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Filed For: Southwest Gas Corporation

In accordance with NRS Chapter 719,
this filing has been electronically signed and filed
by: /s Tashia Garry

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This filing has been electronically filed and deemed to be signed by an authorized
agent or
representative of the signer(s) and
Southwest Gas Corporation



SOUTHWEST GAS CORPORATION

November 15, 2024

Ms. Trisha Osborne
Assistant Commission Secretary
Public Utilities Commission of Nevada
1150 East William Street
Carson City, NV 89701-3109

Re: Annual Rate Adjustment Application of Southwest Gas Corporation for Authority to Adjust the Variable Interest Expense Recovery Mechanism Rates; Unrecovered Gas Cost Expense Rates; System Shrinkage Rates; Imbalance Commodity and Reservation Charges; Renewable Energy Program Rates; General Revenues Adjustment Rates; Conservation and Energy Efficiency Rates; Mesquite Infrastructure Expansion Rates; Spring Creek Infrastructure Expansion Rates; Contract Transition Adjustment Provision Rates; and to Establish the SGTC Volumetric Charge.

Dear Ms. Osborne:

Southwest Gas Corporation (Southwest Gas or Company) respectfully submits for electronic filing its Annual Rate Adjustment Application.

The entire filing consists of the following:

Volume 1 Transmittal letter, Table of Contents, Application, Exhibits 1 through 6, Draft Notice, and Workpapers

An electronic payment in the amount of \$200.00 has been included with the Application for the required filing fee. Portions of Exhibit 1 to the Company's Application contain commercially sensitive information, is considered confidential, and redacted from the publicly filed version of Exhibit 1 to the Application. An unredacted version of Exhibit 1 is being filed with the Public Utilities Commission of Nevada in accordance with NAC 703.5274(2), and the Company requests that the above-described information not be disclosed to the public. The confidential attachments contain information that, if made public, would negatively impact Southwest Gas. The Company requests that this information remain confidential for a period of three years following a final decision from the Commission on this Application.

Please contact me at (702) 876-7201 with any questions you may have.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard Crane".

Richard Crane
Regulatory Manager

Southwest Gas Corporation
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6
7
8 **BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA**

9 Annual Rate Adjustment Application of
Southwest Gas Corporation for Authority to
10 Adjust the Variable Interest Expense Recovery
Mechanism Rates; Unrecovered Gas Cost
11 Expense Rates; System Shrinkage Rates;
Imbalance Commodity and Reservation
12 Charges; Renewable Energy Program Rates;
General Revenues Adjustment Rates;
13 Conservation and Energy Efficiency Rates;
Mesquite Infrastructure Expansion Rates;
14 Spring Creek Infrastructure Expansion Rates;
Contract Transition Adjustment Provision
15 Rates and Establish the SGTC Volumetric
16 Charge.

Docket No.: 24-11____

17
18 **APPLICATION**
19

20 Pursuant to Nevada Revised Statute (NRS) 704.110, Nevada Administrative Code (NAC)
21 701B.245, 703.535, 704.116, 704.953 through 704.9718, and all other applicable sections of
22 Chapters 703 and 704 of the NAC, as well as the relevant provisions of its Nevada Gas Tariff
23 No. 7, Southwest Gas Corporation (Southwest Gas or Company) respectfully files its Annual
24 Rate Adjustment (ARA) Application (Application) for authority to establish or modify: (1) Average
25 Variable Interest Rate (AVIR) and the Accumulation of Deferred Interest (ADI) rate in Southern
26 Nevada pursuant to the Variable Interest Expense Recovery (VIER) mechanism; (2)
27 Unrecovered Gas Cost Expense (UGCE) rates; (3) system Shrinkage Rates for transportation
28 customers (Shrinkage Rates); (4) Imbalance Commodity and Reservation Charges used to

1 calculate transportation customer excess imbalance charges; (5) Renewable Energy Program
2 Rates (REPR); (6) General Revenues Adjustment (GRA) rates; (7) Conservation and Energy
3 Efficiency (CEE) rates; (8) Mesquite Infrastructure Expansion Rates (IERs); (9) Spring Creek
4 Infrastructure Expansion Rates; (10) Contract Transition Adjustment Provision (CTAP) rate; and
5 (11) Establish the SGTC Volumetric Charge for Southern Nevada transportation customers who
6 schedule natural gas deliveries through SGTC. Southwest Gas further seeks an order: (i) finding
7 that its gas procurement practices are reasonable; (ii) finding that its gas purchases were
8 reasonable and prudent; and (iii) finding that, during the applicable covered period, the
9 transportation costs it first incurred and its management and performance of its previously
10 contracted resources were both reasonable and prudent.

11 **1. Introduction**

12 1.1 Southwest Gas is a corporation in good standing under the laws of the state of
13 Nevada. Southwest Gas is a public utility subject to the jurisdiction of the Commission pursuant
14 to Chapter 704 of the Nevada Revised Statutes.

15 1.2 Southwest Gas' corporate offices are located at 8360 South Durango Drive, Las
16 Vegas, Nevada 89113.

17 1.3 Communications regarding this Application should be addressed to:

18 Vincent J. Vitatoe, Esq.
19 Associate General Counsel
20 Southwest Gas Corporation
21 P.O. Box 98510
22 Las Vegas, Nevada 89193-8510
23 Telephone: (702) 876-7396
24 E-mail: Vincent.Vitatoe@swgas.com

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25 Southwest Gas Corporation
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27 Las Vegas, Nevada 89193-8510
28 Telephone: (702) 364-3444
E-mail: Stephanie.Smith@swgas.com

and Via email to:
RegServe@swgas.com

1 1.4 Southwest Gas' Application is supported by the prepared direct testimony of the
2 following witnesses:

- 3 • Nicholas J. Hewa - Mr. Hewa supports the Company's calculation of its system
4 Shrinkage Rate, Imbalance Commodity and Imbalance Reservation Charges,
5 UGCE rate, REPR, GRA rates, CEE rates, adjustment to VIER mechanism
6 including changes to the AVIR and ADI rates, Southern Nevada IER, Mesquite
7 Expansion Area IER, Northern Nevada IER, Elko District IER, Spring Creek
8 Expansion Area IER, Spring Creek Expansion Area Monthly Charge, and the
9 establishment of the SGTC Volumetric Charge for Southern Nevada
10 transportation customers.
- 11 • Valeria S. Annibali - Ms. Annibali supports the Company's position that its gas
12 procurement practices are reasonable and that its gas purchases and
13 transportation costs it first incurred, as well as its management and performance
14 of its previously contracted resources, were both reasonable and prudent.
15 Moreover, Ms. Annibali supports the Company's Move2Zero Program Annual
16 Report included herewith as Confidential Exhibit No. 1 to this Application.
- 17 • Sarita B. Rajewale - Ms. Rajewale supports changes in Southwest Gas' VIER
18 mechanism calculations.

19 **2. Proposed Rate Adjustments**

20 Prior Year's Quarterly Gas Cost Adjustments and Reasonableness and Prudence of
21 Gas Procurement / Purchases and Transportation Costs

22 2.1 Southwest Gas' Application for Authority to Implement Quarterly Deferred
23 Energy Accounting Adjustments and to Establish Initial Quarterly Deferred Energy Account
24 Adjustment (DEAA) Rates, filed in accordance with NRS 704.110, was approved by the
25 Commission on or about August 31, 2011.

26 2.2 Notice of Southwest Gas' quarterly DEAA and Advice Letter filings for the past
27 year are on file with the Commission.¹ See NRS 704.110(9).

28 ¹ Southwest Gas' relevant filings within the test period include Docket Nos. 24-08025, 24-05031; 24-02024;
and 23-11021.

1 2.3 In accordance with NRS 704.110(9)(d), Southwest Gas requests that the
2 Commission find that its gas procurement practices are reasonable and that its gas purchases
3 were reasonable and prudent, as supported by the prepared direct testimony, and
4 corresponding exhibits, of Company witness Valeria S. Annibali. Southwest Gas also requests
5 the Commission find that, during the applicable test period, the transportation costs the
6 Company first incurred, as well as its management and performance of its previously
7 contracted resources, were both reasonable and prudent.

8 Variable Interest Expense Recovery

9 2.4 The Company's VIER mechanism has two components – an AVIR component
10 that is adjusted for changes in the AVIR during the interim period between general rate case
11 proceedings, and an ADI component that amortizes the ADI balance, which results from the
12 difference between the authorized and actual interest expense for the variable rate debt under
13 the VIER mechanism.

14 2.5 Pursuant to NAC 704.210 through 704.222, Southwest Gas seeks authority to
15 implement an AVIR rate of \$0.00057 and an ADI rate of \$0.01477 per therm in Southern
16 Nevada, as it relates to the VIER mechanism.²

17 2.6 There are no variable interest rate industrial development revenue bonds in
18 Northern Nevada, thus, the proposed ADI rate change only affects Southern Nevada rates.

19 Unrecovered Gas Cost Expense Rates

20 2.7 The UGCE mechanism and rates were initially adopted by the Commission in
21 Docket No. 09-04003. Consistent with its Nevada Gas Tariff No. 7, Southwest Gas calculated
22 its UGCE rates by dividing its UGCE test period net gas cost write-offs balance by the total
23 sales volumes (Base Program rate component) and its uncollectible gas cost account balance
24 by the total test period sales volumes (Adjustment rate component), as detailed in the prepared
25 direct testimony of Company witness Nicholas J. Hewa. Based thereon, Southwest Gas seeks
26

27 _____
28 ² The Commission approved Southwest Gas' request for a VIER mechanism in Docket No. 04-3011. Further, Southwest Gas applied for and received authority to adjust its AVIR and ADI rates pursuant to the VIER mechanism in Docket No. 12-06013.

1 authority to implement a UGCE rate of \$0.02852 per therm in Southern Nevada and \$0.01387
2 per therm in Northern Nevada.

3 Shrinkage Rates

4 2.8 In the Company's 2018 ARA proceeding (Docket No. 18-06005), the
5 Commission authorized a change to the methodology for calculating the Company's shrinkage
6 rates. Specifically, the Commission authorized Southwest Gas to calculate shrinkage rates for
7 both Southern Nevada and Northern Nevada using a 0.3 percent shrinkage factor and further
8 ordered the Company to use the imputed 0.3 percent factor for a minimum of three
9 years. Accordingly, Southwest Gas used the 0.3 percent factor for the shrinkage rates that
10 were effective January 1 in 2019, 2020, 2021, and July 1, 2023. As discussed in the prepared
11 direct testimony of Nicholas J. Hewa, the Company proposes to continue using a 0.3
12 percent shrinkage factor.

13 2.9 The Company calculated its proposed Southern Nevada Shrinkage Rates by first
14 classifying transportation customers as either high or low-pressure service, and then
15 calculating high and low-pressure shrinkage rates. See Order in Docket No. 09-03012. The
16 Company's proposed Northern Nevada Shrinkage Rates were calculated using a recorded
17 three-year average for gas receipts and deliveries. See Order in Docket No. 07-05015.

18 2.10 Consistent with the Company's request to continue using a 0.3
19 percent shrinkage factor, the Company seeks approval of the Shrinkage Rates yielded from
20 the 0.3 percent shrinkage factor calculation in this proceeding. Specifically, the Company
21 seeks to implement a shrinkage rate of \$0.00005 per therm for high pressure service
22 transportation customers in Southern Nevada, and a shrinkage rate of \$0.00143 per therm for
23 low pressure service transportation customers in Southern Nevada. In Northern Nevada, the
24 Company proposes a shrinkage rate of \$0.00111 per therm.

25 Imbalance Commodity and Reservation Charges

26 2.11 In Southern Nevada, Southwest Gas proposes Imbalance Commodity and
27 Reservation Charges of \$0.36084 and \$0.04361 per therm, respectively. In Northern Nevada,
28

1 the proposed Imbalance Commodity and Reservation Charges are \$0.36867 and \$0.36674 per
2 therm, respectively.

3 Renewable Energy Program Rates

4 2.12 The REPR was authorized by the Commission in Docket No. 12-05039.
5 Notwithstanding, the Company is not proposing any changes to the REPR in the instant docket
6 considering the Commission's Order in 22-11017, which ordered Southwest Gas to update its
7 Northern and Southern Nevada Statement of Rates to reflect a REPR of \$0.00000 effective
8 January 1, 2024. The Company will continue to track any trailing program costs in the Solar
9 Thermal Program regulatory asset through January 2025 and will transfer any amounts into the
10 respective deferred energy account no later than January 31, 2025, as detailed in the prepared
11 direct testimony of Company witness, Nicholas J. Hewa.

12 General Revenues Adjustment Rates

13 2.13 GRA rates are "adjusted annually in an annual application filed pursuant to NAC
14 704.116." See NAC 704.9718(2) (as amended). Accordingly, Southwest Gas proposes to
15 adjust its GRA rates for each applicable rate schedule in Southern and Northern Nevada in this
16 Application, as supported by the prepared direct testimony of Company witness Nicholas J.
17 Hewa.

18 2.14 Southwest Gas calculated its proposed GRA rates consistent with NAC
19 704.9718(3). For each applicable rate schedule, GRA account balances at the end of the test
20 period were divided by the previous twelve-months' therms for that schedule.

21 2.15 Southwest Gas proposes the GRA rates reflected in the relevant exhibits to the
22 prepared direct testimony of Company witness Nicholas J. Hewa, for each applicable rate
23 schedule in Southern and Northern Nevada. The proposed GRA rates reflect the difference
24 between the Commission-authorized general revenue per customer and the general revenue
25 per customer realized by Southwest Gas during the test period for the single-family residential,
26 multi-family residential, G-1, G-2, G-3, and G-4 general service schedules.

1 Conservation and Energy Efficiency Rates

2 2.16 NAC 704.9714(2), permits Southwest Gas to “recover all just and reasonable
3 costs for implementing substantive conservation and energy efficiency programs included in
4 an application that the Commission has accepted either as part of the gas utility’s annual
5 conservation and energy efficiency plan or as modified in the gas utility’s conservation and
6 energy efficiency plan report.” Specifically, “[t]hese costs may include, without limitation, costs
7 for labor, overhead, materials, incentives paid to customers, advertising, marketing,
8 measurement, verification and evaluation.” See NAC 704.9714(2).

9 2.17 As described in the prepared direct testimony of Company witness Nicholas J.
10 Hewa, Southwest Gas calculated the Northern and Southern Nevada Deferred Program rates
11 separately by dividing the balances of each jurisdiction’s respective Deferred Program account
12 (FERC Account No. 182.303104) as of September 30, 2024, by the respective rate jurisdiction’s
13 total previous twelve months’ therm sales. Base Program rates for the Southern and Northern
14 rate jurisdictions are calculated separately by dividing each rate jurisdiction’s total CEE costs,
15 as defined in Southwest Gas’ approved 2025 CEE budget³, by the respective rate jurisdiction’s
16 projected therm sales. The Deferred Program and Base Program rates are then added
17 together to calculate the total CEE rate applicable to all sales customers.

18 2.18 Based thereon, Southwest Gas proposes CEE rates in Southern Nevada of
19 \$0.00399 per therm for sales customers. In Northern Nevada, Southwest Gas proposes credit
20 CEE rates of \$0.00443 per therm for sales customers.

21 **3. Mesquite Infrastructure Expansion Rates**

22 3.1 In Docket No. 17-11008, the Commission approved Southwest Gas’ application
23 to expand its service territory pursuant to Senate Bill 151 (2015) (now codified as NRS
24 704.9225) to include Mesquite, Nevada and the surrounding area. The Commission adopted
25 regulations, NAC 704.974 through NAC 704.9758, which allow Southwest Gas to account for
26 the difference between the revenue requirement accrued versus what was collected in its IERs
27

28 ³ The Commission approved Southwest Gas’ 2025 CEE budget of \$1,416,568 for Southern Nevada and
\$280,797 for Northern Nevada in Docket No. 24-06020.

1 as a deferred cost. Southwest Gas includes this accounting for the Mesquite IERs in its annual
2 ARA filings.

3 3.2 The Company proposes to adjust the Mesquite IERs as described in the
4 prepared direct testimony of Company witness, Nicholas J. Hewa. The Mesquite IERs are
5 calculated by dividing the cumulative balance in the Southern Nevada and Mesquite IER
6 subaccount of FERC Account No. 182.3 at September 30, 2024, by the applicable therm sales
7 for the twelve-month test period. The Southern Nevada IER includes deferrals calculated by
8 multiplying a 98.5 percent allocation factor by the Revenue Requirement, then dividing that
9 number by the Southern Nevada rate jurisdiction's projected annual therm sales. The Mesquite
10 Expansion Area IER is calculated by multiplying a 1.5 percent allocation factor by the Revenue
11 Requirement⁴, then dividing that number by the projected Mesquite area annual therm
12 sales. The Mesquite Expansion Area IER is calculated by multiplying a 1.5 percent allocation
13 factor by the Revenue Requirement⁷, then dividing that number by the projected Mesquite area
14 annual therm sales. Based on the aforementioned calculations, Southwest Gas proposes a
15 Southern Nevada IER of (\$0.00267) and a Mesquite Expansion Area IER of (\$0.02255).

16 **4. Contract Transition Adjustment Provision Rate**

17 4.1 The Company includes the CTAP rate to track differences in revenues
18 associated with the transition of negotiated contract customers to full margin rate schedules as
19 their contracts expire. The CTAP is a two-way balancing account through which any loss or
20 gain in revenues will be recovered or returned from full margin customers through a per therm
21 charge until rates can be reset in a general rate case. The CTAP is a necessary tariff provision
22 introduced in the Company's 2023 general rate case (Docket 23-09012) to protect customers
23 and the Company from over and under recovery of revenue associated with the difference
24 between a customer's contract margin included in the designing of rates in the Company's 2023
25 general rate case, and the margin derived from the customer subsequent to their initiating
26 service under one of the Company's full margin rate schedules.

27 _____
28 ⁴ The Commission's Order in Docket No. 17-11008 requires the Company to allocate 1.5 percent of the revenue requirement to Mesquite Expansion Area customers and 98.5 percent of the revenue requirement to its tariff-rate customers located in the Southern Nevada rate jurisdiction.

1 **5. SGTC Volumetric Charge**

2 5.1 The Company proposes to implement a SGTC Volumetric Charge applicable to
3 all Southern Nevada transportation customers' scheduled quantities that flow through SGTC,
4 as well as applicable traded and imbalance quantities. Any SGTC Volumetric Charges that are
5 collected from Southern Nevada transportation customers would be credited to the Southern
6 Nevada rate jurisdiction FERC Account 191 - Unrecovered Purchased Gas Costs.

7 **6. Move2Zero Offset Program**

8 6.1 In Docket No. 21-07004, the Commission approved the Stipulation authorizing
9 Southwest Gas to offer its northern and southern Nevada sales customers the ability to
10 participate in its Move2Zero Program (M2Z Program) and to establish a regulatory asset to
11 track all Program related expenses. The Commission-approved Stipulation requires the
12 Company to file the Move2Zero Annual Program Report (M2Z Report) concurrently with its
13 ARA application.⁵ A copy of the M2Z Report for the September 1, 2023 through August 31,
14 2024 period is included as Confidential Exhibit No. 1 to this Application. The Company is not
15 seeking to modify the M2Z block pricing or thermal equivalent in this application. M2Z Program
16 related costs are recovered from only customers participating in the M2Z Program. The
17 Company is not seeking recovery of any M2Z Program related costs beyond what it receives
18 through M2Z Program participant charges.

19 **7. Overall Effect on Rates**

20 7.1 The overall effect of the proposed rate changes is an increase in annualized
21 revenues of \$21,513,446 or 3.44 percent in Southern Nevada, and an increase in annualized
22 revenues of \$5,546,882 or 4.08 percent in Northern Nevada. The average annual, summer,
23 and winter bill impacts for customer rate schedules are reflected in the applicable exhibits to the
24 prepared direct testimony of Company witness, Nicholas J. Hewa.

25 **8. Exhibits to Application**

26 8.1 Attached hereto and incorporated by reference herein are the following Exhibits:
27
28

⁵ See the Commission-approved Stipulation in Docket No. 21-07004 at page 4.

- 1 • Exhibit 1: Move2Zero Annual Program Report⁶
- 2 • Exhibit 2: Proposed tariff sheets
- 3 • Exhibit 3: Existing tariff sheets showing the currently effective rates used in Schedule
- 4 1 of Exhibit Nos. ___(NJH-1) and (NJH-2)
- 5 • Exhibit 4: Prepared Direct Testimony of Nicholas J. Hewa
- 6 • Exhibit 5: Prepared Direct Testimony of Valeria S. Annibali
- 7 • Exhibit 6: Prepared Direct Testimony of Sarita B. Rajewale

8 **9. Conclusion**

9 9.1 Southwest Gas respectfully requests that the Commission issue an Order:

- 10 a. Finding that its gas procurement practices are reasonable and that its gas
- 11 purchases were reasonable and prudent;
- 12 b. Finding that during the test period, the transportation costs the Company first
- 13 incurred and the Company's management and performance of its previously
- 14 contracted resources were both reasonable and prudent;
- 15 c. Establishing the Company's proposed ADI, UGCE, Shrinkage rates, REPR,
- 16 GRA, and CEE rates, Mesquite IERs, Spring Creek IERs, CTAP, Imbalance
- 17 Commodity and Reservation Charges, and SGTC Volumetric Charge as set forth
- 18 herein;
- 19 d. Establishing July 1, 2025 as the effective date for the rate changes set forth
- 20 herein; and

21
22 ///


23
24
25 ///

26
27
28 ⁶ Portions of Exhibit 1 contain commercially sensitive information and are being filed with the Commission in accordance with NAC 703.5274.

1 e. Granting such further relief as the Commission finds just and reasonable based
2 on the requests contained within this filing.

3 Respectfully submitted this 14th day of November 2024.

4 SOUTHWEST GAS CORPORATION

5 

6 _____
7 Vincent J. Vitatoe, Esq.,
8 Nevada Bar No. 12888
9 Vincent.Vitatoe@swgas.com
10 8360 South Durango Drive
11 Las Vegas, NV 89113
12 Telephone No. 702. 876.7396
13 Facsimile No. 702.252.7283
14 *Attorney for Southwest Gas Corporation*

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that on the 15th day of November 2024, and pursuant to the rules and regulations
3 of the Public Utilities Commission of Nevada, I served a copy of the foregoing APPLICATION
4 upon all parties identified below by emailing a copy to the following:

5
6 Donald Lomoljo
7 Public Utilities Commission of Nevada
8 1150 E. William Street
9 Carson City, NV 89701
10 dlomoljo@puc.nv.gov

Ernest Figueroa
Bureau of Consumer Protection
100 N. Carson Street
Carson City, NV 89701
ewitkoski@ag.nv.gov

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

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


13
14 
15 _____
16 an employee of Southwest Gas Corporation
17
18
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Exhibit 1
Move2Zero Annual Program
Report

Southwest Gas Corporation

Move2Zero Annual Program Report September 1, 2023 – August 31, 2024

November 14, 2024





Overview

In July 2021, Southwest Gas filed for approval to offer the voluntary Move2Zero Program (Program) to its northern Nevada and southern Nevada sales customers and to establish a regulatory asset to track costs associated with the Program (Docket No. 21-07004), which was approved by the Commission on December 1, 2021.

Nevada residential and small commercial sales customers who are current on their bills are eligible for the Program. Eligible customers can enroll, make changes, and de-enroll from the Program by completing an online form at swgas.com/nvmove2zero or by contacting Southwest Gas.

In the Stipulation approved in Docket No. 21-07004, Southwest Gas agreed to file a Program report annually with its ARA application. The Company herewith submits its Program report covering the September 2023 through August 2024 time period (Covered Period).

The following information is provided consistent with the requirements identified in Docket No. 21-07004

Exhibit A – Confidential Project Information

Information pertaining to the purchased carbon offsets and associated projects

Exhibit A provides the project name(s), registry number(s), purchased offset credits, and costs (confidential). The costs are commercially sensitive, and the Company deems that information to be confidential.

Exhibit B – Customer Participation

Customer Enrollment

The Company sent communications introducing the M2Z Program to its Nevada customers in December 2022 and the Company has subsequently done multiple e-mail blasts and Program-related social media posts. The Company also launched a dedicated page on its website (www.swgas.com/en/nevada-move2zero-offset-program) offering information about what a carbon offset is, how the Program works including the price per block and how their greenhouse gas (GHG) emissions from their natural gas usage are offset. The dedicated page also provides an overview of the two projects the M2Z Program is currently supporting, in addition to Frequently Asked Questions to offer further education and information about the Program. For customer convenience, a direct link to the Program sign up is also provided on this page.

During the Covered Period, there were 184 total Nevada customers (154 in Southern Nevada and 30 in Northern Nevada) enrolled in the Program.

Monthly customer participation by rate category and rate jurisdiction along with monthly purchased blocks by participating customers are provided in Exhibit B.

Quantity of GHG Emissions Offset

Natural gas combustion related GHG emissions offset by participating customers based on purchased blocks by participating customer at the current 10 therms per \$5.00 block (per month) conversion from purchased blocks uses the Environmental Protection Agency's greenhouse gas equivalency calculator: <https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator> (or 1 therm ~0.005291 mtCO₂e). Based on Nevada customer Program participation, approximately 204 mtCO₂e (natural gas combustion related) were offset during the Covered Period. That reduction equates to removing approximately 48 passenger vehicles from the road for one year.

EXHIBIT A

CONFIDENTIAL

Nevada Move2Zero Program Project Information

Purchased Carbon Offset Credits					
Registry	Project Name	Project Registry Number	Carbon Offset Credit Price (\$/mtCO2e)	Total Offset Credits Purchased	Total Carbon Offset Credit Costs per Project
American Carbon Registry (ACR)	Prairie Pothole Avoided Conversion of Grasslands and Shrublands (ACoGS)	ACR222	\$ [REDACTED]	5,000	\$ [REDACTED]
Climate Action Reserve (CAR)	South Jordan Landfill Gas Destruction Project	CAR400	\$ [REDACTED]	5,000	\$ [REDACTED]

EXHIBIT B

Nevada Move2Zero Program Participation Update

Monthly Customer Participation													
Rate Jurisdiction	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Active Participants During the Covered Period*
NNV	22	23	22	26	25	21	27	27	28	24	28	29	30
SNV	109	116	117	118	115	118	134	121	119	120	126	126	154
Total	131	139	139	144	140	139	151	148	147	144	154	155	384

*Covered Period is defined as September 2023-August 2024

Monthly Purchased Blocks by Participating Customers													
Rate Jurisdiction	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Total Purchased Blocks During the Covered Period
NNV	53	51	60	67	58	54	65	77	71	56	72	87	771
SNV	213	239	282	259	257	235	275	256	250	253	286	282	3087
Total	266	290	342	326	315	289	340	333	321	309	358	369	3858

Natural Gas Combustion Related GHG Emissions Offset by Participating Customers													
Rate Jurisdiction	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Total Emissions Offset During the Covered Period
NNV	2.80	2.70	3.17	3.34	3.07	2.86	3.44	4.07	3.76	2.96	3.83	4.66	41
SNV	11.27	12.65	14.92	13.70	13.60	12.43	14.55	13.54	13.23	13.39	15.13	14.92	163
Total	14	15	18	17	17	15	18	18	17	16	19	20	204

Note: Conversion from purchased blocks uses the Environmental Protection Agency's greenhouse gas equivalency calculator <https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator> (or 1 therm = 0.005291 mtCO2e)

Monthly Customer Participation													
Rate Category	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Active Participants During the Covered Period
NN_NGRM	2	1	2	2	2	1	2	3	3	2	2	3	3
NN_NGRS	70	22	20	24	23	20	25	24	25	22	26	26	27
SN_SGG1									1		1		1
SN_SGRM	13	15	14	17	17	15	16	15	14	14	15	14	23
SN_SGRS	96	101	103	100	98	103	108	106	104	106	110	112	132
Total	181	139	139	144	140	139	151	148	147	144	154	155	384

Monthly Purchased Blocks by Participating Customers													
Rate Category	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Total Purchased Blocks During the Covered Period
NN_NGRM	4	2	3	3	3	1	5	5	7	3	4	9	49
NN_NGRS	43	49	57	64	55	53	60	72	64	53	68	78	722
SN_SGG1									2		2		4
SN_SGRM	19	26	27	32	30	24	27	24	24	29	25	24	311
SN_SGRS	194	213	255	227	227	211	248	232	224	224	259	258	2772
Total	266	290	342	326	315	289	340	333	321	309	358	369	3858

Exhibit 2
Proposed Tariff
Sheets

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

Canceling _____

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

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment	Infrastructure Expansion Rate ^{7/}	
SG-RS	Single-Family Residential Gas Service					
	Basic Service Charge per Month	\$ 10.80				\$ 10.80
	Commodity Charge per Therm:					
	All Usage	\$.68757	\$.43638	\$.21528	(\$.00267)	\$ 1.33656
SG-RM	Multi-Family Residential Gas Service					
	Basic Service Charge per Month	\$ 9.00				\$ 9.00
	Commodity Charge per Therm:					
	All Usage	\$.64629	\$.43638	\$.21528	(\$.00267)	\$ 1.29528
SG-RAC	Air Conditioning Residential Gas Service					
	Basic Service Charge per Month	\$ 10.80				\$ 10.80
	Commodity Charge per Therm:					
	All Usage	\$.17805	\$.43638	\$.21528	(\$.00267)	\$ 0.82704
SG-G1	General Gas Service - 1					
	Basic Service Charge per Month	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$.31482	\$.43638	\$.21528	(\$.00267)	\$ 0.96381
SG-G2	General Gas Service - 2					
	Basic Service Charge per Month	\$ 135.00				\$ 135.00
	Commodity Charge per Therm:					
	All Usage	\$.15399	\$.43638	\$.21528	(\$.00267)	\$ 0.80298
SG-G3	General Gas Service - 3					
	Basic Service Charge per Month	\$ 350.00				\$ 350.00
	Commodity Charge per Therm:					
	All Usage	\$.13459	\$.43638	\$.21528	(\$.00267)	\$ 0.78358
SG-G4	General Gas Service - 4					
	Basic Service Charge per Month	\$1,000.00				\$1,000.00
	Commodity Charge per Therm:					
	All Usage	\$.07276	\$.43638	\$.21528	(\$.00267)	\$ 0.72175
	Demand Charge ^{5/}	\$.03422				\$.03422

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

Cancelling _____

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

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment	Infrastructure Expansion Rate ^{7/}	
<u>SG-G5</u>	<u>General Gas Service - 5 ^{8/}</u>					
	Basic Service Charge per Month	\$1,000.00				\$1,000.00
	Commodity Charge per Therm:					
	All Usage	\$.03573	\$.43638	\$.21528	(\$.00267)	\$ 0.68472
	Demand Charge ^{5/}	\$.00373				\$.00373
<u>SG-G6</u>	<u>General Gas Service - 6 ^{8/}</u>					
	Basic Service Charge per Month	\$1,000.00				\$1,000.00
	Commodity Charge per Therm:					
	All Usage	\$.05863	\$.43638	\$.21528	(\$.00267)	\$ 0.70762
	Demand Charge ^{5/}	\$.02416				\$.02416
<u>SG-AC</u>	<u>Air Conditioning Gas Service</u>					
	Basic Service Charge per Month	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$.15199	\$.43638	\$.21528	(\$.00267)	\$ 0.80098
<u>SG-WP</u>	<u>Water Pumping Gas Service</u>					
	Basic Service Charge per Month	\$ 250.00				\$ 250.00
	Commodity Charge per Therm:					
	All Usage	\$.13287	\$.43638	\$.21528	(\$.00267)	\$ 0.78186
<u>SG-EG</u>	<u>Small Electric Generation Gas Service</u>					
	Basic Service Charge per Month		Otherwise Applicable Rate Schedule			
	Commodity Charge per Therm:					
	All Usage	\$.09396	\$.43638	\$.21528	(\$.00267)	\$ 0.74295

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Issued by
Amy L. Timperley
Senior Vice President

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

Canceling _____ P.U.C.N. Sheet No. 11
_____ P.U.C.N. Sheet No. 11

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment	Infrastructure Expansion Rate ^{1/}	
SG-CNG	Gas Service for Compression on Customer's Premises ^{6/}					
	Basic Service Charge per Month	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$.16141	\$.43638	\$.21528	(\$.00267)	\$ 0.81040
SG-L	Street and Outdoor Lighting Gas Service					
	Commodity Charge per Therm:					
	All Usage	\$.64895	\$.43638	\$.21528	(\$.00267)	\$ 1.29794
SG-OS	Optional Gas Service					
						As specified on Sheet Nos. 48 through 51.
SG-AS	Alternative Sales Service					
						As specified on Sheet Nos. 52 through 53.
SG-CGS	Compression Gas Service					
						As specified on Sheet Nos. 47A through 47I
SG-RNG	Biogas and Renewable Natural Gas Service					
						As specified on Sheet Nos. 53A through 53I

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

Cancelling _____

P.U.C.N. Sheet No. 11A
P.U.C.N. Sheet No. 11A

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}
(Continued)

- ^{1/} The charges shown above are subject to adjustments for taxes and assessments.
- ^{2/} Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm excluding the Conservation and Energy Efficiency component, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount for distribution system shrinkage for all quantities of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines. The high pressure shrinkage rate is \$.00005 per therm, and the low pressure shrinkage rate is \$.00143 per therm. Additionally, customers will pay the Southwest Gas Transmission Company (SGTC) Annual Charge Adjustment (ACA) rate of \$.00014 per therm and the SGTC volumetric charge of \$.00145 per therm for all scheduled quantities that flow through the SGTC pipeline. The ACA Charge and volumetric charge will also apply to applicable traded and imbalance quantities. In addition, the customer will also pay a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$.36084 per therm and the Imbalance Reservation Charge is \$.04361 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.

^{3/} Includes the following:

Component/Schedule	SG-RS	SG-RM	SG-RAC	SG-G1	SG-G2	SG-G3	SG-G4	SG-G5
Margin	.61631	.60822	.15847	.39922	.14999	.13503	.06949	.01615
Accumulated Deferred Interest Rate Adjustment	.01477	.01477	.01477	.01477	.01477	.01477	.01477	.01477
General Revenues Adjustment	.05168	.01849	.00000	(.10398)	(.01558)	(.02002)	(.01631)	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00399	.00399	.00399	.00399	.00399	.00399	.00399	.00399
Contract Transition Adjustment Provision	.00082	.00082	.00082	.00082	.00082	.00082	.00082	.00082
Total	.68757	.64629	.17805	.31482	.15399	.13459	.07276	.03573

Component/Schedule	SG-G6	SG-AC	SG-WP	SG-EG	SG-CNG	SG-L
Margin	.03905	.13241	.11329	.07438	.14183	.62937
Accumulated Deferred Interest Rate Adjustment	.01477	.01477	.01477	.01477	.01477	.01477
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00399	.00399	.00399	.00399	.00399	.00399
Contract Transition Adjustment Provision	.00082	.00082	.00082	.00082	.00082	.00082
Total	.05863	.15199	.13287	.09396	.16141	.64895

- ^{4/} For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$.02852 per therm for the Unrecovered Gas Cost Expense Base Rate.
- ^{5/} The total monthly demand charge for Schedule Nos. SG-G4, SG-G5, and SG-G6 is equal to the unit rate shown multiplied by the customer's billing determinant.
- ^{6/} The charges for Schedule No. SG-CNG are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.
- ^{7/} In addition to all other rates in this Statement of Rates, all customers in the Mesquite Expansion Area will pay a rate of (\$.02255) per therm as part of their Infrastructure Expansion Rate.
- ^{8/} The maximum and minimum rates for Schedule Nos. SG-G5 and SG-G6 are set forth below.

SG-G5	Minimum Rates	Maximum Rates	SG-G6	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates	Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00		Transportation Charge	\$500.00	
Demand Charge	\$0.00186		Demand Charge	\$0.01208	
Margin	\$0.00779		Margin	\$0.01924	

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

Canceling _____

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

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/8}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost		Infrastructure Expansion Rate ^{9/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment		
<u>NG-RS</u>	<u>Single-Family Residential Gas Service</u>					
	Basic Service Charge per Month	\$ 10.80				\$ 10.80
	Commodity Charge per Therm:					
	All Usage	\$.45157	\$ 0.68188	\$.20000	\$.01653	\$ 1.34998
<u>NG-RM</u>	<u>Multi-Family Residential Gas Service</u>					
	Basic Service Charge per Month	\$ 10.80				\$ 10.80
	Commodity Charge per Therm:					
	All Usage	\$.43459	\$ 0.68188	\$.20000	\$.01653	\$ 1.33300
<u>NG-RAC</u>	<u>Air Conditioning Residential Gas Service</u>					
	Basic Service Charge per Month	\$ 10.80				\$ 10.80
	Commodity Charge per Therm:					
	All Usage	\$.52597	\$ 0.68188	\$.20000	\$.01653	\$ 1.42438
<u>NG-G1</u>	<u>General Gas Service - 1</u>					
	Basic Service Charge per Month	\$ 28.80				\$ 28.80
	Commodity Charge per Therm:					
	All Usage	\$.31699	\$ 0.68188	\$.20000	\$.01653	\$ 1.21540
<u>NG-G2</u>	<u>General Gas Service - 2</u>					
	Basic Service Charge per Month	\$ 135.00				\$ 135.00
	Commodity Charge per Therm:					
	All Usage	\$.13058	\$ 0.68188	\$.20000	\$.01653	\$ 1.02899
<u>NG-G3</u>	<u>General Gas Service - 3</u>					
	Basic Service Charge per Month	\$ 350.00				\$ 350.00
	Commodity Charge per Therm:					
	All Usage	\$.13881	\$ 0.68188	\$.20000	\$.01653	\$ 1.03722
<u>NG-G4</u>	<u>General Gas Service - 4</u>					
	Basic Service Charge per Month	\$1,000.00				\$1,000.00
	Commodity Charge per Therm:					
	All Usage	\$.06791	\$ 0.68188	\$.20000	\$.01653	\$ 0.96632
	Demand Charge ^{5/}	\$.01588				\$.01588
<u>NG-G5</u>	<u>General Gas Service - 5 ^{7/}</u>					
	Basic Service Charge per Month	\$1,000.00				\$1,000.00
	Commodity Charge per Therm:					
	All Usage	\$.03225	\$ 0.68188	\$.20000	\$.01653	\$ 0.93066
	Demand Charge ^{5/}	\$.01833				\$.01833

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President</p>	
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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

Canceling _____ P.U.C.N. Sheet No. 13
P.U.C.N. Sheet No. 13

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/8}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost		Infrastructure Expansion Rate ^{9/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment		
NG-AC	Air Conditioning Gas Service					
	Basic Service Charge per Month	\$ 28.80				\$ 28.80
	Commodity Charge per Therm:					
	All Usage	\$.13326	\$ 0.68188	\$.20000	\$.01653	\$ 1.03167
NG-WP	Water Pumping Gas Service					
	Basic Service Charge per Month	\$ 36.00				\$ 36.00
	Commodity Charge per Therm:					
	All Usage	\$.17694	\$ 0.68188	\$.20000	\$.01653	\$ 1.07535
NG-EG	Small Electric Generation Gas					
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule				
	Commodity Charge per Therm:					
	All Usage	\$.08467	\$ 0.68188	\$.20000	\$.01653	\$ 0.98308
NG-CNG	Gas Service for Compression on Customer's Premises ^{6/}					
	Basic Service Charge	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$ 1.22859	\$ 0.68188	\$.20000	\$.01653	\$ 2.12700
NG-L	Street and Outdoor Lighting Gas Service					
	Commodity Charge per Therm:					
	All Usage	\$.66515	\$ 0.68188	\$.20000	\$.01653	\$ 1.56356
NG-OS	Optional Gas Service					
		As specified on Sheet Nos. 48 through 51.				
NG-AS	Alternative Sales Service					
		As specified on Sheet Nos. 52 through 53.				
NG-CGS	Compression Gas Service					
		As specified on Sheet Nos. 47A through 47I				
NG-RNG	Biogas and Renewable Natural Gas Service					
		As specified on Sheet Nos. 53A through 53I				

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President</p>
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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

Canceling _____

P.U.C.N. Sheet No. 13A
P.U.C.N. Sheet No. 13A

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/8}
(Continued)

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm excluding the Conservation and Energy Efficiency component, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount of \$0.00111 per therm for distribution system shrinkage as defined in Rule No. 1 of this Nevada Gas Tariff for all quantities of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines and a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$0.36867 per therm and the Imbalance Reservation Charge is \$0.36674 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.
- 3/ Includes the following:

Component/Schedule	NG-RS	NG-RM	NG-RAC	NG-G1	NG-G2	NG-G3	NG-G4
Margin	.43618	.44199	.52154	.28094	.11385	.08689	.05788
General Revenues Adjustment	.01096	(.01183)	.00000	.03162	.01230	.04749	.00560
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00443	.00443	.00443	.00443	.00443	.00443	.00443
Total	.45157	.43459	.52597	.31699	.13058	.13881	.06791

Component/Schedule	NG-G5	NG-AC	NG-WP	NG-EG	NG-CNG	NG-L
Margin	.02782	.12883	.17251	.08024	1.22416	.66072
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00443	.00443	.00443	.00443	.00443	.00443
Total	.03225	.13326	.17694	.08467	1.22859	.66515

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$0.01387 per therm for the Unrecovered Gas Cost Expense Base Rate.
- 5/ The total monthly demand charge for Schedule Nos. NG-G4 and NG-G5 is equal to the unit rate shown multiplied by the customer's billing determinant.
- 6/ The charges for Schedule No. NG-CNG are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.
- 7/ The maximum and minimum rates for Schedule No. NG-G5 are set forth below.

NG-G5	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00	
Demand Charge	\$0.00917	
Margin	\$0.01391	

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

Canceling _____

P.U.C.N. Sheet No. 89
P.U.C.N. Sheet No. 89

GENERAL REVENUES ADJUSTMENT PROVISION

(Continued)

AUTHORIZED GENERAL REVENUES PER CUSTOMER

Average Margin per Customer per Month – Southern Nevada

Month	Residential Gas Service		General Gas Service			
	SG-RS Single	SG-RM Multi	SG-G1	SG-G2	SG-G3	SG-G4
January	\$ 61.66	\$ 31.81	\$ 122.66	\$ 430.75	\$ 1,733.17	\$10,743.02
February	\$ 51.73	\$ 27.85	\$ 101.11	\$ 389.22	\$ 1,523.44	\$10,088.33
March	\$ 41.55	\$ 24.53	\$ 85.47	\$ 365.59	\$ 1,481.79	\$10,677.47
April	\$ 31.73	\$ 20.83	\$ 69.96	\$ 334.28	\$ 1,331.84	\$10,071.72
May	\$ 29.00	\$ 20.24	\$ 67.50	\$ 324.02	\$ 1,258.19	\$ 9,979.05
June	\$ 26.98	\$ 19.20	\$ 52.98	\$ 259.20	\$ 968.74	\$ 9,106.55
July	\$ 25.04	\$ 18.58	\$ 53.44	\$ 266.65	\$ 1,022.80	\$ 9,304.27
August	\$ 24.01	\$ 18.05	\$ 51.69	\$ 256.87	\$ 977.25	\$ 9,266.99
September	\$ 24.51	\$ 18.22	\$ 53.23	\$ 264.99	\$ 1,025.89	\$ 9,298.56
October	\$ 25.62	\$ 18.44	\$ 56.08	\$ 277.77	\$ 1,081.71	\$ 9,654.62
November	\$ 30.48	\$ 20.63	\$ 63.45	\$ 305.73	\$ 1,232.27	\$10,100.18
December	\$ 48.55	\$ 27.37	\$ 92.35	\$ 377.20	\$ 1,536.60	\$10,650.24
Total	\$ 420.86	\$ 265.75	\$ 869.92	\$3,852.27	\$15,173.69	\$118,941.00

Average Margin per Customer per Month – Northern Nevada

Month	Residential Gas Service		General Gas Service			
	NG-RS Single	NG-RM Multi	NG-G1	NG-G2	NG-G3	NG-G4
January	\$ 67.47	\$ 40.90	\$ 101.02	\$ 402.63	\$ 1,346.41	\$ 6,367.97
February	\$ 57.38	\$ 35.62	\$ 89.46	\$ 362.71	\$ 1,225.02	\$ 6,242.73
March	\$ 51.93	\$ 33.81	\$ 81.40	\$ 341.86	\$ 1,201.93	\$ 7,177.61
April	\$ 41.58	\$ 28.57	\$ 66.82	\$ 304.02	\$ 1,104.43	\$ 6,685.89
May	\$ 31.78	\$ 23.03	\$ 55.78	\$ 264.37	\$ 1,119.08	\$ 6,439.85
June	\$ 27.13	\$ 20.27	\$ 49.72	\$ 235.58	\$ 1,125.19	\$ 5,186.92
July	\$ 23.25	\$ 17.78	\$ 47.13	\$ 223.03	\$ 1,079.95	\$ 5,960.59
August	\$ 22.57	\$ 17.42	\$ 46.78	\$ 218.91	\$ 1,023.82	\$ 6,109.76
September	\$ 23.11	\$ 17.56	\$ 47.09	\$ 221.90	\$ 1,098.53	\$ 6,344.15
October	\$ 26.97	\$ 19.32	\$ 50.86	\$ 239.69	\$ 1,155.19	\$ 6,497.13
November	\$ 39.18	\$ 25.00	\$ 66.05	\$ 287.20	\$ 1,204.07	\$ 5,904.29
December	\$ 57.37	\$ 35.14	\$ 89.76	\$ 362.74	\$ 1,267.51	\$ 6,440.83
Total	\$ 469.72	\$ 314.42	\$ 791.87	\$3,464.64	\$13,951.13	\$75,357.72

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Advice Letter No.:		

Exhibit 3

Existing Tariff Sheets

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

89th Revised P.U.C.N. Sheet No. 10
88th Revised P.U.C.N. Sheet No. 10
Cancelling

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{1/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
SG-RS	Single-Family Residential Gas Service							
	Basic Service Charge per Month	\$ 10.80						\$ 10.80
	Commodity Charge per Therm:							
	All Usage	\$.62192	\$.41782	\$.21528	\$.00000	\$.00126	\$ 1.25628	R
SG-RM	Multi-Family Residential Gas Service							
	Basic Service Charge per Month	\$ 9.00						\$ 9.00
	Commodity Charge per Therm:							
	All Usage	\$.60286	\$.41782	\$.21528	\$.00000	\$.00126	\$ 1.23722	R
SG-RAC	Air Conditioning Residential Gas Service							
	Basic Service Charge per Month	\$ 10.80						\$ 10.80
	Commodity Charge per Therm:							
	All Usage	\$.17005	\$.41782	\$.21528	\$.00000	\$.00126	\$ 0.80441	R
SG-G1	General Gas Service - 1							
	Basic Service Charge per Month	\$ 25.80						\$ 25.80
	Commodity Charge per Therm:							
	All Usage	\$.30710	\$.41782	\$.21528	\$.00000	\$.00126	\$ 0.94146	R
SG-G2	General Gas Service - 2							
	Basic Service Charge per Month	\$ 135.00						\$ 135.00
	Commodity Charge per Therm:							
	All Usage	\$.13561	\$.41782	\$.21528	\$.00000	\$.00126	\$ 0.76997	R
SG-G3	General Gas Service - 3							
	Basic Service Charge per Month	\$ 350.00						\$ 350.00
	Commodity Charge per Therm:							
	All Usage	\$.11493	\$.41782	\$.21528	\$.00000	\$.00126	\$ 0.74929	R
SG-G4	General Gas Service - 4							
	Basic Service Charge per Month	\$1,000.00						\$1,000.00
	Commodity Charge per Therm:							
	All Usage	\$.10241	\$.41782	\$.21528	\$.00000	\$.00126	\$ 0.73677	R
	Demand Charge ^{5/}	\$.03422					\$.03422	

<p>Issued: August 26, 2024</p> <p>Effective: October 1, 2024</p> <p>Advice Letter No.: 541</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory, Public Affairs, & Gas Resources Officer</p>	
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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

26th Revised P.U.C.N. Sheet No. 10A
25th Revised P.U.C.N. Sheet No. 10A

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate		
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment						
SG-G5	<u>General Gas Service - 5 ^{8/}</u>									
	Basic Service Charge per Month	\$1,000.00						\$1,000.00		
	Commodity Charge per Therm:									
	All Usage	\$.02773	\$.41782	\$.21528	\$.00000	\$.00126	\$.66209		R	
	Demand Charge ^{5/}	\$.00373					\$.00373			
SG-G6	<u>General Gas Service - 6 ^{8/}</u>									
	Basic Service Charge per Month	\$1,000.00						\$1,000.00		
	Commodity Charge per Therm:									
	All Usage	\$.05063	\$.41782	\$.21528	\$.00000	\$.00126	\$.68499		R	
	Demand Charge ^{5/}	\$.02416					\$.02416			
SG-AC	<u>Air Conditioning Gas Service</u>									
	Basic Service Charge per Month	\$ 25.80						\$ 25.80		
	Commodity Charge per Therm:									
	All Usage	\$.14399	\$.41782	\$.21528	\$.00000	\$.00126	\$.77835		R	
SG-WP	<u>Water Pumping Gas Service</u>									
	Basic Service Charge per Month	\$ 250.00						\$ 250.00		
	Commodity Charge per Therm:									
	All Usage	\$.12487	\$.41782	\$.21528	\$.00000	\$.00126	\$.75923		R	
SG-EG	<u>Small Electric Generation Gas Service</u>									
	Basic Service Charge per Month		Otherwise Applicable Rate Schedule							
	Commodity Charge per Therm:									
	All Usage	\$.08596	\$.41782	\$.21528	\$.00000	\$.00126	\$.72032		R	

<p>Issued:</p> <p align="center">August 26, 2024</p> <p>Effective:</p> <p align="center">October 1, 2024</p> <p>Advice Letter No.:</p> <p align="center">541</p>	<p>Issued by</p> <p>Amy L. Timperley</p> <p>Senior Vice President/ Chief Regulatory, Public Affairs, & Gas Resources Officer</p>	
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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

Canceling 89th Revised P.U.C.N. Sheet No. 11
88th Revised P.U.C.N. Sheet No. 11

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
SG-CNG	Gas Service for Compression on Customer's Premises ^{6/}							
	Basic Service Charge per Month	\$ 25.80						\$ 25.80
	Commodity Charge per Therm:							
	All Usage	\$.15341	\$.41782	\$.21528	\$.00000	\$.00126	\$ 0.78777	R
SG-L	Street and Outdoor Lighting Gas Service							
	Commodity Charge per Therm:							
	All Usage	\$.64095	\$.41782	\$.21528	\$.00000	\$.00126	\$ 1.27531	R
SG-OS	Optional Gas Service							
								As specified on Sheet Nos. 48 through 51.
SG-AS	Alternative Sales Service							
								As specified on Sheet Nos. 52 through 53.
SG-CGS	Compression Gas Service							
								As specified on Sheet Nos. 47A through 47I
SG-RNG	Biogas and Renewable Natural Gas Service							
								As specified on Sheet Nos. 53A through 53I

<p>Issued:</p> <p align="center">August 26, 2024</p> <p>Effective:</p> <p align="center">October 1, 2024</p> <p>Advice Letter No.:</p> <p align="center">541</p>	<p>Issued by</p> <p>Amy L. Timperley</p> <p>Senior Vice President/ Chief Regulatory, Public Affairs, & Gas Resources Officer</p>	
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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

36th Revised P.U.C.N. Sheet No. 11A
35th Revised P.U.C.N. Sheet No. 11A

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}
(Continued)

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm excluding the Conservation and Energy Efficiency component, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount for distribution system shrinkage for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines. The high pressure shrinkage rate is \$.00015 per therm, and the low pressure shrinkage rate is \$.00434 per therm. Additionally customers will pay the Southwest Gas Transmission Company (SGTC) Annual Charge Adjustment (ACA) rate of \$.00014 per therm for all scheduled volumes that flow through the SGTC pipeline. The ACA Charge will also apply to applicable traded and imbalance volumes. In addition, the customer will also pay a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$1.17671 per therm and the Imbalance Reservation Charge is \$.03652 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.

3/ Includes the following:

Component/Schedule	SG-RS	SG-RM	SG-RAC	SG-G1	SG-G2	SG-G3	SG-G4	SG-G5
Margin	.61574	.60765	.15790	.39865	.14942	.13446	.06892	.01558
Accumulated Deferred Interest Rate Adjustment	.00878	.00878	.00878	.00878	.00878	.00878	.00878	.00878
General Revenues Adjustment	(.00597)	(.01694)	.00000	(.10370)	(.02596)	(.03168)	.02134	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00252	.00252	.00252	.00252	.00252	.00252	.00252	.00252
Contract Transition Adjustment Provision	.00085	.00085	.00085	.00085	.00085	.00085	.00085	.00085
Total	.62192	.60286	.17005	.30710	.13561	.11493	.10241	.02773

Component/Schedule	SG-G6	SG-AC	SG-WP	SG-EG	SG-CNG	SG-L
Margin	.03848	.13184	.11272	.07381	.14126	.62880
Accumulated Deferred Interest Rate Adjustment	.00878	.00878	.00878	.00878	.00878	.00878
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00252	.00252	.00252	.00252	.00252	.00252
Contract Transition Adjustment Provision	.00085	.00085	.00085	.00085	.00085	.00085
Total	.05063	.14399	.12487	.08596	.15341	.64095

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$.00996 per therm for the Unrecovered Gas Cost Expense Base Rate.
- 5/ The total monthly demand charge for Schedule Nos. SG-G4, SG-G5, and SG-G6 is equal to the unit rate shown multiplied by the customer's billing determinant.
- 6/ The charges for Schedule No. SG-CNG are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.
- 7/ In addition to all other rates in this Statement of Rates, all customers in the Mesquite Expansion Area will pay a rate of \$.00340 per therm as part of their Infrastructure Expansion Rate.
- 8/ The maximum and minimum rates for Schedule Nos. SG-G5 and SG-G6 are set forth below.

SG-G5	Minimum Rates	Maximum Rates	SG-G6	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates	Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00		Transportation Charge	\$500.00	
Demand Charge	\$0.00186		Demand Charge	\$0.01208	
Margin	\$0.00779		Margin	\$0.01924	

Issued:
August 26, 2024

Effective:
October 1, 2024

Advice Letter No.:
541

Issued by
Amy L. Timperley
Senior Vice President/
Chief Regulatory, Public Affairs,
& Gas Resources Officer

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

88th Revised P.U.C.N. Sheet No. 12
87th Revised P.U.C.N. Sheet No. 12
Cancelling

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/8}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{9/}	Currently Effective Tariff Rate	
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment					
NG-RS	<u>Single-Family Residential Gas Service</u>								
	Basic Service Charge per Month	\$ 10.80						\$ 10.80	
	Commodity Charge per Therm:								
	All Usage	\$.39062	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 1.28393		R
NG-RM	<u>Multi-Family Residential Gas Service</u>								
	Basic Service Charge per Month	\$ 10.80						\$ 10.80	
	Commodity Charge per Therm:								
	All Usage	\$.38915	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 1.28246		R
NG-RAC	<u>Air Conditioning Residential Gas Service</u>								
	Basic Service Charge per Month	\$ 10.80						\$ 10.80	
	Commodity Charge per Therm:								
	All Usage	\$.52050	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 1.41381		R
NG-G1	<u>General Gas Service - 1</u>								
	Basic Service Charge per Month	\$ 28.80						\$ 28.80	
	Commodity Charge per Therm:								
	All Usage	\$.24422	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 1.13753		R
NG-G2	<u>General Gas Service - 2</u>								
	Basic Service Charge per Month	\$ 135.00						\$ 135.00	
	Commodity Charge per Therm:								
	All Usage	\$.09819	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 0.99150		R
NG-G3	<u>General Gas Service - 3</u>								
	Basic Service Charge per Month	\$ 350.00						\$ 350.00	
	Commodity Charge per Therm:								
	All Usage	\$.11731	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 1.01062		R
NG-G4	<u>General Gas Service - 4</u>								
	Basic Service Charge per Month	\$1,000.00						\$1,000.00	
	Commodity Charge per Therm:								
	All Usage	\$.05935	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 0.95266		R
	Demand Charge ^{5/}	\$.01588					\$.01588		
NG-G5	<u>General Gas Service - 5 ^{7/}</u>								
	Basic Service Charge per Month	\$1,000.00						\$1,000.00	
	Commodity Charge per Therm:								
	All Usage	\$.02678	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 0.92009		R
	Demand Charge ^{5/}	\$.01833					\$.01833		

<p>Issued:</p> <p align="center">August 26, 2024</p> <p>Effective:</p> <p align="center">October 1, 2024</p> <p>Advice Letter No.:</p> <p align="center">541</p>	<p>Issued by</p> <p>Amy L. Timperley</p> <p>Senior Vice President/ Chief Regulatory, Public Affairs, & Gas Resources Officer</p>	
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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

Canceling 88th Revised P.U.C.N. Sheet No. 13
87th Revised P.U.C.N. Sheet No. 13

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/8}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost		Renewable Energy Program Rate	Infrastructure Expansion Rate ^{9/}	Currently Effective Tariff Rate	
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
NG-AC	Air Conditioning Gas Service							
	Basic Service Charge per Month	\$ 28.80					\$ 28.80	
	Commodity Charge per Therm:							
	All Usage	\$.12779	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 1.02110	R
NG-WP	Water Pumping Gas Service							
	Basic Service Charge per Month	\$ 36.00					\$ 36.00	
	Commodity Charge per Therm:							
	All Usage	\$.17147	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 1.06478	R
NG-EG	Small Electric Generation Gas							
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule						
	Commodity Charge per Therm:							
	All Usage	\$.07920	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 0.97251	R
NG-CNG	Gas Service for Compression on Customer's Premises ^{6/}							
	Basic Service Charge	\$ 25.80					\$ 25.80	
	Commodity Charge per Therm:							
	All Usage	\$ 1.22312	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 2.11643	R
NG-L	Street and Outdoor Lighting Gas Service							
	Commodity Charge per Therm:							
	All Usage	\$.65968	\$ 0.67678	\$.20000	\$.00000	\$.01653	\$ 1.55299	R
NG-OS	Optional Gas Service							
		As specified on Sheet Nos. 48 through 51.						
NG-AS	Alternative Sales Service							
		As specified on Sheet Nos. 52 through 53.						
NG-CGS	Compression Gas Service							
		As specified on Sheet Nos. 47A through 47I						
NG-RNG	Biogas and Renewable Natural Gas Service							
		As specified on Sheet Nos. 53A through 53I						

<p>Issued: August 26, 2024</p> <p>Effective: October 1, 2024</p> <p>Advice Letter No.: 541</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory, Public Affairs, & Gas Resources Officer</p>	
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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

32nd Revised P.U.C.N. Sheet No. 13A
31st Revised P.U.C.N. Sheet No. 13A

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/8}
(Continued)

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm excluding the Conservation and Energy Efficiency component, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount of \$0.00345 per therm for distribution system shrinkage as defined in Rule No. 1 of this Nevada Gas Tariff for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines and a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$1.14588 per therm and the Imbalance Reservation Charge is \$0.31699 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.
- 3/ Includes the following:

Component/Schedule	NG-RS	NG-RM	NG-RAC	NG-G1	NG-G2	NG-G3	NG-G4
Margin	.43618	.44199	.52154	.28094	.11385	.08689	.05788
General Revenues Adjustment	(.04452)	(.05180)	.00000	(.03568)	(.01462)	.03146	.00251
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	(.00104)	(.00104)	(.00104)	(.00104)	(.00104)	(.00104)	(.00104)
Total	.39062	.38915	.52050	.24422	.09819	.11731	.05935

Component/Schedule	NG-G5	NG-AC	NG-WP	NG-EG	NG-CNG	NG-L
Margin	.02782	.12883	.17251	.08024	1.22416	.66072
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	(.00104)	(.00104)	(.00104)	(.00104)	(.00104)	(.00104)
Total	.02678	.12779	.17147	.07920	1.22312	.65968

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$0.00877 per therm for the Unrecovered Gas Cost Expense Base Rate.
- 5/ The total monthly demand charge for Schedule Nos. NG-G4 and NG-G5 is equal to the unit rate shown multiplied by the customer's billing determinant.
- 6/ The charges for Schedule No. NG-CNG are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.
- 7/ The maximum and minimum rates for Schedule No. NG-G5 are set forth below.

NG-G5	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00	
Demand Charge	\$0.00917	
Margin	\$0.01391	

<p>Issued: May 3, 2024</p> <p>Effective: May 1, 2024</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer</p>
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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

18th Revised P.U.C.N. Sheet No. 89
17th Revised P.U.C.N. Sheet No. 89
Cancelling

GENERAL REVENUES ADJUSTMENT PROVISION

(Continued)

AUTHORIZED GENERAL REVENUES PER CUSTOMER

Average Margin per Customer per Month – Southern Nevada

Month	Residential Gas Service		General Gas Service			
	SG-RS Single	SG-RM Multi	SG-G1	SG-G2	SG-G3	SG-G4
January	\$ 61.64	\$ 31.80	\$ 122.59	\$ 430.04	\$ 1,729.31	\$10,698.07
February	\$ 51.71	\$ 27.84	\$ 101.04	\$ 388.51	\$ 1,519.58	\$10,043.38
March	\$ 41.53	\$ 24.52	\$ 85.40	\$ 364.88	\$ 1,477.93	\$10,632.52
April	\$ 31.71	\$ 20.82	\$ 69.89	\$ 333.57	\$ 1,327.98	\$10,026.77
May	\$ 28.98	\$ 20.23	\$ 67.43	\$ 323.31	\$ 1,254.33	\$ 9,934.10
June	\$ 26.96	\$ 19.19	\$ 52.91	\$ 258.49	\$ 964.88	\$ 9,061.60
July	\$ 25.02	\$ 18.57	\$ 53.37	\$ 265.94	\$ 1,018.94	\$ 9,259.32
August	\$ 23.99	\$ 18.04	\$ 51.62	\$ 256.16	\$ 973.39	\$ 9,222.04
September	\$ 24.49	\$ 18.21	\$ 53.16	\$ 264.28	\$ 1,022.03	\$ 9,253.61
October	\$ 25.60	\$ 18.43	\$ 56.01	\$ 277.06	\$ 1,077.85	\$ 9,609.67
November	\$ 30.46	\$ 20.62	\$ 63.38	\$ 305.02	\$ 1,228.41	\$10,055.23
December	\$ 48.53	\$ 27.36	\$ 92.28	\$ 376.49	\$ 1,532.74	\$10,605.29
Total	\$ 420.62	\$ 265.63	\$ 869.08	\$3,843.75	\$15,127.37	\$118,401.60

Average Margin per Customer per Month – Northern Nevada

Month	Residential Gas Service		General Gas Service			
	NG-RS Single	NG-RM Multi	NG-G1	NG-G2	NG-G3	NG-G4
January	\$ 67.47	\$ 40.90	\$ 101.02	\$ 402.63	\$ 1,346.41	\$ 6,367.97
February	\$ 57.38	\$ 35.62	\$ 89.46	\$ 362.71	\$ 1,225.02	\$ 6,242.73
March	\$ 51.93	\$ 33.81	\$ 81.40	\$ 341.86	\$ 1,201.93	\$ 7,177.61
April	\$ 41.58	\$ 28.57	\$ 66.82	\$ 304.02	\$ 1,104.43	\$ 6,685.89
May	\$ 31.78	\$ 23.03	\$ 55.78	\$ 264.37	\$ 1,119.08	\$ 6,439.85
June	\$ 27.13	\$ 20.27	\$ 49.72	\$ 235.58	\$ 1,125.19	\$ 5,186.92
July	\$ 23.25	\$ 17.78	\$ 47.13	\$ 223.03	\$ 1,079.95	\$ 5,960.59
August	\$ 22.57	\$ 17.42	\$ 46.78	\$ 218.91	\$ 1,023.82	\$ 6,109.76
September	\$ 23.11	\$ 17.56	\$ 47.09	\$ 221.90	\$ 1,098.53	\$ 6,344.15
October	\$ 26.97	\$ 19.32	\$ 50.86	\$ 239.69	\$ 1,155.19	\$ 6,497.13
November	\$ 39.18	\$ 25.00	\$ 66.05	\$ 287.20	\$ 1,204.07	\$ 5,904.29
December	\$ 57.37	\$ 35.14	\$ 89.76	\$ 362.74	\$ 1,267.51	\$ 6,440.83
Total	\$ 469.72	\$ 314.42	\$ 791.87	\$3,464.64	\$13,951.13	\$75,357.72

<p>Issued:</p> <p style="text-align: center;">April 10, 2024</p> <p>Effective:</p> <p style="text-align: center;">April 15, 2024</p> <p>Advice Letter No.:</p>	<p>Issued by</p> <p>Amy L. Timperley</p> <p>Senior Vice President/ Chief Regulatory Strategy and Planning Officer</p>	
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IN THE MATTER OF
SOUTHWEST GAS CORPORATION
DOCKET NO. 24-11____

PREPARED DIRECT TESTIMONY
OF
NICHOLAS J. HEWA

ON BEHALF OF
SOUTHWEST GAS CORPORATION

NOVEMBER 14, 2024

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 Prepared Direct Testimony
 of
Nicholas J. Hewa

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Appendix A – Summary of Qualifications of Nicholas J. Hewa

Exhibit No.__(NJH-1)

Exhibit No.__(NJH-2)

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Prepared Direct Testimony
of
Nicholas J. Hewa

I. INTRODUCTION

Q. 1 Please state your name and business address.

A. 1 My name is Nicholas J. Hewa. My business address is 8360 South Durango Drive, Las Vegas, Nevada 89113.

Q. 2 By whom and in what capacity are you employed?

A. 2 I am employed by Southwest Gas Corporation (Southwest Gas or Company) in the Regulation department. My title is Senior Analyst.

Q. 3 Please summarize your educational background and relevant business experience.

A. 3 My educational background and relevant business experience are summarized in Appendix A to this testimony.

Q. 4 Have you previously testified before any regulatory commission?

A. 4 Yes. I have previously provided written testimony to the Pennsylvania Public Utilities Commission.

Q. 5 What is the purpose of your prepared direct testimony in this proceeding?

A. 5 I sponsor the calculation of the Company's proposed rate adjustments for its Southern Nevada and Northern Nevada rate jurisdictions to be established effective July 1, 2025, including supporting schedules and workpapers.

Q. 6 Please summarize your prepared direct testimony.

A. 6 My prepared direct testimony consists of the following items:

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- A summary of the Company’s proposed rate changes for its Southern Nevada and Northern Nevada rate jurisdictions;
- The system Shrinkage Rates applicable to Southern Nevada and Northern Nevada transportation customers;
- Adjustments to the Imbalance Commodity and Reservation Charges for Southern Nevada and Northern Nevada;
- The Company’s compliance with directives set forth in the Commission’s Order in Docket No. 18-08016 regarding imbalance charges;
- Adjustments to the Unrecovered Gas Cost Expense (UGCE) rates for Southern Nevada and Northern Nevada;
- Adjustments to the Renewable Energy Program Rates (REPR) for Southern Nevada and Northern Nevada;
- Adjustments to the rate schedules subject to the General Revenues Adjustment (GRA) for Southern Nevada and Northern Nevada;
- Adjustments to the Conservation and Energy Efficiency (CEE) rates for Southern Nevada and Northern Nevada;
- Adjustment to the Variable Interest Expense Recovery (VIER) mechanism for Southern Nevada;
- Adjustments to the Southern Nevada Infrastructure Expansion Rate (IER) and the Mesquite Expansion Area IER;
- No proposed adjustments to the Northern Nevada IER, Elko District IER, Spring Creek Expansion Area IER, or the Spring Creek Expansion Area Monthly Charge;

- No proposed adjustments to the block pricing or term equivalents for the Move2Zero (M2Z) Program;
- Adjustments to the Contract Transition Adjustment Provision (CTAP) rate;
- Implementation of a new volumetric charge applicable to transportation customer supplies scheduled for delivery through Southwest Gas Transmission Company (SGTC); and,
- The Company's compliance with directives set forth in the Commission's Order in Docket No. 23-11017.

II. SUMMARY OF RATE PROPOSALS

Q. 7 Please summarize the Company's rate proposals.

A. 7 The Company's proposed rate changes for Southern Nevada and Northern Nevada are summarized in the following tables.

SOUTHERN NEVADA		
Description	Proposed Rate	Current Rate
High Pressure Shrinkage Rate	\$0.00005	\$0.00015
Low Pressure Shrinkage Rate	\$0.00143	\$0.00434
Imbalance Commodity Charge	\$0.36084	\$1.17671
Imbalance Reservation Charge	\$0.04361	\$0.03652
Unrecovered Gas Cost Expense Rate ¹	\$0.02852	\$0.00996
Renewable Energy Program Rate	2	2
General Revenues Adjustment Rate	3	3
Conservation & Energy Efficiency Rate ¹	\$0.00399	\$0.00252
Average Variable Interest Rate	\$0.00057	\$0.00000
Accumulation of Deferred Interest Rate	\$0.01477	\$0.00878
Southern Nevada IER	(\$0.00267)	\$0.00126
Mesquite Expansion Area IER	(\$0.02255)	\$0.00340
Contract Transition Adjustment Provision	\$0.00082	\$0.00085
SGTC Volumetric Charge	\$0.00145	N/A

¹ Applicable only to sales customers.

² In compliance with the Commission's Order at page 6 in Docket No. 22-11017, the Company updated its Northern and Southern Nevada Statement of Rates to reflect a REPR of \$0.00000 effective January 1, 2024. The Company is not proposing to change the REPR in this application.

³ A separate GRA rate is calculated for each applicable rate schedule. The current and proposed rates for Southern Nevada and Northern Nevada are reflected on Schedule No.5, Sheet 1 of Exhibit Nos. __ (NJH-1) and (NJH-2), respectively.

NORTHERN NEVADA		
Description	Proposed Rate	Current Rate
Shrinkage Rate	\$0.00111	\$0.00345
Imbalance Commodity Charge	\$0.36867	\$1.14588
Imbalance Reservation Charge	\$0.36674	\$0.31699
Unrecovered Gas Cost Expense Rate ¹	\$0.01387	\$0.00877
Renewable Energy Program Rate	²	²
General Revenues Adjustment Rate	³	³
Conservation & Energy Efficiency Rate ¹	\$0.00443	(\$0.00104)
Northern Nevada IER	\$0.01653	\$0.01653
Elko District IER	\$0.03500	\$0.03500
Elko District G-4 IER	\$0.02000	\$0.02000
Spring Creek Expansion Area IER	\$0.02550	\$0.02550
Spring Creek Expansion Area Monthly Charge (NG-RS, NG-RM, and NG-G1)	\$35.00	\$35.00
Spring Creek Expansion Area Monthly Charge (NG-G2, NG-G3, and NG-G4)	\$70.00	\$70.00

The overall effect of these proposed rate changes is an increase in annualized revenues of \$21,513,446 or 3.44 percent in Southern Nevada, and an increase in annualized revenues of \$5,546,882 or 4.08 percent in Northern Nevada. Detail as to how these rates were developed is provided in Schedule 1, Sheets 1 and 2 of Exhibit Nos. __ (NJH-1) and (NJH-2), respectively. The effect of these proposed rate changes on average residential customer bills results in an increase of \$3.05 or 5.21 percent in Southern Nevada, and an increase of \$3.77 or 4.49 percent in Northern Nevada.

Q. 8 Has the Company calculated average annual, summer, and winter customer bill impacts resulting from the proposed rate changes?

A. 8 Yes. The Company calculated average seasonal bill impacts that include the proposed rate changes for the Single-Family Residential (SG/NG-RS), Multi-Family Residential (SG/NG-RM), General Gas Service-1 (SG/NG-G1), General Gas Service-2 (SG/NG-G2), General Gas Service-3 (SG/NG-G3), and General

1 Gas Service-4 (SG/NG-G4) rate schedules for Southern Nevada and Northern
2 Nevada, as reflected in Schedule 1, Sheets 3 through 8 of Exhibit Nos. ___ (NJH-
3 1) and (NJH-2), respectively.

4 **Q. 9 What test period was used to calculate the proposed rate changes?**

5 A. 9 Pursuant to the Commission's Order in Docket 20-05028, the Company used an
6 accounting test year of October 1, 2023 through September 30, 2024.⁴

7 **III. SYSTEM SHRINKAGE RATES**

8 **Q. 10 Please describe the Company's system shrinkage rates.**

9 A. 10 Shrinkage, also referred to as "lost and unaccounted for gas," is the difference
10 between the gas quantities the Company accepts into its distribution system and
11 the gas quantities delivered to the Company's customers through its distribution
12 system. The Company's shrinkage rates recover from transportation customers
13 the cost of lost and unaccounted for gas quantities that result when the Company
14 delivers gas supplies on those customers' behalf through its distribution system.
15 Shrinkage rates are not separately applied to the Company's sales customers
16 because the lost and unaccounted for quantities for gas deliveries to those
17 customers are recovered in the gas cost component of the Company's
18 commodity sales rate.

19 **Q. 11 Please describe the methodology currently used by the Company to
20 calculate the shrinkage rates.**

21 A. 11 In Docket No. 18-06005, the Public Utilities Commission of Nevada
22 (Commission) approved the Company's proposal to calculate shrinkage rates for
23 both Southern Nevada and Northern Nevada using a 0.3 percent shrinkage
24

25 ⁴ See ¶16 of the Commission's final order in Docket No. 20-05028 dated October 29, 2020.

1 factor, and further ordered the Company to use the imputed 0.3 percent factor
2 for a minimum of three years. In Docket No. 21-11011, the Company proposed
3 to continue using the 0.3 percent shrinkage factor, which was approved by the
4 Commission. The Company used the 0.3 percent shrinkage factor for the
5 shrinkage rates that were effective January 1 of 2019, 2020, 2021, 2022, and
6 effective July 1, 2023. Consistent with the approach the Company has used in
7 its recent ARA applications, the Company proposes to continue using a 0.3
8 percent shrinkage factor in this ARA application. These calculations result in a
9 high pressure shrinkage rate of \$0.00005 and a low pressure shrinkage rate of
10 \$0.00143 for Southern Nevada,⁵ and a shrinkage rate of \$0.00111 for Northern
11 Nevada,⁶ as shown in Schedule 2, Sheet 1 of Exhibit Nos. _ (NJH-1) and (NJH-
12 2), respectively.

13 **IV. TRANSPORTATION IMBALANCE CHARGES**

14 **Q. 12 Please describe the Company's transportation imbalance charges.**

15 A. 12 The Company's transportation Imbalance Commodity and Reservation Charges
16 (collectively, Imbalance Charges) are designed to ensure the Company's sales
17 customers are fairly compensated by transportation customers who consume
18 more or less gas than they schedule on the Company's distribution system, as
19 set forth in the Company's Nevada Gas Tariff No. 7 (Tariff), Section 6.9 of
20 Schedule No. ST-1/NT-1.

23 ⁵ Pursuant to the Commission's Order in Docket No. 09-03012, Southwest Gas' shrinkage rates in
24 Southern Nevada first classify transportation customers as either high or low pressure service, and then
use the test period for recorded gas receipts and deliveries to calculate high and low pressure shrinkage
rates.

25 ⁶ A single shrinkage rate is calculated for Northern Nevada consistent with the Commission's Order in
Docket No. 07-05015.

1 **Q. 13 What are the Company's proposed transportation Imbalance Charges?**

2 A. 13 For Southern Nevada, the Company proposes an Imbalance Commodity Charge
3 of \$0.36084 per therm and an Imbalance Reservation Charge of \$0.04361 per
4 therm. For Northern Nevada, the Company proposes an Imbalance Commodity
5 Charge of \$0.36867 per therm and an Imbalance Reservation Charge of
6 \$0.36674 per therm. Southwest Gas' Imbalance Charge calculations are shown
7 in Schedule 3, Sheets 1 and 2 of Exhibit Nos.__(NJH-1) and (NJH-2).

8 **V. COMPLIANCE WITH DOCKET NO. 18-08016**

9 **Q. 14 Did the Company provide quarterly cost tracking information for Imbalance
10 Charges pursuant to the Commission Order in Docket No. 18-08016?**

11 A. 14 Yes. The Company included the results of the quarterly cost tracking for
12 Imbalance Charges in its quarterly Base Tariff Energy Rate (BTER) and Deferred
13 Energy Accounting Adjustment (DEAA) filings made on November 28, 2023
14 (Docket No. 23-11021); February 21, 2024 (Docket No. 24-02024); May 30, 2024
15 (Docket No. 24-05031); and August 17, 2024 (Docket No. 24-08025) pursuant to
16 the Commission's Order.

17 **Q. 15 Has the Company continued tracking quarterly costs in the manner
18 described in Schedule No. ST-1/NT-1 Sections 6.9.c.5 and 7.6 of the Tariff?**

19 A. 15 Yes. Pursuant to its Tariff, charges received or paid by the Company are credited
20 or debited to Federal Energy Regulatory Commission (FERC) Account No. 191.

21 **Q. 16 Does the Company have recommendations regarding the inclusion of the
22 quarterly cost tracking results for imbalance charges in its quarterly BTER
23 and DEAA filings?**

24 A. 16 Yes. The Commission's Order in Docket 18-08016 required the Company to
25 track costs of catch-up purchases (i.e. late-cycle purchases) due to

1 transportation and special contract customers under-deliveries, imbalance
2 penalties paid by those customers, and any savings associated with over-
3 deliveries by the customers. The Company's quarterly cost tracking reports have
4 consistently demonstrated since 2019 when the tracking first commenced that
5 the value to customers of credits to FERC Account No. 191 associated with the
6 Company's excess imbalance charges have consistently exceed the associated
7 cost of late-cycle supply purchases. Consequently, to increase administrative
8 efficiencies and to help streamline the quarterly BTER and DEAA filing process,
9 the Company requests authorization from the Commission to discontinue filing
10 quarterly cost tracking reports for imbalance charges starting with the Company's
11 quarterly BTER and DEAA filing for rates effective either July 1, 2025, or October
12 1, 2025, depending upon the timing of the Commission's Order in this docket.

13 **VI. UNRECOVERED GAS COST EXPENSE RATES**

14 **Q. 17 What is the purpose of the Unrecovered Gas Cost Expense provision?**

15 A. 17 The UGCE provision, initially approved by the Commission in Docket No. 09-
16 04003, applies to all gas sales service schedules and allows the Company to
17 recover its actual unrecovered bad debt expense associated with unrecovered
18 gas costs.

19 **Q. 18 Please provide an overview of the UGCE rate calculation.**

20 A. 18 Consistent with the Company's Tariff, Sheet No. 90, the Company first calculated
21 its UGCE rates by dividing its test period net gas cost write-offs by the total sales
22 quantities from the test period to determine the UGCE Base Program rate
23 component. Next, the Company divided its test period UGCE deferral ending
24 balance by the total sales quantities from the test period to determine the UGCE
25 Adjustment rate component. The Base Program and Adjustment rates were

1 added together for a total UGCE rate.

2 **Q. 19 What are the proposed UGCE rates?**

3 A. 19 The Company proposes a UGCE rate of \$0.02852 per therm in Southern
4 Nevada, and a UGCE rate of \$0.01387 per therm in Northern Nevada. The
5 calculation of the UGCE rates for Southern Nevada and Northern Nevada sales
6 customers and the resulting changes in annualized revenues are shown in
7 Schedule 4, Sheet 1 of Exhibit Nos.__(NJH-1) and (NJH-2), respectively.

8 **VII. RENEWABLE ENERGY PROGRAM RATES**

9 **Q. 20 Please provide a general description of the REPR.**

10 A. 20 The REPR allows Southwest Gas to recover the incurred and projected costs
11 from deferred balances associated with its *Smarter Greener Better*® Solar
12 Water Heating Program (Solar Thermal Program) from all sales and full margin
13 transportation customers.

14 **Q. 21 Is the Company proposing any changes to the REPR rates?**

15 A. 21 No. The Company is not proposing any changes to the REPR rates in the instant
16 docket. In compliance with the Commission's Order in 22-11017, the Company
17 updated its Northern Nevada and Southern Nevada Statement of Rates to reflect
18 a REPR of \$0.00000 effective January 1, 2024. The Company will continue to
19 track any trailing program costs in the Solar Thermal Program regulatory asset
20 through January 2025 and will transfer any amounts into the respective deferred
21 energy account no later than January 31, 2025.⁷ As the REPR program is
22 effectively terminated and there will not be a future REPR rate, the Company
23
24

25 ⁷ See Commission's Order in Docket No. 22-110107 at page 8.

1 proposes in this ARA application to no longer display the REPR on its Statement
2 of Rates and has reflected this change on its proposed tariff sheets.

3 **VIII. GENERAL REVENUES ADJUSTMENT RATES**

4 **Q. 22 Please provide a general description of the GRA.**

5 A. 22 Southwest Gas' GRA ensures that the Company collects the Commission-
6 authorized level of margin per customer irrespective of actual sales. GRA rates
7 are based on the GRA account balances associated with rate schedules SG/NG-
8 RS, SG/NG-RM, SG/NG-G1, SG/NG-G2, SG/NG-G3, and SG/NG-G4, all of
9 which are subject to the GRA.

10 **Q. 23 Please provide an overview of the Company's GRA calculation.**

11 A. 23 Consistent with Nevada Administrative Code (NAC) 704.9718(3), the Company
12 calculated the GRA rates for each applicable rate schedule by dividing the GRA
13 account balances at the end of the test period by the test period therms for that
14 rate schedule. The resulting GRA rate changes for Southern Nevada and
15 Northern Nevada are shown in Schedule 5, Sheet 1 of Exhibit Nos. __ (NJH-1)
16 and (NJH-2), respectively.

17 **Q. 24 What were the GRA account balances as of September 30, 2024?**

18 A. 24 As of September 30, 2024, the GRA cumulative account balances reflect an
19 under-collection in Southern Nevada of \$7,151,568 and an under-collection in
20 Northern Nevada of \$1,523,238.

21 **Q. 25 What are the overall effects of the GRA rate changes in Southern Nevada
22 and Northern Nevada?**

23 A. 25 The annualized impact of the GRA rate changes are shown in Schedule 5, Sheet
24 1 of Exhibit Nos. __ (NJH-1) and (NJH-2). In Southern Nevada, the annualized
25 impact is an increase of \$10,965,486, and in Northern Nevada, the annualized

1 impact is an increase of \$4,516,089.

2 **IX. CONSERVATION & ENERGY EFFICIENCY RATES**

3 **Q. 26 What is the purpose of the CEE rate?**

4 A. 26 The CEE rate allows the Company to recover its costs for implementing its
5 *Smarter Greener Better*® CEE programs, including, but not limited to, costs for
6 labor, overhead, materials, incentives paid to customers, advertising, marketing,
7 measurement, verification, and evaluation, consistent with NAC 704.9714.

8 **Q. 27 Did the Company make any changes to its CEE rate calculation**
9 **methodology since its Annual Rate Adjustment filed under Docket No. 23-**
10 **11017?**

11 A. 27 No. The Company followed the same approach it used in Docket No. 23-11017
12 to calculate CEE rates.

13 **Q. 28 Please provide an overview of the CEE rate calculation.**

14 A. 28 The Southern and Northern Nevada Deferred Program rates are calculated
15 separately by dividing the balances of each jurisdiction's respective Deferred
16 Program account (FERC Account No. 182.303104) as of September 30, 2024,
17 by the respective rate jurisdiction's total test period sales therms. Base Program
18 rates for the Southern and Northern Nevada rate jurisdictions are calculated
19 separately by dividing each rate jurisdiction's total CEE costs, as defined in the
20 Company's approved 2025 CEE budget⁸, by the respective rate jurisdiction's
21 projected therm sales. The Deferred Program and Base Program rates are then
22 added together to calculate the total CEE rate applicable to all sales customers.

23
24
25 ⁸ The Commission approved Southwest Gas' 2025 CEE budget of \$1,416,568 for Southern Nevada and \$280,797 for Northern Nevada in Docket No. 24-06020.

1 **Q. 29 What are the proposed CEE rates?**

2 A. 29 The CEE rates applicable to sales customers are \$0.00399 per therm in
3 Southern Nevada and \$0.00443 per therm in Northern Nevada. The calculation
4 of the CEE rates for Southern Nevada and Northern Nevada are included in
5 Schedule 6 of Exhibit Nos.__(NJH-1) and (NJH-2), respectively.

6 **X. VARIABLE INTEREST EXPENSE RECOVERY MECHANISM**

7 **Q. 30 Please describe the Company's VIER mechanism.**

8 A. 30 The VIER mechanism adjusts the Company's Southern Nevada rates pursuant
9 to NAC 704.217 for changes occurring in the Average Variable Interest Rate
10 (AVIR) during the test period, and to amortize the Accumulated Deferred Interest
11 (ADI) balance. Changes in the AVIR affect the Company's authorized margin
12 and are incorporated in the calculation of the authorized margin per customer
13 used in the Company's GRA provision. The VIER calculations are discussed
14 more fully in the prepared direct testimony of Company witness, Sarita Rajewale.

15 **Q. 31 What are the proposed AVIR and ADI rate components in the VIER?**

16 A. 31 The Company is proposing changes to both the AVIR and the ADI components
17 of the VIER in this filing. Schedule No. 7, Sheets 1 and 2 of Exhibit No.__(NJH-
18 1) set forth the calculated changes in the Southern Nevada VIER related to the
19 AVIR and ADI components of the VIER mechanism. The proposed net change
20 in the VIER is an increase of \$0.00656 per therm. The change results in an
21 annual revenue increase of \$4,318,612 for the Southern Nevada rate jurisdiction.

22 **XI. MESQUITE INFRASTRUCTURE EXPANSION RATES**

23 **Q. 32 Please describe the Mesquite IERs.**

24 A. 32 The Mesquite IERs is the alternative cost recovery mechanism authorized by the
25 Commission in Docket No. 17-11008 to recover the costs associated with the

1 Mesquite Expansion Project. The Mesquite IERs consists of two rates: one rate
2 that applies to all tariff rate customers located in the Company's Southern
3 Nevada rate jurisdiction (Southern Nevada IER), and one rate that applies to only
4 those customers in the Mesquite Expansion Area (Mesquite Expansion Area
5 IER).

6 **Q. 33 Is the Company proposing to adjust the Mesquite IERs in the instant**
7 **docket?**

8 A. 33 Yes. The Company proposes to adjust the Mesquite IERs to reflect the
9 September 30, 2024 balances of \$(1,756,050) and \$(44,562) for the Southern
10 Nevada and Mesquite IER subaccounts, respectively.

11 **Q. 34 What are the proposed Mesquite IERs?**

12 A. 34 The Southern Nevada IER is (\$0.00267) and the Mesquite Expansion Area IER
13 is (\$0.02255). The resulting changes in annualized revenues are shown in
14 Schedule 8, Sheet 1 of Exhibit No. ____(NJH-1).

15 **Q. 35 Is the Company continuing to debit the Mesquite IERs for on-going**
16 **investment in facilities?**

17 A. 35 No. The Company no longer debits the Mesquite IERs for on-going facility
18 investments. The only account activity occurring is to record depreciation and tax
19 expenses on existing plant investments and to credit the recoveries associated
20 with the Mesquite Area IERs. The Company expects to make a proposal to close
21 the Mesquite IER accounts as part of its next Nevada general rate case or as
22 part of a future ARA filing.

23 **Q. 36 Did the Company include the annual status report in this ARA application**
24 **for the Mesquite Expansion Project as required by NAC 704.9758?**

25 A. 36 No. The Mesquite Expansion Project annual status report is not filed as part of

1 this ARA application. The Company filed the Mesquite Expansion Project 2023
2 Status Report separately under Docket No. 23-12026, consistent with the
3 requirements set forth in the applicable regulations.

4 **XII. SPRING CREEK INFRASTRUCTURE EXPANSION RATES**

5 **Q. 37 Is the Company proposing to adjust the Spring Creek IERs in this ARA**
6 **application?**

7 A. 37 No. The Company is not proposing any changes to the Spring Creek IERs in
8 this ARA application. Changes to the Spring Creek IERs may be proposed by
9 the Company in future ARA applications.

10 **Q. 38 Did the Company include a status report in this docket for the Spring Creek**
11 **Expansion Project as required by NAC 704.9758?**

12 A. 38 No. The Spring Creek Expansion Project annual status report is not filed as part
13 of this ARA application. The Company filed the Spring Creek Expansion Project
14 2023 Status Report separately under Docket No. 23-12025 consistent with the
15 requirements set forth in the applicable regulations.

16 **XIII. MOVE2ZERO PROGRAM**

17 **Q. 39 Please describe the M2Z Program.**

18 A. 39 On December 1, 2021, Southwest Gas received approval to offer the M2Z
19 Program to its sales customers in both southern and northern Nevada (M2Z
20 customers), as stipulated by the Company, Regulatory Operations Staff of the
21 Commission, and the Bureau of Consumer Protection under Docket No. 21-
22 07004. The M2Z Program is a voluntary program that will help offset combustion
23 related greenhouse gas (GHG) emissions associated with M2Z customers'
24 natural gas usage through the purchase and retirement of certified carbon
25 offsets.

1 **Q. 40 Did the Company include in this ARA application an annual report for the**
2 **M2Z Program as agreed to in the Stipulation under Docket No. 21-07004?**

3 A. 40 Yes. Pursuant to the Commission's Order in Docket 21-07004, an annual status
4 report for the M2Z Program⁹ is included as Exhibit No. 1 to this ARA application
5 in the instant docket.

6 **Q. 41 Is the Company proposing to adjust block pricing or therm equivalents for**
7 **the M2Z Program in the instant docket?**

8 A. 41 No. The Company is not proposing to adjust block pricing or therm equivalents
9 for the M2Z Program in this ARA application. Pursuant to the Commission Order
10 in Docket No. 21-07004, the Company's M2Z Program consists of a 36-month
11 trial period that commences upon executing its first agreement with a vendor for
12 the purchase of carbon offsets and administration of the Program. The Company
13 first contracted with a vendor for carbon offsets in September 2022. As such,
14 should the Company choose to extend the M2Z Program, it would anticipate filing
15 an application with the Commission in February 2025. The Company would
16 include any proposed changes to block pricing or therm equivalents as part of
17 that application.

18 **XIV. CONTRACT TRANSITION ADJUSTMENT PROVISION**

19 **Q. 42 Please describe the Contract Transition Adjustment Provision (CTAP)**
20 **mechanism.**

21 A. 42 The CTAP was approved in Docket No. 20-02023 and implemented in October
22 2020. The CTAP mechanism tracks differences in revenues associated with the

23 _____
24 ⁹ The M2Z Program annual status report includes customer enrollment levels, information pertaining to
25 the purchased carbon offsets and associated projects, and the quantity of offset greenhouse gas
emissions. See the prepared direct Testimony of Christopher M. Brown in Docket No. 21-07004 at Q&A
17.

1 transition of negotiated contract customers to full margin rate schedules. The
2 CTAP account balances at September 30, 2024 for Northern and Southern
3 Nevada are \$0 and \$541,731, respectively.

4 **Q. 43 What is the proposed Southern Nevada CTAP rate?**

5 A. 43 The proposed CTAP rate is \$0.00082 per therm resulting in a decrease in
6 annualized revenue of \$(19,747). Schedule No. 8 of Exhibit No. __ (NJH-1) sets
7 forth the calculated changes in the Southern Nevada CTAP.

8 **XV. SGTC VOLUMETRIC TRANSPORTATION CHARGE**

9 **Q. 44 Why is it necessary for the Company to implement a new volumetric charge**
10 **that would be applied to Southern Nevada transportation customers who**
11 **schedule natural gas deliveries through SGTC?**

12 A. 44 Pursuant to the FERC's April 26, 2024 order issued in Docket No. RP24-520-
13 000 in which the FERC approved the filed stipulation agreement in SGTC's
14 recent general rate case (Stipulation), SGTC implemented a rate structure where
15 50 percent of its total annual cost of service is recovered through the Monthly
16 Transportation Charge and the other 50 percent is recovered through a
17 Volumetric Charge that is calculated by dividing 50 percent of the annual cost of
18 service by the average throughput from 2018 through 2022 of 16,728,726 Dth.
19 More specifically, beginning May 2024 SGTC began charging Southwest Gas,
20 SGTC's sole Shipper, a total Monthly Transportation Charge of \$20,176.24
21 effective through the end of the month that is five years from the Effective Date
22 ("Period I"), followed by a Monthly Transportation Charge of \$17,889.04 from the
23 first of the month following the month that is five years from the Effective Date
24 forward ("Period II"). In addition, SGTC implemented Volumetric Charges of
25

1 \$0.01447/Dth for Period I and \$0.01283/Dth for Period II.¹⁰

2 Consistent with rate structure SGTC implemented and is now charging
3 Southwest Gas, the Company proposes to implement a SGTC Volumetric
4 Charge for Southern Nevada transportation customers who schedule natural gas
5 deliveries through SGTC (SNV Transportation Customers). The Company
6 proposes to implement a SGTC Volumetric Charge applicable to all SNV
7 Transportation Customers of \$0.00145/therm throughout Period I, and
8 \$0.00128/therm for Period II. This SGTC Volumetric Charge would apply to all
9 SNV Transportation Customer scheduled quantities that flow through SGTC, as
10 well as applicable traded and imbalance quantities. Any SGTC Volumetric
11 Charges that are collected from SNV Transportation Customers would be
12 credited to the Southern Nevada rate jurisdiction FERC Account 191 -
13 Unrecovered Purchased Gas Costs.

14 Implementing the aforementioned SGTC Volumetric Charge for SNV
15 Transportation Customers ensures that those customers pay their respective
16 share of costs associated with deliveries through SGTC and is in the public
17 interest. If SNV Transportation Customers do not pay their respective portion of
18 the SGTC Volumetric Charges, the Company's sales customers would be
19 subsidizing SNV Transportation Customers' use of SGTC, since SGTC charges
20 Southwest Gas a Volumetric Charge for quantities delivered through SGTC,
21 regardless of whether those quantities are delivered on behalf of Southwest Gas
22 or SNV Transportation Customers. All related revenue collected from SNV
23 Transportation Customers would be credited to FERC Account No. 191 -

24 _____
25 ¹⁰ See the Stipulation filed with the FERC in Docket No. 24-520-000 on March 11, 2024 and the FERC's
order accepting the Stipulation in the same docket dated April 26, 2024.

1 Unrecovered Purchased Gas Costs exactly like amounts collected for the SGTC
2 ACA charge.

3 **XVI. COMPLIANCE WITH DOCKET NO. 23-11017**

4 **Q. 45 Were there any compliance obligations resulting from the Order in Docket**
5 **No. 23-11017 that the Company needs to address with this filing?**

6 A. 45 No. There were no compliance obligations resulting from the Order issued in the
7 Company's last ARA application (Docket No. 23-11017) that the Company needs
8 to address with this filing.

9 **Q. 46 Does this conclude your prepared direct testimony in this matter?**

10 A. 46 Yes.

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SUMMARY OF QUALIFICATIONS

NICHOLAS J. HEWA

I received my Bachelor's of Science in Business Administration with a concentration in Finance from the University at Buffalo in May 2018. I went on to receive my Master's of Business Administration with a concentration in Finance from Canisius College in August 2019.

I relocated from Buffalo, New York to Las Vegas, Nevada and joined Southwest Gas Corporation as a Senior Regulation Analyst in July 2024. Some of my primary responsibilities currently include assisting with the preparation of various regulatory filings, assisting with the preparation of the Company's class cost of service studies and rate design, and preparing components of the Company's annual budget.

Prior to joining Southwest Gas Corporation, I worked as a Rate & Project Analyst in the Rates & Regulatory Affairs department at National Fuel Gas Distribution Corporation from March 2020 – May 2024. Some of my primary responsibilities while working at National Fuel Gas Distribution Corporation included the preparation of various regulatory filings such as gas cost recovery and rate adjusting mechanism reconciliation filings, the maintenance of monthly gas rates, and serving as a lead role in the preparation of the Company's annual financial forecast. During my time at National Fuel Gas Distribution Company is when I provided written testimony to the Pennsylvania Public Utilities Commission regarding purchased gas costs.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 PROPOSED ANNUALIZED CHANGE IN RATES AND REVENUES BY RATE SCHEDULE
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Annual Number of Bills (c)	Basic Service Charge (2) (d)	Annual Volumes (Therms) (1) (e)	Currently Effective Rates (2) (f)	UGCE (3) (g)	GRA (4) (h)	CEE (5) (i)	VIER (6) (j)	Southern Nevada IER (7) (k)	CTAP (8) (l)	Total Change (m)	Proposed Tariff Rates (n)	Present (o)	Proposed (p)	Change (q)	Percent Change (r)	Line No.	
1	Single-Family Residential Gas Service	SG-RS	6,633,651	\$ 10.80	259,500,816	\$ 1.25628	\$ 0.01856	\$ 0.05765	\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.08028	\$ 1.33656	\$ 73,603,431	\$ 75,603,431	\$ 2,000,000	2.7%	1	
2	All Usage														\$ 326,005,685	\$ 346,838,624	\$ 20,832,939	6.4%	2	
3	Total														\$ 399,609,116	\$ 420,642,055	\$ 20,832,939	5.2%	3	
4	Multi-Family Residential Gas Service	SG-RM	1,560,866	\$ 9.00	33,061,888	\$ 1.23722	\$ 0.01856	\$ 0.03543	\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.05806	\$ 1.28628	\$ 14,047,794	\$ 14,047,794	\$ 0	0%	4	
5	All Usage														\$ 40,904,829	\$ 42,824,429	\$ 1,919,600	4.7%	5	
6	Total														\$ 54,952,623	\$ 56,872,223	\$ 1,919,600	3.4%	6	
7	Air-Conditioning Residential Gas Service	SG-RAC	281	\$ 10.80	137,765	\$ 0.80441	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 0.82704	\$ 3,143	\$ 3,143	\$ 0	0%	7	
8	All Usage														\$ 110,820	\$ 113,937	\$ 3,118	2.7%	8	
9	Total														\$ 13,962	\$ 17,080	\$ 3,118	2.7%	9	
10	General Gas Service - 1	SG-G1	251,986	\$ 25.80	27,713,344	\$ 0.94146	\$ 0.01856	\$ (0.00028)	\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02235	\$ 0.966381	\$ 6,501,239	\$ 6,501,239	\$ 0	0%	10	
11	All Usage														\$ 26,091,005	\$ 26,710,421	\$ 619,416	2.4%	11	
12	Total														\$ 32,592,244	\$ 33,211,660	\$ 619,416	1.9%	12	
13	General Gas Service - 2	SG-G2	46,182	\$ 135.00	56,944,726	\$ 0.76997	\$ 0.01856	\$ 0.01038	\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.03011	\$ 0.80288	\$ 6,234,570	\$ 6,234,570	\$ 0	0%	13	
14	Sales - Commodity				119,715,900	\$ 0.10115									\$ 43,845,731	\$ 45,725,523	\$ 1,879,792	4.3%	14	
15	Transportation - Commodity				575,004	\$ 0.13435									\$ 77,252	\$ 84,716	\$ 7,464	8.9%	15	
16	Total														\$ 50,157,552	\$ 52,044,809	\$ 1,887,256	3.7%	16	
17	General Gas Service - 3	SG-G3	3,744	\$ 350.00	22,063,906	\$ 0.74929	\$ 0.01856	\$ 0.01166	\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.03429	\$ 0.78358	\$ 1,310,400	\$ 1,310,400	\$ 0	0%	17	
18	Sales - Commodity				1,835,073	\$ 0.11367									\$ 16,532,264	\$ 17,288,854	\$ 756,590	4.6%	18	
19	Transportation - Commodity														\$ 208,593	\$ 234,762	\$ 26,169	12.5%	19	
20	Total														\$ 18,051,257	\$ 18,834,016	\$ 782,759	4.3%	20	
21	General Gas Service - 4	SG-G4	2,352	\$ 1,000.00	40,551,730	\$ 0.73677	\$ 0.01856	\$ (0.03765)	\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ (0.01502)	\$ 0.72175	\$ 2,352,000	\$ 2,352,000	\$ 0	0%	21	
22	Sales - Commodity				119,715,900	\$ 0.10115									\$ 29,677,288	\$ 29,268,244	\$ 409,044	1.4%	22	
23	Transportation - Commodity				278,442,156	\$ 0.03422									\$ 12,106,263	\$ 7,913,319	\$ 4,192,944	34.3%	23	
24	Demand														\$ 9,528,291	\$ 9,528,291	\$ 0	0%	24	
25	Total														\$ 53,895,852	\$ 49,081,855	\$ 4,814,000	9.6%	25	
26	General Gas Service - 5	SG-G5	8	\$ 1,000.00	20,079,950	\$ 0.02847				\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.00280	\$ 0.02907	\$ 8,000	\$ 8,000	\$ 0	0%	26	
27	Transportation - Commodity				74,071,836	\$ 0.00373									\$ 531,516	\$ 583,741	\$ 52,224	9.8%	27	
28	Demand														\$ 276,288	\$ 276,288	\$ 0	0%	28	
29	Total														\$ 815,804	\$ 868,029	\$ 52,224	6.4%	29	
30	General Gas Service - 6	SG-G6	47	\$ 1,000.00	62,939,120	\$ 0.04937				\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.00260	\$ 0.05197	\$ 47,000	\$ 47,000	\$ 0	0%	30	
31	Transportation - Commodity				32,550,528	\$ 0.02416									\$ 3,107,304	\$ 3,270,998	\$ 163,694	5.3%	31	
32	Demand														\$ 786,421	\$ 786,421	\$ 0	0%	32	
33	Total														\$ 3,940,725	\$ 4,104,419	\$ 163,694	4.1%	33	
34	Air-Conditioning Gas Service	SG-AC	36	\$ 25.80	16,895	\$ 0.77835	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 0.80088	\$ 13,150	\$ 13,653	\$ 503	3.8%	34	
35	(Seasonal)				6,317	\$ 0.84146	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 0.86408	\$ 5,947	\$ 6,090	\$ 143	2.4%	35	
36	Summer																			36
37	Winter																			37
38	General Gas Service - 2		24	\$ 25.80	16,347	\$ 0.77835	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 0.80088	\$ 619	\$ 619	\$ 0	0%	38	
39	(Seasonal)				6,845	\$ 0.76997	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 0.79260	\$ 12,724	\$ 13,094	\$ 370	2.8%	39	
40	Summer																			40
41	Winter																			41
42	Air-Conditioning Gas Service		106	\$ 25.80	148,061	\$ 0.77835	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 0.80088	\$ 115,243	\$ 118,594	\$ 3,351	2.9%	42	
43	(2nd Meter Cooling)																			43
44	All Usage														\$ 157,237	\$ 161,638	\$ 4,401	2.8%	44	
45	Total														\$ 157,237	\$ 161,638	\$ 4,401	2.8%	45	

[1] Workpapers (NJH-1), Sheets 5, 10 and 11.
 [2] Southwest Gas, Statement of Rates, Sheets 10 - 11A, effective October 1, 2024.
 [3] Exhibit No. ___(NJH-1), Schedule 4, Sheet 1.
 [4] Exhibit No. ___(NJH-1), Schedule 5, Sheet 1.
 [5] Exhibit No. ___(NJH-1), Schedule 6, Sheet 1.
 [6] Exhibit No. ___(NJH-1), Schedule 7, Sheet 1.
 [7] Exhibit No. ___(NJH-1), Schedule 8, Sheet 1.
 [8] Exhibit No. ___(NJH-1), Schedule 9, Sheet 1.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 PROPOSED ANNUALIZED CHANGE IN RATES AND REVENUES BY RATE SCHEDULE
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Annual Number of Bills (c)	Basic Service Charge (2) (d)	Annual Volumes (Therms) (1) (e)	Currently Effective Rates (2) (f)	UGCE (3) (g)	GRA (4) (h)	CEE (5) (i)	VIER (6) (j)	Southern Nevada IER (7) (k)	CTAP (8) (l)	Total Change (m)	Proposed Tariff Rates (n)	Present (o)	Proposed (p)	Change (q)	Percent Change (r)	Line No.
44	Water Pumping Gas Service	SG-WP	12	\$ 250.00	287,564	\$ 0.75923	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 0.78186	\$ 3,000	\$ 3,000	\$ 0	0.00%	44
45	All Usage														205,143	209,198	\$ 4,055	1.98%	45
46	Total														206,143	212,198	\$ 6,055	2.94%	46
47	Small Electric Generation Gas Service	SG-EG	34	\$ 1,000.00	11,959,743	\$ 0.08470				\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.00260	\$ 0.08730	\$ 34,000	\$ 34,000	\$ 0	0.00%	47
48	Transportation - Commodity														1,012,990	1,044,095	\$ 31,105	3.07%	48
49	Total														1,046,990	1,078,095	\$ 31,105	2.97%	49
50	Gas Service for Compression on Customer's Premises	SG-CNG	39	\$ 25.80											1,006	1,006	\$ 0	0.00%	50
51	Non-Residential BSC		0	\$ 10.80											0	0	\$ 0	0.00%	51
52	Residential BSC		0	\$ 10.80											318,671	327,826	\$ 9,155	2.87%	52
53	All Usage				404,523	\$ 0.78777	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 0.81040	\$ 319,677	\$ 328,832	\$ 9,155	2.86%	53
54	Total														318,677	327,826	\$ 9,155	2.87%	54
54	Street and Outdoor Lighting	SG-L	8,065		297,018	\$ 1.27531	\$ 0.01856		\$ 0.00147	\$ 0.00656	\$ (0.00393)	\$ (0.00003)	\$ 0.02263	\$ 1.29764	\$ 378,790	\$ 385,512	\$ 6,722	1.77%	54
55	Gas Service														378,790	385,512	\$ 6,722	1.77%	55
56	All Usage														378,790	385,512	\$ 6,722	1.77%	56
57	Total Sales and Full Margin Transportation		8,707,497		658,242,535										\$ 611,652,443	\$ 632,949,972	\$ 21,513,446	3.52%	57
58	Negotiated Contract Customers		77		248,270,000										13,531,436	13,531,436	\$ 0	0.00%	58
59	Total Sales and Applicable Transportation		8,707,574		906,512,535										\$ 625,183,879	\$ 646,481,408	\$ 21,513,446	3.44%	59

[1] Worksheets (NJH-1), Sheets 5, 10 and 11.
 [2] Southwest Gas, Statement of Rates, Sheets 10 - 11A, effective October 1, 2024.
 [3] Exhibit No. ___(NJH-1), Schedule 4, Sheet 1.
 [4] Exhibit No. ___(NJH-1), Schedule 5, Sheet 1.
 [5] Exhibit No. ___(NJH-1), Schedule 6, Sheet 1.
 [6] Exhibit No. ___(NJH-1), Schedule 7, Sheet 1.
 [7] Exhibit No. ___(NJH-1), Schedule 8, Sheet 1.
 [8] Exhibit No. ___(NJH-1), Schedule 9, Sheet 1.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 TYPICAL BILL COMPARISON
 SINGLE-FAMILY RESIDENTIAL GAS SERVICE
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	17	\$ 32.16	\$ 33.52	\$ 1.36	4.23%	1
2	38	58.54	61.59	3.05	5.21%	2
3	59	84.92	89.66	4.74	5.58%	3
	<u>Average Seasonal Usage [1]</u>					
4	Summer	17				4
5	Annual	38				5
6	Winter	59				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 10.80	\$ 10.80			7
8	Commodity Charge All Usage	\$ 1.25628	\$ 1.33656			8

[1] Workpapers (NJH-1), Sheet 6.

[2] Southwest Gas, Statement of Rates, Sheets 10 - 11A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 TYPICAL BILL COMPARISON
 MULTI-FAMILY RESIDENTIAL GAS SERVICE
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	14	\$ 26.32	\$ 27.13	\$ 0.81	3.08%	1
2	21	34.98	36.20	1.22	3.49%	2
3	29	44.88	46.56	1.68	3.74%	3
	<u>Average Seasonal Usage [1]</u>					
4	Summer	14				4
5	Annual	21				5
6	Winter	29				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 9.00	\$ 9.00			7
8	Commodity Charge All Usage	\$ 1.23722	\$ 1.29528			8

[1] Workpapers (NJH-1), Sheet 6.

[2] Southwest Gas, Statement of Rates, Sheets 10 - 11A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 TYPICAL BILL COMPARISON
 GENERAL GAS SERVICE - 1
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	69	\$ 90.76	\$ 92.30	\$ 1.54	1.70%	1
2	110	129.36	131.82	2.46	1.90%	2
3	151	167.96	171.34	3.38	2.01%	3
	<u>Average Seasonal Usage [1]</u>					
4	Summer	69				4
5	Annual	110				5
6	Winter	151				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 25.80	\$ 25.80			7
8	Commodity Charge All Usage	\$ 0.94146	\$ 0.96381			8

[1] Workpapers (NJH-1), Sheet 6.

[2] Southwest Gas, Statement of Rates, Sheets 10 - 11A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 TYPICAL BILL COMPARISON
 GENERAL GAS SERVICE - 2
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	898	\$ 826.43	\$ 856.08	\$ 29.65	3.59%	1
2	1,237	1,087.45	1,128.29	40.84	3.76%	2
3	1,571	1,344.62	1,396.48	51.86	3.86%	3
	<u>Average Seasonal Usage [1]</u>					
4	Summer	898				4
5	Annual	1,237				5
6	Winter	1,571				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 135.00	\$ 135.00			7
8	Commodity Charge All Usage	\$ 0.76997	\$ 0.80298			8

[1] Workpapers (NJH-1), Sheet 6.

[2] Southwest Gas, Statement of Rates, Sheets 10 - 11A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 TYPICAL BILL COMPARISON
 GENERAL GAS SERVICE - 3
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	4,448	\$ 3,682.84	\$ 3,835.37	\$ 152.53	4.14%	1
2	6,444	5,178.42	5,399.39	220.97	4.27%	2
3	8,468	6,694.99	6,985.36	290.37	4.34%	3
	<u>Average Seasonal Usage [1]</u>					
4	Summer	4,448				4
5	Annual	6,444				5
6	Winter	8,468				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 350.00	\$ 350.00			7
8	Commodity Charge All Usage	\$ 0.74929	\$ 0.78358			8

[1] Workpapers (NJH-1), Sheet 6.

[2] Southwest Gas, Statement of Rates, Sheets 10 - 11A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 TYPICAL BILL COMPARISON
 GENERAL GAS SERVICE - 4
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	52,089	\$ 43,428.75	\$ 42,646.42	\$ (782.33)	(1.80%)	1
2	58,601	48,226.60	47,346.46	(880.14)	(1.83%)	2
3	64,746	52,754.05	51,781.62	(972.43)	(1.84%)	3
	<u>Average Seasonal Usage [1]</u>			<u>Average Bill Demand [3]</u>		
4	Summer	52,089				4
5	Annual	58,601		Annual	118,385	5
6	Winter	64,746				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 1,000.00	\$ 1,000.00			7
	Commodity Charge					
8	All Usage	\$ 0.73677	\$ 0.72175			8
9	Demand Charge	\$ 0.03422	\$ 0.03422			9

[1] Workpapers (NJH-1), Sheet 6.

[2] Southwest Gas, Statement of Rates, Sheets 10 - 11A, effective October 1, 2024.

[3] Exhibit No. ___(NJH-1), Schedule 1, Sheet 1.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SHRINKAGE RATE CALCULATION USING 0.3 PERCENT SHRINKAGE FACTOR
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Percent (c)	Line No.
1	Total LUFG Volumes [1]	1,990,877		1
2	Proposed Imbalance Commodity Charge per Therm [2]	\$ 0.36084		2
3	Total LUFG Cost (Ln 1 x Ln 2)	<u>\$ 718,388</u>		3
4	Distribution Pipelines & Srvcs 125 psig & greater (miles) [3]	564	4.15%	4
5	Distribution Pipelines & Srvcs less than 125 psig (miles) [3]	13,041	95.85%	5
6	Total Distribution Pipelines and Services	<u>13,606</u>	100.00%	6
7	Total Sales and Transportation Volumes [1]	906,512,535		7
8	Less: Contractually Exempt Volumes [1]	244,877,810		8
9	Total Volumes Subject to Shrinkage	<u>661,634,725</u>		9
10	High Pressure Transportation Volumes Subject to Shrinkage [4]	160,918,721	24.32%	10
11	Low Pressure Transportation Volumes Subject to Shrinkage [4]	59,578,259	9.00%	11
12	Sales Volumes [5]	441,137,745	66.67%	12
13	Total Volumes Subject to Shrinkage	<u>661,634,725</u>	100.00%	13
14	Allocation of High Pressure Shrinkage Costs	\$ 29,794		14
15	Total Volumes Subject to Shrinkage (Ln 9)	661,634,725		15
16	Calculated High Pressure Shrinkage Rate per Therm	<u>\$ 0.00005</u>		16
17	Proposed High Pressure Shrinkage Rate per Therm	\$ 0.00005		17
18	Less: Current High Pressure Shrinkage Rate per Therm	0.00015		18
19	Increase/(Decrease)	<u>\$ (0.00010)</u>		19
20	Allocation of Low Pressure Shrinkage Costs	\$ 688,594		20
21	Total Sales and Low Pressure Shrinkage Therms (Ln 11 + Ln 12)	500,716,004		21
22	Low Pressure Shrinkage Costs per Therm	<u>\$ 0.00138</u>		22
23	Calculated Low Pressure Shrinkage Rate per Therm (Ln 16 + Ln 22)	<u>\$ 0.00143</u>		23
24	Proposed Low Pressure Shrinkage Rate per Therm	\$ 0.00143		24
25	Less: Current Low Pressure Shrinkage Rate per Therm	0.00434		25
26	Increase/(Decrease)	<u>\$ (0.00291)</u>		26

[1] Workpapers (NJH-1), Sheet 7.
[2] Exhibit No. ___(NJH-1), Schedule 3, Sheet 1.
[3] Workpapers (NJH-1), Sheet 8.
[4] Workpapers (NJH-1), Sheet 9.
[5] Workpapers (NJH-1), Sheet 5.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
IMBALANCE COMMODITY CHARGE CALCULATION
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
1	Commodity Cost of Gas [1]	\$ 158,897,952	1
<u>Pipeline Variable Transportation Charges to the City Gate</u>			
2	Kern River Pipeline [2]	167,473	2
3	Transwestern Pipeline [3]	59,064	3
4	El Paso Pipeline [4]	0	4
5	RLC-Pipe Commodity [5]	0	5
6	Southwest Gas Transmission Company [6]	53,814	6
7	Total Pipeline Variable Transportation Costs	<u>\$ 280,351</u>	7
8	Total Commodity and Variable Transportation Costs (Ln 1 + Ln 7)	159,178,303	8
9	Sales Volumes [7]	<u>441,137,745</u>	9
10	Proposed Imbalance Commodity Charge per Therm (Ln 8 / Ln 9)	\$ 0.36084	10
11	Less: Current Imbalance Commodity Charge per Therm	1.17671	11
12	Increase/(Decrease)	<u>\$ (0.81587)</u>	12

[1] Exhibit No.__(VSA-4), Sheet 2, Lines 8, 21, 22 and 23.

[2] Exhibit No.__(VSA-4), Sheet 2, Line 9.

[3] Exhibit No.__(VSA-4), Sheet 2, Line 10.

[4] Exhibit No.__(VSA-4), Sheet 2, Line 11.

[5] Exhibit No.__(VSA-4), Sheet 2, Line 12.

[6] Exhibit No.__(VSA-4), Sheet 2, Line 13.

[7] Workpapers (NJH-1), Sheet 5.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 IMBALANCE RESERVATION CHARGE CALCULATION
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
<u>Pipeline Reservation Charges</u>			
1	Kern River Pipeline [1]	\$ 14,665,146	1
2	El Paso Pipeline [2]	0	2
3	Transwestern Pipeline [3]	3,190,348	3
4	Southwest Gas Transmission Company [4]	301,629	4
5	Spire Storage [5]	1,080,000	5
6	Total Pipeline Reservation Charges	<u>\$ 19,237,123</u>	6
7	Sales Volumes [6]	<u>441,137,745</u>	7
8	Proposed Imbalance Reservation Charge per Therm (Ln 5 / Ln 6)	\$ 0.04361	8
9	Less: Current Imbalance Reservation Charge per Therm	0.03652	9
10	Increase/(Decrease)	<u>\$ 0.00709</u>	10

[1] Exhibit No.__(VSA-4), Sheet 2, Line 15.
 [2] Exhibit No.__(VSA-4), Sheet 2, Line 16.
 [3] Exhibit No.__(VSA-4), Sheet 2, Line 17.
 [4] Exhibit No.__(VSA-4), Sheet 2, Line 18.
 [5] Exhibit No.__(VSA-4), Sheet 2, Line 19.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 UNRECOVERED GAS COST EXPENSE (UGCE) RATE CALCULATION
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
	<u>Base Program Rate Component</u>		
1	UGCE Write-off Balance Net Recoveries	\$ 6,908,274	1
2	Sales Volumes [1]	<u>441,137,745</u>	2
3	UGCE Base Rate Component per Therm (Ln 1 / Ln 2)	<u>\$ 0.01566</u>	3
	<u>Adjustment Rate Component</u>		
4	UGCE Deferral Account Balance	\$ 5,673,291	4
5	UGCE Adjustment Rate Component per Therm (Ln 4 / Ln 2)	<u>0.01286</u>	5
6	Proposed UGCE Rate per Therm (Ln 3 + Ln 5)	\$ 0.02852	6
7	Less: Current UGCE Rate per Therm	0.00996	7
8	Increase/(Decrease)	<u>\$ 0.01856</u>	8
9	Annualized Impact	<u><u>\$ 8,187,517</u></u>	9

[1] Workpapers (NJH-1), Sheet 5.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
GENERAL REVENUES ADJUSTMENT (GRA) RATE CALCULATIONS
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

Line No.	Description (a)	Rate Schedule (b)	Account Balance (c)	Volumes [1] (d)	Proposed GRA Rate (per therm) (e) (c)/(d)	Current GRA Rate (per therm) (f)	Change in GRA (per therm) (g) (e)-(f)	Annualized Impact (h) (d)*(g)	Line No.
1	Single-Family Residential Gas Service	SG-RS	\$ 13,410,581	259,500,816	\$ 0.05168	\$ (0.00597)	\$ 0.05765	\$ 14,960,222	1
2	Multi-Family Residential Gas Service	SG-RM	611,446	33,061,888	0.01849	(0.01694)	0.03543	1,171,383	2
3	General Gas Service - 1	SG-G1	(2,881,582)	27,713,344	(0.10398)	\$ (0.10370)	(0.00028)	(7,760)	3
4	General Gas Service - 2	SG-G2	(896,267)	57,519,730	(0.01558)	\$ (0.02596)	0.01038	597,055	4
5	General Gas Service - 3	SG-G3	(478,566)	23,898,979	(0.02002)	\$ (0.03168)	0.01166	278,662	5
6	General Gas Service - 4	SG-G4	(2,614,044)	160,267,630	(0.01631)	0.02134	(0.03765)	(6,034,076)	6
7	Total		<u>\$ 7,151,568</u>					<u>\$ 10,965,486</u>	7

[1] Exhibit No. ____ (NJH-1), Schedule 1, Sheet 1.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CONSERVATION AND ENERGY EFFICIENCY (CEE) RATE CALCULATION
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
	<u>Deferred Program Rate Component</u>		
1	CEE Deferred Ending Balance (FERC Acct. No. 182303104)	\$ 432,757	1
2	Sales Volumes [1]	<u>441,137,745</u>	2
3	CEE Deferred Program Rate per Therm (Ln 1 / Ln 2)	<u>\$ 0.00098</u>	3
	<u>Base Program Rate Component</u>		
4	2025 CEE Programs Budget [2]	\$ 1,416,568	4
5	Sales Budget Volumes	<u>470,245,576</u>	5
6	CEE Base Program Rate per Therm (Ln 4 / Ln 5)	<u>\$ 0.00301</u>	6
7	Proposed CEE Sales Rate per Therm (Ln 3 + Ln 6)	\$ 0.00399	7
8	Less: Current CEE Sales Rate per Therm	<u>0.00252</u>	8
9	Increase/(Decrease)	<u>\$ 0.00147</u>	9
10	Annualized Impact CEE Sales Rate per Therm	<u><u>\$ 648,472</u></u>	10

[1] Workpapers (NJH-1), Sheet 5.

[2] 2025 Southern Nevada Conservation and Energy Efficiency Plan budget as approved in Docket No. 24-06037.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY (VIER) MECHANISM CALCULATION
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
<u>Net Change in Average Variable Interest Rate (AVIR) [1]</u>			
1	AVIR (New) - September 30, 2024	0.4025%	1
2	AVIR (Prior) -November 30, 2023	0.3814%	2
3	Authorized Rate Base (RB)	\$ 1,780,756,444	3
4	Billing Units (BU) - Therms	658,242,535	4
5	Net Change [(Ln 1 - Ln 2) x Ln 3 / Ln 4]	<u>\$ 0.00057</u>	5
<u>Net Change in Accumulated Deferred Interest (ADI) [1]</u>			
6	ADI (New) - September 30, 2024 [2]	\$ 9,851,012	6
7	ADI (Prior) - September 30, 2023 [4]	6,176,694	7
8	BU (New) - Therms [3]	658,242,535	8
9	BU (Prior) - Therms [4]	687,933,400	9
10	Net Change [Ln 6 / Ln 8 - Ln 7 / Ln 9]	<u>\$ 0.00599</u>	10
11	Proposed Net Change (Ln 5 + Ln 10)	\$ 0.00656	11
12	Annual AVIR Rate - Increase/(Decrease)	375,740	12
13	Annual ADI Amortization - Increase/(Decrease)	3,942,873	13
14	Total Annual Rate - Increase/(Decrease)	<u>\$ 4,318,612</u>	14

[1] NAC 704.217 - Application to recover deferred variable interest expenses. The AVIR component will be re-established through the Company's General Rate Case Application Application under Docket No. 23-09012.

[2] Exhibit No. ___(SBR-3), Sheet 1, Col (g), Ln 12.

[3] Workpapers (NJH-1), Sheets 5 and 11.

[4] Docket No. 23-11017, Exhibit No.__(CAL-1), Schedule 7, Sheet 1, Lns 6 and 8.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 VARIABLE INTEREST EXPENSE RECOVERY (VIER) MECHANISM BY COMPONENT
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
<u>Average Variable Interest Rate (AVIR) Component</u>			
1	Current AVIR Rate	0.00000	1
2	2024 Proposed AVIR Change [1]	<u>0.00057</u>	2
3	Total AVIR	<u>\$ 0.00057</u>	3
<u>Accumulated Deferred Interest (ADI) Component</u>			
4	Current ADI Rate [2]	0.00878	4
5	2024 Proposed ADI Change [1]	<u>0.00599</u>	5
6	Total ADI	<u>\$ 0.01477</u>	6
7	Cumulative VIER Rate (Ln 3 + Ln 6)	<u><u>\$ 0.01534</u></u>	7

[1] Exhibit No. __ (NJH-1), Schedule 7, Sheet 1.

[2] Southwest Gas Statement of Rates, Sheet 11A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 MESQUITE INFRASTRUCTURE EXPANSION RATES
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amounts (b)	Line No.
<u>Southern Nevada IER</u>			
1	Mesquite IE Deferral Account Balance - SNV	\$ (1,756,050)	1
2	Annual Sales & Full Margin Therms [1]	658,242,535	2
3	Rate Per Therm [Line 1 / Line 2]	<u>\$ (0.00267)</u>	3
4	Less: Current Southern NV IER	<u>0.00126</u>	4
5	Increase/(Decrease)	<u>\$ (0.00393)</u>	5
6	Annualized Impact	<u>\$ (2,586,893)</u>	6
 <u>Mesquite Expansion Area IER</u>			
7	Mesquite IE Deferral Account Balance - Mesquite Only	\$ (44,562)	7
8	Annual Therms for Mesquite [2]	1,976,303	8
9	Rate Per Therm [Line 4 / Line 5]	<u>\$ (0.02255)</u>	9
10	Less: Current Mesquite Expansion Area IER	<u>0.00340</u>	10
11	Increase/(Decrease)	<u>\$ (0.02595)</u>	11
12	Annualized Impact	<u>\$ (51,285)</u>	12

[1] Workpapers (NJH-1), Sheet 5 and 11.

[2] Mesquite therms for the 12 months ended September 30, 2024.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 CONTRACT TRANSITION ADJUSTMENT PROVISION RATES
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amounts (b)	Line No.
1	CTAP Account Balance - SNV	\$ 541,731	1
2	Annual Sales & Full Margin Therms [1]	658,242,535	2
3	Rate Per Therm [Line 1 / Line 2]	<u>\$ 0.00082</u>	3
4	Less: Current CTAP Rate	<u>0.00085</u>	4
5	Increase/(Decrease)	<u>\$ (0.00003)</u>	5
6	Annualized Impact	<u>\$ (19,747)</u>	6

[1] Workpapers (NJH-1), Sheet 5 and 11.

**SOUTHWEST GAS CORPORATION
NORTH-HORN NEVADA
PROPOSED ANNUALIZED CHANGE IN RATES AND REVENUES BY RATE SCHEDULE
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Annual Number of Bills (c)	Basic Service Charge (d)	Annual Volumes (Therms) (e)	Currently Effective Rates (f)	UCCE (3) (g)	GRA (4) (i)	CEE (5) (j)	Total Change (k)	Proposed Tariff Rates (l)	Total Revenue		Percent Change (p)	Line No.	
												Present (m)	Proposed (n)			Change (o)
1	Single-Family Residential Gas Service	NG-RS	935,594	\$ 10.80	53,682,985	\$ 1.28393	\$ 0.00510	\$ 0.05548	\$ 0.00547	\$ 0.06605	\$ 1.34988	\$ 10,104,415	\$ 10,104,415		1	
2	All Usage											\$ 68,899,516	\$ 72,443,956		2	
3	Total											\$ 79,003,932	\$ 82,548,372	\$ 3,544,440	4.49%	3
4	Multi-Family Residential Gas Service	NG-RM	201,991	\$ 10.80	6,427,963	\$ 1.28246	\$ 0.00510	\$ 0.03997	\$ 0.00547	\$ 0.05054	\$ 1.33300	\$ 2,181,503	\$ 2,181,503		4	
5	All Usage											\$ 8,243,605	\$ 8,568,475		5	
6	Total											\$ 10,425,108	\$ 10,749,977	\$ 324,869	3.12%	6
7	Air Conditioning Residential Gas Service	NG-RAC	36	\$ 10.80	1,694	\$ 1.41381	\$ 0.00510		\$ 0.00547	\$ 0.01057	\$ 1.42438	\$ 389	\$ 389		7	
8	All Usage											\$ 2,395	\$ 2,413		8	
9	Total											\$ 2,784	\$ 2,802	\$ 18	0.65%	9
10	General Gas Service - 1	NG-G1	95,453	\$ 28.80	10,192,989	\$ 1.13753	\$ 0.00510	\$ 0.06730	\$ 0.00547	\$ 0.07787	\$ 1.21540	\$ 2,749,046	\$ 2,749,046		10	
11	Sales - Commodity											\$ 11,594,831	\$ 12,588,559		11	
12	Transportation - Commodity				200,804	\$ 0.26179		\$ 0.06730		\$ 0.06730	\$ 0.32909	\$ 52,568	\$ 66,083		12	
13	Total											\$ 14,396,446	\$ 15,203,688	\$ 807,242	5.61%	13
14	General Gas Service - 2	NG-G2	11,884	\$ 135.00	13,301,128	\$ 0.99150	\$ 0.00510	\$ 0.02692	\$ 0.00547	\$ 0.03749	\$ 1.02899	\$ 1,604,340	\$ 1,604,340		14	
15	Sales - Commodity											\$ 13,188,068	\$ 13,686,728		15	
16	Transportation - Commodity				822,864	\$ 0.11576		\$ 0.02692		\$ 0.02692	\$ 0.14288	\$ 95,255	\$ 117,406		16	
17	Total											\$ 14,887,663	\$ 15,408,474	\$ 520,811	3.50%	17
18	General Gas Service - 3	NG-G3	1,171	\$ 350.00	6,920,341	\$ 1.01062	\$ 0.00510	\$ 0.01603	\$ 0.00547	\$ 0.02660	\$ 1.03722	\$ 409,850	\$ 409,850		18	
19	Sales - Commodity											\$ 6,993,835	\$ 7,177,916		19	
20	Transportation - Commodity				794,807	\$ 0.13468		\$ 0.01603		\$ 0.01603	\$ 0.19091	\$ 107,204	\$ 119,944		20	
21	Total											\$ 7,510,889	\$ 7,707,710	\$ 196,822	2.62%	21
22	General Gas Service - 4	NG-G4	370	\$ 1,000.00	6,994,906	\$ 0.95266	\$ 0.00510	\$ 0.00309	\$ 0.00547	\$ 0.01366	\$ 0.98632	\$ 370,000	\$ 370,000		22	
23	Sales - Commodity											\$ 6,663,739	\$ 6,759,289		23	
24	Transportation - Commodity				18,424,725	\$ 0.07692		\$ 0.00309		\$ 0.00309	\$ 0.08001	\$ 1,417,155	\$ 1,474,088		24	
25	Demand				34,671,852	\$ 0.01588				\$ 0.01588	\$ 550,670	\$ 550,670		25		
26	Total											\$ 9,001,564	\$ 9,154,047	\$ 152,483	1.69%	26
27	Air Conditioning Gas Service	NG-AC	12	\$ 28.80	1,120	\$ 1.02110	\$ 0.00510		\$ 0.00547	\$ 0.01057	\$ 1.03167	\$ 346	\$ 346		27	
28	All Usage											\$ 1,144	\$ 1,155		28	
29	Total											\$ 1,489	\$ 1,507	\$ 12	0.81%	29
30	Water Pumping Gas Service	NG-WP	24	\$ 36.00	2,288	\$ 1.06478	\$ 0.00510		\$ 0.00547	\$ 0.01057	\$ 1.07535	\$ 864	\$ 864		30	
31	All Usage											\$ 2,436	\$ 2,460		31	
32	Total											\$ 3,300	\$ 3,324	\$ 24	0.73%	32

[1] Worksheets (NJH-2), Sheets 3, 6 and 7
[2] Southwest Gas, Statement of Rates, Sheets 12 - 13A, effective October 1, 2024.
[3] Exhibit No. (NJH-2), Schedule 4, Sheet 1.
[4] Exhibit No. (NJH-2), Schedule 5, Sheet 1.
[5] Exhibit No. (NJH-2), Schedule 6, Sheet 1.

**SOUTHWEST GAS CORPORATION
 NORTH HERN NEVADA
 PROPOSED ANNUALIZED CHANGE IN RATES AND REVENUES BY RATE SCHEDULE
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Annual Number of Bills [1] (c)	Basic Service Charge [2] (d)	Annual Volumes (Therms) [1] (e)	Currently Effective Rates [2] (f)	UGCE [3] (g)	GRA [4] (i)	CEE [5] (j)	Total Change (k)	Proposed Tariff Rates (l)	Present (m)	Proposed (n)	Change (o)	Percent Change (p)	Line No.
Small Electric Generation Gas Service																
33	General Gas Service - 1 (NG-EG)	NG-EG	31	\$ 28.80								\$ 893	\$ 893			33
34	General Gas Service - 2 (NG-EG)		11	\$ 135.00								1,485	1,485			34
35	All Usage				2,932	\$ 0.97251	\$ 0.00510		\$ 0.00547	\$ 0.01057	\$ 0.98308	2,851	2,852			35
36	Total											5,229	5,260	\$ 31	0.59%	36
Gas Service for Compression on Customer's Premises																
37	Non-Residential BSC	NG-ONG	12	\$ 25.80	3	\$ 2.11643	\$ 0.00510		\$ 0.00547	\$ 0.01057	\$ 2.12700	\$ 310	\$ 310			37
38	All Usage											6	6			38
39	Total											316	316	\$ 0	0.00%	39
Street and Outdoor Lighting Gas Service																
40	All Usage	NG-L	879		12,314	\$ 1.55239	\$ 0.00510		\$ 0.00547	\$ 0.01057	\$ 1.55356	\$ 19,124	\$ 19,254	\$ 130	0.68%	40
41	All Usage											19,124	19,254			41
42	Total											19,124	19,254	\$ 130	0.68%	42
43	Total Sales and Full Margin Transportation		1,247,468		117,763,863							\$ 135,257,843	\$ 140,804,726	\$ 5,546,882	4.10%	43
44	Negotiated Contract Customers		12		19,269,120							747,438	747,438	0	0.00%	44
45	Total Sales and Applicable Transportation		1,247,480		137,032,983							\$ 136,005,281	\$ 141,552,163	\$ 5,546,882	4.08%	45

[1] Workpapers (NJH-2), Sheets 3, 6 and 7.
 [2] Southwest Gas, Statement of Rates, Sheets 12 - 13A, effective October 1, 2024.
 [3] Exhibit No. ___(NJH-2), Schedule 4, Sheet 1.
 [4] Exhibit No. ___(NJH-2), Schedule 5, Sheet 1.
 [5] Exhibit No. ___(NJH-2), Schedule 6, Sheet 1.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 TYPICAL BILL COMPARISON
 SINGLE-FAMILY RESIDENTIAL GAS SERVICE
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	22	\$ 39.05	\$ 40.50	\$ 1.45	3.71%	1
2	57	83.98	87.75	3.77	4.49%	2
3	93	130.21	136.35	6.14	4.72%	3
<u>Average Seasonal Usage [1]</u>						
4	Summer	22				4
5	Annual	57				5
6	Winter	93				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 10.80	\$ 10.80			7
Commodity Charge						
8	All Usage	\$ 1.28393	\$ 1.34998			8

[1] Workpapers (NJH-2), Sheet 4.

[2] Southwest Gas, Statement of Rates, Sheets 12 - 13A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 TYPICAL BILL COMPARISON
 MULTI-FAMILY RESIDENTIAL GAS SERVICE
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	14	\$ 28.75	\$ 29.46	\$ 0.71	2.47%	1
2	32	51.84	53.46	1.62	3.13%	2
3	49	73.64	76.12	2.48	3.37%	3
<u>Average Seasonal Usage [1]</u>						
4	Summer	14				4
5	Annual	32				5
6	Winter	49				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 10.80	\$ 10.80			7
8	Commodity Charge All Usage	\$ 1.28246	\$ 1.33300			8

[1] Workpapers (NJH-2), Sheet 4.

[2] Southwest Gas, Statement of Rates, Sheets 12 - 13A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 TYPICAL BILL COMPARISON
 GENERAL GAS SERVICE - 1
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) <u>(a)</u>	Current Average Bill [2] <u>(b)</u>	Proposed Average Bill <u>(c)</u>	Increase/ (Decrease) <u>(d)</u>	Percent <u>(e)</u>	Line No.
1	35	\$ 68.61	\$ 71.34	\$ 2.73	3.98%	1
2	108	151.65	160.06	8.41	5.55%	2
3	180	233.56	247.57	14.01	6.00%	3
	<u>Average Seasonal Usage [1]</u>					
4	Summer	35				4
5	Annual	108				5
6	Winter	180				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 28.80	\$ 28.80			7
	Commodity Charge					
8	All Usage	\$ 1.13753	\$ 1.21540			8

[1] Workpapers (NJH-2), Sheet 4.

[2] Southwest Gas, Statement of Rates, Sheets 12 - 13A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 TYPICAL BILL COMPARISON
 GENERAL GAS SERVICE - 2
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	577	\$ 707.10	\$ 728.73	\$ 21.63	3.06%	1
2	1,164	1,289.11	1,332.74	43.63	3.38%	2
3	1,715	1,835.42	1,899.72	64.30	3.50%	3
<u>Average Seasonal Usage [1]</u>						
4	Summer	577				4
5	Annual	1,164				5
6	Winter	1,715				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 135.00	\$ 135.00			
8	Commodity Charge All Usage	\$ 0.99150	\$ 1.02899			

[1] Workpapers (NJH-2), Sheet 4.

[2] Southwest Gas, Statement of Rates, Sheets 12 - 13A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 TYPICAL BILL COMPARISON
 GENERAL GAS SERVICE - 3
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	4,704	\$ 5,103.96	\$ 5,229.08	\$ 125.12	2.45%	1
2	6,811	7,233.33	7,414.51	181.18	2.50%	2
3	8,767	9,210.11	9,443.31	233.20	2.53%	3
<u>Average Seasonal Usage [1]</u>						
4	Summer	4,704				4
5	Annual	6,811				5
6	Winter	8,767				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 350.00	\$ 350.00			
8	Commodity Charge All Usage	\$ 1.01062	\$ 1.03722			

[1] Workpapers (NJH-2), Sheet 4.

[2] Southwest Gas, Statement of Rates, Sheets 12 - 13A, effective October 1, 2024.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 TYPICAL BILL COMPARISON
 GENERAL GAS SERVICE - 4
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Monthly Consumption (Therms) (a)	Current Average Bill [2] (b)	Proposed Average Bill (c)	Increase/ (Decrease) (d)	Percent (e)	Line No.
1	38,311	\$ 38,985.50	\$ 39,508.83	\$ 523.33	1.34%	1
2	45,421	45,758.89	46,379.34	620.45	1.36%	2
3	52,532	52,533.22	53,250.81	717.59	1.37%	3
	<u>Average Seasonal Usage [1]</u>			<u>Average Bill Demand [3]</u>		
4	Summer	38,311				4
5	Annual	45,421		Annual	93,708	5
6	Winter	52,532				6
		Currently Effective Tariff Rates [2]	Proposed Rates			
7	Basic Service Charge	\$ 1,000.00	\$ 1,000.00			7
	Commodity Charge					
8	All Usage	\$ 0.95266	\$ 0.96632			8
9	Demand Charge	\$ 0.01588	\$ 0.01588			9

[1] Workpapers (NJH-2), Sheet 4.

[2] Southwest Gas, Statement of Rates, Sheets 12 - 13A, effective October 1, 2024.

[3] Exhibit No. ___(NJH-2), Schedule 1, Sheet 1.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 SHRINKAGE RATE CALCULATION USING 0.3 PERCENT SHRINKAGE FACTOR
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
1	Total LUFG Volumes [1]	354,355	1
2	Proposed Imbalance Commodity Charge per Therm [2]	\$ 0.36867	2
3	Total LUFG Cost (Ln 1 x Ln 2)	\$ 130,640	3
4	Total Sales and Transportation Volumes [1]	137,032,983	4
5	Less: Contractually Exempt Volumes [1]	19,269,120	5
6	Total Volumes Subject to Shrinkage	117,763,863	6
7	Calculated Shrinkage Rate per Therm (Ln 3 / Ln 6)	\$ 0.00111	7
8	Proposed Shrinkage Rate per Therm	\$ 0.00111	8
9	Less: Current Shrinkage Rate per Therm	0.00345	9
10	Increase/(Decrease)	\$ (0.00234)	10

[1] Workpapers (NJH-2), Sheet 5.

[2] Exhibit No. ____ (NJH-2), Schedule 3, Sheet 1.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
IMBALANCE COMMODITY CHARGE CALCULATION
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
1	Commodity Cost of Gas [1]	\$ 35,694,184	1
	<u>Volumetric Transportation Charges</u>		
2	Northwest Pipeline [2]	48,953	2
3	Tuscarora Pipeline [3]	15,868	3
4	Ruby Pipeline [4]	179,481	4
5	Paiute Pipeline [5]	14,159	5
6	Total Volumetric Transportation Charges	<u>\$ 258,461</u>	6
7	Total Commodity and Volumetric Transportation Costs (Ln 1 + Ln 6)	35,952,645	7
8	Sales Volumes [6]	<u>97,520,663</u>	8
9	Proposed Imbalance Commodity Charge per Therm (Ln 7 / Ln 8)	\$ 0.36867	9
10	Less: Current Imbalance Commodity Charge per Therm	<u>1.14588</u>	10
11	Increase/(Decrease)	<u><u>\$ (0.77721)</u></u>	11

[1] Exhibit No.__(VSA-4), Sheet 1, Lines 6, 10, 14, 15 and 16.
[2] Exhibit No.__(VSA-4), Sheet 1, Line 7.
[3] Exhibit No.__(VSA-4), Sheet 1, Line 8.
[4] Exhibit No.__(VSA-4), Sheet 1, Line 9.
[5] Exhibit No.__(VSA-4), Sheet 1, Line 12.
[6] Workpapers (NJH-2), Sheet 3.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 IMBALANCE RESERVATION CHARGE CALCULATION
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
	<u>Pipeline Reservation Charges</u>		
1	Northwest Pipeline [1]	\$ 7,707,699	1
2	Tuscarora Pipeline [2]	3,307,627	2
3	Ruby Pipeline [3]	1,440,514	3
4	Paiute Pipeline [4]	23,309,065	4
5	Total Pipeline Reservation Charges	<u>\$ 35,764,905</u>	5
6	Sales Volumes [5]	<u>97,520,663</u>	6
7	Proposed Imbalance Reservation Charge per Therm (Ln 5 / Ln 6)	\$ 0.36674	7
8	Less: Current Imbalance Reservation Charge per Therm	<u>0.31699</u>	8
9	Increase/(Decrease)	<u><u>\$ 0.04975</u></u>	9

[1] Exhibit No.__(VSA-4), Sheet 1, Line 18.
 [2] Exhibit No.__(VSA-4), Sheet 1, Line 19.
 [3] Exhibit No.__(VSA-4), Sheet 1, Line 20.
 [4] Exhibit No.__(VSA-4), Sheet 1, Lines 21 through 32.
 [5] Workpapers (NJH-2), Sheet 3.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
UNRECOVERED GAS COST EXPENSE (UGCE) RATE CALCULATION
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
	<u>Base Program Rate Component</u>		
1	UGCE Write-off Balance Net Recoveries	\$ 821,894	1
2	Sales Volumes [1]	<u>97,520,663</u>	2
3	UGCE Base Rate Component per Therm (Ln 1 / Ln 2)	<u>\$ 0.00843</u>	3
	<u>Adjustment Rate Component</u>		
4	UGCE Deferral Account Balance	\$ 530,730	4
5	UGCE Adjustment Rate Component per Therm (Ln 4 / Ln 2)	<u>0.00544</u>	5
6	Proposed UGCE Rate per Therm (Ln 3 + Ln 5)	\$ 0.01387	6
7	Less: Current UGCE Rate per Therm	<u>0.00877</u>	7
8	Increase/(Decrease)	<u>\$ 0.00510</u>	8
9	Annualized Impact	<u><u>\$ 497,355</u></u>	9

[1] Workpapers (NJH-2), Sheet 3.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GENERAL REVENUES ADJUSTMENT (GRA) RATE CALCULATIONS
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

Line No.	Description (a)	Rate Schedule (b)	Account Balance (c)	Volumes [1] (d)	Proposed GRA Rate (per therm) (e)	Current GRA Rate (per therm) (f)	Change in GRA (per therm) (g)	Annualized Impact (h)	Line No.
					(c)/(d)		(e)-(f)	(d)*(g)	
1	Single-Family Residential Gas Service	NG-RS	\$ 588,126	53,662,985	0.01096	\$ (0.04452)	\$ 0.05548	\$ 2,977,222	1
2	Multi-Family Residential Gas Service	NG-RM	(76,026)	6,427,963	(0.01183)	(0.05180)	0.03997	256,926	2
3	General Gas Service - 1	NG-G1	328,679	10,393,793	0.03162	(0.03568)	0.06730	699,502	3
4	General Gas Service - 2	NG-G2	173,752	14,123,992	0.01230	(0.01462)	0.02692	380,218	4
5	General Gas Service - 3	NG-G3	366,388	7,715,148	0.04749	0.03146	0.01603	123,674	5
6	General Gas Service - 4	NG-G4	142,319	25,419,631	0.00560	0.00251	0.00309	78,547	6
7	Total		<u>\$ 1,523,238</u>					<u>\$ 4,516,089</u>	7

[1] Exhibit No. ____ (NJH-2), Schedule 1, Sheet 1.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 CONSERVATION AND ENERGY EFFICIENCY (CEE) RATE CALCULATION
 TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Amount (b)	Line No.
	<u>Deferred Program Rate Component</u>		
1	CEE Deferred Ending Balance (FERC Acct. No. 182303104)	\$ 176,293	1
2	Sales Volumes [1]	<u>97,520,663</u>	2
3	CEE Deferred Program Rate per Therm (Ln 4 / Ln 5)	<u>\$ 0.00181</u>	3
	<u>Base Program Rate Component</u>		
4	2025 CEE Programs Budget [2]	\$ 280,797	4
5	Sales Budget Volumes	<u>107,322,233</u>	5
6	CEE Base Program Rate per Therm (Ln 7 / Ln 8)	<u>\$ 0.00262</u>	6
7	Proposed CEE Sales Rate per Therm (Ln 3 + Ln 6 + Ln 9)	\$ 0.00443	7
8	Less: Current CEE Sales Rate per Therm	<u>(0.00104)</u>	8
9	Increase/(Decrease)	<u>\$ 0.00547</u>	9
10	Annualized Impact CEE Sales Rate per Therm	<u><u>\$ 533,438</u></u>	10

[1] Workpapers (NJH-2), Sheet 3.

[2] 2025 Northern Nevada Conservation and Energy Efficiency Plan budget as approved in Docket No. 24-06037.

1 **AFFIRMATION OF NICHOLAS J. HEWA**

2 Pursuant to NAC 703.710, Nicholas J. Hewa affirms and declares the following:

- 3 1. I am over 18 years of age and am competent to testify to facts stated below which
4 are based upon my personal knowledge.
- 5 2. That I am the person identified in the foregoing prepared testimony, including,
6 where applicable, any exhibits.
- 7 3. That such testimony and exhibits were prepared by me or under my direction.
- 8 4. That the information appearing in my testimony and exhibits are true to the best
9 of my knowledge and belief and that if I were asked the questions stated therein
10 under oath, my answers would be the same.
- 11 5. Pursuant to NRS 53.045, I declare under penalty of perjury under the law of the
12 State of Nevada that the foregoing is true and correct.

13 EXECUTED and DATED this 14 day of November, 2024

14
15 *Nicholas Hewa*

16 _____
NICHOLAS HEWA

17
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19
20
21
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23
24
25

IN THE MATTER OF
SOUTHWEST GAS CORPORATION
DOCKET NO. 24-11____

PREPARED DIRECT TESTIMONY
OF
VALERIA S. ANNIBALI

ON BEHALF OF
SOUTHWEST GAS CORPORATION

NOVEMBER 14, 2024

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of
Prepared Direct Testimony
of
Valeria S. Annibali

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Appendix A – Summary of Qualifications of Valeria S. Annibali

Exhibit No.__(VSA-1)

Exhibit No.__(VSA-2)

Exhibit No.__(VSA-3)

Exhibit No.__(VSA-4)

Exhibit No.__(VSA-5)

Exhibit No.__(VSA-6)

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Prepared Direct Testimony
of
Valeria S. Annibali

I. INTRODUCTION

Q. 1 Please state your name and business address.

A. 1 My name is Valeria S. Annibali, and my business address is 8360 South Durango Drive, Las Vegas, Nevada 89113.

Q. 2 By whom and in what capacity are you employed?

A. 2 I am employed by Southwest Gas Corporation (Southwest Gas or Company) in the Gas Supply Department. My title is Manager/Sustainable Gas Supply.

Q. 3 Please summarize your educational background and relevant business experience?

A. 3 My educational background and relevant business experience are summarized in Appendix A to this testimony.

Q. 4 Have you previously testified before any regulatory commission?

A. 4 Yes. I have previously provided written and oral testimony before the Public Utilities Commission of Nevada (PUCN or Commission). I have also provided written testimony before the California Public Utilities Commission.

Q. 5 What is the purpose of your prepared direct testimony in this proceeding?

A. 5 My prepared direct testimony supports the Company's position that the gas purchases made, and transportation costs incurred, during the September 2023 through August 2024 twelve-month period (Covered Period) were reasonable and prudent. My prepared direct testimony also addresses other areas specific to the Company's gas and transportation costs incurred during the Covered Period.

1 **Q. 6 Please summarize your prepared direct testimony addresses.**

2 A. 6 My prepared direct testimony addresses the following key points:

- 3 • The reasonableness of the Company's gas acquisition policies,
4 processes, and procedures, including:
 - 5 • Changes or additions to the Company's gas purchase policies,
6 processes, or procedures;
 - 7 • The factors Southwest Gas considers when determining the
8 level of Volatility Mitigation Program (VMP) purchases;
 - 9 • Baseload Supply Program (BSP) purchases;
 - 10 • Derivative transactions, other than Fixed-for-Floating-index
11 Swaps (FFS), considered by Southwest Gas;
 - 12 • Upstream interstate capacity transactions;
 - 13 • Other transactions the Company entered into during the
14 Covered Period;
 - 15 • Various items related to the Company's Move2Zero Program in
16 the Commission-approved Order in Docket No. 21-07004.
- 17 • The Company's gas purchase and transportation costs incurred during
18 the Covered Period; and
- 19 • The reasonableness and the prudence of the gas supplies and
20 transportation purchased during the Covered Period.

21 **II. GAS ACQUISITION POLICY, PROCESSES, AND PROCEDURES**

22 **Q. 7 Please summarize the Company's gas acquisition policy in place during the**
23 **Covered Period.**

24 A. 7 During the Covered Period, Southwest Gas endeavored to acquire the best-cost
25 gas supply portfolio considering price, reliability, flexibility, and protection from
26 short-term market volatility, while providing security of supply to meet the gas
27 supply requirements of its sales customers.

1 **Q. 8 How did the Company's gas supply policy and the resulting gas supply**
2 **portfolio help keep gas costs at reasonable levels during the Covered**
3 **Period?**

4 A. 8 The Company's gas supply policies combine the firm portion of its supply portfolio
5 with monthly and daily spot market purchases to help keep gas costs reasonable.
6 To build the firm part of its gas supply portfolio, Southwest Gas used multiple
7 competitive solicitations through which the Company purchased cost-competitive
8 gas supplies. During the Covered Period, the Company supplemented those firm
9 purchases with market priced daily and monthly spot market purchases.

10 **Q. 9 What measures did the Company use to help ensure the availability of a**
11 **flexible and reliable supply of natural gas to its sales customers during the**
12 **Covered Period?**

13 A. 9 To ensure availability of reliable gas supply, the Company procured firm upstream
14 interstate transportation capacity, firm bundled delivered gas supplies, and firm
15 gas supplies purchased at the production basins to meet its forecasted winter
16 design-day requirements. To provide flexibility, the Company executed firm
17 peaking transactions for the November 2023 through March 2024 portion of the
18 Covered Period that permit varying daily quantities used to better match purchases
19 with sales customers' forecasted demand. Also, during the Covered Period, daily
20 and monthly spot market purchases supplemented firm supply and provided
21 additional flexibility.

22 **Q. 10 What does the Company consider to be short-term customer rate volatility?**

23 A. 10 Short-term customer rate volatility is reflected in the quarterly changes to the
24 combination of the Base Tariff Energy Rate (BTER) and Deferred Energy
25 Accounting Adjustment (DEAA) rates charged to the Company's customers.
26
27

1 **Q. 11 How did the Company address short-term customer rate volatility during the**
2 **Covered Period?**

3 A. 11 The Company addressed short-term customer rate volatility during the Covered
4 Period through the quarterly adjustments made through the BTER and DEAA rate
5 mechanisms. Southwest Gas has relied on these mechanisms since 2013 to
6 address short-term customer rate volatility. The Company's analyses, which were
7 shared with the Regulatory Operations Staff of the Commission (Staff) and the
8 Bureau of Consumer Protection (BCP), showed those mechanisms continue to be
9 effective at reducing short-term customer rate volatility.

10 **III. CHANGES TO GAS PURCHASE POLICIES, PROCESSES, OR PROCEDURES**

11 **Q. 12 Did Southwest Gas enact any new policies or make substantive changes to**
12 **its gas purchase policies, processes, or procedures during the Covered**
13 **Period that modify the way it purchases gas supplies for its Nevada service**
14 **territories?**

15 A. 12 No. The Company implemented the established process for confidentially
16 documenting the Company's purchase decisions per compliance item No. 2 in the
17 Commission's Order in Docket No. 21-11011. The Company will provide requisite
18 confidential purchase documentation to parties in this proceeding that make a
19 formal data request and execute a protective agreement with Southwest Gas. The
20 Company also updated its gas purchase policies, processes, or procedures with
21 ministerial changes to reflect organizational structure changes.

22 **IV. VOLATILITY MITIGATION PROGRAM (VMP) PURCHASE LEVEL**

23 **Q. 13 What is the purpose of the Nevada VMP?**

24 A. 13 The primary purpose of the Nevada VMP is to mitigate the short-term volatility in
25 customers' rates. Prior to changes in the Company's gas cost recovery ratemaking
26 provisions (e.g., the implementation of quarterly BTER and DEAA adjustments),
27 the Nevada VMP was the method Southwest Gas used to mitigate customer rate

1 volatility.

2 **Q. 14 Did Southwest Gas make any Nevada VMP purchases during the Covered**
3 **Period?**

4 A. 14 No. Southwest Gas suspended purchases under the VMP in early 2013 and
5 Nevada VMP purchases have since remained suspended.

6 **Q 15 What is the Nevada VMP purchase level for periods beyond the Covered**
7 **Period?**

8 A. 15 Unless the Company reinstates Nevada VMP purchases, the Nevada VMP
9 purchase level will remain at zero percent for periods beyond the Covered Period.

10 **Q. 16 If the Nevada VMP purchase level remains at zero percent, what is Southwest**
11 **Gas' strategy to mitigate the volatility in customers' rates going forward?**

12 A. 16 The Company will continue to rely on the quarterly adjustments to the BTER and
13 the DEAA, which have been shown to provide short-term customer rate volatility
14 mitigation. Southwest Gas continues to analyze, on a quarterly basis, the
15 customer rate volatility mitigation effects of these gas cost recovery rate
16 mechanisms, and biannually discusses the results of those analyses with Staff and
17 BCP.

18 **Q. 17 Is there a process through which Southwest Gas could lift the suspension**
19 **of the Nevada VMP?**

20 A. 17 Yes. The Commission's Orders in Docket Nos. 13-06006 and 19-06006 require
21 Southwest Gas to review certain natural gas market fundamentals at least
22 quarterly and decide whether to continue the suspension of Nevada VMP
23 purchases or to lift that suspension. Once the Company makes that decision, it is
24 required to notify Staff and the BCP of its decision, and to meet with Staff and BCP
25 biannually to discuss natural gas market fundamentals.
26
27

1 **Q. 18 Did Southwest Gas perform the quarterly natural gas market fundamental**
2 **assessments during the Covered Period?**

3 A. 18 Yes. The Company completed those quarterly assessments from the third quarter
4 of 2023 through the third quarter of 2024. Based on each of those assessments,
5 Southwest Gas made the determination to continue the suspension of the Nevada
6 VMP. Exhibit No.__(VSA-1) documents the Company's quarterly decisions
7 applicable to this Covered Period.

8 **Q. 19 Did Southwest Gas meet biannually during the Covered Period with Staff and**
9 **the BCP to discuss natural gas market fundamentals and present its**
10 **decisions in compliance with the relevant directive in the Commission's**
11 **Orders in Dockets No. 13-06006 and 19-06003?**

12 A. 19 Yes. On December 13, 2023 and August 1, 2024, Southwest Gas met with Staff
13 and BCP and presented an assessment of market fundamentals, including a
14 discussion of current gas storage levels, forward prices of various basins, rig count,
15 and other relevant market information. In addition, on October 19, 2023, December
16 13, 2023, April 15, 2024, and August 1, 2024, Southwest Gas forwarded a Gas
17 Market Fundamentals Review document to Staff and BCP for their review.

18 **Q. 20 Did either Staff or the BCP object to Southwest Gas' decisions to continue**
19 **the suspension of Nevada VMP purchases at any time during the Covered**
20 **Period?**

21 A. 20 No.

22 **Q. 21 If Southwest Gas determines that further Nevada VMP purchases are**
23 **required, would the Company consider derivative transactions other than the**
24 **FFS transactions it previously utilized when making VMP purchases?**

25 A. 21 No. Southwest Gas has not identified any additional desirable derivative
26 transactions. Consequently, unless the Company reinstates Nevada VMP
27 purchases, there are no plans to expand the use of financial transactions beyond

1 FFS transactions. Per the stipulation in Docket No. 06-05018, Southwest Gas will
2 hold a workshop with Staff, the BCP, and any other parties in that docket if
3 conditions change and other types of derivative transactions become desirable.

4 **V. BASELOAD SUPPLY PROGRAM (BSP)**

5 **Q. 22 Please explain the purpose of the BSP.**

6 A. 22 The BSP identifies and secures firm first of month indexed-price baseload
7 contracts that increase supply reliability, supplier diversity, and reduce the risk of
8 index premiums “blowing out” by making purchases periodically during the year
9 preceding the start of a portfolio period. A portfolio period begins November 1st of
10 any year and continues through October 31st of the following year. The Company
11 makes BSP purchases in the same or similar quantity to purchases previously
12 made under the VMP. The major difference between VMP and BSP purchases is
13 that BSP pricing is at first of month indexed-prices, while VMP purchases were at
14 fixed-prices (or a combination of a Fixed-for-Floating-index Swaps (FFS) and a
15 first of month indexed-price purchase).

16 **Q. 23 How do BSP purchases increase supply reliability?**

17 A. 23 BSP purchases increase supply reliability in the same manner as VMP purchases
18 — both are firm baseload purchases that include liquidated damages for supplier
19 non-performance.

20 **Q. 24 Why is increasing supplier diversity important?**

21 A. 24 A portfolio that includes a diverse group of gas suppliers reduces the risk, when
22 compared to a portfolio that includes a single or few gas suppliers, that the non-
23 performance of one gas supplier will create a gas supply shortage or increase gas
24 costs by creating the need to purchase higher priced replacement supplies.

25 **Q. 25 How does the BSP increase supplier diversity?**

26 A. 25 The BSP increases supplier diversity by breaking the total quantity of required
27 baseload supplies into smaller quantities and purchasing those smaller quantities

1 through a competitive bidding process over a period of months, rather than
2 purchasing the full quantity of required baseload supplies all at once. This process
3 provides each of the Company's gas suppliers multiple opportunities to participate
4 in the bidding and increases the likelihood that the Company will select multiple
5 suppliers to fulfill its BSP requirements. This process also creates competition
6 between the Company's suppliers which can help to minimize gas purchase costs.

7 **Q. 26 How does the BSP reduce the risk of index premiums "blowing out"?**

8 A. 26 The Company's experience is that index premiums can vary from month-to-month
9 and from year-to-year based on changes in the supply/demand balance in the
10 geographic region where gas supplies are being purchased. By breaking down
11 the total quantity of required baseload supplies into smaller quantities and
12 purchasing those smaller quantities through a competitive bidding process over a
13 period of months, as is done through the BSP, the Company ensures that it has
14 multiple looks at the market and the associated index premiums. Therefore, there
15 is a reduced risk of making all those smaller purchases during a period of index
16 premium "blow out," when compared to making the required baseload purchases
17 at one point in time.

18 **Q. 27 Does the Company believe the BSP is a reasonable program for purchasing**
19 **a portion of the first of month indexed-price firm gas supplies that are**
20 **included in the Nevada gas supply portfolios?**

21 A. 27 Yes.

22 **VI. UPSTREAM INTERSTATE RESOURCES**

23 **Q. 28 Were there any substantive modifications to the Company's upstream**
24 **interstate resources that took effect during the Covered Period for its**
25 **southern Nevada service territory?**

26 A. 28 Yes. Additional upstream resources were necessary to meet the extreme October
27 peak day requirement during the Covered Period. The procurement of these

1 southern Nevada upstream resources was previously referenced in Section F.1.b
2 of the Company's 2022 and 2023 Nevada Annual Informational Reports.¹

3 Southwest Gas issued a solicitation to the Company's gas suppliers for firm
4 bundled delivered supplies for delivery to any one, or a combination of, delivery
5 point(s) on Kern River Gas Transmission Company (Kern River) up to the
6 maximum daily quantity of 102,100 Dth/day or Transwestern Pipeline Company,
7 LLC (TWPL) and El Paso Natural Gas Company (EPNG) into Southwest Gas
8 Transmission Company (SGTC) up to the maximum daily quantity of 57,100
9 Dth/day. Those solicitations resulted in multiple offers for bundled delivered
10 supplies. After completing an analysis of the proposals, Southwest Gas entered
11 into new gas supply contracts and transportation service agreements (TSAs) which
12 were effective October 1, 2023 through October 31, 2023.

13 The new bundled delivered supply agreements were with CIMA Energy LP
14 (Exhibit 22-94-SNV and Exhibit 22-95-SNV), Chevron Natural Gas, a division of
15 Chevron USA (Exhibit 22-96-SNV), and Twin Eagle Resource Management, LLC
16 (Exhibit 22-97-SNV).

17 These new upstream resources were required to serve the Company's
18 forecasted southern Nevada October peak day requirements through the
19 2023/2024 gas portfolio year. The solicitation process used to identify the best
20 cost alternatives to serve the peak day requirement was prudent and resulted in a
21 reasonable mix of upstream bundled delivered supplies.

22 **Q. 29 Did Southwest Gas procure any incremental upstream interstate resources**
23 **from Great Basin Gas Transmission Company (Great Basin) during the**
24 **Covered Period?**

25 **A. 29** No. However, during the Covered Period, the Company's northern California
26 service territory transferred a portion of its Great Basin capacity along the North

27 ¹ See Docket Nos. 22-06032 and 23-06029

Tahoe Lateral to Southwest Gas' northern Nevada service territory. One transfer of 312 Dth/day (gross) began November 2023 and continued through October 2024. Another transfer of 10 Dth/day (gross) began November 2023 and continued through October 2024. These transfers were the best-cost alternative to alleviate or minimize shortfalls in northern Nevada's capacity rights compared to forecasted design day demands.

Q. 30 Did the Company enter any new upstream interstate pipeline contracts during the Covered Period for its northern Nevada service territory?

A. 30 Yes. The Company entered into multiple agreements with Ruby Pipeline, LLC (Ruby) for short-term, firm, seasonally-shaped transportation service. The following table summarizes the Ruby TSAs and includes the associated monthly negotiated rates. For the 2023/24 portfolio year and during the Covered Period, Southwest Gas executed contracts with Ruby for the winter (November through March) and for the summer seasons (April through October). The contract for the months of November 2023 through March 2024 is a monthly shaped contract.

<u>Ruby TSA</u>	<u>Dth/Day</u>	<u>Start Date</u>	<u>End Date</u>	<u>Rate</u>
219592	2,200	9/1/2023	9/30/2023	\$9.1250/Dth/Month
219594	17,600	10/1/2023	10/31/2023	\$9.1250/Dth/Month
959087	8,549	11/1/2023	11/30/2023	\$9.42917/Dth/Month
959087	29,664	12/1/2023	12/31/2023	\$9.42917/Dth/Month
959087	41,204	1/1/2024	1/31/2024	\$9.42917/Dth/Month
959087	24,413	2/1/2024	2/29/2024	\$9.42917/Dth/Month
959087	6,844	3/1/2024	3/31/2024	\$9.42917/Dth/Month

959897	14,447	4/1/2024	4/30/2024	\$4.56250/Dth/Month
959745	6,773	4/1/2024	10/31/2024	\$4.44000/Dth/Month

1
2
3
4 **Q. 31 Why did Southwest Gas contract for transportation service from Ruby during**
5 **the Covered Period?**

6 A. 31 The Company acquired short-term, firm, seasonally shaped Ruby transportation
7 service referenced in the above table to replace the 60,576 Dth/day of Northwest
8 Pipeline (NWPL) capacity that it released for November 1, 2023 through October
9 31, 2024, and to meet customers' demands in Elko off Great Basin's Adobe
10 Lateral.

11 **Q. 32 Was the Company's decision to release 60,576 Dth/day of NWPL capacity for**
12 **November 2023 through October 2024 and acquire replacement short-term,**
13 **firm, seasonally shaped Ruby capacity reasonable and prudent?**

14 A. 32 Yes. Releasing 60,576 Dth/day of year-around NWPL capacity at a \$0.70/Dth/day
15 rate for November 2023 through March 2024 and \$0.08/Dth/day rate for April 2024
16 through October 2024 and replacing that NWPL capacity with firm, seasonally
17 shaped Ruby capacity was the best-cost alternative compared to not releasing the
18 NWPL capacity and not acquiring the Ruby capacity. Additionally, releasing the
19 NWPL capacity mitigates the risk associated with realignments or must-flow orders
20 on the NWPL capacity that the Company released.

21 **Q. 33 Was the acquisition of the upstream resources that had costs recorded**
22 **during the Covered Period for Southwest Gas' Nevada service territories**
23 **reasonable and prudent?**

24 A. 33 Yes. The upstream resources, both interstate capacity and bundled delivered
25 supply arrangements, were needed to meet current or future forecasted customer
26 design-day requirements, consistent with the reliability and security of supply
27 portions of the Company's gas acquisition policy and were reasonable and

1 prudent.

2 **VII OTHER TRANSACTIONS**

3 **Q 34 Did Southwest Gas enter into any other transactions during the Covered**
4 **Period that are worth noting?**

5 A. 34 Yes. Southwest Gas entered into two sale and purchase agreements in 2021
6 (RNG Contracts), at no cost, which allowed for Renewable Natural Gas (RNG)
7 purchases for the Company's use commencing during the Covered Period.

8 **Q 35 Please describe the transactions.**

9 A. 35 The RNG Contracts could allow for Southwest Gas to purchase RNG to be
10 included in its Nevada supply portfolio as conditionally approved in Docket No. 21-
11 01015 to meet the Company's aspirational RNG procurement targets pursuant to
12 Nevada Revised Statutes (NRS) 704.9997. At the time the Company entered into
13 the RNG Contracts, the RNG purchases contemplated under those contracts were
14 not specifically designated for use in the Company's Northern or Southern Nevada
15 rate jurisdictions.

16 **Q. 36 Did Southwest Gas use the abovementioned purchase of RNG to meet its**
17 **aspirational RNG procurement targets in Nevada?**

18 A. 36 No. Recognizing that its pursuit of the RNG Contracts may not have occurred
19 without the authority granted by the Commission in Docket No. 21-01015, and in
20 light of higher gas cost rates experienced by customers during the 2023-2024
21 winter period, the Company believed it was in the best interest of its Nevada
22 customers to work with third parties to monetize the RNG Contracts to benefit
23 Nevada customers. As such, in 2023, Southwest Gas issued a competitive
24 Request for Proposal (RFP) to manage the purchased RNG. Results of the RFP
25 culminated in the Company assigning one of the RNG Contracts to a third-party to
26 receive a lump-sum payment (Contract RNG 1). For its second contract (Contract
27 RNG 2), the Company entered into a sale and purchase agreement to receive

1 continuous payments for the 12-year term of the original agreement.

2 **Q. 37 Did the Company receive any payments from the RNG transaction during the**
3 **Covered Period?**

4 A. 37 Yes. In 2023, Southwest Gas received a payment of \$12.5 million from Contract
5 RNG 1.² The Company also began receiving payments associated with Contract
6 RNG 2 during the Covered Period totaling \$29,806 in August 2024.

7 **Q. 38 How will the Company apply the received credit from these payments?**

8 A. 38 The Company credited the \$12.5 million from Contract RNG 1 to its Northern and
9 Southern Nevada customers by way of crediting the rate jurisdiction-specific
10 unrecovered purchased gas cost accounts (Federal Energy Regulatory
11 Commission (FERC) 191 Accounts). In October 2023, approximately \$9.9 million
12 and approximately \$2.6 million was credited to the Southern and Northern Nevada
13 FERC 191 Accounts, respectively (Exhibit No._(VSA-2) Page 1 of 2 and Exhibit
14 No._(VSA-2) Page 2 of 2). The Company will also be crediting the FERC 191
15 Accounts from the received and future payments from Contract RNG 2 using a
16 throughput allocation of its total annual sales volumes for its Northern and
17 Southern Nevada customers. The allocation currently being utilized includes an
18 18.03% allocation to its Northern Nevada customers and 81.97% to its Southern
19 Nevada customers. These allocation percentages reflect the corresponding annual
20 sales volumes included in the Company's most recent quarterly gas cost filing in
21 Docket No. 24-08025. In August 2024, \$24,432 and \$5,374 was credited to the
22 Southern and Northern Nevada FERC 191 Accounts, respectively (Exhibit
23 No._(VSA-3) Page 1 of 2 and Exhibit No._(VSA-3) Page 2 of 2).

24
25
26
27

² See Docket No. 21-01015 for the courtesy notice the Company filed on January 29, 2024.

1 **VIII. NEVADA MOVE2ZERO (M2Z) VOLUNTARY CARBON OFFSET PROGRAM UPDATE**

2 **AS APPROVED IN DOCKET NO. 21-07004**

3 **Q. 39 What was the status of the M2Z Program at the end of the Covered Period?**³

4 A. 39 Confidential Exhibit No. 1 to the application in the instant docket is the annual
5 status report which provides a summary of participating customers by jurisdiction
6 and rate category, the associated purchased blocks by those customers by rate
7 jurisdiction and rate category, and the quantity of combustion related greenhouse
8 gas emissions offset by participating customers in the M2Z Program. The annual
9 status report also provides information on the projects from which Southwest Gas
10 purchased carbon offsets credits. Pricing information related to these projects is
11 provided confidentially.

12 **IX. CONCLUSION**

13 **Q. 40 What gas cost information are you submitting with this testimony?**

14 A. 40 Exhibit No.__(VSA-3) consists of two summary "Actual Gas Purchases" sheets,
15 one for southern Nevada and one for northern Nevada, which show the cost
16 details, by type of cost, for the Covered Period. Exhibit No.__(VSA-3) itemizes all
17 gas purchase costs, upstream pipeline charges, capacity release credits, and other
18 credits and adjustments for each jurisdiction.

19 **Q. 41 Were the Company's gas supply purchases and transportation purchases
20 and costs incurred during the Covered Period made pursuant to the
21 Company's policies, processes, and procedures in place at the time of
22 purchase?**

23 A. 41 Yes. The Company made all gas supply purchases and utilized the transportation
24 contracts in place during the Covered Period pursuant to the policies, processes,
25 and procedures in place at the time of each purchase. Exhibit No.__(VSA-3)

26 _____
27 ³ The M2Z Program annual status report includes customer enrollment levels, information pertaining to the
purchased carbon offsets and associated projects, and the quantity of offset greenhouse gas emissions.
See the prepared direct Testimony of Christopher M. Brown in Docket No. 21-07004 at Q&A 17.

1 itemizes all those Covered Period costs.

2 **Q. 42 Does the combination of your Prepared Direct Testimony and Exhibits**
3 **provide an affirmative demonstration of the reasonableness and prudence**
4 **of the gas supply purchases and transportation purchases and costs**
5 **incurred during the Covered Period?**

6 A. 42 Yes. Prudent and reasonable gas supply and transportation acquisition for any
7 utility consists of policies, processes, and procedures that are appropriate for that
8 utility, followed by adherence to the processes and procedures to meet the goals
9 set forth in the policy.

10 The Portfolio Selection Procedures and Gas Acquisition Policy Statement
11 (Procedures and Statement), Exhibit No.__(VSA-4) provides a detailed view of the
12 many steps that are appropriate for Southwest Gas to use in the creation of a
13 reasonable and prudently acquired gas supply portfolio for its customers. The
14 Procedures and Statement set forth the responsibilities of the various parties and
15 departments in completing those steps for all categories of supply purchase on an
16 annual, monthly, and daily basis.

17 Exhibit No.__(VSA-5) sets forth the high-level policy followed by the
18 Company when purchasing gas supplies and upstream resources for northern
19 Nevada and southern Nevada.

20 Exhibit No.__(VSA-6) provides the Nevada jurisdiction-specific gas
21 purchase strategies and criteria. It provides further support that the Company uses
22 a reasonable set of policies and procedures to guide gas procurement for the
23 Nevada jurisdiction.

24 Finally, the Company's 2023 Nevada Annual Informational Report sets
25 forth the Company's upstream resource portfolio and shows how the Company's
26 contracted and projected resource portfolio furthers the reliability and security of
27 supply portions of the Company's gas acquisition policy.

1 Southwest Gas purchased its gas supply, procured upstream
2 transportation resources, and managed and performed under its previously
3 contracted for transportation resources during the Covered Period pursuant to the
4 process and procedures set forth in Exhibit Nos.__(VSA-4) and (VSA-6), and with
5 the information and knowledge available at the time purchases were made. The
6 upstream transportation capacity in place during the Covered Period is essential
7 for meeting current and future customer design-day demands. Further, the
8 purchases for the Covered Period were consistent with this Commission's
9 previously issued directives and orders. Consequently, the purchases and costs
10 for the Covered Period are reasonable and prudent.

11 **Q. 43 Does this conclude your prepared direct testimony?**

12 **A. 43 Yes.**

**SUMMARY OF QUALIFICATIONS
VALERIA S. ANNIBALI**

I hold a Bachelor of Arts degree in Economics and International Affairs from James Madison University and a Master of Science Degree in Applied Economics from Johns Hopkins University.

I first worked for Southwest Gas Corporation (Southwest Gas or Company) between September 2015 and January 2020. During that period, I held the positions of Senior Analyst in Gas Purchasing and Transportation and Senior Analyst in Regulation and Energy Efficiency. While in Gas Purchasing and Transportation my primary responsibilities included negotiating daily and monthly gas purchase transactions that helped ensure that Southwest Gas purchased gas supplies at the best cost considering market price impacts and ensuring reliability scheduling supplies on interstate natural gas pipelines. As a Senior Analyst in Regulation and Energy Efficiency, I supported in the development of the Company's renewable natural gas and decarbonization initiatives including tariffs, internal and external presentations, and customer communication initiatives. I also assisted in the development of financial and operational analysis in preparation of cost recovery initiatives for federal and state regulatory filings, prepared regulatory filings including testimony drafting, and provided responses to data requests from state and federal commission Staff and other public agencies.

Between January 2020 and December 2021, I relocated to Houston, Texas where I was a Manager at Deloitte & Touche's Regulatory and Operational Risk offering within Risk and Financial Advisory service. During my time with Deloitte, I led client engagements including compliance risk assessments related to federal and state regulatory requirements, solution implementation for business strategies and policies, business process development, organizational structure changes, management reporting, and trading and risk systems effectiveness evaluations. I also provided subject matter expertise on federal and state regulatory matters to advise and develop innovative

approaches supporting utility and oil and gas clients with compliance matters including controls testing, reporting, record keeping, and reconciliation.

In December 2021, I returned to work at Southwest Gas where I now hold the position of Manager/Sustainable Gas Supply. I am accountable for the negotiation and administration of the Company's sustainable gas purchase contracts, including but not limited to contracts for renewable natural gas, biogas, hydrogen, carbon offsets, as well as the administration of the Company's California Cap & Trade allowance purchase program, and various regulatory filings to which Gas Supply contributes. My responsibilities include soliciting, negotiating, and contracting for the sustainable gas supply resources and integrating sustainable gas supplies into the Company's supply portfolios. I am also responsible for responding to data requests from the Federal Energy Regulatory Commission (FERC), state commissions, and intervenors that relate to Company's sustainable gas supply practices.

Prior to joining Southwest Gas in 2015, I was an Energy Industry Analyst at the FERC's Office of Enforcement between October 2011 and September 2015. I managed national and regional initiatives on gas-electric coordination, led natural gas technical analysis, apprised Commissioners of latest market developments, and produced and presented technical as well as seasonal market assessments at Commission Open Meetings. Prior to FERC, I was a senior analyst at various consultancies responsible for natural gas market fundamentals and price forecasting.



MEMORANDUM

To: Frank Stanbrough

From: Nevada Gas Purchase Strategy Committee

Date: October 4, 2023

Subject: Third Quarter 2023 Nevada Hedging Strategy Recommendation

On September 27, 2023, pursuant to the Stipulation approved by the Public Utilities Commission of Nevada in Docket 13-06006 and as modified in Docket 19-06003, the Nevada Gas Purchase Strategy Committee reviewed the Company's current hedging strategy, various market fundamentals, and the ratemaking methodologies used to recover gas costs from the Company's customers.

The Nevada Gas Purchase Strategy Committee (hereinafter "Committee"), at a minimum, consists of representatives from each of the following departments:

- Gas Supply
- Gas Resources Planning
- Regulation

The following individuals were present at the Committee meeting:

- Frank Stanbrough, Vice President / Administration / Gas Resources & Supply Chain
- Christopher Brown, Director / Regulation
- Celine Apo, Manager / Regulation
- Richard Crane, Regulatory Manager / Regulation
- Adam Schumacher, Manager / Regulation
- Makeda Simon, Analyst II / Regulation
- Steve Williams, Director / Systems Planning
- Laura Spurlock, Manager / Gas Resources Planning
- Kristien Tary, Supervisor / Gas Resources Planning
- Spencer Ford, Senior Analyst / Gas Resources Planning
- Veronika Hermono, Senior Analyst / Gas Resources Planning
- John Olenick, Director / Gas Supply
- Valeria Annibali, Manager / Sustainable Gas Supply

To: Stanbrough
October 4, 2023
Page 2 of 3

During the September 27, 2023 Committee meeting (“Meeting”), the Committee evaluated market fundamentals such as national storage inventory levels, national rig count levels, current and projected supply and demand levels for natural gas, and forward market price curves. The Committee also reviewed the estimated total gas cost rates that the Company would charge its customers based on the current forwards, as well as a sensitivity analysis of how those total gas cost rates would change if there were various levels of increases in gas prices.

At the time of the Meeting, the national storage inventory level was at 3,269 Bcf. That level is 183 Bcf above the five-year average and 410 Bcf higher than this time last year. Storage inventories in the Pacific region were at 263 Bcf, which is 2 Bcf below that region’s five-year average and 26 Bcf higher than this time last year. In the Mountain region, storage inventories were at 228 Bcf, which is 39 Bcf above that region’s five-year average and 61 Bcf higher than this time last year.

Since the Committee’s June 27, 2023 meeting, natural gas directed rig counts have decreased from 130 to 121 and oil directed rigs declined from 552 to 515. In September 2023, the EIA was estimating U.S dry natural gas production to average 102.7 Bcf/day in the second quarter 2023 and for the remainder of 2023 that estimate stays steady at 102.7 Bcf/day. EIA projects U.S. crude oil production to average 12.8 MMbbl/day in 2023 and increase in 2024 to 13.2 MMbbl/day.

NYMEX prices for the next winter period (November 2023 through March 2024), have ranged from about \$3.26/Dth to \$3.56/Dth over the past month. Production region spot prices have increased slightly over the past month to an average around \$2.46/Dth in the Rockies, and the Henry Hub average also increased to around \$2.63/Dth. EIA estimates show that Henry Hub spot prices will average \$2.55/Dth in the third quarter of 2023 and current estimates show an average of \$2.58/Dth for the remainder 2023.

Based on the current ratemaking methodologies, which have not changed since the Company suspended Nevada VMP purchases in the fall of 2013, the Company calculated projected quarterly total gas cost rates for October 2023 through July 2025 for both southern Nevada and northern Nevada systems. The Company used the August 30, 2023 forward market gas prices when calculating the projected quarterly total gas cost rates.

To: Stanbrough
October 4, 2023
Page 3 of 3

For customers in southern Nevada, the Company projects that retail gas cost rates for October 2023 through July 2025 could range from a high of approximately \$1.46/therm but then should stabilize to a low of about \$0.68/therm. For customers in northern Nevada, the Company projects that gas cost rates for the same period could range from a high of about \$1.64/therm to a low of approximately \$0.72/therm. Sensitivity analysis shows that the current ratemaking methodologies continue to dampen the volatility in customer rates under increased gas price scenarios.

After reviewing the market fundamentals and projected quarterly gas rates that the Company would charge its customers, the Committee recommends that the Company should not alter its current gas hedging strategy and should continue to suspend Nevada VMP purchases. The Committee bases the recommendation upon the market fundamentals and ratemaking methodologies that existed as of September 27, 2023.

The Committee's recommendation does not consider market changes that could come about from unforeseen circumstances, *e.g.* force majeure events in the market place, sudden disruption of market supplies, extreme weather conditions, or regulatory changes. This recommendation only applies to the Company's Nevada gas purchase strategy and does not affect the Company's Arizona or California gas purchase strategies.

Attachments to the recommendation include documentation reviewed during the Committee meeting, as well as other supporting information.

cc:

Randy Gabe	Amy Timperley	Adam Schumacher
Christopher Brown	Richard Crane	Celine Apo
Kasey Bohannon	John Olenick	Eric Rost
Valeria Annibali	Steve Williams	Laura Spurlock
Megan Friday		



MEMORANDUM

To: Frank Stanbrough

From: Nevada Gas Purchase Strategy Committee

Date: December 8, 2023

Subject: Fourth Quarter 2023 Nevada Hedging Strategy Recommendation

On November 30, 2023, pursuant to the Stipulation approved by the Public Utilities Commission of Nevada in Docket 13-06006 and as modified in Docket 19-06003, the Nevada Gas Purchase Strategy Committee reviewed the Company's current hedging strategy, various market fundamentals, and the ratemaking methodologies used to recover gas costs from the Company's customers.

The Nevada Gas Purchase Strategy Committee (hereinafter "Committee"), at a minimum, consists of representatives from each of the following departments:

- Gas Supply
- Gas Resources Planning
- Regulation

The following individuals were present at the Committee meeting:

- Frank Stanbrough, Vice President / Administration / Gas Resources & Supply Chain
- Christopher Brown, Director / Regulation
- Celine Apo, Manager / Regulation
- Richard Crane, Regulatory Manager / Regulation
- Adam Schumacher, Manager / Regulation
- Eric Rost, Manager / Gas Purchases & Transportation
- Steve Williams, Director / Systems Planning
- Laura Spurlock, Manager / Gas Resources Planning
- Kristien Tary, Supervisor / Gas Resources Planning
- Spencer Ford, Senior Analyst / Gas Resources Planning
- Alex Balint, Senior Analyst / Gas Resources Planning
- Veronika Hermono, Senior Analyst / Gas Resources Planning

To: Stanbrough
December 8, 2023
Page 2 of 3

During the November 30, 2023 Committee meeting (“Meeting”), the Committee evaluated market fundamentals such as national storage inventory levels, national rig count levels, current and projected supply and demand levels for natural gas, and forward market price curves. The Committee also reviewed the estimated total gas cost rates that the Company would charge its customers based on the current forwards, as well as a sensitivity analysis of how those total gas cost rates would change if there were various levels of increases in gas prices.

At the time of the Meeting, the national storage inventory level was at 3,836 Bcf. That level is 303 Bcf above the five-year average and 341 Bcf higher than this time last year. Storage inventories in the Pacific region were at 298 Bcf, which is 27 Bcf above that region’s five-year average and 71 Bcf higher than this time last year. In the Mountain region, storage inventories were at 252 Bcf, which is 48 Bcf above that region’s five-year average and 54 Bcf higher than this time last year.

Since the Committee’s September 27, 2023 meeting, natural gas directed rig counts have decreased from 121 to 118 and oil directed rigs declined from 515 to 494. In November 2023, the EIA was estimating U.S dry natural gas production to average 105.1 Bcf/day in the fourth quarter 2023 while the estimate for the remainder of 2023 shows 103.7 Bcf/day. EIA projects U.S. crude oil production to average 12.9 MMbbl/day in 2023 and increase in 2024 to 13.1 MMbbl/day.

NYMEX prices for the next winter period (November 2024 through March 2025), have ranged from about \$3.97/Dth to \$4.31/Dth over the past month. Production region spot prices have increased over the past month to an average around \$4.40/Dth in the Rockies, and the Henry Hub average also increased slightly to around \$2.73/Dth. EIA estimates show that Henry Hub spot prices will average \$3.26/Dth in the fourth quarter of 2023 and current estimates show an average of \$2.67/Dth for the remainder 2023.

Based on the current ratemaking methodologies, which have not changed since the Company suspended Nevada VMP purchases in the fall of 2013, the Company calculated projected quarterly total gas cost rates for January 2024 through October 2025 for both southern Nevada and northern Nevada systems. The Company used the November 2, 2023 forward market gas prices when calculating the projected quarterly total gas cost rates.

To: Stanbrough
December 8, 2023
Page 3 of 3

For customers in southern Nevada, the Company projects that retail gas cost rates for January 2024 through October 2025 could range from a high of approximately \$1.43/therm but then should stabilize to a low of about \$0.72/therm. For customers in northern Nevada, the Company projects that gas cost rates for the same period could range from a high of about \$1.62/therm to a low of approximately \$0.72/therm. Sensitivity analysis shows that the current ratemaking methodologies continue to dampen the volatility in customer rates under increased gas price scenarios.

After reviewing the market fundamentals and projected quarterly gas rates that the Company would charge its customers, the Committee recommends that the Company should not alter its current gas hedging strategy and should continue to suspend Nevada VMP purchases. The Committee bases the recommendation upon the market fundamentals and ratemaking methodologies that existed as of November 30, 2023.

The Committee's recommendation does not consider market changes that could come about from unforeseen circumstances, *e.g.* force majeure events in the market place, sudden disruption of market supplies, extreme weather conditions, or regulatory changes. This recommendation only applies to the Company's Nevada gas purchase strategy and does not affect the Company's Arizona or California gas purchase strategies.

Attachments to the recommendation include documentation reviewed during the Committee meeting, as well as other supporting information.

cc:

Randy Gabe	Amy Timperley	Adam Schumacher
Christopher Brown	Richard Crane	Celine Apo
Kasey Bohannon	John Olenick	Eric Rost
Valeria Annibali	Steve Williams	Laura Spurlock
Megan Friday		



MEMORANDUM

To: Frank Stanbrough

From: Nevada Gas Purchase Strategy Committee

Date: March 29, 2024

Subject: First Quarter 2024 Nevada Hedging Strategy Recommendation

On March 28, 2024, pursuant to the Stipulation approved by the Public Utilities Commission of Nevada in Docket 13-06006 and as modified in Docket 19-06003, the Nevada Gas Purchase Strategy Committee reviewed the Company's current hedging strategy, various market fundamentals, and the ratemaking methodologies used to recover gas costs from the Company's customers.

The Nevada Gas Purchase Strategy Committee (hereinafter "Committee"), at a minimum, consists of representatives from each of the following departments:

- Gas Supply
- Gas Resources Planning
- Regulation

The following individuals were present at the Committee meeting:

- John Olenick, Director / Gas Supply
- Valeria Annibali, Manager / Sustainable Gas Supply
- Eric Rost, Manager / Gas Purchases & Transportation
- Richard Crane, Regulatory Manager / Regulation
- Adam Schumacher, Manager / Regulation
- Makeda Simon, Analyst II / Regulation
- Laura Spurlock, Manager / Gas Resources Planning
- Kristien Tary, Supervisor / Gas Resources Planning
- Spencer Ford, Senior Analyst / Gas Resources Planning
- Veronika Hermono, Senior Analyst / Gas Resources Planning

To: Stanbrough
March 29, 2024
Page 2 of 3

During the March 28, 2024 Committee meeting (“Meeting”), the Committee evaluated market fundamentals such as national storage inventory levels, national rig count levels, current and projected supply and demand levels for natural gas, and forward market price curves. The Committee also reviewed the estimated total gas cost rates that the Company would charge its customers based on the current forwards, as well as a sensitivity analysis of how those total gas cost rates would change if there were various levels of increases in gas prices.

At the time of the Meeting, the national storage inventory level was at 2,296 Bcf. That level is 669 Bcf above the five-year average and 430 Bcf higher than this time last year. Storage inventories in the Pacific region were at 223 Bcf, which is 78 Bcf above that region’s five-year average and 150 Bcf higher than this time last year. In the Mountain region, storage inventories were at 166 Bcf, which is 79 Bcf above that region’s five-year average and 83 Bcf higher than this time last year.

Since the Committee’s November 30, 2023 meeting, natural gas directed rig counts have decreased from 118 to 116 and oil directed rigs increased from 494 to 510. In March 2024, the EIA was estimating U.S dry natural gas production to average 103.2 Bcf/day in the first quarter 2024 while the estimate for the remainder of 2024 shows 103.4 Bcf/day. EIA projects U.S. crude oil production to average 12.9 MMbbl/day in 2023 and increase in 2024 to 13.2 MMbbl/day.

NYMEX prices for the next winter period (November 2024 through March 2025), have ranged from about \$3.36/Dth to \$3.48/Dth over the past month. Production region spot prices have decreased significantly over the past month to an average around \$1.50/Dth in the Rockies, and the Henry Hub average also decreased to around \$1.49/Dth. EIA estimates show that Henry Hub spot prices will average \$2.20/Dth in the first quarter of 2024 and current estimates show an average of \$2.27/Dth for the remainder 2024.

Based on the current ratemaking methodologies, which have not changed since the Company suspended Nevada VMP purchases in the fall of 2013, the Company calculated projected quarterly total gas cost rates for April 2024 through January 2026 for both southern Nevada and northern Nevada systems. The Company used the February 28, 2024 forward market gas prices when calculating the projected quarterly total gas cost rates.

To: Stanbrough
March 29, 2024
Page 3 of 3

For customers in southern Nevada, the Company projects that retail gas cost rates for April 2024 through January 2026 could range from a high of approximately \$1.22/therm but then should stabilize to a low of about \$0.59/therm. For customers in northern Nevada, the Company projects that gas cost rates for the same period could range from a high of about \$1.35/therm to a low of approximately \$0.85/therm. Sensitivity analysis shows that the current ratemaking methodologies continue to dampen the volatility in customer rates under increased gas price scenarios.

After reviewing the market fundamentals and projected quarterly gas rates that the Company would charge its customers, the Committee recommends that the Company should not alter its current gas hedging strategy and should continue to suspend Nevada VMP purchases. The Committee bases the recommendation upon the market fundamentals and ratemaking methodologies that existed as of March 28, 2024.

The Committee's recommendation does not consider market changes that could come about from unforeseen circumstances, *e.g.* force majeure events in the marketplace, sudden disruption of market supplies, extreme weather conditions, or regulatory changes. This recommendation only applies to the Company's Nevada gas purchase strategy and does not affect the Company's Arizona or California gas purchase strategies.

Attachments to the recommendation include documentation reviewed during the Committee meeting, as well as other supporting information.

cc:

Randy Gabe	Amy Timperley	Adam Schumacher
Christopher Brown	Richard Crane	Celine Apo
Kasey Bohannon	John Olenick	Eric Rost
Valeria Annibali	Megan Friday	Laura Spurlock



MEMORANDUM

To: Amy Timperley

From: Nevada Gas Purchase Strategy Committee

Date: June 27, 2024

Subject: Second Quarter 2024 Nevada Hedging Strategy Recommendation

On June 27, 2024, pursuant to the Stipulation approved by the Public Utilities Commission of Nevada in Docket 13-06006 and as modified in Docket 19-06003, the Nevada Gas Purchase Strategy Committee reviewed the Company's current hedging strategy, various market fundamentals, and the ratemaking methodologies used to recover gas costs from the Company's customers.

The Nevada Gas Purchase Strategy Committee (hereinafter "Committee"), at a minimum, consists of representatives from each of the following departments:

- Gas Supply
- Resource Planning & Analysis
- Regulation

The following individuals were present at the Committee meeting:

- Amy Timperley, SVP / Chief Reg / PA / Gas Res Off / Reg / Pub Aff & Gas Res
- Christopher Brown, Director / Regulation & Gas Resources
- Valeria Annibali, Manager / Sustainable Gas Supply
- Eric Rost, Manager / Gas Purchases & Transportation
- Richard Crane, Regulatory Manager / Regulation
- Luis Cruz, Analyst II / Regulation
- Peterson Durius, Analyst II / Regulation
- Laura Spurlock, Manager / Resource Planning & Analysis
- Alex Balint, Senior Analyst / Resource Planning & Analysis
- Spencer Ford, Senior Analyst / Resource Planning & Analysis
- Veronika Hermono, Senior Analyst / Resource Planning Analysis

To: Timperley
June 27, 2024
Page 2 of 3

During the June 27, 2024 Committee meeting (“Meeting”), the Committee evaluated market fundamentals such as national storage inventory levels, national rig count levels, current and projected supply and demand levels for natural gas, and forward market price curves. The Committee also reviewed the estimated total gas cost rates that the Company would charge its customers based on the current forwards, as well as a sensitivity analysis of how those total gas cost rates would change if there were various levels of increases in gas prices.

At the time of the Meeting, the national storage inventory level was at 3,097 Bcf. That level is 528 Bcf above the five-year average and 314 Bcf higher than this time last year. Storage inventories in the Pacific region were at 283 Bcf, which is 39 Bcf above that region’s five-year average and 83 Bcf higher than this time last year. In the Mountain region, storage inventories were at 237 Bcf, which is 85 Bcf above that region’s five-year average and 74 Bcf higher than this time last year.

Since the Committee’s March 28, 2024 meeting, natural gas directed rig counts have decreased from 116 to 98 and oil directed rigs decreased from 510 to 488. In June 2024, the EIA was estimating U.S dry natural gas production to average 100.4 Bcf/day in the second quarter 2024 while the estimate for the remainder of 2024 shows 102.1 Bcf/day. EIA projects U.S. crude oil production to average 12.9 MMbbl/day in 2023 and increase in 2024 to 13.2 MMbbl/day.

NYMEX prices for the next winter period (November 2024 through March 2025), have ranged from about \$3.46/Dth to \$3.76/Dth over the past month. Production region spot prices have increased over the past month to an average around \$1.55/Dth in the Rockies, and the Henry Hub average also increased to around \$2.45/Dth. EIA estimates show that Henry Hub spot prices will average \$2.08/Dth in the second quarter of 2024 and current estimates show an average of \$2.46/Dth for the remainder 2024.

Based on the current ratemaking methodologies, which have not changed since the Company suspended Nevada VMP purchases in the fall of 2013, the Company calculated projected quarterly total gas cost rates for July 2024 through April 2026 for both southern Nevada and northern Nevada systems. The Company used the June 5, 2024 forward market gas prices when calculating the projected quarterly total gas cost rates.

To: Timperley
June 27, 2024
Page 3 of 3

For customers in southern Nevada, the Company projects that retail gas cost rates for July 2024 through April 2026 could range from a high of approximately \$0.67/therm to a low of about \$0.60/therm. For customers in northern Nevada, the Company projects that gas cost rates for the same period could range from a high of about \$0.89/therm to a low of approximately \$0.83/therm. Sensitivity analysis shows that the current ratemaking methodologies continue to dampen the volatility in customer rates under increased gas price scenarios.

After reviewing the market fundamentals and projected quarterly gas rates that the Company would charge its customers, the Committee recommends that the Company should not alter its current gas hedging strategy and should continue to suspend Nevada VMP purchases. The Committee bases the recommendation upon the market fundamentals and ratemaking methodologies that existed as of June 27, 2024.

The Committee's recommendation does not consider market changes that could come about from unforeseen circumstances, *e.g.* force majeure events in the marketplace, sudden disruption of market supplies, extreme weather conditions, or regulatory changes. This recommendation only applies to the Company's Nevada gas purchase strategy and does not affect the Company's Arizona or California gas purchase strategies.

Attachments to the recommendation include documentation reviewed during the Committee meeting, as well as other supporting information.

cc:

Amy Timperley	Christopher Brown	Valeria Annibali
Eric Rost	Richard Crane	Luis Cruz
Peterson Durius	Laura Spurlock	Alex Balint
Spencer Ford	Veronika Hermono	Megan Friday

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEFERRED ENERGY BALANCE REPORT
OCTOBER 2023, AS RECORDED**

Line No.	Description (a)	Detail (b)	Amounts (c)	Line No.
1	Account No. 191 Balance at September 30, 2023		\$ 56,975,262	1
2	Gas Cost		3,356,496	2
<u>Amount Recovered in Base Tariff Rates</u>				
3	Total Sales (Therms)	2,811,643		3
4	@ Gas Cost Rate	\$ (1.55502)		4
5	Amount Recovered		(4,372,150)	5
<u>Other Debits and Credits</u>				
6	Transportation Distribution Shrinkage	\$ (2,569)		6
7	Transportation Distribution Gas Cost Balancing	0		7
8	Mainline Imbalance Penalties Negative [1]	0		8
9	Mainline Imbalance Penalties Positive [1]	4,168		9
10	Lost and Unaccounted for Gas	(25)		10
11	Terreva RNG Refund	(2,625,000)		11
12	Total Other Debits and Credits		(2,623,427)	12
<u>Sales Conversion Adjustment</u>				
13	Total Conversion Sales (Therms)	0		13
14	Prior Month Estimate & True-up Gas Cost	\$ 0.00000	0	14
15	Sales Conversion Gas Costs			15
<u>Amount Recovered Through the DEAA</u>				
16	Total Sales (Therms)	3,041,869		16
17	@ DEAA Balancing Rate	\$ (0.16258)		17
18	DEAA Recoveries		(494,545)	18
19	Subtotal		52,841,637	19
20	Interest [2]		283,406	20
21	Account No. 191 Balance at October 31, 2023		<u>\$ 53,125,043</u>	21

[1] May include prior period adjustments.

[2] Interest is computed before final general ledger. All amounts impacting account 191.0 may not be at the point of interest imputation, interest calculations are subject to true-up during the following calendar month.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEFERRED ENERGY BALANCE REPORT
OCTOBER 2023, AS RECORDED**

Line No.	Description (a)	Detail (b)	Amounts (c)	Line No.
1	Account No. 191 Balance at September 30, 2023		\$ 294,623,674	1
2	Gas Cost		6,601,984	2
<u>Amount Recovered in Base Tariff Rates</u>				
3	Total Sales (Therms)	20,066,997		3
4	@ Gas Cost Rate	<u>\$ (1.32888)</u>		4
5	Amount Recovered		(26,666,616)	5
<u>Other Debits and Credits</u>				
6	Transportation Distribution Shrinkage	\$ (12,187)		6
7	Transportation Distribution Gas Cost Balancing	0		7
8	SGTC ACA Surcharge	(785)		8
9	Mainline Imbalance Penalties Negative [1]	(27,586)		9
10	Mainline Imbalance Penalties Positive [1]	8,844		10
11	Lost and Unaccounted for Gas	(1,270)		11
12	Terreva RNG Refund	<u>(9,875,000)</u>		12
13	Total Other Debits and Credits		(9,907,985)	13
<u>Sales Conversion Adjustment</u>				
14	Total Conversion Sales (Therms)	0		14
15	Prior Month Estimate & True-up Gas Cost	<u>\$ 0.00000</u>		15
16	Sales Conversion Gas Costs		0	16
<u>Amount Recovered Through the DEAA</u>				
17	Total Sales (Therms)	20,495,195		17
18	@ DEAA Balancing Rate	<u>\$ (0.18531)</u>		18
19	DEAA Recoveries		<u>(3,798,017)</u>	19
20	Subtotal		260,853,041	20
21	Interest [2]		<u>1,402,417</u>	21
22	Account No. 191 Balance at October 31, 2023		<u>\$ 262,255,457</u>	22

[1] May include prior period adjustments.

[2] Interest is computed before final general ledger. All amounts impacting account 191.0 may not be at the point of interest imputation, interest calculations are subject to true-up during the following calendar month.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
TWELVE MONTHS ENDED AUGUST 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		4,593,657	\$ 2.8515	\$ 13,098,662	1
2	Purchases Into Tuscarora Pipeline		2,600,588	4.5537	11,842,405	2
3	Purchases Into Ruby Pipeline		2,838,945	4.0004	11,356,935	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		1,083	0.0000	13,263	4
5	Sales to Citadel of NoNV (Netting Agreement)		(1,083)	0.0000	(18,637)	5
6	Total lines 1 through 5		<u>10,033,190</u>	<u>3.6173</u>	<u>36,292,628</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		4,550,977	\$ 0.0108	\$ 48,953	7
8	Tuscarora Volumetric Transportation Charge		2,581,660	0.0061	15,868	8
9	Ruby Volumetric Transportation Charge		2,838,945	0.0632	179,481	9
10	Purchases Into PPL (Bundled)		148,100	1.8930	280,355	10
11	Total lines 7 through 10 (1)		<u>10,119,682</u>	<u>\$ 3.6382</u>	<u>\$ 36,817,285</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>10,090,073</u>	<u>\$ 0.0014</u>	<u>\$ 14,159</u>	12
13	Total line 12 (1)		<u>10,090,073</u>	<u>\$ 3.6503</u>	<u>\$ 36,831,444</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		(230,647)	\$ 5.8640	\$ (1,352,514)	14
15	Boiloff / Vaporization		82,190	5.7637	473,715	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>9,941,616</u>	<u>\$ 3.6164</u>	<u>\$ 35,952,645</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	599,744			\$ 7,707,699	18
19	Tuscarora Reservation Charge	371,778			3,307,627	19
20	Ruby Reservation Charge	178,786			1,440,514	20
21	PPL Reservation Charge	1,210,342			14,409,332	21
22	Elko Incremental Facilities Surcharge	17,952			129,732	22
23	2015 Elko Incremental Facilities Surcharge	255,300			4,766,119	23
24	Lake Tahoe Incremental Facilities Surcharge	29,460			296,812	24
25	Acquired No. Calif. Lake Tahoe Capacity	0			0	25
26	Acquired No. Calif. Tuscarora Capacity	0			0	26
27	Acquired No. Calif. Great Basin Capacity	4,208			42,396	27
28	Carson Lateral Expansion Surcharge	0			0	28
29	2003 Expansion Incremental Surcharge	0			0	29
30	2005 Expansion Incremental Surcharge	0			0	30
31	LNG - Storage Delivery	450,708			1,832,263	31
32	LNG - Storage Charge	5,949,384			1,832,410	32
33	Total lines 17 through 32		<u>9,941,616</u>	<u>\$ 7.2139</u>	<u>\$ 71,717,551</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>9,941,616</u>	<u>\$ 7.2139</u>	<u>\$ 71,717,551</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (5,448,628)	36
37	Tuscarora Capacity Release Credit				(5,320)	37
38	Great Basin Capacity Release Credit				(210,088)	38
39	Other Charges and Credits				25,217	39
40	Out of Period Cost Adjustments				(901)	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>9,941,616</u>	<u>\$ 6.6466</u>	<u>\$ 66,077,832</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
TWELVE MONTHS ENDED AUGUST 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		33,569,243	\$ 3.6068	\$ 121,077,898	1
2	Purchases into Transwestern		7,185,906	0.0000	23,305,289	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		1,281,768	20.0000	25,635,360	4
5	Sales to RTC of SoNV (Netting Agreement)		(1,281,768)	20.0000	(25,635,360)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		4,922	12.2507	60,298	6
7	Sales to Citadel of SoNV (Netting Agreement)		(4,922)	17.2146	(84,730)	7
8	Total lines 1 through 7		<u>40,755,149</u>	<u>\$ 3.5421</u>	<u>\$ 144,358,755</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		33,334,642	\$ 0.0050	\$ 167,473	9
10	Transwestern Transportation Commodity		7,031,403	0.0000	59,064	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		13,924,900		53,814	13
14	Total lines 9 through 13 (1)		<u>54,290,945</u>	<u>\$ 2.6641</u>	<u>\$ 144,639,105</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	1,780,710		\$ 8.2356	\$ 14,665,146	15
16	EPNG Reservation	0		0.0000	0	16
17	TWPL Reservation	361,400		8.8277	3,190,348	17
18	Southwest Gas Transmission Company Reservation				301,629	18
19	Spire Storage Reservation Charge				1,080,000	19
20	Total lines 14 through 19		<u>54,290,945</u>	<u>\$ 3.0185</u>	<u>\$ 163,876,228</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		1,476,179	\$ 3.7158	\$ 5,485,229	21
22	Transwestern		2,276,699	3.8342	8,729,208	22
23	El Paso		89,843	3.6147	324,760	23
24	Total lines 20 through 23		<u>58,133,666</u>	<u>\$ 3.0691</u>	<u>\$ 178,415,425</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (2,351,594)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				(386,635)	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				5,927	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>58,133,666</u>	<u>\$ 3.0221</u>	<u>\$ 175,683,123</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

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Limits and Controls

Southwest's Gas Purchases & Transportation (GP&T) personnel (Administrator, Sr. Analyst, and Manager), as well as the Director/Regulation & Gas Resources, are authorized to enter into specific gas supply transactions based upon the authority outlined in this document or the Gas Purchasing Authorization and Limits document. With regard to one month or less spot purchases, although each of the authorized personnel are assigned a specific service territory(ies) and generally only purchase gas supplies for the assigned service territory(ies), authorized personnel may complete purchases for any of the Company's service territories. Authorized personnel shall forward any questions concerning the authority to enter into a specific transaction to management or senior management prior to entering into such transaction to ensure authorized personnel do not exceed authority levels. Authorized personnel may not enter into unauthorized gas supply transactions without the approval of management or senior management.

Solicitation of Firm Term Bids

1. GP&T consults with Resource Planning & Analysis (RP&A) to identify the input variables required by the computer model or other analyses RP&A will use in the upcoming portfolio evaluation process.
2. In consideration of RP&A modeling and other analytical needs, requisite non-modeled contractual details, and concerns for respondent understandability, GP&T fashions a solicitation designed to maximize the quantity, quality, and diversity of proposals received and Southwest's ability to evaluate such proposals effectively.
3. The firm term solicitation requests index-based supply pricing.
4. GRP attempts to evaluate all responsive term proposals received. The primary tool used for evaluating the proposals is a computer-based optimization modeling program. If RP&A cannot model a proposal as submitted, RP&A will use other available tools to evaluate such proposals. In cases where a supplier submits a proposal with attributes that RP&A cannot enter into the model, a surrogate may be used that conforms to the parameters outlined in the bid solicitation guidelines, subject to any model design limitations.
5. If proposals that appear incomplete, unclear, internally inconsistent, or not within the scope of the solicitation, GP&T will seek supplier clarification. Southwest removes proposals that suppliers cannot sufficiently clarify for evaluation from further

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consideration. RP&A and GP&T will maintain appropriate documentation as to the reason(s) when a proposal is removed from evaluation.

Evaluation of Firm Term Supplies

1. Preparation for Evaluation
 - a) Sr. Analysts from RP&A create a new model set-up for each rate jurisdiction that requires modeling. Space is set-aside in the model for existing and future fixed-price contract commitments procured through the VMP or APSP programs. The minimum daily quantities are dependent on each rate jurisdiction's needs. However, the minimum daily quantities are subject to revision at any time during the analysis to reflect changing market conditions and experienced management judgment.
 - b) Southwest's interactive bid program creates a database that contains the electronic bid forms submitted by suppliers.
 - c) Sr. Analysts review bids for clarity and convert price statements into modeling equation coefficients. RP&A returns any bids that appear incomplete, unclear, or internally inconsistent to GP&T for clarification, as noted above. Any proposal that GP&T cannot sufficiently clarify for evaluation will be removed from further consideration.
 - d) All bids accepted for consideration will be sorted by rate jurisdiction, term, and type to facilitate modeling.
 - e) Special cases will receive appropriate treatment.
2. At this point, GP&T and RP&A presents all offers or surrogates for management and senior management review and an iterative selection and negotiation process begins to identify and secure the best cost portfolio considering price, reliability, and resource mix.
3. Modeling identifies the lowest cost portfolio components from the available bids, based upon portfolio requirements.
 - a) RP&A uses demand forecasts developed by the Demand Planning department in the modeling, with minor exceptions as deemed necessary to meet supply reliability goals.

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- b) RP&A bases monthly price levels for modeling on forward market conditions with adjustments necessary for specific location or seasonal decision support.

- 4. The Senior Vice President/Chief Regulatory, Public Affairs & Gas Resources Officer is authorized to accept offers for inclusion in the portfolio based upon model results and qualitative considerations with and without negotiated improvement.

- 5. Southwest shall keep a list of attendees that are present during meetings where the Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer selects and approves Firm Term Supplies for inclusion in the portfolio.

- 6. GRP converts supplies already contracted and bids authorized during the evaluation process to "existing" status in its models. The iterative selection process then continues until Southwest contracts for sufficient gas supplies to meet requirements for each jurisdiction.

VMP and APSP Solicitation Overview

Apart from the Firm Term Supplies, Southwest may request fixed-price proposals for inclusion in the portfolio as part of the Nevada Volatility Mitigation Program (VMP), the California VMP, and Arizona Price Stability Program (APSP), collectively "Volatility Mitigation Purchases." Similar programs may be conducted for Southwest's other rate jurisdictions as management deems appropriate. Volatility Mitigation Purchases are programmatic hedges designed to mitigate the volatility in gas supply prices that Southwest's customers experience when Southwest passes prudently incurred gas costs along to its customers. In late 2013, Southwest suspended Nevada VMP purchases and reviews that decision quarterly. Should Southwest reinstate Nevada VMP purchases, it will utilize the processes and procedures outlined in this document in making those purchases.

Volatility Mitigation Purchases involve periodic solicitations and purchases for various future purchase periods. GP&T and RP&A, with Senior Management input, jointly determine the dates for issuing the solicitations and the Volatility Mitigation Purchases plan outlines expected volumes for the next two portfolio years. The scope of the fixed-price Volatility Mitigation Purchase solicitations is limited when compared to the general firm term bid solicitation. Southwest narrowly tailored the structure of Volatility Mitigation Purchase solicitations to minimize evaluation and acceptance response times and permit respondent suppliers to minimize risk, therefore encouraging participation. Further, Southwest designs the Volatility Mitigation Purchase solicitations to allow direct competition between fixed-price physical gas

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supplies and financial fixed-for-floating index swaps that provide the same level of volatility mitigation.

GP&T creates solicitations for fixed-price physical gas supplies, indexed-price physical gas supplies, and financial fixed-for-floating index swaps specific to each jurisdiction and delivery period, and distributes such to physical gas and financial product suppliers. These solicitations identify market areas, receipt locations, purchase periods, and applicable indexes for indexed-price physical gas supplies and financial fixed-for-floating index swaps, as well as setting forth the response date and time deadlines. Southwest shall keep a list of attendees that are present during the solicitation process meetings where the Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer selects and approves Volatility Mitigation supplies for inclusion in the portfolio. Upon receipt of offers, Southwest ranks those offers by price and contracts for the best-price supplies to meet the Volatility Mitigation Purchase requirements. The Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer is authorized to accept the best-priced supply option for inclusion in the portfolio.

Baseload Supply Program (BSP) Overview

The purpose of the BSP is to identify and secure firm first of month indexed-price baseload contracts that increase supply reliability and supplier diversity and reduce the risk of index premiums “blowing out” by making purchases periodically during the year preceding the start of a particular Portfolio Period. Southwest solicits BSP proposals for Northern and Southern Nevada and Arizona service territories. The Company typically schedules solicitations every three to six weeks throughout the year until the projected baseload requirements are met. The Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer is authorized to approve BSP purchases up to limits set forth in the Gas Purchasing Authorization and Limits document. Should Southwest reinstate Nevada VMP purchases or Arizona APSP purchases, the level of BSP purchases will be adjusted to prevent a situation where base loaded gas supplies exceed minimum forecasted demands.

During a BSP solicitation, Southwest receives physical indexed-price offers via instant messaging (IM) and requests that suppliers hold their offer open for five minutes. Once Southwest receives all of the offers, the five-minute window begins and the most attractive offer is identified. When Southwest selects an offer, the Gas Buyer contacts the supplier via a recorded phone line and verbally confirms each purchase.

Monthly/Daily Spot Purchases (One month or less)

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1. GP&T determines monthly spot gas (baseload for no more than one month) purchase requirements for each service territory prior to the first of each month. The forecasted minimum day for the month for which GP&T is purchasing monthly supplies is the starting point to determine the monthly spot gas purchase requirement for each service territory. GP&T subtracts the total available baseload supplies (Volatility Mitigation Purchases and Firm Term Portfolio Purchases) from the forecasted minimum day to determine the gross monthly spot purchase requirement. With the exception of the Southern California service territory, the gross monthly spot purchase requirement for each service territory will be zero for the winter months (November through March) because available baseload supplies should equal the forecasted minimum day. After considering economic, contractual, and operational considerations, GP&T then adjusts the gross monthly spot purchase requirement to determine the monthly spot purchase requirement. Authorized personnel may contract for supplies selected to meet the monthly spot purchase requirement for each service territory.
2. GP&T issues a solicitation outlining monthly spot purchase requirements to suppliers. This solicitation identifies the market areas, receipt locations, and purchase periods, as well as setting forth the response date and time deadlines. When GP&T receives the offers from suppliers, GP&T sorts those offers by jurisdiction and ranks the offers by price. GP&T compares the best prices to those prices available on internet trading platform(s). GP&T contracts for the best price supply available to meet the projected purchase requirements. RP&A personnel act as an independent observer/participant for the monthly spot gas purchase process.
3. GP&T determines, on a daily basis, the daily spot gas purchase requirements for each jurisdiction based on economic, contractual, and operational considerations. GP&T then gathers market intelligence through communications with prospective suppliers, monitoring internet trading platform(s), and reviewing other industry pricing information to determine daily marketplace price parameters. GP&T continues to monitor market price fluctuations throughout the daily trading period and modifies offer acceptance threshold levels based on these market fluctuations. GP&T reviews available firm term contract supplies/prices and determines what, if any, opportunities are available to flex firm term contract volumes up or down based on prevailing spot market prices. GP&T reviews daily system demand forecast and monitors for upcoming anomalies in weather that could cause potential supply disruptions due to operational constraints. GP&T continues this iterative process until daily spot purchase requirements for each service territory are met. Authorized personnel may contract for daily spot

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market supplies to meet the daily spot market requirement, as determined below through the Daily Purchase and Nomination Procedures.

Daily Purchase and Nomination Procedures

The following constitutes a general procedure for acquiring and nominating gas supplies for each nomination and scheduling cycle. GP&T follows these steps after the previously detailed Firm Term Supplies, firm fixed-price Volatility Mitigation Purchases, and monthly spot supplies have been contracted and are available for nomination.

1. Survey current spot market prices. Identify pricing anomalies beyond standard market timing issues and research why the anomalies are occurring. At that time, the GP&T team will determine the best approach to mitigate the cost of unexpected price fluctuations resulting from these anomalies. Modify offer acceptance threshold based on these market fluctuations.
2. Review daily system demand forecast from the GasDay forecasting service for the assigned service territory. The daily forecast is the starting point for determining an authorized personnel's authority to purchase daily supplies. The GasDay forecast is available on demand at: <https://gasdayswg.as.azurewebsites.net/login.html>. Assess the daily system demand forecast for reasonability and adjust expected demand as deemed necessary based on recent performance.
3. Review the available firm term and baseload supplies Southwest currently has contracted for each service territory.
4. Monitor for upcoming critical weather events which could cause operational constraints leading to supply disruptions. When a critical weather event is identified, the GP&T team will determine the best strategy to adjust for the potential operational constraints. Make necessary daily system demand forecast adjustments to account for potential supply disruptions for critical weather events identified.
5. Review pipeline imbalance activity to determine if a deviation from Gas Control's daily system demand forecast is necessary or desired to counteract any imbalance trends.
6. Determine if any further deviation from Gas Control's daily system demand forecast is necessary to accommodate any requests or demands for action communicated from

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upstream pipelines or to comply with pipeline balancing tariffs.

7. Review available upstream pipeline capacity availability for the flow day for which supplies are being purchased.
8. Review past nomination activity and results.
 - a) Review most recent pipeline scheduling reports to identify any instances of nonperformance on nominated supplies.
 - b) In cases of nonperformance, identify the cause of the nonperformance.
 - c) Determine if it is necessary or desirable to have the involved supplier re-nominate the shortfall.
 - d) If re-nomination is desirable, contact supplier to make re-nomination arrangements.
 - e) Enter re-nominations into internal nomination systems.
 - f) Review pipeline reports for results of any prior re-nomination attempts.
 - g) If re-nomination efforts were partially unsuccessful, repeat Steps 6(c) through 6(f), as appropriate.
9. Determine estimated daily spot gas requirements in light of the preceding steps. Authorized personnel may contract for daily spot market supplies to meet the requirements so determined for each assigned service territory.
10. Gather market intelligence by receiving calls from and making calls to prospective suppliers and monitoring electronic messaging, internet trading platform(s), and other industry pricing information to determine daily price parameters available in the marketplace.
11. Monitor market price fluctuations throughout the daily trading period and modify offer acceptance threshold based on these market fluctuations.
12. Review available firm term contract supplies/prices and determine what, if any,

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nomination changes from prior day should be made in consideration of opportunities to flex firm term contract volumes up or down based on prevailing spot market prices. authorized personnel are authorized to activate firm term supplies, up to the maximum available contract quantity, to meet the daily requirements of each service territory that is in excess of the baseload supplies.

13. Modify daily spot purchase requirement arrived at in Step 7 based on price observations made in Steps 8, 9, 10, and 11.
14. Enter daily nomination information in internal systems. Generate interstate nomination upload files, upload nomination files to each upstream interstate pipeline, and verify the nominations in the upstream interstate pipelines' scheduling systems. For upstream intrastate nominations, advise Gas Scheduling of the availability of the nomination information for further processing.
15. Document purchase decisions on the GP&T Daily Purchase Log spreadsheet.
16. Print required transaction confirmations, review for accuracy, and sign.
17. Provide signed transaction confirmations to Analyst for further processing.
18. Review any transaction confirmation letters independently sent by supply representatives for accuracy, and follow up with supplier on errors.
19. Repeat all steps, as required, for each gas day's successive nomination and scheduling cycles.



MEMORANDUM

To: File

From: Randy Gabe

Date: February 1, 2021

Subject: Nevada Gas Supply Policy Statement

This memorandum memorializes Southwest Gas Corporation's (Southwest Gas or Company) Gas Supply Policy for southern and northern Nevada. The scope of this policy includes the acquisition of gas supplies and the utilization of available storage resources.

Southwest Gas endeavors to acquire the best-cost portfolio considering price, reliability, flexibility, and protection from short-term market volatility, while still providing and securing supply to meet sales customer demands. Balancing these factors against the costs of competing resource alternatives determines the ever-changing "mix" (flexible and non-flexible, index and fixed-price, with and without interstate capacity, short-term, mid-term, and long-term) of the supply portfolio. The Company's portfolio includes spot market purchases (one month or less) term (firm, terms greater than one month but usually one year or less, including Baseload Supply Program (BSP) purchases), and possible firm volatility mitigation purchases. While most of the term contracts are annual or seasonal, Southwest Gas also considers longer-term alternatives.

Background:

As a result of the Order dated September 4, 1997 in Docket No. 97-6004, primarily "Commission's Decision" paragraph 58 and the subsequent Order dated November 26, 1997 in Docket Nos. 97-6004, 97-6005, and 97-2005, primarily "Commission's Decision" paragraphs 76, 79, 80, 81, 84, 86, 88 and "Order" item 8, Southwest Gas modified its System Supply Gas Acquisition Policy Statement for Nevada to include fixed-price contracts as part of a Volatility Mitigation Program (VMP). In 2008, Southwest Gas began soliciting for fixed-for-floating swaps as part of the VMP.

In late 2013, after consultation with personnel from the Public Utilities Commission of Nevada (PUCN) Staff and Bureau of Consumer Protection (BCP), Southwest Gas suspended VMP purchases for southern and northern Nevada. Pursuant to the Stipulation and Agreement in Docket No. 13-06006, the Company quarterly evaluates its hedging strategy and informs the PUCN Staff and the BCP of its hedging strategy decisions. Beginning with the 2014/2015 portfolio year, Southwest Gas replaced the VMP with the BSP.

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Southern Nevada Policy:

1. Southwest Gas purchases a portion of its Southern Nevada requirements through the BSP. BSP purchase prices are based on First of the Month (FOM) indexes. Solicitations for BSP purchases take place periodically up to one year in advance of flow.
2. Prior to each gas year (a gas year starts November 1st), Southwest Gas solicits for term index priced gas supply contracts (term portfolio solicitation). Through the term portfolio solicitation, the Company purchases peaking gas supplies needed to meet extreme peak day demands from November through March. The Company may also purchase other term gas supplies (e.g. baseload) during the term portfolio solicitation. Southwest Gas utilizes a portfolio optimization model when analyzing gas supply offers to endeavor to minimize costs. Typically, prices for peaking supply contracts purchased through the term solicitation will be based on daily indices.
3. Southwest Gas may also purchase other term supplies (i.e. purchases greater than one month). Additional term supply purchases may be baseload or peaking purchases, depending upon forecasted requirements, and are generally completed through solicitation processes to help ensure those purchases are made at then-current market prices.
4. Required gas supplies not purchased in the BSP, term portfolio, or other term solicitation will be purchased on the spot market. These spot purchases may occur during any month. To the extent possible, monthly baseload spot supplies will be purchased at prices based on FOM indexes and any spot purchases of less than one month in duration will be purchased at prices based on daily indexes.

Northern Nevada Policy:

1. Southwest Gas purchases a portion of its Northern Nevada requirements through the BSP. BSP purchase prices are based on FOM indexes. Solicitations for BSP purchases take place periodically up to one year in advance of flow.
2. Prior to each gas year, Southwest Gas conducts a term portfolio solicitation. Through the term portfolio solicitation, the Company purchases peaking gas supplies needed to meet extreme peak day demands from November through March. The Company may also purchase other term gas supplies (e.g. baseload) during the term portfolio solicitation. Southwest Gas utilizes a portfolio optimization model when analyzing gas supply offers to endeavor to minimize costs. Typically, prices for peaking supply contracts purchased through the term solicitation will be based on daily indices.
3. Southwest Gas may also purchase other term supplies (i.e. purchases greater

than one month). Additional term supply purchases may be baseload or peaking purchases, depending upon forecasted requirements, and are generally completed through solicitation processes to help ensure those purchases are made at then-current market prices.

4. Required gas supplies not purchased in the BSP, term portfolio, or other term solicitation will be purchased on the spot market. These spot purchases may occur during any month. To the extent possible, monthly baseload spot supplies will be purchased at prices based on FOM indexes and any spot purchases of less than one month in duration will be purchased at prices based on daily indexes.
5. Southwest Gas manages the use of its LNG storage service subject to the following guidelines:
 - a. Southwest Gas will endeavor to fill its LNG storage service to capacity prior to November 1 each year. Normal LNG boil off may result in slightly lower inventories on November 1. Each year, Southwest Gas will work with Paiute Pipeline Company (Paiute) to schedule LNG injections with consideration of economic goals and operational constraints.
 - b. Paiute may require liquefaction or vaporization to accommodate operating conditions of its LNG facilities (i.e. vaporization followed by liquefaction to correct weathering of the LNG in Paiute's tank). Given the critical nature such activities may have on maintaining the availability of the LNG service to provide reliable service to the Company's customers, the Company should coordinate with Paiute to: 1) verify the need for such activities; and, 2) endeavor to schedule such activities during periods that help to reduce the effect to the Company's gas supply portfolio.
 - c. LNG may be withdrawn at any time to meet changes in customer demands or upon request from Paiute during critical operating conditions other than as described in (b). LNG withdrawals will be limited to these uses and to normal boil-off. Due to the high variable cost of cycling LNG and the need to reserve inventories for reliability, Southwest Gas will not attempt to realize economic gain from seasonal price differentials.
 - d. Southwest Gas will perform an analysis during the term portfolio process described in (2) to determine if additional firm resources should be acquired to reserve LNG resources and avoid materially reducing LNG inventory levels during November or March. Such analysis will be repeated before the start of the winter season and additional firm resources may be acquired, if necessary, to meet customer demands under a best-cost portfolio.

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Cc: John Olenick
Eric Rost
Steve Williams
Laura Spurlock

Southwest Gas Corporation
Nevada Gas Supply Strategies and Criteria

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Gas Acquisition Policy Statement

Southwest endeavors to acquire the best-cost gas portfolio considering price, reliability, flexibility, and protection from short-term market volatility, while still providing security of supply to meet sales customer demands.

Southwest's portfolio of gas supplies includes acquisitions the Company identifies and selects pursuant to four programs:

"Volatility Mitigation Program" (VMP) – Firm contracts providing fixed-price supplies that Southwest acquires periodically throughout the year to mitigate short-term market price volatility. As of fall 2013, Southwest suspended further purchases under the VMP, will quarterly review this decision and inform the Public Utilities Commission Staff (PUCN Staff) and the Nevada Bureau of Consumer Protection (BCP) of the Company's decision.

"Baseload Supply Program" – (BSP) – Firm first of month indexed-price baseload contracts that increase supply reliability and supplier diversity and reduce the risk of index premiums "blowing out" by making purchases periodically during the year preceding the start of a particular Portfolio Period. A "Portfolio Period" is the period that starts on any particular November 1st and concludes on the following October 31st.

"Term Purchases" – Traditional firm contract supplies that Southwest usually selects during an annual solicitation. Proposals, or bids, for term purchases Southwest evaluates using a cost optimization model. This portion of the portfolio provides most of the flexible firm supplies that Southwest must have available for reliable service to its sales customers. Term Purchases generally have prices based on a market index.

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“Spot Purchases” – The short-term (one month or less) interruptible contract supplies, selected monthly and intra-monthly, that are integral to the “least cost dispatch” efforts. Spot purchases are made to fill daily requirements and/or in lieu of higher cost firm purchases. Spot Purchases have either fixed or index-based pricing.

Starting in February 2008, Southwest incorporated financial fixed-for-floating swaps into the VMP as a competitive alternative to fixed-price contracts. When the Company combines a financial fixed-for-floating swap with a purchase of firm index-priced gas, it achieves the same price mitigation as it previously achieved purchasing firm physical fixed-price gas supplies. Southwest fixed the price of indexed-price physical gas supplies through the use of fixed-for-floating swap transactions with supplies that began flowing on November 1, 2008, for the 2008/2009 Portfolio Period and this method was used in each successive Portfolio Period through the 2014/2015 Portfolio Period. However, pursuant to the suspension of Nevada VMP purchases in late 2013, the Company suspended the future acquisition of financial fixed-for-floating swaps and fixed-for-floating swap transactions have not been used for Portfolio Periods beyond the 2014/2015 Portfolio Period. The Company will revisit this decision concurrently with the quarterly review of its decision on VMP purchases.

Limits and Controls

Southwest’s Gas Purchases & Transportation (GP&T) personnel (Administrator, Sr. Analyst, and Manager), as well as the Director/Regulation and Gas Resources, are authorized to enter into specific gas supply transactions based upon the authority outlined in this document, the Portfolio Selection Procedure document, or the Gas Purchasing Authorization and Limits document. With regard to one month or less spot purchases, although each of the authorized personnel are assigned specific service territory(ies) and generally only purchase gas supplies for the assigned service territory(ies), each authorized personnel are authorized to

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complete purchases for any of the Company's service territories. Authorized personnel shall forward any questions concerning the authority to enter into a specific transaction to management or senior management prior to entering into such transaction to ensure authorized personnel do not exceed authority levels. Authorized personnel may not enter into gas supply transactions not authorized by this document, the Portfolio Selection Procedure document, or the Gas Purchasing Authorization and Limits document, without the approval of the Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer. This document, the Portfolio Selection Procedures document, and the Gas Purchasing Authorization and Limits document authorize the Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer to enter into these specific transactions.

Strategies and Criteria

Southwest endeavors to acquire the best-cost gas portfolio considering price, reliability, flexibility, and protection from short-term market volatility while still providing security of supply to meet sales customer demands. Balancing these factors against the costs of competing gas resource alternatives determines the ever-changing "mix" (flexible and non-flexible, index and fixed-price, with and without interstate capacity, short-term, mid-term, and long-term) of Southwest's supply portfolio. Southwest's "portfolio" has evolved to include spot market purchases (interruptible, one month or less), term (firm, generally one year or less), and firm volatility mitigation or baseload first of month indexed-price purchases. While most of the term contracts are annual or seasonal, Southwest also considers longer-term alternatives.

As mentioned above, Southwest identifies and selects a portfolio of gas supplies under four programs:

"Volatility Mitigation Program" (VMP) – Firm contracts providing fixed-price supplies that Southwest acquires periodically throughout the year to

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mitigate short-term market price volatility. As of Fall 2013, Southwest suspended further purchases under the VMP and will quarterly review this decision.

“Baseload Supply Program” – (BSP) – Firm first of month indexed-price baseload contracts that increase supply reliability and supplier diversity and reduce the risk of index premiums “blowing out” by making purchases periodically during the year preceding the start of a particular Portfolio Period.

“Term Purchases” – Traditional firm contract supplies that Southwest usually selects during an annual solicitation. The Company evaluates proposals, or bids, for term purchases using a cost optimization model. This portion of the portfolio provides most of the flexible firm supplies that Southwest must have available to reliably meet its sales customers' peak-day demands. Term Purchases regularly have prices based on a market index.

“Spot Purchases” – The short-term (one month or less) interruptible contract supplies, selected monthly and intra-monthly, that are integral to the “least cost dispatch” efforts. Spot purchases are made to fill daily requirements and/or in lieu of higher cost firm supply alternatives. Spot Purchases have either fixed or index-based pricing.

Volatility Mitigation Program

The purpose of the VMP is to identify and secure contracts that will contribute to the mitigation of short-term market price volatility. The Company suspended Nevada VMP purchases in late 2013. Portfolio periods of 2015/2016 and beyond will not include any VMP purchases unless the Company reinstates Nevada VMP purchases. The Company will quarterly evaluate its gas hedging strategy and will meet with BCP and

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PUCN Staff at least quarterly to discuss gas market fundamentals and inform the BCP and the PUCN Staff of the Company's hedging decision.

For the VMP purchases made prior to the suspension of the program, the Gas Purchasing Authorization and Limits document authorized the Senior Vice President/Chief Regulatory, Public Affairs & Gas Resources Officer to approve VMP purchases up to limits set forth in that document. Southwest solicited volatility mitigation proposals for both Northern and Southern Nevada. Southwest typically scheduled solicitations every three to six weeks throughout the year. In any solicitation, one or both of the Nevada jurisdictions may have been involved, depending on the amount of volatility mitigation purchases already in the portfolio for each jurisdiction.

Southwest incorporated financial fixed-for-floating swaps into the VMP for gas supplies that start flowing November 1, 2008, for the 2008/2009 Portfolio Period and were incorporated into all portfolios between then and the suspension of the Nevada VMP purchases in late 2013. These financial transactions competed directly with, and were an alternative to, firm fixed-price physical transactions. The combination of a financial fixed-for-floating swap and a purchase of a firm index-priced gas supply achieves the same price volatility mitigation Southwest previously achieved purchasing firm fixed-price physical gas supplies.

Southwest received the physical fixed-price offers, physical indexed-price, and fixed-for-floating index swap offers via Instant Messaging (IM) and requested that suppliers hold their offer open for five minutes. This period was required to allow the supplier the capability of offering the lowest possible price (i.e., minimum premium for the risk taken on by the seller between the time the supplier makes the offer and an accepted offer is hedged) and provided Southwest with sufficient time to determine the most attractive offer.

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Once Southwest received all of the offers for financial and physical supply alternatives, the five-minute window began and GP&T personnel identified the most attractive offer. In comparing financial and physical offers, Southwest used any premium or discount to the index identified by the physical indexed-price offer to adjust the fixed-for-floating index swap offer, making a direct comparison with the physical fixed-price offer possible.

Southwest then identified the most attractive offer. If Southwest selected an offer, the Gas Buyer contacted the supplier via a recorded phone line and verbally confirmed each purchase. Southwest solicited offers from suppliers with sufficient time before the close of the futures trading to provide the supplier time to hedge their sales before the end of the trading period for that day.

This procedure permitted the direct competition of firm fixed-price physical gas supply offers with fixed-for-floating index swap offers. This procedure ensured that Southwest continues to procure the "best-cost" supply alternative currently available at the time of purchase to construct the supply "portfolio." Should Southwest reinstate Nevada VMP purchases, the Company will follow this procedure when making those VMP purchases.

Baseload Supply Program (BSP)

The purpose of the BSP is to identify and secure firm first of month indexed-price baseload contracts that increase supply reliability and supplier diversity and reduce the risk of index premiums "blowing out" by making purchases periodically during the year preceding the start of a particular Portfolio Period. BSP purchases effectively replaced the Nevada VMP purchases in both the Northern and Southern Nevada Portfolios for the 2015/2015 Portfolio Period and beyond. Should Southwest reinstate Nevada VMP purchases, it will reduce BSP purchases to ensure that it does not purchase base load supplies in excess of its needs.

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Southwest solicits BSP proposals for both Northern and Southern Nevada. The Company typically schedules solicitations every three to six weeks throughout the year until meeting the projected baseload requirements. The Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer is authorized to approve BSP purchases up to limits set forth in the Gas Purchasing Authorization and Limits document.

During a BSP solicitation, Southwest receives physical indexed-price offers via instant messaging (IM) and requests that suppliers hold their offer open for five minutes. Once Southwest receives all of the offers, the five-minute window begins and the most attractive offer is identified. When Southwest selects an offer, the Gas Buyer contacts the supplier via a recorded phone line and verbally confirms each purchase.

Term Purchases

Southwest normally solicits proposals from potential suppliers through an annual process held each spring. The Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer is authorized to approve Term Purchases up to limits set forth in the Gas Purchasing Authorization and Limits document.

The annual solicitation outlines the Company's supply needs for a 12-month period beginning the following November 1, which marks the beginning of the Company's traditional Portfolio Period. The Company will also consider long-term proposals, which may span multiple Portfolio Periods. Southwest considers all bona fide proposals that it can practically implement and selects the most economically favorable proposals, which the Company adds to the existing supply portfolio, creating the supply "mix."

The Company confirms existing purchase obligations (primarily from the VMP, the BSP, or a prior multi-year Term Portfolio purchase) before it evaluates firm indexed-price supplies. All responsive offers are included among the supply alternatives.

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Southwest estimates the forward market conditions, including spot market reference prices, for use in evaluating the supply alternatives. This menu of supply alternatives, which includes spot purchases as well as the firm supply proposals, forms the base from which the Company determines the best-cost mix of supplies.

In addition, transportation costs relevant to the various supply proposals are verified and modeled. Any changes in the logistics of transporting the supply alternatives to market must also be determined, considered, and modeled. Further, Southwest examines the parameters for the distribution system operations to ensure the supply portfolio is consistent with system operational requirements.

The Company uses a computer model to optimize the supply alternatives. Fluctuating daily forecast demands, which are model inputs, define the flexibility required in the portfolio. Contract term, commodity price, demand charges, peaking and swing capabilities, charges for not taking natural gas (gas inventory charge, or GIC), and transportation costs are among the cost factors that are optimized by the model. Outside of the model and prior to selecting specific offers, the selection committee considers the following qualitative factors: reliability; geographic and supplier diversity; authorizations to negotiate/accept; revisions to offers; baseload supply requirements; and opportunities to monetize unused capacity. Model parameters are modified accordingly, given information available at the time, to best represent conditions expected during the upcoming Portfolio Period.

The Company identifies supply sources selected as part of the optimized best-cost mix, but not already authorized or under contract. Additional model runs continue whenever contract terms are finalized or additional information becomes available, until the portfolio serves all forecasted demands. This iterative process is necessary for evaluating the impact of completed contracts and changing offers on the remaining supply alternatives.

Spot Purchases

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1. Monthly

Subject to review of anticipated demands and available Term, VMP, and BSP purchases, Southwest may acquire monthly baseload supplies from the spot market. Southwest can purchase such supplies either at a fixed or index-related price. Southwest may solicit offers or may purchase supplies via the Intercontinental Exchange (ICE) internet-based trading platform. Bid requests, when deemed necessary, are solicited via e-mail to an extensive list of prospective suppliers, typically during the week before the first of each month. Suppliers send responses via Instant Messaging (IM), Southwest's Gas Buyers review and compare such responses with those available on the ICE, and contact the supplier with the best-cost supply. Southwest completes purchase arrangements, if any, early enough to make nominations to the respective pipeline(s) for first of the month delivery. GP&T personnel confirm purchase details with suppliers via recorded phone line and facsimile. Authorized personnel may approve Spot Purchases of one-month or less in duration up to limits set forth in the Gas Purchasing Authorization and Limits document.

2. Daily

Southwest utilizes several methods and sources to monitor daily spot market prices. In the event it is determined that daily spot market supplies are required or desired, Southwest strives to obtain the best price(s) available by canvassing the marketplace. Gas Buyers maintain direct contact with spot market suppliers, using a process that includes telephone calls and Instant Messaging (IM) originating from both Southwest's Gas Buyers and supplier marketing representatives. In addition to the traditional direct contact process, Southwest's Gas Buyers employ the ICE internet-based trading platform. This platform provides real time next day and same day prices for points on the pipeline grid where Southwest is active in acquiring spot supplies. The direct contact with suppliers and monitoring of the ICE is required to stay abreast of price fluctuations in the market, potential loss of spot supplies, and other factors that may either impair or facilitate

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acquisition of daily supplies. GP&T personnel generally conduct and complete this process is daily between 5:30 a.m. and 7:00 a.m. Pacific time.

Pipeline nominating procedures permit additional spot market purchase activities at subsequent intervals during the day, but the morning market remains the primary purchasing period, with the bulk of purchases occurring at this early trading time. Because of the very short time in which these purchases must be made and nominations completed, Southwest analyzes market pricing information gathered, volumes required or desired, and completes purchase arrangements with supplier representatives in real-time. Daily spot market purchases are usually for one day only, but GP&T personnel are authorized to make spot purchases for multi-day periods, not to exceed one-month in duration. GP&T personnel confirm purchase details with suppliers via written transaction confirmations. Authorized personnel may approve Daily Spot Purchases up to limits set forth in the Gas Purchasing Authorization and Limits document.

Use of Financial Instruments

Although Southwest has suspended Nevada VMP purchases, portfolios for Portfolio Periods 2013/2014 and 2014/2015 still included VMP purchases and could include financial fixed-for-floating index price swaps. In addition, Southwest could reinstitute VMP purchases if conditions warrant, thus the use of these financial instruments for mitigating price volatility could still exist. Prior to February 2008, Southwest historically hedged the price volatility component of its portfolio with fixed-price contracts. In 2005, as a part of Southwest's continuous re-examination of its gas supply acquisition process, Southwest approached the possibility of expanding the tools by which it accomplishes price stabilization. While fixed-price contracts have proven to be an effective means by which to stabilize price volatility in Southwest's current gas supply portfolio, Southwest concluded to incorporate alternative stabilization methods into the VMP. Southwest determined that the use of financial instruments would help to address ever-present issues related to supplier portfolio concentration, credit, and

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flexibility and would therefore be a desirable addition to Southwest's portfolio. Southwest identified the procedures, personnel, and software systems required to employ the use of financial instruments in its price stabilization efforts. Although Southwest's policies contemplate the use of fixed-for-floating swaps, options, basis differential contracts, and natural gas futures contracts, as of the date of this report, Southwest has only incorporated fixed-for-floating financial swaps into the VMP. The Authorization and Limits document authorizes the Senior Vice President/ Chief Regulatory, Public Affairs & Gas Resources Officer to approve fixed-for-floating index swaps up to limits set forth in that document. Southwest solicited and awarded these initial fixed-for-floating financial swap transactions for gas flow beginning November 1, 2008, for the 2008/2009 Portfolio Period and included swap transactions in VMP solicitations through the suspension of the VMP in late 2013.

To manage the front, middle, and back-office separation of duties that the use of financial derivatives requires, Southwest acquired Entegrate from Sungard. This software permits Southwest to manage and monitor the financial and physical positions it uses to stabilize prices. The system is known at Southwest as the Hedge Capture and Control System (HCCS). Beginning in 2005 and continuing through 2006 and into 2007, Southwest engaged in the extensive process of training, configuration, testing, process development, and documentation necessary to implement HCCS. GP&T personnel entered existing fixed-price deals for the 2006/2007 Portfolio Period into the system during the implementation. Beginning May 2006, Gas Buyers began entering new fixed-price supply contracts into the HCCS as acquisition of those supplies occurred.

Beginning in 2006, Southwest identified potential suppliers of financial hedging products. Since then, Southwest worked with these providers to negotiate contracts conforming to International Swaps and Derivatives Association (ISDA) standards. That process was complete for three financial counter-parties in January 2008. Southwest continues to work with other potential suppliers of financial hedging products and

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expects to complete ISDA agreements with additional counter-parties during calendar 2008.

As a first step in making a decision concerning the purchase of a financial product, as outlined above under the VMP section, Southwest compares fixed-for-floating financial swaps with competing fixed-price physical gas supplies at various locations where Southwest purchases gas. Under a fixed-for-floating financial swap, if the index is above the agreed upon swap price, the seller pays the buyer (Southwest) the difference between the actual value of the index and the agreed upon swap price. If the index is below the agreed upon swap price, the buyer (Southwest) pays the seller the difference between the swap price and the actual value of the index.

When Southwest combines a fixed-for-floating financial swap with a contract for firm physical baseload gas priced based on the same index as the swap, the combination of the swap and the physical purchase are equivalent to a fixed-price physical contract. Thus, this financial instrument provides Southwest with the same level of price mitigation that was previously only available using firm fixed-price physical gas supplies.

The Company can substitute fixed-for-floating swaps (combined with index-priced physical gas) for some of the hedges previously completed with fixed-price physical contracts through the competitive process described above. Because the two types of hedges behave the same and are in direct competition with each other, the impact on the price volatility mitigation portion of the portfolio is virtually identical. However, the Company's use of swaps provides additional counterparties into Southwest's potential supplier mix. This reduces Southwest's counter-party credit risk by spreading the agreements among more counterparties and ensures that counter-party concerns about credit risk with Southwest would not limit the number of suppliers to a small number.

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In the future, Southwest may consider incorporating other derivatives into the portfolio mix. Nevertheless, considering the stipulation in Docket 06-05018, and the current suspension of VMP purchases, before integrating financial derivatives other than fixed-for-floating swaps into the portfolio, Southwest will hold a workshop with the parties to that docket.

1 **AFFIRMATION OF VALERIA ANNIBALI**

2 Pursuant to NAC 703.710, Valeria Annibali affirms and declares the following:

- 3 1. I am over 18 years of age and am competent to testify to facts stated below which
4 are based upon my personal knowledge.
- 5 2. That I am the person identified in the foregoing prepared testimony, including,
6 where applicable, any exhibits.
- 7 3. That such testimony and exhibits were prepared by me or under my direction.
- 8 4. That the information appearing in my testimony and exhibits are true to the best
9 of my knowledge and belief and that if I were asked the questions stated therein
10 under oath, my answers would be the same.
- 11 5. Pursuant to NRS 53.045, I declare under penalty of perjury under the law of the
12 State of Nevada that the foregoing is true and correct.

13 EXECUTED and DATED this 14 day of November, 2024

14
15 

16
17 _____
18 VALERIA ANNIBALI

IN THE MATTER OF
SOUTHWEST GAS CORPORATION
DOCKET NO. 24-11____

PREPARED DIRECT TESTIMONY
OF
SARITA B. RAJEWALE

ON BEHALF OF
SOUTHWEST GAS CORPORATION

November 14, 2024

Table of Contents
of
Prepared Direct Testimony
of
Sarita B. Rajewale

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Appendix A – Summary of Qualifications of Sarita B. Rajewale

Exhibit No.__(SBR-1)

Exhibit No.__(SBR-2)

Exhibit No.__(SBR-3)

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Prepared Direct Testimony
of
SARITA B. RAJEWALE

I. INTRODUCTION

Q. 1 Please state your name and business address.

A. 1 My name is Sarita B. Rajewale, and my business address is 8360 South Durango Drive, Las Vegas, Nevada 89113.

Q. 2 By whom and in what capacity are you employed?

A. 2 I am employed by Southwest Gas Corporation (Southwest Gas or Company) in the Treasury Services department. My title is Manager.

Q. 3 Please summarize your educational background and relevant business experience.

A. 3 My educational background and relevant business experience are summarized in Appendix A to this testimony.

Q. 4 Have you previously testified before any regulatory commission?

A. 4 Yes. I have previously provided written testimony to the Public Utilities Commission of Nevada (PUCN or Commission) and the California Public Utilities Commission.

Q. 5 What is the purpose of your prepared direct testimony in this proceeding?

A. 5 I sponsor the calculation of the weighted Average Variable Interest Rate (AVIR) and the monthly deferred Variable Interest Expense balance under the Variable Interest Expense Recovery (VIER) mechanism for Southwest Gas' Southern Nevada rate jurisdiction.

1 **Q. 6 Please summarize your prepared direct testimony.**

2 A. 6 My prepared direct testimony consists of the following key issues:

- 3 • An overview of the Company's VIER mechanism.
- 4 • A review of the prior AVIR established in Docket No. 23-09012.
- 5 • The calculation of the new AVIR for the test period ended September 30,
- 6 2024.
- 7 • The accumulated deferred interest (ADI) expense balance for the month
- 8 ended September 30, 2024.
- 9 • The estimated customer savings achieved under the VIER mechanism.

10 **II. OVERVIEW OF THE COMPANY'S VIER MECHANISM**

11 **Q. 7 Please provide an overview of the Company's VIER mechanism.**

12 A. 7 In Docket No. 04-03011, the Commission approved the Company's request for a
13 VIER mechanism, as defined in Nevada Administrative Code (NAC) 704.210
14 through 704.222, for Southwest Gas' Clark County, Nevada variable interest rate
15 industrial development revenue bonds (IDRBs) in the amount of \$100 million
16 (gross principal). The VIER mechanism adjusts for changes in the AVIR during
17 the interim period between general rate case proceedings. In addition, the VIER
18 amortizes the ADI balance, which results from the difference between the
19 authorized and actual interest expense for the variable rate debt under the VIER
20 mechanism. The Company implemented the VIER mechanism in September 2004
21 and has filed periodic updates to reflect changes in variable interest rates pursuant
22 to the VIER mechanism.¹ In the Company's last six general rate cases, Docket
23 Nos. 09-04003, 12-04005, 18-05031, 20-02023, 21-09001 and 23-09012, the
24 AVIR was reset. In general rate case Docket No. 12-04005, the Company
25 requested and was granted authority to include an incremental \$50 million of
26

27 ¹ Docket Nos. 06-05019, 07-05015, 08-05008, 10-06008, 11-06003, 13-06006, 14-06004, 15-06007, 16-06003, 17-06002, 18-06005, 19-06003, 20-05028, 21-11011, and 22-11017.

1 variable rate IDRBs in the VIER mechanism.²

2 **III. REVIEW OF PRIOR AVIR ESTABLISHED IN DOCKET NO. 23-09012**

3 **Q. 8 Please describe the development of the prior AVIR for the Company's**
4 **Southern Nevada rate jurisdiction established in Docket No. 23-09012.**

5 A. 8 The certification period for Docket No. 23-09012 ended November 30, 2023. The
6 12-month weighted AVIR for the Clark County variable rate IDRBs as of November
7 30, 2023, was 0.3814 percent. Exhibit No.__(SBR-1) displays the calculation of
8 the prior AVIR.

9 **IV. NEW AVIR CALCULATION FOR TEST PERIOD ENDED SEPTEMBER 30, 2024**

10 **Q. 9 Please describe the development of the new AVIR for the Company's**
11 **Southern Nevada rate jurisdiction for the test period in this proceeding.**

12 A. 9 The test period in this proceeding is the twelve months ended September 30,
13 2024. The 12-month weighted AVIR for the Clark County variable rate IDRBs as
14 of September 30, 2024, was 0.4025 percent. Exhibit No.__(SBR-1) displays the
15 calculation of the AVIR.

16 The effective cost rate of the variable rate Clark County IDRBs was 4.91
17 percent on September 30, 2024. The monthly and average effective rate
18 calculation for the test period is provided as Exhibit No.__(SBR-2). The variable
19 rate IDRBs have been credit enhanced with standby letters of credit. The fees
20 associated with the letters of credit are included to determine the effective cost.

21 **V. DEFERRED INTEREST EXPENSE**

22 **Q. 10 Please provide an overview of the monthly deferred variable interest**
23 **calculation, associated carrying charges, amortization revenues, and the**
24 **resulting ADI balance for the test period in this proceeding.**

25 A. 10 A summary of the monthly amounts of deferred variable interest expense, related
26 carrying charges, and amortization revenues for the period October 2023 through
27

² Second Modified Final Order in Docket No.12-04005, at pp. 26-27.

1 September 2024 are displayed in Exhibit No.__(SBR-3). The monthly amount of
2 deferred interest expense is calculated as the difference between the monthly
3 authorized Clark County IDR variable interest expense established in Docket
4 Nos. 23-09012 and 22-11017, and the actual monthly interest expense incurred.
5 The deferred variable interest expense balance receives a carrying charge based
6 on the Company's overall authorized rate of return as specified by NAC 704.220.
7 The monthly carrying charge is computed by multiplying the monthly average of
8 the accumulated deferred variable interest expense balance by one-twelfth the
9 overall authorized rate of return, adjusted for federal income tax applicable to the
10 equity component of the return, multiplied by one minus the tax rate.

11 For the time period of October 2023 through April 2024, the monthly
12 amortization expenses are calculated by multiplying the monthly billing units by
13 the amortization rate of (\$0.00504) per therm, which was established in Docket
14 No. 22-11017. For the time period of May 2024 through September 2024, the
15 monthly amortization expenses are calculated by multiplying the monthly billing
16 units by the amortization rate of \$0.00878 per therm, which was established in
17 Docket No. 23-11017. The accumulated deferred variable interest expense
18 balance on September 30, 2024 was an under-recovery balance of \$9,851,012.

19 **VI. ESTIMATED CUSTOMER SAVINGS UNDER VIER MECHANISM**

20 **Q. 11 Please quantify the benefits of the variable rate debt under the VIER**
21 **mechanism versus if the Company had issued the same debt at a fixed rate.**

22 A. 11 The \$100 million of 2003 Clark County Series A&B IDRBs under the VIER
23 mechanism was issued March 25, 2003. At the same time, the Company also
24 issued \$30 million of the 2003 Clark County Series C IDRBs at a fixed rate. Based
25 on the coupon rate of the 2003 Series C IDRBs and associated debt costs, it is
26 estimated that a similar fixed-rate alternative for the 2003 Series A&B IDRBs
27 would have resulted in an effective cost of 5.91 percent. The \$50 million of the

1 2009 Clark County Series A IDRBs were issued December 9, 2009 using a
2 variable interest rate. At that time, the Company's underwriters indicated a fixed
3 rate alternative of 5.89 percent. Based on the weighted average between the fixed-
4 rate alternatives (5.91 percent and 5.89 percent) and the actual effective variable
5 rate (2.22 percent), customers have saved approximately \$100.9 million in
6 cumulative revenue requirements for the debt covered by the VIER mechanism.

7 **Q. 12 Does this conclude your prepared direct testimony?**

8 A. 12 Yes.

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SUMMARY OF QUALIFICATIONS
Sarita B. Rajewale, Ph.D., MBA, CTP

I graduated from University of Nevada, Reno with a Ph.D. in Engineering. I also attained my Master's in business administration with a concentration in finance from University of Nevada, Las Vegas.

I joined Southwest Gas Corporation as a Treasury Analyst in January 2016. I was eventually promoted to Senior Analyst, Supervisor and Manager of Treasury Services in May 2019, March 2020, and June 2022 respectively. My primary responsibility is overseeing the Company's cash management operations. I also oversee debt related compliance matters.

Prior to joining Southwest Gas Corporation, I worked as a Finance Teaching Assistant at University of Nevada, Las Vegas from August 2013 – May 2015. My primary responsibility was teaching corporate finance to undergraduate students and assist faculty in financial data modeling and statistical data analysis for research.

Prior to working at University of Nevada, Las Vegas, I worked as a Research Assistant in an Engineering lab at University of Nevada, Reno from August 2007 – Jan 2012. My primary responsibility was collaborating with multiple departments at UNR and develop an instrument and perform data analysis to measure performance of the instrument.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM
WEIGHTED AVERAGE VARIABLE INTEREST RATE ("AVIR") CALCULATION**

Line No.	Description (a)	Amount (b)	Line No.
<u>AVIR(new) - Certification Period Ended November 30, 2023</u>			
1	Average Net Proceeds Variable Interest IDRBs[1]	\$ 145,688,767	1
2	Authorized Rate Base[2]	\$ 1,780,756,444	2
3	Percent Variable Interest IDRBs	8.1813%	3
4	Average Effective Cost Variable Interest IDRBs[3]	4.6615%	4
5	AVIR (prior)	<u>0.3814%</u>	5
<u>AVIR (new) - Test Period Ended September 30, 2024</u>			
6	Average Net Proceeds Variable Interest IDRBs[4]	\$ 146,049,911	6
7	Authorized Rate Base[2]	\$ 1,780,756,444	7
8	Percent Variable Interest IDRBs	8.20%	8
9	Average Effective Cost Variable Interest IDRBs[5]	4.91%	9
10	AVIR (new)	<u>0.4025%</u>	10

AVIR = Average Net Proceeds Variable Rate IDRB Debt / Authorized Rate Base X Effective
Cost Variable Rate IDRB Debt

[1] Workpaper SBR-1, Sh 6, Ln 1, Col (b)

[2] Authorized Rate Base for Southern Nevada, PUCN Decision for Docket No. 23-09012

[3] Workpaper SBR-1, Sh 6, Ln 4, Col (b)

[4] Exhibit No._(SBR-2), Ln 13, Col (d)

[5] Exhibit No._(SBR-2), Ln 13, Col (e)

New monthly authorized interest expense = \$1,780,756,444 x 0.4025% /12 = \$597,241

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM
WEIGHTED AVERAGE VARIABLE INTEREST RATE ("AVIR") - NEW
FOR THE TWELVE MONTHS ENDED SEPTEMBER 2024

Line No.	Year (a)	Month (b)	Monthly Interest [1] (c)	Net Proceeds [2] (d)	Effective Rate [3] (e)	Authorized Rate Base [4] (f)	AVIR [5] (g)	Line No.
1	2023	October	\$ 635,256	\$ 145,856,215	5.23%	\$ 1,780,756,444	0.4281%	1
2	2023	November	\$ 596,262	\$ 145,899,341	4.90%	\$ 1,780,756,444	0.4018%	2
3	2023	December	\$ 618,625	\$ 145,942,466	5.09%	\$ 1,780,756,444	0.4169%	3
4	2024	January	\$ 555,643	\$ 145,985,591	4.57%	\$ 1,780,756,444	0.3744%	4
5	2024	February	\$ 563,641	\$ 146,028,716	4.63%	\$ 1,780,756,444	0.3798%	5
6	2024	March	\$ 599,947	\$ 146,071,841	4.93%	\$ 1,780,756,444	0.4043%	6
7	2024	April	\$ 636,131	\$ 146,114,966	5.22%	\$ 1,780,756,444	0.4287%	7
8	2024	May	\$ 651,845	\$ 146,158,092	5.35%	\$ 1,780,756,444	0.4393%	8
9	2024	June	\$ 560,435	\$ 146,201,217	4.60%	\$ 1,780,756,444	0.3777%	9
10	2024	July	\$ 548,403	\$ 146,244,342	4.50%	\$ 1,780,756,444	0.3696%	10
11	2024	August	\$ 599,004	\$ 146,287,467	4.91%	\$ 1,780,756,444	0.4037%	11
12	2024	September	\$ 601,701	\$ 145,808,674	4.95%	\$ 1,780,756,444	0.4055%	12
13	12-Month Average		\$ 597,241	\$ 146,049,911	4.91%	\$ 1,780,756,444	0.4025%	13

[1] Workpaper SBR-1, Sheet 2, Col (f)

[2] Workpaper SBR-2, Sheet 2, Col (l)

[3] Effective Rate = (Column (c) X 12) / Column (d) = (Monthly Interest X 12) / Net Proceeds.

[4] Authorized Rate Base for Southern Nevada, PUCN Decision for Docket No. 23-09012.

[5] AVIR = (Column (d) / Column (f)) X Column (e) = ((Net Proceeds / Authorized Rate Base) X Effective Rate).

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM
MONTHLY DEFERRED VARIABLE INTEREST EXPENSE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 2024

Line No.	Year (a)	Month (b)	Beginning Balance (c)	Deferred Interest [1] (d)	Accrued Interest Inc/(Exp) [2] (e)	Amortization Expense (Revenue) [3] (f)	Ending Balance (g)	Line No.
1	2023	October	\$ 6,176,694	\$ 413,997	\$ 32,670	\$ 172,657	\$ 6,796,017.26	1
2	2023	November	6,796,017	375,003	35,838	227,882	7,434,740.53	2
3	2023	December	7,434,741	397,367	39,434	352,261	8,223,802.00	3
4	2024	January	8,223,802	334,385	43,606	489,793	9,091,585.44	4
5	2024	February	9,091,585	342,383	47,862	431,708	9,913,537.83	5
6	2024	March	9,913,538	378,688	51,864	336,767	10,680,563.88	6
7	2024	April	10,680,564	70,190	59,605	254,777	11,065,430.40	7
8	2024	May	11,065,430	85,904	60,624	(159,945)	11,052,012.80	8
9	2024	June	11,052,013	(5,507)	59,740	(363,367)	10,742,878.89	9
10	2024	July	10,742,879	(17,539)	57,974	(375,527)	10,407,786.85	10
11	2024	August	10,407,787	33,062	56,301	(364,641)	10,132,508.70	11
12	2024	September	10,132,508.70	35,759	54,775	(372,031)	9,851,011.98	12
13		Total		\$ 2,443,691	\$ 600,293	\$ 630,333		13

[1] Workpaper SBR-1, Sheet 2, Col (h)

[2] Computed by taking the (carrying charge rate) X (the average deferred variable interest expense balance for the month) X (1-staturory income tax rate)

[3] The monthly amortization expense (revenue) is calculated by multiplying the monthly billing units by the amortization rate (2BTGR) of (\$0.00504) for the time period of October 2023 - April 2024 and by 0.00878 for the time period of May 2024 - September 2024, as specified by NAC 704.219

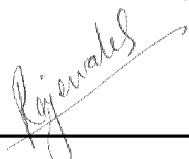
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AFFIRMATION OF SARITA RAJEWALE

Pursuant to NAC 703.710, Sarita Rajewale affirms and declares the following:

1. I am over 18 years of age and am competent to testify to facts stated below which are based upon my personal knowledge.
2. That I am the person identified in the foregoing prepared testimony, including, where applicable, any exhibits.
3. That such testimony and exhibits were prepared by me or under my direction.
4. That the information appearing in my testimony and exhibits are true to the best of my knowledge and belief and that if I were asked the questions stated therein under oath, my answers would be the same.
5. Pursuant to NRS 53.045, I declare under penalty of perjury under the law of the State of Nevada that the foregoing is true and correct.

EXECUTED and DATED this 14 day of November, 2024



SARITA B. RAJEWALE

**PUBLIC UTILITIES COMMISSION OF NEVADA
DRAFT NOTICE
(Applications, Tariff Filings, Complaints, and Petitions)**

Pursuant to Nevada Administrative Code (“NAC”) 703.162, the Commission requires that a draft notice be included with all applications, tariff filings, complaints and petitions. Please complete and include **ONE COPY** of this form with your filing. (Completion of this form may require the use of more than one page)

A title that describes the relief requested (see NAC 703.160(5)(a)):

Annual Rate Adjustment Application of Southwest Gas Corporation for Authority to Adjust the Variable Interest Expense Recovery Mechanism; Unrecovered Gas Cost Expense Rates; System Shrinkage Rates; Imbalance Commodity and Reservation Charges; Renewable Energy Program Rates; General Revenues Adjustment Rates; Conservation and Energy Efficiency Rates; Mesquite Infrastructure Expansion Rates; Spring Creek Infrastructure Expansion Rates; Contract Transition Adjustment Provision Rates; and to Establish the SGTC Volumetric Charge.

The name of the applicant, complainant, petitioner or the name of the agent for applicant, complainant or petitioner (see NAC 703.160(5)(b)):

Southwest Gas Corporation.

A brief description of the purpose of the filing or proceeding, including, without limitation, a clear and concise introductory statement that summarizes the relief requested or the type of proceeding scheduled **AND** the effect of the relief or proceeding upon consumers (see NAC 703.160(5)(c)):

Southwest Gas seeks an order authorizing it to establish: (1) the Accumulation of Deferred Interest rate in Southern Nevada pursuant to the Variable Interest Expense Recovery mechanism; (2) Unrecovered Gas Cost Expense rates; (3) system Shrinkage Rates for transportation customers; (4) Imbalance Commodity and Reservation Charges used to calculate transportation customer excess imbalance charges; (5) Renewable Energy Program Rates; (6) General Revenues Adjustment rates; (7) Conservation and Energy Efficiency rates; (8) Mesquite Infrastructure Expansion Rates; (9) Spring Creek Infrastructure Expansion Rates; (10) Contract Transition Adjustment Provision Rates; and (11) the SGTC Volumetric Charge.

Additionally, Southwest Gas seeks an order: (i) finding that its gas procurement practices are reasonable; (ii) finding that its gas purchases were reasonable and prudent; (iii) finding that, during the applicable test period, the transportation costs it first incurred and its management and performance of its previously contracted resources were both reasonable and prudent; and (iv) establishing July 1, 2025 as the effective date for the requested rate adjustments.

The overall effect of the proposed rate changes is an increase in annualized revenues of \$21,513,446 or 3.44 percent in Southern Nevada, and an increase in annualized revenues of \$5,546,882 or 4.08 percent in Northern Nevada.

BILL IMPACT

SOUTHERN NEVADA RATE JURISDICTION ANNUAL AVERAGE BILLS	@Current Rate	@Proposed Rate	Change
SG-RS Single-Family Residential	\$58.54	\$61.59	\$3.05
SG-RM Multi-Family Residential	\$34.98	\$36.20	\$1.22
SG-G1 General Gas Service - 1	\$129.36	\$131.82	\$2.46
SG-G2 General Gas Service - 2	\$1,087.45	\$1,128.29	\$40.84
SG-G3 General Gas Service - 3	\$5,178.42	\$5,399.39	\$220.97
SG-G4 General Gas Service - 4	\$48,226.60	\$47,346.46	(\$880.14)

NORTHERN NEVADA RATE JURISDICTION ANNUAL AVERAGE BILLS	@Current Rate	@Proposed Rate	Change
NG-RS Single-Family Residential	\$83.98	\$87.75	\$3.77
NG-RM Multi-Family Residential	\$51.84	\$53.46	\$1.62
NG-G1 General Gas Service - 1	\$151.65	\$160.06	\$8.41
NG-G2 General Gas Service - 2	\$1,289.11	\$1,332.74	\$43.63
NG-G3 General Gas Service - 3	\$7,233.33	\$7,414.51	\$181.18
NG-G4 General Gas Service - 4	\$45,758.89	\$46,379.34	\$620.45

A statement indicating whether a consumer session is required to be held pursuant to Nevada Revised Statute (“NRS”) 704.069(1)¹:

A consumer session is required.

If the draft notice pertains to a tariff filing, please include the tariff number **AND** the section number(s) or schedule number(s) being revised.

Gas Tariff No.	PUCN Sheet No.	Section
7	10	Statement of Rates
7	10A	Statement of Rates
7	11	Statement of Rates
7	11A	Statement of Rates
7	12	Statement of Rates
7	13	Statement of Rates
7	13A	Statement of Rates
7	89	General Revenues Adjustment Provision

¹ NRS 704.069 states in pertinent part:

1. Except as otherwise provided in subsections 9 and 11 of NRS 704.110, the Commission shall conduct a consumer session to solicit comments from the public in any matter pending before the Commission pursuant to NRS 704.061 to 704.110, inclusive, in which:
 - (a) A public utility has filed a general rate application, an application to recover the increased cost of purchased fuel, purchased power, or natural gas purchased for resale, an annual deferred energy accounting adjustment application pursuant to NRS 704.187 or an annual rate adjustment application; and
 - (b) The changes proposed in the application will result in an increase in annual gross operating revenue, as certified by the applicant, in an amount that will exceed \$50,000 or 10 percent of the applicant’s annual gross operating revenue, whichever is less.

Workpapers (NJH-1)

Southern Nevada

RV LEDGER
REV005 THERMS TWELVE MONTH RECAP BY RATE JURISDICTION
Current Period: SEP-24

Code & Cost Element	PERC Activity Rate Code												TOTAL	
	OCT-23	NOV-23	DEC-23	ADU-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24		SEP-24
10,274,797	16,737,722	34,986,929	0	53,228,180	44,215,067	30,341,085	20,341,085	20,341,085	12,954,201	10,753,371	8,637,299	7,869,074	8,987,495	259,295,335
1,719,867	2,435,991	3,821,998	0	5,216,972	4,565,794	3,479,897	2,773,603	2,773,603	2,102,752	1,889,904	1,710,496	1,605,515	1,710,454	33,161,888
11,113,234	9,533,333	9,533,333	0	11,372,944	10,884,000	8,719,000	8,719,000	8,719,000	11,906,953	13,503,275	14,362,795	14,526,989	13,042,000	37,137,765
1,504,046	1,961,103	3,287,377	0	4,569,288	4,148,213	2,874,726	2,226,633	1,664,802	1,467,334	1,322,037	1,259,029	1,350,803	1,350,803	27,635,409
3,426,539	4,426,029	6,170,874	0	7,674,536	7,067,051	5,965,555	4,933,456	3,966,775	3,426,539	3,185,775	3,185,775	3,186,368	3,186,368	56,775,372
1,380,781	1,715,855	2,406,819	0	2,850,062	2,406,819	2,359,812	2,044,440	1,578,733	1,282,288	1,102,478	1,038,622	1,038,622	1,038,622	21,881,385
2,303,405	3,430,562	4,435,232	0	5,435,232	4,435,232	2,750,597	3,065,490	2,406,819	1,889,904	1,710,496	1,605,515	1,504,046	1,504,046	31,481,385
13,804,000	10,811,000	10,996,000	0	10,623,000	9,059,000	8,154,000	7,154,000	6,154,000	9,100,000	13,653,000	13,800,000	11,965,000	11,965,000	51,431,212
1,262,000	1,047,000	1,006,000	0	1,166,000	1,166,000	1,249,000	1,372,000	1,484,000	1,559,000	1,634,000	1,713,000	1,802,000	1,894,000	16,849,000
1,674,000	1,044,000	1,006,000	0	1,133,000	1,133,000	1,249,000	1,372,000	1,484,000	1,559,000	1,634,000	1,713,000	1,802,000	1,894,000	23,212,000
2,896,000	1,666,000	1,006,000	0	1,133,000	1,133,000	1,249,000	1,372,000	1,484,000	1,559,000	1,634,000	1,713,000	1,802,000	1,894,000	23,212,000
6,259,000	26,574,000	40,425,000	0	50,652,000	46,738,000	40,425,000	34,289,000	28,154,000	22,448,000	19,288,000	17,104,000	15,000,000	13,000,000	267,594,000
41,723,000	21,232,000	40,425,000	0	50,652,000	46,738,000	40,425,000	34,289,000	28,154,000	22,448,000	19,288,000	17,104,000	15,000,000	13,000,000	468,436,000
24,165,518	27,466,518	24,374,518	0	26,574,518	21,100,518	23,892,518	23,437,518	22,738,518	24,449,518	23,388,518	24,449,518	23,313,518	23,562,518	288,448,518
522,000	589,000	540,000	0	599,000	540,000	533,000	534,000	540,000	540,000	534,000	534,000	534,000	534,000	6,569,000
129,000	133,000	137,000	0	142,000	137,000	142,000	142,000	142,000	142,000	133,000	133,000	129,000	124,000	1,565,000
5,353,000	7,349,000	22,609,000	0	46,992,000	44,574,000	32,003,000	19,388,000	8,678,000	7,129,000	7,129,000	4,106,000	2,998,000	4,045,000	205,481,000
1,575,000	1,575,000	1,575,000	0	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	16,935,000
11,264,000	13,075,000	16,935,000	0	18,352,000	15,684,000	15,684,000	13,796,000	14,244,000	14,244,000	12,442,000	12,988,000	13,285,000	13,285,000	169,354,000
12,968,000	13,051,000	17,057,000	0	20,786,000	15,708,000	13,813,000	13,112,000	14,244,000	14,244,000	16,216,000	16,812,000	15,522,000	16,935,000	182,521,000
41,782,000	58,715,000	70,222,000	0	109,630,000	177,588,000	147,146,000	128,825,000	118,394,000	118,394,000	128,692,000	116,246,000	110,365,000	133,407,000	1,341,012,000
52,742,000	59,597,000	37,493,000	0	51,305,000	55,988,000	70,751,000	67,143,000	48,916,000	48,916,000	33,593,000	28,458,000	31,995,000	42,987,000	288,448,000
9,468,652	10,502,315	11,089,871	0	12,088,780	10,770,204	11,139,250	9,933,856	9,997,149	9,997,149	8,661,391	8,575,866	8,430,722	8,962,316	1,575,979,000
9,554,492	1,330,466	1,379,368	0	1,330,466	931,001	532,566	1,052,139	950,714	950,714	839,310	1,205,866	1,554,285	1,389,164	27,433,920
16,669,408	16,332,851	12,218,046	0	28,233,636	974,995	4,738,330	9,969,650	23,394,888	24,477,492	32,395,560	42,596,070	32,395,560	29,101,845	241,102,771
2,474,000	2,159,280	2,295,000	0	5,888,660	6,848,660	5,984,890	3,053,000	3,440,568	3,440,568	2,205,000	6,140,690	6,114,970	5,619,690	20,036,003
50,742,349	61,430,727	81,996,540	0	125,418,723	86,608,697	71,545,597	60,417,003	63,077,005	63,077,005	67,140,071	85,403,027	74,086,994	71,542,554	899,409,277
12,099,681	19,200,176	38,849,295	0	58,513,276	48,843,076	33,870,298	23,102,214	15,056,509	15,056,509	12,673,217	10,376,842	9,500,247	10,723,826	292,808,657
1,411,878	1,723,225	2,189,488	0	2,755,969	2,531,766	1,957,437	1,788,001	1,434,794	1,434,794	1,989,318	1,657,991	1,545,598	1,657,991	33,161,888
1,642,037	1,598,646	1,681,081	0	1,655,342	1,755,175	1,701,957	1,633,833	1,614,467	1,614,467	1,552,373	1,530,147	1,491,193	1,457,560	30,403,920
6,258,000	26,574,000	40,425,000	0	26,574,000	21,067,000	22,418,000	24,289,000	24,418,000	24,418,000	23,082,000	23,082,000	23,001,000	25,678,000	267,564,000
534,945	1,562,722	1,080,755	0	1,042,561	1,065,475	1,001,508	1,063,010	1,083,779	1,083,779	1,181,405	1,185,912	1,227,212	1,215,776	13,245,060
8,908,479	11,970,955	15,740,344	0	19,478,058	18,271,356	14,736,464	12,879,870	10,431,773	10,431,773	10,073,008	8,458,939	8,377,634	8,472,784	147,743,704
16,760,000	19,987,000	21,255,000	0	21,255,000	18,271,356	15,740,344	13,156,000	11,526,000	11,526,000	12,763,000	13,156,000	12,763,000	13,156,000	585,384,000
29,717,429	30,239,809	27,194,646	0	47,358,922	19,411,597	22,880,278	24,395,451	37,563,297	37,563,297	44,429,083	66,554,120	56,196,400	52,330,510	458,271,532
29,717,429	30,239,809	27,194,646	0	47,358,922	19,411,597	22,880,278	24,395,451	37,563,297	37,563,297	44,429,083	66,554,120	56,196,400	52,330,510	458,271,532

Therms by Revenue Account	
480000 2501	19,200,176
480000 TOTAL	19,200,176
48100 2503	1,411,878
48100 TOTAL	1,411,878
48100 2506	1,642,037
48100 TOTAL	1,642,037
48100 2509	6,258,000
48100 TOTAL	6,258,000
48100 2510	534,945
48100 TOTAL	534,945
48200 2525	16,760,000
48200 TOTAL	16,760,000
48930 2525	29,717,429
48930 TOTAL	29,717,429

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Page: 2

RV LEDGER
REV095 THERMS TWELVE MONTH RECAP BY RATE JURISDICTION
Current Period: SEP-24

Agency: USD	RD=0521 (SOUTHERN NEVADA RATE JURISDICTION)													
PERC Activity Rate Code	OCT-23	NOV-23	DEC-23	ADJ-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
Total Therms by Revenue Account	50,742,349	61,430,727	81,996,540	0	125,418,723	86,608,697	71,545,587	60,417,003	63,077,005	67,140,071	85,403,027	74,086,394	71,542,554	899,409,277

RV LEDGER
REV095 CUSTOMERS TWELVE MONTH RECAP BY RATE JURISDICTION
Current Period: SEP-24

PERC Activity Rate Code	OCT-23	NOV-23	DEC-23	ADJ-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
563,433	564,432	566,061	0	566,928	569,133	568,777	569,800	569,269	569,890	570,594	571,410	572,122	572,929	6,823,738
129,049	129,201	129,602	0	129,807	130,121	130,350	130,402	130,477	130,402	130,550	130,792	130,517	130,478	1,560,866
2502	25	24	0	24	24	24	24	24	24	24	24	24	25	251,767
2503	25	24	0	24	24	24	24	24	24	24	24	24	25	20,942
2504	20,800	21,075	0	21,149	21,149	21,141	20,955	21,108	20,957	20,957	20,956	20,949	20,942	45,889
2506	3,795	3,805	0	3,872	3,883	3,875	3,877	3,867	3,811	3,809	3,811	3,790	3,754	3,385
2507	271	274	0	282	285	286	289	284	285	285	287	288	284	3,385
2508	51	54	0	54	54	51	49	54	48	48	48	52	50	664
2509	9	9	0	9	9	9	9	9	9	9	9	9	9	106
2510	2	2	0	2	2	2	2	2	2	2	2	2	2	24
2511	3	3	0	3	3	3	3	3	3	3	3	3	3	36
2512	2	2	0	2	2	2	2	2	2	2	2	2	2	24
2513	4	4	0	4	4	4	4	4	4	4	4	4	4	48
2517	1	1	0	1	1	1	1	1	1	1	1	1	1	12
688	707	681	0	664	650	651	664	649	650	650	653	653	657	8,003
2519	5	5	0	5	5	5	5	5	5	5	5	5	5	60
2520	1	1	0	1	1	1	1	1	1	1	1	1	1	12
2521	729	746	0	774	794	805	844	859	881	881	891	914	927	9,913
2522	12	12	0	12	12	12	12	12	12	12	12	12	12	158
2523	14	13	0	13	13	13	13	13	13	13	13	16	16	166
2526	3	3	0	3	3	3	3	3	3	3	3	3	3	39
2527	1	1	0	1	1	1	1	1	1	1	1	1	1	12
3008	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9251	1	1	0	1	1	1	1	1	1	1	1	1	1	12
9252	1	1	0	1	1	1	1	1	1	1	1	1	1	12
9253	21	21	0	21	21	21	21	21	21	21	21	21	21	252
9254	120	116	0	119	120	119	111	123	123	123	125	124	125	1,443
9255	3	3	0	3	3	3	3	3	3	3	3	3	3	36
9256	5	7	0	5	4	7	4	5	4	7	7	7	6	69
9261	1	1	0	1	1	1	1	1	1	1	1	1	1	12
9262	2	2	0	2	2	2	2	2	2	2	2	2	2	24
Total Customers by Rate Code	718,896	720,263	722,565	0	723,715	725,348	726,149	726,809	727,226	727,954	728,661	729,553	730,187	8,707,326
Customers by Revenue Account	693,907	695,081	697,109	0	698,179	699,756	700,541	701,238	701,814	702,595	703,302	704,216	704,902	8,402,610
48000 2501	63,727	63,727	63,727	0	63,727	63,727	63,727	63,727	63,727	63,727	63,727	63,727	63,727	764,616
48100 2502	24,722	24,938	25,138	0	25,162	25,350	25,386	25,595	25,584	25,685	25,684	25,661	25,602	301,467

RV LEDGER
REV095 CUSTOMERS TWELVE MONTH RECAP BY RATE JURISDICTION
Current Period: SEP-24

PERC Activity Rate Code	OCT-23	NOV-23	DEC-23	ADU-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
48100 2503	68	69	70	0	76	69	71	70	73	72	70	73	71	692
48100 2506	21	21	21	0	21	21	21	21	21	21	21	21	21	210
48100 2509	21	21	21	0	21	21	21	21	21	21	21	21	21	210
48100 2510	5	6	6	0	5	6	6	6	6	6	6	6	6	62
48100 TOTAL	24,818	25,016	25,287	0	25,366	25,450	25,436	25,396	25,256	25,184	25,181	25,160	25,109	302,659
48200 2518	2	2	3	0	2	2	2	2	2	2	2	2	2	25
48200 TOTAL	169	164	166	0	168	170	170	173	184	173	176	175	174	2,082
48300 2508	169	164	166	0	168	170	170	173	184	173	176	175	174	2,082
48300 TOTAL	169	164	166	0	168	170	170	173	184	173	176	175	174	2,082
TOTAL Customers by Revenue Account	718,896	720,263	722,565	0	723,715	725,348	726,149	726,809	727,226	727,954	728,661	729,553	730,187	8,707,326

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BILLING DETERMINANTS
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Rate Code (c)	Total Volumes (d)	Annual Number of Bills (e)	Line No.
1	Single-Family Residential Gas Service	SG-RS	2501/2521	259,500,816	6,833,651	1
2	Multi-Family Residential Gas Service	SG-RM	2502	33,061,888	1,560,866	2
3	Air Conditioning Residential Gas Service	SG-RAC	2503	137,765	291	3
4	General Gas Service - 1	SG-G1	2504/2524	27,713,344	251,986	4
5	General Gas Service - 2	SG-G2	2505/2525	56,944,726	46,047	5
6	General Gas Service - 3	SG-G3	2506	22,063,906	3,424	6
7	General Gas Service - 4	SG-G4	2507/2508	40,551,730	692	7
8	General Gas Service - 5	SG-G5		0	0	
9	General Gas Service - 6	SG-G6		0	0	9
10	Air Conditioning Gas Service	SG-AC				10
11	SG-AC		2509	131,212	106	11
12	SG-AC (SG-G2 BSC)		2510	16,849	24	12
13	SG-AC,SG-G1 Winter		2511	23,212	36	13
14	SG-AC,SG-G2 Winter		2512	23,192	24	14
15	Water Pumping Gas Service	SG-WP	2513	267,564	12	15
16	Gas Service for Compression on Customer's Premises	SG-CNG				16
17	Residential		2515	0	0	17
18	Non-Residential		2516	404,523	39	18
19	Street and Outdoor Lighting Gas Service	SG-L		297,018	8,095	19
20	Total Sales			<u>441,137,745</u>	<u>8,705,293</u>	20
21	Full Margin			217,104,790	2,204	
22	Negotiated Contract			248,270,000	77	22
23	Total Transportation			<u>465,374,790</u>	<u>2,281</u>	23
24	Total Sales and Transportation			<u>906,512,535</u>	<u>8,707,574</u>	24
25	Total Transportation Volumes			465,374,790		25
26	Shrinkage Exempt			244,877,810		26
27	High Pressure (excludes exempt)			160,918,721		27
28	Low Pressure			59,578,259		28

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SEASONAL VOLUMES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Month/Year (a)	Single-Family Residential Gas Service (b)		Multi-Family Residential Gas Service (c)		General Gas Service - 1 (f)		General Gas Service - 2 (g)		General Gas Service - 3 (h)		General Gas Service - 4 (i)		Line No.
		Volumes	Customers	Volumes	Customers	Volumes	Customers	Volumes	Customers	Volumes	Customers	Volumes	Customers	
1	Oct-2023	10,280,140	564,162	1,798,867	129,049	1,509,282	20,641	3,473,803	3,803	1,393,749	274	2,461,017	57	1
2	Nov-2023	16,745,071	565,178	2,435,991	129,201	1,967,128	20,818	4,441,204	3,807	1,728,906	274	3,752,355	61	2
3	Dec-2023	35,009,438	566,820	3,821,998	129,602	3,294,148	21,090	6,187,829	3,817	2,423,876	277	3,975,932	60	3
4	Jan-2024	53,275,172	567,702	5,216,967	129,807	4,577,079	21,093	7,692,888	3,884	2,916,366	285	4,237,728	61	4
5	Feb-2024	44,259,641	568,927	4,565,754	130,141	4,157,119	21,167	7,082,713	3,896	2,895,770	288	4,074,812	57	5
6	Mar-2024	30,373,108	569,532	3,479,887	130,350	2,884,160	21,159	5,982,183	3,888	2,373,625	289	3,473,969	57	6
7	Apr-2024	20,360,613	570,103	2,723,603	130,477	2,234,656	21,127	5,007,252	3,880	2,057,552	287	3,534,903	60	7
8	May-2024	12,932,879	570,749	1,889,904	130,402	1,672,086	21,014	4,087,340	3,850	1,689,377	293	3,014,137	57	8
9	Jun-2024	10,760,737	571,385	1,710,496	130,550	1,474,516	20,977	3,549,100	3,822	1,298,504	289	3,630,984	56	9
10	Jul-2024	8,641,405	572,301	1,710,496	130,292	1,326,067	20,974	3,198,063	3,824	1,119,290	290	2,766,049	54	10
11	Aug-2024	7,871,072	573,036	1,605,515	130,517	1,262,768	20,967	3,042,694	3,806	1,154,344	291	2,870,182	57	11
12	Sep-2024	8,991,540	573,756	1,710,154	130,478	1,354,335	20,959	3,199,657	3,770	1,112,547	287	2,759,662	55	12
13	Total	259,500,816	8,833,651	33,061,868	1,560,866	27,713,344	251,986	56,944,726	46,047	22,063,906	3,424	40,551,730	692	13
14	Winter	200,023,043	3,408,262	22,244,200	779,578	19,114,290	126,454	36,394,069	23,172	14,396,095	1,700	23,049,699	356	14
15	Summer	59,477,773	3,425,389	10,817,688	781,288	8,599,054	125,532	20,550,657	22,875	7,667,811	1,724	17,502,031	336	15
16	Average Summer	17		14		69		898		4,448		52,089		16
17	Annual Average	38		21		110		1,237		6,444		58,601		17
18	Average Winter	59		29		151		1,571		8,468		64,746		18

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF LOST AND UNACCOUNTED FOR GAS 0.3 PERCENT SHRINKAGE FACTOR
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Volumes (b)	Line No.
1	0.3 Percent Shrinkage Factor	0.30%	1
2	Total Sales and Transportation Volumes [1]	906,512,535	2
3	Less: Contractually Exempt Volumes [2]	244,877,810	3
4	Net Sales and Transportation Volumes	661,634,725	4
5	Gross-up of Net Sales and Transportation Volumes (Ln 4 x (1- Ln 1))	663,625,602	5
6	Calculated LUFG Volumes (Ln 5 - Ln 4)	1,990,877	6

[1] Workpapers (NJH-1), Sheet 3. Volumes for the Twelve Months Ended September 30, 2024.

[2] Workpapers (NJH-1), Sheet 8. Volumes for the Twelve Months Ended September 30, 2024.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MAINS AND SERVICES ALLOCATION FOR PURPOSES OF THE SHRINKAGE RATES CALCULATION**

Line No.	Mains and Services (a)	Total Miles [1] (b)	Percent (c)	Line No.
1	125 psig and greater	564	4.15%	1
2	Less than 125 psig	13,041	95.85%	2
3	Total	<u>13,606</u>	<u>100.00%</u>	3

[1] Data extracted from the ESRI Extractions performed on October 16, 2024.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
HIGH PRESSURE CUSTOMERS & VOLUMES (SCHEDULED VOLUMES)
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Contract # (a)	Volumes (b)	Line No.
1	Total Transportation Volumes	<u>465,374,790</u>	1
2	21001	3,219,820	2
3	21002	4,936,460	3
4	21006	8,284,990	4
5	21009	5,770,850	5
6	21010	4,573,450	6
7	21011	5,474,300	7
8	21015	74,474	8
9	21017	28,981,780	9
10	21024	33,957,340	10
11	21025	815,420	11
12	21029	0	12
13	21030	20,079,950	13
14	21038	1,992,033	14
15	21040	886,380	15
16	21046	768,900	16
17	21047	845,140	17
18	21056	5,344,190	18
19	21077	2,854,810	19
20	21079	2,636,060	20
21	21080	1,702,020	21
22	21085	1,324,930	22
23	21132	2,241,080	23
24	21137	5,337,210	24
25	21145	701,970	25
26	21172	6,485,432	26
27	21179	4,938,320	27
28	21240	1,949,049	28
29	21253	1,007,870	29
30	21913	201,850	30
31	21271	140,453	31
32	21016 (Negotiated)	0	32
33	21023 (Negotiated)	2,392,860	33
34	21024 (Negotiated)	18,000	34
35	21075 (Negotiated)	981,330	35
36	21088 (Negotiated)	<u>0</u>	36
37	High Pressure Volumes (excludes exempt)	<u>160,918,721</u>	37
38	Shrinkage Exempt Volumes	<u>244,877,810</u>	38
39	Low Pressure Volumes	<u>59,578,259</u>	39

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEGOTIATED CONTRACT CUSTOMERS
TOTAL VOLUMES & SHRINKAGE EXEMPT VOLUMES (SCHEDULED)
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

Line No.	Customer No.	Pipe (b)	Oct-23 (c)	Nov-23 (d)	Dec-23 (e)	Jan-24 (f)	Feb-24 (g)	Mar-24 (h)	Apr-24 (i)	May-24 (j)	Jun-24 (k)	Jul-24 (l)	Aug-24 (m)	Sep-24 (n)	Total Volumes (o)	Percent of Total Volumes (p)	Shrinkage Exempt Vols (q)	Line No.
1	21016	KERN	2,601,000	1,620,000	2,256,000	5,663,390	1,910,000	1,125,000	2,680,000	3,082,000	10,794,600	22,597,660	16,423,950	13,324,000	84,077,600	100.00%	84,077,600	1
2		TWPL	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	2
3	21023	KERN	0	957,440	1,917,590	2,956,730	2,696,490	2,953,330	1,794,330	2,122,560	3,091,890	5,496,310	5,550,990	5,465,000	35,002,660	93.60%	35,002,660	3
4		TWPL	0	0	0	0	0	0	0	0	2,391,700	1,160	0	0	2,392,860	6.40%	0	4
5		EPNG	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	5
6	21024	KERN	42,000	1,668,350	4,473,500	0	0	0	0	0	0	0	0	0	6,183,850	99.71%	6,183,850	6
7		TWPL	0	0	18,000	0	0	0	0	0	0	0	0	0	18,000	0.29%	0	7
8		EPNG	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	8
9	21075	KERN	15,307,290	10,134,920	3,360,600	16,798,780	5,474,860	660,000	5,495,320	0	3,477,000	10,555,940	7,165,120	6,529,580	84,959,410	98.86%	84,959,410	9
10		TWPL	884,160	97,170	0	0	0	0	0	0	0	0	0	0	981,330	1.14%	0	10
11		EPNG	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	11
12	21088	KERN	3,308,000	5,210,000	6,757,000	4,794,000	1,168,000	0	0	110,400	2,269,890	3,945,000	3,285,500	3,826,500	34,654,290	100.00%	34,654,290	12
13		TWPL	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	13
14	Total		22,142,450	19,667,880	18,782,690	30,212,900	11,249,350	4,738,330	9,969,650	5,314,960	22,025,080	42,596,070	32,405,560	29,145,080	248,270,000		244,877,810	14

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
FULL MARGIN TRANSPORTATION VOLUMES (SCHEDULED) BY RATE SCHEDULE
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Oct-23 (c)	Nov-23 (d)	Dec-23 (e)	Jan-24 (f)	Feb-24 (g)	Mar-24 (h)	Apr-24 (i)	May-24 (j)	Jun-24 (k)	Jul-24 (l)	Aug-24 (m)	Sep-24 (n)	Total (o)
1	General Gas Service - 1	SG-G1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	General Gas Service - 2	SG-G2	52,595	58,441	37,748	51,287	56,162	70,869	66,472	51,229	29,503	28,047	33,044	39,607	575,004
3	General Gas Service - 3	SG-G3	147,936	149,824	177,657	184,567	174,994	179,066	169,641	156,512	122,892	115,661	127,188	129,135	1,835,073
4	General Gas Service - 4	SG-G4	9,458,991	10,188,664	11,090,989	12,173,131	10,721,172	11,377,511	10,050,018	9,608,731	8,660,715	8,573,166	8,825,333	8,987,469	119,715,900
5	General Gas Service - 5	SG-G5	0	0	0	0	0	0	0	0	2,205,000	6,140,690	6,114,970	5,619,290	20,079,950
6	General Gas Service - 6	SG-G6	2,474,000	2,159,280	2,295,000	5,888,660	6,848,650	5,984,890	3,063,000	3,452,000	8,079,000	7,894,620	7,546,020	7,264,000	62,939,120
7	Small Electric Generation Gas Service	SG-EG	952,618	1,322,731	1,375,196	893,555	582,432	532,484	1,052,139	913,188	839,310	1,205,866	1,144,285	1,145,929	11,959,743
8	Total		13,086,140	13,878,940	14,976,600	19,191,200	18,383,410	18,144,830	14,391,270	14,181,660	19,936,420	23,958,050	23,790,840	23,185,430	217,104,790

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
FULL MARGIN TRANSPORTATION NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Oct-23 (c)	Nov-23 (d)	Dec-23 (e)	Jan-24 (f)	Feb-24 (g)	Mar-24 (h)	Apr-24 (i)	May-24 (j)	Jun-24 (k)	Jul-24 (l)	Aug-24 (m)	Sep-24 (n)	Total (o)
1	General Gas Service - 1	SG-G1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	General Gas Service - 2	SG-G2	14	13	11	13	10	14	10	10	10	10	10	10	135
3	General Gas Service - 3	SG-G3	30	29	27	30	25	29	25	25	25	25	25	25	320
4	General Gas Service - 4	SG-G4	165	163	140	163	119	167	122	122	125	124	125	125	1,660
5	General Gas Service - 5	SG-G5	0	0	0	0	0	0	0	0	3	1	1	3	8
6	General Gas Service - 6	SG-G6	6	6	2	3	3	9	3	3	3	3	3	3	47
7	Small Electric Generation Gas Service	SG-EG	4	4	3	4	2	4	2	2	3	2	2	2	34
8	Total		219	215	183	213	159	223	162	162	169	165	166	168	2,204

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DELIVERIES (THERMS) AND CUSTOMERS APPROVED IN DOCKET NO. 23-08012**

Line No.	Description	Dec 2022	Jan 2022	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	<u>Single-Family Residential Gas Service</u>														1
2	Sales	38,923,869	55,329,689	42,589,789	32,413,565	17,931,342	13,715,516	12,332,645	9,842,131	8,723,534	9,068,191	10,276,512	15,984,578	287,131,351	2
3	Customers	565,178	565,178	565,178	565,178	565,178	565,178	565,178	565,178	565,178	565,178	565,178	565,178	6,782,136	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	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	\$ 0.61574	6
7	Monthly Margin Per Customer	\$ 30,070,905	\$ 40,172,625	\$ 32,528,159	\$ 26,062,245	\$ 17,144,967	\$ 14,549,114	\$ 13,697,625	\$ 12,164,116	\$ 11,475,351	\$ 11,687,570	\$ 12,451,382	\$ 15,946,266	\$ 237,730,627	7
8	Proposed Monthly Margin Per Customer	\$ 53.21	\$ 71.08	\$ 57.20	\$ 46.11	\$ 30.34	\$ 25.74	\$ 24.24	\$ 21.52	\$ 20.30	\$ 20.68	\$ 22.00	\$ 28.21	\$ 420.63	8
9	Proposed Monthly Margin Per Customer	\$ 53.23	\$ 71.10	\$ 57.22	\$ 46.13	\$ 30.36	\$ 25.76	\$ 24.26	\$ 21.54	\$ 20.32	\$ 20.70	\$ 22.02	\$ 28.23	\$ 420.87	9
10	<u>Multi-Family Residential Gas Service</u>														10
11	Sales	4,091,370	5,399,266	4,446,236	3,610,785	2,412,714	2,146,842	2,010,706	1,812,363	1,724,824	1,783,169	1,788,106	2,277,472	33,503,843	11
12	Customers	129,201	129,201	129,201	129,201	129,201	129,201	129,201	129,201	129,201	129,201	129,201	129,201	1,560,412	12
13	Proposed Rates														13
14	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	14
15	Commodity	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	\$ 0.60765	15
16	Monthly Margin Per Customer	\$ 3,646,930	\$ 4,443,673	\$ 3,664,364	\$ 3,356,803	\$ 2,628,695	\$ 2,467,338	\$ 2,384,615	\$ 2,264,091	\$ 2,108,898	\$ 2,246,546	\$ 2,249,352	\$ 2,946,715	\$ 34,312,318	16
17	Proposed Monthly Margin Per Customer	\$ 28.24	\$ 34.39	\$ 29.91	\$ 25.98	\$ 20.35	\$ 19.10	\$ 18.46	\$ 17.52	\$ 17.11	\$ 17.39	\$ 17.41	\$ 19.71	\$ 265.57	17
18	Proposed Monthly Margin Per Customer	\$ 28.25	\$ 34.40	\$ 29.92	\$ 25.99	\$ 20.36	\$ 19.11	\$ 18.47	\$ 17.53	\$ 17.12	\$ 17.40	\$ 17.42	\$ 19.72	\$ 265.69	18
19	<u>General Gas Service -- 1</u>														19
20	Sales Customers	3,573,887	5,163,805	4,319,538	3,393,836	2,187,850	1,700,897	1,585,205	1,369,268	1,285,099	1,313,719	1,404,244	1,919,524	29,216,872	20
21	Customers	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	249,816	21
22	Transportation Customers														22
23	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	24
25	Schedule Total	3,573,887	5,163,805	4,319,538	3,393,836	2,187,850	1,700,897	1,585,205	1,369,268	1,285,099	1,313,719	1,404,244	1,919,524	29,216,872	25
26	Customers	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	20,819	249,816	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	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	\$ 0.39865	29
30	Monthly Margin Per Customer	\$ 1,961,860	\$ 2,595,681	\$ 2,259,114	\$ 1,890,083	\$ 1,409,317	\$ 1,215,193	\$ 1,169,072	\$ 1,082,989	\$ 1,049,435	\$ 1,060,644	\$ 1,096,932	\$ 1,302,348	\$ 18,062,868	30
31	Proposed Monthly Margin Per Customer	\$ 94.23	\$ 124.68	\$ 108.51	\$ 90.79	\$ 67.69	\$ 58.37	\$ 56.15	\$ 52.02	\$ 50.41	\$ 50.96	\$ 52.69	\$ 62.56	\$ 869.06	31
32	Proposed Monthly Margin Per Customer	\$ 94.30	\$ 124.75	\$ 108.58	\$ 90.86	\$ 67.76	\$ 58.44	\$ 56.22	\$ 52.09	\$ 50.48	\$ 51.03	\$ 52.76	\$ 62.63	\$ 869.90	32
33	<u>General Gas Service -- 2</u>														33
34	Sales Customers	6,483,513	7,857,429	6,665,588	5,763,575	4,444,505	3,983,138	3,805,430	3,400,657	3,125,703	3,255,803	3,423,420	4,110,856	56,319,617	34
35	Customers	3,802	3,802	3,802	3,802	3,802	3,802	3,802	3,802	3,802	3,802	3,802	3,802	45,624	35
36	Transportation Customers														36
37	Sales	74,779	39,718	38,303	36,897	27,831	38,775	36,431	28,548	21,568	19,563	26,940	38,743	428,096	37
38	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132	38
39	Schedule Total	6,558,292	7,897,147	6,703,891	5,800,472	4,472,336	4,021,913	3,841,861	3,429,205	3,147,271	3,275,366	3,450,360	4,149,599	56,747,713	39
40	Customers	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	45,756	40
41	Proposed Rates														41
42	Basic Service Charge	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	42
43	Commodity	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	\$ 0.14942	43
44	Monthly Margin Per Customer	\$ 1,494,695	\$ 1,694,747	\$ 1,516,450	\$ 1,381,462	\$ 1,115,709	\$ 1,088,806	\$ 1,027,147	\$ 985,020	\$ 1,004,160	\$ 1,000,308	\$ 1,030,308	\$ 1,134,788	\$ 14,666,303	44
45	Proposed Monthly Margin Per Customer	\$ 392.00	\$ 444.47	\$ 397.71	\$ 362.30	\$ 310.26	\$ 285.55	\$ 269.38	\$ 253.35	\$ 263.35	\$ 270.21	\$ 283.35	\$ 297.61	\$ 3,843.78	45
46	Proposed Monthly Margin Per Customer	\$ 392.71	\$ 445.18	\$ 398.42	\$ 363.01	\$ 310.97	\$ 293.32	\$ 286.26	\$ 270.09	\$ 259.04	\$ 264.06	\$ 270.92	\$ 298.32	\$ 3,852.30	46

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DELIVERIES (THERMS) AND CUSTOMERS APPROVED IN DOCKET NO. 23-08012**

Line No.	Description	Dec 2022	Jan 2022	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
51	General Gas Service --3														51
52	Sales Customers														52
53	Sales	2,508,806	3,024,179	2,581,870	2,373,147	1,956,134	1,640,266	1,498,849	1,155,823	1,224,429	1,207,491	1,346,603	1,655,994	22,173,591	53
54	Customers	274	274	274	274	274	274	274	274	274	274	274	274	3,288	54
55	Transportation Customers														55
56	Sales	235,745	234,661	217,677	236,228	178,276	157,303	146,371	130,026	127,881	137,584	157,399	203,313	2,162,464	56
57	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312	57
58	Schedule Total														58
59	Sales	2,744,551	3,258,840	2,799,547	2,609,375	2,134,410	1,797,569	1,645,220	1,285,849	1,352,310	1,345,075	1,504,002	1,859,307	24,336,055	59
60	Customers	300	300	300	300	300	300	300	300	300	300	300	300	3,600	60
61	Transportation Service Charge	1	1	1	1	1	1	1	1	1	1	1	1	1	61
62	Proposed Rates														62
63	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	63
64	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	64
65	Commodity	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	\$ 0.13446	65
66	Monthly Margin	\$ 474,532	\$ 543,684	\$ 481,927	\$ 456,357	\$ 392,493	\$ 347,201	\$ 326,716	\$ 278,595	\$ 287,532	\$ 286,359	\$ 307,728	\$ 353,502	\$ 4,538,226	66
67	Monthly Margin Per Customer	\$ 1,581.77	\$ 1,812.28	\$ 1,606.42	\$ 1,521.19	\$ 1,308.31	\$ 1,157.34	\$ 1,089.05	\$ 927.98	\$ 957.77	\$ 954.53	\$ 1,025.76	\$ 1,185.01	\$ 15,127.41	67
68	Proposed Monthly Margin Per Customer	\$ 1,585.63	\$ 1,816.14	\$ 1,610.28	\$ 1,525.05	\$ 1,312.17	\$ 1,161.20	\$ 1,092.91	\$ 931.84	\$ 961.63	\$ 958.39	\$ 1,029.62	\$ 1,188.87	\$ 15,173.73	68
69	General Gas Service --4														69
70	Sales Customers														70
71	Sales	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	71
72	Customers	55	55	55	55	55	55	55	55	55	55	55	55	660	72
73	Transportation Customers														73
74	Sales	11,929,493	12,528,136	10,852,765	11,715,479	10,090,749	9,368,036	8,580,628	8,440,030	8,519,302	8,079,345	8,997,593	10,748,213	119,847,769	74
75	Customers	123	123	123	123	123	123	123	123	123	123	123	123	1,476	75
76	Schedule Total														76
77	Sales	16,104,478	17,036,002	15,254,236	16,073,707	14,191,595	13,450,471	12,442,462	12,290,052	12,244,436	11,814,309	12,809,133	14,486,165	168,197,046	77
78	Customers	178	178	178	178	178	178	178	178	178	178	178	178	2,136	78
79	Transportation Service Charge	91	91	91	91	91	91	91	91	91	91	91	91	1,136	79
80	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	165,636,556	80
81	Proposed Rates														81
82	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	82
83	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	83
84	Demand Charge	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	\$ 0.03422	84
85	Commodity	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	\$ 0.06892	85
86	Monthly Margin	\$ 1,900,192	\$ 1,964,389	\$ 1,841,596	\$ 1,898,071	\$ 1,768,363	\$ 1,717,287	\$ 1,647,819	\$ 1,637,316	\$ 1,534,172	\$ 1,604,529	\$ 1,673,089	\$ 1,758,664	\$ 21,075,486	86
87	Monthly Margin Per Customer	\$ 10,675.23	\$ 11,035.89	\$ 10,346.05	\$ 10,663.32	\$ 9,934.62	\$ 9,647.68	\$ 9,257.41	\$ 9,198.40	\$ 9,180.74	\$ 9,014.21	\$ 9,399.37	\$ 10,048.67	\$ 118,401.59	87

Workpapers (NJH-2)

Northern Nevada

RV LEDGER
RV095 THERMS TWELVE MONTH RECAP BY RATE JURISDICTION
Current Period: SEP-24

PERC Activity Rate Code	OCT-23	NOV-23	DEC-23	ADJ-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
1,676,262	1,676,262	4,060,668	7,640,958	0	8,835,483	7,382,431	6,913,698	5,140,927	2,888,593	1,523,864	1,073,809	967,997	1,151,662	49,125,652
217,759	434,142	834,060	799,546	0	951,697	829,615	810,672	630,672	373,036	215,578	151,553	136,377	159,049	5,708,764
7,618	16,448	24,489	24,489	0	32,137	24,523	26,014	19,088	14,178	6,637	4,767	3,512	3,600	183,131
165,577	414,508	660,132	660,132	0	761,367	640,967	578,285	406,396	270,607	145,757	89,259	80,112	95,561	4,308,528
31,421	63,083	103,320	103,320	0	121,115	98,664	47,293	66,299	30,310	21,758	21,758	20,101	22,508	719,139
61,223	169,608	274,312	274,312	0	313,747	286,694	220,813	144,396	88,184	48,184	23,195	21,990	26,272	1,641,906
83,316	192,309	268,975	268,975	0	297,626	283,366	235,160	167,826	118,507	64,063	49,537	43,672	54,073	1,834,430
57,465	96,937	125,777	125,777	0	163,836	143,366	97,439	64,847	38,631	21,947	16,947	15,532	18,789	588,385
37,135	76,270	125,777	125,777	0	28,520	26,386	20,015	24,584	14,395	8,130	2,998	3,307	4,307	202,578
11,070	21,383	44,823	44,823	0	37,137	30,884	6,007	14,395	6,007	3,312	1,891	1,939	3,263	830,397
59,071	78,943	145,679	145,679	0	118,661	119,343	105,257	76,135	39,815	25,428	17,371	19,498	25,196	202,578
69,046	111,590	109,288	109,288	0	107,038	95,050	70,895	50,597	29,880	12,478	20,246	24,478	29,227	18,797,280
3,355,603	1,497,994	1,716,950	1,716,950	0	1,600,266	1,664,782	1,600,362	1,769,700	1,395,230	1,629,880	1,457,832	1,453,405	1,832,584	19,462,725
7,748,614	11,684,385	17,750,703	17,750,703	0	20,361,972	17,003,697	16,279,494	13,168,952	9,688,971	6,169,679	5,464,716	5,771,959	5,939,841	137,032,983
2,097,620	4,989,912	9,132,333	9,132,333	0	10,708,180	8,987,848	8,430,978	6,271,839	3,567,638	1,956,778	1,344,159	1,211,595	1,435,720	60,104,600
4,800,000	4,989,912	9,132,333	9,132,333	0	10,708,180	8,987,848	8,430,978	6,271,839	3,567,638	1,956,778	1,344,159	1,211,595	1,435,720	60,104,600
4,810,000	2,270,387	3,958,499	3,958,499	0	4,728,618	3,918,247	3,661,059	2,655,733	1,600,418	921,218	675,015	659,799	762,144	26,895,989
4,810,000	64,493	124,169	124,169	0	136,953	86,325	76,916	135,541	86,325	57,352	44,638	44,073	54,815	1,061,940
4,810,000	902,017	929,156	929,156	0	946,894	887,271	851,440	819,802	686,230	686,230	575,391	546,508	660,169	9,395,299
4,810,000	137	293	293	0	329	362	410	350	362	131	6	5	6	2,288
4,810,000	3,237,034	5,012,117	5,012,117	0	5,812,794	4,977,351	4,599,234	3,611,406	2,420,377	1,664,934	1,295,050	1,250,385	1,475,134	37,355,519
4,810,000	5,829	10,363	10,363	0	10,618	8,118	6,642	4,527	6,796	1,407	647	589	1,657	60,544
4,810,000	3,351	5,829	5,829	0	10,363	8,118	6,642	4,527	6,796	1,407	647	589	1,657	60,544
4,810,000	3,647,930	3,451,610	3,451,610	0	3,850,380	3,030,380	3,242,640	3,281,180	3,694,160	2,576,560	2,824,860	3,209,390	3,027,330	39,512,320
4,810,000	3,647,930	3,451,610	3,451,610	0	3,850,380	3,030,380	3,242,640	3,281,180	3,694,160	2,576,560	2,824,860	3,209,390	3,027,330	39,512,320
4,810,000	11,684,385	17,750,703	17,750,703	0	20,361,972	17,003,697	16,279,494	13,168,952	9,688,971	6,169,679	5,464,716	5,771,959	5,939,841	137,032,983
7,748,614	11,684,385	17,750,703	17,750,703	0	20,361,972	17,003,697	16,279,494	13,168,952	9,688,971	6,169,679	5,464,716	5,771,959	5,939,841	137,032,983

Therms by Revenue Account

Therms by Rate Code & Cost Element	OCT-23	NOV-23	DEC-23	ADJ-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
2,097,620	2,097,620	4,989,912	9,132,333	0	10,708,180	8,987,848	8,430,978	6,271,839	3,567,638	1,956,778	1,344,159	1,211,595	1,435,720	60,104,600
4,800,000	4,800,000	4,989,912	9,132,333	0	10,708,180	8,987,848	8,430,978	6,271,839	3,567,638	1,956,778	1,344,159	1,211,595	1,435,720	60,104,600
4,810,000	2,270,387	3,958,499	3,958,499	0	4,728,618	3,918,247	3,661,059	2,655,733	1,600,418	921,218	675,015	659,799	762,144	26,895,989
4,810,000	64,493	124,169	124,169	0	136,953	86,325	76,916	135,541	86,325	57,352	44,638	44,073	54,815	1,061,940
4,810,000	902,017	929,156	929,156	0	946,894	887,271	851,440	819,802	686,230	686,230	575,391	546,508	660,169	9,395,299
4,810,000	137	293	293	0	329	362	410	350	362	131	6	5	6	2,288
4,810,000	3,237,034	5,012,117	5,012,117	0	5,812,794	4,977,351	4,599,234	3,611,406	2,420,377	1,664,934	1,295,050	1,250,385	1,475,134	37,355,519
4,810,000	5,829	10,363	10,363	0	10,618	8,118	6,642	4,527	6,796	1,407	647	589	1,657	60,544
4,810,000	3,351	5,829	5,829	0	10,363	8,118	6,642	4,527	6,796	1,407	647	589	1,657	60,544
4,810,000	3,647,930	3,451,610	3,451,610	0	3,850,380	3,030,380	3,242,640	3,281,180	3,694,160	2,576,560	2,824,860	3,209,390	3,027,330	39,512,320
4,810,000	3,647,930	3,451,610	3,451,610	0	3,850,380	3,030,380	3,242,640	3,281,180	3,694,160	2,576,560	2,824,860	3,209,390	3,027,330	39,512,320
4,810,000	11,684,385	17,750,703	17,750,703	0	20,361,972	17,003,697	16,279,494	13,168,952	9,688,971	6,169,679	5,464,716	5,771,959	5,939,841	137,032,983
7,748,614	11,684,385	17,750,703	17,750,703	0	20,361,972	17,003,697	16,279,494	13,168,952	9,688,971	6,169,679	5,464,716	5,771,959	5,939,841	137,032,983

RV LEDGER
REV095 CUSTOMERS TWELVE MONTH RECAP BY RATE JURISDICTION
Current Period: SEP-24

PERC Activity Rate Code	OCT-23	NOV-23	DEC-23	ADU-23	JAN-24	FEB-24	MAR-24	APR-24	MAY-24	JUN-24	JUL-24	AUG-24	SEP-24	TOTAL
000	70,475	70,707	70,990	0	71,046	71,197	71,225	71,251	71,339	71,244	71,338	71,435	71,398	853,635
2001	14,692	14,775	14,810	0	14,868	14,907	14,878	14,892	14,791	14,792	14,794	14,763	14,715	177,677
2002	6,822	6,859	6,894	0	6,894	6,884	6,878	6,900	6,884	6,861	6,877	6,919	6,925	82,439
2004	847	847	847	0	844	844	844	844	844	844	844	844	844	740
2005	75	78	78	0	78	78	78	79	78	76	77	77	70	9,775
2015	11	11	11	0	11	11	11	11	11	11	11	11	11	142
2016	3	3	3	0	3	3	3	3	3	3	3	3	3	30
2017	1	1	1	0	1	1	1	1	1	1	1	1	1	12
2018	62	62	62	0	61	60	60	60	59	57	59	59	57	480
2019	256	274	302	0	330	322	322	322	328	331	328	328	328	4,280
2021	15	13	13	0	13	12	12	12	12	12	12	11	11	148
2024	6,422	6,452	6,498	0	6,503	6,497	6,520	6,513	6,479	6,470	6,447	6,439	6,439	77,679
2027	2,025	2,017	2,030	0	2,030	2,030	2,030	2,037	2,053	2,021	2,012	2,016	2,006	24,314
2028	965	982	970	0	974	969	973	969	967	964	965	959	961	11,622
2030	127	126	128	0	125	128	127	125	125	124	124	123	122	1,506
2031	6	6	6	0	6	6	6	6	6	6	6	6	6	48
2032	1	1	1	0	1	1	1	1	1	1	1	1	1	12
2033	1	1	1	0	1	1	1	1	1	1	1	1	1	12
2036	93	93	93	0	93	93	93	93	93	93	93	93	93	1,116
9200	41	41	41	0	41	41	41	41	41	41	41	41	41	488
9201	13	13	13	0	13	13	13	13	13	13	13	13	13	156
9202	18	18	18	0	18	18	18	18	18	18	18	18	18	215
9203	1	1	1	0	1	1	1	1	1	1	1	1	1	1
9204	1	1	1	0	1	1	1	1	1	1	1	1	1	1
TOTAL Customers by Rate Code	102,966	103,390	103,823	0	103,995	104,224	104,237	104,282	104,208	104,048	104,179	104,253	104,169	1,247,774
Customers by Revenue Account	93,934	94,289	94,695	0	94,836	95,038	95,087	95,131	95,101	94,977	95,113	95,186	95,101	1,138,488
48000 TOTAL	93,934	94,289	94,695	0	94,836	95,038	95,087	95,131	95,101	94,977	95,113	95,186	95,101	1,138,488
48100 2502	8,765	8,835	8,862	0	8,892	8,919	8,896	8,883	8,841	8,804	8,800	8,799	8,803	1,106,090
48100 2503	8	8	8	0	8	8	8	8	8	8	8	8	8	87
48100 2506	83	84	84	0	85	84	83	85	84	84	83	85	83	1,007
48100 2509	2	2	2	0	2	2	2	2	2	2	2	2	2	24
48100 2518	8,860	8,929	8,956	0	8,987	9,014	8,978	8,973	8,936	8,892	8,894	8,891	8,895	107,223
48200 2518	6	6	6	0	6	6	6	6	6	6	6	6	6	72
48200 TOTAL	6	6	6	0	6	6	6	6	6	6	6	6	6	66
48300 2525	166	166	166	0	166	166	166	166	165	166	166	166	166	1,991
48300 TOTAL	166	166	166	0	166	166	166	166	165	166	166	166	166	1,991
TOTAL Customers by Revenue Account	102,966	103,390	103,823	0	103,995	104,224	104,237	104,282	104,208	104,048	104,179	104,253	104,169	1,247,774

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BILLING DETERMINANTS
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Rate Code (c)	Total Volumes (d)	Annual Number of Bills (e)	Line No.
1	Single-Family Residential Gas Service	NG-RS	2000, 2021, 2027	53,662,985	935,594	1
2	Multi-Family Residential Gas Service	NG-RM	2001, 2028	6,427,963	201,991	2
3	Air Conditioning Residential Gas Service	NG-RAC	2002, 2029	1,694	36	3
4	General Gas Service - 1	NG-G1	2003, 2030	10,192,989	94,594	4
5	General Gas Service - 2	NG-G2	2004, 2031	13,301,128	11,429	5
6	General Gas Service - 3	NG-G3	2005, 2032	6,920,341	1,016	6
7	General Gas Service - 4	NG-G4	2006, 2033, 2007, 2034, 2054	6,994,906	154	7
8	Air Conditioning Gas Service	NG-AC	2009, 2036	1,120	12	8
9	Water Pumping Gas Service	NG-WP	2012, 2039	2,288	24	9
10	Small Electric Generation Gas Service	NG-EG				10
11	NG-EG, NG-G1		2013, 2047	61	31	11
12	NG-EG, NG-G2		2014, 2041	2,871	11	12
13	Gas Service for Compression on Customer's Premises	NG-CNG				13
14	Non-Residential		2016, 2043	3	12	14
15	Street and Outdoor Lighting Gas Service	NG-L		12,314	879	15
16	Total Sales			<u>97,520,663</u>	<u>1,245,783</u>	16
17	Full Margin			20,243,200	1,685	17
18	Negotiated Contract			19,269,120	12	18
19	Total Transportation			<u>39,512,320</u>	<u>1,697</u>	19
20	Total Sales and Transportation			<u>137,032,983</u>	<u>1,247,480</u>	20
21	Total Transportation Volumes			39,512,320		21
22	Shrinkage Exempt			19,269,120		22
23	Shrinkage Applicable			20,243,200		23

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SEASONAL VOLUMES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Month/Year (a)	Single-Family Residential Gas Service		Multi-Family Residential Gas Service		General Gas Service - 1		General Gas Service - 2		General Gas Service - 3		General Gas Service - 4		Line No.
		Volumes (b)	Customers (c)	Volumes (d)	Customers (e)	Volumes (f)	Customers (g)	Volumes (h)	Customers (i)	Volumes (j)	Customers (k)	Volumes (l)	Customers (m)	
1	Oct-2023	1,847,506	77,153	249,180	16,717	275,164	7,769	724,043	993	539,557	83	464,086	12	1
2	Nov-2023	4,491,589	77,433	497,243	16,792	875,980	7,842	1,143,250	986	606,904	86	616,509	12	2
3	Dec-2023	8,228,750	77,790	902,866	16,840	1,636,574	7,866	1,874,718	988	794,699	86	716,164	14	3
4	Jan-2024	9,634,074	77,879	1,072,802	16,894	1,962,955	7,900	2,182,187	982	970,854	91	707,025	12	4
5	Feb-2024	8,058,449	78,036	928,279	16,940	1,606,976	7,922	1,857,280	988	816,441	89	704,370	13	5
6	Mar-2024	7,525,878	78,109	903,989	16,916	1,438,493	7,891	1,754,308	986	793,935	88	618,691	11	6
7	Apr-2024	5,573,916	78,140	696,931	16,929	1,002,599	7,913	1,293,284	962	637,491	87	682,201	15	7
8	May-2024	3,146,858	78,196	420,329	16,844	541,310	7,890	821,092	944	477,224	86	587,278	13	8
9	Jun-2024	1,680,017	78,105	245,888	16,813	265,979	7,866	507,497	933	342,312	84	550,258	13	9
10	Jul-2024	1,169,100	78,193	173,311	16,806	194,635	7,884	375,580	915	272,152	79	452,988	13	10
11	Aug-2024	1,053,480	78,293	156,478	16,779	180,332	7,921	348,711	879	280,203	79	440,481	13	11
12	Sep-2024	1,253,368	78,267	180,657	16,721	211,992	7,930	419,178	873	388,569	78	454,845	13	12
13	Total	53,682,985	935,594	6,427,963	201,981	10,192,989	94,594	13,301,128	11,429	6,920,341	1,016	6,994,906	154	13
14	Winter	43,512,656	467,387	5,002,120	101,311	8,523,577	47,334	10,105,027	5,892	4,620,324	527	4,044,960	77	14
15	Summer	10,150,329	468,207	1,425,843	100,680	1,669,412	47,260	3,196,101	5,537	2,300,017	489	2,949,946	77	15
16	Average Summer	22	14	35	35	577	577	577	577	4,704	4,704	38,311	16	16
17	Annual Average	57	32	108	108	1,164	1,164	1,164	1,164	6,811	6,811	45,421	17	17
18	Average Winter	93	49	180	180	1,715	1,715	1,715	1,715	8,767	8,767	52,532	18	18

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CALCULATION OF LOST AND UNACCOUNTED FOR GAS 0.3 PERCENT SHRINKAGE FACTOR
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Volumes (b)	Line No.
1	0.3 Percent Shrinkage Factor	<u>0.30%</u>	1
2	Total Sales and Transportation Volumes [1]	137,032,983	2
3	Less: Contractually Exempt Volumes [2]	<u>19,269,120</u>	3
4	Net Sales and Transportation Volumes	<u>117,763,863</u>	4
5	Gross-up of Net Sales and Transportation Volumes (Ln 4 x (1- Ln 1))	<u>118,118,218</u>	5
6	Calculated LUFG Volumes (Ln 5 - Ln 4)	<u><u>354,355</u></u>	6

[1] Workpapers (NJH-2), Sheet 3. Volumes for the Twelve Months Ended September 30, 2024.

[2] Workpapers (NJH-2), Sheet 6. Volumes for the Twelve Months Ended September 30, 2024.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CUSTOMER VOLUMES WITH SHRINKAGE EXEMPTION (SCHEDULED)
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Customer Number (a)	Oct-23 (b)	Nov-23 (c)	Dec-23 (d)	Jan-24 (e)	Feb-24 (f)	Mar-24 (g)	Apr-24 (h)	May-24 (i)	Jun-24 (j)	Jul-24 (k)	Aug-24 (l)	Sep-24 (m)	Total Volumes (n)	Line No.
1		0	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	2

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEGOTIATED CONTRACT VOLUMES WITH SHRINKAGE EXEMPTION (SCHEDULED)
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Customer Number (a)	Oct-23 (b)	Nov-23 (c)	Dec-23 (d)	Jan-24 (e)	Feb-24 (f)	Mar-24 (g)	Apr-24 (h)	May-24 (i)	Jun-24 (j)	Jul-24 (k)	Aug-24 (l)	Sep-24 (m)	Total Volumes (n)	Line No.
1	26001	2,123,140	1,991,990	1,719,450	1,847,360	1,060,720	1,050,000	1,750,000	1,925,120	895,960	1,428,020	1,850,000	1,627,360	19,269,120	1
2	Total Negotiated Contracts	2,123,140	1,991,990	1,719,450	1,847,360	1,060,720	1,050,000	1,750,000	1,925,120	895,960	1,428,020	1,850,000	1,627,360	19,269,120	2
3	Total Shrinkage Exempt Volumes													19,269,120	3

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FULL MARGIN TRANSPORTATION VOLUMES (SCHEDULED) BY RATE SCHEDULE
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Description (a)	Rate Schedule (b)	Oct-23 (c)	Nov-23 (d)	Dec-23 (e)	Jan-24 (f)	Feb-24 (g)	Mar-24 (h)	Apr-24 (i)	May-24 (j)	Jun-24 (k)	Jul-24 (l)	Aug-24 (m)	Sep-24 (n)	Total (o)	Line No.
1	General Gas Service - 1	NG-G1	11,292	21,223	43,377	36,899	31,398	26,548	14,547	6,007	2,462	1,891	1,939	3,221	200,804	1
2	General Gas Service - 2	NG-G2	57,892	80,222	138,766	123,300	119,006	105,078	76,152	39,815	22,497	17,371	17,846	24,919	822,864	2
3	General Gas Service - 3	NG-G3	70,003	110,461	114,277	102,617	94,873	90,640	70,778	39,993	26,138	20,561	23,430	29,036	794,807	3
4	General Gas Service - 4	NG-G4	1,385,603	1,247,714	1,580,020	1,720,214	1,724,383	1,947,194	1,392,883	1,683,225	1,627,503	1,357,017	1,416,175	1,342,794	18,424,725	4
5	Total		1,624,790	1,459,620	1,876,440	1,983,030	1,969,660	2,169,460	1,554,360	1,769,040	1,680,600	1,396,840	1,459,390	1,399,970	20,243,200	5

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FULL MARGIN TRANSPORTATION NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED SEPTEMBER 30, 2024**

Line No.	Rate Schedule Name (a)	Rate Schedule (b)	Oct-23 (c)	Nov-23 (d)	Dec-23 (e)	Jan-24 (f)	Feb-24 (g)	Mar-24 (h)	Apr-24 (i)	May-24 (j)	Jun-24 (k)	Jul-24 (l)	Aug-24 (m)	Sep-24 (n)	Total (o)	Line No.
1	General Gas Service - 1	NG-G1	82	76	73	77	76	80	85	87	60	44	54	65	859	1
2	General Gas Service - 2	NG-G2	40	40	39	39	39	39	38	39	37	33	37	35	455	2
3	General Gas Service - 3	NG-G3	13	13	13	13	13	13	13	13	13	12	13	13	155	3
4	General Gas Service - 4	NG-G4	18	18	18	18	18	18	18	18	18	18	18	18	216	4
5	Total		153	147	143	147	146	150	154	157	128	107	122	131	1,685	5

WORKPAPERS (VSA)

Southern Nevada

BASELOAD SUPPLY PROGRAM SOLICITATION SUMMARY

Offer Date	Co. Code	Supply Source	Mkt Area	Quantity Bid	Start Date	End Date	Portfolio Year	Offer	Accept Date	Quantity Accepted	Exh Number	Pkg Number	Accepted Price	Month	Receipt Point
11/16/22	CON	TWPL	SNV	10,000	11/01/23	02/29/24	23-24	I + \$0.23	11/16/22	10,000	23-1-SNV	221	I + \$0.21	NOV	BLANCO
11/16/22	CITA	TWPL	SNV	10,000	11/01/23	02/29/24	23-24	I + \$0.29	11/16/22	10,000	23-1-SNV	221	I + \$0.21	DEC	BLANCO
11/16/22	DIR	TWPL	SNV	10,000	11/01/23	02/29/24	23-24	I + \$0.275	11/16/22	10,000	23-1-SNV	221	I + \$0.21	JAN	BLANCO
11/16/22	BP	TWPL	SNV	10,000	11/01/23	02/29/24	23-24	I + \$0.21	11/16/22	10,000	23-1-SNV	221	I + \$0.21	FEB	BLANCO
12/14/22	BP	KERN	SNV	15,000	12/01/23	01/31/24	23-24	I + \$0.65	12/14/22	15,000	23-4-SNV	224	I + \$0.47	DEC	KERN RCPT
12/14/22	ULT	KERN	SNV	15,000	12/01/23	01/31/24	23-24	I + \$1.00	12/14/22	15,000	23-4-SNV	224	I + \$0.47	JAN	KERN RCPT
12/14/22	CITA	KERN	SNV	15,000	12/01/23	01/31/24	23-24	I + \$0.47	12/14/22	15,000	23-4-SNV	224	I + \$0.47	JAN	KERN RCPT
01/18/23	JON	KERN	SNV	10,000	12/01/23	03/31/24	23-24	I + \$0.75	01/18/23	10,000	23-11-SNV	231	I + \$0.47	DEC	KERN RCPT
01/18/23	ULT	KERN	SNV	10,000	12/01/23	03/31/24	23-24	I + \$0.75	01/18/23	10,000	23-11-SNV	231	I + \$0.47	JAN	KERN RCPT
01/18/23	CITA	KERN	SNV	10,000	12/01/23	03/31/24	23-24	I + \$0.47	01/18/23	10,000	23-11-SNV	231	I + \$0.47	FEB	KERN RCPT
									01/18/23	10,000	23-11-SNV	231	I + \$0.47	MAR	KERN RCPT
02/15/23	JON	KERN	SNV	20,000	12/01/23	03/31/24	23-24	I + \$0.45	02/15/23	10,000	23-14-SNV	234	I + \$0.369	DEC	KERN RCPT
02/15/23	ULT	KERN	SNV	20,000	12/01/23	03/31/24	23-24	I + \$0.45	02/15/23	10,000	23-14-SNV	234	I + \$0.369	JAN	KERN RCPT
02/15/23	BP	KERN	SNV	20,000	12/01/23	03/31/24	23-24	I + \$0.43	02/15/23	10,000	23-14-SNV	234	I + \$0.369	FEB	KERN RCPT
02/15/23	DIR	KERN	SNV	10,000	12/01/23	03/31/24	23-24	I + \$0.369	02/15/23	10,000	23-14-SNV	234	I + \$0.369	MAR	KERN RCPT
									02/15/23	10,000	23-15-SNV	235	I + \$0.39	DEC	KERN RCPT
02/15/23	CIT	KERN	SNV	10,000	12/01/23	03/31/24	23-24	I + \$0.39	02/15/23	10,000	23-15-SNV	235	I + \$0.39	JAN	KERN RCPT
									02/15/23	10,000	23-15-SNV	235	I + \$0.39	FEB	KERN RCPT
									02/15/23	10,000	23-15-SNV	235	I + \$0.39	MAR	KERN RCPT
03/15/23	CIM	TWPL	SNV	10,000	11/01/23	02/29/24	23-24	I + \$0.75	03/15/23	10,000	23-17-SNV	237	I + \$0.50	NOV	BLANCO
03/15/23	BP	TWPL	SNV	10,000	11/01/23	02/29/24	23-24	I + \$0.50	03/15/23	10,000	23-17-SNV	237	I + \$0.50	DEC	BLANCO
									03/15/23	10,000	23-17-SNV	237	I + \$0.50	JAN	BLANCO
									03/15/23	10,000	23-17-SNV	237	I + \$0.50	FEB	BLANCO
04/19/23	EVI	KERN	SNV	13,000	11/01/23	03/31/24	23-24	I + \$0.6549	04/19/23	5,000	23-22-SNV	242	I + \$0.36	NOV	KERN RCPT
04/19/23	CIM	KERN	SNV	5,000	11/01/23	03/31/24	23-24	I + \$0.49	04/19/23	5,000	23-22-SNV	242	I + \$0.36	DEC	KERN RCPT
04/19/23	CITA	KERN	SNV	13,000	11/01/23	03/31/24	23-24	I + \$0.47	04/19/23	5,000	23-22-SNV	242	I + \$0.36	JAN	KERN RCPT
04/19/23	SPI	KERN	SNV	5,000	11/01/23	03/31/24	23-24	I + \$0.36	04/19/23	5,000	23-22-SNV	242	I + \$0.36	FEB	KERN RCPT
									04/19/23	5,000	23-22-SNV	242	I + \$0.36	MAR	KERN RCPT
04/19/23	TEN	KERN	SNV	8,000	11/01/23	03/31/24	23-24	I + \$0.45	04/19/23	8,000	23-21-SNV	241	I + \$0.45	NOV	KERN RCPT
									04/19/23	8,000	23-21-SNV	241	I + \$0.45	DEC	KERN RCPT
									04/19/23	8,000	23-21-SNV	241	I + \$0.45	JAN	KERN RCPT
									04/19/23	8,000	23-21-SNV	241	I + \$0.45	FEB	KERN RCPT

BASELOAD SUPPLY PROGRAM SOLICITATION SUMMARY

Offer Date	Co. Code	Supply Source	Mkt Area	Quantity Bid	Start Date	End Date	Portfolio Year	Offer	Accept Date	Quantity Accepted	Exh Number	Pkg Number	Accepted Price	Month	Receipt Point
05/17/23	BP	KERN	SNV	15,000	11/01/23	03/31/24	23-24	I + \$0.50	04/19/23	8,000	23-21-SNV	241	I + \$0.45	MAR	KERN RCPT
05/17/23	JON	KERN	SNV	15,000	11/01/23	03/31/24	23-24	I + \$0.40							
05/17/23	ULT	KERN	SNV	15,000	11/01/23	03/31/24	23-24	I + \$0.40							
05/17/23	SPI	KERN	SNV	2,500	11/01/23	03/31/24	23-24	I + \$0.40							
05/17/23	CITA	KERN	SNV	15,000	11/01/23	03/31/24	23-24	I + \$0.425							
05/17/23	DIR	KERN	SNV	15,000	11/01/23	03/31/24	23-24	I + \$0.39	05/17/23	15,000	23-24-SNV	244	I + \$0.39	NOV	KERN RCPT
									05/17/23	15,000	23-24-SNV	244	I + \$0.39	DEC	KERN RCPT
									05/17/23	15,000	23-24-SNV	244	I + \$0.39	JAN	KERN RCPT
									05/17/23	15,000	23-24-SNV	244	I + \$0.39	FEB	KERN RCPT
									05/17/23	15,000	23-24-SNV	244	I + \$0.39	MAR	KERN RCPT
06/21/23	BP	KERN	SNV	11,000	11/01/23	03/31/24	23-24	I + \$0.40							
06/21/23	ULT	KERN	SNV	11,000	11/01/23	03/31/24	23-24	I + \$0.40							
06/21/23	JON	KERN	SNV	11,000	11/01/23	03/31/24	23-24	I + \$0.40							
06/21/23	CITA	KERN	SNV	3,000	11/01/23	03/31/24	23-24	I + \$0.39	06/21/23	3,000	23-26-SNV	246	I + \$0.39	NOV	KERN RCPT
									06/21/23	3,000	23-26-SNV	246	I + \$0.39	DEC	KERN RCPT
									06/21/23	3,000	23-26-SNV	246	I + \$0.39	JAN	KERN RCPT
									06/21/23	3,000	23-26-SNV	246	I + \$0.39	FEB	KERN RCPT
									06/21/23	3,000	23-26-SNV	246	I + \$0.39	MAR	KERN RCPT
07/19/23	CIM	TWPL	SNV	12,000	11/01/23	03/31/24	23-24	I + \$0.325							
07/19/23	BP	TWPL	SNV	12,000	11/01/23	03/31/24	23-24	I + \$0.40							
07/19/23	HIL	TWPL	SNV	12,000	11/01/23	03/31/24	23-24	I + \$0.29	07/19/23	12,000	23-31-SNV	283	I + \$0.29	NOV	BLANCO
									07/19/23	12,000	23-31-SNV	283	I + \$0.29	DEC	BLANCO
									07/19/23	12,000	23-31-SNV	283	I + \$0.29	JAN	BLANCO
									07/19/23	12,000	23-31-SNV	283	I + \$0.29	FEB	BLANCO
									07/19/23	12,000	23-31-SNV	283	I + \$0.29	MAR	BLANCO
08/15/23	JON	KERN	SNV	15,000	12/01/23	01/31/24	23-24	I + \$0.70							
08/15/23	ULT	KERN	SNV	15,000	12/01/23	01/31/24	23-24	I + \$0.70							
08/15/23	CITA	KERN	SNV	15,000	12/01/23	01/31/24	23-24	I + \$0.59							
08/15/23	HIL	KERN	SNV	15,000	12/01/23	01/31/24	23-24	I + \$1.00							
08/15/23	CIM	KERN	SNV	15,000	12/01/23	01/31/24	23-24	I + \$0.50	08/15/23	15,000	23-38-SNV	310	I + \$0.50	DEC	KERN RCPT
									08/15/23	15,000	23-38-SNV	310	I + \$0.50	JAN	KERN RCPT

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 September 2023

Gas Purchases

Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	SPIRE MARKETING, INC.	K22	Commodity	KERN	77,568	\$2.7395	\$212,494.00
		SPIRE MARKETING, INC.	K24	Commodity	KERN	11,635	\$2.9000	\$33,741.50
		SPIRE MARKETING, INC.	K27	Commodity	KERN	13,000	\$2.7050	\$35,165.00
		SPIRE MARKETING, INC.	K29	Commodity	KERN	13,000	\$2.3725	\$30,842.50
		SPIRE MARKETING, INC.	K31	Commodity	KERN	13,000	\$2.2400	\$29,120.00
		SPIRE MARKETING, INC.	K33	Commodity	KERN	38,947	\$2.2250	\$86,657.08
		SPIRE MARKETING, INC.	K35	Commodity	KERN	12,385	\$2.1950	\$27,185.08
		SPIRE MARKETING, INC.	K37	Commodity	KERN	10,000	\$2.1825	\$21,825.00
		SPIRE MARKETING, INC.	K39	Commodity	KERN	10,000	\$2.2575	\$22,575.00
		SPIRE MARKETING, INC.	K41	Commodity	KERN	26,000	\$2.1700	\$56,420.00
		TENASKA MARKETING VENTURES	K20	Commodity	KERN	10,000	\$2.6750	\$26,750.00
		ULTRA RESOURCES, INC.	K01	Commodity	KERN	375,000	\$3.2750	\$1,228,125.00
				Purchase Type Total:		1,919,940		\$5,701,987.13
				Agreement Type Total:		1,919,940		\$5,701,987.13
				Monthly Total:		1,919,940		\$5,701,987.13

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
October 2023

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	201 208	Demand Charge Demand Charge	KERN KERN	0 0		\$28,473.50 \$14,694.00
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	215	Demand Charge	KERN	0		\$10,883.48
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	393	Demand Charge	KERN	0		\$7,719.00
		CITADEL ENERGY MARKETING, LLC	164	Demand Charge	KERN	0		\$22,785.00
				Purchase Type Total:		0		\$84,554.98
	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 10/2023	SWG- NV- RNG	(111,500)	\$20.0000	(\$2,230,000.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 10/2023	SWG- NV- RNG	111,500	\$20.0000	\$2,230,000.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		0		\$84,554.98
<u>CITY GATE FIRM</u>	INDEX FIRM	TWIN EAGLE RESOURCE MANAGEMENT, LLC	394	Demand Charge	KERN	0		\$62,403.00
				Purchase Type Total:		0		\$62,403.00
				Agreement Type Total:		0		\$62,403.00
<u>MAINLINE SPOT</u>	SPOT INDEX	BP ENERGY COMPANY CASTLETON COMMODITIES MERCHANT TRADING L.P.	K40 K01	Commodity Commodity	TWPL KERN	1,800 465,000	\$2,100.00 \$2,604.00	\$3,780.00 \$1,210,860.00
		CASTLETON COMMODITIES MERCHANT TRADING L.P.	K66	Commodity	KERN	13,632	\$5,575.00	\$75,998.41
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	K62	Commodity	TWPL	9,999	\$2,590.00	\$25,897.41
		CONCORD ENERGY LLC CONCORD ENERGY LLC	K03 K08	Commodity Commodity	KERN KERN	22,000 17,842	\$1,965.00 \$2,230.00	\$43,230.00 \$39,787.66

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 October 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	K11	Commodity	KERN	16,300	\$2.4500	\$39,935.00
		CONCORD ENERGY LLC	K14	Commodity	KERN	39,000	\$2.5000	\$97,500.00
		CONCORD ENERGY LLC	K17	Commodity	KERN	14,000	\$2.5300	\$35,420.00
		CONCORD ENERGY LLC	K20	Commodity	KERN	12,500	\$2.5900	\$32,375.00
		CONCORD ENERGY LLC	K23	Commodity	KERN	13,500	\$2.3500	\$31,725.00
		CONCORD ENERGY LLC	K26	Commodity	KERN	12,900	\$2.2450	\$28,960.50
		CONCORD ENERGY LLC	K30	Commodity	KERN	57,000	\$1.7950	\$102,315.00
		CONCORD ENERGY LLC	K33	Commodity	KERN	29,500	\$1.8050	\$53,247.50
		CONCORD ENERGY LLC	K35	Commodity	KERN	18,500	\$2.0150	\$37,277.50
		CONCORD ENERGY LLC	K41	Commodity	KERN	21,000	\$2.3700	\$49,770.00
		CONCORD ENERGY LLC	K42	Commodity	KERN	7,500	\$2.3725	\$17,793.75
		CONCORD ENERGY LLC	K45	Commodity	KERN	17,500	\$2.1200	\$37,100.00
		CONCORD ENERGY LLC	K49	Commodity	KERN	57,000	\$1.8050	\$102,885.00
		CONCORD ENERGY LLC	K52	Commodity	KERN	15,000	\$2.5350	\$38,025.00
		CONCORD ENERGY LLC	K54	Commodity	KERN	14,667	\$3.8450	\$56,394.62
		CONCORD ENERGY LLC	K57	Commodity	KERN	19,000	\$4.6800	\$88,920.00
		CONCORD ENERGY LLC	K61	Commodity	KERN	35,500	\$4.4550	\$158,152.50
		CONCORD ENERGY LLC	K63	Commodity	TWPL	8,898	\$2.6100	\$23,223.78
		CONCORD ENERGY LLC	K64	Commodity	KERN	122,340	\$5.5450	\$678,375.30
		CONCORD ENERGY LLC	K68	Commodity	KERN	45,316	\$5.7900	\$262,379.64
		CONCOPHILLIPS COMPANY	K19	Commodity	TWPL	8,900	\$2.6050	\$23,184.50
		CONCOPHILLIPS COMPANY	K39	Commodity	TWPL	5,000	\$2.0800	\$10,400.00
		CONCOPHILLIPS COMPANY	K44	Commodity	TWPL	6,800	\$2.4250	\$16,490.00
		ETC MARKETING, LTD.	K06	Commodity	TWPL	30,000	\$1.9400	\$58,200.00
		ETC MARKETING, LTD.	K10	Commodity	TWPL	18,900	\$2.0850	\$39,406.50
		ETC MARKETING, LTD.	K13	Commodity	TWPL	18,900	\$2.4000	\$45,360.00
		ETC MARKETING, LTD.	K16	Commodity	TWPL	56,700	\$2.4850	\$140,899.50
		ETC MARKETING, LTD.	K18	Commodity	TWPL	10,000	\$2.5650	\$25,650.00
		ETC MARKETING, LTD.	K21	Commodity	TWPL	8,900	\$2.6100	\$23,229.00
		ETC MARKETING, LTD.	K25	Commodity	TWPL	18,900	\$2.3500	\$44,415.00
		ETC MARKETING, LTD.	K29	Commodity	TWPL	18,900	\$2.2200	\$41,958.00
		ETC MARKETING, LTD.	K32	Commodity	TWPL	56,700	\$1.6150	\$91,570.50
		ETC MARKETING, LTD.	K34	Commodity	TWPL	18,900	\$1.8550	\$35,059.50
		ETC MARKETING, LTD.	K38	Commodity	TWPL	12,100	\$2.0600	\$24,926.00
		ETC MARKETING, LTD.	K43	Commodity	TWPL	12,100	\$2.3400	\$28,314.00
		ETC MARKETING, LTD.	K47	Commodity	TWPL	11,400	\$2.2350	\$25,479.00
		ETC MARKETING, LTD.	K51	Commodity	TWPL	56,700	\$1.9350	\$109,714.50
		ETC MARKETING, LTD.	K56	Commodity	TWPL	18,247	\$2.4700	\$45,070.09
		ETC MARKETING, LTD.	K67	Commodity	TWPL	56,700	\$3.0400	\$172,368.00
		ETC MARKETING, LTD.	K70	Commodity	TWPL	18,900	\$3.6600	\$69,174.00
		KOCH ENERGY SERVICES, LLC	K05	Commodity	KERN	20,000	\$1.9650	\$39,300.00

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
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Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
MAINLINE SPOT	SPOT INDEX	KOCH ENERGY SERVICES, LLC	K07	Commodity	TWPL	7,800	\$1.9450	\$15,171.00
		KOCH ENERGY SERVICES, LLC	K22	Commodity	TWPL	10,000	\$2.6150	\$26,150.00
		KOCH ENERGY SERVICES, LLC	K24	Commodity	KERN	4,500	\$2.3475	\$10,563.75
		KOCH ENERGY SERVICES, LLC	K31	Commodity	KERN	24,600	\$1.7975	\$44,218.50
		KOCH ENERGY SERVICES, LLC	K48	Commodity	TWPL	7,500	\$2.2250	\$16,687.50
		KOCH ENERGY SERVICES, LLC	K60	Commodity	TWPL	10,000	\$2.6850	\$26,850.00
		MIECO, LLC	K27	Commodity	KERN	8,100	\$2.2450	\$18,184.50
		MIECO, LLC	K58	Commodity	KERN	10,000	\$4.6800	\$46,800.00
		OCCIDENTAL ENERGY MARKETING, INC.	K59	Commodity	KERN	4,400	\$4.6800	\$20,592.00
		RADIATE ENERGY LLC	K55	Commodity	KERN	8,496	\$3.8600	\$32,794.56
		SEQUENT ENERGY MANAGEMENT, LLC	K36	Commodity	KERN	10,000	\$2.0150	\$20,150.00
		SEQUENT ENERGY MANAGEMENT, LLC	K50	Commodity	KERN	30,000	\$1.8000	\$54,000.00
		SPIRE MARKETING, INC.	K04	Commodity	KERN	8,000	\$1.9650	\$15,720.00
		SPIRE MARKETING, INC.	K09	Commodity	KERN	10,000	\$2.2300	\$22,300.00
		SPIRE MARKETING, INC.	K12	Commodity	KERN	13,000	\$2.4525	\$31,882.50
		SPIRE MARKETING, INC.	K15	Commodity	KERN	12,000	\$2.5000	\$30,000.00
		SPIRE MARKETING, INC.	K28	Commodity	KERN	409	\$2.5950	\$1,061.36
		SPIRE MARKETING, INC.	K37	Commodity	KERN	1,412	\$3.664.14	\$5,171.00
		TENASKA MARKETING VENTURES	K46	Commodity	KERN	10,000	\$2.1225	\$21,225.00
		TENASKA MARKETING VENTURES	K53	Commodity	KERN	20,000	\$2.5350	\$50,700.00
TENASKA MARKETING VENTURES	K65	Commodity	KERN	7,800	\$5.5700	\$43,446.00		
TENASKA MARKETING VENTURES	K69	Commodity	KERN	2,600	\$5.7950	\$15,067.00		
ULTRA RESOURCES, INC.	K02	Commodity	KERN	465,000	\$2.6050	\$1,211,325.00		
						2,276,458		\$6,260,049.47
						2,276,458		\$6,260,049.47
CITY GATE SPOT	SPOT FIXED	CIMA ENERGY LP	K97	Commodity	KERN	20,000	\$6.5000	\$130,000.00
		CRC MARKETING, INC.	K98	Commodity	KERN	10,000	\$6.2000	\$62,000.00
		TWIN EAGLE RESOURCE MANAGEMENT, LLC	K99	Commodity	KERN	25,000	\$6.5000	\$162,500.00
						55,000		\$354,500.00
SPOT INDEX	SPOT INDEX	BP ENERGY COMPANY	Q95	Commodity	TWPL	54,000	\$5.4150	\$292,410.00
		BP ENERGY COMPANY	Q97	Commodity	EPNG	30,000	\$3.3800	\$101,400.00
		BP ENERGY COMPANY	Q99	Commodity	EPNG	20,000	\$3.8050	\$76,100.00
		SPOTLIGHT ENERGY LLC	Q96	Commodity	EPNG	15,000	\$3.3250	\$49,875.00

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 October 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>CITY GATE SPOT</u>	SPOT INDEX	SPOTLIGHT ENERGY LLC	Q98	Commodity	EPNG	24,843	\$3.9200	\$97,384.56
				Purchase Type Total:		143,843		\$617,169.56
				Agreement Type Total:		198,843		\$971,669.56
				Monthly Total:		2,475,301		\$7,378,677.01

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 November 2023

Gas Purchases

Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	221	Commodity	TWPL	300,000	\$3.6300	\$1,089,000.00
		BP ENERGY COMPANY	237	Commodity	TWPL	300,000	\$3.9200	\$1,176,000.00
		CASTLETON COMMODITIES	399	Demand Charge	KERN	0		\$59,940.00
		MERCHANT TRADING, L.P.						
		CHEVRON NATURAL GAS, A	208	Demand Charge	KERN	0		\$14,220.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	216	Demand Charge	KERN	0		\$15,720.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	329	Demand Charge	KERN	0		\$7,500.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	330	Demand Charge	KERN	0		\$7,500.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CIMA ENERGY LP	343	Demand Charge	KERN	0		\$39,000.00
		CIMA ENERGY LP	343	Commodity	KERN	120,000	\$5.4638	\$655,650.00
		CITADEL ENERGY MARKETING,	165	Demand Charge	KERN	0		\$14,700.00
		LLC						
		CITADEL ENERGY MARKETING,	246	Commodity	KERN	90,000	\$5.4800	\$493,200.00
		LLC						
		CONOCOPHILLIPS COMPANY	219	Demand Charge	TWPL	0		\$63,000.00
		CONOCOPHILLIPS COMPANY	339	Demand Charge	KERN	0		\$60,000.00
		CONOCOPHILLIPS COMPANY	340	Demand Charge	KERN	0		\$150,000.00
		CONOCOPHILLIPS COMPANY	341	Demand Charge	KERN	0		\$60,000.00
		HILCORP ENERGY	247	Commodity	KERN	240,000	\$5.3900	\$1,293,600.00
		DEVELOPMENT, L.P.						
		HILCORP SAN JUAN, L.P.	283	Commodity	TWPL	360,000	\$3.7100	\$1,335,600.00
		HILCORP SAN JUAN, L.P.	388	Commodity	TWPL	401,100	\$2.5445	\$1,020,598.95
		HILCORP SAN JUAN, L.P.	388	Demand Charge	TWPL	0		\$48,240.00
		NRG BUSINESS MARKETING LLC	244	Commodity	KERN	450,000	\$5.4800	\$2,466,000.00
		SPIRE MARKETING, INC.	242	Commodity	KERN	148,915	\$5.4500	\$811,586.75
		TENASKA MARKETING VENTURES	241	Commodity	KERN	240,000	\$5.5400	\$1,329,600.00
		ULTRA RESOURCES, INC.	333	Demand Charge	KERN	0		\$27,000.00
		ULTRA RESOURCES, INC.	333	Commodity	KERN	67,500	\$5.5783	\$376,537.50
				Purchase Type Total:		2,717,515		\$12,614,193.20
	VMP FIRM	REGIONAL TRANSPORTATION	RTC0	2 RNG SALES For 11/2023	SWG-	(104,000)	\$20.0000	(\$2,080,000.00)
		COMMISSION OF SOUTHERN	2		NV-			
		NEVADA			RNG			

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
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Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 10/2023	SWG-NV-	(102,118)	\$20.0000	(\$2,042,360.00)
		REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 10/2023	SWG-NV-	111,500	\$20.0000	\$2,230,000.00
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 10/2023	SWG-NV-	(111,500)	\$20.0000	(\$2,230,000.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 10/2023	SWG-NV-	102,118	\$20.0000	\$2,042,360.00
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 11/2023	SWG-NV-	104,000	\$20.0000	\$2,080,000.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		2,717,515		\$12,614,193.20
<u>CITY GATE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	202	Demand Charge	KERN	0	\$82.5000	\$82,500.00
		BP ENERGY COMPANY	202	Commodity	KERN	118,000	\$6.0547	\$714,450.00
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	309	Commodity	KERN	7,500	\$6.1600	\$46,200.00
		CIMA ENERGY LP	302	Commodity	KERN	12,500	\$6.0000	\$75,000.00
		CITIGROUP ENERGY, INC.	320	Commodity	KERN	12,500	\$6.0500	\$75,625.00
				Purchase Type Total:		150,500		\$993,775.00
				Agreement Type Total:		150,500		\$993,775.00
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES MERCHANT TRADING L.P.	K31	Commodity	KERN	30,000	\$5.9425	\$178,275.00
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	K29	Commodity	KERN	5,000	\$5.8500	\$29,250.00
		CONCORD ENERGY LLC	K01	Commodity	KERN	30,490	\$5.0750	\$154,736.75
		CONCORD ENERGY LLC	K02	Commodity	KERN	30,000	\$4.7550	\$142,650.00
		CONCORD ENERGY LLC	K03	Commodity	KERN	14,700	\$4.3900	\$64,533.00
		CONCORD ENERGY LLC	K04	Commodity	KERN	42,000	\$4.3400	\$182,280.00
		CONCORD ENERGY LLC	K05	Commodity	KERN	9,490	\$2.5100	\$23,819.90

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
November 2023

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	K07	Commodity	KERN	33,490	\$2.8750	\$96,283.75
		CONCORD ENERGY LLC	K08	Commodity	KERN	201,160	\$2.7800	\$559,224.80
		CONCORD ENERGY LLC	K09	Commodity	KERN	41,490	\$4.9200	\$204,130.80
		CONCORD ENERGY LLC	K10	Commodity	KERN	31,490	\$5.4650	\$172,092.85
		CONCORD ENERGY LLC	K13	Commodity	KERN	21,990	\$5.9500	\$130,840.50
		CONCORD ENERGY LLC	K14	Commodity	KERN	22,500	\$5.5200	\$124,200.00
		CONCORD ENERGY LLC	K16	Commodity	KERN	146,970	\$5.1950	\$763,509.15
		CONCORD ENERGY LLC	K18	Commodity	KERN	43,990	\$5.4850	\$241,285.15
		CONCORD ENERGY LLC	K19	Commodity	KERN	38,499	\$4.9100	\$189,030.09
		CONCORD ENERGY LLC	K20	Commodity	KERN	503,426	\$3.9900	\$2,008,669.74
		CONCORD ENERGY LLC	K21	Commodity	KERN	61,207	\$5.8600	\$358,673.02
		CONCORD ENERGY LLC	K25	Commodity	KERN	78,145	\$5.8450	\$456,757.53
		CONCORD ENERGY LLC	K30	Commodity	KERN	63,454	\$5.9400	\$376,916.76
		CONCOPHILLIPS COMPANY	K06	Commodity	KERN	10,000	\$2.5175	\$25,175.00
		CONCOPHILLIPS COMPANY	K23	Commodity	KERN	8,200	\$5.8600	\$48,052.00
		J. ARON & COMPANY, LLC	K32	Commodity	KERN	3,800	\$5.9425	\$22,581.50
		MIECO, LLC	K22	Commodity	KERN	5,000	\$5.8600	\$29,300.00
		OCCIDENTAL ENERGY MARKETING, INC.	K24	Commodity	KERN	15,000	\$5.8600	\$87,900.00
		RADIATE ENERGY LLC	K28	Commodity	KERN	1,500	\$5.8500	\$8,775.00
		SHELL ENERGY NORTH AMERICA (US) L.P.	K27	Commodity	KERN	2,700	\$5.8450	\$15,781.50
		SPIRE MARKETING, INC.	K11	Commodity	KERN	4,497	\$5.1300	\$23,069.61
		SPIRE MARKETING, INC.	K12	Commodity	KERN	23	\$5.4500	\$125.35
		SPIRE MARKETING, INC.	K17	Commodity	KERN	1,541	\$5.1300	\$7,905.33
		TENASKA MARKETING VENTURES	K26	Commodity	KERN	10,000	\$5.8550	\$58,550.00
				Purchase Type Total:		1,511,752		\$6,784,374.08
				Agreement Type Total:		1,511,752		\$6,784,374.08
<u>CITY GATE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	K97	Commodity	KERN	15,000	\$6.0800	\$91,200.00
		CONCORD ENERGY LLC	K98	Commodity	KERN	3,000	\$5.9600	\$17,880.00
		CONCORD ENERGY LLC	K99	Commodity	KERN	47,489	\$4.0550	\$192,567.90
				Purchase Type Total:		65,489		\$301,647.90
				Agreement Type Total:		65,489		\$301,647.90
				Monthly Total:		4,445,256		\$20,693,990.18

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
December 2023

Gas Purchases

Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM							
		BP ENERGY COMPANY	221	Commodity	TWPL	310,000	\$3.7100	\$1,150,100.00
		BP ENERGY COMPANY	237	Commodity	TWPL	310,000	\$4.0000	\$1,240,000.00
		CASTLETON COMMODITIES	400	Demand Charge	KERN	0		\$104,625.00
		MERCHANT TRADING, L.P.						
		CHEVRON NATURAL GAS, A	208	Demand Charge	KERN	0		\$14,694.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	216	Demand Charge	KERN	0		\$16,244.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	329	Demand Charge	KERN	0		\$7,750.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	330	Demand Charge	KERN	0		\$7,750.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CIMA ENERGY LP	310	Commodity	KERN	465,000	\$6.3900	\$2,971,350.00
		CIMA ENERGY LP	343	Commodity	KERN	10,000	\$4.9550	\$49,550.00
		CIMA ENERGY LP	343	Demand Charge	KERN	0		\$40,300.00
		CITADEL ENERGY MARKETING,	166	Demand Charge	KERN	0		\$91,058.63
		LLC						
		CITADEL ENERGY MARKETING,	224	Commodity	KERN	465,000	\$6.3600	\$2,957,400.00
		LLC						
		CITADEL ENERGY MARKETING,	231	Commodity	KERN	310,000	\$6.3600	\$1,971,600.00
		LLC						
		CITADEL ENERGY MARKETING,	235	Commodity	KERN	310,000	\$6.2800	\$1,946,800.00
		LLC						
		CITADEL ENERGY MARKETING,	246	Commodity	KERN	93,000	\$6.2800	\$584,040.00
		LLC						
		CITADEL ENERGY MARKETING,	385	Commodity	KERN	135,500	\$4.2478	\$575,580.00
		LLC						
		CITADEL ENERGY MARKETING,	385	Demand Charge	KERN	0		\$60,760.00
		LLC						
		CONOCOPHILLIPS COMPANY	219	Demand Charge	TWPL	0		\$65,100.00
		CONOCOPHILLIPS COMPANY	339	Demand Charge	KERN	0		\$62,000.00
		CONOCOPHILLIPS COMPANY	340	Demand Charge	KERN	0		\$155,000.00
		CONOCOPHILLIPS COMPANY	391	Demand Charge	TWPL	0		\$112,530.00
		HILCORP ENERGY	247	Commodity	KERN	248,000	\$6.1900	\$1,535,120.00
		DEVELOPMENT, L.P.						
		HILCORP SAN JUAN, L.P.	283	Commodity	TWPL	372,000	\$3.7900	\$1,409,880.00
		HILCORP SAN JUAN, L.P.	389	Demand Charge	TWPL	0		\$9,672.00

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
December 2023

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	HILCORP SAN JUAN, L.P.	389	Commodity	TWPL	80,600	\$2.5126	\$202,514.00
		NRG BUSINESS MARKETING LLC	234	Commodity	KERN	310,000	\$6.2590	\$1,940,290.00
		NRG BUSINESS MARKETING LLC	244	Commodity	KERN	465,000	\$6.2800	\$2,920,200.00
		SPIRE MARKETING, INC.	242	Commodity	KERN	154,771	\$6.2500	\$967,318.75
		TENASKA MARKETING VENTURES	241	Commodity	KERN	248,000	\$6.3400	\$1,572,320.00
		ULTRA RESOURCES, INC.	333	Demand Charge	KERN	0		\$27,900.00
				Purchase Type Total:		4,286,871		\$24,769,446.38
	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 12/2023	SWG-NV-RNG	(100,121)	\$20.0000	(\$2,002,420.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 12/2023	SWG-NV-RNG	100,121	\$20.0000	\$2,002,420.00
				Purchase Type Total:		0		\$0.00
<u>CITY GATE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	202	Demand Charge	KERN	0		\$85,250.00
		BP ENERGY COMPANY	345	Commodity	TWPL	624,400	\$2.5424	\$1,587,491.28
				Purchase Type Total:		624,400		\$1,672,741.28
				Agreement Type Total:		624,400		\$1,672,741.28
<u>MAINLINE SPOT</u>	SPOT FIXED	SPIRE MARKETING, INC.	K10	Commodity	KERN	10,000	\$5.1300	\$51,300.00
		SPIRE MARKETING, INC.	K12	Commodity	KERN	3,296	\$5.1300	\$16,908.48
		SPIRE MARKETING, INC.	K13	Commodity	KERN	1,062	\$5.4500	\$5,787.90
		SPOTLIGHT ENERGY LLC	K28	Commodity	KERN	4,960	\$4.0000	\$19,840.00
				Purchase Type Total:		19,318		\$93,836.38
	SPOT INDEX	BP ENERGY COMPANY	K42	Commodity	TWPL	1,500	\$2.3950	\$3,592.50
		CASTLETON COMMODITIES	K02	Commodity	KERN	20,000	\$4.9725	\$99,450.00
		MERCHANT TRADING, L.P.		Commodity	KERN	60,000	\$4.2900	\$257,400.00
		CASTLETON COMMODITIES	K05	Commodity	KERN	31,125	\$2.9650	\$92,285.63
		MERCHANT TRADING, L.P.		Commodity	KERN	25,500	\$4.9500	\$126,225.00
		CONCORD ENERGY LLC	K01	Commodity	KERN	48,000	\$4.2850	\$205,680.00
		CONCORD ENERGY LLC	K04	Commodity	KERN			

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
December 2023

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	K17	Commodity	KERN	121,800	\$2.9650	\$361,137.00
		CONCORD ENERGY LLC	K21	Commodity	KERN	54,000	\$3.0250	\$163,350.00
		CONCORD ENERGY LLC	K25	Commodity	KERN	54,491	\$3.7250	\$202,978.98
		CONCORD ENERGY LLC	K29	Commodity	KERN	59,469	\$3.8300	\$227,766.27
		CONCORD ENERGY LLC	K32	Commodity	KERN	54,000	\$3.0100	\$162,540.00
		CONCORD ENERGY LLC	K34	Commodity	KERN	126,000	\$3.0150	\$379,890.00
		CONCORD ENERGY LLC	K36	Commodity	KERN	51,500	\$2.9550	\$152,182.50
		CONCORD ENERGY LLC	K38	Commodity	KERN	36,000	\$3.1050	\$111,780.00
		CONCORD ENERGY LLC	K44	Commodity	KERN	272,000	\$2.4050	\$654,160.00
		CONCORD ENERGY LLC	K46	Commodity	KERN	67,000	\$2.4825	\$166,327.50
		CONCORD ENERGY LLC	K49	Commodity	KERN	64,940	\$2.5800	\$167,545.20
		CONCORD ENERGY LLC	K55	Commodity	KERN	153,000	\$2.4400	\$373,320.00
		CONOCOPHILLIPS COMPANY	K19	Commodity	KERN	30,000	\$2.9650	\$88,950.00
		KOCH ENERGY SERVICES, LLC	K03	Commodity	TWPL	6,500	\$3.3600	\$21,840.00
		KOCH ENERGY SERVICES, LLC	K06	Commodity	TWPL	19,500	\$2.5300	\$49,335.00
		KOCH ENERGY SERVICES, LLC	K07	Commodity	TWPL	6,484	\$2.3650	\$15,334.66
		KOCH ENERGY SERVICES, LLC	K08	Commodity	TWPL	6,500	\$2.6800	\$17,420.00
		KOCH ENERGY SERVICES, LLC	K09	Commodity	TWPL	6,500	\$2.2900	\$14,885.00
		KOCH ENERGY SERVICES, LLC	K16	Commodity	TWPL	6,490	\$2.0150	\$13,077.35
		KOCH ENERGY SERVICES, LLC	K20	Commodity	TWPL	19,284	\$2.4900	\$48,017.16
		KOCH ENERGY SERVICES, LLC	K24	Commodity	TWPL	6,222	\$2.7150	\$16,892.73
		KOCH ENERGY SERVICES, LLC	K27	Commodity	TWPL	6,500	\$3.7550	\$24,407.50
		KOCH ENERGY SERVICES, LLC	K30	Commodity	TWPL	6,500	\$3.8050	\$24,732.50
		KOCH ENERGY SERVICES, LLC	K33	Commodity	TWPL	6,500	\$2.8600	\$18,590.00
		KOCH ENERGY SERVICES, LLC	K35	Commodity	TWPL	19,500	\$2.5350	\$49,432.50
		KOCH ENERGY SERVICES, LLC	K37	Commodity	TWPL	4,061	\$2.4550	\$9,969.76
		KOCH ENERGY SERVICES, LLC	K39	Commodity	TWPL	6,500	\$3.1000	\$20,150.00
		KOCH ENERGY SERVICES, LLC	K40	Commodity	TWPL	6,500	\$2.9450	\$19,142.50
		KOCH ENERGY SERVICES, LLC	K45	Commodity	TWPL	24,660	\$1.9450	\$47,963.71
		KOCH ENERGY SERVICES, LLC	K48	Commodity	TWPL	3,197	\$2.1000	\$6,713.70
		KOCH ENERGY SERVICES, LLC	K54	Commodity	TWPL	6,500	\$2.3425	\$15,226.25
		KOCH ENERGY SERVICES, LLC	K57	Commodity	TWPL	19,424	\$2.3300	\$45,257.92
		KOCH ENERGY SERVICES, LLC	K47	Commodity	KERN	20,000	\$2.4825	\$49,650.00
		MIECO, LLC	K41	Commodity	KERN	7,500	\$2.6225	\$19,668.75
		RADIATE ENERGY LLC	K50	Commodity	KERN	5,000	\$2.5800	\$12,900.00
		RADIATE ENERGY LLC	K26	Commodity	KERN	21,000	\$3.7200	\$78,120.00
		SEQUENT ENERGY MANAGEMENT, LLC	K56	Commodity	KERN	63,000	\$2.4400	\$153,720.00
		SEQUENT ENERGY MANAGEMENT, LLC	K14	Commodity	KERN	33	\$6.2500	\$206.25
		SPIRE MARKETING, INC.	K15	Commodity	KERN	1,930	\$5.9500	\$11,483.50

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 December 2023

Gas Purchases

Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	SPIRE MARKETING, INC.	K23	Commodity	KERN	7,481	\$3.0275	\$22,648.73
		SPIRE MARKETING, INC.	K52	Commodity	KERN	6,912	\$5.9500	\$41,126.40
		SPIRE MARKETING, INC.	K53	Commodity	KERN	154	\$6.2500	\$962.50
		SPOTLIGHT ENERGY LLC	K11	Commodity	KERN	14,997	\$2.7750	\$41,616.68
		TENASKA MARKETING VENTURES	K22	Commodity	KERN	10,000	\$3.0350	\$30,350.00
		TENASKA MARKETING VENTURES	K51	Commodity	KERN	10,000	\$2.5800	\$25,800.00
		UNITED ENERGY TRADING, LLC	K43	Commodity	TWPL	5,000	\$2.3900	\$11,950.00
				Purchase Type Total:		1,690,654		\$4,975,151.63
				Agreement Type Total:		1,709,972		\$5,068,988.01
				Monthly Total:		6,621,243		\$31,511,175.67

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
January 2024

Gas Purchases

Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	221	Commodity	TWPL	310,000	\$3.3800	\$1,047,800.00
		BP ENERGY COMPANY	237	Commodity	TWPL	310,000	\$3.6700	\$1,137,700.00
		CASTLETON COMMODITIES	400	Commodity	KERN	196,775	\$14.4125	\$2,836,016.88
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	400	Demand Charge	KERN	0		\$104,625.00
		MERCHANT TRADING, L.P.						
		CHEVRON NATURAL GAS, A	208	Demand Charge	KERN	0		\$14,694.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	216	Demand Charge	KERN	0		\$16,244.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	329	Demand Charge	KERN	0		\$7,750.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	329	Commodity	KERN	60,000	\$11.4025	\$684,150.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	331	Demand Charge	KERN	0		\$8,060.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CIMA ENERGY LP	310	Commodity	KERN	465,000	\$4.0600	\$1,887,900.00
		CIMA ENERGY LP	343	Demand Charge	KERN	0		\$40,300.00
		CIMA ENERGY LP	343	Commodity	KERN	129,493	\$10.8421	\$1,403,975.19
		CITADEL ENERGY MARKETING,	167	Demand Charge	KERN	0		\$91,058.63
		LLC						
		CITADEL ENERGY MARKETING,	224	Commodity	KERN	465,000	\$4.0300	\$1,873,950.00
		LLC						
		CITADEL ENERGY MARKETING,	231	Commodity	KERN	310,000	\$4.0300	\$1,249,300.00
		LLC						
		CITADEL ENERGY MARKETING,	235	Commodity	KERN	310,000	\$3.9500	\$1,224,500.00
		LLC						
		CITADEL ENERGY MARKETING,	246	Commodity	KERN	93,000	\$3.9500	\$367,350.00
		LLC						
		CONOCOPHILLIPS COMPANY	219	Demand Charge	TWPL	0		\$65,100.00
		CONOCOPHILLIPS COMPANY	339	Demand Charge	KERN	0		\$62,000.00
		CONOCOPHILLIPS COMPANY	339	Commodity	KERN	120,000	\$11.4025	\$1,368,300.00
		CONOCOPHILLIPS COMPANY	340	Buyer's Liquidated Damage	KERN	0		(\$168.50)
		CONOCOPHILLIPS COMPANY	340	Demand Charge	KERN	0		\$155,000.00
		CONOCOPHILLIPS COMPANY	340	Commodity	KERN	239,663	\$11.3864	\$2,728,892.81
		CONOCOPHILLIPS COMPANY	342	Buyer's Liquidated Damage	KERN	0		(\$184.00)

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
January 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	CONOCOPHILLIPS COMPANY	342	Demand Charge	KERN	0		\$217,000.00
		CONOCOPHILLIPS COMPANY	342	Commodity	KERN	239,632	\$11.3849	\$2,728,183.84
		CONOCOPHILLIPS COMPANY	392	Demand Charge	TWPL	0		\$170,500.00
		CONOCOPHILLIPS COMPANY	392	Commodity	TWPL	203,200	\$7.4261	\$1,508,982.00
		HILCORP ENERGY DEVELOPMENT, L.P.	247	Commodity	KERN	248,000	\$3.8600	\$957,280.00
		HILCORP SAN JUAN, L.P.	283	Commodity	TWPL	368,749	\$3.4600	\$1,275,871.54
		HILCORP SAN JUAN, L.P.	283	Buyer's Liquidated Damage	TWPL	0		(\$2,837.07)
		NRG BUSINESS MARKETING LLC	234	Commodity	KERN	310,000	\$3.9290	\$1,217,990.00
		NRG BUSINESS MARKETING LLC	244	Commodity	KERN	465,000	\$3.9500	\$1,836,750.00
		SPIRE MARKETING, INC.	242	Buyer's Liquidated Damage	KERN	0		(\$295.51)
		SPIRE MARKETING, INC.	242	Commodity	KERN	154,772	\$3.9200	\$606,706.24
		TENASKA MARKETING VENTURES	241	Commodity	KERN	248,000	\$4.0100	\$994,480.00
		ULTRA RESOURCES, INC.	333	Commodity	KERN	97,500	\$10.8988	\$1,062,637.50
		ULTRA RESOURCES, INC.	333	Demand Charge	KERN	0		\$27,900.00
				Purchase Type Total:		5,343,784		\$30,975,462.55
	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 01/2024	SWG-NV-	(99,814)	\$20.0000	(\$1,996,280.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 01/2024	RNG SWG-NV- RNG	99,814	\$20.0000	\$1,996,280.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		5,343,784		\$30,975,462.55
<u>CITY GATE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	171	Commodity	KERN	217,525	\$5.7343	\$1,247,350.51
		BP ENERGY COMPANY	171	Demand Charge	KERN	0		\$67,432.75
		BP ENERGY COMPANY	202	Demand Charge	KERN	0		\$85,250.00
		BP ENERGY COMPANY	202	Commodity	KERN	102,000	\$5.9125	\$603,080.00
		BP ENERGY COMPANY	345	Commodity	TWPL	723,999	\$7.3225	\$5,301,473.97
				Purchase Type Total:		1,043,524		\$7,304,587.23
				Agreement Type Total:		1,043,524		\$7,304,587.23
<u>MAINLINE SPOT</u>	SPOT INDEX	BP ENERGY COMPANY	K48	Commodity	TWPL	3,200	\$2.6900	\$8,608.00
		CASTLETON COMMODITIES MERCHANT TRADING L.P.	K11	Commodity	KERN	15,000	\$3.4500	\$51,750.00
		CASTLETON COMMODITIES	K21	Commodity	KERN	26,300	\$6.1800	\$162,534.00

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 January 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	MERCHANT TRADING, L.P.	K26	Commodity	KERN	30,000	\$5.2225	\$156,675.00
		CASTLETON COMMODITIES	K32	Commodity	KERN	30,000	\$3.0300	\$90,900.00
		MERCHANT TRADING, L.P.	K36	Commodity	KERN	35,000	\$3.2350	\$113,225.00
		CASTLETON COMMODITIES	K43	Commodity	KERN	15,700	\$2.8850	\$45,294.50
		MERCHANT TRADING, L.P.	K46	Commodity	KERN	15,000	\$3.1150	\$46,725.00
		CASTLETON COMMODITIES	K50	Commodity	KERN	30,000	\$3.3000	\$99,000.00
		MERCHANT TRADING, L.P.	K52	Commodity	KERN	36,000	\$2.8850	\$103,860.00
		CASTLETON COMMODITIES	K05	Commodity	TWPL	2,000	\$2.2850	\$4,570.00
		MERCHANT TRADING, L.P.						
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.						
		CONCORD ENERGY LLC	K01	Commodity	KERN	120,000	\$2.5300	\$303,600.00
		CONCORD ENERGY LLC	K06	Commodity	KERN	62,760	\$3.0650	\$192,359.40
		CONCORD ENERGY LLC	K09	Commodity	KERN	55,249	\$3.4450	\$190,332.81
		CONCORD ENERGY LLC	K13	Commodity	KERN	26,300	\$5.3600	\$140,968.00
		CONCORD ENERGY LLC	K17	Commodity	KERN	36,000	\$4.7950	\$172,620.00
		CONCORD ENERGY LLC	K20	Commodity	KERN	26,100	\$6.1850	\$161,428.50
		CONCORD ENERGY LLC	K23	Commodity	KERN	52,400	\$6.6600	\$348,984.00
		CONCORD ENERGY LLC	K25	Commodity	KERN	77,400	\$5.2250	\$404,415.00
		CONCORD ENERGY LLC	K28	Commodity	KERN	109,640	\$22.8200	\$2,501,984.80
		CONCORD ENERGY LLC	K29	Commodity	KERN	27,420	\$5.3600	\$146,971.20
		CONCORD ENERGY LLC	K31	Commodity	KERN	67,560	\$3.0000	\$202,680.00
		CONCORD ENERGY LLC	K35	Commodity	KERN	53,180	\$3.2250	\$171,505.50
		CONCORD ENERGY LLC	K38	Commodity	KERN	182,040	\$3.0650	\$557,952.60
		CONCORD ENERGY LLC	K40	Commodity	KERN	54,180	\$3.0150	\$163,352.70
		CONCORD ENERGY LLC	K42	Commodity	KERN	21,300	\$2.8750	\$61,237.50
		CONCORD ENERGY LLC	K45	Commodity	KERN	61,180	\$3.1150	\$190,575.70
		CONCORD ENERGY LLC	K49	Commodity	KERN	48,000	\$3.3000	\$158,400.00
		CONCORD ENERGY LLC	K03	Commodity	TWPL	20,000	\$2.2900	\$45,800.00
		KOCH ENERGY SERVICES, LLC	K08	Commodity	TWPL	3,300	\$2.9200	\$9,636.00
		KOCH ENERGY SERVICES, LLC	K12	Commodity	TWPL	12,000	\$3.4400	\$41,280.00
		KOCH ENERGY SERVICES, LLC	K14	Commodity	TWPL	2,000	\$5.3650	\$10,730.00
		KOCH ENERGY SERVICES, LLC	K15	Commodity	TWPL	22,500	\$5.2850	\$118,912.50
		KOCH ENERGY SERVICES, LLC	K19	Commodity	TWPL	7,221	\$4.4800	\$32,350.08

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
January 2024

Gas Purchases

Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	KOCH ENERGY SERVICES, LLC	K22	Commodity	TWPL	9,700	\$6,345.00	\$61,546.50
		KOCH ENERGY SERVICES, LLC	K24	Commodity	TWPL	9,710	\$6,615.00	\$64,231.65
		KOCH ENERGY SERVICES, LLC	K27	Commodity	TWPL	9,710	\$5,345.00	\$51,899.95
		KOCH ENERGY SERVICES, LLC	K30	Commodity	TWPL	9,710	\$5,290.00	\$51,365.90
		KOCH ENERGY SERVICES, LLC	K34	Commodity	TWPL	9,710	\$2,825.00	\$27,430.75
		KOCH ENERGY SERVICES, LLC	K37	Commodity	TWPL	9,710	\$3,175.00	\$30,829.25
		KOCH ENERGY SERVICES, LLC	K39	Commodity	TWPL	29,130	\$2,815.00	\$82,000.95
		KOCH ENERGY SERVICES, LLC	K41	Commodity	TWPL	9,700	\$2,830.00	\$27,451.00
		KOCH ENERGY SERVICES, LLC	K44	Commodity	TWPL	16,500	\$2,730.00	\$45,045.00
		KOCH ENERGY SERVICES, LLC	K47	Commodity	TWPL	16,500	\$2,695.00	\$44,467.50
		KOCH ENERGY SERVICES, LLC	K51	Commodity	TWPL	19,700	\$2,725.00	\$53,682.50
		KOCH ENERGY SERVICES, LLC	K53	Commodity	TWPL	59,078	\$2,130.00	\$125,836.14
		KOCH ENERGY SERVICES, LLC	K54	Commodity	TWPL	7,000	\$2,090.00	\$14,630.00
		KOCH ENERGY SERVICES, LLC	K55	Commodity	TWPL	5,000	\$1,955.00	\$9,775.00
		MIECO, LLC	K10	Commodity	KERN	10,000	\$3,445.00	\$34,450.00
		OCCIDENTAL ENERGY MARKETING, INC.	K18	Commodity	KERN	16,300	\$4,805.00	\$78,321.50
		SEQUENT ENERGY MANAGEMENT, LLC	K07	Commodity	KERN	17,500	\$3,0675.00	\$53,681.25
		TENASKA MARKETING VENTURES	K02	Commodity	KERN	20,000	\$2,530.00	\$50,600.00
		TENASKA MARKETING VENTURES	K04	Commodity	TWPL	4,600	\$2,280.00	\$10,488.00
		TENASKA MARKETING VENTURES	K16	Commodity	TWPL	6,000	\$5,285.00	\$31,710.00
		TENASKA MARKETING VENTURES	K33	Commodity	KERN	5,000	\$3,030.00	\$15,150.00
				Purchase Type Total:		1,686,188		\$8,175,810.63
				Agreement Type Total:		1,686,188		\$8,175,810.63
				Monthly Total:		8,073,496		\$46,455,360.41

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
February 2024

Gas Purchases

Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM							
		BP ENERGY COMPANY	221	Commodity	TWPL	290,000	\$4.3600	\$1,264,400.00
		BP ENERGY COMPANY	237	Commodity	TWPL	290,000	\$4.6500	\$1,348,500.00
		BP ENERGY COMPANY	344	Demand Charge	KERN	0		\$7,830.00
		CASTLETON COMMODITIES	400	Demand Charge	KERN	0		\$97,875.00
		MERCHANT TRADING, L.P.						
		CHEVRON NATURAL GAS, A	208	Demand Charge	KERN	0		\$13,746.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	216	Demand Charge	KERN	0		\$15,196.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	329	Demand Charge	KERN	0		\$7,250.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CHEVRON NATURAL GAS, A	332	Demand Charge	KERN	0		\$7,250.00
		DIVISION OF CHEVRON U.S.A.,						
		INC.						
		CIMA ENERGY LP	343	Demand Charge	KERN	0		\$37,700.00
		CITADEL ENERGY MARKETING,	168	Demand Charge	KERN	0		\$68,512.50
		LLC						
		CITADEL ENERGY MARKETING,	231	Commodity	KERN	290,000	\$5.3500	\$1,551,500.00
		LLC						
		CITADEL ENERGY MARKETING,	235	Commodity	KERN	290,000	\$5.2700	\$1,528,300.00
		LLC						
		CITADEL ENERGY MARKETING,	246	Commodity	KERN	87,000	\$5.2700	\$458,490.00
		LLC						
		CITADEL ENERGY MARKETING,	386	Demand Charge	KERN	0		\$93,032.00
		LLC						
		CONOCOPHILLIPS COMPANY	219	Demand Charge	TWPL	0		\$60,900.00
		CONOCOPHILLIPS COMPANY	339	Demand Charge	KERN	0		\$58,000.00
		CONOCOPHILLIPS COMPANY	340	Demand Charge	KERN	0		\$145,000.00
		CONOCOPHILLIPS COMPANY	393	Demand Charge	TWPL	0		\$23,925.00
		HILCORP ENERGY	247	Commodity	KERN	232,000	\$5.1800	\$1,201,760.00
		DEVELOPMENT, L.P.						
		HILCORP SAN JUAN, L.P.	283	Commodity	TWPL	347,621	\$4.4400	\$1,543,437.24
		NRG BUSINESS MARKETING LLC	234	Commodity	KERN	290,000	\$5.2490	\$1,522,210.00
		NRG BUSINESS MARKETING LLC	244	Commodity	KERN	435,000	\$5.2700	\$2,292,450.00
		PUREWEST RESOURCES	333	Demand Charge	KERN	0		\$26,100.00
		SPIRE MARKETING, INC.	242	Commodity	KERN	145,000	\$5.2400	\$759,800.00
		TENASKA MARKETING VENTURES	241	Commodity	KERN	232,000	\$5.3300	\$1,236,560.00

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 February 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM			Purchase Type Total:		2,928,621		\$15,369,723.74
	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 02/2024	SWG-NV- RNG	(94,572)	\$20.0000	(\$1,891,440.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 02/2024	SWG-NV- RNG	94,572	\$20.0000	\$1,891,440.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		2,928,621		\$15,369,723.74
<u>CITY GATE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY BP ENERGY COMPANY	202 345	Demand Charge Commodity	KERN TWPL	0 807,032	\$1.7725	\$79,750.00 \$1,430,433.93
				Purchase Type Total:		807,032		\$1,510,183.93
				Agreement Type Total:		807,032		\$1,510,183.93
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P. CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K02 K05 K08 K13 K16 K20 K24 K28 K32 K36 K40	Commodity Commodity	KERN KERN	28,000 14,000 59,897 30,000 35,000 40,000 45,000 135,000 20,000 28,000 13,000	\$2.2600 \$2.3725 \$2.2075 \$2.4950 \$2.5200 \$2.6025 \$2.4700 \$2.3225 \$2.3550 \$2.1775 \$1.9725	\$63,280.00 \$33,215.00 \$132,222.63 \$74,850.00 \$88,200.00 \$104,100.00 \$111,150.00 \$313,537.50 \$47,100.00 \$60,970.00 \$25,642.50

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 February 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	K42	Commodity	KERN	34,000	\$1.9350	\$65,790.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K44	Commodity	KERN	141,600	\$1.8000	\$254,880.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K46	Commodity	KERN	7,000	\$1.8975	\$13,282.50
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K49	Commodity	KERN	8,000	\$1.9375	\$15,500.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K53	Commodity	KERN	5,000	\$1.6925	\$8,462.50
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K56	Commodity	KERN	51,000	\$1.6300	\$83,130.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K61	Commodity	KERN	14,000	\$1.5100	\$21,140.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K64	Commodity	KERN	4,000	\$1.5000	\$6,000.00
		MERCHANT TRADING, L.P.						
		CONCORD ENERGY LLC	K01	Commodity	KERN	55,450	\$2.2600	\$125,317.00
		CONCORD ENERGY LLC	K04	Commodity	KERN	64,450	\$2.3700	\$152,746.50
		CONCORD ENERGY LLC	K07	Commodity	KERN	165,000	\$2.2050	\$363,825.00
		CONCORD ENERGY LLC	K12	Commodity	KERN	55,600	\$2.4900	\$138,444.00
		CONCORD ENERGY LLC	K15	Commodity	KERN	77,720	\$2.5150	\$195,465.80
		CONCORD ENERGY LLC	K18	Commodity	KERN	15,000	\$2.5200	\$37,800.00
		CONCORD ENERGY LLC	K19	Commodity	KERN	69,430	\$2.6050	\$180,865.15
		CONCORD ENERGY LLC	K23	Commodity	KERN	65,430	\$2.4700	\$161,612.10
		CONCORD ENERGY LLC	K27	Commodity	KERN	192,900	\$2.3225	\$448,010.25
		CONCORD ENERGY LLC	K31	Commodity	KERN	68,700	\$2.3500	\$161,445.00
		CONCORD ENERGY LLC	K35	Commodity	KERN	51,000	\$2.1775	\$111,052.50
		CONCORD ENERGY LLC	K39	Commodity	KERN	58,000	\$1.9700	\$114,260.00
		CONCORD ENERGY LLC	K58	Commodity	KERN	31,000	\$1.6725	\$51,847.50
		KOCH ENERGY SERVICES, LLC	K03	Commodity	TWPL	1,500	\$1.8500	\$2,775.00
		KOCH ENERGY SERVICES, LLC	K06	Commodity	TWPL	1,500	\$2.1350	\$3,202.50
		KOCH ENERGY SERVICES, LLC	K11	Commodity	TWPL	4,500	\$1.8700	\$8,415.00
		KOCH ENERGY SERVICES, LLC	K14	Commodity	TWPL	1,500	\$2.1300	\$3,195.00
		KOCH ENERGY SERVICES, LLC	K17	Commodity	TWPL	1,500	\$1.8250	\$2,737.50
		KOCH ENERGY SERVICES, LLC	K22	Commodity	TWPL	1,500	\$2.1450	\$3,217.50
		KOCH ENERGY SERVICES, LLC	K26	Commodity	TWPL	1,500	\$1.9550	\$2,932.50
		KOCH ENERGY SERVICES, LLC	K30	Commodity	TWPL	4,425	\$2.0550	\$9,093.38
		KOCH ENERGY SERVICES, LLC	K34	Commodity	TWPL	1,500	\$2.0700	\$3,105.00
		KOCH ENERGY SERVICES, LLC	K38	Commodity	TWPL	1,500	\$1.7000	\$2,550.00
		KOCH ENERGY SERVICES, LLC	K41	Commodity	TWPL	1,500	\$1.5100	\$2,265.00
		KOCH ENERGY SERVICES, LLC	K43	Commodity	TWPL	1,500	\$1.6175	\$2,426.25

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
February 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$	
<u>MAINLINE SPOT</u>	SPOT INDEX	KOCH ENERGY SERVICES, LLC	K45	Commodity	TWPL	6,000	\$1,3450	\$8,070.00	
		KOCH ENERGY SERVICES, LLC	K48	Commodity	TWPL	1,500	\$1,6200	\$2,430.00	
		KOCH ENERGY SERVICES, LLC	K51	Commodity	TWPL	1,500	\$1,7250	\$2,587.50	
		KOCH ENERGY SERVICES, LLC	K55	Commodity	TWPL	1,500	\$1,3925	\$2,088.75	
		KOCH ENERGY SERVICES, LLC	K57	Commodity	TWPL	4,500	\$1,1350	\$5,107.50	
		KOCH ENERGY SERVICES, LLC	K60	Commodity	TWPL	1,500	\$1,2425	\$1,863.75	
		KOCH ENERGY SERVICES, LLC	K63	Commodity	TWPL	1,500	\$1,3850	\$2,077.50	
		KOCH ENERGY SERVICES, LLC	K66	Commodity	TWPL	1,500	\$1,4600	\$2,190.00	
		OCCIDENTAL ENERGY MARKETING, INC.	K09	Commodity	KERN	30,000	\$2,2075	\$66,225.00	
		OCCIDENTAL ENERGY MARKETING, INC.	K10	Commodity	KERN	30,000	\$2,2050	\$66,150.00	
		TENASKA MARKETING VENTURES	K21	Commodity	KERN	34,943	\$2,6025	\$90,939.16	
		TENASKA MARKETING VENTURES	K25	Commodity	KERN	34,000	\$2,4700	\$83,980.00	
		TENASKA MARKETING VENTURES	K29	Commodity	KERN	101,220	\$2,3250	\$235,336.50	
		TENASKA MARKETING VENTURES	K33	Commodity	KERN	20,000	\$2,3550	\$47,100.00	
		TENASKA MARKETING VENTURES	K37	Commodity	KERN	15,000	\$2,1775	\$32,662.50	
		TENASKA MARKETING VENTURES	K47	Commodity	KERN	7,000	\$1,8950	\$13,265.00	
		TENASKA MARKETING VENTURES	K50	Commodity	KERN	8,000	\$1,9375	\$15,500.00	
		TENASKA MARKETING VENTURES	K54	Commodity	KERN	5,000	\$1,6900	\$8,450.00	
		TENASKA MARKETING VENTURES	K59	Commodity	KERN	14,600	\$1,6725	\$24,418.50	
TENASKA MARKETING VENTURES	K62	Commodity	KERN	17,000	\$1,5100	\$25,670.00			
TENASKA MARKETING VENTURES	K65	Commodity	KERN	4,000	\$1,4975	\$5,990.00			
						2,046,365		\$4,553,159.72	
						2,046,365		\$4,553,159.72	
<u>CITY GATE SPOT</u>	SPOT INDEX	CITADEL ENERGY MARKETING, LLC	K97	Commodity	KERN	4,000	\$2,8800	\$11,520.00	
								4,000	\$11,520.00
		BP ENERGY COMPANY	K99	Commodity	KERN	20,000	\$2,9100	\$58,200.00	
		CONCORD ENERGY LLC	K95	Commodity	KERN	16,500	\$2,6550	\$43,807.50	
		CONCORD ENERGY LLC	K96	Commodity	KERN	20,000	\$2,7050	\$54,100.00	
		CONCORD ENERGY LLC	K98	Commodity	KERN	10,000	\$2,9050	\$29,050.00	
								66,500	\$185,157.50
								70,500	\$196,677.50
								5,852,518	\$21,629,744.89

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 March 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	208	Demand Charge	KERN	0		\$114,694.00
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	216	Demand Charge	KERN	0		\$116,244.00
		CITADEL ENERGY MARKETING, LLC	231	Commodity	KERN	310,000	\$2.2500	\$697,500.00
		CITADEL ENERGY MARKETING, LLC	235	Commodity	KERN	310,000	\$2.1700	\$672,700.00
		CITADEL ENERGY MARKETING, LLC	246	Commodity	KERN	93,000	\$2.1700	\$201,810.00
		CONOCOPHILLIPS COMPANY	219	Demand Charge	TWPL	0		\$65,100.00
		CONOCOPHILLIPS COMPANY	339	Demand Charge	KERN	0		\$62,000.00
		CONOCOPHILLIPS COMPANY	340	Demand Charge	KERN	0		\$155,000.00
		HILCORP ENERGY DEVELOPMENT, L.P.	247	Commodity	KERN	248,000	\$2.0800	\$515,840.00
		HILCORP SAN JUAN, L.P.	283	Commodity	TWPL	357,894	\$1.6900	\$604,840.86
		HILCORP SAN JUAN, L.P.	390	Demand Charge	TWPL	0		\$63,984.00
		NRG BUSINESS MARKETING LLC	234	Commodity	KERN	310,000	\$2.1490	\$666,190.00
		NRG BUSINESS MARKETING LLC	244	Commodity	KERN	465,000	\$2.1700	\$1,009,050.00
		SPIRE MARKETING, INC.	242	Commodity	KERN	154,541	\$2.1400	\$330,717.74
		TENASKA MARKETING VENTURES	241	Commodity	KERN	248,000	\$2.2300	\$553,040.00
				Purchase Type Total:		2,496,435		\$5,628,710.60
	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 03/2024	SWG-NV-	(102,898)	\$20.0000	(\$2,057,960.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 03/2024	RNG SWG-NV- RNG	102,898	\$20.0000	\$2,057,960.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		2,496,435		\$5,628,710.60
<u>CITY GATE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	202	Demand Charge	KERN	0		\$85,250.00
		CIMA ENERGY LP	297	Commodity	KERN	60,000	\$1.7800	\$106,800.00
				Purchase Type Total:		60,000		\$192,050.00
				Agreement Type Total:		60,000		\$192,050.00

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 March 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT FIXED	CIMA ENERGY LP	K11	Commodity	TWPL	5,660	\$1.3500	\$7,641.00
				Purchase Type Total:		5,660		\$7,641.00
	SPOT INDEX	BP ENERGY COMPANY	K07	Commodity	TWPL	21,300	\$1.3500	\$28,755.00
		BP ENERGY COMPANY	K21	Commodity	TWPL	21,300	\$1.4200	\$30,246.00
		BP ENERGY COMPANY	K33	Commodity	TWPL	7,100	\$1.2550	\$8,910.50
		BP ENERGY COMPANY	K38	Commodity	TWPL	6,816	\$1.2250	\$8,349.60
		BP ENERGY COMPANY	K42	Commodity	TWPL	21,300	\$1.2050	\$25,666.50
		CASTLETON COMMODITIES	K01	Commodity	KERN	18,280	\$1.6225	\$29,659.30
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K08	Commodity	KERN	18,280	\$1.8475	\$33,772.30
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K12	Commodity	KERN	33,000	\$1.8525	\$61,132.50
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K15	Commodity	KERN	19,998	\$1.7375	\$34,746.53
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K17	Commodity	KERN	45,000	\$1.4950	\$67,275.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K22	Commodity	KERN	18,250	\$1.4975	\$27,329.38
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K27	Commodity	KERN	9,244	\$1.5250	\$14,097.10
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K30	Commodity	KERN	20,000	\$1.4450	\$28,900.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K35	Commodity	KERN	15,000	\$1.3300	\$19,950.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K39	Commodity	KERN	60,000	\$1.3600	\$81,600.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K43	Commodity	KERN	14,000	\$1.3800	\$19,320.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K45	Commodity	KERN	8,000	\$1.3925	\$11,140.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K49	Commodity	KERN	51,000	\$1.2650	\$64,515.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K52	Commodity	KERN	10,499	\$1.3100	\$13,753.69
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K56	Commodity	KERN	10,000	\$1.3225	\$13,225.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	K59	Commodity	KERN	39,983	\$1.2525	\$50,078.71
		MERCHANT TRADING, L.P.						
		CHEVRON NATURAL GAS, A	K19	Commodity	KERN	30,000	\$1.4925	\$44,775.00

Gas Purchases
Gas Transaction System

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
March 2024

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	DIVISION OF CHEVRON U.S.A., INC.						
		CONCORD ENERGY LLC	K09	Commodity	KERN	18,280	\$1.8450	\$33,726.60
		CONCORD ENERGY LLC	K23	Commodity	KERN	9,250	\$1.4950	\$13,828.75
		CONCORD ENERGY LLC	K26	Commodity	KERN	18,250	\$1.5250	\$27,831.25
		CONCORD ENERGY LLC	K54	Commodity	KERN	16,000	\$1.3050	\$20,880.00
		CONCORD ENERGY LLC	K58	Commodity	KERN	16,000	\$1.3200	\$21,120.00
		CONCORD ENERGY LLC	K61	Commodity	KERN	64,000	\$1.2550	\$80,320.00
		CONCOPHILLIPS COMPANY	K34	Commodity	KERN	6,900	\$1.3275	\$9,159.75
		KOCH ENERGY SERVICES, LLC	K03	Commodity	TWPL	17,100	\$1.3350	\$22,828.50
		KOCH ENERGY SERVICES, LLC	K06	Commodity	TWPL	30,000	\$1.3500	\$40,500.00
		KOCH ENERGY SERVICES, LLC	K10	Commodity	TWPL	7,950	\$1.3600	\$10,812.00
		KOCH ENERGY SERVICES, LLC	K20	Commodity	TWPL	30,000	\$1.4200	\$42,600.00
		KOCH ENERGY SERVICES, LLC	K25	Commodity	TWPL	17,093	\$1.4050	\$24,015.67
		KOCH ENERGY SERVICES, LLC	K29	Commodity	TWPL	17,100	\$1.2700	\$21,717.00
		KOCH ENERGY SERVICES, LLC	K32	Commodity	TWPL	10,000	\$1.2550	\$12,550.00
		KOCH ENERGY SERVICES, LLC	K37	Commodity	TWPL	9,840	\$1.2250	\$12,054.00
		KOCH ENERGY SERVICES, LLC	K41	Commodity	TWPL	30,000	\$1.2050	\$36,150.00
		KOCH ENERGY SERVICES, LLC	K44	Commodity	TWPL	17,100	\$1.3500	\$23,085.00
		KOCH ENERGY SERVICES, LLC	K46	Commodity	TWPL	17,100	\$1.3550	\$23,170.50
		KOCH ENERGY SERVICES, LLC	K47	Commodity	TWPL	17,100	\$1.2475	\$21,332.25
		KOCH ENERGY SERVICES, LLC	K48	Commodity	TWPL	16,000	\$1.1050	\$17,680.00
		KOCH ENERGY SERVICES, LLC	K51	Commodity	TWPL	51,258	\$1.1300	\$57,921.54
		KOCH ENERGY SERVICES, LLC	K55	Commodity	TWPL	9,254	\$1.4050	\$13,001.87
		KOCH ENERGY SERVICES, LLC	K62	Commodity	TWPL	19,017	\$1.2000	\$22,820.40
		TENASKA MARKETING VENTURES	K02	Commodity	KERN	18,280	\$1.6200	\$29,613.60
		TENASKA MARKETING VENTURES	K05	Commodity	KERN	54,840	\$1.8000	\$98,712.00
		TENASKA MARKETING VENTURES	K13	Commodity	KERN	16,500	\$1.8050	\$29,782.50
		TENASKA MARKETING VENTURES	K14	Commodity	KERN	20,000	\$1.9000	\$38,000.00
		TENASKA MARKETING VENTURES	K16	Commodity	KERN	16,560	\$1.7375	\$28,773.00
		TENASKA MARKETING VENTURES	K18	Commodity	KERN	34,500	\$1.4950	\$51,577.50
		TENASKA MARKETING VENTURES	K24	Commodity	KERN	9,000	\$1.4975	\$13,477.50
		TENASKA MARKETING VENTURES	K28	Commodity	KERN	9,000	\$1.5250	\$13,725.00
		TENASKA MARKETING VENTURES	K31	Commodity	KERN	16,500	\$1.4450	\$23,842.50
		TENASKA MARKETING VENTURES	K36	Commodity	KERN	14,600	\$1.3300	\$19,418.00
		TENASKA MARKETING VENTURES	K40	Commodity	KERN	49,500	\$1.3600	\$67,320.00
		TENASKA MARKETING VENTURES	K50	Commodity	KERN	54,000	\$1.2700	\$68,580.00
		TENASKA MARKETING VENTURES	K53	Commodity	KERN	10,000	\$1.3075	\$13,075.00
		TENASKA MARKETING VENTURES	K57	Commodity	KERN	10,000	\$1.3225	\$13,225.00
		TENASKA MARKETING VENTURES	K60	Commodity	KERN	40,000	\$1.2550	\$50,200.00

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
March 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX					1,336,222		\$1,885,623.79
				Purchase Type Total:		1,341,882		\$1,893,264.79
<u>CITY GATE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K04	Commodity	KERN	54,840	\$1.8050	\$98,986.20
		CIMA ENERGY LP	K90	Commodity	KERN	12,000	\$1.3750	\$16,500.00
		CONCORD ENERGY LLC	Q97	Commodity	TWPL	45,000	\$1.7800	\$80,100.00
		CONCORD ENERGY LLC	K86	Commodity	KERN	48,000	\$1.3300	\$63,840.00
		CONCORD ENERGY LLC	K87	Commodity	KERN	5,000	\$1.4000	\$7,000.00
		CONCORD ENERGY LLC	K88	Commodity	KERN	10,000	\$1.3450	\$13,450.00
		CONCORD ENERGY LLC	K89	Commodity	KERN	135,000	\$1.3050	\$176,175.00
		CONCORD ENERGY LLC	K91	Commodity	KERN	50,000	\$1.3700	\$68,500.00
		CONCORD ENERGY LLC	K92	Commodity	KERN	55,000	\$1.4700	\$80,850.00
		CONCORD ENERGY LLC	K93	Commodity	KERN	22,000	\$1.5650	\$34,430.00
		CONCORD ENERGY LLC	K95	Commodity	KERN	10,000	\$1.5550	\$15,550.00
		CONCORD ENERGY LLC	K97	Commodity	KERN	15,000	\$1.8600	\$27,900.00
		CONCORD ENERGY LLC	K98	Commodity	KERN	10,000	\$2.0500	\$20,500.00
		CONCORD ENERGY LLC	K99	Commodity	KERN	61,500	\$1.7900	\$110,085.00
		CONOCOPHILLIPS COMPANY	K94	Commodity	KERN	9,000	\$1.5650	\$14,085.00
		MIECO, LLC	Q99	Commodity	TWPL	22,268	\$1.6750	\$37,298.90
		SPOTLIGHT ENERGY LLC	K96	Commodity	KERN	9,000	\$1.5775	\$14,197.50
				Purchase Type Total:		573,608		\$879,447.60
				Agreement Type Total:		573,608		\$879,447.60
				Monthly Total:		4,471,925		\$8,593,472.99

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
April 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	208	Demand Charge	KERN	0		\$14,220.00
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	216	Demand Charge	KERN	0		\$15,720.00
		CITADEL ENERGY MARKETING, LLC	169	Demand Charge	KERN	0		\$13,650.00
		CONOCOPHILLIPS COMPANY	220	Demand Charge	TWPL	0		\$52,500.00
				Purchase Type Total:		0		\$96,090.00
	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 04/2024	SWG-NV-RNG	(105,925)	\$20.0000	(\$2,118,500.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 04/2024	SWG-NV-RNG	105,925	\$20.0000	\$2,118,500.00
				Purchase Type Total:		0		\$0.00
<u>CITY GATE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	202	Demand Charge	KERN	0		\$82,500.00
				Purchase Type Total:		0		\$82,500.00
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K02	Commodity	TWPL	371,772	\$1.0300	\$382,925.16
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K05	Commodity	KERN	13,600	\$1.2825	\$17,442.00
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K08	Commodity	KERN	13,600	\$1.3900	\$18,904.00
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K11	Commodity	KERN	10,000	\$1.3925	\$13,925.00
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K14	Commodity	KERN	12,000	\$1.5575	\$18,690.00
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K17	Commodity	KERN	12,600	\$1.6525	\$20,821.50
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K20	Commodity	KERN	35,992	\$1.3125	\$47,239.50
				Agreement Type Total:		0		\$82,500.00

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 April 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	K23	Commodity	KERN	10,000	\$1.3525	\$13,525.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K26	Commodity	KERN	10,000	\$1.3925	\$13,925.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K29	Commodity	KERN	5,000	\$1.4625	\$7,312.50
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K32	Commodity	KERN	6,000	\$1.3550	\$8,130.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K35	Commodity	KERN	36,000	\$1.0950	\$39,420.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K37	Commodity	KERN	9,928	\$1.0825	\$10,747.06
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K39	Commodity	KERN	4,881	\$1.1250	\$5,491.13
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K44	Commodity	KERN	15,000	\$1.3275	\$19,912.50
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K46	Commodity	KERN	30,375	\$1.3400	\$40,702.50
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K49	Commodity	KERN	12,000	\$1.3600	\$16,320.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K52	Commodity	KERN	12,000	\$1.3600	\$16,320.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K55	Commodity	KERN	5,000	\$1.2550	\$6,275.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K57	Commodity	KERN	8,000	\$1.0950	\$8,760.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K59	Commodity	KERN	21,000	\$1.0300	\$21,630.00
		MERCHANT TRADING, L.P						
		CASTLETON COMMODITIES	K61	Commodity	KERN	5,000	\$1.2000	\$6,000.00
		MERCHANT TRADING, L.P.						
		CONCORD ENERGY LLC	K03	Commodity	KERN	45,100	\$1.2825	\$57,840.75
		CONCORD ENERGY LLC	K06	Commodity	KERN	45,100	\$1.3900	\$62,689.00
		CONCORD ENERGY LLC	K09	Commodity	KERN	40,000	\$1.3900	\$55,600.00
		CONCORD ENERGY LLC	K12	Commodity	KERN	45,100	\$1.5550	\$70,130.50
		CONCORD ENERGY LLC	K15	Commodity	KERN	45,100	\$1.6550	\$74,640.50
		CONCORD ENERGY LLC	K18	Commodity	KERN	90,000	\$1.3100	\$117,900.00
		CONCORD ENERGY LLC	K21	Commodity	KERN	45,000	\$1.3500	\$60,750.00
		CONCORD ENERGY LLC	K24	Commodity	KERN	35,000	\$1.3900	\$48,650.00
		CONCORD ENERGY LLC	K27	Commodity	KERN	20,000	\$1.4650	\$29,300.00
		CONCORD ENERGY LLC	K30	Commodity	KERN	33,000	\$1.3550	\$44,715.00
		CONCORD ENERGY LLC	K33	Commodity	KERN	135,000	\$1.0950	\$147,825.00

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
April 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	K36	Commodity	KERN	28,000	\$1.0800	\$30,240.00
		CONCORD ENERGY LLC	K38	Commodity	KERN	20,000	\$1.1225	\$22,450.00
		CONCORD ENERGY LLC	K41	Commodity	KERN	25,850	\$1.2250	\$31,666.25
		CONCORD ENERGY LLC	K43	Commodity	KERN	24,850	\$1.3300	\$33,050.50
		CONCORD ENERGY LLC	K45	Commodity	KERN	47,550	\$1.3400	\$63,717.00
		CONCORD ENERGY LLC	K48	Commodity	KERN	17,850	\$1.3600	\$24,276.00
		CONCORD ENERGY LLC	K51	Commodity	KERN	16,850	\$1.3600	\$22,916.00
		CONCORD ENERGY LLC	K54	Commodity	KERN	16,850	\$1.2550	\$21,146.75
		CONCORD ENERGY LLC	K56	Commodity	KERN	32,850	\$1.0950	\$35,970.75
		CONCORD ENERGY LLC	K58	Commodity	KERN	92,550	\$1.0300	\$95,326.50
		CONCORD ENERGY LLC	K60	Commodity	KERN	28,000	\$1.2000	\$33,600.00
		CONCORD ENERGY LLC	K04	Commodity	KERN	10,000	\$1.2825	\$12,825.00
		TENASKA MARKETING VENTURES	K07	Commodity	KERN	10,000	\$1.3900	\$13,900.00
		TENASKA MARKETING VENTURES	K10	Commodity	KERN	10,000	\$1.3900	\$13,900.00
		TENASKA MARKETING VENTURES	K13	Commodity	KERN	11,000	\$1.5550	\$17,105.00
		TENASKA MARKETING VENTURES	K16	Commodity	KERN	11,000	\$1.6550	\$18,205.00
		TENASKA MARKETING VENTURES	K19	Commodity	KERN	33,000	\$1.3100	\$43,230.00
		TENASKA MARKETING VENTURES	K22	Commodity	KERN	10,000	\$1.3525	\$13,525.00
		TENASKA MARKETING VENTURES	K25	Commodity	KERN	5,000	\$1.3925	\$6,962.50
		TENASKA MARKETING VENTURES	K28	Commodity	KERN	5,000	\$1.4650	\$7,325.00
		TENASKA MARKETING VENTURES	K31	Commodity	KERN	6,000	\$1.3550	\$8,130.00
		TENASKA MARKETING VENTURES	K34	Commodity	KERN	30,000	\$1.0950	\$32,850.00
		TENASKA MARKETING VENTURES	K40	Commodity	KERN	5,000	\$1.1250	\$5,625.00
		TENASKA MARKETING VENTURES	K42	Commodity	KERN	15,000	\$1.2250	\$18,375.00
		TENASKA MARKETING VENTURES	K47	Commodity	KERN	30,000	\$1.3400	\$40,200.00
		TENASKA MARKETING VENTURES	K50	Commodity	KERN	10,000	\$1.3600	\$13,600.00
		TENASKA MARKETING VENTURES	K53	Commodity	KERN	7,000	\$1.3600	\$9,520.00
		TENASKA MARKETING VENTURES	K62	Commodity	KERN	5,000	\$1.2000	\$6,000.00
		TWIN EAGLE RESOURCE MANAGEMENT, LLC	K01	Commodity	KERN	978,000	\$1.4100	\$1,378,980.00
						2,780,348		\$3,599,075.85
						2,780,348		\$3,599,075.85

Purchase Type Total:

2,780,348

\$3,599,075.85

Agreement Type Total:

2,780,348

\$3,599,075.85

CITY GATE SPOT

SPOT INDEX	BP ENERGY COMPANY	K96	Commodity	KERN	19,996	\$1.7500	\$34,993.00
	CIMA ENERGY LP	K95	Commodity	KERN	14,862	\$1.7500	\$26,008.50
	CONCORD ENERGY LLC	K94	Commodity	KERN	120,000	\$1.4000	\$168,000.00
	CONCORD ENERGY LLC	K97	Commodity	KERN	39,967	\$1.7500	\$69,942.25
	CONCORD ENERGY LLC	K98	Commodity	KERN	15,000	\$1.4450	\$21,675.00
	CONCORD ENERGY LLC	K99	Commodity	KERN	39,000	\$1.3050	\$50,895.00

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>CITY GATE SPOT</u>	SPOT INDEX					248,825		\$371,513.75
				Purchase Type Total:		248,825		\$371,513.75
				Agreement Type Total:		3,029,173		\$4,149,179.60
				Monthly Total:				

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
May 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	208	Demand Charge	KERN	0		\$14,694.00
		CHEVRON NATURAL GAS, A DIVISION OF CHEVRON U.S.A., INC.	217	Demand Charge	KERN	0		\$14,457.16
				Purchase Type Total:		0		\$29,151.16
	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 05/2024	SWG-NV-RNG	(110,756)	\$20.0000	(\$2,215,120.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 05/2024	SWG-NV-RNG	110,756	\$20.0000	\$2,215,120.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		0		\$29,151.16
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	K06	Commodity	KERN	6,000	\$1.3525	\$8,115.00
		MERCHANT TRADING, L.P.	K09	Commodity	KERN	5,000	\$1.3200	\$6,600.00
		MERCHANT TRADING, L.P.	K12	Commodity	KERN	6,000	\$1.4225	\$8,535.00
		CASTLETON COMMODITIES	K15	Commodity	KERN	10,000	\$1.4675	\$14,675.00
		MERCHANT TRADING, L.P.	K17	Commodity	KERN	13,000	\$1.5550	\$20,215.00
		CASTLETON COMMODITIES	K19	Commodity	KERN	12,000	\$1.6200	\$19,440.00
		MERCHANT TRADING, L.P.	K22	Commodity	KERN	19,499	\$1.5200	\$29,638.48
		CASTLETON COMMODITIES	K25	Commodity	KERN	28,000	\$1.2275	\$34,370.00
		MERCHANT TRADING, L.P.	K33	Commodity	KERN	4,995	\$1.1850	\$5,919.08
		CONCORD ENERGY LLC	K05	Commodity	KERN	30,900	\$1.3525	\$41,792.25
		CONCORD ENERGY LLC	K08	Commodity	KERN	38,900	\$1.3200	\$51,348.00
		CONCORD ENERGY LLC	K10	Commodity	KERN	160,000	\$1.3025	\$208,400.00
		CONCORD ENERGY LLC	K11	Commodity	KERN	31,900	\$1.4250	\$45,457.50

Southwest Gas Corporation
 SOUTHERN NEVADA RATE JURISDICTION
 May 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	K14	Commodity	KERN	31,900	\$1.4675	\$46,813.25
		CONCORD ENERGY LLC	K16	Commodity	KERN	29,900	\$1.5550	\$46,494.50
		CONCORD ENERGY LLC	K18	Commodity	KERN	29,900	\$1.6225	\$48,512.75
		CONCORD ENERGY LLC	K21	Commodity	KERN	89,700	\$1.5225	\$136,568.25
		CONCORD ENERGY LLC	K23	Commodity	KERN	95,691	\$1.6258	\$155,577.83
		CONCORD ENERGY LLC	K24	Commodity	KERN	88,000	\$1.2275	\$108,020.00
		CONCORD ENERGY LLC	K25	Commodity	KERN	22,900	\$1.5350	\$35,151.50
		CONCORD ENERGY LLC	K26	Commodity	KERN	59,606	\$1.1556	\$68,881.29
		CONCORD ENERGY LLC	K28	Commodity	KERN	110,000	\$0.7700	\$84,700.00
		CONCORD ENERGY LLC	K29	Commodity	KERN	19,900	\$1.1950	\$23,780.50
		CONCORD ENERGY LLC	K31	Commodity	KERN	17,900	\$1.2400	\$22,196.00
		CONCORD ENERGY LLC	K34	Commodity	KERN	21,900	\$1.1850	\$25,951.50
		JONAH ENERGY LLC	K03	Commodity	KERN	111,600	\$1.2750	\$142,290.00
		PUREWEST RESOURCES	K01	Commodity	KERN	682,000	\$1.2750	\$869,550.00
		SPIRE MARKETING, INC.	K02	Commodity	KERN	155,000	\$1.2750	\$197,625.00
		TENASKA MARKETING VENTURES	K07	Commodity	KERN	4,000	\$1.3525	\$5,410.00
		TENASKA MARKETING VENTURES	K13	Commodity	KERN	5,000	\$1.4225	\$7,112.50
		TENASKA MARKETING VENTURES	K27	Commodity	KERN	21,000	\$1.1583	\$24,325.00
		TENASKA MARKETING VENTURES	K30	Commodity	KERN	7,000	\$1.1975	\$8,382.50
		TENASKA MARKETING VENTURES	K32	Commodity	KERN	7,000	\$1.2400	\$8,680.00
		TWIN EAGLE RESOURCE MANAGEMENT, LLC	K04	Commodity	TWPL	443,012	\$1.0800	\$478,452.96
						2,419,103		\$3,038,980.64
						2,419,103		\$3,038,980.64
						2,419,103		\$3,068,131.80
				Purchase Type Total:				
				Agreement Type Total:				
				Monthly Total:				

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
June 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA U.S. VENTURE	RTC0 2	2 RNG SALES For 06/2024	SWG- NV- RNG	(110,641)	\$20.0000	(\$2,212,820.00)
			RTC0 1	1 RNG PURCHASES For 06/2024	SWG- NV- RNG	110,641	\$20.0000	\$2,212,820.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		0		\$0.00
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K04	Commodity	KERN	6,000	\$1.3350	\$8,010.00
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K07	Commodity	KERN	20,000	\$1.4338	\$28,675.00
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K18	Commodity	KERN	20,000	\$1.9288	\$38,575.00
		CIMA ENERGY LP	K14	Commodity	KERN	15,000	\$1.9950	\$29,925.00
		CONCORD ENERGY LLC	K02	Commodity	KERN	87,000	\$0.8750	\$76,125.00
		CONCORD ENERGY LLC	K03	Commodity	KERN	15,900	\$1.3350	\$21,226.50
		CONCORD ENERGY LLC	K05	Commodity	KERN	45,800	\$1.5150	\$69,387.00
		CONCORD ENERGY LLC	K06	Commodity	KERN	80,000	\$1.4338	\$114,700.00
		CONCORD ENERGY LLC	K08	Commodity	KERN	10,900	\$1.5925	\$17,358.25
		CONCORD ENERGY LLC	K09	Commodity	KERN	9,900	\$1.6375	\$16,211.25
		CONCORD ENERGY LLC	K10	Commodity	KERN	114,500	\$1.5960	\$182,742.00
		CONCORD ENERGY LLC	K11	Commodity	KERN	13,900	\$1.4900	\$20,711.00
		CONCORD ENERGY LLC	K12	Commodity	KERN	56,700	\$1.5000	\$85,050.00
		CONCORD ENERGY LLC	K13	Commodity	KERN	32,700	\$1.9975	\$65,318.25
		CONCORD ENERGY LLC	K15	Commodity	KERN	8,900	\$2.3250	\$20,692.50
		CONCORD ENERGY LLC	K16	Commodity	KERN	7,900	\$2.2925	\$18,110.75
		CONCORD ENERGY LLC	K17	Commodity	KERN	51,579	\$1.9263	\$99,355.18
		TWIN EAGLE RESOURCE MANAGEMENT, LLC	K01	Commodity	KERN	1,200,000	\$1.4425	\$1,731,000.00
				Purchase Type Total:		1,796,679		\$2,643,172.68
				Agreement Type Total:		1,796,679		\$2,643,172.68
				Monthly Total:		1,796,679		\$2,643,172.68

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
July 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA U.S. VENTURE	RTC0 2	2 RNG SALES For 07/2024	SWG- NV- RNG	(124,478)	\$20.0000	(\$2,489,560.00)
			RTC0 1	1 RNG PURCHASES For 07/2024	SWG- NV- RNG	124,478	\$20.0000	\$2,489,560.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		0		\$0.00
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC CONCORD ENERGY LLC TWIN EAGLE RESOURCE MANAGEMENT, LLC UNITED ENERGY TRADING, LLC	K02 K03 K04 K05 K06 K07 K08 K09 K10 K11 K12 K13 K14 K15 K16 K17 K01 K10	Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity Commodity	KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN KERN	12,900 7,900 7,900 83,469 20,000 22,000 63,814 8,000 48,000 6,000 3,000 10,900 72,000 4,000 6,000 1,239,903 5,000	\$2.1000 \$1.9375 \$1.6250 \$1.4950 \$1.8950 \$2.1725 \$1.8175 \$2.0200 \$2.0300 \$2.1600 \$2.2175 \$2.1850 \$2.0125 \$1.6600 \$1.6600 \$2.4400 \$2.0025	\$27,090.00 \$15,306.25 \$12,837.50 \$124,786.16 \$37,900.00 \$47,795.00 \$115,981.94 \$16,160.00 \$97,440.00 \$12,960.00 \$6,652.50 \$23,816.50 \$144,900.00 \$6,640.00 \$9,960.00 \$3,025,363.32 \$10,012.50
				Purchase Type Total:		1,620,786		\$3,735,601.67
				Agreement Type Total:		1,620,786		\$3,735,601.67
				Monthly Total:		1,620,786		\$3,735,601.67

Southwest Gas Corporation
SOUTHERN NEVADA RATE JURISDICTION
August 2024

Gas Purchases
Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BIO ENERGY (OHIO I), LLC	RNG OH	H RNG PURCHASES For 08/2024	SWG-NV- RNG	4,922	\$12.2500	\$60,298.16
		CITADEL ENERGY MARKETING, LLC	RNGC EM	EM RNG SALES For 08/2024	SWG-NV- RNG	(4,922)		(\$84,730.24)
				Purchase Type Total:		0		-\$24,432.08
	VMP FIRM	REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	RTC0 2	2 RNG SALES For 08/2024	SWG-NV- RNG	(116,445)	\$20.0000	(\$2,328,900.00)
		U.S. VENTURE	RTC0 1	1 RNG PURCHASES For 08/2024	SWG-NV- RNG	116,445	\$20.0000	\$2,328,900.00
				Purchase Type Total:		0		\$0.00
				Agreement Type Total:		0		(\$24,432.08)
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES MERCHANT TRADING, L.P.	K03	Commodity	KERN	465,000	\$1.9290	\$896,985.00
		CONCORD ENERGY LLC	K04	Commodity	KERN	11,999	\$1.8700	\$22,438.13
		CONCORD ENERGY LLC	K05	Commodity	KERN	51,999	\$1.8025	\$93,728.26
		CONCORD ENERGY LLC	K06	Commodity	KERN	20,000	\$1.9000	\$38,000.00
		CONCORD ENERGY LLC	K07	Commodity	KERN	26,000	\$1.5900	\$41,340.00
		CONCORD ENERGY LLC	K08	Commodity	KERN	90,000	\$1.6380	\$147,420.00
		CONCORD ENERGY LLC	K09	Commodity	KERN	20,958	\$1.7375	\$36,414.53
		CONCORD ENERGY LLC	K10	Commodity	KERN	26,000	\$1.6300	\$42,380.00
		CONCORD ENERGY LLC	K11	Commodity	KERN	117,500	\$1.6020	\$188,235.00
		CONCORD ENERGY LLC	K12	Commodity	KERN	16,000	\$1.7100	\$27,360.00
		CONCORD ENERGY LLC	K13	Commodity	KERN	21,000	\$1.6125	\$33,862.50
		CONCORD ENERGY LLC	K14	Commodity	KERN	109,994	\$1.2310	\$135,403.58
		CONCORD ENERGY LLC	K16	Commodity	KERN	23,000	\$1.4000	\$32,200.00
		CONCORD ENERGY LLC	K17	Commodity	KERN	26,000	\$1.3850	\$36,010.00
		CONCORD ENERGY LLC	K18	Commodity	KERN	26,000	\$1.3375	\$34,775.00
		CONCORD ENERGY LLC	K19	Commodity	KERN	46,000	\$1.3300	\$61,180.00
		KOCH ENERGY SERVICES, LLC	K01	Commodity	KERN	418,500	\$1.9250	\$805,612.50
		WWM LOGISTICS, LLC	K02	Commodity	KERN	356,500	\$1.9300	\$688,045.00
				Purchase Type Total:		1,872,450		\$3,361,389.50
				Agreement Type Total:		1,872,450		\$3,361,389.50

Southwest Gas Corporation

Gas Purchases

Gas Transaction System

August 2024

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
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Monthly Total: 1,872,450 \$3,336,957.42

Portfolio Purchases

Gas Transaction System

Winter	Juris	Bid Type	Accept Date	System Code	Supplier	Start Date	End Date	Num Mths	Daily Vol	Receipt Point	Basis	Price	Current Status	Exhibit Number	Pkg	Buyer
2023	SONV	INDEX	11/16/22	SOUTHERN	BPENERGY	11/01/23	02/29/24	4	10,000	TWPL BLANCO	INF-EP-SJB + \$0.21	Approved	23-1-SNV	221	JFD1	
2023	SONV	INDEX	12/14/22	SOUTHERN	CITADEL	12/01/23	01/31/24	2	15,000	FTMUDDYPOOL	INF-NW-RKY + \$0.47	Approved	23-4-SNV	224	JFD1	
2023	SONV	INDEX	01/18/23	SOUTHERN	CITADEL	12/01/23	03/31/24	4	10,000	FTMUDDYPOOL	INF-NW-RKY + \$0.47	Approved	23-11-SNV	231	JFD1	
2023	SONV	INDEX	02/15/23	SOUTHERN	CITADEL	12/01/23	03/31/24	4	10,000	FTMUDDYPOOL	INF-NW-RKY + \$0.39	Approved	23-15-SNV	235	JFD1	
2023	SONV	INDEX	02/15/23	SOUTHERN	NRGBMLLC	12/01/23	03/31/24	4	10,000	FTMUDDYPOOL	INF-NW-RKY + \$0.369	Approved	23-14-SNV	234	JFD1	
2023	SONV	INDEX	03/17/23	SOUTHERN	BPENERGY	11/01/23	02/29/24	4	10,000	TWPL BLANCO	INF-EP-SJB + \$0.5	Approved	23-17-SNV	237	JFD1	
2023	SONV	INDEX	04/19/23	SOUTHERN	SPIRE	11/01/23	03/31/24	5	5,000	FTMUDDYPOOL	INF-NW-RKY + \$0.36	Approved	23-22-SNV	242	JFD1	
2023	SONV	INDEX	04/19/23	SOUTHERN	TENASKA NEW	11/01/23	03/31/24	5	8,000	FTMUDDYPOOL	INF-NW-RKY + \$0.45	Approved	23-21-SNV	241	JFD1	
2023	SONV	INDEX	05/17/23	SOUTHERN	NRGBMLLC	11/01/23	03/31/24	5	15,000	FTMUDDYPOOL	INF-NW-RKY + \$0.39	Approved	23-24-SNV	244	DCC1	
2023	SONV	INDEX	06/21/23	SOUTHERN	CITADEL	11/01/23	03/31/24	5	3,000	FTMUDDYPOOL	INF-NW-RKY + \$0.39	Approved	23-26-SNV	246	DCC1	
2023	SONV	INDEX	07/05/23	SOUTHERN	HILCORPDEV	11/01/23	03/31/24	5	8,000	FTMUDDYPOOL	INF-NW-RKY + \$0.3	Approved	23-27-SNV	247	JFD1	
2023	SONV	INDEX	07/19/23	SOUTHERN	HILCORP	11/01/23	03/31/24	5	12,000	TWPL BLANCO	INF-EP-SJB + \$0.29	Approved	23-31-SNV	283	DCC1	
2023	SONV	INDEX	08/15/23	SOUTHERN	CIMA ENERGY	12/01/23	01/31/24	2	15,000	FTMUDDYPOOL	INF-NW-RKY + \$0.5	Approved	23-38-SNV	310	DCC1	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
SEPTEMBER 2023

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		1,919,940	\$ 2.9699	\$ 5,701,987	1
2	Purchases into Transwestern		0	0.0000	0	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		110,000	20.0000	2,200,000	4
5	Sales to RTC of SoNV (Netting Agreement)		(110,000)	20.0000	(2,200,000)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)			0.0000		6
7	Sales to Citadel of SoNV (Netting Agreement)			0.0000		7
8	Total lines 1 through 7		<u>1,919,940</u>	<u>\$ 2.9699</u>	<u>\$ 5,701,987</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		1,883,108	\$ 0.0053	\$ 10,059	9
10	Transwestern Transportation Commodity		0	0.0000	0	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		938,495	0.0015	1,408	13
14	Total lines 9 through 13 (1)		<u>2,821,603</u>	<u>\$ 2.0249</u>	<u>\$ 5,713,454</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	77,115		\$ 9.9970	\$ 770,915	15
16	EPNG Reservation			0.0000	0	16
17	TWPL Reservation				0	17
18	Southwest Gas Transmission Company Reservation				27,616	18
19	Spire Storage Reservation Charge	1,000,000			90,000	19
20	Total lines 14 through 19		<u>2,821,603</u>	<u>\$ 2.3398</u>	<u>\$ 6,601,984</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		0	\$ 0.0000	\$ 0	21
22	Transwestern		0	0.0000	0	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>2,821,603</u>	<u>\$ 2.3398</u>	<u>\$ 6,601,984</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ 0	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				0	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>2,821,603</u>	<u>\$ 2.3398</u>	<u>\$ 6,601,984</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
OCTOBER 2023

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		1,756,814	\$ 2.9235	\$ 5,135,977	1
2	Purchases into Transwestern		519,644	2.3259	1,208,628	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		111,500	20.0000	2,230,000	4
5	Sales to RTC of SoNV (Netting Agreement)		(111,500)	20.0000	(2,230,000)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)			0.0000		6
7	Sales to Citadel of SoNV (Netting Agreement)			0.0000		7
8	Total lines 1 through 7		<u>2,276,458</u>	\$ <u>\$2.7871</u>	\$ <u>6,344,604</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		1,724,415	\$ 0.0052	\$ 8,916	9
10	Transwestern Transportation Commodity		508,481	0.0084	4,271	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		1,256,292	0.0014	1,759	13
14	Total lines 9 through 13 (1)		<u>3,489,188</u>	\$ <u>\$1.8226</u>	\$ <u>6,359,551</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	77,115		\$ 10.3302	\$ 796,612	15
16	EPNG Reservation			0.0000	0	16
17	TWPL Reservation	18,500		8.9900	166,315	17
18	Southwest Gas Transmission Company Reservation				27,616	18
19	Spire Storage Reservation Charge	1,000,000			90,000	19
20	Total lines 14 through 19		<u>3,489,188</u>	\$ <u>\$2.1323</u>	\$ <u>7,440,093</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		55,000	\$ 0.0000	\$ 416,903	21
22	Transwestern		54,000	5.4150	292,410	22
23	El Paso		89,843	3.6147	324,760	23
24	Total lines 20 through 23		<u>3,688,031</u>	\$ <u>\$2.2977</u>	\$ <u>8,474,166</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ 0	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				0	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>3,688,031</u>	\$ <u>\$2.2977</u>	\$ <u>8,474,166</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
NOVEMBER 2023

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		2,868,167	\$ 5.1134	\$ 14,666,128	1
2	Purchases into Transwestern		1,361,100	3.4769	4,732,439	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		94,618	20.0000	1,892,360	4
5	Sales to RTC of SoNV (Netting Agreement)		(94,618)	20.0000	(1,892,360)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)			0.0000		6
7	Sales to Citadel of SoNV (Netting Agreement)			0.0000		7
8	Total lines 1 through 7		4,229,267	\$ 4.5867	\$ 19,398,567	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		2,895,551	\$ 0.0051	\$ 14,695	9
10	Transwestern Transportation Commodity		1,331,850	0.0084	11,188	10
11	El Paso Transportation Commodity			0.0000	0	11
12	RLC-PIPE Commodity			0.0000	0	12
13	Southwest Gas Transmission Company Commodity		1,628,247	0.0014	2,280	13
14	Total lines 9 through 13 (1)		5,855,648	\$ 3.3176	\$ 19,426,729	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	212,290		\$ 8.0575	\$ 1,710,529	15
16	EPNG Reservation			0.0000	0	16
17	TWPL Reservation	44,400		8.7000	386,280	17
18	Southwest Gas Transmission Company Reservation				27,616	18
19	Spire Storage Reservation Charge	1,000,000			90,000	19
20	Total lines 14 through 19		5,855,648	\$ 3.6958	\$ 21,641,153	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		215,989	\$ 5.9976	\$ 1,295,423	21
22	Transwestern			0.0000	0	22
23	El Paso			0.0000	0	23
24	Total lines 20 through 23		6,071,637	\$ 3.7777	\$ 22,936,576	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (342,477)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				946	29
30	Total Gas Costs at the City Gate, lines 24 through 29		6,071,637	\$ 3.7214	\$ 22,595,045	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
DECEMBER 2023

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		4,730,421	\$ 5.3176	\$ 25,154,708	1
2	Purchases into Transwestern		1,266,422	3.6984	4,683,727	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		100,121	20.0000	2,002,420	4
5	Sales to RTC of SoNV (Netting Agreement)		(100,121)	20.0000	(2,002,420)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		0	0.0000	0	6
7	Sales to Citadel of SoNV (Netting Agreement)		0	0.0000	0	7
8	Total lines 1 through 7		<u>5,996,843</u>	<u>\$ 4.9757</u>	<u>\$ 29,838,434</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		4,708,098	\$ 0.0047	\$ 21,972	9
10	Transwestern Transportation Commodity		1,239,187	0.0084	10,409	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		2,118,966	0.0014	2,967	13
14	Total lines 9 through 13 (1)		<u>8,066,251</u>	<u>\$ 3.7036</u>	<u>\$ 29,873,782</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	286,060		\$ 7.3666	\$ 2,107,289	15
16	EPNG Reservation	0		0.0000	0	16
17	TWPL Reservation	80,300		8.9900	721,897	17
18	Southwest Gas Transmission Company Reservation				27,616	18
19	Spire Storage Reservation Charge	1,000,000			90,000	19
20	Total lines 14 through 19		<u>8,066,251</u>	<u>\$ 4.0669</u>	<u>\$ 32,820,583</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		0	\$ 0.0000	\$ 85,250	21
22	Transwestern		624,400	2.5424	1,587,491	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>8,690,651</u>	<u>\$ 3.9690</u>	<u>\$ 34,493,325</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (353,401)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				(164,847)	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				1,012	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>8,690,651</u>	<u>\$ 3.9095</u>	<u>\$ 33,976,089</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
JANUARY 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		5,534,344	\$ 5.9526	\$ 32,943,880	1
2	Purchases into Transwestern		1,495,628	4.1504	6,207,393	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		99,814	20.0000	1,996,280	4
5	Sales to RTC of SoNV (Netting Agreement)		(99,814)	20.0000	(1,996,280)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		0	0.0000	0	6
7	Sales to Citadel of SoNV (Netting Agreement)		0	0.0000	0	7
8	Total lines 1 through 7		<u>7,029,972</u>	<u>\$ 5.5692</u>	<u>\$ 39,151,273</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		5,508,436	\$ 0.0048	\$ 26,368	9
10	Transwestern Transportation Commodity		1,463,472	0.0084	12,293	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		15,739	0.0014	22	13
14	Total lines 9 through 13 (1)		<u>6,987,647</u>	<u>\$ 5.6085</u>	<u>\$ 39,189,956</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	281,970		\$ 7.1918	\$ 2,027,885	15
16	EPNG Reservation			0.0000	0	16
17	TWPL Reservation	90,600		8.9900	814,494	17
18	Southwest Gas Transmission Company Reservation				27,616	18
19	Spire Storage Reservation Charge	1,000,000			90,000	19
20	Total lines 14 through 19		<u>6,987,647</u>	<u>\$ 6.0321</u>	<u>\$ 42,149,951</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		319,525	\$ 6.2690	\$ 2,003,113	21
22	Transwestern		723,999	7.3225	5,301,474	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>8,031,171</u>	<u>\$ 6.1578</u>	<u>\$ 49,454,538</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (411,883)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				(125,613)	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				1,373	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>8,031,171</u>	<u>\$ 6.0911</u>	<u>\$ 48,918,415</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
FEBRUARY 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		4,003,940	\$ 3.8985	\$ 15,609,392	1
2	Purchases into Transwestern		971,046	4.4421	4,313,492	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		94,572	20.0000	1,891,440	4
5	Sales to RTC of SoNV (Netting Agreement)		(94,572)	20.0000	(1,891,440)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		0	#DIV/0!	0	6
7	Sales to Citadel of SoNV (Netting Agreement)		0	#DIV/0!	0	7
8	Total lines 1 through 7		<u>4,974,986</u>	<u>\$ 4.0046</u>	<u>\$ 19,922,883</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		3,997,945	\$ 0.0047	\$ 18,772	9
10	Transwestern Transportation Commodity		950,175	0.0084	7,981	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		4,007,952	0.0014	5,611	13
14	Total lines 9 through 13 (1)		<u>8,956,072</u>	<u>\$ 2.2281</u>	<u>\$ 19,955,248</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	272,095		\$ 6.7062	\$ 1,824,719	15
16	EPNG Reservation			0.0000	0	16
17	TWPL Reservation	72,800		8.4100	612,248	17
18	Southwest Gas Transmission Company Reservation				27,616	18
19	Spire Storage Reservation Charge	1,000,000			90,000	19
20	Total lines 14 through 19		<u>8,956,072</u>	<u>\$ 2.5134</u>	<u>\$ 22,509,830</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		70,500	\$ 3.9210	\$ 276,428	21
22	Transwestern		807,032	1.7725	1,430,434	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>9,833,604</u>	<u>\$ 2.4626</u>	<u>\$ 24,216,692</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (360,140)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				(96,174)	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				797	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>9,833,604</u>	<u>\$ 2.4163</u>	<u>\$ 23,761,175</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
MARCH 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		3,081,035	\$ 2.0371	\$ 6,276,243	1
2	Purchases into Transwestern		757,282	1.6450	1,245,732	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		102,898	20.0000	2,057,960	4
5	Sales to RTC of SoNV (Netting Agreement)		(102,898)	20.0000	(2,057,960)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		0	0.0000	0	6
7	Sales to Citadel of SoNV (Netting Agreement)		0	0.0000	0	7
8	Total lines 1 through 7		<u>3,838,317</u>	\$ <u>\$1.9597</u>	\$ <u>7,521,975</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		3,098,856	\$ 0.0051	\$ 15,767	9
10	Transwestern Transportation Commodity		740,994	0.0084	6,224	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		1,090,288	0.0014	1,526	13
14	Total lines 9 through 13 (1)		<u>4,930,138</u>	\$ <u>\$1.5305</u>	\$ <u>7,545,494</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	165,090		\$ 7.6742	\$ 1,266,926	15
16	EPNG Reservation			0.0000	0	16
17	TWPL Reservation	28,500		8.9900	256,215	17
18	Southwest Gas Transmission Company Reservation				27,616	18
19	Spire Storage Reservation Charge	1,000,000			90,000	19
20	Total lines 14 through 19		<u>4,930,138</u>	\$ <u>\$1.8633</u>	\$ <u>9,186,250</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		566,340	\$ 1.6847	\$ 954,099	21
22	Transwestern		67,268	1.7452	117,399	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>5,563,746</u>	\$ <u>\$1.8437</u>	\$ <u>10,257,748</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (377,459)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				715	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>5,563,746</u>	\$ <u>\$1.7760</u>	\$ <u>9,881,004</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
APRIL 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		2,408,576	\$ 1.3534	\$ 3,259,741	1
2	Purchases into Transwestern		371,772	1.1712	435,425	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		105,925	20.0000	2,118,500	4
5	Sales to RTC of SoNV (Netting Agreement)		(105,925)	20.0000	(2,118,500)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		0	0.0000	0	6
7	Sales to Citadel of SoNV (Netting Agreement)		0	0.0000	0	7
8	Total lines 1 through 7		<u>2,780,348</u>	\$ <u>\$1.3290</u>	\$ <u>3,695,166</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		2,386,511	\$ 0.0054	\$ 12,791	9
10	Transwestern Transportation Commodity		363,767	0.0084	3,056	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		551,726	0.0014	772	13
14	Total lines 9 through 13 (1)		<u>3,302,004</u>	\$ <u>\$1.1241</u>	\$ <u>3,711,785</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	100,515		\$ 10.0246	\$ 1,007,620	15
16	EPNG Reservation	0		0.0000	0	16
17	TWPL Reservation	12,200		8.7000	106,140	17
18	Southwest Gas Transmission Company Reservation				27,616	18
19	Spire Storage Reservation Charge	1,000,000		0.0900	90,000	19
20	Total lines 14 through 19		<u>3,302,004</u>	\$ <u>\$1.4970</u>	\$ <u>4,943,160</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		248,825	\$ 1.8246	\$ 454,014	21
22	Transwestern		0	0.0000	0	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>3,550,829</u>	\$ <u>\$1.5200</u>	\$ <u>5,397,174</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ 0	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				856	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>3,550,829</u>	\$ <u>\$1.5202</u>	\$ <u>5,398,030</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
MAY 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		1,976,091	\$ 1.3105	\$ 2,589,679	1
2	Purchases into Transwestern		443,012	1.0800	478,453	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		110,756	20.0000	2,215,120	4
5	Sales to RTC of SoNV (Netting Agreement)		(110,756)	20.0000	(2,215,120)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		0	0.0000	0	6
7	Sales to Citadel of SoNV (Netting Agreement)		0	0.0000	0	7
8	Total lines 1 through 7		<u>2,419,103</u>	<u>\$ 1.2683</u>	<u>\$ 3,068,132</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		1,946,376	\$ 0.0052	\$ 10,204	9
10	Transwestern Transportation Commodity		433,477	0.0084	3,641	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		497,352	0.0162	8,042	13
14	Total lines 9 through 13 (1)		<u>2,877,205</u>	<u>\$ 1.0740</u>	<u>\$ 3,090,019</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	77,115		\$ 10.3037	\$ 794,571	15
16	EPNG Reservation	0		0.0000	0	16
17	TWPL Reservation	14,100		8.9900	126,759	17
18	Southwest Gas Transmission Company Reservation				20,176	18
19	Spire Storage Reservation Charge	1,000,000		0.0900	90,000	19
20	Total lines 14 through 19		<u>2,877,205</u>	<u>\$ 1.4325</u>	<u>\$ 4,121,525</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		0	\$ #DIV/0!	\$ 0	21
22	Transwestern		0	0.0000	0	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>2,877,205</u>	<u>\$ 1.4325</u>	<u>\$ 4,121,525</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ 0	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				109	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>2,877,205</u>	<u>\$ 1.4325</u>	<u>\$ 4,121,634</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
JUNE 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		1,796,679	\$ 1.4711	\$ 2,643,173	1
2	Purchases into Transwestern		0	0.0000	0	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		110,641	20.0000	2,212,820	4
5	Sales to RTC of SoNV (Netting Agreement)		(110,641)	20.0000	(2,212,820)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		0	0.0000	0	6
7	Sales to Citadel of SoNV (Netting Agreement)		0	0.0000	0	7
8	Total lines 1 through 7		<u>1,796,679</u>	\$ <u>\$1.4711</u>	\$ <u>2,643,173</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		1,768,129	\$ 0.0053	\$ 9,399	9
10	Transwestern Transportation Commodity		0	0.0000	0	10
11	El Paso Transportation Commodity			0.0000	0	11
12	RLC-PIPE Commodity			0.0000	0	12
13	Southwest Gas Transmission Company Commodity		520,028	0.0162	8,409	13
14	Total lines 9 through 13 (1)		<u>2,288,157</u>	\$ <u>\$1.1629</u>	\$ <u>2,660,980</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	77,115		\$ 9.9713	\$ 768,940	15
16	EPNG Reservation	0		0.0000	0	16
17	TWPL Reservation			0.0000	0	17
18	Southwest Gas Transmission Company Reservation				20,176	18
19	Spire Storage Reservation Charge	1,000,000		0.0900	90,000	19
20	Total lines 14 through 19		<u>2,288,157</u>	\$ <u>\$1.5471</u>	\$ <u>3,540,096</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		0	\$ 0.0000	\$ 0	21
22	Transwestern		0	0.0000	0	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>2,288,157</u>	\$ <u>\$1.5471</u>	\$ <u>3,540,096</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (13,800)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				119	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>2,288,157</u>	\$ <u>\$1.5412</u>	\$ <u>3,526,415</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
JULY 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		1,620,786	\$ 2.3048	\$ 3,735,602	1
2	Purchases into Transwestern		0	0.0000	0	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		124,478	20.0000	2,489,560	4
5	Sales to RTC of SoNV (Netting Agreement)		(124,478)	20.0000	(2,489,560)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		0	0.0000	0	6
7	Sales to Citadel of SoNV (Netting Agreement)		0	0.0000	0	7
8	Total lines 1 through 7		<u>1,620,786</u>	<u>\$ 2.3048</u>	<u>\$ 3,735,602</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		1,588,629	\$ 0.0054	\$ 8,529	9
10	Transwestern Transportation Commodity		0	0.0000	0	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		696,007	0.0162	11,254	13
14	Total lines 9 through 13 (1)		<u>2,284,636</u>	<u>\$ 1.6438</u>	<u>\$ 3,755,385</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	77,115		\$ 10.3037	\$ 794,571	15
16	EPNG Reservation			0.0000	0	16
17	TWPL Reservation			0.0000	0	17
18	Southwest Gas Transmission Company Reservation			0.0000	20,176	18
19	Spire Storage Reservation Charge	1,000,000		0.0900	90,000	19
20	Total lines 14 through 19		<u>2,284,636</u>	<u>\$ 2.0398</u>	<u>\$ 4,660,132</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		0	\$ 0.0000	\$ 0	21
22	Transwestern		0	0.0000	0	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>2,284,636</u>	<u>\$ 2.0398</u>	<u>\$ 4,660,132</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (165,075)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Wthdrawal Charges				0	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>2,284,636</u>	<u>\$ 1.9675</u>	<u>\$ 4,495,057</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
AUGUST 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		1,872,450	\$ 1.7952	\$ 3,361,390	1
2	Purchases into Transwestern		0	0.0000	0	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		116,445	20.0000	2,328,900	4
5	Sales to RTC of SoNV (Netting Agreement)		(116,445)	20.0000	(2,328,900)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		4,922	12.2507	60,298	6
7	Sales to Citadel of SoNV (Netting Agreement)		(4,922)	17.2146	(84,730)	7
8	Total lines 1 through 7		<u>1,872,450</u>	<u>\$ 1.7821</u>	<u>\$ 3,336,957</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		1,828,588	\$ 0.0055	\$ 10,001	9
10	Transwestern Transportation Commodity		0	0.0000	0	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		603,808	0.0162	9,764	13
14	Total lines 9 through 13 (1)		<u>2,432,396</u>	<u>\$ 1.3800</u>	<u>\$ 3,356,722</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	77,115		\$ 10.3037	\$ 794,571	15
16	EPNG Reservation			0.0000	0	16
17	TWPL Reservation			0.0000	0	17
18	Southwest Gas Transmission Company Reservation			0.0000	20,176	18
19	Spire Storage Reservation Charge	1,000,000		0.0900	90,000	19
20	Total lines 14 through 19		<u>2,432,396</u>	<u>\$ 1.7520</u>	<u>\$ 4,261,469</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		0	\$ 0.0000	\$ 0	21
22	Transwestern		0	0.0000	0	22
23	El Paso		0	0.0000	0	23
24	Total lines 20 through 23		<u>2,432,396</u>	<u>\$ 1.7520</u>	<u>\$ 4,261,469</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (327,360)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				0	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				0	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>2,432,396</u>	<u>\$ 1.6174</u>	<u>\$ 3,934,109</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACTUAL GAS PURCHASES
TWELVE MONTHS ENDED AUGUST 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Kern, Transwestern and El Paso</u>						
1	Purchases into Kern		33,569,243	\$ 3.6068	\$ 121,077,898	1
2	Purchases into Transwestern		7,185,906	0.0000	23,305,289	2
3	Purchases into El Paso		0	0.0000	0	3
4	Purchases into US Venture RTC (Netting Agreement)		1,281,768	20.0000	25,635,360	4
5	Sales to RTC of SoNV (Netting Agreement)		(1,281,768)	20.0000	(25,635,360)	5
6	Purchase into BIO Energy of SoNV (Netting Agreement)		4,922	12.2507	60,298	6
7	Sales to Citadel of SoNV (Netting Agreement)		(4,922)	17.2146	(84,730)	7
8	Total lines 1 through 7		<u>40,755,149</u>	<u>\$ 3.5421</u>	<u>\$ 144,358,755</u>	8
<u>Pipeline Variable Charges to the City Gate</u>						
9	Kern Transportation Commodity		33,334,642	\$ 0.0050	\$ 167,473	9
10	Transwestern Transportation Commodity		7,031,403	0.0000	59,064	10
11	El Paso Transportation Commodity		0	0.0000	0	11
12	RLC-PIPE Commodity		0	0.0000	0	12
13	Southwest Gas Transmission Company Commodity		13,924,900		53,814	13
14	Total lines 9 through 13 (1)		<u>54,290,945</u>	<u>\$ 2.6641</u>	<u>\$ 144,639,105</u>	14
<u>Pipeline Reservation Charges</u>						
15	Kern Demand/Reservation	1,780,710		\$ 8.2356	\$ 14,665,146	15
16	EPNG Reservation	0		0.0000	0	16
17	TWPL Reservation	361,400		8.8277	3,190,348	17
18	Southwest Gas Transmission Company Reservation				301,629	18
19	Spire Storage Reservation Charge				1,080,000	19
20	Total lines 14 through 19		<u>54,290,945</u>	<u>\$ 3.0185</u>	<u>\$ 163,876,228</u>	20
<u>Gas Purchases at the City Gate (Bundled)</u>						
21	Kern		1,476,179	\$ 3.7158	\$ 5,485,229	21
22	Transwestern		2,276,699	3.8342	8,729,208	22
23	El Paso		89,843	3.6147	324,760	23
24	Total lines 20 through 23		<u>58,133,666</u>	<u>\$ 3.0691</u>	<u>\$ 178,415,425</u>	24
<u>Miscellaneous Charges and/or Credits</u>						
25	Kern River Capacity Release Credits				\$ (2,351,594)	25
26	El Paso Capacity Release Credits				0	26
27	TWPL Capacity Release Credits				(386,635)	27
28	Other Credits/Debits				0	28
29	Spire Storage Injection/Withdrawal Charges				5,927	29
30	Total Gas Costs at the City Gate, lines 24 through 29		<u>58,133,666</u>	<u>\$ 3.0221</u>	<u>\$ 175,683,123</u>	30

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 9 through 11.

Northern Nevada

BASELOAD SUPPLY PROGRAM SOLICITATION SUMMARY

Offer Date	Co. Code	Supply Source	Mkt Area	Quantity Bid	Start Date	End Date	Portfolio Year	Offer	Accept Date	Quantity Accepted	Exh Number	Pkg Number	Accepted Price	Month	Receipt Point
04/20/22	NO	OFFERS													
11/16/22	CITA	TUSC	NNV	7,000	12/01/23	02/29/24	23-24	I + \$0.09	NO	DEAL	DONE				
12/14/22	CITA	TUSC	NNV	7,000	12/01/23	02/29/24	23-24	I + \$0.65	NO	DEAL	DONE				
12/14/22	DIR	NWPL	NNV	7,400	11/01/23	03/31/24	23-24	I - \$0.153							
12/14/22	BP	NWPL	NNV	7,400	11/01/23	03/31/24	23-24	I - \$0.25							
12/14/22	CITA	NWPL	NNV	7,400	11/01/23	03/31/24	23-24	I - \$0.10							
12/14/22	CCI	NWPL	NNV	7,400	11/01/23	03/31/24	23-24	I - \$0.42							
12/14/22	OXY	NWPL	NNV	7,400	11/01/23	03/31/24	23-24	I - \$0.60	12/14/22	7,400	23-6-NNV	236	I - \$0.60	NOV	SOUTH OF GREEN
									12/14/22	7,400	23-6-NNV	236	I - \$0.61	DEC	SOUTH OF GREEN
									12/14/22	7,400	23-6-NNV	236	I - \$0.62	JAN	SOUTH OF GREEN
									12/14/22	7,400	23-6-NNV	236	I - \$0.63	FEB	SOUTH OF GREEN
									12/14/22	7,400	23-6-NNV	236	I - \$0.64	MAR	SOUTH OF GREEN
01/18/23	CITA	TUSC	NNV	13,000	12/01/23	02/29/24	23-24	I + \$0.55	NO	DEAL	DONE				
02/15/23	BP	NWPL	NNV	3,600	11/01/23	03/31/24	23-24	I - \$0.28							
02/15/23	DIR	NWPL	NNV	3,600	11/01/23	03/31/24	23-24	I - \$0.305							
02/15/23	CITA	NWPL	NNV	3,600	11/01/23	03/31/24	23-24	I - \$0.30							
02/15/23	TEN	NWPL	NNV	3,600	11/01/23	03/31/24	23-24	I - \$0.085							
02/15/23	OXY	NWPL	NNV	3,600	11/01/23	03/31/24	23-24	I - \$0.50	02/15/23	3,600	23-13-NNV	233	I - \$0.50	NOV	SOUTH OF GREEN
									02/15/23	3,600	23-13-NNV	233	I - \$0.50	DEC	SOUTH OF GREEN
									02/15/23	3,600	23-13-NNV	233	I - \$0.50	JAN	SOUTH OF GREEN
									02/15/23	3,600	23-13-NNV	233	I - \$0.50	FEB	SOUTH OF GREEN
									02/15/23	3,600	23-13-NNV	233	I - \$0.50	MAR	SOUTH OF GREEN
03/15/23	NO	OFFERS													
03/15/23	CITA	NWPL	NNV	3,600	11/01/23	03/31/24	23-24	I + \$0.475							
03/15/23	ULT	NWPL	NNV	3,600	11/01/23	03/31/24	23-24	I + \$0.60							
03/15/23	CIM	NWPL	NNV	3,600	11/01/23	03/31/24	23-24	I + \$0.47	03/15/23	3,600	23-20-NNV	240	I + \$0.47	NOV	OPAL
									03/15/23	3,600	23-20-NNV	240	I + \$0.47	DEC	OPAL
									03/15/23	3,600	23-20-NNV	240	I + \$0.47	JAN	OPAL
									03/15/23	3,600	23-20-NNV	240	I + \$0.47	FEB	OPAL
									03/15/23	3,600	23-20-NNV	240	I + \$0.47	MAR	OPAL
04/19/23	TEN	TUSC	NNV	7,000	12/01/23	02/29/24	23-24	I + \$0.55	NOT	ENOUGH	OFFERS				
05/17/23	DIR	TUSC	NNV	2,500	11/01/23	01/31/24	23-24	I + \$0.363	NOT	ENOUGH	OFFERS				
06/21/23	NO	OFFERS	FOR	PKGS	C, E, F										
07/19/23	NO	OFFERS	FOR	PKGS	B, D, E										
08/15/23	XTO	ADOBE	NNV	1,800	11/01/23	03/31/24	23-24	I + \$0.50	NOT	ENOUGH	OFFERS				
08/15/23	CONC	TUSC	NNV	13,000	12/01/23	02/29/24	23-24	I + \$1.00	08/15/23	13,000	23-41-NNV	313	I + \$0.60	DEC	MALIN
08/15/23	XTO	TUSC	NNV	13,000	12/01/23	02/29/24	23-24	I + \$0.60	08/15/23	13,000	23-41-NNV	313	I + \$0.60	JAN	MALIN
									08/15/23	13,000	23-41-NNV	313	I + \$0.60	FEB	MALIN
08/15/23	CONC	TUSC	NNV	2,500	11/01/23	01/31/24	23-24	I + \$0.88	08/15/23	2,500	23-42-NNV	314	I + \$0.53	NOV	MALIN
08/15/23	XTO	TUSC	NNV	2,500	11/01/23	01/31/24	23-24	I + \$0.53	08/15/23	2,500	23-42-NNV	314	I + \$0.53	DEC	MALIN
									08/15/23	2,500	23-42-NNV	314	I + \$0.53	JAN	MALIN

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 September 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X01	Commodity	NWPL	45,000	\$3.2900	\$148,050.00
		MERCHANT TRADING, L.P.	X03	Commodity	RUBY	800	\$2.2800	\$1,824.00
		CONCORD ENERGY LLC	X04	Commodity	NWPL	2,500	\$2.3100	\$5,775.00
		CONCORD ENERGY LLC	X05	Commodity	RUBY	3,200	\$2.1150	\$6,768.00
		CONCORD ENERGY LLC	X06	Commodity	NWPL	8,000	\$2.0850	\$16,680.00
		CONCORD ENERGY LLC	X07	Commodity	RUBY	2,400	\$2.3467	\$5,632.00
		CONCORD ENERGY LLC	X08	Commodity	NWPL	6,000	\$2.3083	\$13,850.00
		CONCORD ENERGY LLC	X09	Commodity	RUBY	2,700	\$2.6250	\$7,087.50
		CONCORD ENERGY LLC	X10	Commodity	NWPL	9,000	\$2.4200	\$21,780.00
		CONCORD ENERGY LLC	X11	Commodity	RUBY	2,000	\$2.6350	\$5,270.00
		CONCORD ENERGY LLC	X12	Commodity	NWPL	5,000	\$2.5725	\$12,862.50
		CONCORD ENERGY LLC	X13	Commodity	RUBY	5,000	\$2.6810	\$13,405.00
		CONCORD ENERGY LLC	X14	Commodity	NWPL	12,500	\$2.6580	\$33,225.00
		CONCORD ENERGY LLC	X15	Commodity	NWPL	7,500	\$2.5850	\$19,387.50
		CONCORD ENERGY LLC	X16	Commodity	RUBY	2,000	\$2.7700	\$5,540.00
		CONCORD ENERGY LLC	X17	Commodity	NWPL	12,000	\$2.7500	\$33,000.00
		CONCORD ENERGY LLC	X18	Commodity	RUBY	3,600	\$2.2575	\$8,127.00
		CONCORD ENERGY LLC	X19	Commodity	NWPL	18,000	\$2.2550	\$40,590.00
		CONCORD ENERGY LLC	X20	Commodity	RUBY	4,500	\$2.1850	\$9,832.50
		CONCORD ENERGY LLC	X21	Commodity	NWPL	22,500	\$2.1800	\$49,050.00
		CONCORD ENERGY LLC	X22	Commodity	RUBY	3,000	\$2.1717	\$6,515.00
		CONCORD ENERGY LLC	X23	Commodity	NWPL	19,800	\$2.1467	\$42,504.00
		CONCORD ENERGY LLC	X24	Commodity	RUBY	1,543	\$2.1400	\$3,302.02
		CONCORD ENERGY LLC	X25	Commodity	NWPL	13,200	\$2.1200	\$27,984.00
		CONCORD ENERGY LLC	X26	Commodity	NWPL	5,000	\$2.1250	\$10,625.00
		CONOCOPHILLIPS COMPANY	X02	Commodity	NWPL	111,180	\$2.8800	\$320,198.40
				Purchase Type Total:		327,923		\$868,864.42
				Agreement Type Total:		327,923		\$868,864.42
				Monthly Total:		327,923		\$868,864.42

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 October 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X45	Commodity	TUSC	19,500	\$6.0600	\$118,170.00
		MERCHANT TRADING, L.P.						
		CONCORD ENERGY LLC	X03	Commodity	RUBY	11,600	\$1.9450	\$22,562.00
		CONCORD ENERGY LLC	X04	Commodity	NWPL	12,200	\$1.9000	\$23,180.00
		CONCORD ENERGY LLC	X05	Commodity	RUBY	3,800	\$2.2000	\$8,360.00
		CONCORD ENERGY LLC	X06	Commodity	NWPL	6,100	\$2.0700	\$12,627.00
		CONCORD ENERGY LLC	X07	Commodity	RUBY	1,800	\$2.4250	\$4,365.00
		CONCORD ENERGY LLC	X08	Commodity	NWPL	6,100	\$2.3750	\$14,487.50
		CONCORD ENERGY LLC	X09	Commodity	RUBY	3,800	\$2.6350	\$10,013.00
		CONCORD ENERGY LLC	X10	Commodity	NWPL	6,100	\$2.4650	\$15,036.50
		CONCORD ENERGY LLC	X11	Commodity	RUBY	2,100	\$2.5850	\$5,428.50
		CONCORD ENERGY LLC	X12	Commodity	NWPL	6,100	\$2.6000	\$15,860.00
		CONCORD ENERGY LLC	X13	Commodity	RUBY	5,400	\$2.4650	\$13,311.00
		CONCORD ENERGY LLC	X14	Commodity	NWPL	18,300	\$2.4500	\$44,835.00
		CONCORD ENERGY LLC	X15	Commodity	RUBY	6,800	\$2.5050	\$17,034.00
		CONCORD ENERGY LLC	X16	Commodity	NWPL	6,100	\$2.3500	\$14,335.00
		CONCORD ENERGY LLC	X17	Commodity	RUBY	10,800	\$2.5650	\$27,702.00
		CONCORD ENERGY LLC	X18	Commodity	NWPL	6,100	\$2.5350	\$15,463.50
		CONCORD ENERGY LLC	X19	Commodity	RUBY	13,300	\$2.3250	\$30,922.50
		CONCORD ENERGY LLC	X20	Commodity	NWPL	6,100	\$2.3400	\$14,274.00
		CONCORD ENERGY LLC	X21	Commodity	RUBY	9,300	\$2.2200	\$20,646.00
		CONCORD ENERGY LLC	X22	Commodity	NWPL	6,100	\$2.0900	\$12,749.00
		CONCORD ENERGY LLC	X23	Commodity	RUBY	13,800	\$1.7950	\$24,771.00
		CONCORD ENERGY LLC	X24	Commodity	NWPL	18,300	\$1.7000	\$31,110.00
		CONCORD ENERGY LLC	X25	Commodity	RUBY	2,300	\$1.7950	\$4,128.50
		CONCORD ENERGY LLC	X26	Commodity	NWPL	6,100	\$1.6550	\$10,095.50
		CONCORD ENERGY LLC	X27	Commodity	RUBY	1,800	\$2.0050	\$3,609.00
		CONCORD ENERGY LLC	X28	Commodity	NWPL	6,100	\$1.8150	\$11,071.50
		CONCORD ENERGY LLC	X29	Commodity	RUBY	2,000	\$2.3400	\$4,680.00
		CONCORD ENERGY LLC	X30	Commodity	NWPL	5,000	\$2.1900	\$10,950.00
		CONCORD ENERGY LLC	X31	Commodity	RUBY	3,300	\$2.0900	\$6,897.00
		CONCORD ENERGY LLC	X32	Commodity	NWPL	6,100	\$2.1300	\$12,993.00
		CONCORD ENERGY LLC	X33	Commodity	RUBY	24,000	\$1.7900	\$42,960.00
		CONCORD ENERGY LLC	X34	Commodity	NWPL	18,300	\$1.7300	\$31,659.00
		CONCORD ENERGY LLC	X35	Commodity	RUBY	8,300	\$2.5050	\$20,791.50
		CONCORD ENERGY LLC	X36	Commodity	NWPL	6,100	\$2.0150	\$12,291.50
		CONCORD ENERGY LLC	X37	Commodity	RUBY	10,800	\$3.8200	\$41,256.00
		CONCORD ENERGY LLC	X38	Commodity	NWPL	4,804	\$2.4750	\$11,889.90
		CONCORD ENERGY LLC	X39	Commodity	RUBY	35,200	\$4.5550	\$160,336.00
		CONCORD ENERGY LLC	X40	Commodity	NWPL	10,156	\$2.6150	\$26,557.78
		CONCORD ENERGY LLC	X41	Commodity	TUSC	16,178	\$5.3256	\$86,158.34

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 October 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	X42	Commodity	RUBY	52,800	\$5.5950	\$295,416.00
		CONCORD ENERGY LLC	X43	Commodity	NWPL	18,300	\$3.0650	\$56,089.50
		CONCORD ENERGY LLC	X44	Commodity	TUSC	52,500	\$6.0300	\$316,575.00
		CONCORD ENERGY LLC	X46	Commodity	RUBY	17,600	\$5.8050	\$102,168.00
		CONCORD ENERGY LLC	X47	Commodity	NWPL	6,100	\$3.5500	\$21,655.00
		CONCORD ENERGY LLC	X48	Commodity	TUSC	6,500	\$5.8900	\$38,285.00
		HILCORP ENERGY DEVELOPMENT, L.P.	X01	Commodity	NWPL	124,000	\$2.6000	\$322,400.00
		OCCIDENTAL ENERGY MARKETING, INC.	X02	Commodity	NWPL	155,000	\$2.0900	\$323,950.00
				Purchase Type Total:		798,938		\$2,492,105.52
				Agreement Type Total:		798,938		\$2,492,105.52
				Monthly Total:		798,938		\$2,492,105.52

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 November 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$		
<u>MAINLINE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	366	Demand Charge	RUBY	0		\$12,750.00		
		BP ENERGY COMPANY	366	Commodity	RUBY	75,673	\$5.3637	\$405,885.48		
		CASTLETON COMMODITIES MERCHANT TRADING, L.P.	402	Demand Charge	TUSC	0		\$61,632.00		
		CIMA ENERGY LP	240	Commodity	NWPL	107,941	\$5.5600	\$600,151.96		
		EXXONMOBIL OIL CORPORATION	314	Commodity	TUSC	74,947	\$5.8750	\$440,313.63		
		HILCORP ENERGY DEVELOPMENT, L.P.	284	Commodity	NWPL	14,500	\$4.4010	\$63,815.00		
		HILCORP ENERGY DEVELOPMENT, L.P.	284	Demand Charge	NWPL	0		\$4,050.00		
		OCCIDENTAL ENERGY MARKETING, INC.	226	Commodity	NWPL	218,908	\$4.4900	\$982,896.92		
		OCCIDENTAL ENERGY MARKETING, INC.	233	Commodity	NWPL	106,496	\$4.5900	\$488,816.64		
		Purchase Type Total:						598,465		\$3,060,311.63
		Agreement Type Total:						598,465		\$3,060,311.63
		<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X05	Commodity	TUSC	13,500	\$4.2050	\$56,767.50
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X07			Commodity	TUSC	11,500	\$3.6450	\$41,917.50		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X19			Commodity	TUSC	2,500	\$6.0750	\$15,187.50		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X21			Commodity	TUSC	5,000	\$5.8400	\$29,200.00		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X23			Commodity	TUSC	26,700	\$5.9400	\$158,598.00		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X25			Commodity	TUSC	12,500	\$5.4050	\$67,562.50		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X26			Commodity	TUSC	7,000	\$4.9950	\$34,965.00		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X29			Commodity	TUSC	38,500	\$4.1150	\$158,427.50		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X30			Commodity	PIPL	25,000	\$4.1750	\$104,375.00		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X32			Commodity	TUSC	6,700	\$6.0150	\$40,300.50		
CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X35			Commodity	TUSC	15,000	\$5.8550	\$87,825.00		
CASTLETON COMMODITIES	X38			Commodity	TUSC	11,700	\$5.9900	\$70,083.00		

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 November 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	MERCHANT TRADING, L.P.	X01	Commodity	TUSC	4,920	\$5.6650	\$27,871.80
		CONCORD ENERGY LLC	X02	Commodity	RUBY	7,500	\$4.7400	\$35,550.00
		CONCORD ENERGY LLC	X03	Commodity	RUBY	7,500	\$4.3600	\$32,700.00
		CONCORD ENERGY LLC	X04	Commodity	RUBY	25,500	\$4.3100	\$109,905.00
		CONCORD ENERGY LLC	X06	Commodity	RUBY	8,500	\$3.3000	\$28,050.00
		CONCORD ENERGY LLC	X08	Commodity	RUBY	8,500	\$2.4800	\$21,080.00
		CONCORD ENERGY LLC	X09	Commodity	TUSC	20,000	\$2.8000	\$56,000.00
		CONCORD ENERGY LLC	X10	Commodity	RUBY	8,500	\$2.8650	\$24,352.50
		CONCORD ENERGY LLC	X11	Commodity	TUSC	18,500	\$2.9400	\$54,390.00
		CONCORD ENERGY LLC	X12	Commodity	RUBY	34,000	\$2.7500	\$93,500.00
		CONCORD ENERGY LLC	X13	Commodity	TUSC	52,000	\$2.9500	\$153,400.00
		CONCORD ENERGY LLC	X14	Commodity	RUBY	8,500	\$4.9300	\$41,905.00
		CONCORD ENERGY LLC	X15	Commodity	TUSC	12,000	\$4.9200	\$59,040.00
		CONCORD ENERGY LLC	X16	Commodity	RUBY	8,500	\$5.4450	\$46,282.50
		CONCORD ENERGY LLC	X17	Commodity	TUSC	13,000	\$5.6950	\$74,035.00
		CONCORD ENERGY LLC	X18	Commodity	TUSC	4,843	\$29,179.08	\$69,393.23
		CONCORD ENERGY LLC	X20	Commodity	TUSC	11,913	\$5.8250	\$69,393.23
		CONCORD ENERGY LLC	X22	Commodity	TUSC	44,042	\$5.9200	\$260,728.64
		CONCORD ENERGY LLC	X24	Commodity	TUSC	9,500	\$5.4200	\$51,490.00
		CONCORD ENERGY LLC	X27	Commodity	RUBY	42,500	\$3.9650	\$168,512.50
		CONCORD ENERGY LLC	X28	Commodity	TUSC	99,306	\$4.1150	\$408,644.20
		CONCORD ENERGY LLC	X31	Commodity	TUSC	20,000	\$6.0150	\$120,300.00
		CONCORD ENERGY LLC	X33	Commodity	RUBY	8,500	\$5.8250	\$49,512.50
		CONCORD ENERGY LLC	X34	Commodity	TUSC	11,700	\$5.8500	\$68,445.00
		CONCORD ENERGY LLC	X36	Commodity	RUBY	8,500	\$5.9200	\$50,320.00
		CONCORD ENERGY LLC	X37	Commodity	TUSC	14,000	\$5.9900	\$83,860.00
				Purchase Type Total:		687,824		\$3,083,655.95
				Agreement Type Total:		687,824		\$3,083,655.95
				Monthly Total:		1,286,289		\$6,143,967.58

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 December 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	367	Commodity	RUBY	14,900	\$4.1785	\$62,259.00
		BP ENERGY COMPANY	367	Demand Charge	RUBY	0		\$45,880.00
		CASTLETON COMMODITIES	403	Demand Charge	TUSC	0		\$54,981.60
		MERCHANT TRADING, L.P.						
		CIMA ENERGY LP	240	Commodity	NWPL	111,600	\$6.3600	\$709,776.00
		EXXONMOBIL OIL CORPORATION	313	Commodity	TUSC	403,000	\$6.5250	\$2,629,575.00
		EXXONMOBIL OIL CORPORATION	314	Commodity	TUSC	77,500	\$6.4550	\$500,262.50
		HILCORP ENERGY	284	Commodity	NWPL	15,500	\$3.1774	\$49,250.00
		DEVELOPMENT, L.P.						
		HILCORP ENERGY	284	Demand Charge	NWPL	0		\$4,185.00
		DEVELOPMENT, L.P.						
		OCCIDENTAL ENERGY	226	Commodity	NWPL	226,389	\$5.2900	\$1,197,597.81
		MARKETING, INC.						
		OCCIDENTAL ENERGY	233	Commodity	NWPL	110,134	\$5.3900	\$593,622.26
		MARKETING, INC.						
		OCCIDENTAL ENERGY	233	Seller's Liquidated Damage	NWPL	0		\$2.79
		MARKETING, INC.						
						959,023		\$5,847,391.96
						959,023		\$5,847,391.96
<u>MAINLINE SPOT</u>	SPOT INDEX	CIMA ENERGY LP	X10	Commodity	RUBY	5,300	\$3.7250	\$19,742.50
		CONCORD ENERGY LLC	X01	Commodity	RUBY	20,000	\$4.9350	\$98,700.00
		CONCORD ENERGY LLC	X02	Commodity	RUBY	39,000	\$4.2700	\$166,530.00
		CONCORD ENERGY LLC	X03	Commodity	RUBY	4,000	\$4.0550	\$16,220.00
		CONCORD ENERGY LLC	X04	Commodity	RUBY	8,000	\$4.1050	\$32,840.00
		CONCORD ENERGY LLC	X05	Commodity	RUBY	20,000	\$3.5050	\$70,100.00
		CONCORD ENERGY LLC	X06	Commodity	RUBY	24,300	\$2.7600	\$67,068.00
		CONCORD ENERGY LLC	X07	Commodity	RUBY	60,000	\$2.9550	\$177,300.00
		CONCORD ENERGY LLC	X08	Commodity	RUBY	24,300	\$3.0200	\$73,386.00
		CONCORD ENERGY LLC	X09	Commodity	RUBY	24,300	\$3.7150	\$90,274.50
		CONCORD ENERGY LLC	X11	Commodity	RUBY	24,300	\$3.8050	\$92,461.50
		CONCORD ENERGY LLC	X12	Commodity	RUBY	21,300	\$2.9850	\$63,580.50
		CONCORD ENERGY LLC	X13	Commodity	RUBY	48,600	\$3.0050	\$146,043.00
		CONCORD ENERGY LLC	X14	Commodity	RUBY	22,000	\$2.9450	\$64,790.00
		CONCORD ENERGY LLC	X15	Commodity	RUBY	22,300	\$3.0850	\$68,795.50
		CONCORD ENERGY LLC	X16	Commodity	RUBY	18,500	\$2.9750	\$55,037.50
		CONCORD ENERGY LLC	X17	Commodity	RUBY	17,000	\$2.5950	\$44,115.00
		CONCORD ENERGY LLC	X18	Commodity	RUBY	97,200	\$2.3850	\$231,822.00
		CONCORD ENERGY LLC	X19	Commodity	RUBY	7,000	\$2.4500	\$17,150.00
		CONCORD ENERGY LLC	X20	Commodity	RUBY	6,000	\$2.5500	\$15,300.00

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 December 2023

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	X21	Commodity	RUBY	36,000	\$2.4300	\$87,480.00
				Purchase Type Total:		549,400		\$1,698,736.00
				Agreement Type Total:		549,400		\$1,698,736.00
				Monthly Total:		1,508,423		\$7,546,127.96

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 January 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	368	Demand Charge	RUBY	0		\$63,705.00
		BP ENERGY COMPANY	368	Commodity	RUBY	455,598	\$10.8857	\$4,959,506.36
		CASTLETON COMMODITIES	403	Demand Charge	TUSC	0		\$54,981.60
		MERCHANT TRADING, L.P.						
		CIMA ENERGY LP	240	Commodity	NWPL	111,600	\$4.0300	\$449,748.00
		EXXONMOBIL OIL CORPORATION	313	Commodity	TUSC	403,000	\$4.2350	\$1,706,705.00
		EXXONMOBIL OIL CORPORATION	314	Commodity	TUSC	77,500	\$4.1650	\$322,787.50
		HILCORP ENERGY	284	Commodity	NWPL	15,500	\$6.2810	\$97,355.00
		DEVELOPMENT, L.P.						
		HILCORP ENERGY	284	Demand Charge	NWPL	0		\$4,185.00
		DEVELOPMENT, L.P.						
		OCCIDENTAL ENERGY	226	Commodity	NWPL	229,400	\$2.9600	\$679,024.00
		MARKETING, INC.						
		OCCIDENTAL ENERGY	233	Commodity	NWPL	111,600	\$3.0600	\$341,496.00
		MARKETING, INC.						
				Purchase Type Total:		1,404,198		\$8,679,493.46
				Agreement Type Total:		1,404,198		\$8,679,493.46
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X04	Commodity	TUSC	4,500	\$5.8700	\$26,415.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X05	Commodity	TUSC	3,000	\$6.1950	\$18,585.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X06	Commodity	TUSC	6,600	\$6.6550	\$43,923.00
		MERCHANT TRADING, L.P.						
		CONCORD ENERGY LLC	X01	Commodity	RUBY	53,100	\$2.5050	\$133,015.50
		CONCORD ENERGY LLC	X02	Commodity	RUBY	27,585	\$3.0450	\$83,996.33
		CONCORD ENERGY LLC	X03	Commodity	RUBY	28,050	\$3.4200	\$95,931.00
		CONCORD ENERGY LLC	X07	Commodity	RUBY	3,000	\$2.9900	\$8,970.00
		CONCORD ENERGY LLC	X08	Commodity	RUBY	2,000	\$3.1950	\$6,390.00
		CONCORD ENERGY LLC	X09	Commodity	RUBY	18,000	\$3.0450	\$54,810.00
		CONCORD ENERGY LLC	X10	Commodity	RUBY	9,000	\$2.9900	\$26,910.00
		CONCORD ENERGY LLC	X11	Commodity	RUBY	7,000	\$2.8550	\$19,985.00
		CONCORD ENERGY LLC	X12	Commodity	RUBY	8,000	\$3.0900	\$24,720.00
		CONCORD ENERGY LLC	X13	Commodity	RUBY	4,000	\$3.2750	\$13,100.00
		CONCORD ENERGY LLC	X14	Commodity	RUBY	10,500	\$2.8700	\$30,135.00
		CONCORD ENERGY LLC	X15	Commodity	RUBY	4,000	\$2.2500	\$9,000.00
		CONCORD ENERGY LLC	X16	Commodity	RUBY	3,000	\$2.1600	\$6,480.00
				Purchase Type Total:		191,335		\$602,365.83

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 January 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
				Agreement Type Total:		191,335		\$602,365.83
				Monthly Total:		1,595,533		\$9,281,859.29

MAINLINE SPOT

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 February 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	369	Demand Charge	RUBY	0		\$35,235.00
		CASTLETON COMMODITIES	404	Demand Charge	TUSC	0		\$60,134.40
		MERCHANT TRADING, L.P.						
		CIMA ENERGY LP	240	Commodity	NWPL	104,400	\$5.3500	\$558,540.00
		EXXONMOBIL OIL CORPORATION	313	Commodity	TUSC	377,000	\$5.4300	\$2,047,110.00
		HILCORP ENERGY	284	Commodity	NWPL	14,500	\$2.0645	\$29,935.00
		DEVELOPMENT, L.P.						
		HILCORP ENERGY	284	Demand Charge	NWPL	0		\$3,915.00
		DEVELOPMENT, L.P.						
		OCCIDENTAL ENERGY	226	Commodity	NWPL	214,600	\$4.2800	\$918,488.00
		MARKETING, INC.						
		OCCIDENTAL ENERGY	233	Commodity	NWPL	104,400	\$4.3800	\$457,272.00
		MARKETING, INC.						
				Purchase Type Total:		814,900		\$4,110,629.40
				Agreement Type Total:		814,900		\$4,110,629.40
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X05	Commodity	TUSC	4,000	\$2.5450	\$10,180.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X07	Commodity	TUSC	3,500	\$2.5600	\$8,960.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X09	Commodity	TUSC	4,000	\$2.6450	\$10,580.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X11	Commodity	TUSC	3,000	\$2.5250	\$7,575.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X13	Commodity	TUSC	6,000	\$2.3900	\$14,340.00
		MERCHANT TRADING, L.P.						
		CONCORD ENERGY LLC	X01	Commodity	RUBY	8,800	\$2.2300	\$19,624.00
		CONCORD ENERGY LLC	X02	Commodity	RUBY	18,800	\$2.3300	\$43,804.00
		CONCORD ENERGY LLC	X03	Commodity	RUBY	71,400	\$2.1650	\$154,581.00
		CONCORD ENERGY LLC	X04	Commodity	RUBY	24,400	\$2.4600	\$60,024.00
		CONCORD ENERGY LLC	X06	Commodity	RUBY	24,400	\$2.4800	\$60,512.00
		CONCORD ENERGY LLC	X08	Commodity	RUBY	24,400	\$2.5650	\$62,586.00
		CONCORD ENERGY LLC	X10	Commodity	RUBY	24,400	\$2.4300	\$59,292.00
		CONCORD ENERGY LLC	X12	Commodity	RUBY	73,200	\$2.2850	\$167,262.00
		CONCORD ENERGY LLC	X14	Commodity	RUBY	15,000	\$2.3150	\$34,725.00
		CONCORD ENERGY LLC	X15	Commodity	RUBY	11,500	\$2.1350	\$24,552.50
		CONCORD ENERGY LLC	X16	Commodity	RUBY	12,500	\$1.9300	\$24,125.00
		CONCORD ENERGY LLC	X17	Commodity	RUBY	7,500	\$1.8850	\$14,137.50
		CONCORD ENERGY LLC	X18	Commodity	RUBY	46,000	\$1.7650	\$81,190.00
		CONCORD ENERGY LLC	X19	Commodity	RUBY	22,800	\$1.8550	\$42,294.00

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 February 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	X20	Commodity	RUBY	18,800	\$1.9050	\$35,814.00
		CONCORD ENERGY LLC	X21	Commodity	RUBY	12,800	\$1.6600	\$21,248.00
		CONCORD ENERGY LLC	X22	Commodity	RUBY	26,400	\$1.6050	\$42,372.00
		CONCORD ENERGY LLC	X23	Commodity	RUBY	22,800	\$1.6350	\$37,278.00
		CONCORD ENERGY LLC	X24	Commodity	RUBY	13,500	\$1.4650	\$19,777.50
		CONCORD ENERGY LLC	X25	Commodity	RUBY	21,800	\$1.4650	\$31,937.00
				Purchase Type Total:		521,700		\$1,088,770.50
				Agreement Type Total:		521,700		\$1,088,770.50
				Monthly Total:		1,336,600		\$5,199,399.90

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 March 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BP ENERGY COMPANY	370	Demand Charge	RUBY	0		\$10,230.00
		CASTLETON COMMODITIES	405	Demand Charge	TUSC	0		\$108,382.20
		MERCHANT TRADING, L.P.						
		CIMA ENERGY LP	240	Commodity	NWPL	111,600	\$2.2500	\$251,100.00
		HILCORP ENERGY	284	Commodity	NWPL	15,500	\$1.4924	\$23,132.50
		DEVELOPMENT, L.P.						
		HILCORP ENERGY	284	Demand Charge	NWPL	0		\$4,185.00
		DEVELOPMENT, L.P.						
		OCCIDENTAL ENERGY	226	Commodity	NWPL	229,400	\$1.1800	\$270,692.00
		MARKETING, INC.						
		OCCIDENTAL ENERGY	233	Commodity	NWPL	111,600	\$1.2800	\$142,848.00
		MARKETING, INC.						
						Purchase Type Total:		468,100
				Agreement Type Total:		468,100	\$810,569.70	
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X03	Commodity	TUSC	10,000	\$1.6750	\$16,750.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X06	Commodity	TUSC	42,616	\$1.7050	\$72,660.28
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X07	Commodity	PIPL	25,500	\$1.8100	\$46,155.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X10	Commodity	TUSC	12,000	\$1.7900	\$21,480.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X11	Commodity	PIPL	2,000	\$1.9100	\$3,820.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X14	Commodity	TUSC	13,000	\$1.8100	\$23,530.00
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X17	Commodity	TUSC	13,500	\$1.8450	\$24,907.50
		MERCHANT TRADING, L.P.						
		CASTLETON COMMODITIES	X22	Commodity	TUSC	1,500	\$1.4250	\$2,137.50
MERCHANT TRADING, L.P.								
CONCORD ENERGY LLC	X01	Commodity	RUBY	6,800	\$1.5950	\$10,846.00		
CONCORD ENERGY LLC	X02	Commodity	TUSC	16,700	\$1.6600	\$27,722.00		
CONCORD ENERGY LLC	X04	Commodity	RUBY	20,400	\$1.7750	\$36,210.00		
CONCORD ENERGY LLC	X05	Commodity	TUSC	48,573	\$1.7050	\$82,816.98		
CONCORD ENERGY LLC	X08	Commodity	RUBY	6,800	\$1.8200	\$12,376.00		
CONCORD ENERGY LLC	X09	Commodity	TUSC	18,000	\$1.7900	\$32,220.00		
CONCORD ENERGY LLC	X12	Commodity	RUBY	6,800	\$1.7700	\$12,036.00		
CONCORD ENERGY LLC	X13	Commodity	TUSC	16,700	\$1.8100	\$30,227.00		
CONCORD ENERGY LLC	X15	Commodity	RUBY	6,800	\$1.8500	\$12,580.00		

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 March 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	X16	Commodity	TUSC	16,700	\$1.8450	\$30,811.50
		CONCORD ENERGY LLC	X18	Commodity	RUBY	6,800	\$1.6900	\$11,492.00
		CONCORD ENERGY LLC	X19	Commodity	TUSC	25,000	\$1.7150	\$42,875.00
		CONCORD ENERGY LLC	X20	Commodity	RUBY	20,400	\$1.4550	\$29,682.00
		CONCORD ENERGY LLC	X21	Commodity	TUSC	52,500	\$1.4250	\$74,812.50
		CONCORD ENERGY LLC	X23	Commodity	RUBY	6,800	\$1.4500	\$9,860.00
		CONCORD ENERGY LLC	X24	Commodity	TUSC	16,500	\$1.4800	\$24,420.00
		CONCORD ENERGY LLC	X25	Commodity	RUBY	6,800	\$1.4800	\$10,064.00
		CONCORD ENERGY LLC	X26	Commodity	TUSC	25,000	\$1.5100	\$37,750.00
		CONCORD ENERGY LLC	X27	Commodity	RUBY	6,800	\$1.4200	\$9,656.00
		CONCORD ENERGY LLC	X28	Commodity	TUSC	23,000	\$1.4600	\$33,580.00
		CONCORD ENERGY LLC	X29	Commodity	RUBY	6,800	\$1.3050	\$8,874.00
		CONCORD ENERGY LLC	X30	Commodity	TUSC	16,000	\$1.3600	\$21,760.00
		CONCORD ENERGY LLC	X31	Commodity	RUBY	20,400	\$1.3400	\$27,336.00
		CONCORD ENERGY LLC	X32	Commodity	TUSC	18,000	\$1.3200	\$23,760.00
		CONCORD ENERGY LLC	X33	Commodity	RUBY	6,800	\$1.3600	\$9,248.00
		CONCORD ENERGY LLC	X34	Commodity	TUSC	1,500	\$1.4250	\$2,137.50
		CONCORD ENERGY LLC	X35	Commodity	RUBY	6,800	\$1.3700	\$9,316.00
		CONCORD ENERGY LLC	X36	Commodity	TUSC	2,800	\$1.3900	\$3,892.00
		CONCORD ENERGY LLC	X37	Commodity	RUBY	6,800	\$1.3500	\$9,180.00
		CONCORD ENERGY LLC	X38	Commodity	TUSC	4,000	\$1.4700	\$5,880.00
		CONCORD ENERGY LLC	X39	Commodity	RUBY	6,800	\$1.2250	\$8,330.00
		CONCORD ENERGY LLC	X40	Commodity	TUSC	4,500	\$1.3350	\$6,007.50
		CONCORD ENERGY LLC	X41	Commodity	RUBY	20,400	\$1.2400	\$25,296.00
		CONCORD ENERGY LLC	X42	Commodity	TUSC	42,000	\$1.3000	\$54,600.00
		CONCORD ENERGY LLC	X43	Commodity	RUBY	6,800	\$1.2950	\$8,806.00
		CONCORD ENERGY LLC	X44	Commodity	TUSC	16,950	\$1.2950	\$21,950.25
		CONCORD ENERGY LLC	X45	Commodity	RUBY	6,800	\$1.3050	\$8,874.00
		CONCORD ENERGY LLC	X46	Commodity	TUSC	9,500	\$1.3250	\$12,587.50
		CONCORD ENERGY LLC	X47	Commodity	RUBY	27,200	\$1.2350	\$33,592.00
		CONCORD ENERGY LLC	X48	Commodity	TUSC	80,000	\$1.3400	\$107,200.00

Purchase Type Total:

784,839

\$1,192,104.01

Agreement Type Total:

784,839

\$1,192,104.01

Monthly Total:

1,252,939

\$2,002,673.71

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 April 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X02	Commodity	NWPL	120,000	\$1.4100	\$169,200.00
		MERCHANT TRADING, L.P.	X10	Commodity	TUSC	12,000	\$1.7075	\$20,490.00
		CASTLETON COMMODITIES	X03	Commodity	RUBY	21,200	\$1.2650	\$26,818.00
		MERCHANT TRADING, L.P.	X04	Commodity	TUSC	7,000	\$1.3200	\$9,240.00
		CONCORD ENERGY LLC	X05	Commodity	RUBY	16,250	\$1.3800	\$22,425.00
		CONCORD ENERGY LLC	X06	Commodity	RUBY	9,750	\$1.3750	\$13,406.25
		CONCORD ENERGY LLC	X07	Commodity	RUBY	21,200	\$1.5400	\$32,648.00
		CONCORD ENERGY LLC	X08	Commodity	TUSC	6,500	\$1.5350	\$9,977.50
		CONCORD ENERGY LLC	X09	Commodity	RUBY	21,200	\$1.6550	\$35,086.00
		CONCORD ENERGY LLC	X11	Commodity	RUBY	63,600	\$1.2950	\$82,362.00
		CONCORD ENERGY LLC	X13	Commodity	RUBY	14,500	\$1.3350	\$19,357.50
		CONCORD ENERGY LLC	X14	Commodity	RUBY	7,000	\$1.3750	\$9,625.00
		CONCORD ENERGY LLC	X15	Commodity	RUBY	4,000	\$1.4550	\$5,820.00
		CONCORD ENERGY LLC	X16	Commodity	RUBY	4,000	\$1.3400	\$5,360.00
		CONCORD ENERGY LLC	X17	Commodity	RUBY	51,750	\$1.0900	\$56,407.50
		CONCORD ENERGY LLC	X19	Commodity	RUBY	500	\$1.0800	\$540.00
		CONCORD ENERGY LLC	X20	Commodity	RUBY	500	\$1.1150	\$557.50
		CONCORD ENERGY LLC	X21	Commodity	RUBY	1,500	\$1.3350	\$2,002.50
		EXXONMOBIL OIL CORPORATION	X12	Commodity	PIPL	21,000	\$1.3950	\$29,295.00
		EXXONMOBIL OIL CORPORATION	X18	Commodity	PIPL	5,100	\$1.0750	\$5,482.50
		WMM LOGISTICS, LLC	X01	Commodity	NWPL	330,683	\$1.3200	\$436,501.56
				Purchase Type Total:		739,233		\$992,601.81
				Agreement Type Total:		739,233		\$992,601.81
				Monthly Total:		739,233		\$992,601.81

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 May 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X02	Commodity	NWPL	62,000	\$1.2900	\$79,980.00
		MERCHANT TRADING, L.P.						
		CONCORD ENERGY LLC	X03	Commodity	NWPL	5,500	\$1.3000	\$7,150.00
		CONCORD ENERGY LLC	X04	Commodity	NWPL	2,000	\$1.3550	\$2,710.00
		CONCORD ENERGY LLC	X05	Commodity	RUBY	6,700	\$1.3450	\$9,011.50
		CONCORD ENERGY LLC	X06	Commodity	NWPL	5,500	\$1.2300	\$6,765.00
		CONCORD ENERGY LLC	X07	Commodity	NWPL	2,000	\$1.3050	\$2,610.00
		CONCORD ENERGY LLC	X08	Commodity	RUBY	6,750	\$1.3200	\$8,910.00
		CONCORD ENERGY LLC	X09	Commodity	NWPL	5,500	\$1.2500	\$6,875.00
		CONCORD ENERGY LLC	X10	Commodity	NWPL	2,000	\$1.3050	\$2,610.00
		CONCORD ENERGY LLC	X11	Commodity	RUBY	6,750	\$1.3250	\$8,943.75
		CONCORD ENERGY LLC	X12	Commodity	NWPL	16,500	\$1.2000	\$19,800.00
		CONCORD ENERGY LLC	X13	Commodity	NWPL	6,000	\$1.2800	\$7,680.00
		CONCORD ENERGY LLC	X14	Commodity	RUBY	20,248	\$1.2950	\$26,221.17
		CONCORD ENERGY LLC	X16	Commodity	NWPL	5,500	\$1.2350	\$6,792.50
		CONCORD ENERGY LLC	X17	Commodity	NWPL	2,000	\$1.4200	\$2,840.00
		CONCORD ENERGY LLC	X18	Commodity	RUBY	6,750	\$1.4250	\$9,618.75
		CONCORD ENERGY LLC	X20	Commodity	NWPL	5,500	\$1.3750	\$7,562.50
		CONCORD ENERGY LLC	X21	Commodity	NWPL	2,000	\$1.4450	\$2,890.00
		CONCORD ENERGY LLC	X22	Commodity	RUBY	6,749	\$1.4700	\$9,921.03
		CONCORD ENERGY LLC	X24	Commodity	NWPL	5,500	\$1.4500	\$7,975.00
		CONCORD ENERGY LLC	X25	Commodity	NWPL	2,000	\$1.5500	\$3,100.00
		CONCORD ENERGY LLC	X26	Commodity	RUBY	6,750	\$1.5550	\$10,496.25
		CONCORD ENERGY LLC	X28	Commodity	NWPL	6,400	\$1.3525	\$8,656.00
		CONCORD ENERGY LLC	X29	Commodity	NWPL	2,400	\$1.4638	\$3,513.00
		CONCORD ENERGY LLC	X30	Commodity	RUBY	8,600	\$1.5450	\$13,287.00
		CONCORD ENERGY LLC	X31	Commodity	NWPL	4,800	\$1.3867	\$6,656.00
		CONCORD ENERGY LLC	X32	Commodity	NWPL	1,800	\$1.5917	\$2,865.00
		CONCORD ENERGY LLC	X33	Commodity	RUBY	3,450	\$1.6283	\$5,617.75
		CONCORD ENERGY LLC	X34	Commodity	NWPL	22,000	\$1.0438	\$22,962.50
		CONCORD ENERGY LLC	X35	Commodity	NWPL	8,000	\$1.2213	\$9,770.00
		CONCORD ENERGY LLC	X36	Commodity	RUBY	8,600	\$1.2325	\$10,599.50
		CONCORD ENERGY LLC	X37	Commodity	NWPL	5,500	\$1.4500	\$7,975.00
		CONCORD ENERGY LLC	X38	Commodity	NWPL	2,000	\$1.5150	\$3,030.00
		CONCORD ENERGY LLC	X39	Commodity	RUBY	6,749	\$1.5350	\$10,359.72
		CONCORD ENERGY LLC	X40	Commodity	NWPL	16,500	\$1.0850	\$17,902.50
		CONCORD ENERGY LLC	X41	Commodity	NWPL	6,000	\$1.1250	\$6,750.00
		CONCORD ENERGY LLC	X42	Commodity	RUBY	13,950	\$1.1583	\$16,158.75
		CONCORD ENERGY LLC	X43	Commodity	NWPL	22,000	\$0.7000	\$15,400.00
		CONCORD ENERGY LLC	X44	Commodity	NWPL	8,000	\$0.7650	\$6,120.00
		CONCORD ENERGY LLC	X45	Commodity	NWPL	5,500	\$1.1750	\$6,462.50

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 May 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	X46	Commodity	NWPL	2,000	\$1.1600	\$2,320.00
		CONCORD ENERGY LLC	X47	Commodity	NWPL	5,500	\$1.2500	\$6,875.00
		CONCORD ENERGY LLC	X48	Commodity	NWPL	2,000	\$1.2150	\$2,430.00
		CONCORD ENERGY LLC	X49	Commodity	NWPL	5,500	\$1.1850	\$6,517.50
		CONCORD ENERGY LLC	X50	Commodity	NWPL	2,000	\$1.1700	\$2,340.00
		EXXONMOBIL OIL CORPORATION	X01	Commodity	NWPL	154,416	\$1.2300	\$189,931.68
		EXXONMOBIL OIL CORPORATION	X15	Commodity	PIPL	30,000	\$1.2650	\$37,950.00
		EXXONMOBIL OIL CORPORATION	X19	Commodity	PIPL	14,000	\$1.4550	\$20,370.00
		EXXONMOBIL OIL CORPORATION	X23	Commodity	PIPL	10,000	\$1.4200	\$14,200.00
		EXXONMOBIL OIL CORPORATION	X27	Commodity	PIPL	8,000	\$1.5650	\$12,520.00
				Purchase Type Total:		575,862		\$720,001.85
				Agreement Type Total:		575,862		\$720,001.85
				Monthly Total:		575,862		\$720,001.85

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 June 2024

Gas Purchases

Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X01	Commodity	NWPL	165,000	\$1.4150	\$233,475.00
		MERCHANT TRADING, L.P.	X02	Commodity	NWPL	60,000	\$1.4675	\$88,050.00
		CASTLETON COMMODITIES	X04	Commodity	RUBY	1,000	\$1.5850	\$1,585.00
		MERCHANT TRADING, L.P.	X05	Commodity	RUBY	3,000	\$1.6417	\$4,925.00
		CONCORD ENERGY LLC	X06	Commodity	RUBY	3,600	\$1.5450	\$5,562.00
		CONCORD ENERGY LLC	X07	Commodity	NWPL	1,600	\$1.4500	\$2,320.00
		CONCORD ENERGY LLC	X08	Commodity	NWPL	600	\$1.4200	\$852.00
		CONCORD ENERGY LLC	X09	Commodity	RUBY	1,600	\$1.4800	\$2,368.00
		CONCORD ENERGY LLC	X10	Commodity	NWPL	4,800	\$1.4667	\$7,040.00
		CONCORD ENERGY LLC	X11	Commodity	NWPL	1,800	\$1.4683	\$2,643.00
		CONCORD ENERGY LLC	X12	Commodity	RUBY	3,000	\$1.4900	\$4,470.00
		CONCORD ENERGY LLC	X13	Commodity	RUBY	1,500	\$1.9900	\$2,985.00
		CONCORD ENERGY LLC	X14	Commodity	RUBY	2,400	\$2.2267	\$5,344.00
		CONCORD ENERGY LLC	X15	Commodity	RUBY	2,400	\$1.8550	\$4,452.00
		EXXONMOBIL OIL CORPORATION	X03	Commodity	PIPL	7,500	\$0.8250	\$6,187.50
				Purchase Type Total:		259,800		\$372,258.50
				Agreement Type Total:		259,800		\$372,258.50
				Monthly Total:		259,800		\$372,258.50

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 July 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES	X02	Commodity	NWPL	49,600	\$2.4450	\$121,272.00
		MERCHANT TRADING, L.P.	X01	Commodity	NWPL	136,400	\$2.3300	\$317,812.00
		CITADEL ENERGY MARKETING, LLC	X03	Commodity	RUBY	800	\$2.0850	\$1,668.00
		CONCORD ENERGY LLC	X04	Commodity	RUBY	800	\$1.9100	\$1,528.00
		CONCORD ENERGY LLC	X05	Commodity	RUBY	800	\$1.6100	\$1,288.00
		CONCORD ENERGY LLC	X06	Commodity	RUBY	3,250	\$1.4850	\$4,826.25
		CONCORD ENERGY LLC	X07	Commodity	NWPL	3,300	\$1.7100	\$5,643.00
		CONCORD ENERGY LLC	X08	Commodity	NWPL	1,200	\$1.8883	\$2,266.00
		CONCORD ENERGY LLC	X09	Commodity	RUBY	2,550	\$1.9700	\$5,023.50
		CONCORD ENERGY LLC	X10	Commodity	RUBY	3,400	\$1.7900	\$6,086.00
		CONCORD ENERGY LLC	X11	Commodity	RUBY	1,000	\$2.0000	\$2,000.00
		CONCORD ENERGY LLC	X12	Commodity	RUBY	2,000	\$1.8600	\$3,720.00
		CONCORD ENERGY LLC	X13	Commodity	NWPL	750	\$1.8300	\$1,372.50
		CONCORD ENERGY LLC	X14	Commodity	RUBY	1,000	\$1.8650	\$1,865.00
		CONCORD ENERGY LLC	X15	Commodity	NWPL	2,200	\$1.8000	\$3,960.00
		CONCORD ENERGY LLC	X16	Commodity	NWPL	800	\$1.9350	\$1,548.00
		CONCORD ENERGY LLC	X17	Commodity	RUBY	1,000	\$1.9700	\$1,970.00
		CONCORD ENERGY LLC	X18	Commodity	NWPL	1,100	\$1.7250	\$1,897.50
		CONCORD ENERGY LLC	X19	Commodity	NWPL	400	\$1.8700	\$748.00
		CONCORD ENERGY LLC	X20	Commodity	RUBY	700	\$1.9100	\$1,337.00
		CONCORD ENERGY LLC	X21	Commodity	NWPL	6,600	\$1.7000	\$11,220.00
		CONCORD ENERGY LLC	X22	Commodity	NWPL	2,400	\$1.9200	\$4,608.00
		CONCORD ENERGY LLC	X23	Commodity	RUBY	2,100	\$2.0300	\$4,263.00
		CONCORD ENERGY LLC	X24	Commodity	NWPL	2,200	\$2.0625	\$4,537.50
		CONCORD ENERGY LLC	X25	Commodity	NWPL	800	\$2.1075	\$1,686.00
		CONCORD ENERGY LLC	X26	Commodity	RUBY	1,200	\$2.1650	\$2,598.00
		CONCORD ENERGY LLC	X27	Commodity	NWPL	4,400	\$2.0600	\$9,064.00
		CONCORD ENERGY LLC	X28	Commodity	NWPL	1,600	\$2.1425	\$3,428.00
		CONCORD ENERGY LLC	X29	Commodity	RUBY	1,600	\$2.2025	\$3,524.00
		CONCORD ENERGY LLC	X30	Commodity	RUBY	3,000	\$1.9200	\$5,760.00
		CONCORD ENERGY LLC	X31	Commodity	RUBY	700	\$1.6450	\$1,151.50
		CONCORD ENERGY LLC	X32	Commodity	NWPL	2,200	\$1.6500	\$3,630.00
		CONCORD ENERGY LLC	X33	Commodity	NWPL	800	\$1.6400	\$1,312.00
		CONCORD ENERGY LLC	X34	Commodity	RUBY	700	\$1.6450	\$1,151.50
				Purchase Type Total:		243,350		\$545,764.25
				Agreement Type Total:		243,350		\$545,764.25
				Monthly Total:		243,350		\$545,764.25

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 August 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE FIRM</u>	INDEX FIRM	BIO ENERGY (OHIO I), LLC	RNG OH	H RNG PURCHASES For 08/2024	SWG-NV-RNG	1,083	\$12.2500	\$13,263.09
		CITADEL ENERGY MARKETING, LLC	RNGC EM	EM RNG SALES For 08/2024	SWG-NV-RNG	(1,083)		(\$18,637.14)
				Purchase Type Total:		0		-\$5,374.05
				Agreement Type Total:		0		(\$5,374.05)
<u>MAINLINE SPOT</u>	SPOT INDEX	CASTLETON COMMODITIES MERCHANT TRADING, L.P.	X01	Commodity	NWPL	62,000	\$1.9350	\$119,970.00
		CONCORD ENERGY LLC	X02	Commodity	NWPL	6,600	\$1.8100	\$11,946.00
		CONCORD ENERGY LLC	X03	Commodity	NWPL	400	\$1.8050	\$722.00
		CONCORD ENERGY LLC	X04	Commodity	RUBY	700	\$1.8500	\$1,295.00
		CONCORD ENERGY LLC	X05	Commodity	NWPL	6,600	\$1.8550	\$12,243.00
		CONCORD ENERGY LLC	X06	Commodity	NWPL	400	\$1.9100	\$764.00
		CONCORD ENERGY LLC	X07	Commodity	RUBY	700	\$1.9550	\$1,368.50
		CONCORD ENERGY LLC	X08	Commodity	NWPL	16,500	\$1.6500	\$27,225.00
		CONCORD ENERGY LLC	X09	Commodity	RUBY	2,100	\$1.7150	\$3,601.50
		CONCORD ENERGY LLC	X10	Commodity	NWPL	5,000	\$1.5150	\$7,575.00
		CONCORD ENERGY LLC	X11	Commodity	RUBY	700	\$1.8650	\$1,305.50
		CONCORD ENERGY LLC	X12	Commodity	NWPL	16,500	\$1.5983	\$26,372.50
		CONCORD ENERGY LLC	X13	Commodity	RUBY	2,100	\$1.6033	\$3,367.00
		CONCORD ENERGY LLC	X14	Commodity	NWPL	16,500	\$1.5950	\$26,317.50
		CONCORD ENERGY LLC	X15	Commodity	RUBY	2,400	\$1.6000	\$3,840.00
		CONCORD ENERGY LLC	X16	Commodity	NWPL	6,600	\$1.6900	\$11,154.00
		CONCORD ENERGY LLC	X17	Commodity	NWPL	400	\$1.6900	\$676.00
		CONCORD ENERGY LLC	X18	Commodity	RUBY	800	\$1.7100	\$1,368.00
		CONCORD ENERGY LLC	X19	Commodity	NWPL	33,000	\$1.5408	\$50,847.50
		CONCORD ENERGY LLC	X20	Commodity	RUBY	4,800	\$1.5767	\$7,568.00
		CONCORD ENERGY LLC	X21	Commodity	NWPL	5,500	\$1.6300	\$8,965.00
		CONCORD ENERGY LLC	X22	Commodity	RUBY	800	\$1.6800	\$1,344.00
		CONCORD ENERGY LLC	X23	Commodity	NWPL	6,600	\$1.6000	\$10,560.00
		CONCORD ENERGY LLC	X24	Commodity	NWPL	400	\$1.5600	\$624.00
		CONCORD ENERGY LLC	X25	Commodity	RUBY	700	\$1.5850	\$1,109.50
		CONCORD ENERGY LLC	X26	Commodity	NWPL	6,600	\$1.4200	\$9,372.00
		CONCORD ENERGY LLC	X27	Commodity	NWPL	400	\$1.4100	\$564.00
		CONCORD ENERGY LLC	X28	Commodity	RUBY	700	\$1.4650	\$1,025.50
		CONCORD ENERGY LLC	X29	Commodity	NWPL	22,000	\$1.0700	\$23,540.00
		CONCORD ENERGY LLC	X30	Commodity	RUBY	3,200	\$1.1350	\$3,632.00

Southwest Gas Corporation
 NORTHERN NEVADA RATE JURISDICTION
 August 2024

Gas Purchases
 Gas Transaction System

Agreement Type	Purchase Type	Supplier	Pkg #	Charge Type	Pipe	Purchase Dth	Unit Price /Dth	Paid Supplier \$
<u>MAINLINE SPOT</u>	SPOT INDEX	CONCORD ENERGY LLC	X31	Commodity	NWPL	1,500	\$1.3350	\$2,002.50
		CONCORD ENERGY LLC	X32	Commodity	RUBY	800	\$1.3700	\$1,096.00
		CONCORD ENERGY LLC	X33	Commodity	NWPL	2,200	\$1.3400	\$2,948.00
		CONCORD ENERGY LLC	X34	Commodity	RUBY	800	\$1.3850	\$1,108.00
		CONCORD ENERGY LLC	X35	Commodity	NWPL	5,500	\$1.3000	\$7,150.00
		CONCORD ENERGY LLC	X36	Commodity	RUBY	900	\$1.3400	\$1,206.00
		CONCORD ENERGY LLC	X37	Commodity	NWPL	11,000	\$1.3000	\$14,300.00
		CONCORD ENERGY LLC	X38	Commodity	RUBY	2,000	\$1.3300	\$2,660.00
				Purchase Type Total:		256,400		\$412,732.50
				Agreement Type Total:		256,400		\$412,732.50
				Monthly Total:		256,400		\$407,358.45

Portfolio Purchases

Gas Transaction System

Winter	Juris	Bid Type	Accept Date	System Code	Supplier	Start Date	End Date	Num Mths	Daily Vol	Receipt Point	Basis	Price	Current Status	Exhibit Number	Pkg	Buyer
2023	NONV	INDEX	12/14/22	NORTHERN	OXY	11/01/23	03/31/24	5	7,400	NW-ROCKYPOOL	INF-NW-RKY -	\$0.6	Approved	23-6-NNV	226	EDR2
2023	NONV	INDEX	02/15/23	NORTHERN	OXY	11/01/23	03/31/24	5	3,600	NW-ROCKYPOOL	INF-NW-RKY -	\$0.5	Approved	23-13-NNV	233	EDR2
2023	NONV	INDEX	03/17/23	NORTHERN	CIMA ENERGY	11/01/23	03/31/24	5	3,600	OPAL-NWPL	INF-NW-RKY +	\$0.47	Approved	23-20-NNV	240	EDR2

Portfolio Purchases

Gas Transaction System

Winter	Juris	Bid Type	Accept Date	System Code	Supplier	Start Date	End Date	Num Mths	Daily Vol	Receipt Point	Basis	Price	Current Status	Exhibit Number	Pkg	Buyer
2023	NONV	INDEX	08/15/23	NORTHERN	EMOC	12/01/23	02/29/24	3	13,000	TUSC/GTN	NGI-CA-MAL + \$0.6	Approved	23-41-NNV	313	EDR2	
2023	NONV	INDEX	08/15/23	NORTHERN	EMOC	11/01/23	01/31/24	3	2,500	TUSC/GTN	NGI-CA-MAL + \$0.53	Approved	23-42-NNV	314	EDR2	

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
SEPTEMBER 2023

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		297,180	\$ 2.6770	\$ 795,561	1
2	Purchases Into Tuscarora Pipeline		0	0.0000	0	2
3	Purchases Into Ruby Pipeline		30,743	2.3844	73,303	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>327,923</u>	\$ <u>2.6496</u>	\$ <u>868,864</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		294,030	\$ 0.0109	\$ 3,190	7
8	Tuscarora Volumetric Transportation Charge		0	0.0000	0	8
9	Ruby Volumetric Transportation Charge		30,743	0.0555	1,706	9
10	Purchases Into PPL (Bundled)		0	0.0000	0	10
11	Total lines 7 through 10 (1)		<u>324,773</u>	\$ <u>2.6904</u>	\$ <u>873,761</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>328,328</u>	\$ 0.0015	\$ 492	12
13	Total line 12 (1)		<u>328,328</u>	\$ <u>2.6627</u>	\$ <u>874,253</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		0	\$ 0.0000	\$ 0	14
15	Boiloff / Vaporization		6,810	6.5924	44,894	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>335,138</u>	\$ <u>2.7426</u>	\$ <u>919,148</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 631,779	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	2,200			20,075	20
21	PPL Reservation Charge	82,181			1,012,566	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	544			5,481	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>335,138</u>	\$ <u>10.7502</u>	\$ <u>3,602,796</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>335,138</u>	\$ <u>10.7502</u>	\$ <u>3,602,796</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (256,188)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(16,891)	38
39	Other Charges and Credits				27,222	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>335,138</u>	\$ <u>10.0153</u>	\$ <u>3,356,496</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 6, 7, 8 and 11.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
OCTOBER 2023

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		463,660	\$ 2.2981	\$ 1,065,560	1
2	Purchases Into Tuscarora Pipeline		94,678	5.9062	559,188	2
3	Purchases Into Ruby Pipeline		240,600	3.6050	867,357	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>798,938</u>	<u>\$ 3.1193</u>	<u>\$ 2,492,106</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		459,219	\$ 0.0107	\$ 4,937	7
8	Tuscarora Volumetric Transportation Charge		92,982	0.0060	555	8
9	Ruby Volumetric Transportation Charge		240,600	0.0554	13,329	9
10	Purchases Into PPL (Bundled)		0	0.0000	0	10
11	Total lines 7 through 10 (1)		<u>792,801</u>	<u>\$ 3.1672</u>	<u>\$ 2,510,926</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>789,838</u>	\$ 0.0014	\$ 1,106	12
13	Total line 12 (1)		<u>789,838</u>	<u>\$ 3.1804</u>	<u>\$ 2,512,032</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		(95,558)	\$ 5.9695	\$ (570,432)	14
15	Boiloff / Vaporization		9,020	0.6592	5,946	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>703,300</u>	<u>\$ 2.7692</u>	<u>\$ 1,947,546</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 652,838	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	17,600			160,600	20
21	PPL Reservation Charge	82,181			1,012,566	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	544			5,481	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>703,300</u>	<u>\$ 6.8147</u>	<u>\$ 4,792,778</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>703,300</u>	<u>\$ 6.8147</u>	<u>\$ 4,792,778</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (264,727)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(17,454)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>703,300</u>	<u>\$ 6.4128</u>	<u>\$ 4,510,153</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
NOVEMBER 2023

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		447,845	\$ 4.7778	\$ 2,139,731	1
2	Purchases Into Tuscarora Pipeline		561,271	4.9523	2,779,557	2
3	Purchases Into Ruby Pipeline		252,173	4.4426	1,120,305	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>1,261,289</u>	<u>\$ 4.7884</u>	<u>\$ 6,039,593</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		443,516	\$ 0.0108	\$ 4,768	7
8	Tuscarora Volumetric Transportation Charge		561,172	0.0058	3,259	8
9	Ruby Volumetric Transportation Charge		252,173	0.0554	13,970	9
10	Purchases Into PPL (Bundled)		25,000	4.1750	104,375	10
11	Total lines 7 through 10 (1)		<u>1,281,861</u>	<u>\$ 4.8102</u>	<u>\$ 6,165,965</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>1,275,975</u>	\$ 0.0014	<u>\$ 1,786</u>	12
13	Total line 12 (1)		<u>1,275,975</u>	<u>\$ 4.8338</u>	<u>\$ 6,167,751</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		(65,901)	\$ 0.0000	\$ (418,312)	14
15	Boiloff / Vaporization		2,952	6.4447	19,025	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>1,213,026</u>	<u>\$ 4.7554</u>	<u>\$ 5,768,464</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 631,779	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	8,549			80,610	20
21	PPL Reservation Charge	127,015			1,464,273	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>1,213,026</u>	<u>\$ 7.3881</u>	<u>\$ 8,962,016</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>1,213,026</u>	<u>\$ 7.3881</u>	<u>\$ 8,962,016</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (872,235)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(18,411)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>1,213,026</u>	<u>\$ 6.6535</u>	<u>\$ 8,070,927</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
DECEMBER 2023

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		463,623	\$ 5.5097	\$ 2,554,434	1
2	Purchases Into Tuscarora Pipeline		480,500	6.6281	3,184,819	2
3	Purchases Into Ruby Pipeline		564,300	3.2020	1,806,875	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>1,508,423</u>	\$ <u>5.0027</u>	\$ <u>7,546,128</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		459,142	\$ 0.0108	\$ 4,936	7
8	Tuscarora Volumetric Transportation Charge		480,500	0.0064	3,075	8
9	Ruby Volumetric Transportation Charge		564,300	0.0654	36,905	9
10	Purchases Into PPL (Bundled)		0	0.0000	0	10
11	Total lines 7 through 10 (1)		<u>1,503,942</u>	\$ <u>5.0474</u>	\$ <u>7,591,044</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>1,499,483</u>	\$ 0.0014	\$ <u>2,099</u>	12
13	Total line 12 (1)		<u>1,499,483</u>	\$ <u>5.0638</u>	\$ <u>7,593,143</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		0	\$ 0.0000	\$ 0	14
15	Boiloff / Vaporization		7,784	6.4310	50,059	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>1,507,267</u>	\$ <u>5.0709</u>	\$ <u>7,643,202</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 652,838	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	29,664			279,707	20
21	PPL Reservation Charge	127,015			1,464,273	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>1,507,267</u>	\$ <u>7.3357</u>	\$ <u>11,056,911</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>1,507,267</u>	\$ <u>7.3357</u>	\$ <u>11,056,911</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (901,310)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(18,656)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 340		<u>1,507,267</u>	\$ <u>6.7251</u>	\$ <u>10,136,503</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
JANUARY 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		468,100	\$ 3.3578	\$ 1,571,808	1
2	Purchases Into Tuscarora Pipeline		494,600	4.3943	2,173,397	2
3	Purchases Into Ruby Pipeline		632,833	8.7490	5,536,654	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>1,595,533</u>	\$ <u>5.8174</u>	\$ <u>9,281,859</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		463,573	\$ 0.0108	\$ 4,983	7
8	Tuscarora Volumetric Transportation Charge		489,559	0.0064	3,115	8
9	Ruby Volumetric Transportation Charge		632,833	0.0654	41,387	9
10	Purchases Into PPL (Bundled)		0	0.0000	0	10
11	Total lines 7 through 10 (1)		<u>1,585,965</u>	\$ <u>5.8837</u>	\$ <u>9,331,345</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>1,578,693</u>	\$ 0.0014	\$ 2,210	12
13	Total line 12 (1)		<u>1,578,693</u>	\$ <u>5.9122</u>	\$ <u>9,333,555</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		0	\$ 0.0000	\$ 0	14
15	Boiloff / Vaporization		8,082	6.4310	51,975	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>1,586,775</u>	\$ <u>5.9148</u>	\$ <u>9,385,530</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 652,838	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	41,204			388,520	20
21	PPL Reservation Charge	127,015			1,464,273	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery				152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>1,586,775</u>	\$ <u>8.1348</u>	\$ <u>12,908,051</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>1,586,775</u>	\$ <u>8.1348</u>	\$ <u>12,908,051</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (901,310)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(18,748)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>1,586,775</u>	\$ <u>7.5547</u>	\$ <u>11,987,551</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
FEBRUARY 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		437,900	\$ 4.4945	\$ 1,968,150	1
2	Purchases Into Tuscarora Pipeline		397,500	5.4311	2,158,879	2
3	Purchases Into Ruby Pipeline		501,200	2.1396	1,072,371	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>1,336,600</u>	\$ <u>3.8900</u>	\$ <u>5,199,400</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		433,666	\$ 0.0108	\$ 4,662	7
8	Tuscarora Volumetric Transportation Charge		392,026	0.0064	2,509	8
9	Ruby Volumetric Transportation Charge		501,200	0.0654	32,778	9
10	Purchases Into PPL (Bundled)		0	0.0000	0	10
11	Total lines 7 through 10 (1)		<u>1,326,892</u>	\$ <u>3.9486</u>	\$ <u>5,239,349</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>1,311,137</u>	\$ 0.0014	\$ <u>1,836</u>	12
13	Total line 12 (1)		<u>1,311,137</u>	\$ <u>3.9974</u>	\$ <u>5,241,185</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		0	\$ 0.0000	\$ 0	14
15	Boiloff / Vaporization		6,355	6.4310	40,869	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>1,317,492</u>	\$ <u>4.0092</u>	\$ <u>5,282,054</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 610,719	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	24,413			230,194	20
21	PPL Reservation Charge	127,015			1,464,273	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery		37,559		152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>1,317,492</u>	\$ <u>6.5307</u>	\$ <u>8,604,131</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>1,317,492</u>	\$ <u>6.5307</u>	\$ <u>8,604,131</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (843,161)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(16,328)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>1,317,492</u>	\$ <u>5.8780</u>	\$ <u>7,744,199</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
MARCH 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		468,100	\$ 1.4782	\$ 691,958	1
2	Purchases Into Tuscarora Pipeline		546,539	1.7325	946,857	2
3	Purchases Into Ruby Pipeline		210,800	1.4890	313,884	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>1,225,439</u>	\$ <u>1.5935</u>	\$ <u>1,952,699</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		463,574	\$ 0.0108	\$ 4,983	7
8	Tuscarora Volumetric Transportation Charge		540,143	0.0059	3,194	8
9	Ruby Volumetric Transportation Charge		210,800	0.0644	13,576	9
10	Purchases Into PPL (Bundled)		27,500	0.0000	49,975	10
11	Total lines 7 through 10 (1)		<u>1,242,017</u>	\$ <u>1.6300</u>	\$ <u>2,024,427</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>1,228,588</u>	\$ 0.0014	\$ <u>1,720</u>	12
13	Total line 12 (1)		<u>1,228,588</u>	\$ <u>1.6492</u>	\$ <u>2,026,147</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		0	\$ 0.0000	\$ 0	14
15	Boiloff / Vaporization		7,627	6.4310	49,049	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>1,236,215</u>	\$ <u>1.6787</u>	\$ <u>2,075,196</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 652,838	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	6,844			64,533	20
21	PPL Reservation Charge	127,015			1,464,273	21
22	Elko Incremental Facilities Surcharge	1,496			10,810.99	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,176.59	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734.37	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>1,236,215</u>	\$ <u>4.2660</u>	\$ <u>5,273,731</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>1,236,215</u>	\$ <u>4.2660</u>	\$ <u>5,273,731</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (901,310)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(17,454)	38
39	Other Charges and Credits				(2,005)	39
40	Out of Period Cost Adjustments				(900.53)	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>1,236,215</u>	\$ <u>3.5201</u>	\$ <u>4,351,618</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
APRIL 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		450,683	\$ 1.3440	\$ 605,702	1
2	Purchases Into Tuscarora Pipeline		25,500	1.5572	39,708	2
3	Purchases Into Ruby Pipeline		236,950	1.3185	312,415	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		713,133	\$ 1.3431	\$ 957,824	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		446,878	\$ 0.0108	\$ 4,804	7
8	Tuscarora Volumetric Transportation Charge		25,278	0.0064	162	8
9	Ruby Volumetric Transportation Charge		236,950	0.0644	15,260	9
10	Purchases Into PPL (Bundled)		26,100	1.3325	34,778	10
11	Total lines 7 through 10 (1)		735,206	\$ 1.3776	\$ 1,012,827	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		736,636	\$ 0.0014	\$ 1,031	12
13	Total line 12 (1)		736,636	\$ 1.3763	\$ 1,013,858	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		0	\$ 0.0000	\$ 0	14
15	Boiloff / Vaporization		7,307	0.0000	46,991	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		743,943	\$ 1.4260	\$ 1,060,850	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 631,779	18
19	Tuscarora Reservation Charge	39,028			275,636	19
20	Ruby Reservation Charge	21,220			95,987	20
21	PPL Reservation Charge	82,181			1,012,566	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		743,943	\$ 5.1322	\$ 3,818,072	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		743,943	\$ 5.1322	\$ 3,818,072	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (99,684)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(16,891)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		743,943	\$ 4.9749	\$ 3,701,053	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
MAY 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		411,816	\$ 1.2040	\$ 495,817	1
2	Purchases Into Tuscarora Pipeline		0	0.0000	0	2
3	Purchases Into Ruby Pipeline		102,046	1.3636	139,145	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>513,862</u>	<u>\$ 1.2357</u>	<u>\$ 634,962</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		408,360	\$ 0.0108	\$ 4,390	7
8	Tuscarora Volumetric Transportation Charge		0	0.0000	0	8
9	Ruby Volumetric Transportation Charge		102,046	0.0644	6,572	9
10	Purchases Into PPL (Bundled)		<u>62,000</u>	<u>1.3716</u>	<u>85,040</u>	10
11	Total lines 7 through 10 (1)		<u>572,406</u>	<u>\$ 1.2770</u>	<u>\$ 730,964</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>571,734</u>	\$ 0.0014	\$ 800	12
13	Total line 12 (1)		<u>571,734</u>	<u>\$ 1.2799</u>	<u>\$ 731,764</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		(68,948)	\$ 5.2406	\$ (361,326)	14
15	Boiloff / Vaporization		2,360	6.4310	15,177	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>505,146</u>	<u>\$ 0.7634</u>	<u>\$ 385,615</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 652,838	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	6,773			30,072	20
21	PPL Reservation Charge	82,181			1,012,566	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery				152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>505,146</u>	<u>\$ 6.1328</u>	<u>\$ 3,097,982</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>505,146</u>	<u>\$ 6.1328</u>	<u>\$ 3,097,982</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (103,007)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(17,454)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>505,146</u>	<u>\$ 5.8935</u>	<u>\$ 2,977,078</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
JUNE 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		233,800	\$ 1.4302	\$ 334,380	1
2	Purchases Into Tuscarora Pipeline		0	0.0000	0	2
3	Purchases Into Ruby Pipeline		18,500	1.7130	31,691	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>252,300</u>	<u>\$ 1.4509</u>	<u>\$ 366,071</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		231,838	\$ 0.0108	\$ 2,492	7
8	Tuscarora Volumetric Transportation Charge		0	0.0000	0	8
9	Ruby Volumetric Transportation Charge		18,500	0.0594	1,099	9
10	Purchases Into PPL (Bundled)		<u>7,500</u>	<u>0.8250</u>	<u>6,188</u>	10
11	Total lines 7 through 10 (1)		<u>257,838</u>	<u>\$ 1.4577</u>	<u>\$ 375,850</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>263,436</u>	<u>\$ 0.0014</u>	<u>\$ 369</u>	12
13	Total line 12 (1)		<u>263,436</u>	<u>\$ 1.4281</u>	<u>\$ 376,218</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		(240)	\$ 10.1814	\$ (2,444)	14
15	Boiloff / Vaporization		7,377	0.0000	46,219	15
16	LNG Inventory Adjustment			0.0000		16
17	Total lines 13 through 16		<u>270,573</u>	<u>\$ 1.5522</u>	<u>\$ 419,994</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	56,535			\$ 631,779	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	6,773			30,072	20
21	PPL Reservation Charge	82,181			1,012,566	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>270,573</u>	<u>\$ 11.4989</u>	<u>\$ 3,111,302</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		<u>0</u>	<u>\$ 0.0000</u>	<u>\$ 0</u>	34
35	Total lines 33 through 34		<u>270,573</u>	<u>\$ 11.4989</u>	<u>\$ 3,111,302</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (99,684)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(16,891)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>270,573</u>	<u>\$ 11.0665</u>	<u>\$ 2,994,283</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
JULY 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		218,750	\$ 2.2845	\$ 499,725	1
2	Purchases Into Tuscarora Pipeline		0	0.0000	0	2
3	Purchases Into Ruby Pipeline		24,600	1.8715	46,040	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		0	0.0000	0	4
5	Sales to Citadel of NoNV (Netting Agreement)		0	0.0000	0	5
6	Total lines 1 through 5		<u>243,350</u>	<u>\$ 2.2427</u>	<u>\$ 545,764</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		216,929	\$ 0.0108	\$ 2,332	7
8	Tuscarora Volumetric Transportation Charge		0	0.0000	0	8
9	Ruby Volumetric Transportation Charge		24,600	0.0594	1,461	9
10	Purchases Into PPL (Bundled)		0	0.0000	0	10
11	Total lines 7 through 10 (1)		<u>241,529</u>	<u>\$ 2.2753</u>	<u>\$ 549,557</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>246,871</u>	\$ 0.0014	\$ 346	12
13	Total line 12 (1)		<u>246,871</u>	<u>\$ 2.2275</u>	<u>\$ 549,903</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		0	\$ 0.0000	\$ 0	14
15	Boiloff / Vaporization		8,518	6.2672	53,384	15
16	LNG Inventory Adjustment		0	#DIV/0!	0	16
17	Total lines 13 through 16		<u>255,389</u>	<u>\$ 2.3622</u>	<u>\$ 603,287</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	17,197			\$ 652,838	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	6,773			30,072	20
21	PPL Reservation Charge	82,181			1,012,566	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>255,389</u>	<u>\$ 12.9828</u>	<u>\$ 3,315,654</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>255,389</u>	<u>\$ 12.9828</u>	<u>\$ 3,315,654</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (103,007)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(17,454)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>255,389</u>	<u>\$ 12.5093</u>	<u>\$ 3,194,750</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
AUGUST 2024

Line No.	Description (a)	Billing Det./CD Volumes (b)	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		232,200	\$ 1.6186	\$ 375,838	1
2	Purchases Into Tuscarora Pipeline		0	0.0000	0	2
3	Purchases Into Ruby Pipeline		24,200	1.5246	36,895	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		1,083	0.0000	13,263	4
5	Sales to Citadel of NoNV (Netting Agreement)		(1,083)	0.0000	(18,637)	5
6	Total lines 1 through 5		<u>256,400</u>	<u>\$ 1.5888</u>	<u>\$ 407,358</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		230,252	\$ 0.0108	\$ 2,475	7
8	Tuscarora Volumetric Transportation Charge		0	0.0000	0	8
9	Ruby Volumetric Transportation Charge		24,200	0.0594	1,437	9
10	Purchases Into PPL (Bundled)		0	0.0000	0	10
11	Total lines 7 through 10 (1)		<u>254,452</u>	<u>\$ 1.6163</u>	<u>\$ 411,271</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		259,354	\$ 0.0014	\$ 363	12
13	Total line 12 (1)		<u>259,354</u>	<u>\$ 1.5872</u>	<u>\$ 411,634</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		0	\$ #DIV/0!	\$ 0	14
15	Boiloff / Vaporization		7,998	6.2672	50,125	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>267,352</u>	<u>\$ 1.7272</u>	<u>\$ 461,760</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	17,197			\$ 652,838	18
19	Tuscarora Reservation Charge	30,250			275,636	19
20	Ruby Reservation Charge	6,773			30,072	20
21	PPL Reservation Charge	82,181			1,012,566	21
22	Elko Incremental Facilities Surcharge	1,496			10,811	22
23	2015 Elko Incremental Facilities Surcharge	21,275			397,177	23
24	Lake Tahoe Incremental Facilities Surcharge	2,455			24,734	24
25	Acquired No. Calif. Lake Tahoe Capacity				0	25
26	Acquired No. Calif. Tuscarora Capacity				0	26
27	Acquired No. Calif. Great Basin Capacity	312			3,143	27
28	Carson Lateral Expansion Surcharge				0	28
29	2003 Expansion Incremental Surcharge				0	29
30	2005 Expansion Incremental Surcharge				0	30
31	LNG - Storage Delivery	37,559			152,689	31
32	LNG - Storage Charge	495,782			152,701	32
33	Total lines 17 through 32		<u>267,352</u>	<u>\$ 11.8725</u>	<u>\$ 3,174,126</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>267,352</u>	<u>\$ 11.8725</u>	<u>\$ 3,174,126</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (103,007)	36
37	Tuscarora Capacity Release Credit				(443)	37
38	Great Basin Capacity Release Credit				(17,454)	38
39	Other Charges and Credits				0	39
40	Out of Period Cost Adjustments				0	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>267,352</u>	<u>\$ 11.4202</u>	<u>\$ 3,053,222</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACTUAL GAS PURCHASES
TWELVE MONTHS ENDED AUGUST 2024

Line No.	Description (a)	Billing Det./CD Volumes	Volume Dth (b)	Average Cost Per Unit (c)	Amount (d)	Line No.
<u>Gas Purchases Into Upstream Pipelines</u>						
1	Purchases Into Northwest Pipeline		4,593,657	\$ 2.8515	\$ 13,098,662	1
2	Purchases Into Tuscarora Pipeline		2,600,588	4.5537	11,842,405	2
3	Purchases Into Ruby Pipeline		2,838,945	4.0004	11,356,935	3
4	Purchase into BIO Energy of NoNV (Netting Agreement)		1,083	0.0000	13,263	4
5	Sales to Citadel of NoNV (Netting Agreement)		(1,083)	0.0000	(18,637)	5
6	Total lines 1 through 5		<u>10,033,190</u>	<u>3.6173</u>	<u>36,292,628</u>	6
<u>Gas Purchases Into Great Basin - Incl. Volumetric Trans. Charges</u>						
7	NWPL Volumetric Transportation Charge		4,550,977	\$ 0.0108	\$ 48,953	7
8	Tuscarora Volumetric Transportation Charge		2,581,660	0.0061	15,868	8
9	Ruby Volumetric Transportation Charge		2,838,945	0.0632	179,481	9
10	Purchases Into PPL (Bundled)		148,100	1.8930	280,355	10
11	Total lines 7 through 10 (1)		<u>10,119,682</u>	<u>\$ 3.6382</u>	<u>\$ 36,817,285</u>	11
<u>Pipeline Variable Charges to the City Gate</u>						
12	PPL Volumetric Transportation Charge		<u>10,090,073</u>	<u>\$ 0.0014</u>	<u>\$ 14,159</u>	12
13	Total line 12 (1)		<u>10,090,073</u>	<u>\$ 3.6503</u>	<u>\$ 36,831,444</u>	13
<u>Gas Cost to City Gate - Incl. LNG Storage Activity</u>						
14	Liquefaction / Injections (Includes Fuel)		(230,647)	\$ 5.8640	\$ (1,352,514)	14
15	Boiloff / Vaporization		82,190	5.7637	473,715	15
16	LNG Inventory Adjustment		0	0.0000	0	16
17	Total lines 13 through 16		<u>9,941,616</u>	<u>\$ 3.6164</u>	<u>\$ 35,952,645</u>	17
<u>Pipeline Reservation Charges</u>						
18	NWPL Reservation Charge	599,744			\$ 7,707,699	18
19	Tuscarora Reservation Charge	371,778			3,307,627	19
20	Ruby Reservation Charge	178,786			1,440,514	20
21	PPL Reservation Charge	1,210,342			14,409,332	21
22	Elko Incremental Facilities Surcharge	17,952			129,732	22
23	2015 Elko Incremental Facilities Surcharge	255,300			4,766,119	23
24	Lake Tahoe Incremental Facilities Surcharge	29,460			296,812	24
25	Acquired No. Calif. Lake Tahoe Capacity	0			0	25
26	Acquired No. Calif. Tuscarora Capacity	0			0	26
27	Acquired No. Calif. Great Basin Capacity	4,208			42,396	27
28	Carson Lateral Expansion Surcharge	0			0	28
29	2003 Expansion Incremental Surcharge	0			0	29
30	2005 Expansion Incremental Surcharge	0			0	30
31	LNG - Storage Delivery	450,708			1,832,263	31
32	LNG - Storage Charge	5,949,384			1,832,410	32
33	Total lines 17 through 32		<u>9,941,616</u>	<u>\$ 7.2139</u>	<u>\$ 71,717,551</u>	33
<u>Gas Purchases at the City Gate (Bundled)</u>						
34	Received at Wadsworth		0	\$ 0.0000	\$ 0	34
35	Total lines 33 through 34		<u>9,941,616</u>	<u>\$ 7.2139</u>	<u>\$ 71,717,551</u>	35
<u>Miscellaneous Charges and/or Credits</u>						
36	NWPL Capacity Release Credit				\$ (5,448,628)	36
37	Tuscarora Capacity Release Credit				(5,320)	37
38	Great Basin Capacity Release Credit				(210,088)	38
39	Other Charges and Credits				25,217	39
40	Out of Period Cost Adjustments				(901)	40
41	Total Gas Costs at the City Gate, lines 35 through 40		<u>9,941,616</u>	<u>\$ 6.6466</u>	<u>\$ 66,077,832</u>	41

(1) Volume totals are not cumulative. Volumes are adjusted for fuel in lines 7, 8, 9 and 12.

Workpapers (SBR)

Southern Nevada

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM**

Workpaper No. 1 of Sarita B. Rajewale

Monthly Deferred Interest Expense Variable Rate IDRBS
October 2023 - September 2024

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM
MONTHLY DEFERRED INTEREST AMOUNTS RECORDED
FOR THE PERIOD OCTOBER 2023 - SEPTEMBER 2024**

Line No.	Year (a)	Month (b)	Actual Interest Expense			Authorized		Deferred Interest Expense (h) Col. (f) - Col. (g)	Line No.
			Interest[1] (c)	Amortization[2] (d)	Bank Fees[3] (e)	Total Expense (f)	Total Expense [4] (g)		
1	2023	October	\$ 478,096	\$ 43,125	\$ 114,034	\$ 635,256	\$ 221,259	\$ 413,997	1
2	2023	November	442,781	43,125	110,356	596,262	221,259	375,003	2
3	2023	December	461,466	43,125	114,034	618,625	221,259	397,367	3
4	2024	January	398,484	43,125	114,034	555,643	221,259	334,385	4
5	2024	February	413,839	43,125	106,677	563,641	221,259	342,383	5
6	2024	March	442,787	43,125	114,034	599,947	221,259	378,688	6
7	2024	April	482,650	43,125	110,356	636,131	565,942	70,190	7
8	2024	May	494,686	43,125	114,034	651,845	565,942	85,904	8
9	2024	June	406,954	43,125	110,356	560,435	565,942	(5,507)	9
10	2024	July	391,243	43,125	114,034	548,403	565,942	(17,539)	10
11	2024	August	441,844	43,125	114,034	599,004	565,942	33,062	11
12	2024	September	424,399	43,125	134,177	601,701	565,942	35,759	12
13	Total		\$ 5,279,228	\$ 517,502	\$ 1,370,164	\$ 7,166,894	\$ 4,723,203	\$ 2,443,691	13

[1] Worksheet SBR-1, Sheet 3, Col (c) + Col (g) + Col (k).

[2] Worksheet SBR-1, Sheet 3, Col (d) + Col (h) + Col (l).

[3] Worksheet SBR-1, Sheet 3, Col (e) + Col (i) + Col (m).

[4] Authorized Interest Expense: per Decision for Docket No. 22-11017 Exhibit No. (SBR-1) Sheet 1 of 3 and Docket No. 23-09012 Certification Exhibit No.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST RECOVERY MECHANISM
MONTHLY ACTUAL VARIABLE INTEREST EXPENSE
CLARK COUNTY IDRBs 2003, 2008 AND 2000 SERIES A

Line No.	Year	Month	2003 Series A			2008 Series A			2009 Series A			Grand Total	Line No.			
			Interest (c)	Amortization[1] (d)	Bank Fees[2] (e)	Total (f)	Interest (g)	Amortization[3] (h)	Bank Fees[2] (i)	Total (j)	Interest (k)			Amortization[4] (l)	Bank Fees[2] (m)	Total (n)
1	2023	October	\$ 162,055	\$ 17,054	\$ 38,318	\$ 217,426	\$ 158,712	\$ 22,196	\$ 38,120	\$ 219,028	\$ 157,329	\$ 3,875	\$ 37,597	\$ 198,801	\$ 635,256	1
2	2023	November	\$ 150,753	\$ 17,054	\$ 37,082	\$ 204,889	\$ 147,123	\$ 22,196	\$ 36,890	\$ 206,209	\$ 144,904	\$ 3,875	\$ 36,385	\$ 185,164	\$ 596,262	2
3	2023	December	\$ 157,123	\$ 17,054	\$ 38,318	\$ 212,495	\$ 152,329	\$ 22,196	\$ 38,120	\$ 212,645	\$ 152,014	\$ 3,875	\$ 37,597	\$ 193,486	\$ 618,625	3
4	2024	January	\$ 134,651	\$ 17,054	\$ 38,318	\$ 190,003	\$ 132,719	\$ 22,196	\$ 38,120	\$ 195,034	\$ 131,134	\$ 3,875	\$ 37,597	\$ 172,606	\$ 555,643	4
5	2024	February	\$ 140,642	\$ 17,054	\$ 35,846	\$ 193,542	\$ 139,276	\$ 22,196	\$ 35,660	\$ 197,132	\$ 133,921	\$ 3,875	\$ 35,172	\$ 172,967	\$ 563,641	5
6	2024	March	\$ 147,992	\$ 17,054	\$ 38,318	\$ 203,363	\$ 149,249	\$ 22,196	\$ 38,120	\$ 209,564	\$ 145,546	\$ 3,875	\$ 37,597	\$ 187,019	\$ 599,947	6
7	2024	April	\$ 161,817	\$ 17,054	\$ 37,082	\$ 215,952	\$ 161,339	\$ 22,196	\$ 36,890	\$ 220,425	\$ 159,495	\$ 3,875	\$ 36,385	\$ 199,754	\$ 636,131	7
8	2024	May	\$ 165,178	\$ 17,054	\$ 38,318	\$ 220,549	\$ 165,710	\$ 22,196	\$ 38,120	\$ 226,026	\$ 163,798	\$ 3,875	\$ 37,597	\$ 205,270	\$ 651,845	8
9	2024	June	\$ 137,500	\$ 17,054	\$ 37,082	\$ 191,636	\$ 137,637	\$ 22,196	\$ 36,890	\$ 196,723	\$ 131,817	\$ 3,875	\$ 36,385	\$ 172,076	\$ 560,435	9
10	2024	July	\$ 131,011	\$ 17,054	\$ 38,318	\$ 186,383	\$ 130,396	\$ 22,196	\$ 38,120	\$ 190,712	\$ 129,836	\$ 3,875	\$ 37,597	\$ 174,308	\$ 548,403	10
11	2024	August	\$ 150,068	\$ 17,054	\$ 38,318	\$ 205,440	\$ 147,199	\$ 22,196	\$ 38,120	\$ 207,515	\$ 144,577	\$ 3,875	\$ 37,597	\$ 186,049	\$ 599,004	11
12	2024	September	\$ 142,486	\$ 17,054	\$ 38,920	\$ 198,461	\$ 140,915	\$ 22,196	\$ 47,957	\$ 211,068	\$ 140,997	\$ 3,875	\$ 47,300	\$ 192,172	\$ 601,701	12
13	Total		\$ 1,781,257	\$ 204,647	\$ 454,235	\$ 2,440,138	\$ 1,762,604	\$ 266,355	\$ 461,123	\$ 2,490,082	\$ 1,735,367	\$ 46,500	\$ 454,806	\$ 2,236,673	\$ 7,166,894	13

[1] Worksheet SBR-2, Sheet 3 of 5.
 [2] Worksheet SBR-1, Sheet 4 of 7.
 [3] Worksheet SBR-2, Sheet 4 of 5.
 [4] Worksheet SBR-2, Sheet 5 of 5.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM
STANDBY LETTERS OF CREDIT BANK FEES
2003, 2008 AND 2009 CLARK COUNTY IDRB SERIES A**

	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	Annualized Total
Clark County 2003 Series A													
Letter of Credit (L/C) Fee [1]	\$ 38,317.68	\$ 37,081.62	\$ 38,317.68	\$ 38,317.68	\$ 35,845.57	\$ 38,317.68	\$ 37,081.62	\$ 38,317.68	\$ 37,081.62	\$ 38,317.68	\$ 38,317.68	\$ 38,920.46	\$ 454,234.62
Annual Fee [2]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003 Series A Total	\$ 38,317.68	\$ 37,081.62	\$ 38,317.68	\$ 38,317.68	\$ 35,845.57	\$ 38,317.68	\$ 37,081.62	\$ 38,317.68	\$ 37,081.62	\$ 38,317.68	\$ 38,317.68	\$ 38,920.46	\$ 454,234.62
Clark County 2008 Series A													
Letter of Credit (L/C) Fee [1]	\$ 38,119.50	\$ 36,889.84	\$ 38,119.50	\$ 38,119.50	\$ 35,660.18	\$ 38,119.50	\$ 36,889.84	\$ 38,119.50	\$ 36,889.84	\$ 38,119.50	\$ 38,119.50	\$ 47,956.79	\$ 461,123.00
Annual Fee [2]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2008 Series A Total	\$ 38,119.50	\$ 36,889.84	\$ 38,119.50	\$ 38,119.50	\$ 35,660.18	\$ 38,119.50	\$ 36,889.84	\$ 38,119.50	\$ 36,889.84	\$ 38,119.50	\$ 38,119.50	\$ 47,956.79	\$ 461,123.00
Clark County 2009 Series A													
Letter of Credit (L/C) Fee [1]	\$ 37,597.32	\$ 36,384.50	\$ 37,597.32	\$ 37,597.32	\$ 35,171.68	\$ 37,597.32	\$ 36,384.50	\$ 37,597.32	\$ 36,384.50	\$ 37,597.32	\$ 37,597.32	\$ 47,299.85	\$ 454,806.25
Annual Fee [2]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2009 Series A Total	\$ 37,597.32	\$ 36,384.50	\$ 37,597.32	\$ 37,597.32	\$ 35,171.68	\$ 37,597.32	\$ 36,384.50	\$ 37,597.32	\$ 36,384.50	\$ 37,597.32	\$ 37,597.32	\$ 47,299.85	\$ 454,806.25
Grand Total	\$ 114,034.49	\$ 110,355.96	\$ 114,034.49	\$ 114,034.49	\$ 106,677.43	\$ 114,034.49	\$ 110,355.96	\$ 114,034.49	\$ 110,355.96	\$ 114,034.49	\$ 114,034.49	\$ 134,177.11	\$ 1,370,163.88

The face amount of the Standby Letter of Credit for the 2003, 2008 and 2009 Series A are \$50,854,795, \$50,591,781 and \$50,591,781, respectively.
 [1] Effective September 10, 2021, the annual L/C fee is 95 basis points for IDRB 2003 and 125 basis points for IDRB 2008 and 2009 each. IDRB 2003 and 2009 series A calculated on an actual/365 day basis and the 2008 Series A calculated on an actual/360.

[2] The 2003 Series A, 2008 Series A, and 2009 Series A were not subject to an annual fee charge during the Test period.

Days	31	30	31	31	31	29	31	30	31	30	31	31	30	366
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**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM
WEIGHTED AVERAGE VARIABLE INTEREST RATE ("AVIR") CALCULATION**

Line No.	Description (a)	Amount (b)	Line No.
<u>AVIR (new) - Test Period Ended September 30, 2022</u>			
1	Average Net Proceeds Variable Interest IDRBs	\$ 145,303,561	1
2	Authorized Rate Base	\$ 1,535,592,976	2
3	Percent Variable Interest IDRBs	9.46%	3
4	Average Effective Cost Variable Interest IDRBs	1.83%	4
5	Average Variable Interest Rate(new)	<u>0.1729%</u>	5

New monthly authorized interest expense = \$1,535,592,976 x 0.1729%/12 = \$221,258.58

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM
WEIGHTED AVERAGE VARIABLE INTEREST RATE ("AVIR") CALCULATION**

Line No.	Description (a)	Amount (b)	Line No.
<u>AVIR(new) - Certification Period Ended November 30, 2023</u>			
1	Average Net Proceeds Variable Interest IDRBs[1]	\$ 145,688,767	1
2	Authorized Rate Base[2]	\$ 1,780,756,444	2
3	Percent Variable Interest IDRBs	8.1813%	3
4	Average Effective Cost Variable Interest IDRBs[3]	4.6615%	4
5	Average Variable Interest Rate(new)	<u>0.3814%</u>	5

New monthly authorized interest expense = \$1,780,756,444 x 0.3814%/12 = \$565,941.88

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM
WEIGHTED AVERAGE VARIABLE INTEREST RATE ("AVIR") CALCULATION**

Line No.	Description (a)	Amount (b)	Line No.
<u>AVIR(new) - Test Period Ended September 30, 2024</u>			
1	Average Net Proceeds Variable Interest IDRBs	\$ 146,049,911	1
2	Authorized Rate Base	\$ 1,780,756,444	2
3	Percent Variable Interest IDRBs	8.20%	3
4	Average Effective Cost Variable Interest IDRBs	4.91%	4
5	Average Variable Interest Rate(new)	<u>0.4025%</u>	5
New monthly authorized interest expense		\$597,241.13	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST EXPENSE RECOVERY MECHANISM**

Workpaper No. 2 of Sarita B. Rajewale

Monthly Net Proceeds Balance \$150 million variable rate Clark County IDRB

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE INTEREST RECOVERY MECHANISM
MONTHLY NET PROCEEDS BALANCE
CLARK COUNTY IDRBS 2003 SERIES A, 2008 SERIES A & 2009 SERIES A

Line No.	Year	Month	2003 Series A		2008 Series A		2009 Series A		Series						
			Gross Principal	Unamortized Balance[1]	Gross Principal	Unamortized Balance[2]	Gross Principal	Unamortized Balance[3]	Net Proceeds	Net Proceeds					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		
1	2023	October	\$ 50,000,000	\$ 1,262,406	\$ 48,737,594	\$ 50,000,000	\$ 2,490,582	\$ 47,509,418	\$ 50,000,000	\$ 390,797	\$ 49,609,203	\$ 145,856,215	1		
2	2023	November	50,000,000	1,245,352	48,754,648	50,000,000	2,468,386	47,531,614	50,000,000	386,922	49,613,078	145,899,341	2		
3	2023	December	50,000,000	1,228,298	48,771,702	50,000,000	2,446,189	47,553,811	50,000,000	383,046	49,616,954	145,942,466	3		
4	2024	January	50,000,000	1,211,244	48,788,756	50,000,000	2,423,993	47,576,007	50,000,000	379,171	49,620,829	145,985,591	4		
5	2024	February	50,000,000	1,194,190	48,805,810	50,000,000	2,401,797	47,598,203	50,000,000	375,296	49,624,704	146,028,716	5		
6	2024	March	50,000,000	1,177,137	48,822,863	50,000,000	2,379,601	47,620,399	50,000,000	371,421	49,628,579	146,071,841	6		
7	2024	April	50,000,000	1,160,083	48,839,917	50,000,000	2,357,405	47,642,595	50,000,000	367,546	49,632,454	146,114,966	7		
8	2024	May	50,000,000	1,143,029	48,856,971	50,000,000	2,335,208	47,664,792	50,000,000	363,671	49,636,329	146,158,092	8		
9	2024	June	50,000,000	1,125,975	48,874,025	50,000,000	2,313,012	47,686,988	50,000,000	359,796	49,640,204	146,201,217	9		
10	2024	July	50,000,000	1,108,921	48,891,079	50,000,000	2,290,816	47,709,184	50,000,000	355,921	49,644,079	146,244,342	10		
11	2024	August	50,000,000	1,091,867	48,908,133	50,000,000	2,268,620	47,731,380	50,000,000	352,046	49,647,954	146,287,467	11		
12	2024	September	50,000,000	1,424,767	48,575,233	50,000,000	2,354,442	47,645,558	50,000,000	412,117	49,587,883	145,808,674	12		
13	Net Proceeds Average Balance										\$ 48,802,228	\$ 47,622,496	\$ 49,625,187	\$ 146,049,911	13

[1] Worksheet SBR-2, Sheet 3

[2] Worksheet SBR-2, Sheet 4

[3] Worksheet SBR-2, Sheet 5

SOUTHWEST GAS CORPORATION
MONTHLY AMORTIZATION 2003 CLARK COUNTY SERIES A \$50 MILLION VARIABLE RATE IDRB, DUE MARCH 1, 2038
Updated September 2024

Year	Month	Ending Unamortized Balance			Monthly Amortization Expense				
		Debt Expense	Reacquired Debt Expense	Discount	Total	Debt Expense	Reacquired Debt Expense	Discount	Total
		181	189	226					
2023	Jan	159,006.39	188,894.34	55,326.56	1,397,224.59	878.49	9,444.72	305.67	16,120.57
2023	Feb	158,127.90	179,449.62	55,020.88	1,381,104.02	878.49	9,444.72	305.67	16,120.57
2023	Mar	157,249.41	170,004.91	54,715.21	1,364,983.44	878.49	9,444.72	305.67	16,120.57
2023	Apr	156,370.92	160,560.19	54,409.54	1,348,862.87	878.49	9,444.72	305.67	16,120.57
2023	May	155,492.43	151,115.47	54,103.87	1,332,742.29	878.49	9,444.72	305.67	16,120.57
2023	Jun	154,613.94	155,670.76	53,798.20	1,330,621.72	878.49	9,444.72	305.67	16,120.57
2023	Jul	153,735.46	145,292.71	53,492.53	1,313,567.81	878.49	10,378.05	305.67	17,053.91
2023	Aug	152,856.97	134,914.66	53,186.85	1,296,513.91	878.49	10,378.05	305.67	17,053.91
2023	Sep	151,978.48	124,536.61	52,881.18	1,279,460.00	878.49	10,378.05	305.67	17,053.91
2023	Oct	151,099.99	114,158.56	52,575.51	1,262,406.09	878.49	10,378.05	305.67	17,053.91
2023	Nov	150,221.50	103,780.51	52,269.84	1,245,352.18	878.49	10,378.05	305.67	17,053.91
2023	Dec	149,343.01	93,402.46	51,964.17	1,228,298.27	878.49	10,378.05	305.67	17,053.91
					Annual Amortization	\$ 10,541.86	\$ 118,936.61	\$ 3,668.06	\$ 199,046.90
2024	Jan	148,464.53	83,024.41	51,658.50	1,211,244.36	878.49	10,378.05	305.67	17,053.91
2024	Feb	147,586.04	72,646.36	51,352.82	1,194,190.46	878.49	10,378.05	305.67	17,053.91
2024	Mar	146,707.55	62,268.31	51,047.15	1,177,136.55	878.49	10,378.05	305.67	17,053.91
2024	Apr	145,829.06	51,890.26	50,741.48	1,160,082.64	878.49	10,378.05	305.67	17,053.91
2024	May	144,950.57	41,512.20	50,435.81	1,143,028.73	878.49	10,378.05	305.67	17,053.91
2024	Jun	144,072.08	31,134.15	50,130.14	1,125,974.82	878.49	10,378.05	305.67	17,053.91
2024	Jul	143,193.60	20,756.10	49,824.47	1,108,920.91	878.49	10,378.05	305.67	17,053.91
2024	Aug	142,315.11	10,378.05	49,518.80	1,091,867.00	878.49	10,378.05	305.67	17,053.91
2024	Sep	141,436.62	349,954.00	49,213.12	1,424,767.09	878.49	10,378.05	305.67	17,053.91
2024	Oct	140,558.13	340,233.05	48,907.45	1,408,370.29	878.49	9,720.94	305.67	16,396.80
2024	Nov	139,679.64	330,512.11	48,601.78	1,391,973.49	878.49	9,720.94	305.67	16,396.80
2024	Dec	138,801.15	320,791.17	48,296.11	1,375,576.69	878.49	9,720.94	305.67	16,396.80
					Annual Amortization	\$ 10,541.86	\$ 122,565.29	\$ 3,668.06	\$ 202,675.58

SOUTHWEST GAS CORPORATION
 MONTHLY AMORTIZATION 2008 CLARK COUNTY SERIES A \$50 MILLION VARIABLE RATE IDRB, DUE MARCH 1, 2038
 Updated September 2024

Year	Month	Ending Unamortized Balance				Monthly Amortization Expense				Total
		181	189	226	226	Upfront Insurance	Required Debt Expense	Discount	Total	
2023	Jan	307,233.66	125,986.16	91,653.17	2,651,468.25	\$ 1,697.42	\$ 6,299.31	\$ 506.37	\$ 20,252.25	\$ 20,252.25
2023	Feb	303,536.24	119,686.85	91,146.80	2,631,216.01	1,697.42	6,299.31	506.37	20,252.25	20,252.25
2023	Mar	303,838.81	113,387.54	90,640.43	2,610,963.76	1,697.42	6,299.31	506.37	20,252.25	20,252.25
2023	Apr	302,141.39	107,088.23	90,134.06	2,590,711.51	1,697.42	6,299.31	506.37	20,252.25	20,252.25
2023	May	300,443.97	100,788.93	89,627.69	2,570,459.26	1,697.42	6,299.31	506.37	20,252.25	20,252.25
2023	Jun	298,746.54	123,649.52	89,121.31	2,579,366.92	1,697.42	6,299.31	506.37	20,252.25	20,252.25
2023	Jul	297,049.12	115,406.22	88,614.94	2,557,170.68	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2023	Aug	293,351.70	107,162.92	88,108.57	2,534,974.43	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2023	Sep	293,654.27	98,919.61	87,602.20	2,512,778.19	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2023	Oct	291,956.85	90,676.31	87,093.83	2,490,581.95	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2023	Nov	290,259.43	82,433.01	86,589.46	2,468,385.71	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2023	Dec	288,562.00	74,189.71	86,083.09	2,446,189.47	1,697.42	8,243.30	506.37	22,196.24	22,196.24
Annual Amortization					\$ 20,369.08	\$ 87,255.65	\$ -	\$ 140,989.74	\$ 6,076.45	\$ 254,690.93
2024	Jan	286,864.58	65,946.41	85,576.72	2,423,993.23	\$ 1,697.42	8,243.30	\$ 506.37	\$ 22,196.24	\$ 22,196.24
2024	Feb	285,167.15	57,703.11	85,070.35	2,401,796.99	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2024	Mar	283,469.73	49,459.81	84,563.97	2,379,600.75	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2024	Apr	281,772.31	41,216.51	84,057.60	2,357,404.51	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2024	May	280,074.88	32,973.20	83,551.23	2,335,208.27	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2024	Jun	278,377.46	24,729.90	83,044.86	2,313,012.02	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2024	Jul	276,680.04	16,486.60	82,538.49	2,290,815.78	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2024	Aug	274,982.61	8,243.30	82,032.12	2,268,619.54	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2024	Sep	273,285.19	108,019.05	81,525.75	2,354,442.35	1,697.42	8,243.30	506.37	22,196.24	22,196.24
2024	Oct	271,587.77	105,018.52	81,019.38	2,337,488.88	1,697.42	3,000.53	506.37	16,953.47	16,953.47
2024	Nov	269,890.34	102,017.99	80,513.01	2,320,535.41	1,697.42	3,000.53	506.37	16,953.47	16,953.47
2024	Dec	268,192.92	99,017.46	80,006.63	2,303,581.95	1,697.42	3,000.53	506.37	16,953.47	16,953.47
Annual Amortization					\$ 20,369.08	\$ 83,191.30	\$ -	\$ 140,989.74	\$ 6,076.45	\$ 250,626.58

SOUTHWEST GAS CORPORATION
 MONTHLY AMORTIZATION 2009 CLARK COUNTY SERIES A \$50 MILLION VARIABLE RATE IDRB, DUE DECEMBER 1, 2039
 Updated September 2024

Year	Month	Ending Unamortized Balance				Monthly Amortization Expense					
		181	189	226	226	Upfront Insurance	Debt Expense	Reacquired Debt Expense	Discount	Total	
2023	Jan	288,237.46	39,239.78	-	98,194.44	425,671.69	\$ 1,426.92	\$ 1,961.99	-	\$ 486.11	\$ 3,875.02
2023	Feb	286,810.55	37,277.79	-	97,708.33	421,796.67	1,426.92	1,961.99	-	486.11	3,875.02
2023	Mar	285,383.63	35,315.80	-	97,222.22	417,921.65	1,426.92	1,961.99	-	486.11	3,875.02
2023	Apr	283,956.71	33,353.81	-	96,736.11	414,046.63	1,426.92	1,961.99	-	486.11	3,875.02
2023	May	282,529.79	31,391.82	-	96,250.00	410,171.62	1,426.92	1,961.99	-	486.11	3,875.02
2023	Jun	281,102.87	29,429.84	-	95,763.89	406,296.60	1,426.92	1,961.99	-	486.11	3,875.02
2023	Jul	279,675.96	27,467.85	-	95,277.78	402,421.58	1,426.92	1,961.99	-	486.11	3,875.02
2023	Aug	278,249.04	25,505.86	-	94,791.67	398,546.56	1,426.92	1,961.99	-	486.11	3,875.02
2023	Sep	276,822.12	23,543.87	-	94,305.56	394,671.54	1,426.92	1,961.99	-	486.11	3,875.02
2023	Oct	275,395.20	21,581.88	-	93,819.44	390,796.52	1,426.92	1,961.99	-	486.11	3,875.02
2023	Nov	273,968.28	19,619.89	-	93,333.33	386,921.51	1,426.92	1,961.99	-	486.11	3,875.02
2023	Dec	272,541.36	17,657.90	-	92,847.22	383,046.49	1,426.92	1,961.99	-	486.11	3,875.02
		Annual Amortization				\$ 17,123.02	\$ 23,543.87	\$ -	\$ 5,833.33	\$ 46,500.22	
2024	Jan	271,114.45	15,695.91	-	92,361.11	379,171.47	\$ 1,426.92	1,961.99	-	\$ 486.11	\$ 3,875.02
2024	Feb	269,687.53	13,733.92	-	91,875.00	375,296.45	1,426.92	1,961.99	-	486.11	3,875.02
2024	Mar	268,260.61	11,771.93	-	91,388.89	371,421.43	1,426.92	1,961.99	-	486.11	3,875.02
2024	Apr	266,833.69	9,809.95	-	90,902.78	367,546.41	1,426.92	1,961.99	-	486.11	3,875.02
2024	May	265,406.77	7,847.96	-	90,416.67	363,671.40	1,426.92	1,961.99	-	486.11	3,875.02
2024	Jun	263,979.86	5,885.97	-	89,930.56	359,796.38	1,426.92	1,961.99	-	486.11	3,875.02
2024	Jul	262,552.94	3,923.98	-	89,444.44	355,921.36	1,426.92	1,961.99	-	486.11	3,875.02
2024	Aug	261,126.02	1,961.99	-	88,958.33	352,046.34	1,426.92	1,961.99	-	486.11	3,875.02
2024	Sep	259,699.10	63,945.66	-	88,472.22	412,116.98	1,426.92	1,961.99	-	486.11	3,875.02
2024	Oct	258,272.18	62,169.39	-	87,986.11	408,427.69	1,426.92	1,776.27	-	486.11	3,689.30
2024	Nov	256,845.26	60,393.12	-	87,500.00	404,738.39	1,426.92	1,776.27	-	486.11	3,689.30
2024	Dec	255,418.35	58,616.86	-	87,013.89	401,049.09	1,426.92	1,776.27	-	486.11	3,689.30
		Annual Amortization				\$ 17,123.02	\$ 22,986.71	\$ -	\$ 5,833.33	\$ 45,943.06	