244)	290,586	0	N	35
36	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	6,418,624		6,418,624	(1,347,911)	5,070,713	0	N	36
37	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	(134,006)		(134,006)	28,141	(105,865)	0	N	37
38	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	(340,058)		(340,058)	71,412	(268,646)	0	N	38
39	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	(128,677)		(128,677)	27,022	(101,655)	0	N	39

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5 Cert. Sh. 33-55			(f) * -1 * -0.21	(f) + (g)	(i)	(j)	
40	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	(335,897)		(335,897)	70,538	(285,358)	0	N	40
41	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[6]	182303017	4,559	(2,730)	1,829	(384)	1,445	0	I	41
42	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[6]	182303017	24,379	(14,622)	9,757	(2,049)	7,708	0	I	42
43	IDRB Variable Interest Adj. (So. Nevada)		182303021	(137,286)		(137,286)	28,826	(108,460)	0	I	43
44	California Public Interest R & D	[4]	182303027	195,280		195,280	(41,009)	154,271	0	N	44
45	Renewable Energy Program Rate (No. Nevada)		182303032	(52,473)		(52,473)	11,019	(41,454)	0	I	45
46	Renewable Energy Program Rate (So. Nevada)		182303032	(639,040)		(639,040)	134,198	(504,842)	0	I	46
47	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	N	47
48	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	N	48
49	Arizona Rate Case 2019	[4]	182303042	173,634		173,634	(36,463)	137,171	0	N	49
50	Nevada Rate Case 2018	[4]	182303044	61,249	(36,744)	24,505	(5,146)	19,359	16,278	R	50
51	Low Income Program (LIRA) (Arizona)	[4]	182303045	5,798,712		5,798,712	(1,217,730)	4,580,983	0	N	51
52	California Public Purpose Program - CARE	[4]	182303047	6,319,057		6,319,057	(1,327,002)	4,992,055	0	N	52
53	Nevada Rate Case Post July 2018	[6]	182303051	181,507	(109,134)	72,373	(15,198)	57,174	48,074	R	53
54	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	38,132		38,132	(8,008)	30,124	0	N	54
55	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(156,182)		(156,182)	32,798	(123,384)	0	N	55
56	California Rate Case TY 2021	[4]	182303056	468,712		468,712	(98,430)	370,283	0	N	56
57	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	(122,408)		(122,408)	25,706	(96,702)	0	I	57
58	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	223,131		223,131	(46,858)	176,274	0	I	58
59	California Public Purpose Program - ESAP	[4]	182303068	4,272,176		4,272,176	(897,157)	3,375,019	0	N	59
60	California Infrastructure Replacement/Reliability Adj	[4]	182303071	2,815,332		2,815,332	(591,220)	2,224,113	0	N	60
61	California MHP Conversion to the Meter	[4]	182303072	1,772,812		1,772,812	(372,291)	1,400,522	0	N	61
62	California MHP Conversion Beyond the Meter	[4]	182303073	3,848,250		3,848,250	(808,133)	3,040,118	0	N	62
63	So. Nevada Self Insurance	[6]	182303074	1,106,769	(664,062)	442,707	(92,968)	349,739	0	N	63
64	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,860,860		1,860,860	(390,781)	1,470,080	0	N	64
65	CA MHP Conversions GAAP Adj.	[4]	182303076	(2,117,730)		(2,117,730)	444,723	(1,673,007)	0	N	65
66	CA IRRAM Program US GAAP Adj	[4]	182303077	(1,655,862)		(1,655,862)	347,731	(1,308,131)	0	N	66
67	Arizona Conservation Deferred Costs	[4]	182303079	2,395,524		2,395,524	(503,060)	1,892,464	0	N	67
68	California Pension Balancing Account	[4]	182303080	12,991,838		12,991,838	(2,728,286)	10,263,552	0	N	68
69	Accrued Purchased Gas Cost	[3]	182303082	9,053,462		9,053,462	0	9,053,462	0	I	69
70	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	363,433	(218,064)	145,369	(30,527)	114,842	114,842	D-S	70
71	So. Nevada Gas Lights Pre May 2009	[6]	182303086	34,949	(20,970)	13,979	(2,936)	11,043	11,043	D-S	71
72	So. Nevada Gas Lights Post May 2012	[6]	182303087	134,772	(80,868)	53,904	(11,320)	42,584	42,584	D-S	72
73	So. Nevada Gas Lights Post July 2018	[6]	182303088	6,440	(3,870)	2,570	(540)	2,030	2,030	D-S	73
74	California Conservation and Energy Efficiency Program	[4]	182303089	41,076		41,076	(8,626)	32,450	0	N	74
75	Arizona EEP/DCA Single-Family	[4]	182303090	(8,130,279)		(8,130,279)	1,707,359	(6,422,920)	0	N	75
76	Arizona EEP/DCA Multi-Family	[4]	182303091	1,325,871		1,325,871	(278,433)	1,047,438	0	N	76
77	Arizona EEP/DCA General-Small	[4]	182303092	540,310		540,310	(113,465)	426,845	0	N	77
78	Arizona EEP/DCA General-Medium	[4]	182303093	(7,486,043)		(7,486,043)	1,572,069	(5,913,974)	0	N	78
79	Arizona EEP/DCA General-Large 1	[4]	182303094	(3,254,299)		(3,254,299)	683,403	(2,570,896)	0	N	79
80	Arizona EEP/DCA General-Large 2	[4]	182303095	(309,246)		(309,246)	64,942	(244,304)	0	N	80
81	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	(4,431,511)		(4,431,511)	930,617	(3,500,894)	0	N	81
82	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	(103,501)		(103,501)	21,735	(81,765)	0	N	82
83	Arizona Property Tax	[4]	182303098	1,606,631		1,606,631	(337,393)	1,269,239	0	N	83
84	Arizona Property Tax February 2019	[4]	182303099	2,042,290		2,042,290	(428,881)	1,613,409	0	N	84
85	California Greenhouse Gas Balancing Account Costs	[4]	182303101	2,252,411		2,252,411	(473,006)	1,779,405	0	N	85



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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5 Cert, Sh 33-55			(f) * -1 * -0.21	(f) + (g)	(i)	(j)	
86	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	3,537,623		3,537,623	(742,901)	2,794,723	0	N	86
87	California Greenhouse Gas Balancing Account Admin	[4]	182303103	23,321		23,321	(4,897)	18,424	0	N	87
88	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[4]	182303104	(443,148)		(443,148)	93,061	(350,087)	0	D-N	88
89	Conservation and Energy Efficiency Post Dec 2015 (So. California)	[4]	182303104	0		0	0	0	0	N	89
90	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[4]	182303104	(382,769)		(382,769)	80,381	(302,387)	(302,387)	D-S	90
91	California NERBA Balancing Account	[4]	182303107	12,660		12,660	(2,659)	10,001	0	N	91
92	California NGLAPBA Balancing Account	[4]	182303109	1,387,327		1,387,327	(291,339)	1,095,988	0	N	92
93	US GAAP Offset to Benefit Obligations	[4]	182303110	315,163,154		315,163,154	(66,184,262)	248,978,892	0	N	93
94	Mesquite Infrastructure Expansion Rate - SNV	[6]	182303111	2,525,549	(127,338)	2,525,549	(530,365)	1,995,184	0	N	94
95	Nevada Rate Case Post May 2020	[4]	182303112	198,813		198,813	(15,010)	56,465	47,478	R	95
96	Arizona Rate Case 2021	[4]	182303113	319,583		319,583	(67,112)	252,471	0	N	96
97	Nevada Rate Case Post 11.2021 Charges	[6]	182303114	177,233	13,965	191,198	(40,152)	151,046	127,005	R	97
98	Mesquite Infrastructure Expansion Rate - Mesquite Only	[4]	182303115	32,696		32,696	(6,866)	25,830	0	I	98
99	Arizona LNG Facility	[4]	182303116	11,664,354		11,664,354	(2,449,514)	9,214,839	0	N	99
100	US GAAP Adj. SAZ LNG Facility	[4]	182303117	(4,740,038)		(4,740,038)	995,408	(3,744,630)	0	N	100
101	California CDMI Bal Acct	[4]	182303160	2,119,371		2,119,371	(445,068)	1,674,303	0	N	101
102	NV COVID 19	[4]	182303200	0		0	0	0	0	R	102
103	US GAAP Adj NV COVID 19	[4]	182303201	0		0	0	0	0	N	103
104	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,403,613		1,403,613	(294,759)	1,108,854	0	N	104
105	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,403,613)		(1,403,613)	294,759	(1,108,854)	0	N	105
106	NV Spring Creek Infra Expansion Area	[4]	182303300	1,414,708		1,414,708	(297,089)	1,117,620	0	I	106
107	NV Spring Creek Local Area Expansion-Elko	[4]	182303301	(187,163)		(187,163)	39,304	(147,859)	0	I	107
108	NV Spring Creek Local Area Expansion-Spring Creek	[4]	182303302	(1,480)		(1,480)	311	(1,169)	0	I	108
109	NV Spring Creek Local Area Expansion-G4	[4]	182303303	(2,826)		(2,826)	593	(2,232)	0	I	109
110	NV Spring Creek Local Area Expansion-F4	[4]	182303304	(45,494)		(45,494)	9,554	(35,940)	0	I	110
111	NV Spring Creek US GAAP Adj	[4]	182303305	(1,416,357)		(1,416,357)	297,435	(1,118,922)	0	I	111
112	Arizona Rate Case 2024	[4]	182303307	1,846		1,846	(388)	1,458	0	N	112
113	NV Leak Survey Incremental Costs - No NV Rate Juris	[4]	182303309	123,333		123,333	(25,900)	97,433	0	D-N	113
114	NV Leak Survey Incremental Costs - So NV Rate Juris	[4]	182303309	1,200,101		1,200,101	(252,021)	948,079	948,079	D-S	114
115	US GAAP ADJ CA CDMI	[4]	182303313	(955,833)		(955,833)	200,725	(755,108)	0	N	115
116	CA NGLAPBA US GAAP ADJ	[4]	182303314	(1,152,837)		(1,152,837)	242,096	(910,741)	0	N	116
117	NV COYL Replacement Program - No NV Rate Juris	[4]	182303316	40,258		40,258	(8,454)	31,804	0	D-N	117
118	NV COYL Replacement Program - So NV Rate Juris	[4]	182303316	0		0	0	0	0	D-S	118
119	NV Gen Rev Adj G4 - No NV Rate Juris	[4]	182303317	134,956		134,956	(28,341)	106,616	0	N	119
120	NV Gen Rev Adj G4 - So NV Rate Juris	[4]	182303317	1,944,461		1,944,461	(408,337)	1,536,124	0	N	120
121	NV Move2Zero Offset Program - AZ Rate Juris	[4]	182303318	(5)	(5)	(5)	1	(4)	0	N	121
122	NV Move2Zero Offset Program - No NV Rate Juris	[4]	182303318	1,128		1,128	(237)	891	0	N	122
123	NV Move2Zero Offset Program - So NV Rate Juris	[4]	182303318	137,590		137,590	(28,894)	108,696	0	N	123
124	CA Biomethane Procure and Admin Cost/BPACBA	[4]	182303319	7,212		7,212	(1,514)	5,697	0	N	124
125	GHGBA BIO-SNG California	[4]	182303320	(512,129)		(512,129)	107,547	(404,582)	0	N	125
126	CA Residential Uncollectibles Bal Acct	[4]	182303321	(87,158)		(87,158)	18,303	(68,855)	0	N	126
127	Total Account 182.3			\$ 390,332,384	\$ (1,284,437)	\$ 389,067,947	\$ (79,803,042)	\$ 309,264,905	\$ 1,055,028		127
									WP G-5 Cert, Sh 26, Ln		
128	Account 186 - Miscellaneous Deferred Debits	[3][4]	186000000	4,650,162	\$	4,650,162	\$	4,650,162	\$	N	128
129	Misc. Deferred Debits (So. Lake Tahoe)	[3][4]	186000000	0		0	0	0	0	N	129
130	Misc. Deferred Debits (Mesquite)	[3][4]	186000000	5,934,383		5,934,383	0	5,934,383	0	N	130
131	Misc. Deferred Debits (Arizona)	[3][4]	186000000	2,461		2,461	0	2,461	0	N	131

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh 33-55	Adjustments (e)	As Adjusted (f) (g) + (e)	Deferred Tax at 21% (g) (f) * -.021	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j) (l)	Line No.
132	Accrued Labor (No. Nevada)	[3]	186001020	15,291		15,291	0	15,291	0	D-N	132
133	Accrued Labor (So. Nevada)	[3]	186001020	45,294		45,294	0	45,294	45,294	D-S	133
134	Accrued Labor (California)	[3][4]	186001020	11,083		11,083	0	11,083	0	N	134
135	Accrued Labor (Arizona)	[3][4]	186001020	58,273		58,273	0	58,273	0	N	135
136	Accrued Labor (Common)	[3]	186001020	50,689		50,689	0	50,689	14,291	A	136
137	Franchise Project (Arizona)	[3][4]	186003020	0		0	0	0	0	N	137
138	Deferred Financing Costs (Common)	[3][4]	186003024	281,111		281,111	0	281,111	0	N	138
139	Total Account 186			11,048,746	0	11,048,746	0	11,048,746	59,586		139
WP G-5 Cert, Sh 26, Ln											
140	Account 190 - Alternative Minimum Tax			0		0	0	0	0		140
141	Alternative Minimum Tax-Current	[3]	190002110	0		0	0	0	0	A	141
142	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0	0	A	142
WP G-5 Cert, Sh 26, Ln											
143	Account 228.2 - Injuries And Damages			(3,230,769)		(3,230,769)	413,216	(2,817,553)	0	N	143
144	So. California Injuries and Damages	[3][4]	228200000	0		0	0	0	0	N	144
145	No. California Injuries and Damages	[3][4]	228200000	(46,154)		(46,154)	11,143	(35,011)	0	N	145
146	So. Lake Tahoe Injuries and Damages	[3]	228200000	(923,077)		(923,077)	111,429	(811,648)	(811,648)	D-S	146
147	So. Nevada Injuries and Damages	[3]	228200000	0		0	0	0	0	D-N	147
148	No. Nevada Injuries and Damages	[3][4]	228200000	(6,709,465)		(6,709,465)	914,235	(5,795,229)	0	N	148
149	Arizona Injuries and Damages	[3]	228200000	(3,203,114)		(3,203,114)	254,894	(2,948,220)	(831,205)	A	149
150	System Allocable Injuries and Damages	[3]	228200000	(14,112,579)		(14,112,579)	1,704,917	(12,407,661)	(1,642,853)		150
WP G-5 Cert, Sh 26, Ln											
151	Account 242 - Misc Current And Accrued Liabilities			(3,842,182)		(3,842,182)	0	(3,842,182)	(1,083,244)	A	151
152	Misc. Current and Accrued Liabilities	[3]	242000000	(6,415,385)		(6,415,385)	0	(6,415,385)	(1,808,719)	A	152
153	A/R Credit Balances	[3]	242001074	229,492,247		229,492,247	(49,663,965)	179,828,283	50,699,827	A	153
154	Deferred Revenue UESC	[3]	242001141	0		0	0	0	0	A	154
155	Accrued Customer Deposits	[3]	242001250	0		0	0	0	0	I	155
156	Accrued Vacation	[3][4]	242001370	(17,448,308)		(17,448,308)	0	(17,448,308)	0	N	156
157	Accrued Incentive Pay	[8]	242001371	(5,437,392)	284,172	(5,153,220)	1,082,176	(4,071,044)	(1,147,768)	A	157
158	Vacation, Holiday, Other Time Off	[3]	242001375	1,063,067		1,063,067	0	1,063,067	299,716	A	158
159	Accrued PBOP Costs	[3][4]	242001380	(30,870,714)		(30,870,714)	6,482,850	(24,387,864)	(6,875,784)	A	159
160	ST US GAAP Post Retirement Funded Status	[3][4]	242001381	(3,161,538)		(3,161,538)	0	(3,161,538)	0	N	160
161	Accrued Health and Dental	[7]	242001387	(2,949,218)	1,314,839	(2,949,218)	619,336	(2,329,882)	(656,875)	A	161
162	Accrued SERP	[3]	242001408	(30,606,458)		(30,606,458)	6,151,240	(23,140,379)	(6,524,075)	A	162
163	Rate Refunds Due Customers	[3]	242001525	(91,551)		(91,551)	0	(91,551)	(25,811)	A	163
164	Operating Leases	[3]	242001525	(6,012)		(6,012)	0	(6,012)	(1,695)	A	164
165	Energy Share Fuel Fund (Other)	[3][4]	242001605	(65,619)		(65,619)	0	(65,619)	0	N	165
166	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(87,997)		(87,997)	0	(87,997)	(87,997)	D-S	166
167	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(5,330)		(5,330)	0	(5,330)	0	D-N	167
168	Total Account 242			129,567,610	1,599,011	131,166,621	(35,328,362)	95,838,258	32,787,573		168



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

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

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

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

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

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

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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



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

Line No.	Month (a)	Incremental Pipe Replacement Costs (No. Nevada) 182303005 (l)	Incremental Pipe Replacement Costs (So. Nevada) 182303005 (m)	UGCE Deferral (No. Nevada) 182303007 (n)	UGCE Deferral (So. Nevada) 182303007 (o)	California Environmental Compliance Cost 182303008 (p)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (q)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009 (r)	General Revenues Adj General (No. Nevada) 182303010 (s)	General Revenues Adj Service 3 (So. Nevada) 182303010 (t)	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (u)	Line No.
1	November 2022	\$ 162,884	(162,884)	\$ 362,532	1,172,491	\$ 841,832	0	0	\$ 146,050	\$ 149,946	\$ 223,704	1
2	December 2022	162,884	(162,884)	315,374	1,002,082	825,192	0	0	137,776	6,322	121,272	2
3	January 2023	162,884	(162,884)	264,082	799,431	808,552	0	0	141,509	(123,402)	75,447	3
4	February 2023	162,884	(162,884)	202,494	599,352	791,912	0	0	132,898	(294,502)	(76,523)	4
5	March 2023	162,884	(162,884)	162,815	517,324	775,272	0	0	125,588	(464,042)	(230,896)	5
6	April 2023	162,884	(162,884)	162,879	557,150	758,632	0	0	121,263	(607,827)	(339,317)	6
7	May 2023	162,884	(162,884)	197,499	886,253	741,982	0	0	133,983	(657,320)	(383,341)	7
8	June 2023	162,884	(162,884)	249,887	1,114,298	725,352	0	0	158,007	(767,476)	(382,968)	8
9	July 2023	0	0	295,858	708,870	908,392	0	0	71,527	430,249	255,896	9
10	August 2023	0	0	343,937	1,056,080	891,752	0	0	88,829	358,586	253,722	10
11	September 2023	0	0	357,901	1,130,025	875,112	0	0	118,935	304,668	251,595	11
12	October 2023	162,884	(162,884)	380,524	1,197,054	888,472	0	0	135,208	241,160	258,206	12
13	November 2023	162,884	(162,884)	362,532	1,172,491	841,832	0	0	146,050	149,946	223,704	13
14	Totals	\$ 1,628,840	(1,628,840)	\$ 3,658,315	11,912,900	10,644,296	0	0	\$ 1,657,622	(1,273,690)	\$ 250,500	14
15	13 Month Average	\$ 125,295	(125,295)	\$ 281,409	916,377	818,792	0	0	\$ 127,509	(97,976)	\$ 19,269	15

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

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

Line No.	Month	General Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (v)	General Revenues Adj Single-Family Residential (No. Nevada) 182303012 (w)	General Revenues Adj Single-Family Residential (So. Nevada) 182303012 (k)	General Revenues Adj General Service 1 (No. Nevada) 182303013 (y)	General Revenues Adj General Service 1 (So. Nevada) 182303013 (z)	General Revenues Adj General Service 2 (No. Nevada) 182303015 (aa)	General Revenues Adj General Service 2 (So. Nevada) 182303015 (ab)	Incremental Pipe Replacement Costs (No. Nevada) 182303017 (ac)	Incremental Pipe Replacement Costs (So. Nevada) 182303017 (ad)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (ae)	Line No.
1	November 2022	\$ 855,103	\$ 2,058,600	\$ 11,557,987	\$ 61,657	\$ 943,507	\$ (41,914)	\$ 92,197	\$ 7,289	\$ 39,001	\$ (1,725,056)	1
2	December 2022	624,336	1,246,669	8,883,931	(37,597)	273,640	(92,515)	(199,947)	6,834	36,564	(781,867)	2
3	January 2023	613,283	843,691	9,432,804	(88,595)	(299,598)	(121,007)	(401,187)	6,379	34,127	179,593	3
4	February 2023	100,128	(426,722)	4,860,935	(248,217)	(1,343,613)	(191,702)	(732,614)	5,924	31,690	1,188,145	4
5	March 2023	(461,758)	(1,734,559)	(937,017)	(401,293)	(2,282,051)	(258,347)	(1,047,173)	5,469	29,253	2,149,234	5
6	April 2023	(822,573)	(2,625,146)	(4,651,249)	(501,087)	(2,839,771)	(294,692)	(1,258,182)	5,014	26,816	2,933,178	6
7	May 2023	(722,100)	(2,900,952)	(3,551,238)	(511,717)	(2,864,073)	(294,661)	(1,260,871)	4,559	24,379	3,652,498	7
8	June 2023	(677,732)	(2,852,155)	(2,720,531)	(508,138)	(3,154,954)	(281,276)	(1,453,677)	4,104	21,942	4,387,908	8
9	July 2023	936,621	2,245,731	11,341,075	103,953	1,775,871	(21,127)	623,225	3,649	19,505	(3,649,859)	9
10	August 2023	957,579	2,241,048	11,865,453	108,736	1,601,507	(12,567)	498,474	3,194	17,068	(3,237,910)	10
11	September 2023	973,835	2,249,023	12,501,385	102,732	1,466,504	(11,019)	385,779	2,739	14,631	(2,839,737)	11
12	October 2023	1,016,881	2,377,972	13,300,597	115,835	1,358,769	(10,064)	295,123	2,284	12,194	(2,315,532)	12
13	November 2023	855,103	2,058,600	11,557,987	61,657	943,507	(41,914)	92,197	1,829	9,757	(1,725,056)	13
14	Totals	4,248,705	4,781,800	83,442,117	(1,742,075)	(4,420,753)	(1,672,807)	(4,366,656)	59,267	316,927	(1,784,462)	14
15	13 Month Average	326,823	367,831	6,418,624	(134,006)	(340,058)	(128,677)	(335,897)	4,559	24,379	(137,266)	15

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

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

Line No.	Month (e)	California Public Interest R & D 182303027	Renewable Energy Program Rate (No. Nevada) 182303032	Renewable Energy Program Rate (So. Nevada) 182303032	California Rate Case TY 2014 182303035	Arizona Rate Case 2016 182303038	Arizona Rate Case 2019 182303042	Nevada Rate Case 2018 182303044	Low Income Program (Arizona) 182303045	California Public Purpose Program - CARE 182303047	Nevada Rate Case Post July 2018 182303051	Line No.
		(af) [1]	(ag) [1]	(ah) [1]	(ai) [1]	(aj) [1]	(ak) [1]	(al) [1]	(am) [1]	(an) [1]	(ao) [1]	
1	November 2022	\$ 196,303	\$ (64,263)	\$ (732,873)	\$ 0	\$ 0	\$ 180,510	\$ 97,993	\$ 5,612,581	\$ 4,937,055	\$ 290,641	1
2	December 2022	194,718	(57,132)	(683,532)	0	0	166,625	91,869	5,659,936	5,430,222	272,452	2
3	January 2023	191,662	(49,144)	(624,399)	0	0	152,740	85,745	5,642,482	7,347,619	254,263	3
4	February 2023	189,881	(41,011)	(566,951)	0	0	149,558	79,621	5,663,624	9,303,326	236,074	4
5	March 2023	195,909	(32,802)	(483,589)	0	0	146,376	73,497	5,800,161	9,061,774	217,885	5
6	April 2023	194,029	(27,374)	(449,072)	0	0	143,194	67,373	5,950,256	9,938,137	199,696	6
7	May 2023	192,467	(23,866)	(394,097)	0	0	140,012	61,249	6,124,738	6,519,960	181,507	7
8	June 2023	191,126	(21,765)	(370,861)	0	0	136,830	55,125	6,375,811	6,961,400	163,318	8
9	July 2023	200,387	(77,516)	(844,616)	0	0	236,050	49,001	5,782,144	4,604,348	145,129	9
10	August 2023	199,467	(76,576)	(830,401)	0	0	222,165	42,877	5,760,173	4,905,819	126,940	10
11	September 2023	198,676	(74,448)	(808,435)	0	0	208,280	36,753	5,728,344	3,907,111	108,751	11
12	October 2023	197,706	(71,989)	(785,826)	0	0	194,395	30,629	5,670,428	4,293,913	90,562	12
13	November 2023	196,303	(64,263)	(732,873)	0	0	180,510	24,505	5,612,581	4,937,055	72,373	13
14	Totals	\$ 2,538,634	\$ (682,149)	\$ (8,307,525)	\$ 0	\$ 0	\$ 2,257,244	\$ 796,237	\$ 75,383,257	\$ 82,147,738	\$ 2,359,588	14
15	13 Month Average	\$ 195,280	\$ (52,473)	\$ (639,040)	\$ 0	\$ 0	\$ 173,634	\$ 61,249	\$ 5,798,712	\$ 6,319,057	\$ 181,507	15

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

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

Line No.	Month (a)	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (ap) [1]	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (aq) [1]	California Rate Case TY 2021 182303056 (ar) [1]	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) 182303058 (as) [1]	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) 182303058 (at) [1]	California Public Purpose Program - ESAP 182303068 (au) [1]	California Infrastructure Replacement/Reliability Adj 182303071 (av) [1]	California MHP Conversion to the Meter 182303072 (aw) [1]	California MHP Conversion Beyond the Meter 182303073 (ax) [1]	So. Nevada Self Insurance 182303074 (ay) [1]	Line No.
1	November 2022	\$ 2,054	\$ (200,855)	\$ 486,695	\$ (211,623)	\$ 586,299	\$ 4,952,582	\$ 2,694,137	\$ 1,828,137	\$ 3,894,027	\$ 1,770,831	1
2	December 2022	0	0	473,707	0	0	4,777,319	2,937,683	1,872,410	3,847,632	1,660,154	2
3	January 2023	0	0	460,719	0	0	5,695,558	3,122,887	1,867,827	3,801,232	1,549,477	3
4	February 2023	0	0	447,731	0	0	5,731,156	3,145,100	1,812,327	3,754,839	1,438,800	4
5	March 2023	0	0	434,743	0	0	4,947,059	3,162,136	1,757,575	3,708,440	1,328,123	5
6	April 2023	0	0	421,755	0	0	5,032,249	3,285,823	1,729,220	3,662,044	1,217,446	6
7	May 2023	0	0	408,767	0	0	801,287	3,536,534	1,733,002	3,615,648	1,106,769	7
8	June 2023	0	(345,559)	395,779	0	0	1,901,996	3,815,792	1,750,818	3,809,286	996,092	8
9	July 2023	163,233	(353,496)	538,647	(318,891)	337,732	3,761,257	1,674,741	1,643,755	4,079,614	885,415	9
10	August 2023	164,110	(360,747)	525,659	(320,812)	420,918	4,539,252	1,919,999	1,692,976	4,033,218	774,738	10
11	September 2023	165,065	(368,001)	512,671	(322,903)	505,205	3,952,022	2,175,140	1,742,326	3,986,820	664,061	11
12	October 2023	(799)	(200,855)	499,683	(205,448)	464,256	4,493,966	2,435,212	1,788,050	3,940,424	553,384	12
13	November 2023	2,054	(200,855)	486,695	(211,623)	586,299	4,952,582	2,694,137	1,828,137	3,894,027	442,707	13
14	Totals	\$ 495,716	\$ (2,030,367)	\$ 6,093,256	\$ (1,591,299)	\$ 2,900,709	\$ 55,538,284	\$ 36,599,321	\$ 23,046,558	\$ 50,027,255	\$ 14,387,997	14
15	13 Month Average	\$ 38,132	\$ (156,182)	\$ 468,712	\$ (122,408)	\$ 223,131	\$ 4,272,176	\$ 2,815,332	\$ 1,772,812	\$ 3,848,250	\$ 1,106,769	15

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

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

Line No.	Month (a)	California		CA MHP Conversions GAAP Adj. 182303076 (ba)	CA IRRAM Program US GAAP Adj. 182303077 (bb)	Arizona Conservation Deferred Costs 182303079 (bc)	California Pension Balancing Account 182303080 (bd)	Accrued Purchased Gas Cost 182303082 (be)	So. Nevada Gas Lights May 2009 - May 2012 182303085 (bf)	So. Nevada Gas Lights Pre May 2009 182303086 (bg)	So. Nevada Gas Lights Post May 2012 182303087 (bh)	So. Nevada Gas Lights Post July 2018 182303088 (bi)	Line No.
		MHP Conversion Beyond the Meter Rev/Recmt 182303075 (az)	MHP Conversion Meter Rev/Recmt 182303076 (ba)										
1	November 2022	\$ 1,817,415	\$ (2,112,579)	\$ (1,525,866)	\$ 3,286,718	\$ 12,440,235	\$ 0	\$ 581,497	\$ 55,919	\$ 215,640	\$ 10,310	1	
2	December 2022	1,848,635	(2,134,986)	(1,658,737)	2,824,649	13,097,578	207,368,000	545,153	52,424	202,162	9,665	2	
3	January 2023	1,879,880	(2,155,298)	(1,790,433)	2,638,782	13,151,261	0	508,809	48,929	188,684	9,020	3	
4	February 2023	1,911,066	(2,156,243)	(1,860,032)	2,263,471	13,204,944	0	472,465	45,434	175,206	8,375	4	
5	March 2023	1,942,275	(2,160,441)	(1,926,313)	2,396,393	13,863,519	(67,714,000)	436,121	41,939	161,728	7,730	5	
6	April 2023	1,973,536	(2,171,775)	(2,026,041)	2,089,084	13,917,202	0	399,777	38,444	148,250	7,085	6	
7	May 2023	2,004,816	(2,195,455)	(2,179,536)	3,577,126	13,970,885	0	363,433	34,949	134,772	6,440	7	
8	June 2023	2,036,135	(2,224,439)	(2,343,541)	4,127,667	14,629,460	(37,454,000)	327,089	31,454	121,294	5,795	8	
9	July 2023	1,693,798	(1,968,980)	(964,403)	294,612	11,702,733	0	290,745	27,959	107,816	5,150	9	
10	August 2023	1,724,632	(2,008,021)	(1,100,171)	426,682	11,756,416	0	254,401	24,464	94,338	4,505	10	
11	September 2023	1,755,346	(2,046,547)	(1,241,228)	1,439,255	12,332,869	15,495,000	218,057	20,969	80,860	3,860	11	
12	October 2023	1,786,235	(2,083,149)	(1,384,040)	2,490,652	12,386,552	0	181,713	17,474	67,382	3,215	12	
13	November 2023	1,817,415	(2,112,579)	(1,525,866)	3,286,718	12,440,235	0	145,369	13,979	53,904	2,570	13	
14	Totals	\$ 24,191,184	\$ (27,530,494)	\$ (21,526,210)	\$ 31,141,808	\$ 168,893,869	\$ 117,695,000	\$ 4,724,629	\$ 454,337	\$ 1,752,036	\$ 83,720	14	
15	13 Month Average	\$ 1,860,860	\$ (2,117,730)	\$ (1,655,862)	\$ 2,395,524	\$ 12,991,838	\$ 9,053,462	\$ 363,433	\$ 34,949	\$ 134,772	\$ 6,440	15	

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

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

Line No.	Month (a)	California Conservation and Energy Efficiency Program 182303089													Line No.
		Arizona EEP/DCA Single-Family 182303090	Arizona EEP/DCA Multi-Family 182303091	Arizona EEP/DCA General-Small 182303092	Arizona EEP/DCA General-Medium 182303093	Arizona EEP/DCA General-Large 1 182303094	Arizona EEP/DCA General-Large 2 182303095	Arizona EEP/DCA Single-Family Low-Income 182303096	Arizona EEP/DCA Multi-Family Low-Income 182303097	Arizona Property Tax 182303098					
1	November 2022	\$ 9,601,708	\$ 1,489,050	\$ 955,049	\$ (7,173,297)	\$ (2,989,730)	\$ (337,081)	\$ (2,123,775)	\$ (1,731)	\$ (2,441,639)	1				
2	December 2022	\$ 3,976,694	\$ 1,426,954	\$ 843,333	\$ (7,214,837)	\$ (2,980,224)	\$ (415,035)	\$ (3,103,203)	\$ (46,313)	\$ 5,326,126	2				
3	January 2023	\$ 135,563	\$ 1,392,254	\$ 751,230	\$ (7,099,541)	\$ (2,737,288)	\$ (317,072)	\$ (4,342,157)	\$ (95,915)	\$ 5,513,945	3				
4	February 2023	\$ 150,020	\$ 1,241,006	\$ 334,880	\$ (7,357,471)	\$ (3,038,785)	\$ (379,364)	\$ (6,016,251)	\$ (166,389)	\$ 5,447,574	4				
5	March 2023	\$ 259,140	\$ 1,056,325	\$ (57,682)	\$ (8,009,902)	\$ (3,897,464)	\$ (427,966)	\$ (7,591,110)	\$ (238,296)	\$ 5,381,203	5				
6	April 2023	\$ 299,700	\$ 1,018,213	\$ (199,186)	\$ (8,115,695)	\$ (3,942,362)	\$ (407,686)	\$ (8,356,328)	\$ (279,852)	\$ 5,314,831	6				
7	May 2023	\$ 220,011	\$ 1,045,562	\$ (170,209)	\$ (7,929,103)	\$ (3,466,067)	\$ (236,224)	\$ (8,772,687)	\$ (313,127)	\$ 5,248,460	7				
8	June 2023	\$ 236,603	\$ 1,110,512	\$ (95,234)	\$ (7,656,761)	\$ (2,866,707)	\$ (55,753)	\$ (9,082,487)	\$ (342,003)	\$ 5,182,089	8				
9	July 2023	\$ (205,844)	\$ 6,394,252	\$ 866,660	\$ (7,652,887)	\$ (3,882,079)	\$ (276,168)	\$ (1,399,424)	\$ 46,124	\$ (3,192,915)	9				
10	August 2023	\$ (186,872)	\$ 8,644,481	\$ 912,614	\$ (7,494,580)	\$ (3,532,408)	\$ (281,093)	\$ (1,487,089)	\$ 38,514	\$ (3,005,096)	10				
11	September 2023	\$ (97,123)	\$ 11,037,360	\$ 944,584	\$ (7,324,083)	\$ (3,229,889)	\$ (262,739)	\$ (1,569,274)	\$ 31,063	\$ (2,817,277)	11				
12	October 2023	\$ (96,301)	\$ 13,505,432	\$ 982,945	\$ (7,117,106)	\$ (2,783,150)	\$ (286,930)	\$ (1,642,074)	\$ 24,149	\$ (2,629,458)	12				
13	November 2023	\$ (72,175)	\$ 1,489,050	\$ 955,049	\$ (7,173,297)	\$ (2,989,730)	\$ (337,081)	\$ (2,123,775)	\$ (1,731)	\$ (2,441,639)	13				
14	Totals	\$ 533,984	\$ 17,236,318	\$ 7,024,032	\$ (97,318,561)	\$ (42,305,882)	\$ (4,020,192)	\$ (57,609,643)	\$ (1,345,507)	\$ 20,886,203	14				
15	13 Month Average	\$ 41,076	\$ 1,325,871	\$ 540,310	\$ (7,486,043)	\$ (3,254,299)	\$ (309,246)	\$ (4,431,511)	\$ (103,501)	\$ 1,606,631	15				

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

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

Line No.	Month (a)	Arizona Property Tax Feb-19 182303099 (bt) [1]	California Greenhouse Gas Balancing Account Costs 182303101 (bu) [1]	California Greenhouse Gas Balancing Account Revenue 182303102 (bv) [1]	California Greenhouse Gas Balancing Account Admin 182303103 (bw) [1]	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bx) [1]	Conservation and Energy Efficiency Post Dec 2015 (So. California) 182303104 (by) [1]	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (bz) [1]	California NERBA Balancing Account 182303107 (ca) [1]	California NGLAPBA Balancing Account 182303109 (cb) [1]	US GAAP Offset to Benefit Obligations 182303110 (cc) [1]	Line No.
1	November 2022	\$ 5,031,129	\$ 5,248,349	\$ 142,583	\$ 23,939	\$ (472,560)	\$ 0	\$ (360,588)	\$ (192)	\$ 1,391,529	\$ 317,552,000	1
2	December 2022	(2,546,578)	2,933,878	347,250	23,682	(453,954)	0	(335,397)	19,157	1,653,978	311,124,000	2
3	January 2023	(1,940,784)	4,424,354	348,555	23,426	(429,134)	0	(301,486)	31,424	1,744,519	311,124,000	3
4	February 2023	(1,319,251)	895,426	10,756,893	23,170	(416,936)	0	(351,821)	34,292	1,634,077	311,124,000	4
5	March 2023	(704,193)	(3,393,618)	8,132,009	22,916	(386,824)	0	(325,353)	36,466	1,533,722	311,005,000	5
6	April 2023	(91,114)	(887,548)	8,305,321	22,664	(365,629)	0	(261,775)	37,789	1,486,425	311,005,000	6
7	May 2023	526,670	(2,355,295)	8,339,412	22,413	(394,901)	0	(189,022)	38,644	1,491,279	311,005,000	7
8	June 2023	1,155,216	(4,134,245)	4,772,390	22,242	(350,101)	0	(180,324)	39,204	1,504,671	310,886,000	8
9	July 2023	5,608,215	6,148,857	2,537,613	24,133	(540,216)	0	(747,683)	(24,737)	886,692	324,820,000	9
10	August 2023	5,712,230	4,105,723	2,542,927	23,838	(518,416)	0	(588,084)	(20,456)	993,800	324,820,000	10
11	September 2023	5,046,679	3,555,301	(514,528)	23,547	(511,857)	0	(525,860)	(15,997)	1,103,567	317,552,000	11
12	October 2023	5,040,424	7,491,817	136,096	23,265	(487,843)	0	(448,010)	(10,826)	1,219,460	317,552,000	12
13	November 2023	5,031,129	5,248,349	142,583	23,939	(472,560)	0	(360,588)	(192)	1,391,529	317,552,000	13
14	Totals	\$ 26,549,769	\$ 29,281,346	\$ 45,989,104	\$ 303,173	\$ (5,760,930)	\$ 0	\$ (4,975,991)	\$ 164,576	\$ 18,035,246	\$ 4,097,121,000	14
15	13 Month Average	\$ 2,042,290	\$ 2,252,411	\$ 3,537,623	\$ 23,321	\$ (443,148)	\$ 0	\$ (382,769)	\$ 12,860	\$ 1,387,327	\$ 315,163,154	15

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

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

Line No.	Month (a)	Mesquite Infrastructure Expansion Rate SNV 182303111 (cd) [1]	Nevada Rate Case Post May 2020 182303112 (ce) [1]	Arizona Rate Case 2021 182303113 (cf) [1]	Nevada Rate Case Post 11, 2021 Charges 182303114 (cg) [1]	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (ch) [1]	Arizona LNG Facility 182303116 (ci) [1]	US GAAP ADJ SAZ LNG FACILITY 182303117 (cj) [1]	California CDMI BAL ACCT 182303160 (ck) [1]	NV COVID 19 182303200 (cl) [1]	US GAAP ADJ NV COVID 19 182303201 (cm) [1]	Line No.
1	November 2022	\$ 3,047,328	\$ 326,151	\$ 324,263	\$ 191,198	\$ 37,537	\$ 11,951,653	\$ (4,856,788)	\$ 2,445,800	\$ 0	\$ 0	1
2	December 2022	2,735,067	304,928	336,152	180,648	35,949	11,951,653	(4,856,788)	2,399,890	0	0	2
3	January 2023	2,391,866	283,705	340,152	170,098	34,040	11,951,653	(4,856,788)	2,255,552	0	0	3
4	February 2023	2,039,118	262,482	365,458	159,548	32,205	11,702,660	(4,755,605)	2,037,056	0	0	4
5	March 2023	1,745,425	241,259	378,364	148,998	30,139	11,453,667	(4,654,422)	1,824,601	0	0	5
6	April 2023	1,541,433	220,036	366,419	138,448	23,746	11,204,675	(4,563,239)	1,708,397	0	0	6
7	May 2023	1,425,288	198,813	354,472	128,467	19,916	10,955,682	(4,462,056)	1,706,008	0	0	7
8	June 2023	1,317,121	177,590	342,516	125,135	16,625	10,706,689	(4,350,873)	1,740,128	0	0	8
9	July 2023	3,545,060	156,367	223,937	233,398	39,888	11,951,653	(4,856,788)	2,088,853	0	0	9
10	August 2023	3,441,208	135,144	227,512	222,848	39,579	11,951,653	(4,856,788)	2,196,724	0	0	10
11	September 2023	3,333,876	113,921	235,792	212,298	39,256	11,951,653	(4,856,788)	2,301,688	0	0	11
12	October 2023	3,222,024	92,698	315,283	201,748	38,636	11,951,653	(4,856,788)	2,401,333	0	0	12
13	November 2023	3,047,328	71,475	324,263	191,198	37,537	11,951,653	(4,856,788)	2,445,800	0	0	13
14	Totals	\$ 32,832,140	\$ 2,584,572	\$ 4,154,583	\$ 2,304,028	\$ 425,054	\$ 151,636,597	\$ (61,620,498)	\$ 27,551,829	\$ 0	\$ 0	14
15	13 Month Average	\$ 2,525,549	\$ 198,813	\$ 319,583	\$ 177,233	\$ 32,696	\$ 11,664,354	\$ (4,740,038)	\$ 2,119,371	\$ 0	\$ 0	15

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



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

Line No.	Month (a)	CA Emergency Customer Projection Memo Acct 182303250 (ct) [1]	CA Emergency Customer Projection GAAP ADJ 182303251 (co) [1]	NV Spring Creek Infra Expansion Area 182303300 (ep) [1]	NV Spring Creek Local Area Expansion-Elko 182303301 (cc) [1]	NV Spring Creek Local Area Expansion-SC 182303302 (cf) [1]	NV Spring Creek Local Area Expansion-C4 182303303 (cs) [1]	NV Spring Creek Local Area Flat Charge 182303304 (ct) [1]	NV Spring Creek US GAAP Adj 182303305 (cu) [1]	Arizona Rate Case 2024 182303307 (cv) [1]	NV Leak Survey Incremental Costs - No NV Rate Juris 182303309 (cw) [1]	Line No.
1	November 2022	\$ 1,403,613	\$ (1,403,613)	\$ 1,623,187	\$ (75,120)	\$ (380)	\$ (1,955)	\$ (38,385)	\$ (1,239,726)	\$ 0	\$ 15,932	1
2	December 2022	1,403,613	(1,403,613)	1,508,983	(141,904)	(748)	(2,634)	(40,899)	(1,342,207)	0	72,416	2
3	January 2023	1,403,613	(1,403,613)	1,487,038	(209,749)	(1,107)	(3,155)	(43,502)	(1,520,291)	0	103,753	3
4	February 2023	1,403,613	(1,403,613)	1,367,786	(279,943)	(1,508)	(3,837)	(46,098)	(1,641,343)	0	153,230	4
5	March 2023	1,403,613	(1,403,613)	1,276,144	(344,670)	(2,360)	(4,396)	(51,455)	(1,762,798)	0	246,424	5
6	April 2023	1,403,613	(1,403,613)	1,298,738	(391,187)	(3,573)	(4,866)	(59,989)	(1,902,987)	4,000	283,573	6
7	May 2023	1,403,613	(1,403,613)	1,396,064	(414,530)	(4,233)	(5,260)	(69,000)	(2,033,641)	8,000	321,150	7
8	June 2023	1,403,613	(1,403,613)	1,549,545	(428,997)	(4,599)	(5,685)	(78,542)	(2,168,442)	12,000	389,824	8
9	July 2023	1,403,613	(1,403,613)	671,573	(4,688)	(28)	(276)	(27,556)	(406,800)	0	0	9
10	August 2023	1,403,613	(1,403,613)	1,428,549	(12,388)	(63)	(549)	(29,760)	(957,283)	0	0	10
11	September 2023	1,403,613	(1,403,613)	1,533,869	(20,894)	(102)	(893)	(31,930)	(1,051,327)	0	0	11
12	October 2023	1,403,613	(1,403,613)	1,626,545	(33,930)	(162)	(1,375)	(35,923)	(1,146,071)	0	1,101	12
13	November 2023	1,403,613	(1,403,613)	1,623,187	(75,120)	(380)	(1,955)	(38,385)	(1,239,726)	0	15,932	13
14	Totals	\$ 18,246,970	\$ (18,246,970)	\$ 18,391,208	\$ (2,433,119)	\$ (19,243)	\$ (36,736)	\$ (591,424)	\$ (18,412,642)	\$ 24,000	\$ 1,603,335	14
15	13 Month Average	\$ 1,403,613	\$ (1,403,613)	\$ 1,414,708	\$ (187,163)	\$ (1,480)	\$ (2,826)	\$ (45,494)	\$ (1,416,357)	\$ 1,846	\$ 123,333	15

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

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

Line No.	Month (a)	NV Leak Survey Incremental Costs - So NV Rate Juris 182303309 (cx) [1]	US GAAP ADJ CA CDMI 182303313 (cy) [1]	CA NGLAPBA US GAAP ADJ 182303314 (cz) [1]	NV COYL Replacement Program - No NV Rate Juris 182303316 (da) [1]	NV COYL Replacement Program - So NV Rate Juris 182303316 (db) [1]	NV Gen Rev Adj G4 No NV Rate Juris 182303317 (dc) [1]	NV Gen Rev Adj G4 So NV Rate Juris 182303317 (dd) [1]	NV Move2Zero AZ Rate Juris 182303318 (de) [1]	NV Move2Zero Offset Program - No NV Rate Juris 182303318 (df) [1]	NV Move2Zero Offset Program - So NV Rate Juris 182303318 (dg) [1]	Line No.
1	November 2022	\$ 525,034	(1,001,143)	(1,190,101)	29,272	0	129,808	1,495,791	0	1,299	167,426	1
2	December 2022	857,367	(1,029,924)	(1,222,607)	36,235	0	139,869	1,741,480	(65)	1,269	167,396	2
3	January 2023	1,044,765	(1,050,871)	(1,244,335)	44,667	0	108,286	2,068,055	0	1,629	170,072	3
4	February 2023	1,449,305	(1,062,253)	(1,191,318)	51,082	0	107,166	2,243,121	0	1,549	169,547	4
5	March 2023	1,947,699	(1,077,425)	(1,146,374)	57,636	0	121,349	2,597,806	0	1,522	169,520	5
6	April 2023	2,384,932	(881,549)	(1,120,689)	64,111	0	132,465	2,104,267	0	1,337	168,990	6
7	May 2023	2,871,696	(891,261)	(1,120,896)	70,642	0	141,850	2,537,922	0	1,152	168,330	7
8	June 2023	3,406,142	(911,033)	(1,127,353)	78,027	0	102,514	2,825,493	0	967	167,735	8
9	July 2023	28,736	(799,697)	(1,058,956)	8,867	0	177,454	1,986,954	0	41	284	9
10	August 2023	28,736	(853,967)	(1,091,911)	13,141	0	204,876	2,057,901	0	649	4,501	10
11	September 2023	139,373	(907,039)	(1,124,753)	17,160	0	117,524	867,173	0	649	100,001	11
12	October 2023	392,488	(958,521)	(1,157,484)	21,244	0	141,463	1,256,244	0	1,299	167,451	12
13	November 2023	525,034	(1,001,143)	(1,190,101)	29,272	0	129,808	1,495,791	0	1,299	167,426	13
14	Totals	\$ 15,601,307	(12,425,825)	(14,986,876)	523,356	0	1,754,432	25,277,997	(65)	14,658	1,788,676	14
15	13 Month Average	\$ 1,200,101	(955,833)	(1,152,837)	40,258	0	134,956	1,944,461	(5)	1,128	137,590	15

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

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

Line No.	Month (a)	CA Biomethane Procure and Admin Cost BPACBA 182303319 (dh) [1]	GHGBA BIO-SNG California 182303320 (dl) [1]	CA Residential Uncollectibles Bal Acct 182303321 (dl) [1]	Total (dk) sum (b) to (d)	Line No.
1	November 2022	\$ 0	\$ (659,284)	\$ 0	\$ 412,692,724	1
2	December 2022	0	(661,734)	0	601,807,661	2
3	January 2023	0	(664,221)	44,056	392,140,544	3
4	February 2023	0	(666,773)	102,746	373,071,161	4
5	March 2023	18,750	(669,407)	77,670	270,528,040	5
6	April 2023	18,750	(672,146)	(174,964)	329,861,359	6
7	May 2023	18,750	(674,963)	(442,051)	326,687,191	7
8	June 2023	37,500	(677,860)	(740,510)	293,363,255	8
9	July 2023	0	0	0	410,851,054	9
10	August 2023	0	0	0	414,523,263	10
11	September 2023	0	0	0	421,365,313	11
12	October 2023	0	(652,000)	0	417,293,504	12
13	November 2023	0	(659,284)	0	410,135,920	13
14	Totals	\$ 93,750	\$ (6,657,673)	\$ (1,133,053)	\$ 5,074,320,989	14
15	13 Month Average	\$ 7,212	\$ (512,129)	\$ (87,156)	\$ 390,332,384	15

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

Line No.	Month	Misc. Current and Accrued Liabilities	A/R Credit Balances	Accrued Pension Liability	Deferred Revenue UESC	Accrued Customer Deposits	Accrued Vacation	Accrued Incentive Pay	Vacation, Holiday, Other Time Off	Accrued PBOP Costs	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		242000000	242001074	242001140	242001141	242001250	242001370	242001371	242001375	242001380	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	November 2022	\$ (3,633,314)	0	227,950,938	0	0	(16,975,000)	(6,191,259)	727,835	(30,333,431)	1
2	December 2022	(4,262,771)	(20,200,000)	224,478,312	0	0	(17,854,000)	(6,604,401)	0	(30,812,684)	2
3	January 2023	(4,262,771)	0	224,228,312	0	0	(17,854,000)	(7,442,901)	2,708,075	(31,059,089)	3
4	February 2023	(3,810,069)	0	224,265,230	0	0	(17,854,000)	(5,314,746)	2,523,827	(31,650,664)	4
5	March 2023	(4,217,745)	(15,200,000)	224,158,685	0	0	(17,854,000)	(2,911,017)	3,667,320	(32,189,729)	5
6	April 2023	(4,217,745)	0	242,052,140	0	0	(17,854,000)	(3,729,348)	3,225,696	(32,453,271)	6
7	May 2023	(4,218,125)	0	241,945,595	0	0	(17,854,000)	(4,536,435)	3,487,133	(32,861,698)	7
8	June 2023	(3,109,122)	(24,000,000)	241,839,050	0	0	(17,854,000)	(5,398,789)	(809,297)	(33,242,425)	8
9	July 2023	(3,658,371)	0	227,841,442	0	0	(16,975,000)	(5,382,418)	(1,097,688)	(28,687,655)	9
10	August 2023	(3,658,351)	0	224,368,816	0	0	(16,975,000)	(6,289,534)	(572,270)	(28,974,009)	10
11	September 2023	(3,633,351)	(24,000,000)	220,896,190	0	0	(16,975,000)	(5,065,575)	(305,555)	(29,228,928)	11
12	October 2023	(3,633,314)	0	231,423,564	0	0	(16,975,000)	(5,628,417)	(463,035)	(29,492,274)	12
13	November 2023	(3,633,314)	0	227,950,938	0	0	(16,975,000)	(6,191,259)	727,835	(30,333,431)	13
14	Totals	\$ (49,948,364)	\$ (83,400,000)	\$ 2,983,399,213	\$ 0	\$ 0	\$ (226,828,000)	\$ (70,686,095)	\$ 13,819,876	\$ (401,319,288)	14
15	13 Month Average	\$ (3,842,182)	\$ (6,415,385)	\$ 229,492,247	\$ 0	\$ 0	\$ (17,448,308)	\$ (5,437,392)	\$ 1,063,067	\$ (30,870,714)	15

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

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

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

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



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

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

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

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

Line No.	Month (a)	Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		Deferred ER SS Payments (Common) 253001489	Total (o)	sum (b) to (n)
		Customer Advances Gross-Up (So. California) 253001473 (h)	Customer Advances Gross-Up (No. Nevada) 253001473 (i)	Customer Advances Gross-Up (No. California) 253001473 (j)	Customer Advances Gross-Up (So. Lake Tahoe) 253001473 (k)	Customer Advances Gross-Up (So. Nevada) 253001473 (l)	LT US GAAP Post Retirement Funded Status 253001475 (m)	Payments (Common) 253001489 (n)				
1	November 2022	\$ (976,837)	\$ (835,642)	\$ (94,764)	\$ 13,642	\$ (9,461,183)	\$ (371,292,000)	\$ 0	\$ (438,361,319)	1		
2	December 2022	(934,604)	(854,272)	(94,764)	13,642	(9,696,270)	(358,167,000)	0	(432,070,006)	2		
3	January 2023	(937,824)	(842,458)	(94,764)	13,642	(9,519,989)	(358,167,000)	0	(431,697,026)	3		
4	February 2023	(956,309)	(812,655)	(94,764)	13,642	(9,475,106)	(358,167,000)	0	(430,308,460)	4		
5	March 2023	(965,402)	(749,785)	(94,764)	13,642	(9,215,206)	(357,790,000)	0	(429,513,225)	5		
6	April 2023	(970,826)	(752,217)	(94,764)	13,642	(9,330,236)	(357,790,000)	0	(429,499,836)	6		
7	May 2023	(951,422)	(758,752)	(94,764)	13,642	(9,594,148)	(357,790,000)	0	(429,603,769)	7		
8	June 2023	(953,063)	(755,816)	(94,764)	13,642	(9,906,920)	(357,412,000)	0	(432,650,473)	8		
9	July 2023	(690,663)	(802,327)	(98,976)	13,642	(9,071,302)	(380,041,000)	(3,930,216)	(450,853,849)	9		
10	August 2023	(716,510)	(788,222)	(98,976)	13,642	(9,078,151)	(380,041,000)	(3,930,216)	(450,736,627)	10		
11	September 2023	(731,090)	(795,711)	(98,976)	13,642	(9,413,103)	(371,292,000)	(3,930,216)	(442,240,726)	11		
12	October 2023	(908,619)	(793,549)	(94,764)	13,642	(9,442,815)	(371,292,000)	(3,930,216)	(442,303,684)	12		
13	November 2023	(976,837)	(835,642)	(94,764)	13,642	(9,461,183)	(371,292,000)	0	(438,361,319)	13		
14	Totals	\$ (11,670,006)	\$ (10,377,049)	\$ (1,244,569)	\$ 177,350	\$ (122,665,611)	\$ (4,750,533,000)	\$ (15,720,864)	\$ (5,678,200,319)	14		
15	13 Month Average	\$ (897,693)	\$ (798,235)	\$ (95,736)	\$ 13,642	\$ (9,435,816)	\$ (365,425,615)	\$ (1,209,297)	\$ (436,784,640)	15		

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

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**ACCOUNT 284 - OTHER REGULATORY LIABILITIES**  
**FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Month	Deferred Inc. - CIAC (No. Nevada)		Deferred Inc. - CIAC (So. California)		Deferred Inc. - CIAC (So. Lake Tahoe)		Deferred Inc. - CIAC (Arizona)		Alloc. Dkt No. 20-02023 (No. Nevada)	Tax Reform Savings (No. California)		Tax Reform Savings (So. Lake Tahoe)		Tax Reform Savings (Arizona)		NV Contract Transition Adj. Provision (No. Nevada)		SFAS 109 Regulatory Liab (254002108)		SFAS 109 Deferral (254002109)		Total	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)			(u)
1	November 2022																								1
2	December 2022																								2
3	January 2023																								3
4	February 2023																								4
5	March 2023																								5
6	April 2023																								6
7	May 2023																								7
8	June 2023																								8
9	July 2023																								9
10	August 2023																								10
11	September 2023																								11
12	October 2023																								12
13	November 2023																								13
14	Totals																								14
15	13 Month Average																								15

[1] Source: Company Records  
[2] WP-GS Cert. Sh. ZT-32

# Tab J

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGRS</u>	Single Family Residential Gas Service													
	Sales	38,987,058	55,424,890	42,663,750	32,471,475	17,963,510	13,737,320	12,352,671	9,858,525	8,738,340	9,084,702	10,295,804	16,015,830	267,593,875
	Customers	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	6,795,396
	Sales/Customers	68.8	97.9	75.3	57.3	31.7	24.3	21.8	17.4	15.4	16.0	18.2	28.3	39.4
<u>SN_SGRM</u>	Multi-Family Residential Gas Service													
	Sales	4,081,934	5,386,812	4,435,981	3,602,456	2,407,149	2,141,891	2,006,068	1,808,183	1,720,845	1,779,047	1,783,981	2,272,219	33,426,566
	Customers	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	1,546,836
	Sales/Customers	31.7	41.8	34.4	27.9	18.7	16.6	15.6	14.0	13.3	13.8	13.8	17.6	21.6
<u>SN_SGRAC</u>	Air Conditioning Residential Gas Service													
	Sales	15,547	14,827	14,065	15,456	12,310	9,964	11,114	15,777	16,542	14,033	14,604	16,596	170,835
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customers	647.8	617.8	586.0	644.0	512.9	415.2	463.1	657.4	689.3	584.7	608.5	691.5	593.2
<u>SN_SGG1</u>	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	65,633	77,313	66,728	59,291	42,078	35,216	32,462	29,854	26,045	26,260	28,891	49,505	539,276
	Customers	480	480	480	480	480	480	480	480	480	480	480	480	5,760
	Sales/Customers	136.7	161.1	139.0	123.5	87.7	73.4	67.6	62.2	54.3	54.7	60.2	103.1	93.6
	G1 Small Commercial													
	Sales	3,535,528	5,125,519	4,285,363	3,360,079	2,162,490	1,678,674	1,564,406	1,350,133	1,268,977	1,297,968	1,386,225	1,885,175	28,900,537
	Customers	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	246,036
	Sales/Customers	172.4	250.0	209.0	163.9	105.5	81.9	76.3	65.9	61.9	63.3	67.6	91.9	117.5
	G1 Small Industrial													
	Sales	1,260	1,975	1,817	1,502	686	393	417	287	384	380	408	413	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customers	420.0	658.3	605.7	500.7	228.7	131.0	139.0	95.7	128.0	126.7	136.0	137.7	275.6
	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/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	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/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	208,345	240,930	195,169	170,280	140,261	154,382	145,620	115,401	101,487	102,555	116,409	143,086	1,833,925
	Customers	122	122	122	122	122	122	122	122	122	122	122	122	1,464
	Sales/Customers	1,707.7	1,974.8	1,599.7	1,395.7	1,149.7	1,265.4	1,193.6	945.9	831.9	840.6	954.2	1,172.8	1,252.7
	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/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	6,151,679	7,467,193	6,342,625	5,473,554	4,206,324	3,751,167	3,594,341	3,224,149	2,968,227	3,069,472	3,243,794	3,885,041	53,399,566
	Customers	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
	Sales/Customers	1,699.4	2,062.8	1,752.1	1,512.0	1,162.5	1,036.2	992.9	890.6	820.0	853.4	896.1	1,073.2	1,229.3
	G2 Large Commercial													
	Sales	30,352	39,686	30,896	35,964	31,063	19,530	9,512	7,324	7,031	7,058	10,007	22,259	250,682
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customers	2,759.3	3,607.8	2,808.7	3,269.5	2,823.9	1,775.5	864.7	665.8	639.2	641.6	909.7	2,023.5	1,899.1
	G2 Small Industrial													
	Sales	19,982	20,846	21,496	18,733	14,844	13,492	13,548	15,446	13,695	13,322	14,670	14,322	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customers	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,256.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	2,699.9

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	G2 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
	G3 General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments Sales	91,995	121,325	163,160	132,050	82,441	78,692	83,345	77,971	62,431	62,388	72,473	81,603	1,109,874
	Customers	14	14	14	14	14	14	14	14	14	14	14	14	168
	Sales/Customer	6,571.1	8,666.1	11,654.3	9,432.1	5,883.6	5,620.9	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	5,828.8	6,606.4
	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	2,314,045	2,772,370	2,328,113	2,163,980	1,802,095	1,504,172	1,350,829	1,009,338	1,110,943	1,089,809	1,213,787	1,501,903	20,161,384
	Customers	252	252	252	252	252	252	252	252	252	252	252	252	3,024
	Sales/Customer	9,182.7	11,001.5	9,238.5	8,587.2	7,151.2	5,968.9	5,360.4	4,005.3	4,408.5	4,324.6	4,816.6	5,959.9	6,667.1
	G3 Large Commercial Sales	78,597	74,709	79,669	68,711	62,970	56,267	62,951	66,710	53,234	53,935	57,767	72,212	787,732
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	9,824.6	9,338.6	9,958.6	8,588.9	7,871.3	7,033.4	7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,026.5	8,205.5
	G3 Small Industrial Sales	59,542	89,133	38,512	34,266	31,071	24,044	23,800	17,965	15,988	19,273	22,694	25,336	401,624
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	8,367.2
	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	10,585	21,677	18,613	17,110	13,353	6,927	4,730	3,878	3,905	3,702	3,992	4,739	113,211
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	10,585.0	21,677.0	18,613.0	17,110.0	13,353.0	6,927.0	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	9,434.3
	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
	G4 General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand Sales	18,178	18,381	18,114	16,075	16,281	15,246	15,309	13,430	12,725	13,658	14,062	13,826	185,285
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	18,178.0	18,381.0	18,114.0	16,075.0	16,281.0	15,246.0	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	13,826.0	15,440.4
	G4 Large Commercial, Monthly Demand Sales	1,473,266	1,822,344	1,591,407	1,529,428	1,304,630	1,282,165	1,215,390	1,186,810	1,093,097	1,110,298	1,095,369	1,131,869	15,836,073
	Customers	38	38	38	38	38	38	38	38	38	38	38	38	496
	Sales/Customer	38,770.2	47,956.4	41,879.1	40,248.1	34,332.4	33,741.2	31,983.9	31,231.8	28,765.7	29,218.4	28,825.5	29,786.0	34,728.2

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
G4	Small Industrial, Monthly Demand	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4	Large Industrial, Monthly Demand	1,308,167	1,321,816	1,420,998	1,442,659	1,438,369	1,451,141	1,357,893	1,329,822	1,308,353	1,254,752	1,329,832	1,269,839	16,233,641
	Sales	7	7	7	7	7	7	7	7	7	7	7	7	84
	Customers	186,881.0	188,830.9	202,999.7	206,094.1	205,481.3	207,305.9	193,984.7	189,974.6	186,907.6	179,250.3	189,976.0	181,405.6	193,257.6
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	29,866	55,714	49,923	44,717	34,122	19,503	13,600	11,022	9,917	10,712	11,694	13,481	304,271
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
G4	Electric Generation, Monthly Demand	29,866.0	55,714.0	49,923.0	44,717.0	34,122.0	19,503.0	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	25,355.9
	Sales	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	961,798	976,429	949,421	991,623	951,601	1,016,886	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,827	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
G4	Large Commercial, Annual Demand	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	499,252.3
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	196,432	211,898	211,898	197,182	223,793	178,271	146,909	147,210	148,384	150,053	192,900	214,225	2,265,211
G4	Small Industrial, Annual Demand	64,488.5	49,108.0	52,974.5	49,295.5	55,948.3	44,567.8	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	53,556.3	47,191.9
	Sales	0	0	0	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	105,756	96,750	139,710	116,544	112,050	99,224	105,637	105,637	105,637	105,637	100,373	109,785	1,302,740
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	105,756.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	105,637.0	105,637.0	105,637.0	105,637.0	100,373.0	109,785.0	1,302,740.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL	
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)</b>															
<b>G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage</b>															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>General Gas Service - G7 (Winter Peak &gt; 30% Annual Usage)</b>															
<b>G7 Large Commercial, Winter Peak, &gt; 30% Annual Usage</b>															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	



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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	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
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	10,807	12,663	10,045	11,370	11,096	14,715	17,788	23,534	21,545	22,540	15,680	12,030	183,813
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,200.8	1,407.0	1,116.1	1,263.3	1,232.9	1,635.0	1,976.4	2,614.9	2,393.9	2,504.4	1,742.2	1,336.7	1,702.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	907	609	594	413	423	823	1,229	1,714	1,676	1,754	1,359	821	12,322
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	453.5	304.5	297.0	206.5	211.5	411.5	614.5	857.0	838.0	877.0	679.5	410.5	513.4
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	1,120	1,307	1,298	1,114	1,043	1,625	2,596	3,067	3,127	3,056	1,866	884	22,103
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	373.3	435.7	432.7	371.3	347.7	541.7	865.3	1,022.3	1,042.3	1,018.7	622.0	294.7	614.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	1,473	1,989	1,922	1,736	1,396	1,658	4,194	3,999	4,762	5,206	3,437	1,619	33,391
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	736.5	994.5	961.0	868.0	698.0	829.0	2,097.0	1,999.5	2,381.0	2,603.0	1,718.5	809.5	1,391.3
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	42,378	5,586	14,379	5,035	9,329	2,186	11,095	4,146	17,981	10,993	23,241	37,027	183,376
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	42,378.0	5,586.0	14,379.0	5,035.0	9,329.0	2,186.0	11,095.0	4,146.0	17,981.0	10,993.0	23,241.0	37,027.0	15,281.3
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	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

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	61,883	59,669	64,064	60,874	66,118	56,168	26,151	23,343	23,115	26,803	32,776	43,799	544,763
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	15,470.8	14,917.3	16,016.0	15,218.5	16,529.5	14,042.0	6,537.8	5,835.8	5,778.8	6,700.8	8,194.0	10,949.8	11,349.2
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	10,044	10,610	9,737	9,100	9,527	9,799	9,907	9,523	9,596	9,939	9,506	9,670	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.9	15.7	14.4	13.5	14.1	14.5	14.7	14.1	14.2	14.7	14.1	14.3	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	61	59	58	55	55	55	59	57	55	59	54	57	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	20.3	19.3	18.3	18.3	18.3	19.7	19.0	18.3	19.7	18.0	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	23	24	22	21	21	22	21	22	21	23	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	23.0	24.0	22.0	21.0	21.0	22.0	21.0	22.0	21.0	23.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	16,261	16,557	14,775	15,026	14,930	14,949	15,647	14,993	15,317	15,209	14,791	14,992	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	774.3	788.4	703.6	715.5	711.0	711.9	745.1	714.0	729.4	724.2	704.3	713.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	520	539	514	486	496	497	526	502	496	526	486	537	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	173.3	179.7	171.3	162.0	165.3	165.7	175.3	167.3	165.3	175.3	162.0	179.0	170.1
	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	124	129	133	124	129	124	137	124	129	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	146.0	142.0	124.0	129.0	133.0	124.0	129.0	124.0	137.0	124.0	129.0	124.0	130.4
<u>SN_SGOS</u>	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0.0	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													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL SALES SERVICE</b>														
	Sales	59,972,688	81,496,827	65,204,960	52,088,494	33,190,058	27,397,187	25,206,990	21,535,987	19,931,036	20,475,100	22,180,392	29,851,773	488,551,492
	Customers	721,013	721,013	721,013	721,013	721,013	721,013	721,013	721,013	721,013	721,013	721,013	721,013	8,652,156
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	7,971,852	8,638,550	7,341,843	7,548,943	6,668,407	5,680,404	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	6,995,874	77,668,923
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Military	231,881	290,801	216,824	204,536	144,400	75,840	59,390	51,760	51,460	57,900	81,170	123,751	1,589,513
Transportation - Industrial	Deliveries	4,598,643	5,273,151	4,580,486	4,672,637	4,685,648	5,801,718	9,862,232	11,285,724	11,441,586	10,706,542	4,885,910	4,439,374	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Cogeneration	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	411,820	410,000	369,320	408,030	399,170	429,200	423,950	500,610	421,032	375,500	390,271	401,900	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	653,901	727,437	539,289	784,053	665,325	1,047,538	1,047,260	1,181,147	935,712	915,679	610,210	548,542	9,656,093
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Core Aggregation Agency	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
	Negotiated Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0

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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	Transportation - 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	28,701,520	4,118,080	5,573,250	19,265,040	19,989,380	13,045,270	20,140,967	35,430,444	36,073,363	29,178,270	10,815,880	23,116,510	245,447,994
	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	8,809,740	3,750,494	7,887,880	11,857,780	11,464,620	326,340	11,703,680	12,031,510	12,014,670	11,692,120	11,327,430	11,414,730	114,280,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL TRANSPORTATION</b>	<b>51,379,357</b>	<b>23,208,313</b>	<b>26,508,892</b>	<b>44,741,019</b>	<b>44,016,950</b>	<b>26,406,310</b>	<b>48,513,411</b>	<b>65,606,057</b>	<b>66,088,820</b>	<b>58,125,664</b>	<b>34,182,497</b>	<b>47,040,681</b>	<b>535,817,971</b>
	Deliveries	172	172	172	172	172	172	172	172	172	172	172	172	2,064
	Customers													
	<b>TOTAL DISTRICT</b>	<b>111,352,045</b>	<b>104,705,140</b>	<b>91,713,852</b>	<b>96,829,513</b>	<b>77,207,008</b>	<b>53,803,497</b>	<b>73,720,401</b>	<b>87,142,044</b>	<b>86,019,856</b>	<b>78,600,764</b>	<b>56,362,889</b>	<b>76,892,454</b>	<b>994,349,463</b>
	Sales	721,185	721,185	721,185	721,185	721,185	721,185	721,185	721,185	721,185	721,185	721,185	721,185	8,654,220
	Customers													

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CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	614,668	767,453	545,194	335,087	174,860	114,564	77,672	50,289	37,545	31,032	10,482	0	2,758,836
	Customers	9,224	8,040	7,416	5,974	5,630	4,981	3,789	3,089	2,586	2,031	632	0	53,392
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	17,417	10,447	(1,308)	(5,003)	(7,862)	(7,560)	(9,711)	(6,607)	(2,123)	(2,194)	277	0	(14,227)
	Customers	550	250	(38)	(179)	(421)	(455)	(624)	(471)	(159)	(159)	20	0	(1,686)
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales													0
	Customers													0
<u>SN_SGG1</u>	<u>General Gas Service - G1 (&lt;= 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	6,016	7,087	5,839	4,323	789	1,394	1,082	124	(54)	(875)	(722)	0	25,003
	Customers	44	44	42	35	9	19	16	2	(1)	(16)	(12)	0	182
	G1 Small Commercial													
	Sales	9,311	9,499	(11,078)	(15,895)	(2,952)	1,064	9,452	9,272	11,558	11,126	9,519	0	40,876
	Customers	54	38	(53)	(97)	(28)	13	124	141	187	176	141	0	696
	G1 Small Industrial													
	Sales													0
	Customers													0
	G1 Large Industrial													
	Sales													0
	Customers													0
	G1 Armed Forces													
	Sales													0
	Customers													0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	(1,708)	(5,925)	(4,799)	(2,791)	(3,449)	(3,796)	4,774	2,838	832	1,681	(1,908)	0	(14,251)
	Customers	(1)	(3)	(3)	(2)	(3)	(3)	4	3	1	2	(2)	0	(7)
	G2 Master Meter Mobile Home Park													
	Sales													0
	Customers													0
	G2 Small Commercial													
	Sales	153,116	173,421	180,613	87,734	38,381	(25,911)	(5,962)	(23,177)	(16,414)	(1,708)	(3,588)	0	556,505
	Customers	90	84	103	58	33	(25)	(6)	(26)	(20)	(2)	(4)	0	285
	G2 Large Commercial													
	Sales													0
	Customers													0
	G2 Small Industrial													
	Sales													0
	Customers													0



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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	G4 Small Industrial, Monthly Demand													0
	Sales													0
	Customers													0
	G4 Large Industrial, Monthly Demand													0
	Sales													0
	Customers													0
	G4 Commercial Cogeneration, Monthly Demand													0
	Sales													0
	Customers													0
	G4 Armed Forces, Monthly Demand													0
	Sales													0
	Customers													0
	G4 Electric Generation, Monthly Demand													0
	Sales													0
	Customers													0
	G4 CNG on Customer's Premises, Monthly Demand													0
	Sales													0
	Customers													0
	G4 Large Commercial, Annual Demand													0
	Sales													0
	Customers													0
	G4 Small Industrial, Annual Demand													0
	Sales													0
	Customers													0
	G4 Large Industrial, Annual Demand													0
	Sales													0
	Customers													0
	G4 Commercial Cogeneration, Annual Demand													0
	Sales													0
	Customers													0
	G4 Armed Forces, Annual Demand													0
	Sales													0
	Customers													0
	G4 CNG on Customer's Premises, Annual Demand													0
	Sales													0
	Customers													0
<u>SN_SCG5</u>	<u>General Gas Service - G5 (Winter Peak &lt; 15% Annual Usage)</u>													0
	G5 Large Commercial, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
G5	Small Industrial, Winter Peak < 15% Annual Usage													0
	Sales													0
G5	Large Industrial, Winter Peak < 15% Annual Usage													0
	Sales													0
G5	Armed Forces, Winter Peak < 15% Annual Usage													0
	Sales													0
G5	Electric Generation, Winter Peak < 15% Annual Usage													0
	Sales													0
G6	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)													0
	Large Commercial, Winter Peak, 15% - 30% Annual Usage													0
G6	Small Industrial, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
G6	Large Industrial, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
G6	Armed Forces, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
G6	Electric Generation, Winter Peak, 15% - 30% Annual Usage													0
	Sales													0
G7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)													0
	Large Commercial, Winter Peak, > 30% Annual Usage													0
G7	Small Industrial, Winter Peak, > 30% Annual Usage													0
	Sales													0
G7	Large Industrial, Winter Peak, > 30% Annual Usage													0
	Sales													0
G7	Armed Forces, Winter Peak, > 30% Annual Usage													0
	Sales													0



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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales													0
	Customers													0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	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
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													
	Sales													0
	Customers													0
<u>SN_SQEG</u>	<u>Small Electric Generation Gas Service</u>													
	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

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGCG</u>	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
<u>SN_SGL</u>	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
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales													0
	Customers													0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales													0
	Customers													0

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SCCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales													0
	Customers													0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales													0
	Customers													0
	<b>TOTAL SALES SERVICE</b>													
	Sales	813,187	1,094,067	732,940	472,206	291,372	161,233	77,307	63,971	86,809	68,280	(58,089)	0	3,803,283
	Customers	9,969	8,465	7,469	5,797	5,229	4,539	3,303	2,739	2,590	2,033	765	0	52,898
	<u>Transportation</u>													
	Transportation - Residential													0
	Deliveries													0
	Customers													0
	Transportation - Master Metered													0
	Deliveries													0
	Customers													0
	Transportation - Commercial													0
	Deliveries													0
	Customers													0
	Transportation - Military													0
	Deliveries													0
	Customers													0
	Transportation - Industrial													0
	Deliveries													0
	Customers													0
	Transportation - Cogeneration													0
	Deliveries													0
	Customers													0
	Transportation - Irrigation													0
	Deliveries													0
	Customers													0
	Transportation - Water Pumping													0
	Deliveries													0
	Customers													0
	Transportation - Compressed Natural Gas													0
	Deliveries													0
	Customers													0
	Transportation - Essential Agriculture													0
	Deliveries													0
	Customers													0
	Transportation - Electric Generation													0
	Deliveries													0
	Customers													0
	Transportation - Core Aggregation Agency													0
	Deliveries													0
	Customers													0
	Transportation - Negotiated Industrial													0
	Deliveries													0
	Customers													0

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries Customers													0
	Transportation - Negotiated Compressed Natural Gas Deliveries Customers													0
	Transportation - Negotiated Electric Generation Deliveries Customers													0
	Transportation - Negotiated Sales Deliveries Customers													0
	Transportation - Negotiated Cogeneration Deliveries Customers													0
	Transportation - Negotiated Commercial Deliveries Customers													0
	<b>TOTAL TRANSPORTATION</b>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL DISTRICT</b>													
	Sales	813,187	1,094,067	732,940	472,206	291,372	161,233	77,307	63,971	86,809	68,280	(58,089)	0	3,803,283
	Customers	9,969	8,465	7,469	5,797	5,229	4,539	3,303	2,739	2,590	2,033	765	0	52,898

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WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	38,372,400	54,657,437	42,118,556	32,136,388	17,788,650	13,622,756	12,274,999	9,808,236	8,700,795	9,063,670	10,285,322	16,015,830	264,835,039
	Customers	557,059	558,243	558,867	560,309	560,653	561,302	562,494	563,194	563,697	564,252	565,651	566,283	6,742,004
	Sales/Customer	68.9	97.9	75.4	57.4	31.7	24.3	21.8	17.4	15.4	16.0	18.2	28.3	39.3
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	4,064,517	5,376,365	4,437,289	3,607,459	2,415,011	2,149,451	2,015,779	1,814,790	1,722,968	1,781,241	1,783,704	2,272,219	33,440,793
	Customers	128,353	128,653	128,941	129,082	129,324	129,358	129,527	129,374	129,082	129,082	128,863	128,903	1,548,522
	Sales/Customer	31.7	41.8	34.4	27.9	18.7	16.6	15.6	14.0	13.3	13.8	13.8	17.6	21.6
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	15,547	14,827	14,065	15,456	12,310	9,964	11,114	15,777	16,542	14,033	14,604	16,596	170,835
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customer	647.8	617.8	586.0	644.0	512.9	415.2	463.1	657.4	689.3	584.7	608.5	691.5	593.2
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	59,617	70,226	60,889	54,968	41,289	33,822	31,380	29,730	26,099	27,135	29,613	49,505	514,273
	Customers	436	436	438	445	471	461	464	478	481	496	492	480	5,578
	Sales/Customer	136.7	161.1	139.0	123.5	87.7	73.4	67.6	62.2	54.3	54.7	60.2	103.1	92.2
	<u>G1 Small Commercial</u>													
	Sales	3,526,217	5,116,020	4,296,441	3,375,974	2,165,442	1,677,610	1,554,954	1,340,861	1,257,419	1,286,842	1,376,706	1,885,175	28,859,661
	Customers	20,449	20,465	20,556	20,600	20,531	20,490	20,379	20,362	20,316	20,327	20,362	20,503	245,340
	Sales/Customer	172.4	250.0	209.0	163.9	105.5	81.9	76.3	65.9	61.9	63.3	67.6	91.9	117.6
	<u>G1 Small Industrial</u>													
	Sales	1,260	1,975	1,817	1,502	686	393	417	287	384	380	408	413	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	420.0	658.3	605.7	500.7	228.7	131.0	139.0	95.7	128.0	126.7	136.0	137.7	275.6
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Customers</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	210,053	246,855	199,968	173,071	143,710	158,178	140,846	112,563	100,655	100,874	118,317	143,086	1,848,176
	Customers	123	125	124	124	125	125	118	119	121	120	124	122	1,471
	Sales/Customer	1,707.7	1,974.8	1,599.7	1,395.7	1,149.7	1,265.4	1,193.6	945.9	831.9	840.6	954.2	1,172.8	1,256.4
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	5,998,563	7,293,772	6,162,012	5,385,820	4,169,943	3,777,078	3,600,303	3,247,326	2,984,641	3,091,180	3,247,382	3,885,041	52,843,061
	Customers	3,530	3,556	3,517	3,562	3,587	3,645	3,626	3,646	3,640	3,622	3,624	3,620	43,155
	Sales/Customer	1,699.3	2,062.7	1,752.1	1,512.0	1,162.5	1,036.2	992.9	890.7	820.0	853.4	896.1	1,073.2	1,224.5
	<u>G2 Large Commercial</u>													
	Sales	30,352	39,686	30,896	35,964	31,063	19,530	9,512	7,324	7,031	7,058	10,007	22,259	250,682
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customer	2,759.3	3,607.8	2,808.7	3,269.5	2,823.9	1,775.5	864.7	665.8	639.2	641.6	909.7	2,023.5	1,899.1
	<u>G2 Small Industrial</u>													
	Sales	19,982	20,846	21,496	18,733	14,844	13,492	13,548	15,446	13,695	13,322	14,670	14,322	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customer	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,258.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	2,699.9

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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
<u>SN_SGG3</u>	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>													
	G3 Apartments	91,995	121,325	163,160	132,050	82,441	78,692	83,345	77,971	62,431	62,388	72,473	81,603	1,109,874
	Sales	14	14	14	14	14	14	14	14	14	14	14	14	168
	Customers	6,571.1	8,666.1	11,654.3	9,432.1	5,888.6	5,620.9	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	5,828.8	6,606.4
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	2,222.128	2,640.285	2,309.634	2,095.229	1,744.822	1,456.435	1,350.829	1,009.338	1,141.775	1,089.809	1,257.111	1,501.903	19,819,298
	Sales	242	240	250	244	244	244	252	252	259	252	261	252	2,992
	Customers	9,182.3	11,001.2	9,238.5	8,587.0	7,150.9	5,969.0	5,360.4	4,005.3	4,408.4	4,324.6	4,816.5	5,959.9	6,624.1
	Sales/Customer	78,597	74,709	79,669	68,711	62,970	56,267	62,951	66,710	53,234	53,935	57,767	72,212	787,732
	Sales	8	8	8	8	8	8	8	8	8	8	8	8	96
	Customers	9,824.6	9,338.6	9,958.6	8,588.9	7,871.3	7,033.4	7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,026.5	8,205.5
	Sales/Customer	59,542	89,133	38,512	34,266	31,071	24,044	23,800	17,965	15,988	19,273	22,694	25,336	401,624
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	8,367.2
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	10,585	21,677	18,613	17,110	13,353	6,927	4,730	3,878	3,905	3,702	3,992	4,739	113,211
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	10,585.0	21,677.0	18,613.0	17,110.0	13,353.0	6,927.0	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	9,434.3
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	18,178	18,381	18,114	16,075	16,281	15,246	15,309	13,430	12,725	13,658	14,062	13,826	185,285
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	18,178.0	18,381.0	18,114.0	16,075.0	16,281.0	15,246.0	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	13,826.0	15,440.4
	Sales/Customer	1,550,806	1,822,344	1,591,407	1,529,428	1,270,298	1,248,424	1,215,390	1,155,578	1,006,800	1,081,080	1,124,194	1,131,869	15,727,618
	Sales	40	38	38	38	37	37	38	37	35	37	39	38	452
	Customers	38,770.2	47,956.4	41,879.1	40,248.1	34,332.4	33,741.2	31,983.9	31,231.8	28,765.7	29,218.4	28,825.5	29,786.0	34,795.6
<u>SN_SGG4</u>	<u>General Gas Service - G4 (&gt;180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand	18,178	18,381	18,114	16,075	16,281	15,246	15,309	13,430	12,725	13,658	14,062	13,826	185,285
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	18,178.0	18,381.0	18,114.0	16,075.0	16,281.0	15,246.0	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	13,826.0	15,440.4
	Sales/Customer	1,550,806	1,822,344	1,591,407	1,529,428	1,270,298	1,248,424	1,215,390	1,155,578	1,006,800	1,081,080	1,124,194	1,131,869	15,727,618
	Sales	40	38	38	38	37	37	38	37	35	37	39	38	452
	Customers	38,770.2	47,956.4	41,879.1	40,248.1	34,332.4	33,741.2	31,983.9	31,231.8	28,765.7	29,218.4	28,825.5	29,786.0	34,795.6

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Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
G4 Small Industrial, Monthly Demand	Sales	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4 Large Industrial, Monthly Demand	Sales	1,308,167	1,321,816	1,420,998	1,442,659	1,438,369	1,451,141	1,357,893	1,329,822	1,308,353	1,254,752	1,329,832	1,269,839	16,233,641
	Customers	7	7	7	7	7	7	7	7	7	7	7	7	84
	Sales/Customer	188,881.0	188,830.8	202,999.7	206,094.2	205,481.3	207,305.8	193,984.7	189,974.5	188,907.5	179,250.3	189,976.0	181,405.5	193,257.6
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	29,866	55,714	49,923	44,717	34,122	19,503	13,600	11,022	9,917	10,712	11,694	13,481	304,271
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	29,866.0	55,714.0	49,923.0	44,717.0	34,122.0	19,503.0	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	25,355.9
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	961,798	976,429	949,421	991,623	951,601	1,016,985	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	499,252.3
G4 Large Commercial, Annual Demand	Sales	257,954	196,432	211,898	197,182	223,793	178,271	146,909	147,210	148,384	150,053	192,900	214,225	2,265,211
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	64,488.5	49,108.0	52,974.5	49,295.5	55,948.3	44,567.8	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	53,556.3	47,191.9
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	105,756	96,750	139,710	116,544	112,050	99,224	105,637	105,637	105,637	105,637	100,373	109,785	1,302,740
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	105,756.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	105,637.0	105,637.0	105,637.0	105,637.0	100,373.0	109,785.0	108,561.7
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
G4 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

SN\_SCG5 General Gas Service - G5 (Winter Peak < 15% Annual Usage)

G5 Large Commercial, Winter Peak < 15% Annual Usage

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SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)</b>														
<b>G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>General Gas Service - G7 (Winter Peak &gt; 30% Annual Usage)</b>														
<b>G7 Large Commercial, Winter Peak, &gt; 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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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	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
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	10,807	12,663	10,045	11,370	11,096	14,715	17,788	23,534	21,545	22,540	15,680	12,030	183,813
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,200.8	1,407.0	1,116.1	1,263.3	1,232.9	1,635.0	1,976.4	2,614.9	2,393.9	2,504.4	1,742.2	1,336.7	1,702.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	907	609	594	413	423	823	1,229	1,714	1,676	1,754	1,359	821	12,322
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	453.5	304.5	297.0	206.5	211.5	411.5	614.5	857.0	838.0	877.0	679.5	410.5	513.4
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	1,120	1,307	1,298	1,114	1,043	1,625	2,596	3,067	3,127	3,056	1,866	884	22,103
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	373.3	435.7	432.7	371.3	347.7	541.7	865.3	1,022.3	1,042.3	1,018.7	622.0	294.7	614.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	1,473	1,989	1,922	1,736	1,396	1,658	4,194	3,999	4,762	5,206	3,437	1,619	33,391
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	736.5	994.5	961.0	868.0	698.0	829.0	2,097.0	1,999.5	2,381.0	2,603.0	1,718.5	809.5	1,391.3
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													
	Water Pumping Gas Service													
	Sales	42,378	5,586	14,379	5,035	9,329	2,186	11,095	4,146	17,981	10,993	23,241	37,027	183,376
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	42,378.0	5,586.0	14,379.0	5,035.0	9,329.0	2,186.0	11,095.0	4,146.0	17,981.0	10,993.0	23,241.0	37,027.0	15,281.3
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	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

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<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	61,883	59,669	64,064	60,874	66,118	56,168	26,151	23,343	23,115	26,803	32,776	43,799	544,763
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
	Sales/Customer	15,470.8	14,917.3	16,016.0	15,218.5	16,529.5	14,042.0	6,537.8	5,835.8	5,778.8	6,700.8	8,194.0	10,949.8	11,349.2
	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	
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	10,044	10,610	9,737	9,100	9,527	9,799	9,907	9,523	9,596	9,939	9,506	9,670	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.9	15.7	14.4	13.5	14.1	14.5	14.7	14.1	14.2	14.7	14.1	14.3	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	61	58	55	55	55	59	57	55	59	54	57	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	20.3	19.3	18.3	18.3	18.3	19.7	19.0	18.3	19.7	18.0	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	23	24	22	21	21	22	21	22	21	23	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	23.0	24.0	22.0	21.0	21.0	22.0	21.0	22.0	21.0	23.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	16,261	16,557	14,775	15,026	14,930	14,949	15,647	14,993	15,317	15,209	14,791	14,992	183,447
Customers	21	21	21	21	21	21	21	21	21	21	21	21	252	
Sales/Customer	774.3	788.4	703.6	715.5	711.0	711.9	745.1	714.0	729.4	724.2	704.3	713.9	728.0	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day														
Sales	520	514	514	486	496	497	526	502	496	526	486	537	6,125	
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36	
Sales/Customer	173.3	179.7	171.3	162.0	165.3	165.7	175.3	167.3	165.3	175.3	162.0	179.0	170.1	
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	124	129	133	124	129	124	124	137	124	129	124	1,565
Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	
Sales/Customer	146.0	142.0	124.0	129.0	133.0	124.0	129.0	124.0	124.0	137.0	124.0	129.0	124.0	130.4
<u>SN_SGOS</u>	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
SN_SCCGS	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer													
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer													
<b>TOTAL SALES SERVICE</b>														
	Sales	59,159,501	80,402,760	64,472,020	51,616,288	32,898,686	27,235,954	25,129,683	21,472,016	19,844,227	20,406,820	22,238,481	29,851,773	454,728,209
	Customers	711,044	712,548	713,544	715,216	715,784	716,474	717,710	718,274	718,423	718,980	720,248	721,013	8,599,258
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	7,971,852	8,638,550	7,341,843	7,548,943	6,668,407	5,680,404	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	6,995,874	77,668,923
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Military	231,881	290,601	216,824	204,536	144,400	75,840	59,390	51,760	51,460	57,900	81,170	123,751	1,589,513
Transportation - Industrial	Deliveries	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Cogeneration	4,598,643	5,273,151	4,580,486	4,672,637	4,685,648	5,801,718	9,862,232	11,285,724	11,441,586	10,706,542	4,885,910	4,439,374	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
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
	Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	411,820	410,000	369,320	408,030	399,170	429,200	423,950	500,610	421,032	375,500	390,271	401,900	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Core Aggregation Agency	653,901	727,437	539,289	784,053	665,325	1,047,538	1,047,260	1,181,147	935,712	915,679	610,210	548,542	9,666,093
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
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
	Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION  
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WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	Transportation - 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	28,701,520	4,118,080	5,573,250	19,265,040	19,989,380	13,045,270	20,140,967	35,430,444	36,073,383	29,178,270	10,815,880	23,116,510	245,447,994
	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	8,809,740	3,750,494	7,887,880	11,857,780	11,464,620	326,340	11,703,680	12,031,510	12,014,670	11,692,120	11,327,430	11,414,730	114,280,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL TRANSPORTATION</b>													
	Deliveries	51,379,357	23,208,313	26,508,892	44,741,019	44,016,950	26,406,310	48,513,411	65,606,057	66,088,820	58,125,664	34,182,497	47,040,681	535,817,971
	Customers	172	172	172	172	172	172	172	172	172	172	172	172	2,064
	<b>TOTAL DISTRICT</b>													
	Sales	110,538,858	103,611,073	90,980,912	96,357,307	76,915,636	53,642,264	73,643,094	87,078,073	85,933,047	78,532,484	56,420,978	76,892,454	990,546,180
	Customers	711,216	712,720	713,716	715,388	715,956	716,646	717,862	718,446	718,595	719,152	720,420	721,185	8,601,322

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	12,244,850	9,771,981	8,661,030	9,003,819	10,203,906	15,872,191	38,660,280	54,953,606	42,300,124	32,192,679	17,809,120	13,622,756	265,296,342
	Customers	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	6,735,624
	Sales/Customers	21.8	17.4	15.4	16.0	18.2	28.3	68.9	97.9	75.4	57.4	31.7	24.3	39.4
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	2,013,149	1,814,566	1,725,920	1,785,326	1,790,278	2,280,240	4,096,342	5,405,827	4,451,639	3,615,172	2,415,646	2,149,451	33,544,556
	Customers	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	1,552,296
	Sales/Customers	15.6	14.0	13.3	13.8	13.8	17.6	31.7	41.8	34.4	27.9	18.7	16.6	21.6
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	11,114	15,777	16,542	14,033	14,604	16,596	15,547	14,827	14,065	15,456	12,310	9,964	170,835
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customers	463.1	657.4	689.3	584.7	608.5	691.5	647.8	617.8	586.0	644.0	512.9	415.2	593.2
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	31,177	28,673	25,014	25,220	27,747	47,546	63,035	74,253	64,086	56,944	40,412	33,822	517,929
	Customers	461	461	461	461	461	461	461	461	461	461	461	461	5,532
	Sales/Customers	67.6	62.2	54.3	54.7	60.2	103.1	136.7	161.1	139.0	123.5	87.7	73.4	93.6
	<u>G1 Small Commercial</u>													
	Sales	1,563,384	1,349,244	1,268,141	1,297,112	1,385,310	1,883,960	3,533,287	5,122,270	4,282,646	3,357,948	2,161,119	1,677,610	28,882,031
	Customers	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	245,890
	Sales/Customers	76.3	65.8	61.9	63.3	67.6	91.9	172.4	250.0	209.0	163.9	105.5	81.9	117.5
	<u>G1 Small Industrial</u>													
	Sales	417	287	384	380	408	413	1,260	1,975	1,817	1,502	686	393	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customers	139.0	95.7	128.0	126.7	136.0	137.7	420.0	658.3	605.7	500.7	228.7	131.0	275.6
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	149,201	118,238	103,982	105,077	119,271	146,605	213,468	246,855	199,968	174,467	143,710	158,178	1,879,020
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
	Sales/Customers	1,193.6	945.9	831.9	840.6	954.2	1,172.8	1,707.7	1,974.8	1,599.7	1,395.7	1,149.7	1,265.4	1,252.7
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	3,619,266	3,246,517	2,988,822	3,110,905	3,266,316	3,912,007	6,194,211	7,518,806	6,386,464	5,511,371	4,237,401	3,777,078	53,769,164
	Customers	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	43,740
	Sales/Customers	992.9	890.7	820.0	853.5	896.1	1,073.3	1,699.4	2,062.8	1,752.1	1,512.0	1,162.5	1,036.2	1,229.3
	<u>G2 Large Commercial</u>													
	Sales	9,512	7,324	7,031	7,058	10,007	22,259	30,352	39,686	30,896	35,964	31,063	19,530	250,682
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customers	864.7	665.8	639.2	641.6	909.7	2,023.5	2,759.3	3,607.8	2,808.7	3,269.5	2,823.9	1,775.5	1,899.1
	<u>G2 Small Industrial</u>													
	Sales	13,548	15,446	13,695	13,322	14,670	14,322	19,982	20,846	21,496	18,733	14,844	13,492	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customers	2,258.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,699.9

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	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
	G3 Apartments Sales	83,345	77,971	62,431	62,388	72,473	81,603	91,995	121,325	163,160	132,050	82,441	78,692	1,109,874
	Customers	14	14	14	14	14	14	14	14	14	14	14	14	14
	Sales/Customer	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	5,828.8	6,571.1	8,666.1	11,654.3	9,432.1	5,888.6	5,620.9	6,606.4
	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	1,307,942	977,271	1,075,665	1,055,199	1,175,247	1,454,225	2,240,511	2,684,313	2,254,197	2,095,229	1,744,822	1,456,435	19,521,056
	Customers	244	244	244	244	244	244	244	244	244	244	244	244	244
	Sales/Customer	5,360.4	4,005.2	4,408.5	4,324.6	4,816.6	5,959.9	9,182.4	11,001.3	9,238.5	8,587.0	7,150.9	5,969.0	6,667.0
	G3 Large Commercial Sales	62,951	66,710	53,234	53,935	57,767	72,212	78,597	74,709	79,669	68,711	62,970	56,267	787,732
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	8
	Sales/Customer	7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,026.5	9,824.6	9,338.6	9,958.6	8,588.9	7,871.3	7,033.4	8,205.5
	G3 Small Industrial Sales	23,800	17,965	15,988	19,273	22,694	25,336	59,542	89,133	38,512	34,266	31,071	24,044	401,624
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
	Sales/Customer	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	8,367.2
	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	4,730	3,878	3,905	3,702	3,992	4,739	10,585	21,677	18,613	17,110	13,353	6,927	113,211
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
	Sales/Customer	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	10,585.0	21,677.0	18,613.0	17,110.0	13,353.0	6,927.0	9,434.3
	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
	G4 Apartments, Monthly Demand Sales	15,309	13,430	12,725	13,658	14,062	13,826	18,178	18,381	18,114	16,075	16,281	15,246	185,285
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
	Sales/Customer	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	13,826.0	18,178.0	18,381.0	18,114.0	16,075.0	16,281.0	15,246.0	15,440.4
	G4 Large Commercial, Monthly Demand Sales	1,183,406	1,155,578	1,064,331	1,081,080	1,066,543	1,102,083	1,434,496	1,774,388	1,549,528	1,489,180	1,270,298	1,248,424	15,419,335
	Customers	37	37	37	37	37	37	37	37	37	37	37	37	37
	Sales/Customer	31,963.9	31,231.8	28,765.7	29,218.4	28,825.5	29,786.0	38,770.2	47,956.4	41,879.1	40,248.1	34,332.4	33,741.2	34,728.2

SN	SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
		G3 Apartments													
		G3 Master Meter Mobile Home Park													
		G3 Small Commercial													
		G3 Large Commercial													
		G3 Small Industrial													
		G3 Large Industrial													
		G3 Armed Forces													
		G3 CNG on Customer's Premises													
		G4 Apartments, Monthly Demand													
		G4 Large Commercial, Monthly Demand													

SN	SGG4	General Gas Service - G4 (>180,000 therms/year)													
		G4 Apartments, Monthly Demand													
		G4 Large Commercial, Monthly Demand													

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G4	Small Industrial, Monthly Demand	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4	Large Industrial, Monthly Demand	321,748	297,687	279,285	233,342	297,696	246,273	279,126	290,825	375,838	394,405	390,728	401,675	3,808,628
	Sales	6	6	6	6	6	6	6	6	6	6	6	6	72
	Customers	53,624.7	49,614.5	46,547.5	38,890.3	49,616.0	41,045.5	46,521.0	48,470.8	62,639.7	65,734.2	65,121.3	66,945.8	52,897.6
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	13,600	11,022	9,917	10,712	11,694	13,481	29,866	55,714	49,923	44,717	34,122	19,503	304,271
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customers	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	29,866.0	55,714.0	49,923.0	44,717.0	34,122.0	19,503.0	25,355.9
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	961,798	976,429	949,421	991,623	951,601	1,016,885	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customers	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	499,252.3
G4	Large Commercial, Annual Demand	146,909	147,210	148,384	150,053	192,900	214,225	257,954	196,432	211,898	197,182	223,793	178,271	2,265,211
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	53,556.3	64,488.5	49,108.0	52,974.5	49,295.5	55,948.3	44,567.8	47,191.9
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Large Industrial, Annual Demand	105,637	105,637	105,637	105,637	100,373	109,785	105,756	96,750	139,710	116,544	112,050	99,224	1,302,740
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	105,637.0	105,637.0	105,637.0	105,637.0	100,373.0	109,785.0	105,756.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	1,302,740.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)</b>														
<b>G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>General Gas Service - G7 (Winter Peak &gt; 30% Annual Usage)</b>														
<b>G7 Large Commercial, Winter Peak, &gt; 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0



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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	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
<u>SN_SGAC</u>	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	17,788	23,534	21,545	22,540	15,680	12,030	10,807	12,663	10,045	11,370	11,096	14,715	183,813
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,976.4	2,614.9	2,393.9	2,504.4	1,742.2	1,336.7	1,200.8	1,407.0	1,116.1	1,263.3	1,232.9	1,635.0	1,702.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,229	1,714	1,676	1,754	1,359	821	907	609	594	413	423	823	12,322
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	614.5	857.0	838.0	877.0	679.5	410.5	453.5	304.5	297.0	206.5	211.5	411.5	513.4
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,596	3,067	3,127	3,056	1,866	884	1,120	1,307	1,298	1,114	1,043	1,625	22,103
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	865.3	1,022.3	1,042.3	1,018.7	622.0	294.7	373.3	435.7	432.7	371.3	347.7	541.7	614.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	4,194	3,999	4,762	5,206	3,437	1,619	1,473	1,989	1,922	1,736	1,396	1,658	33,391
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	2,097.0	1,999.5	2,381.0	2,603.0	1,718.5	809.5	736.5	994.5	961.0	868.0	698.0	829.0	1,391.3
<u>SN_SQWP</u>	Water Pumping Gas Service													
	Sales	11,095	4,146	17,981	10,993	23,241	37,027	42,378	5,586	14,379	5,035	9,329	2,186	183,376
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,095.0	4,146.0	17,981.0	10,993.0	23,241.0	37,027.0	42,378.0	5,586.0	14,379.0	5,035.0	9,329.0	2,186.0	15,281.3
<u>SN_SGEG</u>	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	26,151	23,343	23,115	26,803	32,776	43,799	61,883	59,669	64,064	60,874	66,118	56,168	544,763
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	6,537.8	5,835.8	5,778.8	6,700.8	8,194.0	10,949.8	15,470.8	14,917.3	16,016.0	15,218.5	16,529.5	14,042.0	11,349.2
	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
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,907	9,523	9,596	9,939	9,506	9,670	10,044	10,610	9,737	9,100	9,527	9,799	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.7	14.1	14.2	14.7	14.1	14.3	14.9	15.7	14.4	13.5	14.1	14.5	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	57	55	59	54	57	59	61	58	55	55	55	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.0	18.3	19.7	18.0	19.0	19.7	20.3	19.3	18.3	18.3	18.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	21	22	21	23	21	22	23	24	22	21	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	21.0	22.0	21.0	23.0	21.0	22.0	23.0	24.0	22.0	21.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,647	14,993	15,317	15,209	14,791	14,992	16,261	16,557	14,775	15,026	14,930	14,949	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	745.1	714.0	729.4	724.2	704.3	713.9	774.3	788.4	703.6	715.5	711.0	711.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	526	502	496	526	486	537	520	539	514	486	496	497	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	175.3	167.3	165.3	175.3	162.0	179.0	173.3	179.7	171.3	162.0	165.3	165.7	170.1
	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	129	124	137	124	129	124	146	142	124	129	133	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	129.0	124.0	137.0	124.0	129.0	124.0	146.0	142.0	124.0	129.0	133.0	124.0	130.4
<u>SN_SGOS</u>	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	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

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL SALES SERVICE</b>														
	Sales	24,021,433	20,383,527	18,787,912	19,337,317	21,018,614	28,642,436	56,561,789	79,928,783	63,799,316	50,702,687	31,934,408	26,186,488	443,244,710
	Customers	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	8,597,676
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	6,995,874	7,971,852	8,638,550	7,341,843	7,548,943	6,668,407	5,680,404	77,668,923
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Customers	59,390	51,760	51,460	57,900	81,170	123,751	231,881	290,601	216,824	204,536	144,400	75,840	1,589,513
Transportation - Industrial	Deliveries	9,862,232	11,285,724	11,441,586	10,706,542	4,885,910	4,439,374	4,598,643	5,273,151	4,580,486	4,672,637	4,665,648	5,801,718	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	423,950	500,610	421,032	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	1,047,260	1,181,147	935,712	915,679	610,210	548,542	653,901	727,437	539,289	784,053	665,325	1,047,538	9,656,093
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - 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	20,140,967	35,430,444	36,073,383	29,178,270	10,815,880	23,116,510	28,701,520	4,118,080	5,573,250	19,265,040	19,989,380	13,045,270	245,447,994
	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	11,703,660	12,031,510	12,014,670	11,692,120	11,327,430	11,414,730	8,809,740	3,750,494	7,887,880	11,857,780	11,464,620	326,340	114,280,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL TRANSPORTATION Deliveries</b>	<b>48,513,411</b>	<b>65,606,057</b>	<b>66,088,820</b>	<b>58,125,664</b>	<b>34,182,497</b>	<b>47,040,681</b>	<b>51,379,357</b>	<b>23,208,313</b>	<b>26,508,892</b>	<b>44,741,019</b>	<b>44,016,950</b>	<b>26,406,310</b>	<b>535,817,971</b>
	Customers	172	172	172	172	172	172	172	172	172	172	172	172	2,064
	<b>TOTAL DISTRICT Sales</b>	<b>72,534,844</b>	<b>85,989,584</b>	<b>84,876,732</b>	<b>77,462,981</b>	<b>55,201,111</b>	<b>75,683,117</b>	<b>109,941,146</b>	<b>103,137,096</b>	<b>90,248,208</b>	<b>95,443,706</b>	<b>75,951,358</b>	<b>52,592,798</b>	<b>979,062,681</b>
	Customers	716,645	716,645	716,645	716,645	716,645	716,645	716,645	716,645	716,645	716,645	716,645	716,645	8,599,740

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<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	153,590	129,436	126,841	119,744	170,748	287,880	296,169	181,568	56,291	20,470	0	0	1,749,122
	Customers	206,385	8,567	8,062	6,714	6,135	4,243	3,059	2,435	993	649	0	0	59,513
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	9,913	11,068	14,672	15,168	17,673	22,158	31,825	29,462	14,350	7,713	635	0	174,637
	Customers	637	789	1,099	1,099	1,277	1,257	1,005	705	417	276	34	0	8,595
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	2,840	1,866	1,465	711	1,023	2,888	3,418	4,027	3,197	1,976	(877)	0	22,534
	Customers	42	30	27	13	17	28	25	25	23	16	(10)	0	236
	G1 Small Commercial													
	Sales	37,730	33,670	34,427	34,517	34,567	34,276	7,070	6,250	(13,795)	(18,026)	(4,323)	0	186,363
	Customers	495	512	557	546	512	373	41	25	(66)	(110)	(41)	0	2,844
	G1 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
	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
	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
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	8,355	5,675	3,327	4,203	954	3,519	3,415	0	0	1,396	0	0	30,844
	Customers	7	6	4	5	1	3	2	0	0	1	0	0	29
	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
	G2 Small Commercial													
	Sales	123,219	93,600	91,096	109,337	113,022	139,654	195,648	225,034	224,452	125,551	67,458	0	1,508,071
	Customers	124	105	111	128	126	130	115	109	128	83	58	0	1,217
	G2 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
	G2 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

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SN_SGG3	G2 Large Industrial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	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	
	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	
	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>														
	G3 Apartments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Master Meter Mobile Home Park															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Small Commercial															
Sales	10,717	7,986	(17,618)	8,636	(28,882)	11,921	18,383	44,028	(55,437)	0	0	0	0	(266)	
Customers	2	2	(4)	2	(6)	2	2	4	(6)	0	0	0	0	(2)	
G3 Large Commercial															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Small Industrial															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Large Industrial															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Armed Forces															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 CNG on Customer's Premises															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>General Gas Service - G4 (&gt;180,000 therms/year)</u>															
G4 Apartments, Monthly Demand															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G4 Large Commercial, Monthly Demand															
Sales	(31,984)	0	57,531	0	(57,651)	(29,786)	(116,310)	(47,956)	(41,879)	(40,248)	0	0	0	(308,283)	
Customers	(1)	0	2	0	(2)	(1)	(3)	(1)	(1)	(1)	0	0	0	(8)	

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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
G4 Large 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
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
G4 Armed Forces, 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
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
G4 CNG on Customer's Premises, 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
G4 Large Commercial, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 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
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
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
G4 Armed Forces, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 CNG on Customer's Premises, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SCG5 General Gas Service - G5 (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
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

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G5	Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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_SCG6	General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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_SCG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0



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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G7	Electric Generation, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGAC	Air Conditioning Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	0	0	0	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, (Chiller-Only Serv @ Address, G2, BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGAC	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGAC	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGWP	Water Pumping Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Water Pumping Gas Service	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGEG	Small Electric Generation - Commercial Cogeneration, G1	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G1	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGEG	Small Electric Generation - Commercial Cogeneration, G2	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGEG	Small Electric Generation - Commercial Cogeneration, G3	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGEG	Small Electric Generation - Electric Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Electric Generation	0	0	0	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 2023  
TWELVE MONTHS ENDING MAY 2023  
CUSTOMER ANNUALIZATION ADJUSTMENT

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SCCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL SALES SERVICE</b>	<b>367,175</b>	<b>307,455</b>	<b>314,336</b>	<b>299,413</b>	<b>200,450</b>	<b>355,378</b>	<b>431,329</b>	<b>557,014</b>	<b>312,456</b>	<b>134,653</b>	<b>83,363</b>	<b>0</b>	<b>3,363,022</b>
	<b>Customers</b>	<b>10,953</b>	<b>10,453</b>	<b>10,363</b>	<b>9,855</b>	<b>8,639</b>	<b>7,927</b>	<b>5,430</b>	<b>3,926</b>	<b>2,930</b>	<b>1,258</b>	<b>690</b>	<b>0</b>	<b>72,424</b>
	<u>Transportation - Residential</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Master Metered</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Commercial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Military</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Industrial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Cogeneration</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Irrigation</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Water Pumping</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Compressed Natural Gas</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Essential Agriculture</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Electric Generation</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Core Aggregation Agency</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Negotiated Industrial</u>													
	Deliveries	0	0	0	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 2023  
TWELVE MONTHS ENDING MAY 2023  
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL TRANSPORTATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL DISTRICT</b>	<b>367,175</b>	<b>307,455</b>	<b>314,336</b>	<b>299,413</b>	<b>200,450</b>	<b>355,378</b>	<b>431,329</b>	<b>557,014</b>	<b>312,456</b>	<b>134,653</b>	<b>83,363</b>	<b>0</b>	<b>3,363,022</b>
	Sales	10,953	10,453	10,363	9,855	8,639	7,927	5,430	3,926	2,930	1,258	690	0	72,424
	Customers													

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	12,038,465	9,618,391	8,531,594	8,876,978	10,084,162	15,701,443	38,372,400	54,657,437	42,118,566	32,136,388	17,788,650	13,622,756	263,547,220
	Customers	551,655	552,293	552,735	553,240	554,588	555,167	557,059	558,243	558,867	560,309	560,653	561,302	6,676,111
	Sales/Customer	21.8	17.4	15.4	16.0	18.2	28.3	68.9	97.9	75.4	57.4	31.7	24.3	39.5
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	2,003,236	1,803,498	1,712,248	1,770,158	1,772,605	2,258,082	4,064,517	5,376,365	4,437,289	3,607,459	2,415,011	2,149,451	33,369,919
	Customers	128,721	128,569	128,259	128,259	128,081	128,101	128,353	128,653	128,941	129,082	129,324	129,358	1,543,701
	Sales/Customer	15.6	14.0	13.3	13.8	13.8	17.6	31.7	41.8	34.4	27.9	18.7	16.6	21.6
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	11,114	15,777	16,542	14,033	14,604	16,596	15,547	14,827	14,065	15,456	12,310	9,964	170,835
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customer	463.1	657.4	689.3	584.7	608.5	691.5	647.8	617.8	586.0	644.0	512.9	415.2	593.2
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	28,337	26,807	23,549	24,509	26,724	44,658	59,617	70,226	60,889	54,988	41,289	33,822	495,395
	Customers	419	431	434	444	433	436	436	436	438	445	471	461	5,296
	Sales/Customer	67.6	62.2	54.3	54.7	60.2	103.1	136.7	161.1	139.0	123.5	87.7	73.4	93.5
	G1 Small Commercial													
	Sales	1,525,654	1,315,574	1,233,714	1,262,595	1,350,743	1,849,684	3,526,217	5,116,020	4,206,441	3,375,974	2,165,442	1,677,610	28,695,668
	Customers	19,995	19,978	19,933	19,944	19,978	20,117	20,449	20,465	20,566	20,600	20,531	20,490	243,036
	Sales/Customer	76.3	65.9	61.9	63.3	67.6	91.9	172.4	250.0	209.0	163.9	105.5	81.9	118.1
	G1 Small Industrial													
	Sales	417	287	384	380	408	413	1,260	1,975	1,817	1,502	686	393	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	139.0	95.7	128.0	126.7	136.0	137.7	420.0	658.3	605.7	500.7	228.7	131.0	275.6
	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
	G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	140,846	112,563	100,655	100,874	118,317	143,086	210,053	246,855	199,968	173,071	143,710	158,178	1,848,176
	Customers	118	119	121	120	124	122	123	125	125	124	125	125	1,471
	Sales/Customer	1,193.6	945.9	831.9	840.6	954.2	1,172.8	1,707.7	1,974.8	1,599.7	1,395.7	1,149.7	1,265.4	1,256.4
	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	3,496,047	3,152,917	2,897,726	3,001,568	3,153,294	3,772,353	5,988,563	7,293,772	6,162,012	5,365,820	4,169,943	3,777,078	52,261,093
	Customers	3,521	3,540	3,534	3,517	3,519	3,515	3,530	3,536	3,517	3,562	3,587	3,645	42,523
	Sales/Customer	992.9	890.7	820.0	853.4	896.1	1,073.2	1,699.3	2,062.7	1,752.1	1,512.0	1,162.5	1,036.2	1,229.0
	G2 Large Commercial													
	Sales	9,512	7,324	7,031	7,058	10,007	22,259	30,352	39,686	30,896	35,964	31,063	19,530	250,682
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customer	864.7	665.8	639.2	641.6	909.7	2,023.5	2,769.3	3,607.8	2,808.7	3,269.5	2,823.9	1,775.5	1,899.1
	G2 Small Industrial													
	Sales	13,548	15,446	13,695	13,322	14,670	14,322	19,982	20,846	21,496	18,733	14,844	13,492	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customer	2,258.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,699.9

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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
	G3 Apartments Sales	83,345	77,971	62,431	62,388	72,473	81,603	91,995	121,325	163,160	132,050	82,441	78,692	1,109,874
	Customers	14	14	14	14	14	14	14	14	14	14	14	14	168
	Sales/Customer	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	5,828.8	6,571.1	8,666.1	11,654.3	9,432.1	5,888.6	5,620.9	6,606.4
	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	1,297,225	969,285	1,093,283	1,046,563	1,204,129	1,442,304	2,222,128	2,640,285	2,309,634	2,095,229	1,744,822	1,456,435	19,521,322
	Customers	242	242	242	242	250	242	242	240	250	244	244	244	2,930
	Sales/Customer	5,360.4	4,005.3	4,408.4	4,324.6	4,816.5	5,959.9	9,182.3	11,001.2	9,238.5	8,587.0	7,150.9	5,969.0	6,662.6
	G3 Large Commercial Sales	62,951	66,710	53,234	53,935	57,767	72,212	78,597	74,709	79,669	68,711	62,970	56,267	787,732
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,026.5	9,824.6	9,338.6	9,958.6	8,588.9	7,871.3	7,033.4	8,205.5
	G3 Small Industrial Sales	23,800	17,965	15,988	19,273	22,694	25,336	59,542	89,133	38,512	34,266	31,071	24,044	401,624
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	8,367.2
	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	4,730	3,878	3,905	3,702	3,992	4,739	10,585	21,677	18,613	17,110	13,353	6,927	113,211
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	10,585.0	21,677.0	18,613.0	17,110.0	13,353.0	6,927.0	9,434.3
	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
	G4 Apartments, Monthly Demand Sales	15,309	13,430	12,725	13,658	14,062	13,826	18,178	18,381	18,114	16,075	16,281	15,246	185,285
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	13,826.0	18,178.0	18,381.0	18,114.0	16,075.0	16,281.0	15,246.0	15,440.4
	G4 Large Commercial, Monthly Demand Sales	1,215,390	1,155,578	1,006,800	1,081,080	1,124,194	1,131,869	1,550,806	1,822,344	1,591,407	1,529,428	1,270,298	1,248,424	15,727,618
	Customers	38	37	35	37	39	38	40	38	38	38	37	37	452
	Sales/Customer	31,983.9	31,231.8	28,765.7	29,218.4	28,825.5	29,786.0	38,770.2	47,956.4	41,879.1	40,248.1	34,332.4	33,741.2	34,795.6

SN	SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
		G3 Apartments													
		G3 Master Meter Mobile Home Park													
		G3 Small Commercial													
		G3 Large Commercial													
		G3 Small Industrial													
		G3 Large Industrial													
		G3 Armed Forces													
		G3 CNG on Customer's Premises													
		G4 Apartments, Monthly Demand													
		G4 Large Commercial, Monthly Demand													

SN	SGG4	General Gas Service - G4 (>180,000 therms/year)													
		G4 Apartments, Monthly Demand													
		G4 Large Commercial, Monthly Demand													

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G4	Small Industrial, Monthly Demand	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4	Large Industrial, Monthly Demand	321,748	297,687	279,285	233,342	297,696	246,273	279,126	290,825	375,838	394,405	390,728	401,675	3,808,628
	Sales	6	6	6	6	6	6	6	6	6	6	6	6	72
	Customers	53,624.7	49,614.5	46,547.5	38,890.3	49,616.0	41,045.5	46,521.0	48,470.8	62,639.7	65,734.2	65,121.3	66,945.8	52,897.6
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	13,600	11,022	9,917	10,712	11,694	13,481	29,866	55,714	49,923	44,717	34,122	19,503	304,271
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
G4	Electric Generation, Monthly Demand	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	29,866.0	55,714.0	49,923.0	44,717.0	34,122.0	19,503.0	25,355.9
	Sales	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	961,798	976,429	949,421	991,623	951,601	1,016,885	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
G4	Large Commercial, Annual Demand	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	499,252.3
	Sales	146,909	147,210	148,384	150,053	192,900	214,225	257,954	196,432	211,898	197,182	223,793	178,271	2,265,211
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
G4	Small Industrial, Annual Demand	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	53,556.3	64,488.5	49,108.0	52,974.5	49,295.5	55,948.3	44,567.8	47,191.9
	Sales	0	0	0	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	105,637	105,637	105,637	105,637	100,373	109,785	105,756	96,750	139,710	116,544	112,050	99,224	1,302,740
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)</b>														
<b>G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>General Gas Service - G7 (Winter Peak &gt; 30% Annual Usage)</b>														
<b>G7 Large Commercial, Winter Peak, &gt; 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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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	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
<u>SN_SGAC</u>	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	17,788	23,534	21,545	22,540	15,680	12,030	10,807	12,663	10,045	11,370	11,096	14,715	183,813
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,976.4	2,614.9	2,393.9	2,504.4	1,742.2	1,336.7	1,200.8	1,407.0	1,116.1	1,263.3	1,232.9	1,635.0	1,702.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,229	1,714	1,676	1,754	1,359	821	907	609	594	413	423	823	12,322
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	614.5	857.0	838.0	877.0	679.5	410.5	453.5	304.5	297.0	206.5	211.5	411.5	513.4
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,596	3,067	3,127	3,056	1,866	884	1,120	1,307	1,298	1,114	1,043	1,625	22,103
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	865.3	1,022.3	1,042.3	1,018.7	622.0	294.7	373.3	435.7	432.7	371.3	347.7	541.7	614.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	4,194	3,999	4,762	5,206	3,437	1,619	1,473	1,989	1,922	1,736	1,396	1,658	33,391
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	2,097.0	1,999.5	2,381.0	2,603.0	1,718.5	809.5	736.5	994.5	961.0	868.0	698.0	829.0	1,391.3
<u>SN_SQWP</u>	Water Pumping Gas Service													
	Sales	11,095	4,146	17,981	10,993	23,241	37,027	42,378	5,586	14,379	5,035	9,329	2,186	183,376
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,095.0	4,146.0	17,981.0	10,993.0	23,241.0	37,027.0	42,378.0	5,586.0	14,379.0	5,035.0	9,329.0	2,186.0	15,281.3
<u>SN_SGEG</u>	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	26,151	23,343	23,115	26,803	32,776	43,799	61,883	59,669	64,064	60,874	66,118	56,168	544,763
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	6,537.8	5,835.8	5,778.8	6,700.8	8,194.0	10,949.8	15,470.8	14,917.3	16,016.0	15,218.5	16,529.5	14,042.0	11,349.2
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,907	9,523	9,596	9,939	9,506	9,670	10,044	10,610	9,737	9,100	9,527	9,799	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.7	14.1	14.2	14.7	14.1	14.3	14.9	15.7	14.4	13.5	14.1	14.5	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	57	55	59	54	57	59	61	58	55	55	55	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.0	18.3	19.7	18.0	19.0	19.7	20.3	19.3	18.3	18.3	18.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	21	22	21	23	21	22	23	24	22	21	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	21.0	22.0	21.0	23.0	21.0	22.0	23.0	24.0	22.0	21.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,647	14,993	15,317	15,209	14,791	14,992	16,261	16,557	14,775	15,026	14,930	14,949	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	745.1	714.0	729.4	724.2	704.3	713.9	774.3	788.4	703.6	715.5	711.0	711.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	526	502	496	526	486	537	520	539	514	486	496	497	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	175.3	167.3	165.3	175.3	162.0	179.0	173.3	179.7	171.3	162.0	165.3	165.7	170.1
	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	129	124	137	124	129	124	146	142	124	129	133	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	129.0	124.0	137.0	124.0	129.0	124.0	146.0	142.0	124.0	129.0	133.0	124.0	130.4
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCCGS	Compression Gas Service												
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service												
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL SALES SERVICE</b>													
	Sales	23,654,258	18,473,576	19,037,904	20,818,164	28,287,068	56,130,460	79,371,769	63,426,860	50,568,034	31,851,045	26,186,488	439,881,688
	Customers	705,520	706,110	706,618	707,834	708,546	711,043	712,547	713,543	715,215	715,783	716,473	8,525,252
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	5,275,932	5,124,862	5,199,653	6,071,626	6,995,874	7,971,852	8,638,550	7,341,843	7,548,943	6,668,407	5,680,404	77,668,923
	Customers	137	137	137	137	137	137	137	137	137	137	137	1,644
	Customers	59,390	51,760	57,900	81,170	123,751	231,881	290,601	216,824	204,536	144,400	75,840	1,589,513
Transportation - Industrial	Deliveries	9,862,232	11,285,724	10,706,542	4,885,910	4,439,374	4,598,643	5,273,151	4,580,486	4,672,637	4,665,648	5,801,718	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	228
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	423,950	500,610	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	1,047,260	1,181,147	915,679	610,210	548,542	653,901	727,437	539,289	784,053	665,325	1,047,538	9,656,093
	Customers	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - 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	20,140,967	35,430,444	36,073,383	29,178,270	10,815,880	23,116,510	28,701,520	4,118,080	5,573,250	19,265,040	19,989,380	13,045,270	245,447,994
	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	11,703,660	12,031,510	12,014,670	11,692,120	11,327,430	11,414,730	8,809,740	3,750,494	7,887,880	11,857,780	11,464,620	326,340	114,280,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL TRANSPORTATION</b>	<b>48,513,411</b>	<b>65,606,057</b>	<b>66,088,820</b>	<b>58,125,664</b>	<b>34,182,497</b>	<b>47,040,681</b>	<b>51,379,357</b>	<b>23,208,313</b>	<b>26,508,892</b>	<b>44,741,019</b>	<b>44,016,950</b>	<b>26,406,310</b>	<b>535,817,971</b>
	Deliveries	172	172	172	172	172	172	172	172	172	172	172	172	2,064
	Customers													
	<b>TOTAL DISTRICT</b>	<b>72,167,669</b>	<b>85,682,129</b>	<b>84,562,396</b>	<b>77,163,568</b>	<b>55,000,661</b>	<b>75,327,739</b>	<b>109,509,817</b>	<b>102,580,082</b>	<b>89,935,752</b>	<b>95,309,053</b>	<b>75,867,995</b>	<b>52,592,798</b>	<b>975,689,659</b>
	Sales	705,692	706,192	706,282	706,790	708,006	708,718	711,215	712,719	713,715	715,387	715,955	716,645	8,527,316
	Customers													

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<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	0	0	0	0	141,335	(6,247,590)	(8,739,926)	(1,875,911)	(13,516,919)	(13,415,863)	(10,433,485)	(83,186)	(54,171,545)
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	0	0	0	0	0	(547,632)	(710,177)	(152,557)	(1,083,723)	(1,115,301)	(885,359)	(7,542)	(4,502,291)
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	(15)	195	351	(166)	(512)	0	(582)	(246)	(661)	0	0	0	(1,636)
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments	0	0	0	0	0	0	(6,412)	(1,961)	(12,661)	(13,741)	(10,863)	(121)	(45,779)
	G1 Small Commercial	0	0	0	0	24,068	(426,814)	(609,171)	(149,254)	(1,032,140)	(1,038,736)	(749,924)	(7,179)	(3,989,150)
	G1 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments	0	0	0	0	0	(28,964)	(28,336)	(7,063)	(39,527)	(43,322)	(33,122)	(694)	(181,028)
	G2 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial	0	0	0	0	0	(731,625)	(801,372)	(169,438)	(1,170,542)	(1,350,725)	(1,177,869)	(9,446)	(5,411,017)
	G2 Large Commercial	0	0	0	0	0	(1,310)	(13,831)	(2,101)	(13,764)	(13,830)	(10,097)	(19)	(54,952)
	G2 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0

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	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN SGG3</u>	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>													
	G3 Apartments Sales	0	0	0	0	0	(13,591)	(10,668)	(3,429)	(19,979)	(23,809)	(15,828)	(293)	(87,597)
	G3 Master Meter Mobile Home Park Sales													0
	G3 Small Commercial Sales	0	0	0	0	0	(259,835)	(248,068)	(50,672)	(356,017)	(452,258)	(444,021)	0	(1,810,871)
	G3 Large Commercial Sales	0	0	0	0	0	(7,593)	(7,237)	(1,491)	(10,043)	(13,087)	(12,864)	0	(52,315)
	G3 Small Industrial Sales													0
	G3 Large Industrial Sales													0
	G3 Armed Forces Sales	0	0	0	0	0	0	(4,178)	(752)	(4,955)	(3,733)	(2,645)	0	(16,263)
	G3 CNG on Customer's Premises Sales													0
<u>SN SGG4</u>	<u>General Gas Service - G4 (&gt;180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand Sales	0	0	0	0	0	(1,863)	(1,481)	(346)	(1,689)	(3,065)	(2,919)	0	(11,383)
	G4 Large Commercial, Monthly Demand Sales	0	0	0	0	0	(162,179)	(157,949)	(31,087)	(176,947)	(265,186)	(258,860)	(2,240)	(1,054,448)

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	G4 Small Industrial, Monthly Demand Sales													0
	G4 Large Industrial, Monthly Demand Sales													0
	G4 Commercial Cogeneration, Monthly Demand Sales													0
	G4 Armed Forces, Monthly Demand Sales	0	0	0	0	0	0	(9,365)	(1,634)	(11,741)	(9,637)	(8,428)	0	(40,706)
	G4 Electric Generation, Monthly Demand Sales													0
	G4 CNG on Customer's Premises, Monthly Demand Sales													0
	G4 Large Commercial, Annual Demand Sales	0	0	0	0	0	(44,660)	(29,931)	(4,012)	(23,187)	(33,985)	(47,559)	(1,571)	(184,905)
	G4 Small Industrial, Annual Demand Sales													0
	G4 Large Industrial, Annual Demand Sales													0
	G4 Commercial Cogeneration, Annual Demand Sales													0
	G4 Armed Forces, Annual Demand Sales													0
	G4 CNG on Customer's Premises, Annual Demand Sales													0
<u>SN_SCG5</u>	<u>General Gas Service - G5 (Winter Peak &lt; 15% Annual Usage)</u>													
	G5 Large Commercial, Winter Peak < 15% Annual Usage Sales													0

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	G5 Small Industrial, Winter Peak < 15% Annual Usage Sales													0
	G5 Large Industrial, Winter Peak < 15% Annual Usage Sales													0
	G5 Armed Forces, Winter Peak < 15% Annual Usage Sales													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage Sales													0
<u>SN_SCG6</u>	<u>General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)</u> G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage Sales													0
<u>SN_SCG7</u>	<u>General Gas Service - G7 (Winter Peak &gt; 30% Annual Usage)</u> 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



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	G7 Electric Generation, Winter Peak, > 30% Annual Usage Sales													0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC) Sales	(22)	391	660	(265)	(593)	0	0	0	0	0	0	29	200
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC) Sales	(1)	26	35	(19)	(59)	0	0	0	0	0	0	4	(14)
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) Sales	(7)	84	128	(57)	(169)	0	0	0	0	0	87	19	85
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) Sales	(14)	168	269	(112)	(382)	0	0	0	0	0	0	26	(45)
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													0
	Water Pumping Gas Service Sales													0
<u>SN_SQEG</u>	<u>Small Electric Generation Gas Service</u>													0
	Small Electric Generation - Small Industrial Sales													0
	Small Electric Generation - Commercial Cogeneration, G1 Sales													0
	Small Electric Generation - Commercial Cogeneration, G2 Sales													0
	Small Electric Generation - Commercial Cogeneration, G3 Sales													0
	Small Electric Generation - Electric Generation Sales													0

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<u>SN_SGCG</u>	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
<u>SN_SGL</u>	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
<u>SN_SGOS</u>	Optional Gas Service Optional, Large Commercial Sales													0
<u>SN_SGAS</u>	Alternative Sales Service Alternative Sales Service, Large Commercial Sales													0

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SN_SCCGS	Compression Gas Service Compression, Large Commercial Sales													0
SN_SGRNG	Biogas and Renewable Natural Gas Service Biogas and Renewable, Large Commercial Sales													0
	<b>TOTAL SALES SERVICE</b>	(59)	864	1,443	(619)	163,688	(8,473,676)	(11,378,684)	(2,451,954)	(17,474,495)	(17,796,178)	(14,093,776)	(112,213)	(71,615,659)
	Transportation - Residential Deliveries								(89,186)	(399,469)	(754,004)	0	0	(2,543,307)
	Transportation - Master Metered Deliveries								(8,549)	(62,896)	(54,174)	0	0	(258,827)
	Transportation - Commercial Deliveries	0	0	0	0	0	(712,537)	(588,111)						
	Transportation - Military Deliveries	0	0	0	0	0	(70,149)	(63,059)						
	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	(3,034)	40,849	74,641	(18,575)	0	0	0	0	0	0	0	0	93,881
	Transportation - Core Aggregation Agency Deliveries													0
	Transportation - Negotiated Industrial Deliveries													0

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	Transportation - Negotiated Essential Agriculture Deliveries													0
	Transportation - Negotiated Compressed Natural Gas Deliveries													0
	Transportation - Negotiated Electric Generation Deliveries (81,243)	836,876	1,284,293	1,284,293	(264,550)	0	0	0	0	0	0	0	126,980	1,902,356
	Transportation - Negotiated Sales Deliveries													0
	Transportation - Negotiated Cogeneration Deliveries													0
	Transportation - Negotiated Commercial Deliveries													0
	<b>TOTAL TRANSPORTATION Deliveries</b>	<b>(84,277)</b>	<b>877,725</b>	<b>1,358,934</b>	<b>(283,125)</b>	<b>0</b>	<b>(782,686)</b>	<b>(651,170)</b>	<b>(97,735)</b>	<b>(462,365)</b>	<b>(808,178)</b>	<b>0</b>	<b>126,980</b>	<b>(805,897)</b>
	<b>TOTAL DISTRICT Sales</b>	<b>(84,336)</b>	<b>878,589</b>	<b>1,360,377</b>	<b>(283,744)</b>	<b>163,688</b>	<b>(9,256,362)</b>	<b>(12,029,854)</b>	<b>(2,549,689)</b>	<b>(17,936,860)</b>	<b>(18,604,356)</b>	<b>(14,093,776)</b>	<b>14,767</b>	<b>(72,421,556)</b>

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	12,038,465	9,618,391	8,531,594	8,876,978	9,942,827	21,949,033	47,112,326	56,533,348	55,635,475	45,562,251	28,222,135	13,705,942	317,718,765
	Customers	551,655	552,293	552,735	553,240	554,588	555,167	557,059	558,243	558,867	560,309	560,653	561,302	6,676,111
	Sales/Customers	21.8	17.4	15.4	16.0	17.9	39.5	84.6	101.3	99.6	81.3	50.3	24.4	47.6
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	2,003,236	1,803,498	1,712,248	1,770,158	1,772,605	2,805,714	4,774,694	5,528,922	5,521,012	4,722,760	3,300,370	2,156,993	37,872,210
	Customers	128,721	128,569	128,259	128,259	128,081	128,101	128,353	128,653	128,941	129,082	129,324	129,358	1,543,701
	Sales/Customers	15.6	14.0	13.3	13.8	13.8	21.9	37.2	43.0	42.8	36.6	25.5	16.7	24.5
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	11,129	15,582	16,191	14,199	15,116	16,596	16,129	15,073	14,726	15,456	12,310	9,964	172,471
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customers	463.7	649.3	674.6	591.6	629.8	691.5	672.0	628.0	613.6	644.0	512.9	415.2	598.9
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	28,337	26,807	23,549	24,509	26,724	44,658	66,029	72,187	73,550	68,709	52,172	33,943	541,174
	Customers	419	431	434	448	444	433	436	436	438	445	471	461	5,296
	Sales/Customers	67.6	62.2	54.3	54.7	60.2	103.1	151.4	165.6	167.9	154.4	110.8	73.6	102.2
	G1 Small Commercial													
	Sales	1,525,654	1,315,574	1,233,714	1,262,595	1,326,675	2,276,498	4,135,388	5,265,274	5,328,561	4,414,710	2,915,366	1,684,789	32,684,818
	Customers	19,995	19,978	19,933	19,944	19,978	20,117	20,449	20,465	20,566	20,600	20,531	20,490	243,036
	Sales/Customers	76.3	65.9	61.9	63.3	66.4	113.2	202.2	257.3	259.2	214.3	142.0	82.2	134.5
	G1 Small Industrial													
	Sales	417	287	384	380	408	413	1,260	1,975	1,817	1,502	686	393	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Sales/Customers	139.0	95.7	128.0	126.7	136.0	137.7	420.0	658.3	605.7	500.7	228.7	131.0	275.6	
G1 Large Industrial														
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
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/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	140,846	112,563	100,655	100,874	118,317	172,050	238,389	253,918	239,495	216,393	176,832	158,872	2,029,204
	Customers	118	119	121	120	124	122	123	125	125	124	125	125	1,471
	Sales/Customers	1,193.6	945.9	831.9	840.6	954.2	1,410.2	1,938.1	2,031.3	1,916.0	1,745.1	1,414.7	1,271.0	1,379.5
	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/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	3,496,047	3,152,917	2,897,726	3,001,568	3,153,294	4,503,978	6,799,935	7,463,210	7,332,554	6,736,545	5,347,812	3,786,524	57,672,110
	Customers	3,521	3,540	3,534	3,517	3,519	3,515	3,530	3,536	3,517	3,562	3,587	3,645	42,523
Sales/Customers	992.9	890.7	820.0	853.4	896.1	1,281.4	1,926.3	2,110.6	2,084.9	1,891.2	1,490.9	1,038.8	1,366.3	
G2 Large Commercial														
Sales	9,512	7,324	7,031	7,058	10,007	23,569	44,183	41,787	44,660	49,794	41,160	19,549	305,634	
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132	
Sales/Customers	864.7	665.8	639.2	641.6	909.7	2,142.6	4,016.6	3,798.8	4,060.0	4,526.7	3,741.8	1,777.2	2,315.4	
G2 Small Industrial														
Sales	13,548	15,446	13,695	13,322	14,670	14,322	19,982	20,846	18,733	18,733	14,844	13,492	194,396	
Customers	6	6	6	6	6	6	6	6	6	6	6	6	72	
Sales/Customers	2,258.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,699.9	

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G2	Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Sales/Customer	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Sales/Customer	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	83,345	77,971	62,431	62,388	72,473	85,194	102,663	124,754	183,139	155,859	98,269	78,985	1,197,471
		Sales	14	14	14	14	14	14	14	14	14	14	14	14	14
		Customers	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	6,798.6	7,333.1	8,911.0	13,081.4	11,132.8	7,019.2	5,641.8	7,127.8
		Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Master Meter Mobile Home Park		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Customers		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer		1,297,225	969,285	1,093,283	1,046,563	1,204,129	1,702,139	2,470,196	2,690,957	2,665,651	2,547,487	2,188,843	1,456,435	21,332,193	
Sales		242	242	242	242	250	242	242	240	250	244	244	244	244	
Customers		5,360.4	4,005.3	4,408.4	4,324.6	4,816.5	7,033.6	10,207.4	11,212.3	10,662.6	10,440.5	8,970.7	5,969.0	7,280.6	
Sales/Customer		62,951	66,710	53,234	53,935	57,767	79,805	85,834	76,200	89,712	81,798	75,834	56,267	840,047	
Sales		8	8	8	8	8	8	8	8	8	8	8	8	8	
Customers		7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,975.6	10,729.3	9,525.0	11,214.0	10,224.8	9,479.3	7,033.4	8,750.5	
Sales/Customer		23,800	17,965	15,988	19,273	22,694	25,336	59,542	89,133	38,512	34,266	31,071	24,044	401,624	
Sales	4	4	4	4	4	4	4	4	4	4	4	4	4		
Customers	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	8,367.2		
Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Customers	4,730	3,878	3,905	3,702	3,992	4,739	14,763	22,429	23,568	20,843	15,998	6,927	129,474		
Sales/Customer	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	14,763.0	22,429.0	23,568.0	20,843.0	15,998.0	6,927.0	10,789.5		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Sales/Customer	SN_SGG4	General Gas Service - G4 (>180,000 therms/year)													
G4 Apartments, Monthly Demand		15,309	13,430	12,725	13,658	14,062	15,709	19,659	18,727	19,803	19,140	19,200	15,246	196,688	
Sales		1	1	1	1	1	1	1	1	1	1	1	1	1	
Customers		15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	15,709.0	19,659.0	18,727.0	19,803.0	19,140.0	19,200.0	15,246.0	16,389.0	
Sales/Customer		1,215,390	1,155,578	1,006,800	1,081,080	1,124,194	1,294,048	1,708,755	1,853,431	1,768,354	1,794,614	1,529,158	1,250,664	16,782,066	
Sales		38	37	35	37	39	38	40	38	38	38	37	37	452	
Customers		31,963.9	31,231.8	28,765.7	29,218.4	28,825.5	34,053.9	42,718.9	48,774.5	46,535.6	47,226.7	41,328.6	33,801.7	37,128.5	
Sales/Customer															

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G4	Small Industrial, Monthly Demand	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4	Large Industrial, Monthly Demand	321,748	297,687	279,285	233,342	297,696	246,273	279,126	290,825	375,838	394,405	390,728	401,675	3,808,628
	Sales	6	6	6	6	6	6	6	6	6	6	6	6	72
	Customers	53,624.7	49,614.5	46,547.5	38,990.3	49,616.0	41,045.5	46,521.0	48,470.8	62,639.7	65,734.2	65,121.3	66,945.8	52,897.6
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	13,600	11,022	9,917	10,712	11,694	13,481	39,231	57,348	61,664	54,254	42,550	19,503	344,976
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
G4	Electric Generation, Monthly Demand	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	39,231.0	57,348.0	61,664.0	54,254.0	42,550.0	19,503.0	28,748.0
	Sales	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	961,798	976,429	949,421	991,623	951,601	1,016,885	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
G4	Large Commercial, Annual Demand	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	499,252.3
	Sales	146,909	147,210	148,384	150,053	192,900	258,885	287,885	200,444	235,085	231,167	271,352	179,842	2,450,116
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
G4	Small Industrial, Annual Demand	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	64,721.3	71,971.3	50,111.0	58,771.3	57,791.8	67,838.0	44,960.5	51,044.1
	Sales	0	0	0	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	105,637	105,637	105,637	105,637	100,373	109,785	105,756	96,750	139,710	116,544	112,050	99,224	1,302,740
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	105,637.0	105,637.0	105,637.0	105,637.0	100,373.0	109,785.0	105,756.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	1,302,740.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)</b>														
<b>G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>General Gas Service - G7 (Winter Peak &gt; 30% Annual Usage)</b>														
<b>G7 Large Commercial, Winter Peak, &gt; 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0



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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	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
<u>SN_SGAC</u>	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	17,810	23,143	20,885	22,805	16,273	12,030	10,807	12,663	10,045	11,370	11,096	14,686	183,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,978.9	2,571.4	2,320.6	2,533.9	1,808.1	1,336.7	1,200.8	1,407.0	1,116.1	1,263.3	1,232.9	1,631.8	1,700.1
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,230	1,688	1,641	1,773	1,418	821	907	609	594	413	423	819	12,336
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	615.0	844.0	820.5	886.5	709.0	410.5	453.5	304.5	297.0	206.5	211.5	409.5	514.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,603	2,983	2,999	3,113	2,035	884	1,120	1,307	1,298	1,114	956	1,606	22,018
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	867.7	994.3	999.7	1,037.7	673.3	294.7	373.3	435.7	432.7	371.3	318.7	535.3	611.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	4,208	3,831	4,493	5,318	3,819	1,619	1,473	1,989	1,922	1,736	1,396	1,632	33,436
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	2,104.0	1,915.5	2,246.5	2,659.0	1,909.5	809.5	736.5	994.5	961.0	868.0	698.0	816.0	1,393.2
<u>SN_SQWP</u>	Water Pumping Gas Service													
	Sales	11,095	4,146	17,981	10,993	23,241	37,027	42,378	5,586	14,379	5,035	9,329	2,186	183,376
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,095.0	4,146.0	17,981.0	10,993.0	23,241.0	37,027.0	42,378.0	5,586.0	14,379.0	5,035.0	9,329.0	2,186.0	15,281.3
<u>SN_SGEG</u>	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	26,151	23,343	23,115	26,803	32,776	43,799	61,883	59,669	64,064	60,874	66,118	56,168	544,763
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	6,537.8	5,835.8	5,778.8	6,700.8	8,194.0	10,949.8	15,470.8	14,917.3	16,016.0	15,218.5	16,529.5	14,042.0	11,349.2
	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
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,907	9,523	9,596	9,939	9,506	9,670	10,044	10,610	9,737	9,100	9,527	9,799	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.7	14.1	14.2	14.7	14.1	14.3	14.9	15.7	14.4	13.5	14.1	14.5	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	57	55	59	54	57	59	61	58	55	55	55	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.0	18.3	19.7	18.0	19.0	19.7	20.3	19.3	18.3	18.3	18.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	21	22	21	23	21	22	23	24	22	21	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	21.0	22.0	21.0	23.0	21.0	22.0	23.0	24.0	22.0	21.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,647	14,993	15,317	15,209	14,791	14,992	16,261	16,557	14,775	15,026	14,930	14,949	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	745.1	714.0	729.4	724.2	704.3	713.9	774.3	788.4	703.6	715.5	711.0	711.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	526	502	496	526	486	537	520	539	514	486	496	497	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	175.3	167.3	165.3	175.3	162.0	179.0	173.3	179.7	171.3	162.0	165.3	165.7	170.1
	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	129	124	137	124	129	124	146	142	124	129	133	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	129.0	124.0	137.0	124.0	129.0	124.0	146.0	142.0	124.0	129.0	133.0	124.0	130.4
<u>SN_SGOS</u>	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL SALES SERVICE</b>														
	Sales	23,654,317	20,075,208	18,472,133	19,038,523	20,654,476	36,760,734	69,509,144	81,823,723	80,901,355	68,364,212	45,944,821	26,298,701	511,497,347
	Customers	705,520	706,020	706,110	706,618	707,834	708,546	711,043	712,547	713,543	715,215	715,783	716,473	8,525,252
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	7,708,411	8,559,963	8,727,736	7,741,312	8,302,947	6,668,407	5,680,404	80,212,230
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Customers	59,390	51,760	51,460	57,900	81,170	183,900	294,940	299,150	279,720	258,710	144,400	75,840	1,848,340
Transportation - Industrial	Deliveries	9,862,232	11,285,724	11,441,586	10,706,542	4,885,910	4,439,374	4,598,643	5,273,151	4,580,486	4,672,637	4,665,648	5,801,718	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	423,950	500,610	421,032	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	1,050,294	1,140,298	861,071	934,254	610,210	548,542	653,901	727,437	539,289	784,053	665,325	1,047,538	9,562,212
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - 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	20,222,210	34,593,568	34,789,090	29,442,820	10,815,880	23,116,510	28,701,520	4,118,080	5,573,250	19,265,040	19,989,380	12,918,290	243,545,638
	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	11,703,660	12,031,510	12,014,670	11,692,120	11,327,430	11,414,730	8,809,740	3,750,494	7,887,880	11,857,780	11,464,620	326,340	114,280,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL TRANSPORTATION</b>													
	Deliveries	48,597,688	64,728,332	64,729,886	58,408,789	34,182,497	47,823,367	52,030,527	23,306,048	26,971,257	45,549,197	44,016,950	26,279,330	536,623,868
	Customers	172	172	172	172	172	172	172	172	172	172	172	172	2,064
	<b>TOTAL DISTRICT</b>													
	Sales	72,252,005	84,803,540	83,202,019	77,447,312	54,836,973	84,584,101	121,539,671	105,129,771	107,872,612	113,913,409	89,961,771	52,578,031	1,048,121,215
	Customers	705,692	706,192	706,282	706,790	708,006	708,718	711,215	712,719	713,715	715,387	715,955	716,645	8,527,316

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGRS</u>	<u>Single-Family Residential Gas Service</u>													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>												
Billing Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGRAC</u>		<u>Air-Conditioning Residential Gas Service</u>												
	Billing Adjustments	921	1,661	1,820	(72)	1,342	3,694	712	1,553	937	819	0	0	13,387
	Customers	2	1	1	1	1	1	1	1	1	(2)	0	0	8
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	921	1,661	1,820	(72)	1,342	3,694	712	1,553	937	819	0	0	13,387
	Customers	2	1	1	1	1	1	1	1	1	(2)	0	0	8
	<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>												
G1 Apartments														
Billing Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification		(668)	(689)	(564)	(602)	(580)	0	(94)	(312)	(328)	(253)	(131)	(32)	(4,253)
Customers		(4)	(4)	(4)	(4)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(4)	(42)
Total Adjustments		(668)	(689)	(564)	(602)	(580)	0	(94)	(312)	(328)	(253)	(131)	(32)	(4,253)
Customers		(4)	(4)	(4)	(4)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(4)	(42)



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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G2 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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Billing Adjustments													
	Sales	0	280	(280)	0	0	0	0	0	0	0	0	0	0
	Customers	0	1	(1)	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	2,088	1,210	856	902	904	1,646	1,415	0	0	0	0	0	9,021
	Customers	3	2	2	2	2	2	1	0	0	0	0	0	14
	Reclassification													
	Sales	740	758	634	684	792	1,010	1,061	4,085	3,914	5,069	3,205	2,377	24,329
	Customers	0	0	0	0	1	1	1	2	2	2	1	2	12
	Total Adjustments	2,828	2,248	1,210	1,586	1,696	2,656	2,476	4,085	3,914	5,069	3,205	2,377	33,350
	Customers	3	3	1	2	3	3	2	2	2	2	1	2	26
	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	800	800	800	781	799	800	799	703	0	0	0	0	6,282
	Customers	1	1	1	1	1	1	1	1	0	0	0	0	8
	Reclassification													
	Sales	202	160	205	(30)	183	(3,830)	(2,783)	(1,061)	(2,334)	(7,668)	0	(7,593)	(24,549)
	Customers	1	1	0	(1)	(1)	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(8)
	Total Adjustments	1,002	960	1,005	751	982	(3,030)	(1,984)	(358)	(2,334)	(7,668)	0	(7,593)	(18,267)
	Customers	2	2	1	0	0	0	0	0	(2)	(1)	(1)	(1)	0
	G2 Small Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	2,258	2,574	2,282	2,220	2,445	2,387	3,288	3,442	3,539	3,091	2,443	2,227	32,196
	Customers	1	1	1	1	1	0	0	0	0	0	0	0	5
	Reclassification													
	Sales	1,079	1,724	556	344	611	0	0	0	0	0	0	0	4,314
	Customers	1	1	1	1	1	1	0	0	0	0	0	0	6
	Total Adjustments	3,337	4,298	2,838	2,564	3,056	2,387	3,288	3,442	3,539	3,091	2,443	2,227	36,510
	Customers	2	2	2	2	2	1	0	0	0	0	0	0	11
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<b>G2 Armed Forces</b>														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>G2 CNG on Customer's Premises</b>														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>G3 Apartments</b>														
	Billing Adjustments													
	Sales	7,276	6,852	0	4,734	5,603	6,694	(17)	0	7,250	7,015	0	0	45,424
	Customers	0	(4)	0	0	0	(17)	0	1	0	0	0	0	(20)
	Volume Annualization													
	Sales	10,418	9,746	7,804	7,798	9,060	11,900	0	13,901	(13,398)	0	0	0	57,229
	Customers	2	2	2	2	2	2	0	0	(3)	0	0	0	9
	Reclassification													
	Sales	(5,207)	(4,078)	0	(4,092)	(3,521)	(3,209)	(27)	(25)	(13)	(5)	(5)	0	(20,182)
	Customers	(2)	(2)	(1)	(1)	(1)	(1)	0	(1)	(1)	(1)	(1)	0	(12)
	Total Adjustments	12,487	12,520	7,804	8,440	11,142	15,385	(27)	13,876	(6,161)	7,010	(5)	0	82,471
	Sales	0	(4)	1	1	1	(16)	(1)	(1)	(4)	(1)	(1)	0	(23)
	Customers													
<b>G3 Master Meter Mobile Home Park</b>														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>G3 Small Commercial</b>														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	(1)	0	(1)
	Customers	0	0	0	0	0	0	0	0	0	(1)	(1)	(1)	(3)
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
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	0	0	0	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	8,499	20,842	7,512	8,340	15,136	29,842	4,473	(14,599)	(13,502)	(11,193)	7,381	7,593	70,324
	Customers	1	1	2	2	2	2	2	2	1	2	2	2	20
	Total Adjustments	8,499	20,842	7,512	8,340	15,136	29,842	4,473	(14,599)	(13,502)	(11,193)	7,381	7,593	70,324
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	0	0	0	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	(16,914)	(21,073)	(18,008)	(9,705)	(13,179)	(15,687)	(20,255)	15,507	15,507	14,733	0	0	(68,760)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1	1	1	0	0	(2)
	Total Adjustments	(16,914)	(21,073)	(18,008)	(9,705)	(13,179)	(15,687)	(20,255)	15,507	15,507	14,733	0	0	(68,760)
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	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Armed Forces	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
NEVADA RATE CASE 2023  
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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
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
	G4 Large Commercial, 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	12,218	0	13,978	13,433	14,175	14,175	0	27,147	26,251	23,074	26,629	0	156,905	
Customers	1	1	1	1	1	1	1	1	1	1	1	0	0	
Total Adjustments														
Sales	12,218	0	13,978	13,433	14,175	14,175	0	27,147	26,251	23,074	26,629	0	156,905	
Customers	1	1	1	1	1	1	1	1	1	1	1	0	0	
G4 Small Industrial, Monthly Demand														
Billing Adjustments														
Sales	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	10,384	19,456	19,864	229,704
Customers	1	1	1	1	1	1	1	1	0	0	(4)	(1)	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	(35,021)	(30,148)	(36,934)	102,103	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments														
Sales	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	(15,021)	(10,148)	(26,550)	121,559	19,864	229,704
Customers	1	1	1	1	1	1	1	1	0	0	(4)	(1)	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	15,835	19,349	17,452	9,361	12,568	15,687	15,687	20,255	19,514	14,327	22,201	(102,103)	0	64,446
Customers	0	0	0	0	0	0	0	0	0	0	0	1	0	
Total Adjustments														
Sales	15,835	19,349	17,452	9,361	12,568	15,687	15,687	20,255	19,514	14,327	22,201	(102,103)	0	64,446
Customers	0	0	0	0	0	0	0	0	0	0	0	1	0	
G4 Commercial Cogeneration, 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	

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	<b>G4 Armed Forces, Monthly Demand</b>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>G4 Electric Generation, Monthly Demand</b>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>G4 CNG on Customer's Premises, Monthly Demand</b>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>G4 Large Commercial, Annual Demand</b>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	133,505	(196,670)	0	0	(63,165)
	Customers	0	0	0	0	0	0	0	0	1	(3)	0	0	(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	106,221	100,905	91,848	95,069	128,205	172,919	171,179	56,605	0	0	0	0	926,951
	Sales	2	2	2	2	2	2	2	2	2	0	0	0	16
	Customers	2	2	2	2	2	2	2	2	2	0	0	0	0
	Total Adjustments	106,221	100,905	91,848	95,069	128,205	172,919	171,179	56,605	133,505	(196,670)	0	0	863,786
	Sales	2	2	2	2	2	2	2	2	1	(3)	0	0	14
	Customers	2	2	2	2	2	2	2	2	1	(3)	0	0	0
	<b>G4 Small Industrial, Annual Demand</b>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
G4 Large Industrial, Annual Demand	Billing Adjustments	105,637	105,637	105,637	105,637	100,373	109,785	(132,158)	0	0	0	0	0	500,548	
	Customers	1	1	1	1	1	1	0	0	0	0	0	0	6	
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	105,637	105,637	105,637	105,637	100,373	109,785	(132,158)	0	0	0	0	0	0	500,548
	Customers	1	1	1	1	1	1	0	0	0	0	0	0	0	6
	G4 Commercial Cogeneration, Annual Demand	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
G4 Armed Forces, Annual Demand		Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G4 CNG on Customer's Premises, Annual Demand	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
G5 Large Commercial, Winter Peak < 15% Annual Usage		Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	

SN\_SGG5 General Gas Service - G5 (Winter Peak < 15% Annual Usage)  
G5 Large Commercial, Winter Peak < 15% Annual Usage

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G5 Small Industrial, Winter Peak < 15% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5 Large Industrial, Winter Peak < 15% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5 Armed Forces, Winter Peak < 15% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5 Electric Generation, Winter Peak < 15% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6 General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SN\_SGG6  
G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Gas Service - G7 (Winter Peak > 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0	
G7 Large Commercial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	

SN\_SGGZ

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
G7 Small Industrial, Winter Peak, > 30% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G7 Large Industrial, Winter Peak, > 30% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
G7 Armed Forces, Winter Peak, > 30% Annual Usage		Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G7 Electric Generation, Winter Peak, > 30% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
SN SGAC Air Conditioning Gas Service Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)		Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	

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



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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	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	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	11,297	(11,297)	15,000
	Customers	1	1	1	1	1	1	1	1	1	1	1	(7)	4
	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	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	11,297	(11,297)	15,000
	Customers	1	1	1	1	1	1	1	1	1	1	1	(7)	4
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Billing Adjustments													
	Sales	0	0	0	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	382	396	370	310	226	143	119	157	130	176	(14)	0	2,395
	Customers	26	28	26	21	16	10	8	10	9	13	(1)	0	166
	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	382	396	370	310	226	143	119	157	130	176	(14)	0	2,395
	Customers	26	28	26	21	16	10	8	10	9	13	(1)	0	166
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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SOUTHERN NEVADA  
NEVADA RATE CASE 2023  
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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	(1)	(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	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	(1)	(1)											(2)
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGOS</u>	Optional Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Optional, Large Commercial Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGAS</u>	Alternative Sales Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Alternative Sales Service, Large Commercial Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGRNG</u>	Compression Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Compression, Large Commercial Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Biogas and Renewable, Large Commercial Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<b>TOTAL SALES SERVICE</b>														
	Billing Adjustments													
	Sales	133,834	134,430	127,177	130,299	127,318	140,173	(111,446)	21,553	161,692	(178,452)	19,455	19,864	725,897
	Customers	3	(1)	1	4	2	(14)	3	1	2	(10)	(2)	(1)	(12)
	Volume Annualization													
	Sales	17,593	16,382	13,825	13,745	15,222	18,676	7,359	19,945	(7,977)	4,957	13,771	(9,070)	124,428
	Customers	37	38	36	31	26	19	13	14	9	16	1	(7)	233
	Reclassification													
	Sales	127,202	121,969	117,581	120,994	157,891	199,133	200,168	67,203	7,240	7,768	7,381	0	1,134,530
	Customers	6	5	5	5	5	6	6	6	2	3	2	1	52
	Total Adjustments	278,629	272,781	258,583	265,038	300,431	357,982	96,081	108,701	160,955	(165,727)	40,607	10,794	1,984,855
	Customers	46	42	42	40	33	11	22	21	13	9	1	(7)	273
	<b>Check</b>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Transportation</b>													
	Transportation - Residential													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Transportation - Master Metered</b>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Transportation - Commercial</b>													
	Billing Adjustments													
	Sales	0	0	435,777	0	0	(52)	(27)	(739)	(434,959)	105	(3,163)	3,070	12
	Customers	(2)	(2)	13	0	4	0	0	7	15	0	0	0	35
	Volume Annualization													
	Sales	107,634	109,280	111,836	109,716	104,417	104,417	104,417	104,417	104,417	104,417	0	0	1,064,968
	Customers	(2)	(2)	(2)	(1)	(1)	(1)	0	0	0	0	0	0	(9)
	Reclassification													
	Sales	(120,880)	(114,300)	(91,394)	(113,950)	(150,100)	(202,400)	(185,771)	(39)	(13,316)	0	0	0	(1,002,150)
	Customers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(1)	(1)	0	0	0	(23)
	Total Adjustments	(13,246)	(5,020)	456,219	(4,234)	(45,683)	(86,035)	(91,381)	103,639	(343,858)	104,522	(3,163)	3,070	62,830
	Sales	(7)	(7)	8	(4)	(4)	(4)	(3)	6	14	0	0	0	3
	Customers													

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Military													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Industrial													
	Billing Adjustments													
	Sales	0	0	(64,230)	64,230	0	52	(52)	736	(736)	(105)	105	(12)	(12)
	Customers	0	0	0	0	0	4	3	0	4	0	0	0	11
	Volume Annualization													
	Sales	64,644	32,772	0	0	0	0	0	0	0	0	0	0	97,416
	Customers	0	0	(2)	(2)	(2)	(2)	(2)	0	0	0	0	0	(10)
	Reclassification													
	Sales	4,750,000	6,229,830	6,262,000	6,081,000	0	0	0	0	0	0	0	0	23,322,830
	Customers	1	1	1	1	1	0	0	1	0	0	0	0	6
	Total Adjustments	4,814,644	6,262,602	6,197,770	6,145,230	0	52	(52)	736	(736)	(105)	105	(12)	23,420,234
	Customers	1	1	(1)	(1)	(1)	2	1	1	4	0	0	0	7
	Transportation - 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	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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SOUTHERN NEVADA  
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	2
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	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													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	82	(82)	0	3,058	(3,058)	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	82	(82)	0	3,058	(3,058)	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Negotiated 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	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Billing Adjustments													
	Sales	12,059,095	13,830,363	14,301,731	11,854,030	10,728,717	7,728,333	3,536,505	0	830,364	521,885	2,113,332	2,756,715	80,261,070
	Customers	(1)	(1)	2	(1)	0	0	(1)	(4)	0	(4)	(4)	0	(14)
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0



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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
	<b>Transportation - Negotiated Cogeneration</b>														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
	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	(4,750,000)	(6,229,830)	(6,262,000)	(6,081,000)	0	0	0	0	0	0	0	0	(23,322,830)	
	Customers	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	(5)	
	Total Adjustments	(4,750,000)	(6,229,830)	(6,262,000)	(6,081,000)	(1)	0	0	0	0	0	0	0	(23,322,830)	
	Customers	0	0	0	0	0	1	1	1	1	1	1	1	7	
	<b>Transportation - Negotiated Commercial</b>														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>TOTAL TRANSPORTATION</b>														
	Billing Adjustments	12,059,095	13,830,363	14,673,278	11,918,260	10,728,717	7,728,333	3,536,426	79	394,567	521,885	2,113,332	2,756,715	80,261,070	
	Sales	(2)	(2)	16	0	5	5	3	4	22	(3)	(3)	1	46	
	Customers														
	Volume Annualization	172,278	142,052	111,836	109,716	104,417	104,417	104,417	104,417	104,417	104,417	0	0	1,162,384	
	Sales	(2)	(2)	(4)	(3)	(3)	(3)	(2)	0	0	0	0	0	(19)	
	Customers														
	Reclassification	(120,880)	(114,300)	(91,394)	(113,950)	(150,100)	(202,400)	(195,771)	(39)	(13,316)	0	0	0	(1,002,150)	
	Sales	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(1)	0	0	0	(22)	
	Customers														
	Total Adjustments	12,110,493	13,858,115	14,693,720	11,914,026	10,683,034	7,630,350	3,445,072	104,457	485,668	626,302	2,113,332	2,756,715	80,421,304	
	Sales	(7)	(7)	9	(6)	(1)	(1)	(2)	4	21	(3)	(3)	1	5	
	Customers														

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RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	12,038,465	9,618,391	8,531,594	8,876,978	9,942,827	21,949,033	47,112,326	56,533,348	55,635,475	45,552,251	28,222,135	13,705,942	317,718,765
	Customers	551,655	552,293	552,735	553,240	554,588	555,167	557,059	558,243	558,867	560,309	560,653	561,302	6,676,111
	Sales/Customer	21.8	17.4	15.4	16.0	17.9	39.5	84.6	101.3	99.6	81.3	50.3	24.4	47.6
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	2,003,236	1,803,498	1,712,248	1,770,158	1,772,605	2,805,714	4,774,694	5,528,922	5,521,012	4,722,760	3,300,370	2,156,993	37,872,210
	Customers	128,721	128,569	128,259	128,259	128,081	128,101	128,353	128,653	128,941	129,082	129,324	129,358	1,543,701
	Sales/Customer	15.6	14.0	13.3	13.8	13.8	21.9	37.2	43.0	42.8	36.6	25.5	16.7	24.5
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	10,208	13,921	14,371	14,271	13,774	12,902	15,417	13,520	13,789	14,637	12,310	9,964	159,084
	Customers	22	23	23	23	23	23	23	23	23	23	24	24	280
	Sales/Customer	464.0	605.3	624.8	620.5	595.9	561.0	670.3	587.8	599.5	563.0	512.9	415.2	568.2
SN_SGR1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	29,005	27,496	24,113	25,111	27,304	44,658	66,123	72,499	73,878	68,962	52,303	33,975	545,427
	Customers	423	435	438	452	448	436	439	439	441	448	474	465	5,338
	Sales/Customer	68.6	63.2	55.1	55.6	60.9	102.4	150.6	165.1	167.5	153.9	110.3	73.1	102.2
	G1 Small Commercial													
	Sales	1,525,517	1,315,425	1,233,435	1,262,261	1,326,407	2,276,336	4,135,316	5,265,202	5,328,487	4,414,722	2,914,789	1,684,757	32,682,654
	Customers	19,988	19,970	19,925	19,936	19,971	20,110	20,442	20,458	20,594	20,549	20,525	20,486	242,954
	Sales/Customer	76.3	65.9	61.9	63.3	66.4	113.2	202.3	257.4	259.3	214.4	142.0	82.2	134.5
	G1 Small Industrial													
	Sales	417	287	384	380	408	413	1,260	1,975	1,817	1,502	686	393	9,922
	Customers	2	3	4	2	4	3	3	3	3	3	3	3	3
	Sales/Customer	208.5	95.7	96.0	190.0	102.0	137.7	420.0	658.3	605.7	500.7	228.7	131.0	275.6
G1 Large Industrial														
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	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	
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	
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	135,639	108,485	96,753	96,782	114,796	169,511	239,011	257,489	242,908	221,002	180,433	161,249	2,024,058
	Customers	116	118	120	119	123	122	124	122	127	126	127	127	127
	Sales/Customer	1,169.3	919.4	806.3	813.3	933.3	1,389.4	1,927.5	2,027.5	1,912.7	1,754.0	1,420.7	1,269.7	1,371.3
	G2 Small Commercial													
	Sales	3,493,219	3,150,669	2,896,516	2,999,982	3,151,598	4,501,322	6,797,459	7,459,125	7,328,640	6,731,476	5,344,607	3,784,147	57,638,760
	Customers	3,518	3,537	3,533	3,516	3,512	3,512	3,528	3,534	3,534	3,515	3,560	3,586	42,497
	Sales/Customer	993.0	890.8	819.8	853.5	896.4	1,281.7	1,926.7	2,110.7	2,085.0	1,890.9	1,490.4	1,038.7	1,356.3
	G2 Large Commercial													
	Sales	8,510	6,364	6,026	6,307	9,025	26,599	46,167	42,145	46,994	57,462	41,160	27,142	323,901
	Customers	9	9	10	11	11	11	11	11	11	13	12	12	132
	Sales/Customer	945.6	707.1	602.6	573.4	820.5	2,418.1	4,197.0	3,831.4	3,614.9	4,788.5	3,430.0	2,261.8	2,453.8
G2 Small Industrial														
Sales	10,211	11,148	10,857	10,758	11,614	11,935	16,694	17,404	17,957	15,642	12,401	11,265	157,886	
Customers	4	4	4	4	4	5	6	6	6	6	6	6	61	
Sales/Customer	2,552.8	2,787.0	2,714.3	2,689.5	2,903.5	2,387.0	2,782.3	2,900.7	2,992.8	2,607.0	2,066.8	1,877.5	2,588.3	

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL		
G2	Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	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	
	G3	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>														
		<u>G3 Apartments</u>														
		Sales	70,858	65,451	54,627	53,948	61,331	79,809	102,690	110,878	189,300	148,849	98,274	78,985	1,115,000	
		Customers	14	18	13	13	13	30	13	15	18	15	15	14	191	
		Sales/Customer	5,061.3	3,636.2	4,202.1	4,149.8	4,717.8	2,660.3	7,899.2	7,391.9	10,516.7	9,923.3	6,551.6	5,641.8	5,837.7	
		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		<u>G3 Small Commercial</u>														
		Sales	1,297,225	969,285	1,093,283	1,046,563	1,204,129	1,702,139	2,470,196	2,690,957	2,665,651	2,547,487	2,188,844	1,456,435	21,332,194	
		Customers	242	242	248	242	250	242	242	240	250	245	245	245	2,933	
		Sales/Customer	5,360.4	4,005.3	4,408.4	4,324.6	4,816.5	7,033.6	10,207.4	11,212.3	10,662.6	10,397.9	8,934.1	5,944.6	7,273.2	
		G3 Large Commercial	Sales	54,452	45,868	45,722	45,595	42,631	49,963	81,361	90,799	103,214	92,991	68,453	48,674	769,723
			Customers	7	7	7	6	6	6	6	6	7	6	6	6	76
			Sales/Customer	7,778.9	6,552.6	6,531.7	7,599.2	7,105.2	8,327.2	13,560.2	15,133.2	14,744.9	15,498.5	11,408.8	8,112.3	10,127.9
	G3 Small Industrial	Sales	40,714	39,038	33,996	28,978	35,873	41,023	79,797	73,626	22,691	19,533	31,071	24,044	470,384	
		Customers	5	5	5	5	4	4	4	3	3	3	4	4	50	
		Sales/Customer	8,142.8	7,807.6	6,799.2	5,795.6	7,174.6	10,255.8	19,949.3	24,542.0	7,563.7	6,511.0	7,767.8	6,011.0	9,407.7	
		Sales	0	0	0	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	<u>G3 Armed Forces</u>														
		Sales	4,730	3,878	3,905	3,702	3,992	4,739	14,763	22,429	23,568	20,843	15,998	6,927	129,474	
		Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer		4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	14,763.0	22,429.0	23,568.0	20,843.0	15,998.0	6,927.0	10,789.5		
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	
G4		<u>General Gas Service - G4 (&gt;180,000 therms/year)</u>														
		<u>G4 Apartments, Monthly Demand</u>														
		Sales	15,309	13,430	12,725	13,658	14,062	15,709	19,659	18,727	19,803	19,140	19,200	15,246	196,688	
		Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
		Sales/Customer	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	15,709.0	19,659.0	18,727.0	19,803.0	19,140.0	19,200.0	15,246.0	16,389.0	
		G4 Large Commercial, Monthly Demand	Sales	1,203,172	1,155,578	992,822	1,067,647	1,110,019	1,294,048	1,681,608	1,827,190	1,745,280	1,767,985	1,529,158	1,250,664	16,625,161
			Customers	37	36	34	36	38	37	39	37	37	37	37	37	442
			Sales/Customer	32,518.2	32,099.4	29,200.6	29,656.9	29,211.0	34,974.3	43,118.2	49,383.2	47,169.7	47,783.4	41,328.6	33,801.7	37,613.5

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G4 Small Industrial, Monthly Demand													
	Sales	0	0	0	0	0	0	0	35,021	30,148	46,550	(101,559)	136	10,296
	Customers	0	0	0	0	0	0	0	1	1	5	2	1	10
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35,021.0	30,148.0	9,310.0	(50,779.5)	136.0	1,029.6
	G4 Large Industrial, Monthly Demand													
	Sales	305,913	278,338	261,833	223,981	285,128	230,586	258,871	271,311	361,511	372,204	492,831	401,675	3,744,182
	Customers	6	6	6	6	6	6	6	6	6	6	5	6	71
	Sales/Customer	50,985.5	46,389.7	43,638.8	37,330.2	47,521.3	38,431.0	43,145.2	45,218.5	60,251.8	62,034.0	98,566.2	66,945.8	52,735.0
	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	13,600	11,022	9,917	10,712	11,694	13,481	39,231	57,348	61,664	54,254	42,550	19,503	344,976
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	39,231.0	57,348.0	61,664.0	54,254.0	42,550.0	19,503.0	28,748.0
	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	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	961,798	976,429	949,421	991,623	951,601	1,016,885	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	499,252.3
	G4 Large Commercial, Annual Demand													
	Sales	40,688	46,305	56,536	50,984	64,695	85,966	116,706	143,839	101,580	427,837	271,352	179,842	1,586,330
	Customers	2	2	2	2	2	2	2	2	3	7	4	4	34
	Sales/Customer	20,344.0	23,152.5	28,268.0	25,492.0	32,347.5	42,983.0	58,353.0	71,919.5	33,860.0	61,119.6	67,838.0	44,960.5	46,656.8
	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	237,914	96,750	139,710	116,544	112,050	99,224	802,192
	Customers	0	0	0	0	0	0	1	1	1	1	1	1	6
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	237,914.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	133,686.7
	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
	G5 General Gas Service - G5 (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 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

SN\_SCG5

SOUTHWEST GAS CORPORATION  
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RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)</b>														
<b>G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>General Gas Service - G7 (Winter Peak &gt; 30% Annual Usage)</b>														
<b>G7 Large Commercial, Winter Peak, &gt; 30% Annual Usage</b>														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	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
<u>SN_SGAC</u>	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	17,810	23,143	20,885	22,805	16,273	12,030	10,807	12,663	10,045	11,370	11,096	14,686	183,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,978.9	2,571.4	2,320.6	2,533.9	1,808.1	1,336.7	1,200.8	1,407.0	1,116.1	1,263.3	1,232.9	1,631.8	1,700.1
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,230	1,688	1,641	1,773	1,418	821	907	609	594	413	423	819	12,336
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	615.0	844.0	820.5	886.5	709.0	410.5	453.5	304.5	297.0	206.5	211.5	409.5	514.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,603	2,983	2,999	3,113	2,035	884	1,120	1,307	1,298	1,114	956	1,606	22,018
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	867.7	994.3	999.7	1,037.7	673.3	294.7	373.3	435.7	432.7	371.3	318.7	535.3	611.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	4,208	3,831	4,493	5,318	3,819	1,619	1,473	1,989	1,922	1,736	1,396	1,632	33,436
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	2,104.0	1,915.5	2,246.5	2,659.0	1,909.5	809.5	736.5	994.5	961.0	868.0	698.0	816.0	1,393.2
<u>SN_SQWP</u>	Water Pumping Gas Service													
	Sales	11,095	4,146	17,981	10,993	23,241	37,027	42,378	5,586	14,379	5,035	9,329	2,186	183,376
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,095.0	4,146.0	17,981.0	10,993.0	23,241.0	37,027.0	42,378.0	5,586.0	14,379.0	5,035.0	9,329.0	2,186.0	15,281.3
<u>SN_SGEG</u>	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<b>SN_SGCG</b>	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	24,651	21,843	21,615	25,303	31,276	42,299	60,383	58,169	62,564	59,374	54,821	67,465	529,763
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	44
	Sales/Customer	8,217.0	7,281.0	7,205.0	8,434.3	10,425.3	14,099.7	20,127.7	19,389.7	20,854.7	19,791.3	18,273.7	6,133.2	12,040.1
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>SN_SGL</b>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,127	9,127	9,226	9,629	9,280	9,527	9,925	10,453	9,607	8,924	9,541	9,799	114,563
	Customers	648	646	648	653	658	664	666	664	665	661	675	674	7,922
	Sales/Customer	14.1	14.1	14.2	14.7	14.1	14.3	14.9	15.7	14.4	13.5	14.1	14.5	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	57	57	55	59	54	57	59	61	58	55	55	55	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.0	18.3	19.7	18.0	19.0	19.7	20.3	19.3	18.3	18.3	18.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	21	22	21	23	21	22	23	24	22	21	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	21.0	22.0	21.0	23.0	21.0	22.0	23.0	24.0	22.0	21.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,647	15,317	15,209	15,209	14,791	14,992	16,261	16,557	14,775	15,026	14,930	14,949	183,447
	Customers	22	22	21	21	21	21	21	21	21	21	21	21	254
	Sales/Customer	711.2	681.5	729.4	724.2	704.3	713.9	774.3	788.4	703.6	715.5	711.0	711.9	722.2
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	526	502	496	526	486	537	520	539	514	486	496	497	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	175.3	167.3	165.3	175.3	162.0	179.0	173.3	179.7	171.3	162.0	165.3	165.7	170.1
	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	129	124	137	124	129	124	146	142	124	129	133	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	129.0	124.0	137.0	124.0	129.0	124.0	146.0	142.0	124.0	129.0	133.0	124.0	130.4
<b>SN_SGOS</b>	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
<b>SN_SGAS</b>	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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL SALES SERVICE</b>														
	Sales	23,375,688	19,802,427	18,213,550	18,773,485	20,354,045	36,402,752	69,413,063	81,715,022	80,740,400	68,529,939	45,904,214	26,287,907	509,512,492
	Customers	705,474	705,978	706,068	706,578	707,801	708,535	711,021	712,526	713,530	715,206	715,782	716,480	8,524,979
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	5,289,178	5,129,882	4,694,758	5,203,887	6,117,309	7,806,446	8,651,344	8,624,097	8,085,170	8,198,425	6,671,570	5,677,334	80,149,400
	Customers	144	144	129	141	137	141	140	131	123	137	137	137	1,641
	Transportation - Military	59,390	51,760	51,460	57,900	81,170	193,900	294,940	299,150	279,720	258,710	144,400	75,840	1,848,340
Transportation - Industrial	Deliveries	5,047,588	5,023,122	5,243,816	4,561,312	4,885,910	4,439,322	4,598,695	5,272,415	4,581,222	4,672,742	4,685,543	5,801,730	58,813,417
	Customers	18	18	20	20	20	17	18	18	15	19	19	19	221
	Transportation - Cogeneration	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	423,950	500,610	421,032	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
	Customers	2	2	2	2	2	2	2	2	0	2	2	2	22
	Transportation - Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	1,050,294	1,140,298	861,071	934,254	610,210	548,542	653,901	727,355	539,371	784,053	662,267	1,050,596	9,562,212
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Transportation - Core Aggregation Agency	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
	Deliveries Customers	0	0	0	0	0	0	0	0	0	0	0	0	0



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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - 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	8,163,115	20,763,205	20,487,359	17,588,790	87,163	15,388,177	25,165,015	4,118,080	4,742,886	18,743,155	17,876,048	10,161,575	163,284,568
	Customers	4	4	1	4	3	3	4	7	3	7	7	3	50
	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	16,453,660	18,276,670	18,276,670	17,773,120	11,327,430	11,414,730	8,809,740	3,750,494	7,887,880	11,857,780	11,464,620	326,340	137,603,824
	Customers	3	3	3	3	3	2	2	2	2	2	2	2	29
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL TRANSPORTATION</b>	<b>36,487,195</b>	<b>50,870,217</b>	<b>50,036,166</b>	<b>46,494,763</b>	<b>23,499,463</b>	<b>40,193,017</b>	<b>48,585,455</b>	<b>23,201,591</b>	<b>26,485,569</b>	<b>44,922,895</b>	<b>41,903,618</b>	<b>23,522,615</b>	<b>456,202,564</b>
	Deliveries	179	179	163	178	173	173	174	166	151	175	175	171	2,059
	Customers													
	<b>TOTAL DISTRICT</b>	<b>59,862,883</b>	<b>70,672,644</b>	<b>68,249,716</b>	<b>65,268,248</b>	<b>43,853,508</b>	<b>76,595,769</b>	<b>117,998,518</b>	<b>104,916,613</b>	<b>107,225,969</b>	<b>113,452,834</b>	<b>87,807,832</b>	<b>49,810,522</b>	<b>965,715,056</b>
	Sales	705,653	706,157	706,231	706,756	707,974	708,708	711,195	712,694	713,681	715,381	715,957	716,651	8,527,038
	Customers													

SOUTHWEST GAS CORPORATION  
2023 NEVADA RATE CASE  
DISTRICT 21 - SOUTHERN NEVADA  
SPECIAL CONTRACT TRANSPORTATION VOLUMES AS ADJUSTED

Number of Bills	Contract Number	Rate Schedule	CUSTOMER	2022												Total
				June	July	August	September	October	November	December	January	February	March	April	May	
0	21075	SG-G4	Special Contract SG-G4	5,912,210	13,976,800	22,592,930	18,148,010	2,067,190	18,805,510	17,988,680	3,209,030	4,995,000	16,176,040	14,713,380	1,710,290	140,295,070
2	21023	SG-G4		5,822,190	6,052,820	5,899,870	5,811,410	5,882,350	5,645,000	4,734,110	265,000	4,870,000	5,913,800	5,634,950	153,000	56,704,500
1	21024	SG-G4		5,881,490	5,978,690	6,114,800	5,880,710	5,445,080	5,769,730	4,075,630	3,465,494	3,017,880	5,943,980	5,829,670	173,340	57,576,494
0	21016	SG-G4		11,670,000	17,101,436	11,072,160	9,668,810	8,721,000	3,605,000	9,373,840	465,050	496,750	2,185,000	3,350,000	8,800,000	86,509,046
1	21088	SG-G4		2,640,000	3,515,332	1,124,000	1,626,000	27,690	706,000	1,339,000	444,000	81,500	904,000	1,926,000	2,408,000	16,741,522
			Total SG-G4	31,925,690	46,625,078	46,803,760	41,134,940	22,143,310	34,531,240	37,511,260	7,868,574	13,461,130	31,122,820	31,454,000	13,244,630	357,826,632
4			Total Special Contracts	31,925,690	46,625,078	46,803,760	41,134,940	22,143,310	34,531,240	37,511,260	7,868,574	13,461,130	31,122,820	31,454,000	13,244,630	357,826,632

SOUTHWEST GAS CORPORATION  
2023 NEVADA RATE CASE  
DISTRICT 21 - SOUTHERN NEVADA  
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Contract Number	Rate Schedule	CUSTOMER	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total
1	21074	SG-G1	General Gas Service G-1 21074	0	0	0	0	0	0	0	0	0	0	0	0	0
1			Total SG-G1	0	0	0	0	0	0	0	0	0	0	0	0	0
1	21183	SG-G2	General Gas Service G-2	0	0	0	0	1,005	7,547	7,283	3,006	3,252	1,674	0	0	23,767
1	21061	SG-G2	21061	6,230	5,622	5,356	4,000	5,856	9,617	11,896	10,940	5,083	9,777	6,621	5,229	86,227
1	21046	SG-G2	21046	2,324	2,618	2,578	2,595	2,595	6,375	40,523	12,591	17,320	11,332	2,720	2,386	105,884
1	21013	SG-G2	21013	2,233	1,931	1,920	1,560	1,307	1,373	1,194	1,808	1,740	2,017	1,656	2,200	20,939
1	21038	SG-G2	21038	12,892	8,346	1,656	0	0	0	0	0	0	0	850	14,455	38,199
0	21029	SG-G2	21029	0	0	0	0	0	0	(20)	20	0	0	0	0	0
0	21093	SG-G2	21093	2,591	1,912	1,827	2,588	2,963	4,655	5,628	4,624	4,958	4,116	5,034	3,708	44,604
0	21091	SG-G2	21091	0	0	0	0	0	0	0	0	0	0	0	0	0
1	21092	SG-G2	21092	3,026	3,095	3,759	2,733	3,433	3,162	3,454	2,780	2,634	3,388	2,911	3,313	37,688
2	21074	SG-G2	21074	3,381	2,384	1,400	3,383	6,794	1,942	1,128	968	838	1,091	5,027	4,380	32,716
1	21913	SG-G2	21913	670	524	385	437	675	853	787	712	1,009	548	548	738	8,133
1	21002	SG-G2	21002	3,208	2,213	2,821	2,351	2,404	3,351	3,153	2,329	1,892	2,559	2,498	2,498	31,398
11			Total SG-G2	36,555	28,645	21,641	19,630	27,032	38,875	75,034	39,853	38,434	37,023	27,926	38,907	429,555
132																
1	21053	SG-G3	General Gas Service G-3	6,664	6,216	5,599	4,993	4,940	6,818	6,368	5,093	5,145	6,524	5,798	5,014	69,132
1	21061	SG-G3	21061	3,040	3,068	2,964	2,310	2,384	2,863	3,604	3,320	1,617	3,473	2,829	2,951	34,423
1	21047	SG-G3	21047	10,168	5,982	4,185	7,226	11,750	16,354	1,061	0	0	0	0	0	56,326
1	21037	SG-G3	21037	14,406	14,123	15,121	13,331	13,695	8,872	19,860	23,000	12,589	15,584	13,258	13,467	177,306
1	21029	SG-G3	21029	5,099	4,778	4,893	4,634	5,007	5,794	5,413	5,589	4,795	5,820	6,782	7,051	68,655
3	21028	SG-G3	21028	20,426	16,659	16,754	17,743	21,257	25,767	21,927	18,674	25,632	32,601	23,518	20,912	261,870
2	21014	SG-G3	21014	8,502	8,583	7,827	8,836	10,961	14,772	18,347	16,766	16,030	17,661	11,418	9,139	148,842
1	21027	SG-G3	21027	3,190	3,286	3,082	2,571	3,060	2,122	2,419	3,239	3,151	3,487	3,348	3,329	36,284
2	21093	SG-G3	21093	10,262	7,605	6,565	8,022	10,230	13,488	15,639	8,326	9,023	20,974	14,452	10,929	135,775
1	21148	SG-G3	21148	1,914	2,157	1,653	1,568	2,028	2,175	2,324	2,185	2,200	2,447	2,202	2,046	24,899
2	21092	SG-G3	21092	10,668	9,091	10,759	7,817	11,165	11,365	15,762	16,058	13,937	15,246	11,163	10,121	143,152
1	21913	SG-G3	21913	5,529	4,907	3,419	3,856	5,101	5,863	4,848	4,657	4,422	5,359	3,517	6,438	57,916
3	21073	SG-G3	21073	8,140	7,310	8,340	11,335	8,502	16,210	24,819	33,480	30,570	20,170	12,300	9,940	191,116
1	21162	SG-G3	21162	5,878	6,191	6,637	7,225	7,460	6,291	7,460	7,949	7,127	6,552	6,762	6,337	83,176
1	21192	SG-G3	21192	10,118	10,094	10,212	13,126	11,974	11,690	18,909	12,890	13,753	16,916	15,597	14,273	159,552
1	21109	SG-G3	21109	4,315	4,383	4,484	6,232	5,094	5,938	8,205	8,205	8,923	8,905	7,679	6,523	78,615
1	21038	SG-G3	21038	16,733	14,707	13,656	16,105	21,053	32,103	34,932	36,967	36,064	36,451	31,398	26,373	318,542
0	21029	SG-G3	21029	2	0	0	0	0	0	(20)	20	0	0	0	0	0
26			Total SG-G3	146,870	130,469	128,317	138,053	157,935	204,006	236,548	235,461	218,419	237,033	178,863	157,839	2,169,833
312																
1	21153	SG-G4	General Gas Service G-4	33,550	24,900	38,228	38,390	42,030	56,480	60,473	61,790	58,364	58,700	45,900	48,750	567,555
1	21177	SG-G4	21177	16,790	15,020	18,310	17,252	17,661	18,130	20,660	21,380	20,070	20,840	16,970	19,860	222,943
1	21175	SG-G4	21175	32,610	23,949	31,000	26,667	30,990	30,000	29,160	31,960	27,340	30,120	24,960	27,080	345,836
1	21025	SG-G4	21025	51,150	50,730	45,540	48,220	53,073	75,770	121,397	101,100	97,400	102,440	74,800	57,815	879,435
2	21077	SG-G4	21077	197,190	199,600	200,880	189,740	224,160	282,800	312,580	346,600	301,240	327,440	266,970	229,900	3,079,100
1	21170	SG-G4	21170	29,210	29,040	27,970	27,900	30,670	33,030	27,696	29,170	24,980	31,510	26,880	28,450	346,506
3	21132	SG-G4	21132	485,070	488,000	515,450	511,250	557,780	552,080	544,957	501,022	553,384	538,356	504,411	6,272,410	
1	21083	SG-G4	21083	21,060	21,020	24,100	23,307	27,862	28,010	13,172	13,153	21,676	18,750	17,550	256,310	
1	21001	SG-G4	21001	194,350	187,100	189,080	198,320	227,660	257,660	306,790	279,330	287,900	299,850	248,500	212,000	2,889,250
1	21102	SG-G4	21102	14,800	15,410	14,130	15,020	17,180	18,550	15,615	15,590	15,280	17,980	16,540	19,950	198,045
1	21188	SG-G4	21188	13,790	13,060	12,570	13,850	17,050	17,490	30,068	24,568	12,713	28,410	16,936	18,950	234,000
1	21163	SG-G4	21163	34,100	35,940	33,081	35,382	40,490	60,677	53,361	56,030	58,660	52,062	43,180	41,980	553,823
2	21053	SG-G4	21053	28,426	28,454	26,711	27,877	34,509	74,683	79,524	79,340	79,340	71,146	41,552	25,726	608,598
2	21172	SG-G4	21172	43,392	43,234	41,533	41,524	85,121	226,558	275,921	305,389	265,110	266,652	133,625	72,027	1,800,086
1	21199	SG-G4	21199	10,921	10,930	12,352	13,980	14,246	18,490	28,700	30,100	26,800	26,700	15,940	10,337	219,555
1	21107	SG-G4	21107	18,463	20,180	20,383	19,600	22,041	32,970	33,820	37,630	34,197	32,030	28,380	22,969	321,753
1	21243	SG-G4	21243	5,967	8,293	17,053	16,310	30,227	42,494	44,382	52,109	45,658	38,266	26,584	19,021	346,364
1	21047	SG-G4	21047	69,832	70,568	66,035	65,324	71,410	76,396	71,579	85,000	64,647	87,350	84,030	70,660	884,831
2	21012	SG-G4	21012	67,000	64,200	55,202	60,260	63,610	76,300	90,999	113,900	103,700	112,240	88,750	66,300	942,231
1	21103	SG-G4	21103	11,170	12,040	12,581	4,540	14,690	17,000	23,537	24,272	18,200	10,130	23,336	15,500	188,996
1	21052	SG-G4	21052	10,450	10,820	10,780	11,690	13,470	21,844	26,604	30,570	26,610	26,130	22,480	16,250	227,698
1	21233	SG-G4	21233	132,430	136,290	136,610	131,272	155,090	230,960	267,200	242,510	237,966	225,140	142,480	126,990	2,164,938
1	21037	SG-G4	21037	33,264	35,327	54,399	52,369	57,896	76,079	105,720	103,249	53,423	70,946	48,904	44,183	735,759
2	21028	SG-G4	21028	33,664	29,192	27,186	25,787	36,713	48,383	48,176	34,383	40,425	47,439	39,437	34,838	445,643

SOUTHWEST GAS CORPORATION  
2023 NEVADA RATE CASE  
DISTRICT 21 - SOUTHERN NEVADA  
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Contract Number	Rate Schedule	CUSTOMER	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total
				2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2023	2023	2023
1	21039	SG-G4	21039	66,710	71,750	66,560	62,560	62,840	58,150	56,090	63,250	52,096	68,050	66,050	66,700	762,806
1	21220	SG-G4	21220	18,260	17,860	19,210	21,586	22,800	19,990	20,290	20,640	22,640	22,610	22,610	68,700	1,245,056
1	21157	SG-G4	21157	72,430	69,490	70,980	68,480	83,680	70,880	70,350	149,910	114,810	141,990	111,120	96,190	2,463,630
1	21014	SG-G4	21014	40,498	39,967	41,183	41,284	51,499	68,358	75,453	73,134	67,370	60,209	48,582	44,613	652,150
1	21027	SG-G4	21027	17,140	17,074	17,298	15,793	18,610	18,162	18,005	18,661	18,099	19,513	18,752	19,771	214,878
1	21081	SG-G4	21081	49,440	45,580	41,200	42,570	59,680	62,380	82,595	82,008	60,518	76,195	62,500	53,995	718,661
1	21057	SG-G4	21057	38,700	41,970	37,460	42,481	39,590	44,680	46,840	56,878	52,400	54,570	44,200	39,306	539,075
1	21237	SG-G4	21237	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	118,240	102,500	1,408,460
2	21046	SG-G4	21046	118,056	123,332	110,963	115,132	121,595	148,725	222,787	63,343	22,800	19,600	10,708	4,500	156,632
1	21911	SG-G4	21911	41,170	36,350	33,770	33,250	44,610	84,600	85,840	100,660	66,720	86,010	58,110	38,530	1,290,170
1	21013	SG-G4	21013	66,697	56,059	54,950	56,850	69,822	117,687	121,595	134,122	117,410	125,663	98,714	83,720	1,102,879
1	21098	SG-G4	21098	7,220	7,800	7,980	8,750	9,650	14,160	10,412	11,070	10,890	12,340	10,612	10,460	121,344
4	21079	SG-G4	21079	187,390	152,600	132,660	134,250	212,720	292,300	371,950	342,600	290,970	322,140	267,710	227,750	2,935,040
4	21038	SG-G4	21038	131,735	116,747	116,118	127,945	126,067	178,547	198,568	220,983	205,976	185,539	144,842	109,272	1,862,339
1	21164	SG-G4	21164	14,473	14,860	11,372	15,430	24,040	15,935	19,886	17,570	18,460	16,750	18,080	18,930	205,786
2	21071	SG-G4	21071	80,900	83,650	73,850	80,830	100,300	116,690	122,390	126,600	131,134	126,940	101,590	87,250	1,232,284
1	21068	SG-G4	21068	48,500	45,600	43,620	42,500	53,865	71,330	78,580	76,840	71,260	73,021	68,200	57,880	731,196
1	21186	SG-G4	21186	1,460	2,690	1,410	1,490	3,740	20,295	26,987	19,677	16,280	17,900	9,602	4,510	1,886,041
2	21209	SG-G4	21209	143,450	142,480	133,788	129,560	146,642	164,650	167,935	182,972	177,350	187,880	170,270	139,297	1,826,274
1	21076	SG-G4	21076	36,180	35,250	32,960	31,510	34,510	33,400	33,860	35,450	30,570	42,150	37,700	37,200	420,740
1	21059	SG-G4	21059	26,540	28,883	32,330	28,040	30,820	29,509	32,707	33,100	28,786	33,242	31,100	25,687	360,744
1	21093	SG-G4	21093	44,097	38,715	37,420	39,961	45,841	69,447	85,336	78,250	73,483	67,904	51,114	38,488	670,056
1	21042	SG-G4	21042	28,478	27,833	38,409	36,730	36,120	44,588	46,460	51,300	43,100	46,874	37,100	30,850	467,792
2	21148	SG-G4	21148	109,346	110,971	119,307	116,322	141,832	166,405	205,206	203,915	185,800	196,464	151,798	121,954	1,829,919
1	21092	SG-G4	21092	14,966	13,113	15,219	10,750	22,780	30,393	32,094	33,812	28,679	29,086	24,026	19,746	274,664
1	21074	SG-G4	21074	40,239	43,396	38,010	41,439	46,042	77,296	100,610	104,282	75,862	60,879	42,173	44,678	714,906
3	21072	SG-G4	21072	59,120	48,960	37,870	40,090	64,879	78,460	85,515	81,470	76,460	88,130	74,771	71,650	807,395
1	21171	SG-G4	21171	18,540	19,000	23,360	19,800	37,219	35,750	37,850	51,040	31,570	39,000	41,890	32,010	386,019
1	21080	SG-G4	21080	101,930	100,090	117,480	113,380	143,440	161,960	192,820	199,310	173,910	181,910	144,500	120,210	1,750,038
1	21083	SG-G4	21083	147,317	142,570	153,940	155,557	154,005	142,304	145,000	161,378	142,800	150,161	150,000	154,400	1,799,308
1	21913	SG-G4	21913	12,082	10,689	7,026	7,787	11,834	14,234	11,383	11,090	10,643	14,111	10,021	14,249	135,148
1	21085	SG-G4	21085	74,680	88,090	77,950	85,129	93,300	119,330	135,961	158,400	123,400	119,940	120,992	90,850	1,287,642
1	21240	SG-G4	21240	153,724	144,550	176,833	154,468	158,894	241,580	221,970	239,360	200,000	242,330	182,710	134,460	2,250,879
2	21033	SG-G4	21033	22,520	49,530	48,932	40,699	59,030	72,649	86,250	93,550	86,592	71,576	59,300	45,339	761,637
2	21062	SG-G4	21062	33,402	31,000	26,420	27,050	36,420	43,620	54,350	56,938	40,136	35,500	25,800	22,950	392,716
1	21126	SG-G4	21126	20,870	18,510	18,110	23,100	23,000	45,066	45,320	45,920	44,240	37,224	39,000	35,500	457,860
1	21096	SG-G4	21096	29,840	29,080	28,980	30,500	32,810	41,280	44,835	46,182	42,596	47,076	41,280	16,900	228,900
1	21125	SG-G4	21125	29,840	29,080	28,980	30,500	32,810	41,280	44,835	46,182	42,596	47,076	41,280	16,900	228,900
1	21115	SG-G4	21115	12,000	13,250	9,080	13,200	32,810	12,000	23,355	18,600	21,250	17,835	15,835	13,640	185,070
1	21168	SG-G4	21168	40,500	38,600	33,850	37,100	42,450	51,500	58,770	61,980	58,090	59,630	55,400	50,300	662,310
1	21141	SG-G4	21141	47,400	49,110	43,270	51,100	62,070	60,850	62,090	71,450	57,650	60,700	51,605	45,200	662,495
1	21162	SG-G4	21162	39,442	36,009	38,774	35,263	45,475	45,733	49,649	55,176	44,929	39,593	42,378	43,083	515,514
1	21086	SG-G4	21086	24,870	23,900	23,900	24,400	30,780	44,370	55,849	49,802	42,570	42,870	30,100	28,750	421,631
1	21007	SG-G4	21007	84,880	82,300	78,950	85,200	89,944	114,330	114,530	132,063	116,986	123,783	111,780	101,760	1,236,506
1	21184	SG-G4	21184	101,170	105,580	112,715	97,259	125,320	113,110	124,044	120,822	111,580	112,385	103,190	120,798	1,347,973
1	21040	SG-G4	21040	71,300	70,380	64,490	68,760	77,472	105,586	89,480	90,740	84,370	90,820	72,940	69,090	955,428
1	21050	SG-G4	21050	14,930	18,840	18,430	17,170	19,070	20,440	24,370	20,440	29,500	21,943	17,550	16,100	248,740
2	21223	SG-G4	21223	32,800	33,350	29,330	31,000	37,030	53,350	52,990	60,230	48,460	59,710	45,950	37,240	521,440
1	21192	SG-G4	21192	34,592	28,536	29,308	36,744	46,296	56,750	78,461	66,480	67,847	65,534	53,233	41,877	605,458
1	21221	SG-G4	21221	30,891	24,320	26,820	23,624	30,113	32,517	33,795	37,368	32,480	41,661	35,302	25,167	374,058
1	21109	SG-G4	21109	9,645	12,977	9,619	15,591	17,966	23,842	26,768	27,918	24,962	26,773	19,959	14,357	230,577
1	21056	SG-G4	21056	319,250	299,500	301,140	303,950	359,781	537,750	652,150	712,010	614,140	611,390	464,910	345,000	5,520,931
1	21082	SG-G4	21082	32,154	35,060	38,470	36,490	43,758	41,930	37,710	46,880	36,957	46,989	49,090	45,850	491,338
2	21137	SG-G4	21137	337,430	321,460	330,350	364,920	402,990	561,480	570,100	642,460	566,500	602,500	476,100	371,550	5,547,840
1	21178	SG-G4	21178	44,400	34,840	44,220	34,420	55,680	99,110	63,920	13,170	31,200	49,880	48,680	62,590	542,130
1	21132	SG-G4	21132	82,804	79,980	58,472	58,544	65,187	56,367	64,547	68,043	37,248	44,546	45,164	40,839	729,740
1	21009	SG-G4	21009	686,000	691,000	638,490	637,570	628,000	628,000	635,500	630,770	638,060	698,040	705,000	590,000	9,000,000
1	21002	SG-G4	21002	612,198	504,837	638,277	376,789	270,126	285,539	376,697	367,301	341,941	388,142	606,701	654,552	5,423,100
1	21097	SG-G4	21097	365,797	441,689	468,960	434,110	424,520	434,231	599,561	442,729	385,360	547,110	445,442	442,690	5,432,199
1	21010	SG-G4	21010	442,000	450,450	419,680	323,890	368,880	457,500	435,780	485,550	428,120	459,430	421,970	435,070	5,108,320
1	21167	SG-G4	21167	88,100	91,800	100,910	96,000	96,000	89,650	95,785	121,470	85,010	115,530	116,490	117,170	1,210,635
3	21249	SG-G4	21249	83,281	78,602	86,047	81,986	103,133	125,286	158,127	154,651	129,505	135,090	114,318	111,249	1,361,275
1	21006	SG-G4	21006	300,000	290,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	4,114,920
1	21253	SG-G4	212													

SOUTHWEST GAS CORPORATION  
2023 NEVADA RATE CASE  
DISTRICT 21 - SOUTHERN NEVADA  
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Contract Number	Rate Schedule	CUSTOMER	2023												Total
				June	July	August	September	October	November	December	January	February	March	April	May	
				423,950	500,610	421,032	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
				57,572	50,031	49,423	56,189	78,661	179,908	268,829	272,107	256,279	239,747	137,498	72,844	1,719,088
				0	0	0	0	0	0	0	0	0	0	0	0	0
				23,210	36,200	67,657	43,386	50,665	50,550	44,782	109,526	28,184	50,555	23,740	34,965	563,420
				0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0
122			Total SG-G4	8,532,289	8,391,212	8,470,754	8,029,298	8,950,675	10,705,254	11,892,566	12,493,249	10,812,169	11,677,823	10,047,556	9,322,381	119,325,226
				4,750,000	6,229,830	6,262,000	6,081,000	0	0	0	0	0	0	0	0	23,322,830
1	21030	SG-G5	General Gas Service G-5 21030	4,750,000	6,229,830	6,262,000	6,081,000	0	0	0	0	0	0	0	0	23,322,830
				2,179,000	2,219,000	2,250,000	2,115,000	2,344,000	1,846,000	1,706,000	2,051,000	1,930,000	1,741,000	1,667,000	2,503,000	24,551,000
2	21017	SG-G6	General Gas Service G-6 21017	2,179,000	2,219,000	2,250,000	2,115,000	2,344,000	1,846,000	1,706,000	2,051,000	1,930,000	1,741,000	1,667,000	2,503,000	24,551,000
				476,000	518,932	208,000	287,000	8,110	13,000	105,160	105,000	26,750	225,000	95,530	450,000	2,518,482
1	21011	SG-EG	Electric Generation 21011	476,000	518,932	208,000	287,000	8,110	13,000	105,160	105,000	26,750	225,000	95,530	450,000	2,518,482
1	21172	SG-EG	21172	551,018	585,166	584,917	569,106	551,059	484,992	503,959	512,911	484,355	508,498	546,055	562,573	6,444,609
1	21240	SG-EG	21240	66	0	497	34,762	376	0	0	0	0	0	0	0	35,701
3			Total SG-EG	1,027,084	1,104,098	793,414	850,868	559,545	497,992	609,119	617,911	511,105	733,498	641,585	1,012,573	8,998,792
166			Total Full Margin	16,671,798	18,103,254	17,926,126	17,273,849	12,039,187	13,292,127	14,519,267	15,437,474	13,510,127	14,426,377	12,562,950	13,034,700	178,797,236
6																





**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**TRANSPORTATION CUSTOMERS AND DELIVERIES**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Rate Schedule (b)	Annual Bills		Number of Basic Changes (c)	Number of Transport Changes (e)	Present Billing Demand (f)	Proposed Billing Demand (g)	June 2022 (h)	July 2022 (i)	August 2022 (j)	September 2022 (k)	October 2022 (l)	November 2022 (m)	December 2022 (n)	January 2023 (o)	February 2023 (p)	March 2023 (q)	April 2023 (r)	May 2023 (s)	Total (t)	Total Including Weather Adj. (u)	Transport (v)	Line No.
			(c)	(d)																				
143	Small Electric Generation Gas Service	SG-EG	24	12	12	518,932	518,932	476,000	516,932	208,000	287,000	287,000	13,000	8,110	105,000	105,000	26,750	225,000	95,530	450,000	2,519,482	143		
144		SG-EG	12	12	12	585,166	585,166	551,018	585,166	584,917	588,106	551,059	484,992	484,992	503,959	512,911	484,355	508,488	546,055	562,573	6,444,609	144		
145		SG-EG	12	12	12	34,762	34,762	66	34,762	0	487	34,762	376	0	0	0	0	0	0	0	35,701	145		
146	Subtotal Small Electric Generation Gas Service		48	36	36	1,138,860	1,138,860	1,027,084	1,104,098	793,414	890,888	858,545	487,992	558,545	608,119	617,911	511,105	733,488	841,585	1,012,573	8,997,792	(40,350)	146	
147	Total Full-Margin Transportation		2,016	2,004	1,176																179,726,174	(805,892)	147	



REVOPS REVENUE TWELVE MONTH PERIOD BY RATE JURISDICTION  
Current Period: MAY-23

Company: US  
Rate: 0521 (SOUTHERN NEVADA RATE JURISDICTION)

FERC Activity Rate Code	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	ADV-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	TOTAL
Other Rev - 0000 Rr Cd	1,375,624.48	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	1,210,646.34	12,758,052.10
Revenue by Rate Code	18,943,135.04	16,284,503.50	15,085,856.62	15,477,651.90	17,106,937.49	31,585,674.38	60,922,405.47	0.00	73,986,223.21	74,830,457.74	62,377,637.52	44,852,789.97	26,385,414.63	457,536,749.77
2501	3,478,074.64	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	3,107,951.65	31,079,516.51
2504	2,172,638.81	1,970,452.26	1,925,951.72	1,937,410.99	2,069,395.56	3,312,261.36	5,561,665.72	0.00	7,096,358.38	7,388,069.80	6,223,652.20	4,653,421.94	3,134,503.88	47,444,186.62
2505	1,239,002.86	3,954,621.82	2,999,262.19	3,357,170.93	3,357,170.93	4,912,587.13	2,690,256.74	0.00	2,744,892.81	2,902,000.55	2,743,656.73	5,439,893.77	5,439,893.77	50,728,858.96
2507	1,916,596.64	1,893,051.90	1,727,374.03	1,782,988.18	1,913,699.99	2,131,236.61	2,474,177.35	0.00	2,688,127.17	2,841,922.45	2,910,960.05	3,020,844.70	3,128,166.37	28,428,553.44
2508	33,772.32	37,323.98	43,798.41	39,584.93	52,027.31	72,609.50	287,476.03	0.00	294,128.69	214,481.48	484,818.50	382,591.76	324,888.42	2,177,872.33
2510	13,793.95	17,320.25	15,270.68	17,687.93	11,187.76	10,742.10	9,854.41	0.00	11,408.37	9,598.54	10,528.98	12,501.93	17,993.04	111,832.34
2511	2,097.44	2,314.93	2,305.32	2,390.02	1,702.74	820.18	1,019.37	0.00	1,229.88	1,261.87	1,093.96	1,100.32	1,335.28	19,286.01
2512	3,275.49	3,385.40	3,385.40	4,022.28	3,048.29	1,413.24	1,290.44	0.00	1,788.56	1,805.49	1,633.75	1,500.68	1,335.56	28,031.76
2516	16,489.98	16,022.77	16,022.77	18,743.42	24,194.02	35,433.01	50,548.53	0.00	50,226.12	56,844.23	53,949.41	55,413.50	76,268.69	473,168.43
2517	24.43	25.24	25.24	28.26	25.32	27.24	28.48	0.00	30.85	28.81	31.18	31.18	34.19	375,211.08
2518	29,276.37	27,813.19	27,278.22	28,207.86	28,274.03	30,109.74	32,417.38	0.00	34,241.74	31,529.88	31,438.25	34,765.08	38,455.64	375,211.08
2520	150.04	144.23	156.15	141.33	147.04	153.11	180.75	0.00	176.70	162.37	168.92	177.34	192.67	1,950.65
2521	6,892.67	6,200.44	5,902.85	6,453.46	7,731.76	12,966.77	31,380.23	0.00	49,442.80	53,736.41	52,622.33	41,401.98	17,526.99	292,658.69
2524	6,941.97	6,143.06	5,897.76	6,484.92	7,506.65	13,862.09	15,749.31	0.00	20,479.91	25,232.96	25,981.81	20,822.36	4,295.18	174,091.40
2526	10,207.71	10,048.41	9,084.37	9,434.82	9,673.32	13,656.23	17,136.87	0.00	20,369.47	21,433.53	19,605.15	19,605.15	18,653.81	179,121.54
2527	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,852.36	27,864.18	33,713.09	-91,449.63	0.00	0.00
2528	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2529	7,856.91	6,366.27	6,651.33	5,202.79	5,809.19	9,529.10	11,474.19	0.00	11,204.31	10,827.30	7,390.31	6,065.97	7,465.12	92,250.76
9253	29,308.80	30,162.75	28,625.00	33,588.56	34,991.34	43,808.61	44,514.86	0.00	43,686.27	42,127.55	43,644.48	35,384.61	31,433.08	441,445.91
9254	1,006,519.22	938,481.46	970,364.95	961,990.32	1,037,727.19	1,146,821.99	1,225,979.94	0.00	1,572,228.65	1,542,384.15	1,485,193.73	1,040,078.83	1,065,432.54	13,863,981.97
9255	1,518,953.46	1,306,176.91	1,295,805.09	1,659,987.11	1,101,935.26	1,233,648.37	1,496,959.72	0.00	2,439,864.15	1,036,241.52	1,179,324.23	1,095,567.90	1,069,960.95	16,645,147.07
9262	102,176.16	91,051.11	91,892.00	103,037.59	99,525.45	198,276.71	236,998.19	0.00	19,000.16	89,770.12	98,565.13	18,853.12	111,778.60	1,115,239.36
Total Revenue by Rate Code	33,260,100.25	31,289,614.69	29,482,351.98	29,663,942.73	34,515,993.18	55,124,561.51	91,811,400.50	0.00	104,166,723.41	98,337,437.28	82,174,284.83	63,806,300.86	48,659,307.25	702,292,020.47
Revenue by Revenue Account	22,395,548.08	19,492,067.97	18,195,832.93	18,633,451.17	20,345,732.59	36,161,711.77	67,889,557.90	0.00	82,079,400.52	83,117,144.35	69,650,454.73	50,428,051.84	30,889,375.07	519,278,328.92
488000 TOTAL	22,395,548.08	19,492,067.97	18,195,832.93	18,633,451.17	20,345,732.59	36,161,711.77	67,889,557.90	0.00	82,079,400.52	83,117,144.35	69,650,454.73	50,428,051.84	30,889,375.07	519,278,328.92
481000 2503	1,036,626.17	988,465.84	967,133.19	914,576.52	989,713.92	1,284,168.31	1,629,798.44	0.00	1,855,217.34	1,894,418.88	1,743,194.59	1,947,461.73	1,782,686.09	17,213,161.32
481000 2506	279,915.07	257,741.37	237,371.66	207,286.71	259,683.62	248,988.97	501,243.39	0.00	433,488.97	523,934.21	536,325.19	1,536,262.51	1,622,195.86	4,633,437.53
481000 2509	8,608.30	771,350.77	753,377.92	789,275.98	8,275.98	30,971.61	35,349.57	0.00	84,961.09	83,187.36	93,780.19	99,195.20	1,232,368.11	10,152,368.11
481000 TOTAL	8,775,913.44	7,981,528.05	7,745,631.31	7,445,937.91	8,478,418.53	11,939,166.95	17,600,005.31	0.00	20,408,897.11	21,160,421.48	19,597,171.43	17,084,566.52	13,947,465.01	162,351,723.05
482000 2518	16,125.92	13,614.84	12,618.57	13,011.86	14,060.61	17,519.33	46,611.56	0.00	68,115.50	78,112.49	69,155.28	56,044.50	32,778.66	437,763.12
482000 TOTAL	16,125.92	13,614.84	12,618.57	13,011.86	14,060.61	17,519.33	46,611.56	0.00	68,115.50	78,112.49	69,155.28	56,044.50	32,778.66	437,763.12
483000 2501	381,435.31	371,571.86	359,170.01	355,418.56	359,740.01	364,142.08	480,697.42	0.00	689,598.94	731,146.12	474,361.50	474,361.50	351,315.19	5,447,753.93

UTILITY LEDGER  
REVOPS REVENUE TWELVE MONTH CAP BY RATE JURISDICTION  
Current Period: MAY-23

Agency: NSP  
R0651 (SOUTHERN NEVADA RATE JURISDICTION)

FERC Activity Rate Code	JUN-22	JUL-22	AUG-22	SEP-22	OCT-22	NOV-22	DEC-22	ADJ-22	JAN-23	FEB-23	MAR-23	APR-23	MAY-23	TOTAL
48700 2502	28,689.88	30,937.23	28,521.47	28,346.23	28,206.37	17,712.80	31,872.15	0.00	43,056.94	47,150.67	42,870.36	18,587.82	24,032.63	369,984.55
48700 2503	2,675.29	4,474.85	3,459.07	3,459.07	1,833.98	2,550.10	2,262.14	0.00	5,129.53	2,670.30	3,673.80	1,002.32	-1,047.64	32,336.75
48700 2506	975.00	1,650.21	111.08	975.00	60.34	17.31	12.71	0.00	44.72	33.61	25.14	8.93	2,888.52	6,035.56
48700 2517	0.00	0.00	0.00	0.00	0.00	-970.05	0.00	0.00	944.23	0.00	1,012.49	836.50	0.00	2,793.22
48700 2525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48700 2525	413,772.88	489,066.05	391,000.00	296,285.09	258,830.00	375,065.04	488,750.00	0.00	577,770.00	751,000.00	554,100.00	17,804.97	26,600.60	44,405.57
48800 2531	353,372.88	299,000.00	331,475.00	296,285.09	258,830.00	375,065.04	297,250.00	0.00	274,183.96	289,000.00	554,100.00	512,611.04	403,200.00	5,490,295.00
48800 2532	3,575.00	3,475.00	4,800.00	3,675.00	5,450.00	3,035.00	3,475.00	0.00	4,425.00	625.00	4,150.00	4,900.00	5,750.00	47,325.00
48800 2533	50.00	50.00	0.00	25.00	1.61	25.00	50.00	0.00	25.00	0.00	25.00	100.00	50.00	401.61
48800 2534	46,268.00	42,318.00	45,376.00	43,414.00	42,172.00	44,256.00	43,114.00	0.00	55,946.00	52,855.00	56,548.00	52,230.00	50,774.00	575,270.00
48800 TOTAL	409,831.22	344,916.85	360,649.00	326,665.61	326,478.61	321,412.61	324,317.22	0.00	314,577.61	312,181.00	385,569.61	323,088.68	358,207.22	4,107,315.24
48890 2525	2,722,881.83	2,426,381.35	2,434,520.83	3,020,871.77	2,309,033.76	2,600,927.28	3,049,590.47	0.00	4,129,982.11	2,771,556.41	2,767,408.21	2,328,298.62	2,360,406.84	32,982,257.48
48900 2561	2,722,881.83	2,426,381.35	2,434,520.83	3,020,871.77	2,309,033.76	2,600,927.28	3,049,590.47	0.00	4,129,982.11	2,771,556.41	2,767,408.21	2,328,298.62	2,360,406.84	32,982,257.48
49500 2561	-862,979.82	948,643.48	245,504.55	840,153.78	965,428.38	-2,374,248.57	-3,603,436.38	0.00	41,976.60	-6,384,979.15	-7,398,374.66	-5,410,346.34	1,639,297.15	-23,033,662.94
49500 2592	-611,000.00	-327,000.00	213,000.00	368,000.00	1,683,000.00	6,023,000.00	6,017,000.00	0.00	-3,518,000.00	-3,498,000.00	-3,562,000.00	-1,516,000.00	-968,000.00	268,000.00
49500 TOTAL	-1,473,979.82	621,643.48	458,504.55	-472,153.78	2,652,428.38	3,487,757.03	2,413,563.62	0.00	-3,518,023.40	-9,882,979.15	-10,960,374.66	-6,926,346.34	667,297.15	-22,765,662.94
Total by Revenue Account	33,260,100.25	31,289,614.69	29,482,353.98	29,663,942.73	34,515,993.18	55,124,561.51	91,811,400.50	0.00	104,166,723.41	98,337,437.28	82,174,284.83	63,806,300.86	48,659,307.25	702,292,020.47

**SOUTHWEST GAS CORPORATION**  
**Southern Nevada**  
**BILL DEMAND**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

<u>SAP Customers</u>	<u>Bill Demand</u>	<u>GTS Customers</u>	<u>CSA</u>	<u>Bill Demand</u>
	61,743		21153T	62,518
	98,357		21177T	21,576
	22,738		21025T	108,773
	18,747		21077T	340,304
	18,665		21170T	31,047
	72,231		21132T	431,988
	178,101		21132T	225,074
	3,163		21183T	21,759
	85,035		21001T	300,606
	51,324		21102T	19,505
	23,523		21188T	29,480
	23,727		21163T	57,271
	54,580		21009T	700,826
	19,950		21002T	646,842
	86,221		21053T	97,703
	64,051		21172T	302,990
	27,213		21097T	539,701
	69,478		21199T	30,602
	53,653		21107T	35,470
	35,041		21010T	465,796
	19,643		21175T	31,589
	63,498		21167T	120,947
	29,668		21243T	51,759
	22,435		21047T	85,983
	128,278		21237	143,806
	66,262		21012T	114,018
	34,714		21103T	22,892
	45,665		21052T	31,751
	651,043		21249	161,069
	34,877		21233T	269,025
	26,884		21006T	703,452
	32,659		21037T	130,579
	38,077		21028T	46,450
	147,629		21039T	71,541
	19,630		21220T	23,037
	2,620		21178T	69,028
	32,246		21014T	74,295
	60,106		21027T	19,882
	18,943		21081T	78,585
	114,897		21057T	55,479
	31,304		21257	27,640
	29,875		21911T	97,914
	127,172		21013T	137,738
	94,315		21046T	205,324
	46,914		21038T	231,806
			21098T	12,165
			21079T	357,150
			21164T	20,286
			21071T	131,993
			21068T	76,223
			21059T	32,177
			21093T	84,334
			21042T	49,201
			21148T	207,557
			21092T	34,427
			21074P	96,862
			21015T	288,071
			21186T	26,197
			21209T	191,523
Total SAP Bill Demand	<u>2,986,895</u>			



**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**NEGOTIATED CONTRACT TRANSPORTATION AND OPTIONAL CONTRACT REVENUE CALCULATIONS**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Customer Name	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Contract Weather Adj	Line No.
	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
1	21075	5,912,210	13,976,800	22,592,930	18,148,010	2,067,190	18,805,510	17,988,680	3,209,030	4,995,000	16,176,040	14,713,380	1,710,290	140,295,070	0	1
2	MAV True Up Volumes	9,267,911	9,267,911	9,267,911	9,267,911	9,267,911	9,267,911	9,267,911	9,267,911	9,267,911	9,267,911	9,267,911	9,267,911	111,214,930		2
3	Total Billed Volumes	15,180,121	23,244,711	31,860,841	27,415,921	11,335,101	28,073,421	27,256,591	12,476,941	14,262,911	25,443,951	23,981,291	10,978,201	251,510,000		3
4	Meters	1	1	1	1	1	1	1	1	1	1	1	1	12		4
5	Basic Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0		5
6	Basic Service per Meter	0	0	0	0	0	0	0	0	0	0	0	0	0		6
7	Total Basic Service Charge	0	0	0	0	0	0	0	0	0	0	0	0	0		7
8	Demand Charge	457,266.63	457,266.63	457,266.63	457,266.63	457,266.63	457,266.63	457,266.63	457,266.63	457,266.63	457,266.63	457,266.63	457,266.63	5,487,200		8
9	Transportation Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0		9
10	Volume Charge per Therm	0.007271	0.007271	0.007271	0.007271	0.007271	0.007271	0.007271	0.007271	0.007271	0.007271	0.007271	0.007271	0.007271		10
11	Total Volume Charge	110.375	169.012	231.660	199.341	82.418	204.122	198.183	90.720	103.706	185.003	174.368	79.822	1,828.729		11
12	Total Margin	567.641	626.279	688.927	656.608	539.684	661.388	655.449	547.986	560.972	642.270	631.635	537.089	7,315.929		12
13	21023	5,822,190	6,052,820	5,889,870	5,811,410	5,882,350	5,645,000	4,734,110	285,000	4,870,000	5,913,800	5,634,950	153,000	56,704,500	0	13
14	Meters	2	2	2	2	2	2	2	2	2	2	2	2	24		14
15	Basic Service Charges	2	2	2	2	2	2	2	2	2	2	2	2	24		15
16	Basic Service per Meter	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00		16
17	Basic Service Charge	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000		17
18	Demand Charge	129,080.95	129,080.95	129,080.95	129,080.95	129,080.95	129,080.95	129,080.95	129,080.95	129,080.95	129,080.95	129,080.95	129,080.95	1,548,971		18
19	Transportation Service Charges	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000		19
20	Volume Charge per Therm	0	0	0	0	0	0	0	0	0	0	0	0	0		20
21	Total Volume Charge	0	0	0	0	0	0	0	0	0	0	0	0	0		21
22	Total Margin	131.581	131.581	131.581	131.581	131.581	131.581	131.581	131.581	131.581	131.581	131.581	131.581	1,578.971		22
23	21024	5,881,490	5,978,690	6,114,800	5,880,710	5,445,080	5,789,730	4,075,630	3,465,494	3,017,880	5,943,980	5,829,670	173,340	57,576,494	0	3
24	Meters	1	1	1	1	1	1	1	1	1	1	1	1	12		24
25	Basic Service Charges	1	1	1	1	1	1	1	1	1	1	1	1	12		25
26	Basic Service per Meter	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00		26
27	Basic Service Charge	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000		27
28	Demand Charge	190,166.62	190,166.62	190,166.62	190,166.62	190,166.62	190,166.62	190,166.62	190,166.62	190,166.62	190,166.62	190,166.62	190,166.62	2,281,999.44		28
29	Transportation Service Charges	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00		29
30	Volume Charge per Therm	0	0	0	0	0	0	0	0	0	0	0	0	0		30
31	Total Volume Charge	0	0	0	0	0	0	0	0	0	0	0	0	0		31
32	Total Margin	191.667	191.667	191.667	191.667	191.667	191.667	191.667	191.667	191.667	191.667	191.667	191.667	2,299.999		32
33	21016	11,670,000	17,101,436	11,072,160	9,668,810	8,721,000	3,605,000	9,373,840	485,050	496,750	2,185,000	3,350,000	8,800,000	86,509,046	0	4
34	Monthly Volume - EPNG / TW	0	0	0	0	0	0	0	0	0	0	0	0	0		34
35	Meters	4	4	4	4	4	4	4	4	4	4	4	4	48		35
36	Basic Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0		36
37	Basic Service per Meter	0	0	0	0	0	0	0	0	0	0	0	0	0		37
38	Basic Service Charge	0	0	0	0	0	0	0	0	0	0	0	0	0		38
39	Demand Charge	221,249.27	221,249.27	221,249.27	221,249.27	221,249.27	221,249.27	221,249.27	221,249.27	221,249.27	221,249.27	221,249.27	221,249.27	2,654,991.24		39
40	Transportation Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0		40
41	Volume Charge per Therm	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200	0.0165200		41
42	Total Volume Charge	0	0	0	0	0	0	0	0	0	0	0	0	0		42
43	Total Margin	221,249	221,249	221,249	221,249	221,249	221,249	221,249	221,249	221,249	221,249	221,249	221,249	2,654,991		43

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
NEGOTIATED CONTRACT TRANSPORTATION AND OPTIONAL CONTRACT REVENUE CALCULATIONS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Customer Name (a)	Otherwse Applicable Rate Schedule (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Contract Weather Adj No.
44	21088	SG-5	2,640,000	3,515,332	1,124,000	1,626,000	27,690	706,000	1,339,000	444,000	81,500	904,000	1,926,000	2,408,000	16,741,522	0
45	Monthly Volume - EPNG / TW		0	0	0	0	0	0	0	0	0	0	0	0	0	5
46	Meters		2	2	2	2	2	2	2	2	2	2	2	2	24	46
47	Basic Service Charges		1	1	1	1	1	1	1	1	1	1	1	1	12	47
48	Basic Service per Meter		750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	9,000.00	48
49	Basic Service Charge		750	750	750	750	750	750	750	750	750	750	750	750	9,000	49
50	Demand Charge		94,426.34	94,426.34	94,426.34	94,426.34	94,426.34	94,426.34	94,426.34	94,426.34	94,426.34	94,426.34	94,426.34	94,426.34	1,133,116.08	50
51	Transportation Service Charges		500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	51
52	Volume Charge per Therim		0.01920	0.01920	0.01920	0.01920	0.01920	0.01920	0.01920	0.01920	0.01920	0.01920	0.01920	0.01920	0	52
53	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	53
54	Total Margin		95,676	95,676	95,676	95,676	95,676	95,676	95,676	95,676	95,676	95,676	95,676	95,676	1,148,116	54
55	<b>Total Negotiated Transportation Contract Customers</b>															55
65	Meters		10	10	10	10	10	10	10	10	10	10	10	10	120	65
66	Basic Service Charges		4	4	4	4	4	4	4	4	4	4	4	4	48	66
67	Volumes		31,925,890	46,625,078	46,803,760	41,134,940	22,143,310	34,531,240	37,511,260	7,868,574	13,461,130	31,122,820	31,454,000	13,244,630	357,826,632	67
68	Basic Charge \$		3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000	68
69	Demand Charge \$		1,092,190	1,092,190	1,092,190	1,092,190	1,092,190	1,092,190	1,092,190	1,092,190	1,092,190	1,092,190	1,092,190	1,092,190	13,106,278	69
70	Transportation Charge \$		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	70
71	Commodity \$		110,375	169,012	231,660	199,341	82,418	198,183	90,720	103,706	174,368	185,003	174,368	79,822	1,828,729	71
72	Total Margin		1,207,814	1,266,452	1,329,100	1,296,781	1,179,857	1,301,562	1,295,622	1,188,160	1,201,145	1,282,443	1,271,808	1,177,262	14,998,007	72

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
MONTHLY MARGIN PER CUSTOMER**

Line No.	Description (a)	Dec 2014 (b)	Jan 2015 (c)	Feb 2015 (d)	Mar 2015 (e)	Apr 2015 (f)	May 2015 (g)	Jun 2015 (h)	Jul 2015 (i)	Aug 2015 (j)	Sep 2015 (k)	Oct 2015 (l)	Nov 2015 (m)	Total (n)	Line No.
1	Single-Family Residential Gas Service														1
2	Sales	38,987,058	55,424,890	42,663,750	32,471,475	17,963,510	13,737,320	12,352,671	9,858,525	8,738,340	9,084,702	10,295,804	16,015,830	267,593,875	2
3	Customers	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	566,283	6,795,396	3
4	Proposed Rates														4
5	Basic Service Charge	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	5
6	Commodity	0.65714	0.65714	0.65714	0.65714	0.65714	0.65714	0.65714	0.65714	0.65714	0.65714	0.65714	0.65714	0.65714	6
7	Monthly Margin	31,735,812	42,537,769	34,151,913	27,454,161	17,920,397	15,143,199	14,233,291	12,594,288	11,858,169	12,085,777	12,881,641	16,640,499	249,236,916	7
8	Monthly Margin Per Customer	56.04	75.12	60.31	48.48	31.65	26.74	25.13	22.24	20.94	21.34	22.75	29.39	440.13	8
9	Multi-Family Residential Gas Service														9
10	Sales	4,081,934	5,386,812	4,435,981	3,602,456	2,407,149	2,141,891	2,006,068	1,808,183	1,720,845	1,779,047	1,783,981	2,272,219	33,426,566	10
11	Customers	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	128,903	1,546,836	11
12	Proposed Rates														12
13	Basic Service Charge	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	13
14	Commodity	0.68436	0.68436	0.68436	0.68436	0.68436	0.68436	0.68436	0.68436	0.68436	0.68436	0.68436	0.68436	0.68436	14
15	Monthly Margin	3,953,639	4,846,646	4,195,935	3,625,504	2,807,483	2,625,952	2,533,000	2,397,575	2,337,804	2,377,636	2,381,012	2,715,143	36,797,329	15
16	Monthly Margin Per Customer	30.67	37.60	32.55	28.13	21.78	20.37	19.65	18.60	18.14	18.45	18.47	21.06	285.47	16
17	General Gas Service - 1														17
18	Sales Customers														18
19	Sales	3,602,421	5,204,807	4,353,908	3,420,872	2,205,254	1,714,283	1,597,285	1,380,274	1,295,406	1,324,608	1,415,524	1,935,093	29,449,735	19
20	Customers	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	251,832	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	1	23
24	Schedule Total														24
25	Sales	3,602,421	5,204,807	4,353,908	3,420,872	2,205,254	1,714,283	1,597,285	1,380,274	1,295,406	1,324,608	1,415,524	1,935,093	29,449,735	25
26	Customers	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	20,987	251,844	26
27	Proposed Rates														27
28	Basic Service Charge	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	28
29	Commodity	0.37163	0.37163	0.37163	0.37163	0.37163	0.37163	0.37163	0.37163	0.37163	0.37163	0.37163	0.37163	0.37163	29
30	Monthly Margin	1,880,232	2,475,727	2,159,507	1,812,763	1,361,003	1,178,544	1,135,064	1,054,416	1,022,876	1,033,729	1,067,516	1,260,603	17,441,980	30
31	Monthly Margin Per Customer	89.59	117.96	102.90	86.38	64.85	56.16	54.08	50.24	48.74	49.26	50.87	60.07	831.10	31
32	General Gas Service - 2														32
33	Sales Customers														33
34	Sales	6,410,358	7,768,655	6,590,186	5,698,531	4,394,492	3,938,571	3,763,021	3,362,320	3,090,440	3,212,407	3,384,880	4,064,708	55,678,569	34
35	Customers	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	45,108	35
36	Transportation Customers														36
37	Sales	74,698	39,674	38,262	36,857	27,801	38,733	36,391	28,517	21,544	19,542	26,911	38,701	427,629	37
38	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132	38
39	Schedule Total														39
40	Sales	6,485,056	7,808,329	6,628,448	5,735,388	4,422,293	3,977,304	3,799,412	3,390,837	3,111,984	3,231,949	3,411,791	4,103,409	56,106,198	40
41	Customers	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	45,240	41
42	Proposed Rates														42
43	Basic Service Charge	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	43
44	Commodity	0.09679	0.09679	0.09679	0.09679	0.09679	0.09679	0.09679	0.09679	0.09679	0.09679	0.09679	0.09679	0.09679	44
45	Monthly Margin	1,230,889	1,358,968	1,244,767	1,158,328	1,031,234	988,163	970,945	931,399	904,409	916,020	933,427	1,000,369	12,668,919	45
46	Monthly Margin Per Customer	326.50	360.47	330.18	307.25	273.54	262.11	257.55	247.06	239.90	242.98	247.59	265.35	3,360.48	46

SNV Monthly Margin

SONV 2023 CCROSS and Rate Design

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
MONTHLY MARGIN PER CUSTOMER**

Line No.	Description (a)	Dec 2014 (b)	Jan 2015 (c)	Feb 2015 (d)	Mar 2015 (e)	Apr 2015 (f)	May 2015 (g)	Jun 2015 (h)	Jul 2015 (i)	Aug 2015 (j)	Sep 2015 (k)	Oct 2015 (l)	Nov 2015 (m)	Total (n)	Line No.
47	General Gas Service - 3														47
48	Sales Customers	2,554,764	3,079,214	2,628,067	2,416,117	1,991,930	1,670,102	1,525,655	1,175,862	1,246,501	1,229,107	1,370,713	1,685,793	22,573,825	48
49	Customers	279	279	279	279	279	279	279	279	279	279	279	279	3,348	49
50	Transportation Customers														50
51	Sales	235,487	234,405	217,440	235,970	178,081	157,131	146,211	129,884	127,742	137,434	157,227	203,091	2,160,104	51
52	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312	52
53	Schedule Total	2,790,251	3,313,619	2,845,507	2,652,087	2,170,011	1,827,233	1,671,866	1,305,746	1,374,243	1,366,541	1,527,940	1,888,884	24,733,929	53
54	Sales	305	305	305	305	305	305	305	305	305	305	305	305	3,660	54
55	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	55
56	Transportation Service Charge														56
57	Proposed Rates														57
58	Basic Service Charge	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	58
59	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	59
60	Commodity	0.12144	0.12144	0.12144	0.12144	0.12144	0.12144	0.12144	0.12144	0.12144	0.12144	0.12144	0.12144	0.12144	60
61	Monthly Margin	446,098	509,656	452,808	429,319	370,776	329,149	310,281	265,820	274,138	273,203	292,803	336,636	4,290,688	61
62	Monthly Margin Per Customer	1,462.62	1,671.00	1,484.62	1,407.60	1,215.66	1,079.18	1,017.32	871.54	898.81	895.75	960.01	1,103.72	14,067.83	62
63															63
64	General Gas Service - 4														64
65	Sales Customers	4,174,985	4,507,866	4,401,471	4,358,228	4,100,846	4,082,435	3,861,834	3,850,022	3,725,134	3,734,964	3,811,540	3,739,952	48,349,277	65
66	Customers	55	55	55	55	55	55	55	55	55	55	55	55	660	66
67	Transportation Customers														67
68	Sales	11,916,470	12,514,460	10,840,918	11,702,690	10,079,733	9,357,810	8,571,261	8,430,816	8,510,002	8,070,525	8,987,771	10,734,482	119,716,938	68
69	Customers	123	123	123	123	123	123	123	123	123	123	123	123	1,476	69
70	Schedule Total	16,091,455	17,022,326	15,242,389	16,060,918	14,180,579	13,440,245	12,433,095	12,280,838	12,235,136	11,805,489	12,799,311	14,474,434	168,066,215	70
71	Sales	178	178	178	178	178	178	178	178	178	178	178	178	2,136	71
72	Customers	91	91	91	91	91	91	91	91	91	91	91	91	91	72
73	Transportation Service Charge														73
74	Bill Demand	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	74
75	Proposed Rates														75
76	Basic Service Charge	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	76
77	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	77
78	Demand Charge	0.04137	0.04137	0.04137	0.04137	0.04137	0.04137	0.04137	0.04137	0.04137	0.04137	0.04137	0.04137	0.04137	78
79	Commodity	0.06489	0.06489	0.06489	0.06489	0.06489	0.06489	0.06489	0.06489	0.06489	0.06489	0.06489	0.06489	0.06489	79
80	Monthly Margin	1,952,876	2,013,276	1,897,783	1,950,894	1,828,886	1,780,849	1,715,499	1,705,620	1,702,654	1,674,776	1,739,261	1,847,954	21,810,329	80
	Monthly Margin Per Customer	10,971.21	11,310.54	10,661.70	10,960.08	10,274.64	10,004.77	9,637.63	9,582.13	9,565.47	9,408.85	9,771.13	10,381.76	122,529.91	

SNV Monthly Margin

SONV 2023 CCROSS and Rate Design



# Tab K

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Account No./Reference	Description	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Total
			June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Sum (c) thru (n)
1	803	<b>Purchased Gas Costs</b>													
2	805.1	Natural Gas Transmission Line Purchases	\$ 17,136,586	\$ 15,792,901	\$ 11,474,209	\$ 16,772,994	\$ 16,689,562	\$ 23,862,163	\$ 68,035,600	\$ 148,648,673	\$ 251,781,204	\$ 59,596,954	\$ 21,327,935	\$ 1,668,517	\$ 653,787,279
3	808.1	Purchased Gas Cost Adjustments	(2,906,034)	45,275	924,867	(4,738,579)	(3,467,773)	1,662,981	(18,694,349)	(87,613,407)	(19,141,959)	(7,212,091)	19,575,244	24,945,731	(268,800,644.07)
4	808.2	Gas Withdrawn from Storage	-	(3,965,196)	(1,695,125)	(829,552)	(79,387)	-	107,361	2,322,790	2,486,622	584,892	120,289	226,808	5,848,453.12
5	810	Gas Delivered to Storage	(31)	(3,965,196)	(1,695,125)	(829,552)	(79,387)	-	(60,450)	(586,120)	(498,372)	(322,872)	(115,941)	(734,984)	(6,888,958.29)
6	810	Gas Used for Compressor Station Fuel	\$ 14,225,502	\$ 11,852,971	\$ 10,703,915	\$ 11,204,825	\$ 13,140,101	\$ 25,523,975	\$ 49,467,392	\$ 63,735,602	\$ 62,341,383	\$ 52,693,985	\$ 47,291,163	\$ 28,106,057	\$ 361,897,176
		<b>Sum Lns 1 - 5</b>	\$ 28,967	\$ 46,146	\$ 31,298	\$ 29,709	\$ 30,308	\$ 27,513	\$ 36,361	\$ 29,926	\$ 31,907	\$ 33,995	\$ 36,145	\$ 32,091	\$ 384,368
7	813	<b>Other Gas Costs</b>													
8	813	Labor Supply	19,476	20,132	19,132	18,725	19,174	19,174	19,174	19,174	19,174	19,174	19,174	19,174	19,174
9	813	Labor Loadings	18,093	23,931	20,132	19,132	19,174	19,174	19,174	19,174	19,174	19,174	19,174	19,174	19,174
10	813	Materials and Expenses	65,587	79,657	55,749	55,477	59,736	55,133	66,319	53,402	56,821	68,982	59,124	55,129	57,387.44
		<b>Total</b>	\$ 1,015,097	\$ 897,080	\$ 762,560	\$ 684,311	\$ 645,881	\$ 1,071,488	\$ 1,441,488	\$ 493,665	\$ 2,335,376	\$ 2,193,864	\$ 1,312,010	\$ 1,231,002	\$ 14,066,842
11	858	<b>Transmission - Gas Cost</b>													
		Transmission and Compression of Gas by Others													
		<b>Transmission Expenses, Excluding Account 858</b>													
12	850	<b>Operation Supervision and Engineering</b>													
13	850	Labor	19,287	24,796	17,903	15,848	16,165	14,798	16,698	14,172	14,660	11,203	10,112	14,975	190,616
14	850	Labor Loadings	12,363	16,894	11,476	10,158	10,361	9,485	12,221	7,611	7,873	6,016	5,430	8,041	116,929.49
15	850	Materials and Expenses	2,827	4,272	3,988	4,479	5,191	18,429	2,676	3,721	2,290	924	924	2,380	55,266.83
		<b>Total</b>	\$ 34,477	\$ 44,962	\$ 33,367	\$ 30,485	\$ 31,717	\$ 42,713	\$ 33,009	\$ 24,459	\$ 26,253	\$ 19,509	\$ 16,466	\$ 25,396	\$ 362,812
16	851	<b>System Control and Load Dispatching</b>													
17	851	Labor	21,772	34,560	19,856	21,504	21,619	22,275	30,758	23,179	24,353	21,085	20,035	19,243	276,948
18	851	Labor Loadings	13,986	20,230	12,541	13,784	13,888	14,278	22,510	12,447	13,077	11,323	10,759	10,334	169,097.57
19	851	Materials and Expenses	16,067	20,230	12,541	13,784	13,888	14,278	22,510	12,447	13,077	11,323	10,759	10,334	48,944.56
		<b>Total</b>	\$ 54,395	\$ 74,990	\$ 44,937	\$ 49,072	\$ 49,491	\$ 50,831	\$ 75,778	\$ 48,074	\$ 50,507	\$ 43,731	\$ 41,553	\$ 40,311	\$ 494,991
20	862	<b>Communication System Expense</b>													
21	862	Labor	-	-	-	-	-	-	-	558	837	279	279	-	1,953
22	862	Labor Loadings	68	-	18	36	17	17	-	449	150	150	150	-	1,048.73
23	862	Materials and Expenses	-	-	-	-	-	-	-	87	105	89	52	18	507.29
		<b>Total</b>	\$ 68	\$ -	\$ 18	\$ 36	\$ 17	\$ 17	\$ -	\$ 945	\$ 517	\$ 517	\$ 481	\$ 18	\$ 3,509
24	863	<b>Communication Station Labor and Expense</b>													
25	863	Labor	2,325	4,797	2,740	3,107	9,540	3,329	4,002	5,680	5,153	4,822	2,675	2,244	50,314
26	863	Labor Loadings	1,490	3,075	1,756	1,891	6,115	2,134	2,929	2,897	2,767	2,589	1,437	1,205	30,485.51
27	863	Materials and Expenses	2,075	2,951	2,521	3,644	6,094	2,748	3,507	5,880	4,902	3,856	1,959	2,708	42,845.51
		<b>Total</b>	\$ 5,890	\$ 10,823	\$ 7,017	\$ 8,742	\$ 21,749	\$ 8,211	\$ 10,438	\$ 14,457	\$ 12,822	\$ 11,267	\$ 6,071	\$ 6,157	\$ 123,645
28	864	<b>Gas for Compressor Station Fuel</b>													
29	864	Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
30	864	Labor Loadings	31	49	36	36	2,301	1,570	769	36,935	58,563	(47,291)	(1,463)	15	48,051.38
31	864	Materials and Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>Total</b>	\$ 31	\$ 49	\$ 36	\$ 36	\$ 2,301	\$ 1,570	\$ 769	\$ 36,935	\$ 58,563	\$ (47,291)	\$ (1,463)	\$ 15	\$ 48,051.38
32	866	<b>Mains Expense</b>													
33	866	Labor	6,524	11,641	5,470	10,701	5,285	-	3,343	6,160	10,482	13,050	1,476	8,131	82,261
34	866	Labor Loadings	4,182	7,462	3,506	6,859	3,388	-	2,447	3,308	5,629	7,008	793	4,386	48,946.10
35	866	Materials and Expenses	960	1,673	1,340	1,530	788	-	11,589	5,389	3,434	200	1,424	29,095.26	
		<b>Total</b>	\$ 11,667	\$ 20,775	\$ 10,316	\$ 19,090	\$ 9,432	\$ -	\$ 17,378	\$ 10,255	\$ 21,510	\$ 23,491	\$ 2,468	\$ 13,921	\$ 160,302
36	867	<b>Measuring and Regulating Station Expense</b>													
37	867	Labor	-	-	2,666	991	403	2,463	-	765	2,323	561	1,773	1,045	13,421
38	867	Labor Loadings	-	-	1,709	635	258	1,579	-	560	301	232	952	561	8,034.56
39	867	Materials and Expenses	-	-	1,267	612	844	2,348	300	12,773	1,700	842	842	3,505	26,476.48
		<b>Total</b>	\$ -	\$ -	\$ 5,641	\$ 2,238	\$ 1,504	\$ 6,300	\$ 300	\$ 14,098	\$ 5,158	\$ 3,084	\$ 833	\$ 5,111	\$ 47,934
40	860	<b>Rents</b>													
		Rents	2,708	-	-	4,230	3,610	-	-	-	-	-	-	-	10,546

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
															Sum (c)-(n) (h)		
<b>Transmission Expenses, Excluding Account 658, Continued</b>																	
<b>Maintenance</b>																	
<b>861 Maintenance Supervision and Engineering</b>																	
1	Labor		\$ 983	\$ 1,431	\$ 987	\$ 691	\$ 1,471	\$ 937	\$ 1,332	\$ 1,062	\$ 888	\$ 987	\$ 987	\$ 987	\$ 987	\$ 12,751	1
2	Labor Loadings		637	917	632	443	943	601	975	570	477	530	530	530	530	7,784.00	2
3	Materials and Expenses		-	-	-	705	90	337	-	-	-	-	-	-	-	1,044.64	3
4	Total	Sum Lns 1 - 3	\$ 1,620	\$ 2,348	\$ 1,619	\$ 1,838	\$ 2,403	\$ 1,876	\$ 2,307	\$ 1,632	\$ 1,365	\$ 1,517	\$ 1,517	\$ 1,517	\$ 1,517	\$ 21,640	4
<b>862 Maintenance of Structures and Improvements</b>																	
5	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
6	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Materials and Expenses		47	-	47	47	47	-	-	-	-	47	-	-	-	234.00	7
8	Total	Sum Lns 5 - 7	\$ 47	\$ -	\$ 47	\$ 47	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ 234	8
<b>863 Maintenance of Mains</b>																	
9	Labor		\$ 63,235	\$ 102,662	\$ 47,652	\$ 37,881	\$ 64,063	\$ 29,328	\$ 66,395	\$ 59,217	\$ 58,924	\$ 64,007	\$ 19,813	\$ 49,014	\$ 62,189	\$ 682,189	9
10	Labor Loadings		40,533	66,806	30,545	24,282	41,064	18,799	48,592	31,799	31,642	34,372	10,640	26,320	404,395.05	10	
11	Materials and Expenses		89,764	60,148	163,215	226,871	31,352	40,586	286,487	15,642	68,054	41,275	253,606	83,692	1,360,793.05	11	
12	Total	Sum Lns 9 - 11	\$ 193,533	\$ 228,616	\$ 241,411	\$ 289,134	\$ 136,478	\$ 88,714	\$ 401,474	\$ 106,658	\$ 158,621	\$ 139,655	\$ 284,058	\$ 159,026	\$ 159,026	\$ 2,427,378	12
<b>864 Maintenance of Compressor Station Equipment</b>																	
13	Labor		\$ -	\$ -	\$ -	\$ -	\$ 1,810	\$ 701	\$ 246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,757	13
14	Labor Loadings		-	-	-	-	1,160	460	180	-	-	-	-	-	-	1,789.56	14
15	Materials and Expenses		-	-	-	1,705	910	468	106	-	-	-	-	-	-	3,690.59	15
16	Total	Sum Lns 13 - 15	\$ -	\$ -	\$ -	\$ 1,705	\$ 3,779	\$ 1,619	\$ 534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,637	16
<b>865 Maintenance of Measuring &amp; Regulating Station Equip</b>																	
17	Labor		\$ 209	\$ 2,930	\$ 1,326	\$ 314	\$ 431	\$ 5,728	\$ 216	\$ 712	\$ 1,016	\$ 1,509	\$ 244	\$ 942	\$ 942	\$ 15,577	17
18	Labor Loadings		134	1,878	850	201	276	3,671	158	382	545	810	131	506	506	9,544.37	18
19	Materials and Expenses		48,733	(45,279)	3,309	23,311	29,947	4,235	6,000	4,027	6,687	3,278	1,084	12,961	12,961	86,303.49	19
20	Total	Sum Lns 17 - 19	\$ 48,077	\$ (40,470)	\$ 5,484	\$ 23,826	\$ 30,655	\$ 13,634	\$ 6,373	\$ 5,121	\$ 8,258	\$ 5,598	\$ 1,458	\$ 14,410	\$ 14,410	\$ 123,425	20
<b>866 Maintenance of SCADA Equipment</b>																	
21	Labor		\$ 126	\$ 1,321	\$ 216	\$ 777	\$ 583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583	\$ 583	\$ 3,604	21
22	Labor Loadings		81	847	138	498	373	-	313	-	-	-	-	-	-	2,248.76	22
23	Materials and Expenses		32	782	6,395	3,630	3,658	(17,362)	10,703	-	4,372	5,198	6,600	5,180	29,176.62	23	
24	Total	Sum Lns 21 - 23	\$ 238	\$ 2,950	\$ 6,739	\$ 4,905	\$ 4,613	\$ (17,362)	\$ 10,703	\$ -	\$ 4,372	\$ 5,198	\$ 6,600	\$ 6,075	\$ 6,075	\$ 35,031	24
<b>Total Transmission Expense, Excluding Account 658</b>																	
25	Labor		\$ 114,471	\$ 163,604	\$ 96,648	\$ 91,225	\$ 123,428	\$ 77,087	\$ 123,754	\$ 112,863	\$ 118,873	\$ 117,373	\$ 57,394	\$ 97,163	\$ 97,163	\$ 1,312,392	25
26	Labor Loadings		134	1,878	850	201	276	3,671	158	382	545	810	131	506	506	8,344.76	26
27	Materials and Expenses		165,205	21,889	192,090	270,709	83,448	51,988	338,655	60,191	152,598	91,333	253,606	112,808	112,808	1,755,339.78	27
28	Total	Sum Lns 25 - 27	\$ 355,772	\$ 328,082	\$ 345,203	\$ 420,409	\$ 285,983	\$ 178,466	\$ 560,980	\$ 240,739	\$ 332,232	\$ 211,176	\$ 358,271	\$ 262,144	\$ 262,144	\$ 3,868,037	28

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.
	(e)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
															Sum (c)-(n) (h)	
<b>Distribution</b>																
<b>870</b>																
1	Operation Supervision and Engineering															
2	Labor		\$ 312,813	\$ (34,125)	\$ 382,049	\$ 270,303	\$ 266,785	\$ 389,691	\$ (47,398)	\$ 343,823	\$ 251,192	\$ 414,208	\$ 287,608	\$ 409,323	\$ 3,327,940	1
3	Labor Loadings		195,545	11	237,870	167,854	169,832	207,338	16,997	189,173	134,947	229,892	143,942	226,901	1,919,801.82	2
4	Materials and Expenses		116,047	111,561	179,222	62,943	(297,971)	96,674	72,076	118,835	241,414	56,062	10,715	127,382	896,959.74	3
	<b>Total</b>		\$ 624,404	\$ 77,447	\$ 798,641	\$ 501,099	\$ 140,615	\$ 695,603	\$ 41,675	\$ 651,631	\$ 627,553	\$ 689,962	\$ 422,265	\$ 763,606	\$ 6,044,701	4
<b>871</b>																
5	Operation Distribution Load Dispatching															
6	Labor		\$ 19,781	\$ 26,029	\$ 18,752	\$ 19,050	\$ 19,451	\$ 22,389	\$ 20,018	\$ 19,847	\$ 18,663	\$ 18,989	\$ 13,773	\$ 17,512	\$ 234,123	5
7	Labor Loadings		12,667	18,684	12,020	12,211	12,468	14,362	14,651	10,657	10,143	7,396	9,404	142,689.88	6	
8	Materials and Expenses		3,409	3,063	2,715	2,854	2,821	4,031	2,685	3,078	2,555	2,629	401	1,886	32,107.44	7
	<b>Total</b>		\$ 35,837	\$ 45,776	\$ 33,487	\$ 34,114	\$ 34,741	\$ 40,772	\$ 37,354	\$ 33,982	\$ 31,224	\$ 31,661	\$ 21,570	\$ 28,782	\$ 408,900	8
<b>874</b>																
9	Operation Mains and Services															
10	Labor		\$ 99,581	\$ 125,981	\$ 118,318	\$ 115,369	\$ 120,498	\$ 100,090	\$ 118,353	\$ 111,589	\$ 98,535	\$ 102,427	\$ 100,662	\$ 97,009	\$ 1,308,412	9
11	Labor Loadings		63,831	80,754	75,842	73,952	77,239	64,157	86,618	59,923	52,914	55,003	54,055	52,094	796,383.07	10
12	Materials and Expenses		1,100,163	970,542	855,359	902,140	613,119	1,130,932	1,230,455	484,172	429,187	1,285,540	1,003,223	884,458	10,869,289.98	11
	<b>Total</b>		\$ 1,263,575	\$ 1,177,276	\$ 1,049,519	\$ 1,091,461	\$ 810,857	\$ 1,295,179	\$ 1,435,425	\$ 655,685	\$ 580,638	\$ 1,422,971	\$ 1,157,940	\$ 1,033,561	\$ 12,974,085	12
<b>875</b>																
13	Operation Measuring and Regulation Station															
14	Labor		\$ 8,218	\$ 5,981	\$ 5,364	\$ 7,077	\$ 6,275	\$ 7,777	\$ 4,110	\$ 5,654	\$ 3,961	\$ 4,468	\$ 5,857	\$ 5,949	\$ 70,689	13
15	Labor Loadings		5,288	3,834	3,439	4,536	4,022	4,985	3,008	3,086	2,127	2,399	3,145	3,194	42,992.79	14
16	Materials and Expenses		3,043	3,015	2,804	3,121	2,472	3,869	2,950	3,919	1,803	3,803	2,625	2,625	35,476.39	15
	<b>Total</b>		\$ 16,529	\$ 12,830	\$ 11,607	\$ 14,734	\$ 12,768	\$ 16,570	\$ 10,048	\$ 11,026	\$ 10,006	\$ 8,470	\$ 12,804	\$ 11,768	\$ 149,160	16
<b>878</b>																
17	Operation Meter and House Regulator															
18	Labor		\$ 223,652	\$ 328,727	\$ 228,653	\$ 206,504	\$ 221,759	\$ 205,435	\$ 275,139	\$ 192,980	\$ 208,266	\$ 219,709	\$ 221,771	\$ 226,510	\$ 2,759,106	17
19	Labor Loadings		143,361	210,714	146,567	132,369	142,147	131,694	201,365	103,630	111,839	117,984	119,091	121,636	1,682,387.11	18
20	Materials and Expenses		297,712	217,729	215,361	269,475	123,237	217,698	425,424	173,065	119,501	411,434	139,991	231,275	2,841,961.54	19
	<b>Total</b>		\$ 664,725	\$ 757,171	\$ 590,581	\$ 608,349	\$ 487,203	\$ 554,817	\$ 901,927	\$ 469,675	\$ 439,606	\$ 749,127	\$ 480,853	\$ 579,421	\$ 7,283,455	20
<b>879</b>																
21	Customer Installation															
22	Labor		\$ 230,268	\$ 371,830	\$ 253,297	\$ 253,061	\$ 261,928	\$ 265,738	\$ 410,323	\$ 291,409	\$ 304,947	\$ 293,622	\$ 292,243	\$ 282,662	\$ 3,511,329	21
23	Labor Loadings		147,602	238,343	162,363	162,185	167,923	170,338	300,302	156,487	163,757	157,675	156,629	151,790	2,135,392.92	22
24	Materials and Expenses		91,475	148,670	104,807	112,789	113,343	121,067	173,545	117,203	119,203	120,101	116,415	111,578	1,450,195.39	23
	<b>Total</b>		\$ 469,344	\$ 758,843	\$ 520,467	\$ 528,035	\$ 543,194	\$ 557,143	\$ 884,170	\$ 565,099	\$ 567,906	\$ 571,398	\$ 565,288	\$ 546,030	\$ 7,096,917	24
<b>880</b>																
25	Other															
26	Labor		\$ 110,070	\$ 151,120	\$ 112,371	\$ 120,272	\$ 128,108	\$ 117,926	\$ 118,951	\$ 96,170	\$ 96,231	\$ 113,157	\$ 130,312	\$ 121,347	\$ 1,417,034	25
27	Labor Loadings		70,555	98,688	72,030	77,094	82,786	75,580	87,056	51,643	51,676	60,765	69,062	65,164	860,280.75	26
28	Materials and Expenses		597,953	269,512	423,534	388,712	238,900	179,867	261,165	334,467	334,368	333,638	454,967	261,149	3,285,739.81	27
	<b>Total</b>		\$ 680,248	\$ 517,499	\$ 605,254	\$ 586,079	\$ 458,694	\$ 372,603	\$ 487,192	\$ 235,961	\$ 279,375	\$ 547,956	\$ 394,901	\$ 447,680	\$ 3,271,035	28
<b>881</b>																
29	Rents		\$ (37,589)	\$ (38,356)	\$ (34,753)	\$ (41,980)	\$ (38,377)	\$ (30,739)	\$ (35,821)	\$ (36,497)	\$ (36,504)	\$ (36,611)	\$ (35,273)	\$ (36,673)	\$ (438,053)	29

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
															Sum (c)-(n) (h)	
1	Maintenance Supervision and Engineering	885														
2	Labor		\$ 43,875	\$ (134,157)	\$ 62,209	\$ 44,688	\$ 26,531	\$ 44,929	\$ (121,687)	\$ 44,770	\$ 10,651	\$ 60,906	\$ 7,993	\$ 60,275	\$ 60,275	1
3	Labor Loadings		\$ 26,279	\$ (77,692)	\$ 37,109	\$ 26,800	\$ 16,084	\$ 26,964	\$ (69,486)	\$ 25,727	\$ 5,720	\$ 35,235	\$ 4,292	\$ 34,896	\$ 34,896	2
4	Materials and Expenses		\$ 2,485	\$ 3,887	\$ 2,707	\$ 2,875	\$ 2,557	\$ 2,789	\$ 6,997	\$ 2,364	\$ 2,355	\$ 2,405	\$ 9,197	\$ 151,661	\$ 188,979.35	3
4	Total	Sum Lns 1 - 3	\$ 72,639	\$ (207,962)	\$ 102,023	\$ 74,364	\$ 45,172	\$ 74,672	\$ (187,475)	\$ 72,860	\$ 18,726	\$ 98,547	\$ 21,482	\$ 246,832	\$ 431,882	4
5	Maintenance of Structures and Improvements	886														
6	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
7	Labor Loadings		\$ 886	\$ 1,429	\$ 449	\$ 1,350	\$ 616	\$ 1,350	\$ 1,156	\$ 1,093	\$ 634	\$ 1,169	\$ 753	\$ 1,509	\$ 1,509	6
8	Materials and Expenses	Sum Lns 6 - 7	\$ 886	\$ 1,429	\$ 449	\$ 1,350	\$ 616	\$ 1,350	\$ 1,156	\$ 1,093	\$ 634	\$ 1,169	\$ 753	\$ 1,509	\$ 1,509	7
8	Total		\$ 886	\$ 1,429	\$ 449	\$ 1,350	\$ 616	\$ 1,350	\$ 1,156	\$ 1,093	\$ 634	\$ 1,169	\$ 753	\$ 1,509	\$ 1,509	8
9	Maintenance of Mains	887														
10	Labor		\$ 72,467	\$ 82,984	\$ 78,432	\$ 62,305	\$ 51,526	\$ 113,283	\$ 126,632	\$ 80,343	\$ 76,317	\$ 79,895	\$ 76,368	\$ 69,920	\$ 69,920	9
11	Labor Loadings		\$ 46,451	\$ 53,193	\$ 50,275	\$ 39,938	\$ 33,028	\$ 72,614	\$ 92,678	\$ 43,144	\$ 40,982	\$ 42,904	\$ 41,009	\$ 37,547	\$ 593,762.40	10
12	Materials and Expenses		\$ 534,802	\$ 151,994	\$ 419,164	\$ 683,252	\$ 259,879	\$ 286,631	\$ 461,093	\$ 187,330	\$ 339,776	\$ 634,437	\$ 328,017	\$ 354,586	\$ 4,640,960.38	11
12	Total	Sum Lns 9 - 11	\$ 653,720	\$ 288,171	\$ 547,870	\$ 785,494	\$ 344,433	\$ 472,528	\$ 680,403	\$ 310,817	\$ 457,075	\$ 757,235	\$ 445,394	\$ 462,053	\$ 6,205,193	12
13	Maintenance of Measuring and Reg. Station Eq.	889														
14	Labor		\$ 22,064	\$ 45,954	\$ 24,487	\$ 17,868	\$ 28,492	\$ 32,484	\$ 25,773	\$ 20,993	\$ 35,402	\$ 17,631	\$ 28,162	\$ 23,409	\$ 23,409	13
15	Labor Loadings		\$ 14,143	\$ 29,457	\$ 15,696	\$ 11,453	\$ 18,905	\$ 20,822	\$ 18,863	\$ 11,273	\$ 19,011	\$ 9,468	\$ 15,123	\$ 12,570	\$ 196,784.57	14
16	Materials and Expenses		\$ 89,182	\$ 29,262	\$ 83,996	\$ 100,009	\$ 63,848	\$ 78,018	\$ 73,615	\$ 73,203	\$ 84,328	\$ 76,197	\$ 56,335	\$ 121,238	\$ 929,250.64	15
16	Total	Sum Lns 13 - 15	\$ 125,389	\$ 104,673	\$ 124,180	\$ 129,330	\$ 112,245	\$ 131,324	\$ 118,251	\$ 105,469	\$ 138,741	\$ 103,296	\$ 99,621	\$ 157,217	\$ 1,449,756	16
17	Maintenance of Services	892														
18	Labor		\$ 925,056	\$ 179,475	\$ 180,864	\$ 148,778	\$ 132,902	\$ 117,245	\$ 180,876	\$ 135,706	\$ 142,098	\$ 169,669	\$ 148,659	\$ 138,097	\$ 1,789,427	17
19	Labor Loadings		\$ 80,181	\$ 115,044	\$ 115,934	\$ 95,367	\$ 85,190	\$ 75,154	\$ 132,377	\$ 72,874	\$ 76,307	\$ 91,112	\$ 79,830	\$ 74,158	\$ 1,063,508.11	18
20	Materials and Expenses		\$ (435,848)	\$ 689,048	\$ 183,705	\$ 128,260	\$ 152,959	\$ 143,366	\$ 302,063	\$ 112,409	\$ (16,824)	\$ 448,988	\$ 10,586	\$ 151,609	\$ 1,870,941.44	19
20	Total	Sum Lns 17 - 19	\$ (230,611)	\$ 984,167	\$ 480,503	\$ 372,406	\$ 371,052	\$ 335,766	\$ 615,315	\$ 320,990	\$ 201,581	\$ 709,770	\$ 239,075	\$ 363,864	\$ 4,763,876	20
21	Maintenance of Meters and House Regulators	893														
22	Labor		\$ 91,832	\$ 135,644	\$ 103,170	\$ 86,218	\$ 96,342	\$ 76,128	\$ 109,901	\$ 80,965	\$ 85,054	\$ 86,666	\$ 78,174	\$ 82,770	\$ 82,770	21
23	Labor Loadings		\$ 58,865	\$ 86,948	\$ 66,132	\$ 55,266	\$ 61,755	\$ 48,798	\$ 80,433	\$ 43,478	\$ 45,674	\$ 46,540	\$ 41,979	\$ 44,447	\$ 680,314.20	22
24	Materials and Expenses		\$ 86,216	\$ 150,043	\$ 147,160	\$ 188,722	\$ 63,863	\$ 94,335	\$ 61,175	\$ 63,228	\$ 60,036	\$ 173,140	\$ 51,233	\$ 80,042	\$ 1,221,192.23	23
24	Total	Sum Lns 21 - 23	\$ 238,913	\$ 372,634	\$ 316,462	\$ 330,206	\$ 221,959	\$ 219,261	\$ 251,508	\$ 187,671	\$ 180,764	\$ 306,346	\$ 171,387	\$ 207,259	\$ 3,014,370	24
25	Maintenance of Other Equipment	894														
26	Labor		\$ 123	\$ -	\$ 7,787	\$ 13,621	\$ 10,512	\$ 2,080	\$ 3,714	\$ 1,926	\$ 822	\$ 6,631	\$ 339	\$ 2,490	\$ 2,490	25
27	Labor Loadings		\$ 79	\$ -	\$ 4,991	\$ 8,860	\$ 6,788	\$ 1,333	\$ 2,718	\$ 1,094	\$ 441	\$ 3,961	\$ 182	\$ 1,337	\$ 31,274.74	26
28	Materials and Expenses		\$ 13,588	\$ 1,617	\$ 14,653	\$ 14,675	\$ 7,188	\$ 6,594	\$ 7,285	\$ 28,930	\$ 6,141	\$ 22,476	\$ 7,191	\$ 10,930	\$ 143,439.58	27
28	Total	Sum Lns 25 - 27	\$ 13,761	\$ 1,617	\$ 27,432	\$ 37,356	\$ 24,439	\$ 10,008	\$ 13,717	\$ 31,960	\$ 9,404	\$ 32,668	\$ 7,712	\$ 14,757	\$ 224,569	28
29	Total Distribution		\$ 1,569,779	\$ 1,285,442	\$ 1,575,752	\$ 1,365,315	\$ 1,375,080	\$ 1,495,095	\$ 1,224,705	\$ 1,425,974	\$ 1,332,130	\$ 1,587,878	\$ 1,371,920	\$ 1,537,272	\$ 16,938,343	29
30	Labor		\$ 864,805	\$ 854,157	\$ 999,966	\$ 867,885	\$ 878,090	\$ 914,121	\$ 967,578	\$ 772,082	\$ 715,411	\$ 862,482	\$ 735,737	\$ 855,138	\$ 10,267,451.19	30
31	Labor Loadings		\$ 2,375,185	\$ 2,713,837	\$ 2,601,203	\$ 2,829,197	\$ 1,966,594	\$ 2,337,661	\$ 3,082,562	\$ 1,416,294	\$ 1,489,186	\$ 3,553,304	\$ 1,857,575	\$ 2,455,238	\$ 27,987,836.38	31
32	Materials and Expenses		\$ 4,995,770	\$ 4,853,436	\$ 5,176,922	\$ 5,062,396	\$ 3,549,764	\$ 4,746,878	\$ 5,264,845	\$ 3,614,350	\$ 3,536,727	\$ 6,003,664	\$ 3,965,231	\$ 4,827,648	\$ 55,191,630	32

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
															Sum (c)-(n) (h)	
<b>Customer Accounts</b>																
<b>Supervision</b>																
1	Labor	901	\$ 49,299	\$ 74,864	\$ 64,328	\$ 79,772	\$ 84,130	\$ 44,792	\$ 70,694	\$ 62,548	\$ 66,586	\$ 72,865	\$ 73,630	\$ 76,517	\$ 618,724	1
2	Labor Loadings		31,601	47,988	41,234	50,953	53,927	40,903	51,738	33,988	35,219	38,987	39,539	41,090	506,747.73	2
3	Materials and Expenses		5,181	4,394	1,774	1,698	4,122	2,786	2,457	2,357	2,275	4,237	1,366	2,261	34,886.41	3
4	Total	Sum Lns 1 - 3	\$ 86,081	\$ 127,246	\$ 107,336	\$ 132,413	\$ 142,179	\$ 88,481	\$ 124,869	\$ 98,493	\$ 105,080	\$ 115,769	\$ 114,535	\$ 119,867	\$ 1,360,371	4
<b>Meter Reading</b>																
5	Labor	902	\$ 18,889	\$ 36,782	\$ 26,659	\$ 24,197	\$ 25,337	\$ 23,983	\$ 30,381	\$ 23,668	\$ 21,085	\$ 22,652	\$ 25,859	\$ 27,575	\$ 307,057	5
6	Labor Loadings		12,108	23,583	17,088	15,510	16,241	15,373	22,220	12,710	11,323	12,164	13,886	14,808	187,015.15	6
7	Materials and Expenses		11,930	23,694	17,905	15,985	16,565	14,724	19,031	14,177	15,704	14,009	14,939	15,477	194,141.19	7
8	Total	Sum Lns 5 - 7	\$ 42,927	\$ 84,069	\$ 61,552	\$ 55,693	\$ 58,144	\$ 54,080	\$ 71,612	\$ 50,555	\$ 48,111	\$ 48,828	\$ 54,685	\$ 57,860	\$ 688,214	8
<b>Customer Records and Collection</b>																
9	Labor	903	\$ 261,043	\$ 398,583	\$ 390,849	\$ 310,122	\$ 334,537	\$ 338,874	\$ 375,919	\$ 320,453	\$ 371,275	\$ 287,944	\$ 309,224	\$ 303,130	\$ 4,012,954	9
10	Labor Loadings		167,329	256,132	250,534	198,668	214,439	207,267	274,715	172,083	198,375	159,996	165,900	162,781	2,429,218.89	10
11	Materials and Expenses		1,207,546	461,239	931,508	1,221,069	437,889	810,441	1,177,815	183,495	1,109,456	1,355,712	347,089	923,508	10,166,766.97	11
12	Total	Sum Lns 9 - 11	\$ 1,635,918	\$ 1,116,955	\$ 1,572,892	\$ 1,729,858	\$ 996,895	\$ 1,356,592	\$ 1,828,449	\$ 676,030	\$ 1,680,106	\$ 1,813,653	\$ 822,214	\$ 1,389,420	\$ 16,608,940	12
13	Uncollectible Accounts	904	\$ 779,988	\$ 70,570	\$ 66,441	\$ 917,756	\$ 73,851	\$ 121,693	\$ 1,215,754	\$ 258,702	\$ 268,427	\$ 225,745	\$ 170,871	\$ 613,997	\$ 4,779,094	13
<b>Miscellaneous</b>																
14	Labor	905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
15	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	Total	Sum Lns 14 - 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
<b>Total Customer Accounts</b>																
18	Labor		\$ 329,232	\$ 511,238	\$ 481,835	\$ 414,091	\$ 444,004	\$ 407,650	\$ 476,973	\$ 406,669	\$ 457,946	\$ 393,162	\$ 408,713	\$ 407,222	\$ 5,138,735	18
19	Labor Loadings		211,038	327,704	308,656	265,132	284,607	263,542	348,674	218,381	245,917	211,128	219,326	218,678	3,122,982.77	19
20	Materials and Expenses		2,004,644	558,898	1,017,628	2,156,497	532,428	949,945	2,415,057	458,730	1,390,881	1,599,703	534,265	1,555,243	15,174,900.72	20
21	Total	Sum Lns 18 - 20	\$ 2,544,914	\$ 1,398,840	\$ 1,808,320	\$ 2,835,720	\$ 1,261,039	\$ 1,621,137	\$ 3,240,704	\$ 1,083,780	\$ 2,094,724	\$ 2,203,993	\$ 1,182,304	\$ 2,181,144	\$ 23,436,619	21

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Total	Line No.
Account No./Reference	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
															Sum (o)/Total (p)	
<b>Customer Service and Information</b>																
908	Customer Assistance															
1	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3
4	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4
	Sum Lns 1 - 3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	86
<b>Informational and Instructional Advertising</b>																
909	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
6	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6
7	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7
8	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
	Sum Lns 6 - 7		\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	173
<b>Miscellaneous</b>																
9	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9
10	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10
11	Materials and Expenses		\$ 7,109	\$ (1,614)	\$ 10,637	\$ 6,855	\$ 10,152	\$ 18,068	\$ 111,276	\$ 20,548	\$ 90,787	\$ 13,721	\$ 41,865	\$ 12,094	\$ 341,498.16	11
12	Total		\$ 7,109	\$ (1,614)	\$ 10,637	\$ 6,855	\$ 10,152	\$ 18,068	\$ 111,276	\$ 20,548	\$ 90,787	\$ 13,721	\$ 41,865	\$ 12,094	\$ 341,498.16	12
	Sum Lns 9 - 11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	341,498.16
<b>Total Customer Service and Information</b>																
13	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
14	Labor Loadings		\$ 7,139	\$ (1,614)	\$ 10,637	\$ 6,855	\$ 10,152	\$ 18,068	\$ 111,276	\$ 20,755	\$ 90,787	\$ 13,744	\$ 41,865	\$ 12,094	\$ 341,759.93	14
15	Materials and Expenses		\$ 7,139	\$ (1,614)	\$ 10,637	\$ 6,855	\$ 10,152	\$ 18,068	\$ 111,276	\$ 20,755	\$ 90,787	\$ 13,744	\$ 41,865	\$ 12,094	\$ 341,759.93	15
16	Total		\$ 14,278	\$ (3,228)	\$ 21,274	\$ 13,710	\$ 28,226	\$ 36,136	\$ 222,552	\$ 41,510	\$ 181,574	\$ 27,488	\$ 83,730	\$ 24,188	\$ 683,518.86	16
	Sum Lns 13 - 15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	683,518.86
<b>Sales</b>																
911	Supervision		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
17	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
18	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18
19	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19
20	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
	Sum Lns 17 - 19		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
<b>Demonstration and Selling</b>																
912	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
21	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
22	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22
23	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23
24	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24
	Sum Lns 21 - 23		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24
<b>Advertising</b>																
913	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
25	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
26	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26
27	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27
28	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28
	Sum Lns 25 - 27		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28
<b>Total Sales</b>																
29	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29
30	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30
31	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31
32	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32
	Sum Lns 29 - 31		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32
<b>Total O&amp;M</b>																
33	Labor		\$ 1,717,978	\$ 1,842,827	\$ 2,088,886	\$ 1,809,115	\$ 1,849,392	\$ 1,930,258	\$ 1,738,039	\$ 1,862,571	\$ 1,821,983	\$ 2,015,035	\$ 1,816,778	\$ 1,976,585	\$ 2,269,446	33
34	Labor Loadings		\$ 1,094,411	\$ 1,211,440	\$ 1,328,885	\$ 1,152,060	\$ 1,182,124	\$ 1,195,299	\$ 1,342,863	\$ 1,006,534	\$ 978,462	\$ 1,091,865	\$ 974,473	\$ 1,071,049	\$ 1,362,943.93	34
35	Materials and Expenses		\$ 20,005,392	\$ 16,354,184	\$ 15,445,284	\$ 17,288,818	\$ 15,921,151	\$ 30,089,217	\$ 57,042,104	\$ 66,373,209	\$ 67,997,604	\$ 60,282,827	\$ 45,016,545	\$ 31,627,594	\$ 443,433,920.23	35
36	Total		\$ 22,817,781	\$ 19,408,452	\$ 18,863,055	\$ 20,249,993	\$ 18,952,667	\$ 33,214,775	\$ 60,123,005	\$ 69,242,314	\$ 70,798,049	\$ 63,389,728	\$ 47,807,796	\$ 34,675,218	\$ 479,532,831	36

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Direct Charges		To Be Allocated to		SNV Allocation Factors				Total Allocation to SNV (k)	Total SNV (l) = (k) + (l)	Line No.
			Total SNV (c)	Other Jurisdictions (e)	Allocated to SNV (f)	4-Factor (g)	Factor II (h)	Factor III (i)	A&G Factor (j)	Sum Cois (g) thru (l)			
			Company Records	(c) - (d) - (f)	Company Records	28.19% Smt N, Sh 8, Ln 9(g)	28.67% Smt N, Sh 8, Ln 4(g)	24.28% Smt N, Sh 8, Ln 6(g)	25.98% Smt N, Sh 8, Ln 10(g)				
	<u>Administrative and General (A&amp;G)</u>												
	A&G Salaries	920											
1	Labor		\$ 63,934,377	\$ 0	\$ 63,934,377	\$ 18,025,317	\$ 0	\$ 0	\$ 0	\$ 18,025,317	\$ 18,025,317	\$ 18,025,317	1
2	Labor Loadings		31,008,939	0	31,008,939	8,742,495	0	0	0	8,742,495	8,742,495	8,742,495	2
3	Materials and Expenses		(3,925,467)	0	(3,925,467)	(1,106,725)	0	0	0	(1,106,725)	(1,106,725)	(1,106,725)	3
4	Total	Sum Lns 1 - 3	91,017,849	0	91,017,849	25,661,087	0	0	0	25,661,087	25,661,087	25,661,087	4
5	Office Supplies and Expenses	921	\$ 18,703,821	\$ 0	\$ 18,703,821	\$ 5,273,256	\$ 0	\$ 0	\$ 0	\$ 5,273,256	\$ 5,273,256	\$ 5,273,256	5
6	A&G Expenses Transferred (Credit)	922	\$ (17,035,377)	\$ 0	\$ (17,035,377)	\$ 0	\$ 0	\$ 0	\$ (4,936,852)	\$ (4,936,852)	\$ (4,936,852)	\$ (4,936,852)	6
7	Outside Services	923	\$ 30,860,403	\$ 111,734	\$ 30,972,137	\$ 8,538,577	\$ 0	\$ 0	\$ 0	\$ 8,538,577	\$ 8,538,577	\$ 8,538,577	7
8	Property Insurance	924	\$ 996,678	\$ 0	\$ 996,678	\$ 0	\$ 285,720	\$ 0	\$ 0	\$ 285,720	\$ 285,720	\$ 285,720	8
9	Injuries and Damages	925	\$ 27,765,504	\$ 1,717,147	\$ 29,482,651	\$ 5,218,139	\$ 0	\$ 0	\$ 0	\$ 5,218,139	\$ 5,218,139	\$ 5,218,139	9
10	Employee Pension and Benefits	926	\$ (7,737,712)	\$ 143	\$ (7,737,569)	\$ 0	\$ 0	\$ (1,880,578)	\$ 0	\$ (1,880,578)	\$ (1,880,578)	\$ (1,880,578)	10
11	Regulatory Commission Expenses	928	\$ 468,716	\$ 558,612	\$ 1,027,328	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 2,143,729	\$ 99,363	\$ 2,243,092	\$ 402,386	\$ 0	\$ 0	\$ 0	\$ 402,386	\$ 402,386	\$ 402,386	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		10,032,156	550,267	10,582,423	2,297,144	0	0	0	2,297,144	2,297,144	2,297,144	15
16	Total	Sum Lns 13 - 15	10,032,156	550,267	10,582,423	2,297,144	0	0	0	2,297,144	2,297,144	2,297,144	16
17	Rents	931	\$ 1,007,717	\$ 33,776	\$ 1,041,493	\$ 285,269	\$ 0	\$ 0	\$ 0	\$ 285,269	\$ 285,269	\$ 285,269	17
	Maintenance of General Plant	935											
18	Labor		\$ 1,005,943	\$ 0	\$ 1,005,943	\$ 276,243	\$ 0	\$ 0	\$ 0	\$ 276,243	\$ 276,243	\$ 276,243	18
19	Labor Loadings		609,912	0	609,912	167,773	0	0	0	167,773	167,773	167,773	19
20	Materials and Expenses		8,239,806	1,697,349	9,937,155	603,264	0	0	0	603,264	603,264	603,264	20
21	Total	Sum Lns 18 - 20	9,855,662	1,697,349	11,553,011	1,047,280	0	0	0	1,047,280	1,047,280	1,047,280	21
	Total A&G Expenses												
22	Labor		\$ 64,940,320	\$ 0	\$ 64,940,320	\$ 18,301,560	\$ 0	\$ 0	\$ 0	\$ 18,301,560	\$ 18,301,560	\$ 18,301,560	22
23	Labor Loadings		31,618,851	0	31,618,851	8,910,267	0	0	0	8,910,267	8,910,267	8,910,267	23
24	Materials and Expenses		71,519,977	4,768,391	76,288,368	21,491,310	285,720	(1,880,578)	(4,936,852)	14,959,600	19,727,991	19,727,991	24
25	Total	Sum Lns 22 - 24	168,079,148	4,768,391	172,847,539	48,703,138	285,720	(1,880,578)	(4,936,852)	42,171,428	46,939,819	46,939,819	25



**SOUTHWEST GAS CORPORATION  
TOTAL COMPANY  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)
															Sum (c) thru (n)
	<b>Administrative and General (A&amp;G)</b>														
1	A&G Salaries	920	\$ 5,342,975	\$ 4,124,093	\$ 5,730,477	\$ 3,648,722	\$ 6,298,726	\$ 5,275,226	\$ 1,841,607	\$ 5,733,753	\$ 7,632,109	\$ 6,206,477	\$ 5,601,152	\$ 6,499,060	\$ 63,934,377
2	Labor		2,742,928	2,143,193	3,008,362	2,938,426	2,821,028	2,846,583	1,896,557	2,419,114	2,169,016	2,810,342	2,319,965	2,893,426	31,008,939
3	Labor Loadings		(332,394)	(253,773)	(359,734)	(269,949)	(375,947)	(354,671)	(267,137)	(318,533)	(384,129)	(864,129)	(308,846)	(367,242)	(3,925,467)
4	Materials and Expenses		\$ 7,753,508	\$ 6,013,513	\$ 8,379,105	\$ 6,317,199	\$ 8,743,808	\$ 7,787,137	\$ 3,471,026	\$ 7,834,033	\$ 9,416,996	\$ 8,664,007	\$ 7,612,270	\$ 9,025,244	\$ 91,017,849
	<b>Total</b>	Sum Lns 1 - 3	\$ 7,753,508	\$ 6,013,513	\$ 8,379,105	\$ 6,317,199	\$ 8,743,808	\$ 7,787,137	\$ 3,471,026	\$ 7,834,033	\$ 9,416,996	\$ 8,664,007	\$ 7,612,270	\$ 9,025,244	\$ 91,017,849
5	Office Supplies and Expenses	921	\$ 2,348,159	\$ 999,647	\$ 1,710,527	\$ 2,353,726	\$ 1,145,918	\$ 1,277,080	\$ 2,283,145	\$ 1,497,544	\$ 1,211,397	\$ 2,622,835	\$ 987,111	\$ 286,732	\$ 18,703,821
6	A&G Expenses Transferred (Credit)	922	\$ (1,451,822)	\$ (1,098,288)	\$ (1,533,624)	\$ (1,271,720)	\$ (1,549,499)	\$ (1,377,761)	\$ (1,235,519)	\$ (1,482,161)	\$ (1,615,516)	\$ (1,667,791)	\$ (1,339,297)	\$ (1,412,380)	\$ (17,035,377)
7	Outside Services	923	\$ 2,315,008	\$ 2,796,049	\$ 1,381,660	\$ 2,471,142	\$ 2,439,460	\$ 2,406,008	\$ 2,840,078	\$ 2,379,014	\$ 2,621,010	\$ 3,754,105	\$ 1,752,962	\$ 3,703,909	\$ 30,860,403
8	Property Insurance	924	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 83,328	\$ 83,328	\$ 83,328	\$ 86,925	\$ 79,682	\$ 996,678
9	Injuries and Damages	925	\$ 9,590,542	\$ 1,190,712	\$ 1,749,017	\$ 1,343,426	\$ 1,568,595	\$ 1,760,917	\$ 1,956,283	\$ 1,531,257	\$ 1,465,594	\$ 2,397,059	\$ 1,547,562	\$ 1,664,540	\$ 27,765,504
10	Employee Pension and Benefits	926	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ (1,584,495)	\$ (1,678,448)	\$ (1,499,202)	\$ (1,763,734)	\$ (1,631,468)	\$ (7,737,712)
11	Regulatory Commission Expenses	928	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ (304,225)	\$ 131,357	\$ 131,357	\$ 23,858	\$ 23,858	\$ 23,858	\$ 23,858	\$ 23,858	\$ 468,716
12	Safety Advertising	930.1	\$ 147,656	\$ 254	\$ 165,370	\$ 263,508	\$ 181,298	\$ 260,211	\$ 207,609	\$ 62,567	\$ 322,685	\$ 235,670	\$ 258,116	\$ 38,785	\$ 2,143,729
13	Miscellaneous General	930.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
15	Labor Loadings		57,532	739,683	479,259	664,771	1,671,367	176,868	705,812	1,093,645	959,208	2,024,243	680,022	779,746	10,032,156
16	Materials and Expenses		\$ 57,532	\$ 739,683	\$ 479,259	\$ 664,771	\$ 1,671,367	\$ 176,868	\$ 705,812	\$ 1,093,645	\$ 959,208	\$ 2,024,243	\$ 680,022	\$ 779,746	\$ 10,032,156
	<b>Total</b>	Sum Lns 13 - 16	\$ 57,532	\$ 739,683	\$ 479,259	\$ 664,771	\$ 1,671,367	\$ 176,868	\$ 705,812	\$ 1,093,645	\$ 959,208	\$ 2,024,243	\$ 680,022	\$ 779,746	\$ 10,032,156
17	Rents	931	\$ 110,398	\$ 74,456	\$ 49,143	\$ 95,764	\$ 82,110	\$ 92,099	\$ 37,211	\$ 55,340	\$ 73,460	\$ 128,011	\$ 107,921	\$ 101,804	\$ 1,007,717
18	Maintenance of General Plant	935	\$ 59,643	\$ 94,258	\$ 78,436	\$ 78,917	\$ 78,492	\$ 79,545	\$ 105,263	\$ 90,894	\$ 84,104	\$ 87,205	\$ 82,048	\$ 84,139	\$ 1,005,943
19	Labor		38,231	60,419	50,277	50,403	50,314	50,988	79,234	48,810	45,164	46,829	44,060	45,182	609,912
20	Labor Loadings		450,530	623,688	766,791	649,754	730,479	693,829	797,374	716,194	674,411	674,722	486,322	975,712	8,239,806
21	Materials and Expenses		\$ 548,403	\$ 778,365	\$ 895,505	\$ 779,074	\$ 859,285	\$ 824,363	\$ 984,872	\$ 855,998	\$ 803,679	\$ 808,755	\$ 612,431	\$ 1,105,033	\$ 9,855,662
	<b>Total</b>	Sum Lns 18 - 20	\$ 548,403	\$ 778,365	\$ 895,505	\$ 779,074	\$ 859,285	\$ 824,363	\$ 984,872	\$ 855,998	\$ 803,679	\$ 808,755	\$ 612,431	\$ 1,105,033	\$ 9,855,662
22	Total A&G Expenses		\$ 5,409,617	\$ 4,218,351	\$ 5,808,913	\$ 3,727,639	\$ 6,377,219	\$ 5,354,771	\$ 1,949,870	\$ 5,824,647	\$ 7,716,212	\$ 6,293,682	\$ 5,683,200	\$ 6,593,199	\$ 64,940,320
23	Labor		2,781,159	2,203,613	3,058,639	2,998,830	2,871,341	2,897,572	1,975,701	2,467,924	2,214,180	2,857,171	2,384,024	2,998,609	31,618,951
24	Labor Loadings		13,461,385	5,295,205	4,634,187	6,596,198	6,119,560	4,793,172	7,990,029	4,164,756	3,756,658	8,424,026	2,518,923	4,223,677	71,519,977
25	Materials and Expenses		\$ 21,645,161	\$ 17,720,188	\$ 13,501,739	\$ 13,242,866	\$ 15,368,120	\$ 13,046,514	\$ 11,524,680	\$ 12,457,326	\$ 13,687,251	\$ 17,574,879	\$ 10,966,148	\$ 13,745,486	\$ 168,079,748
	<b>Total</b>	Sum Lns 22 - 24	\$ 21,645,161	\$ 17,720,188	\$ 13,501,739	\$ 13,242,866	\$ 15,368,120	\$ 13,046,514	\$ 11,524,680	\$ 12,457,326	\$ 13,687,251	\$ 17,574,879	\$ 10,966,148	\$ 13,745,486	\$ 168,079,748

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o) Sum (c) thru (n)
1	A&G Salaries	920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	Sum Lns 1 - 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Office Supplies and Expenses	921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	A&G Expenses Transferred (Credit)	922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Outside Services	923	\$ 7,032	\$ 7,849	\$ 17,978	\$ 10,887	\$ 30,268	\$ 7,840	\$ 5,280	\$ 5,351	\$ 11,967	\$ 2,021	\$ 135	\$ 5,127	\$ 111,734
8	Property Insurance	924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Injuries and Damages	925	\$ 1,061,250	\$ 25,783	\$ 5,610	\$ 198,675	\$ 6,496	\$ 20,844	\$ 200,628	\$ 9,909	\$ 13,999	\$ 9,023	\$ 10,376	\$ 154,554	\$ 1,717,147
10	Employee Pension and Benefits	926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Regulatory Commission Expenses	928	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 558,612
12	Safety Advertising	930.1	\$ 7,128	\$ -	\$ 7,128	\$ -	\$ 21,632	\$ -	\$ 22,901	\$ 8,695	\$ 7,722	\$ 16,434	\$ 7,722	\$ -	\$ 99,363
	Miscellaneous General	930.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ 145,337	\$ -	\$ 20,023	\$ 83,250	\$ 11,008	\$ 290,650	\$ -	\$ -	\$ 550,267
	Total	Sum Lns 13 - 15	\$ -	\$ -	\$ -	\$ -	\$ 145,337	\$ -	\$ 20,023	\$ 83,250	\$ 11,008	\$ 290,650	\$ -	\$ -	\$ 550,267
17	Rents	931	\$ 2,777	\$ 2,784	\$ 2,791	\$ 2,797	\$ 2,804	\$ 2,811	\$ 2,818	\$ 2,825	\$ 2,832	\$ 2,839	\$ 2,846	\$ 2,853	\$ 33,776
	Maintenance of General Plant	935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Materials and Expenses		\$ 70,067	\$ 117,532	\$ 177,288	\$ 112,318	\$ 186,977	\$ 102,762	\$ 175,807	\$ 170,002	\$ 118,662	\$ 155,462	\$ 87,167	\$ 223,306	\$ 1,697,349
	Total	Sum Lns 18 - 20	\$ 70,067	\$ 117,532	\$ 177,288	\$ 112,318	\$ 186,977	\$ 102,762	\$ 175,807	\$ 170,002	\$ 118,662	\$ 155,462	\$ 87,167	\$ 223,306	\$ 1,697,349
22	Total A&G Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Labor Loadings		\$ 1,194,805	\$ 200,499	\$ 257,346	\$ 371,228	\$ 440,065	\$ 180,808	\$ 474,008	\$ 326,583	\$ 212,740	\$ 523,123	\$ 154,796	\$ 432,390	\$ 4,768,391
25	Materials and Expenses		\$ 1,194,805	\$ 200,499	\$ 257,346	\$ 371,228	\$ 440,065	\$ 180,808	\$ 474,008	\$ 326,583	\$ 212,740	\$ 523,123	\$ 154,796	\$ 432,390	\$ 4,768,391
	Total	Sum Lns 22 - 24	\$ 1,194,805	\$ 200,499	\$ 257,346	\$ 371,228	\$ 440,065	\$ 180,808	\$ 474,008	\$ 326,583	\$ 212,740	\$ 523,123	\$ 154,796	\$ 432,390	\$ 4,768,391

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sum (c) thru (i)	
<b>Purchased Gas Costs</b>											
1	Natural Gas Transmission Line Purchases	803	\$ (653,787,279)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (653,787,279)	1
2	Purchased Gas Cost Adjustments	805.1	268,800,644	0	0	0	0	0	0	268,800,644	2
3	Gas Withdrawn from Storage	806.1	(5,848,453)	0	0	0	0	0	0	(5,848,453)	3
4	Gas Delivered to Storage	806.2	8,888,958	0	0	0	0	0	0	8,888,958	4
5	Gas Used for Compressor Station Fuel	810	48,951	0	0	0	0	0	0	48,951	5
6	Total	Sum Lns 1-3	\$ (351,897,178)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (351,897,178)	6
<b>Other Gas Costs</b>											
7	Other Gas Supply	813	\$ 0	\$ (17,725)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (17,725)	7
8	Labor Loadings	9	0	(5,678)	0	(14)	0	0	0	(5,678)	8
9	Materials and Expenses	10	0	0	0	(14)	0	0	0	(14)	9
10	Total	Sum Lns 7-9	\$ 0	\$ (23,403)	\$ 0	\$ (14)	\$ 0	\$ 0	\$ 0	\$ (23,417)	10
11	Transmission - Gas Cost	858	\$ (14,066,842)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (14,066,842)	11
<b>Transmission Expenses, Excluding Account 858</b>											
<b>Operations</b>											
12	Operation Supervision and Engineering	850	\$ 0	\$ (8,665)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8,665)	12
13	Labor	13	0	(2,806)	0	0	0	0	0	(2,806)	13
14	Labor Loadings	14	0	0	0	(3,295)	0	0	0	(3,295)	14
15	Materials and Expenses	15	0	(11,493)	0	(3,295)	0	0	0	(14,788)	15
16	Total	Sum Lns 12-14	\$ 0	\$ (11,493)	\$ 0	\$ (3,295)	\$ 0	\$ 0	\$ 0	\$ (14,788)	15
<b>System Control and Load Dispatching</b>											
16	Labor	851	\$ 0	\$ (12,448)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (12,448)	16
17	Labor Loadings	17	0	(4,016)	0	0	0	0	0	(4,016)	17
18	Materials and Expenses	18	0	0	0	(320)	0	0	0	(320)	18
19	Total	Sum Lns 16-18	\$ 0	\$ (16,464)	\$ 0	\$ (320)	\$ 0	\$ 0	\$ 0	\$ (16,784)	19
<b>Communication System Expense</b>											
20	Labor	852	\$ 0	\$ (69)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (69)	20
21	Labor Loadings	21	0	(25)	0	0	0	0	0	(25)	21
22	Materials and Expenses	22	0	0	0	0	0	0	0	0	22
23	Total	Sum Lns 20-22	\$ 0	\$ (94)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (94)	23
<b>Communication Station Labor and Expense</b>											
24	Labor	853	\$ 0	\$ (2,292)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,292)	24
25	Labor Loadings	25	0	(732)	0	0	0	0	0	(732)	25
26	Materials and Expenses	26	0	0	0	(604)	0	0	0	(604)	26
27	Total	Sum Lns 24-26	\$ 0	\$ (3,024)	\$ 0	\$ (604)	\$ 0	\$ 0	\$ 0	\$ (3,628)	27
<b>Gas for Compressor Station Fuel</b>											
28	Labor	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Labor Loadings	29	0	0	0	0	0	0	0	0	29
30	Materials and Expenses	30	0	0	0	0	0	0	0	0	30
31	Total	Sum Lns 28-30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
<b>Mains Expense</b>											
32	Labor	856	\$ 0	\$ (3,748)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,748)	32
33	Labor Loadings	33	0	(1,175)	0	0	0	0	0	(1,175)	33
34	Materials and Expenses	34	0	0	0	(221)	0	0	0	(221)	34
35	Total	Sum Lns 32-34	\$ 0	\$ (4,923)	\$ 0	\$ (221)	\$ 0	\$ 0	\$ 0	\$ (5,145)	35
<b>Measuring and Regulating Station Expense</b>											
36	Labor	857	\$ 0	\$ (61)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (61)	36
37	Labor Loadings	37	0	(193)	0	0	0	0	0	(193)	37
38	Materials and Expenses	38	0	0	0	(145)	0	0	0	(145)	38
39	Total	Sum Lns 36-38	\$ 0	\$ (804)	\$ 0	\$ (145)	\$ 0	\$ 0	\$ 0	\$ (949)	39
40	Rents	860	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	40

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sum (c) thru (i)	
<b>Transmission Expenses, Excluding Account 858 Continued</b>											
<b>Maintenance</b>											
<b>Maintenance Supervision and Engineering</b>											
861											
1	Labor		\$ 0	\$(581)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (581)	1
2	Labor Loadings		\$ 0	\$(187)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(187)	2
3	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
4	Total	Sum Lns 1-3	\$ 0	\$(768)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(768)	4
<b>Maintenance of Structures and Improvements</b>											
862											
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Total	Sum Lns 5-7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
<b>Maintenance of Mains</b>											
863											
9	Labor		\$ 0	\$(30,170)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(30,170)	9
10	Labor Loadings		\$ 0	\$(9,711)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(9,711)	10
11	Materials and Expenses		\$ 0	\$ 0	\$(2,459)	\$ 0	\$ 0	\$ 0	\$(82,730)	\$(85,189)	11
12	Total	Sum Lns 9-11	\$ 0	\$(39,881)	\$ 0	\$(2,459)	\$ 0	\$ 0	\$(82,730)	\$(125,069)	12
<b>Maintenance of Compressor Station Equipment</b>											
864											
13	Labor		\$ 0	\$(126)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(126)	13
14	Labor Loadings		\$ 0	\$(43)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(43)	14
15	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
16	Total	Sum Lns 13-15	\$ 0	\$(169)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(169)	16
<b>Maintenance of Measuring &amp; Regulating Station Equipment</b>											
865											
17	Labor		\$ 0	\$(710)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(710)	17
18	Labor Loadings		\$ 0	\$(229)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(229)	18
19	Materials and Expenses		\$ 0	\$ 0	\$(1,075)	\$ 0	\$ 0	\$ 0	\$ 0	\$(1,075)	19
20	Total	Sum Lns 17-19	\$ 0	\$(939)	\$ 0	\$(1,075)	\$ 0	\$ 0	\$ 0	\$(2,014)	20
<b>Maintenance of SCADA Equipment</b>											
866											
21	Labor		\$ 0	\$(164)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(164)	21
22	Labor Loadings		\$ 0	\$(64)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(64)	22
23	Materials and Expenses		\$ 0	\$ 0	\$(34)	\$ 0	\$ 0	\$ 0	\$ 0	\$(34)	23
24	Total	Sum Lns 21-23	\$ 0	\$(218)	\$ 0	\$(34)	\$ 0	\$ 0	\$ 0	\$(252)	24
<b>Total Transmission Expense, Excluding Account 858</b>											
25	Labor		\$ 0	\$(59,623)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(59,623)	25
26	Labor Loadings		\$ 0	\$(19,174)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(19,174)	26
27	Materials and Expenses		\$ 0	\$ 0	\$(8,152)	\$ 0	\$ 0	\$ 0	\$(82,730)	\$(90,883)	27
28	Total	Sum Lns 25-27	\$ 0	\$(78,797)	\$ 0	\$(8,152)	\$ 0	\$ 0	\$(82,730)	\$(169,680)	28

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sum (c) thru (i)	
<b>Distribution</b>											
<b>Operation Supervision and Engineering</b>											
870	Labor		\$ 0	\$ (146,659)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (146,659)	1
2	Labor Loadings		0	(45,978)	0	0	0	0	0	(45,978)	2
3	Materials and Expenses		0	0	0	(39,935)	0	0	0	(39,935)	3
4	<b>Total</b>	Sum Lns 1-3	<u>\$ 0</u>	<u>\$ (192,637)</u>	<u>\$ 0</u>	<u>\$ (39,935)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (232,572)</u>	4
<b>Operation Distribution Load Dispatching</b>											
871	Labor		\$ 0	\$ (10,573)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,573)	5
6	Labor Loadings		0	(3,402)	0	0	0	0	0	(3,402)	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	7
8	<b>Total</b>	Sum Lns 5-7	<u>\$ 0</u>	<u>\$ (13,974)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (13,974)</u>	8
<b>Operation Mains and Services</b>											
874	Labor		\$ 0	\$ (59,612)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (59,612)	9
10	Labor Loadings		0	(19,124)	0	0	0	0	0	(19,124)	10
11	Materials and Expenses		0	0	0	(263)	0	0	0	(263)	11
12	<b>Total</b>	Sum Lns 9-11	<u>\$ 0</u>	<u>\$ (78,736)</u>	<u>\$ 0</u>	<u>\$ (263)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (79,000)</u>	12
<b>Operation Measuring and Regulation Station</b>											
875	Labor		\$ 0	\$ (3,221)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,221)	13
14	Labor Loadings		0	(1,032)	0	0	0	0	0	(1,032)	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	15
16	<b>Total</b>	Sum Lns 13-15	<u>\$ 0</u>	<u>\$ (4,253)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (4,253)</u>	16
<b>Operation Meter and House Regulator</b>											
878	Labor		\$ 0	\$ (125,707)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (125,707)	17
18	Labor Loadings		0	(40,401)	0	0	0	0	0	(40,401)	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	19
20	<b>Total</b>	Sum Lns 17-19	<u>\$ 0</u>	<u>\$ (166,108)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (166,108)</u>	20
<b>Customer Installation</b>											
879	Labor		\$ 0	\$ (159,510)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (159,510)	21
22	Labor Loadings		0	(51,156)	0	0	0	0	0	(51,156)	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	23
24	<b>Total</b>	Sum Lns 21-23	<u>\$ 0</u>	<u>\$ (210,666)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (210,666)</u>	24
<b>Other</b>											
880	Labor		\$ 0	\$ (64,381)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (64,381)	25
26	Labor Loadings		0	(20,612)	0	0	0	0	0	(20,612)	26
27	Materials and Expenses		0	0	0	(405,542)	0	0	0	(405,542)	27
28	<b>Total</b>	Sum Lns 25-27	<u>\$ 0</u>	<u>\$ (84,993)</u>	<u>\$ 0</u>	<u>\$ (405,542)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (490,534)</u>	28
881	Rents		\$ 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, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No. / Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sum (c) thru (i)	
1	Maintenance Supervision and Engineering	885	\$ 0	\$ (6,879)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,879)	1
2	Labor Loadings		0	(2,207)	0	0	0	0	0	(2,207)	2
3	Materials and Expenses		0	0	0	(2,611)	0	0	0	(2,611)	3
4	Total	Sum Line 1-3	0	(9,086)	0	(2,611)	0	0	0	(11,697)	4
5	Maintenance of Structures and Improvements	886	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	7
8	Total	Sum Line 5-7	0	0	0	0	0	0	0	0	8
9	Maintenance of Mains	887	\$ 0	\$ (44,215)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (44,215)	9
10	Labor Loadings		0	(14,259)	0	0	0	0	0	(14,259)	10
11	Materials and Expenses		0	0	0	(1,568)	0	0	0	(1,568)	11
12	Total	Sum Line 9-11	0	(58,474)	0	(1,568)	0	0	0	(60,042)	12
13	Maintenance of Measuring and Reg. Station Eq.	889	\$ 0	\$ (14,749)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (14,749)	13
14	Labor Loadings		0	(4,726)	0	0	0	0	0	(4,726)	14
15	Materials and Expenses		0	0	0	(1,724)	0	0	0	(1,724)	15
16	Total	Sum Line 13-15	0	(19,475)	0	(1,724)	0	0	0	(21,199)	16
17	Maintenance of Services	892	\$ 0	\$ (81,983)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (81,983)	17
18	Labor Loadings		0	(26,259)	0	0	0	0	0	(26,259)	18
19	Materials and Expenses		0	0	0	(752)	0	0	0	(752)	19
20	Total	Sum Line 17-19	0	(108,243)	0	(752)	0	0	0	(108,995)	20
21	Maintenance of Meters and House Regulators	893	\$ 0	\$ (50,703)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (50,703)	21
22	Labor Loadings		0	(16,337)	0	0	0	0	0	(16,337)	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	23
24	Total	Sum Line 21-23	0	(67,040)	0	0	0	0	0	(67,040)	24
25	Maintenance of Other Equipment	894	\$ 0	\$ (2,289)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,289)	25
26	Labor Loadings		0	(751)	0	0	0	0	0	(751)	26
27	Materials and Expenses		0	0	0	(27)	0	0	0	(27)	27
28	Total	Sum Line 25-27	0	(3,040)	0	(27)	0	0	0	(3,067)	28
29	Total Distribution		\$ 0	\$ (770,481)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (770,481)	29
30	Labor Loadings		0	(246,245)	0	0	0	0	0	(246,245)	30
31	Materials and Expenses		0	0	0	(452,422)	0	0	0	(452,422)	31
32	Total	Sum Line 29-31	0	(1,016,727)	0	(452,422)	0	0	0	(1,469,148)	32

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost (c)	Labor/Benefits Annualization (d)	Call Center & Customer Supp. (e)	Cost of Service Analysis (f)	Uncollectibles Annualization (g)	Promotional Advertising (h)	ILI Normalization (i)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sum (c) thru (i)	
<b>Customer Accounts</b>											
<b>Supervision</b>											
1	Labor	901	\$ 0	\$ (36,799)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (36,799)	1
2	Labor Loadings		0	(12,036)	0	0	0	0	0	(12,036)	2
3	Materials and Expenses		0	0	0	(3,470)	0	0	0	(3,470)	3
4	<b>Total</b>	Sum Lns 1-3	<u>\$ 0</u>	<u>\$ (48,835)</u>	<u>\$ 0</u>	<u>\$ (3,470)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (52,305)</u>	4
<b>Meter Reading</b>											
5	Labor	902	\$ 0	\$ (13,990)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13,990)	5
6	Labor Loadings		0	(4,491)	0	0	0	0	0	(4,491)	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	7
8	<b>Total</b>	Sum Lns 5-7	<u>\$ 0</u>	<u>\$ (18,481)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (18,481)</u>	8
<b>Customer Records and Collection</b>											
9	Labor	903	\$ 0	\$ (180,458)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (180,458)	9
10	Labor Loadings		0	(57,723)	0	0	0	0	0	(57,723)	10
11	Materials and Expenses		0	0	12,059	(74,053)	0	(231)	0	(62,225)	11
12	<b>Total</b>	Sum Lns 9-11	<u>\$ 0</u>	<u>\$ (238,181)</u>	<u>\$ 12,059</u>	<u>\$ (74,053)</u>	<u>\$ 0</u>	<u>\$ (231)</u>	<u>\$ 0</u>	<u>\$ (300,406)</u>	12
13	<b>Uncollectible Accounts</b>	904	\$ 0	\$ 0	\$ 0	\$ 0	\$ (439,950)	\$ 0	\$ 0	\$ (439,950)	13
<b>Miscellaneous</b>											
14	Labor	905	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Labor Loadings		0	0	0	0	0	0	0	0	15
16	Materials and Expenses		0	0	0	0	0	0	0	0	16
17	<b>Total</b>	Sum Lns 14-16	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	17
<b>Total Customer Accounts</b>											
18	Labor		\$ 0	\$ (231,246)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (231,246)	18
19	Labor Loadings		0	(74,250)	0	0	0	0	0	(74,250)	19
20	Materials and Expenses		0	0	12,059	(77,524)	(439,950)	(231)	0	(505,646)	20
21	<b>Total</b>	Sum Lns 18-20	<u>\$ 0</u>	<u>\$ (305,496)</u>	<u>\$ 12,059</u>	<u>\$ (77,524)</u>	<u>\$ (439,950)</u>	<u>\$ (231)</u>	<u>\$ 0</u>	<u>\$ (811,445)</u>	21

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sum (c) thru (i)	
<b>Customer Service and Information</b>											
<b>Customer Assistance</b>											
1	Labor	908	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1-3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
<b>Informational and Instructional Advertising</b>											
5	Labor	909	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5-7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
<b>Miscellaneous</b>											
9	Labor	910	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	(87,353)	0	(582)	0	(87,935)	11
12	Total	Sum Lns 9-11	\$ 0	\$ 0	\$ 0	\$ (87,353)	\$ 0	\$ (582)	\$ 0	\$ (87,935)	12
<b>Total Customer Service and Information</b>											
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	(87,353)	0	(582)	0	(87,935)	15
16	Total	Sum Lns 13-15	\$ 0	\$ 0	\$ 0	\$ (87,353)	\$ 0	\$ (582)	\$ 0	\$ (87,935)	16
<b>Sales</b>											
<b>Supervision</b>											
17	Labor	911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
<b>Demonstration and Selling</b>											
21	Labor	912	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
<b>Advertising</b>											
25	Labor	913	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	27
28	Total	Sum Lns 25-27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
<b>Total Sales</b>											
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	0	0	0	0	0	30
31	Materials and Expenses		0	0	0	0	0	0	0	0	31
32	Total	Sum Lns 29-31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
<b>Total O&amp;M</b>											
33	Labor		\$ 0	\$ (1,079,076)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,079,076)	33
34	Labor Loadings		0	(345,347)	0	0	0	0	0	(345,347)	34
35	Materials and Expenses		(395,964,020)	0	12,059	(625,465)	(439,950)	(813)	(82,730)	(397,100,920)	35
36	Total	Sum Lns 33-35	\$ (395,964,020)	\$ (1,424,423)	\$ 12,059	\$ (625,465)	\$ (439,950)	\$ (813)	\$ (82,730)	\$ (396,525,343)	36



**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Account No./Reference	Description	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total
	(b)	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		Administrative and General (A&G)													
		A&G Salaries													
1	920	Labor	\$ 5,342,975	\$ 4,124,093	\$ 5,730,477	\$ 3,648,722	\$ 6,298,726	\$ 5,275,226	\$ 1,841,607	\$ 5,733,753	\$ 7,632,109	\$ 6,206,477	\$ 5,601,152	\$ 6,499,060	\$ 63,934,377
2		Labor Loadings	2,742,928	2,143,193	3,008,362	2,938,426	2,821,028	2,846,583	1,896,557	2,419,114	2,169,016	2,810,342	2,319,965	2,893,426	31,006,939
3		Materials and Expenses	(332,394)	(253,773)	(359,734)	(269,949)	(375,947)	(334,671)	(267,137)	(318,833)	(384,129)	(352,812)	(308,846)	(367,242)	(3,925,467)
4		Total	\$ 7,753,508	\$ 6,013,513	\$ 8,379,105	\$ 6,317,199	\$ 8,743,808	\$ 7,787,137	\$ 3,471,026	\$ 7,834,033	\$ 9,416,996	\$ 8,664,007	\$ 7,612,270	\$ 9,025,244	\$ 91,017,849
		Sum Lns 1 - 3													
5	921	Office Supplies and Expenses	\$ 2,348,159	\$ 999,647	\$ 1,710,527	\$ 2,353,726	\$ 1,145,918	\$ 1,277,080	\$ 2,283,145	\$ 1,497,544	\$ 1,211,397	\$ 2,622,835	\$ 987,111	\$ 266,732	\$ 18,703,821
6	922	A&G Expenses Transferred (Credit)	\$ (1,451,822)	\$ (1,098,288)	\$ (1,533,624)	\$ (1,271,720)	\$ (1,549,488)	\$ (1,377,761)	\$ (1,235,519)	\$ (1,482,161)	\$ (1,615,516)	\$ (1,667,791)	\$ (1,339,297)	\$ (1,412,380)	\$ (17,035,377)
7	923	Outside Services	\$ 2,280,055	\$ 2,750,442	\$ 1,334,950	\$ 2,418,209	\$ 2,305,095	\$ 2,358,258	\$ 2,813,333	\$ 2,354,804	\$ 2,589,144	\$ 3,692,348	\$ 1,768,589	\$ 3,620,432	\$ 30,285,659
8	924	Property Insurance	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 83,328	\$ 83,328	\$ 86,925	\$ 79,682	\$ 996,678
9	925	Injuries and Damages	\$ 1,245,739	\$ 1,143,937	\$ 1,638,588	\$ 1,417,307	\$ 1,498,200	\$ 1,717,913	\$ 1,725,984	\$ 1,481,114	\$ 1,383,803	\$ 2,352,886	\$ 1,488,912	\$ 1,413,946	\$ 18,506,328
10	926	Employee Pension and Benefits	\$ 59,414	\$ 59,819	\$ 57,184	\$ 59,948	\$ 59,657	\$ 59,698	\$ 59,217	\$ (1,584,654)	\$ (1,678,607)	\$ (1,499,345)	\$ (1,766,474)	\$ (1,632,046)	\$ (7,746,190)
11	928	Regulatory Commission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	930.1	Safety Advertising	\$ 97,656	\$ -	\$ 115,294	\$ 258,485	\$ 13,213	\$ 259,772	\$ 52,494	\$ 11,779	\$ 268,518	\$ 111,068	\$ 200,336	\$ 38,617	\$ 1,427,232
		Miscellaneous General													
13	930.2	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Labor Loadings	57,532	739,683	479,259	664,771	807,790	176,868	578,670	643,645	899,708	1,640,093	668,372	791,396	8,147,788
15		Materials and Expenses	(57,532)	(739,683)	(479,259)	(664,771)	(807,790)	(176,868)	(578,670)	(643,645)	(899,708)	(1,640,093)	(668,372)	(791,396)	(8,147,788)
16		Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	931	Rents	\$ 92,280	\$ 64,268	\$ 38,927	\$ 85,519	\$ 83,871	\$ 89,288	\$ 34,393	\$ 52,515	\$ 70,628	\$ 125,173	\$ 105,075	\$ 98,951	\$ 940,889
		Maintenance of General Plant													
18	935	Labor	\$ 59,440	\$ 94,258	\$ 78,436	\$ 78,615	\$ 78,273	\$ 78,834	\$ 104,902	\$ 76,866	\$ 81,622	\$ 82,960	\$ 81,469	\$ 84,139	\$ 979,813
19		Labor Loadings	38,101	60,419	50,277	50,210	50,173	50,532	76,774	41,277	43,831	44,549	43,749	45,182	595,076
20		Materials and Expenses	149,105	174,972	232,434	173,105	164,210	137,080	198,605	176,536	200,570	150,195	148,902	234,015	2,139,730
21		Total	\$ 246,647	\$ 329,650	\$ 361,147	\$ 301,929	\$ 292,656	\$ 266,447	\$ 380,280	\$ 294,679	\$ 326,023	\$ 277,705	\$ 274,120	\$ 363,336	\$ 3,714,618
		Total A&G Expenses	\$ 5,402,415	\$ 4,218,351	\$ 5,808,913	\$ 3,727,336	\$ 6,377,000	\$ 5,354,059	\$ 1,946,509	\$ 5,810,618	\$ 7,713,731	\$ 6,289,437	\$ 5,682,621	\$ 6,583,199	\$ 64,914,189
22		Labor	2,781,029	2,203,613	3,058,639	2,986,636	2,871,201	2,897,116	1,973,330	2,460,390	2,212,847	2,854,891	2,363,713	2,938,609	31,604,015
23		Labor Loadings	4,628,595	4,663,578	3,796,676	5,972,289	4,235,380	4,446,393	6,326,054	2,915,618	3,028,844	7,257,978	2,039,607	3,132,101	52,443,091
24		Materials and Expenses	\$ 12,812,039	\$ 11,085,542	\$ 12,664,228	\$ 12,688,242	\$ 13,483,581	\$ 12,697,569	\$ 10,245,893	\$ 11,186,626	\$ 12,955,422	\$ 16,402,306	\$ 10,085,941	\$ 12,653,909	\$ 148,961,296
25		Total	\$ 12,812,039	\$ 11,085,542	\$ 12,664,228	\$ 12,688,242	\$ 13,483,581	\$ 12,697,569	\$ 10,245,893	\$ 11,186,626	\$ 12,955,422	\$ 16,402,306	\$ 10,085,941	\$ 12,653,909	\$ 148,961,296

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE WITHIN TEST YEAR ADJUSTMENTS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct SNV (c)	To Be Allocated (d)	SNV Allocation Factors			A&G Factor (h)	Allocation to SNV (i)	Total SNV (c) + (i)	Line No.
					4-Factor (e)	Factor II (f)	Factor III (g)				
			WP K-1, Sh 18	WP K-1, Sh 19	28.67%	24.28%	28.98%	Sum Coils (e) - (h)			
			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)								
<b>Administrative and General (A&amp;G)</b>											
920	A&G Salaries										
1	Labor		\$ 0	\$ (622,313)	\$ (175,452)	\$ 0	\$ 0	\$ 0	\$ (175,452)	\$ (175,452)	1
2	Labor Loadings		0	693,343	195,477	0	0	0	195,477	195,477	2
3	Materials and Expenses		0	436,135	122,962	0	0	0	122,962	122,962	3
4	Total	Sum Lns 1 - 3	0	507,165	142,987	0	0	0	142,987	142,987	4
5	Office Supplies and Expenses	921	\$ (163)	\$ (1,279,542)	\$ (360,747)	\$ 0	\$ 0	\$ 0	\$ (360,747)	\$ (360,910)	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 96,065	\$ 0	\$ 0	\$ 0	\$ 27,840	\$ 27,840	\$ 27,840	6
7	Outside Services	923	\$ (464)	\$ (756)	\$ (213)	\$ 0	\$ 0	\$ 0	\$ (213)	\$ (677)	7
8	Property Insurance	924	\$ 0	\$ 176	\$ 0	\$ 50	\$ 0	\$ 0	\$ 50	\$ 50	8
9	Injuries and Damages	925	\$ (714,287)	\$ (812,563)	\$ (229,090)	\$ 0	\$ 0	\$ 0	\$ (229,090)	\$ (943,377)	9
10	Employee Pension and Benefits	926	\$ 0	\$ 4,523,212	\$ 1,275,250	\$ 0	\$ 0	\$ 0	\$ 1,275,250	\$ 1,275,250	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ (5,195)	\$ (1,465)	\$ 0	\$ 0	\$ 0	\$ (1,465)	\$ (1,465)	12
<b>Miscellaneous General</b>											
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		(225)	(135,275)	(38,139)	0	0	0	(38,139)	(38,363)	15
16	Total	Sum Lns 13 - 15	(225)	(135,275)	(38,139)	0	0	0	(38,139)	(38,363)	16
17	Rents	931	\$ 0	\$ (16,497)	\$ (4,651)	\$ 0	\$ 0	\$ 0	\$ (4,651)	\$ (4,651)	17
<b>Maintenance of General Plant</b>											
18	Labor		\$ 0	\$ (32,142)	\$ (9,062)	\$ 0	\$ 0	\$ 0	\$ (9,062)	\$ (9,062)	18
19	Labor Loadings		0	12,909	3,640	0	0	0	3,640	3,640	19
20	Materials and Expenses		0	(1,020,704)	(287,772)	0	0	0	(287,772)	(287,772)	20
21	Total	Sum Lns 18 - 20	0	(1,039,937)	(293,194)	0	0	0	(293,194)	(293,194)	21
<b>Total A&amp;G Expenses</b>											
22	Labor		\$ 0	\$ (654,454)	\$ (184,513)	\$ 0	\$ 0	\$ 0	\$ (184,513)	\$ (184,513)	22
23	Labor Loadings		0	706,252	199,117	0	0	0	199,117	199,117	23
24	Materials and Expenses		(715,138)	1,785,055	476,135	50	27,840	504,025	(211,113)	(211,113)	24
25	Total	Sum Lns 22 - 24	(715,138)	1,836,853	490,739	50	27,840	518,629	(196,509)	(196,509)	25

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c) Sch H-3, Sh 1	Cost of Service Analysis Adj. No. 5 (d) Sch H-5, Sh 1	Self-Insured Retention Adj. No. 9 (e) Sch H-9, Sh 1	Wrongful Termination Adj. No. 14 (f) Sch H-14, Sh 1	Total SNV (g) Sum Cols (c) - (f)	Line No.
<b>Administrative and General (A&amp;G)</b>								
<b>A&amp;G Salaries</b>								
1	Labor	920	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Office Supplies and Expenses	921	\$ 0	\$ (163)	\$ 0	\$ 0	(163)	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	\$ 0	\$ 0	0	6
7	Outside Services	923	\$ 0	\$ (464)	\$ 0	\$ 0	(464)	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ (798,331)	\$ 84,044	(714,287)	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	0	12
<b>Miscellaneous General</b>								
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		0	(225)	0	0	(225)	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ (225)	\$ 0	\$ 0	\$ (225)	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	0	17
<b>Maintenance of General Plant</b>								
18	Labor	935	\$ 0	\$ 0	\$ 0	\$ 0	0	18
19	Labor Loadings		0	0	0	0	0	19
20	Materials and Expenses		0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
<b>Total A&amp;G Expenses</b>								
22	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	22
23	Labor Loadings		0	0	0	0	0	23
24	Materials and Expenses		0	(851)	(798,331)	84,044	(715,138)	24
25	Total	Sum Lns 22 - 24	\$ 0	\$ (851)	\$ (798,331)	\$ 84,044	\$ (715,138)	25

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Promotional Advertising Adj. No. 8 (e)	Self-Insured Retention Adj. No. 9 (f)	Great Basin Alloc. Annualization Adj. No. 10 (g)	Officer Perqs Adj. No. 11 (h)	BOD Interest Adj. No. 12 (i)	Commitment Fees Adj. No. 13 (j)	Wrongful Termination Adj. No. 14 (k)	General Plant Maint. Adj. No. 15 (l)	Variable Pay Normalization Adj. No. 19 (m)	Co-Operated Aircraft Adj. No. 20 (n)	Prepayments Adj. No. 21 (o)	Total System Alloc. (p)	Sum Cols (q)-(o)		
<b>Administrative and General (A&amp;G)</b>																			
920	A&G Salaries																		
1	Labor		\$ (1,728,595)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,106,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ (622,313)	
2	Labor Loadings		693,343	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	693,343
3	Materials and Expenses		0	(2,661)	0	0	438,796	0	0	0	0	0	0	0	0	0	0	0	436,135
4	Total	Sum Lns 1-3	\$ (1,035,252)	\$ (2,661)	\$ 0	\$ 0	\$ 438,796	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,106,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 507,165	
921	Office Supplies and Expenses		\$ 0	\$ (566,389)	\$ 3,502	\$ 0	\$ 66,717	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (761,372)	\$ 0	\$ 0	\$ 0	\$ (1,279,542)	
922	A&G Expenses Transferred (Credit)		\$ 157,358	\$ 0	\$ 0	\$ 0	\$ (61,293)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 96,065	
923	Outside Services		\$ 0	\$ (4,025)	\$ 0	\$ 0	\$ 398,747	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (395,478)	\$ 0	\$ 0	\$ (756)	
924	Property Insurance		\$ 0	\$ 0	\$ 0	\$ 0	\$ 176	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 176	
925	Injuries and Damages		\$ 0	\$ (187)	\$ 0	\$ (946,776)	\$ 134,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (812,563)	
926	Employee Pension and Benefits		\$ 4,563,291	\$ 0	\$ 0	\$ 0	\$ 0	\$ (40,079)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,523,212	
928	Regulatory Commission Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
930.1	Safety Advertising		\$ 0	\$ (866)	\$ (4,329)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5,195)	
<b>Miscellaneous General</b>																			
930.2	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
13	Labor Loadings		0	911,047	0	0	66,492	0	(589,307)	(523,507)	0	0	0	0	0	0	0	0	(135,275)
15	Materials and Expenses		0	911,047	0	0	66,492	0	(589,307)	(523,507)	0	0	0	0	0	0	0	0	(135,275)
16	Total	Sum Lns 13-15	\$ 0	\$ 911,047	\$ 0	\$ 0	\$ 66,492	\$ 0	\$ (589,307)	\$ (523,507)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (135,275)
931	Rents		\$ 0	\$ 0	\$ 0	\$ 0	\$ (16,497)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (16,497)	
<b>Maintenance of General Plant</b>																			
935	Labor		\$ (32,142)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (32,142)	
18	Labor Loadings		12,908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,909
19	Materials and Expenses		0	(23,332)	0	0	27,730	0	0	0	0	(1,025,102)	0	0	0	0	0	(1,020,704)	
20	Total	Sum Lns 18-20	\$ (19,233)	\$ (23,332)	\$ 0	\$ 0	\$ 27,730	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,025,102)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,030,604)	
<b>Total A&amp;G Expenses</b>																			
22	Labor		\$ (1,760,737)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,106,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ (654,454)	
23	Labor Loadings		706,252	0	0	0	0	(40,079)	0	0	0	0	0	0	0	0	0	706,252	
24	Materials and Expenses		4,720,650	291,587	(827)	(946,776)	1,055,267	(40,079)	(589,307)	(523,507)	0	(1,025,102)	0	(761,372)	(395,478)	(395,478)	0	1,765,055	
25	Total	Sum Lns 22-24	\$ 3,666,165	\$ 291,587	\$ (827)	\$ (946,776)	\$ 1,055,267	\$ (40,079)	\$ (589,307)	\$ (523,507)	\$ 0	\$ (1,025,102)	\$ 1,106,282	\$ (761,372)	\$ (395,478)	\$ (395,478)	\$ 0	\$ 1,836,853	

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Promotional Advertising Adj. No. 8 (e)	Self-Insured Retention Adj. No. 9 (f)	Great Basin Alloc. Annualization Adj. No. 10 (g)	Officer Perqs Adj. No. 11 (h)	Officer Perqs Adj. No. 12 (i)	Commitment Fees Adj. No. 13 (j)	Wrongful Termination Adj. No. 14 (k)	General Plant Maint. Adj. No. 15 (l)	Variable Pay Normalization Adj. No. 19 (m)	Co-Operated Aircraft Adj. No. 20 (n)	Prepayments Adj. No. 21 (o)	Total System Alloc. (p)	Sum Code (e) - (e)
<b>Administrative and General (A&amp;G)</b>																	
1	A&G Salaries	920	\$ (487,351)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 311,899	\$ 0	\$ 0	\$ (175,452)	1
2	Labor		195,477	0	0	0	0	0	0	0	0	0	0	0	0	195,477	2
3	Labor Loadings		0	(750)	0	0	123,712	0	0	0	0	0	0	0	0	122,962	3
4	Materials and Expenses		0	(750)	0	0	123,712	0	0	0	0	0	311,899	0	0	142,987	4
5	Office Supplies and Expenses	921	\$ 0	\$ (165,987)	\$ 987	\$ 0	\$ 18,810	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (214,657)	\$ 0	\$ (380,747)	5
6	A&G Expenses Transferred (Credit)	922	\$ 45,602	\$ 0	\$ 0	\$ 0	\$ (17,763)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,840	6
7	Outside Services	923	\$ 0	\$ (1,135)	\$ 0	\$ 0	\$ 112,421	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (111,499)	\$ (213)	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50	8
9	Injuries and Damages	925	\$ 0	\$ (53)	\$ 0	\$ (266,929)	\$ 37,892	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (229,090)	9
10	Employee Pension and Benefits	926	\$ 1,286,550	\$ 0	\$ 0	\$ 0	\$ 0	\$ (11,300)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,275,250	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ (244)	\$ (1,221)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,465)	12
<b>Miscellaneous General</b>																	
13	Labor	930.2	\$ 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	14
15	Materials and Expenses		0	256,856	0	0	18,746	0	(166,146)	(147,595)	0	0	0	0	0	(88,139)	15
16	Total		0	256,856	0	0	18,746	0	(166,146)	(147,595)	0	0	0	0	0	(88,139)	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,651)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,651)	17
<b>Maintenance of General Plant</b>																	
18	Labor	935	\$ (9,062)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (9,062)	18
19	Labor Loadings		3,640	0	0	0	0	0	0	0	0	0	0	0	0	3,640	19
20	Materials and Expenses		0	(6,578)	0	0	7,818	0	0	0	0	(289,012)	0	0	0	(287,772)	20
21	Total		(5,422)	(6,578)	0	0	7,818	0	0	0	0	(289,012)	0	0	0	(287,772)	21
<b>Total A&amp;G Expenses</b>																	
22	Labor		\$ (496,413)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 311,899	\$ 0	\$ 0	\$ (184,513)	22
23	Labor Loadings		199,117	0	0	0	0	0	0	0	0	0	0	0	0	199,117	23
24	Materials and Expenses		1,332,152	82,209	(233)	(266,929)	297,035	(11,300)	(166,146)	(147,595)	0	(289,012)	0	(214,657)	(111,499)	504,025	24
25	Total		1,034,857	82,209	(233)	(266,929)	297,035	(11,300)	(166,146)	(147,595)	0	(289,012)	311,899	(214,657)	(111,499)	518,629	25

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Line No.
			Annualization Adj. No. C2 (c)	Total (d)	
			Sch H-C2, Sh 1	Col (c)	
<u>Purchased Gas Costs</u>					
1	Natural Gas Transmission Line Purchases	803	\$ 0	\$ 0	1
2	Purchased Gas Cost Adjustments	805.1	0	0	2
3	Gas Withdrawn from Storage	808.1	0	0	3
4	Gas Delivered to Storage	808.2	0	0	4
5	Gas Used for Compressor Station Fuel	810	0	0	5
6	Total	Sum Lns 1 - 5	\$ 0	\$ 0	6
<u>Other Gas Costs</u>					
<u>Other Gas Supply</u>					
7	Labor	813	\$ 15,739	\$ 15,739	7
8	Labor Loadings		5,066	5,066	8
9	Materials and Expenses		0	0	9
10	Total	Sum Lns 7 - 9	\$ 20,805	\$ 20,805	10
<u>Transmission - Gas Cost</u>					
11	Transmission and Compression of Gas by Others	858	\$ 0	\$ 0	11
<u>Transmission Expenses, Excluding Account 858</u>					
<u>Operations</u>					
Operation Supervision and Engineering					
12	Labor	850	\$ 6,960	\$ 6,960	12
13	Labor Loadings		2,302	2,302	13
14	Materials and Expenses		0	0	14
15	Total	Sum Lns 12 - 14	\$ 9,261	\$ 9,261	15
System Control and Load Dispatching					
16	Labor	851	\$ 11,053	\$ 11,053	16
17	Labor Loadings		3,584	3,584	17
18	Materials and Expenses		0	0	18
19	Total	Sum Lns 16 - 18	\$ 14,637	\$ 14,637	19
Communication System Expense					
20	Labor	852	\$ 71	\$ 71	20
21	Labor Loadings		21	21	21
22	Materials and Expenses		0	0	22
23	Total	Sum Lns 20 - 22	\$ 92	\$ 92	23
Communication Station Labor and Expense					
24	Labor	853	\$ 1,837	\$ 1,837	24
25	Labor Loadings		600	600	25
26	Materials and Expenses		0	0	26
27	Total	Sum Lns 24 - 26	\$ 2,437	\$ 2,437	27
Gas for Compressor Station Fuel					
28	Labor	854	\$ 0	\$ 0	28
29	Labor Loadings		0	0	29
30	Materials and Expenses		0	0	30
31	Total	Sum Lns 28 - 30	\$ 0	\$ 0	31
Mains Expense					
32	Labor	856	\$ 3,003	\$ 3,003	32
33	Labor Loadings		964	964	33
34	Materials and Expenses		0	0	34
35	Total	Sum Lns 32 - 34	\$ 3,967	\$ 3,967	35
Measuring and Regulating Station Expense					
36	Labor	857	\$ 490	\$ 490	36
37	Labor Loadings		158	158	37
38	Materials and Expenses		0	0	38
39	Total	Sum Lns 36 - 38	\$ 648	\$ 648	39
40	Rents	860	\$ 0	\$ 0	40

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total (d) Col (c)	Line No.
<u>Transmission Expenses, Excluding Account 858 Continued</u>					
<u>Maintenance</u>					
Maintenance Supervision and Engineering 861					
1	Labor		\$ 466	\$ 466	1
2	Labor Loadings		153	153	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 619	\$ 619	4
Maintenance of Structures and Improvements 862					
5	Labor		\$ 0	\$ 0	5
6	Labor Loadings		0	0	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	8
Maintenance of Mains 863					
9	Labor		\$ 24,178	\$ 24,178	9
10	Labor Loadings		7,961	7,961	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	\$ 32,139	\$ 32,139	12
Maintenance of Compressor Station Equipment 864					
13	Labor		\$ 101	\$ 101	13
14	Labor Loadings		35	35	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 136	\$ 136	16
Maintenance of Measuring & Regulating Station Equipr 865					
17	Labor		\$ 569	\$ 569	17
18	Labor Loadings		188	188	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	\$ 757	\$ 757	20
Maintenance of SCADA Equipment 866					
21	Labor		\$ 132	\$ 132	21
22	Labor Loadings		44	44	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	\$ 176	\$ 176	24
Total Transmission Expense, Excluding Account 858					
25	Labor		\$ 48,859	\$ 48,859	25
26	Labor Loadings		16,009	16,009	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	\$ 64,869	\$ 64,869	28

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total (d) Col (c)	Line No.
<b>Distribution</b>					
<b>Operation Supervision and Engineering</b>					
		870			
1	Labor		\$ 117,530	\$ 117,530	1
2	Labor Loadings		37,690	37,690	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 155,221</u>	<u>\$ 155,221</u>	4
<b>Operation Distribution Load Dispatching</b>					
		871			
5	Labor		\$ 9,070	\$ 9,070	5
6	Labor Loadings		2,949	2,949	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 12,019</u>	<u>\$ 12,019</u>	8
<b>Operation Mains and Services</b>					
		874			
9	Labor		\$ 47,772	\$ 47,772	9
10	Labor Loadings		15,677	15,677	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	<u>\$ 63,449</u>	<u>\$ 63,449</u>	12
<b>Operation Measuring and Regulation Station</b>					
		875			
13	Labor		\$ 2,581	\$ 2,581	13
14	Labor Loadings		846	846	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 3,427</u>	<u>\$ 3,427</u>	16
<b>Operation Meter and House Regulator</b>					
		878			
17	Labor		\$ 100,737	\$ 100,737	17
18	Labor Loadings		33,118	33,118	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	<u>\$ 133,855</u>	<u>\$ 133,855</u>	20
<b>Customer Installation</b>					
		879			
21	Labor		\$ 130,793	\$ 130,793	21
22	Labor Loadings		42,733	42,733	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	<u>\$ 173,526</u>	<u>\$ 173,526</u>	24
<b>Other</b>					
		880			
25	Labor		\$ 52,733	\$ 52,733	25
26	Labor Loadings		17,203	17,203	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	<u>\$ 69,936</u>	<u>\$ 69,936</u>	28
29	Rents	881	\$ 0	\$ 0	29



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	Labor/Benefits		Line No.
			Annualization Adj. No. C2	Total	
	(a)	(b)	(c)	(d)	
			Sch H-C2, Sh 1	Col (c)	
	Maintenance Supervision and Engineering	885			
1	Labor		\$ 5,513	\$ 5,513	1
2	Labor Loadings		1,809	1,809	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 7,322	\$ 7,322	4
	Maintenance of Structures and Improvements	886			
5	Labor		\$ 0	\$ 0	5
6	Labor Loadings		0	0	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	8
	Maintenance of Mains	887			
9	Labor		\$ 35,432	\$ 35,432	9
10	Labor Loadings		11,688	11,688	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	\$ 47,121	\$ 47,121	12
	Maintenance of Measuring and Reg. Station Eq.	889			
13	Labor		\$ 11,819	\$ 11,819	13
14	Labor Loadings		3,874	3,874	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 15,693	\$ 15,693	16
	Maintenance of Services	892			
17	Labor		\$ 65,699	\$ 65,699	17
18	Labor Loadings		21,526	21,526	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	\$ 87,225	\$ 87,225	20
	Maintenance of Meters and House Regulators	893			
21	Labor		\$ 40,631	\$ 40,631	21
22	Labor Loadings		13,392	13,392	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	\$ 54,023	\$ 54,023	24
	Maintenance of Other Equipment	894			
25	Labor		\$ 1,834	\$ 1,834	25
26	Labor Loadings		616	616	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	\$ 2,450	\$ 2,450	28
	Total Distribution				
29	Labor		\$ 622,144	\$ 622,144	29
30	Labor Loadings		203,122	203,122	30
31	Materials and Expenses		0	0	31
32	Total	Sum Lns 29 - 31	\$ 825,266	\$ 825,266	32

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Line No.
			Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total (d) Col (c)	
<b>Customer Accounts</b>					
<b>Supervision</b>					
		901			
1	Labor		\$ 32,675	\$ 32,675	1
2	Labor Loadings		10,739	10,739	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 43,414	\$ 43,414	4
<b>Meter Reading</b>					
		902			
5	Labor		\$ 11,210	\$ 11,210	5
6	Labor Loadings		3,681	3,681	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	\$ 14,892	\$ 14,892	8
<b>Customer Records and Collection</b>					
		903			
9	Labor		\$ 159,659	\$ 159,659	9
10	Labor Loadings		51,348	51,348	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	\$ 211,006	\$ 211,006	12
13	Uncollectible Accounts	904	\$ 0	\$ 0	13
<b>Miscellaneous</b>					
		905			
14	Labor		\$ 0	\$ 0	14
15	Labor Loadings		0	0	15
16	Materials and Expenses		0	0	16
17	Total	Sum Lns 14 - 16	\$ 0	\$ 0	17
<b>Total Customer Accounts</b>					
18	Labor		\$ 203,544	\$ 203,544	18
19	Labor Loadings		65,768	65,768	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 269,312	\$ 269,312	21

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total (d) Col (c)	Line No.
<u>Customer Service and Information</u>					
Customer Assistance 908					
1	Labor		\$ 0	\$ 0	1
2	Labor Loadings		0	0	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 0</u>	<u>\$ 0</u>	4
 <u>Informational and Instructional Advertising</u> 909					
5	Labor		\$ 0	\$ 0	5
6	Labor Loadings		0	0	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 0</u>	<u>\$ 0</u>	8
 <u>Miscellaneous</u> 910					
9	Labor		\$ 0	\$ 0	9
10	Labor Loadings		0	0	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	<u>\$ 0</u>	<u>\$ 0</u>	12
 <u>Total Customer Service and Information</u>					
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
 <u>Sales</u>					
<u>Supervision</u> 911					
17	Labor		\$ 0	\$ 0	17
18	Labor Loadings		0	0	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	<u>\$ 0</u>	<u>\$ 0</u>	20
 <u>Demonstration and Selling</u> 912					
21	Labor		\$ 0	\$ 0	21
22	Labor Loadings		0	0	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	<u>\$ 0</u>	<u>\$ 0</u>	24
 <u>Advertising</u> 913					
25	Labor		\$ 0	\$ 0	25
26	Labor Loadings		0	0	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	<u>\$ 0</u>	<u>\$ 0</u>	28
 <u>Total Sales</u>					
29	Labor		\$ 0	\$ 0	29
30	Labor Loadings		0	0	30
31	Materials and Expenses		0	0	31
32	Total	Sum Lns 29 - 31	<u>\$ 0</u>	<u>\$ 0</u>	32
 <u>Total O&amp;M</u>					
33	Labor		\$ 890,287	\$ 890,287	33
34	Labor Loadings		289,965	289,965	34
35	Materials and Expenses		0	0	35
36	Total	Sum Lns 33 - 35	<u>\$ 1,180,252</u>	<u>\$ 1,180,252</u>	36

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE CERTIFICATION ADJUSTMENTS  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct SNV (c) WP K-1, Sh 28	To Be Allocated (d) WP K-1, Sh 29	4-Factor (e) 28.19% Smt N, Sh 8, Ln 9(g)	SNV Allocation Factors Factor II (f) 28.67% Smt N, Sh 8, Ln 4(g)	Factor III (g) 24.28% Smt N, Sh 8, Ln 6(g)	A&G Factor (h) 28.98% Smt N, Sh 8, Ln 10(g)	Total Allocation to SNV (i) Sum Cois (e) - (h)	Total SNV (c) + (i)	Line No.
<b>Administrative and General (A&amp;G)</b>											
920	A&G Salaries										
1	Labor		\$ 0	\$ 2,046,244	\$ 0	\$ 0	\$ 0	\$ 0	\$ 576,907	\$ 576,907	1
2	Labor Loadings		0	685,380	0	0	0	0	193,232	193,232	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 2,731,624	\$ 0	\$ 0	\$ 0	\$ 0	\$ 770,140	\$ 770,140	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	\$ (282,986)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (282,986)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
<b>Miscellaneous General</b>											
930.2	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
<b>Maintenance of General Plant</b>											
935	Labor		\$ 0	\$ 38,048	\$ 10,727	\$ 0	\$ 0	\$ 0	\$ 10,727	\$ 10,727	18
19	Labor Loadings		0	12,761	3,598	0	0	0	3,598	3,598	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 0	\$ 50,809	\$ 14,325	\$ 0	\$ 0	\$ 0	\$ 14,325	\$ 14,325	21
<b>Total A&amp;G Expenses</b>											
22	Labor		\$ 0	\$ 2,084,292	\$ 587,634	\$ 0	\$ 0	\$ 0	\$ 587,634	\$ 587,634	22
23	Labor Loadings		0	698,141	196,830	0	0	0	196,830	196,830	23
24	Materials and Expenses		(282,986)	0	0	0	0	0	0	(282,986)	24
25	Total	Sum Lns 22 - 24	\$ (282,986)	\$ 2,782,433	\$ 784,464	\$ 0	\$ 0	\$ 0	\$ 784,464	\$ 501,478	25

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Regulatory Commission Expense Adj. No. C3 (d) Sch H-C3, Sh 1	Reamort. Adjustment Adj. No. C7 (e) Sch H-C7, Sh 1	Total SNV (f) Sum Cols (c) - (e)	Line No.
<u>Administrative and General (A&amp;G)</u>							
A&G Salaries							
1	Labor	920	\$ 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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	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	(282,986)	\$ 0	(282,986)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	0	12
Miscellaneous General							
13	Labor	930.2	\$ 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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	16
17	Rents	931	\$ 0	\$ 0	\$ 0	0	17
Maintenance of General Plant							
18	Labor	935	\$ 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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	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	(282,986)	0	(282,986)	24
25	Total	Sum Lns 22 - 24	<u>\$ 0</u>	<u>(282,986)</u>	<u>\$ 0</u>	<u>(282,986)</u>	25

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total System Alloc. (d) Sum Cols (c)	Line No.
<u>Administrative and General (A&amp;G)</u>					
A&G Salaries					
		920			
1	Labor		\$ 2,046,244	\$ 2,046,244	1
2	Labor Loadings		685,380	685,380	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 2,731,624</u>	<u>\$ 2,731,624</u>	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	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	17
	Maintenance of General Plant	935			
18	Labor		\$ 38,048	\$ 38,048	18
19	Labor Loadings		12,761	12,761	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 50,809</u>	<u>\$ 50,809</u>	21
Total A&G Expenses					
22	Labor		\$ 2,084,292	\$ 2,084,292	22
23	Labor Loadings		698,141	698,141	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	<u>\$ 2,782,433</u>	<u>\$ 2,782,433</u>	25

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 Sch H-C2, Sh 1 (c)	Total System Alloc. (d)	Line No.
<u>Administrative and General (A&amp;G)</u>					
A&G Salaries					
		920			
1	Labor		\$ 576,907	\$ 576,907	1
2	Labor Loadings		193,232	193,232	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 770,140	\$ 770,140	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		\$ 10,727	\$ 10,727	18
19	Labor Loadings		3,598	3,598	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 14,325	\$ 14,325	21
Total A&G Expenses					
22	Labor		\$ 587,634	\$ 587,634	22
23	Labor Loadings		196,830	196,830	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	\$ 784,464	\$ 784,464	25

Job Posting

<b>Job ID:</b>	67122113	<b>Job Function:</b>	Internal Auditor
<b>Company Name For Job:</b>	Southwest Gas	<b>Entry Level:</b>	No
<b>Position Title:</b>	Auditor II	<b>Salary:</b>	63978
<b>Min Education:</b>	BA/BS/Undergraduate	<b>Salary - High:</b>	79973
<b>Min Experience:</b>	3-5 Years	<b>Salary - Type:</b>	Yearly Salary
<b>Company Name:</b>	Southwest Gas	<b>Workplace Type:</b>	Hybrid
<b>Industry:</b>	Utilities	<b>Job Type:</b>	Full-Time
		<b>Location(s):</b>	Las Vegas, Nevada, United States

CONTACT INFORMATION

Contact Person: Kristine Falcon

Phone: --

Email Address: kristine.falcon@swgas.com

Fax: --

Apply URL: [https://ebtw.fa.us2.oraclecloud.com/hcmUI/CandidateExperience/en/sites/CX\\_1/job/2220/?utm\\_medium=jobshare](https://ebtw.fa.us2.oraclecloud.com/hcmUI/CandidateExperience/en/sites/CX_1/job/2220/?utm_medium=jobshare)

Job Description

The Internal Auditor II is responsible for helping Internal Audit management maintain an independent, objective assurance and consulting function designed to add value and improve the Company's operations. This position works independently with minimal oversight, performing risk assessments, developing audit programs, and executing moderately complex engagements.

POSITION DIMENSIONS

This position does not have direct accountability for people or budgets. The position communicates frequently with department heads, professional level employees, and external auditors.

QUALIFICATIONS

There are clear precedents and practices which the individual uses as guidelines to determine how this job is performed. This position requires three to five years of relevant work experience in internal or external audit, accounting, or construction, environmental, health & safety, or utility operations audit and a bachelor's degree in a related field from an accredited university. The individual should also demonstrate the following qualifications:

- Strong analytical skills
- Ability to communicate clearly and effectively in both speech and writing
- Strong interpersonal skills and ability to establish rapport with clients and colleagues
- Ability to adapt to change and manage multiple assignments
- Proficiency with Microsoft Office tools
- Travel four to six weeks annually, depending on business requirements

The following are preferred:

- Sarbanes-Oxley experience
- Certified Public Accountant, Certified Internal Auditor, or other relevant certification
- ACL and/or TeamMate experience

ESSENTIAL JOB RESPONSIBILITIES

- Plan, develop, and execute moderately complex financial and operational reviews/audits following a systematic, disciplined approach
- Conduct interviews for the purpose of understanding and evaluating business processes to assess the adequacy of internal controls
- Document audit procedures performed and other required work papers in a clear, concise, and organized manner
- Communicate audit findings to key personnel and follow-up on management's plan to resolve issues
- Draft written audit reports that document audit procedures and findings in an accurate, concise and unbiased manner
- Operate independently with minimal oversight during all phases of the auditing process
- Coordinate work with external auditors as needed
- Conduct risk assessments and develop risk-based audit programs and testing procedures
- Conduct fraud investigations effectively using appropriate discretion, as required
- Evaluate and make recommendations to improve the effectiveness of control and governance processes
- Perform related duties and responsibilities as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

SALARY DETAILS

\$63,978 - \$79,973

Edit Job Posting



Home / Search / Job Details

## SAP Manager Application Services

Southwest Gas · Las Vegas, NV 89101 · moments ago

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- SAP
- Full Time
- \$120,009 - \$180,015
- Work from home available

Dice Id : RTX1108ea  
Position Id : 7732881  
Originally Posted : 7 months ago

Have a Job?

### Job Description

The Mgr/Application Services has primary responsibility for supporting the business software applications for the user community, and for coordinating with support groups regarding business process impact and implementation timing. This includes evaluating and accepting prioritized requests for application software changes as well as the administration, organization and direction of personnel, activities and workflows to ensure the effective development, testing, implementation and ongoing maintenance of business software applications.

The Incumbent will have extensive experience in at least one of the SAP ISU modules: Invoicing, Finance, Controlling, contract accounts receivables and payables, as well as integration knowledge across various ISU modules and knowledge on the meter to cash processes. This role is responsible for the overall design and architecture of all business solutions within and around the existing S/4 HANA system landscape. As the manager of the SAP applications team, the incumbent will serve as the domain expert, for all SAP; serves as the conduit between business process and technology, provides advisory recommendations on SAP features alignment and usage, delivers innovative solutions that will increase our operational agility and enable our continued growth and supports ongoing project activities. Researches and develops new solutions leveraging SAP Platform and Emerging Technologies in support of our business strategy.

Responsibilities may also include leading, guiding, and coordinating application development, configuration, and integration teams in support of on-time delivery of business application implementation projects and/or initiatives. In this capacity, the Manager will focus on enhancing team performance, removing productivity blockers, and ensuring that self and teams are accountable for risks, issues, and project deliverables. As such, the Manager plays an instrumental role in helping projects meet business, schedule, and budget objectives.

#### Minimum Qualifications

This position requires a minimum of six to ten years of relevant work experience in the SAP space. A bachelor's degree from an accredited university or equivalent work experience is required. A degree in Business Administration or Management Information Systems is preferred. SAP certifications a plus.

#### Essential Job Responsibilities

- Monitor business needs, application issues, projects and standing commitments and allocate resources to address priorities
- Review application or infrastructure component specifications and development plans, and assure cost-effectiveness, compatibility with I/S architectures, and compliance with security/control and technology recovery practices
- Provide guidance to the analysis, prioritization and development of change requests, upgrades and patches, and maintenance actions and assure appropriate coordination, communication, documentation and approval
- Ensure that I/S personnel communicate and work effectively in project teams and work groups, and with vendor and contracted personnel
- Ensure effective incident management and reporting of progress and problems
- Maintain formal and informal communication with key contacts in business areas
- Provide approval for all production implementations for areas of responsibility, which includes proper documentation
- Develop and implement department goals that are aligned with I/S business objectives
- Prepare and manage the O&M and capital budgets and three-year plans
- Determine required staffing and skill levels and maintain a proper balance of staff and contract personnel
- Arrange for appropriate training and assignments
- Negotiate software and service contracts, and monitor performance against contract terms
- Represent the Information Services department in technology recovery rehearsals and in planning and execution of the corporate and departmental emergency management plans
- Work closely with Project Managers and other leaders to deliver initiatives and products utilizing waterfall, lean, and agile project management methodologies
- Ensure that project team's purpose and objectives are clear and linked to the broader vision, strategy, and roadmap when leading project teams
- Coach and empower delivery teams to take accountability for delivery, risk and issue management when leading project teams
- Build strong relationships with internal customers, stakeholders, and integration teams to ensure project delivery is smooth and customer centric
- Provide technical advice and direction to project teams and customers with a view to inform business strategy, and deliver technical solutions that drives innovation and business outcomes
- Employ a coaching and mentoring approach to create an environment for project teams to be highly engaged, enabled, and effective
- Perform related duties and responsibilities as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

#### SALARY DETAILS

\$120,009 - \$180,015

At Southwest Gas, attracting the best talent is key to our strategy and success as a company. We use flexibility to develop competitive compensation offers to ensure we are able to hire the best candidates. The quoted salary range represents the minimum and maximum of the pay range for the position. It is provided as a good faith estimate as to what our ideal candidates are likely to expect, as we tailor our offers within the range based on the selected candidate's experience, industry knowledge, location, technical and communication skills and other factors that may prove relevant during the interview and selection process.

Apply Now

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Home / Search / Job Details

**Senior ISU FICA**

Southwest Gas | Las Vegas, NV 89101 | Moments ago

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FICA, Billing, Project Management, IT Implementation, Systems Testing

Doc Id | IR  
Position Id  
Originality |

Full Time

\$92,777 - \$139,167

Work from home available

Have a Job

**Job Description**

The Senior Business Analyst/SAP provides support for a broad range of functional aspects of the SAP system as they relate to business processes and development. This position is responsible for the planning, configuration, testing, and end-user support of SAP applications as well as the functional oversight of custom software development, including meter to cash with a focus on ISU FICA.

Southwest Gas is looking for an experienced ISU FICA analyst

- Experienced in configuring FICA business processes
- Experience in budget billing, unbilled revenue, and collective billing/invoicing is a plus
- Experience in configuring and developing processes around payment channels, security deposits, returns, GA integrations, write-offs, clearing rules, collection strategies etc.

Senior Business Analyst/SAP works in close collaboration with business partners, internal and external development teams and other IT staff to translate business requirements into functional and technical specifications according to the specifications of the business need. This position actively participates in the development of technical and workflow solutions, analysis of SAP application solutions options, and the creation of appropriate related documents and the delivery of final solutions to the business utilizing reports, presentations and/or visual aids. Provides leadership in working with business subject matter experts, developers and quality assurance staff to ensure deliverables are met as well as mentoring members of the IT team by assisting in the development of analytical skills, business understanding and SAP configuration. Utilizes information systems to improve efficiency and make recommendations on new system implementation or necessary upgrades that will best meet customer and Company requirements. Works on blended project teams consisting of web developers, software engineers, functional analysts and business users at various levels in the organization to deliver projects to support the Company's short & long-term strategic roadmap. Guides implementation of SAP modules utilizing internal and external IT resources effectively.

**Minimum Qualifications**

This position requires four to six years of functional SAP work experience, or equivalent combination of education and experience sufficient to successfully perform the essential job responsibilities.

The following qualifications are also required:

- Strong SAP functional module experience, including the ability to configure the specific SAP modules listed in the job description
- Systems Testing and IT implementation experience
- Project Management experience
- Utilities experience
- Excellent analytical skills and a sense of urgency
- Experience working with cross-functional teams
- Experience with process mapping
- Organized with the ability to work in a dynamic, rapidly changing environment and the ability to manage multiple tasks and projects at once
- Exceptional verbal and written communication skills
- Experience with and passion for implementing change and continual improvement
- Demonstrated fluency in business processes and process differentiation
- Ability to analyze and synthesize business requirements, including recognizing patterns and conceptualizing processes

Superiority experience and SAP certification and/or a bachelor's degree in Information Technology, Business or Computer Science from an accredited university is preferred.

**Essential Job Responsibilities**

- Perform project level analysis and produce concept communication materials utilizing flowcharts, narratives, and other documentation including "What If" scenarios to deliver solutions to known problems and needs assessments on user requested enhancements
- Triage and troubleshoot incidents, identify and propose the solution or workaround and open/monitor vendor tickets as applicable. Perform root cause analysis on problems
- Prioritize changes and communicate status to the business
- Identify improvement opportunities related to SAP
- Conduct data gathering and analysis to understand business strategy requirements
- Evaluate current business processes to identify areas of improvement or system inefficiencies and develop innovative solutions that increase customer satisfaction and align with business strategy requirements
- Understand and negotiate needs and expectations of multiple stakeholders by developing a communication process to keep others up to date on project results
- Configure SAP functional modules and maintain configuration rationale documentation
- Comply with Company change management processes when moving configurations into production
- Participate and consult on the operation of SOX business controls and General Computing Controls related to SAP functional modules supported
- May authorize use of SAP GRC freighter accounts and analyze/approve related output after use
- Establish and maintain liaison relationship with business partners and IT organization to align support efforts to meet business needs
- Establish and maintain liaison relationship with third party vendors to provide effective technical solutions, develop a thorough understanding of vendor SLAs and communicate any concerns of issues to management
- Contribute and, as needed, provide direction for short-and long-term planning sessions and provide feedback to ensure understanding of business goals and strategy
- Perform comprehensive system testing of enhancements, patches and configuration changes. Includes development of test plans and test scripts, as well as partnering with developers during integrated unit testing and the resolution of any issues or defects encountered
- Develop and monitor productivity tools and key performance indicators across multiple delivery methods for multiple audiences
- Develop scripts and queries for analysis and troubleshoot data issues
- Act as a liaison between the developers and the business to support development of reports and reporting tools
- Coordinate tests with third-party service providers
- Understand the Company's core business and functions as related to the SAP modules supporting
- Ensure customer satisfaction related to application performance and end-user experience and collaborate with the technical infrastructure team to troubleshoot and mitigate performance issues as necessary
- Maintain communication with the user community to keep them well-informed of system updates or enhancements
- Facilitate new system integration through configuration and testing
- Mentor other analysts and assign and monitor work
- Assess business needs utilizing a structured requirement process (gather, analyze, document, and manage changes) to assist in identifying business priorities and advises/provides recommendations on options
- Develop, write, and communicate business requirements and functional/technical specifications for the implementation of business solutions. Maintains specifications going forward in Solution Manager
- Support and troubleshoot 24x7 SAP core batch process job failures
- Perform related duties and responsibilities as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

**Salary Details**

\$92,777 - \$139,167

At Southwest Gas, attracting the best talent is key to our strategy and success as a company. We use flexibility to develop competitive compensation offers to ensure we are able to hire the best candidates. The quoted salary range represents the minimum and maximum of the pay range for the position. It is provided as a good faith estimate as to what our ideal candidates are likely to expect, as we tailor our offers within the range based on the selected candidate's experience, industry knowledge, location, technical and communication skills and other factors that may prove relevant during the interview and selection process.

Apply Now

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### UNLV Career Fair (Fall 2022)

Wednesday, October 26th 2022, 9:30 am - 2:30 pm PDT

Main Career Center

4505 Maryland Parkway, Las Vegas, Nevada 89154, United States [📍](#)

☆ Follow

✓ Registered ▾

Details All employers

🕒 10 months ago

#### Employer attendees



ADP, Inc, Girl Scouts of Southern Nevada, Martin Harris Construction, TPO Network and 202 other employers are going.

See more employers

#### School Attendees



#### Career fair description

## Presenting: The UNLV Career Fair

**WELCOME BACK!** This one day event is for students and alumni of UNLV, CSN, NSC, and UNR. Join us in the Thomas & Mack for an opportunity to engage with excited potential new employees.

#### Location

This fair will be held in the Thomas & Mack Center, 4505 S Maryland Parkway, Las Vegas, NV 89154.

#### Setup

Each registration for the in-person fair provides you a six foot table with four chairs and a table linen in our career fair space. Power outlets available on a limited basis for an additional fee.

#### Inviting Students to meet with you

Attendee registration opens July 1, 2022. If you are interested in increasing your number of connections, consider inviting students and alumni to meet with you directly.

Here's how:

1. On your Handshake homepage, within the left-side toolbar, locate where it says "Relationships".
2. Click on "Search Students".
3. Select "University of Nevada, Las Vegas" as the school you'd like to search.
4. Apply filters to find the students and alumni you are looking for. Filters include class year, major, interests, etc. and can help to tailor your audience.

### School Attendees



### Contact

Alejandro Chacon  
Assistant Director of Experiential Learning, Mentoring  
and Operations  
alejandro.chacon@unlv.edu

students and alumni to meet with you directly.

Here's how:

1. On your Handshake homepage, within the left-side toolbar, locate where it says "Relationships".
2. Click on "Search Students".
3. Select "University of Nevada, Las Vegas" as the school you'd like to search.
4. Apply filters to find the students and alumni you are looking for. Filters include class year, major, interests, etc. and can help to tailor your audience.
5. Once you have found the students and alumni you're interested in, you can message them directly through Handshake.

#### Sponsorship information and details

All sponsorships include booths

**PREMIER** Sponsorship - \$5,000 - Only 15 available (up to 6 representatives per booth permitted at this level)

- Registration is included.
- Logo included on event digital and printed promotional materials
- Sponsor recognition signage at event and inside booth
- Targeted email blast highlighting company participation the week leading up to the fair
- Exposure on Career Services social media pages (tag Instagram, Facebook, LinkedIn) two weeks leading up to fair
- Invitation and additional sponsorship recognition for Prepare for the Fair event on October 4, 2022.
- 1/4 page ad in our Spring Career Handbook

**\*\*Please note: hard deadline for printed marketing materials is September 26, 2022**

**PARTNER** Sponsorship - \$3,500 - Only 10 available (up to 4 representatives per booth permitted at this level)Registration is included.

- Logo included on event digital and printed promotional materials
- Sponsor recognition signage at event and inside booth
- Exposure on Career Services social media pages (tag Instagram, Facebook, LinkedIn) two weeks leading up to fair
- Invitation to Prepare for the Fair event on October 4, 2022

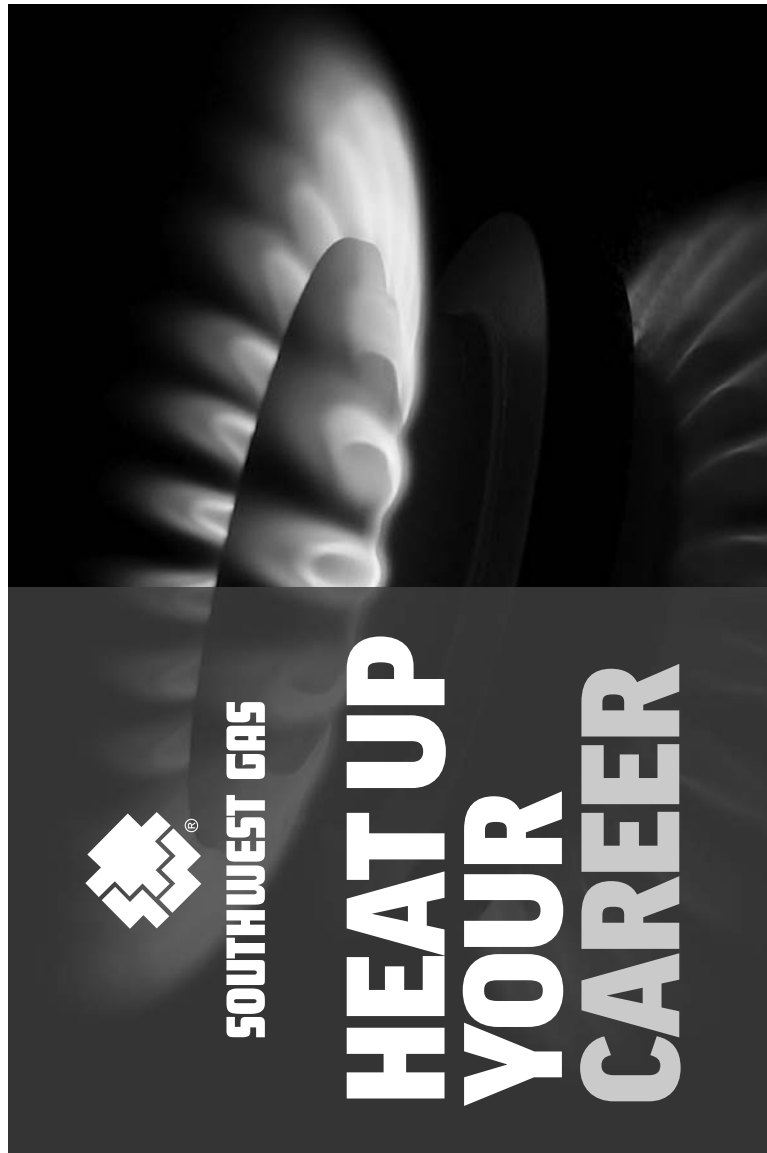
**\*\*Please note: hard deadline for printed marketing materials is September 26, 2022**


#### Registration Information

- Standard Registration - \$850
- Small Business Registration - \$500 (for businesses under 50 employees)
- Non-profit/Government Registration - \$500
- Electrical outlets are limited in short supply and are available on a first-come-first-served basis - \$50
- If you have questions about the registration fees, please contact careerservices@unlv.edu.

#### In-person fair registration includes:

- Parking
- Lunch for 4 representatives (6 for Premier Sponsors)
- Booth for 4 representatives (6 for Premier Sponsors)
- Promoted to UNLV, CSN, NSC, and UNR students and alumni
- Free WiFi!
- One black table linen



 **SOUTHWEST GAS**

**HEAT UP  
YOUR  
CAREER**

**Ignite Your Passion!**

Enjoy a rewarding career with Southwest Gas where the average tenure of an employee is 15 years.

Join us and be a part of an amazing company!

Visit our careers site at [swgas.com/careers](http://swgas.com/careers) or scan the following QR code to view our job opportunities!



## Highnoon – Invoice #1222089 – Winter Communications Campaign

During the cooler months and with natural gas prices higher than in past years, Southwest Gas deployed a communications campaign to proactively inform customers by empowering them with information which will help control their energy costs and to raise awareness of financial assistance programs. As part of this effort, digital display banners, paid search engine results and paid Facebook ads were employed across our service territory (AZ, CA, NV) and was implemented by HighNoon.

- Digital Display Banners – January 2022 – March 2023



- Paid Search – January 2022 – March 2023
  - Links would appear at the top of search engine results for key phrases like but not limited to: “how to lower gas bill,” or “why is my southwest gas bill so high”
- Paid Facebook Ads – January 2022 – March 2023





southwestgas



southwestgas Our Equal Payment Plan can help minimize the expected impact of higher gas costs this winter by helping budget your monthly gas bill. This convenient program offers a fixed monthly payment determined by your estimated annual gas usage. Easily enroll today at [swgas.com/en/equal-payment-plan](https://swgas.com/en/equal-payment-plan).

82w

View insights

Boost post



Liked by [arizona811](#) and 8 others

JANUARY 31, 2022







Remember to Call 811 2 days before starting any digging project.



Sponsored by  
Southwest Gas Corporation



**Southwest Gas Corporation** X

Sponsored · 🌐

Gas usage increases during cooler weather, when appliances such as furnaces and water heaters work harder to keep homes warm and showers hot. Here are some reminders on how you can conserve energy and save money during colder months:

- Set daytime thermostat between 65°F and 68°F, health permitting, and the nighttime temperature at a lower setting.
- Regularly change or clean air filters as required. Heating units use less energy and work more efficiently when filters aren't clogged or dirty.
- Seal leaks and cracks around doors, windows and other openings with caulk or weather stripping.

You can find more energy-saving tips at [swgas.com/tips](http://swgas.com/tips). #saveenergy #savemoney #energyefficiency #heatingseason





**Southwest Gas Corporation** X ⋮  
Sponsored · 🌐

Here are some reminders on how you can conserve energy and save money during the heating season:

- Set daytime thermostat between 65°F and 68°F, health permitting, and the nighttime temperature at a lower setting.
- Follow manufacturer's recommendations for water heater settings.
- Regularly change or clean air filters as required. Heating units use less energy and work more efficiently when filters aren't clogged or dirty.
- Seal leaks and cracks around doors, windows and other openings with caulk or weather stripping.

You can find more energy-saving tips at [swgas.com/tips](http://swgas.com/tips). #saveenergy #savemoney



# Southwest Gas

811 – English

January 02, 2023

Highnoon

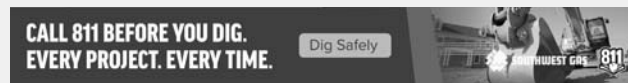
Display Static - Version 1 - A



160x600



300x600



728x90



320x50



300x250



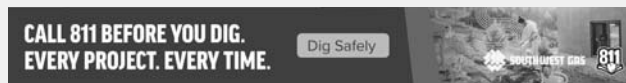
Display Static - Version 1 - B



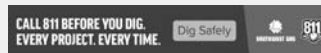
160x600



300x600



728x90



320x50



300x250



Social Single Image



Social Stories





# Southwest Gas

811 – Spanish

January 02, 2023

Highnoon

Display Static - Version 1 - A



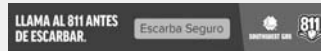
160x600



300x600



728x90



320x50



300x250



Display Static - Version 1 - B



160x600



300x600



728x90



320x50



300x250



Social Single Image

**Southwest Gas**  
Promoted · 🌐

¿A punto de escarbar para un proyecto? Llama al 811 dos días antes de romper tierra para marcar las líneas de utilidad.

**LLAMA A 811 ANTES DE CADA PROYECTO CADA VEZ**

<https://www.swgas.com>  
**Llama Antes de Escarbar**  
Protege líneas de gas

Learn More

👍 155      💬 18 comments

👍 Like    💬 Comment    📄 Send

**Southwest Gas**  
Promoted · 🌐

Southwest Gas marcará las líneas de utilidad gratis antes de cualquier proyecto de escarbar. Evita romper líneas enterradas y escarba con cuidado.

**LLAMA A 811 ANTES DE CADA PROYECTO CADA VEZ**

<https://www.swgas.com>  
**Marca las Líneas de Gas**  
Escarba Con Cuidado

Learn More

👍 155      💬 18 comments

👍 Like    💬 Comment    📄 Send

**Southwest Gas**  
Promoted · 🌐

Llama al 811 antes de proyectos de escarbar para marcar líneas enterradas gratis. Escarba con cuidado y ubica las líneas.

**LLAMA A 811 ANTES DE CADA PROYECTO CADA VEZ**

<https://www.swgas.com>  
**Protege Líneas Enterradas**  
Consejos de Seguridad

Learn More

👍 155      💬 18 comments

👍 Like    💬 Comment    📄 Send



Social Stories



# Southwest Gas

Annual Ad – English

January 05, 2023

Highnoon

Display Static - Version 1



160x600



300x600



728x90



320x50



300x250



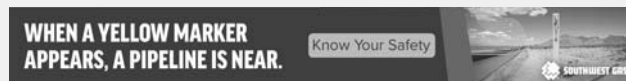
Display Static - Version 2



160x600



300x600



728x90



320x50



300x250





# Southwest Gas

Annual Ad – Spanish

January 05, 2023

Highnoon

Display Static - Version 1



160x600



300x600



728x90



320x50



300x250



Display Static - Version 2



160x600



300x600



728x90



320x50



300x250



# Southwest Gas

R&R English

December 09, 2022

Highnoon

Display Static/Animated - Version 1



160x600



300x600



728x90



320x50



300x250



Display Static/Animated - Version 2



160x600



300x600



728x90



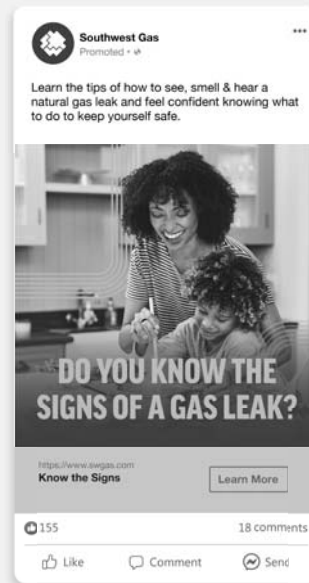
320x50



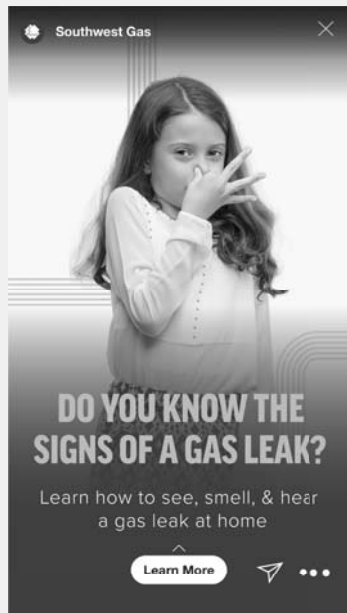
300x250



Social Single Image



Social Stories





# Southwest Gas

R&R Spanish

November 28, 2022

Highnoon

Display Static/Animated - Version 1



160x600



300x600



728x90



320x50



300x250



Display Static/Animated - Version 2



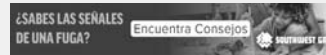
160x600



300x600



728x90



320x50



300x250



Social Single Image



Social Stories



# Southwest Gas

Snow Safety Display and Social  
Version 1 A+B

December 16, 2022

Highnoon

Display Static - Version 1 - A



160x600



300x600



728x90



320x50



300x250



Display Static - Version 1 - B



160x600



300x600



728x90



320x50



300x250





Social Single Image and Story



**Southwest Gas**  
Promoted

Snow safety tip! Protect the gas meter this winter by installing a shelter to shield snow from accumulating on the pipes.

**SWEEP OFF SNOW,  
DON'T SMACK.**

[www.swgas.com](http://www.swgas.com)  
**Clear Snow Off with a Broom**  
Natural Gas Snow Safety

LEARN MORE

155 18 comments

Like Comment Send



**Southwest Gas**


**SWEEP OFF SNOW,  
DON'T SMACK.**

Know how to safely remove snow from the gas meter


Learn More



Next Door Single Image

 **Southwest Gas**  
Promoted ·

**Have you covered the gas meter yet?**  
The temperature is starting to drop, which means it's time to install a shelter to protect the gas meter from the snow. Covering the natural gas meter keeps the snow from accumulating on the pipes which can help prevent a leak. However, if you need to clean snow off the meter, be sure to use a broom, not a shovel.



**SWEEP OFF SNOW, DON'T SMACK.**

Winter natural gas safety tips from Southwest Gas [LEARN MORE](#)



Display Static - Version 1 - A



160x600



300x600



728x90



320x50



300x250



Display Static - Version 1 - B



160x600



300x600



728x90



320x50



300x250



Social Single Image and Story



**Southwest Gas**  
Promoted

Protege tu medidor de gas este invierno con un refugio de la nieve. Previene daño a líneas al usar una escoba, no una pala.

**BARRE LA NIEVE.  
NO LA GOLPEES.**

www.swgas.com  
**Consejos Para Prevenir Daño**  
Prepara tu Medidor [Más Información](#)

155 18 comments

Like Comment Send



**Southwest Gas**

**BARRE LA NIEVE.  
NO LA GOLPEES.**

Conoce como quitar nieve del medidor con cuidado.

[Más Información](#)



Snow Safety Display and Social  
Version 2 A+B

Display Static - Version 2 - A



160x600



300x600



728x90



320x50



300x250



Display Static - Version 2 - B



160x600



300x600



728x90



320x50



300x250





Social Single Image Version 2 - A + B

**Southwest Gas**  
Promoted

Snow safety tip! Protect the gas meter this winter by installing a shelter to shield snow from accumulating on the pipes.

**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

www.swgas.com  
**Tips to Prevent Pipe Damage**  
Winterize the Gas Meter [LEARN MORE](#)

155 18 comments

Like Comment Send

**Southwest Gas**  
Promoted

Snow safety tip! Protect the gas meter this winter by installing a shelter to shield snow from accumulating on the pipes.

**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

www.swgas.com  
**Tips to Prevent Pipe Damage**  
Winterize the Gas Meter [LEARN MORE](#)

155 18 comments

Like Comment Send



Social Stories Version 2 - A + B



Southwest Gas

**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

Build a shelter to protect the meter from the snow.

Learn More

^

▽ ...

This is an Instagram story for Southwest Gas. The top left corner features the Southwest Gas logo and the text 'Southwest Gas'. The main image shows a woman and a young girl in a kitchen, rolling out dough for cookies. The bottom half of the story has a dark background with white text. The text reads: 'KNOW YOUR SNOW SAFETY. PROTECT THE GAS METER.' followed by 'Build a shelter to protect the meter from the snow.' At the bottom, there is a 'Learn More' button, an upward arrow icon, and a three-dot menu icon.



Southwest Gas

**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

Build a shelter to protect the meter from the snow.

Learn More


^

▽ ...


This is an Instagram story for Southwest Gas. The top left corner features the Southwest Gas logo and the text 'Southwest Gas'. The main image shows a woman and a young girl sitting on a couch, reading a book together. The bottom half of the story has a dark background with white text. The text reads: 'KNOW YOUR SNOW SAFETY. PROTECT THE GAS METER.' followed by 'Build a shelter to protect the meter from the snow.' At the bottom, there is a 'Learn More' button, an upward arrow icon, and a three-dot menu icon.



Next Door Version 2 - A + B


 **Southwest Gas**  
Promoted ·

**"Have you covered the gas meter yet?"**  
The temperature is starting to drop, which means it's time to install a shelter to protect the gas meter from the snow. Covering the natural gas meter keeps the snow from accumulating on the pipes which can help prevent a leak. However, if you need to clean snow off the meter, be sure to use a broom, not a shovel.




**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

Snow safety tips for the whole community. [LEARN MORE](#)

 **Southwest Gas**  
Promoted ·

**"Have you covered the gas meter yet?"**  
The temperature is starting to drop, which means it's time to install a shelter to protect the gas meter from the snow. Covering the natural gas meter keeps the snow from accumulating on the pipes which can help prevent a leak. However, if you need to clean snow off the meter, be sure to use a broom, not a shovel.



**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

Snow safety tips for the whole community. [LEARN MORE](#)



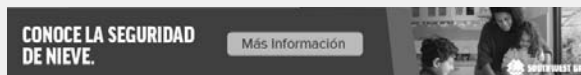
Display Static - Version 2 - A



160x600



300x600



728x90



320x50



300x250



Display Static - Version 2 - B



160x600



300x600



728x90



320x50



300x250



Social Single Image Version 2 - A + B

 **Southwest Gas**  
Promoted •

Tip de seguridad para nieve. Protege tu medidor de gas este invierno con un refugio de nieve y previene nieve en las líneas.



**CONOCE LA SEGURIDAD DE NIEVE.**

[www.swgas.com](http://www.swgas.com)  
**Consejos Para Prevenir Daño** Más Información  
Prepara tu Medidor

👍 155 18 comments

👍 Like    💬 Comment    📄 Send

 **Southwest Gas**  
Promoted •

Tip de seguridad para nieve. Protege tu medidor de gas este invierno con un refugio de nieve y previene nieve en las líneas.



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Social Stories Version 2 - A + B



Southwest Gas

**CONOCE LA SEGURIDAD DE NIEVE.**

Construye un refugio para proteger el medidor de gas de la nieve.

Más Información



Southwest Gas

**CONOCE LA SEGURIDAD DE NIEVE.**

Construye un refugio para proteger el medidor de gas de la nieve.

Más Información





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

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

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

### **NOT CALLING CAN BE LIFE THREATENING AND COSTLY.**

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

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

For more information about natural gas safety, visit [swgas.com/safety](http://swgas.com/safety) or call **877-860-6020**.



**SOUTHWEST GAS**



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





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

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

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

### No llamar puede ser potencialmente mortal y costoso.

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

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

Para más información sobre la seguridad de gas natural, visite [swgas.com/safety](http://swgas.com/safety) o llame al teléfono **877-860-6020**.



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

# Natural Gas Safety

Wherever you live, work, or play.



## NATURAL GAS LINES

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

### A LEAK MAY BE PRESENT IF YOU:



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



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



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

## IF YOU SUSPECT A LEAK

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

For more information about natural gas safety visit

[swgas.com/safety](http://swgas.com/safety)

or call **877-860-6020**



**SOUTHWEST GAS**

# Seguridad con Gas Natural

Dondequiera que usted viva, trabaje o juegue.



## TUBERÍAS DE GAS NATURAL

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

### PUEDA HABER UNA FUGA SI USTED:



**OLFATEA:**

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



**OYE:**

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



**VE:**

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

### SI USTED SOSPECHA QUE HAY UNA FUGA

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

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

[swgas.com/safety](http://swgas.com/safety)

o llame al teléfono **877-860-6020**



**SOUTHWEST GAS**



## HEAVY SNOW CAN DAMAGE YOUR NATURAL GAS METER

Follow these tips to keep your meter protected:

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

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

For information about how to build a structurally engineered shelter, visit [www.swgas.com/safety](http://www.swgas.com/safety) or call **1-877-860-6020**.



**SOUTHWEST GAS**



## LAS FUERTES NEVADAS PUEDEN DAÑAR SU MEDIDOR DE GAS NATURAL

Siga estos consejos para mantener su medidor protegido:

- Instalar un refugio de medidor
- Retire la nieve y el hielo de su medidor, preferiblemente con una escoba
- No acumule nieve en su medidor de gas al palear o arar
- Evite que la nieve caiga sobre su medidor de gas al limpiar los techos

Si alguna vez sospecha que hay una fuga de gas natural, sea cliente nuestro o no, abandone el área de inmediato y desde un lugar seguro llame al **911** y a Southwest Gas al **877-860-6020**.

Para obtener información sobre cómo construir un refugio diseñado estructuralmente, visite [www.swgas.com/safety](http://www.swgas.com/safety) o llamar **1-877-860-6020**.



**SOUTHWEST GAS**

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

66 word count (minus announcer end tag)

*\*sounds of outdoors, daytime\**

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

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

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

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

Home Makeover Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, Dude.

Announcer: Brought to you by Southwest Gas.

**811** (78 words)

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

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

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

Older Dude: ¡Listo! ¡Gracias!

Deep Voiced Narrator: De nada, amigo.

Announcer: Presentado por Southwest Gas.

-----

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

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

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

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

Deep Voiced Narrator: You're welcome dude.

Announcer: Brought to you by Southwest Gas.

## SOUTHWEST GAS DEEP-VOICED NARRATOR/NON-GAS SCRIPT

88 word count

*\*kitchen sounds: pots and pans clanging, etc.\**

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

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

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

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

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

Youngish Female: Shut up!

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

Youngish Female: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're very welcome.



**NON-GAS DUDETTTE** (76 words)

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

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

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

Youngish Female: Pero ni tenemos electrodoméstico de gas natural.

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

Youngish Female : ¡No me cuentes!

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

Youngish Female: ¡Gracias, narradora profunda!

Spanish: De nada.

-----

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

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

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

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

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

Youngish Female: Shut up!

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

Youngish Female: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're very welcome.

## SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/RECOGNITION & RESPONSE SCRIPT 2019

77 word count

*\*calm evening sounds, crickets, footsteps & dog lightly panting\**

Deep Voiced Narrator: You & Buddy are enjoying your walk when...

*Buddy sniffs and whimpers*

Dude: Yeah. *(sniffs)* I smell that too!

*Buddy sniffs and whimpers some more*

Dude: I know, "Don't blame it on the dog!"

*Walking sound effects continue. Buddy barks.*

Dude: I hear that hissing too. Maybe it's a cat.

Deep Voiced Narrator: No, dude. A sulfur-like odor and hissing can be signs of a natural gas leak.

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

Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, Dude.

*Buddy whimper-barks*

Deep Voiced Narrator: You too, Buddy.

## SWG Recognition & Response - Spanish (73 words)

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

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

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

Millennial Dude: ¡OH NO, Es Una serpiente!

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

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

Millennial Dude: ¡Gracias, narrador profundo!

Deep Voiced Narrator: De nada, joven.

-----

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

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

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

Millennial Dude:DUDE, it's a snake!

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

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

Millennial Dude: Thanks, deep voiced narrator!

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



CLIENT(S): Southwest Gas

MEDIUM: 30 Second Radio Spot

SPOT TITLE: "Mike & Dave Talk Snow Safety"

WORD COUNT: 81

CHARACTER(S): 2 Neighbors: Mike (Adult Male, 30-45 years old) and Dave (Adult Male, 45-60 years old);  
Friendly Female Narrator (30-45 years old)

**Scene:** *Residential suburban outdoors in winter; front/side yard. Two neighbors, Mike and Dave, are outside clearing snow and meet at the property line between their houses.*

**SFX:** *Sounds of wind, birds, children playing, light traffic, snow shovels scraping on concrete, medium-heavy breathing from Mike/Dave. Suddenly, scraping stops:*

**Mike:** Woah, Dave! Nice lookin' snow shelter covering your natural gas meter!

**Dave:** Thanks, I like how you swept yours instead of using a shovel.

**Mike:** Hey, I cleared the icicles off the overhang too, not taking any risks.

**Dave:** And you shoveled your walkway. Wanna do mine? Snow's almost over the vents.

**Mike:** *(sincere, but with an air of jest)* Yeah, sure, if you help me build a shelter like yours.

**Friendly Female Narrator:** *(confident, calm, warm)* If you ever suspect a natural gas leak, leave the area immediately and call 911 and Southwest Gas.

## SOUTHWEST GAS DEEP-VOICED NARRATOR/SNOW SCRIPT/HONEY

88 word count

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

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

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

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

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

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

Youngish Female: Thanks deep voiced narrator.

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

Announcer: Learn more at [sw gas dot com](http://swgas.com).

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

**“¿Por qué?”**  
(77 words)

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

**Niño:** (curiously) ¿Qué haces abuelo?

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

**Niño:** ¿Por qué?

**Abuelo:** Para protegerlo.

**Niño:** ¿Por qué?

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

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

**Abuelo:** Tienes toda la razón!

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

**“Why?”**  
(75 words)

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

**Grandpa** (youngish Grandpa, not elderly): I'm making a snow shelter for the natural gas meter.

**Young Boy:** Why?

**Grandpa:** To protect it.

**Young Boy:** Why?

**Grandpa:** Because snow and ice could damage the meter and the gas pipes, and cause a gas leak.

**Young Boy:** Hmm...Then we should be careful when clearing our roof too! Snow could fall and land (*hand clap sound effect*) right on top of it!

**Grandpa:** You're absolutely right!

**Announcer:** Learn more at [s. w. gas dot com](http://s.w.gasdot.com), forward slash, safety.

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

**“¿Por qué?”**  
(77 words)

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**Niño:** ¿Por qué?

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

**Abuelo:** Tienes toda la razón!

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**Grandpa:** You're absolutely right!

**Announcer:** Learn more at [s. w. gas dot com](http://s.w.gasdot.com), forward slash, safety.

<https://www.youtube.com/watch?v=urJPcKlc5Z4>



# Tab N

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Total System (c)	Southern Nevada (d)	Line No.
	Factor I				
1	Direct Operating Expense	WP N, Sh 2	\$ 305,595,077	\$ 83,558,107	1
2	Percent of Total		100%	27.34%	2
	Factor II				
3	Average Direct Gross Gas Plant in Service	WP N, Sh 3	\$ 8,610,503,098	\$ 2,468,392,375	3
4	Percent of Total		100%	28.67%	4
	Factor III				
5	Direct Labor	WP N, Sh 4	\$ 97,958,510	\$ 23,781,839	5
6	Percent of Total		100%	24.28%	6
	Factor IV				
7	Average Number of Customers	WP N, Sh 5	2,187,334	710,587	7
8	Percent of Total		100%	32.49%	8
9	Total 4-Factor	Lns 2 + 4 + 6 + 8	400.00%	112.77%	9
10	4-Factor	Ln 9 / 4	100.00%	28.19%	10

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a) [1]	Total System (b)	Southern Nevada (c)	Line No.
<b>Factor I</b>				
<b>Direct Operating Expense</b>				
1	June 2022	\$ 33,476,432	\$ 7,985,999	1
2	July 2022	23,247,300	6,788,329	2
3	August 2022	26,147,389	7,587,486	3
4	September 2022	26,389,588	7,834,330	4
5	October 2022	22,291,771	5,532,898	5
6	November 2022	23,957,707	6,678,526	6
7	December 2022	28,629,242	8,482,379	7
8	January 2023	19,827,063	5,080,908	8
9	February 2023	24,283,259	6,060,603	9
10	March 2023	30,245,404	8,799,376	10
11	April 2023	20,316,627	5,570,721	11
12	May 2023	26,783,298	7,156,552	12
13	Total	\$ <u>305,595,077</u>	\$ <u>83,558,107</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor II</u></b>			
	<b><u>Direct Gross Gas Plant in Service</u></b>			
1	June 2022	\$ 8,354,245,942	\$ 2,388,966,891	1
2	July 2022	8,376,198,332	2,395,954,124	2
3	August 2022	8,422,545,493	2,412,542,962	3
4	September 2022	8,474,842,731	2,428,481,658	4
5	October 2022	8,508,255,438	2,438,262,871	5
6	November 2022	8,561,631,327	2,455,824,592	6
7	December 2022	8,663,489,830	2,481,355,695	7
8	January 2023	8,706,272,498	2,496,790,180	8
9	February 2023	8,743,885,038	2,508,704,586	9
10	March 2023	8,795,420,872	2,523,011,070	10
11	April 2023	8,828,834,266	2,535,521,442	11
12	May 2023	8,890,415,405	2,555,292,430	12
13	Average	<u>\$ 8,610,503,098</u>	<u>\$ 2,468,392,375</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor III</u></b>			
	<b><u>Direct Labor</u></b>			
1	June 2022	\$ 7,607,768	\$ 1,832,450	1
2	July 2022	8,126,832	2,026,630	2
3	August 2022	8,634,403	2,185,734	3
4	September 2022	7,769,122	1,900,340	4
5	October 2022	8,026,041	1,972,820	5
6	November 2022	8,103,254	2,007,355	6
7	December 2022	7,455,233	1,861,792	7
8	January 2023	8,385,942	1,975,534	8
9	February 2023	8,130,969	1,938,856	9
10	March 2023	9,078,176	2,132,408	10
11	April 2023	7,872,977	1,874,172	11
12	May 2023	8,767,793	2,073,748	12
13	Total	<u>\$ 97,958,510</u>	<u>\$ 23,781,839</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor IV</u></b>			
	<b><u>Number of Customers</u></b>			
1	June 2022	2,170,498	705,653	1
2	July 2022	2,169,309	706,157	2
3	August 2022	2,174,185	706,231	3
4	September 2022	2,173,206	706,756	4
5	October 2022	2,177,147	707,974	5
6	November 2022	2,182,651	708,708	6
7	December 2022	2,191,334	711,195	7
8	January 2023	2,196,184	712,694	8
9	February 2023	2,199,116	713,681	9
10	March 2023	2,205,405	715,381	10
11	April 2023	2,204,680	715,957	11
12	May 2023	2,204,295	716,651	12
13	Average	2,187,334	710,587	13

[1] Source: Company Records



SOUTHWEST GAS CORPORATION  
CLASS COST OF SERVICE STUDY  
GUIDE TO WORKPAPERS  
SOUTHERN NEVADA

Supporting schedules for the class cost of service study is included in the workpapers.

The workpapers are divided into sections as follows:

Amounts by FERC Account	Workpapers 2 – 10
Allocation Factors	Workpapers 11 – 22
Class Cost of Service Study	Workpapers 23 – 84
Miscellaneous Workpapers	Workpapers 85 – 90

Sheets 2 through 10 of the workpapers include net plant, other rate base items, expenses, taxes and revenues that flow from Statements G, K, L, and M (and associated schedules). These amounts, by FERC account, are then multiplied by the factor for the particular customer class in the Development of Allocation Factors workpapers. The resulting amount is the allocated amount for each rate class, by classification (demand, customer, and/or commodity). The amounts by classification are aggregated by customer class in the Summary Schedules (Schedule N-2, Sheets 2 through 4).

Sheets 11 through 22 detail the derivation of the allocation factors. Allocation factors are utilized to allocate the various FERC accounts based on the appropriate methodology.

References are listed on the amounts for each FERC account to detail the origination of each total amount. All amounts then flow from one section to the next in the model to produce the final results.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Amount (d)	Line No.
1		<u>Gas Plant in Service</u>			1
2		<u>Direct</u>			2
3		<u>Intangible Plant</u>			3
4	301	Organization	Sch G-1, Sh 11 less Sch G-2, Sh 11	\$ 68,482	4
5	302	Franchise and Consents	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	5
6	303	Miscellaneous Intangible Plant	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	6
7		Total Direct Intangible Plant		<u>\$ 68,482</u>	7
8		<u>Transmission Plant</u>			8
9	365.1	Land and Land Rights	Sch G-1, Sh 11	\$ 888,529	9
10	365.2	Rights of Way	Sch G-1, Sh 11 less Sch G-2, Sh 11	587,115	10
11	366.1	Structures - Compressor Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	34,029	11
12	366.2	Structures	Sch G-1, Sh 11 less Sch G-2, Sh 11	967,414	12
13	367	Mains	Sch G-1, Sh 11 less Sch G-2, Sh 11	62,930,762	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	4,033,103	15
16	369	Measuring and Regulating Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	17,810,558	16
17	370	Communications Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	315,177	17
18	371	Other Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	(1,327)	18
19		Total Transmission Plant		<u>\$ 87,544,170</u>	19
20		<u>Distribution Plant</u>			20
21	374.1	Land & Land Rights	Sch G-1, Sh 11	\$ 0	21
22	374.2	Rights of Way	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,126,336	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	1,138,414,323	24
25	378	Measuring & Regulating Station Equip./Gen.	Sch G-1, Sh 11 less Sch G-2, Sh 11	14,295,352	25
26	380	Services	Sch G-1, Sh 11 less Sch G-2, Sh 11	453,536,209	26
27	381	Meters	Sch G-1, Sh 11 less Sch G-2, Sh 11	215,935,016	27
28	385	Industrial Measuring & Reg. Station Equip.	Sch G-1, Sh 11 less Sch G-2, Sh 11	5,972,523	28
29	387	Miscellaneous Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	29
30		Total Distribution Plant		<u>\$ 1,829,279,759</u>	30
31		Total Transmission and Distribution Plant		<u>\$ 1,916,823,929</u>	31
32		Total Percent Transmission and Distribution Plant		100.00%	32
33		<u>General Plant</u>			33
34	389	Land & Land Rights	Sch G-1, Sh 11	\$ 3,730,567	34
35	390.1	Structures & Improvements	Sch G-1, Sh 11 less Sch G-2, Sh 11	31,048,332	35
36	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 11 less Sch G-2, Sh 11	102,405	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	1,489,295	38
39	391.1	Computer Software & Hardware	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,278,334	39
40	392	Transportation Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11		40
41	392.11	Transportation Equipment - Light	Sch G-1, Sh 11 less Sch G-2, Sh 11	8,034,847	41
42	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 11 less Sch G-2, Sh 11	3,628,686	42
43	393	Stores Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	360,901	43
44	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	7,321,666	44
45	395	Laboratory Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	118,314	45
46	396	Power Operated Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	3,393,657	46
47	397.1	Communication Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,091,266	47
48	397.2	Communication / Telemetry Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	6,246	48
49	398	Miscellaneous Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,130,662	49
50		Total General Plant		<u>\$ 62,735,177</u>	50

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Amount (d)	Line No.
51		<u>Common - Systems Allocable</u>			
52		<u>Intangible Plant</u>	<u>Multiply by Four-Factor</u>		
53	301	Organization	Sch G-1, Sh 12	\$ 17,428	53
54	302	Franchises and Consents		0	54
55	303	Miscellaneous Intangible Plant	Sch G-1, Sh 12 less Sch G-2, Sh 12	33,079,900	55
56		Total Common Intangible Plant		<u>\$ 33,097,328</u>	56
57		<u>General Plant</u>	<u>Multiply by Four-Factor</u>		57
58	389	Land & Land Rights	Sch G-1, Sh 12 less Sch G-2, Sh 12	\$ 1,138,330	58
59	390.1	Structures & Improvements	Sch G-1, Sh 12 less Sch G-2, Sh 12	10,393,511	59
60	390.2	Structures & Improvements Leasehold	Sch G-1, Sh 12 less Sch G-2, Sh 12	0	60
61	390.21	Amortization Structures and Improvements - Lease	Sch G-1, Sh 12 less Sch G-2, Sh 12	0	61
62	391	Office Furniture & Fixtures	Sch G-1, Sh 12 less Sch G-2, Sh 12	1,853,253	62
63	391.1	Computer Software & Hardware	Sch G-1, Sh 12 less Sch G-2, Sh 12	1,920,990	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	573,970	65
66	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 12 less Sch G-2, Sh 12	(1,723)	66
67	392.21	Transportation Equipment - Aircraft	Sch G-1, Sh 12 less Sch G-2, Sh 12	(695)	67
68	393	Stores Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	5,926	68
69	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	184,363	69
70	395	Laboratory Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	582,377	70
71	396	Power Operated Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	111,956	71
72	397	Communication Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	903,962	72
73	397.2	Communication / Telemetry Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	(4,805)	73
74	398	Miscellaneous Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	1,520,529	74
75		Total Common General Plant		<u>\$ 19,181,942</u>	75
76		<u>Net Plant</u>			76
77		Total Direct Net Plant		\$ 1,979,627,588	77
78		Total Common/System Allocation Net Plant	27.79%	52,279,270	78
79		Total Net Plant		<u>\$ 2,031,906,859</u>	79
80		<u>Rate Base</u>			80
81	925.01	Cash Working Capital	Stmt H, Sh 1	\$ 7,769,395	81
82		Materials & Supplies	Stmt H, Sh 1	17,318,454	82
83		Customer Advances	Stmt H, Sh 1	(71,642,814)	83
84		Deferred Gains - TOC / Gas Lamps	Stmt H, Sh 1	0	84
85		Deferred Taxes	Stmt H, Sh 1	(263,694,084)	85
86		Other Debits and Credits	Stmt H, Sh 1	30,100,304	86
87		Total Rate Base		<u>\$ (280,148,745)</u>	87
88		Total Rate Base and Net Plant		<u>\$ 1,751,758,113</u>	88

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Amount	Line No.
(a)	(b)	(c)	(d)		
1		Depreciation Expenses & Amortization			1
2		<u>Direct</u>			2
3		<u>Intangible Plant</u>			3
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		<u>\$ 0</u>	7
8		<u>Transmission Plant</u>			8
9	365.1	Land and Land Rights	Sch L-1, Sh 1	\$ 0	9
10	365.2	Rights of Way	Sch L-1, Sh 1	10,756	10
11	366.1	Structures - Compressor Stations	Sch L-1, Sh 1	6,003	11
12	366.2	Structures	Sch L-1, Sh 1	29,412	12
13	367	Mains	Sch L-1, Sh 1	1,984,714	13
14	367.20	Mains - Bridge	Sch L-1, Sh 1	0	14
15	368	Compressor Stations	Sch L-1, Sh 1	144,315	15
16	369	Measuring and Regulating Stations	Sch L-1, Sh 1	548,624	16
17	370	Communications Equipment	Sch L-1, Sh 1	48,220	17
18	371	Other Equipment	Sch L-1, Sh 1	0	18
19		Total Transmission Plant		<u>\$ 2,772,045</u>	19
20		<u>Distribution Plant</u>			20
21	374.1	Land & Land Rights	Sch L-1, Sh 1	\$ 0	21
22	374.2	Rights of Way	Sch L-1, Sh 1	20,524	22
23	375	Structures & Improvements	Sch L-1, Sh 1	0	23
24	376	Mains	Sch L-1, Sh 1	29,911,815	24
25	378	Measuring & Regulating Station Equip./Gen.	Sch L-1, Sh 1	1,129,764	25
26	380	Services	Sch L-1, Sh 1	16,764,537	26
27	381	Meters	Sch L-1, Sh 1	14,977,437	27
28	385	Industrial Measuring & Reg. Station Equip.	Sch L-1, Sh 1	230,980	28
29	387	Miscellaneous Equipment	Sch L-1, Sh 1	0	29
30		Total Direct Distribution Plant		<u>\$ 63,035,058</u>	30
31		Total Direct Distribution Plant Allocator		100.00%	31
32		<u>General Plant</u>			32
33	389	Land & Land Rights	Sch L-1, Sh 1	\$ 0	33
34	390.1	Structures & Improvements	Sch L-1, Sh 1	1,013,506	34
35	390.2	Structures & Improvements Leasehold	Sch L-1, Sh 1	76,733	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	212,448	37
38	391.1	Computer Software & Hardware	Sch L-1, Sh 1	109,228	38
39	392.00	Transportation Equipment	Sch L-1, Sh 1		39
40	392.11	Transportation Equipment - Light	Sch L-1, Sh 1	926,942	40
41	392.12	Transportation Equipment - Heavy	Sch L-1, Sh 1	396,652	41
42	393	Stores Equipment	Sch L-1, Sh 1	34,334	42
43	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 1	732,221	43
44	395	Laboratory Equipment	Sch L-1, Sh 1	20,139	44
45	396	Power Operated Equipment	Sch L-1, Sh 1	207,015	45
46	397.1	Communication Equipment	Sch L-1, Sh 1	179,329	46
47	397.2	Communication / Telemetry Equipment	Sch L-1, Sh 1	317	47
48	398	Miscellaneous Equipment	Sch L-1, Sh 1	137,276	48
49		Total Direct General Plant		<u>\$ 4,046,139</u>	49
50		Total Direct Depreciation and Amortization Expense		<u>\$ 69,853,243</u>	50

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
51		<u>Common - Systems Allocation</u>	27.79%		51
52		<u>Intangible Plant</u>	<u>Multiply by Four-Factor</u>		52
53	301	Organization	Sch L-1, Sh 2	\$ 0	53
54	302.00	Franchises and Consents		0	54
55	303.00	Miscellaneous Intangible	Sch L-1, Sh 2	6,145,356	55
56		Total Common Intangible Plant		<u>\$ 6,145,356</u>	56
57		<u>General Plant</u>	<u>Multiply by Four-Factor</u>		57
58	389	Land & Land Rights	Sch L-1, Sh 2	\$ 0	58
59	390.1	Structures & Improvements	Sch L-1, Sh 2	261,217	59
60	390.2	Structures & Improvements Leasehold	Sch L-1, Sh 2	277	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	178,048	62
63	391.1	Computer Software & Hardware	Sch L-1, Sh 2	937,639	63
64	392.10	Transportation Equipment	Sch L-1, Sh 2		64
65	392.11	Transportation Equipment - Light	Sch L-1, Sh 2	48,540	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	3,518	67
68	393	Stores Equipment	Sch L-1, Sh 2	531	68
69	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 2	23,584	69
70	395	Laboratory Equipment	Sch L-1, Sh 2	51,987	70
71	396	Power Operated Equipment	Sch L-1, Sh 2	7,305	71
72	397	Communication Equipment	Sch L-1, Sh 2	149,968	72
73	397.2	Communication / Telemetry Equipment	Sch L-1, Sh 2	0	73
74	398	Miscellaneous Equipment	Sch L-1, Sh 2	132,242	74
75		Total Common General Plant		<u>\$ 1,794,856</u>	75
76		<u>System Allocable Amortization</u>			76
77	303	Total Common Intangible Plant		\$ 6,145,356	77
78	309.2-398	General Plant, Excluding Structures and Land		1,533,362	78
79		Total System Allocable Amortization		<u>\$ 7,678,718</u>	79
80	389-390.1	Total System Allocable Depreciation		\$ 261,494	80
81		Total System Allocable Amortization and Depreciation		<u>\$ 7,940,212</u>	81
82		Total Depreciation Expense		<u>\$ 77,793,454</u>	82
83		<u>Operation and Maintenance Expenses</u>			83
84		<u>Operation Expenses</u>			84
85		<u>Gas Supply Expenses</u>			85
86	803	Natural Gas Transmission Line Purchases	Sch K-1, Sh 1-6	\$ 0	86
87	805.1	Purchased Gas Cost Adjustments	Sch K-1, Sh 1-6	0	87
	808.1	Gas Withdrawn from Storage		0	
	808.2	Gas Delivered to Storage		0	
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	728,155	89
90		Total Gas Supply Expenses		<u>\$ 728,155</u>	90

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Amount	Line No.
(a)	(b)	(c)	(d)		
91		<u>Transmission Expenses</u>			91
92	858	Transmission and Compression of Gas by Others			92
93		Labor	Sch K-1, Sh 1-6	\$ 0	93
94		Labor Loadings	Sch K-1, Sh 1-6	0	94
95		Materials and Expenses	Sch K-1, Sh 1-6	0	95
96	850	Operation Supervision and Engineering			96
97		Labor	Sch K-1, Sh 1-6	\$ 188,891	97
98		Labor Loadings	Sch K-1, Sh 1-6	116,423	98
99		Materials and Expenses	Sch K-1, Sh 1-6	51,971	99
100	851	System Control and Load Dispatching			100
101		Labor	Sch K-1, Sh 1-6	\$ 275,554	101
102		Labor Loadings	Sch K-1, Sh 1-6	168,665	102
103		Materials and Expenses	Sch K-1, Sh 1-6	48,625	103
104	852	Communication System Expense			104
105		Labor	Sch K-1, Sh 1-6	\$ 1,935	105
106		Labor Loadings	Sch K-1, Sh 1-6	1,044	106
107		Materials and Expenses	Sch K-1, Sh 1-6	507	107
108	853	Communication Station Labor and Expense			108
109		Labor	Sch K-1, Sh 1-6	\$ 49,858	109
110		Labor Loadings	Sch K-1, Sh 1-6	30,354	110
111		Materials and Expenses	Sch K-1, Sh 1-6	42,242	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	48,951	115
116	856	Mains Expense			116
117		Labor	Sch K-1, Sh 1-6	\$ 81,517	117
118		Labor Loadings	Sch K-1, Sh 1-6	48,734	118
119		Materials and Expenses	Sch K-1, Sh 1-6	28,874	119
120	857	Measuring and Regulating Station Expense			120
121		Labor	Sch K-1, Sh 1-6	\$ 13,300	121
122		Labor Loadings	Sch K-1, Sh 1-6	8,000	122
123		Materials and Expenses	Sch K-1, Sh 1-6	26,334	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	10,548	127
128		Total Transmission Operation Expenses		\$ <u>1,242,327</u>	128

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Amount	Line No.
(a)	(b)	(c)	(d)		
129		<u>Distribution Expenses</u>			129
130	870	Operation Supervision and Engineering			130
131		Labor	Sch K-1, Sh 1-6	\$ 3,198,811	131
132		Labor Loadings	Sch K-1, Sh 1-6	1,911,515	132
133		Materials and Expenses		857,024	133
134	871	Distribution Load Dispatching			134
135		Labor	Sch K-1, Sh 1-6	\$ 232,620	135
136		Labor Loadings	Sch K-1, Sh 1-6	142,217	136
137		Materials and Expenses		32,107	137
138	874	Mains and Services Expenses			138
139		Labor	Sch K-1, Sh 1-6	\$ 1,296,571	139
140		Labor Loadings	Sch K-1, Sh 1-6	792,936	140
141		Materials and Expenses		10,869,027	141
142	875	Measuring & Regulating Exps. - General			142
143		Labor	Sch K-1, Sh 1-6	\$ 70,049	143
144		Labor Loadings	Sch K-1, Sh 1-6	42,807	144
145		Materials and Expenses		35,478	145
146	878	Meter and House Regulator Expenses			146
147		Labor	Sch K-1, Sh 1-6	\$ 2,734,136	147
148		Labor Loadings	Sch K-1, Sh 1-6	1,675,104	148
149		Materials and Expenses		2,841,962	149
150	879	Customer Installation Expense			150
151		Labor	Sch K-1, Sh 1-6	\$ 3,482,611	151
152		Labor Loadings	Sch K-1, Sh 1-6	2,126,968	152
153		Materials and Expenses		1,450,195	153
154	880	Other Expenses			154
155		Labor	Sch K-1, Sh 1-6	\$ 1,405,386	155
156		Labor Loadings	Sch K-1, Sh 1-6	856,852	156
157		Materials and Expenses		2,888,198	157
158	881	Rents			158
159		Labor	Sch K-1, Sh 1-6	\$ (439,053)	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		<u>\$ 38,503,523</u>	162
163		Total Operation & Distribution Expenses		<u>\$ 40,474,004</u>	163
164		<u>Maintenance Expense</u>			164
165		<u>Transmission Expenses, Excluding Account 858 Continued</u>			165
166	861	Maintenance Supervision and Engineering			166
167		Labor	Sch K-1, Sh 1-6	\$ 12,636	167
168		Labor Loadings	Sch K-1, Sh 1-6	7,750	168
169		Materials and Expenses	Sch K-1, Sh 1-6	1,105	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	234	173
174	863	Maintenance of Mains			174
175		Labor	Sch K-1, Sh 1-6	\$ 656,198	175
176		Labor Loadings	Sch K-1, Sh 1-6	402,645	176
177		Materials and Expenses	Sch K-1, Sh 1-6	1,275,604	177
178	864	Maintenance of Compressor Station Equipment			178
179		Labor	Sch K-1, Sh 1-6	\$ 2,732	179
180		Labor Loadings	Sch K-1, Sh 1-6	1,782	180
181		Materials and Expenses	Sch K-1, Sh 1-6	3,091	181
182	865	Maintenance of Measuring & Regulating Station Equipment			182
183		Labor	Sch K-1, Sh 1-6	\$ 15,436	183
184		Labor Loadings	Sch K-1, Sh 1-6	9,503	184
185		Materials and Expenses	Sch K-1, Sh 1-6	97,228	185
186	866	Maintenance of SCADA Equipment			186
187		Labor	Sch K-1, Sh 1-6	\$ 3,572	187
188		Labor Loadings	Sch K-1, Sh 1-6	2,240	188
189		Materials and Expenses	Sch K-1, Sh 1-6	29,143	189
190		Total Transmission Maint Expense		<u>\$ 2,520,899</u>	190
191		<u>Maintenance Expenses - Distribution</u>			191
192	885	Maintenance Supervision and Engineering			192
193		Labor	Sch K-1, Sh 1-6	\$ 149,617	193
194		Labor Loadings	Sch K-1, Sh 1-6	91,521	194
195		Materials and Expenses	Sch K-1, Sh 1-6	186,368	195

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Amount	Line No.
(a)	(b)	(c)	(d)		
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		12,394	199
200	887	Maintenance of Mains			200
201		Labor	Sch K-1, Sh 1-6	\$ 961,687	201
202		Labor Loadings	Sch K-1, Sh 1-6	591,192	202
203		Materials and Expenses		4,639,392	203
204	889	Maint. of Measuring & Reg. Station Equip.			204
205		Labor	Sch K-1, Sh 1-6	\$ 320,791	205
206		Labor Loadings	Sch K-1, Sh 1-6	195,933	206
207		Materials and Expenses		927,527	207
208	892	Maintenance of Services			208
209		Labor	Sch K-1, Sh 1-6	\$ 1,783,143	209
210		Labor Loadings	Sch K-1, Sh 1-6	1,088,775	210
211		Materials and Expenses		1,870,189	211
212	893	Maintenance of Meter & House Regulators			212
213		Labor	Sch K-1, Sh 1-6	\$ 1,102,792	213
214		Labor Loadings	Sch K-1, Sh 1-6	677,369	214
215		Materials and Expenses		1,221,192	215
216	894	Maintenance of Other Equipment			216
217		Labor	Sch K-1, Sh 1-6	\$ 49,790	217
218		Labor Loadings	Sch K-1, Sh 1-6	31,139	218
219		Materials and Expenses	Sch K-1, Sh 1-6	143,413	219
220		Total Distribution Maintenance Expenses		\$ 16,044,224	220
221		Total Maintenance Expenses		\$ 18,565,123	221
222		Total Distribution O & M Expenses		\$ 59,039,127	222
223		O & M Allocator		100.00%	223
224		Total Gas Expenses		\$ 728,155	224
225		Total Transmission Expenses		3,763,225	225
226		Total Distribution Expenses		54,547,747	226
227		Total O&M Gas, Transmission and Distribution Expenses		\$ 59,039,127	227
228		<u>Customer Accounts Expenses</u>			228
229	901	Supervision Expenses			229
230		Labor	Sch K-1, Sh 1-6	\$ 814,601	230
231		Labor Loadings	Sch K-1, Sh 1-6	505,450	231
232		Materials and Expenses	Sch K-1, Sh 1-6	31,428	232
233	902	Meter Reading Expenses			233
234		Labor	Sch K-1, Sh 1-6	\$ 304,278	234
235		Labor Loadings	Sch K-1, Sh 1-6	186,205	235
236		Materials and Expenses	Sch K-1, Sh 1-6	194,141	236
237	903	Customer Records & Collections Expenses			237
238		Labor & Loadings	Sch K-1, Sh 1-6	\$ 5,818,018	238
239		Materials and Expenses	Sch K-1, Sh 1-6	10,098,791	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	4,339,144	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		\$ 22,894,788	251
252		<u>Customer Service &amp; Informational Expenses</u>			252
253	908	Customer Assistance Expense			253
254		Labor	Sch K-1, Sh 1-6	\$ 0	254
255		Labor Loadings	Sch K-1, Sh 1-6	0	255
256		Materials and Expenses	Sch K-1, Sh 1-6	88	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	173	260



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
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	253,563	264
265		Total Customer Service & Info. Expenses		\$ 253,824	265
266		<u>Sales</u>			
267	911	Supervision			
268		Labor	Sch K-1, Sh 1-6	\$ 0	268
269		Labor Loadings	Sch K-1, Sh 1-6	0	269
270		Materials and Expenses	Sch K-1, Sh 1-6	0	270
271	912	Demonstration and Selling			271
272		Labor	Sch K-1, Sh 1-6	\$ 0	272
273		Labor Loadings	Sch K-1, Sh 1-6	0	273
274		Materials and Expenses	Sch K-1, Sh 1-6	0	274
275	913	Advertising			275
276		Labor	Sch K-1, Sh 1-6	\$ 0	276
277		Labor Loadings	Sch K-1, Sh 1-6	0	277
278		Materials and Expenses	Sch K-1, Sh 1-6	0	278
279		Total Sales Expenses		\$ 0	279
280		Total O&M Expenses		\$ 82,187,740	280
281		<u>Administrative &amp; General Expenses</u>			281
282	920	Administrative & General Salaries			282
283		Labor	Sch K-1, Sh 7	\$ 18,426,499	283
284		Labor Loadings	Sch K-1, Sh 7	9,130,017	284
285		Materials and Expense	Sch K-1, Sh 7	(983,764)	285
286		Total Admin. & General Salaries Exps.		\$ 26,572,753	286
287		<u>Other Administrative &amp; General Exps.</u>			287
288	921	Office Supplies	Sch K-1, Sh 7	\$ 4,912,345	288
289	922	Administrative Expenses Transferred - Credit	Sch K-1, Sh 7	(4,909,152)	289
290	923	Outside Services Employed	Sch K-1, Sh 7	8,649,635	290
291	924	Property Insurance	Sch K-1, Sh 7	285,770	291
292	925	Injuries and Damages	Sch K-1, Sh 7	5,991,909	292
293	926	Employee Pensions and Benefits	Sch K-1, Sh 7	(605,185)	293
294	928	Regulatory Commission Expenses	Sch K-1, Sh 7	275,626	294
295	930.1	Safety Advertising	Sch K-1, Sh 7	500,284	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	2,809,048	299
300	931	Rents	Sch K-1, Sh 7	294,394	300
301	935	Maintenance of General Plant			301
302		Labor	Sch K-1, Sh 7	\$ 277,903	302
303		Labor Loadings	Sch K-1, Sh 7	174,988	303
304		Materials and Expense	Sch K-1, Sh 7	2,012,841	304
305		Total Other Administrative & General Exps.		\$ 20,670,407	305
306		Total Administrative and General Exps.		\$ 47,243,160	306
307		Total O&M and A&G Expenses		\$ 129,430,900	307

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
308		<u>Other Deductions</u>			308
309		Taxes Other Than Income	Stmt-H, Sh 1	\$ 10,479,672	309
310		Interest Expenses	Stmt-M,Sh 1	39,677,991	310
311		Investment Tax Credit (I.T.C.)	Stmt-M,Sh 1	0	311
312		Federal Deferred Provision / ARAM	Stmt-M,Sh 1	38,663,444	312
313		Schedule M Adjustments	Stmt-M,Sh 1	(192,399,548)	313
314		Regulatory Amortization	Stmt-H, Sh 1	0	314
315		Mill Tax		0 2,102,957	315
316		Modified Business Tax		0 (135,513)	316
317		<u>Rate Base</u>			317
318		Total Direct Net Plant		\$ 1,979,627,588	318
319		Total Common Systems Allocable Net Plant		52,279,270	319
320		Total Net Plant		\$ 2,031,906,859	320
321		Cash Working Capital	Stmt H, Sh 1	\$ 7,769,395	321
322		Materials & Supplies	Stmt H, Sh 1	17,318,454	322
323		Customer Advances	Stmt H, Sh 1	(71,642,814)	323
324		Deferred Taxes	Stmt H, Sh 1	(263,694,084)	324
325		Other Debits and Credits	Stmt H, Sh 1	30,100,304	325
326		Total Rate Base		\$ 1,751,758,113	326
327		<u>Revenues</u>			327
328		Net Operating Margin	Sch J-1, Sh 6	\$ 284,389,424	328
329		Negotiated Contract & Optional Margin	Sch J-1, Sh 8	14,998,007	329
330		Late Charges	Stmt O, Sh 8	5,900,296	330
331		Service Establishment Charges	Stmt O, Sh 8	3,484,220	331
332		Reconnect / Reread Charges	Stmt O, Sh 8	47,325	332
333		Other Revenue - Labor	Stmt O, Sh 8	402	333
334		Other Revenue - Parts & Material	Stmt O, Sh 8	99	334
335		Other Revenue	Stmt O, Sh 8	0	335
336		Other Revenue - Returned Item Fee	Stmt O, Sh 8	575,270	336
337		Other Revenue - Rental Income	Stmt O, Sh 8	0	337
338		Total Revenues		\$ 309,395,042	338
339		<u>Operating Deductions</u>			339
340		Operations & Maintenance Expenses	Stmt-K	\$ (82,187,740)	340
341		Administrative & General Expenses	Stmt-K	(47,243,160)	341
342		Depreciation Expenses	Sch L-1	(77,793,454)	342
343		Regulatory Amortization	Stmt-H, Sh 1	0	343
344		Mill Tax		0 (2,102,957)	344
345		MBT Tax		0 135,513	345
346		Taxes other than Income	Stmt-H, Sh 1	(10,479,672)	346
347		Total Operating Deductions		\$ (219,671,469)	347
348		<u>State Income Tax</u>			348
349		Taxable Income before Interest Expense		\$ 89,723,572	349
350		Interest Expenses		39,677,991	350
351		State Taxable Income		\$ 129,401,563	351
352		State Income Tax	0.00%	\$ 0	352
353		South Georgia State		0	353
354		Total State Income Tax		\$ 0	354
355		<u>Taxable Income</u>			355
356		Taxable Income before Interest Expense	Ln No. 271 + Ln No. 279	\$ 89,723,572	356
357		Interest Expenses	Stmt-M,Sh 1	(39,677,991)	357
358		Schedule M Adjustments	Stmt-M,Sh 1	(192,399,548)	358
359		Total Taxable Income		\$ (142,353,966)	359
360		<u>Federal Income Tax</u>			
361		Federal Income Tax	21.00%	\$ (29,894,333)	361
362		Investment Tax Credit (I.T.C.)	Stmt-M,Sh 1	0	362
363		Federal Deferred Provision / ARAM	Stmt-M,Sh 1	38,663,444	363
364		South Georgia Federal	Stmt-M,Sh 1	0	364
365		Total Federal Income Tax		\$ 8,769,111	365
366		Ratemaking Amortization CP National	Stmt-H, Sh 1	\$ 0	366
367		Net Income		\$ 80,954,461	367

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Single-Family Residential		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	55,424,890	0	0
3	Allocation Percent -	1	100.000%	58.366%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	55,424,890	0	0
5	Allocation Percent -	1.2	100.000%	58.366%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	162,103,229	0
7	Allocation Percent -	2	100.000%	0.000%	73.050%	0.000%
8	Throughput		589,794,604	0	0	267,593,875
9	Allocation Percent -	3	100.000%	0.000%	0.000%	45.371%
10	Customers		721,178	0	566,283	0
11	Allocation Percent -	4	100.000%	0.000%	78.522%	0.000%
12	Customers With Mains		721,178	0	566,283	0
13	Allocation Percent -	5	100.000%	0.000%	78.522%	0.000%
14	Meters for Customers		754,336	0	566,283	0
15	Allocation Percent -	6	100.000%	0.000%	75.070%	0.000%
16	Service Lines for Customers		657,028	0	566,283	0
17	Allocation Percent -	7	100.000%	0.000%	86.189%	0.000%
18	Customer Advances		721,178	0	566,283	0
19	Allocation Percent -	8	100.000%	0.000%	78.522%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	2,287,300	0
21	Allocation Percent -	9	100.000%	0.000%	65.363%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	566,283	0
25	Allocation Percent -	11	100.000%	0.000%	78.599%	0.000%
26	Late Fees		5,877,488	0	3,885,877	0
27	Allocation Percent -	12	100.000%	0.000%	66.115%	0.000%
28	Return Item Fees		575,224	0	398,180	0
29	Allocation Percent -	13	100.000%	0.000%	69.222%	0.000%
30	Uncollectible Margin		4,046,164	0	1,907,266	0
31	Allocation Percent -	14	100.000%	0.000%	47.138%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		369,599,426	197,761,399	-	-
35	Allocation Percent -	20	100.00%	53.51%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	446,414,707	-
37	Allocation Percent -	21	100.00%	0.00%	78.52%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	2,483,031	5,605,045	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	21.08%	47.59%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	388,148,855	1,005,564,781	0
44	Allocation Percent -	1.1	100.000%	20.250%	52.460%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	332,223,591	446,952,540	0
46	Allocation Percent -	2.2	100.000%	29.183%	39.261%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	390,896,518	0
48	Allocation Percent -	3.3	100.000%	0.000%	86.189%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	332,223,592	837,849,058	0
50	Allocation Percent -	4.4	100.000%	20.869%	52.630%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	2,747,600	17,718,827	184,634
52	Allocation Percent -	5.5	100.000%	9.875%	63.680%	0.664%
53	Allocable Distribution Maintenance Expenses		15,379,982	2,228,567	9,338,455	0
54	Allocation Percent -	6.6	100.000%	14.490%	60.718%	0.000%
55	Transmission Mains		62,930,762	36,730,184	0	0
56	Allocation Percent -	17	100.000%	58.366%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	94,910	0	322,986
58	Allocation Percent -	17.1	100.000%	10.853%	0.000%	36.934%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	1,362,661	0	74,737
60	Allocation Percent -	17.2	100.000%	54.519%	0.000%	2.990%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	0	200,605,753	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	71.001%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	15,081,664	0
64	Allocation Percent -	10.1	100.000%	0.000%	70.06%	0.000%

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Multi-Family Residential		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	5,386,812	0	0
3	Allocation Percent -	1	100.000%	5.673%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	5,386,812	0	0
5	Allocation Percent -	1.2	100.000%	5.673%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	28,356,703	0
7	Allocation Percent -	2	100.000%	0.000%	12.779%	0.000%
8	Throughput		589,794,604	0	0	33,426,566
9	Allocation Percent -	3	100.000%	0.000%	0.000%	5.667%
10	Customers		721,178	0	128,903	0
11	Allocation Percent -	4	100.000%	0.000%	17.874%	0.000%
12	Customers With Mains		721,178	0	128,903	0
13	Allocation Percent -	5	100.000%	0.000%	17.874%	0.000%
14	Meters for Customers		754,336	0	99,060	0
15	Allocation Percent -	6	100.000%	0.000%	13.132%	0.000%
16	Service Lines for Customers		657,028	0	21,524	0
17	Allocation Percent -	7	100.000%	0.000%	3.276%	0.000%
18	Customer Advances		721,178	0	128,903	0
19	Allocation Percent -	8	100.000%	0.000%	17.874%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	1,139,625	0
21	Allocation Percent -	9	100.000%	0.000%	32.567%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	128,903	0
25	Allocation Percent -	11	100.000%	0.000%	17.891%	0.000%
26	Late Fees		5,877,488	0	1,563,815	0
27	Allocation Percent -	12	100.000%	0.000%	26.607%	0.000%
28	Return Item Fees		575,224	0	165,286	0
29	Allocation Percent -	13	100.000%	0.000%	28.734%	0.000%
30	Uncollectible Margin		4,046,164	0	1,944,914	0
31	Allocation Percent -	14	100.000%	0.000%	48.068%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		369,599,426	20,705,563	-	-
35	Allocation Percent -	20	100.00%	5.60%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	101,617,380	-
37	Allocation Percent -	21	100.00%	0.00%	17.87%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	259,973	1,275,876	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	2.21%	10.83%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	37,724,656	146,231,595	0
44	Allocation Percent -	1.1	100.000%	1.968%	7.629%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	32,289,212	101,739,807	0
46	Allocation Percent -	2.2	100.000%	2.836%	8.937%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	14,857,513	0
48	Allocation Percent -	3.3	100.000%	0.000%	3.276%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	32,289,212	116,597,320	0
50	Allocation Percent -	4.4	100.000%	2.028%	7.324%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	267,043	3,150,827	23,064
52	Allocation Percent -	5.5	100.000%	0.960%	11.324%	0.083%
53	Allocable Distribution Maintenance Expenses		15,379,982	216,597	1,231,961	0
54	Allocation Percent -	6.6	100.000%	1.408%	8.010%	0.000%
55	Transmission Mains		62,930,762	3,569,851	0	0
56	Allocation Percent -	17	100.000%	5.673%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	9,224	0	40,346
58	Allocation Percent -	17.1	100.000%	1.055%	0.000%	4.614%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	132,439	0	9,336
60	Allocation Percent -	17.2	100.000%	5.299%	0.000%	0.374%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	0	30,490,716	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	10.792%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	5,053,196	0
64	Allocation Percent -	10.1	100.000%	0.000%	23.456%	0.000%

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Residential Air Conditioning		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(j)	(k)	(l)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	14,827	0	0
3	Allocation Percent -	1	100.000%	0.016%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	14,827	0	0
5	Allocation Percent -	1.2	100.000%	0.016%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	30,760	0
7	Allocation Percent -	2	100.000%	0.000%	0.014%	0.000%
8	Throughput		589,794,604	0	0	170,835
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.029%
10	Customers		721,178	0	24	0
11	Allocation Percent -	4	100.000%	0.000%	0.003%	0.000%
12	Customers With Mains		721,178	0	24	0
13	Allocation Percent -	5	100.000%	0.000%	0.003%	0.000%
14	Meters for Customers		754,336	0	107	0
15	Allocation Percent -	6	100.000%	0.000%	0.014%	0.000%
16	Service Lines for Customers		657,028	0	24	0
17	Allocation Percent -	7	100.000%	0.000%	0.004%	0.000%
18	Customer Advances		721,178	0	24	0
19	Allocation Percent -	8	100.000%	0.000%	0.003%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	100	0
21	Allocation Percent -	9	100.000%	0.000%	0.003%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	24	0
25	Allocation Percent -	11	100.000%	0.000%	0.003%	0.000%
26	Late Fees		5,877,488	0	249	0
27	Allocation Percent -	12	100.000%	0.000%	0.004%	0.000%
28	Return Item Fees		575,224	0	10	0
29	Allocation Percent -	13	100.000%	0.000%	0.002%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		369,599,426	78,862	-	-
35	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	18,920	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	990	238	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.01%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	103,836	66,543	0
44	Allocation Percent -	1.1	100.000%	0.005%	0.003%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	88,875	18,943	0
46	Allocation Percent -	2.2	100.000%	0.008%	0.002%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	16,602	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.004%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	88,875	35,545	0
50	Allocation Percent -	4.4	100.000%	0.006%	0.002%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	735	1,532	118
52	Allocation Percent -	5.5	100.000%	0.003%	0.006%	0.000%
53	Allocable Distribution Maintenance Expenses		15,379,982	596	728	0
54	Allocation Percent -	6.6	100.000%	0.004%	0.005%	0.000%
55	Transmission Mains		62,930,762	9,826	0	0
56	Allocation Percent -	17	100.000%	0.016%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	25	0	206
58	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.024%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	365	0	48
60	Allocation Percent -	17.2	100.000%	0.015%	0.000%	0.002%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	19,185	3,110	0
62	Allocation Percent -	Net Op Margin	100.000%	0.007%	0.001%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	552	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.003%	0.000%

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	General-1		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	5,204,807	0	0
3	Allocation Percent -	1	100.000%	5.481%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	5,204,807	0	0
5	Allocation Percent -	1.2	100.000%	5.481%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	14,323,208	0
7	Allocation Percent -	2	100.000%	0.000%	6.455%	0.000%
8	Throughput		589,794,604	0	0	29,449,735
9	Allocation Percent -	3	100.000%	0.000%	0.000%	4.993%
10	Customers		721,178	0	20,987	0
11	Allocation Percent -	4	100.000%	0.000%	2.910%	0.000%
12	Customers With Mains		721,178	0	20,987	0
13	Allocation Percent -	5	100.000%	0.000%	2.910%	0.000%
14	Meters for Customers		754,336	0	50,036	0
15	Allocation Percent -	6	100.000%	0.000%	6.633%	0.000%
16	Service Lines for Customers		657,028	0	47,505	0
17	Allocation Percent -	7	100.000%	0.000%	7.230%	0.000%
18	Customer Advances		721,178	0	20,987	0
19	Allocation Percent -	8	100.000%	0.000%	2.910%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	66,075	0
21	Allocation Percent -	9	100.000%	0.000%	1.888%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	20,987	0
25	Allocation Percent -	11	100.000%	0.000%	2.913%	0.000%
26	Late Fees		5,877,488	0	235,555	0
27	Allocation Percent -	12	100.000%	0.000%	4.008%	0.000%
28	Return Item Fees		575,224	0	10,108	0
29	Allocation Percent -	13	100.000%	0.000%	1.757%	0.000%
30	Uncollectible Margin		4,046,164	0	160,176	0
31	Allocation Percent -	14	100.000%	0.000%	3.959%	0.000%
32	KAM Direct Allocation		1,968	0	12	0
33	Allocation Percent -	15	100.000%	0.000%	0.610%	0.000%
34	Distribution Mains - Demand		369,599,426	18,273,239	-	-
35	Allocation Percent -	20	100.00%	4.94%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	16,544,564	-
37	Allocation Percent -	21	100.00%	0.00%	2.91%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	229,433	207,728	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	1.95%	1.76%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	36,450,048	63,887,947	0
44	Allocation Percent -	1.1	100.000%	1.902%	3.333%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	31,198,252	16,564,497	0
46	Allocation Percent -	2.2	100.000%	2.741%	1.455%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	32,792,238	0
48	Allocation Percent -	3.3	100.000%	0.000%	7.230%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	31,198,252	49,356,734	0
50	Allocation Percent -	4.4	100.000%	1.960%	3.100%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	258,020	1,077,405	20,320
52	Allocation Percent -	5.5	100.000%	0.927%	3.872%	0.073%
53	Allocable Distribution Maintenance Expenses		15,379,982	209,279	653,069	0
54	Allocation Percent -	6.6	100.000%	1.361%	4.246%	0.000%
55	Transmission Mains		62,930,762	3,449,236	0	0
56	Allocation Percent -	17	100.000%	5.481%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	8,913	0	35,546
58	Allocation Percent -	17.1	100.000%	1.019%	0.000%	4.065%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	127,964	0	8,225
60	Allocation Percent -	17.2	100.000%	5.120%	0.000%	0.329%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	0	17,092,862	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	6.050%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	658,588	0
64	Allocation Percent -	10.1	100.000%	0.000%	3.057%	0.000%

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	General-2		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	7,808,508	0	0
3	Allocation Percent -	1	100.000%	8.223%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	7,808,508	0	0
5	Allocation Percent -	1.2	100.000%	8.223%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	7,257,187	0
7	Allocation Percent -	2	100.000%	0.000%	3.270%	0.000%
8	Throughput		589,794,604	0	0	56,106,198
9	Allocation Percent -	3	100.000%	0.000%	0.000%	9.513%
10	Customers		721,178	0	3,770	0
11	Allocation Percent -	4	100.000%	0.000%	0.523%	0.000%
12	Customers With Mains		721,178	0	3,770	0
13	Allocation Percent -	5	100.000%	0.000%	0.523%	0.000%
14	Meters for Customers		754,336	0	25,352	0
15	Allocation Percent -	6	100.000%	0.000%	3.361%	0.000%
16	Service Lines for Customers		657,028	0	16,842	0
17	Allocation Percent -	7	100.000%	0.000%	2.563%	0.000%
18	Customer Advances		721,178	0	3,770	0
19	Allocation Percent -	8	100.000%	0.000%	0.523%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	5,950	0
21	Allocation Percent -	9	100.000%	0.000%	0.170%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	3,770	0
25	Allocation Percent -	11	100.000%	0.000%	0.523%	0.000%
26	Late Fees		5,877,488	0	115,351	0
27	Allocation Percent -	12	100.000%	0.000%	1.963%	0.000%
28	Return Item Fees		575,224	0	1,570	0
29	Allocation Percent -	13	100.000%	0.000%	0.273%	0.000%
30	Uncollectible Margin		4,046,164	0	33,807	0
31	Allocation Percent -	14	100.000%	0.000%	0.836%	0.000%
32	KAM Direct Allocation		1,968	0	132	0
33	Allocation Percent -	15	100.000%	0.000%	6.707%	0.000%
34	Distribution Mains - Demand		369,599,426	32,897,076	-	-
35	Allocation Percent -	20	100.00%	8.90%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	2,971,983	-
37	Allocation Percent -	21	100.00%	0.00%	0.52%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	413,046	37,315	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	3.51%	0.32%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	54,684,158	21,895,656	0
44	Allocation Percent -	1.1	100.000%	2.853%	1.142%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	46,805,155	2,975,564	0
46	Allocation Percent -	2.2	100.000%	4.111%	0.261%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	11,625,541	0
48	Allocation Percent -	3.3	100.000%	0.000%	2.563%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	46,805,155	14,601,105	0
50	Allocation Percent -	4.4	100.000%	2.940%	0.917%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	387,094	393,287	38,712
52	Allocation Percent -	5.5	100.000%	1.391%	1.413%	0.139%
53	Allocable Distribution Maintenance Expenses		15,379,982	313,971	242,385	0
54	Allocation Percent -	6.6	100.000%	2.041%	1.576%	0.000%
55	Transmission Mains		62,930,762	5,174,714	0	0
56	Allocation Percent -	17	100.000%	8.223%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	13,371	0	67,720
58	Allocation Percent -	17.1	100.000%	1.529%	0.000%	7.744%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	191,978	0	15,670
60	Allocation Percent -	17.2	100.000%	7.681%	0.000%	0.627%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	0	12,932,721	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	4.577%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	163,471	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.759%	0.000%

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	General-3		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	3,314,675	0	0
3	Allocation Percent -	1	100.000%	3.491%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	3,314,675	0	0
5	Allocation Percent -	1.2	100.000%	3.491%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	1,255,598	0
7	Allocation Percent -	2	100.000%	0.000%	0.566%	0.000%
8	Throughput		589,794,604	0	0	24,733,929
9	Allocation Percent -	3	100.000%	0.000%	0.000%	4.194%
10	Customers		721,178	0	305	0
11	Allocation Percent -	4	100.000%	0.000%	0.042%	0.000%
12	Customers With Mains		721,178	0	305	0
13	Allocation Percent -	5	100.000%	0.000%	0.042%	0.000%
14	Meters for Customers		754,336	0	4,386	0
15	Allocation Percent -	6	100.000%	0.000%	0.581%	0.000%
16	Service Lines for Customers		657,028	0	1,623	0
17	Allocation Percent -	7	100.000%	0.000%	0.247%	0.000%
18	Customer Advances		721,178	0	305	0
19	Allocation Percent -	8	100.000%	0.000%	0.042%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	250	0
21	Allocation Percent -	9	100.000%	0.000%	0.007%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	305	0
25	Allocation Percent -	11	100.000%	0.000%	0.042%	0.000%
26	Late Fees		5,877,488	0	36,921	0
27	Allocation Percent -	12	100.000%	0.000%	0.628%	0.000%
28	Return Item Fees		575,224	0	50	0
29	Allocation Percent -	13	100.000%	0.000%	0.009%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	312	0
33	Allocation Percent -	15	100.000%	0.000%	15.854%	0.000%
34	Distribution Mains - Demand		369,599,426	14,158,898	-	-
35	Allocation Percent -	20	100.00%	3.83%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	240,439	-
37	Allocation Percent -	21	100.00%	0.00%	0.04%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	177,775	3,019	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	1.51%	0.03%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	23,213,168	2,619,471	0
44	Allocation Percent -	1.1	100.000%	1.211%	0.137%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	19,868,569	240,729	0
46	Allocation Percent -	2.2	100.000%	1.745%	0.021%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	1,120,122	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.247%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	19,868,569	1,360,851	0
50	Allocation Percent -	4.4	100.000%	1.248%	0.085%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	164,320	55,123	17,066
52	Allocation Percent -	5.5	100.000%	0.591%	0.198%	0.061%
53	Allocable Distribution Maintenance Expenses		15,379,982	133,279	30,779	0
54	Allocation Percent -	6.6	100.000%	0.867%	0.200%	0.000%
55	Transmission Mains		62,930,762	2,196,642	0	0
56	Allocation Percent -	17	100.000%	3.491%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	5,676	0	29,854
58	Allocation Percent -	17.1	100.000%	0.649%	0.000%	3.414%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	81,494	0	6,908
60	Allocation Percent -	17.2	100.000%	3.261%	0.000%	0.276%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	0	3,806,248	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	1.347%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	102,576	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.476%	0.000%



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	General-4		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	17,078,693	0	0
3	Allocation Percent -	1	100.000%	17.985%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	17,078,693	0	0
5	Allocation Percent -	1.2	100.000%	17.985%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	8,233,536	0
7	Allocation Percent -	2	100.000%	0.000%	3.710%	0.000%
8	Throughput		589,794,604	0	0	168,066,215
9	Allocation Percent -	3	100.000%	0.000%	0.000%	28.496%
10	Customers		721,178	0	178	0
11	Allocation Percent -	4	100.000%	0.000%	0.025%	0.000%
12	Customers With Mains		721,178	0	178	0
13	Allocation Percent -	5	100.000%	0.000%	0.025%	0.000%
14	Meters for Customers		754,336	0	8,469	0
15	Allocation Percent -	6	100.000%	0.000%	1.123%	0.000%
16	Service Lines for Customers		657,028	0	2,508	0
17	Allocation Percent -	7	100.000%	0.000%	0.382%	0.000%
18	Customer Advances		721,178	0	178	0
19	Allocation Percent -	8	100.000%	0.000%	0.025%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	75	0
21	Allocation Percent -	9	100.000%	0.000%	0.002%	0.000%
22	Industrial Meas & Reg		183	0	178	0
23	Allocation Percent -	10	100.000%	0.000%	97.268%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	178	0
25	Allocation Percent -	11	100.000%	0.000%	0.025%	0.000%
26	Late Fees		5,877,488	0	37,174	0
27	Allocation Percent -	12	100.000%	0.000%	0.632%	0.000%
28	Return Item Fees		575,224	0	20	0
29	Allocation Percent -	13	100.000%	0.000%	0.003%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	1,476	0
33	Allocation Percent -	15	100.000%	0.000%	75.000%	0.000%
34	Distribution Mains - Demand		369,599,426	81,895,980	-	-
35	Allocation Percent -	20	100.00%	22.16%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	140,322	-
37	Allocation Percent -	21	100.00%	0.00%	0.02%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	1,028,261	1,762	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	8.73%	0.01%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	5,489,284	-
41	Allocation Percent -	2.4	100.00%	0.00%	97.27%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	119,604,661	10,107,009	0
44	Allocation Percent -	1.1	100.000%	6.240%	0.527%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	102,371,782	140,491	0
46	Allocation Percent -	2.2	100.000%	8.992%	0.012%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	1,731,217	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.382%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	102,371,782	1,871,708	0
50	Allocation Percent -	4.4	100.000%	6.431%	0.118%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	846,649	286,041	115,962
52	Allocation Percent -	5.5	100.000%	3.043%	1.028%	0.417%
53	Allocable Distribution Maintenance Expenses		15,379,982	686,713	52,738	0
54	Allocation Percent -	6.6	100.000%	4.465%	0.343%	0.000%
55	Transmission Mains		62,930,762	11,318,084	0	0
56	Allocation Percent -	17	100.000%	17.985%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	29,246	0	202,856
58	Allocation Percent -	17.1	100.000%	3.344%	0.000%	23.197%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	419,892	0	46,940
60	Allocation Percent -	17.2	100.000%	16.800%	0.000%	1.878%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	0	16,766,308	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	5.934%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	456,146	0
64	Allocation Percent -	10.1	100.000%	0.000%	2.117%	0.000%

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total (c)	Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	16,568	0	0
3	Allocation Percent -	1	100.000%	0.017%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	16,568	0	0
5	Allocation Percent -	1.2	100.000%	0.017%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	16,482	0
7	Allocation Percent -	2	100.000%	0.000%	0.007%	0.000%
8	Throughput		589,794,604	0	0	251,629
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.043%
10	Customers		721,178	0	16	0
11	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
12	Customers With Mains		721,178	0	16	0
13	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%
14	Meters for Customers		754,336	0	58	0
15	Allocation Percent -	6	100.000%	0.000%	0.008%	0.000%
16	Service Lines for Customers		657,028	0	54	0
17	Allocation Percent -	7	100.000%	0.000%	0.008%	0.000%
18	Customer Advances		721,178	0	16	0
19	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	16	0
25	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%
26	Late Fees		5,877,488	0	2,374	0
27	Allocation Percent -	12	100.000%	0.000%	0.040%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		369,599,426	72,572	-	-
35	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	12,613	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	911	158	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.01%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	116,028	66,278	0
44	Allocation Percent -	1.1	100.000%	0.006%	0.003%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	99,311	12,628	0
46	Allocation Percent -	2.2	100.000%	0.009%	0.001%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	37,008	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.008%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	99,311	49,637	0
50	Allocation Percent -	4.4	100.000%	0.006%	0.003%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	821	1,101	174
52	Allocation Percent -	5.5	100.000%	0.003%	0.004%	0.001%
53	Allocable Distribution Maintenance Expenses		15,379,982	666	701	0
54	Allocation Percent -	6.6	100.000%	0.004%	0.005%	0.000%
55	Transmission Mains		62,930,762	10,980	0	0
56	Allocation Percent -	17	100.000%	0.017%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	28	0	304
58	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.035%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	407	0	70
60	Allocation Percent -	17.2	100.000%	0.016%	0.000%	0.003%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	28,120	619	0
62	Allocation Percent -	Net Op Margin	100.000%	0.010%	0.000%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	368	0
64	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, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Water Pumping		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	5,586	0	0
3	Allocation Percent -	1	100.000%	0.006%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	5,586	0	0
5	Allocation Percent -	1.2	100.000%	0.006%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	42,020	0
7	Allocation Percent -	2	100.000%	0.000%	0.019%	0.000%
8	Throughput		589,794,604	0	0	183,376
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.031%
10	Customers		721,178	0	1	0
11	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
12	Customers With Mains		721,178	0	1	0
13	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
14	Meters for Customers		754,336	0	33	0
15	Allocation Percent -	6	100.000%	0.000%	0.004%	0.000%
16	Service Lines for Customers		657,028	0	6	0
17	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
18	Customer Advances		721,178	0	1	0
19	Allocation Percent -	8	100.000%	0.000%	0.000%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	1	0
23	Allocation Percent -	10	100.000%	0.000%	0.546%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	1	0
25	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
26	Late Fees		5,877,488	0	0	0
27	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		369,599,426	214,962	-	-
35	Allocation Percent -	20	100.00%	0.06%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	788	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	2,699	10	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.02%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	30,839	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.55%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	39,120	47,083	0
44	Allocation Percent -	1.1	100.000%	0.002%	0.002%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	33,483	789	0
46	Allocation Percent -	2.2	100.000%	0.003%	0.000%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	4,264	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	33,483	5,053	0
50	Allocation Percent -	4.4	100.000%	0.002%	0.000%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	277	1,424	127
52	Allocation Percent -	5.5	100.000%	0.001%	0.005%	0.000%
53	Allocable Distribution Maintenance Expenses		15,379,982	225	180	0
54	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
55	Transmission Mains		62,930,762	3,702	0	0
56	Allocation Percent -	17	100.000%	0.006%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	10	0	221
58	Allocation Percent -	17.1	100.000%	0.001%	0.000%	0.025%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	137	0	51
60	Allocation Percent -	17.2	100.000%	0.005%	0.000%	0.002%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	18,147	3,000	0
62	Allocation Percent -	Net Op Margin	100.000%	0.006%	0.001%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	23	0
64	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, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Electric Generation		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	617,911	0	0
3	Allocation Percent -	1	100.000%	0.651%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	617,911	0	0
5	Allocation Percent -	1.2	100.000%	0.651%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	262,625	0
7	Allocation Percent -	2	100.000%	0.000%	0.118%	0.000%
8	Throughput		589,794,604	0	0	8,958,442
9	Allocation Percent -	3	100.000%	0.000%	0.000%	1.519%
10	Customers		721,178	0	4	0
11	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
12	Customers With Mains		721,178	0	4	0
13	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
14	Meters for Customers		754,336	0	461	0
15	Allocation Percent -	6	100.000%	0.000%	0.061%	0.000%
16	Service Lines for Customers		657,028	0	10	0
17	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%
18	Customer Advances		721,178	0	4	0
19	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	4	0
23	Allocation Percent -	10	100.000%	0.000%	2.186%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	4	0
25	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
26	Late Fees		5,877,488	0	0	0
27	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	36	0
33	Allocation Percent -	15	100.000%	0.000%	1.829%	0.000%
34	Distribution Mains - Demand		369,599,426	3,089,749	-	-
35	Allocation Percent -	20	100.00%	0.84%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	3,153	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	38,794	40	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.33%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	123,355	-
41	Allocation Percent -	2.4	100.00%	0.00%	2.19%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	4,327,324	272,774	0
44	Allocation Percent -	1.1	100.000%	0.226%	0.014%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	3,703,834	3,157	0
46	Allocation Percent -	2.2	100.000%	0.325%	0.000%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	6,952	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	3,703,834	10,109	0
50	Allocation Percent -	4.4	100.000%	0.233%	0.001%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	30,632	8,704	6,181
52	Allocation Percent -	5.5	100.000%	0.110%	0.031%	0.022%
53	Allocable Distribution Maintenance Expenses		15,379,982	24,845	1,930	0
54	Allocation Percent -	6.6	100.000%	0.162%	0.013%	0.000%
55	Transmission Mains		62,930,762	409,491	0	0
56	Allocation Percent -	17	100.000%	0.651%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	1,058	0	10,813
58	Allocation Percent -	17.1	100.000%	0.121%	0.000%	1.236%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	15,192	0	2,502
60	Allocation Percent -	17.2	100.000%	0.608%	0.000%	0.100%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	490,833	66,000	0
62	Allocation Percent -	Net Op Margin	100.000%	0.174%	0.023%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	11,118	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.052%	0.000%

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Compress (CNG)		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	59,669	0	0
3	Allocation Percent -	1	100.000%	0.063%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	59,669	0	0
5	Allocation Percent -	1.2	100.000%	0.063%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	26,190	0
7	Allocation Percent -	2	100.000%	0.000%	0.012%	0.000%
8	Throughput		589,794,604	0	0	544,763
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.092%
10	Customers		721,178	0	4	0
11	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
12	Customers With Mains		721,178	0	4	0
13	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
14	Meters for Customers		754,336	0	91	0
15	Allocation Percent -	6	100.000%	0.000%	0.012%	0.000%
16	Service Lines for Customers		657,028	0	9	0
17	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
18	Customer Advances		721,178	0	4	0
19	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	4	0
25	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
26	Late Fees		5,877,488	0	0	0
27	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		369,599,426	313,901	-	-
35	Allocation Percent -	20	100.00%	0.08%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	3,153	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	3,941	40	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.03%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	417,871	35,746	0
44	Allocation Percent -	1.1	100.000%	0.022%	0.002%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	357,663	3,157	0
46	Allocation Percent -	2.2	100.000%	0.031%	0.000%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	6,359	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	357,663	9,516	0
50	Allocation Percent -	4.4	100.000%	0.022%	0.001%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	2,958	973	376
52	Allocation Percent -	5.5	100.000%	0.011%	0.003%	0.001%
53	Allocable Distribution Maintenance Expenses		15,379,982	2,399	452	0
54	Allocation Percent -	6.6	100.000%	0.016%	0.003%	0.000%
55	Transmission Mains		62,930,762	39,543	0	0
56	Allocation Percent -	17	100.000%	0.063%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	102	0	658
58	Allocation Percent -	17.1	100.000%	0.012%	0.000%	0.075%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	1,467	0	152
60	Allocation Percent -	17.2	100.000%	0.059%	0.000%	0.006%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	58,050	1,238	0
62	Allocation Percent -	Net Op Margin	100.000%	0.021%	0.000%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	92	0
64	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, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total	Street Lights		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,960,879	27,933	0	0
3	Allocation Percent -	1	100.000%	0.029%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,960,879	27,933	0	0
5	Allocation Percent -	1.2	100.000%	0.029%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		221,907,539	0	0	0
7	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
8	Throughput		589,794,604	0	0	309,042
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.052%
10	Customers		721,178	0	703	0
11	Allocation Percent -	4	100.000%	0.000%	0.097%	0.000%
12	Customers With Mains		721,178	0	703	0
13	Allocation Percent -	5	100.000%	0.000%	0.097%	0.000%
14	Meters for Customers		754,336	0	0	0
15	Allocation Percent -	6	100.000%	0.000%	0.000%	0.000%
16	Service Lines for Customers		657,028	0	640	0
17	Allocation Percent -	7	100.000%	0.000%	0.097%	0.000%
18	Customer Advances		721,178	0	703	0
19	Allocation Percent -	8	100.000%	0.000%	0.097%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		720,475	0	0	0
25	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
26	Late Fees		5,877,488	0	172	0
27	Allocation Percent -	12	100.000%	0.000%	0.003%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		369,599,426	137,226	-	-
35	Allocation Percent -	20	100.00%	0.04%	0.00%	0.00%
36	Distribution Mains - Customer		568,522,215	-	554,192	-
37	Allocation Percent -	21	100.00%	0.00%	0.10%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		11,778,766	1,723	6,958	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.01%	0.06%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,643,478	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,916,823,930	195,619	1,003,702	0
44	Allocation Percent -	1.1	100.000%	0.010%	0.052%	0.000%
45	Distribution Mains (Account 376)		1,138,414,323	167,434	554,860	0
46	Allocation Percent -	2.2	100.000%	0.015%	0.049%	0.000%
47	Distribution Services (Account 380)		453,536,210	0	441,875	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.097%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,591,950,533	167,434	996,735	0
50	Allocation Percent -	4.4	100.000%	0.011%	0.063%	0.000%
51	Allocable Distribution Operating Expenses		27,824,790	1,385	15,068	213
52	Allocation Percent -	5.5	100.000%	0.005%	0.054%	0.001%
53	Allocable Distribution Maintenance Expenses		15,379,982	1,123	8,342	0
54	Allocation Percent -	6.6	100.000%	0.007%	0.054%	0.000%
55	Transmission Mains		62,930,762	18,511	0	0
56	Allocation Percent -	17	100.000%	0.029%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,493	48	0	373
58	Allocation Percent -	17.1	100.000%	0.005%	0.000%	0.043%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,408	687	0	86
60	Allocation Percent -	17.2	100.000%	0.027%	0.000%	0.003%
61	Net Operating Margin w/o SPECC and Optional		282,540,116	157,207	0	0
62	Allocation Percent -	Net Op Margin	100.000%	0.056%	0.000%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		21,543,309	0	15,516	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.072%	0.000%

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 13,867	\$ 35,926	\$ 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	\$ 13,867	\$ 35,926	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	20.25%	52.46%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 518,599	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	342,676	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	19,861	0	0
12	366.2	Structures	1.0	967,414	564,641	0	0
13	367	Mains	1.0	62,930,762	36,730,184	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(12,368)	0	0
15	368	Compressor Stations	1.0	4,033,103	2,353,962	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	10,395,315	0	0
17	370	Communications Equipment	1.0	315,177	183,956	0	0
18	371	Other Equipment	1.0	(1,327)	(775)	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 51,096,052	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	657,398	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	332,223,591	0	0
25	376	Mains - Customer	4.0	569,207,161	0	446,952,540	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	4,171,814	5,612,494	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	390,896,518	0
30	381	Meters	6.0	215,935,016	0	162,103,229	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 337,052,803	\$ 1,005,564,781	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 388,148,855	\$ 1,005,564,781	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	18.43%	54.97%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 12,703,612	\$ 32,910,839	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 400,866,334	\$ 1,038,511,546	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 6,702,071	\$ 17,362,840	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	3,884,263	10,062,836	0
41		Total Systems Allocable		\$ 52,279,270	\$ 10,586,334	\$ 27,425,676	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 411,452,669	\$ 1,065,937,223	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 1,573,270	\$ 4,075,820	\$ 0
45		Materials & Supplies	1.1	17,318,454	3,506,915	9,085,251	0
46		Customer Advances	8.0	(71,642,814)	0	(56,255,332)	0
47		Deferred Taxes	1.1	(263,694,084)	(53,396,953)	(138,333,772)	0
48		Other Debits and Credits	1.1	30,100,304	6,095,186	15,790,603	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 369,231,087	\$ 900,299,794	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (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	2	11	13	15
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 1,348	\$ 5,224	\$ 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	\$ 1,348	\$ 5,224	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	1.97%	7.63%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 50,403	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	33,305	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	1,930	0	0
12	366.2	Structures	1.0	967,414	54,878	0	0
13	367	Mains	1.0	62,930,762	3,569,851	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,202)	0	0
15	368	Compressor Stations	1.0	4,033,103	228,784	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	1,010,333	0	0
17	370	Communications Equipment	1.0	315,177	17,879	0	0
18	371	Other Equipment	1.0	(1,327)	(75)	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 4,966,087	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	63,893	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	32,289,212	0	0
25	376	Mains - Customer	4.0	569,207,161	0	101,739,807	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	405,464	1,277,572	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	14,857,513	0
30	381	Meters	6.0	215,935,016	0	28,356,703	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 32,758,569	\$ 146,231,595	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 37,724,656	\$ 146,231,595	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.79%	7.99%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 1,234,679	\$ 4,785,972	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 38,960,683	\$ 151,022,792	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 651,382	\$ 2,524,945	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	377,516	1,463,361	0
41		Total Systems Allocable		\$ 52,279,270	\$ 1,028,899	\$ 3,988,306	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 39,989,582	\$ 155,011,098	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 152,908	\$ 592,715	\$ 0
45		Materials & Supplies	1.1	17,318,454	340,841	1,321,199	0
46		Customer Advances	8.0	(71,642,814)	0	(12,805,401)	0
47		Deferred Taxes	1.1	(263,694,084)	(5,189,714)	(20,116,822)	0
48		Other Debits and Credits	1.1	30,100,304	592,399	2,296,307	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 35,886,015	\$ 126,299,095	\$ 0



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning			
					Demand	Customer	Commodity	Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			1	2	17	19	21	23
					#	#	#	#
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$ 68,482	\$ 4	\$ 2	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 4	\$ 2	\$ 0	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.00%	0.00%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 139	\$ 0	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	92	0	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	5	0	0	0
12	366.2	Structures	1.0	967,414	151	0	0	0
13	367	Mains	1.0	62,930,762	9,826	0	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3)	0	0	0
15	368	Compressor Stations	1.0	4,033,103	630	0	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	2,781	0	0	0
17	370	Communications Equipment	1.0	315,177	49	0	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 13,669	\$ 0	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	176	0	0	0
23	375	Structures & Improvements	1.0	0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	88,875	0	0	0
25	376	Mains - Customer	4.0	569,207,161	0	18,943	0	0
26	376	Mains - Commodity	3.0	0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	1,116	238	0	0
28	380	Services - Demand	1.0	0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	16,602	0	0
30	381	Meters	6.0	215,935,016	0	30,760	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 90,167	\$ 66,543	\$ 0	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 103,836	\$ 66,543	\$ 0	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.00%	0.00%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 3,398	\$ 2,178	\$ 0	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 107,238	\$ 68,724	\$ 0	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 1,793	\$ 1,149	\$ 0	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	1,039	666	0	0
41		Total Systems Allocable		\$ 52,279,270	\$ 2,832	\$ 1,815	\$ 0	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 110,070	\$ 70,538	\$ 0	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 421	\$ 270	\$ 0	\$ 0
45		Materials & Supplies	1.1	17,318,454	938	601	0	0
46		Customer Advances	8.0	(71,642,814)	0	(2,384)	0	0
47		Deferred Taxes	1.1	(263,694,084)	(14,284)	(9,154)	0	0
48		Other Debits and Credits	1.1	30,100,304	1,631	1,045	0	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 98,775	\$ 60,916	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-2		Extra-3	
					Customer	Commodity	Demand	Customer
	(a)	(b)	(c)	(d)	(i)	(j)	(d)	(e)
			1	2	25	#	27	#
				3	(i)	#	(j)	#
					(d)	#	(d)	#
					(e)	#	(e)	#
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$ 68,482	0	\$ 0	0	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	0	\$ 0	0	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.00%	0.00%	0.00%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$ 888,529	0	\$ 0	0	\$ 0
10	365.2	Rights of Way	1.0	587,115	0	0	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	0	0	0	0
12	366.2	Structures	1.0	967,414	0	0	0	0
13	367	Mains	1.0	62,930,762	0	0	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	0	0	0	0
15	368	Compressor Stations	1.0	4,033,103	0	0	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	0	0	0	0
17	370	Communications Equipment	1.0	315,177	0	0	0	0
18	371	Other Equipment	1.0	(1,327)	0	0	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	0	\$ 0	0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$ 0	0	\$ 0	0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	0	0	0	0
23	375	Structures & Improvements	1.0	0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	0	0	0	0
25	376	Mains - Customer	4.0	569,207,161	0	0	0	0
26	376	Mains - Commodity	3.0	0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	0	0	0	0
28	380	Services - Demand	1.0	0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	0	0	0
30	381	Meters	6.0	215,935,016	0	0	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	0	\$ 0	0	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	0	\$ 0	0	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.00%	0.00%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	0	\$ 0	0	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	0	\$ 0	0	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	0	\$ 0	0	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	0	0	0	0
41		Total Systems Allocable		\$ 52,279,270	0	\$ 0	0	\$ 0
42		Total Net Plant		\$ 2,031,906,859	0	\$ 0	0	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$ 7,769,395	0	\$ 0	0	\$ 0
45		Materials & Supplies	1.1	17,318,454	0	0	0	0
46		Customer Advances	8.0	(71,642,814)	0	0	0	0
47		Deferred Taxes	1.1	(263,694,084)	0	0	0	0
48		Other Debits and Credits	1.1	30,100,304	0	0	0	0
49		Total Allocated Rate Base		\$ 1,751,758,114	0	\$ 0	0	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Commodity
	(a)	(b)	(c)	(d)	(f)
			1	2	33
1		<u>Direct</u>			
2		<u>Intangible Plant</u>			
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		<u>Transmission Plant</u>			
9	365.1	Land and Land Rights	1.0	\$ 888,529	0
10	365.2	Rights of Way	1.0	587,115	0
11	366.1	Structures - Compressor Stations	1.0	34,029	0
12	366.2	Structures	1.0	967,414	0
13	367	Mains	1.0	62,930,762	0
14	367.2	Mains - Bridge	1.0	(21,190)	0
15	368	Compressor Stations	1.0	4,033,103	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	0
17	370	Communications Equipment	1.0	315,177	0
18	371	Other Equipment	1.0	(1,327)	0
19		Total Direct Transmission Plant		\$ 87,544,170	0
20		<u>Distribution Plant</u>			
21	374.1	Land & Land Rights	1.0	\$ 0	0
22	374.2	Rights of Way	1.0	1,126,336	0
23	375	Structures & Improvements	1.0	0	0
24	376	Mains - Demand	1.0	569,207,161	0
25	376	Mains - Customer	4.0	569,207,161	0
26	376	Mains - Commodity	3.0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	0
28	380	Services - Demand	1.0	0	0
29	380	Services - Customer	7.0	453,536,209	0
30	381	Meters	6.0	215,935,016	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0
32	387	Miscellaneous Equipment	1.0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	0
37		Total Direct Net Plant		\$ 1,979,627,589	0
38		<u>Common - Systems Allocable</u>			
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	0
40	389-398	Total Common General Plant	1.1	19,181,942	0
41		Total Systems Allocable		\$ 52,279,270	0
42		Total Net Plant		\$ 2,031,906,859	0
43		<u>Other Rate Base Items</u>			
44		Cash Working Capital	1.1	\$ 7,769,395	0
45		Materials & Supplies	1.1	17,318,454	0
46		Customer Advances	8.0	(71,642,814)	0
47		Deferred Taxes	1.1	(263,694,084)	0
48		Other Debits and Credits	1.1	30,100,304	0
49		Total Allocated Rate Base		\$ 1,751,758,114	0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2	35	37	39
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 1,302	\$ 2,283	\$ 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	\$ 1,302	\$ 2,283	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	1.90%	3.33%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 48,700	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	32,180	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	1,865	0	0
12	366.2	Structures	1.0	967,414	53,024	0	0
13	367	Mains	1.0	62,930,762	3,449,236	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1,161)	0	0
15	368	Compressor Stations	1.0	4,033,103	221,054	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	976,197	0	0
17	370	Communications Equipment	1.0	315,177	17,275	0	0
18	371	Other Equipment	1.0	(1,327)	(73)	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 4,798,297	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	61,734	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	31,198,252	0	0
25	376	Mains - Customer	4.0	569,207,161	0	16,564,497	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	391,764	208,005	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	32,792,238	0
30	381	Meters	6.0	215,935,016	0	14,323,208	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 31,651,751	\$ 63,887,947	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 36,450,048	\$ 63,887,947	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.73%	3.49%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 1,192,963	\$ 2,090,970	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 37,644,313	\$ 65,981,200	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 629,374	\$ 1,103,137	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	364,761	639,336	0
41		Total Systems Allocable		\$ 52,279,270	\$ 994,135	\$ 1,742,474	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 38,638,448	\$ 67,723,674	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 147,742	\$ 258,955	\$ 0
45		Materials & Supplies	1.1	17,318,454	329,325	577,226	0
46		Customer Advances	8.0	(71,642,814)	0	(2,084,877)	0
47		Deferred Taxes	1.1	(263,694,084)	(5,014,369)	(8,788,952)	0
48		Other Debits and Credits	1.1	30,100,304	572,383	1,003,246	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 34,673,529	\$ 58,689,271	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1	2	3	41	43	45
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$ 68,482	\$ 1,954	\$ 782	\$ 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	\$ 1,954	\$ 782	\$ 0	
7		Allocation Percentage	Intang. Plant	100.00%	2.85%	1.14%	0.00%	
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 73,063	\$ 0	\$ 0	
10	365.2	Rights of Way	1.0	587,115	48,278	0	0	
11	366.1	Structures - Compressor Stations	1.0	34,029	2,798	0	0	
12	366.2	Structures	1.0	967,414	79,549	0	0	
13	367	Mains	1.0	62,930,762	5,174,714	0	0	
14	367.2	Mains - Bridge	1.0	(21,190)	(1,742)	0	0	
15	368	Compressor Stations	1.0	4,033,103	331,637	0	0	
16	369	Measuring and Regulating Stations	1.0	17,810,558	1,464,539	0	0	
17	370	Communications Equipment	1.0	315,177	25,917	0	0	
18	371	Other Equipment	1.0	(1,327)	(109)	0	0	
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 7,198,642	\$ 0	\$ 0	
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0	
22	374.2	Rights of Way	1.0	1,126,336	92,617	0	0	
23	375	Structures & Improvements	1.0	0	0	0	0	
24	376	Mains - Demand	1.0	569,207,161	46,805,155	0	0	
25	376	Mains - Customer	4.0	569,207,161	0	2,975,564	0	
26	376	Mains - Commodity	3.0	0	0	0	0	
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	587,744	37,365	0	
28	380	Services - Demand	1.0	0	0	0	0	
29	380	Services - Customer	7.0	453,536,209	0	11,625,541	0	
30	381	Meters	6.0	215,935,016	0	7,257,187	0	
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0	
32	387	Miscellaneous Equipment	1.0	0	0	0	0	
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 47,485,516	\$ 21,895,656	\$ 0	
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 54,684,158	\$ 21,895,656	\$ 0	
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	2.60%	1.20%	0.00%	
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 1,789,742	\$ 716,617	\$ 0	
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 56,475,854	\$ 22,613,055	\$ 0	
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 944,218	\$ 378,067	\$ 0	
40	389-398	Total Common General Plant	1.1	19,181,942	547,232	219,113	0	
41		Total Systems Allocable		\$ 52,279,270	\$ 1,491,450	\$ 597,180	\$ 0	
42		Total Net Plant		\$ 2,031,906,859	\$ 57,967,304	\$ 23,210,235	\$ 0	
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 221,649	\$ 88,749	\$ 0	
45		Materials & Supplies	1.1	17,318,454	494,070	197,827	0	
46		Customer Advances	8.0	(71,642,814)	0	(374,517)	0	
47		Deferred Taxes	1.1	(263,694,084)	(7,522,803)	(3,012,147)	0	
48		Other Debits and Credits	1.1	30,100,304	858,717	343,832	0	
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 52,018,938	\$ 20,453,979	\$ 0	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1	2	3	47	49	51
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$ 68,482	\$ 829	\$ 94	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 829	\$ 94	\$ 0	0
7		Allocation Percentage	Intang. Plant	100.00%	1.21%	0.14%	0.00%	
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 31,015	\$ 0	\$ 0	0
10	365.2	Rights of Way	1.0	587,115	20,494	0	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	1,188	0	0	0
12	366.2	Structures	1.0	967,414	33,768	0	0	0
13	367	Mains	1.0	62,930,762	2,196,642	0	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(740)	0	0	0
15	368	Compressor Stations	1.0	4,033,103	140,778	0	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	621,690	0	0	0
17	370	Communications Equipment	1.0	315,177	11,001	0	0	0
18	371	Other Equipment	1.0	(1,327)	(46)	0	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 3,055,790	\$ 0	\$ 0	0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0	0
22	374.2	Rights of Way	1.0	1,126,336	39,316	0	0	0
23	375	Structures & Improvements	1.0	0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	19,868,569	0	0	0
25	376	Mains - Customer	4.0	569,207,161	0	240,729	0	0
26	376	Mains - Commodity	3.0	0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	249,495	3,023	0	0
28	380	Services - Demand	1.0	0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	1,120,122	0	0
30	381	Meters	6.0	215,935,016	0	1,255,598	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 20,157,379	\$ 2,619,471	\$ 0	0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 23,213,168	\$ 2,619,471	\$ 0	0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	1.10%	0.14%	0.00%	
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 759,737	\$ 85,732	\$ 0	0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 23,973,735	\$ 2,705,297	\$ 0	0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 400,816	\$ 45,230	\$ 0	0
40	389-398	Total Common General Plant	1.1	19,181,942	232,298	26,213	0	0
41		Total Systems Allocable		\$ 52,279,270	\$ 633,114	\$ 71,443	\$ 0	0
42		Total Net Plant		\$ 2,031,906,859	\$ 24,606,849	\$ 2,776,740	\$ 0	0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 94,089	\$ 10,617	\$ 0	0
45		Materials & Supplies	1.1	17,318,454	209,730	23,667	0	0
46		Customer Advances	8.0	(71,642,814)	0	(30,299)	0	0
47		Deferred Taxes	1.1	(263,694,084)	(3,193,395)	(360,356)	0	0
48		Other Debits and Credits	1.1	30,100,304	364,521	41,134	0	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 22,081,795	\$ 2,461,503	\$ 0	0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2	53	55	57
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 4,273	\$ 361	\$ 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	\$ 4,273	\$ 361	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	6.24%	0.53%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 159,802	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	105,593	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	6,120	0	0
12	366.2	Structures	1.0	967,414	173,989	0	0
13	367	Mains	1.0	62,930,762	11,318,084	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3,811)	0	0
15	368	Compressor Stations	1.0	4,033,103	725,353	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	3,203,225	0	0
17	370	Communications Equipment	1.0	315,177	56,685	0	0
18	371	Other Equipment	1.0	(1,327)	(239)	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 15,744,800	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	202,571	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	102,371,782	0	0
25	376	Mains - Customer	4.0	569,207,161	0	140,491	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	1,285,508	1,764	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	1,731,217	0
30	381	Meters	6.0	215,935,016	0	2,424,197	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	5,809,339	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 103,859,862	\$ 10,107,009	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 119,604,661	\$ 10,107,009	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	5.68%	0.55%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 3,914,506	\$ 330,789	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 123,523,441	\$ 10,438,159	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 2,065,184	\$ 174,515	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	1,196,902	101,142	0
41		Total Systems Allocable		\$ 52,279,270	\$ 3,262,086	\$ 275,658	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 126,785,527	\$ 10,713,817	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 484,789	\$ 40,966	\$ 0
45		Materials & Supplies	1.1	17,318,454	1,080,625	91,317	0
46		Customer Advances	8.0	(71,642,814)	0	(17,683)	0
47		Deferred Taxes	1.1	(263,694,084)	(16,453,802)	(1,390,403)	0
48		Other Debits and Credits	1.1	30,100,304	1,878,178	158,713	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 113,775,317	\$ 9,596,726	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2	59	61	63
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 4	\$ 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	\$ 4	\$ 2	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.00%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 155	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	102	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	6	0	0
12	366.2	Structures	1.0	967,414	169	0	0
13	367	Mains	1.0	62,930,762	10,980	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(4)	0	0
15	368	Compressor Stations	1.0	4,033,103	704	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	3,107	0	0
17	370	Communications Equipment	1.0	315,177	55	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 15,274	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	197	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	99,311	0	0
25	376	Mains - Customer	4.0	569,207,161	0	12,628	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	1,247	159	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	37,008	0
30	381	Meters	6.0	215,935,016	0	16,482	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 100,754	\$ 66,278	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 116,028	\$ 66,278	\$ 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	\$ 62,735,177	\$ 3,797	\$ 2,169	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 119,830	\$ 68,449	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 2,003	\$ 1,144	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	1,161	663	0
41		Total Systems Allocable		\$ 52,279,270	\$ 3,165	\$ 1,808	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 122,994	\$ 70,257	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 470	\$ 269	\$ 0
45		Materials & Supplies	1.1	17,318,454	1,048	599	0
46		Customer Advances	8.0	(71,642,814)	0	(1,589)	0
47		Deferred Taxes	1.1	(263,694,084)	(15,962)	(9,118)	0
48		Other Debits and Credits	1.1	30,100,304	1,822	1,041	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 110,373	\$ 61,458	\$ 0



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2	#	#	#
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 1	\$ 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	\$ 1	\$ 2	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.00%	0.00%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 52	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	35	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	2	0	0
12	366.2	Structures	1.0	967,414	57	0	0
13	367	Mains	1.0	62,930,762	3,702	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(1)	0	0
15	368	Compressor Stations	1.0	4,033,103	237	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	1,048	0	0
17	370	Communications Equipment	1.0	315,177	19	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 5,150	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	66	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	33,483	0	0
25	376	Mains - Customer	4.0	569,207,161	0	789	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	420	10	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	4,264	0
30	381	Meters	6.0	215,935,016	0	9,383	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	32,637	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 33,970	\$ 47,083	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 39,120	\$ 47,083	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.00%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 1,280	\$ 1,541	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 40,401	\$ 48,626	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 675	\$ 813	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	391	471	0
41		Total Systems Allocable		\$ 52,279,270	\$ 1,067	\$ 1,284	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 41,468	\$ 49,910	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 159	\$ 191	\$ 0
45		Materials & Supplies	1.1	17,318,454	353	425	0
46		Customer Advances	8.0	(71,642,814)	0	(99)	0
47		Deferred Taxes	1.1	(263,694,084)	(5,382)	(6,477)	0
48		Other Debits and Credits	1.1	30,100,304	614	739	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 37,213	\$ 44,689	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2	#	#	#
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 155	\$ 10	\$ 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	\$ 155	\$ 10	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.23%	0.01%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 5,782	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	3,820	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	221	0	0
12	366.2	Structures	1.0	967,414	6,295	0	0
13	367	Mains	1.0	62,930,762	409,491	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(138)	0	0
15	368	Compressor Stations	1.0	4,033,103	26,243	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	115,893	0	0
17	370	Communications Equipment	1.0	315,177	2,051	0	0
18	371	Other Equipment	1.0	(1,327)	(9)	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 569,650	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	7,329	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	3,703,834	0	0
25	376	Mains - Customer	4.0	569,207,161	0	3,157	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	46,510	40	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	6,952	0
30	381	Meters	6.0	215,935,016	0	132,078	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	130,547	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 3,757,673	\$ 272,774	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 4,327,324	\$ 272,774	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.21%	0.01%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 141,628	\$ 8,928	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 4,469,106	\$ 281,711	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 74,719	\$ 4,710	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	43,304	2,730	0
41		Total Systems Allocable		\$ 52,279,270	\$ 118,023	\$ 7,440	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 4,587,129	\$ 289,151	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 17,540	\$ 1,106	\$ 0
45		Materials & Supplies	1.1	17,318,454	39,097	2,465	0
46		Customer Advances	8.0	(71,642,814)	0	(397)	0
47		Deferred Taxes	1.1	(263,694,084)	(595,302)	(37,525)	0
48		Other Debits and Credits	1.1	30,100,304	67,953	4,283	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 4,116,417	\$ 259,082	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1	2	3	77	79	81
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$ 68,482	\$ 15	\$ 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	\$ 15	\$ 1	\$ 0	
7		Allocation Percentage	Intang. Plant	100.00%	0.02%	0.00%	0.00%	
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 558	\$ 0	\$ 0	
10	365.2	Rights of Way	1.0	587,115	369	0	0	
11	366.1	Structures - Compressor Stations	1.0	34,029	21	0	0	
12	366.2	Structures	1.0	967,414	608	0	0	
13	367	Mains	1.0	62,930,762	39,543	0	0	
14	367.2	Mains - Bridge	1.0	(21,190)	(13)	0	0	
15	368	Compressor Stations	1.0	4,033,103	2,534	0	0	
16	369	Measuring and Regulating Stations	1.0	17,810,558	11,191	0	0	
17	370	Communications Equipment	1.0	315,177	198	0	0	
18	371	Other Equipment	1.0	(1,327)	(1)	0	0	
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 55,009	\$ 0	\$ 0	
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0	
22	374.2	Rights of Way	1.0	1,126,336	708	0	0	
23	375	Structures & Improvements	1.0	0	0	0	0	
24	376	Mains - Demand	1.0	569,207,161	357,663	0	0	
25	376	Mains - Customer	4.0	569,207,161	0	3,157	0	
26	376	Mains - Commodity	3.0	0	0	0	0	
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	4,491	40	0	
28	380	Services - Demand	1.0	0	0	0	0	
29	380	Services - Customer	7.0	453,536,209	0	6,359	0	
30	381	Meters	6.0	215,935,016	0	26,190	0	
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0	
32	387	Miscellaneous Equipment	1.0	0	0	0	0	
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 362,862	\$ 35,746	\$ 0	
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 417,871	\$ 35,746	\$ 0	
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.02%	0.00%	0.00%	
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 13,676	\$ 1,170	\$ 0	
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 431,562	\$ 36,917	\$ 0	
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 7,215	\$ 617	\$ 0	
40	389-398	Total Common General Plant	1.1	19,181,942	4,182	358	0	
41		Total Systems Allocable		\$ 52,279,270	\$ 11,397	\$ 975	\$ 0	
42		Total Net Plant		\$ 2,031,906,859	\$ 442,959	\$ 37,892	\$ 0	
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 1,694	\$ 145	\$ 0	
45		Materials & Supplies	1.1	17,318,454	3,775	323	0	
46		Customer Advances	8.0	(71,642,814)	0	(397)	0	
47		Deferred Taxes	1.1	(263,694,084)	(57,486)	(4,917)	0	
48		Other Debits and Credits	1.1	30,100,304	6,562	561	0	
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 397,505	\$ 33,606	\$ 0	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2	3	#	#
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 7	\$ 36	\$ 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	\$ 36	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.05%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 261	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	587,115	173	0	0
11	366.1	Structures - Compressor Stations	1.0	34,029	10	0	0
12	366.2	Structures	1.0	967,414	285	0	0
13	367	Mains	1.0	62,930,762	18,511	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(6)	0	0
15	368	Compressor Stations	1.0	4,033,103	1,186	0	0
16	369	Measuring and Regulating Stations	1.0	17,810,558	5,239	0	0
17	370	Communications Equipment	1.0	315,177	93	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		\$ 87,544,170	\$ 25,751	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,336	331	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	569,207,161	167,434	0	0
25	376	Mains - Customer	4.0	569,207,161	0	554,860	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	14,295,352	2,103	6,968	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	453,536,209	0	441,875	0
30	381	Meters	6.0	215,935,016	0	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,972,523	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,829,279,759	\$ 169,868	\$ 1,003,702	\$ 0
34		Total Transmission & Direct Plant		\$ 1,916,823,930	\$ 195,619	\$ 1,003,702	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.01%	0.05%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,735,177	\$ 6,402	\$ 32,850	\$ 0
37		Total Direct Net Plant		\$ 1,979,627,589	\$ 202,028	\$ 1,036,588	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 33,097,328	\$ 3,378	\$ 17,331	\$ 0
40	389-398	Total Common General Plant	1.1	19,181,942	1,958	10,044	0
41		Total Systems Allocable		\$ 52,279,270	\$ 5,335	\$ 27,375	\$ 0
42		Total Net Plant		\$ 2,031,906,859	\$ 207,364	\$ 1,063,963	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,769,395	\$ 793	\$ 4,068	\$ 0
45		Materials & Supplies	1.1	17,318,454	1,767	9,068	0
46		Customer Advances	8.0	(71,642,814)	0	(69,837)	0
47		Deferred Taxes	1.1	(263,694,084)	(26,911)	(138,078)	0
48		Other Debits and Credits	1.1	30,100,304	3,072	15,761	0
49		Total Allocated Rate Base		\$ 1,751,758,114	\$ 186,085	\$ 884,946	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	Single-Family Residential		
			(c)			Demand (e)	Customer (f)	Commodity (g)
			1	2	3 4	5 6	7 8	9
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	1,617,933	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	11,614,485	34,650,706	0
6	389-398	General Plant	1.1		4,046,139	819,326	2,122,602	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 14,051,744	\$ 36,773,308	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 1,244,409	\$ 3,223,850	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	310,499	804,401	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 1,554,908	\$ 4,028,251	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 52,951	\$ 137,179	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 1,607,860	\$ 4,165,431	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 15,659,604	\$ 40,938,739	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	330,369
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 330,369
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 33,136	\$ 0	112,765
28		Materials and Expenses	17.1		51,971	5,641	0	19,195
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	201,545
31		Materials and Expenses	3.0		48,625	0	0	22,061
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 1,739	\$ 0	0
34		Materials and Expenses	1.0		507	296	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	36,393
37		Materials and Expenses	3		42,242	0	0	19,165
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	22,210
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 76,022	\$ 0	0
43		Materials and Expenses	17		28,874	16,853	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	9,664
46		Materials and Expenses	3		26,334	0	0	11,948
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	6,156	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 11,114	\$ 0	610
52		Materials and Expenses	17.2		1,105	602	0	33
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	137	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 618,005	\$ 0	0
58		Materials and Expenses	17		1,275,604	744,520	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	2,048
61		Materials and Expenses	3		3,091	0	0	1,402
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	11,315
64		Materials and Expenses	3		97,228	0	0	44,113
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	2,637
67		Materials and Expenses	3		29,143	0	0	13,222
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 1,514,220	\$ 0	\$ 530,326

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	Single-Family Residential		
			(c)			Demand (e)	Customer (f)	Commodity (g)
			1	2	3 4	5 6	7 8	9
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 504,627	\$ 3,254,255	\$ 33,910
72		Materials & Expenses	5.5		857,024	84,628	545,753	5,687
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0	\$ 170,066
75		Materials & Expenses	3		32,107	0	0	14,567
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 436,059	\$ 1,099,715	\$ 0
78		Materials & Expenses	4.4		10,869,027	2,268,253	5,720,406	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 32,935	\$ 44,308	\$ 0
81		Materials & Expenses	2.2		35,478	10,354	13,929	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 3,220,945	\$ 0
84		Materials & Expenses	2		2,841,962	0	2,076,050	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 4,404,751	\$ 0
87		Materials & Expenses	4		1,450,195	0	1,138,722	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 223,388	\$ 1,440,593	\$ 15,011
90		Materials & Expenses	5.5		2,888,198	285,199	1,839,205	19,165
91	881	Rents	5.5		(439,053)	(43,355)	(279,589)	(2,913)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 3,802,088	\$ 24,519,044	\$ 255,493
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 5,316,308	\$ 24,519,044	\$ 1,116,188
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 34,941	\$ 146,415	\$ 0
97		Materials & Expenses	6.6		186,368	27,005	113,160	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1		12,394	7,234	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 453,177	\$ 609,676	\$ 0
103		Materials & Expenses	2.2		4,639,392	1,353,914	1,821,470	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 150,795	\$ 202,871	\$ 0
106		Materials & Expenses	2.2		927,527	270,680	364,156	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 2,475,265	\$ 0
109		Materials & Expenses	3.3		1,870,189	0	1,611,890	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 1,336,374	\$ 0
112		Materials & Expenses	6		1,221,192	0	916,754	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 11,727	\$ 49,139	\$ 0
115		Materials & Expenses	6.6		143,413	20,781	87,078	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 2,330,254	\$ 9,734,246	\$ 0
117		Total Distribution Expense			\$ 54,547,747	\$ 6,132,342	\$ 34,253,291	\$ 255,493

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Single-Family Residential				
			(c)	2		Demand	Customer	Commodity		
	(a)	(b)	1		3 4	(e)	5 6	7 8	(g)	9
118		<u>Customer Accounts Expenses</u>								
119	901	Supervision Expenses								
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$	0 \$	924,119	\$	0
121		Materials & Expenses	10.1		31,428		0	22,002		0
122	902	Meter Reading Expenses								
123		Labor & Labor Loading	11		\$ 490,483	\$	0 \$	385,513	\$	0
124		Materials & Expenses	11		194,141		0	152,592		0
125	903	Customer Records & Collections Expenses								
126		Labor & Labor Loading	4		\$ 5,818,018	\$	0 \$	4,568,421	\$	0
127		Materials & Expenses	4		10,098,791		0	7,929,768		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		4,339,144		0	2,045,370		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			\$ 22,894,788	\$	0 \$	16,027,784	\$	0
136		<u>Customer Service &amp; Informational Expenses</u>								
137	908	Customer Assistance Expense								
138		Labor & Labor Loading	4		\$ 0	\$	0 \$	0	\$	0
139		Materials & Expenses	4		88		0	69		0
140	909	Info. & Instructional Advertising Exps.								
141		Labor & Labor Loading	4		\$ 0	\$	0 \$	0	\$	0
142		Materials & Expenses	4		173		0	136		0
143	910	Misc. Customer Service & Info. Exp.								
144		Labor & Labor Loading	4		\$ 0	\$	0 \$	0	\$	0
145		Materials & Expenses	4		253,563		0	199,103		0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$	0 \$	199,308	\$	0
147		Total O & M Expense			\$ 82,187,740	\$	7,646,562 \$	50,480,382	\$	1,116,188
148		Allocation Percentage	O&M		100.00%		9.30%	61.42%		1.36%
149		<u>Other Operating Deductions</u>								
150		Administrative & General Expense	O&M		\$ 47,243,160	\$	4,395,397 \$	29,017,135	\$	641,607
151		Regulatory Amortization	1.1		0		0	0		0
152		Mill tax	Net Op Margin		2,102,957		0	1,493,116		0
153		Modified Business Tax	1.1		(135,513)		(27,441)	(71,090)		0
154		Taxes Other Than Income	1.1		10,479,672		2,122,090	5,497,630		0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$	14,136,609 \$	86,417,173	\$	1,757,795
156		<u>Tax Adjustments</u>								
157		Interest Expense	1.1		\$ 39,677,991	\$	8,034,628 \$	20,815,052	\$	0
158		Schedule M Adjustments	1.1		(192,399,548)		(38,960,106)	(100,932,697)		0
159		Investment Tax Credit (I.T.C.)	1.1		0		0	0		0
160		Federal Deferred Provision / ARAM	1.1		38,663,444		7,829,186	20,282,822		0
161		South Georgia - Federal	1.1		0		0	0		0
162		Total Tax Adjustments			\$ (152,721,557)	\$	(30,925,479) \$	(80,117,645)	\$	0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Single-Family Residential						
			1	2		3 4	Demand (e)	5 6	Customer (f)	7 8	Commodity (g)	9
163		<u>Summary of Allocated Cost of Service</u>										
164		<u>Rate Base</u>										
165		Total Direct Net Plant			\$ 1,979,627,589		\$ 400,866,334	\$ 1,038,511,546				\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270		10,586,334	27,425,676				0
167		Cash Working Capital	1.1		7,769,395		1,573,270	4,075,820				0
168		Materials & Supplies	1.1		17,318,454		3,506,915	9,085,251				0
169		Customer Advances	8		(71,642,814)		0	(56,255,332)				0
170		Deferred Taxes	1.1		(263,694,084)		(53,396,953)	(138,333,772)				0
171		Other Debits and Credits	1.1		30,100,304		6,095,186	15,790,603				0
172		Total Rate Base			\$ 1,751,758,114		\$ 369,231,087	\$ 900,299,794				\$ 0
173		<u>Revenues</u>										
174		Net Operating Margin	Direct		\$ 282,540,116		\$ 0	\$ 200,605,753				\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315		0	11,961,729				0
176		Late Charges	12		5,900,296		0	3,900,956				0
177		Service Establishment Charges	9		3,484,220		0	2,277,394				0
178		Reconnect / Reread Charges	9		47,325		0	30,933				0
179		Other Revenue - Labor	Net Op Margin		402		0	285				0
180		Other Revenue - Parts & Material	Net Op Margin		99		0	70				0
181		Other Revenue - Field Collection Fee	Net Op Margin		0		0	0				0
182		Other Revenue - Returned Item Fee	13		575,270		0	398,212				0
183		Other Revenue - Rental Income	Net Op Margin		0		0	0				0
184		Total Revenue			\$ 309,395,042		\$ 0	\$ 219,175,332				\$ 0
185		<u>Operating Deductions</u>										
186		O & M	O&M		\$ (82,187,740)		\$ (7,646,562)	\$ (50,480,382)				\$ (1,116,188)
187		Administrative & General Expense	O&M		(47,243,160)		(4,395,397)	(29,017,135)				(641,607)
188		Depreciation Expense	Deprec Exp		(77,793,454)		(15,659,604)	(40,938,739)				0
189		Regulatory Amortization	1.1		0		0	0				0
190		Mill Tax	Net Op Margin		(2,102,957)		0	(1,493,116)				0
191		Modified Business Tax	1.1		135,513		27,441	71,090				0
192		Taxes other than Income	1.1		(10,479,672)		(2,122,090)	(5,497,630)				0
193		Total Operating Deductions			\$ (219,671,469)		\$ (29,796,213)	\$ (127,355,912)				\$ (1,757,795)
194		<u>State Income Tax</u>										
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572		\$ (29,796,213)	\$ 91,819,421				\$ (1,757,795)
		Schedule M Adjustments	1.1		(192,399,548)		(38,960,106)	(100,932,697)				0
196		Interest Expense	1.1		(39,677,991)		(8,034,628)	(20,815,052)				0
197		State Taxable Income			\$ (142,353,966)		\$ (76,790,947)	\$ (29,928,329)				\$ (1,757,795)
198		State Income Tax	1.1		\$ (156,589,363)		\$ (84,470,041)	\$ (32,921,162)				\$ (1,933,575)
199		South Georgia			0		0	0				0
200		State Income Tax			\$ (156,589,363)		\$ (84,470,041)	\$ (32,921,162)				\$ (1,933,575)
201		<u>Taxable Income</u>										
202		Taxable Income before Interest Exp.			\$ 89,723,572		\$ (29,796,213)	\$ 91,819,421				\$ (1,757,795)
203		Schedule M Adjustments	1.1		(192,399,548)		(38,960,106)	(100,932,697)				0
204		Interest Expense	1.1		(39,677,991)		(8,034,628)	(20,815,052)				0
205		Total Taxable Income			\$ (142,353,966)		\$ (76,790,947)	\$ (29,928,329)				\$ (1,757,795)
206		<u>Federal Income Tax</u>										
207		Federal Income Tax	21.00%		\$ (29,894,333)		\$ (16,126,099)	\$ (6,284,949)				\$ (369,137)
208		Investment Tax Credit (I.T.C.)	1.1		0		0	0				0
209		Federal Deferred Provision / ARAM	1.1		38,663,444		7,829,186	20,282,822				0
210		South Georgia Federal	1.1		0		0	0				0
211		Total Federal Income Tax			\$ 8,769,111		\$ (8,296,913)	\$ 13,997,872				\$ (369,137)
212		Regulatory Amortization CP National	1.1		\$ 0		\$ 0	\$ 0				\$ 0
213		Net Income			\$ 80,954,461		\$ (21,499,300)	\$ 77,821,548				\$ (1,388,658)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Multi-Family Residential			Commodity (g)
						Demand (e)	Customer (f)		
			1	2	3 #	11 #	13 #	15	
1		<u>Depreciation Expense &amp; Amortization</u>							
2		<u>Direct</u>							
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0	
4	365-371	Transmission Plant	1.0		2,772,045	157,249	0	0	
5	374-387	Distribution Plant	Dist. Plant		63,035,058	1,128,826	5,038,987	0	
6	389-398	General Plant	1.1		4,046,139	79,631	308,674	0	
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 1,365,706	\$ 5,347,661	\$ 0	
8		<u>System Allocable Amortization</u>							
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 120,946	\$ 468,820	\$ 0	
10		General Plant, Excluding Structures and Land	1.1		1,533,362	30,178	116,978	0	
11		Total System Allocable Amortization			\$ 7,678,718	\$ 151,123	\$ 585,798	\$ 0	
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 5,146	\$ 19,949	\$ 0	
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 156,270	\$ 605,747	\$ 0	
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 1,521,976	\$ 5,953,408	\$ 0	
15		<u>Operation and Maintenance Expense</u>							
16		<u>Gas Supply Expense</u>							
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0	
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0	
			3		0	0	0	0	
			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		728,155	0	0	41,268	
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 41,268	
22		<u>Transmission Expenses</u>							
23	858	Transmission and Compression of Gas							
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0	
25		Materials and Expenses	1.0		0	0	0	0	
26	850	Operation Supervision and Engineering							
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 3,221	\$ 0	14,086	
28		Materials and Expenses	17.1		51,971	548	0	2,398	
29	851	System Control and Load Dispatching							
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	25,176	
31		Materials and Expenses	3.0		48,625	0	0	2,756	
32	852	Communication System Expense							
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 169	\$ 0	0	
34		Materials and Expenses	1.0		507	29	0	0	
35	853	Communication Station Labor and Expense							
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	4,546	
37		Materials and Expenses	3		42,242	0	0	2,394	
38	854	Gas for Compressor Station Fuel							
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0	
40		Materials and Expenses	3		48,951	0	0	2,774	
41	856	Mains Expense							
42		Labor & Labor Loading	17		\$ 130,251	\$ 7,389	\$ 0	0	
43		Materials and Expenses	17		28,874	1,638	0	0	
44	857	Measuring and Regulating Station Expense							
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	1,207	
46		Materials and Expenses	3		26,334	0	0	1,492	
47	860	Rents							
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0	
49		Materials and Expenses	1.0		10,548	598	0	0	
50	861	Maintenance Supervision and Engineering							
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 1,080	\$ 0	76	
52		Materials and Expenses	17.2		1,105	59	0	4	
53	862	Maintenance of Structures and Improvements							
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0	
55		Materials and Expenses	1.0		234	13	0	0	
56	863	Maintenance of Mains							
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 60,065	\$ 0	0	
58		Materials and Expenses	17		1,275,604	72,361	0	0	
59	864	Maintenance of Compressor Station Equipment							
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	256	
61		Materials and Expenses	3		3,091	0	0	175	
62	865	Maintenance of Measuring & Regulating Station Equipment							
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	1,413	
64		Materials and Expenses	3		97,228	0	0	5,510	
65	866	Maintenance of SCADA Equipment							
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	329	
67		Materials and Expenses	3		29,143	0	0	1,652	
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 147,169	\$ 0	\$ 66,246	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	Multi-Family Residential				
			(c)			Demand (e)	Customer (f)	Commodity (g)		
			1	2	3 #	11 #	13 #		15	
69		<u>Distribution Expenses</u>								
70	870	Operation Supervision and Engineering								
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 49,045	\$ 578,684		4,236	
72		Materials & Expenses	5.5		857,024	8,225	97,048		710	
73	871	Distribution Load Dispatching								
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0		21,244	
75		Materials & Expenses	3		32,107	0	0		1,820	
76	874	Mains and Services Expenses								
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 42,381	\$ 153,039		0	
78		Materials & Expenses	4.4		10,869,027	220,454	796,067		0	
79	875	Measuring & Regulating Exps. - General								
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 3,201	\$ 10,086		0	
81		Materials & Expenses	2.2		35,478	1,006	3,171		0	
82	878	Meter and House Regulator Expenses								
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 563,440		0	
84		Materials & Expenses	2		2,841,962	0	363,163		0	
85	879	Customer Installation Expense								
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 1,002,653		0	
87		Materials & Expenses	4		1,450,195	0	259,207		0	
88	880	Other Expenses								
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 21,711	\$ 256,172		1,875	
90		Materials & Expenses	5.5		2,888,198	27,719	327,054		2,394	
91	881	Rents	5.5		(439,053)	(4,214)	(49,718)		(364)	
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 369,529	\$ 4,360,066		\$ 31,915	
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 516,698	\$ 4,360,066		\$ 139,429	
94		<u>Maintenance Expenses</u>								
95	885	Maintenance Supervision & Engineering								
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 3,396	\$ 19,316		0	
97		Materials & Expenses	6.6		186,368	2,625	14,928		0	
98	886	Maintenance of Structures & Improvement								
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0		0	
100		Materials & Expenses	1		12,394	703	0		0	
101	887	Maintenance of Mains								
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 44,045	\$ 138,780		0	
103		Materials & Expenses	2.2		4,639,392	131,589	414,621		0	
104	889	Maint. of Measuring & Reg. Station Equip.								
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 14,656	\$ 46,179		0	
106		Materials & Expenses	2.2		927,527	26,308	82,893		0	
107	892	Maintenance of Services								
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 94,082		0	
109		Materials & Expenses	3.3		1,870,189	0	61,266		0	
110	893	Maintenance of Meter & House Regulators								
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 233,772		0	
112		Materials & Expenses	6		1,221,192	0	160,368		0	
113	894	Maintenance of Other Equipment								
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 1,140	\$ 6,483		0	
115		Materials & Expenses	6.6		143,413	2,020	11,488		0	
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 226,480	\$ 1,284,175		\$ 0	
117		Total Distribution Expense			\$ 54,547,747	\$ 596,010	\$ 5,644,242		\$ 31,915	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Multi-Family Residential			
			(c)	2		Demand	Customer	Commodity	
	(a)	(b)	1		(d)	(e)	11 #	13 #	(g)
					3 #				15
118		<u>Customer Accounts Expenses</u>							
119	901	Supervision Expenses							
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$	0	\$ 309,631	\$ 0
121		Materials & Expenses	10.1		31,428		0	7,372	0
122	902	Meter Reading Expenses							
123		Labor & Labor Loading	11		\$ 490,483	\$	0	\$ 87,754	\$ 0
124		Materials & Expenses	11		194,141		0	34,735	0
125	903	Customer Records & Collections Expenses							
126		Labor & Labor Loading	4		\$ 5,818,018	\$	0	\$ 1,039,910	\$ 0
127		Materials & Expenses	4		10,098,791		0	1,805,053	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		4,339,144		0	2,085,744	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			\$ 22,894,788	\$	0	\$ 5,370,198	\$ 0
136		<u>Customer Service &amp; Informational Expenses</u>							
137	908	Customer Assistance Expense							
138		Labor & Labor Loading	4		\$ 0	\$	0	\$ 0	\$ 0
139		Materials & Expenses	4		88		0	16	0
140	909	Info. & Instructional Advertising Exps.							
141		Labor & Labor Loading	4		\$ 0	\$	0	\$ 0	\$ 0
142		Materials & Expenses	4		173		0	31	0
143	910	Misc. Customer Service & Info. Exp.							
144		Labor & Labor Loading	4		\$ 0	\$	0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563		0	45,322	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$	0	\$ 45,368	\$ 0
147		Total O & M Expense			\$ 82,187,740	\$	743,179	\$ 11,059,808	\$ 139,429
148		Allocation Percentage	O&M		100.00%		0.90%	13.46%	0.17%
149		<u>Other Operating Deductions</u>							
150		Administrative & General Expense	O&M		\$ 47,243,160	\$	427,194	\$ 6,357,399	\$ 80,147
151		Regulatory Amortization	1.1		0		0	0	0
152		Mill tax	Net Op Margin		2,102,957		0	226,944	0
153		Modified Business Tax	1.1		(135,513)		(2,667)	(10,338)	0
154		Taxes Other Than Income	1.1		10,479,672		206,248	799,478	0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$	1,373,954	\$ 18,433,292	\$ 219,575
156		<u>Tax Adjustments</u>							
157		Interest Expense	1.1		\$ 39,677,991	\$	780,895	\$ 3,026,974	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)		(3,786,580)	(14,677,870)	0
159		Investment Tax Credit (I.T.C.)	1.1		0		0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444		760,928	2,949,576	0
161		South Georgia - Federal	1.1		0		0	0	0
162		Total Tax Adjustments			\$ (152,721,557)	\$	(3,005,685)	\$ (11,650,896)	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Multi-Family Residential		
			1	2		3 #	Demand (e)	Customer (f)
						11 #	13 #	15
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 38,960,683	\$ 151,022,792	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	1,028,899	3,988,306	0
167		Cash Working Capital	1.1		7,769,395	152,908	592,715	0
168		Materials & Supplies	1.1		17,318,454	340,841	1,321,199	0
169		Customer Advances	8		(71,642,814)	0	(12,805,401)	0
170		Deferred Taxes	1.1		(263,694,084)	(5,189,714)	(20,116,822)	0
171		Other Debits and Credits	1.1		30,100,304	592,399	2,296,307	0
172		Total Rate Base			\$ 1,751,758,114	\$ 35,886,015	\$ 126,299,095	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 0	\$ 30,490,716	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	0	1,818,102	0
176		Late Charges	12		5,900,296	0	1,569,883	0
177		Service Establishment Charges	9		3,484,220	0	1,134,690	0
178		Reconnect / Reread Charges	9		47,325	0	15,412	0
179		Other Revenue - Labor	Net Op Margin		402	0	43	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	11	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	165,299	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 0	\$ 35,194,156	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (743,179)	\$ (11,059,808)	\$ (139,429)
187		Administrative & General Expense	O&M		(47,243,160)	(427,194)	(6,357,399)	(80,147)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(1,521,976)	(5,953,408)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(226,944)	0
191		Modified Business Tax	1.1		135,513	2,667	10,338	0
192		Taxes other than Income	1.1		(10,479,672)	(206,248)	(799,478)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (2,895,930)	\$ (24,386,699)	\$ (219,575)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ (2,895,930)	\$ 10,807,456	\$ (219,575)
		Schedule M Adjustments	1.1		(192,399,548)	(3,786,580)	(14,677,870)	0
196		Interest Expense	1.1		(39,677,991)	(780,895)	(3,026,974)	0
197		State Taxable Income			\$ (142,353,966)	\$ (7,463,405)	\$ (6,897,388)	\$ (219,575)
198		State Income Tax	1.1		\$ (156,589,363)	\$ (8,209,745)	\$ (7,587,127)	\$ (241,533)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (156,589,363)	\$ (8,209,745)	\$ (7,587,127)	\$ (241,533)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ (2,895,930)	\$ 10,807,456	\$ (219,575)
203		Schedule M Adjustments	1.1		(192,399,548)	(3,786,580)	(14,677,870)	0
204		Interest Expense	1.1		(39,677,991)	(780,895)	(3,026,974)	0
205		Total Taxable Income			\$ (142,353,966)	\$ (7,463,405)	\$ (6,897,388)	\$ (219,575)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ (1,567,315)	\$ (1,448,451)	\$ (46,111)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	760,928	2,949,576	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,769,111	\$ (806,387)	\$ 1,501,124	\$ (46,111)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 80,954,461	\$ (2,089,543)	\$ 9,306,332	\$ (173,465)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	Residential Air Conditioning		
			(c)			Demand (e)	Customer (f)	Commodity (g)
			1	2	3 #	17 #	19 #	21
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	433	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	3,107	2,293	0
6	389-398	General Plant	1.1		4,046,139	219	140	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 3,759	\$ 2,433	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 333	\$ 213	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	83	53	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 416	\$ 267	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 14	\$ 9	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 430	\$ 276	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 4,189	\$ 2,709	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	211
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 211
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 9	\$ 0	72
28		Materials and Expenses	17.1		51,971	2	0	12
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	129
31		Materials and Expenses	3.0		48,625	0	0	14
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 0	\$ 0	0
34		Materials and Expenses	1.0		507	0	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	23
37		Materials and Expenses	3		42,242	0	0	12
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	14
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 20	\$ 0	0
43		Materials and Expenses	17		28,874	5	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	6
46		Materials and Expenses	3		26,334	0	0	8
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	2	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 3	\$ 0	0
52		Materials and Expenses	17.2		1,105	0	0	0
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	0	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 165	\$ 0	0
58		Materials and Expenses	17		1,275,604	199	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	1
61		Materials and Expenses	3		3,091	0	0	1
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	7
64		Materials and Expenses	3		97,228	0	0	28
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	2
67		Materials and Expenses	3		29,143	0	0	8
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 405	\$ 0	\$ 339

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Residential Air Conditioning			
			(c)	2		Demand	Customer	Commodity	
	(a)	(b)			(d)	(e)	(f)	(g)	
			1		3 #	17 #	19 #		21
69		<u>Distribution Expenses</u>							
70	870	Operation Supervision and Engineering							
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 135	\$ 281		22
72		Materials & Expenses	5.5		857,024	23	47		4
73	871	Distribution Load Dispatching							
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0		109
75		Materials & Expenses	3		32,107	0	0		9
76	874	Mains and Services Expenses							
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 117	\$ 47		0
78		Materials & Expenses	4.4		10,869,027	607	243		0
79	875	Measuring & Regulating Exps. - General							
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 9	\$ 2		0
81		Materials & Expenses	2.2		35,478	3	1		0
82	878	Meter and House Regulator Expenses							
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 611		0
84		Materials & Expenses	2		2,841,962	0	394		0
85	879	Customer Installation Expense							
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 187		0
87		Materials & Expenses	4		1,450,195	0	48		0
88	880	Other Expenses							
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 60	\$ 125		10
90		Materials & Expenses	5.5		2,888,198	76	159		12
91	881	Rents	5.5		(439,053)	(12)	(24)		(2)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 1,017	\$ 2,120		163
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 1,422	\$ 2,120		713
94		<u>Maintenance Expenses</u>							
95	885	Maintenance Supervision & Engineering							
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 9	\$ 11		0
97		Materials & Expenses	6.6		186,368	7	9		0
98	886	Maintenance of Structures & Improvement							
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0		0
100		Materials & Expenses	1		12,394	2	0		0
101	887	Maintenance of Mains							
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 121	\$ 26		0
103		Materials & Expenses	2.2		4,639,392	362	77		0
104	889	Maint. of Measuring & Reg. Station Equip.							
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 40	\$ 9		0
106		Materials & Expenses	2.2		927,527	72	15		0
107	892	Maintenance of Services							
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 105		0
109		Materials & Expenses	3.3		1,870,189	0	68		0
110	893	Maintenance of Meter & House Regulators							
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 254		0
112		Materials & Expenses	6		1,221,192	0	174		0
113	894	Maintenance of Other Equipment							
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 3	\$ 4		0
115		Materials & Expenses	6.6		143,413	6	7		0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 623	\$ 759		0
117		Total Distribution Expense			\$ 54,547,747	\$ 1,640	\$ 2,879		163

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Residential Air Conditioning			
			(c)	2		(e)	(f)	(g)	
	(a)	(b)	1		(d)	3 #	17 #	19 #	21
118		<u>Customer Accounts Expenses</u>							
119	901	Supervision Expenses							
120		Labor & Labor Loading	10.1		\$ 1,320,051		\$ 0	\$ 34	0
121		Materials & Expenses	10.1		31,428		0	1	0
122	902	Meter Reading Expenses							
123		Labor & Labor Loading	11		\$ 490,483		\$ 0	\$ 16	0
124		Materials & Expenses	11		194,141		0	6	0
125	903	Customer Records & Collections Expenses							
126		Labor & Labor Loading	4		\$ 5,818,018		\$ 0	\$ 194	0
127		Materials & Expenses	4		10,098,791		0	336	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		4,339,144		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			\$ 22,894,788		\$ 0	\$ 587	0
136		<u>Customer Service &amp; Informational Expenses</u>							
137	908	Customer Assistance Expense							
138		Labor & Labor Loading	4		\$ 0		\$ 0	\$ 0	0
139		Materials & Expenses	4		88		0	0	0
140	909	Info. & Instructional Advertising Exps.							
141		Labor & Labor Loading	4		\$ 0		\$ 0	\$ 0	0
142		Materials & Expenses	4		173		0	0	0
143	910	Misc. Customer Service & Info. Exp.							
144		Labor & Labor Loading	4		\$ 0		\$ 0	\$ 0	0
145		Materials & Expenses	4		253,563		0	8	0
146		Total Customer Service & Info. Exp.			\$ 253,824		\$ 0	\$ 8	0
147		Total O & M Expense			\$ 82,187,740		\$ 2,046	\$ 3,474	713
148		Allocation Percentage	O&M		100.00%		0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>							
150		Administrative & General Expense	O&M		\$ 47,243,160		\$ 1,176	\$ 1,997	410
151		Regulatory Amortization	1.1		0		0	0	0
152		Mill tax	Net Op Margin		2,102,957		143	23	0
153		Modified Business Tax	1.1		(135,513)		(7)	(5)	0
154		Taxes Other Than Income	1.1		10,479,672		568	364	0
155		Total Allocated Operating Deductions			\$ 141,878,015		\$ 3,925	\$ 5,854	1,122
156		<u>Tax Adjustments</u>							
157		Interest Expense	1.1		\$ 39,677,991		\$ 2,149	\$ 1,377	0
158		Schedule M Adjustments	1.1		(192,399,548)		(10,422)	(6,679)	0
159		Investment Tax Credit (I.T.C.)	1.1		0		0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444		2,094	1,342	0
161		South Georgia - Federal	1.1		0		0	0	0
162		Total Tax Adjustments			\$ (152,721,557)		\$ (8,273)	\$ (5,302)	0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Residential Air Conditioning		
			(c)	2		Demand	Customer	Commodity
(a)	(b)	(c)		(d)	(e)	(f)	(g)	
		1	2	3 #	17 #	19 #	21	
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 107,238	\$ 68,724	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	2,832	1,815	0
167		Cash Working Capital	1.1		7,769,395	421	270	0
168		Materials & Supplies	1.1		17,318,454	938	601	0
169		Customer Advances	8		(71,642,814)	0	(2,384)	0
170		Deferred Taxes	1.1		(263,694,084)	(14,284)	(9,154)	0
171		Other Debits and Credits	1.1		30,100,304	1,631	1,045	0
172		Total Rate Base			\$ 1,751,758,114	\$ 98,775	\$ 60,916	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 19,185	\$ 3,110	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	1,144	185	0
176		Late Charges	12		5,900,296	0	250	0
177		Service Establishment Charges	9		3,484,220	0	100	0
178		Reconnect / Reread Charges	9		47,325	0	1	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	10	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 20,329	\$ 3,656	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (2,046)	\$ (3,474)	\$ (713)
187		Administrative & General Expense	O&M		(47,243,160)	(1,176)	(1,997)	(410)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(4,189)	(2,709)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(143)	(23)	0
191		Modified Business Tax	1.1		135,513	7	5	0
192		Taxes other than Income	1.1		(10,479,672)	(568)	(364)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (8,114)	\$ (8,563)	\$ (1,122)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ 12,215	\$ (4,907)	\$ (1,122)
		Schedule M Adjustments	1.1		(192,399,548)	(10,422)	(6,679)	0
196		Interest Expense	1.1		(39,677,991)	(2,149)	(1,377)	0
197		State Taxable Income			\$ (142,353,966)	\$ (357)	\$ (12,963)	\$ (1,122)
198		State Income Tax	1.1		\$ (156,589,363)	\$ (392)	\$ (14,260)	\$ (1,234)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (156,589,363)	\$ (392)	\$ (14,260)	\$ (1,234)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ 12,215	\$ (4,907)	\$ (1,122)
203		Schedule M Adjustments	1.1		(192,399,548)	(10,422)	(6,679)	0
204		Interest Expense	1.1		(39,677,991)	(2,149)	(1,377)	0
205		Total Taxable Income			\$ (142,353,966)	\$ (357)	\$ (12,963)	\$ (1,122)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ (75)	\$ (2,722)	\$ (236)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	2,094	1,342	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,769,111	\$ 2,020	\$ (1,380)	\$ (236)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 80,954,461	\$ 10,196	\$ (3,527)	\$ (887)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	General-1		
			(c)	2		3 #	Demand (e)	Customer (f)
			1			35 #	37 #	39
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	151,936	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	1,090,686	2,201,512	0
6	389-398	General Plant	1.1		4,046,139	76,941	134,858	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 1,319,563	\$ 2,336,370	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 116,859	\$ 204,825	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	29,158	51,107	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 146,017	\$ 255,932	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 4,973	\$ 8,716	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 150,990	\$ 264,648	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 1,470,553	\$ 2,601,018	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	36,358
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 36,358
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 3,112	\$ 0	12,410
28		Materials and Expenses	17.1		51,971	530	0	2,112
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	22,181
31		Materials and Expenses	3.0		48,625	0	0	2,428
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 163	\$ 0	0
34		Materials and Expenses	1.0		507	28	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	4,005
37		Materials and Expenses	3		42,242	0	0	2,109
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	2,444
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 7,139	\$ 0	0
43		Materials and Expenses	17		28,874	1,583	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	1,064
46		Materials and Expenses	3		26,334	0	0	1,315
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	578	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 1,044	\$ 0	67
52		Materials and Expenses	17.2		1,105	57	0	4
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	13	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 58,035	\$ 0	0
58		Materials and Expenses	17		1,275,604	69,916	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	225
61		Materials and Expenses	3		3,091	0	0	154
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	1,245
64		Materials and Expenses	3		97,228	0	0	4,855
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	290
67		Materials and Expenses	3		29,143	0	0	1,455
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 142,196	\$ 0	\$ 58,364

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	General-1		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
			1		3 #	35 #	37 #	39
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 47,388	\$ 197,877	3,732
72		Materials & Expenses	5.5		857,024	7,947	33,185	626
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0	18,716
75		Materials & Expenses	3		32,107	0	0	1,603
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 40,949	\$ 64,783	0
78		Materials & Expenses	4.4		10,869,027	213,006	336,983	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 3,093	\$ 1,642	0
81		Materials & Expenses	2.2		35,478	972	516	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 284,598	0
84		Materials & Expenses	2		2,841,962	0	183,437	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 163,244	0
87		Materials & Expenses	4		1,450,195	0	42,202	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 20,978	\$ 87,596	1,652
90		Materials & Expenses	5.5		2,888,198	26,782	111,834	2,109
91	881	Rents	5.5		(439,053)	(4,071)	(17,001)	(321)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 357,044	\$ 1,490,897	\$ 28,118
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 499,241	\$ 1,490,897	\$ 122,841
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 3,281	\$ 10,239	0
97		Materials & Expenses	6.6		186,368	2,536	7,914	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394	679	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 42,557	\$ 22,595	0
103		Materials & Expenses	2.2		4,639,392	127,143	67,505	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 14,161	\$ 7,519	0
106		Materials & Expenses	2.2		927,527	25,419	13,496	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 207,650	0
109		Materials & Expenses	3.3		1,870,189	0	135,221	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 118,080	0
112		Materials & Expenses	6		1,221,192	0	81,003	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 1,101	\$ 3,436	0
115		Materials & Expenses	6.6		143,413	1,951	6,090	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 218,828	\$ 680,748	\$ 0
117		Total Distribution Expense			\$ 54,547,747	\$ 575,872	\$ 2,171,645	\$ 28,118

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-1		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	35 #	37 #	39
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$ 0	\$ 40,354	\$ 0
121		Materials & Expenses	10.1		31,428	0	961	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,483	\$ 0	\$ 14,287	\$ 0
124		Materials & Expenses	11		194,141	0	5,655	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,018	\$ 0	\$ 169,310	\$ 0
127		Materials & Expenses	4		10,098,791	0	293,885	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 3,640	\$ 0
130		Materials & Expenses	15		5,750	0	35	0
131	904	Uncollectible Accounts Expense	14		4,339,144	0	171,775	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			\$ 22,894,788	\$ 0	\$ 699,903	\$ 0
136		<u>Customer Service &amp; Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	3	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	5	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	7,379	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 7,387	\$ 0
147		Total O & M Expense			\$ 82,187,740	\$ 718,069	\$ 2,878,934	\$ 122,841
148		Allocation Percentage	O&M		100.00%	0.87%	3.50%	0.15%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,243,160	\$ 412,760	\$ 1,654,869	\$ 70,611
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	0	127,223	0
153		Modified Business Tax	1.1		(135,513)	(2,577)	(4,517)	0
154		Taxes Other Than Income	1.1		10,479,672	199,280	349,289	0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$ 1,327,532	\$ 5,005,798	\$ 193,452
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 39,677,991	\$ 754,511	\$ 1,322,472	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(3,658,642)	(6,412,698)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	735,218	1,288,657	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,721,557)	\$ (2,904,131)	\$ (5,090,226)	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	General-1		
			1	2		Demand (e)	Customer (f)	Commodity (g)
					3 #	35 #	37 #	39
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 37,644,313	\$ 65,981,200	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	994,135	1,742,474	0
167		Cash Working Capital	1.1		7,769,395	147,742	258,955	0
168		Materials & Supplies	1.1		17,318,454	329,325	577,226	0
169		Customer Advances	8		(71,642,814)	0	(2,084,877)	0
170		Deferred Taxes	1.1		(263,694,084)	(5,014,369)	(8,788,952)	0
171		Other Debits and Credits	1.1		30,100,304	572,383	1,003,246	0
172		Total Rate Base			\$ 1,751,758,114	\$ 34,673,529	\$ 58,689,271	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 0	\$ 17,092,862	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	0	1,019,214	0
176		Late Charges	12		5,900,296	0	236,469	0
177		Service Establishment Charges	9		3,484,220	0	65,789	0
178		Reconnect / Reread Charges	9		47,325	0	894	0
179		Other Revenue - Labor	Net Op Margin		402	0	24	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	6	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	10,109	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 0	\$ 18,425,367	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (718,069)	\$ (2,878,934)	\$ (122,841)
187		Administrative & General Expense	O&M		(47,243,160)	(412,760)	(1,654,869)	(70,611)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(1,470,553)	(2,601,018)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(127,223)	0
191		Modified Business Tax	1.1		135,513	2,577	4,517	0
192		Taxes other than Income	1.1		(10,479,672)	(199,280)	(349,289)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (2,798,085)	\$ (7,606,816)	\$ (193,452)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ (2,798,085)	\$ 10,818,551	\$ (193,452)
		Schedule M Adjustments	1.1		(192,399,548)	(3,658,642)	(6,412,698)	0
196		Interest Expense	1.1		(39,677,991)	(754,511)	(1,322,472)	0
197		State Taxable Income			\$ (142,353,966)	\$ (7,211,238)	\$ 3,083,382	\$ (193,452)
198		State Income Tax	1.1		\$ (156,589,363)	\$ (7,932,361)	\$ 3,391,720	\$ (212,797)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (156,589,363)	\$ (7,932,361)	\$ 3,391,720	\$ (212,797)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ (2,798,085)	\$ 10,818,551	\$ (193,452)
203		Schedule M Adjustments	1.1		(192,399,548)	(3,658,642)	(6,412,698)	0
204		Interest Expense	1.1		(39,677,991)	(754,511)	(1,322,472)	0
205		Total Taxable Income			\$ (142,353,966)	\$ (7,211,238)	\$ 3,083,382	\$ (193,452)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ (1,514,360)	\$ 647,510	\$ (40,625)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	735,218	1,288,657	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,769,111	\$ (779,141)	\$ 1,936,167	\$ (40,625)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 80,954,461	\$ (2,018,943)	\$ 8,882,384	\$ (152,827)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	General-2		
			(c)	2		3 #	Demand (e)	Customer (f)
			1			41 #	43 #	45
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	227,942	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	1,636,301	754,501	0
6	389-398	General Plant	1.1		4,046,139	115,430	46,219	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 1,979,673	\$ 800,720	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 175,318	\$ 70,198	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	43,745	17,515	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 219,062	\$ 87,713	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 7,460	\$ 2,987	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 226,523	\$ 90,700	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 2,206,196	\$ 891,420	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	69,268
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 69,268
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 4,668	\$ 0	23,643
28		Materials and Expenses	17.1		51,971	795	0	4,025
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	42,258
31		Materials and Expenses	3.0		48,625	0	0	4,626
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 245	\$ 0	0
34		Materials and Expenses	1.0		507	42	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	7,630
37		Materials and Expenses	3		42,242	0	0	4,018
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	4,657
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 10,710	\$ 0	0
43		Materials and Expenses	17		28,874	2,374	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	2,026
46		Materials and Expenses	3		26,334	0	0	2,505
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	867	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 1,566	\$ 0	128
52		Materials and Expenses	17.2		1,105	85	0	7
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	19	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 87,067	\$ 0	0
58		Materials and Expenses	17		1,275,604	104,891	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	429
61		Materials and Expenses	3		3,091	0	0	294
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	2,372
64		Materials and Expenses	3		97,228	0	0	9,249
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	553
67		Materials and Expenses	3		29,143	0	0	2,772
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 213,330	\$ 0	\$ 111,193

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	General-2		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
			1	3 #		41 #	43 #	45
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 71,094	\$ 72,232	\$ 7,110
72		Materials & Expenses	5.5		857,024	11,923	12,114	1,192
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0	\$ 35,658
75		Materials & Expenses	3		32,107	0	0	3,054
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 61,434	\$ 19,165	\$ 0
78		Materials & Expenses	4.4		10,869,027	319,562	99,689	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 4,640	\$ 295	\$ 0
81		Materials & Expenses	2.2		35,478	1,459	93	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 144,198	\$ 0
84		Materials & Expenses	2		2,841,962	0	92,943	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 29,324	\$ 0
87		Materials & Expenses	4		1,450,195	0	7,581	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 31,472	\$ 31,975	\$ 3,147
90		Materials & Expenses	5.5		2,888,198	40,180	40,823	4,018
91	881	Rents	5.5		(439,053)	(6,108)	(6,206)	(611)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 535,655	\$ 544,225	\$ 53,569
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 748,985	\$ 544,225	\$ 234,030
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 4,923	\$ 3,800	\$ 0
97		Materials & Expenses	6.6		186,368	3,805	2,937	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1		12,394	1,019	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 63,846	\$ 4,059	\$ 0
103		Materials & Expenses	2.2		4,639,392	190,746	12,126	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 21,245	\$ 1,351	\$ 0
106		Materials & Expenses	2.2		927,527	38,135	2,424	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 73,616	\$ 0
109		Materials & Expenses	3.3		1,870,189	0	47,939	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 59,828	\$ 0
112		Materials & Expenses	6		1,221,192	0	41,042	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 1,652	\$ 1,275	\$ 0
115		Materials & Expenses	6.6		143,413	2,928	2,260	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 328,297	\$ 252,658	\$ 0
117		Total Distribution Expense			\$ 54,547,747	\$ 863,952	\$ 796,883	\$ 53,569

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-2		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	41 #	43 #	45
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$ 0	\$ 10,017	\$ 0
121		Materials & Expenses	10.1		31,428	0	238	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,483	\$ 0	\$ 2,567	\$ 0
124		Materials & Expenses	11		194,141	0	1,016	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,018	\$ 0	\$ 30,414	\$ 0
127		Materials & Expenses	4		10,098,791	0	52,792	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 40,041	\$ 0
130		Materials & Expenses	15		5,750	0	386	0
131	904	Uncollectible Accounts Expense	14		4,339,144	0	36,255	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			\$ 22,894,788	\$ 0	\$ 173,726	\$ 0
136		<u>Customer Service &amp; Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	1	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	1,326	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 1,327	\$ 0
147		Total O & M Expense			\$ 82,187,740	\$ 1,077,282	\$ 971,936	\$ 234,030
148		Allocation Percentage	O&M		100.00%	1.31%	1.18%	0.28%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,243,160	\$ 619,243	\$ 558,688	\$ 134,525
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	0	96,259	0
153		Modified Business Tax	1.1		(135,513)	(3,866)	(1,548)	0
154		Taxes Other Than Income	1.1		10,479,672	298,970	119,708	0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$ 1,991,629	\$ 1,745,043	\$ 368,556
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 39,677,991	\$ 1,131,955	\$ 453,237	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(5,488,875)	(2,197,758)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	1,103,011	441,648	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,721,557)	\$ (4,356,921)	\$ (1,744,521)	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-2		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	(c)		(d)	(e)	(f)	(g)
			1		3 #	41 #	43 #	45
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 56,475,854	\$ 22,613,055	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	1,491,450	597,180	0
167		Cash Working Capital	1.1		7,769,395	221,649	88,749	0
168		Materials & Supplies	1.1		17,318,454	494,070	197,827	0
169		Customer Advances	8		(71,642,814)	0	(374,517)	0
170		Deferred Taxes	1.1		(263,694,084)	(7,522,803)	(3,012,147)	0
171		Other Debits and Credits	1.1		30,100,304	858,717	343,832	0
172		Total Rate Base			\$ 1,751,758,114	\$ 52,018,938	\$ 20,453,979	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 0	\$ 12,932,721	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	0	771,153	0
176		Late Charges	12		5,900,296	0	115,798	0
177		Service Establishment Charges	9		3,484,220	0	5,924	0
178		Reconnect / Reread Charges	9		47,325	0	80	0
179		Other Revenue - Labor	Net Op Margin		402	0	18	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	5	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	1,570	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 0	\$ 13,827,270	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (1,077,282)	\$ (971,936)	\$ (234,030)
187		Administrative & General Expense	O&M		(47,243,160)	(619,243)	(558,688)	(134,525)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(2,206,196)	(891,420)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(96,259)	0
191		Modified Business Tax	1.1		135,513	3,866	1,548	0
192		Taxes other than Income	1.1		(10,479,672)	(298,970)	(119,708)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (4,197,825)	\$ (2,636,463)	\$ (368,556)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ (4,197,825)	\$ 11,190,807	\$ (368,556)
		Schedule M Adjustments	1.1		(192,399,548)	(5,488,875)	(2,197,758)	0
196		Interest Expense	1.1		(39,677,991)	(1,131,955)	(453,237)	0
197		State Taxable Income			\$ (142,353,966)	\$ (10,818,654)	\$ 8,539,812	\$ (368,556)
198		State Income Tax	1.1		\$ (156,589,363)	\$ (11,900,520)	\$ 9,393,793	\$ (405,411)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (156,589,363)	\$ (11,900,520)	\$ 9,393,793	\$ (405,411)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ (4,197,825)	\$ 11,190,807	\$ (368,556)
203		Schedule M Adjustments	1.1		(192,399,548)	(5,488,875)	(2,197,758)	0
204		Interest Expense	1.1		(39,677,991)	(1,131,955)	(453,237)	0
205		Total Taxable Income			\$ (142,353,966)	\$ (10,818,654)	\$ 8,539,812	\$ (368,556)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ (2,271,917)	\$ 1,793,361	\$ (77,397)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	1,103,011	441,648	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,769,111	\$ (1,168,906)	\$ 2,235,009	\$ (77,397)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 80,954,461	\$ (3,028,918)	\$ 8,955,798	\$ (291,159)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	General-3		
			(c)			Demand (e)	Customer (f)	Commodity (g)
			1	2	3 #	47 #	49 #	51
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	96,760	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	694,602	90,264	0
6	389-398	General Plant	1.1		4,046,139	49,000	5,529	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 840,362	\$ 95,794	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 74,422	\$ 8,398	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	18,569	2,095	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 92,991	\$ 10,493	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 3,167	\$ 357	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 96,158	\$ 10,851	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 936,520	\$ 106,644	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	30,536
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 30,536
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 1,982	\$ 0	10,423
28		Materials and Expenses	17.1		51,971	337	0	1,774
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	18,629
31		Materials and Expenses	3.0		48,625	0	0	2,039
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 104	\$ 0	0
34		Materials and Expenses	1.0		507	18	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	3,364
37		Materials and Expenses	3		42,242	0	0	1,771
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	2,053
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 4,546	\$ 0	0
43		Materials and Expenses	17		28,874	1,008	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	893
46		Materials and Expenses	3		26,334	0	0	1,104
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	368	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 665	\$ 0	56
52		Materials and Expenses	17.2		1,105	36	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		234	8	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 36,960	\$ 0	0
58		Materials and Expenses	17		1,275,604	44,526	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	189
61		Materials and Expenses	3		3,091	0	0	130
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	1,046
64		Materials and Expenses	3		97,228	0	0	4,077
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	244
67		Materials and Expenses	3		29,143	0	0	1,222
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 90,558	\$ 0	\$ 49,018

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	General-3		
			(c)			Demand (e)	Customer (f)	Commodity (g)
			1	2	3 #	47 #	49 #	51
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 30,179	\$ 10,124	\$ 3,134
72		Materials & Expenses	5.5		857,024	5,061	1,698	526
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0	\$ 15,719
75		Materials & Expenses	3		32,107	0	0	1,346
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 26,078	\$ 1,786	\$ 0
78		Materials & Expenses	4.4		10,869,027	135,652	9,291	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 1,970	\$ 24	\$ 0
81		Materials & Expenses	2.2		35,478	619	8	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 24,948	\$ 0
84		Materials & Expenses	2		2,841,962	0	16,080	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 2,372	\$ 0
87		Materials & Expenses	4		1,450,195	0	613	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 13,360	\$ 4,482	\$ 1,388
90		Materials & Expenses	5.5		2,888,198	17,056	5,722	1,771
91	881	Rents	5.5		(439,053)	(2,593)	(870)	(269)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 227,383	\$ 76,279	\$ 23,615
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 317,941	\$ 76,279	\$ 103,170
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 2,090	\$ 483	\$ 0
97		Materials & Expenses	6.6		186,368	1,615	373	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1		12,394	433	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 27,102	\$ 328	\$ 0
103		Materials & Expenses	2.2		4,639,392	80,971	981	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 9,018	\$ 109	\$ 0
106		Materials & Expenses	2.2		927,527	16,188	196	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 7,093	\$ 0
109		Materials & Expenses	3.3		1,870,189	0	4,619	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 10,351	\$ 0
112		Materials & Expenses	6		1,221,192	0	7,101	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 701	\$ 162	\$ 0
115		Materials & Expenses	6.6		143,413	1,243	287	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 139,360	\$ 32,083	\$ 0
117		Total Distribution Expense			\$ 54,547,747	\$ 366,744	\$ 108,362	\$ 23,615

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-3		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	47 #	49 #	51
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$ 0	\$ 6,285	\$ 0
121		Materials & Expenses	10.1		31,428	0	150	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,483	\$ 0	\$ 208	\$ 0
124		Materials & Expenses	11		194,141	0	82	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,018	\$ 0	\$ 2,461	\$ 0
127		Materials & Expenses	4		10,098,791	0	4,271	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 94,643	\$ 0
130		Materials & Expenses	15		5,750	0	912	0
131	904	Uncollectible Accounts Expense	14		4,339,144	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			\$ 22,894,788	\$ 0	\$ 109,011	\$ 0
136		<u>Customer Service &amp; Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	107	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 107	\$ 0
147		Total O & M Expense			\$ 82,187,740	\$ 457,301	\$ 217,480	\$ 103,170
148		Allocation Percentage	O&M		100.00%	0.56%	0.26%	0.13%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,243,160	\$ 262,866	\$ 125,012	\$ 59,304
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	0	28,330	0
153		Modified Business Tax	1.1		(135,513)	(1,641)	(185)	0
154		Taxes Other Than Income	1.1		10,479,672	126,911	14,321	0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$ 845,437	\$ 384,958	\$ 162,474
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 39,677,991	\$ 480,509	\$ 54,223	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(2,330,002)	(262,927)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	468,223	52,836	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,721,557)	\$ (1,849,492)	\$ (208,704)	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-3		
			(c)	2		Demand	Customer	Commodity
(a)	(b)	(c)			(d)	(e)	(f)	(g)
			1		3 #	47 #	49 #	51
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 23,973,735	\$ 2,705,297	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	633,114	71,443	0
167		Cash Working Capital	1.1		7,769,395	94,089	10,617	0
168		Materials & Supplies	1.1		17,318,454	209,730	23,667	0
169		Customer Advances	8		(71,642,814)	0	(30,299)	0
170		Deferred Taxes	1.1		(263,694,084)	(3,193,395)	(360,356)	0
171		Other Debits and Credits	1.1		30,100,304	364,521	41,134	0
172		Total Rate Base			\$ 1,751,758,114	\$ 22,081,795	\$ 2,461,503	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 0	\$ 3,806,248	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	0	226,959	0
176		Late Charges	12		5,900,296	0	37,064	0
177		Service Establishment Charges	9		3,484,220	0	249	0
178		Reconnect / Reread Charges	9		47,325	0	3	0
179		Other Revenue - Labor	Net Op Margin		402	0	5	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	1	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	50	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 0	\$ 4,070,580	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (457,301)	\$ (217,480)	\$ (103,170)
187		Administrative & General Expense	O&M		(47,243,160)	(262,866)	(125,012)	(59,304)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(936,520)	(106,644)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(28,330)	0
191		Modified Business Tax	1.1		135,513	1,641	185	0
192		Taxes other than Income	1.1		(10,479,672)	(126,911)	(14,321)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (1,781,957)	\$ (491,603)	\$ (162,474)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ (1,781,957)	\$ 3,578,977	\$ (162,474)
196		Schedule M Adjustments	1.1		(192,399,548)	(2,330,002)	(262,927)	0
197		Interest Expense	1.1		(39,677,991)	(480,509)	(54,223)	0
198		Total State Taxable Income			\$ (142,353,966)	\$ (4,592,468)	\$ 3,261,827	\$ (162,474)
199		State Income Tax	1.1		\$ (156,589,363)	\$ (5,051,715)	\$ 3,588,010	\$ (178,722)
200		South Georgia			0	0	0	0
201		Total State Income Tax			\$ (156,589,363)	\$ (5,051,715)	\$ 3,588,010	\$ (178,722)
202		<u>Taxable Income</u>						
203		Taxable Income before Interest Exp.			\$ 89,723,572	\$ (1,781,957)	\$ 3,578,977	\$ (162,474)
204		Schedule M Adjustments	1.1		(192,399,548)	(2,330,002)	(262,927)	0
205		Interest Expense	1.1		(39,677,991)	(480,509)	(54,223)	0
206		Total Taxable Income			\$ (142,353,966)	\$ (4,592,468)	\$ 3,261,827	\$ (162,474)
207		<u>Federal Income Tax</u>						
208		Federal Income Tax	21.00%		\$ (29,894,333)	\$ (964,418)	\$ 684,984	\$ (34,120)
209		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
210		Federal Deferred Provision / ARAM	1.1		38,663,444	468,223	52,836	0
211		South Georgia Federal	1.1		0	0	0	0
212		Total Federal Income Tax			\$ 8,769,111	\$ (496,195)	\$ 737,820	\$ (34,120)
213		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
214		Net Income			\$ 80,954,461	\$ (1,285,762)	\$ 2,841,157	\$ (128,355)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	General-4		
			(c)	2		3 #	Demand (e)	Customer (f)
			1			53 #	55 #	57
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	498,552	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	3,578,902	348,277	0
6	389-398	General Plant	1.1		4,046,139	252,468	21,334	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 4,329,922	\$ 369,611	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 383,454	\$ 32,403	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	95,678	8,085	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 479,131	\$ 40,488	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 16,317	\$ 1,379	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 495,448	\$ 41,867	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 4,825,369	\$ 411,478	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	207,493
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 207,493
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 10,211	\$ 0	70,824
28		Materials and Expenses	17.1		51,971	1,738	0	12,056
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	126,583
31		Materials and Expenses	3.0		48,625	0	0	13,856
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 536	\$ 0	0
34		Materials and Expenses	1.0		507	91	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	22,857
37		Materials and Expenses	3		42,242	0	0	12,037
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	13,949
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 23,426	\$ 0	0
43		Materials and Expenses	17		28,874	5,193	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	6,069
46		Materials and Expenses	3		26,334	0	0	7,504
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	1,897	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 3,425	\$ 0	383
52		Materials and Expenses	17.2		1,105	186	0	21
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	42	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 190,433	\$ 0	0
58		Materials and Expenses	17		1,275,604	229,417	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	1,286
61		Materials and Expenses	3		3,091	0	0	881
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	7,107
64		Materials and Expenses	3		97,228	0	0	27,706
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	1,656
67		Materials and Expenses	3		29,143	0	0	8,304
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 466,594	\$ 0	\$ 333,079

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	General-4					
			(c)			Demand (e)		Customer (f)		Commodity (g)	
			1	2		3 #	53 #	55 #		57	
69		<u>Distribution Expenses</u>									
70	870	Operation Supervision and Engineering									
71		Labor & Labor Loading	5.5		\$ 5,110,326		\$ 155,496	\$ 52,535		\$ 21,298	
72		Materials & Expenses	5.5		857,024		26,077	8,810		3,572	
73	871	Distribution Load Dispatching									
74		Labor & Labor Loading	3		\$ 374,838		\$ 0	\$ 0		\$ 106,813	
75		Materials & Expenses	3		32,107		0	0		9,149	
76	874	Mains and Services Expenses									
77		Labor & Labor Loading	4.4		\$ 2,089,507		\$ 134,368	\$ 2,457		0	
78		Materials & Expenses	4.4		10,869,027		698,942	12,779		0	
79	875	Measuring & Regulating Exps. - General									
80		Labor & Labor Loading	2.2		\$ 112,856		\$ 10,149	\$ 14		0	
81		Materials & Expenses	2.2		35,478		3,190	4		0	
82	878	Meter and House Regulator Expenses									
83		Labor & Labor Loading	2		\$ 4,409,240		\$ 0	\$ 163,598		0	
84		Materials & Expenses	2		2,841,962		0	105,447		0	
85	879	Customer Installation Expense									
86		Labor & Labor Loading	4		\$ 5,609,579		\$ 0	\$ 1,385		0	
87		Materials & Expenses	4		1,450,195		0	358		0	
88	880	Other Expenses									
89		Labor & Labor Loading	5.5		\$ 2,262,238		\$ 68,835	\$ 23,256		\$ 9,428	
90		Materials & Expenses	5.5		2,888,198		87,882	29,691		12,037	
91	881	Rents	5.5		(439,053)		(13,359)	(4,514)		(1,830)	
92		Total Distribution Operating Expenses			\$ 38,503,523		\$ 1,171,580	\$ 395,819		\$ 160,466	
93		Total Distribution and Transmission Expense			\$ 42,994,903		\$ 1,638,174	\$ 395,819		\$ 701,038	
94		<u>Maintenance Expenses</u>									
95	885	Maintenance Supervision & Engineering									
96		Labor & Labor Loading	6.6		\$ 241,138		\$ 10,767	\$ 827		0	
97		Materials & Expenses	6.6		186,368		8,321	639		0	
98	886	Maintenance of Structures & Improvement									
99		Labor & Labor Loading	1		\$ 0		\$ 0	\$ 0		0	
100		Materials & Expenses	1		12,394		2,229	0		0	
101	887	Maintenance of Mains									
102		Labor & Labor Loading	2.2		\$ 1,552,880		\$ 139,643	\$ 192		0	
103		Materials & Expenses	2.2		4,639,392		417,197	573		0	
104	889	Maint. of Measuring & Reg. Station Equip.									
105		Labor & Labor Loading	2.2		\$ 516,723		\$ 46,466	\$ 64		0	
106		Materials & Expenses	2.2		927,527		83,408	114		0	
107	892	Maintenance of Services									
108		Labor & Labor Loading	3.3		\$ 2,871,917		\$ 0	\$ 10,963		0	
109		Materials & Expenses	3.3		1,870,189		0	7,139		0	
110	893	Maintenance of Meter & House Regulators									
111		Labor & Labor Loading	6		\$ 1,780,161		\$ 0	\$ 19,985		0	
112		Materials & Expenses	6		1,221,192		0	13,710		0	
113	894	Maintenance of Other Equipment									
114		Labor & Labor Loading	6.6		\$ 80,929		\$ 3,613	\$ 278		0	
115		Materials & Expenses	6.6		143,413		6,403	492		0	
116		Total Distribution Maintenance Expenses			\$ 16,044,224		\$ 718,047	\$ 54,974		\$ 0	
117		Total Distribution Expense			\$ 54,547,747		\$ 1,889,627	\$ 450,793		\$ 160,466	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-4					
			(c)	2		(d)	Demand		Customer		Commodity
	(a)	(b)	1		3 #	(e)	53 #	(f)	55 #	(g)	57
118		<u>Customer Accounts Expenses</u>									
119	901	Supervision Expenses									
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$	0 \$	27,950	\$	0	
121		Materials & Expenses	10.1		31,428		0	665		0	
122	902	Meter Reading Expenses									
123		Labor & Labor Loading	11		\$ 490,483	\$	0 \$	121	\$	0	
124		Materials & Expenses	11		194,141		0	48		0	
125	903	Customer Records & Collections Expenses									
126		Labor & Labor Loading	4		\$ 5,818,018	\$	0 \$	1,436	\$	0	
127		Materials & Expenses	4		10,098,791		0	2,493		0	
128	903	Customer Records & Collections Expenses									
129		Labor & Labor Loading	15		\$ 596,981	\$	0 \$	447,736	\$	0	
130		Materials & Expenses	15		5,750		0	4,313		0	
131	904	Uncollectible Accounts Expense	14		4,339,144		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			\$ 22,894,788	\$	0 \$	484,761	\$	0	
136		<u>Customer Service &amp; Informational Expenses</u>									
137	908	Customer Assistance Expense									
138		Labor & Labor Loading	4		\$ 0	\$	0 \$	0	\$	0	
139		Materials & Expenses	4		88		0	0		0	
140	909	Info. & Instructional Advertising Exps.									
141		Labor & Labor Loading	4		\$ 0	\$	0 \$	0	\$	0	
142		Materials & Expenses	4		173		0	0		0	
143	910	Misc. Customer Service & Info. Exp.									
144		Labor & Labor Loading	4		\$ 0	\$	0 \$	0	\$	0	
145		Materials & Expenses	4		253,563		0	63		0	
146		Total Customer Service & Info. Exp.			\$ 253,824	\$	0 \$	63	\$	0	
147		Total O & M Expense			\$ 82,187,740	\$	2,356,221	\$ 935,617	\$	701,038	
148		Allocation Percentage	O&M		100.00%		2.87%	1.14%		0.85%	
149		<u>Other Operating Deductions</u>									
150		Administrative & General Expense	O&M		\$ 47,243,160	\$	1,354,403	\$ 537,812	\$	402,971	
151		Regulatory Amortization	1.1		0		0	0		0	
152		Mill tax	Net Op Margin		2,102,957		0	124,792		0	
153		Modified Business Tax	1.1		(135,513)		(8,456)	(715)		0	
154		Taxes Other Than Income	1.1		10,479,672		653,903	55,257		0	
155		Total Allocated Operating Deductions			\$ 141,878,015	\$	4,356,072	\$ 1,652,764	\$	1,104,009	
156		<u>Tax Adjustments</u>									
157		Interest Expense	1.1		\$ 39,677,991	\$	2,475,800	\$ 209,214	\$	0	
158		Schedule M Adjustments	1.1		(192,399,548)		(12,005,215)	(1,014,482)		0	
159		Investment Tax Credit (I.T.C.)	1.1		0		0	0		0	
160		Federal Deferred Provision / ARAM	1.1		38,663,444		2,412,495	203,864		0	
161		South Georgia - Federal	1.1		0		0	0		0	
162		Total Tax Adjustments			\$ (152,721,557)	\$	(9,529,415)	\$ (805,269)	\$	0	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	General-4		
			1	2		Demand (e)	Customer (f)	Commodity (g)
					3 #	53 #	55 #	57
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 123,523,441	\$ 10,438,159	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	3,262,086	275,658	0
167		Cash Working Capital	1.1		7,769,395	484,789	40,966	0
168		Materials & Supplies	1.1		17,318,454	1,080,625	91,317	0
169		Customer Advances	8		(71,642,814)	0	(17,683)	0
170		Deferred Taxes	1.1		(263,694,084)	(16,453,802)	(1,390,403)	0
171		Other Debits and Credits	1.1		30,100,304	1,878,178	158,713	0
172		Total Rate Base			\$ 1,751,758,114	\$ 113,775,317	\$ 9,596,726	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 0	\$ 16,766,308	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	0	999,742	0
176		Late Charges	12		5,900,296	0	37,318	0
177		Service Establishment Charges	9		3,484,220	0	75	0
178		Reconnect / Reread Charges	9		47,325	0	1	0
179		Other Revenue - Labor	Net Op Margin		402	0	24	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	6	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	20	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 0	\$ 17,803,494	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (2,356,221)	\$ (935,617)	\$ (701,038)
187		Administrative & General Expense	O&M		(47,243,160)	(1,354,403)	(537,812)	(402,971)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(4,825,369)	(411,478)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(124,792)	0
191		Modified Business Tax	1.1		135,513	8,456	715	0
192		Taxes other than Income	1.1		(10,479,672)	(653,903)	(55,257)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (9,181,441)	\$ (2,064,242)	\$ (1,104,009)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ (9,181,441)	\$ 15,739,252	\$ (1,104,009)
196		Schedule M Adjustments	1.1		(192,399,548)	(12,005,215)	(1,014,482)	0
197		Interest Expense	1.1		(39,677,991)	(2,475,800)	(209,214)	0
198		Total Taxable Income			\$ (142,353,966)	\$ (23,662,456)	\$ 14,515,556	\$ (1,104,009)
199		State Income Tax	1.1		\$ (156,589,363)	\$ (26,028,701)	\$ 15,967,111	\$ (1,214,410)
200		South Georgia			0	0	0	0
201		Total State Income Tax			\$ (156,589,363)	\$ (26,028,701)	\$ 15,967,111	\$ (1,214,410)
202		<u>Taxable Income</u>						
203		Taxable Income before Interest Exp.			\$ 89,723,572	\$ (9,181,441)	\$ 15,739,252	\$ (1,104,009)
204		Schedule M Adjustments	1.1		(192,399,548)	(12,005,215)	(1,014,482)	0
205		Interest Expense	1.1		(39,677,991)	(2,475,800)	(209,214)	0
206		Total Taxable Income			\$ (142,353,966)	\$ (23,662,456)	\$ 14,515,556	\$ (1,104,009)
207		<u>Federal Income Tax</u>						
208		Federal Income Tax	21.00%		\$ (29,894,333)	\$ (4,969,116)	\$ 3,048,267	\$ (231,842)
209		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
210		Federal Deferred Provision / ARAM	1.1		38,663,444	2,412,495	203,864	0
211		South Georgia Federal	1.1		0	0	0	0
212		Total Federal Income Tax			\$ 8,769,111	\$ (2,556,621)	\$ 3,252,131	\$ (231,842)
213		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
214		Net Income			\$ 80,954,461	\$ (6,624,820)	\$ 12,487,121	\$ (872,167)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	Air Conditioning		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
			1	3 #	59 #	61 #		63
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	484	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	3,472	2,284	0
6	389-398	General Plant	1.1		4,046,139	245	140	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 4,200	\$ 2,424	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 372	\$ 212	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	93	53	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 465	\$ 266	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 16	\$ 9	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 481	\$ 275	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 4,681	\$ 2,698	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	311
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 311
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 10	\$ 0	106
28		Materials and Expenses	17.1		51,971	2	0	18
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	190
31		Materials and Expenses	3.0		48,625	0	0	21
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 1	\$ 0	0
34		Materials and Expenses	1.0		507	0	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	34
37		Materials and Expenses	3		42,242	0	0	18
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	21
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 23	\$ 0	0
43		Materials and Expenses	17		28,874	5	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	9
46		Materials and Expenses	3		26,334	0	0	11
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	2	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 3	\$ 0	1
52		Materials and Expenses	17.2		1,105	0	0	0
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	0	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 185	\$ 0	0
58		Materials and Expenses	17		1,275,604	223	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	2
61		Materials and Expenses	3		3,091	0	0	1
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	11
64		Materials and Expenses	3		97,228	0	0	41
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	2
67		Materials and Expenses	3		29,143	0	0	12
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 453	\$ 0	\$ 499

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Air Conditioning		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	59 #	61 #	63
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 151	\$ 202	32
72		Materials & Expenses	5.5		857,024	25	34	5
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0	160
75		Materials & Expenses	3		32,107	0	0	14
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 130	\$ 65	0
78		Materials & Expenses	4.4		10,869,027	678	339	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 10	\$ 1	0
81		Materials & Expenses	2.2		35,478	3	0	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 327	0
84		Materials & Expenses	2		2,841,962	0	211	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 124	0
87		Materials & Expenses	4		1,450,195	0	32	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 67	\$ 90	14
90		Materials & Expenses	5.5		2,888,198	85	114	18
91	881	Rents	5.5		(439,053)	(13)	(17)	(3)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 1,137	\$ 1,523	240
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 1,589	\$ 1,523	1,050
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 10	\$ 11	0
97		Materials & Expenses	6.6		186,368	8	8	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394	2	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 135	\$ 17	0
103		Materials & Expenses	2.2		4,639,392	405	51	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 45	\$ 6	0
106		Materials & Expenses	2.2		927,527	81	10	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 234	0
109		Materials & Expenses	3.3		1,870,189	0	153	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 136	0
112		Materials & Expenses	6		1,221,192	0	93	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 4	\$ 4	0
115		Materials & Expenses	6.6		143,413	6	7	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 697	\$ 730	0
117		Total Distribution Expense			\$ 54,547,747	\$ 1,833	\$ 2,254	240

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Air Conditioning		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	59 #	61 #	63
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$ 0	\$ 23	0
121		Materials & Expenses	10.1		31,428	0	1	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,483	\$ 0	\$ 11	0
124		Materials & Expenses	11		194,141	0	4	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,018	\$ 0	\$ 129	0
127		Materials & Expenses	4		10,098,791	0	224	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		4,339,144	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			\$ 22,894,788	\$ 0	\$ 391	0
136		<u>Customer Service &amp; Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
145		Materials & Expenses	4		253,563	0	6	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 6	0
147		Total O & M Expense			\$ 82,187,740	\$ 2,286	\$ 2,651	1,050
148		Allocation Percentage	O&M		100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,243,160	\$ 1,314	\$ 1,524	603
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	209	5	0
153		Modified Business Tax	1.1		(135,513)	(8)	(5)	0
154		Taxes Other Than Income	1.1		10,479,672	634	362	0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$ 4,435	\$ 4,537	1,653
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 39,677,991	\$ 2,402	\$ 1,372	0
158		Schedule M Adjustments	1.1		(192,399,548)	(11,646)	(6,653)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	2,340	1,337	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,721,557)	\$ (9,244)	\$ (5,281)	0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Air Conditioning		
			1	2		Demand (e)	Customer (f)	Commodity (g)
					3 #	59 #	61 #	63
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 119,830	\$ 68,449	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	3,165	1,808	0
167		Cash Working Capital	1.1		7,769,395	470	269	0
168		Materials & Supplies	1.1		17,318,454	1,048	599	0
169		Customer Advances	8		(71,642,814)	0	(1,589)	0
170		Deferred Taxes	1.1		(263,694,084)	(15,962)	(9,118)	0
171		Other Debits and Credits	1.1		30,100,304	1,822	1,041	0
172		Total Rate Base			\$ 1,751,758,114	\$ 110,373	\$ 61,458	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 28,120	\$ 619	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	1,677	37	0
176		Late Charges	12		5,900,296	0	2,383	0
177		Service Establishment Charges	9		3,484,220	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 29,797	\$ 3,039	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (2,286)	\$ (2,651)	\$ (1,050)
187		Administrative & General Expense	O&M		(47,243,160)	(1,314)	(1,524)	(603)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(4,681)	(2,698)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(209)	(5)	0
191		Modified Business Tax	1.1		135,513	8	5	0
192		Taxes other than Income	1.1		(10,479,672)	(634)	(362)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (9,116)	\$ (7,235)	\$ (1,653)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ 20,681	\$ (4,196)	\$ (1,653)
		Schedule M Adjustments	1.1		(192,399,548)	(11,646)	(6,653)	0
196		Interest Expense	1.1		(39,677,991)	(2,402)	(1,372)	0
197		State Taxable Income			\$ (142,353,966)	\$ 6,633	\$ (12,221)	\$ (1,653)
198		State Income Tax	1.1		\$ (156,589,363)	\$ 7,296	\$ (13,443)	\$ (1,818)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (156,589,363)	\$ 7,296	\$ (13,443)	\$ (1,818)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ 20,681	\$ (4,196)	\$ (1,653)
203		Schedule M Adjustments	1.1		(192,399,548)	(11,646)	(6,653)	0
204		Interest Expense	1.1		(39,677,991)	(2,402)	(1,372)	0
205		Total Taxable Income			\$ (142,353,966)	\$ 6,633	\$ (12,221)	\$ (1,653)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ 1,393	\$ (2,566)	\$ (347)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	2,340	1,337	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,769,111	\$ 3,733	\$ (1,229)	\$ (347)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 80,954,461	\$ 16,947	\$ (2,967)	\$ (1,306)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Water Pumping		
						Demand	Customer	Commodity
	(a)	(b)	(c)	2	(d)	(e)	(f)	(g)
			1	3 #		65 #	67 #	69
1		<u>Depreciation Expense &amp; Amortization</u>						
2		Direct						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	163	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	1,171	1,622	0
6	389-398	General Plant	1.1		4,046,139	83	99	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 1,416	\$ 1,722	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 125	\$ 151	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	31	38	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 157	\$ 189	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 5	\$ 6	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 162	\$ 195	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 1,578	\$ 1,917	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	226
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 226
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 3	\$ 0	77
28		Materials and Expenses	17.1		51,971	1	0	13
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	138
31		Materials and Expenses	3.0		48,625	0	0	15
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 0	\$ 0	0
34		Materials and Expenses	1.0		507	0	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	25
37		Materials and Expenses	3		42,242	0	0	13
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	15
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 8	\$ 0	0
43		Materials and Expenses	17		28,874	2	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	7
46		Materials and Expenses	3		26,334	0	0	8
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	1	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 1	\$ 0	0
52		Materials and Expenses	17.2		1,105	0	0	0
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	0	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 62	\$ 0	0
58		Materials and Expenses	17		1,275,604	75	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	1
61		Materials and Expenses	3		3,091	0	0	1
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	8
64		Materials and Expenses	3		97,228	0	0	30
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	2
67		Materials and Expenses	3		29,143	0	0	9
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 153	\$ 0	\$ 363

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Water Pumping			
			(c)	2		Demand	Customer	Commodity	
	(a)	(b)	1	2	(d)	3 #	(e) 65 #	(f) 67 #	(g) 69
69		<u>Distribution Expenses</u>							
70	870	Operation Supervision and Engineering							
71		Labor & Labor Loading	5.5		\$ 5,110,326		\$ 51	\$ 262	23
72		Materials & Expenses	5.5		857,024		9	44	4
73	871	Distribution Load Dispatching							
74		Labor & Labor Loading	3		\$ 374,838		\$ 0	\$ 0	117
75		Materials & Expenses	3		32,107		0	0	10
76	874	Mains and Services Expenses							
77		Labor & Labor Loading	4.4		\$ 2,089,507		\$ 44	\$ 7	0
78		Materials & Expenses	4.4		10,869,027		229	35	0
79	875	Measuring & Regulating Exps. - General							
80		Labor & Labor Loading	2.2		\$ 112,856		\$ 3	\$ 0	0
81		Materials & Expenses	2.2		35,478		1	0	0
82	878	Meter and House Regulator Expenses							
83		Labor & Labor Loading	2		\$ 4,409,240		\$ 0	\$ 835	0
84		Materials & Expenses	2		2,841,962		0	538	0
85	879	Customer Installation Expense							
86		Labor & Labor Loading	4		\$ 5,609,579		\$ 0	\$ 8	0
87		Materials & Expenses	4		1,450,195		0	2	0
88	880	Other Expenses							
89		Labor & Labor Loading	5.5		\$ 2,262,238		\$ 23	\$ 116	10
90		Materials & Expenses	5.5		2,888,198		29	148	13
91	881	Rents	5.5		(439,053)		(4)	(22)	(2)
92		Total Distribution Operating Expenses			\$ 38,503,523		\$ 383	\$ 1,971	175
93		Total Distribution and Transmission Expense			\$ 42,994,903		\$ 536	\$ 1,971	765
94		<u>Maintenance Expenses</u>							
95	885	Maintenance Supervision & Engineering							
96		Labor & Labor Loading	6.6		\$ 241,138		\$ 4	\$ 3	0
97		Materials & Expenses	6.6		186,368		3	2	0
98	886	Maintenance of Structures & Improvement							
99		Labor & Labor Loading	1		\$ 0		\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394		1	0	0
101	887	Maintenance of Mains							
102		Labor & Labor Loading	2.2		\$ 1,552,880		\$ 46	\$ 1	0
103		Materials & Expenses	2.2		4,639,392		136	3	0
104	889	Maint. of Measuring & Reg. Station Equip.							
105		Labor & Labor Loading	2.2		\$ 516,723		\$ 15	\$ 0	0
106		Materials & Expenses	2.2		927,527		27	1	0
107	892	Maintenance of Services							
108		Labor & Labor Loading	3.3		\$ 2,871,917		\$ 0	\$ 27	0
109		Materials & Expenses	3.3		1,870,189		0	18	0
110	893	Maintenance of Meter & House Regulators							
111		Labor & Labor Loading	6		\$ 1,780,161		\$ 0	\$ 77	0
112		Materials & Expenses	6		1,221,192		0	53	0
113	894	Maintenance of Other Equipment							
114		Labor & Labor Loading	6.6		\$ 80,929		\$ 1	\$ 1	0
115		Materials & Expenses	6.6		143,413		2	2	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224		\$ 235	\$ 188	0
117		Total Distribution Expense			\$ 54,547,747		\$ 618	\$ 2,159	175

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Water Pumping		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	65 #	67 #	69
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$ 0	\$ 1	0
121		Materials & Expenses	10.1		31,428	0	0	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,483	\$ 0	\$ 1	0
124		Materials & Expenses	11		194,141	0	0	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,018	\$ 0	\$ 8	0
127		Materials & Expenses	4		10,098,791	0	14	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		4,339,144	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			\$ 22,894,788	\$ 0	\$ 24	0
136		<u>Customer Service &amp; Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
145		Materials & Expenses	4		253,563	0	0	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 0	0
147		Total O & M Expense			\$ 82,187,740	\$ 771	\$ 2,183	\$ 765
148		Allocation Percentage	O&M		100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,243,160	\$ 443	\$ 1,255	\$ 440
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	135	22	0
153		Modified Business Tax	1.1		(135,513)	(3)	(3)	0
154		Taxes Other Than Income	1.1		10,479,672	214	257	0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$ 1,560	\$ 3,715	\$ 1,205
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 39,677,991	\$ 810	\$ 975	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(3,927)	(4,726)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	789	950	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,721,557)	\$ (3,117)	\$ (3,751)	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Water Pumping		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1	2	3 #	65 #	67 #	69
163		Summary of Allocated Cost of Service						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 40,401	\$ 48,626	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	1,067	1,284	0
167		Cash Working Capital	1.1		7,769,395	159	191	0
168		Materials & Supplies	1.1		17,318,454	353	425	0
169		Customer Advances	8		(71,642,814)	0	(99)	0
170		Deferred Taxes	1.1		(263,694,084)	(5,382)	(6,477)	0
171		Other Debits and Credits	1.1		30,100,304	614	739	0
172		Total Rate Base			\$ 1,751,758,114	\$ 37,213	\$ 44,689	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 18,147	\$ 3,000	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	1,082	179	0
176		Late Charges	12		5,900,296	0	0	0
177		Service Establishment Charges	9		3,484,220	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 19,229	\$ 3,179	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (771)	\$ (2,183)	\$ (765)
187		Administrative & General Expense	O&M		(47,243,160)	(443)	(1,255)	(440)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(1,578)	(1,917)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(135)	(22)	0
191		Modified Business Tax	1.1		135,513	3	3	0
192		Taxes other than Income	1.1		(10,479,672)	(214)	(257)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (3,138)	\$ (5,632)	\$ (1,205)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ 16,091	\$ (2,453)	\$ (1,205)
196		Schedule M Adjustments	1.1		(192,399,548)	(3,927)	(4,726)	0
197		Interest Expense	1.1		(39,677,991)	(810)	(975)	0
198		State Taxable Income			\$ (142,353,966)	\$ 11,355	\$ (8,153)	\$ (1,205)
198		State Income Tax	1.1		\$ (156,589,363)	\$ 12,490	\$ (8,969)	\$ (1,325)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (156,589,363)	\$ 12,490	\$ (8,969)	\$ (1,325)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ 16,091	\$ (2,453)	\$ (1,205)
203		Schedule M Adjustments	1.1		(192,399,548)	(3,927)	(4,726)	0
204		Interest Expense	1.1		(39,677,991)	(810)	(975)	0
205		Total Taxable Income			\$ (142,353,966)	\$ 11,355	\$ (8,153)	\$ (1,205)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ 2,384	\$ (1,712)	\$ (253)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	789	950	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,769,111	\$ 3,174	\$ (763)	\$ (253)
212		Regulatory Amortization CP National	1.1		0	0	0	0
213		Net Income			\$ 80,954,461	\$ 12,917	\$ (1,690)	\$ (952)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	Electric Generation		
			(c)			Demand (e)	Customer (f)	Commodity (g)
			1	2	3 #	71 #	73 #	75
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	18,038	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	129,485	9,399	0
6	389-398	General Plant	1.1		4,046,139	9,134	576	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 156,658	\$ 9,975	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 13,873	\$ 875	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	3,462	218	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 17,335	\$ 1,093	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 590	\$ 37	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 17,925	\$ 1,130	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 174,583	\$ 11,105	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	11,060
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 11,060
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 369	\$ 0	\$ 3,775
28		Materials and Expenses	17.1		51,971	63	0	643
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	\$ 6,747
31		Materials and Expenses	3.0		48,625	0	0	739
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 19	\$ 0	\$ 0
34		Materials and Expenses	1.0		507	3	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	\$ 1,218
37		Materials and Expenses	3		42,242	0	0	642
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	\$ 0
40		Materials and Expenses	3		48,951	0	0	744
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 848	\$ 0	\$ 0
43		Materials and Expenses	17		28,874	188	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	\$ 324
46		Materials and Expenses	3		26,334	0	0	400
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0
49		Materials and Expenses	1.0		10,548	69	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 124	\$ 0	\$ 20
52		Materials and Expenses	17.2		1,105	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		234	2	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 6,890	\$ 0	\$ 0
58		Materials and Expenses	17		1,275,604	8,300	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	\$ 69
61		Materials and Expenses	3		3,091	0	0	47
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	\$ 379
64		Materials and Expenses	3		97,228	0	0	1,477
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	\$ 88
67		Materials and Expenses	3		29,143	0	0	443
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 16,881	\$ 0	\$ 17,754

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	Electric Generation		
			(c)			Demand (e)	Customer (f)	Commodity (g)
			1	2	3 #	71 #	73 #	75
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 5,626	\$ 1,599	\$ 1,135
72		Materials & Expenses	5.5		857,024	943	268	190
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0	\$ 5,693
75		Materials & Expenses	3		32,107	0	0	488
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 4,861	\$ 13	\$ 0
78		Materials & Expenses	4.4		10,869,027	25,288	69	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 367	\$ 0	\$ 0
81		Materials & Expenses	2.2		35,478	115	0	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 5,218	\$ 0
84		Materials & Expenses	2		2,841,962	0	3,363	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 31	\$ 0
87		Materials & Expenses	4		1,450,195	0	8	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 2,490	\$ 708	\$ 503
90		Materials & Expenses	5.5		2,888,198	3,180	903	642
91	881	Rents	5.5		(439,053)	(483)	(137)	(98)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 42,388	\$ 12,044	\$ 8,553
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 59,269	\$ 12,044	\$ 37,367
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 390	\$ 30	\$ 0
97		Materials & Expenses	6.6		186,368	301	23	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1		12,394	81	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 5,052	\$ 4	\$ 0
103		Materials & Expenses	2.2		4,639,392	15,094	13	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 1,681	\$ 1	\$ 0
106		Materials & Expenses	2.2		927,527	3,018	3	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 44	\$ 0
109		Materials & Expenses	3.3		1,870,189	0	29	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 1,089	\$ 0
112		Materials & Expenses	6		1,221,192	0	747	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 131	\$ 10	\$ 0
115		Materials & Expenses	6.6		143,413	232	18	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 25,979	\$ 2,011	\$ 0
117		Total Distribution Expense			\$ 54,547,747	\$ 68,367	\$ 14,055	\$ 8,553

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Electric Generation		
			(c)			Demand	Customer	Commodity
	(a)	(b)	1	2	(d)	(e)	(f)	(g)
					3 #	71 #	73 #	75
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$ 0	\$ 681	\$ 0
121		Materials & Expenses	10.1		31,428	0	16	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,483	\$ 0	\$ 3	\$ 0
124		Materials & Expenses	11		194,141	0	1	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,018	\$ 0	\$ 32	\$ 0
127		Materials & Expenses	4		10,098,791	0	56	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 10,920	\$ 0
130		Materials & Expenses	15		5,750	0	105	0
131	904	Uncollectible Accounts Expense	14		4,339,144	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			\$ 22,894,788	\$ 0	\$ 11,815	\$ 0
136		<u>Customer Service &amp; Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	1	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 1	\$ 0
147		Total O & M Expense			\$ 82,187,740	\$ 85,249	\$ 25,872	\$ 37,367
148		Allocation Percentage	O&M		100.00%	0.10%	0.03%	0.05%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,243,160	\$ 49,003	\$ 14,872	\$ 21,480
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	3,653	491	0
153		Modified Business Tax	1.1		(135,513)	(306)	(19)	0
154		Taxes Other Than Income	1.1		10,479,672	23,658	1,491	0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$ 161,257	\$ 42,707	\$ 58,847
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 39,677,991	\$ 89,575	\$ 5,646	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(434,351)	(27,379)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	87,285	5,502	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,721,557)	\$ (344,776)	\$ (21,733)	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Electric Generation		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	71 #	73 #	75
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	#####	\$ 281,711	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	118,023	7,440	0
167		Cash Working Capital	1.1		7,769,395	17,540	1,106	0
168		Materials & Supplies	1.1		17,318,454	39,097	2,465	0
169		Customer Advances	8		(71,642,814)	0	(397)	0
170		Deferred Taxes	1.1		(263,694,084)	(595,302)	(37,525)	0
171		Other Debits and Credits	1.1		30,100,304	67,953	4,283	0
172		Total Rate Base			\$ 1,751,758,114	#####	\$ 259,082	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 490,833	\$ 66,000	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	29,267	3,935	0
176		Late Charges	12		5,900,296	0	0	0
177		Service Establishment Charges	9		3,484,220	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	1	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 520,101	\$ 69,936	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (85,249)	\$ (25,872)	\$ (37,367)
187		Administrative & General Expense	O&M		(47,243,160)	(49,003)	(14,872)	(21,480)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(174,583)	(11,105)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(3,653)	(491)	0
191		Modified Business Tax	1.1		135,513	306	19	0
192		Taxes other than Income	1.1		(10,479,672)	(23,658)	(1,491)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (335,840)	\$ (53,812)	\$ (58,847)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ 184,261	\$ 16,124	\$ (58,847)
		Schedule M Adjustments	1.1		(192,399,548)	(434,351)	(27,379)	0
196		Interest Expense	1.1		(39,677,991)	(89,575)	(5,646)	0
197		State Taxable Income			\$ (142,353,966)	\$ (339,665)	\$ (16,902)	\$ (58,847)
198		State Income Tax	1.1		\$ (156,589,363)	\$ (373,632)	\$ (18,592)	\$ (64,732)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (156,589,363)	\$ (373,632)	\$ (18,592)	\$ (64,732)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ 184,261	\$ 16,124	\$ (58,847)
203		Schedule M Adjustments	1.1		(192,399,548)	(434,351)	(27,379)	0
204		Interest Expense	1.1		(39,677,991)	(89,575)	(5,646)	0
205		Total Taxable Income			\$ (142,353,966)	\$ (339,665)	\$ (16,902)	\$ (58,847)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ (71,330)	\$ (3,549)	\$ (12,358)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	87,285	5,502	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,769,111	\$ 15,955	\$ 1,953	\$ (12,358)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 80,954,461	\$ 168,306	\$ 14,171	\$ (46,489)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Compress (CNG)			Commodity (g)
						Demand (e)	Customer (f)		
			1	2	3 #	77 #	79 #	81	
1		<u>Depreciation Expense &amp; Amortization</u>							
2		<u>Direct</u>							
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0	
4	365-371	Transmission Plant	1.0		2,772,045	1,742	0	0	
5	374-387	Distribution Plant	Dist. Plant		63,035,058	12,504	1,232	0	
6	389-398	General Plant	1.1		4,046,139	882	75	0	
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 15,128	\$ 1,307	\$ 0	
8		<u>System Allocable Amortization</u>							
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 1,340	\$ 115	\$ 0	
10		General Plant, Excluding Structures and Land	1.1		1,533,362	334	29	0	
11		Total System Allocable Amortization			\$ 7,678,718	\$ 1,674	\$ 143	\$ 0	
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 57	\$ 5	\$ 0	
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 1,731	\$ 148	\$ 0	
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 16,859	\$ 1,455	\$ 0	
15		<u>Operation and Maintenance Expense</u>							
16		<u>Gas Supply Expense</u>							
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0	
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0	
			3		0	0	0	0	
			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		728,155	0	0	673	
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 673	
22		<u>Transmission Expenses</u>							
23	858	Transmission and Compression of Gas							
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0	
25		Materials and Expenses	1.0		0	0	0	0	
26	850	Operation Supervision and Engineering							
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 36	\$ 0	230	
28		Materials and Expenses	17.1		51,971	6	0	39	
29	851	System Control and Load Dispatching							
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	410	
31		Materials and Expenses	3.0		48,625	0	0	45	
32	852	Communication System Expense							
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 2	\$ 0	0	
34		Materials and Expenses	1.0		507	0	0	0	
35	853	Communication Station Labor and Expense							
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	74	
37		Materials and Expenses	3		42,242	0	0	39	
38	854	Gas for Compressor Station Fuel							
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0	
40		Materials and Expenses	3		48,951	0	0	45	
41	856	Mains Expense							
42		Labor & Labor Loading	17		\$ 130,251	\$ 82	\$ 0	0	
43		Materials and Expenses	17		28,874	18	0	0	
44	857	Measuring and Regulating Station Expense							
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	20	
46		Materials and Expenses	3		26,334	0	0	24	
47	860	Rents							
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0	
49		Materials and Expenses	1.0		10,548	7	0	0	
50	861	Maintenance Supervision and Engineering							
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 12	\$ 0	1	
52		Materials and Expenses	17.2		1,105	1	0	0	
53	862	Maintenance of Structures and Improvements							
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0	
55		Materials and Expenses	1.0		234	0	0	0	
56	863	Maintenance of Mains							
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 665	\$ 0	0	
58		Materials and Expenses	17		1,275,604	802	0	0	
59	864	Maintenance of Compressor Station Equipment							
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	4	
61		Materials and Expenses	3		3,091	0	0	3	
62	865	Maintenance of Measuring & Regulating Station Equipment							
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	23	
64		Materials and Expenses	3		97,228	0	0	90	
65	866	Maintenance of SCADA Equipment							
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	5	
67		Materials and Expenses	3		29,143	0	0	27	
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 1,630	\$ 0	\$ 1,080	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Compress (CNG)		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	77 #	79 #	81
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 543	\$ 179	69
72		Materials & Expenses	5.5		857,024	91	30	12
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0	346
75		Materials & Expenses	3		32,107	0	0	30
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 469	\$ 12	0
78		Materials & Expenses	4.4		10,869,027	2,442	65	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 35	\$ 0	0
81		Materials & Expenses	2.2		35,478	11	0	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 520	0
84		Materials & Expenses	2		2,841,962	0	335	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 31	0
87		Materials & Expenses	4		1,450,195	0	8	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 240	\$ 79	31
90		Materials & Expenses	5.5		2,888,198	307	101	39
91	881	Rents	5.5		(439,053)	(47)	(15)	(6)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 4,093	\$ 1,346	\$ 520
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 5,723	\$ 1,346	\$ 2,272
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 38	\$ 7	0
97		Materials & Expenses	6.6		186,368	29	5	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394	8	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 488	\$ 4	0
103		Materials & Expenses	2.2		4,639,392	1,458	13	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 162	\$ 1	0
106		Materials & Expenses	2.2		927,527	291	3	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 40	0
109		Materials & Expenses	3.3		1,870,189	0	26	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 216	0
112		Materials & Expenses	6		1,221,192	0	148	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 13	\$ 2	0
115		Materials & Expenses	6.6		143,413	22	4	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 2,509	\$ 471	\$ 0
117		Total Distribution Expense			\$ 54,547,747	\$ 6,602	\$ 1,817	\$ 520

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Compress (CNG)			Commodity		
						Demand	Customer	Commodity			
(a)	(b)	(c)	1	2	(d)	(e)	77 #	(f)	79 #	(g)	81
118		<u>Customer Accounts Expenses</u>									
119	901	Supervision Expenses									
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$ 0		\$ 6		\$ 0	
121		Materials & Expenses	10.1		31,428	0		0		0	
122	902	Meter Reading Expenses									
123		Labor & Labor Loading	11		\$ 490,483	\$ 0		\$ 3		\$ 0	
124		Materials & Expenses	11		194,141	0		1		0	
125	903	Customer Records & Collections Expenses									
126		Labor & Labor Loading	4		\$ 5,818,018	\$ 0		\$ 32		\$ 0	
127		Materials & Expenses	4		10,098,791	0		56		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		4,339,144	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			\$ 22,894,788	\$ 0		\$ 98		\$ 0	
136		<u>Customer Service &amp; Informational Expenses</u>									
137	908	Customer Assistance Expense									
138		Labor & Labor Loading	4		\$ 0	\$ 0		\$ 0		\$ 0	
139		Materials & Expenses	4		88	0		0		0	
140	909	Info. & Instructional Advertising Exps.									
141		Labor & Labor Loading	4		\$ 0	\$ 0		\$ 0		\$ 0	
142		Materials & Expenses	4		173	0		0		0	
143	910	Misc. Customer Service & Info. Exp.									
144		Labor & Labor Loading	4		\$ 0	\$ 0		\$ 0		\$ 0	
145		Materials & Expenses	4		253,563	0		1		0	
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0		\$ 1		\$ 0	
147		Total O & M Expense			\$ 82,187,740	\$ 8,232		\$ 1,916		\$ 2,272	
148		Allocation Percentage	O&M		100.00%	0.01%		0.00%		0.00%	
149		<u>Other Operating Deductions</u>									
150		Administrative & General Expense	O&M		\$ 47,243,160	\$ 4,732		\$ 1,102		\$ 1,306	
151		Regulatory Amortization	1.1		0	0		0		0	
152		Mill tax	Net Op Margin		2,102,957	432		9		0	
153		Modified Business Tax	1.1		(135,513)	(30)		(3)		0	
154		Taxes Other Than Income	1.1		10,479,672	2,285		195		0	
155		Total Allocated Operating Deductions			\$ 141,878,015	\$ 15,651		\$ 3,220		\$ 3,578	
156		<u>Tax Adjustments</u>									
157		Interest Expense	1.1		\$ 39,677,991	\$ 8,650		\$ 740		\$ 0	
158		Schedule M Adjustments	1.1		(192,399,548)	(41,943)		(3,588)		0	
159		Investment Tax Credit (I.T.C.)	1.1		0	0		0		0	
160		Federal Deferred Provision / ARAM	1.1		38,663,444	8,429		721		0	
161		South Georgia - Federal	1.1		0	0		0		0	
162		Total Tax Adjustments			\$ (152,721,557)	\$ (33,294)		\$ (2,848)		\$ 0	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Compress (CNG)			Commodity (g)	81
			1	2		Demand (e)	Customer (f)	Commodity		
					3 #	77 #	79 #			
163		<u>Summary of Allocated Cost of Service</u>								
164		<u>Rate Base</u>								
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 431,562	\$ 36,917	\$		0
166		Total Common Systems Alloc Net Plant			52,279,270	11,397	975			0
167		Cash Working Capital	1.1		7,769,395	1,694	145			0
168		Materials & Supplies	1.1		17,318,454	3,775	323			0
169		Customer Advances	8		(71,642,814)	0	(397)			0
170		Deferred Taxes	1.1		(263,694,084)	(57,486)	(4,917)			0
171		Other Debits and Credits	1.1		30,100,304	6,562	561			0
172		Total Rate Base			\$ 1,751,758,114	\$ 397,505	\$ 33,606	\$		0
173		<u>Revenues</u>								
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 58,050	\$ 1,238	\$		0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	3,461	74			0
176		Late Charges	12		5,900,296	0	0			0
177		Service Establishment Charges	9		3,484,220	0	0			0
178		Reconnect / Reread Charges	9		47,325	0	0			0
179		Other Revenue - Labor	Net Op Margin		402	0	0			0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0			0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0			0
182		Other Revenue - Returned Item Fee	13		575,270	0	0			0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0			0
184		Total Revenue			\$ 309,395,042	\$ 61,512	\$ 1,312	\$		0
185		<u>Operating Deductions</u>								
186		O & M	O&M		\$ (82,187,740)	\$ (8,232)	\$ (1,916)	\$		(2,272)
187		Administrative & General Expense	O&M		(47,243,160)	(4,732)	(1,102)			(1,306)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(16,859)	(1,455)			0
189		Regulatory Amortization	1.1		0	0	0			0
190		Mill Tax	Net Op Margin		(2,102,957)	(432)	(9)			0
191		Modified Business Tax	1.1		135,513	30	3			0
192		Taxes other than Income	1.1		(10,479,672)	(2,285)	(195)			0
193		Total Operating Deductions			\$ (219,671,469)	\$ (32,510)	\$ (4,675)	\$		(3,578)
194		<u>State Income Tax</u>								
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ 29,002	\$ (3,363)	\$		(3,578)
		Schedule M Adjustments	1.1		(192,399,548)	(41,943)	(3,588)			0
196		Interest Expense	1.1		(39,677,991)	(8,650)	(740)			0
197		State Taxable Income			\$ (142,353,966)	\$ (21,592)	\$ (7,691)	\$		(3,578)
198		State Income Tax	1.1		\$ (156,589,363)	\$ (23,751)	\$ (8,460)	\$		(3,936)
199		South Georgia			0	0	0			0
200		State Income Tax			\$ (156,589,363)	\$ (23,751)	\$ (8,460)	\$		(3,936)
201		<u>Taxable Income</u>								
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ 29,002	\$ (3,363)	\$		(3,578)
203		Schedule M Adjustments	1.1		(192,399,548)	(41,943)	(3,588)			0
204		Interest Expense	1.1		(39,677,991)	(8,650)	(740)			0
205		Total Taxable Income			\$ (142,353,966)	\$ (21,592)	\$ (7,691)	\$		(3,578)
206		<u>Federal Income Tax</u>								
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ (4,534)	\$ (1,615)	\$		(751)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0			0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	8,429	721			0
210		South Georgia Federal	1.1		0	0	0			0
211		Total Federal Income Tax			\$ 8,769,111	\$ 3,894	\$ (894)	\$		(751)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$		0
213		Net Income			\$ 80,954,461	\$ 25,107	\$ (2,469)	\$		(2,827)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Street Lights		
						Demand (e)	Customer (f)	Commodity (g)
			1	2	3 #	83 #	85 #	87
1		<u>Depreciation Expense &amp; Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,772,045	815	0	0
5	374-387	Distribution Plant	Dist. Plant		63,035,058	5,853	34,587	0
6	389-398	General Plant	1.1		4,046,139	413	2,119	0
7		Total Direct Depreciation and Amortization Expense			\$ 69,853,243	\$ 7,082	\$ 36,705	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 6,145,356	\$ 627	\$ 3,218	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,533,362	156	803	0
11		Total System Allocable Amortization			\$ 7,678,718	\$ 784	\$ 4,021	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,494	\$ 27	\$ 137	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,940,212	\$ 810	\$ 4,158	\$ 0
14		Total Depreciation Expenses	1.1		\$ 77,793,454	\$ 7,892	\$ 40,863	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			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		728,155	0	0	382
21		Total Gas Supply Expenses			\$ 728,155	\$ 0	\$ 0	\$ 382
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,314	\$ 17	\$ 0	130
28		Materials and Expenses	17.1		51,971	3	0	22
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,218	\$ 0	\$ 0	233
31		Materials and Expenses	3.0		48,625	0	0	25
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,979	\$ 1	\$ 0	0
34		Materials and Expenses	1.0		507	0	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,212	\$ 0	\$ 0	42
37		Materials and Expenses	3		42,242	0	0	22
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	26
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,251	\$ 38	\$ 0	0
43		Materials and Expenses	17		28,874	8	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,299	\$ 0	\$ 0	11
46		Materials and Expenses	3		26,334	0	0	14
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	3	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,386	\$ 6	\$ 0	1
52		Materials and Expenses	17.2		1,105	0	0	0
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	0	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,843	\$ 311	\$ 0	0
58		Materials and Expenses	17		1,275,604	375	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	2
61		Materials and Expenses	3		3,091	0	0	2
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,939	\$ 0	\$ 0	13
64		Materials and Expenses	3		97,228	0	0	51
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	3
67		Materials and Expenses	3		29,143	0	0	15
68		Total Transmission O & M Expense			\$ 3,763,225	\$ 763	\$ 0	\$ 612

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Street Lights		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	83 #	85 #	87
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,326	\$ 254	\$ 2,767	39
72		Materials & Expenses	5.5		857,024	43	464	7
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,838	\$ 0	\$ 0	196
75		Materials & Expenses	3		32,107	0	0	17
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,507	\$ 220	\$ 1,308	0
78		Materials & Expenses	4.4		10,869,027	1,143	6,805	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,856	\$ 17	\$ 55	0
81		Materials & Expenses	2.2		35,478	5	17	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,240	\$ 0	\$ 0	0
84		Materials & Expenses	2		2,841,962	0	0	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,609,579	\$ 0	\$ 5,468	0
87		Materials & Expenses	4		1,450,195	0	1,414	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,238	\$ 113	\$ 1,225	17
90		Materials & Expenses	5.5		2,888,198	144	1,564	22
91	881	Rents	5.5		(439,053)	(22)	(238)	(3)
92		Total Distribution Operating Expenses			\$ 38,503,523	\$ 1,916	\$ 20,850	\$ 295
93		Total Distribution and Transmission Expense			\$ 42,994,903	\$ 2,679	\$ 20,850	\$ 1,289
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,138	\$ 18	\$ 131	0
97		Materials & Expenses	6.6		186,368	14	101	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394	4	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,552,880	\$ 228	\$ 757	0
103		Materials & Expenses	2.2		4,639,392	682	2,261	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,723	\$ 76	\$ 252	0
106		Materials & Expenses	2.2		927,527	136	452	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,871,917	\$ 0	\$ 2,798	0
109		Materials & Expenses	3.3		1,870,189	0	1,822	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,161	\$ 0	\$ 0	0
112		Materials & Expenses	6		1,221,192	0	0	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,929	\$ 6	\$ 44	0
115		Materials & Expenses	6.6		143,413	10	78	0
116		Total Distribution Maintenance Expenses			\$ 16,044,224	\$ 1,174	\$ 8,696	\$ 0
117		Total Distribution Expense			\$ 54,547,747	\$ 3,091	\$ 29,546	\$ 295

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Street Lights		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	83 #	85 #	87
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,051	\$ 0	\$ 951	\$ 0
121		Materials & Expenses	10.1		31,428	0	23	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,483	\$ 0	\$ 0	\$ 0
124		Materials & Expenses	11		194,141	0	0	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,018	\$ 0	\$ 5,671	\$ 0
127		Materials & Expenses	4		10,098,791	0	9,844	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		4,339,144	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			\$ 22,894,788	\$ 0	\$ 16,489	\$ 0
136		<u>Customer Service &amp; Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	247	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 247	\$ 0
147		Total O & M Expense			\$ 82,187,740	\$ 3,854	\$ 46,282	\$ 1,289
148		Allocation Percentage	O&M		100.00%	0.00%	0.06%	0.00%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,243,160	\$ 2,215	\$ 26,604	\$ 741
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	1,170	0	0
153		Modified Business Tax	1.1		(135,513)	(14)	(71)	0
154		Taxes Other Than Income	1.1		10,479,672	1,069	5,487	0
155		Total Allocated Operating Deductions			\$ 141,878,015	\$ 8,295	\$ 78,303	\$ 2,030
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 39,677,991	\$ 4,049	\$ 20,776	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(19,635)	(100,746)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	3,946	20,245	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,721,557)	\$ (15,586)	\$ (79,969)	\$ 0

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Street Lights		
			1	2		Demand (e)	Customer (f)	Commodity (g)
					3 #	83 #	85 #	87
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 1,979,627,589	\$ 202,028	\$ 1,036,588	\$ 0
166		Total Common Systems Alloc Net Plant			52,279,270	5,335	27,375	0
167		Cash Working Capital	1.1		7,769,395	793	4,068	0
168		Materials & Supplies	1.1		17,318,454	1,767	9,068	0
169		Customer Advances	8		(71,642,814)	0	(69,837)	0
170		Deferred Taxes	1.1		(263,694,084)	(26,911)	(138,078)	0
171		Other Debits and Credits	1.1		30,100,304	3,072	15,761	0
172		Total Rate Base			\$ 1,751,758,114	\$ 186,085	\$ 884,946	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 282,540,116	\$ 157,207	\$ 0	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,847,315	9,374	0	0
176		Late Charges	12		5,900,296	0	173	0
177		Service Establishment Charges	9		3,484,220	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 309,395,042	\$ 166,581	\$ 173	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (82,187,740)	\$ (3,854)	\$ (46,282)	\$ (1,289)
187		Administrative & General Expense	O&M		(47,243,160)	(2,215)	(26,604)	(741)
188		Depreciation Expense	Deprec Exp		(77,793,454)	(7,892)	(40,863)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(1,170)	0	0
191		Modified Business Tax	1.1		135,513	14	71	0
192		Taxes other than Income	1.1		(10,479,672)	(1,069)	(5,487)	0
193		Total Operating Deductions			\$ (219,671,469)	\$ (16,187)	\$ (119,166)	\$ (2,030)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 89,723,572	\$ 150,394	\$ (118,993)	\$ (2,030)
		Schedule M Adjustments	1.1		(192,399,548)	(19,635)	(100,746)	0
196		Interest Expense	1.1		(39,677,991)	(4,049)	(20,776)	0
197		State Taxable Income			\$ (142,353,966)	\$ 126,710	\$ (240,516)	\$ (2,030)
198		State Income Tax	1.1		\$ (156,589,363)	\$ 139,381	\$ (264,567)	\$ (2,233)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (156,589,363)	\$ 139,381	\$ (264,567)	\$ (2,233)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 89,723,572	\$ 150,394	\$ (118,993)	\$ (2,030)
203		Schedule M Adjustments	1.1		(192,399,548)	(19,635)	(100,746)	0
204		Interest Expense	1.1		(39,677,991)	(4,049)	(20,776)	0
205		Total Taxable Income			\$ (142,353,966)	\$ 126,710	\$ (240,516)	\$ (2,030)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,894,333)	\$ 26,609	\$ (50,508)	\$ (426)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	3,946	20,245	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,769,111	\$ 30,555	\$ (30,263)	\$ (426)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 80,954,461	\$ 119,840	\$ (88,730)	\$ (1,604)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PEAK DEMAND ALLOCATOR - RECOURSE RATE DESIGN  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

December Peak Month (All Schedules/Contracts)						
Line No.	Description (a)	Peak Month Sales (b)	Full Margin transportation (c)	Allocable Peak Month (d)	Percent of Total (e)	Line No.
1	Single-Family Residential Gas Service	38,987,058	0	38,987,058	34.78%	1
2	Multi-Family Residential Gas Service	4,081,934	0	4,081,934	3.64%	2
3	Air Conditioning Residential Gas Service	15,547	0	15,547	0.01%	3
4	General Gas Service - 1	3,602,421	0	3,602,421	3.21%	4
5	General Gas Service - 2	6,410,358	75,034	6,485,392	5.79%	5
6	General Gas Service - 3	2,554,764	236,548	2,791,312	2.49%	6
7	General Gas Service - 4	4,174,985	11,970,144	16,145,129	14.40%	7
8	General Gas Service - 5	0	10,712,840	10,712,840	9.56%	8
9	General Gas Service - 6	0	28,504,420	28,504,420	25.43%	9
10	Air Conditioning Gas Service	14,307	0	14,307	0.01%	10
11	Water Pumping Gas Service	42,378	0	42,378	0.04%	11
12	Small Electric Generation Gas Service	0	609,119	609,119	0.54%	12
13	Gas Service for Compression on Customer's Premises	61,883	0	61,883	0.06%	13
14	Street and Outdoor Lighting Gas Service	27,053	0	27,053	0.02%	14
15	Total	<u>59,972,688</u>	<u>52,108,105</u>	<u>112,080,793</u>	<u>100.00%</u>	15

Note, Desert Star January volume was negative so they are excluded from demand allocator.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PEAK DEMAND ALLOCATOR - NONRECOURSE RATE DESIGN  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

January Peak Month (NonRecourse Schedules)						
Line No.	Description (a)	Peak Month Sales (b)	Full Margin transportation (c)	Allocable Peak Month (d)	Percent of Total (e)	Line No.
16	Single-Family Residential Gas Service	55,424,890	0	55,424,890	58.37%	16
17	Multi-Family Residential Gas Service	5,386,812	0	5,386,812	5.67%	17
18	Air Conditioning Residential Gas Service	14,827	0	14,827	0.02%	18
19	General Gas Service - 1	5,204,807	0	5,204,807	5.48%	19
20	General Gas Service - 2	7,768,655	39,853	7,808,508	8.22%	20
21	General Gas Service - 3	3,079,214	235,461	3,314,675	3.49%	21
22	General Gas Service - 4	4,507,866	12,570,827	17,078,693	17.98%	22
23	General Gas Service - 5	0	0	0	0.00%	23
24	General Gas Service - 6	0	0	0	0.00%	24
25	Air Conditioning Gas Service	16,568	0	16,568	0.02%	25
26	Water Pumping Gas Service	5,586	0	5,586	0.01%	26
27	Small Electric Generation Gas Service	0	617,911	617,911	0.65%	27
28	Gas Service for Compression on Customer's Premises	59,669	0	59,669	0.06%	28
29	Street and Outdoor Lighting Gas Service	27,933	0	27,933	0.03%	29
30	Total	<u>81,496,827</u>	<u>13,464,052</u>	<u>94,960,879</u>	<u>100.00%</u>	30

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
METER SET ASSEMBLY AND SERVICES ALLOCATION FACTORS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Rate Schedules (a)	Meter Set Assembly					Service Line				
		Schedule No. (b)	# Customers (c)	\$ Customer (d)	Weighting (e)	# Customers (f)	\$ Customer (g)	Weighting (h)	Line No.		
1	Single-Family Residential Gas Service	SG-RS	566,283	306	566,283	566,283	1,349	566,283	1,349	566,283	1
2	Multi-Family Residential Gas Service	SG-RM	128,903	235	99,060	128,903	225	128,903	225	21,524	2
3	Air Conditioning Residential Gas Service	SG-RAC	24	1,369	107	24	24	1,351	24	47,505	3
4	General Gas Service - 1	SG-G1	20,987	729	50,036	20,987	3,052	20,987	3,052	16,842	4
5	General Gas Service - 2	SG-G2	3,770	2,056	25,352	3,770	6,024	3,770	6,024	1,623	5
6	General Gas Service - 3	SG-G3	305	4,396	4,386	305	7,175	305	7,175	2,508	6
7	General Gas Service - 4	SG-G4	178	14,545	8,469	178	19,000	178	19,000	54	7
8	Air Conditioning Gas Service	SG-AC	16	1,100	58	16	16	4,519	16	8,330	8
9	Water Pumping Gas Service	SG-WP	1	10,021	33	1	1	8,330	1	3,395	9
10	Small Electric Generation Gas Service	SG-EG	4	35,264	461	4	4	3,105	4	640	10
11	Gas Service for Compression on Customer's Premises	SG-CNG	4	6,993	91	4	4	1,228	4	0	11
12	Street and Outdoor Lighting Gas Service	SG-L	703	0	0	703	0	703	0	0	12
13	General Gas Service - 5	SG-L	3	233	1	3	3	19,000	3	70	13
	General Gas Service - 6	SG-L	5	14,545	51	5	5	19,000	5	19,000	14
<b>Meter Set Assembly</b>											
14	Single-Family Residential Gas Service	SG-RS	246	484	306	246	1,614	1,260	1,614	1,349	14
15	Multi-Family Residential Gas Service	SG-RM	180	399	235	180	269	211	269	225	15
16	Air Conditioning Residential Gas Service	SG-RAC	934	2,675	1,369	934	1,626	1,260	1,626	1,351	16
17	General Gas Service - 1	SG-G1	537	1,304	729	537	3,660	2,850	3,660	3,052	17
18	General Gas Service - 2	SG-G2	1,205	4,608	2,056	1,205	7,290	5,602	7,290	6,024	18
19	General Gas Service - 3	SG-G3	1,906	11,867	4,396	1,906	9,078	6,540	9,078	7,175	19
20	General Gas Service - 4	SG-G4	7,777	34,847	14,545	7,777	29,381	15,540	29,381	19,000	20
21	Air Conditioning Gas Service	SG-AC	739	2,184	1,100	739	3,205	4,957	3,205	4,519	21
22	Water Pumping Gas Service	SG-WP	2,685	32,028	10,021	2,685	5,763	9,186	5,763	8,330	22
23	Small Electric Generation Gas Service	SG-EG	27,873	57,435	35,264	27,873	5,031	2,850	5,031	3,395	23
24	Gas Service for Compression on Customer's Premises	SG-CNG	1,782	22,625	6,993	1,782	3,872	2,850	3,872	3,105	24
25	Street and Outdoor Lighting Gas Service	SG-L	233	0	0	233	1,614	1,099	1,614	1,228	25
	General Gas Service - 5	SG-L	14,545	233	14,545	14,545	19,000	19,000	19,000	19,000	26
	General Gas Service - 6	SG-L	75%	25%	14,545	75%	25%	19,000	75%	25%	26

Line No.	Rate Schedules (a)	Meter Set Assembly w/ Contracts				
		Schedule No. (b)	# Customers (c)	\$ Customer (d)	Allocation (e)	
27	Single-Family Residential Gas Service	SG-RS	320,676,436,089	\$ 206,938,906	95.83%	
28	Multi-Family Residential Gas Service	SG-RM	12,769,109,663	8,240,161	3.82%	
29	Air Conditioning Residential Gas Service	SG-RAC	2,579	2	0.00%	
30	General Gas Service - 1	SG-G1	1,050,104,516	677,653	0.31%	
31	General Gas Service - 2	SG-G2	95,576,587	61,677	0.03%	
32	General Gas Service - 3	SG-G3	1,337,803	863	0.00%	
33	General Gas Service - 4	SG-G4	1,507,404	973	0.00%	
34	Air Conditioning Gas Service	SG-AC	921	1	0.00%	
35	Water Pumping Gas Service	SG-WP	33	0	0.00%	
36	Small Electric Generation Gas Service	SG-EG	1,846	1	0.00%	
37	Gas Service for Compression on Customer's Premises	SG-CNG	366	0	0.00%	
38	Street and Outdoor Lighting Gas Service	SG-L	0	0	0.00%	
39	General Gas Service - 5	SG-L	233	233	0.00%	
40	General Gas Service - 6	SG-G6	14,545	14,545	0.01%	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SERVICE ESTABLISHMENT/RE-ESTABLISHMENT CHARGES, LATE FEES, AND RETURNED ITEM FEES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

**SERVICE ESTABLISHMENT/RE-ESTABLISHMENT CHARGES**

Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights	Total
2501/2521	2502	2503	2504	2505/2525	2506	2507/2508	2509/2510 2511/2512	2513	2,514.00	2515/2516	2517/2518 2519/2520	
\$ 2,287,300.00	\$ 1,139,625.00	\$ 100.00	\$ 66,075.00	\$ 5,950.00	\$ 250.00	\$ 75.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,499,375.00

**LATE FEES**

Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights	Total
2501/2521	2502	2503	2504	2505/2525	2506	2507/2508	2509/2510 2511/2512	2513	2514	2515/2516	2517/2518 2519/2520	
\$ 3,885,877.30	\$ 1,563,814.98	\$ 249.05	\$ 235,555.41	\$ 115,350.68	\$ 36,920.73	\$ 37,174.24	\$ 2,373.96	\$ -	\$ -	\$ -	\$ 171.91	\$ 5,877,488.26

**RETURNED ITEM FEES**

Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights	Total
2501/2521	2502	2503	2504	2505/2525	2506	2507/2508	2509/2510 2511/2512	2513	2514	2515/2516	2517/2518 2519/2520	
\$ 398,180.00	\$ 165,286.00	\$ 10.00	\$ 10,108.00	\$ 1,570.00	\$ 50.00	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,224.00



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CALCULATION OF NET UNCOLLECTIBLE MARGIN BY RATE CLASS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

**SOUTHERN NEVADA TOTAL UNCOLLECTIBLES**

	<b>Charge-Offs</b>	<b>Recoveries</b>	<b>Net Uncollectible</b>
202206	\$ 844,585	\$ 19,737	\$ 824,849
202207	\$ 351,761	\$ 20,281	\$ 331,480
202208	\$ 425,486	\$ 32,121	\$ 393,365
202209	\$ 292,702	\$ 30,759	\$ 261,943
202210	\$ 301,020	\$ 24,764	\$ 276,256
202211	\$ 240,809	\$ 31,044	\$ 209,765
202212	\$ 265,316	\$ 28,832	\$ 236,484
202301	\$ 275,107	\$ 25,035	\$ 250,072
202302	\$ 250,535	\$ 19,215	\$ 231,320
202303	\$ 289,460	\$ 27,058	\$ 262,403
202304	\$ 310,239	\$ 26,046	\$ 284,193
202305	\$ 505,531	\$ 21,496	\$ 484,035
	<u>\$ 4,352,552</u>	<u>\$ 306,388</u>	<u>\$ 4,046,164</u>

**ALLOCATIONS TO APPLICABLE RATE SCHEDULES**

	<b>Charge-Offs</b>	<b>Recoveries</b>	<b>Net Uncollectible</b>	<b>%</b>	<b>Allocated Net Uncoll</b>
Single-Family Residential	\$ 2,079,066.56	\$ 137,012.54	\$ 1,942,054.02	47.14%	\$ 1,907,266.01
Multi-Family Residential	\$ 2,076,603.49	\$ 96,214.54	\$ 1,980,388.95	48.07%	\$ 1,944,914.24
General Gas Service - 1	\$ 172,981.30	\$ 9,883.39	\$ 163,097.91	3.96%	\$ 160,176.34
General Gas Service - 2	\$ 38,086.70	\$ 3,662.79	\$ 34,423.91	0.84%	\$ 33,807.27
<b>TOTAL</b>	<u>\$ 4,366,738.05</u>	<u>\$ 246,773.26</u>	<u>\$ 4,119,964.79</u>	100.00%	<u>\$ 4,046,163.86</u>

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER OPERATING REVENUES BY MONTH  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	FERC No.	Description	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.	
1	48700.2501	Late Charges - Residential	\$ 381,439	\$ 371,972	\$ 359,177	\$ 355,519	\$ 359,740	\$ 364,313	\$ 450,607	\$ 628,599	\$ 731,146	\$ 616,552	\$ 474,361	\$ 351,315	\$ 5,444,740	1	
2	48700.2502	Late Charges - Small Commercial	\$ 28,690	\$ 30,937	\$ 28,521	\$ 28,346	\$ 28,206	\$ 17,713	\$ 31,872	\$ 43,057	\$ 47,151	\$ 42,870	\$ 18,588	\$ 24,033	\$ 369,985	2	
3	48700.2503	Late Charges - Large Commercial	\$ 2,675	\$ 4,475	\$ 3,683	\$ 3,429	\$ 1,834	\$ 2,550	\$ 2,262	\$ 5,130	\$ 2,670	\$ 3,674	\$ 1,002	\$ (1,048)	\$ 32,337	3	
4	48700.2504	Late Charges - Commercial Gas Engine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4	
5	48700.2505	Late Charges - Commercial Power Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5	
6	48700.2506	Late Charges - Industrial	\$ 975	\$ 1,680	\$ 111	\$ 178	\$ 60	\$ 17	\$ 13	\$ 45	\$ 34	\$ 25	\$ 9	\$ 2,889	\$ 6,036	6	
7	48700.2510	Late Charges - CNG	\$ -	\$ -	\$ -	\$ 9,526	\$ -	\$ (9,526)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7	
8	48700.2517	Late Charges - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 944	\$ -	\$ 1,012	\$ 837	\$ -	\$ 2,793	8	
9	48700.2525	Late Charges - Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,805	\$ 26,601	\$ 44,406	9	
10	48700.25	Total Late Charges	\$ 413,780	\$ 409,064	\$ 391,493	\$ 396,998	\$ 389,841	\$ 375,067	\$ 484,754	\$ 677,774	\$ 781,001	\$ 664,134	\$ 512,601	\$ 403,769	\$ 5,900,296	10	
11	48800.2531	Service Establishment Charge	\$ 359,835	\$ 299,060	\$ 310,475	\$ 278,850	\$ 278,830	\$ 274,105	\$ 277,675	\$ 254,180	\$ 258,700	\$ 324,865	\$ 265,815	\$ 301,630	\$ 3,484,220	11	
12	48800.2532	Reconnect and Reread Charge	\$ 3,675	\$ 3,475	\$ 4,800	\$ 3,675	\$ 5,450	\$ 3,025	\$ 3,475	\$ 4,425	\$ 625	\$ 4,150	\$ 4,900	\$ 5,750	\$ 47,325	12	
13	48800.2533	Other Revenue-Labor	\$ 50	\$ 50	\$ -	\$ 25	\$ 2	\$ 25	\$ 50	\$ 25	\$ -	\$ 25	\$ 100	\$ 50	\$ 402	13	
14	48800.2534	Other Revenue-Parts & Materials	\$ 3	\$ 14	\$ -	\$ 2	\$ 25	\$ 2	\$ 3	\$ 3	\$ 2	\$ -	\$ 44	\$ 3	\$ 99	14	
15	48800.2536	Other Revenue-Returned Item Fee	\$ 46,268	\$ 42,318	\$ 45,374	\$ 43,414	\$ 42,172	\$ 44,256	\$ 43,114	\$ 56,946	\$ 52,856	\$ 56,548	\$ 52,230	\$ 50,774	\$ 575,270	15	
16	48800.2537	UESC Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16	
17	48800.25	Total for 4880	\$ 409,831	\$ 344,917	\$ 360,649	\$ 326,066	\$ 326,479	\$ 321,413	\$ 324,317	\$ 314,578	\$ 312,181	\$ 385,590	\$ 323,089	\$ 358,207	\$ 4,107,315	17	
18	49300.0000	Rent from Gas Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18	
19	49500.0000	Other Gas Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19	
20	49500.2592	Unbilled Revenue	\$ (611,000)	\$ (327,000)	\$ 213,000	\$ 368,000	\$ 1,683,000	\$ 6,023,000	\$ 6,017,000	\$ (3,554,000)	\$ (3,498,000)	\$ (3,562,000)	\$ (1,516,000)	\$ (968,000)	\$ 268,000	20	
21	49500.2561	Nevada General Revenue Adjustment	\$ (862,980)	\$ 948,643	\$ 245,505	\$ (840,154)	\$ 969,428	\$ (2,374,243)	\$ (3,603,436)	\$ 41,977	\$ (6,384,979)	\$ (7,398,375)	\$ (5,410,346)	\$ 1,635,297	\$ (23,033,665)	21	
22	49500.2562	NV UGCE Revenue Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22	
23	49500.2563	NV Renewable Energy Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23	
24	49	Total for 49	\$ (1,473,980)	\$ 621,643	\$ 468,505	\$ (472,154)	\$ 2,652,428	\$ 3,648,757	\$ 2,413,564	\$ (3,512,023)	\$ (9,882,979)	\$ (10,960,375)	\$ (6,926,346)	\$ 687,297	\$ (22,765,663)	24	
25		Total Other Operating Revenues	\$ (650,369)	\$ 1,375,624	\$ 1,210,646	\$ 250,910	\$ 3,368,748	\$ 4,345,236	\$ 3,222,635	\$ (2,519,672)	\$ (8,789,797)	\$ (9,910,651)	\$ (6,090,657)	\$ (6,090,657)	\$ 1,429,294	\$ (12,758,052)	25