

SOUTHWEST GAS CORPORATION

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

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

Docket No.: 23-09012

VOLUME 15 of 17

Southern Nevada Workpapers (continued)

Index

Southwest Gas Corporation

Volume 15 of 17

Index
Page 1 of 1

I-C6 Rate Base and Property Tax Annualization (Leg Lag Workpapers only)	2
J-1 Rates by Rate Schedule	38
K-1 Labor and Other Expenses	142
N Statement N – Allocations	173
N-2 Embedded Class Cost of Service Study	177

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TABLE OF CONTENTS
WORKPAPERS**

Line No.	Description (a)	Workpaper for Schedule (b)	Sheet Number (c)	Line No.
<u>Statement G</u>				
1	Accumulated Provision for Depreciation and Amortization	G-2	1	1
2	Lead Lag Study - Test Year	G-5	1-102	2
<u>Statement H</u>				
TEST YEAR ADJUSTMENTS				
3	Labor and Benefits Annualization	I-3	1-42	3
4	Call Center And Customer Support Allocation	I-4	1	4
5	Cost Of Service Analysis	I-5	1-12	5
6	Uncollectibles Expense Annualization	I-7	1	6
7	Self-Insured Retention Normalization	I-9	1	7
8	Annualized MMF Allocation	I-10	1-2	8
9	Depreciation And Amortization Expense Annualization	I-16	1-12	9
10	Property Tax Annualization	I-17	1-3	10
11	Regulatory Amortization Balances	I-18	1	11
12	Prepayments	I-21	1	12
13	Miscellaneous Rate Base Adjustment	I-23	1-2	13
CERTIFICATION PERIOD ADJUSTMENTS				
14	Labor and Benefits	I-C2	1-22	14
15	Rate Base and Property Tax Annualization	I-C6	1-20	15
16	Rate Base and Property Tax Annualization (Lead Lag Workpapers only)	I-C6	21-55	16
<u>Statement J</u>				
17	Rates by Rate Schedule	J-1	1-103	17
<u>Statement K</u>				
18	Labor and Other Expenses	K-1	1-30	18
<u>Statement N - Allocations</u>				
19	Statement N - Allocations	N	1-4	19
20	Embedded Class Cost of Service Study	N-2	1-194	20

Tab I

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

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 545,469,222	41.74	\$ 22,767,902,334	1
2	Labor and Benefits Expense	WP G-5 Cert, Sh 22	55,409,943	11.28	624,749,125	2
3	Pension Costs Charge to O&M	WP G-5 Cert, Sh 23	8,475,417	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	11,366,033	0.00	0	4
5	Uncollectibles Expense	WP G-5 Cert, Sh 23	3,598,136	90.83	326,830,703	5
6	Other O&M Expense	WP G-5 Cert, Sh 23	49,669,510	42.55	2,113,487,206	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 673,988,261</u>	38.33	<u>\$ 25,832,969,368</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(e)	40,066,492	75.01	3,005,302,889	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1, Ln 14(g)	12,547,861	39.87	500,273,016	9
10	Income Taxes - Current	Stmt I, Sh 1, Ln 18(g)	8,324,313	37.25	310,080,669	10
11	Total	Sum Lns 7 - 10	<u>\$ 734,926,928</u>	40.34	<u>\$ 29,648,625,942</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 2,013,498			13
14	Lag in Receipt of Revenue	WP G-5, Sh 57, Ln 4(b)		<u>44.01</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>3.67</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 7,391,475</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5 Cert, Sh 26, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5 Cert, Sh 26, Col (h)	6,997,832			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	122,442			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5 Cert, Sh 26, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5 Cert, Sh 26, Col (h)	2,276,731			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5 Cert, Sh 26, Col (h)	69,828			22
23	Account 190 - Alternative Minimum Tax	WP G-5 Cert, Sh 26, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5 Cert, Sh 26, Col (h)	(1,657,532)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5 Cert, Sh 26, Col (h)	43,496,841			25
26	Account 242 Accrued SERP	WP G-5 Cert, Sh 26, Col (h)	(6,527,921)			26
27	Account 253 - Other Deferred Credits	WP G-5 Cert, Sh 26, Col (h)	(9,345,029)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5 Cert, Sh 26, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 35,433,192</u>			29
30	Total Working Capital Requirements		<u>\$ 42,824,667</u>			30

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

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

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 40,996,102	[3] 12.00	\$ 491,953,223	1
2	Labor Loading	[2] <u>14,413,841</u>	[4] 9.21	<u>132,795,902</u>	2
3	Totals	<u>\$ 55,409,943</u>	<u>11.28</u>	<u>\$ 624,749,125</u>	3
		WP G-5 Cert, Sh 21 Ln 2(c)	WP G-5 Cert, Sh 21 Ln 2(d)		

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

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

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

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

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

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Labor	[1]		\$ 673,988,261	1
	<u>Itemized Expenses</u>				
2	Cost of Gas		\$ 545,469,222		2
3	Labor and Benefits	WP G-5 Cert, Sh 22, Ln 3(b)	55,409,943		3
4	Pension Costs Charged to O&M	WP G-5 Cert, Sh 24, Ln 9(f)	8,475,417		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	11,366,033		5
6	Uncollectible Accounts Expense	Sch I-7, Sh 1, Ln 3(d)	<u>3,598,136</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>624,318,751</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		<u>\$ 49,669,510</u>	8
				WP G-5 Cert, Sh 21, Ln 6(c)	

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

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

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

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

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

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

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base (c)	Rate (d)	Interest Expense (e)	Days (f)	Dollar Days (g)	Line No.
		[1]	[2]	[1]	(c) * (d)	[1]	(e) * (f)	
1	Debentures	\$ 3,268,815,771	\$ 735,461,589	4.34%	\$ 31,899,719	91.25	\$ 2,910,849,342	1
2	Medium Term Notes	32,438,043	7,298,342	7.72%	563,083	91.25	51,381,367	2
3	Preferred Securities	(3,408,592)	(766,910)	-5.04%	38,668	45.63	1,764,215	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	12,813,483	2,882,948	9.40%	271,039	3.50	948,637	5
6	Tax Exempt - Fixed Rate	1,491,767	1,491,767	-11.73%	(175,029)	15.21	(2,661,897)	6
7	Tax Exempt - Variable Rate	145,688,767	145,688,767	4.66%	6,791,303	15.21	103,284,393	7
8	Total Long-Term Debt	\$ 3,457,839,240	\$ 892,056,503		\$ 39,388,783		\$ 3,065,566,059	8
9	Short-Term Debt	\$ 179,430,073	\$ 40,370,561	6.20%	\$ 2,502,792	3.50	\$ 8,759,772	9
10	Customer Deposits	14,563,438	11,936,111	5.29%	631,420	182.50	115,234,195	10
11	Total Short-Term Debt	\$ 193,993,512	\$ 52,306,672		\$ 3,134,212		\$ 123,993,967	11
12	Total Debt	\$ 3,651,832,751	\$ 944,363,174	4.50%	\$ 42,522,995	75.01	\$ 3,189,560,026	12

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

[1] Source: NV GRC 2023 - Schedule F
[2] Allocation of the amount of debt financing rate base is \$1,751,758,348 x 53.91% Debt = \$944,363,174. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

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

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Southern Nevada (h)	Line No.
1	Working Funds	135	\$ 7,250	\$ 0	\$ 7,250	\$ 0	\$ 7,250	0	1
2	Prepayments	165	25,106,731	0	25,106,731	(13,346)	25,093,385	6,997,832	2
3	Miscellaneous Current and Accrued Assets	174	(13,702,140)	0	(13,702,140)	0	(13,702,140)	0	3
4	Other Regulatory Assets	182.3	365,961,105	(1,245,636)	364,715,468	(75,609,758)	289,105,710	2,276,731	4
5	Miscellaneous Deferred Debits	186	11,467,678	0	11,467,678	0	11,467,678	69,828	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(15,377,755)	0	(15,377,755)	1,704,917	(13,672,837)	(1,657,532)	7
8	Miscellaneous Current and Accrued Liabilities	242	173,951,682	284,172	174,235,854	(40,862,987)	133,372,867	43,496,841	8
9	Accrued SERP	242	(30,623,727)	1,314,839	(29,308,888)	6,154,866	(23,154,022)	(6,527,921)	9
10	Other Deferred Credits	253	(430,727,261)	0	(430,727,261)	15,135,352	(415,591,908)	(9,345,029)	10
11	Other Regulatory Liabilities	254	(391,469,880)	387,184	(391,082,696)	1,088,006	(389,994,690)	0	11
12	Totals		\$ (305,406,318)	\$ 740,559	\$ (304,665,759)	\$ (92,402,949)	\$ (397,068,708)	\$ 35,310,750	12

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

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

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh. 33-55	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j)	Line No.
Account 135 - Working Funds											
1	Working Funds	[3] [4]	135000000 \$	7,250 \$	\$	7,250 \$	0 \$	7,250 \$	0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3] [4]	135001072	0		0	0	0	0	N	2
3	Total Account 135		\$	7,250 \$	0 \$	7,250 \$	0 \$	7,250 \$	0		3
Account 165 - Prepayments											
4	Postage		165000000 \$	63,553 \$		63,553 \$	(13,346) \$	50,207 \$	14,155	A	4
5	Insurance Other	[3]	165001129	24,807,979		24,807,979	0	24,807,979	6,994,229	A	5
6	COLI	[3] [4]	165001129	46,827		46,827	0	46,827	0	N	6
7	Licenses and Franchise Taxes	[3] [4]	165001131	225,800		225,800	0	225,800	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	(37,429)		(37,429)	0	(37,429)	(10,552)	A	8
9	Commercial Paper Facility	[3] [4]	165001353	0		0	0	0	0	N	9
10	Total Account 165		\$	25,106,731 \$	0 \$	25,106,731 \$	(13,346) \$	25,093,385 \$	6,997,832		10
Account 174 - Misc Current And Accrued Assets											
11	Misc Current & Accrue Equity in Employee Homes CA GRCA	[3] [4]	174001158 \$	0 \$		0 \$	0 \$	0 \$	0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3] [4]	174002571	(13,702,140)		(13,702,140)	0	(13,702,140)	0	N	12
13	Total Account 174		\$	(13,702,140) \$	0 \$	(13,702,140) \$	0 \$	(13,702,140) \$	0		13
Account 182.3 - Other Regulatory Assets											
14	Accrued Vacation Pay	[4]	182301370 \$	17,786,365 \$		17,786,365 \$	(3,735,141) \$	14,051,244 \$	0	N	14
15	AFUDC Equity (AZ)	[4]	182302111	20,699		20,699	(4,347)	16,353	0	N	15
16	AFUDC Equity (NCA)	[4]	182302111	917		917	(193)	725	0	N	16
17	AFUDC Equity (NNV)	[4]	182302111	760		760	(160)	600	0	N	17
18	AFUDC Equity (SCA)	[4]	182302111	1,140		1,140	(239)	900	0	N	18
19	AFUDC Equity (SLT)	[4]	182302111	2,058		2,058	(432)	1,626	0	N	19
20	AFUDC Equity (SNV)	[4]	182302111	10,967		10,967	(2,303)	8,664	0	N	20
21	SFAS 109 Deferral (Common)	[3] [4]	182302109	0		0	0	0	0	N	21
22	Arizona Gas Research and Development	[4]	182303003	0		0	0	0	0	N	22
23	TRIMP (Arizona)	[4]	182303004	(1,020,939)		(1,020,939)	214,397	(806,542)	0	N	23
24	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	162,884		162,884	(34,206)	128,678	0	I	24
25	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	(162,884)		(162,884)	34,206	(128,678)	0	I	25
26	UGCE Deferral (No. Nevada)	[4]	182303007	310,104		310,104	(65,122)	244,982	0	I	26
27	UGCE Deferral (So. Nevada)	[4]	182303007	1,271,886		1,271,886	(267,096)	1,004,790	0	I	27
28	California Environmental Compliance Cost	[4]	182303008	820,693		820,693	(172,346)	648,348	0	N	28
29	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	0		0	0	0	0	D-N	29
30	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	0		0	0	0	0	D-S	30
31	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	169,067		169,067	(35,504)	133,563	0	N	31
32	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	(530,758)		(530,758)	111,459	(419,299)	0	N	32
33	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	(229,646)		(229,646)	48,226	(181,420)	0	N	33
34	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	(284,842)		(284,842)	59,817	(225,025)	0	N	34
35	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	(1,585,975)		(1,585,975)	333,055	(1,252,920)	0	N	35
36	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	1,022,898		1,022,898	(214,809)	808,090	0	N	36
37	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	(357,519)		(357,519)	75,079	(282,440)	0	N	37
38	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	(2,226,694)		(2,226,694)	467,606	(1,759,088)	0	N	38
39	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	(215,118)		(215,118)	45,175	(169,943)	0	N	39

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5 Cert. Sh. 33-55		(d)+(e)	(f)*-1*.021 [1]	(f)+(g)	(i)	(j)	
40	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	(1,089,574)		(1,089,574)	228,810	(860,763)	0	N	40
41	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[6]	182303017	4,559	(2,730)	1,829	(384)	1,445	0	I	41
42	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[6]	182303017	24,379	(14,622)	9,757	(2,049)	7,708	0	I	42
43	IDRB Variable Interest Adj. (So. Nevada)	[4]	182303021	3,302,060		3,302,060	(693,433)	2,608,628	0	I	43
44	California Public Interest R & D	[4]	182303027	191,454		191,454	(40,205)	151,249	0	N	44
45	Renewable Energy Program Rate (No. Nevada)	[4]	182303032	(30,017)		(30,017)	6,303	(23,713)	0	I	45
46	Renewable Energy Program Rate (So. Nevada)	[4]	182303032	(423,394)		(423,394)	88,913	(334,481)	0	I	46
47	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	N	47
48	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	N	48
49	Arizona Rate Case 2019	[4]	182303042	142,481		142,481	(29,921)	112,560	0	N	49
50	Nevada Rate Case 2018	[6]	182303044	61,246	(36,750)	24,496	(5,144)	19,352	0	N	50
51	Low Income Program (LIRA) (Arizona)	[4]	182303045	6,322,592		6,322,592	(1,327,744)	4,994,848	0	N	51
52	California Public Purpose Program - CARE	[4]	182303047	7,216,233		7,216,233	(1,515,409)	5,700,824	0	N	52
53	Nevada Rate Case Post July 2018	[6]	182303051	180,422	(110,400)	70,022	(14,705)	55,317	0	N	53
54	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	158		158	(33)	125	0	N	54
55	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(15,450)		(15,450)	3,245	(12,206)	0	N	55
56	California Rate Case TY 2021	[4]	182303056	408,767		408,767	(85,841)	322,926	0	N	56
57	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	(16,279)		(16,279)	3,419	(12,860)	0	I	57
58	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	45,100		45,100	(9,471)	35,629	0	I	58
59	California Public Purpose Program - ESAP	[4]	182303068	2,906,417		2,906,417	(610,348)	2,296,069	0	N	59
60	California Infrastructure Replacement/Reliability Adj	[4]	182303071	4,199,925		4,199,925	(881,984)	3,317,941	0	N	60
61	California MHP Conversion to the Meter	[4]	182303072	1,841,354		1,841,354	(386,684)	1,454,669	0	N	61
62	California MHP Conversion Beyond the Meter	[4]	182303073	3,911,412		3,911,412	(821,397)	3,090,016	0	N	62
63	So. Nevada Self Insurance	[6]	182303074	1,106,769		1,106,769	(92,969)	349,739	0	N	63
64	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	2,019,389		2,019,389	(424,072)	1,595,317	0	N	64
65	CA MHP Conversions GAAP Adj.	[4]	182303076	(2,244,584)	(664,061)	(2,244,584)	471,363	(1,773,222)	0	N	65
66	CA IRRAM Program US GAAP Adj	[4]	182303077	(2,496,463)		(2,496,463)	524,257	(1,972,206)	0	N	66
67	Arizona Conservation Deferred Costs	[4]	182303079	3,620,524		3,620,524	(760,310)	2,860,214	0	N	67
68	California Pension Balancing Account	[4]	182303080	14,157,100		14,157,100	(2,972,991)	11,184,109	0	N	68
69	Accrued Purchased Gas Cost	[3]	182303082	4,669,000		4,669,000	0	4,669,000	0	I	69
70	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	363,433	(218,064)	145,369	(30,527)	114,842	0	N	70
71	So. Nevada Gas Lights Pre May 2009	[6]	182303086	34,949	(20,970)	13,979	(2,936)	11,043	0	N	71
72	So. Nevada Gas Lights Post May 2012	[6]	182303087	134,772	(80,868)	53,904	(11,320)	42,584	0	N	72
73	So. Nevada Gas Lights Post July 2018	[6]	182303088	6,440	(3,870)	2,570	(540)	2,030	0	N	73
74	California Conservation and Energy Efficiency Program	[4]	182303089	182,748		182,748	(38,377)	144,371	0	N	74
75	Arizona EEP/DCA Single-Family	[4]	182303090	(20,080,390)		(20,080,390)	4,216,882	(15,863,508)	0	N	75
76	Arizona EEP/DCA Multi-Family	[4]	182303091	1,275,450		1,275,450	(267,845)	1,007,606	0	N	76
77	Arizona EEP/DCA General-Small	[4]	182303092	208,485		208,485	(43,782)	164,703	0	N	77
78	Arizona EEP/DCA General-Medium	[4]	182303093	(7,178,497)		(7,178,497)	1,507,484	(5,671,012)	0	N	78
79	Arizona EEP/DCA General-Large 1	[4]	182303094	(2,310,186)		(2,310,186)	485,139	(1,825,047)	0	N	79
80	Arizona EEP/DCA General-Large 2	[4]	182303095	(34,814)		(34,814)	7,311	(27,503)	0	N	80
81	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	(7,603,006)		(7,603,006)	1,596,631	(6,006,375)	0	N	81
82	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	(274,994)		(274,994)	57,749	(217,245)	0	N	82
83	Arizona Property Tax	[4]	182303098	4,606,728		4,606,728	(967,413)	3,639,315	0	N	83
84	Arizona Property Tax February 2019	[4]	182303099	39,918		39,918	(8,383)	31,536	0	N	84
85	California Greenhouse Gas Balancing Account Costs	[4]	182303101	1,056,700		1,056,700	(221,907)	834,793	0	N	85

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert. Sh. 33-55	Adjustments (e)	As Adjusted (f) (d)+(e)	Deferred Tax at 21% (g) (f)*-1*.021 [1]	Balance Net of Taxes (h) (f)+(g)	Southern Nevada (i)	Allocation Method (j)	Line No.
86	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	4,000,866		4,000,866	(840,182)	3,160,684	0	N	86
87	California Greenhouse Gas Balancing Account Admin	[4]	182303103	22,457		22,457	(4,716)	17,741	0	N	87
88	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[4]	182303104	(363,752)		(363,752)	76,388	(287,364)	0	I	88
89	Conservation and Energy Efficiency Post Dec 2015 (SCA/AZ)	[4]	182303104	28		28	(6)	22	0	N	89
90	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[4]	182303104	(217,036)		(217,036)	45,578	(171,459)	0	I	90
91	California NERBA Balancing Account	[4]	182303107	33,878		33,878	(7,114)	26,764	0	N	91
92	California NGLAPBA Balancing Account	[4]	182303109	1,557,802		1,557,802	(327,138)	1,230,664	0	N	92
93	US GAAP Offset to Benefit Obligations	[4]	182303110	311,453,923		311,453,923	(65,405,324)	246,048,599	0	N	93
94	Mesquite Infrastructure Expansion Rate - SNV	[6]	182303111	1,577,301	(127,338)	1,577,301	(331,233)	1,246,068	0	I	94
95	Nevada Rate Case Post May 2020	[4]	182303112	198,813		198,813	(15,010)	183,803	0	N	95
96	Arizona Rate Case 2021	[4]	182303113	335,477		335,477	(70,450)	265,027	0	N	96
97	Nevada Rate Case Post 11.2021 Charges	[6]	182303114	155,586	34,037	189,623	(39,821)	149,802	0	N	97
98	Mesquite Infrastructure Expansion Rate - Mesquite Only	[4]	182303115	19,096		19,096	(4,010)	15,086	0	I	98
99	Arizona LNG Facility	[4]	182303116	10,898,225		10,898,225	(2,288,627)	8,609,598	0	N	99
100	US GAAP Adj SAZ LNG Facility	[4]	182303117	(4,428,705)		(4,428,705)	930,028	(3,498,677)	0	N	100
101	California CDMI Bal Acct	[4]	182303160	1,966,432		1,966,432	(412,951)	1,553,481	0	N	101
102	NV COVID 19	[4]	182303200	0		0	0	0	0	R	102
103	US GAAP Adj NV COVID 19	[4]	182303201	0		0	0	0	0	N	103
104	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,403,613		1,403,613	(294,759)	1,108,854	0	N	104
105	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,403,613)		(1,403,613)	294,759	(1,108,854)	0	N	105
106	NV Spring Creek Infra Expansion Area	[4]	182303300	1,682,178		1,682,178	(353,257)	1,328,921	0	I	106
107	NV Spring Creek Local Area Expansion-Elko	[4]	182303301	(357,616)		(357,616)	75,099	(282,517)	0	I	107
108	NV Spring Creek Local Area Expansion-Spring Creek	[4]	182303302	(3,809)		(3,809)	800	(3,009)	0	I	108
109	NV Spring Creek Local Area Expansion-G4	[4]	182303303	(5,018)		(5,018)	(3,965)	(1,054)	0	I	109
110	NV Spring Creek Local Area Expansion Flat Charge	[4]	182303304	(75,846)		(75,846)	15,928	(59,918)	0	I	110
111	NV Spring Creek US GAAP Adj	[4]	182303305	(2,049,254)		(2,049,254)	430,343	(1,618,911)	0	I	111
112	Arizona Rate Case 2024	[4]	182303307	11,260		11,260	(2,365)	8,895	0	N	112
113	California Rate Case - TY 2026	[4]	182303308	15,385		15,385	(3,231)	12,154	0	N	113
114	NV Leak Survey Incremental Costs - No NV Rate Juris	[4]	182303309	367,299		367,299	(77,133)	290,166	0	D-N	114
115	NV Leak Survey Incremental Costs - So NV Rate Juris	[4]	182303309	2,881,919		2,881,919	(605,203)	2,276,716	2,276,716	D-S	115
116	US GAAP ADJ CA CDMI	[4]	182303313	(984,950)		(984,950)	206,840	(778,111)	0	N	116
117	CA NGLAPBA US GAAP ADJ	[4]	182303314	(1,164,882)		(1,164,882)	244,625	(920,257)	0	N	117
118	NV COYL Replacement Program - No NV Rate Juris	[4]	182303316	71,933		71,933	(15,106)	56,827	0	D-N	118
119	NV COYL Replacement Program - So NV Rate Juris	[4]	182303316	19		19	(4)	15	15	D-S	119
120	NV Gen Rev Adj G4 - No NV Rate Juris	[4]	182303317	106,010		106,010	(22,262)	83,748	0	N	120
121	NV Gen Rev Adj G4 - So NV Rate Juris	[4]	182303317	2,654,829		2,654,829	(557,514)	2,097,315	0	N	121
122	NV Move2Zero Offset Program - AZ Rate Juris	[4]	182303318	(5)		(5)	1	(4)	0	N	122
123	NV Move2Zero Offset Program - No NV Rate Juris	[4]	182303318	1,176		1,176	(247)	929	0	N	123
124	NV Move2Zero Offset Program - So NV Rate Juris	[4]	182303318	169,005		169,005	(35,491)	133,514	0	N	124
125	CA Biomethane Procure and Admin Cost BPACBA	[4]	182303319	14,423		14,423	(3,029)	11,394	0	N	125
126	HGGBA BIO-SNG California	[4]	182303320	(675,485)		(675,485)	141,852	(533,633)	0	N	126
127	CA Residential Uncollectibles Bal Acct	[4]	182303321	449,442		449,442	(94,383)	355,059	0	N	127
128	NV Spring Creek LEA-Project Costs	[4]	182303323	233,302		233,302	(48,993)	184,308	0	I	128
129	Total Account 182.3			\$ 365,961,105	(1,245,636)	\$ 364,715,468	(75,609,758)	\$ 289,105,710	\$ 2,276,731		129
									WP G-5 Cert. Sh.26, Ln		
130	Account 186 - Miscellaneous Deferred Debits										
131	Misc. Deferred Debits (So. Lake Tahoe)	[3] [4]	186000000	4,650,162	\$	4,650,162	\$	4,650,162	\$	N	130
132	Misc. Deferred Debits (Mesquite)	[3] [4]	186000000	0		0	0	0	0	N	131
133	Misc. Deferred Debits (Arizona)	[3] [4]	186000000	6,423,550		6,423,550	0	6,423,550	0	N	132
	Misc. Deferred Debits (Common)	[3] [4]	186000000	2,461		2,461	0	2,461	0	N	133

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh. 33-55	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j)	Line No.
134	Accrued Labor (No. Nevada)	[3]	186001020	18,759		18,759	0	18,759	0	D-N	134
135	Accrued Labor (So. Nevada)	[3]	186001020	53,015		53,015	0	53,015	53,015	D-S	135
136	Accrued Labor (California)	[3] [4]	186001020	12,831		12,831	0	12,831	0	N	136
137	Accrued Labor (Arizona)	[3] [4]	186001020	63,955		63,955	0	63,955	0	N	137
138	Accrued Labor (Common)	[3]	186001020	59,637		59,637	0	59,637	16,814	A	138
139	Franchise Project (Arizona)	[3] [4]	186003020	0		0	0	0	0	N	139
140	Deferred Financing Costs (Common)	[3] [4]	186003024	183,309		183,309	0	183,309	0	N	140
141	Total Account 186			<u>\$ 11,467,678</u>	<u>\$ 0</u>	<u>\$ 11,467,678</u>	<u>\$ 0</u>	<u>\$ 11,467,678</u>	<u>\$ 69,828</u>		141
WP G-5 Cert, Sh.26, Ln											
142	Account 190 - Alternative Minimum Tax										
143	Alternative Minimum Tax-Current	[3]	190002110	0		0	0	0	0	A	142
144	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0	0	A	143
	Total Account 190			<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		144
WP G-5 Cert, Sh.26, Ln											
145	Account 228.2 - Injuries And Damages										
146	So. California Injuries and Damages	[3] [4]	228200000	(3,230,769)		(3,230,769)	\$ 413,216	(2,817,553)	0	N	145
147	No. California Injuries and Damages	[3] [4]	228200000	0		0	0	0	0	N	146
148	So. Lake Tahoe Injuries and Damages	[3]	228200000	0		0	\$ 11,143	11,143	0	N	147
149	No. Nevada Injuries and Damages	[3]	228200000	(1,115,385)		(1,115,385)	\$ 111,429	(1,003,956)	(1,003,956)	D-S	148
150	No. Nevada Injuries and Damages	[3]	228200000	0		0	0	0	0	D-N	149
151	Arizona Injuries and Damages	[3] [4]	228200000	(8,458,524)		(8,458,524)	\$ 914,235	(7,544,289)	0	N	150
152	System Allocable Injuries and Damages	[3]	228200000	(2,573,077)		(2,573,077)	\$ 254,894	(2,318,183)	(653,576)	A	151
	Total Account 228.2			<u>\$ (15,377,755)</u>	<u>\$ 0</u>	<u>\$ (15,377,755)</u>	<u>\$ 1,704,917</u>	<u>\$ (13,672,837)</u>	<u>\$ (1,657,532)</u>		152
WP G-5 Cert, Sh.26, Ln											
153	Account 242 - Misc Current And Accrued Liabilities										
154	Misc. Current and Accrued Liabilities	[3]	242000000	(3,406,266)		(3,406,266)	0	(3,406,266)	(960,345)	A	153
155	Accrued Pension Liability	[3]	242001074	(6,423,077)		(6,423,077)	0	(6,423,077)	(1,810,888)	A	154
156	Deferred Revenue UESC	[3]	242001140	245,501,180		245,501,180	(49,663,965)	195,837,215	55,213,300	A	155
157	Accrued Customer Deposits	[3]	242001141	0		0	0	0	0	A	156
158	Accrued Vacation	[3]	242001250	0		0	0	0	0	I	157
159	Accrued Incentive Pay	[3] [4]	242001370	(17,786,385)		(17,786,385)	0	(17,786,385)	0	N	158
160	Vacation, Holiday, Other Time Off	[3]	242001371	(6,455,059)	284,172	(6,170,887)	1,295,886	(4,875,001)	(1,374,432)	A	159
161	Accrued PBOP Costs	[3]	242001375	1,800,756		1,800,756	0	1,800,756	507,695	A	160
162	ST US GAAP Post Retirement Funded Status	[3] [4]	242001380	(32,807,415)		(32,807,415)	6,889,557	(25,917,858)	(7,307,143)	A	161
163	Accrued Health and Dental	[3]	242001381	(3,276,923)		(3,276,923)	0	(3,276,923)	(652,843)	N	162
164	Accrued SERP	[7]	242001383	(2,931,115)	1,314,839	(2,931,115)	615,534	(2,315,581)	(652,843)	A	163
165	Rate Refunds Due Customers	[3]	242001387	(30,623,727)		(30,623,727)	6,154,866	(23,154,022)	(6,527,921)	A	164
166	Operating Leases	[3]	242001408	(88,941)		(88,941)	0	(88,941)	(25,075)	A	165
167	Energy Share Fuel Fund (Other)	[3]	242001525	(5,927)		(5,927)	0	(5,927)	(1,671)	N	166
168	Energy Share Fuel Fund (So. Nevada)	[3] [4]	242001605	(71,417)		(71,417)	0	(71,417)	(91,759)	D-S	167
169	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(91,759)		(91,759)	0	(91,759)	(91,759)	D-S	168
170	Total Account 242			<u>\$ (143,327,955)</u>	<u>\$ 1,599,011</u>	<u>\$ (144,926,966)</u>	<u>\$ (34,708,120)</u>	<u>\$ (110,218,845)</u>	<u>\$ 36,968,919</u>		170

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5 Cert, Sh. 33-55		(d) + (e)	(f) * -1 * 0.21 [1]	(h) + (g)	(i)	(j)	
Account 253 - Other Deferred Credits											
171	Other Deferred Credits (Common)	[4]	2530000000	(8,993,646)	\$	(8,993,646)	1,888,666	(7,104,981)	\$	N	171
172	Other Deferred Credits (Arizona)	[4]	2530000000	0		0	0	0	0	N	172
173	Deferred Comp. - Officers	[4]	253001151	(12,629,985)		(12,629,985)	2,652,297	(9,977,688)	(2,813,056)	A	173
174	Deferred Comp. - Directors	[4]	253001152	(2,045,803)		(2,045,803)	429,619	(1,616,184)	0	N	174
175	Deferred Comp. - Inactive Officers	[4]	253001155	(29,327,080)		(29,327,080)	6,158,687	(23,168,393)	(6,531,973)	A	175
176	Deferred Comp. - Inactive Directors	[4]	253001156	(7,467,676)		(7,467,676)	1,568,212	(5,899,464)	0	N	176
177	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001473	(965,534)		(965,534)	202,762	(762,772)	0	N	177
178	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(788,636)		(788,636)	165,614	(623,022)	0	M	178
179	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(94,626)		(94,626)	19,871	(74,754)	0	N	179
180	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	13,642		13,642	(2,865)	10,777	0	N	180
181	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(9,773,804)		(9,773,804)	2,052,499	(7,721,305)	0	M	181
182	Deferred Inc. - Customer Advances Gross-Up (Arizona)	[4]	253001473	41		41	(9)	32	0	N	182
183	LT US GAAP Post Retirement Funded Status	[3][4]	253001475	(358,654,154)		(358,654,154)	0	(358,654,154)	0	N	183
184	Deferred ER SS Payments (Common)	[3][4]	253001489	0		0	0	0	0	N	184
185	Total Account 253		\$	(430,727,261)	0	(430,727,261)	15,135,352	(415,591,908)	(9,345,029)		185
Account 254 - Other Regulatory Liabilities											
186	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(482,208)		(482,208)	101,264	(380,944)	0	N	186
187	Deferred Inc. - CIAC Gross-Up (No. Nevada)	[4]	254001472	(263,540)		(263,540)	55,343	(208,197)	0	M	187
188	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(371,060)		(371,060)	77,923	(293,137)	0	N	188
189	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(85,683)		(85,683)	17,993	(67,689)	0	N	189
190	Deferred Inc. - CIAC Gross-Up (So. Nevada)	[4]	254001472	(1,636,043)		(1,636,043)	343,569	(1,292,474)	0	M	190
191	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(13,758)		(13,758)	2,889	(10,869)	0	N	191
192	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[3][6]	254001480	(580,775)	387,184	(193,591)	0	(193,591)	0	N	192
193	Tax Reform Savings (So. California)	[4]	254001484	(3,210,306)		(3,210,306)	674,164	(2,536,141)	0	N	193
194	Tax Reform Savings (No. California)	[4]	254001484	(1,364,868)		(1,364,868)	286,622	(1,078,246)	0	N	194
195	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(513,434)		(513,434)	107,821	(405,613)	0	N	195
196	Tax Reform Savings (Arizona)	[4]	254001484	2,759,918		2,759,918	(579,583)	2,180,335	0	N	196
197	NV Contract Transition Adj Provision (No. Nevada)	[3][4]	254001490	(10,500)		(10,500)	0	(10,500)	0	N	197
198	NV Contract Transition Adj Provision (So. Nevada)	[3][4]	254001490	512,898		512,898	0	512,898	0	N	198
199	SFAS Regulatory Liab	[3][4]	254002108	(24,638,559)		(24,638,559)	0	(24,638,559)	0	N	199
200	SFAS 109 Deferral	[3][4]	254002109	(361,571,962)		(361,571,962)	0	(361,571,962)	0	N	200
201	Total Account 254		\$	(391,469,880)	387,184	(391,082,696)	1,088,006	(389,994,690)	0		201
202	Totals		\$	(305,406,318)	740,559	(304,665,759)	(92,402,949)	(397,068,708)	35,310,750		202

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

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

[1] Federal income tax rate is 21%. In addition, the excess deferred taxes at 14% difference is included and the related amortization is shown in Schedule M-4.
[2] The following rates and allocations factors are used in the above calculations:

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

[3] Account has a specially calculated deferred tax or no tax applies.
[4] Removed due to the account being expired, non-recurring, or to comply with prior Commission Order.
[5] In accordance with NAC 704.9714, the subaccount is adjusted to the May 2020 ending balance.
[6] Adjustment to reflect the end-of-period balance which is more appropriate for ratemaking.
[7] Account 242001387 represents a balance accumulated over time. Nevada ratepayers first began contributing to this account on November 1, 2009. The adjustment reflects the amount accumulated since November 1, 2009 that is subject to allocation to Nevada using the 4-Factor.
[8] Account 242001371 adjusted to reflect the removal of discretionary bonus totaling \$3,694,236 from the 13 month recorded total.

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

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

[1] Source: Company Records

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

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

Line No.	Month (a)	Postage 165000000 (b)	Insurance Other 165001129 (c)	COLI 165001129 (d)	Licenses and Franchise Taxes 165001131 (e)	Prepaid Supplies-General Office 165001132 (f)	Commercial Paper Facility 165001353 (g)	Total (h)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (g)	
1	November 2022	\$ 48,666	\$ 27,142,003	\$ 101,458	\$ 0	\$ (2,822)	\$ 0	\$ 27,289,305	1
2	December 2022	41,679	29,741,225	92,235	0	(7,758)	0	29,867,380	2
3	January 2023	32,525	24,543,485	83,011	0	(8,876)	0	24,650,145	3
4	February 2023	24,031	25,104,795	73,788	0	(17,438)	0	25,185,176	4
5	March 2023	84,154	22,806,692	64,564	0	(38,446)	0	22,916,965	5
6	April 2023	75,320	20,923,597	55,341	0	(42,789)	0	21,011,469	6
7	May 2023	63,294	21,071,209	46,117	0	(44,008)	0	21,136,613	7
8	June 2023	57,963	18,825,623	36,894	2,935,402	(47,803)	0	21,808,079	8
9	July 2023	46,784	16,341,426	27,670	0	(48,406)	0	16,367,475	9
10	August 2023	100,955	32,265,276	18,447	0	(49,575)	0	32,335,103	10
11	September 2023	90,672	31,693,936	9,223	0	(55,608)	0	31,738,224	11
12	October 2023	82,718	26,344,122	0	0	(61,067)	0	26,365,774	12
13	November 2023	77,429	25,700,341	0	0	(61,977)	0	25,715,792	13
14	Totals	\$ 826,189	\$ 322,503,730	\$ 608,750	\$ 2,935,402	\$ (486,572)	\$ 0	\$ 326,387,498	14
15	13 Month Average	\$ 63,553	\$ 24,807,979	\$ 46,827	\$ 225,800	\$ (37,429)	\$ 0	\$ 25,106,731	15
		[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records

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

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

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1]	California Fixed Cost Adj Mech - 2009 174002571 (d) [1]	Total (e) sum (b) to (d)	Line No.
1	November 2022	\$ 0	\$ 4,408,877	\$ 4,408,877	1
2	December 2022	0	(68,813)	(68,813)	2
3	January 2023	0	(4,414,561)	(4,414,561)	3
4	February 2023	0	(11,075,795)	(11,075,795)	4
5	March 2023	0	(18,564,730)	(18,564,730)	5
6	April 2023	0	(22,897,147)	(22,897,147)	6
7	May 2023	0	(22,545,898)	(22,545,898)	7
8	June 2023	0	(21,033,703)	(21,033,703)	8
9	July 2023	0	(19,128,630)	(19,128,630)	9
10	August 2023	0	(18,867,911)	(18,867,911)	10
11	September 2023	0	(16,624,843)	(16,624,843)	11
12	October 2023	0	(13,841,352)	(13,841,352)	12
13	November 2023	0	(13,473,320)	(13,473,320)	13
14	Totals	\$ 0	\$ (178,127,825)	\$ (178,127,825)	14
15	13 Month Average	\$ 0	\$ (13,702,140)	\$ (13,702,140)	15
		[2]	[2]		

[1] Source: Company Records

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

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

Line No.	Month (a)	Accrued Vacation Pay (b)	AFUDC Equity Fed (AZ) (c)	AFUDC Equity Fed (NCA) (d)	AFUDC Equity Fed (NNV) (e)	AFUDC Equity Fed (SCA) (f)	AFUDC Equity Fed (SLT) (g)	AFUDC Equity Fed (SNV) (h)	SFAS 109 Deferral (Common) (i)	Arizona Gas Research and Development (j)	TRIMP (Arizona) (k)	Line No.
		182301370	182302111	182302111	182302111	182302111	182302111	182302111	182302109	182303003	182303004	
1	November 2022	\$ 16,975,000	\$ 27,769	\$ 1,551	\$ 1,286	\$ 2,032	\$ 4,230	\$ 11,304	\$ 0	\$ 0	\$ (896,237)	1
2	December 2022	17,854,000	17,809	546	711	974	2,060	9,512	0	0	(949,357)	2
3	January 2023	17,854,000	17,840	544	709	968	2,057	9,539	0	0	(1,160,876)	3
4	February 2023	17,854,000	17,805	550	718	959	2,047	9,616	0	0	(1,336,940)	4
5	March 2023	17,854,000	18,164	535	714	1,007	2,049	9,766	0	0	(1,309,904)	5
6	April 2023	17,854,000	18,388	549	723	1,032	2,008	9,979	0	0	(1,196,038)	6
7	May 2023	17,854,000	19,370	527	708	1,041	2,009	10,289	0	0	(1,086,013)	7
8	June 2023	17,854,000	19,935	525	719	1,083	2,057	11,483	0	0	(963,485)	8
9	July 2023	17,854,000	21,342	522	721	1,101	2,057	12,760	0	0	(971,975)	9
10	August 2023	17,854,000	21,398	511	738	1,295	2,057	13,349	0	0	(946,431)	10
11	September 2023	17,854,000	26,393	506	825	1,336	2,056	13,865	0	0	(905,998)	11
12	October 2023	17,854,000	29,793	2,664	842	1,377	2,055	14,947	0	0	(855,504)	12
13	November 2023	17,854,000	13,088	2,395	488	609	17	6,156	0	0	(693,446)	13
14	Totals	\$ 231,223,000	\$ 269,092	\$ 11,927	\$ 9,880	\$ 14,814	\$ 26,758	\$ 142,565	\$ 0	\$ 0	\$ (13,272,205)	14
15	13 Month Average	\$ 17,786,385	\$ 20,699	\$ 917	\$ 760	\$ 1,140	\$ 2,058	\$ 10,967	\$ 0	\$ 0	\$ (1,020,939)	15

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

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

Line No.	Month (a)	Incremental Pipe Replacement Costs (No. Nevada) 182303005 (l)	Incremental Pipe Replacement Costs (So. Nevada) 182303005 (m)	Pipe Replacement UGCE Deferral (No. Nevada) 182303007 (n)	Incremental UGCE Deferral (So. Nevada) 182303007 (o)	California Environmental Compliance Cost 182303008 (p)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (q)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009 (r)	General Revenues Adj General Service 3 (No. Nevada) 182303010 (s)	General Revenues Adj General Service 3 (So. Nevada) 182303010 (t)	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (u)	Line No.
1	November 2022	\$ 162,884	(162,884)	\$ 362,532	1,172,491	\$ 841,832	0	\$ 0	146,050	149,946	223,704	1
2	December 2022	162,884	(162,884)	315,374	1,002,082	825,192	0	0	137,776	6,322	121,272	2
3	January 2023	162,884	(162,884)	264,082	799,431	808,552	0	0	141,509	(123,402)	75,447	3
4	February 2023	162,884	(162,884)	202,494	599,352	791,912	0	0	132,898	(294,502)	(76,523)	4
5	March 2023	162,884	(162,884)	162,815	517,324	775,272	0	0	125,888	(464,042)	(230,896)	5
6	April 2023	162,884	(162,884)	162,879	557,150	758,632	0	0	121,263	(607,827)	(339,317)	6
7	May 2023	162,884	(162,884)	197,499	886,253	741,982	0	0	133,983	(657,320)	(383,341)	7
8	June 2023	162,884	(162,884)	249,887	1,114,298	725,352	0	0	158,007	(767,476)	(382,968)	8
9	July 2023	162,884	(162,884)	353,949	1,483,077	708,712	0	0	179,173	(807,346)	(398,482)	9
10	August 2023	162,884	(162,884)	419,136	1,745,378	692,072	0	0	196,959	(801,383)	(397,042)	10
11	September 2023	162,884	(162,884)	447,073	1,962,890	1,016,470	0	0	236,512	(828,642)	(398,768)	11
12	October 2023	162,884	(162,884)	468,599	2,288,145	999,830	0	0	240,219	(846,291)	(398,574)	12
13	November 2023	162,884	(162,884)	425,027	2,406,652	983,190	0	0	247,939	(857,896)	(397,905)	13
14	Totals	\$ 2,117,492	(2,117,492)	\$ 4,031,348	16,534,522	10,669,010	0	0	2,197,876	(6,899,858)	(2,985,395)	14
15	13 Month Average	\$ 162,884	(162,884)	\$ 310,104	1,271,886	820,693	0	0	169,067	(530,758)	(229,646)	15

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

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

Line No.	Month (a)	General Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (v)	General Revenues Adj Single-Family Residential (No. Nevada) 182303012 (w)	General Revenues Adj Single-Family Residential (So. Nevada) 182303012 (k)	General Revenues Adj General Service 1 (No. Nevada) 182303013 (y)	General Revenues Adj General Service 1 (So. Nevada) 182303013 (z)	General Revenues Adj General Service 2 (No. Nevada) 182303015 (aa)	General Revenues Adj General Service 2 (So. Nevada) 182303015 (ab)	Incremental Pipe Replacement Costs (No. Nevada) 182303017 (ac)	Incremental Pipe Replacement Costs (So. Nevada) 182303017 (ad)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (ae)	Line No.
1	November 2022	\$ 855,103	\$ 2,058,600	\$ 11,557,987	\$ 61,657	\$ 943,507	\$ (41,914)	\$ 92,197	\$ 7,289	\$ 39,001	\$ (1,725,056)	1
2	December 2022	624,336	1,246,669	8,883,931	(37,597)	273,640	(92,515)	(199,947)	6,834	36,564	(781,867)	2
3	January 2023	613,283	843,691	9,432,804	(88,595)	(299,598)	(121,007)	(401,187)	6,379	34,127	179,593	3
4	February 2023	100,128	(426,722)	4,860,935	(248,217)	(1,343,613)	(191,702)	(732,614)	5,924	31,690	1,188,145	4
5	March 2023	(461,758)	(1,734,559)	(937,017)	(401,293)	(2,282,051)	(258,347)	(1,047,173)	5,469	29,253	2,149,234	5
6	April 2023	(822,573)	(2,625,146)	(4,651,249)	(501,087)	(2,839,771)	(294,692)	(1,258,182)	5,014	26,816	2,933,178	6
7	May 2023	(722,100)	(2,900,952)	(3,551,238)	(511,717)	(2,864,073)	(294,661)	(1,260,871)	4,559	24,379	3,652,498	7
8	June 2023	(677,732)	(2,852,155)	(2,720,531)	(508,138)	(3,154,954)	(281,278)	(1,453,677)	4,104	21,942	4,387,908	8
9	July 2023	(649,547)	(2,905,608)	(2,392,784)	(506,611)	(3,297,756)	(272,793)	(1,530,898)	3,649	19,505	4,970,269	9
10	August 2023	(640,138)	(2,888,290)	(2,097,545)	(494,511)	(3,382,904)	(260,747)	(1,554,978)	3,194	17,068	5,565,428	10
11	September 2023	(640,920)	(2,882,822)	(1,887,246)	(491,710)	(3,473,867)	(237,152)	(1,577,806)	2,739	14,631	6,176,694	11
12	October 2023	(633,231)	(2,803,284)	(1,586,346)	(471,210)	(3,558,689)	(233,905)	(1,605,720)	2,284	12,194	6,796,017	12
13	November 2023	(647,800)	(2,747,101)	(1,604,024)	(448,716)	(3,666,897)	(215,814)	(1,633,603)	1,829	9,757	7,434,741	13
14	Totals	(3,702,949)	(20,617,679)	13,297,676	(4,647,745)	(28,947,024)	(2,796,528)	(14,164,459)	59,267	316,927	42,926,782	14
15	13 Month Average	(284,842)	(1,585,975)	1,022,898	(357,519)	(2,226,694)	(215,118)	(1,089,574)	4,559	24,379	3,302,060	15

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

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

Line No.	Month (a)	California Public Interest R & D (af)	Renewable Energy Program Rate (No. Nevada) (ag)	Renewable Energy Program Rate (So. Nevada) (ah)	California Rate Case TY 2014 (ai)	Arizona Rate Case 2016 (aj)	Arizona Rate Case 2019 (ak)	Nevada Rate Case 2018 (al)	Low Income Program (LIRA) (Arizona) (am)	California Public Purpose Program - CARE (an)	Nevada Rate Case Past July 2018 (ao)	Line No.
1	November 2022	\$ 196,303	\$ (64,263)	\$ (732,873)	\$ 0	\$ 0	\$ 180,510	\$ 97,993	\$ 5,612,561	\$ 4,937,055	\$ 290,641	1
2	December 2022	194,718	(57,132)	(683,532)	0	0	166,625	91,869	5,659,936	5,430,222	272,452	2
3	January 2023	191,662	(49,144)	(624,399)	0	0	152,740	85,745	5,642,482	7,347,619	254,263	3
4	February 2023	189,881	(41,011)	(566,951)	0	0	149,558	79,621	5,663,624	9,303,326	236,074	4
5	March 2023	195,909	(32,802)	(483,589)	0	0	146,376	73,497	5,800,161	9,061,774	217,885	5
6	April 2023	194,029	(27,374)	(449,072)	0	0	143,194	67,373	5,950,256	9,938,137	189,696	6
7	May 2023	192,467	(23,868)	(394,097)	0	0	140,012	61,249	6,124,738	6,519,960	181,507	7
8	June 2023	191,126	(21,765)	(370,861)	0	0	136,830	55,125	6,375,811	6,961,400	160,967	8
9	July 2023	190,651	(19,956)	(330,691)	0	0	133,648	49,001	6,602,182	7,348,308	142,778	9
10	August 2023	189,811	(18,067)	(289,121)	0	0	130,462	42,868	6,834,454	6,139,656	124,589	10
11	September 2023	188,660	(15,969)	(244,172)	0	0	127,280	36,744	7,070,949	6,473,732	106,400	11
12	October 2023	187,478	(13,020)	(202,266)	0	0	124,098	30,620	7,302,689	6,858,335	88,211	12
13	November 2023	186,206	(5,845)	(132,492)	0	0	120,916	24,496	7,553,835	7,491,498	70,022	13
14	Totals	\$ 2,488,901	\$ (390,216)	\$ (5,504,116)	\$ 0	\$ 0	\$ 1,852,247	\$ 796,201	\$ 82,193,697	\$ 93,811,023	\$ 2,345,482	14
15	13 Month Average	\$ 191,454	\$ (30,017)	\$ (423,394)	\$ 0	\$ 0	\$ 142,481	\$ 61,246	\$ 6,322,592	\$ 7,216,233	\$ 180,422	15

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

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

Line No.	Month (a)	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (ap) [1]	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (aq) [1]	California Rate Case TY 2021 182303056 (ar) [1]	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) 182303058 (as) [1]	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) 182303058 (at) [1]	California Public Purpose Program - ESAP 182303068 (au) [1]	California Infrastructure Replacement/Reliability Adj 182303071 (av) [1]	California MHP Conversion to the Meter 182303072 (aw) [1]	California MHP Conversion Beyond the Meter 182303073 (ax) [1]	So. Nevada Self Insurance 182303074 (ay) [1]	Line No.
1	November 2022	\$ 2,054	\$ (200,855)	\$ 486,695	\$ (211,623)	\$ 586,299	\$ 4,952,582	\$ 2,694,137	\$ 1,828,137	\$ 3,894,027	\$ 1,770,831	1
2	December 2022	0	0	473,707	0	0	4,777,319	2,937,683	1,872,410	3,847,632	1,660,154	2
3	January 2023	0	0	460,719	0	0	5,695,558	3,122,887	1,867,827	3,801,232	1,549,477	3
4	February 2023	0	0	447,731	0	0	5,731,156	3,145,100	1,812,327	3,754,839	1,438,800	4
5	March 2023	0	0	434,743	0	0	4,947,059	3,162,136	1,757,575	3,708,440	1,328,123	5
6	April 2023	0	0	421,755	0	0	5,032,249	3,285,823	1,729,220	3,662,044	1,217,446	6
7	May 2023	0	0	408,767	0	0	801,287	3,536,534	1,733,002	3,615,648	1,106,769	7
8	June 2023	0	0	395,779	0	0	1,901,996	3,815,792	1,750,818	3,809,286	996,092	8
9	July 2023	0	0	382,791	0	0	1,543,384	4,115,449	1,779,694	4,259,517	885,415	9
10	August 2023	0	0	369,803	0	0	278,567	4,428,145	1,808,143	4,202,774	774,739	10
11	September 2023	0	0	356,815	0	0	663,902	6,216,141	1,834,132	4,150,209	664,062	11
12	October 2023	0	0	343,827	0	0	644,728	6,813,313	2,071,099	4,097,640	553,385	12
13	November 2023	0	0	330,839	0	0	813,633	7,325,886	2,093,215	4,045,069	442,708	13
14	Totals	\$ 2,054	\$ (200,855)	\$ 5,313,976	\$ (211,623)	\$ 586,299	\$ 37,783,419	\$ 54,599,024	\$ 23,937,598	\$ 50,848,361	\$ 14,388,001	14
15	13 Month Average	\$ 158	\$ (15,450)	\$ 408,767	\$ (16,279)	\$ 45,100	\$ 2,906,417	\$ 4,199,925	\$ 1,841,354	\$ 3,911,412	\$ 1,106,769	15

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

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

Line No.	Month (a)	California		CA IRRAM Program US GAAP Adj 182303077 (bb)	Arizona Conservation Deferred Costs 182303079 (bc)	California Pension Balancing Account 182303080 (bd)	Accrued Purchased Gas Cost 182303082 (be)	So. Nevada Gas Lights May 2009 - May 2012 182303085 (bf)	So. Nevada Gas Lights Pre May 2009 182303086 (bg)	So. Nevada Gas Lights Post May 2012 182303087 (bh)	So. Nevada Gas Lights Post July 2018 182303088 (bi)	Line No.
		MHP Conversion Beyond the Meter Rev/Recmt 182303075 (az)	CA MHP Conversions GAAP Adj. 182303076 (ba)									
1	November 2022	\$ 1,817,415	\$ (2,112,579)	\$ (1,525,866)	\$ 3,286,718	\$ 12,440,235	\$ 0	\$ 581,497	\$ 55,919	\$ 215,640	\$ 10,310	1
2	December 2022	1,848,635	(2,134,988)	(1,658,737)	2,824,649	13,097,578	207,368,000	545,153	52,424	202,162	9,665	2
3	January 2023	1,879,880	(2,155,298)	(1,790,433)	2,638,782	13,151,261	0	508,809	48,929	188,684	9,020	3
4	February 2023	1,911,086	(2,156,243)	(1,860,032)	2,263,471	13,204,944	0	472,465	45,434	175,206	8,375	4
5	March 2023	1,942,275	(2,160,441)	(1,926,313)	2,396,393	13,863,519	(67,714,000)	436,121	41,939	161,728	7,730	5
6	April 2023	1,973,536	(2,171,775)	(2,026,041)	2,089,084	13,917,202	0	395,777	38,444	148,250	7,085	6
7	May 2023	2,004,816	(2,195,455)	(2,179,536)	3,577,126	13,970,885	0	363,433	34,949	134,772	6,440	7
8	June 2023	2,036,135	(2,224,439)	(2,343,541)	4,127,667	14,629,460	(37,454,000)	327,089	31,454	121,294	5,795	8
9	July 2023	2,075,063	(2,256,077)	(2,514,963)	3,981,197	14,683,143	0	290,745	27,959	107,816	5,150	9
10	August 2023	2,126,002	(2,288,865)	(2,691,259)	4,955,939	14,736,826	0	254,401	24,464	94,338	4,505	10
11	September 2023	2,169,281	(2,320,566)	(3,663,597)	5,134,729	15,395,401	(41,503,000)	218,057	20,969	80,860	3,860	11
12	October 2023	2,212,444	(2,484,193)	(3,993,714)	5,001,680	15,449,084	0	181,713	17,474	67,382	3,215	12
13	November 2023	2,255,511	(2,518,675)	(4,279,982)	4,789,376	15,502,767	0	145,369	13,979	53,904	2,570	13
14	Totals	\$ 26,252,059	\$ (29,179,595)	\$ (32,454,016)	\$ 47,066,810	\$ 184,042,305	\$ 60,697,000	\$ 4,724,629	\$ 454,337	\$ 1,752,036	\$ 83,720	14
15	13 Month Average	\$ 2,019,389	\$ (2,244,584)	\$ (2,496,463)	\$ 3,620,524	\$ 14,157,100	\$ 4,669,000	\$ 363,433	\$ 34,949	\$ 134,772	\$ 6,440	15

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

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

Line No.	Month (a)	California Conservation and Energy Efficiency Program 182303089													Line No.
		Arizona EEP/DCA Single-Family 182303090	Arizona EEP/DCA Multi-Family 182303091	Arizona EEP/DCA General-Small 182303092	Arizona EEP/DCA General-Medium 182303093	Arizona EEP/DCA General-Large 1 182303094	Arizona EEP/DCA General-Large 2 182303095	Arizona EEP/DCA Single-Family Low-Income 182303096	Arizona EEP/DCA Multi-Family Low-Income 182303097	Arizona Property Tax 182303098					
1	November 2022	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	1
		\$ (72,175)	\$ 1,489,050	\$ 955,049	\$ (7,173,297)	\$ (2,969,730)	\$ (337,081)	\$ (2,123,775)	\$ (1,731)	\$ (2,441,639)					
2	December 2022	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	2
		\$ (36,562)	\$ 1,426,954	\$ 843,333	\$ (7,214,837)	\$ (2,980,224)	\$ (415,035)	\$ (3,103,203)	\$ (46,313)	\$ 5,326,126					
3	January 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	3
		\$ 135,563	\$ 1,392,254	\$ 751,230	\$ (7,099,541)	\$ (2,737,288)	\$ (317,072)	\$ (4,342,157)	\$ (95,915)	\$ 5,513,945					
4	February 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	4
		\$ 150,020	\$ 1,241,006	\$ 334,880	\$ (7,357,471)	\$ (3,038,785)	\$ (379,364)	\$ (6,016,251)	\$ (166,389)	\$ 5,447,574					
5	March 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	5
		\$ 259,140	\$ 1,056,325	\$ (57,682)	\$ (8,009,902)	\$ (3,897,464)	\$ (427,966)	\$ (7,591,110)	\$ (238,296)	\$ 5,381,203					
6	April 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	6
		\$ 299,700	\$ 1,018,213	\$ (199,186)	\$ (8,115,695)	\$ (3,942,362)	\$ (407,686)	\$ (8,356,328)	\$ (279,852)	\$ 5,314,831					
7	May 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	7
		\$ 220,011	\$ 1,045,562	\$ (170,209)	\$ (7,929,103)	\$ (3,466,067)	\$ (236,224)	\$ (8,772,697)	\$ (313,127)	\$ 5,248,460					
8	June 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	8
		\$ 236,603	\$ 1,110,512	\$ (95,234)	\$ (7,656,761)	\$ (2,866,707)	\$ (55,753)	\$ (9,082,487)	\$ (342,003)	\$ 5,182,089					
9	July 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	9
		\$ 251,061	\$ 1,177,356	\$ (27,963)	\$ (7,398,217)	\$ (2,412,198)	\$ (25,099)	\$ (9,364,047)	\$ (368,450)	\$ 5,115,718					
10	August 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	10
		\$ 215,093	\$ 1,265,102	\$ 42,419	\$ (7,042,364)	\$ (1,786,990)	\$ 135,095	\$ (9,602,627)	\$ (392,476)	\$ 5,049,346					
11	September 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	11
		\$ 232,737	\$ 1,365,572	\$ 110,089	\$ (6,596,182)	\$ (915,903)	\$ 391,001	\$ (9,849,413)	\$ (416,840)	\$ 4,982,975					
12	October 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	12
		\$ 233,305	\$ 1,459,873	\$ 99,375	\$ (6,106,033)	\$ 48,066	\$ 631,192	\$ (10,123,040)	\$ (441,456)	\$ 4,916,604					
13	November 2023	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	(b) (1)	13
		\$ 251,226	\$ 1,533,073	\$ 124,201	\$ (5,621,054)	\$ 943,228	\$ 991,410	\$ (10,511,946)	\$ (472,077)	\$ 4,850,233					
14	Totals		\$ 2,375,721	\$ 16,580,852	\$ 2,710,301	\$ (93,320,458)	\$ (30,032,424)	\$ (452,582)	\$ (98,839,081)	\$ (3,574,925)	\$ 59,887,463				
15	13 Month Average		\$ 182,748	\$ 1,275,450	\$ 208,485	\$ (7,178,497)	\$ (2,310,186)	\$ (34,814)	\$ (7,603,006)	\$ (274,994)	\$ 4,606,728				

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

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

Line No.	Month (a)	Arizona Property Tax Feb-19 182303099 (bt) [1]	California Greenhouse Gas Balancing Account Costs 182303101 (bu) [1]	California Greenhouse Gas Balancing Account Revenue 182303102 (bv) [1]	California Greenhouse Gas Balancing Account Admin 182303103 (bw) [1]	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bx) [1]	Conservation and Energy Efficiency Post Dec 2015 (SCA/AZ) 182303104 (by) [1]	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (bz) [1]	California NERBA Balancing Account 182303107 (ca) [1]	California NGLAPBA Balancing Account 182303109 (cb) [1]	US GAAP Offset to Benefit Obligations 182303110 (cc) [1]	Line No.
1	November 2022	\$ 5,031,129	\$ 5,248,349	\$ 142,583	\$ 23,939	\$ (472,560)	\$ 0	\$ (360,588)	\$ (192)	\$ 1,391,529	\$ 317,552,000	1
2	December 2022	(2,546,578)	2,933,878	347,250	23,682	(453,954)	0	(335,397)	19,157	1,653,978	311,124,000	2
3	January 2023	(1,940,784)	4,424,354	348,555	23,426	(429,134)	0	(301,486)	31,424	1,744,519	311,124,000	3
4	February 2023	(1,319,251)	895,426	10,756,893	23,170	(416,936)	0	(351,821)	34,292	1,634,077	311,124,000	4
5	March 2023	(704,193)	(3,393,618)	8,132,009	22,916	(386,824)	0	(325,353)	36,466	1,533,722	311,005,000	5
6	April 2023	(91,114)	(887,548)	8,305,321	22,664	(365,629)	0	(261,775)	37,789	1,486,425	311,005,000	6
7	May 2023	526,670	(2,355,295)	8,339,412	22,413	(354,901)	0	(189,022)	38,644	1,491,279	311,005,000	7
8	June 2023	1,155,216	(4,134,245)	4,772,390	22,242	(350,101)	0	(180,324)	39,204	1,504,671	310,886,000	8
9	July 2023	1,772,819	1,466,618	4,793,326	21,993	(332,790)	0	(109,468)	39,673	1,524,917	310,886,000	9
10	August 2023	2,400,552	207,203	4,814,708	21,745	(319,342)	0	(92,770)	40,120	1,548,088	310,886,000	10
11	September 2023	3,027,179	(631,093)	417,605	21,498	(304,807)	364	(83,170)	40,598	1,569,295	310,768,000	11
12	October 2023	(1,172,762)	6,275,954	419,648	21,250	(285,707)	0	(104,063)	41,179	1,586,804	310,768,000	12
13	November 2023	(5,619,938)	3,687,116	421,557	21,001	(256,093)	0	(126,233)	42,059	1,582,123	310,768,000	13
14	Totals	\$ 518,940	\$ 13,737,097	\$ 52,011,257	\$ 291,939	\$ (4,728,777)	\$ 364	\$ (2,821,470)	\$ 440,413	\$ 20,251,425	\$ 4,048,901,000	14
15	13 Month Average	\$ 39,918	\$ 1,056,700	\$ 4,000,866	\$ 22,457	\$ (363,752)	\$ 28	\$ (217,036)	\$ 33,878	\$ 1,557,802	\$ 311,453,923	15

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

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

Line No.	Month (a)	Mesquite Infrastructure Expansion Rate SNV 182303111 (cd) [1]	Nevada Rate Case Post May 2020 182303112 (ce) [1]	Arizona Rate Case 2021 182303113 (cf) [1]	Nevada Rate Case Post 11, 2021 Charges 182303114 (cg) [1]	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (ch) [1]	Arizona LNG Facility 182303116 (ci) [1]	US GAAP ADJ SAZ LNG FACILITY 182303117 (cj) [1]	California CDMI BAL ACCT 182303160 (ck) [1]	NV COVID 19 182303200 (cl) [1]	US GAAP ADJ NV COVID 19 182303201 (cm) [1]	Line No.
1	November 2022	\$ 3,047,328	\$ 326,151	\$ 324,263	\$ 191,198	\$ 37,537	\$ 11,951,653	\$ (4,856,788)	\$ 2,445,800	\$ 0	\$ 0	1
2	December 2022	2,735,067	304,928	336,152	180,648	35,949	11,951,653	(4,856,788)	2,399,890	0	0	2
3	January 2023	2,391,866	283,705	340,152	170,098	34,040	11,951,653	(4,856,788)	2,255,552	0	0	3
4	February 2023	2,039,118	262,482	385,458	159,548	32,205	11,702,660	(4,755,605)	2,037,056	0	0	4
5	March 2023	1,745,425	241,259	378,364	148,998	30,139	11,453,667	(4,664,422)	1,824,601	0	0	5
6	April 2023	1,541,433	220,036	366,419	138,448	23,746	11,204,675	(4,563,239)	1,708,397	0	0	6
7	May 2023	1,425,288	198,813	354,472	128,467	19,916	10,955,682	(4,452,056)	1,706,008	0	0	7
8	June 2023	1,317,121	177,590	342,516	125,135	16,625	10,706,689	(4,350,873)	1,740,128	0	0	8
9	July 2023	1,190,505	156,367	330,571	130,546	13,466	10,457,696	(4,249,690)	1,794,171	0	0	9
10	August 2023	1,028,127	135,144	318,624	145,786	8,718	10,208,713	(4,148,503)	1,858,634	0	0	10
11	September 2023	866,940	113,921	306,693	142,918	2,011	9,959,720	(4,047,320)	1,915,214	0	0	11
12	October 2023	693,185	92,698	294,735	171,204	(1,117)	9,710,727	(3,946,137)	1,952,900	0	0	12
13	November 2023	483,512	71,475	282,783	189,623	(4,985)	9,461,734	(3,844,954)	1,925,260	0	0	13
14	Totals	\$ 20,504,914	\$ 2,584,572	\$ 4,361,202	\$ 2,022,616	\$ 248,251	\$ 141,676,923	\$ (57,573,161)	\$ 25,563,610	\$ 0	\$ 0	14
15	13 Month Average	\$ 1,577,301	\$ 198,813	\$ 335,477	\$ 155,586	\$ 19,096	\$ 10,898,225	\$ (4,428,705)	\$ 1,966,432	\$ 0	\$ 0	15

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

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

Line No.	Month (a)	CA Emergency Customer Projection Memo Acct 182303250 (ch) [1]	CA Emergency Customer Projection GAAP ADJ 182303251 (co) [1]	NV Spring Creek Infra Expansion Area 182303300 (cp) [1]	NV Spring Creek Local Area Expansion-Elko 182303301 (cq) [1]	NV Spring Creek Local Area Expansion-SC 182303302 (cr) [1]	NV Spring Creek Local Area Expansion-G4 182303303 (cs) [1]	NV Spring Creek Local Area Expansion Flat Charge 182303304 (ct) [1]	NV Spring Creek US GAAP Adj 182303305 (cu) [1]	Arizona Rate Case 2024 182303307 (cv) [1]	CALIFORNIA RATE CASE - TY 2026 182303308 (cw) [1]	Line No.
1	November 2022	\$ 1,403,613	\$ (1,403,613)	\$ 1,623,187	\$ (75,120)	\$ (380)	\$ (1,955)	\$ (38,385)	\$ (1,239,726)	\$ 0	\$ 0	1
2	December 2022	1,403,613	(1,403,613)	1,508,983	(141,904)	(748)	(2,634)	(40,899)	(1,342,207)	0	0	2
3	January 2023	1,403,613	(1,403,613)	1,487,038	(209,749)	(1,107)	(3,155)	(43,502)	(1,520,291)	0	0	3
4	February 2023	1,403,613	(1,403,613)	1,367,786	(279,943)	(1,508)	(3,837)	(46,098)	(1,641,343)	0	0	4
5	March 2023	1,403,613	(1,403,613)	1,276,144	(344,670)	(2,360)	(4,396)	(51,455)	(1,762,798)	0	0	5
6	April 2023	1,403,613	(1,403,613)	1,298,738	(391,187)	(3,573)	(4,866)	(59,989)	(1,902,987)	4,000	0	6
7	May 2023	1,403,613	(1,403,613)	1,396,064	(414,530)	(4,233)	(5,260)	(69,000)	(2,033,641)	8,000	0	7
8	June 2023	1,403,613	(1,403,613)	1,549,545	(428,997)	(4,599)	(5,585)	(78,542)	(2,168,442)	12,000	0	8
9	July 2023	1,403,613	(1,403,613)	1,708,878	(441,035)	(4,929)	(5,914)	(88,751)	(2,300,205)	16,000	0	9
10	August 2023	1,403,613	(1,403,613)	1,923,269	(451,901)	(5,401)	(6,249)	(99,880)	(2,462,099)	20,000	50,000	10
11	September 2023	1,403,613	(1,403,613)	2,108,390	(464,321)	(6,252)	(6,664)	(111,459)	(2,608,414)	20,000	50,000	11
12	October 2023	1,403,613	(1,403,613)	2,266,453	(483,612)	(6,689)	(7,092)	(122,865)	(2,750,896)	28,423	50,000	12
13	November 2023	1,403,613	(1,403,613)	2,353,838	(522,044)	(7,734)	(7,632)	(135,174)	(2,907,251)	37,954	50,000	13
14	Totals	\$ 18,246,970	\$ (18,246,970)	\$ 21,868,313	\$ (4,649,014)	\$ (49,513)	\$ (65,240)	\$ (985,999)	\$ (26,640,300)	\$ 146,377	\$ 200,000	14
15	13 Month Average	\$ 1,403,613	\$ (1,403,613)	\$ 1,682,178	\$ (357,616)	\$ (3,809)	\$ (5,018)	\$ (75,846)	\$ (2,049,254)	\$ 11,260	\$ 15,385	15

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

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

Line No.	Month (a)	NV Leak Survey Incremental Costs - No NV Rate Juris 182303309 (cx) [1]	NV Leak Survey Incremental Costs - So NV Rate Juris 182303309 (cy) [1]	US GAAP ADJ CA CDMI 182303313 (cz) [1]	CA NGLAPBA US GAAP ADJ 182303314 (da) [1]	NV COYL Replacement Program - No NV Rate Juris 182303316 (db) [1]	NV COYL Replacement Program - So NV Rate Juris 182303316 (dc) [1]	NV Gen Rev Adj G4 No NV Rate Juris 182303317 (dd) [1]	NV Gen Rev Adj G4 So NV Rate Juris 182303317 (de) [1]	NV Move2Zero Offset Program - AZ Rate Juris 182303318 (df) [1]	NV Move2Zero Offset Program - No NV Rate Juris 182303318 (dg) [1]	Line No.
1	November 2022	15,932 \$	525,034 \$	(1,001,143) \$	(1,190,101) \$	29,272 \$	0 \$	129,808 \$	1,495,791 \$	0 \$	1,299	1
2	December 2022	72,416	857,367	(1,029,924)	(1,222,607)	38,235	0	139,869	1,741,480	(65)	1,269	2
3	January 2023	103,753	1,044,765	(1,050,871)	(1,244,335)	44,667	0	108,286	2,068,055	0	1,629	3
4	February 2023	153,230	1,449,305	(1,062,253)	(1,191,318)	51,082	0	107,166	2,243,121	0	1,549	4
5	March 2023	246,424	1,947,699	(1,077,425)	(1,146,374)	57,636	0	121,349	2,597,806	0	1,522	5
6	April 2023	283,573	2,384,932	(881,549)	(1,120,689)	64,111	0	132,465	2,104,267	0	1,337	6
7	May 2023	321,150	2,871,696	(891,261)	(1,120,896)	70,642	0	141,850	2,537,922	0	1,152	7
8	June 2023	389,824	3,406,142	(911,033)	(1,127,353)	78,027	0	102,514	2,825,493	0	967	8
9	July 2023	441,809	3,689,809	(936,040)	(1,137,710)	85,372	0	113,500	2,992,696	0	827	9
10	August 2023	544,508	4,144,498	(963,448)	(1,149,916)	92,826	0	105,338	3,151,702	0	948	10
11	September 2023	611,292	4,567,856	(987,934)	(1,160,692)	100,265	0	61,816	3,375,265	0	1,210	11
12	October 2023	739,743	5,029,551	(1,006,331)	(1,168,328)	107,647	73	66,417	3,592,887	0	930	12
13	November 2023	851,230	5,546,296	(1,005,142)	(1,163,151)	115,345	179	47,758	3,786,278	0	650	13
14	Totals	4,774,885 \$	37,464,949 \$	(12,804,353) \$	(15,143,468) \$	935,127 \$	252 \$	1,378,135 \$	34,512,782 \$	(65) \$	15,286	14
15	13 Month Average	367,299 \$	2,881,919 \$	(984,950) \$	(1,164,882) \$	71,933 \$	19 \$	106,010 \$	2,654,829 \$	(5) \$	1,176	15

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

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

Line No.	Month (a)	NV Move2Zero Offset Program - So NV Rate Juris 182303318 (dh) [1]	CA Biomethane Procure and Admin Cost BPACBA 182303319 (dl) [1]	GHGBA BIO-SNG California 182303320 (dl) [1]	CA Residential Uncollectibles Bal Acct 182303321 (dk) [1]	NV Spring Creek LEA-Project Costs 182303323 (dl) [1]	Total (dm) sum (b) to (dl)	Line No.
1	November 2022	\$ 167,426	\$ 0	\$(659,284)	\$ 0	\$ 0	\$ 412,692,724	1
2	December 2022	167,396	0	(661,734)	0	0	601,807,661	2
3	January 2023	170,072	0	(664,221)	44,056	0	392,140,544	3
4	February 2023	169,547	0	(666,773)	102,746	0	373,071,161	4
5	March 2023	169,520	18,750	(669,407)	77,670	0	270,528,040	5
6	April 2023	168,990	18,750	(672,146)	(174,964)	0	329,861,359	6
7	May 2023	168,330	18,750	(674,963)	(442,051)	0	326,687,191	7
8	June 2023	167,735	37,500	(677,860)	(740,510)	0	293,706,463	8
9	July 2023	167,008	18,750	(680,809)	(1,169,723)	0	343,697,089	9
10	August 2023	168,623	18,750	(683,844)	1,663,488	0	352,370,623	10
11	September 2023	172,151	18,750	(686,944)	1,901,147	1,005,467	318,238,580	11
12	October 2023	170,796	18,750	(690,087)	2,211,797	1,010,963	371,477,829	12
13	November 2023	169,477	18,750	(693,227)	2,369,091	1,016,490	371,215,099	13
14	Totals	\$ 2,197,070	\$ 187,500	\$(8,781,299)	\$ 5,842,747	\$ 3,032,920	\$ 4,757,494,363	14
15	13 Month Average	\$ 169,005	\$ 14,423	\$(675,485)	\$ 449,442	\$ 233,302	\$ 365,961,105	15

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

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

Line No.	Month (a)	Misc. Deferred Debits (So. Lake Tahoe) 1860000000 (b)	Misc. Deferred Debits (Mesquite) 1860000000 (c)	Misc. Deferred Debits (Arizona) 1860000000 (d)	Misc. Deferred Debits (Common) 1860000000 (e)	Accrued Labor (No. Nevada) 186001020 (f)	Accrued Labor (So. Nevada) 186001020 (g)	Accrued Labor (California) 186001020 (h)	Accrued Labor (Arizona) 186001020 (i)	Accrued Labor (Common) 186001020 (j)	Franchise Project (Arizona) 1860003020 (k)	Deferred Financing Costs (Common) 186003024 (l)	Total (m)	Line No.
1	November 2022	\$ 4,650,162	\$ 0	\$ 5,445,215	\$ 2,461	\$ 26,432	\$ 83,224	\$ 20,544	\$ 114,072	\$ 92,240	\$ 0	\$ 34,086	\$ 10,468,435	1
2	December 2022	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	11,157,700	2
3	January 2023	4,650,162	0	6,505,078	2,461	9,060	25,158	6,094	29,980	28,460	0	603,100	11,859,552	3
4	February 2023	4,650,162	0	6,505,078	2,461	9,060	25,158	6,094	29,980	28,460	0	473,100	11,729,552	4
5	March 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	212,210	11,616,789	5
6	April 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	480,180	11,884,759	6
7	May 2023	4,650,162	0	6,505,078	2,461	36,240	100,632	24,376	119,920	113,840	0	524,841	12,077,549	7
8	June 2023	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	11,157,700	8
9	July 2023	4,650,162	0	6,505,078	2,461	4,530	13,014	3,047	14,555	14,230	0	45,503	11,252,578	9
10	August 2023	4,650,162	0	6,505,078	2,461	18,120	52,056	12,188	58,220	56,920	0	0	11,355,204	10
11	September 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	10,000	11,414,580	11
12	October 2023	4,650,162	0	6,505,077	2,461	31,710	88,053	21,329	104,930	99,610	0	0	11,503,332	12
13	November 2023	4,650,162	0	6,505,078	2,461	40,770	113,211	27,423	134,910	128,070	0	0	11,602,084	13
14	Totals	\$ 60,452,103	\$ 0	\$ 83,506,146	\$ 31,987	\$ 243,872	\$ 689,191	\$ 166,800	\$ 831,417	\$ 775,280	\$ 0	\$ 2,383,019	\$ 149,079,814	14
15	13 Month Average	\$ 4,650,162	\$ 0	\$ 6,423,550	\$ 2,461	\$ 18,759	\$ 53,015	\$ 12,831	\$ 63,955	\$ 59,637	\$ 0	\$ 183,309	\$ 11,467,678	15

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

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

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

[1] Source: Company Records

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

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

Line No.	Month (a)	So. California Injuries and Damages (b)	No. California Injuries and Damages (c)	So. Lake Tahoe Injuries and Damages (d)	So. Nevada Injuries and Damages (e)	No. Nevada Injuries and Damages (f)	Arizona Injuries and Damages (g)	System Allocable Injuries and Damages (h)	Total (i)	Line No.
1	November 2022	\$ (3,500,000)	0 \$	0 \$	(1,000,000)	0 \$	(4,387,980)	(1,800,000)	(10,687,980)	1
2	December 2022	(3,500,000)	0	0	(1,000,000)	0	(12,316,114)	(2,000,000)	(18,816,114)	2
3	January 2023	(3,500,000)	0	0	(1,000,000)	0	(12,276,960)	(2,000,000)	(18,776,960)	3
4	February 2023	(3,500,000)	0	0	(1,000,000)	0	(9,259,108)	(2,000,000)	(15,759,108)	4
5	March 2023	(3,500,000)	0	0	(1,000,000)	0	(6,701,544)	(2,950,000)	(14,151,544)	5
6	April 2023	(3,500,000)	0	0	(1,000,000)	0	(6,674,236)	(2,950,000)	(14,124,236)	6
7	May 2023	(3,500,000)	0	0	(1,000,000)	0	(6,673,236)	(2,950,000)	(14,123,236)	7
8	June 2023	(3,500,000)	0	0	(1,000,000)	0	(8,640,480)	(2,850,000)	(15,990,480)	8
9	July 2023	(3,500,000)	0	0	(1,300,000)	0	(8,570,135)	(2,850,000)	(16,220,135)	9
10	August 2023	(3,500,000)	0	0	(1,300,000)	0	(8,527,771)	(2,850,000)	(16,177,771)	10
11	September 2023	(3,500,000)	0	0	(1,300,000)	0	(13,478,921)	(2,750,000)	(21,028,921)	11
12	October 2023	(3,500,000)	0	0	(1,300,000)	0	(9,636,414)	(2,750,000)	(17,186,414)	12
13	November 2023	0	0	0	(1,300,000)	0	(2,817,912)	(2,750,000)	(6,867,912)	13
14	Totals	\$ (42,000,000)	0 \$	0 \$	(14,500,000)	0 \$	(109,960,811)	(33,450,000)	(199,910,811)	14
15	13 Month Average	\$ (3,230,769)	0 \$	0 \$	(1,115,385)	0 \$	(8,458,524)	(2,573,077)	(15,377,755)	15

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

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

Line No.	Month (a)	Misc. Current and Accrued Liabilities (b)	A/R Credit Balances (c)	Accrued Pension Liability (d)	Deferred Revenue UESC (e)	Accrued Customer Deposits (f)	Accrued Vacation (g)	Accrued Incentive Pay (h)	Vacation, Holiday, Other Time Off (i)	Accrued PBOP Costs (j)	Line No.
		242000000	242001074	242001140	242001141	242001250	242001370	242001371	242001375	242001380	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	November 2022	\$ (3,633,314)	0	227,950,938	0	0	(16,975,000)	(6,191,259)	727,835	(30,333,431)	1
2	December 2022	(4,262,771)	(20,200,000)	224,478,312	0	0	(17,854,000)	(6,604,401)	0	(30,812,684)	2
3	January 2023	(4,262,771)	0	224,228,312	0	0	(17,854,000)	(7,442,901)	2,708,075	(31,059,089)	3
4	February 2023	(3,810,069)	0	224,265,230	0	0	(17,854,000)	(5,314,746)	2,523,827	(31,650,664)	4
5	March 2023	(4,217,745)	(15,200,000)	224,158,685	0	0	(17,854,000)	(2,911,017)	3,667,320	(32,189,729)	5
6	April 2023	(4,217,745)	0	242,052,140	0	0	(17,854,000)	(3,729,348)	3,225,696	(32,453,271)	6
7	May 2023	(4,218,125)	0	241,945,595	0	0	(17,854,000)	(4,536,435)	3,487,133	(32,861,698)	7
8	June 2023	(3,109,122)	(24,000,000)	241,839,050	0	0	(17,854,000)	(5,398,789)	(809,297)	(33,242,425)	8
9	July 2023	(3,108,314)	0	260,732,505	0	0	(17,854,000)	(6,241,292)	381,085	(33,646,895)	9
10	August 2023	(2,348,000)	0	260,625,960	0	0	(17,854,000)	(7,103,646)	1,284,362	(34,029,193)	10
11	September 2023	(2,348,000)	(24,100,000)	260,519,415	0	0	(17,854,000)	(7,962,951)	1,712,607	(34,386,874)	11
12	October 2023	(2,372,742)	0	279,412,870	0	0	(17,854,000)	(9,762,398)	1,598,115	(34,743,728)	12
13	November 2023	(2,372,742)	0	279,306,325	0	0	(17,854,000)	(10,716,593)	2,903,068	(35,086,710)	13
14	Totals	\$ (44,281,460)	\$ (83,500,000)	\$ 3,191,515,338	0	0	\$ (231,223,000)	\$ (83,915,773)	\$ 23,409,825	\$ (426,496,391)	14
15	13 Month Average	\$ (3,406,266)	\$ (6,423,077)	\$ 245,501,180	0	0	\$ (17,786,385)	\$ (6,455,059)	\$ 1,800,756	\$ (32,807,415)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

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

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

Line No.	Month (a)	ST US GAAP										Total (s) sum (b) to (r)	Line No.
		Post Retirement Funded Status 242001381 (k)	Accrued Health and Dental 242001383 (l)	Accrued SERP 242001387 (m)	Rate Refunds Due Customers 242001408 (n)	Operating Leases 242001525 (o)	Energy Share Fuel Fund (Other) 242001605 (p)	Energy Share Fuel Fund (So. Nevada) 242001605 (q)	Energy Share Fuel Fund (No. Nevada) 242001605 (r)	Energy Share Fuel Fund (No. Nevada) 242001605 (s)			
1	November 2022	\$ (3,000,000)	\$ (3,058,569)	\$ (30,330,314)	\$ (32)	\$ (6,030)	\$ (64,812)	\$ (86,526)	\$ (4,908)	\$ (4,908)	\$ (4,908)	\$ 134,994,577	1
2	December 2022	(3,300,000)	(3,600,000)	(30,681,543)	(1,205,611)	(6,013)	(70,496)	(87,023)	(5,146)	(5,146)	(5,146)	105,788,624	2
3	January 2023	(3,300,000)	(2,823,721)	(30,736,750)	(48)	(5,996)	(63,798)	(87,651)	(5,261)	(5,261)	(5,261)	129,294,401	3
4	February 2023	(3,300,000)	(3,050,285)	(30,686,439)	(48)	(5,979)	(64,769)	(88,780)	(5,272)	(5,272)	(5,272)	130,958,006	4
5	March 2023	(3,300,000)	(2,746,761)	(30,695,092)	(48)	(5,962)	(66,403)	(88,968)	(5,517)	(5,517)	(5,517)	118,544,763	5
6	April 2023	(3,300,000)	(2,765,865)	(30,703,930)	(48)	(5,945)	(64,752)	(88,725)	(5,407)	(5,407)	(5,407)	150,088,799	6
7	May 2023	(3,300,000)	(2,710,768)	(30,543,543)	(48)	(5,927)	(65,666)	(89,336)	(5,653)	(5,653)	(5,653)	149,241,528	7
8	June 2023	(3,300,000)	(1,766,544)	(30,625,971)	26,876	(5,910)	(61,598)	(88,086)	(5,209)	(5,209)	(5,209)	121,598,974	8
9	July 2023	(3,300,000)	(2,816,848)	(30,625,939)	26,461	(5,892)	(61,712)	(87,805)	(3,763)	(3,763)	(3,763)	163,387,591	9
10	August 2023	(3,300,000)	(1,707,880)	(30,617,573)	(448)	(5,875)	(97,520)	(105,115)	(9,211)	(9,211)	(9,211)	164,731,862	10
11	September 2023	(3,300,000)	(2,943,692)	(30,621,288)	(1,078)	(5,857)	(58,728)	(87,035)	(4,617)	(4,617)	(4,617)	138,557,901	11
12	October 2023	(3,300,000)	(3,745,252)	(30,620,387)	(1,078)	(5,839)	(95,832)	(104,458)	(8,941)	(8,941)	(8,941)	178,396,329	12
13	November 2023	(3,300,000)	(4,368,309)	(30,619,683)	(1,078)	(5,821)	(92,329)	(103,355)	(8,716)	(8,716)	(8,716)	177,680,056	13
14	Totals	\$ (42,600,000)	\$ (38,104,495)	\$ (398,108,452)	\$ (1,156,230)	\$ (77,046)	\$ (928,415)	\$ (1,192,868)	\$ (77,624)	\$ (77,624)	\$ (77,624)	\$ 1,863,263,409	14
15	13 Month Average	\$ (3,276,923)	\$ (2,931,115)	\$ (30,623,727)	\$ (88,941)	\$ (5,927)	\$ (71,417)	\$ (91,759)	\$ (5,971)	\$ (5,971)	\$ (5,971)	\$ 143,327,955	15

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

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

Line No.	Month (a)	Other Deferred Credits (Common) (b)	Other Deferred Credits (Arizona) (c)	Deferred Comp.-Officers (d)	Deferred Comp.-Directors (e)	Deferred Comp.-Inactive Officers (f)	Deferred Comp.-Inactive Directors (g)	Line No.
1	November 2022	\$ (3,357,033)	0	(14,258,695)	(1,983,455)	(28,049,350)	(8,066,001)	1
2	December 2022	(10,157,033)	0	(14,414,626)	(1,990,590)	(27,806,174)	(7,968,315)	2
3	January 2023	(10,157,033)	0	(13,068,327)	(1,997,725)	(29,055,466)	(7,870,084)	3
4	February 2023	(8,919,631)	0	(13,275,635)	(2,004,860)	(28,844,838)	(7,771,306)	4
5	March 2023	(8,919,631)	0	(13,469,534)	(2,017,639)	(28,632,937)	(7,671,970)	5
6	April 2023	(8,919,631)	0	(13,625,004)	(2,030,418)	(28,428,301)	(7,572,082)	6
7	May 2023	(8,919,631)	0	(13,780,474)	(2,043,198)	(28,213,389)	(7,471,635)	7
8	June 2023	(12,169,631)	0	(12,318,509)	(2,055,977)	(29,626,853)	(7,370,582)	8
9	July 2023	(12,169,631)	0	(12,288,226)	(2,068,756)	(29,572,638)	(7,269,006)	9
10	August 2023	(12,169,631)	0	(12,451,338)	(2,081,536)	(29,343,260)	(7,166,862)	10
11	September 2023	(10,569,631)	0	(10,274,647)	(2,094,315)	(31,460,850)	(7,064,134)	11
12	October 2023	(10,569,631)	0	(10,413,148)	(2,107,094)	(31,227,165)	(6,960,842)	12
13	November 2023	80,369	0	(10,551,649)	(2,119,873)	(30,990,816)	(6,856,971)	13
14	Totals	\$ (116,917,403)	0	(164,189,811)	(26,595,436)	(381,252,036)	(97,079,789)	14
15	13 Month Average	\$ (8,993,646)	0	(12,629,985)	(2,045,803)	(29,327,080)	(7,467,676)	15

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

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

Line No.	Month (a)	Deferred Inc.- Customer Advances Gross-Up (So. California) 253001473		Deferred Inc.- Customer Advances Gross-Up (No. Nevada) 253001473		Deferred Inc.- Customer Advances Gross-Up (No. California) 253001473		Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe) 253001473		Deferred Inc.- Customer Advances Gross-Up (So. Nevada) 253001473		Deferred Inc.- Customer Advances Gross-Up (Arizona) 253001473		LT US GAAP Post Retirement Funded Status 253001475		Deferred ER SS Payments (Common) 253001489		Total (p)	sum (b) to (o)
		(h) [1]	(i) [1]	(j) [1]	(k) [1]	(l) [1]	(m) [1]	(n) [1]	(o) [1]	(p) [1]	(q) [1]	(r) [1]	(s) [1]	(t) [1]	(u) [1]	(v) [1]	(w) [1]		
1	November 2022	\$ (976,837)	\$ (835,642)	\$ (94,764)	\$ 13,642	\$ (9,461,183)	\$ 0	\$ (371,292,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (438,361,319)	1
2	December 2022	(934,604)	(854,272)	(94,764)	13,642	(9,696,270)	0	(358,167,000)	0	0	0	0	0	0	0	0	0	(432,070,006)	2
3	January 2023	(937,824)	(842,458)	(94,764)	13,642	(9,519,989)	0	(358,167,000)	0	0	0	0	0	0	0	0	0	(431,697,026)	3
4	February 2023	(956,309)	(812,655)	(94,764)	13,642	(9,475,106)	0	(358,167,000)	0	0	0	0	0	0	0	0	0	(430,308,460)	4
5	March 2023	(965,402)	(749,785)	(94,764)	13,642	(9,215,206)	0	(357,790,000)	0	0	0	0	0	0	0	0	0	(429,513,225)	5
6	April 2023	(970,826)	(752,217)	(94,764)	13,642	(9,330,236)	0	(357,790,000)	0	0	0	0	0	0	0	0	0	(429,499,836)	6
7	May 2023	(951,422)	(758,752)	(94,764)	13,642	(9,594,148)	0	(357,790,000)	0	0	0	0	0	0	0	0	0	(429,603,769)	7
8	June 2023	(953,063)	(755,816)	(94,764)	13,642	(9,906,920)	0	(357,412,000)	0	0	0	0	0	0	0	0	0	(432,650,473)	8
9	July 2023	(964,499)	(759,758)	(94,764)	13,642	(10,068,944)	0	(357,412,000)	0	0	0	0	0	0	0	0	0	(432,654,579)	9
10	August 2023	(991,134)	(767,084)	(94,764)	13,642	(10,052,762)	0	(357,412,000)	0	0	0	0	0	0	0	0	0	(432,516,728)	10
11	September 2023	(1,019,666)	(759,067)	(94,764)	13,642	(10,303,649)	177	(357,035,000)	177	177	177	177	177	0	0	0	0	(430,661,903)	11
12	October 2023	(1,043,769)	(812,730)	(93,864)	13,642	(10,252,101)	177	(357,035,000)	177	177	177	177	177	0	0	0	0	(430,501,524)	12
13	November 2023	(886,591)	(792,031)	(93,864)	13,642	(10,182,934)	177	(357,035,000)	177	177	177	177	177	0	0	0	0	(419,415,541)	13
14	Totals	\$ (12,551,946)	\$ (10,252,268)	\$ (1,230,133)	\$ 177,350	\$ (127,059,448)	\$ 532	\$ (4,662,504,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5,599,454,388)	14
15	13 Month Average	\$ (965,534)	\$ (788,636)	\$ (94,626)	\$ 13,642	\$ (9,773,804)	\$ 41	\$ (358,654,154)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (430,727,261)	15

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

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

Line No.	Month	Deferred Inc.- CIAC Gross-Up (So. California)		Deferred Inc.- CIAC Gross-Up (No. California)		Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe)		Deferred Inc.- CIAC Gross-Up (So. Nevada)		Tax Reform Savings (So. California) 254001484	Tax Reform Savings (So. Lake Tahoe) 254001484	Tax Reform Savings (Arizona) 254001484	NV Contract Transition Adj Provision (No. Nevada)		SFAS 109 Regulatory Liab 254002108		SFAS 109 Deferral 254002109		Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				(j)	(k)	(l)	(m)	(n)	(o)	
1	November 2022	\$ (526,921)	(228,773)	(388,519)	(73,270)	(1,120,362)	(22,255)	(774,387)	(3,851,660)	(1,629,031)	(1,629,031)	5,205,906	(10,500)	0	(24,248,491)	(377,076,467)	(405,319,515)	1	
2	December 2022	(455,465)	(216,334)	(376,887)	(74,121)	(1,134,214)	(22,255)	(827,165)	(3,728,101)	(1,585,004)	(1,585,004)	4,734,077	(10,500)	161,331	(23,800,182)	(374,315,552)	(402,508,649)	2	
3	January 2023	(455,465)	(245,230)	(321,960)	(65,061)	(1,156,936)	(22,213)	(871,163)	(3,624,942)	(1,340,977)	(1,340,977)	4,096,507	(10,500)	243,116	(24,014,629)	(371,015,263)	(399,948,257)	3	
4	February 2023	(455,465)	(251,619)	(323,533)	(70,846)	(1,157,267)	(22,213)	(822,769)	(3,520,953)	(1,486,950)	(1,486,950)	3,464,160	(10,500)	314,637	(24,009,410)	(397,914,366)	(397,236,236)	4	
5	March 2023	(455,465)	(260,633)	(325,783)	(71,696)	(1,160,738)	(22,213)	(774,387)	(3,417,424)	(1,452,923)	(1,452,923)	2,946,148	(10,500)	345,953	(24,005,388)	(365,491,944)	(365,170,201)	5	
6	April 2023	(460,146)	(266,903)	(337,228)	(72,373)	(1,174,421)	(22,213)	(725,989)	(3,313,695)	(1,406,866)	(1,406,866)	2,611,652	(10,500)	414,705	(26,218,698)	(361,364,700)	(393,378,950)	6	
7	May 2023	(460,333)	(275,197)	(345,616)	(79,016)	(1,173,497)	(22,213)	(673,571)	(3,210,306)	(1,364,869)	(1,364,869)	2,146,359	(10,500)	482,348	(25,435,083)	(359,986,864)	(391,423,323)	7	
8	June 2023	(460,520)	(281,141)	(357,317)	(80,392)	(1,179,467)	(22,213)	(624,173)	(3,106,747)	(1,320,842)	(1,320,842)	1,569,826	(10,500)	572,864	(24,706,308)	(358,981,471)	(389,589,073)	8	
9	July 2023	(460,707)	(294,640)	(367,785)	(81,064)	(1,185,643)	(22,213)	(538,785)	(2,899,629)	(1,232,787)	(1,232,787)	1,938,071	(10,500)	744,710	(23,966,326)	(356,155,244)	(384,816,817)	9	
10	August 2023	(461,884)	(298,355)	(368,980)	(82,321)	(1,190,394)	(22,213)	(490,989)	(2,796,070)	(1,188,759)	(1,188,759)	1,762,641	(10,500)	825,304	(22,895,060)	(354,929,760)	(382,855,516)	10	
11	September 2023	(462,081)	(302,532)	(371,060)	(83,532)	(1,195,116)	(22,213)	(457,410)	(2,692,511)	(1,144,731)	(1,144,731)	1,607,890	(10,500)	906,040	(26,733,011)	(348,957,449)	(380,908,506)	11	
12	October 2023	(462,281)	(302,532)	(371,060)	(83,532)	(1,195,116)	(22,213)	(457,410)	(2,692,511)	(1,144,731)	(1,144,731)	1,607,890	(10,500)	906,040	(26,733,011)	(348,957,449)	(380,908,506)	12	
13	November 2023	(462,281)	(302,532)	(371,060)	(83,532)	(1,195,116)	(22,213)	(457,410)	(2,692,511)	(1,144,731)	(1,144,731)	1,607,890	(10,500)	906,040	(26,733,011)	(348,957,449)	(380,908,506)	13	
14	Totals	\$ (6,268,703)	(3,428,024)	(4,823,777)	(1,113,873)	(21,288,565)	(178,654)	(7,550,079)	(41,733,973)	(17,743,289)	(17,743,289)	35,876,934	(138,500)	6,667,671	(320,301,268)	(4,700,435,503)	(5,069,108,441)	14	
15	13 Month Average	\$ (482,208)	(265,540)	(371,060)	(85,653)	(1,636,043)	(13,788)	(600,775)	(3,210,306)	(1,364,868)	(1,364,868)	2,759,918	(10,500)	512,898	(24,638,559)	(361,571,952)	(391,469,880)	15	

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

Tab J

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	38,923,869	55,329,689	42,589,789	32,413,555	17,931,342	13,715,516	12,332,645	9,842,131	8,723,534	9,068,191	10,276,512	15,984,578	267,131,351
	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
	Sales/Customers	68.9	97.9	75.4	57.4	31.7	24.3	21.8	17.4	15.4	16.0	18.2	28.3	39.4
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	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	1,783,159	1,788,106	2,277,472	33,503,843
	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
	Sales/Customers	31.7	41.8	34.4	27.9	18.7	16.6	15.6	14.0	13.3	13.8	13.8	17.6	21.6
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	15,547	14,827	14,065	15,456	12,310	9,964	11,114	15,777	16,542	14,033	14,604	16,596	170,835
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customers	647.8	617.8	586.0	644.0	512.9	415.2	463.1	657.4	689.3	584.7	608.5	691.5	593.2
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	64,129	75,541	65,198	57,933	41,114	34,409	31,718	29,171	25,448	25,658	28,229	48,371	526,919
	Customers	469	469	469	469	469	469	469	469	469	469	469	469	5,628
	Sales/Customers	136.7	161.1	139.0	123.5	87.7	73.4	67.6	62.2	54.3	54.7	60.2	103.1	93.6
	G1 Small Commercial													
	Sales	3,508,498	5,086,289	4,252,523	3,334,401	2,146,060	1,666,095	1,553,070	1,339,810	1,259,267	1,287,681	1,375,607	1,870,740	28,680,031
	Customers	20,346	20,346	20,346	20,346	20,346	20,346	20,346	20,346	20,346	20,346	20,346	20,346	244,152
	Sales/Customers	172.4	250.0	209.0	163.9	105.5	81.9	76.3	65.9	61.9	63.3	67.6	91.9	117.5
	G1 Small Industrial													
	Sales	1,260	1,975	1,817	1,502	686	393	417	287	384	380	408	413	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customers	420.0	658.3	605.7	500.7	228.7	131.0	139.0	95.7	128.0	126.7	136.0	137.7	275.6
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	208,345	240,930	195,169	170,280	140,261	154,382	145,620	115,401	101,487	102,555	116,409	143,086	1,833,925
	Customers	122	122	122	122	122	122	122	122	122	122	122	122	1,464
	Sales/Customers	1,707.7	1,974.8	1,599.7	1,395.7	1,149.7	1,265.4	1,193.6	945.9	831.9	840.6	954.2	1,172.8	1,252.7
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	6,224,834	7,555,967	6,418,027	5,538,598	4,258,337	3,795,734	3,636,750	3,262,486	3,003,490	3,132,868	3,282,334	3,893,189	54,040,614
	Customers	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	43,956
	Sales/Customers	1,699.4	2,062.8	1,752.1	1,512.0	1,162.5	1,036.2	992.8	890.7	820.0	855.3	896.1	1,073.2	1,229.4
	G2 Large Commercial													
	Sales	30,352	39,686	30,896	35,964	31,063	19,530	9,512	7,324	7,031	7,058	10,007	22,259	250,682
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customers	2,759.3	3,607.8	2,808.7	3,269.5	2,823.9	1,775.5	864.7	665.8	639.2	641.6	909.7	2,023.5	1,899.1
	G2 Small Industrial													
	Sales	19,982	20,846	21,496	18,733	14,844	13,492	13,548	15,446	13,695	13,322	14,670	14,322	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customers	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,256.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	2,699.9

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Apartments Sales	91,995	121,325	163,160	132,050	82,441	78,692	83,345	77,971	62,431	62,388	72,473	81,603	1,109,874
	Customers	14	14	14	14	14	14	14	14	14	14	14	14	168
	Sales/Customer	6,571.1	8,666.1	11,654.3	9,432.1	5,883.6	5,620.9	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	5,828.8	6,606.4
	G3 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial Sales	2,268,087	2,717,335	2,281,916	2,121,010	1,766,299	1,474,336	1,324,023	989,299	1,088,871	1,068,193	1,189,677	1,472,104	19,761,150
	Customers	247	247	247	247	247	247	247	247	247	247	247	247	2,964
	Sales/Customer	9,182.5	11,001.4	9,238.5	8,587.1	7,151.0	5,969.0	5,360.4	4,005.3	4,408.4	4,324.7	4,816.5	5,959.9	6,667.1
	G3 Large Commercial Sales	78,597	74,709	79,669	68,711	62,970	56,267	62,951	66,710	53,234	53,935	57,767	72,212	787,732
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	9,824.6	9,338.6	9,958.6	8,588.9	7,871.3	7,033.4	7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,026.5	8,205.5
	G3 Small Industrial Sales	59,542	89,133	38,512	34,266	31,071	24,044	23,800	17,965	15,988	19,273	22,694	25,336	401,624
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	8,367.2
	G3 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Armed Forces Sales	10,585	21,677	18,613	17,110	13,353	6,927	4,730	3,878	3,905	3,702	3,992	4,739	113,211
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	10,585.0	21,677.0	18,613.0	17,110.0	13,353.0	6,927.0	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	9,434.3
	G3 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Apartments, Monthly Demand Sales	18,178	18,381	18,114	16,075	16,281	15,246	15,309	13,430	12,725	13,658	14,062	13,826	185,285
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	18,178.0	18,381.0	18,114.0	16,075.0	16,281.0	15,246.0	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	13,826.0	15,440.4
	G4 Large Commercial, Monthly Demand Sales	1,473,266	1,822,344	1,591,407	1,529,428	1,304,630	1,282,165	1,215,390	1,186,810	1,093,097	1,110,298	1,095,369	1,131,869	15,836,073
	Customers	38	38	38	38	38	38	38	38	38	38	38	38	496
	Sales/Customer	38,770.2	47,956.4	41,879.1	40,248.1	34,332.4	33,741.2	31,983.9	31,231.8	28,765.7	29,218.4	28,825.5	29,786.0	34,728.2

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
G4	Small Industrial, Monthly Demand	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4	Large Industrial, Monthly Demand	1,308,167	1,321,816	1,420,998	1,442,659	1,438,369	1,451,141	1,357,893	1,329,822	1,308,353	1,254,752	1,329,832	1,269,839	16,233,641
	Sales	7	7	7	7	7	7	7	7	7	7	7	7	84
	Customers	186,881.0	188,830.9	202,999.7	206,094.1	205,481.3	207,305.9	193,984.7	189,974.6	186,907.6	179,250.3	189,976.0	181,405.6	193,257.6
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	29,866	55,714	49,923	44,717	34,122	19,503	13,600	11,022	9,917	10,712	11,694	13,481	304,271
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	29,866.0	55,714.0	49,923.0	44,717.0	34,122.0	19,503.0	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	25,355.9
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	961,798	976,429	949,421	991,623	951,601	1,016,886	987,096	1,036,091	1,027,021	1,069,864	1,047,310	966,827	11,982,066
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	499,252.3
G4	Large Commercial, Annual Demand	196,432	196,432	211,898	197,182	223,793	178,271	146,909	147,210	148,384	150,053	192,900	214,225	2,265,211
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	64,488.5	49,108.0	52,974.5	49,295.5	55,948.3	44,567.8	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	53,556.3	47,191.9
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Large Industrial, Annual Demand	105,756	96,750	139,710	116,544	112,050	99,224	105,637	105,637	105,637	105,637	100,373	109,785	1,302,740
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	105,756.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	105,637.0	105,637.0	105,637.0	105,637.0	100,373.0	109,785.0	1,302,740.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	60,383	58,169	62,564	59,374	64,427	53,935	24,651	21,843	21,615	25,303	31,276	42,299	525,839
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	20,127.7	19,389.7	20,854.7	19,791.3	21,475.7	17,978.3	8,217.0	7,281.0	7,205.0	8,434.3	10,425.3	14,089.7	14,606.6
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	1,500	1,500	1,500	1,500	1,691	2,233	1,500	1,500	1,500	1,500	1,500	1,500	18,924
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	1,500.0	1,500.0	1,500.0	1,500.0	1,691.0	2,233.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,577.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	10,044	10,610	9,737	9,100	9,527	9,799	9,907	9,523	9,596	9,939	9,506	9,670	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.9	15.7	14.4	13.5	14.1	14.5	14.7	14.1	14.2	14.7	14.1	14.3	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	61	58	55	55	55	59	57	55	59	54	57	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	20.3	19.3	18.3	18.3	18.3	19.7	19.0	18.3	19.7	18.0	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	23	24	22	21	21	22	21	22	21	23	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	23.0	24.0	22.0	21.0	21.0	22.0	21.0	22.0	21.0	23.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	16,261	14,775	14,775	15,026	14,930	14,949	15,647	14,993	15,317	15,209	14,791	14,992	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	774.3	788.4	703.6	715.5	711.0	711.9	745.1	714.0	729.4	724.2	704.3	713.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	520	514	486	486	496	497	526	502	496	526	486	537	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	173.3	179.7	171.3	162.0	165.3	165.7	175.3	167.3	165.3	175.3	162.0	179.0	170.1
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	146	142	124	129	133	124	129	124	137	124	129	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	146.0	142.0	124.0	129.0	133.0	124.0	129.0	124.0	137.0	124.0	129.0	124.0	130.4
<u>SN_SGOS</u>	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	59,917,598	81,406,817	65,136,089	52,033,941	33,160,268	27,381,679	25,195,125	21,531,065	19,923,093	20,473,692	22,168,375	29,826,554	458,154,196
	Customers	720,076	720,076	720,076	720,076	720,076	720,076	720,076	720,076	720,076	720,076	720,076	720,076	8,640,912
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	7,971,852	8,638,550	7,341,843	7,548,943	6,668,407	5,680,404	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	6,995,874	77,668,923
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Military	231,881	290,801	216,824	204,536	144,400	75,840	59,390	51,760	51,460	57,900	81,170	123,751	1,589,513
Transportation - Industrial	Deliveries	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Cogeneration	4,598,643	5,273,151	4,580,486	4,685,648	5,801,718	9,862,232	11,285,724	11,441,586	10,706,542	10,706,542	4,885,910	4,439,374	82,233,651
Transportation - Irrigation	Deliveries	19	19	19	19	19	19	19	19	19	19	19	19	228
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Essential Agriculture	411,820	410,000	369,320	408,030	399,170	429,200	423,950	500,610	421,032	375,500	390,271	401,900	4,940,803
Transportation - Electric Generation	Deliveries	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Core Aggregation Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Negotiated Industrial	653,901	727,437	539,289	784,053	665,325	1,047,538	1,047,260	1,181,147	935,712	915,679	610,210	548,542	9,656,093
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	28,701,520	4,118,080	5,573,250	19,265,040	19,989,380	13,045,270	20,140,967	35,430,444	36,073,363	29,178,270	10,815,880	23,116,510	245,447,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	8,809,740	3,750,494	7,887,880	11,857,780	11,464,620	326,340	11,703,680	12,031,510	12,014,670	11,692,120	11,327,430	11,414,730	114,280,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	51,379,357	23,208,313	26,508,892	44,741,019	44,016,950	26,406,310	48,513,411	65,606,057	66,088,820	58,125,664	34,182,497	47,040,681	535,817,971
	Deliveries	172	172	172	172	172	172	172	172	172	172	172	172	2,064
	Customers													
	TOTAL DISTRICT	111,296,955	104,615,130	91,644,981	96,774,960	77,177,218	53,787,989	73,708,536	87,137,122	86,011,913	78,599,256	56,350,872	76,867,235	993,972,167
	Sales	720,248	720,248	720,248	720,248	720,248	720,248	720,248	720,248	720,248	720,248	720,248	720,248	8,642,976
	Customers													

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	551,469	672,252	471,233	277,167	142,692	92,760	65,830	53,522	39,671	25,913	18,264	0	2,410,773
	Customers	8,119	6,935	6,311	4,869	4,525	3,876	3,059	3,111	2,578	1,636	1,016	0	46,035
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	26,853	22,901	8,947	3,326	(2,297)	(2,609)	0	1,150	2,550	2,774	2,104	0	65,699
	Customers	848	548	260	119	(123)	(157)	0	82	191	201	152	0	2,121
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales													0
	Customers													0
<u>SN_SGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	4,512	5,315	4,309	2,965	(175)	587	676	488	488	(383)	542	0	19,334
	Customers	33	33	31	24	(2)	8	10	8	9	(7)	9	0	156
	G1 Small Commercial													
	Sales	(17,719)	(29,731)	(43,918)	(41,573)	(19,392)	(11,515)	(663)	(2,039)	6,057	6,221	11,342	0	(142,930)
	Customers	(103)	(119)	(210)	(254)	(185)	(144)	(17)	(31)	98	104	168	0	(693)
	G1 Small Industrial													
	Sales													0
	Customers													0
	G1 Large Industrial													
	Sales													0
	Customers													0
	G1 Armed Forces													
	Sales													0
	Customers													0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	(1,708)	(5,925)	(4,799)	(2,791)	(3,449)	(3,796)	4,774	2,838	832	1,681	(1,908)	0	(14,251)
	Customers	(1)	(3)	(3)	(2)	(3)	(3)	4	3	1	2	(2)	0	(7)
	G2 Master Meter Mobile Home Park													
	Sales													0
	Customers													0
	G2 Small Commercial													
	Sales	226,271	262,195	256,015	152,778	88,394	18,656	22,546	21,394	(11,490)	(35,122)	4,485	0	1,006,122
	Customers	133	127	146	101	76	18	23	24	(14)	(49)	5	0	590
	G2 Large Commercial													
	Sales													0
	Customers													0
	G2 Small Industrial													
	Sales													0
	Customers													0

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	G2 Large Industrial Sales Customers													0
	G2 Armed Forces Sales Customers													0
	G2 CNG on Customer's Premises Sales Customers													0
														0
														0
<u>SN_SGG3</u>	<u>General Gas Service - G3 (<50,000 therms/year)</u>													
	G3 Apartments Sales Customers													0
	G3 Master Meter Mobile Home Park Sales Customers													0
	G3 Small Commercial Sales Customers	45,959	77,050	(27,718)	25,781	21,477	17,901	10,717	3,993	4,405	(4,318)	4,814	0	180,061
		5	7	(3)	3	3	3	2	1	1	(1)	1	0	22
	G3 Large Commercial Sales Customers													0
	G3 Small Industrial Sales Customers													0
	G3 Large Industrial Sales Customers													0
	G3 Armed Forces Sales Customers													0
	G3 CNG on Customer's Premises Sales Customers													0
<u>SN_SGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand Sales Customers													0
	G4 Large Commercial, Monthly Demand Sales Customers	(77,540)	0	0	0	34,332	33,741	0	31,232	86,297	29,218	(28,825)	0	108,455
		(2)	0	0	0	1	1	0	1	3	1	(1)	0	4

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

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

SOUTHWEST GAS CORPORATION

SOUTHERN NEVADA

NEVADA RATE CASE 2023

CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023

CUSTOMER ANNUALIZATION ADJUSTMENT

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

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

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

SOUTHWEST GAS CORPORATION

SOUTHERN NEVADA

NEVADA RATE CASE 2023

CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023

CUSTOMER ANNUALIZATION ADJUSTMENT

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

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SCCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales													0
	Customers													0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales													0
	Customers													0
	TOTAL SALES SERVICE													
	Sales	758,097	1,004,057	664,069	417,653	261,582	145,725	103,880	112,588	128,810	25,984	10,818	0	3,633,263
	Customers	9,032	7,528	6,532	4,860	4,292	3,602	3,081	3,199	2,867	1,887	1,348	0	48,228
	<u>Transportation</u>													
	Transportation - Residential													0
	Deliveries													0
	Customers													0
	Transportation - Master Metered													0
	Deliveries													0
	Customers													0
	Transportation - Commercial													0
	Deliveries													0
	Customers													0
	Transportation - Military													0
	Deliveries													0
	Customers													0
	Transportation - Industrial													0
	Deliveries													0
	Customers													0
	Transportation - Cogeneration													0
	Deliveries													0
	Customers													0
	Transportation - Irrigation													0
	Deliveries													0
	Customers													0
	Transportation - Water Pumping													0
	Deliveries													0
	Customers													0
	Transportation - Compressed Natural Gas													0
	Deliveries													0
	Customers													0
	Transportation - Essential Agriculture													0
	Deliveries													0
	Customers													0
	Transportation - Electric Generation													0
	Deliveries													0
	Customers													0
	Transportation - Core Aggregation Agency													0
	Deliveries													0
	Customers													0
	Transportation - Negotiated Industrial													0
	Deliveries													0
	Customers													0

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries													0
	Customers													0
	Transportation - Negotiated Compressed Natural Gas Deliveries													0
	Customers													0
	Transportation - Negotiated Electric Generation Deliveries													0
	Customers													0
	Transportation - Negotiated Sales Deliveries													0
	Customers													0
	Transportation - Negotiated Cogeneration Deliveries													0
	Customers													0
	Transportation - Negotiated Commercial Deliveries													0
	Customers													0
	TOTAL TRANSPORTATION													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT													
	Sales	758,097	1,004,057	664,069	417,653	261,582	145,725	103,880	112,588	128,810	25,984	10,818	0	3,633,263
	Customers	9,032	7,528	6,532	4,860	4,292	3,602	3,081	3,199	2,867	1,887	1,348	0	48,228

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	38,372,400	54,657,437	42,118,556	32,136,388	17,788,650	13,622,756	12,266,815	9,788,609	8,683,863	9,042,278	10,258,248	15,984,578	264,720,578
	Customers	567,059	558,243	558,867	560,309	560,653	561,302	562,119	562,067	562,600	563,542	564,162	565,178	6,736,101
	Sales/Customer	68.9	97.9	75.4	57.4	31.7	24.3	21.8	17.4	15.4	16.0	18.2	28.3	39.3
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	4,064,517	5,376,365	4,437,289	3,607,459	2,415,011	2,149,451	2,010,706	1,811,213	1,722,274	1,780,385	1,786,002	2,277,472	33,438,144
	Customers	128,353	128,653	128,941	129,082	129,324	129,358	129,201	129,119	129,010	129,000	129,049	129,201	1,548,291
	Sales/Customer	31.7	41.8	34.4	27.9	18.7	16.6	15.6	14.0	13.3	13.8	13.8	17.6	21.6
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	15,547	14,827	14,065	15,456	12,310	9,964	11,114	15,777	16,542	14,033	14,604	16,596	170,835
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customer	647.8	617.8	586.0	644.0	512.9	415.2	463.1	657.4	689.3	584.7	608.5	691.5	593.2
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	59,617	70,226	60,889	54,968	41,289	33,822	31,042	28,673	24,960	26,041	27,687	48,371	507,585
	Customers	436	436	438	445	471	461	459	461	460	476	460	469	5,472
	Sales/Customer	136.7	161.1	139.0	123.5	87.7	73.4	67.6	62.2	54.3	54.7	60.2	103.1	92.8
	G1 Small Commercial													
	Sales	3,526,217	5,116,020	4,296,441	3,375,974	2,165,442	1,677,610	1,553,733	1,341,849	1,253,210	1,281,460	1,364,265	1,870,740	28,822,961
	Customers	20,449	20,465	20,556	20,600	20,531	20,490	20,363	20,377	20,248	20,242	20,178	20,346	244,845
	Sales/Customer	172.4	250.0	209.0	163.9	105.5	81.9	76.3	65.9	61.9	63.3	67.6	91.9	117.7
	G1 Small Industrial													
	Sales	1,260	1,975	1,817	1,502	686	393	417	287	384	380	408	413	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	420.0	658.3	605.7	500.7	228.7	131.0	139.0	95.7	128.0	126.7	136.0	137.7	275.6
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Customers													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	210,053	246,855	199,968	173,071	143,710	158,178	140,846	112,563	100,655	100,874	118,317	143,086	1,848,176
	Customers	123	125	125	124	125	125	118	119	121	120	124	122	1,471
	Sales/Customer	1,707.7	1,974.8	1,599.7	1,395.7	1,149.7	1,265.4	1,193.6	945.9	831.9	840.6	954.2	1,172.8	1,256.4
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	5,998,563	7,293,772	6,162,012	5,385,820	4,169,943	3,777,078	3,614,204	3,241,092	3,014,980	3,167,990	3,277,849	3,931,189	53,034,492
	Customers	3,530	3,556	3,517	3,562	3,587	3,645	3,640	3,639	3,677	3,712	3,658	3,663	43,366
	Sales/Customer	1,699.3	2,062.7	1,752.1	1,512.0	1,162.5	1,036.2	992.9	890.7	820.0	853.4	896.1	1,073.2	1,225.0
	G2 Large Commercial													
	Sales	30,352	39,686	30,896	35,964	31,063	19,530	9,512	7,324	7,031	7,058	10,007	22,259	250,682
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customer	2,759.3	3,607.8	2,808.7	3,269.5	2,823.9	1,775.5	864.7	665.8	639.2	641.6	909.7	2,023.5	1,899.1
	G2 Small Industrial													
	Sales	19,982	20,846	21,496	18,733	14,844	13,492	13,548	15,446	13,695	13,322	14,670	14,322	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customer	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,258.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	2,699.9

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG3</u>	<u>General Gas Service - G3 (<=180,000 therms/year)</u>													
	G3 Apartments Sales	91,995	121,325	163,160	132,050	82,441	78,692	83,345	77,971	62,431	62,388	72,473	81,603	1,109,874
	Customers	14	14	14	14	14	14	14	14	14	14	14	14	168
	Sales/Customer	6,571.1	8,666.1	11,654.3	9,432.1	5,888.6	5,620.9	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	5,828.8	6,606.4
	G3 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial Sales	2,222,128	2,640,285	2,309,634	2,095,229	1,744,822	1,456,435	1,313,306	985,306	1,084,466	1,072,511	1,184,863	1,472,104	19,581,089
	Customers	242	240	250	244	244	244	245	246	246	248	246	247	2,942
	Sales/Customer	9,182.3	11,001.2	9,238.5	8,587.0	7,150.9	5,969.0	5,360.4	4,005.3	4,408.4	4,324.6	4,816.5	5,959.9	6,655.7
	G3 Large Commercial Sales	78,597	74,709	79,669	68,711	62,970	56,267	62,951	66,710	53,234	53,935	57,767	72,212	787,732
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	9,824.6	9,338.6	9,958.6	8,588.9	7,871.3	7,033.4	7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,026.5	8,205.5
	G3 Small Industrial Sales	59,542	89,133	38,512	34,266	31,071	24,044	23,800	17,965	15,988	19,273	22,694	25,336	401,624
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	8,367.2
	G3 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Armed Forces Sales	10,585	21,677	18,613	17,110	13,353	6,927	4,730	3,878	3,905	3,702	3,992	4,739	113,211
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	10,585.0	21,677.0	18,613.0	17,110.0	13,353.0	6,927.0	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	9,434.3
	G3 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand Sales	18,178	18,381	18,114	16,075	16,281	15,246	15,309	13,430	12,725	13,658	14,062	13,826	185,285
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	18,178.0	18,381.0	18,114.0	16,075.0	16,281.0	15,246.0	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	13,826.0	15,440.4
	G4 Large Commercial, Monthly Demand Sales	1,550,806	1,822,344	1,591,407	1,529,428	1,270,298	1,248,424	1,215,390	1,155,578	1,006,800	1,081,080	1,124,194	1,131,869	15,727,618
	Customers	40	38	38	38	37	37	38	37	35	37	39	38	452
	Sales/Customer	38,770.2	47,956.4	41,879.1	40,248.1	34,332.4	33,741.2	31,983.9	31,231.8	28,765.7	29,218.4	28,825.5	29,786.0	34,795.6

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
G4	Small Industrial, Monthly Demand	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4	Large Industrial, Monthly Demand	1,308,167	1,321,816	1,420,998	1,442,659	1,438,369	1,451,141	1,357,893	1,329,822	1,308,353	1,254,752	1,329,832	1,269,839	16,233,641
	Sales	7	7	7	7	7	7	7	7	7	7	7	7	84
	Customers	186,881.0	188,830.8	202,999.7	206,094.2	205,481.3	207,305.8	193,984.7	189,974.5	186,907.5	179,250.3	189,976.0	181,405.5	193,257.6
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Monthly Demand	29,866	55,714	49,923	44,717	34,122	19,503	13,600	11,022	9,917	10,712	11,694	13,481	304,271
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	29,866.0	55,714.0	49,923.0	44,717.0	34,122.0	19,503.0	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	25,355.9
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Monthly Demand	961,798	976,429	949,421	991,623	951,601	1,016,885	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	11,982,056
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	499,252.3
G4	Large Commercial, Annual Demand	257,954	196,432	211,898	197,182	223,793	178,271	146,909	147,210	148,384	150,063	192,900	214,225	2,265,211
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	64,488.5	49,108.0	52,974.5	49,295.5	55,948.3	44,567.8	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	53,556.3	47,191.9
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Large Industrial, Annual Demand	105,756	96,750	139,710	116,544	112,050	99,224	105,637	105,637	105,637	105,637	100,373	109,785	1,302,740
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	105,756.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	105,637.0	105,637.0	105,637.0	105,637.0	100,373.0	109,785.0	1,302,740.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

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

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

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
SN_SGCG Compressed Natural Gas on Customer Premises														
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	60,383	58,169	62,564	59,374	64,427	53,935	24,651	21,843	21,615	25,303	31,276	42,299	525,839
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	20,127.7	19,389.7	20,854.7	19,791.3	21,475.7	17,978.3	8,217.0	7,281.0	7,205.0	8,434.3	10,425.3	14,099.7	14,606.6
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	1,500	1,500	1,500	1,500	1,691	2,233	1,500	1,500	1,500	1,500	1,500	1,500	18,924
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	1,500.0	1,500.0	1,500.0	1,500.0	1,691.0	2,233.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,577.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGL Street And Outdoor Lighting Gas Service														
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	10,044	10,610	9,737	9,100	9,527	9,799	9,907	9,523	9,596	9,939	9,506	9,670	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.9	15.7	14.4	13.5	14.1	14.5	14.7	14.1	14.2	14.7	14.1	14.3	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	61	58	55	55	55	59	57	55	59	54	57	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	20.3	19.3	18.3	18.3	18.3	19.7	19.0	18.3	19.7	18.0	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	23	24	22	21	21	22	21	22	21	23	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	23.0	24.0	22.0	21.0	21.0	22.0	21.0	22.0	21.0	23.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	16,261	16,557	14,775	15,026	14,930	14,949	15,647	14,993	15,317	15,209	14,791	14,992	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	774.3	788.4	703.6	715.5	711.0	711.9	745.1	714.0	729.4	724.2	704.3	713.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	520	514	496	486	496	497	526	502	496	526	486	537	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	173.3	179.7	171.3	162.0	165.3	165.7	175.3	167.3	165.3	175.3	162.0	179.0	170.1
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	146	142	124	129	133	124	129	124	137	124	129	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	146.0	142.0	124.0	129.0	133.0	124.0	129.0	124.0	137.0	124.0	129.0	124.0	130.4
SN_SGOS Optional Gas Service														
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGAS Alternative Sales Service														
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Rate Schedule	Description	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	59,159,501	80,402,760	64,472,020	51,616,288	32,898,686	27,235,954	25,091,245	21,418,477	19,794,283	20,447,608	22,157,557	29,826,554	454,520,933
	Customers	711,044	712,548	713,544	715,216	715,784	716,474	716,995	716,877	717,209	718,189	718,728	720,076	8,592,684
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	7,971,852	8,638,550	7,341,843	7,548,943	6,668,407	5,680,404	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	6,995,874	77,668,923
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Military	231,881	290,601	216,824	204,536	144,400	75,840	59,390	51,760	51,460	57,900	81,170	123,751	1,589,513
Transportation - Industrial	Deliveries	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Cogeneration	4,598,643	5,273,151	4,580,486	4,672,637	4,685,648	5,801,718	9,862,232	11,285,724	11,441,586	10,706,542	4,885,910	4,439,374	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	411,820	410,000	369,320	408,030	399,170	429,200	423,950	500,610	421,032	375,500	390,271	401,900	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Core Aggregation Agency	653,901	727,437	539,289	784,053	665,325	1,047,538	1,047,260	1,181,147	935,712	915,679	610,210	548,542	9,666,093
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
Transportation - Negotiated Industrial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Negotiated Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	28,701,520	4,118,080	5,573,250	19,265,040	19,989,380	13,045,270	20,140,967	35,430,444	36,073,383	29,178,270	10,815,880	23,116,510	245,447,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	8,809,740	3,750,494	7,887,880	11,857,780	11,464,620	326,340	11,703,680	12,031,510	12,014,670	11,692,120	11,327,430	11,414,730	114,280,994
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	51,379,357	23,208,313	26,508,892	44,741,019	44,016,950	26,406,310	48,513,411	65,606,057	66,088,820	58,125,664	34,182,497	47,040,681	535,817,971
	Deliveries	172	172	172	172	172	172	172	172	172	172	172	172	2,064
	Customers													
	TOTAL DISTRICT	110,538,858	103,611,073	90,980,912	96,357,307	76,915,636	53,642,264	73,604,656	87,024,534	85,883,103	78,573,272	56,340,054	76,867,235	990,338,904
	Sales	711,216	712,720	713,716	715,388	715,956	716,646	717,167	717,049	717,381	718,361	718,900	720,248	8,594,748
	Customers													

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	12,244,850	9,771,981	8,661,030	9,003,819	10,203,906	15,872,191	38,660,280	54,953,606	42,300,124	32,192,679	17,809,120	13,622,756	265,296,342
	Customers	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	561,302	6,735,624
	Sales/Customer	21.8	17.4	15.4	16.0	18.2	28.3	68.9	97.9	75.4	57.4	31.7	24.3	39.4
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	2,013,149	1,814,566	1,726,920	1,785,326	1,790,278	2,280,240	4,096,342	5,405,827	4,451,639	3,615,172	2,415,646	2,149,451	33,544,556
	Customers	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	129,358	1,552,296
	Sales/Customer	15.6	14.0	13.3	13.8	13.8	17.6	31.7	41.8	34.4	27.9	18.7	16.6	21.6
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	11,114	15,777	16,542	14,033	14,604	16,596	15,547	14,827	14,065	15,456	12,310	9,964	170,835
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customer	463.1	657.4	689.3	584.7	608.5	691.5	647.8	617.8	586.0	644.0	512.9	415.2	593.2
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	31,177	28,673	25,014	25,220	27,747	47,546	63,035	74,253	64,086	56,944	40,412	33,822	517,929
	Customers	461	461	461	461	461	461	461	461	461	461	461	461	5,532
	Sales/Customer	67.6	62.2	54.3	54.7	60.2	103.1	136.7	161.1	139.0	123.5	87.7	73.4	93.6
	<u>G1 Small Commercial</u>													
	Sales	1,563,384	1,349,244	1,268,141	1,297,112	1,365,310	1,863,960	3,533,287	5,122,270	4,282,646	3,357,948	2,161,119	1,677,610	28,862,031
	Customers	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	20,490	245,890
	Sales/Customer	76.3	65.8	61.9	63.3	67.6	91.9	172.4	250.0	209.0	163.9	105.5	81.9	117.5
	<u>G1 Small Industrial</u>													
	Sales	417	287	384	380	408	413	1,260	1,975	1,817	1,502	686	393	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	139.0	95.7	128.0	126.7	136.0	137.7	420.0	658.3	605.7	500.7	228.7	131.0	275.6
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Apartments</u>													
	Sales	149,201	118,238	103,982	105,077	119,271	146,605	213,468	246,855	199,968	174,467	143,710	158,178	1,879,020
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
	Sales/Customer	1,193.6	945.9	831.9	840.6	954.2	1,172.8	1,707.7	1,974.8	1,599.7	1,395.7	1,149.7	1,265.4	1,252.7
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	3,619,266	3,246,517	2,988,822	3,110,905	3,266,316	3,912,007	6,194,211	7,518,806	6,386,464	5,511,371	4,237,401	3,777,078	53,769,164
	Customers	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	3,645	43,740
	Sales/Customer	992.9	890.7	820.0	853.5	896.1	1,073.3	1,699.4	2,062.8	1,752.1	1,512.0	1,162.5	1,036.2	1,229.3
	<u>G2 Large Commercial</u>													
	Sales	9,512	7,324	7,031	7,058	10,007	22,259	30,352	39,686	30,896	35,964	31,063	19,530	250,682
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customer	864.7	665.8	639.2	641.6	909.7	2,023.5	2,769.3	3,607.8	2,808.7	3,269.5	2,823.9	1,775.5	1,899.1
	<u>G2 Small Industrial</u>													
	Sales	13,548	15,446	13,695	13,322	14,670	14,322	19,982	20,846	21,496	18,733	14,844	13,492	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customer	2,258.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,699.9

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

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	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Apartments Sales	83,345	77,971	62,431	62,388	72,473	81,603	91,995	121,325	163,160	132,050	82,441	78,692	1,109,874
	Customers	14	14	14	14	14	14	14	14	14	14	14	14	14
	Sales/Customer	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	5,828.8	6,571.1	8,666.1	11,654.3	9,432.1	5,888.6	5,620.9	6,606.4
	G3 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial Sales	1,307,942	977,271	1,075,665	1,055,199	1,175,247	1,454,225	2,240,511	2,684,313	2,254,197	2,095,229	1,744,822	1,456,435	19,521,056
	Customers	244	244	244	244	244	244	244	244	244	244	244	244	244
	Sales/Customer	5,360.4	4,005.2	4,408.5	4,324.6	4,816.6	5,959.9	9,182.4	11,001.3	9,238.5	8,587.0	7,150.9	5,969.0	6,667.0
	G3 Large Commercial Sales	62,951	66,710	53,234	53,935	57,767	72,212	78,597	74,709	79,669	68,711	62,970	56,267	787,732
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	8
	Sales/Customer	7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,026.5	9,824.6	9,338.6	9,958.6	8,588.9	7,871.3	7,033.4	8,205.5
	G3 Small Industrial Sales	23,800	17,965	15,988	19,273	22,694	25,336	59,542	89,133	38,512	34,266	31,071	24,044	401,624
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
	Sales/Customer	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	8,367.2
	G3 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Armed Forces Sales	4,730	3,878	3,905	3,702	3,992	4,739	10,585	21,677	18,613	17,110	13,353	6,927	113,211
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
	Sales/Customer	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	10,585.0	21,677.0	18,613.0	17,110.0	13,353.0	6,927.0	9,434.3
	G3 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Apartments, Monthly Demand Sales	15,309	13,430	12,725	13,658	14,062	13,826	18,178	18,381	18,114	16,075	16,281	15,246	185,285
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
	Sales/Customer	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	13,826.0	18,178.0	18,381.0	18,114.0	16,075.0	16,281.0	15,246.0	15,440.4
	G4 Large Commercial, Monthly Demand Sales	1,183,406	1,155,578	1,064,331	1,081,080	1,066,543	1,102,083	1,434,496	1,774,388	1,549,528	1,489,180	1,270,298	1,248,424	15,419,335
	Customers	37	37	37	37	37	37	37	37	37	37	37	37	37
	Sales/Customer	31,963.9	31,231.8	28,765.7	29,218.4	28,825.5	29,786.0	38,770.2	47,956.4	41,879.1	40,248.1	34,332.4	33,741.2	34,728.2

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

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

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

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G4	Small Industrial, Monthly Demand	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4	Large Industrial, Monthly Demand	321,748	297,687	279,285	233,342	297,696	246,273	279,126	290,825	375,838	394,405	390,728	401,675	3,808,628
	Sales	6	6	6	6	6	6	6	6	6	6	6	6	72
	Customers	53,624.7	49,614.5	46,547.5	38,890.3	49,616.0	41,045.5	46,521.0	48,470.8	62,639.7	65,734.2	65,121.3	66,945.8	52,897.6
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Monthly Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales	13,600	11,022	9,917	10,712	11,694	13,481	29,866	55,714	49,923	44,717	34,122	19,503	304,271
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	29,866.0	55,714.0	49,923.0	44,717.0	34,122.0	19,503.0	25,355.9
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Monthly Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	961,798	976,429	949,421	991,623	951,601	1,016,885	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	499,252.3
G4	Large Commercial, Annual Demand	146,909	147,210	148,384	150,053	192,900	214,225	257,954	196,432	211,898	197,182	223,793	178,271	2,265,211
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	53,556.3	64,488.5	49,108.0	52,974.5	49,295.5	55,948.3	44,567.8	47,191.9
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Large Industrial, Annual Demand	105,637	105,637	105,637	105,637	100,373	109,785	105,756	96,750	139,710	116,544	112,050	99,224	1,302,740
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	105,637.0	105,637.0	105,637.0	105,637.0	100,373.0	109,785.0	105,756.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	1,302,740.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SCG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	26,151	23,343	23,115	26,803	32,776	43,799	61,883	59,669	64,064	60,874	66,118	56,168	544,763
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	6,537.8	5,835.8	5,778.8	6,700.8	8,194.0	10,949.8	15,470.8	14,917.3	16,016.0	15,218.5	16,529.5	14,042.0	11,349.2
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,907	9,523	9,596	9,939	9,506	9,670	10,044	10,610	9,737	9,100	9,527	9,799	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.7	14.1	14.2	14.7	14.1	14.3	14.9	15.7	14.4	13.5	14.1	14.5	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	57	55	59	54	57	59	61	58	55	55	55	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.0	18.3	19.7	18.0	19.0	19.7	20.3	19.3	18.3	18.3	18.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	21	22	21	23	21	22	23	24	22	21	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	21.0	22.0	21.0	23.0	21.0	22.0	23.0	24.0	22.0	21.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,647	14,993	15,317	15,209	14,791	14,982	16,261	16,557	14,775	15,026	14,830	14,949	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	745.1	714.0	729.4	724.2	704.3	713.9	774.3	788.4	703.6	715.5	711.0	711.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	526	502	496	526	486	537	520	539	514	486	496	497	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	175.3	167.3	165.3	175.3	162.0	179.0	173.3	179.7	171.3	162.0	165.3	165.7	170.1
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	129	124	137	124	129	124	146	142	124	129	133	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	129.0	124.0	137.0	124.0	129.0	124.0	146.0	142.0	124.0	129.0	133.0	124.0	130.4
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	24,021,433	20,383,527	18,787,912	19,337,317	21,018,614	28,642,436	56,561,789	79,928,783	63,799,316	50,702,687	31,934,408	26,186,488	443,244,710
	Customers	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	716,473	8,597,676
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	6,995,874	7,971,852	8,638,550	7,341,843	7,548,943	6,668,407	5,680,404	77,668,923
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Military	59,390	51,760	51,460	57,900	81,170	123,751	231,881	290,601	216,824	204,536	144,400	75,840	1,589,513
Transportation - Industrial	Deliveries	9,862,232	11,285,724	11,441,586	10,706,542	4,885,910	4,439,374	4,598,643	5,273,151	4,580,486	4,672,637	4,685,648	5,801,718	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Cogeneration	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	423,950	500,610	421,032	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	1,047,260	1,181,147	935,712	915,679	610,210	548,542	653,901	727,437	539,289	784,053	665,325	1,047,538	9,656,093
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Core Aggregation Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Negotiated Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	153,590	129,436	126,841	119,744	170,748	287,880	296,169	181,568	56,291	20,470	0	0	1,749,122
	Customers	206,385	8,567	8,062	6,714	6,135	4,243	3,059	2,435	993	649	0	0	59,513
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	9,913	11,068	14,672	15,168	17,673	22,158	31,825	29,462	14,350	7,713	635	0	174,637
	Customers	637	789	1,099	1,099	1,277	1,257	1,005	705	417	276	34	0	8,595
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	2,840	1,866	1,465	711	1,023	2,888	3,418	4,027	3,197	1,976	(877)	0	22,534
	Customers	42	30	27	13	17	28	25	25	23	16	(10)	0	236
	G1 Small Commercial													
	Sales	37,730	33,670	34,427	34,517	34,567	34,276	7,070	6,250	(13,795)	(18,026)	(4,323)	0	186,363
	Customers	495	512	557	546	512	373	41	25	(66)	(110)	(41)	0	2,844
	G1 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	8,355	5,675	3,327	4,203	954	3,519	3,415	0	0	1,396	0	0	30,844
	Customers	7	6	4	5	1	3	2	0	0	1	0	0	29
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Sales	123,219	93,600	91,096	109,337	113,022	139,654	195,648	225,034	224,452	125,551	67,458	0	1,508,071
	Customers	124	105	111	128	126	130	115	109	128	83	58	0	1,217
	G2 Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
SN_SGG3	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G2 Large Industrial Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G2 Armed Forces Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G2 CNG on Customer's Premises Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<u>General Gas Service - G3 (<50,000 therms/year)</u>														
	G3 Apartments Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Apartments Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Master Meter Mobile Home Park Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Small Commercial Sales	10,717	7,986	(17,618)	8,636	(28,882)	11,921	18,383	44,028	(55,437)	0	0	0	0	(266)	
G3 Small Commercial Customers	2	2	(4)	2	(6)	2	2	4	(6)	0	0	0	0	(2)	
G3 Large Commercial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Large Commercial Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Small Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Small Industrial Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Large Industrial Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Armed Forces Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 CNG on Customer's Premises Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>General Gas Service - G4 (>180,000 therms/year)</u>															
G4 Apartments, Monthly Demand Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G4 Apartments, Monthly Demand Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G4 Large Commercial, Monthly Demand Sales	(31,984)	0	57,531	0	(57,651)	(29,786)	(116,310)	(47,956)	(41,879)	(40,248)	0	0	0	(308,283)	
G4 Large Commercial, Monthly Demand Customers	(1)	0	2	0	(2)	(1)	(3)	(1)	(1)	(1)	0	0	0	(8)	

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G5	Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SCG6	General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SCG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

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

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

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGRS</u>	Single Family Residential Gas Service													
	Sales	12,038,465	9,618,391	8,531,594	8,876,978	10,084,162	15,701,443	38,372,400	54,657,437	42,118,556	32,136,388	17,788,650	13,622,756	263,547,220
	Customers	551,655	552,293	552,735	553,240	554,588	555,167	557,059	558,243	558,867	560,309	560,653	561,302	6,676,111
	Sales/Customer	21.8	17.4	15.4	16.0	18.2	28.3	68.9	97.9	75.4	57.4	31.7	24.3	39.5
<u>SN_SGRM</u>	Multi-Family Residential Gas Service													
	Sales	2,003,236	1,803,498	1,712,248	1,770,158	1,772,605	2,258,082	4,064,517	5,376,365	4,437,289	3,607,459	2,415,011	2,149,451	33,369,919
	Customers	128,721	128,569	128,259	128,259	128,081	128,101	128,353	128,653	128,941	129,082	129,324	129,358	1,543,701
	Sales/Customer	15.6	14.0	13.3	13.8	13.8	17.6	31.7	41.8	34.4	27.9	18.7	16.6	21.6
<u>SN_SGRAC</u>	Air Conditioning Residential Gas Service													
	Sales	11,114	15,777	16,542	14,033	14,604	16,596	15,547	14,827	14,065	15,456	12,310	9,964	170,835
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customer	463.1	657.4	689.3	584.7	608.5	691.5	647.8	617.8	586.0	644.0	512.9	415.2	593.2
<u>SN_SGG1</u>	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	28,337	26,807	23,549	24,509	26,724	44,658	59,617	70,226	60,889	54,988	41,289	33,822	495,395
	Customers	419	431	434	444	433	436	436	436	438	445	471	461	5,296
	Sales/Customer	67.6	62.2	54.3	54.7	60.2	103.1	136.7	161.1	139.0	123.5	87.7	73.4	93.5
	G1 Small Commercial													
	Sales	1,525,654	1,315,574	1,233,714	1,262,595	1,350,743	1,849,684	3,526,217	5,116,020	4,206,441	3,375,974	2,165,442	1,677,610	28,695,668
	Customers	19,995	19,978	19,933	19,944	19,978	20,117	20,449	20,465	20,556	20,600	20,531	20,490	243,036
	Sales/Customer	76.3	65.9	61.9	63.3	67.6	91.9	172.4	250.0	209.0	163.9	105.5	81.9	118.1
	G1 Small Industrial													
	Sales	417	287	384	380	408	413	1,260	1,975	1,817	1,502	686	393	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	139.0	95.7	128.0	126.7	136.0	137.7	420.0	658.3	605.7	500.7	228.7	131.0	275.6
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Customers													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	140,846	112,563	100,655	100,874	118,317	143,086	210,053	246,855	199,968	173,071	143,710	158,178	1,848,176
	Customers	118	119	121	120	124	122	123	125	125	124	125	125	1,471
	Sales/Customer	1,193.6	945.9	831.9	840.6	954.2	1,172.8	1,707.7	1,974.8	1,599.7	1,395.7	1,149.7	1,265.4	1,256.4
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	3,496,047	3,152,917	2,897,726	3,001,568	3,153,294	3,772,353	5,988,563	7,293,772	6,162,012	5,385,820	4,169,943	3,777,078	52,261,093
	Customers	3,521	3,540	3,534	3,517	3,519	3,515	3,530	3,536	3,517	3,562	3,587	3,645	42,523
	Sales/Customer	992.9	890.7	820.0	853.4	896.1	1,073.2	1,699.3	2,062.7	1,752.1	1,512.0	1,162.5	1,036.2	1,229.0
	G2 Large Commercial													
	Sales	9,512	7,324	7,031	7,058	10,007	22,259	30,352	39,686	30,896	35,964	31,063	19,530	250,682
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customer	864.7	665.8	639.2	641.6	909.7	2,023.5	2,759.3	3,607.8	2,808.7	3,269.5	2,823.9	1,775.5	1,899.1
	G2 Small Industrial													
	Sales	13,548	15,446	13,695	13,322	14,670	14,322	19,982	20,846	21,496	18,733	14,844	13,492	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customer	2,258.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,699.9

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

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

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

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

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

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

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

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

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SGCG	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	26,151	23,343	23,115	26,803	32,776	43,799	61,883	59,669	64,064	60,874	66,118	56,168	544,763
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	6,537.8	5,835.8	5,778.8	6,700.8	8,194.0	10,949.8	15,470.8	14,917.3	16,016.0	15,218.5	16,529.5	14,042.0	11,349.2
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,907	9,523	9,596	9,939	9,506	9,670	10,044	10,610	9,737	9,100	9,527	9,799	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.7	14.1	14.2	14.7	14.1	14.3	14.9	15.7	14.4	13.5	14.1	14.5	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	57	55	59	54	57	59	61	58	55	55	55	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.0	18.3	19.7	18.0	19.0	19.7	20.3	19.3	18.3	18.3	18.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	21	22	21	23	21	22	23	24	22	21	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	21.0	22.0	21.0	23.0	21.0	22.0	23.0	24.0	22.0	21.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,647	14,993	15,317	15,209	14,791	14,982	16,261	16,557	14,775	15,026	14,830	14,949	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	745.1	714.0	729.4	724.2	704.3	713.9	774.3	788.4	703.6	715.5	711.0	711.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	526	502	496	526	486	537	520	539	514	486	496	497	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	175.3	167.3	165.3	175.3	162.0	179.0	173.3	179.7	171.3	162.0	165.3	165.7	170.1
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	129	124	137	124	129	124	146	142	124	129	133	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	129.0	124.0	137.0	124.0	129.0	124.0	146.0	142.0	124.0	129.0	133.0	124.0	130.4
SN_SGOS	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	23,654,258	20,076,072	18,473,576	19,037,904	20,818,164	28,287,068	56,130,460	79,371,769	63,426,860	50,568,034	31,851,045	26,186,488	439,881,688
	Customers	705,520	706,020	706,110	706,618	707,834	708,546	711,043	712,547	713,543	715,215	715,783	716,473	8,525,252
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	6,995,874	7,971,852	8,638,550	7,341,843	7,548,943	6,668,407	5,680,404	77,668,923
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Customers	59,390	51,760	51,460	57,900	81,170	123,751	231,881	290,601	216,824	204,536	144,400	75,840	1,589,513
Transportation - Industrial	Deliveries	9,862,232	11,285,724	11,441,586	10,706,542	4,885,910	4,439,374	4,598,643	5,273,151	4,580,486	4,672,637	4,685,648	5,801,718	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	423,950	500,610	421,032	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	1,047,260	1,181,147	935,712	915,679	610,210	548,542	653,901	727,437	539,289	784,053	665,325	1,047,538	9,656,093
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service Sales</u>	0	0	0	0	141,335	(6,247,590)	(8,739,926)	(1,875,911)	(13,516,919)	(13,415,863)	(10,433,485)	(83,186)	(54,171,545)
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service Sales</u>	0	0	0	0	0	(547,632)	(710,177)	(152,557)	(1,083,723)	(1,115,301)	(885,359)	(7,542)	(4,502,291)
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service Sales</u>	(15)	195	351	(166)	(512)	0	(582)	(246)	(661)	0	0	0	(1,636)
<u>SN_SGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>													
	<u>G1 Apartments Sales</u>	0	0	0	0	0	0	(6,412)	(1,961)	(12,661)	(13,741)	(10,863)	(121)	(45,779)
	<u>G1 Small Commercial Sales</u>	0	0	0	0	24,068	(426,814)	(609,171)	(149,254)	(1,032,140)	(1,038,736)	(749,924)	(7,179)	(3,989,150)
	<u>G1 Small Industrial Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>G1 Large Industrial Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>G1 Armed Forces Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments Sales</u>	0	0	0	0	0	(28,964)	(28,336)	(7,063)	(39,527)	(43,322)	(33,122)	(694)	(181,028)
	<u>G2 Master Meter Mobile Home Park Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>G2 Small Commercial Sales</u>	0	0	0	0	0	(731,625)	(801,372)	(169,438)	(1,170,542)	(1,350,725)	(1,177,869)	(9,446)	(5,411,017)
	<u>G2 Large Commercial Sales</u>	0	0	0	0	0	(1,310)	(13,831)	(2,101)	(13,764)	(13,830)	(10,097)	(19)	(54,952)
	<u>G2 Small Industrial Sales</u>	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG3</u>	<u>General Gas Service - G3 (<50,000 - 180,000 therms/year)</u>													
	G3 Apartments Sales	0	0	0	0	0	(13,591)	(10,668)	(3,429)	(19,979)	(23,809)	(15,828)	(293)	(87,597)
	G3 Master Meter Mobile Home Park Sales													0
	G3 Small Commercial Sales	0	0	0	0	0	(259,835)	(248,068)	(50,672)	(356,017)	(452,258)	(444,021)	0	(1,810,871)
	G3 Large Commercial Sales	0	0	0	0	0	(7,593)	(7,237)	(1,491)	(10,043)	(13,087)	(12,864)	0	(52,315)
	G3 Small Industrial Sales													0
	G3 Large Industrial Sales													0
	G3 Armed Forces Sales	0	0	0	0	0	0	(4,178)	(752)	(4,955)	(3,733)	(2,645)	0	(16,263)
	G3 CNG on Customer's Premises Sales													0
<u>SN_SGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand Sales	0	0	0	0	0	(1,863)	(1,481)	(346)	(1,689)	(3,065)	(2,919)	0	(11,383)
	G4 Large Commercial, Monthly Demand Sales	0	0	0	0	0	(162,179)	(157,949)	(31,087)	(176,947)	(265,186)	(258,860)	(2,240)	(1,054,448)

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G4 Small Industrial, Monthly Demand Sales													0
	G4 Large Industrial, Monthly Demand Sales													0
	G4 Commercial Cogeneration, Monthly Demand Sales													0
	G4 Armed Forces, Monthly Demand Sales	0	0	0	0	0	0	(9,365)	(1,634)	(11,741)	(9,637)	(8,428)	0	(40,705)
	G4 Electric Generation, Monthly Demand Sales													0
	G4 CNG on Customer's Premises, Monthly Demand Sales													0
	G4 Large Commercial, Annual Demand Sales	0	0	0	0	0	(44,660)	(29,931)	(4,012)	(23,187)	(33,985)	(47,559)	(1,571)	(184,905)
	G4 Small Industrial, Annual Demand Sales													0
	G4 Large Industrial, Annual Demand Sales													0
	G4 Commercial Cogeneration, Annual Demand Sales													0
	G4 Armed Forces, Annual Demand Sales													0
	G4 CNG on Customer's Premises, Annual Demand Sales													0
<u>SN_SCG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>													
	G5 Large Commercial, Winter Peak < 15% Annual Usage Sales													0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G5 Small Industrial, Winter Peak < 15% Annual Usage Sales													0
	G5 Large Industrial, Winter Peak < 15% Annual Usage Sales													0
	G5 Armed Forces, Winter Peak < 15% Annual Usage Sales													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage Sales													0
<u>SN_SCG6</u>	<u>General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)</u> G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage Sales													0
<u>SN_SCG7</u>	<u>General Gas Service - G7 (Winter Peak > 30% Annual Usage)</u> G7 Large Commercial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage Sales													0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage Sales													0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC) Sales	(22)	391	660	(265)	(593)	0	0	0	0	0	0	29	200
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC) Sales	(1)	26	35	(19)	(59)	0	0	0	0	0	0	4	(14)
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) Sales	(7)	84	128	(57)	(169)	0	0	0	0	0	87	19	85
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) Sales	(14)	168	269	(112)	(382)	0	0	0	0	0	0	26	(45)
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													0
	Water Pumping Gas Service Sales													0
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													0
	Small Electric Generation - Small Industrial Sales													0
	Small Electric Generation - Commercial Cogeneration, G1 Sales													0
	Small Electric Generation - Commercial Cogeneration, G2 Sales													0
	Small Electric Generation - Commercial Cogeneration, G3 Sales													0
	Small Electric Generation - Electric Generation Sales													0

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SCCGS</u>	Compression Gas Service Compression, Large Commercial Sales													0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service Biogas and Renewable, Large Commercial Sales													0
	TOTAL SALES SERVICE	(59)	864	1,443	(619)	163,688	(8,473,676)	(11,378,684)	(2,451,954)	(17,474,495)	(17,796,178)	(14,093,776)	(112,213)	(71,615,659)
	<u>Transportation</u>													
	Transportation - Residential Deliveries								(89,186)	(399,469)	(754,004)	0	0	(2,543,307)
	Transportation - Master Metered Deliveries								(8,549)	(62,896)	(54,174)	0	0	(258,827)
	Transportation - Commercial Deliveries	0	0	0	0	0	(712,537)	(588,111)						
	Transportation - Military Deliveries	0	0	0	0	0	(70,149)	(63,059)						
	Transportation - Industrial Deliveries													0
	Transportation - Cogeneration Deliveries													0
	Transportation - Irrigation Deliveries													0
	Transportation - Water Pumping Deliveries													0
	Transportation - Compressed Natural Gas Deliveries													0
	Transportation - Essential Agriculture Deliveries													0
	Transportation - Electric Generation Deliveries	(3,034)	40,849	74,641	(18,575)	0	0	0	0	0	0	0	0	93,881
	Transportation - Core Aggregation Agency Deliveries													0
	Transportation - Negotiated Industrial Deliveries													0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries													0
	Transportation - Negotiated Compressed Natural Gas Deliveries													0
	Transportation - Negotiated Electric Generation Deliveries	836,876	836,876	1,284,293	(264,550)	0	0	0	0	0	0	0	126,980	1,902,356
	Transportation - Negotiated Sales Deliveries													0
	Transportation - Negotiated Cogeneration Deliveries													0
	Transportation - Negotiated Commercial Deliveries													0
	TOTAL TRANSPORTATION Deliveries	(84,277)	877,725	1,358,934	(283,125)	0	(782,686)	(651,170)	(97,735)	(462,365)	(808,178)	0	126,980	(805,857)
	TOTAL DISTRICT Sales	(84,336)	878,589	1,360,377	(283,744)	163,688	(9,256,362)	(12,029,854)	(2,549,689)	(17,936,860)	(18,604,356)	(14,093,776)	14,767	(72,421,556)

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	12,038,465	9,618,391	8,531,594	8,876,978	9,942,827	21,949,033	47,112,326	56,533,348	55,635,475	45,552,251	28,222,135	13,705,942	317,718,765
	Customers	551,655	552,293	552,735	553,240	554,588	555,167	557,059	558,243	558,867	560,309	560,653	561,302	6,676,111
	Sales/Customer	21.8	17.4	15.4	16.0	17.9	39.5	84.6	101.3	99.6	81.3	50.3	24.4	47.6
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	2,003,236	1,803,498	1,712,248	1,770,158	1,772,605	2,805,714	4,774,694	5,528,922	5,521,012	4,722,760	3,300,370	2,156,993	37,872,210
	Customers	128,721	128,569	128,259	128,259	128,081	128,101	128,353	128,653	128,941	129,082	129,324	129,358	1,543,701
	Sales/Customer	15.6	14.0	13.3	13.8	13.8	21.9	37.2	43.0	42.8	36.6	25.5	16.7	24.5
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	11,129	15,582	16,191	14,199	15,116	16,596	16,129	15,073	14,726	15,456	12,310	9,964	172,471
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customer	463.7	649.3	674.6	591.6	629.8	691.5	672.0	628.0	613.6	644.0	512.9	415.2	598.9
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	28,337	26,807	23,549	24,509	26,724	44,658	66,029	72,187	73,550	68,709	52,172	33,943	541,174
	Customers	419	431	434	448	444	433	436	436	438	445	471	461	5,296
	Sales/Customer	67.6	62.2	54.3	54.7	60.2	103.1	151.4	165.6	167.9	154.4	110.8	73.6	102.2
	<u>G1 Small Commercial</u>													
	Sales	1,525,654	1,315,574	1,233,714	1,262,595	1,326,675	2,276,498	4,135,388	5,265,274	5,328,581	4,414,710	2,915,366	1,684,789	32,684,818
	Customers	19,995	19,978	19,933	19,944	19,978	20,117	20,449	20,465	20,586	20,600	20,531	20,490	243,036
	Sales/Customer	76.3	65.9	61.9	63.3	66.4	113.2	202.2	257.3	259.2	214.3	142.0	82.2	134.5
	<u>G1 Small Industrial</u>													
	Sales	417	287	384	380	408	413	1,260	1,975	1,817	1,502	686	393	9,922
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	139.0	95.7	128.0	126.7	136.0	137.7	420.0	658.3	605.7	500.7	228.7	131.0	275.6
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Apartments</u>													
	Sales	140,846	112,563	100,655	100,874	118,317	172,050	238,389	253,918	239,495	216,393	176,832	158,872	2,029,204
	Customers	118	119	121	120	124	122	123	125	125	124	125	125	1,471
	Sales/Customer	1,193.6	945.9	831.9	840.6	954.2	1,410.2	1,938.1	2,031.3	1,916.0	1,745.1	1,414.7	1,271.0	1,379.5
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	3,496,047	3,152,917	2,897,726	3,001,568	3,153,294	4,503,978	6,799,935	7,463,210	7,332,554	6,736,545	5,347,812	3,786,524	57,672,110
	Customers	3,521	3,540	3,534	3,517	3,519	3,515	3,530	3,536	3,517	3,562	3,587	3,645	42,523
	Sales/Customer	992.9	890.7	820.0	853.4	896.1	1,281.4	1,926.3	2,110.6	2,084.9	1,891.2	1,490.9	1,038.8	1,366.3
	<u>G2 Large Commercial</u>													
	Sales	9,512	7,324	7,031	7,058	10,007	23,569	44,183	41,787	44,660	49,794	41,160	19,549	305,634
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	Sales/Customer	864.7	665.8	639.2	641.6	909.7	2,142.6	4,016.6	3,798.8	4,060.0	4,526.7	3,741.8	1,777.2	2,315.4
	<u>G2 Small Industrial</u>													
	Sales	13,548	15,446	13,695	13,322	14,670	14,322	19,982	20,846	21,496	18,733	14,844	13,492	194,396
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Sales/Customer	2,258.0	2,574.3	2,282.5	2,220.3	2,445.0	2,387.0	3,330.3	3,474.3	3,582.7	3,122.2	2,474.0	2,248.7	2,699.9

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Apartments Sales	83,345	77,971	62,431	62,388	72,473	85,194	102,663	124,754	183,139	155,859	98,269	78,985	1,197,471
	Customers	14	14	14	14	14	14	14	14	14	14	14	14	14
	Sales/Customer	5,953.2	5,569.4	4,459.4	4,456.3	5,176.6	6,798.6	7,333.1	8,911.0	13,081.4	11,132.8	7,019.2	5,641.8	7,127.8
	G3 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial Sales	1,297,225	969,285	1,093,283	1,046,563	1,204,129	1,702,139	2,470,196	2,690,957	2,665,651	2,547,487	2,188,843	1,456,435	21,332,193
	Customers	242	242	242	242	250	242	242	240	250	244	244	244	244
	Sales/Customer	5,360.4	4,005.3	4,408.4	4,324.6	4,816.5	7,033.6	10,207.4	11,212.3	10,662.6	10,440.5	8,970.7	5,969.0	7,280.6
	G3 Large Commercial Sales	62,951	66,710	53,234	53,935	57,767	79,805	85,834	76,200	89,712	81,798	75,834	56,267	840,047
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	8
	Sales/Customer	7,868.9	8,338.8	6,654.3	6,741.9	7,220.9	9,975.6	10,729.3	9,525.0	11,214.0	10,224.8	9,479.3	7,033.4	8,750.5
	G3 Small Industrial Sales	23,800	17,965	15,988	19,273	22,694	25,336	59,542	89,133	38,512	34,266	31,071	24,044	401,624
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
	Sales/Customer	5,950.0	4,491.3	3,997.0	4,818.3	5,673.5	6,334.0	14,885.5	22,283.3	9,628.0	8,566.5	7,767.8	6,011.0	8,367.2
	G3 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Armed Forces Sales	4,730	3,878	3,905	3,702	3,992	4,739	14,763	22,429	23,568	20,843	15,998	6,927	129,474
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
	Sales/Customer	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	14,763.0	22,429.0	23,568.0	20,843.0	15,998.0	6,927.0	10,789.5
	G3 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Apartments, Monthly Demand Sales	15,309	13,430	12,725	13,658	14,062	15,709	19,659	18,727	19,803	19,140	19,200	15,246	196,688
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
	Sales/Customer	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	15,709.0	19,659.0	18,727.0	19,803.0	19,140.0	19,200.0	15,246.0	16,389.0
	G4 Large Commercial, Monthly Demand Sales	1,215,390	1,155,578	1,006,800	1,081,080	1,124,194	1,294,048	1,708,755	1,853,431	1,768,354	1,794,614	1,529,158	1,250,664	16,782,066
	Customers	38	37	35	37	39	38	40	38	38	38	37	37	452
	Sales/Customer	31,983.9	31,231.8	28,765.7	29,218.4	28,825.5	34,053.9	42,718.9	48,774.5	46,535.6	47,226.7	41,328.6	33,801.7	37,128.5

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G4	Small Industrial, Monthly Demand	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0	20,000.0
G4	Large Industrial, Monthly Demand	321,748	297,687	279,285	233,342	297,696	246,273	279,126	290,825	375,838	394,405	390,728	401,675	3,808,628
	Sales	6	6	6	6	6	6	6	6	6	6	6	6	72
	Customers	53,624.7	49,614.5	46,547.5	38,890.3	49,616.0	41,045.5	46,521.0	48,470.8	62,639.7	65,734.2	65,121.3	66,945.8	52,897.6
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	13,600	11,022	9,917	10,712	11,694	13,481	39,231	57,348	61,664	54,254	42,550	19,503	344,976
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
G4	Electric Generation, Monthly Demand	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	39,231.0	57,348.0	61,664.0	54,254.0	42,550.0	19,503.0	28,748.0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	961,798	976,429	949,421	991,623	951,601	1,016,885	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
G4	Large Commercial, Annual Demand	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	499,252.3
	Sales	146,909	147,210	148,384	150,053	192,900	258,885	287,885	200,444	235,085	231,167	271,352	179,842	2,450,116
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
G4	Small Industrial, Annual Demand	36,727.3	36,802.5	37,096.0	37,513.3	48,225.0	64,721.3	71,971.3	50,111.0	56,771.3	57,791.8	67,838.0	44,960.5	51,044.1
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Large Industrial, Annual Demand	105,637	105,637	105,637	105,637	100,373	109,785	105,756	96,750	139,710	116,544	112,050	99,224	1,302,740
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	17,810	23,143	20,885	22,805	16,273	12,030	10,807	12,663	10,045	11,370	11,096	14,686	183,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,978.9	2,571.4	2,320.6	2,533.9	1,808.1	1,336.7	1,200.8	1,407.0	1,116.1	1,263.3	1,232.9	1,631.8	1,700.1
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,230	1,688	1,641	1,773	1,418	821	907	609	594	413	423	819	12,336
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	615.0	844.0	820.5	886.5	709.0	410.5	453.5	304.5	297.0	206.5	211.5	409.5	514.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,603	2,983	2,999	3,113	2,035	884	1,120	1,307	1,298	1,114	956	1,606	22,018
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	867.7	994.3	999.7	1,037.7	673.3	294.7	373.3	435.7	432.7	371.3	318.7	535.3	611.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	4,208	3,831	4,493	5,318	3,819	1,619	1,473	1,989	1,922	1,736	1,396	1,632	33,436
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	2,104.0	1,915.5	2,246.5	2,659.0	1,909.5	809.5	736.5	994.5	961.0	868.0	698.0	816.0	1,393.2
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	11,095	4,146	17,981	10,993	23,241	37,027	42,378	5,586	14,379	5,035	9,329	2,186	183,376
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,095.0	4,146.0	17,981.0	10,993.0	23,241.0	37,027.0	42,378.0	5,586.0	14,379.0	5,035.0	9,329.0	2,186.0	15,281.3
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	26,151	23,343	23,115	26,803	32,776	43,799	61,883	59,669	64,064	60,874	66,118	56,168	544,763
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	6,537.8	5,835.8	5,778.8	6,700.8	8,194.0	10,949.8	15,470.8	14,917.3	16,016.0	15,218.5	16,529.5	14,042.0	11,349.2
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,907	9,523	9,596	9,939	9,506	9,670	10,044	10,610	9,737	9,100	9,527	9,799	116,958
	Customers	674	674	674	674	674	674	674	674	674	674	674	674	8,088
	Sales/Customer	14.7	14.1	14.2	14.7	14.1	14.3	14.9	15.7	14.4	13.5	14.1	14.5	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	59	57	55	59	54	57	59	61	58	55	55	55	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.0	18.3	19.7	18.0	19.0	19.7	20.3	19.3	18.3	18.3	18.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	21	22	21	23	21	22	23	24	22	21	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	21.0	22.0	21.0	23.0	21.0	22.0	23.0	24.0	22.0	21.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,647	14,993	15,317	15,209	14,791	14,982	16,261	16,557	14,775	15,026	14,830	14,949	183,447
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	745.1	714.0	729.4	724.2	704.3	713.9	774.3	788.4	703.6	715.5	711.0	711.9	728.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	526	502	496	526	486	537	520	539	514	486	496	497	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	175.3	167.3	165.3	175.3	162.0	179.0	173.3	179.7	171.3	162.0	165.3	165.7	170.1
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	129	124	137	124	129	124	146	142	124	129	133	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	129.0	124.0	137.0	124.0	129.0	124.0	146.0	142.0	124.0	129.0	133.0	124.0	130.4
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	23,654,317	20,075,208	18,472,133	19,038,523	20,654,476	36,760,734	69,509,144	81,823,723	80,901,355	68,364,212	45,944,821	26,298,701	511,497,347
	Customers	705,520	706,020	706,110	706,618	707,834	708,546	711,043	712,547	713,543	715,215	715,783	716,473	8,525,252
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	5,275,932	5,124,862	5,150,977	5,199,653	6,071,626	7,708,411	8,559,963	8,727,736	7,741,312	8,302,947	6,668,407	5,660,404	80,212,230
	Customers	137	137	137	137	137	137	137	137	137	137	137	137	1,644
	Military	59,390	51,760	51,460	57,900	81,170	183,900	294,940	299,150	279,720	258,710	144,400	75,840	1,848,340
Transportation - Industrial	Deliveries	9,862,232	11,285,724	11,441,586	10,706,542	4,885,910	4,439,374	4,598,643	5,273,151	4,580,486	4,672,637	4,685,648	5,801,718	82,233,651
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Cogeneration	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	423,950	500,610	421,032	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	1,050,294	1,140,298	861,071	934,254	610,210	548,542	653,901	727,437	539,289	784,053	665,325	1,047,538	9,562,212
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Core Aggregation Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Negotiated Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G1 Small Commercial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	(1)												(1)
	Volume Annualization													
	Sales	147	156	213	234	288	300	238	242	252	190	45	0	2,305
	Customers	3	3	3	3	3	3	2	2	2	2	1	0	27
	Reclassification													
	Sales	(10)	(7)	66	100	(20)	(138)	(166)	(170)	(158)	(202)	532	32	(141)
	Customers	5	5	5	5	4	4	5	5	4	4	5	4	56
	Total Adjustments	137	149	279	334	268	162	72	72	94	(12)	577	32	2,164
	Customers	7	8	8	8	7	7	7	7	7	6	6	4	82
G1 Small Industrial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	0	(1)	1	(1)	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	0	(1)	1	(1)	0	0	0	0	0	0	0	0
G1 Large Industrial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G1 Armed Forces	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G2 Apartments	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	5,207	4,078	3,902	4,092	3,521	2,539	(622)	(3,571)	(3,413)	(4,609)	(3,601)	(2,377)	5,146
	Customers	2	1	1	1	1	0	(1)	(2)	(2)	(2)	(2)	(2)	(5)
	Total Adjustments	5,207	4,078	3,902	4,092	3,521	2,539	(622)	(3,571)	(3,413)	(4,609)	(3,601)	(2,377)	5,146
	Customers	2	1	1	1	1	0	(1)	(2)	(2)	(2)	(2)	(2)	(5)

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G2 Master Meter Mobile Home Park													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Billing Adjustments													
	Sales	0	280	(280)	0	0	0	0	0	0	0	0	0	0
	Customers	0	1	(1)	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	2,088	1,210	856	902	904	1,646	1,415	0	0	0	0	0	9,021
	Customers	3	2	2	2	2	2	1	0	0	0	0	0	14
	Reclassification													
	Sales	740	758	634	684	792	1,010	1,061	4,085	3,914	5,069	3,205	2,377	24,329
	Customers	0	0	0	0	1	1	1	2	2	2	1	2	12
	Total Adjustments	2,828	2,248	1,210	1,586	1,696	2,656	2,476	4,085	3,914	5,069	3,205	2,377	33,350
	Customers	3	3	1	2	3	3	2	2	2	2	1	2	26
	G2 Large Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	800	800	800	781	799	800	799	703	0	0	0	0	6,282
	Customers	1	1	1	1	1	1	1	1	0	0	0	0	8
	Reclassification													
	Sales	202	160	205	(30)	183	(3,830)	(2,783)	(1,061)	(2,334)	(7,668)	0	(7,593)	(24,549)
	Customers	1	1	0	(1)	(1)	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(8)
	Total Adjustments	1,002	960	1,005	751	982	(3,030)	(1,984)	(358)	(2,334)	(7,668)	0	(7,593)	(18,267)
	Customers	2	2	1	0	0	0	0	0	(2)	(1)	(1)	(1)	0
	G2 Small Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	2,258	2,574	2,282	2,220	2,445	2,387	3,288	3,442	3,559	3,091	2,443	2,227	32,196
	Customers	1	1	1	1	1	0	0	0	0	0	0	0	5
	Reclassification													
	Sales	1,079	1,724	556	344	611	0	0	0	0	0	0	0	4,314
	Customers	1	1	1	1	1	1	0	0	0	0	0	0	6
	Total Adjustments	3,337	4,298	2,838	2,564	3,056	2,387	3,288	3,442	3,539	3,091	2,443	2,227	36,510
	Customers	2	2	2	2	2	1	0	0	0	0	0	0	11
	G2 Large Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G3 Large Commercial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	8,499	20,842	7,512	8,340	15,136	29,842	4,473	(14,599)	(13,502)	(11,193)	7,381	7,593	70,324
	Customers	1	1	2	2	2	2	2	2	1	2	2	2	20
	Total Adjustments	8,499	20,842	7,512	8,340	15,136	29,842	4,473	(14,599)	(13,502)	(11,193)	7,381	7,593	70,324
G3 Small Industrial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	(16,914)	(21,073)	(18,008)	(9,705)	(13,179)	(15,687)	(20,255)	15,507	15,821	14,733	0	0	(68,760)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1	1	1	0	0	(2)
	Total Adjustments	(16,914)	(21,073)	(18,008)	(9,705)	(13,179)	(15,687)	(20,255)	15,507	15,821	14,733	0	0	(68,760)
G3 Large Industrial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Armed Forces	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 CNG on Customer's Premises	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	12,218	0	13,978	13,433	14,175	0	27,147	26,251	23,074	26,629	0	0	156,905
	Customers	1	1	1	1	1	1	1	1	1	1	0	0	10
	Total Adjustments													
	Sales	12,218	0	13,978	13,433	14,175	0	27,147	26,251	23,074	26,629	0	0	156,905
	Customers	1	1	1	1	1	1	1	1	1	1	0	0	10
	G4 Small Industrial, Monthly Demand													
	Billing Adjustments													
	Sales	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	10,384	19,456	19,864	229,704
	Customers	1	1	1	1	1	1	1	0	0	(4)	(1)	0	2
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	(35,021)	(30,148)	(36,934)	102,103	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	20,000	20,000	20,000	20,000	20,000	20,000	20,000	(15,021)	(10,148)	(26,550)	121,559	19,864	229,704
	Customers	1	1	1	1	1	1	1	0	0	(4)	(1)	0	2
	G4 Large Industrial, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	15,835	19,349	17,452	9,361	12,568	15,687	20,255	19,514	14,327	22,201	(102,103)	0	64,446
	Customers	0	0	0	0	0	0	0	0	0	0	1	0	1
	Total Adjustments													
	Sales	15,835	19,349	17,452	9,361	12,568	15,687	20,255	19,514	14,327	22,201	(102,103)	0	64,446
	Customers	0	0	0	0	0	0	0	0	0	0	1	0	1
	G4 Commercial Cogeneration, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G4 Armed Forces, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Electric Generation, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 CNG on Customer's Premises, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	133,505	(196,670)	0	0	(63,165)
	Customers	0	0	0	0	0	0	0	0	1	(3)	0	0	(2)
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Annual Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

SN_SGG6
G6 General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)
G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage

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

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

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

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

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

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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2023

TWELVE MONTHS ENDING MAY 2023
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Small Electric Generation - Commercial Cogeneration, G1													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Electric Generation													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	SN SGCNG Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	(1)	(1)											(2)
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	(1)	(1)											(2)
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
TOTAL SALES SERVICE														
	Billing Adjustments													
	Sales	133,834	134,430	127,177	130,299	127,318	140,173	(111,446)	21,553	161,692	(178,452)	19,455	19,864	725,897
	Customers	3	(1)	1	4	2	(14)	3	1	2	(10)	(2)	(1)	(12)
	Volume Annualization													
	Sales	17,593	16,382	13,825	13,745	15,222	18,676	7,359	19,945	(7,977)	4,957	13,771	(9,070)	124,428
	Customers	37	38	36	31	26	19	13	14	9	16	1	(7)	233
	Reclassification													
	Sales	127,202	121,969	117,581	120,994	157,891	199,133	200,168	67,203	7,240	7,768	7,381	0	1,134,530
	Customers	6	5	5	5	5	6	6	6	2	3	2	1	52
	Total Adjustments	278,629	272,781	258,583	265,038	300,431	357,982	96,081	108,701	160,955	(165,727)	40,607	10,794	1,984,855
	Customers	46	42	42	40	33	11	22	21	13	9	1	(7)	273
	Check													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation														
Transportation - Residential														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial														
	Billing Adjustments													
	Sales	0	0	435,777	0	0	(52)	(27)	(739)	(434,959)	105	(3,163)	3,070	12
	Customers	(2)	(2)	13	0	4	0	0	7	15	0	0	0	35
	Volume Annualization													
	Sales	107,634	109,280	111,836	109,716	104,417	104,417	104,417	104,417	104,417	104,417	0	0	1,064,968
	Customers	(2)	(2)	(2)	(1)	(1)	(1)	0	0	0	0	0	0	(9)
	Reclassification													
	Sales	(120,880)	(114,300)	(91,394)	(113,950)	(150,100)	(202,400)	(195,771)	(39)	(13,316)	0	0	0	(1,002,150)
	Customers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(1)	(1)	0	0	0	(23)
	Total Adjustments	(13,246)	(5,020)	456,219	(4,234)	(45,683)	(86,035)	(91,381)	103,639	(343,858)	104,522	(3,163)	3,070	62,830
	Sales	(7)	(7)	8	(4)	(4)	(4)	(3)	6	14	0	0	0	3
	Customers													

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

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

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

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

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

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

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	12,038,465	9,618,391	8,531,594	8,876,978	9,942,827	21,949,033	47,112,326	56,533,348	55,635,475	45,552,251	28,222,135	13,705,942	317,718,765
	Customers	551,655	552,293	552,735	553,240	554,588	555,167	557,059	558,243	558,867	560,309	560,653	561,302	6,676,111
	Sales/Customer	21.8	17.4	15.4	16.0	17.9	39.5	84.6	101.3	99.6	81.3	50.3	24.4	47.6
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	2,003,236	1,803,498	1,712,248	1,770,158	1,772,605	2,805,714	4,774,694	5,528,922	5,521,012	4,722,760	3,300,370	2,156,993	37,872,210
	Customers	128,721	128,569	128,259	128,259	128,081	128,101	128,353	128,653	128,941	129,082	129,324	129,358	1,543,701
	Sales/Customer	15.6	14.0	13.3	13.8	13.8	21.9	37.2	43.0	42.8	36.6	25.5	16.7	24.5
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	10,208	13,921	14,371	14,271	13,774	12,902	15,417	13,520	13,789	14,637	12,310	9,964	159,084
	Customers	22	23	23	23	23	23	23	23	23	26	24	24	280
	Sales/Customer	464.0	605.3	624.8	620.5	595.9	561.0	670.3	587.8	599.5	563.0	512.9	415.2	568.2
<u>SN_SGR1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	29,005	27,496	24,113	25,111	27,304	44,658	66,123	72,499	73,878	68,962	52,303	33,975	545,427
	Customers	423	435	438	452	448	436	439	439	441	448	474	465	5,338
	Sales/Customer	68.6	63.2	55.1	55.6	60.9	102.4	150.6	165.1	167.5	153.9	110.3	73.1	102.2
	<u>G1 Small Commercial</u>													
	Sales	1,525,517	1,315,425	1,233,435	1,262,261	1,326,407	2,276,336	4,135,316	5,265,202	5,328,487	4,414,722	2,914,789	1,684,757	32,682,654
	Customers	19,988	19,970	19,925	19,936	19,971	20,110	20,442	20,458	20,549	20,594	20,525	20,486	242,954
	Sales/Customer	76.3	65.9	61.9	63.3	66.4	113.2	202.3	257.4	259.3	214.4	142.0	82.2	134.5
	<u>G1 Small Industrial</u>													
	Sales	417	287	384	380	408	413	1,260	1,975	1,817	1,502	686	393	9,922
	Customers	2	3	4	2	4	3	3	3	3	3	3	3	36
	Sales/Customer	208.5	95.7	96.0	190.0	102.0	137.7	420.0	658.3	605.7	500.7	228.7	131.0	275.6
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Customers</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	135,639	108,485	96,753	96,782	114,796	169,511	239,011	257,489	242,908	221,002	180,433	161,249	2,024,058
	Customers	116	118	120	119	123	122	124	122	127	126	127	127	1,476
	Sales/Customer	1,169.3	919.4	806.3	813.3	933.3	1,389.4	1,927.5	2,027.5	1,912.7	1,754.0	1,420.7	1,269.7	1,371.3
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	3,493,219	3,150,669	2,896,516	2,999,982	3,151,598	4,501,322	6,797,459	7,459,125	7,328,640	6,731,476	5,344,607	3,784,147	57,638,760
	Customers	3,518	3,537	3,533	3,516	3,512	3,512	3,528	3,534	3,515	3,560	3,586	3,643	42,497
	Sales/Customer	993.0	890.8	819.8	853.5	896.4	1,281.7	1,926.7	2,110.7	2,085.0	1,890.9	1,490.4	1,038.7	1,366.3
	<u>G2 Large Commercial</u>													
	Sales	8,510	6,364	6,026	6,307	9,025	26,599	46,167	42,145	46,994	57,462	41,160	27,142	323,901
	Customers	9	9	10	11	11	11	11	11	13	12	12	12	132
	Sales/Customer	945.6	707.1	602.6	573.4	820.5	2,418.1	4,197.0	3,831.4	3,614.9	4,788.5	3,430.0	2,261.8	2,453.8
	<u>G2 Small Industrial</u>													
	Sales	10,211	11,148	10,857	10,758	11,614	11,935	16,694	17,404	17,957	15,642	12,401	11,265	157,886
	Customers	4	4	4	4	4	5	6	6	6	6	6	6	61
	Sales/Customer	2,552.8	2,787.0	2,714.3	2,689.5	2,903.5	2,387.0	2,782.3	2,900.7	2,992.8	2,607.0	2,066.8	1,877.5	2,588.3

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL	
G2	Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G2 Armed Forces	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G2 CNG on Customer's Premises	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
G3 Apartments															
Sales		70,858	65,451	54,627	53,948	61,331	79,809	102,690	110,878	189,300	148,849	98,274	78,985	1,115,000	
Customers		14	18	13	13	13	30	13	15	18	15	15	14	191	
Sales/Customer		5,061.3	3,636.2	4,202.1	4,149.8	4,717.8	2,660.3	7,899.2	7,391.9	10,516.7	9,923.3	6,551.6	5,641.8	5,837.7	
G3 Master Meter Mobile Home Park															
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G3		Small Commercial													
	Sales	1,297,225	969,285	1,093,283	1,046,563	1,204,129	1,702,139	2,470,196	2,690,957	2,665,651	2,547,487	2,188,844	1,456,435	21,332,194	
	Customers	242	242	248	242	250	242	242	240	250	245	245	245	2,933	
	Sales/Customer	5,360.4	4,005.3	4,408.4	4,324.6	4,816.5	7,033.6	10,207.4	11,212.3	10,662.6	10,397.9	8,934.1	5,944.6	7,273.2	
	G3 Large Commercial	Sales	54,452	45,868	45,722	45,595	42,631	49,963	81,361	90,799	103,214	92,991	68,453	48,674	769,723
		Customers	7	7	7	6	6	6	6	6	7	6	6	6	76
	Sales/Customer	7,778.9	6,552.6	6,531.7	7,599.2	7,105.2	8,327.2	13,560.2	15,133.2	14,744.9	15,498.5	11,408.8	8,112.3	10,127.9	
	G3 Small Industrial	Sales	40,714	39,038	33,996	28,978	35,873	41,023	79,797	73,626	22,691	19,533	31,071	24,044	470,384
		Customers	5	5	5	5	4	4	4	3	3	3	4	4	50
	Sales/Customer	8,142.8	7,807.6	6,799.2	5,795.6	7,174.6	10,255.8	19,949.3	24,542.0	7,563.7	6,511.0	7,767.8	6,011.0	9,407.7	
G3 Large Industrial	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
G3 Armed Forces	Sales	4,730	3,878	3,905	3,702	3,992	4,739	14,763	22,429	23,568	20,843	15,998	6,927	129,474	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	4,730.0	3,878.0	3,905.0	3,702.0	3,992.0	4,739.0	14,763.0	22,429.0	23,568.0	20,843.0	15,998.0	6,927.0	10,789.5		
G3 CNG on Customer's Premises	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)														
	G4 Apartments, Monthly Demand														
	Sales	15,309	13,430	12,725	13,658	14,062	15,709	19,659	18,727	19,803	19,140	19,200	15,246	196,688	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales/Customer	15,309.0	13,430.0	12,725.0	13,658.0	14,062.0	15,709.0	19,659.0	18,727.0	19,803.0	19,140.0	19,200.0	15,246.0	16,389.0	
	G4 Large Commercial, Monthly Demand	Sales	1,203,172	1,155,578	992,822	1,067,647	1,110,019	1,294,048	1,681,608	1,827,190	1,745,280	1,767,985	1,529,158	1,250,664	16,625,161
		Customers	37	36	34	36	38	37	39	37	37	37	37	37	442
	Sales/Customer	32,518.2	32,099.4	29,200.6	29,656.9	29,211.0	34,974.3	43,118.2	49,383.2	47,169.7	47,783.4	41,328.6	33,801.7	37,613.5	

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
G4 Small Industrial, Monthly Demand														
	Sales	0	0	0	0	0	0	0	35,021	30,148	46,550	(101,559)	136	10,296
	Customers	0	0	0	0	0	0	0	1	1	5	2	1	10
	Sales/Customer, Monthly Demand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35,021.0	30,148.0	9,310.0	(50,779.5)	136.0	1,029.6
G4 Large Industrial, Monthly Demand														
	Sales	305,913	278,338	261,833	223,981	285,128	230,586	258,871	271,311	361,511	372,204	492,831	401,675	3,744,182
	Customers	6	6	6	6	6	6	6	6	6	6	5	6	71
	Sales/Customer	50,985.5	46,389.7	43,638.8	37,330.2	47,521.3	38,431.0	43,145.2	45,218.5	60,251.8	62,034.0	98,566.2	66,945.8	52,735.0
G4 Commercial Cogeneration, Monthly Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4 Armed Forces, Monthly Demand														
	Sales	13,600	11,022	9,917	10,712	11,694	13,481	39,231	57,348	61,664	54,254	42,550	19,503	344,976
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	13,600.0	11,022.0	9,917.0	10,712.0	11,694.0	13,481.0	39,231.0	57,348.0	61,664.0	54,254.0	42,550.0	19,503.0	28,748.0
G4 Electric Generation, Monthly Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4 CNG on Customer's Premises, Monthly Demand														
	Sales	987,096	1,036,091	1,027,021	1,069,854	1,047,310	966,927	961,798	976,429	949,421	991,623	951,601	1,016,885	11,982,056
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	493,548.0	518,045.5	513,510.5	534,927.0	523,655.0	483,463.5	480,899.0	488,214.5	474,710.5	495,811.5	475,800.5	508,442.5	499,252.3
G4 Large Commercial, Annual Demand														
	Sales	40,688	46,305	56,536	50,984	64,695	85,966	116,706	143,839	101,580	427,837	271,352	179,842	1,586,330
	Customers	2	2	2	2	2	2	2	2	3	7	4	4	34
	Sales/Customer	20,344.0	23,152.5	28,268.0	25,492.0	32,347.5	42,983.0	58,353.0	71,919.5	33,860.0	61,119.6	67,838.0	44,960.5	46,656.8
G4 Small Industrial, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4 Large Industrial, Annual Demand														
	Sales	0	0	0	0	0	0	237,914	96,750	139,710	116,544	112,050	99,224	802,192
	Customers	0	0	0	0	0	1	1	1	1	1	1	1	6
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	237,914.0	237,914.0	96,750.0	139,710.0	116,544.0	112,050.0	99,224.0	133,688.7
G4 Commercial Cogeneration, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4 Armed Forces, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4 CNG on Customer's Premises, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SN_SCG5

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

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

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	17,810	23,143	20,885	22,805	16,273	12,030	10,807	12,663	10,045	11,370	11,096	14,686	183,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,978.9	2,571.4	2,320.6	2,533.9	1,808.1	1,336.7	1,200.8	1,407.0	1,116.1	1,263.3	1,232.9	1,631.8	1,700.1
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,230	1,688	1,641	1,773	1,418	821	907	609	594	413	423	819	12,336
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	615.0	844.0	820.5	886.5	709.0	410.5	453.5	304.5	297.0	206.5	211.5	409.5	514.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,603	2,983	2,999	3,113	2,035	884	1,120	1,307	1,298	1,114	956	1,606	22,018
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	867.7	994.3	999.7	1,037.7	673.3	294.7	373.3	435.7	432.7	371.3	318.7	535.3	611.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	4,208	3,831	4,493	5,318	3,819	1,619	1,473	1,989	1,922	1,736	1,396	1,632	33,436
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	2,104.0	1,915.5	2,246.5	2,659.0	1,909.5	809.5	736.5	994.5	961.0	868.0	698.0	816.0	1,393.2
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	11,095	4,146	17,981	10,993	23,241	37,027	42,378	5,586	14,379	5,035	9,329	2,186	183,376
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	11,095.0	4,146.0	17,981.0	10,993.0	23,241.0	37,027.0	42,378.0	5,586.0	14,379.0	5,035.0	9,329.0	2,186.0	15,281.3
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Rate Schedule	Description	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	TOTAL
SN_SGCG	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	24,651	21,843	21,615	25,303	31,276	42,299	60,383	58,169	62,564	59,374	54,821	67,465	529,763
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	11
	Sales/Customer	8,217.0	7,281.0	7,205.0	8,434.3	10,425.3	14,099.7	20,127.7	19,389.7	20,854.7	19,791.3	18,273.7	6,133.2	12,040.1
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,127	9,127	9,226	9,629	9,280	9,527	9,925	10,453	9,607	8,924	9,541	9,799	114,563
	Customers	648	646	648	653	658	664	666	664	665	661	675	674	7,922
	Sales/Customer	14.1	14.1	14.2	14.7	14.1	14.3	14.9	15.7	14.4	13.5	14.1	14.5	14.5
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	57	57	55	59	54	57	59	61	58	55	55	55	684
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19.7	19.0	18.3	19.7	18.0	19.0	19.7	20.3	19.3	18.3	18.3	18.3	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	21	22	21	23	21	22	23	24	22	21	21	22	263
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	21.0	22.0	21.0	23.0	21.0	22.0	23.0	24.0	22.0	21.0	21.0	22.0	21.9
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,647	15,317	15,209	15,209	14,791	14,982	16,261	16,557	14,775	15,026	14,930	14,949	183,447
	Customers	22	22	21	21	21	21	21	21	21	21	21	21	254
	Sales/Customer	711.2	681.5	729.4	724.2	704.3	713.9	774.3	788.4	703.6	715.5	711.0	711.9	722.2
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	526	502	496	526	486	537	520	539	514	486	496	497	6,125
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	175.3	167.3	165.3	175.3	162.0	179.0	173.3	179.7	171.3	162.0	165.3	165.7	170.1
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	129	124	137	124	129	124	146	142	124	129	133	124	1,565
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	129.0	124.0	137.0	124.0	129.0	124.0	146.0	142.0	124.0	129.0	133.0	124.0	130.4
SN_SGOS	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

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

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

Basic Service Charge	Contract Number	Rate Schedule	CUSTOMER	2023												Total
				June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2023	February 2023	March 2023	April 2023	May 2023	
2	21179	SG-G4	21179	423,950	500,610	421,032	375,500	390,271	401,900	411,820	410,000	369,320	408,030	399,170	429,200	4,940,803
2	21015	SG-G4	21015	57,572	50,031	49,423	56,189	78,661	179,908	268,829	272,107	256,279	239,747	137,498	72,844	1,719,088
0	21029	SG-G4	21029	0	0	0	0	0	0	0	0	0	0	0	0	0
1	21145	SG-G4	21145	23,210	36,200	67,657	43,386	50,665	50,550	44,782	109,526	28,184	50,555	23,740	34,965	563,420
0		SG-G4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		SG-G4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122			Total SG-G4	8,532,269	8,391,212	8,470,754	8,029,298	8,950,675	10,705,254	11,892,566	12,493,249	10,812,169	11,677,823	10,047,556	9,322,381	119,325,226
1	21030	SG-G5	General Gas Service G-5 21030	4,750,000	6,229,830	6,262,000	6,081,000	0	0	0	0	0	0	0	0	23,322,830
1			Total SG-G5	4,750,000	6,229,830	6,262,000	6,081,000	0	0	0	0	0	0	0	0	23,322,830
2	21017	SG-G6	General Gas Service G-6 21017	2,179,000	2,219,000	2,250,000	2,115,000	2,344,000	1,845,000	1,706,000	2,051,000	1,930,000	1,741,000	1,667,000	2,503,000	24,551,000
2			Total SG-G6	2,179,000	2,219,000	2,250,000	2,115,000	2,344,000	1,845,000	1,706,000	2,051,000	1,930,000	1,741,000	1,667,000	2,503,000	24,551,000
1	21011	SG-EG	Electric Generation 21011	476,000	518,932	208,000	287,000	8,110	13,000	105,160	105,000	26,750	225,000	95,530	450,000	2,518,482
1	21172	SG-EG	21172	551,018	585,166	584,917	569,106	551,059	484,992	503,959	512,911	484,355	508,498	546,055	562,573	6,444,609
1	21240	SG-EG	21240	66	0	497	34,762	376	0	0	0	0	0	0	0	35,701
3			Total SG-EG	1,027,084	1,104,098	793,414	850,868	559,545	497,992	609,119	617,911	511,105	733,498	641,585	1,012,573	8,998,792
166			Total Full Margin	16,671,798	18,103,254	17,926,126	17,273,849	12,039,187	13,292,127	14,519,267	15,437,474	13,510,127	14,426,377	12,562,950	13,034,700	178,797,236
6																

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

Number of Bills	Contract Number	Rate Schedule	CUSTOMER	2022												Total
				June	July	August	September	October	November	December	January	February	March	April	May	
0	21075	SG-G4	Special Contract SG-G4	5,912,210	13,976,800	22,592,930	18,148,010	2,067,190	18,805,510	17,988,680	3,209,030	4,995,000	16,176,040	14,713,380	1,710,290	140,295,070
2	21023	SG-G4		5,822,190	6,052,820	5,899,870	5,811,410	5,882,350	5,645,000	4,734,110	265,000	4,870,000	5,913,800	5,634,950	153,000	56,704,500
1	21024	SG-G4		5,881,490	5,978,690	6,114,800	5,880,710	5,445,080	5,769,730	4,075,630	3,465,494	3,017,880	5,943,980	5,829,670	173,340	57,576,494
0	21016	SG-G4		11,670,000	17,101,436	11,072,160	9,668,810	8,721,000	3,605,000	9,373,840	465,050	496,750	2,185,000	3,350,000	8,800,000	86,509,046
1	21088	SG-G4		2,640,000	3,515,332	1,124,000	1,626,000	27,690	706,000	1,339,000	444,000	81,500	904,000	1,926,000	2,408,000	16,741,522
			Total SG-G4	31,925,890	46,625,078	46,803,760	41,134,940	22,143,310	34,531,240	37,511,260	7,868,574	13,461,130	31,122,820	31,454,000	13,244,630	357,826,632
4			Total Special Contracts	31,925,890	46,625,078	46,803,760	41,134,940	22,143,310	34,531,240	37,511,260	7,868,574	13,461,130	31,122,820	31,454,000	13,244,630	357,826,632

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

SAP Customers	Bill Demand	GTS Customers	CSA	Bill Demand
	61,743		21153T	62,518
	98,357		21177T	21,576
	22,738		21025T	108,773
	18,747		21077T	340,304
	18,665		21170T	31,047
	72,231		21132T	431,988
	178,101		21132T	225,074
	3,163		21183T	21,759
	85,035		21001T	300,606
	51,324		21102T	19,505
	23,523		21188T	29,480
	23,727		21163T	57,271
	54,580		21009T	700,826
	19,950		21002T	646,842
	86,221		21053T	97,703
	64,051		21172T	302,990
	27,213		21097T	539,701
	69,478		21199T	30,602
	53,653		21107T	35,470
	35,041		21010T	465,796
	19,643		21175T	31,589
	63,498		21167T	120,947
	29,668		21243T	51,759
	22,435		21047T	85,983
	128,278		21237	143,806
	66,262		21012T	114,018
	34,714		21103T	22,892
	45,665		21052T	31,751
	651,043		21249	161,069
	34,877		21233T	269,025
	26,884		21006T	703,452
	32,659		21037T	130,579
	38,077		21028T	46,450
	147,629		21039T	71,541
	19,630		21220T	23,037
	2,620		21178T	69,028
	32,246		21014T	74,295
	60,106		21027T	19,882
	18,943		21081T	78,585
	114,897		21057T	55,479
	31,304		21257	27,640
	29,875		21911T	97,914
	127,172		21013T	137,738
	94,315		21046T	205,324
	46,914		21038T	231,806
			21098T	12,165
			21079T	357,150
			21164T	20,286
			21071T	131,993
			21068T	76,223
			21059T	32,177
			21093T	84,334
			21042T	49,201
			21148T	207,557
			21092T	34,427
			21074P	96,862
			21015T	288,071
			21186T	26,197
			21209T	191,523
			21145T	80,145
			21076T	42,520
			21072T	94,501
			21253	110,798
			21254	42,014
			21913T	12,173
			21085T	157,582
			21017T	2,630,110
			21171T	44,938
			21080T	195,749
			21083T	158,038
			21179T	456,176
			21240T	236,495
			21033T	91,049
			21030T	6,219,757
			21062T	65,235
			21126T	46,066
			21096T	20,640
			21227T	59,970
			21125T	46,247
			21115T	23,045
			21168T	61,036
			21141T	68,902
Total SAP Bill Demand	<u>2,986,895</u>			

SNV
12-Month Transportation Bills

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

<u>SAP Customers</u>		<u>Bill Demand</u>	<u>GTS Customers</u>		<u>CSA</u>	<u>Bill Demand</u>
	<u>304,962,276</u>			21162T		48,902
				21086T		53,959
				21007T		132,476
				21184T		126,780
SG-5				21050T		29,098
SG-6				21040T		96,694
SG-7				21223T		59,013
				21192T		73,652
				21157T		140,364
				21221T		42,001
				21109T		28,650
				21056T		721,789
				21036T		127,377
				21082T		47,411
				21137T		651,690
						<u>22,426,628</u>
						<u>13,576,761</u>
				Total GTS Bill Demand		
				Total Less G-5 and G-6		

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

Line No.	Description (a)	Dec 2014 (b)	Jan 2015 (c)	Feb 2015 (d)	Mar 2015 (e)	Apr 2015 (f)	May 2015 (g)	Jun 2015 (h)	Jul 2015 (i)	Aug 2015 (j)	Sep 2015 (k)	Oct 2015 (l)	Nov 2015 (m)	Total (n)	Line No.
1	Single-Family Residential Gas Service														1
2	Sales	38,923,869	55,329,689	42,589,789	32,413,555	17,931,342	13,715,516	12,332,645	9,842,131	8,723,534	9,068,191	10,276,512	15,984,578	267,131,351	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	0.21579	0.21579	0.21579	0.21579	0.21579	0.21579	0.21579	0.21579	0.21579	0.21579	0.21579	0.21579	0.21579	6
7	Monthly Margin	14,503,304	18,043,516	15,294,373	13,098,443	9,973,327	9,063,594	8,765,184	8,227,756	7,986,374	8,060,747	8,321,491	9,553,234	130,891,343	7
8	Monthly Margin Per Customer	25.66	31.93	27.06	23.18	17.65	16.04	15.51	14.56	14.13	14.26	14.72	16.90	231.60	8
9	Multi-Family Residential Gas Service														9
10	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	1,783,159	1,788,106	2,277,472	33,503,843	10
11	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	1,550,412	11
12	Proposed Rates														12
13	Basic Service Charge	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	13
14	Commodity	0.21320	0.21320	0.21320	0.21320	0.21320	0.21320	0.21320	0.21320	0.21320	0.21320	0.21320	0.21320	0.21320	14
15	Monthly Margin	2,035,089	2,313,933	2,110,747	1,932,628	1,677,200	1,620,516	1,591,492	1,549,205	1,530,541	1,542,978	1,544,033	1,648,366	21,096,727	15
16	Monthly Margin Per Customer	15.75	17.91	16.34	14.96	12.98	12.54	12.32	11.99	11.85	11.94	11.95	12.76	163.29	16
17	General Gas Service - 1														17
18	Sales Customers														18
19	Sales	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	19
20	Customers	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	249,816	20
21	Transportation Customers														21
22	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	23
24	Schedule Total														24
25	Sales	3,573,887	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	249,828	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	0.07831	0.07831	0.07831	0.07831	0.07831	0.07831	0.07831	0.07831	0.07831	0.07831	0.07831	0.07831	0.07831	29
30	Monthly Margin	817,001	941,508	875,393	802,901	708,461	670,327	661,268	644,358	637,766	640,008	647,097	687,448	8,733,536	30
31	Monthly Margin Per Customer	39.24	45.22	42.05	38.57	34.03	32.20	31.76	30.95	30.63	30.74	31.08	33.02	419.49	31
32	General Gas Service - 2														32
33	Sales Customers														33
34	Sales	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	74,698	39,674	38,262	36,857	27,801	38,733	36,391	28,517	21,544	19,542	26,911	38,701	427,629	37
38	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132	38
39	Schedule Total														39
40	Sales	6,558,211	7,897,103	6,703,850	5,800,432	4,472,306	4,021,871	3,841,821	3,429,174	3,147,247	3,275,345	3,450,331	4,149,557	56,747,246	40
41	Customers	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	45,756	41
42	Proposed Rates														42
43	Basic Service Charge	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	43
44	Commodity	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	(0.02122)	44
45	Monthly Margin	470,915	442,503	467,824	486,995	515,178	524,736	528,557	537,313	543,252	540,577	536,864	522,026	6,116,783	45
46	Monthly Margin Per Customer	123.50	116.05	122.69	127.72	135.11	137.62	138.62	140.92	142.49	141.77	140.80	136.91	1,604.20	46

SNV Monthly Margin

SONV 2023 CCOSS and Rate Design Cert

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

Line No.	Description (a)	Dec 2014 (b)	Jan 2015 (c)	Feb 2015 (d)	Mar 2015 (e)	Apr 2015 (f)	May 2015 (g)	Jun 2015 (h)	Jul 2015 (i)	Aug 2015 (j)	Sep 2015 (k)	Oct 2015 (l)	Nov 2015 (m)	Total (n)	Line No.
47	General Gas Service - 3														47
48	Sales Customers	2,508,806	3,024,179	2,581,870	2,373,147	1,956,134	1,640,266	1,499,849	1,155,823	1,224,429	1,207,491	1,346,603	1,655,994	22,173,591	48
49	Customers	274	274	274	274	274	274	274	274	274	274	274	274	3,288	50
51	Transportation Customers														51
52	Sales	235,487	234,405	217,440	235,970	178,081	157,131	146,211	129,884	127,742	137,434	157,227	203,091	2,160,104	52
53	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312	53
54	Schedule Total														54
55	Sales	2,744,293	3,258,584	2,799,310	2,609,117	2,134,215	1,797,397	1,645,060	1,285,707	1,352,171	1,344,925	1,503,830	1,859,085	24,333,695	55
56	Customers	300	300	300	300	300	300	300	300	300	300	300	300	3,600	56
57	Transportation Service Charge	1	1	1	1	1	1	1	1	1	1	1	1	1	57
58	Proposed Rates														58
59	Basic Service Charge	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	59
60	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	60
61	Commodity	0.03111	0.03111	0.03111	0.03111	0.03111	0.03111	0.03111	0.03111	0.03111	0.03111	0.03111	0.03111	0.03111	61
62	Monthly Margin	190,875	206,875	192,587	186,670	171,895	161,417	156,678	145,498	147,566	147,341	152,284	163,336	2,023,021	62
63	Monthly Margin Per Customer	636.25	689.58	641.96	622.23	572.98	538.06	522.26	484.99	491.89	491.14	507.61	544.45	6,743.40	63
64	General Gas Service - 4														64
65	Sales Customers	4,174,985	4,507,866	4,401,471	4,358,228	4,100,846	4,082,435	3,861,834	3,850,022	3,725,134	3,734,964	3,811,540	3,739,952	48,349,277	65
66	Customers	55	55	55	55	55	55	55	55	55	55	55	55	660	66
68	Transportation Customers														68
69	Sales	11,916,470	12,514,460	10,840,918	11,702,690	10,079,733	9,357,810	8,571,261	8,430,816	8,510,002	8,070,525	8,987,771	10,734,482	119,716,938	69
70	Customers	123	123	123	123	123	123	123	123	123	123	123	123	1,476	70
71	Schedule Total														71
72	Sales	16,091,455	17,022,326	15,242,389	16,060,918	14,180,579	13,440,245	12,433,095	12,280,838	12,235,136	11,805,489	12,799,311	14,474,434	168,066,215	72
73	Customers	178	178	178	178	178	178	178	178	178	178	178	178	2,136	73
74	Transportation Service Charge	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	16,563,656	74
75	Bill Demand														75
76	Proposed Rates														76
77	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	77
78	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	78
79	Demand Charge	0.01303	0.01303	0.01303	0.01303	0.01303	0.01303	0.01303	0.01303	0.01303	0.01303	0.01303	0.01303	0.01303	79
80	Commodity	0.03137	0.03137	0.03137	0.03137	0.03137	0.03137	0.03137	0.03137	0.03137	0.03137	0.03137	0.03137	0.03137	80
79	Monthly Margin	943,995	973,192	917,364	943,038	884,061	860,840	829,250	824,475	823,041	809,566	840,737	893,277	10,542,837	79
80	Monthly Margin Per Customer	5,303.34	5,467.37	5,153.73	5,297.96	4,966.63	4,836.18	4,658.71	4,631.88	4,623.83	4,548.12	4,723.24	5,018.41	59,229.40	80

SNV Monthly Margin

SNV 2023 CCROSS and Rate Design Cert

Tab K

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

Line No.	Account No./Reference	Description	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	Line No.
			June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	
															Sum (e) thru (n)	
1	803	Purchased Gas Costs														
2	805-1	Natural Gas Transmission-Line Purchases	\$ 17,136,586	\$ 15,792,901	\$ 11,474,209	\$ 16,772,894	\$ 16,689,582	\$ 23,862,163	\$ 68,035,600	\$ 149,648,673	\$ 251,781,204	\$ 59,596,954	\$ 21,327,935	\$ 1,668,517	\$ 653,787,279	1
3	805-2	Electricity Gas Cost Adjustments	(2,905,034)	45,275	924,867	(4,736,575)	(3,461,773)	1,062,961	(16,035,609)	(6,192,707)	(19,174,807)	(7,544,891)	19,976,444	214,948,804	(265,948,458)	2
4	808-2	Gas Delivered to Storage	-	(3,985,165)	(1,695,125)	(829,552)	(79,387)	-	(67,368)	2,222,700	2,488,622	504,890	230,284	728,608	6,944,458	3
5	810	Gas Used for Compressor Station Fuel	(31)	(31)	(31)	(31)	(31)	(1,570)	(789)	(586,120)	(459,372)	(322,872)	(115,941)	(734,984)	(8,888,939)	4
6	Sum Lns 1-5	Total	\$ 14,228,502	\$ 11,852,971	\$ 10,703,915	\$ 11,204,825	\$ 13,140,101	\$ 25,823,575	\$ 49,457,392	\$ 63,735,602	\$ 62,341,383	\$ 52,693,965	\$ 40,908,990	\$ 26,106,057	\$ 381,897,178	6
7	813	Other Gas Costs														
8	813	Other Gas Supply	\$ 28,967	\$ 46,146	\$ 31,298	\$ 29,709	\$ 30,308	\$ 27,513	\$ 38,361	\$ 29,928	\$ 31,907	\$ 33,995	\$ 36,145	\$ 32,091	\$ 394,368	7
9	813	Labor Loadings	18,568	29,580	20,062	19,043	19,427	17,636	26,611	16,071	17,134	18,255	19,410	17,233	239,030,97	8
10	813	Materials and Expenses	18,053	3,931	4,138	6,725	10,002	9,984	3,348	7,779	7,403	16,632	3,569	5,805	97,367,44	9
10	Sum Lns 7-9	Total	\$ 65,587	\$ 79,657	\$ 55,499	\$ 55,477	\$ 58,736	\$ 55,133	\$ 66,319	\$ 53,402	\$ 56,821	\$ 68,882	\$ 69,124	\$ 55,129	\$ 730,767	10
11	858	Transmission - Gas Cost														
11	858	Transmission and Compression of Gas by Others	\$ 1,018,097	\$ 897,080	\$ 762,560	\$ 664,311	\$ 645,881	\$ 1,071,488	\$ 1,441,488	\$ 483,685	\$ 2,335,376	\$ 2,193,864	\$ 1,312,010	\$ 1,231,002	\$ 14,066,842	11
12	858	Transmission Expenses, Excluding Account 858														
13	858	Operation Supervision and Engineering	\$ 19,287	\$ 24,796	\$ 17,903	\$ 15,848	\$ 16,165	\$ 14,788	\$ 16,698	\$ 14,172	\$ 14,660	\$ 11,203	\$ 10,112	\$ 14,975	\$ 190,616	12
14	858	Labor Loadings	12,363	15,894	11,476	10,158	10,361	9,485	12,221	7,611	7,873	6,016	5,430	8,041	116,929,49	13
15	858	Materials and Expenses	2,827	4,272	3,998	4,479	5,191	18,429	4,091	2,676	3,721	2,290	924	2,380	562,283	14
15	Sum Lns 12-14	Total	\$ 34,477	\$ 44,962	\$ 33,367	\$ 30,485	\$ 31,717	\$ 42,713	\$ 33,009	\$ 24,459	\$ 26,253	\$ 19,509	\$ 16,466	\$ 25,396	\$ 326,812	15
16	851	System Control and Load Dispatching														
17	851	Labor Loadings	\$ 21,772	\$ 31,560	\$ 19,565	\$ 21,504	\$ 21,619	\$ 22,275	\$ 30,758	\$ 23,179	\$ 24,353	\$ 21,085	\$ 20,035	\$ 19,243	\$ 276,946	16
18	851	Materials and Expenses	18,697	28,020	12,871	13,784	14,820	14,662	22,620	12,739	13,967	10,253	10,249	10,249	160,946,82	17
19	Sum Lns 16-18	Total	\$ 54,395	\$ 52,388	\$ 32,860	\$ 35,450	\$ 36,350	\$ 37,206	\$ 53,897	\$ 35,719	\$ 37,983	\$ 51,375	\$ 37,048	\$ 30,499	\$ 494,991	19
20	852	Communication System Expense														
21	852	Labor Loadings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 558	\$ 837	\$ 279	\$ 279	\$ -	\$ 1,953	20
22	852	Materials and Expenses	68	-	18	36	17	17	17	87	105	89	52	18	1,048,73	21
23	Sum Lns 20-22	Total	\$ 68	\$ -	\$ 18	\$ 36	\$ 17	\$ 17	\$ 17	\$ 945	\$ 1,391	\$ 517	\$ 481	\$ 18	\$ 3,509	23
24	853	Communication Station Labor and Expense														
25	853	Labor	\$ 2,325	\$ 4,797	\$ 2,740	\$ 3,107	\$ 9,540	\$ 3,329	\$ 4,002	\$ 5,660	\$ 5,153	\$ 4,822	\$ 2,675	\$ 2,244	\$ 50,314	24
26	853	Labor Loadings	1,490	3,075	1,756	1,991	6,115	2,134	2,929	2,897	2,767	2,889	1,437	1,205	30,485,51	25
27	853	Materials and Expenses	2,075	2,951	2,521	3,644	6,094	2,748	3,507	5,880	4,902	3,856	1,959	2,708	42,846,51	26
27	Sum Lns 24-26	Total	\$ 5,890	\$ 10,823	\$ 7,017	\$ 8,742	\$ 21,749	\$ 8,211	\$ 10,438	\$ 14,457	\$ 12,822	\$ 11,267	\$ 6,071	\$ 6,157	\$ 123,645	27
28	854	Gas for Compressor Station Fuel														
29	854	Labor Loadings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28
30	854	Materials and Expenses	31	49	36	38	2,301	1,570	769	36,335	56,563	(47,291)	(1,463)	15	48,951,38	29
31	Sum Lns 28-30	Total	\$ 31	\$ 49	\$ 36	\$ 38	\$ 2,301	\$ 1,570	\$ 769	\$ 36,335	\$ 56,563	\$ (47,291)	\$ (1,463)	\$ 15	\$ 48,951,38	31
32	855	Mains Expense														
33	855	Labor	\$ 6,524	\$ 11,641	\$ 5,470	\$ 10,701	\$ 5,285	\$ -	\$ 3,343	\$ 6,160	\$ 10,482	\$ 13,050	\$ 1,476	\$ 8,131	\$ 82,261	32
34	855	Labor Loadings	4,182	7,462	3,506	6,859	3,388	2,447	3,308	5,629	7,008	7,933	4,366	4,366	48,946,10	33
35	855	Materials and Expenses	960	1,667	1,340	1,530	780	1,158	1,788	5,399	3,434	200	1,424	2,000	29,095,26	34
35	Sum Lns 32-34	Total	\$ 11,667	\$ 20,775	\$ 10,316	\$ 19,090	\$ 9,432	\$ -	\$ 17,378	\$ 10,255	\$ 21,510	\$ 23,491	\$ 2,468	\$ 13,921	\$ 160,302	35
36	857	Measuring and Regulating Station Expense														
37	857	Labor	\$ -	\$ 2,666	\$ 991	\$ 403	\$ 2,463	\$ -	\$ 765	\$ 2,323	\$ 561	\$ 432	\$ 1,773	\$ 1,045	\$ 13,421	36
38	857	Labor Loadings	-	1,709	635	258	1,579	-	960	1,247	301	232	952	961	8,034,56	37
39	857	Materials and Expenses	-	1,267	612	2,331	2,398	300	12,773	1,568	1,700	3,594	3,567	5,111	26,476,48	38
40	860	Rents	\$ 2,708	\$ -	\$ 4,230	\$ 3,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,548	40

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

Line No.	Description (a)	Account No./ Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.
Sum (e) thru (n)																
Transmission Expenses, Excluding Account 858 Continued																
Maintenance																
Maintenance Supervision and Engineering																
1	Labor	861	993	1,431	987	691	1,471	927	1,322	1,062	888	987	987	987	987	1
2	Labor Loadings		637	917	632	443	943	601	975	570	477	530	530	530	530	2
3	Materials and Expenses		13	-	-	705	50	337	-	-	-	-	-	-	1,104.84	3
4	Total	Sum Lns 1-3	\$ 1,642	\$ 2,348	\$ 1,619	\$ 1,838	\$ 2,463	\$ 1,876	\$ 2,307	\$ 1,632	\$ 1,365	\$ 1,517	\$ 1,517	\$ 1,517	\$ 21,640	4
5	Labor	862	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Materials and Expenses		47	-	47	47	47	-	-	-	-	47	-	-	234.00	7
8	Total	Sum Lns 5-7	\$ 47	\$ -	\$ 47	\$ 47	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ 234	8
Maintenance of Mains																
9	Labor	863	63,235	102,662	47,652	37,881	64,063	29,328	66,395	59,217	58,924	64,007	19,813	49,014	662,189	9
10	Labor Loadings		40,533	65,806	30,545	24,282	41,064	18,789	48,592	31,759	31,642	34,372	10,640	26,330	404,395.05	10
11	Materials and Expenses		89,764	60,148	163,215	226,971	31,352	40,596	266,487	15,642	68,054	41,275	253,606	83,692	1,360,793.05	11
12	Total	Sum Lns 9-11	\$ 193,533	\$ 228,616	\$ 241,411	\$ 289,134	\$ 136,478	\$ 88,714	\$ 401,474	\$ 106,658	\$ 158,621	\$ 139,655	\$ 284,058	\$ 159,026	\$ 2,427,378	12
Maintenance of Compressor Station Equipment																
13	Labor	864	-	-	-	-	1,810	701	246	-	-	-	-	-	2,757	13
14	Labor Loadings		-	-	-	-	1,160	450	180	-	-	-	-	-	1,786.56	14
15	Materials and Expenses		-	-	-	1,705	810	468	108	-	-	-	-	-	3,090.59	15
16	Total	Sum Lns 13-15	\$ -	\$ -	\$ -	\$ 1,705	\$ 3,779	\$ 1,619	\$ 534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,637	16
Maintenance of Measuring & Regulating Station Equip																
17	Labor	865	209	2,930	1,326	314	431	5,728	216	712	1,016	1,509	244	942	15,577	17
18	Labor Loadings		134	1,878	850	201	276	3,671	158	382	545	810	131	506	9,544.37	18
19	Materials and Expenses		48,733	(45,279)	3,309	23,311	29,947	4,235	6,000	4,027	6,687	3,278	1,084	12,961	98,308.49	19
20	Total	Sum Lns 17-19	\$ 49,077	\$ (40,470)	\$ 5,484	\$ 23,826	\$ 30,655	\$ 13,634	\$ 6,373	\$ 5,121	\$ 8,258	\$ 5,598	\$ 1,458	\$ 14,410	\$ 123,425	20
Maintenance of SCADA Equipment																
21	Labor	866	126	1,321	216	777	583	-	-	-	-	-	-	583	3,604	21
22	Labor Loadings		81	847	138	498	373	-	-	-	-	-	-	-	2,249.76	22
23	Materials and Expenses		32	782	6,385	3,630	3,638	(17,362)	10,703	-	4,372	5,198	6,600	5,180	29,176.62	23
24	Total	Sum Lns 21-23	\$ 238	\$ 2,950	\$ 6,739	\$ 4,905	\$ 4,613	\$ (17,362)	\$ 10,703	\$ -	\$ 4,372	\$ 5,198	\$ 6,600	\$ 6,075	\$ 35,031	24
Total Transmission Expenses, Excluding Account 858																
25	Labor		\$ 114,471	\$ 183,804	\$ 96,848	\$ 91,225	\$ 123,428	\$ 77,097	\$ 123,754	\$ 112,963	\$ 116,873	\$ 117,373	\$ 57,394	\$ 97,163	\$ 1,312,392	25
26	Labor Loadings		73,376	117,818	62,080	58,475	79,117	49,419	80,571	60,661	62,761	63,030	30,821	52,176	800,304.70	26
27	Materials and Expenses		165,925	26,460	186,275	270,709	83,448	51,981	338,655	67,114	152,598	31,313	270,057	112,805	1,755,339.78	27
28	Total	Sum Lns 25-27	\$ 353,772	\$ 328,082	\$ 345,203	\$ 420,409	\$ 285,983	\$ 176,496	\$ 550,980	\$ 240,739	\$ 332,232	\$ 211,716	\$ 358,271	\$ 262,144	\$ 3,868,037	28

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

Line No.	Description	Account No./Reference	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
			Sum (e) thru (n)														
Distribution																	
1	Labor Supervision and Engineering	870	\$ 312,813	\$ (34,125)	\$ 382,040	\$ 270,303	\$ 268,755	\$ 389,501	\$ (47,398)	\$ 343,823	\$ 251,192	\$ 414,208	\$ 267,608	\$ 409,323	\$ 409,323	1	
2	Labor Loadings		95,545	115,121	237,670	467,854	169,830	207,338	16,697	189,171	434,947	239,692	49,949	298,200	1,910,801	2	
3	Materials and Expenses		115,047	111,581	179,221	82,943	(297,971)	98,674	72,076	118,833	241,414	65,962	10,715	127,382	898,989	3	
4	Total	Sum Lns 1-3	\$ 624,404	\$ 77,447	\$ 798,841	\$ 501,099	\$ 140,615	\$ 695,603	\$ 41,675	\$ 651,631	\$ 627,553	\$ 699,962	\$ 422,263	\$ 763,606	\$ 6,044,701	4	
5	Labor	871	\$ 19,761	\$ 26,029	\$ 18,752	\$ 19,050	\$ 19,451	\$ 22,389	\$ 20,018	\$ 19,847	\$ 18,653	\$ 18,689	\$ 13,773	\$ 17,512	\$ 17,512	5	
6	Labor Loadings		12,667	16,684	12,020	12,211	12,468	14,352	14,651	10,658	10,017	10,143	7,396	9,404	142,669	6	
7	Materials and Expenses		3,409	3,063	2,715	2,854	2,821	4,031	2,685	3,078	2,555	2,629	401	1,886	32,107	7	
8	Total	Sum Lns 5-7	\$ 35,837	\$ 45,776	\$ 33,487	\$ 34,114	\$ 34,741	\$ 40,772	\$ 37,354	\$ 33,582	\$ 31,224	\$ 31,661	\$ 21,570	\$ 28,782	\$ 28,782	8	
9	Labor	874	\$ 99,581	\$ 125,981	\$ 118,318	\$ 115,369	\$ 120,488	\$ 100,090	\$ 118,353	\$ 111,569	\$ 98,535	\$ 102,427	\$ 100,662	\$ 97,009	\$ 97,009	9	
10	Labor Loadings		63,831	80,754	75,842	73,952	77,239	64,157	86,618	59,923	52,914	55,003	54,055	52,094	796,363	10	
11	Materials and Expenses		1,100,163	970,542	865,959	902,140	613,119	1,130,952	1,230,495	484,172	429,187	1,285,540	1,003,223	864,458	10,869,289	11	
12	Total	Sum Lns 9-11	\$ 1,263,575	\$ 1,177,276	\$ 1,049,519	\$ 1,091,461	\$ 810,857	\$ 1,295,179	\$ 1,435,425	\$ 655,685	\$ 580,636	\$ 1,422,971	\$ 1,157,940	\$ 1,157,940	\$ 1,033,561	\$ 12,974,085	12
13	Labor	875	\$ 8,218	\$ 5,981	\$ 5,364	\$ 7,077	\$ 6,275	\$ 7,777	\$ 4,110	\$ 5,654	\$ 3,981	\$ 4,468	\$ 5,957	\$ 5,949	\$ 5,949	13	
14	Labor Loadings		5,288	3,834	3,439	4,536	4,022	4,985	3,008	3,036	2,127	2,398	3,145	3,194	42,992	14	
15	Materials and Expenses		3,043	3,015	2,804	3,121	2,472	3,809	2,930	2,335	3,919	1,603	3,803	2,625	35,476	15	
16	Total	Sum Lns 13-15	\$ 16,529	\$ 12,830	\$ 11,607	\$ 14,734	\$ 12,768	\$ 16,570	\$ 10,048	\$ 11,028	\$ 10,006	\$ 8,470	\$ 12,804	\$ 11,768	\$ 11,768	16	
17	Labor	878	\$ 223,652	\$ 328,727	\$ 228,653	\$ 206,504	\$ 221,759	\$ 205,435	\$ 275,139	\$ 192,980	\$ 208,266	\$ 219,709	\$ 221,771	\$ 226,510	\$ 226,510	17	
18	Labor Loadings		143,361	210,714	146,567	132,369	142,147	131,684	201,365	103,630	111,839	117,984	119,091	121,636	1,682,387	18	
19	Materials and Expenses		297,712	217,729	215,361	289,475	123,297	217,688	425,424	173,065	119,501	411,434	139,991	231,275	2,841,961	19	
20	Total	Sum Lns 17-19	\$ 664,725	\$ 757,171	\$ 590,581	\$ 608,349	\$ 487,203	\$ 554,817	\$ 901,927	\$ 469,675	\$ 439,606	\$ 749,127	\$ 480,853	\$ 579,421	\$ 7,283,455	20	
21	Customer Installation	879	\$ 230,288	\$ 371,830	\$ 253,297	\$ 253,061	\$ 261,928	\$ 265,738	\$ 410,323	\$ 291,409	\$ 304,947	\$ 293,622	\$ 292,243	\$ 282,662	\$ 3,511,329	21	
22	Labor Loadings		147,602	238,343	162,363	162,185	167,923	170,338	300,302	196,487	163,757	157,675	156,629	151,790	2,193,392	22	
23	Materials and Expenses		91,475	148,670	104,807	112,789	113,343	120,067	173,945	117,203	119,203	120,101	116,415	111,578	1,450,196	23	
24	Total	Sum Lns 21-23	\$ 469,344	\$ 758,843	\$ 520,467	\$ 528,035	\$ 543,194	\$ 557,143	\$ 884,170	\$ 585,099	\$ 587,906	\$ 571,398	\$ 585,288	\$ 546,030	\$ 7,096,917	24	
25	Other	880	\$ 110,070	\$ 151,120	\$ 112,371	\$ 120,272	\$ 129,108	\$ 117,926	\$ 118,951	\$ 96,170	\$ 96,231	\$ 113,157	\$ 130,312	\$ 121,347	\$ 1,417,034	25	
26	Labor		70,555	96,868	72,030	77,094	82,758	75,590	87,656	51,643	51,676	60,755	69,082	65,164	860,280	26	
27	Labor Loadings		507,623	269,512	423,854	368,712	226,980	281,185	85,548	131,467	373,634	154,987	261,149	329,739	81	27	
28	Materials and Expenses		686,248	517,459	608,254	596,079	438,847	372,603	487,192	233,361	279,375	547,558	354,361	447,660	\$ 5,571,035	28	
29	Rents	881	\$ (37,569)	\$ (38,356)	\$ (34,753)	\$ (41,960)	\$ (36,377)	\$ (30,739)	\$ (35,821)	\$ (36,497)	\$ (36,504)	\$ (36,511)	\$ (35,273)	\$ (36,673)	\$ (439,053)	29	

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

Line No.	Description	Account No./Reference	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
			Sum (e) thru (n)													
1	Maintenance Supervision and Engineering	885	\$ 43,075	\$ (134,157)	\$ 62,209	\$ 44,686	\$ 26,531	\$ 44,929	\$ (121,687)	\$ 44,770	\$ 10,651	\$ 60,906	\$ 7,993	\$ 60,275	\$ 60,275	1
2	Labor Loadings		20,212	(74,682)	3,919	20,690	46,894	46,894	(121,687)	25,727	5,780	35,438	4,102	34,206	61,916	2
3	Materials and Expenses		2,886	(207,982)	102,024	74,594	45,172	74,672	(187,475)	72,860	18,726	98,547	21,482	151,689	188,976	3
4	Total		\$ 72,659	\$ (207,982)	\$ 102,024	\$ 74,594	\$ 45,172	\$ 74,672	\$ (187,475)	\$ 72,860	\$ 18,726	\$ 98,547	\$ 21,482	\$ 248,832	\$ 431,882	4
5	Maintenance of Structures and Improvements	886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
6	Labor Loadings		886	1,429	449	1,350	616	1,350	1,156	1,093	634	1,169	753	1,509	12,398	6
7	Materials and Expenses		886	1,429	449	1,350	616	1,350	1,156	1,093	634	1,169	753	1,509	12,398	7
8	Total		\$ 886	\$ 1,429	\$ 449	\$ 1,350	\$ 616	\$ 1,350	\$ 1,156	\$ 1,093	\$ 634	\$ 1,169	\$ 753	\$ 1,509	\$ 12,398	8
9	Maintenance of Mains	887	\$ 72,467	\$ 82,984	\$ 78,432	\$ 62,305	\$ 51,526	\$ 113,283	\$ 126,632	\$ 80,343	\$ 76,317	\$ 79,895	\$ 76,368	\$ 69,920	\$ 69,920	9
10	Labor Loadings		46,451	53,193	50,275	39,838	33,028	72,614	92,678	43,144	40,982	42,904	41,009	37,547	593,762	10
11	Materials and Expenses		534,602	151,994	419,164	683,252	259,879	266,631	461,093	187,330	339,776	634,437	328,017	354,596	4,840,960	11
12	Total		\$ 653,720	\$ 288,171	\$ 547,870	\$ 785,494	\$ 344,433	\$ 472,528	\$ 680,403	\$ 310,817	\$ 457,075	\$ 757,235	\$ 445,394	\$ 462,053	\$ 5,205,193	12
13	Maintenance of Measuring and Reg. Station Eq.	889	\$ 22,064	\$ 45,954	\$ 24,487	\$ 17,866	\$ 29,492	\$ 32,494	\$ 25,773	\$ 20,993	\$ 35,402	\$ 17,631	\$ 28,162	\$ 23,409	\$ 23,409	13
14	Labor Loadings		1,146	2,987	1,536	1,145	1,852	2,147	1,666	1,313	2,145	1,145	1,852	1,536	186,577	14
15	Materials and Expenses		89,192	24,282	83,996	100,000	63,848	78,012	73,865	73,203	84,928	76,492	56,333	121,230	929,261	15
16	Total		\$ 125,390	\$ 104,638	\$ 124,180	\$ 129,330	\$ 112,245	\$ 131,324	\$ 118,251	\$ 105,469	\$ 138,741	\$ 103,296	\$ 99,621	\$ 157,217	\$ 1,149,756	16
17	Maintenance of Services	892	\$ 125,056	\$ 179,475	\$ 180,864	\$ 148,778	\$ 132,902	\$ 117,245	\$ 180,876	\$ 135,706	\$ 142,098	\$ 169,669	\$ 148,659	\$ 138,097	\$ 138,097	17
18	Labor Loadings		80,161	115,044	115,934	95,367	85,190	75,154	132,377	72,874	76,307	91,112	79,830	74,158	1,093,508	18
19	Materials and Expenses		(435,848)	689,648	183,705	128,260	152,959	143,386	302,063	112,409	(16,824)	448,988	10,586	151,609	1,870,941	19
20	Total		\$ (230,631)	\$ 984,167	\$ 480,503	\$ 372,406	\$ 371,052	\$ 335,786	\$ 615,315	\$ 320,990	\$ 201,581	\$ 709,770	\$ 239,075	\$ 363,864	\$ 4,763,876	20
21	Maintenance of Meters and House Regulators	893	\$ 91,832	\$ 135,644	\$ 103,170	\$ 86,218	\$ 96,342	\$ 76,128	\$ 109,901	\$ 80,965	\$ 85,054	\$ 86,666	\$ 78,174	\$ 82,770	\$ 82,770	21
22	Labor Loadings		58,885	86,948	66,132	55,266	61,755	48,798	80,433	43,478	45,674	46,540	41,979	44,447	680,314	22
23	Materials and Expenses		85,216	150,043	147,160	188,722	63,883	94,335	61,175	63,228	60,096	173,140	51,233	80,042	1,221,192	23
24	Total		\$ 235,913	\$ 372,634	\$ 316,462	\$ 330,206	\$ 221,959	\$ 219,281	\$ 251,908	\$ 187,671	\$ 190,764	\$ 306,346	\$ 171,387	\$ 207,259	\$ 2,014,370	24
25	Maintenance of Other Equipment	894	\$ 123	\$ -	\$ 7,787	\$ 13,821	\$ 10,512	\$ 2,080	\$ 3,714	\$ 1,926	\$ 822	\$ 6,631	\$ 339	\$ 2,490	\$ 2,490	25
26	Labor Loadings		79	-	4,991	8,860	6,798	1,333	2,718	1,036	441	3,651	182	1,337	31,274	26
27	Materials and Expenses		13,568	1,817	14,653	14,675	7,185	6,594	7,285	28,930	8,141	22,476	7,191	10,930	143,436	27
28	Total		\$ 13,781	\$ 1,817	\$ 27,432	\$ 37,356	\$ 24,439	\$ 10,008	\$ 13,717	\$ 31,890	\$ 9,404	\$ 32,668	\$ 7,712	\$ 14,757	\$ 224,959	28
29	Total Distribution		\$ 1,359,779	\$ 1,285,442	\$ 1,575,752	\$ 1,365,315	\$ 1,375,080	\$ 1,495,095	\$ 1,224,705	\$ 1,425,974	\$ 1,332,130	\$ 1,587,878	\$ 1,371,920	\$ 1,537,272	\$ 16,936,343	29
30	Labor Loadings		864,805	854,157	999,966	867,885	878,090	914,121	967,578	772,082	715,411	862,482	735,737	835,138	10,267,451	30
31	Materials and Expenses		2,375,185	2,713,837	2,601,203	2,829,197	1,296,594	2,337,661	3,082,562	1,416,294	1,489,186	3,553,304	1,857,575	2,455,238	27,987,836	31
32	Total		\$ 4,599,770	\$ 4,853,436	\$ 5,176,922	\$ 5,062,396	\$ 3,549,764	\$ 4,746,878	\$ 5,254,845	\$ 3,614,350	\$ 3,536,727	\$ 6,003,664	\$ 3,985,231	\$ 4,827,648	\$ 55,191,630	32

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

Line No.	Description	Account No./ Reference	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
			Sum (e) thru (n)													
Customer Accounts																
1	Supervision	901	\$ 49,209	\$ 74,864	\$ 64,328	\$ 70,772	\$ 84,130	\$ 44,702	\$ 70,694	\$ 62,648	\$ 65,596	\$ 72,655	\$ 73,650	\$ 76,517	\$ 818,724	1
2	Labor Loadings		31,601	47,089	41,234	50,955	53,027	40,006	51,738	33,689	35,219	38,987	39,526	41,000	506,744.73	2
3	Materials and Expenses		5,181	7,394	1,774	1,898	3,122	2,786	2,457	2,357	2,275	4,237	366	2,281	34,688.43	3
4	Total	Sum Lns 1 - 3	\$ 86,081	\$ 127,246	\$ 107,336	\$ 132,413	\$ 142,179	\$ 88,481	\$ 124,889	\$ 98,693	\$ 103,080	\$ 115,769	\$ 114,535	\$ 119,867	\$ 1,360,371	4
Meter Reading																
5	Labor	902	\$ 18,889	\$ 36,792	\$ 26,659	\$ 24,197	\$ 25,337	\$ 23,983	\$ 30,361	\$ 23,668	\$ 21,085	\$ 22,652	\$ 25,859	\$ 27,575	\$ 307,057	5
6	Labor Loadings		12,108	23,583	17,088	15,510	16,241	15,373	22,220	12,710	11,323	12,164	13,886	14,808	187,016.15	6
7	Materials and Expenses		11,930	23,694	17,905	15,985	16,565	14,724	19,031	14,177	15,704	14,009	14,939	15,477	194,141.19	7
8	Total	Sum Lns 5 - 7	\$ 42,927	\$ 84,069	\$ 61,652	\$ 55,693	\$ 56,144	\$ 54,080	\$ 71,612	\$ 50,555	\$ 48,111	\$ 48,926	\$ 54,685	\$ 57,860	\$ 688,214	8
Customer Records and Collection																
9	Labor	903	\$ 261,043	\$ 398,583	\$ 380,849	\$ 310,122	\$ 334,537	\$ 338,874	\$ 375,919	\$ 320,453	\$ 371,275	\$ 297,944	\$ 309,224	\$ 303,130	\$ 4,012,954	9
10	Labor Loadings		167,329	256,132	250,534	198,668	214,439	207,267	274,715	172,083	198,375	159,996	165,900	162,781	2,429,219.89	10
11	Materials and Expenses		1,207,546	461,239	931,508	1,221,069	437,889	810,441	1,177,815	183,495	1,109,456	1,355,712	347,069	923,508	10,166,766.97	11
12	Total	Sum Lns 9 - 11	\$ 1,635,918	\$ 1,116,955	\$ 1,572,892	\$ 1,729,858	\$ 986,865	\$ 1,356,592	\$ 1,328,449	\$ 676,030	\$ 1,680,106	\$ 1,813,653	\$ 822,214	\$ 1,389,420	\$ 16,608,940	12
13	Uncollectible Accounts	904	\$ 779,988	\$ 70,570	\$ 66,441	\$ 917,756	\$ 73,851	\$ 121,993	\$ 1,215,754	\$ 288,702	\$ 263,427	\$ 225,745	\$ 170,871	\$ 613,997	\$ 4,779,094	13
Miscellaneous																
14	Labor	905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
15	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15
16	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16
17	Total	Sum Lns 14 - 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
Total Customer Accounts																
18	Labor		\$ 329,232	\$ 511,238	\$ 481,635	\$ 414,091	\$ 444,004	\$ 407,650	\$ 476,973	\$ 406,669	\$ 457,946	\$ 393,162	\$ 408,713	\$ 407,222	\$ 5,138,735	18
19	Labor Loadings		211,038	327,704	308,856	285,132	284,607	263,542	348,674	218,381	245,917	211,128	219,326	218,678	3,122,982.77	19
20	Materials and Expenses		2,004,644	558,898	1,017,628	2,156,497	532,428	949,945	2,415,057	458,730	1,390,861	1,599,703	534,265	1,555,243	15,174,900.72	20
21	Total	Sum Lns 18 - 20	\$ 2,544,914	\$ 1,398,840	\$ 1,808,320	\$ 2,835,720	\$ 1,261,039	\$ 1,621,137	\$ 3,240,704	\$ 1,083,780	\$ 2,094,724	\$ 2,203,693	\$ 1,182,304	\$ 2,181,144	\$ 23,436,619	21

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

Line No.	Description (a)	Account No./Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.
Sum (e) thru (n)																
Customer Service and Information																
908	Customer Assistance															
1	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Labor Loadings															2
3	Materials									65		23			87,82	3
4	Materials and Expenses															4
	Total	Sum Lns 1-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ 23	\$ -	\$ -	\$ -	\$ 88	
Informational and Instructional Advertising																
5	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
6	Labor Loadings															6
7	Materials		30						143						172,95	7
8	Materials and Expenses															8
	Total	Sum Lns 5-7	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173	
Miscellaneous																
9	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9
10	Labor Loadings			(1,614)	10,637	6,855	10,152	18,068	111,276	20,548	90,787	13,721	41,865	12,094	341,496	10
11	Materials		7,109	(1,614)	10,637	6,855	10,152	18,068	111,276	20,548	90,787	13,721	41,865	12,094	341,496	11
12	Materials and Expenses															12
	Total	Sum Lns 9-11	\$ 7,109	\$ (1,614)	\$ 10,637	\$ 6,855	\$ 10,152	\$ 18,068	\$ 111,276	\$ 20,548	\$ 90,787	\$ 13,721	\$ 41,865	\$ 12,094	\$ 341,496	
Total Customer Service and Information																
13	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
14	Labor Loadings			(1,614)	10,637	6,855	10,152	18,068	111,276	20,755	90,787	13,744	41,865	12,094	341,756	14
15	Materials		7,139	(1,614)	10,637	6,855	10,152	18,068	111,276	20,755	90,787	13,744	41,865	12,094	341,756	15
16	Materials and Expenses															16
	Total	Sum Lns 13-15	\$ 7,139	\$ (1,614)	\$ 10,637	\$ 6,855	\$ 10,152	\$ 18,068	\$ 111,276	\$ 20,755	\$ 90,787	\$ 13,744	\$ 41,865	\$ 12,094	\$ 341,750	
Sales Supervision																
17	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
18	Labor Loadings															18
19	Materials															19
20	Materials and Expenses															20
	Total	Sum Lns 17-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Demonstration and Selling																
21	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
22	Labor Loadings															22
23	Materials															23
24	Materials and Expenses															24
	Total	Sum Lns 21-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising																
25	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
26	Labor Loadings															26
27	Materials															27
28	Materials and Expenses															28
	Total	Sum Lns 25-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Sales																
29	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29
30	Labor Loadings															30
31	Materials															31
32	Materials and Expenses															32
	Total	Sum Lns 29-31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total O&M																
33	Labor		\$ 1,717,978	\$ 1,842,827	\$ 2,088,886	\$ 1,809,115	\$ 1,849,392	\$ 1,930,288	\$ 1,738,039	\$ 1,862,571	\$ 1,821,983	\$ 2,015,035	\$ 1,816,778	\$ 1,976,585	\$ 22,469,446	33
34	Labor Loadings		1,094,411	1,211,440	1,328,885	1,152,060	1,182,124	1,195,289	1,342,863	1,006,534	978,462	1,091,865	974,473	1,071,049	13,629,484	34
35	Materials		20,005,392	16,354,164	15,445,284	17,288,818	15,921,151	30,095,217	57,042,104	66,373,209	67,987,804	60,282,827	45,016,545	31,627,984	443,433,920	35
36	Materials and Expenses		\$ 22,817,781	\$ 19,406,452	\$ 18,863,055	\$ 20,249,993	\$ 18,952,667	\$ 33,274,775	\$ 60,123,005	\$ 68,242,314	\$ 70,786,049	\$ 63,389,726	\$ 47,807,786	\$ 34,975,218	\$ 479,532,831	36

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

Line No.	Description (a)	Account No./ Reference (b)	Total Company		Direct Charges		To Be Allocated to SNV		SNV Allocation Factors				Total Allocation to SNV (k)	Total SNV (l) (e) - (k)	Line No.
			Company Records (c)	SNV (d)	Company Records (e)	Other Jurisdictions (f)	Company Records (g)	SNV (h)	Company Records (i)	SNV (j)	Factor III (k)	A&G Factor (l)			
	Administrative and General (A&G)														
1	A&G Salaries	920	\$ 63,934,377	\$ 0	\$ 0	\$ 0	\$ 63,934,377	\$ 18,025,317	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,025,317	\$ 18,025,317	1
2	Labor		31,008,939	0	0	0	31,008,939	8,742,495	0	0	0	0	8,742,495	8,742,495	2
3	Labor Loadings		(3,925,467)	0	0	0	(3,925,467)	(1,106,725)	0	0	0	0	(1,106,725)	(1,106,725)	3
4	Materials and Expenses		91,017,849	0	0	0	91,017,849	25,661,087	0	0	0	0	25,661,087	25,661,087	4
	Total	Sum Lns 1 - 3													
5	Office Supplies and Expenses	921	\$ 18,703,821	\$ 0	\$ 0	\$ 0	18,703,821	5,273,256	\$ 0	\$ 0	\$ 0	\$ 0	5,273,256	\$ 5,273,256	5
6	A&G Expenses Transferred (Credit)	922	\$ (17,035,377)	\$ 0	\$ 0	\$ 0	(17,035,377)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(4,936,852)	\$ (4,936,852)	6
7	Outside Services	923	\$ 30,860,403	\$ 111,734	\$ 463,010	\$ 30,285,659	\$ 8,538,577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,538,577	\$ 8,650,312	7
8	Property Insurance	924	\$ 996,678	\$ 0	\$ 0	\$ 996,678	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 285,720	\$ 285,720	8
9	Injuries and Damages	925	\$ 27,765,504	\$ 1,717,147	\$ 7,540,029	\$ 18,508,328	\$ 5,218,139	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,218,139	\$ 6,935,286	9
10	Employee Pension and Benefits	926	\$ (7,737,712)	\$ 143	\$ 8,335	\$ (7,746,190)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(1,880,578)	\$ (1,880,435)	10
11	Regulatory Commission Expenses	928	\$ 468,716	\$ 558,612	\$ (89,896)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 558,612	11
12	Safety Advertising	930.1	\$ 2,143,729	\$ 99,363	\$ 617,135	\$ 1,427,232	\$ 402,386	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 402,386	\$ 501,749	12
	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
13	Labor		0	0	0	0	0	0	0	0	0	0	0	0	14
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	15
15	Materials and Expenses		10,032,156	550,267	1,334,102	8,147,788	2,297,144	0	0	0	0	0	2,297,144	2,847,411	16
	Total	Sum Lns 13 - 15	10,032,156	550,267	1,334,102	8,147,788	2,297,144	0	0	0	0	0	2,297,144	2,847,411	
17	Rents	931	\$ 1,007,717	\$ 33,776	\$ 33,053	\$ 940,889	\$ 285,269	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 285,269	\$ 299,045	17
	Maintenance of General Plant	935	\$ 1,005,943	\$ 0	\$ 26,130	\$ 979,813	\$ 276,243	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 276,243	\$ 276,243	18
18	Labor		609,912	0	14,836	595,076	167,773	0	0	0	0	0	167,773	167,773	19
19	Labor Loadings		8,239,806	1,697,349	4,402,727	2,139,730	603,264	0	0	0	0	0	603,264	2,300,613	20
20	Materials and Expenses		9,855,662	1,697,349	4,443,694	3,714,618	1,047,280	0	0	0	0	0	1,047,280	2,744,629	21
	Total	Sum Lns 18 - 20	9,855,662	1,697,349	4,443,694	3,714,618	1,047,280	0	0	0	0	0	1,047,280	2,744,629	
22	Total A&G Expenses		\$ 64,940,320	\$ 0	\$ 26,130	\$ 64,914,189	\$ 18,301,560	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,301,560	\$ 18,301,560	22
23	Labor		31,618,851	0	14,836	31,604,015	8,910,267	0	0	0	0	0	8,910,267	8,910,267	23
24	Labor Loadings		71,519,977	4,768,391	14,308,495	52,443,091	21,491,310	285,720	0	0	0	0	285,720	14,959,600	24
25	Materials and Expenses		168,079,148	4,768,391	14,349,461	148,961,296	48,703,138	48,703,138	(1,880,578)	(4,936,852)	(4,936,852)	(4,936,852)	42,171,428	46,939,819	25
	Total	Sum Lns 22 - 24	168,079,148	4,768,391	14,349,461	148,961,296	48,703,138	48,703,138	(1,880,578)	(4,936,852)	(4,936,852)	(4,936,852)	42,171,428	46,939,819	

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

Line No.	Account No./ Reference	Description	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)
			Sum (e) thru (n)												
1	920	Administrative and General (A&G)													
2		A&G Salaries	\$ 5,342,975	\$ 4,124,093	\$ 5,730,477	\$ 3,648,722	\$ 6,298,726	\$ 5,275,226	\$ 1,841,607	\$ 5,733,753	\$ 7,632,109	\$ 6,206,477	\$ 5,601,152	\$ 6,499,060	\$ 63,934,377
3		Labor	2,742,928	2,143,193	3,008,362	2,938,426	2,821,028	2,846,583	1,896,557	2,419,114	2,169,016	2,810,342	2,319,965	2,893,426	31,008,939
4		Labor Loadings	(332,394)	(253,773)	(359,734)	(269,949)	(375,947)	(394,871)	(267,137)	(318,833)	(352,812)	(308,846)	(367,242)	(392,547)	(3,925,467)
5		Materials and Expenses	\$ 7,753,508	\$ 6,013,513	\$ 8,379,105	\$ 6,317,199	\$ 8,743,808	\$ 7,787,137	\$ 3,471,026	\$ 7,834,033	\$ 9,416,996	\$ 8,664,007	\$ 7,612,270	\$ 9,025,244	\$ 91,017,849
6		Total	\$ 2,348,159	\$ 999,647	\$ 1,710,527	\$ 2,353,726	\$ 1,145,918	\$ 1,277,080	\$ 2,283,145	\$ 1,497,544	\$ 1,211,397	\$ 2,622,835	\$ 987,111	\$ 266,732	\$ 18,703,821
7	921	Office Supplies and Expenses	\$ (1,451,822)	\$ (1,098,288)	\$ (1,533,624)	\$ (1,271,720)	\$ (1,549,498)	\$ (1,377,761)	\$ (1,235,519)	\$ (1,482,161)	\$ (1,615,516)	\$ (1,667,791)	\$ (1,339,297)	\$ (1,412,380)	\$ (17,035,377)
8	922	A&G Expenses Transferred (Credit)	\$ 2,315,008	\$ 2,796,049	\$ 1,381,660	\$ 2,471,142	\$ 2,439,460	\$ 2,406,008	\$ 2,840,078	\$ 2,379,014	\$ 2,621,010	\$ 3,754,105	\$ 1,752,962	\$ 3,703,909	\$ 30,880,403
9	923	Outside Services	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 83,328	\$ 83,328	\$ 86,925	\$ 79,682	\$ 996,678
10	924	Property Insurance	\$ 9,590,542	\$ 1,190,712	\$ 1,749,017	\$ 1,343,426	\$ 1,568,595	\$ 1,780,917	\$ 1,956,283	\$ 1,531,257	\$ 1,465,594	\$ 2,397,059	\$ 1,547,562	\$ 1,664,540	\$ 27,785,504
11	925	Injuries and Damages	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 599,948
12	926	Employee Pension and Benefits	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 829,588
13	928	Regulatory Commission Expenses	\$ 147,656	\$ 254	\$ 165,370	\$ 283,508	\$ 181,298	\$ 280,211	\$ 207,609	\$ 62,567	\$ 322,885	\$ 235,670	\$ 258,116	\$ 38,785	\$ 2,143,729
14	900.1	Safety Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	930.2	Miscellaneous General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	931	Labor	\$ 57,532	\$ 739,683	\$ 479,259	\$ 664,771	\$ 1,671,367	\$ 176,868	\$ 705,812	\$ 1,093,645	\$ 959,208	\$ 2,024,243	\$ 680,022	\$ 779,746	\$ 10,032,156
17		Labor Loadings	(57,532)	(739,683)	(479,259)	(664,771)	(1,671,367)	(176,868)	(705,812)	(1,093,645)	(959,208)	(2,024,243)	(680,022)	(779,746)	(10,032,156)
18		Materials and Expenses	\$ 110,398	\$ 74,456	\$ 49,143	\$ 95,764	\$ 82,110	\$ 92,099	\$ 37,211	\$ 55,340	\$ 73,460	\$ 128,011	\$ 107,921	\$ 101,804	\$ 1,007,717
19		Total	\$ 59,643	\$ 94,258	\$ 78,436	\$ 78,917	\$ 78,492	\$ 79,545	\$ 106,283	\$ 90,894	\$ 84,104	\$ 87,205	\$ 82,048	\$ 84,139	\$ 1,005,943
20		Maintenance of General Plant	\$ 38,231	\$ 60,419	\$ 50,277	\$ 50,403	\$ 50,314	\$ 50,988	\$ 79,234	\$ 48,810	\$ 45,164	\$ 46,829	\$ 44,060	\$ 45,182	\$ 609,912
21		Labor Loadings	(450,530)	(625,688)	(766,791)	(649,754)	(730,479)	(693,829)	(797,374)	(716,194)	(674,411)	(674,722)	(486,322)	(975,712)	(8,239,806)
22		Materials and Expenses	\$ 548,403	\$ 778,365	\$ 895,505	\$ 779,074	\$ 859,285	\$ 824,363	\$ 984,872	\$ 855,898	\$ 803,679	\$ 808,755	\$ 612,431	\$ 1,105,033	\$ 9,855,662
23		Total	\$ 4,402,617	\$ 4,218,351	\$ 5,808,913	\$ 3,727,639	\$ 6,377,219	\$ 5,354,771	\$ 1,949,870	\$ 5,824,647	\$ 7,716,212	\$ 6,293,682	\$ 5,683,200	\$ 6,583,199	\$ 64,940,320
24	935	Labor	\$ 2,781,159	\$ 2,203,613	\$ 3,058,639	\$ 2,988,830	\$ 2,871,341	\$ 2,897,572	\$ 1,975,791	\$ 2,467,924	\$ 2,214,180	\$ 2,857,171	\$ 2,364,024	\$ 2,938,609	\$ 31,618,851
25		Labor Loadings	(13,461,385)	(5,298,205)	(4,634,187)	(6,526,198)	(6,119,580)	(4,793,172)	(7,596,029)	(4,164,756)	(3,756,858)	(8,424,026)	(2,518,923)	(4,223,677)	(71,519,977)
26		Materials and Expenses	\$ 21,645,161	\$ 11,720,188	\$ 13,501,739	\$ 13,242,868	\$ 15,368,120	\$ 13,045,514	\$ 11,524,690	\$ 12,457,326	\$ 13,687,251	\$ 17,574,879	\$ 10,566,148	\$ 13,745,485	\$ 168,079,148
27		Total	\$ 2,348,159	\$ 999,647	\$ 1,710,527	\$ 2,353,726	\$ 1,145,918	\$ 1,277,080	\$ 2,283,145	\$ 1,497,544	\$ 1,211,397	\$ 2,622,835	\$ 987,111	\$ 266,732	\$ 18,703,821

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

Line No.	Description (a)	Account No./ Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)
1	A&G Salaries	920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	Sum Lns 1 - 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Office Supplies and Expenses	921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	A&G Expenses Transferred (Credit)	922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Outside Services	923	\$ 7,032	\$ 7,849	\$ 17,978	\$ 10,887	\$ 30,268	\$ 7,840	\$ 5,280	\$ 5,351	\$ 11,967	\$ 2,021	\$ 135	\$ 5,127	\$ 111,734
8	Property Insurance	924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Injuries and Damages	925	\$ 1,061,250	\$ 25,783	\$ 5,610	\$ 198,675	\$ 6,496	\$ 20,844	\$ 200,628	\$ 9,909	\$ 13,999	\$ 9,023	\$ 10,376	\$ 154,554	\$ 1,717,147
10	Employee Pension and Benefits	926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ -	\$ 143
11	Regulatory Commission Expenses	928	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 46,551	\$ 568,612
12	Safety Advertising	930.1	\$ 7,128	\$ -	\$ 7,128	\$ -	\$ 21,632	\$ -	\$ 22,901	\$ 8,695	\$ 7,722	\$ 16,434	\$ 7,722	\$ -	\$ 99,363
	Miscellaneous General	930.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ 145,337	\$ -	\$ 20,023	\$ 83,250	\$ 11,008	\$ 290,650	\$ -	\$ -	\$ 550,267
	Total	Sum Lns 13 - 15	\$ -	\$ -	\$ -	\$ -	\$ 145,337	\$ -	\$ 20,023	\$ 83,250	\$ 11,008	\$ 290,650	\$ -	\$ -	\$ 550,267
17	Rents	931	\$ 2,777	\$ 2,784	\$ 2,791	\$ 2,797	\$ 2,804	\$ 2,811	\$ 2,818	\$ 2,825	\$ 2,832	\$ 2,839	\$ 2,846	\$ 2,853	\$ 33,776
18	Maintenance of General Plant	935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Labor Loadings		\$ 70,067	\$ 117,532	\$ 177,288	\$ 112,318	\$ 186,977	\$ 102,762	\$ 175,807	\$ 170,002	\$ 118,662	\$ 155,462	\$ 87,167	\$ 223,306	\$ 1,697,349
21	Materials and Expenses		\$ 70,067	\$ 117,532	\$ 177,288	\$ 112,318	\$ 186,977	\$ 102,762	\$ 175,807	\$ 170,002	\$ 118,662	\$ 155,462	\$ 87,167	\$ 223,306	\$ 1,697,349
	Total	Sum Lns 18 - 20	\$ 70,067	\$ 117,532	\$ 177,288	\$ 112,318	\$ 186,977	\$ 102,762	\$ 175,807	\$ 170,002	\$ 118,662	\$ 155,462	\$ 87,167	\$ 223,306	\$ 1,697,349
22	Total A&G Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Labor Loadings		\$ 1,194,805	\$ 200,499	\$ 257,346	\$ 371,228	\$ 440,065	\$ 180,808	\$ 474,008	\$ 326,583	\$ 212,740	\$ 523,123	\$ 154,796	\$ 432,390	\$ 4,768,391
25	Materials and Expenses		\$ 1,194,805	\$ 200,499	\$ 257,346	\$ 371,228	\$ 440,065	\$ 180,808	\$ 474,008	\$ 326,583	\$ 212,740	\$ 523,123	\$ 154,796	\$ 432,390	\$ 4,768,391
	Total	Sum Lns 22 - 24	\$ 1,194,805	\$ 200,499	\$ 257,346	\$ 371,228	\$ 440,065	\$ 180,808	\$ 474,008	\$ 326,583	\$ 212,740	\$ 523,123	\$ 154,796	\$ 432,390	\$ 4,768,391

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

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)
			Sch 1-2, Sh 1	Sch 1-3, Sh 1	Sch 1-4, Sh 1	Sch 1-5, Sh 1	Sch 1-7, Sh 1	Sch 1-8, Sh 1	Sch 1-24, Sh 1	Sum (c) thru (i)
Purchased Gas Costs										
1	Natural Gas Transmission Line Purchases	803	\$ (653,787,279) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(653,787,279)
2	Purchased Gas Cost Adjustments	805.1	268,800,644	0	0	0	0	0	0	268,800,644
3	Gas Withdrawn from Storage	806.1	(5,848,453)	0	0	0	0	0	0	(5,848,453)
4	Gas Delivered to Storage	806.2	8,888,958	0	0	0	0	0	0	8,888,958
5	Gas Used for Compressor Station Fuel	810	48,951	0	0	0	0	0	0	48,951
6	Total	Sum Lns 1 - 5	\$ (381,897,178) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(381,897,178)
Other Gas Costs										
7	Other Gas Supply	813	\$ 0 \$	(17,725) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(17,725)
8	Labor		0	(5,621)	0	(14)	0	0	0	(5,621)
9	Labor Loadings		0	0	0	0	0	0	0	0
10	Materials and Expenses	Sum Lns 7 - 9	0	(23,347) \$	0	(14) \$	0	0	0	(23,361)
11	Transmission - Gas Cost	858	\$ (14,066,842) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(14,066,842)
Transmission and Compression of Gas by Others										
Operations										
Transmission Expenses, Excluding Account 858										
12	Operation Supervision and Engineering	850	\$ 0 \$	(8,685) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(8,685)
13	Labor		0	(2,775)	0	0	0	0	0	(2,775)
14	Labor Loadings		0	0	0	(3,295)	0	0	0	(3,295)
15	Materials and Expenses	Sum Lns 12 - 14	0	(11,460) \$	0	(3,295) \$	0	0	0	(14,755)
System Control and Load Dispatching										
16	Labor	851	\$ 0 \$	(12,448) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(12,448)
17	Labor Loadings		0	(3,977)	0	(320)	0	0	0	(3,977)
18	Materials and Expenses		0	0	0	0	0	0	0	0
19	Total	Sum Lns 16 - 18	0	(16,425) \$	0	(320) \$	0	0	0	(16,744)
Communication System Expense										
20	Labor	852	\$ 0 \$	(69) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(69)
21	Labor Loadings		0	(25)	0	0	0	0	0	(25)
22	Materials and Expenses		0	0	0	0	0	0	0	0
23	Total	Sum Lns 20 - 22	0	(114) \$	0	0	0	0	0	(114)
Communication Station Labor and Expense										
24	Labor	853	\$ 0 \$	(2,292) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(2,292)
25	Labor Loadings		0	(724)	0	0	0	0	0	(724)
26	Materials and Expenses		0	0	0	(604)	0	0	0	(604)
27	Total	Sum Lns 24 - 26	0	(3,016) \$	0	(604) \$	0	0	0	(3,619)
Gas for Compressor Station Fuel										
28	Labor	854	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
29	Labor Loadings		0	0	0	0	0	0	0	0
30	Materials and Expenses		0	0	0	0	0	0	0	0
31	Total	Sum Lns 28 - 30	0	0	0	0	0	0	0	0
Mainline Expense										
32	Labor	856	\$ 0 \$	(3,748) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(3,748)
33	Labor Loadings		0	(1,162)	0	0	0	0	0	(1,162)
34	Materials and Expenses		0	0	0	(221)	0	0	0	(221)
35	Total	Sum Lns 32 - 34	0	(4,910) \$	0	(221) \$	0	0	0	(5,131)
Measuring and Regulating Station Expense										
36	Labor	857	\$ 0 \$	(611) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(611)
37	Labor Loadings		0	(191)	0	0	0	0	0	(191)
38	Materials and Expenses		0	0	0	(145)	0	0	0	(145)
39	Total	Sum Lns 36 - 38	0	(802) \$	0	(145) \$	0	0	0	(947)
40	Rents	860	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0

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

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch 1-2, Sh. 1	Sch 1-3, Sh. 1	Sch 1-4, Sh. 1	Sch 1-5, Sh. 1	Sch 1-7, Sh. 1	Sch 1-8, Sh. 1	Sch 1-24, Sh. 1	Sum (c) thru (i)	
Transmission Expenses, Excluding Account 858, Continued											
Maintenance											
Maintenance Supervision and Engineering											
881											
1	Labor		\$ 0	(581)	0	0	0	0	0	0	(581)
2	Labor Loadings		0	(165)	0	0	0	0	0	0	(165)
3	Materials and Expenses		0	0	0	0	0	0	0	0	0
4	Total	Sum Lns 1-3	\$ 0	(746)	0	0	0	0	0	0	(746)
Maintenance of Structures and Improvements											
882											
5	Labor		0	0	0	0	0	0	0	0	0
6	Labor Loadings		0	0	0	0	0	0	0	0	0
7	Materials and Expenses		0	0	0	0	0	0	0	0	0
8	Total	Sum Lns 5-7	\$ 0	0	0	0	0	0	0	0	0
Maintenance of Mains											
883											
9	Labor		0	(30,170)	0	0	0	0	0	0	(30,170)
10	Labor Loadings		0	(9,598)	0	0	0	0	0	0	(9,598)
11	Materials and Expenses		0	0	0	(2,459)	0	0	(82,730)	0	(85,189)
12	Total	Sum Lns 9-11	\$ 0	(39,768)	0	(2,459)	0	0	(82,730)	0	(124,956)
Maintenance of Compressor Station Equipment											
884											
13	Labor		0	(126)	0	0	0	0	0	0	(126)
14	Labor Loadings		0	(42)	0	0	0	0	0	0	(42)
15	Materials and Expenses		0	0	0	0	0	0	0	0	0
16	Total	Sum Lns 13-15	\$ 0	(168)	0	0	0	0	0	0	(168)
Maintenance of Measuring & Regulating Station Etc											
885											
17	Labor		0	(710)	0	0	0	0	0	0	(710)
18	Labor Loadings		0	(227)	0	0	0	0	0	0	(227)
19	Materials and Expenses		0	0	0	(1,075)	0	0	0	0	(1,075)
20	Total	Sum Lns 17-19	\$ 0	(937)	0	(1,075)	0	0	0	0	(2,012)
Maintenance of SCADA Equipment											
886											
21	Labor		0	(164)	0	0	0	0	0	0	(164)
22	Labor Loadings		0	(53)	0	0	0	0	0	0	(53)
23	Materials and Expenses		0	0	0	(34)	0	0	0	0	(34)
24	Total	Sum Lns 21-23	\$ 0	(217)	0	(34)	0	0	0	0	(251)
Total Transmission Expense, Excluding Account 858											
25	Labor		\$ 0	(59,623)	0	0	0	0	0	0	(59,623)
26	Labor Loadings		0	(18,958)	0	0	0	0	0	0	(18,958)
27	Materials and Expenses		0	0	0	(8,152)	0	0	(82,730)	0	(90,883)
28	Total	Sum Lns 25-27	\$ 0	(78,581)	0	(8,152)	0	0	(82,730)	0	(169,464)

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

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch 1-2, Sh 1	Sch 1-3, Sh 1	Sch 1-4, Sh 1	Sch 1-5, Sh 1	Sch 1-7, Sh 1	Sch 1-8, Sh 1	Sch 1-24, Sh 1	Sum (c) thru (i)	
Distribution											
Operation Supervision and Engineering											
1	Labor	870	\$ 0	\$ (146,659)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (146,659)	1
2	Labor Loadings		0	(45,442)	0	0	0	0	0	(45,442)	2
3	Materials and Expenses		0	0	0	(39,935)	0	0	0	(39,935)	3
4	Total	Sum Lns 1-3	\$ 0	\$ (192,102)	\$ 0	\$ (39,935)	\$ 0	\$ 0	\$ 0	\$ (232,037)	4
Operation Distribution Load Dispatching											
5	Labor	871	\$ 0	\$ (10,573)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,573)	5
6	Labor Loadings		0	(3,366)	0	0	0	0	0	(3,366)	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5-7	\$ 0	\$ (13,939)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13,939)	8
Operation Mains and Services											
9	Labor	874	\$ 0	\$ (59,612)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (59,612)	9
10	Labor Loadings		0	(18,902)	0	0	0	0	0	(18,902)	10
11	Materials and Expenses		0	0	0	(263)	0	0	0	(263)	11
12	Total	Sum Lns 9-11	\$ 0	\$ (78,514)	\$ 0	\$ (263)	\$ 0	\$ 0	\$ 0	\$ (78,777)	12
Operation Measuring and Regulation Station											
13	Labor	875	\$ 0	\$ (3,221)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,221)	13
14	Labor Loadings		0	(1,020)	0	0	0	0	0	(1,020)	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13-15	\$ 0	\$ (4,241)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,241)	16
Operation Meter and House Regulator											
17	Labor	878	\$ 0	\$ (125,707)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (125,707)	17
18	Labor Loadings		0	(39,930)	0	0	0	0	0	(39,930)	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17-19	\$ 0	\$ (165,637)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (165,637)	20
Customer Installation											
21	Labor	879	\$ 0	\$ (159,510)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (159,510)	21
22	Labor Loadings		0	(50,582)	0	0	0	0	0	(50,582)	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21-23	\$ 0	\$ (210,092)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (210,092)	24
Other											
25	Labor	880	\$ 0	\$ (64,381)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (64,381)	25
26	Labor Loadings		0	(20,379)	0	0	0	0	0	(20,379)	26
27	Materials and Expenses		0	0	0	(405,588)	0	0	0	(405,588)	27
28	Total	Sum Lns 25-27	\$ 0	\$ (84,760)	\$ 0	\$ (405,588)	\$ 0	\$ 0	\$ 0	\$ (490,348)	28
29	Rents	881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29

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

Line No.	Description (a)	Account No. / Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch 1-2, Sh 1	Sch 1-3, Sh 1	Sch 1-4, Sh 1	Sch 1-5, Sh 1	Sch 1-7, Sh 1	Sch 1-8, Sh 1	Sch 1-24, Sh 1	Sum (c) thru (i)	
1	Maintenance Supervision and Engineering	885	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	1
2	Labor Loadings		\$ (6,879)	\$ (6,879)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,879)	2
3	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ (2,611)	\$ 0	\$ 0	\$ 0	\$ (2,611)	3
4	Total	Sum Lns 1-3	\$ (6,879)	\$ (6,879)	\$ 0	\$ (2,611)	\$ 0	\$ 0	\$ 0	\$ (9,490)	4
5	Maintenance of Structures and Improvements	886	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	5
6	Labor Loadings		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Total	Sum Lns 5-7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Maintenance of Mains	887	\$ 0 \$	\$ (44,215)	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (44,215)	9
10	Labor Loadings		\$ 0	\$ (14,093)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (14,093)	10
11	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ (1,568)	\$ 0	\$ 0	\$ 0	\$ (1,568)	11
12	Total	Sum Lns 9-11	\$ 0	\$ (58,308)	\$ 0	\$ (1,568)	\$ 0	\$ 0	\$ 0	\$ (60,876)	12
13	Maintenance of Measuring and Reg. Station Eq.	889	\$ 0 \$	\$ (14,749)	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (14,749)	13
14	Labor Loadings		\$ 0	\$ (4,671)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,671)	14
15	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ (1,724)	\$ 0	\$ 0	\$ 0	\$ (1,724)	15
16	Total	Sum Lns 13-15	\$ 0	\$ (19,420)	\$ 0	\$ (1,724)	\$ 0	\$ 0	\$ 0	\$ (21,143)	16
17	Maintenance of Services	892	\$ 0 \$	\$ (81,983)	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (81,983)	17
18	Labor Loadings		\$ 0	\$ (25,954)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (25,954)	18
19	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ (752)	\$ 0	\$ 0	\$ 0	\$ (752)	19
20	Total	Sum Lns 17-19	\$ 0	\$ (107,937)	\$ 0	\$ (752)	\$ 0	\$ 0	\$ 0	\$ (108,689)	20
21	Maintenance of Meters and House Regulators	893	\$ 0 \$	\$ (50,703)	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (50,703)	21
22	Labor Loadings		\$ 0	\$ (16,147)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (16,147)	22
23	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
24	Total	Sum Lns 21-23	\$ 0	\$ (66,850)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (66,850)	24
25	Maintenance of Other Equipment	894	\$ 0 \$	\$ (2,289)	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (2,289)	25
26	Labor Loadings		\$ 0	\$ (742)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (742)	26
27	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ (27)	\$ 0	\$ 0	\$ 0	\$ (27)	27
28	Total	Sum Lns 25-27	\$ 0	\$ (3,031)	\$ 0	\$ (27)	\$ 0	\$ 0	\$ 0	\$ (3,058)	28
29	Total Distribution		\$ 0 \$	\$ (770,481)	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (770,481)	29
30	Labor Loadings		\$ 0	\$ (243,410)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (243,410)	30
31	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ (452,468)	\$ 0	\$ 0	\$ 0	\$ (452,468)	31
32	Total	Sum Lns 29-31	\$ 0	\$ (1,013,891)	\$ 0	\$ (452,468)	\$ 0	\$ 0	\$ 0	\$ (1,466,359)	32

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

Line No.	Description (a)	Remove Gas Cost (c)		Labor/Benefits Annualization (d)		Call Center & Customer Supp. (e)		Cost of Service Analysis (f)		Uncollectibles Annualization (g)		Promotional Advertising (h)		ILI Normalization (i)		Total (k)	Line No.
		Sch 1-2, Sh 1	Sch 1-3, Sh 1	Sch 1-3, Sh 1	Sch 1-4, Sh 1	Sch 1-5, Sh 1	Sch 1-7, Sh 1	Sch 1-8, Sh 1	Sch 1-24, Sh 1	Sch 1-7, Sh 1	Sch 1-8, Sh 1	Sch 1-24, Sh 1	Sum (c) thru (i)				
Customer Accounts																	
1	Supervision																
2	Labor	\$ 0	\$ 0	\$ (36,799)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Labor Loadings	0	0	(11,918)	0	0	0	0	0	0	0	0	0	0	0	0	2
4	Materials and Expenses	0	0	0	0	0	0	(3,470)	0	0	0	0	0	0	0	0	3
	Total	\$ 0	\$ 0	\$ (48,716)	\$ 0	\$ 0	\$ 0	\$ (3,470)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Meter Reading																
6	Labor	\$ 0	\$ 0	\$ (13,990)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
7	Labor Loadings	0	0	(4,439)	0	0	0	0	0	0	0	0	0	0	0	0	6
8	Materials and Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
	Total	\$ 0	\$ 0	\$ (18,429)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
Customer Records and Collection																	
9	Labor	\$ 0	\$ 0	\$ (180,458)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Labor Loadings	0	0	(57,149)	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses	0	0	0	12,059	0	12,059	(74,053)	0	0	(231)	0	0	0	0	0	11
	Total	\$ 0	\$ 0	\$ (237,607)	\$ 12,059	\$ (74,053)	\$ 12,059	\$ (74,053)	\$ 0	\$ 0	\$ (231)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Uncollectible Accounts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,180,958)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
Miscellaneous																	
14	Labor	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Labor Loadings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Materials and Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Total Customer Accounts																	
18	Labor	\$ 0	\$ 0	\$ (231,246)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Labor Loadings	0	0	(73,505)	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Materials and Expenses	0	0	0	12,059	0	12,059	(77,524)	0	(1,180,958)	(231)	0	0	0	0	0	20
	Total	\$ 0	\$ 0	\$ (304,751)	\$ 12,059	\$ (77,524)	\$ 12,059	\$ (77,524)	\$ (1,180,958)	\$ (231)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21

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

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	ILI Normalization Adj. No. 24 (i)	Total (k)	Line No.
			Sch 1-2, Sh 1	Sch 1-3, Sh 1	Sch 1-4, Sh 1	Sch 1-5, Sh 1	Sch 1-7, Sh 1	Sch 1-8, Sh 1	Sch 1-24, Sh 1	Sum (c) thru (i)	
Customer Service and Information											
Customer Assistance											
908											
1	Labor		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Labor Loadings		0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1-3	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
909											
5	Labor		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Labor Loadings		0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5-7	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	8
910											
9	Miscellaneous		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9
10	Labor		0	0	0	0	0	0	0	0	10
11	Labor Loadings		0	0	0	(87,353)	0	(562)	0	(87,935)	11
12	Materials and Expenses		0	0	0	(87,353)	0	(562)	0	(87,935)	12
	Total	Sum Lns 9-11	0 \$	0 \$	0 \$	(87,353) \$	0 \$	(562) \$	0 \$	(87,935) \$	
	Total Customer Service and Information		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13
13	Labor		0	0	0	0	0	0	0	0	14
14	Labor Loadings		0	0	0	(87,353)	0	(562)	0	(87,935)	15
15	Materials and Expenses		0	0	0	(87,353)	0	(562)	0	(87,935)	16
16	Total	Sum Lns 13-15	0 \$	0 \$	0 \$	(87,353) \$	0 \$	(562) \$	0 \$	(87,935) \$	
Sales											
911											
17	Supervision		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	17
18	Labor		0	0	0	0	0	0	0	0	18
19	Labor Loadings		0	0	0	0	0	0	0	0	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	20
	Total	Sum Lns 17-19	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	
912											
21	Labor		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21
22	Labor Loadings		0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21-23	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	24
Demonstration and Selling											
913											
25	Advertising		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	25
26	Labor		0	0	0	0	0	0	0	0	26
27	Labor Loadings		0	0	0	0	0	0	0	0	27
28	Materials and Expenses		0	0	0	0	0	0	0	0	28
	Total	Sum Lns 25-27	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	
Total Sales											
29	Labor		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	29
30	Labor Loadings		0	0	0	0	0	0	0	0	30
31	Materials and Expenses		0	0	0	0	0	0	0	0	31
32	Total	Sum Lns 29-31	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	32
Total O&M											
33	Labor		0 \$	(1,079,076) \$	0 \$	0 \$	0 \$	0 \$	0 \$	(1,079,076) \$	33
34	Labor Loadings		0	(341,494)	0	0	0	0	0	(341,494) \$	34
35	Materials and Expenses		(395,964,020)	12,059	12,059	(629,511)	(1,180,958)	(613)	(82,730)	(397,841,073) \$	35
36	Total	Sum Lns 33-35	(395,964,020) \$	(1,420,510) \$	12,059 \$	(629,511) \$	(1,180,958) \$	(613) \$	(82,730) \$	(399,202,544) \$	36

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

Line No.	Account No./ Reference	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
														Sum (e) thru (n)
	Administrative and General (A&G)													
1	A&G Salaries	\$ 5,342,975	\$ 4,124,083	\$ 5,730,477	\$ 3,648,722	\$ 6,298,726	\$ 5,275,226	\$ 1,841,607	\$ 5,733,763	\$ 7,632,109	\$ 6,206,477	\$ 5,601,152	\$ 6,499,060	\$ 63,934,377
2	Labor	2,742,928	2,143,193	3,008,362	2,938,426	2,821,028	2,846,583	1,896,557	2,419,114	2,169,016	2,810,342	2,319,965	2,893,426	31,008,939
3	Labor Loadings	(332,394)	(253,773)	(359,734)	(269,949)	(375,947)	(334,671)	(267,137)	(318,833)	(384,129)	(352,812)	(308,846)	(367,242)	(3,925,467)
4	Materials and Expenses	\$ 7,753,508	\$ 6,013,513	\$ 8,379,105	\$ 6,317,199	\$ 8,743,808	\$ 7,787,137	\$ 3,471,026	\$ 7,834,033	\$ 9,416,996	\$ 8,664,007	\$ 7,612,270	\$ 9,025,244	\$ 91,017,849
	Sum Lns 1 - 3	\$ 2,348,159	\$ 999,647	\$ 1,710,527	\$ 2,353,726	\$ 1,145,918	\$ 1,277,080	\$ 2,283,145	\$ 1,497,544	\$ 1,211,397	\$ 2,622,835	\$ 987,111	\$ 2,666,732	\$ 18,703,821
5	Office Supplies and Expenses	\$ (1,451,822)	\$ (1,098,288)	\$ (1,533,624)	\$ (1,271,720)	\$ (1,549,498)	\$ (1,377,761)	\$ (1,235,519)	\$ (1,482,161)	\$ (1,615,516)	\$ (1,867,791)	\$ (1,339,297)	\$ (1,412,380)	\$ (17,035,377)
6	A&G Expenses Transferred (Credit)	\$ 2,280,055	\$ 2,750,442	\$ 1,334,950	\$ 2,418,209	\$ 2,305,095	\$ 2,358,258	\$ 2,813,333	\$ 2,354,804	\$ 2,589,144	\$ 3,692,348	\$ 1,768,589	\$ 3,620,432	\$ 30,285,659
7	Outside Services	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 83,328	\$ 83,328	\$ 83,328	\$ 86,925	\$ 79,682	\$ 996,678
8	Property Insurance	\$ 1,245,739	\$ 1,143,937	\$ 1,638,568	\$ 1,417,307	\$ 1,498,200	\$ 1,717,913	\$ 1,725,984	\$ 1,481,114	\$ 1,383,803	\$ 2,352,886	\$ 1,488,912	\$ 1,413,946	\$ 18,508,328
9	Injuries and Damages	\$ 59,414	\$ 59,819	\$ 57,184	\$ 59,948	\$ 59,657	\$ 59,698	\$ 59,217	\$ (1,584,654)	\$ (1,678,607)	\$ (1,499,345)	\$ (1,766,474)	\$ (1,632,046)	\$ (7,746,190)
10	Employee Pension and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Regulatory Commission Expenses	\$ 97,656	\$ -	\$ 115,294	\$ 258,485	\$ 13,213	\$ 259,772	\$ 52,494	\$ 11,779	\$ 268,518	\$ 111,068	\$ 200,336	\$ 38,617	\$ 1,427,232
12	Safety Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Miscellaneous General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Labor	\$ 57,532	\$ 739,683	\$ 479,259	\$ 664,771	\$ 807,790	\$ 176,868	\$ 578,670	\$ 643,645	\$ 899,708	\$ 1,640,093	\$ 668,372	\$ 791,396	\$ 8,147,788
15	Labor Loadings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Materials and Expenses	\$ 57,532	\$ 739,683	\$ 479,259	\$ 664,771	\$ 807,790	\$ 176,868	\$ 578,670	\$ 643,645	\$ 899,708	\$ 1,640,093	\$ 668,372	\$ 791,396	\$ 8,147,788
	Sum Lns 13 - 15	\$ 92,280	\$ 64,268	\$ 38,927	\$ 85,519	\$ 83,871	\$ 89,288	\$ 34,393	\$ 52,515	\$ 70,628	\$ 125,173	\$ 105,075	\$ 98,951	\$ 940,889
17	Rents	\$ 59,440	\$ 94,258	\$ 78,436	\$ 78,615	\$ 78,273	\$ 78,834	\$ 104,902	\$ 76,866	\$ 81,622	\$ 82,960	\$ 81,469	\$ 84,139	\$ 979,813
18	Maintenance of General Plant	38,101	60,419	50,277	50,210	50,173	50,532	76,774	41,277	43,831	44,549	43,749	45,182	595,076
19	Labor	149,105	174,972	232,434	173,105	164,210	137,080	188,605	176,536	200,570	150,195	148,902	234,015	2,139,730
20	Labor Loadings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Materials and Expenses	\$ 246,647	\$ 329,650	\$ 361,147	\$ 301,929	\$ 292,656	\$ 286,447	\$ 380,280	\$ 294,679	\$ 326,023	\$ 277,705	\$ 274,120	\$ 363,336	\$ 3,714,618
	Sum Lns 16 - 20	\$ 5,402,415	\$ 4,218,351	\$ 5,808,913	\$ 3,727,336	\$ 6,377,000	\$ 5,354,059	\$ 1,946,509	\$ 5,810,618	\$ 7,713,731	\$ 6,289,437	\$ 5,682,621	\$ 6,583,199	\$ 64,914,189
22	Total A&G Expenses	2,781,029	2,203,613	3,058,639	2,988,636	2,871,201	2,897,116	1,973,330	2,460,390	2,212,847	2,854,891	2,363,713	2,938,609	31,604,015
23	Labor Loadings	4,628,595	4,863,578	3,796,676	5,972,269	4,446,360	4,446,360	6,328,084	2,915,618	3,028,644	7,257,978	2,089,607	3,132,101	52,445,091
24	Materials and Expenses	\$ 12,812,039	\$ 11,085,542	\$ 12,664,228	\$ 12,688,242	\$ 13,483,581	\$ 12,697,569	\$ 10,245,893	\$ 11,186,626	\$ 12,955,422	\$ 16,402,308	\$ 10,085,941	\$ 12,653,909	\$ 148,961,296
25	Total	\$ 12,812,039	\$ 11,085,542	\$ 12,664,228	\$ 12,688,242	\$ 13,483,581	\$ 12,697,569	\$ 10,245,893	\$ 11,186,626	\$ 12,955,422	\$ 16,402,308	\$ 10,085,941	\$ 12,653,909	\$ 148,961,296
	Sum Lns 22 - 24	\$ 12,812,039	\$ 11,085,542	\$ 12,664,228	\$ 12,688,242	\$ 13,483,581	\$ 12,697,569	\$ 10,245,893	\$ 11,186,626	\$ 12,955,422	\$ 16,402,308	\$ 10,085,941	\$ 12,653,909	\$ 148,961,296

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

Line No.	Description (a)	Account No./ Reference (b)	Direct SNV (c)	To Be Allocated (d)	SNV Allocation Factors			A&G Factor (h)	Total Allocation to SNV (i)	Total SNV (c) + (i)	Line No.
					4-Factor (e)	Factor II (f)	Factor III (g)				
			WP K-1, Sh 18	WP K-1, Sh 19	28.67%	24.28%	28.98%	Sum Cols (e) - (h)	(i)	(c) + (i)	
Administrative and General (A&G)											
920	A&G Salaries										
1	Labor		\$ 0	(622,313)	\$ 0	\$ 0	\$ 0	\$ 0	(175,452)	\$ (175,452)	1
2	Labor Loadings		0	700,863	0	0	0	0	197,598	197,598	2
3	Materials and Expenses		0	436,236	0	0	0	0	122,990	122,990	3
4	Total	Sum Lns 1 - 3	0	514,786	0	0	0	0	145,136	145,136	4
5	Office Supplies and Expenses	921	\$ (163)	(1,297,236)	\$ 0	\$ 0	\$ 0	\$ 0	(365,736)	\$ (365,899)	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	94,922	\$ 0	\$ 0	\$ 0	27,508	\$ 27,508	\$ 27,508	6
7	Outside Services	923	\$ (464)	(69,231)	\$ 0	\$ 0	\$ 0	\$ 0	(19,519)	\$ (19,982)	7
8	Property Insurance	924	\$ 0	176	\$ 0	\$ 50	\$ 0	\$ 0	50	\$ 50	8
9	Injuries and Damages	925	\$ (714,287)	(812,563)	\$ 0	\$ 0	\$ 0	\$ 0	(229,090)	\$ (943,377)	9
10	Employee Pension and Benefits	926	\$ 0	4,523,212	\$ 1,275,250	\$ 0	\$ 0	\$ 0	1,275,250	\$ 1,275,250	10
11	Regulatory Commission Expenses	928	\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	(5,229)	\$ (1,474)	\$ 0	\$ 0	\$ 0	(1,474)	\$ (1,474)	12
Miscellaneous General											
930.2	Labor		\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		(225)	(300,718)	(84,783)	0	0	0	(84,783)	(85,007)	15
16	Total	Sum Lns 13 - 15	(225)	(300,718)	(84,783)	0	0	0	(84,783)	(85,007)	16
17	Rents	931	\$ 0	(16,497)	\$ (4,651)	\$ 0	\$ 0	\$ 0	(4,651)	\$ (4,651)	17
Maintenance of General Plant											
935	Labor		\$ 0	(32,142)	\$ (9,062)	\$ 0	\$ 0	\$ 0	(9,062)	\$ (9,062)	18
19	Labor Loadings		0	13,049	3,679	0	0	0	3,679	3,679	19
20	Materials and Expenses		0	(1,020,704)	(287,772)	0	0	0	(287,772)	(287,772)	20
21	Total	Sum Lns 18 - 20	0	(1,039,796)	(293,155)	0	0	0	(293,155)	(293,155)	21
Total A&G Expenses											
22	Labor		\$ 0	(654,454)	\$ (184,513)	\$ 0	\$ 0	\$ 0	(184,513)	\$ (184,513)	22
23	Labor Loadings		0	713,912	201,277	0	0	0	201,277	201,277	23
24	Materials and Expenses		(715,138)	1,532,366	405,216	0	27,508	432,775	(282,364)	(282,364)	24
25	Total	Sum Lns 22 - 24	(715,138)	1,591,824	421,979	50	27,508	449,538	(265,600)	(265,600)	25

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

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

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

Line No.	Description (e)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
		Account No./ Reference	Labor/Benefits Annualization Adj. No. 3	Cost of Service Analysis Adj. No. 5	Promotional Advertising Adj. No. 8	Self-Insured Retention Adj. No. 9	Great Basin Alloc. Annualization Adj. No. 10	Officer Perqs Adj. No. 11	BOD Interest Adj. No. 12	Commitment Fees Adj. No. 13	Wrongful Termination Adj. No. 14	General Plant Maint. Adj. No. 15	Variable Pay Normalization Adj. No. 19	Co-Operated Aircraft Adj. No. 20	Prepayments Adj. No. 21	Total System Alloc.	
			Sch I-3, Sh 2	Sch I-5, Sh 2	Sch I-8, Sh 1	Sch I-9, Sh 1	Sch I-10, Sh 1	Sch I-11, Sh 1	Sch I-12, Sh 1	Sch I-13, Sh 1	Sch I-14, Sh 1	Sch I-15, Sh 1	Sch I-19, Sh 1	Sch I-20, Sh 2	Sch I-21, Sh 1	Sum Cols (c) - (o)	
Administrative and General (A&G)																	
920	A&G Salaries																
1	Labor	\$	(1,728,595)	\$	0	\$	0	\$	0	\$	0	\$	1,106,282	\$	0	\$	(622,313)
2	Labor Loadings		700,863		0		0		0		0		0		0		700,863
3	Materials and Expenses		0	(2,560)	0	0	438,796	0	0	0	0	0	0	0	0	0	436,236
4	Total	\$	(1,027,732)	\$	(2,560)	\$	438,796	\$	0	\$	0	\$	1,106,282	\$	0	\$	514,766
5	Office Supplies and Expenses	\$	0	(606,084)	\$	3,502	\$	66,717	\$	0	\$	0	\$	(761,372)	\$	0	(1,297,236)
6	A&G Expenses Transferred (Credit)	\$	156,215	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	94,922
7	Outside Services	\$	0	(72,500)	\$	0	\$	398,747	\$	0	\$	0	\$	0	\$	(395,478)	(69,231)
8	Property Insurance	\$	0	0	\$	0	\$	176	\$	0	\$	0	\$	0	\$	0	176
9	Injuries and Damages	\$	0	(187)	\$	0	\$	134,400	\$	0	\$	0	\$	0	\$	0	(812,563)
10	Employee Pension and Benefits	\$	4,563,291	\$	0	\$	0	(946,776)	\$	0	\$	0	\$	0	\$	0	4,523,212
11	Regulatory Commission Expenses	\$	0	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	0
12	Safety Advertising	\$	0	(900)	\$	(4,329)	\$	0	\$	0	\$	0	\$	0	\$	0	(5,229)
Miscellaneous General																	
13	Labor	\$	0	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	0
14	Labor Loadings		0	0			66,492		(747,499)								(300,718)
15	Materials and Expenses		0	903,796	0	0	66,492	0	(747,499)	(523,507)	0	0	0	0	0	0	(300,718)
16	Total	\$	0	903,796	\$	0	\$	66,492	\$	(747,499)	\$	(523,507)	\$	0	\$	0	(300,718)
17	Rents	\$	0	0	\$	0	\$	(16,497)	\$	0	\$	0	\$	0	\$	0	(16,497)
Maintenance of General Plant																	
18	Labor	\$	(32,142)	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	(32,142)
19	Labor Loadings		13,049		0		0		0		0		0				13,049
20	Materials and Expenses		0	(23,332)	0	0	27,730	0	0	0	0	(1,025,102)	0	0	0	0	(1,020,704)
21	Total	\$	(19,093)	\$	(23,332)	\$	27,730	\$	0	\$	0	\$	(1,025,102)	\$	0	\$	(1,039,796)
Total A&G Expenses																	
22	Labor	\$	(1,760,737)	\$	0	\$	0	\$	0	\$	0	\$	1,106,282	\$	0	\$	(654,454)
23	Labor Loadings		713,912		0		0		0		0		0				713,912
24	Materials and Expenses		4,719,506	196,234	(827)	(946,776)	1,055,267	(40,079)	(747,499)	(523,507)	0	(1,025,102)	0	(761,372)	(395,478)	1,532,366	
25	Total	\$	3,672,682	\$	196,234	\$	(827)	\$	(946,776)	\$	(40,079)	\$	(747,499)	\$	(523,507)	\$	1,591,824

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

Line No.	Description	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	Sum Cols (c) - (o)	Line No.	
		Account No./Reference	Labor/Benefits Annualization Adj. No. 3	Cost of Service Analysis Adj. No. 5	Promotional Advertising Adj. No. 8	Self-Insured Retention Adj. No. 9	Great Basin Alloc. Annualization Adj. No. 10	Officer Perqs Adj. No. 11	Officer Perqs Adj. No. 12	Commitment Fees Adj. No. 13	Wrongful Termination Adj. No. 14	General Plant Maint. Adj. No. 15	Variable Pay Normalization Adj. No. 19	Co-Operated Aircraft Adj. No. 20	Prepayments Adj. No. 21	Total System Alloc. (p)		
1	Administrative and General (A&G)	920																
2	A&G Salaries		\$ (487,351)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 311,899	\$ 0	\$ 0	\$ (175,452)	1	
1	Labor		197,598	0	0	0	0	0	0	0	0	0	0	0	0	197,598	2	
3	Labor Loadings		0	(722)	0	0	123,712	0	0	0	0	0	0	0	0	122,990	3	
4	Materials and Expenses		0	(722)	0	0	123,712	0	0	0	0	0	0	0	0	122,990	3	
4	Total	Sum Lns 1-3	\$ (289,753)	\$ (722)	\$ 0	\$ 0	\$ 123,712	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 311,899	\$ 0	\$ 0	\$ 145,136	4	
5	Office Supplies and Expenses	921	\$ 0	\$ (170,876)	\$ 987	\$ 0	\$ 18,810	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (214,657)	\$ 0	\$ (365,736)	5	
6	A&G Expenses Transferred (Credit)	922	\$ 45,271	\$ 0	\$ 0	\$ 0	\$ (17,763)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,508	6	
7	Outside Services	923	\$ 0	\$ (20,440)	\$ 0	\$ 0	\$ 112,421	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (111,499)	\$ (19,519)	7	
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50	8	
9	Injuries and Damages	925	\$ 0	\$ (63)	\$ 0	\$ (266,929)	\$ 37,892	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (229,090)	9	
10	Employee Pension and Benefits	926	\$ 1,286,550	\$ 0	\$ 0	\$ 0	\$ 0	\$ (11,300)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,275,250	10	
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11	
12	Safety Advertising	930.1	\$ 0	\$ (254)	\$ (1,221)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,474)	12	
13	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13	
14	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Labor Loadings		0	254,811	0	0	18,746	0	(210,746)	(147,595)	0	0	0	0	0	(64,783)	15	
16	Materials and Expenses		0	254,811	0	0	18,746	0	(210,746)	(147,595)	0	0	0	0	0	(64,783)	16	
16	Total	Sum Lns 13-15	\$ 0	\$ 254,811	\$ 0	\$ 0	\$ 18,746	\$ 0	\$ (210,746)	\$ (147,595)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (64,783)	16	
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,651)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,651)	17	
18	Maintenance of General Plant	935	\$ (9,062)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (9,062)	18	
19	Labor		3,679	0	0	0	0	0	0	0	0	0	0	0	0	3,679	19	
20	Labor Loadings		0	(6,578)	0	0	7,818	0	0	0	0	(289,012)	0	0	0	(287,772)	20	
21	Materials and Expenses		0	(6,578)	0	0	7,818	0	0	0	0	(289,012)	0	0	0	(287,772)	21	
21	Total	Sum Lns 18-20	\$ (5,383)	\$ (6,578)	\$ 0	\$ 0	\$ 7,818	\$ 0	\$ 0	\$ 0	\$ 0	\$ (289,012)	\$ 0	\$ 0	\$ 0	\$ (285,195)	21	
22	Total A&G Expenses		\$ (496,413)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 311,899	\$ 0	\$ 0	\$ (184,513)	22	
23	Labor		201,277	0	0	0	0	0	0	0	0	0	0	0	0	201,277	23	
24	Labor Loadings		1,331,821	56,889	(233)	(266,929)	297,035	(11,300)	(210,746)	(147,595)	0	(289,012)	0	(214,657)	(111,499)	432,775	24	
24	Materials and Expenses		1,036,685	55,889	(233)	(266,929)	297,035	(11,300)	(210,746)	(147,595)	0	(289,012)	311,899	(214,657)	(111,499)	449,538	25	
25	Total	Sum Lns 22-24	\$ 1,036,685	\$ 55,889	\$ (233)	\$ (266,929)	\$ 297,035	\$ (11,300)	\$ (210,746)	\$ (147,595)	\$ 0	\$ (289,012)	\$ 311,899	\$ (214,657)	\$ (111,499)	\$ 449,538	25	

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Description (a)	Account No./ Reference (b)	Direct SNV (c)	To Be Allocated (d)	4-Factor (e)	SNV Allocation Factors Factor II (f)	SNV Allocation Factors Factor III (g)	A&G Factor (h)	Total Allocation to SNV (i)	Total SNV (c) + (i)	Line No.
			WP K-1, Sh 28	WP K-1, Sh 29	28.19% Smt N, Sh 8, Ln 9(g)	28.67% Smt N, Sh 8, Ln 4(g)	24.28% Smt N, Sh 8, Ln 6(g)	28.98% Smt N, Sh 8, Ln 10(g)	Sum Cols (e) - (h)		
Administrative and General (A&G)											
1	A&G Salaries	920	\$ 0	\$ 2,046,244	\$ 576,907	\$ 0	\$ 0	\$ 0	\$ 576,907	\$ 576,907	1
2	Labor		0	685,380	193,232	0	0	0	193,232	193,232	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 2,731,624	\$ 770,140	\$ 0	\$ 0	\$ 0	\$ 770,140	\$ 770,140	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ (390,182)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (390,182)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
Miscellaneous General											
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Maintenance of General Plant											
18	Labor		\$ 0	\$ 38,048	\$ 10,727	\$ 0	\$ 0	\$ 0	\$ 10,727	\$ 10,727	18
19	Labor Loadings		0	12,761	3,598	0	0	0	3,598	3,598	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 0	\$ 50,809	\$ 14,325	\$ 0	\$ 0	\$ 0	\$ 14,325	\$ 14,325	21
Total A&G Expenses											
22	Labor		\$ 0	\$ 2,084,292	\$ 587,634	\$ 0	\$ 0	\$ 0	\$ 587,634	\$ 587,634	22
23	Labor Loadings		0	698,141	196,830	0	0	0	196,830	196,830	23
24	Materials and Expenses		(390,182)	0	0	0	0	0	0	(390,182)	24
25	Total	Sum Lns 22 - 24	\$ (390,182)	\$ 2,782,433	\$ 784,464	\$ 0	\$ 0	\$ 0	\$ 784,464	\$ 394,282	25

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch I-C2, Sh 1</small>	Regulatory Commission Expense Adj. No. C3 (d) <small>Sch I-C3, Sh 1</small>	Reamort. Adjustment Adj. No. C7 (e) <small>Sch I-C7, Sh 1</small>	Total SNV (f) <small>Sum Cols (c) - (e)</small>	Line No.
Administrative and General (A&G)							
A&G Salaries							
		920					
1	Labor		\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	2
3	Materials and Expenses		0	0	0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	0	5
6	A&G Expenses Transferred (Credit)	922	\$	\$	\$	0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	0	10
11	Regulatory Commission Expenses	928	\$ 0	(390,182)	\$ 0	(390,182)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	0	12
Miscellaneous General							
		930.2					
13	Labor		\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	14
15	Materials and Expenses		0	0	0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	16
17	Rents	931	\$ 0	\$ 0	\$ 0	0	17
Maintenance of General Plant							
		935					
18	Labor		\$ 0	\$ 0	\$ 0	0	18
19	Labor Loadings		0	0	0	0	19
20	Materials and Expenses		0	0	0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	21
Total A&G Expenses							
22	Labor		\$ 0	\$ 0	\$ 0	0	22
23	Labor Loadings		0	0	0	0	23
24	Materials and Expenses		0	(390,182)	0	(390,182)	24
25	Total	Sum Lns 22 - 24	<u>\$ 0</u>	<u>(390,182)</u>	<u>\$ 0</u>	<u>(390,182)</u>	25

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch I-C2, Sh 1	Total System Alloc. (d) Sum Cols (c)	Line No.
<u>Administrative and General (A&G)</u>					
A&G Salaries					
		920			
1	Labor		\$ 2,046,244	\$ 2,046,244	1
2	Labor Loadings		685,380	685,380	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 2,731,624</u>	<u>\$ 2,731,624</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
	Miscellaneous General	930.2			
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	17
	Maintenance of General Plant	935			
18	Labor		\$ 38,048	\$ 38,048	18
19	Labor Loadings		12,761	12,761	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 50,809</u>	<u>\$ 50,809</u>	21
	Total A&G Expenses				
22	Labor		\$ 2,084,292	\$ 2,084,292	22
23	Labor Loadings		698,141	698,141	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	<u>\$ 2,782,433</u>	<u>\$ 2,782,433</u>	25

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch I-C2, Sh 1	Total System Alloc. (d) (c)	Line No.
<u>Administrative and General (A&G)</u>					
A&G Salaries					
		920			
1	Labor		\$ 576,907	\$ 576,907	1
2	Labor Loadings		193,232	193,232	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 770,140</u>	<u>\$ 770,140</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
Miscellaneous General					
		930.2			
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	17
Maintenance of General Plant					
		935			
18	Labor		\$ 10,727	\$ 10,727	18
19	Labor Loadings		3,598	3,598	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 14,325</u>	<u>\$ 14,325</u>	21
Total A&G Expenses					
22	Labor		\$ 587,634	\$ 587,634	22
23	Labor Loadings		196,830	196,830	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	<u>\$ 784,464</u>	<u>\$ 784,464</u>	25

Tab N

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
1		<u>Gas Plant in Service</u>			1
2		<u>Direct</u>			2
3		<u>Intangible Plant</u>			3
4	301	Organization	Sch G-1, Sh 11 less Sch G-2, Sh 11	\$ 68,482	4
5	302	Franchise and Consents	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	5
6	303	Miscellaneous Intangible Plant	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	6
7		Total Direct Intangible Plant		<u>\$ 68,482</u>	7
8		<u>Transmission Plant</u>			8
9	365.1	Land and Land Rights	Sch G-1, Sh 11	\$ 888,529	9
10	365.2	Rights of Way	Sch G-1, Sh 11 less Sch G-2, Sh 11	480,462	10
11	366.1	Structures - Compressor Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	27,898	11
12	366.2	Structures	Sch G-1, Sh 11 less Sch G-2, Sh 11	967,481	12
13	367	Mains	Sch G-1, Sh 11 less Sch G-2, Sh 11	62,775,260	13
14	367.2	Mains - Bridge	Sch G-1, Sh 11 less Sch G-2, Sh 11	(21,190)	14
15	368	Compressor Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	3,958,373	15
16	369	Measuring and Regulating Stations	Sch G-1, Sh 11 less Sch G-2, Sh 11	18,080,089	16
17	370	Communications Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	326,989	17
18	371	Other Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	(1,327)	18
19		Total Transmission Plant		<u>\$ 87,482,565</u>	19
20		<u>Distribution Plant</u>			20
21	374.1	Land & Land Rights	Sch G-1, Sh 11	\$ 0	21
22	374.2	Rights of Way	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,126,365	22
23	375	Structures & Improvements	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	23
24	376	Mains	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,159,396,538	24
25	378	Measuring & Regulating Station Equip./Gen.	Sch G-1, Sh 11 less Sch G-2, Sh 11	12,602,058	25
26	380	Services	Sch G-1, Sh 11 less Sch G-2, Sh 11	449,412,174	26
27	381	Meters	Sch G-1, Sh 11 less Sch G-2, Sh 11	224,490,573	27
28	385	Industrial Measuring & Reg. Station Equip.	Sch G-1, Sh 11 less Sch G-2, Sh 11	5,914,047	28
29	387	Miscellaneous Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	0	29
30		Total Distribution Plant		<u>\$ 1,852,941,755</u>	30
31		Total Transmission and Distribution Plant		<u>\$ 1,940,424,320</u>	31
32		Total Percent Transmission and Distribution Plant		100.00%	32
33		<u>General Plant</u>			33
34	389	Land & Land Rights	Sch G-1, Sh 11	\$ 3,730,567	34
35	390.1	Structures & Improvements	Sch G-1, Sh 11 less Sch G-2, Sh 11	31,301,726	35
36	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 11 less Sch G-2, Sh 11	104,117	36
37	390.21	Amortization Structures and Improvements - Lease	Sch G-1, Sh 11 less Sch G-2, Sh 11		37
38	391	Office Furniture & Fixtures	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,494,332	38
39	391.1	Computer Software & Hardware	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,337,826	39
40	392	Transportation Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11		40
41	392.11	Transportation Equipment - Light	Sch G-1, Sh 11 less Sch G-2, Sh 11	6,624,298	41
42	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 11 less Sch G-2, Sh 11	4,426,444	42
43	393	Stores Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	367,954	43
44	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	7,277,912	44
45	395	Laboratory Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	118,544	45
46	396	Power Operated Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	3,246,798	46
47	397.1	Communication Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	979,970	47
48	397.2	Communication / Telemetry Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	6,248	48
49	398	Miscellaneous Equipment	Sch G-1, Sh 11 less Sch G-2, Sh 11	1,134,058	49
50		Total General Plant		<u>\$ 62,150,795</u>	50

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
51		<u>Common - Systems Allocable</u>			
52		<u>Intangible Plant</u>	<u>Multiply by Four-Factor</u>		
53	301	Organization	Sch G-1, Sh 12	\$ 17,428	53
54	302	Franchises and Consents		0	54
55	303	Miscellaneous Intangible Plant	Sch G-1, Sh 12 less Sch G-2, Sh 12	31,630,099	55
56		Total Common Intangible Plant		<u>\$ 31,647,527</u>	56
57		<u>General Plant</u>	<u>Multiply by Four-Factor</u>		57
58	389	Land & Land Rights	Sch G-1, Sh 12 less Sch G-2, Sh 12	\$ 1,138,330	58
59	390.1	Structures & Improvements	Sch G-1, Sh 12 less Sch G-2, Sh 12	10,374,784	59
60	390.2	Structures & Improvements Leasehold	Sch G-1, Sh 12 less Sch G-2, Sh 12	0	60
61	390.21	Amortization Structures and Improvements - Lease	Sch G-1, Sh 12 less Sch G-2, Sh 12	0	61
62	391	Office Furniture & Fixtures	Sch G-1, Sh 12 less Sch G-2, Sh 12	1,493,094	62
63	391.1	Computer Software & Hardware	Sch G-1, Sh 12 less Sch G-2, Sh 12	2,137,578	63
64	392.1	Transportation Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12		64
65	392.11	Transportation Equipment - Light	Sch G-1, Sh 12 less Sch G-2, Sh 12	320,859	65
66	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 12 less Sch G-2, Sh 12	(1,723)	66
67	392.21	Transportation Equipment - Aircraft	Sch G-1, Sh 12 less Sch G-2, Sh 12	(307)	67
68	393	Stores Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	8,343	68
69	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	183,827	69
70	395	Laboratory Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	554,108	70
71	396	Power Operated Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	63,379	71
72	397	Communication Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	905,358	72
73	397.2	Communication / Telemetry Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	(4,805)	73
74	398	Miscellaneous Equipment	Sch G-1, Sh 12 less Sch G-2, Sh 12	1,295,596	74
75		Total Common General Plant		<u>\$ 18,468,420</u>	75
76		<u>Net Plant</u>			76
77		Total Direct Net Plant		\$ 2,002,643,597	77
78		Total Common/System Allocation Net Plant	27.79%	50,115,947	78
79		Total Net Plant		<u>\$ 2,052,759,544</u>	79
80		<u>Rate Base</u>			80
81	925.01	Cash Working Capital	Stmt H, Sh 1	\$ 7,391,475	81
82		Materials & Supplies	Stmt H, Sh 1	17,491,088	82
83		Customer Advances	Stmt H, Sh 1	(71,848,519)	83
84		Deferred Gains - TOC / Gas Lamps	Stmt H, Sh 1	0	84
85		Deferred Taxes	Stmt H, Sh 1	(260,493,814)	85
86		Other Debits and Credits	Stmt H, Sh 1	35,433,192	86
87		Total Rate Base		<u>\$ (272,026,578)</u>	87
88		Total Rate Base and Net Plant		<u>\$ 1,780,732,966</u>	88

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
1		Depreciation Expenses & Amortization			1
2		<u>Direct</u>			2
3		<u>Intangible Plant</u>			3
4	301	Organization	Sch L-1, Sh 1	\$ 0	4
5	302	Franchise & Consents	Sch L-1, Sh 1	0	5
6	303	Miscellaneous Intangible Plant	Sch L-1, Sh 1	0	6
7		Total Direct Intangible Plant		<u>\$ 0</u>	7
8		<u>Transmission Plant</u>			8
9	365.1	Land and Land Rights	Sch L-1, Sh 1	\$ 0	9
10	365.2	Rights of Way	Sch L-1, Sh 1	8,665	10
11	366.1	Structures - Compressor Stations	Sch L-1, Sh 1	6,003	11
12	366.2	Structures	Sch L-1, Sh 1	29,412	12
13	367	Mains	Sch L-1, Sh 1	1,981,713	13
14	367.20	Mains - Bridge	Sch L-1, Sh 1	0	14
15	368	Compressor Stations	Sch L-1, Sh 1	142,808	15
16	369	Measuring and Regulating Stations	Sch L-1, Sh 1	554,260	16
17	370	Communications Equipment	Sch L-1, Sh 1	49,057	17
18	371	Other Equipment	Sch L-1, Sh 1	0	18
19		Total Transmission Plant		<u>\$ 2,771,919</u>	19
20		<u>Distribution Plant</u>			20
21	374.1	Land & Land Rights	Sch L-1, Sh 1	\$ 0	21
22	374.2	Rights of Way	Sch L-1, Sh 1	20,524	22
23	375	Structures & Improvements	Sch L-1, Sh 1	0	23
24	376	Mains	Sch L-1, Sh 1	30,357,511	24
25	378	Measuring & Regulating Station Equip./Gen.	Sch L-1, Sh 1	1,059,766	25
26	380	Services	Sch L-1, Sh 1	16,573,213	26
27	381	Meters	Sch L-1, Sh 1	15,501,659	27
28	385	Industrial Measuring & Reg. Station Equip.	Sch L-1, Sh 1	229,732	28
29	387	Miscellaneous Equipment	Sch L-1, Sh 1	0	29
30		Total Direct Distribution Plant		<u>\$ 63,742,404</u>	30
31		Total Direct Distribution Plant Allocator		100.00%	31
32		<u>General Plant</u>			32
33	389	Land & Land Rights	Sch L-1, Sh 1	\$ 0	33
34	390.1	Structures & Improvements	Sch L-1, Sh 1	1,016,973	34
35	390.2	Structures & Improvements Leasehold	Sch L-1, Sh 1	76,733	35
36	390.21	Amortization Structures and Improvements - Lease	Sch L-1, Sh 1		36
37	391	Office Furniture & Fixtures	Sch L-1, Sh 1	212,712	37
38	391.1	Computer Software & Hardware	Sch L-1, Sh 1	348,107	38
39	392.00	Transportation Equipment	Sch L-1, Sh 1		39
40	392.11	Transportation Equipment - Light	Sch L-1, Sh 1	872,812	40
41	392.12	Transportation Equipment - Heavy	Sch L-1, Sh 1	429,517	41
42	393	Stores Equipment	Sch L-1, Sh 1	34,681	42
43	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 1	730,805	43
44	395	Laboratory Equipment	Sch L-1, Sh 1	19,476	44
45	396	Power Operated Equipment	Sch L-1, Sh 1	205,494	45
46	397.1	Communication Equipment	Sch L-1, Sh 1	172,019	46
47	397.2	Communication / Telemetry Equipment	Sch L-1, Sh 1	317	47
48	398	Miscellaneous Equipment	Sch L-1, Sh 1	136,693	48
49		Total Direct General Plant		<u>\$ 4,256,339</u>	49
50		Total Direct Depreciation and Amortization Expense		<u>\$ 70,770,663</u>	50

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
(a)	(b)	(c)	(d)		(e)
51		<u>Common - Systems Allocation</u>	27.79%		51
52		<u>Intangible Plant</u>	<u>Multiply by Four-Factor</u>		52
53	301	Organization	Sch L-1, Sh 2	\$ 0	53
54	302.00	Franchises and Consents		0	54
55	303.00	Miscellaneous Intangible	Sch L-1, Sh 2	5,869,219	55
56		Total Common Intangible Plant		<u>\$ 5,869,219</u>	56
57		<u>General Plant</u>	<u>Multiply by Four-Factor</u>		57
58	389	Land & Land Rights	Sch L-1, Sh 2	\$ 0	58
59	390.1	Structures & Improvements	Sch L-1, Sh 2	260,892	59
60	390.2	Structures & Improvements Leasehold	Sch L-1, Sh 2	277	60
61	390.21	Amortization Structures and Improvements - Lease	Sch L-1, Sh 2	0	61
62	391	Office Furniture & Fixtures	Sch L-1, Sh 2	153,811	62
63	391.1	Computer Software & Hardware	Sch L-1, Sh 2	948,056	63
64	392.10	Transportation Equipment	Sch L-1, Sh 2		64
65	392.11	Transportation Equipment - Light	Sch L-1, Sh 2	29,519	65
66	392.12	Transportation Equipment - Heavy	Sch L-1, Sh 2	0	66
67	392.21	Transportation Equipment - Aircraft	Sch L-1, Sh 2	3,518	67
68	393	Stores Equipment	Sch L-1, Sh 2	242	68
69	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 2	24,072	69
70	395	Laboratory Equipment	Sch L-1, Sh 2	50,084	70
71	396	Power Operated Equipment	Sch L-1, Sh 2	4,389	71
72	397	Communication Equipment	Sch L-1, Sh 2	148,561	72
73	397.2	Communication / Telemetry Equipment	Sch L-1, Sh 2	0	73
74	398	Miscellaneous Equipment	Sch L-1, Sh 2	117,004	74
75		Total Common General Plant		<u>\$ 1,740,426</u>	75
76		<u>System Allocable Amortization</u>			76
77	303	Total Common Intangible Plant		\$ 5,869,219	77
78	309.2-398	General Plant, Excluding Structures and Land		1,479,257	78
79		Total System Allocable Amortization		<u>\$ 7,348,476</u>	79
80	389-390.1	Total System Allocable Depreciation		\$ 261,169	80
81		Total System Allocable Amortization and Depreciation		<u>\$ 7,609,645</u>	81
82		Total Depreciation Expense		<u>\$ 78,380,308</u>	82
83		<u>Operation and Maintenance Expenses</u>			83
84		<u>Operation Expenses</u>			84
85		<u>Gas Supply Expenses</u>			85
86	803	Natural Gas Transmission Line Purchases	Sch K-1, Sh 1-6	\$ 0	86
87	805.1	Purchased Gas Cost Adjustments	Sch K-1, Sh 1-6	0	87
	808.1	Gas Withdrawn from Storage		0	
	808.2	Gas Delivered to Storage		0	
88	810	Gas Used for Compression Station Fuel	Sch K-1, Sh 1-6	0	88
89	813	Other Gas Supply Expenses	Sch K-1, Sh 1-6	728,211	89
90		Total Gas Supply Expenses		<u>\$ 728,211</u>	90

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
(a)	(b)	(c)	(d)		
91		<u>Transmission Expenses</u>			91
92	858	Transmission and Compression of Gas by Others			92
93		Labor	Sch K-1, Sh 1-6	\$ 0	93
94		Labor Loadings	Sch K-1, Sh 1-6	0	94
95		Materials and Expenses	Sch K-1, Sh 1-6	0	95
96	850	Operation Supervision and Engineering			96
97		Labor	Sch K-1, Sh 1-6	\$ 188,891	97
98		Labor Loadings	Sch K-1, Sh 1-6	116,456	98
99		Materials and Expenses	Sch K-1, Sh 1-6	51,971	99
100	851	System Control and Load Dispatching			100
101		Labor	Sch K-1, Sh 1-6	\$ 275,554	101
102		Labor Loadings	Sch K-1, Sh 1-6	168,704	102
103		Materials and Expenses	Sch K-1, Sh 1-6	48,625	103
104	852	Communication System Expense			104
105		Labor	Sch K-1, Sh 1-6	\$ 1,935	105
106		Labor Loadings	Sch K-1, Sh 1-6	1,044	106
107		Materials and Expenses	Sch K-1, Sh 1-6	507	107
108	853	Communication Station Labor and Expense			108
109		Labor	Sch K-1, Sh 1-6	\$ 49,858	109
110		Labor Loadings	Sch K-1, Sh 1-6	30,362	110
111		Materials and Expenses	Sch K-1, Sh 1-6	42,242	111
112	854	Gas for Compressor Station Fuel			112
113		Labor	Sch K-1, Sh 1-6	\$ 0	113
114		Labor Loadings	Sch K-1, Sh 1-6	0	114
115		Materials and Expenses	Sch K-1, Sh 1-6	48,951	115
116	856	Mains Expense			116
117		Labor	Sch K-1, Sh 1-6	\$ 81,517	117
118		Labor Loadings	Sch K-1, Sh 1-6	48,748	118
119		Materials and Expenses	Sch K-1, Sh 1-6	28,874	119
120	857	Measuring and Regulating Station Expense			120
121		Labor	Sch K-1, Sh 1-6	\$ 13,300	121
122		Labor Loadings	Sch K-1, Sh 1-6	8,002	122
123		Materials and Expenses	Sch K-1, Sh 1-6	26,334	123
124	860	Rents			124
125		Labor	Sch K-1, Sh 1-6	\$	125
126		Labor Loadings	Sch K-1, Sh 1-6		126
127		Materials and Expenses	Sch K-1, Sh 1-6	10,548	127
128		Total Transmission Operation Expenses		<u>\$ 1,242,424</u>	128

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
129		<u>Distribution Expenses</u>			129
130	870	Operation Supervision and Engineering			130
131		Labor	Sch K-1, Sh 1-6	\$ 3,198,811	131
132		Labor Loadings	Sch K-1, Sh 1-6	1,912,050	132
133		Materials and Expenses		857,024	133
134	871	Distribution Load Dispatching			134
135		Labor	Sch K-1, Sh 1-6	\$ 232,620	135
136		Labor Loadings	Sch K-1, Sh 1-6	142,253	136
137		Materials and Expenses		32,107	137
138	874	Mains and Services Expenses			138
139		Labor	Sch K-1, Sh 1-6	\$ 1,296,571	139
140		Labor Loadings	Sch K-1, Sh 1-6	793,158	140
141		Materials and Expenses		10,869,027	141
142	875	Measuring & Regulating Exps. - General			142
143		Labor	Sch K-1, Sh 1-6	\$ 70,049	143
144		Labor Loadings	Sch K-1, Sh 1-6	42,819	144
145		Materials and Expenses		35,478	145
146	878	Meter and House Regulator Expenses			146
147		Labor	Sch K-1, Sh 1-6	\$ 2,734,136	147
148		Labor Loadings	Sch K-1, Sh 1-6	1,675,575	148
149		Materials and Expenses		2,841,962	149
150	879	Customer Installation Expense			150
151		Labor	Sch K-1, Sh 1-6	\$ 3,482,611	151
152		Labor Loadings	Sch K-1, Sh 1-6	2,127,544	152
153		Materials and Expenses		1,450,195	153
154	880	Other Expenses			154
155		Labor	Sch K-1, Sh 1-6	\$ 1,405,386	155
156		Labor Loadings	Sch K-1, Sh 1-6	857,085	156
157		Materials and Expenses		2,888,152	157
158	881	Rents			158
159		Labor	Sch K-1, Sh 1-6	\$ (439,053)	159
160		Labor Loadings	Sch K-1, Sh 1-6	0	160
161		Materials and Expenses	Sch K-1, Sh 1-6	0	161
162		Total Distribution Expenses		\$ 38,505,561	162
163		Total Operation & Distribution Expenses		\$ 40,476,196	163
164		<u>Maintenance Expense</u>			164
165		<u>Transmission Expenses, Excluding Account 858 Continued</u>			165
166	861	Maintenance Supervision and Engineering			166
167		Labor	Sch K-1, Sh 1-6	\$ 12,636	167
168		Labor Loadings	Sch K-1, Sh 1-6	7,752	168
169		Materials and Expenses	Sch K-1, Sh 1-6	1,105	169
170	862	Maintenance of Structures and Improvements			170
171		Labor	Sch K-1, Sh 1-6	\$ 0	171
172		Labor Loadings	Sch K-1, Sh 1-6	0	172
173		Materials and Expenses	Sch K-1, Sh 1-6	234	173
174	863	Maintenance of Mains			174
175		Labor	Sch K-1, Sh 1-6	\$ 656,198	175
176		Labor Loadings	Sch K-1, Sh 1-6	402,758	176
177		Materials and Expenses	Sch K-1, Sh 1-6	1,275,604	177
178	864	Maintenance of Compressor Station Equipment			178
179		Labor	Sch K-1, Sh 1-6	\$ 2,732	179
180		Labor Loadings	Sch K-1, Sh 1-6	1,782	180
181		Materials and Expenses	Sch K-1, Sh 1-6	3,091	181
182	865	Maintenance of Measuring & Regulating Station Equipment			182
183		Labor	Sch K-1, Sh 1-6	\$ 15,436	183
184		Labor Loadings	Sch K-1, Sh 1-6	9,506	184
185		Materials and Expenses	Sch K-1, Sh 1-6	97,228	185
186	866	Maintenance of SCADA Equipment			186
187		Labor	Sch K-1, Sh 1-6	\$ 3,572	187
188		Labor Loadings	Sch K-1, Sh 1-6	2,241	188
189		Materials and Expenses	Sch K-1, Sh 1-6	29,143	189
190		Total Transmission Maint Expense		\$ 2,521,018	190
191		<u>Maintenance Expenses - Distribution</u>			191
192	885	Maintenance Supervision and Engineering			192
193		Labor	Sch K-1, Sh 1-6	\$ 149,617	193
194		Labor Loadings	Sch K-1, Sh 1-6	91,547	194
195		Materials and Expenses	Sch K-1, Sh 1-6	186,368	195
196	886	Maintenance Structures and Improvement			196
197		Labor	Sch K-1, Sh 1-6	\$ 0	197
198		Labor Loadings	Sch K-1, Sh 1-6	0	198

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
199		Materials and Expenses		12,394	199
200	887	Maintenance of Mains			200
201		Labor	Sch K-1, Sh 1-6	\$ 961,687	201
202		Labor Loadings	Sch K-1, Sh 1-6	591,358	202
203		Materials and Expenses		4,639,392	203
204	889	Maint. of Measuring & Reg. Station Equip.			204
205		Labor	Sch K-1, Sh 1-6	\$ 320,791	205
206		Labor Loadings	Sch K-1, Sh 1-6	195,988	206
207		Materials and Expenses		927,527	207
208	892	Maintenance of Services			208
209		Labor	Sch K-1, Sh 1-6	\$ 1,783,143	209
210		Labor Loadings	Sch K-1, Sh 1-6	1,089,080	210
211		Materials and Expenses		1,870,189	211
212	893	Maintenance of Meter & House Regulators			212
213		Labor	Sch K-1, Sh 1-6	\$ 1,102,792	213
214		Labor Loadings	Sch K-1, Sh 1-6	677,559	214
215		Materials and Expenses		1,221,192	215
216	894	Maintenance of Other Equipment			216
217		Labor	Sch K-1, Sh 1-6	\$ 49,790	217
218		Labor Loadings	Sch K-1, Sh 1-6	31,148	218
219		Materials and Expenses	Sch K-1, Sh 1-6	143,413	219
220		Total Distribution Maintenance Expenses		\$ 16,044,976	220
221		Total Maintenance Expenses		\$ 18,565,993	221
222		Total Distribution O & M Expenses		\$ 59,042,189	222
223		O & M Allocator		100.00%	223
224		Total Gas Expenses		\$ 728,211	224
225		Total Transmission Expenses		3,763,442	225
226		Total Distribution Expenses		54,550,537	226
227		Total O&M Gas, Transmission and Distribution Expenses		\$ 59,042,189	227
228		<u>Customer Accounts Expenses</u>			228
229	901	Supervision Expenses			229
230		Labor	Sch K-1, Sh 1-6	\$ 814,601	230
231		Labor Loadings	Sch K-1, Sh 1-6	505,569	231
232		Materials and Expenses	Sch K-1, Sh 1-6	31,428	232
233	902	Meter Reading Expenses			233
234		Labor	Sch K-1, Sh 1-6	\$ 304,278	234
235		Labor Loadings	Sch K-1, Sh 1-6	186,258	235
236		Materials and Expenses	Sch K-1, Sh 1-6	194,141	236
237	903	Customer Records & Collections Expenses			237
238		Labor & Loadings	Sch K-1, Sh 1-6	\$ 5,818,592	238
239		Materials and Expenses	Sch K-1, Sh 1-6	10,098,791	239
240	903	Customer Records & Collections Expenses - KAM			
241		Labor & Loadings - KAM	Company Records	596,981	
242		Materials & Expenses - KAM	Company Records	5,750	
243	904	Uncollectible Accounts Expense			243
244		Labor	Sch K-1, Sh 1-6	\$ 0	244
245		Labor Loadings	Sch K-1, Sh 1-6	0	245
246		Materials and Expenses	Sch K-1, Sh 1-6	3,598,136	246
247	905	Miscellaneous Customer Accounts Expenses			247
248		Labor	Sch K-1, Sh 1-6	\$ 0	248
249		Labor Loadings	Sch K-1, Sh 1-6	0	249
250		Materials and Expenses	Sch K-1, Sh 1-6	0	250
251		Total Customer Accounts Expenses		\$ 22,154,526	251
252		<u>Customer Service & Informational Expenses</u>			252
253	908	Customer Assistance Expense			253
254		Labor	Sch K-1, Sh 1-6	\$ 0	254
255		Labor Loadings	Sch K-1, Sh 1-6	0	255
256		Materials and Expenses	Sch K-1, Sh 1-6	88	256
257	909	Info. & Instructional Advertising Exps.			257
258		Labor	Sch K-1, Sh 1-6	\$ 0	258
259		Labor Loadings	Sch K-1, Sh 1-6	0	259
260		Materials and Expenses	Sch K-1, Sh 1-6	173	260
261	910	Misc. Customer Service & Info. Exp.			261
262		Labor	Sch K-1, Sh 1-6	\$ 0	262
263		Labor Loadings	Sch K-1, Sh 1-6	0	263
264		Materials and Expenses	Sch K-1, Sh 1-6	253,563	264
265		Total Customer Service & Info. Expenses		\$ 253,824	265

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
266		<u>Sales</u>			
267	911	Supervision			
268		Labor	Sch K-1, Sh 1-6	\$ 0	268
269		Labor Loadings	Sch K-1, Sh 1-6	0	269
270		Materials and Expenses	Sch K-1, Sh 1-6	0	270
271	912	Demonstration and Selling			271
272		Labor	Sch K-1, Sh 1-6	\$ 0	272
273		Labor Loadings	Sch K-1, Sh 1-6	0	273
274		Materials and Expenses	Sch K-1, Sh 1-6	0	274
275	913	Advertising			275
276		Labor	Sch K-1, Sh 1-6	\$ 0	276
277		Labor Loadings	Sch K-1, Sh 1-6	0	277
278		Materials and Expenses	Sch K-1, Sh 1-6	0	278
279		Total Sales Expenses		<u>\$ 0</u>	279
280		Total O&M Expenses		<u>\$ 81,450,539</u>	280
281		<u>Administrative & General Expenses</u>			281
282	920	Administrative & General Salaries			282
283		Labor	Sch K-1, Sh 7	\$ 18,426,773	283
284		Labor Loadings	Sch K-1, Sh 7	9,133,325	284
285		Materials and Expense	Sch K-1, Sh 7	(983,735)	285
286		Total Admin. & General Salaries Exps.		<u>\$ 26,576,363</u>	286
287		<u>Other Administrative & General Exps.</u>			287
288	921	Office Supplies	Sch K-1, Sh 7	\$ 4,907,357	288
289	922	Administrative Expenses Transferred - Credit	Sch K-1, Sh 7	(4,909,344)	289
290	923	Outside Services Employed	Sch K-1, Sh 7	8,630,329	290
291	924	Property Insurance	Sch K-1, Sh 7	285,770	291
292	925	Injuries and Damages	Sch K-1, Sh 7	5,991,909	292
293	926	Employee Pensions and Benefits	Sch K-1, Sh 7	(605,185)	293
294	928	Regulatory Commission Expenses	Sch K-1, Sh 7	168,430	294
295	930.1	Safety Advertising	Sch K-1, Sh 7	500,275	295
296	930.2	Miscellaneous General Expenses			296
297		Labor	Sch K-1, Sh 7	\$ 0	297
298		Labor Loadings	Sch K-1, Sh 7	0	298
299		Materials and Expense	Sch K-1, Sh 7	2,762,403	299
300	931	Rents	Sch K-1, Sh 7	294,394	300
301	935	Maintenance of General Plant			301
302		Labor	Sch K-1, Sh 7	\$ 277,908	302
303		Labor Loadings	Sch K-1, Sh 7	175,049	303
304		Materials and Expense	Sch K-1, Sh 7	2,012,841	304
305		Total Other Administrative & General Exps.		<u>\$ 20,492,137</u>	305
306		Total Administrative and General Exps.		<u>\$ 47,068,500</u>	306
307		Total O&M and A&G Expenses		<u>\$ 128,519,039</u>	307

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Acct No.	Description	Reference	Amount	Line No.
	(a)	(b)	(c)	(d)	
308		<u>Other Deductions</u>			308
309		Taxes Other Than Income	Stmt-H, Sh 1	\$ 10,580,418	309
310		Interest Expenses	Stmt-M, Sh 1	40,066,492	310
311		Investment Tax Credit (I.T.C.)	Stmt-M, Sh 1	0	311
312		Federal Deferred Provision / ARAM	Stmt-M, Sh 1	38,663,444	312
313		Schedule M Adjustments	Stmt-M, Sh 1	(192,399,548)	313
314		Regulatory Amortization	Stmt-H, Sh 1	0	314
315		Mill Tax		0 2,102,957	315
316		Modified Business Tax		0 (135,513)	316
317		<u>Rate Base</u>			317
318		Total Direct Net Plant		\$ 2,002,643,597	318
319		Total Common Systems Allocable Net Plant		50,115,947	319
320		Total Net Plant		\$ 2,052,759,544	320
321		Cash Working Capital	Stmt H, Sh 1	\$ 7,391,475	321
322		Materials & Supplies	Stmt H, Sh 1	17,491,088	322
323		Customer Advances	Stmt H, Sh 1	(71,848,519)	323
324		Deferred Taxes	Stmt H, Sh 1	(260,493,814)	324
325		Other Debits and Credits	Stmt H, Sh 1	35,433,192	325
326		Total Rate Base		\$ 1,780,732,966	326
327		<u>Revenues</u>			327
328		Net Operating Margin	Sch J-1, Sh 6	\$ 285,208,724	328
329		Negotiated Contract & Optional Margin	Sch J-1, Sh 8	14,998,007	329
330		Late Charges	Stmt O, Sh 8	5,900,296	330
331		Service Establishment Charges	Stmt O, Sh 8	3,484,220	331
332		Reconnect / Reread Charges	Stmt O, Sh 8	47,325	332
333		Other Revenue - Labor	Stmt O, Sh 8	402	333
334		Other Revenue - Parts & Material	Stmt O, Sh 8	99	334
335		Other Revenue	Stmt O, Sh 8	0	335
336		Other Revenue - Returned Item Fee	Stmt O, Sh 8	575,270	336
337		Other Revenue - Rental Income	Stmt O, Sh 8	0	337
338		Total Revenues		\$ 310,214,342	338
339		<u>Operating Deductions</u>			339
340		Operations & Maintenance Expenses	Stmt-K	\$ (81,450,539)	340
341		Administrative & General Expenses	Stmt-K	(47,068,500)	341
342		Depreciation Expenses	Sch L-1	(78,380,308)	342
343		Regulatory Amortization	Stmt-H, Sh 1	0	343
344		Mill Tax		0 (2,102,957)	344
345		MBT Tax		0 135,513	345
346		Taxes other than Income	Stmt-H, Sh 1	(10,580,418)	346
347		Total Operating Deductions		\$ (219,447,208)	347
348		<u>State Income Tax</u>			348
349		Taxable Income before Interest Expense		\$ 90,767,134	349
350		Interest Expenses		40,066,492	350
351		State Taxable Income		\$ 130,833,626	351
352		State Income Tax	0.00%	\$ 0	352
353		South Georgia State		0	353
354		Total State Income Tax		\$ 0	354
355		<u>Taxable Income</u>			355
356		Taxable Income before Interest Expense	Ln No. 271 + Ln No. 279	\$ 90,767,134	356
357		Interest Expenses	Stmt-M, Sh 1	(40,066,492)	357
358		Schedule M Adjustments	Stmt-M, Sh 1	(192,399,548)	358
359		Total Taxable Income		\$ (141,698,906)	359
360		<u>Federal Income Tax</u>			360
361		Federal Income Tax	21.00%	\$ (29,756,770)	361
362		Investment Tax Credit (I.T.C.)	Stmt-M, Sh 1	0	362
363		Federal Deferred Provision / ARAM	Stmt-M, Sh 1	38,663,444	363
364		South Georgia Federal	Stmt-M, Sh 1	0	364
365		Total Federal Income Tax		\$ 8,906,674	365
366		Rate-making Amortization CP National	Stmt-H, Sh 1	\$ 0	366
367		Net Income		\$ 81,860,460	367

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	Single-Family Residential		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	55,329,689	0	0
3	Allocation Percent -	1	100.000%	58.321%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	55,329,689	0	0
5	Allocation Percent -	1.2	100.000%	58.321%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	168,433,592	0
7	Allocation Percent -	2	100.000%	0.000%	73.103%	0.000%
8	Throughput		589,417,308	0	0	267,131,351
9	Allocation Percent -	3	100.000%	0.000%	0.000%	45.321%
10	Customers		720,241	0	565,178	0
11	Allocation Percent -	4	100.000%	0.000%	78.471%	0.000%
12	Customers With Mains		720,241	0	565,178	0
13	Allocation Percent -	5	100.000%	0.000%	78.471%	0.000%
14	Meters for Customers		753,277	0	565,178	0
15	Allocation Percent -	6	100.000%	0.000%	75.029%	0.000%
16	Service Lines for Customers		655,758	0	565,178	0
17	Allocation Percent -	7	100.000%	0.000%	86.187%	0.000%
18	Customer Advances		720,241	0	565,178	0
19	Allocation Percent -	8	100.000%	0.000%	78.471%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	2,287,300	0
21	Allocation Percent -	9	100.000%	0.000%	65.363%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	565,178	0
25	Allocation Percent -	11	100.000%	0.000%	78.547%	0.000%
26	Late Fees		5,877,488	0	3,885,877	0
27	Allocation Percent -	12	100.000%	0.000%	66.115%	0.000%
28	Return Item Fees		575,224	0	398,180	0
29	Allocation Percent -	13	100.000%	0.000%	69.222%	0.000%
30	Uncollectible Margin		4,046,164	0	1,907,266	0
31	Allocation Percent -	14	100.000%	0.000%	47.138%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		376,320,046	201,183,153	-	-
35	Allocation Percent -	20	100.00%	53.46%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	454,355,586	-
37	Allocation Percent -	21	100.00%	0.00%	78.47%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	2,186,452	4,937,922	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	21.06%	47.56%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	393,438,616	1,015,606,173	0
44	Allocation Percent -	1.1	100.000%	20.276%	52.339%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	338,086,129	454,893,165	0
46	Allocation Percent -	2.2	100.000%	29.161%	39.235%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	387,334,955	0
48	Allocation Percent -	3.3	100.000%	0.000%	86.187%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	338,086,130	842,228,121	0
50	Allocation Percent -	4.4	100.000%	21.015%	52.351%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	2,766,501	17,683,772	184,449
52	Allocation Percent -	5.5	100.000%	9.942%	63.551%	0.663%
53	Allocable Distribution Maintenance Expenses		15,380,699	2,226,914	9,335,681	0
54	Allocation Percent -	6.6	100.000%	14.479%	60.697%	0.000%
55	Transmission Mains		62,775,260	36,611,192	0	0
56	Allocation Percent -	17	100.000%	58.321%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	94,845	0	322,657
58	Allocation Percent -	17.1	100.000%	10.845%	0.000%	36.894%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	1,361,677	0	74,658
60	Allocation Percent -	17.2	100.000%	54.477%	0.000%	2.987%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	0	200,762,529	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	70.874%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	14,724,351	0
64	Allocation Percent -	10.1	100.000%	0.000%	70.780%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description	Allocation Factor No.	Total	Multi-Family Residential		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	5,399,266	0	0
3	Allocation Percent -	1	100.000%	5.691%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	5,399,266	0	0
5	Allocation Percent -	1.2	100.000%	5.691%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	29,589,928	0
7	Allocation Percent -	2	100.000%	0.000%	12.843%	0.000%
8	Throughput		589,417,308	0	0	33,503,843
9	Allocation Percent -	3	100.000%	0.000%	0.000%	5.684%
10	Customers		720,241	0	129,201	0
11	Allocation Percent -	4	100.000%	0.000%	17.939%	0.000%
12	Customers With Mains		720,241	0	129,201	0
13	Allocation Percent -	5	100.000%	0.000%	17.939%	0.000%
14	Meters for Customers		753,277	0	99,289	0
15	Allocation Percent -	6	100.000%	0.000%	13.181%	0.000%
16	Service Lines for Customers		655,758	0	21,574	0
17	Allocation Percent -	7	100.000%	0.000%	3.290%	0.000%
18	Customer Advances		720,241	0	129,201	0
19	Allocation Percent -	8	100.000%	0.000%	17.939%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	1,139,625	0
21	Allocation Percent -	9	100.000%	0.000%	32.567%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	129,201	0
25	Allocation Percent -	11	100.000%	0.000%	17.956%	0.000%
26	Late Fees		5,877,488	0	1,563,815	0
27	Allocation Percent -	12	100.000%	0.000%	26.607%	0.000%
28	Return Item Fees		575,224	0	165,286	0
29	Allocation Percent -	13	100.000%	0.000%	28.734%	0.000%
30	Uncollectible Margin		4,046,164	0	1,944,914	0
31	Allocation Percent -	14	100.000%	0.000%	48.068%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		376,320,046	21,146,786	-	-
35	Allocation Percent -	20	100.00%	5.62%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	103,866,739	-
37	Allocation Percent -	21	100.00%	0.00%	17.94%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	229,823	1,128,820	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	2.21%	10.87%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	38,393,126	149,494,902	0
44	Allocation Percent -	1.1	100.000%	1.979%	7.704%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	32,991,636	103,989,631	0
46	Allocation Percent -	2.2	100.000%	2.846%	8.969%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	14,785,028	0
48	Allocation Percent -	3.3	100.000%	0.000%	3.290%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	32,991,636	118,774,659	0
50	Allocation Percent -	4.4	100.000%	2.051%	7.383%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	269,965	3,167,850	23,134
52	Allocation Percent -	5.5	100.000%	0.970%	11.384%	0.083%
53	Allocable Distribution Maintenance Expenses		15,380,699	217,310	1,236,611	0
54	Allocation Percent -	6.6	100.000%	1.413%	8.040%	0.000%
55	Transmission Mains		62,775,260	3,572,649	0	0
56	Allocation Percent -	17	100.000%	5.691%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	9,255	0	40,468
58	Allocation Percent -	17.1	100.000%	1.058%	0.000%	4.627%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	132,877	0	9,364
60	Allocation Percent -	17.2	100.000%	5.316%	0.000%	0.375%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	0	30,629,681	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	10.813%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	4,707,850	0
64	Allocation Percent -	10.1	100.000%	0.000%	22.631%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	Residential Air Conditioning		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(j)	(k)	(l)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	14,827	0	0
3	Allocation Percent -	1	100.000%	0.016%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	14,827	0	0
5	Allocation Percent -	1.2	100.000%	0.016%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	32,024	0
7	Allocation Percent -	2	100.000%	0.000%	0.014%	0.000%
8	Throughput		589,417,308	0	0	170,835
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.029%
10	Customers		720,241	0	24	0
11	Allocation Percent -	4	100.000%	0.000%	0.003%	0.000%
12	Customers With Mains		720,241	0	24	0
13	Allocation Percent -	5	100.000%	0.000%	0.003%	0.000%
14	Meters for Customers		753,277	0	107	0
15	Allocation Percent -	6	100.000%	0.000%	0.014%	0.000%
16	Service Lines for Customers		655,758	0	24	0
17	Allocation Percent -	7	100.000%	0.000%	0.004%	0.000%
18	Customer Advances		720,241	0	24	0
19	Allocation Percent -	8	100.000%	0.000%	0.003%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	100	0
21	Allocation Percent -	9	100.000%	0.000%	0.003%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	24	0
25	Allocation Percent -	11	100.000%	0.000%	0.003%	0.000%
26	Late Fees		5,877,488	0	249	0
27	Allocation Percent -	12	100.000%	0.000%	0.004%	0.000%
28	Return Item Fees		575,224	0	10	0
29	Allocation Percent -	13	100.000%	0.000%	0.002%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		376,320,046	80,357	-	-
35	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	19,294	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	873	210	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.01%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	105,432	68,034	0
44	Allocation Percent -	1.1	100.000%	0.005%	0.004%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	90,599	19,317	0
46	Allocation Percent -	2.2	100.000%	0.008%	0.002%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	16,483	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.004%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	90,599	35,800	0
50	Allocation Percent -	4.4	100.000%	0.006%	0.002%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	741	1,534	118
52	Allocation Percent -	5.5	100.000%	0.003%	0.006%	0.000%
53	Allocable Distribution Maintenance Expenses		15,380,699	597	729	0
54	Allocation Percent -	6.6	100.000%	0.004%	0.005%	0.000%
55	Transmission Mains		62,775,260	9,811	0	0
56	Allocation Percent -	17	100.000%	0.016%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	25	0	206
58	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.024%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	365	0	48
60	Allocation Percent -	17.2	100.000%	0.015%	0.000%	0.002%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	19,513	3,110	0
62	Allocation Percent -	Net Op Margin	100.000%	0.007%	0.001%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	553	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.003%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	Demand	General-1 Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	5,163,805	0	0
3	Allocation Percent -	1	100.000%	5.443%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	5,163,805	0	0
5	Allocation Percent -	1.2	100.000%	5.443%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	14,792,280	0
7	Allocation Percent -	2	100.000%	0.000%	6.420%	0.000%
8	Throughput		589,417,308	0	0	29,216,872
9	Allocation Percent -	3	100.000%	0.000%	0.000%	4.957%
10	Customers		720,241	0	20,819	0
11	Allocation Percent -	4	100.000%	0.000%	2.891%	0.000%
12	Customers With Mains		720,241	0	20,819	0
13	Allocation Percent -	5	100.000%	0.000%	2.891%	0.000%
14	Meters for Customers		753,277	0	49,635	0
15	Allocation Percent -	6	100.000%	0.000%	6.589%	0.000%
16	Service Lines for Customers		655,758	0	47,125	0
17	Allocation Percent -	7	100.000%	0.000%	7.186%	0.000%
18	Customer Advances		720,241	0	20,819	0
19	Allocation Percent -	8	100.000%	0.000%	2.891%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	66,075	0
21	Allocation Percent -	9	100.000%	0.000%	1.888%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	20,819	0
25	Allocation Percent -	11	100.000%	0.000%	2.893%	0.000%
26	Late Fees		5,877,488	0	235,555	0
27	Allocation Percent -	12	100.000%	0.000%	4.008%	0.000%
28	Return Item Fees		575,224	0	10,108	0
29	Allocation Percent -	13	100.000%	0.000%	1.757%	0.000%
30	Uncollectible Margin		4,046,164	0	160,176	0
31	Allocation Percent -	14	100.000%	0.000%	3.959%	0.000%
32	KAM Direct Allocation		1,968	0	12	0
33	Allocation Percent -	15	100.000%	0.000%	0.610%	0.000%
34	Distribution Mains - Demand		376,320,046	18,472,107	-	-
35	Allocation Percent -	20	100.00%	4.91%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	16,736,725	-
37	Allocation Percent -	21	100.00%	0.00%	2.89%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	200,754	181,894	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	1.93%	1.75%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	36,718,809	64,027,314	0
44	Allocation Percent -	1.1	100.000%	1.892%	3.300%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	31,552,877	16,756,528	0
46	Allocation Percent -	2.2	100.000%	2.721%	1.445%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	32,296,371	0
48	Allocation Percent -	3.3	100.000%	0.000%	7.186%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	31,552,877	49,052,898	0
50	Allocation Percent -	4.4	100.000%	1.961%	3.049%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	258,192	1,066,910	20,174
52	Allocation Percent -	5.5	100.000%	0.928%	3.834%	0.072%
53	Allocable Distribution Maintenance Expenses		15,380,699	207,833	648,959	0
54	Allocation Percent -	6.6	100.000%	1.351%	4.219%	0.000%
55	Transmission Mains		62,775,260	3,416,847	0	0
56	Allocation Percent -	17	100.000%	5.443%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	8,852	0	35,290
58	Allocation Percent -	17.1	100.000%	1.012%	0.000%	4.035%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	127,082	0	8,166
60	Allocation Percent -	17.2	100.000%	5.084%	0.000%	0.327%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	0	17,004,126	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	6.003%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	626,027	0
64	Allocation Percent -	10.1	100.000%	0.000%	3.009%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	General-2		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	7,897,282	0	0
3	Allocation Percent -	1	100.000%	8.324%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	7,897,282	0	0
5	Allocation Percent -	1.2	100.000%	8.324%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	7,641,508	0
7	Allocation Percent -	2	100.000%	0.000%	3.317%	0.000%
8	Throughput		589,417,308	0	0	56,747,246
9	Allocation Percent -	3	100.000%	0.000%	0.000%	9.628%
10	Customers		720,241	0	3,813	0
11	Allocation Percent -	4	100.000%	0.000%	0.529%	0.000%
12	Customers With Mains		720,241	0	3,813	0
13	Allocation Percent -	5	100.000%	0.000%	0.529%	0.000%
14	Meters for Customers		753,277	0	25,641	0
15	Allocation Percent -	6	100.000%	0.000%	3.404%	0.000%
16	Service Lines for Customers		655,758	0	17,034	0
17	Allocation Percent -	7	100.000%	0.000%	2.598%	0.000%
18	Customer Advances		720,241	0	3,813	0
19	Allocation Percent -	8	100.000%	0.000%	0.529%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	5,950	0
21	Allocation Percent -	9	100.000%	0.000%	0.170%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	3,813	0
25	Allocation Percent -	11	100.000%	0.000%	0.530%	0.000%
26	Late Fees		5,877,488	0	115,351	0
27	Allocation Percent -	12	100.000%	0.000%	1.963%	0.000%
28	Return Item Fees		575,224	0	1,570	0
29	Allocation Percent -	13	100.000%	0.000%	0.273%	0.000%
30	Uncollectible Margin		4,046,164	0	33,807	0
31	Allocation Percent -	14	100.000%	0.000%	0.836%	0.000%
32	KAM Direct Allocation		1,968	0	132	0
33	Allocation Percent -	15	100.000%	0.000%	6.707%	0.000%
34	Distribution Mains - Demand		376,320,046	33,898,716	-	-
35	Allocation Percent -	20	100.00%	9.01%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	3,065,331	-
37	Allocation Percent -	21	100.00%	0.00%	0.53%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	368,410	33,314	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	3.55%	0.32%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	56,156,030	22,417,612	0
44	Allocation Percent -	1.1	100.000%	2.894%	1.155%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	48,255,495	3,068,958	0
46	Allocation Percent -	2.2	100.000%	4.162%	0.265%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	11,673,788	0
48	Allocation Percent -	3.3	100.000%	0.000%	2.598%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	48,255,495	14,742,746	0
50	Allocation Percent -	4.4	100.000%	2.999%	0.916%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	394,866	397,028	39,183
52	Allocation Percent -	5.5	100.000%	1.419%	1.427%	0.141%
53	Allocable Distribution Maintenance Expenses		15,380,699	317,851	245,573	0
54	Allocation Percent -	6.6	100.000%	2.067%	1.597%	0.000%
55	Transmission Mains		62,775,260	5,225,565	0	0
56	Allocation Percent -	17	100.000%	8.324%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	13,537	0	68,543
58	Allocation Percent -	17.1	100.000%	1.548%	0.000%	7.837%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	194,354	0	15,860
60	Allocation Percent -	17.2	100.000%	7.776%	0.000%	0.635%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	0	13,183,333	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	4.654%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	158,387	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.761%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description	Allocation Factor No.	Total	General-3		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	3,259,640	0	0
3	Allocation Percent -	1	100.000%	3.436%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	3,259,640	0	0
5	Allocation Percent -	1.2	100.000%	3.436%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	1,285,752	0
7	Allocation Percent -	2	100.000%	0.000%	0.558%	0.000%
8	Throughput		589,417,308	0	0	24,333,695
9	Allocation Percent -	3	100.000%	0.000%	0.000%	4.128%
10	Customers		720,241	0	300	0
11	Allocation Percent -	4	100.000%	0.000%	0.042%	0.000%
12	Customers With Mains		720,241	0	300	0
13	Allocation Percent -	5	100.000%	0.000%	0.042%	0.000%
14	Meters for Customers		753,277	0	4,314	0
15	Allocation Percent -	6	100.000%	0.000%	0.573%	0.000%
16	Service Lines for Customers		655,758	0	1,596	0
17	Allocation Percent -	7	100.000%	0.000%	0.243%	0.000%
18	Customer Advances		720,241	0	300	0
19	Allocation Percent -	8	100.000%	0.000%	0.042%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	250	0
21	Allocation Percent -	9	100.000%	0.000%	0.007%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	300	0
25	Allocation Percent -	11	100.000%	0.000%	0.042%	0.000%
26	Late Fees		5,877,488	0	36,921	0
27	Allocation Percent -	12	100.000%	0.000%	0.628%	0.000%
28	Return Item Fees		575,224	0	50	0
29	Allocation Percent -	13	100.000%	0.000%	0.009%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	312	0
33	Allocation Percent -	15	100.000%	0.000%	15.854%	0.000%
34	Distribution Mains - Demand		376,320,046	14,189,724	-	-
35	Allocation Percent -	20	100.00%	3.77%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	241,175	-
37	Allocation Percent -	21	100.00%	0.00%	0.04%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	154,213	2,621	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	1.49%	0.03%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	23,178,664	2,623,692	0
44	Allocation Percent -	1.1	100.000%	1.195%	0.135%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	19,917,681	241,460	0
46	Allocation Percent -	2.2	100.000%	1.718%	0.021%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	1,093,855	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.243%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	19,917,681	1,335,316	0
50	Allocation Percent -	4.4	100.000%	1.238%	0.083%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	162,983	54,195	16,802
52	Allocation Percent -	5.5	100.000%	0.586%	0.195%	0.060%
53	Allocable Distribution Maintenance Expenses		15,380,699	131,194	30,324	0
54	Allocation Percent -	6.6	100.000%	0.853%	0.197%	0.000%
55	Transmission Mains		62,775,260	2,156,877	0	0
56	Allocation Percent -	17	100.000%	3.436%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	5,588	0	29,392
58	Allocation Percent -	17.1	100.000%	0.639%	0.000%	3.361%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	80,221	0	6,801
60	Allocation Percent -	17.2	100.000%	3.209%	0.000%	0.272%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	0	3,784,947	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	1.336%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	102,470	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.493%	0.000%

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description	Allocation Factor No.	Total	General-4		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	17,078,693	0	0
3	Allocation Percent -	1	100.000%	18.002%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	17,078,693	0	0
5	Allocation Percent -	1.2	100.000%	18.002%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	8,276,251	0
7	Allocation Percent -	2	100.000%	0.000%	3.592%	0.000%
8	Throughput		589,417,308	0	0	168,066,215
9	Allocation Percent -	3	100.000%	0.000%	0.000%	28.514%
10	Customers		720,241	0	178	0
11	Allocation Percent -	4	100.000%	0.000%	0.025%	0.000%
12	Customers With Mains		720,241	0	178	0
13	Allocation Percent -	5	100.000%	0.000%	0.025%	0.000%
14	Meters for Customers		753,277	0	8,469	0
15	Allocation Percent -	6	100.000%	0.000%	1.124%	0.000%
16	Service Lines for Customers		655,758	0	2,508	0
17	Allocation Percent -	7	100.000%	0.000%	0.382%	0.000%
18	Customer Advances		720,241	0	178	0
19	Allocation Percent -	8	100.000%	0.000%	0.025%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	75	0
21	Allocation Percent -	9	100.000%	0.000%	0.002%	0.000%
22	Industrial Meas & Reg		183	0	178	0
23	Allocation Percent -	10	100.000%	0.000%	97.268%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	178	0
25	Allocation Percent -	11	100.000%	0.000%	0.025%	0.000%
26	Late Fees		5,877,488	0	37,174	0
27	Allocation Percent -	12	100.000%	0.000%	0.632%	0.000%
28	Return Item Fees		575,224	0	20	0
29	Allocation Percent -	13	100.000%	0.000%	0.003%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	1,476	0
33	Allocation Percent -	15	100.000%	0.000%	75.000%	0.000%
34	Distribution Mains - Demand		376,320,046	83,448,231	-	-
35	Allocation Percent -	20	100.00%	22.17%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	143,097	-
37	Allocation Percent -	21	100.00%	0.00%	0.02%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	906,913	1,555	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	8.73%	0.01%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	5,434,788	-
41	Allocation Percent -	2.4	100.00%	0.00%	97.27%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	121,443,253	10,139,872	0
44	Allocation Percent -	1.1	100.000%	6.259%	0.523%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	104,357,523	143,266	0
46	Allocation Percent -	2.2	100.000%	9.001%	0.012%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	1,718,798	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.382%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	104,357,523	1,862,064	0
50	Allocation Percent -	4.4	100.000%	6.487%	0.116%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	853,940	277,246	116,046
52	Allocation Percent -	5.5	100.000%	3.069%	0.996%	0.417%
53	Allocable Distribution Maintenance Expenses		15,380,699	687,385	52,825	0
54	Allocation Percent -	6.6	100.000%	4.469%	0.343%	0.000%
55	Transmission Mains		62,775,260	11,300,828	0	0
56	Allocation Percent -	17	100.000%	18.002%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	29,276	0	203,000
58	Allocation Percent -	17.1	100.000%	3.348%	0.000%	23.212%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	420,311	0	46,971
60	Allocation Percent -	17.2	100.000%	16.816%	0.000%	1.879%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	0	17,037,783	0
62	Allocation Percent -	Net Op Margin	100.000%	0.000%	6.015%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	456,151	0
64	Allocation Percent -	10.1	100.000%	0.000%	2.193%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	Air Conditioning		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	16,568	0	0
3	Allocation Percent -	1	100.000%	0.017%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	16,568	0	0
5	Allocation Percent -	1.2	100.000%	0.017%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	17,159	0
7	Allocation Percent -	2	100.000%	0.000%	0.007%	0.000%
8	Throughput		589,417,308	0	0	251,629
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.043%
10	Customers		720,241	0	16	0
11	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
12	Customers With Mains		720,241	0	16	0
13	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%
14	Meters for Customers		753,277	0	58	0
15	Allocation Percent -	6	100.000%	0.000%	0.008%	0.000%
16	Service Lines for Customers		655,758	0	54	0
17	Allocation Percent -	7	100.000%	0.000%	0.008%	0.000%
18	Customer Advances		720,241	0	16	0
19	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	16	0
25	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%
26	Late Fees		5,877,488	0	2,374	0
27	Allocation Percent -	12	100.000%	0.000%	0.040%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		376,320,046	73,948	-	-
35	Allocation Percent -	20	100.00%	0.02%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	12,863	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	804	140	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.01%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	117,812	66,920	0
44	Allocation Percent -	1.1	100.000%	0.006%	0.003%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	101,237	12,878	0
46	Allocation Percent -	2.2	100.000%	0.009%	0.001%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	36,743	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.008%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	101,237	49,621	0
50	Allocation Percent -	4.4	100.000%	0.006%	0.003%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	828	1,098	174
52	Allocation Percent -	5.5	100.000%	0.003%	0.004%	0.001%
53	Allocable Distribution Maintenance Expenses		15,380,699	667	702	0
54	Allocation Percent -	6.6	100.000%	0.004%	0.005%	0.000%
55	Transmission Mains		62,775,260	10,963	0	0
56	Allocation Percent -	17	100.000%	0.017%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	28	0	304
58	Allocation Percent -	17.1	100.000%	0.003%	0.000%	0.035%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	408	0	70
60	Allocation Percent -	17.2	100.000%	0.016%	0.000%	0.003%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	28,603	619	0
62	Allocation Percent -	Net Op Margin	100.000%	0.010%	0.000%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	369	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	Water Pumping		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	5,586	0	0
3	Allocation Percent -	1	100.000%	0.006%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	5,586	0	0
5	Allocation Percent -	1.2	100.000%	0.006%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	42,086	0
7	Allocation Percent -	2	100.000%	0.000%	0.018%	0.000%
8	Throughput		589,417,308	0	0	183,376
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.031%
10	Customers		720,241	0	1	0
11	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
12	Customers With Mains		720,241	0	1	0
13	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
14	Meters for Customers		753,277	0	33	0
15	Allocation Percent -	6	100.000%	0.000%	0.004%	0.000%
16	Service Lines for Customers		655,758	0	6	0
17	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
18	Customer Advances		720,241	0	1	0
19	Allocation Percent -	8	100.000%	0.000%	0.000%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	1	0
23	Allocation Percent -	10	100.000%	0.000%	0.546%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	1	0
25	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
26	Late Fees		5,877,488	0	0	0
27	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		376,320,046	219,036	-	-
35	Allocation Percent -	20	100.00%	0.06%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	804	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	2,380	9	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.02%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	30,533	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.55%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	39,721	47,133	0
44	Allocation Percent -	1.1	100.000%	0.002%	0.002%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	34,133	805	0
46	Allocation Percent -	2.2	100.000%	0.003%	0.000%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	4,234	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	34,133	5,038	0
50	Allocation Percent -	4.4	100.000%	0.002%	0.000%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	279	1,375	127
52	Allocation Percent -	5.5	100.000%	0.001%	0.005%	0.000%
53	Allocable Distribution Maintenance Expenses		15,380,699	225	181	0
54	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
55	Transmission Mains		62,775,260	3,696	0	0
56	Allocation Percent -	17	100.000%	0.006%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	10	0	221
58	Allocation Percent -	17.1	100.000%	0.001%	0.000%	0.025%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	137	0	51
60	Allocation Percent -	17.2	100.000%	0.005%	0.000%	0.002%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	18,499	3,000	0
62	Allocation Percent -	Net Op Margin	100.000%	0.007%	0.001%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	23	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	Electric Generation		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	617,911	0	0
3	Allocation Percent -	1	100.000%	0.651%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	617,911	0	0
5	Allocation Percent -	1.2	100.000%	0.651%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	266,773	0
7	Allocation Percent -	2	100.000%	0.000%	0.116%	0.000%
8	Throughput		589,417,308	0	0	8,958,442
9	Allocation Percent -	3	100.000%	0.000%	0.000%	1.520%
10	Customers		720,241	0	4	0
11	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
12	Customers With Mains		720,241	0	4	0
13	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
14	Meters for Customers		753,277	0	461	0
15	Allocation Percent -	6	100.000%	0.000%	0.061%	0.000%
16	Service Lines for Customers		655,758	0	10	0
17	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%
18	Customer Advances		720,241	0	4	0
19	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	4	0
23	Allocation Percent -	10	100.000%	0.000%	2.186%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	4	0
25	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
26	Late Fees		5,877,488	0	0	0
27	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	36	0
33	Allocation Percent -	15	100.000%	0.000%	1.829%	0.000%
34	Distribution Mains - Demand		376,320,046	3,148,312	-	-
35	Allocation Percent -	20	100.00%	0.84%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	3,216	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	34,216	35	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.33%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	122,130	-
41	Allocation Percent -	2.4	100.00%	0.00%	2.19%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	4,393,844	276,930	0
44	Allocation Percent -	1.1	100.000%	0.226%	0.014%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	3,775,679	3,219	0
46	Allocation Percent -	2.2	100.000%	0.326%	0.000%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	6,902	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	3,775,679	10,121	0
50	Allocation Percent -	4.4	100.000%	0.235%	0.001%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	30,896	8,517	6,186
52	Allocation Percent -	5.5	100.000%	0.111%	0.031%	0.022%
53	Allocable Distribution Maintenance Expenses		15,380,699	24,870	1,933	0
54	Allocation Percent -	6.6	100.000%	0.162%	0.013%	0.000%
55	Transmission Mains		62,775,260	408,867	0	0
56	Allocation Percent -	17	100.000%	0.651%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	1,059	0	10,821
58	Allocation Percent -	17.1	100.000%	0.121%	0.000%	1.237%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	15,207	0	2,504
60	Allocation Percent -	17.2	100.000%	0.608%	0.000%	0.100%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	508,033	66,000	0
62	Allocation Percent -	Net Op Margin	100.000%	0.179%	0.023%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	11,118	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.053%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	Compress (CNG)		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	59,669	0	0
3	Allocation Percent -	1	100.000%	0.063%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	59,669	0	0
5	Allocation Percent -	1.2	100.000%	0.063%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	27,266	0
7	Allocation Percent -	2	100.000%	0.000%	0.012%	0.000%
8	Throughput		589,417,308	0	0	544,763
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.092%
10	Customers		720,241	0	4	0
11	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
12	Customers With Mains		720,241	0	4	0
13	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
14	Meters for Customers		753,277	0	91	0
15	Allocation Percent -	6	100.000%	0.000%	0.012%	0.000%
16	Service Lines for Customers		655,758	0	9	0
17	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
18	Customer Advances		720,241	0	4	0
19	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	4	0
25	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
26	Late Fees		5,877,488	0	0	0
27	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		376,320,046	319,850	-	-
35	Allocation Percent -	20	100.00%	0.08%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	3,216	-
37	Allocation Percent -	21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	3,476	35	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.03%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	424,295	36,834	0
44	Allocation Percent -	1.1	100.000%	0.022%	0.002%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	364,601	3,219	0
46	Allocation Percent -	2.2	100.000%	0.031%	0.000%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	6,313	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	364,601	9,532	0
50	Allocation Percent -	4.4	100.000%	0.023%	0.001%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	2,983	975	376
52	Allocation Percent -	5.5	100.000%	0.011%	0.004%	0.001%
53	Allocable Distribution Maintenance Expenses		15,380,699	2,402	452	0
54	Allocation Percent -	6.6	100.000%	0.016%	0.003%	0.000%
55	Transmission Mains		62,775,260	39,482	0	0
56	Allocation Percent -	17	100.000%	0.063%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	102	0	658
58	Allocation Percent -	17.1	100.000%	0.012%	0.000%	0.075%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	1,468	0	152
60	Allocation Percent -	17.2	100.000%	0.059%	0.000%	0.006%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	59,096	1,238	0
62	Allocation Percent -	Net Op Margin	100.000%	0.021%	0.000%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	92	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total	Street Lights		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator		94,870,869	27,933	0	0
3	Allocation Percent -	1	100.000%	0.029%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Sta		94,870,869	27,933	0	0
5	Allocation Percent -	1.2	100.000%	0.029%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621	0	0	0
7	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
8	Throughput		589,417,308	0	0	309,042
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.052%
10	Customers		720,241	0	703	0
11	Allocation Percent -	4	100.000%	0.000%	0.098%	0.000%
12	Customers With Mains		720,241	0	703	0
13	Allocation Percent -	5	100.000%	0.000%	0.098%	0.000%
14	Meters for Customers		753,277	0	0	0
15	Allocation Percent -	6	100.000%	0.000%	0.000%	0.000%
16	Service Lines for Customers		655,758	0	640	0
17	Allocation Percent -	7	100.000%	0.000%	0.098%	0.000%
18	Customer Advances		720,241	0	703	0
19	Allocation Percent -	8	100.000%	0.000%	0.098%	0.000%
20	Service Establishment & Reconnect Charges		3,499,375	0	0	0
21	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg		183	0	0	0
23	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)		719,538	0	0	0
25	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
26	Late Fees		5,877,488	0	172	0
27	Allocation Percent -	12	100.000%	0.000%	0.003%	0.000%
28	Return Item Fees		575,224	0	0	0
29	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin		4,046,164	0	0	0
31	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation		1,968	0	0	0
33	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand		376,320,046	139,827	-	-
35	Allocation Percent -	20	100.00%	0.04%	0.00%	0.00%
36	Distribution Mains - Customer		579,013,198	-	565,153	-
37	Allocation Percent -	21	100.00%	0.00%	0.10%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532	1,520	6,142	-
39	Allocation Percent - [NOT USED]	2.3	100.00%	0.01%	0.06%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451	-	-	-
41	Allocation Percent -	2.4	100.00%	0.00%	0.00%	0.00%
42	<u>Internally Generated Allocation Factors</u>					
43	Total Net Plant		1,940,424,320	198,626	1,010,677	0
44	Allocation Percent -	1.1	100.000%	0.010%	0.052%	0.000%
45	Distribution Mains (Account 376)		1,159,396,538	170,682	565,822	0
46	Allocation Percent -	2.2	100.000%	0.015%	0.049%	0.000%
47	Distribution Services (Account 380)		449,412,174	0	438,705	0
48	Allocation Percent -	3.3	100.000%	0.000%	0.098%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713	170,682	1,004,527	0
50	Allocation Percent -	4.4	100.000%	0.011%	0.062%	0.000%
51	Allocable Distribution Operating Expenses		27,826,107	1,397	15,055	213
52	Allocation Percent -	5.5	100.000%	0.005%	0.054%	0.001%
53	Allocable Distribution Maintenance Expenses		15,380,699	1,124	8,356	0
54	Allocation Percent -	6.6	100.000%	0.007%	0.054%	0.000%
55	Transmission Mains		62,775,260	18,483	0	0
56	Allocation Percent -	17	100.000%	0.029%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557	48	0	373
58	Allocation Percent -	17.1	100.000%	0.005%	0.000%	0.043%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525	687	0	86
60	Allocation Percent -	17.2	100.000%	0.028%	0.000%	0.003%
61	Net Operating Margin w/o SPECC and Optional		283,267,910	157,800	0	0
62	Allocation Percent -	Net Op Margin	100.000%	0.056%	0.000%	0.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928	0	15,536	0
64	Allocation Percent -	10.1	100.000%	0.000%	0.075%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Single-Family Residential				
						Demand	Customer	Commodity		
	(a)	(b)	(c)	2	(d)	(e)	6	(f)	8	(g)
			1		3	4	5	7	9	
1		<u>Direct</u>								
2		<u>Intangible Plant</u>								
3	301	Organization	1.1		\$ 68,482	\$	13,885	\$	35,843	\$ 0
4	302	Franchise & Consents	1.1		0		0		0	0
5	303	Miscellaneous Intangible Plant	1.1		0		0		0	0
6		Total Direct Intangible Plant			\$ 68,482	\$	13,885	\$	35,843	\$ 0
7		Allocation Percentage		Intang. Plant	100.00%		20.28%		52.34%	0.00%
8		<u>Transmission Plant</u>								
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$	518,200	\$	0	\$ 0
10	365.2	Rights of Way	1.0		480,462		280,211		0	0
11	366.1	Structures - Compressor Stations	1.0		27,898		16,271		0	0
12	366.2	Structures	1.0		967,481		564,245		0	0
13	367	Mains	1.0		62,775,260		36,611,192		0	0
14	367.2	Mains - Bridge	1.0		(21,190)		(12,358)		0	0
15	368	Compressor Stations	1.0		3,958,373		2,308,565		0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089		10,544,498		0	0
17	370	Communications Equipment	1.0		326,989		190,703		0	0
18	371	Other Equipment	1.0		(1,327)		(774)		0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$	51,020,752	\$	0	\$ 0
20		<u>Distribution Plant</u>								
21	374.1	Land & Land Rights	1.0		\$ 0	\$	0	\$	0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365		656,908		0	0
23	375	Structures & Improvements	1.0		0		0		0	0
24	376	Mains - Demand	1.0		579,698,269		338,086,129		0	0
25	376	Mains - Customer	4.0		579,698,269		0		454,893,165	0
26	376	Mains - Commodity	3.0		0		0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058		3,674,826		4,944,460	0
28	380	Services - Demand	1.0		0		0		0	0
29	380	Services - Customer	7.0		449,412,174		0		387,334,955	0
30	381	Meters	6.0		224,490,573		0		168,433,592	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047		0		0	0
32	387	Miscellaneous Equipment	1.0		0		0		0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$	342,417,864	\$	1,015,606,173	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$	393,438,616	\$	1,015,606,173	\$ 0
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%		18.48%		54.81%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$	12,601,637	\$	32,529,344	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$	406,054,138	\$	1,048,171,360	\$ 0
38		<u>Common - Systems Allocable</u>								
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$	6,416,823	\$	16,564,122	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420		3,744,640		9,666,258	0
41		Total Systems Allocable			\$ 50,115,947	\$	10,161,463	\$	26,230,379	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$	416,215,601	\$	1,074,401,740	\$ 0
43		<u>Other Rate Base Items</u>								
44		Cash Working Capital	1.1		\$ 7,391,475	\$	1,498,689	\$	3,868,653	\$ 0
45		Materials & Supplies	1.1		17,491,088		3,546,477		9,154,728	0
46		Customer Advances	8.0		(71,848,519)		0		(56,380,020)	0
47		Deferred Taxes	1.1		(260,493,814)		(52,817,481)		(136,340,863)	0
48		Other Debits and Credits	1.1		35,433,192		7,184,401		18,545,515	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$	375,627,685	\$	913,249,752	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Multi-Family Residential		
						Demand	Customer	Commodity
	(a)	(b)	(c)	2	(d)	(e)	(f)	(g)
			1		3	#	#	#
						11	13	15
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1		\$ 68,482	\$ 1,355	\$ 5,276	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 1,355	\$ 5,276	\$ 0
7		Allocation Percentage		Intang. Plant	100.00%	1.98%	7.70%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$ 50,568	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	27,344	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	1,588	0	0
12	366.2	Structures	1.0		967,481	55,061	0	0
13	367	Mains	1.0		62,775,260	3,572,649	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(1,206)	0	0
15	368	Compressor Stations	1.0		3,958,373	225,278	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	1,028,969	0	0
17	370	Communications Equipment	1.0		326,989	18,610	0	0
18	371	Other Equipment	1.0		(1,327)	(76)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 4,978,785	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0		\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	64,103	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	32,991,636	0	0
25	376	Mains - Customer	4.0		579,698,269	0	103,989,631	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	358,603	1,130,315	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	14,785,028	0
30	381	Meters	6.0		224,490,573	0	29,589,928	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 33,414,342	\$ 149,494,902	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 38,393,126	\$ 149,494,902	\$ 0
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%	1.80%	8.07%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$ 1,229,712	\$ 4,788,245	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 39,624,193	\$ 154,288,423	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$ 626,176	\$ 2,438,201	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	365,415	1,422,851	0
41		Total Systems Allocable			\$ 50,115,947	\$ 991,591	\$ 3,861,052	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 40,615,785	\$ 158,149,474	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1		\$ 7,391,475	\$ 146,247	\$ 569,457	\$ 0
45		Materials & Supplies	1.1		17,491,088	346,078	1,347,555	0
46		Customer Advances	8.0		(71,848,519)	0	(12,888,603)	0
47		Deferred Taxes	1.1		(260,493,814)	(5,154,116)	(20,069,063)	0
48		Other Debits and Credits	1.1		35,433,192	701,079	2,729,857	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 36,655,073	\$ 129,838,678	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning			
					Demand	Customer	Commodity	Demand
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		1	2	3	# 17	# 19	# 21	# 23
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$ 68,482	\$ 4	\$ 2	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 4	\$ 2	\$ 0	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.00%	0.00%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 139	\$ 0	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	480,462	75	0	0	0
11	366.1	Structures - Compressor Stations	1.0	27,898	4	0	0	0
12	366.2	Structures	1.0	967,481	151	0	0	0
13	367	Mains	1.0	62,775,260	9,811	0	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3)	0	0	0
15	368	Compressor Stations	1.0	3,958,373	619	0	0	0
16	369	Measuring and Regulating Stations	1.0	18,080,089	2,826	0	0	0
17	370	Communications Equipment	1.0	326,989	51	0	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0	0
19		Total Direct Transmission Plant		\$ 87,482,565	\$ 13,672	\$ 0	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,365	176	0	0	0
23	375	Structures & Improvements	1.0	0	0	0	0	0
24	376	Mains - Demand	1.0	579,698,269	90,599	0	0	0
25	376	Mains - Customer	4.0	579,698,269	0	19,317	0	0
26	376	Mains - Commodity	3.0	0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	12,602,058	985	210	0	0
28	380	Services - Demand	1.0	0	0	0	0	0
29	380	Services - Customer	7.0	449,412,174	0	16,483	0	0
30	381	Meters	6.0	224,490,573	0	32,024	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,914,047	0	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,852,941,756	\$ 91,760	\$ 68,034	\$ 0	\$ 0
34		Total Transmission & Direct Plant		\$ 1,940,424,320	\$ 105,432	\$ 68,034	\$ 0	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.00%	0.00%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,150,795	\$ 3,377	\$ 2,179	\$ 0	\$ 0
37		Total Direct Net Plant		\$ 2,002,643,597	\$ 108,813	\$ 70,216	\$ 0	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$ 31,647,527	\$ 1,720	\$ 1,110	\$ 0	\$ 0
40	389-398	Total Common General Plant	1.1	18,468,420	1,003	648	0	0
41		Total Systems Allocable		\$ 50,115,947	\$ 2,723	\$ 1,757	\$ 0	\$ 0
42		Total Net Plant		\$ 2,052,759,545	\$ 111,536	\$ 71,973	\$ 0	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$ 7,391,475	\$ 402	\$ 259	\$ 0	\$ 0
45		Materials & Supplies	1.1	17,491,088	950	613	0	0
46		Customer Advances	8.0	(71,848,519)	0	(2,394)	0	0
47		Deferred Taxes	1.1	(260,493,814)	(14,154)	(9,133)	0	0
48		Other Debits and Credits	1.1	35,433,192	1,925	1,242	0	0
49		Total Allocated Rate Base		\$ 1,780,732,967	\$ 100,659	\$ 62,560	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Extra-2			Extra-3				
			(c)	2		Customer	Commodity	Demand	Customer				
	(a)	(b)	(c)	2	(d)	(i)	(j)	(d)	(e)				
			1		3	25	#	27	#	29	#	31	#
1		<u>Direct</u>											
2		<u>Intangible Plant</u>											
3	301	Organization	1.1		\$ 68,482	0	\$	0	\$	0	\$	0	\$
4	302	Franchise & Consents	1.1		0	0		0		0		0	
5	303	Miscellaneous Intangible Plant	1.1		0	0		0		0		0	
6		Total Direct Intangible Plant			\$ 68,482	0	\$	0	\$	0	\$	0	\$
7		Allocation Percentage		Intang. Plant	100.00%	0.00%		0.00%		0.00%		0.00%	
8		<u>Transmission Plant</u>											
9	365.1	Land and Land Rights	1.0		\$ 888,529	0	\$	0	\$	0	\$	0	\$
10	365.2	Rights of Way	1.0		480,462	0		0		0		0	
11	366.1	Structures - Compressor Stations	1.0		27,898	0		0		0		0	
12	366.2	Structures	1.0		967,481	0		0		0		0	
13	367	Mains	1.0		62,775,260	0		0		0		0	
14	367.2	Mains - Bridge	1.0		(21,190)	0		0		0		0	
15	368	Compressor Stations	1.0		3,958,373	0		0		0		0	
16	369	Measuring & Regulating Stations	1.0		18,080,089	0		0		0		0	
17	370	Communications Equipment	1.0		326,989	0		0		0		0	
18	371	Other Equipment	1.0		(1,327)	0		0		0		0	
19		Total Direct Transmission Plant			\$ 87,482,565	0	\$	0	\$	0	\$	0	\$
20		<u>Distribution Plant</u>											
21	374.1	Land & Land Rights	1.0		\$ 0	0	\$	0	\$	0	\$	0	\$
22	374.2	Rights of Way	1.0		1,126,365	0		0		0		0	
23	375	Structures & Improvements	1.0		0	0		0		0		0	
24	376	Mains - Demand	1.0		579,698,269	0		0		0		0	
25	376	Mains - Customer	4.0		579,698,269	0		0		0		0	
26	376	Mains - Commodity	3.0		0	0		0		0		0	
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	0		0		0		0	
28	380	Services - Demand	1.0		0	0		0		0		0	
29	380	Services - Customer	7.0		449,412,174	0		0		0		0	
30	381	Meters	6.0		224,490,573	0		0		0		0	
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0		0		0		0	
32	387	Miscellaneous Equipment	1.0		0	0		0		0		0	
33		Total Direct Distribution Plant			\$ 1,852,941,756	0	\$	0	\$	0	\$	0	\$
34		Total Transmission & Direct Plant			\$ 1,940,424,320	0	\$	0	\$	0	\$	0	\$
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%	0.00%		0.00%		0.00%		0.00%	
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	0	\$	0	\$	0	\$	0	\$
37		Total Direct Net Plant			\$ 2,002,643,597	0	\$	0	\$	0	\$	0	\$
38		<u>Common - Systems Allocable</u>											
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	0	\$	0	\$	0	\$	0	\$
40	389-398	Total Common General Plant	1.1		18,468,420	0		0		0		0	
41		Total Systems Allocable			\$ 50,115,947	0	\$	0	\$	0	\$	0	\$
42		Total Net Plant			\$ 2,052,759,545	0	\$	0	\$	0	\$	0	\$
43		<u>Other Rate Base Items</u>											
44		Cash Working Capital	1.1		\$ 7,391,475	0	\$	0	\$	0	\$	0	\$
45		Materials & Supplies	1.1		17,491,088	0		0		0		0	
46		Customer Advances	8.0		(71,848,519)	0		0		0		0	
47		Deferred Taxes	1.1		(260,493,814)	0		0		0		0	
48		Other Debits and Credits	1.1		35,433,192	0		0		0		0	
49		Total Allocated Rate Base			\$ 1,780,732,967	0	\$	0	\$	0	\$	0	\$

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Commodity
			(c)	2		
(a)	(b)		1		(d)	(f)
					3	33
1		<u>Direct</u>				
2		<u>Intangible Plant</u>				
3	301	Organization	1.1		\$ 68,482	0
4	302	Franchise & Consents	1.1		0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0
6		Total Direct Intangible Plant			\$ 68,482	0
7		Allocation Percentage		Intang. Plant	100.00%	0.00%
8		<u>Transmission Plant</u>				
9	365.1	Land and Land Rights	1.0		\$ 888,529	0
10	365.2	Rights of Way	1.0		480,462	0
11	366.1	Structures - Compressor Stations	1.0		27,898	0
12	366.2	Structures	1.0		967,481	0
13	367	Mains	1.0		62,775,260	0
14	367.2	Mains - Bridge	1.0		(21,190)	0
15	368	Compressor Stations	1.0		3,958,373	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	0
17	370	Communications Equipment	1.0		326,989	0
18	371	Other Equipment	1.0		(1,327)	0
19		Total Direct Transmission Plant			\$ 87,482,565	0
20		<u>Distribution Plant</u>				
21	374.1	Land & Land Rights	1.0		\$ 0	0
22	374.2	Rights of Way	1.0		1,126,365	0
23	375	Structures & Improvements	1.0		0	0
24	376	Mains - Demand	1.0		579,698,269	0
25	376	Mains - Customer	4.0		579,698,269	0
26	376	Mains - Commodity	3.0		0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	0
28	380	Services - Demand	1.0		0	0
29	380	Services - Customer	7.0		449,412,174	0
30	381	Meters	6.0		224,490,573	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0
32	387	Miscellaneous Equipment	1.0		0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	0
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	0
37		Total Direct Net Plant			\$ 2,002,643,597	0
38		<u>Common - Systems Allocable</u>				
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	0
40	389-398	Total Common General Plant	1.1		18,468,420	0
41		Total Systems Allocable			\$ 50,115,947	0
42		Total Net Plant			\$ 2,052,759,545	0
43		<u>Other Rate Base Items</u>				
44		Cash Working Capital	1.1		\$ 7,391,475	0
45		Materials & Supplies	1.1		17,491,088	0
46		Customer Advances	8.0		(71,848,519)	0
47		Deferred Taxes	1.1		(260,493,814)	0
48		Other Debits and Credits	1.1		35,433,192	0
49		Total Allocated Rate Base			\$ 1,780,732,967	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	General-1		
			(c)	2		(e)	(f)	(g)
	(a)	(b)	1		(d)	#	#	#
						35	37	39
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1		\$ 68,482	\$ 1,296	\$ 2,260	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 1,296	\$ 2,260	\$ 0
7		Allocation Percentage		Intang. Plant	100.00%	1.89%	3.30%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$ 48,363	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	26,151	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	1,519	0	0
12	366.2	Structures	1.0		967,481	52,660	0	0
13	367	Mains	1.0		62,775,260	3,416,847	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(1,153)	0	0
15	368	Compressor Stations	1.0		3,958,373	215,454	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	984,096	0	0
17	370	Communications Equipment	1.0		326,989	17,798	0	0
18	371	Other Equipment	1.0		(1,327)	(72)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 4,761,661	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0		\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	61,308	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	31,552,877	0	0
25	376	Mains - Customer	4.0		579,698,269	0	16,756,528	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	342,964	182,135	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	32,296,371	0
30	381	Meters	6.0		224,490,573	0	14,792,280	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 31,957,148	\$ 64,027,314	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 36,718,809	\$ 64,027,314	\$ 0
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%	1.72%	3.46%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$ 1,176,085	\$ 2,050,762	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 37,896,190	\$ 66,080,335	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$ 598,869	\$ 1,044,259	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	349,479	609,394	0
41		Total Systems Allocable			\$ 50,115,947	\$ 948,348	\$ 1,653,654	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 38,844,538	\$ 67,733,989	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1		\$ 7,391,475	\$ 139,869	\$ 243,893	\$ 0
45		Materials & Supplies	1.1		17,491,088	330,985	577,146	0
46		Customer Advances	8.0		(71,848,519)	0	(2,076,825)	0
47		Deferred Taxes	1.1		(260,493,814)	(4,929,346)	(8,595,398)	0
48		Other Debits and Credits	1.1		35,433,192	670,505	1,169,173	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 35,056,552	\$ 59,051,978	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	General-2					
			(c)	2		(e)	(f)	(g)			
	(a)	(b)	1		(d)	#	41	#	43	#	45
1		<u>Direct</u>									
2		<u>Intangible Plant</u>									
3	301	Organization	1.1		\$ 68,482	\$	1,982	\$	791	\$	0
4	302	Franchise & Consents	1.1		0		0		0		0
5	303	Miscellaneous Intangible Plant	1.1		0		0		0		0
6		Total Direct Intangible Plant			\$ 68,482	\$	1,982	\$	791	\$	0
7		Allocation Percentage		Intang. Plant	100.00%		2.89%		1.16%		0.00%
8		<u>Transmission Plant</u>									
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$	73,963	\$	0	\$	0
10	365.2	Rights of Way	1.0		480,462		39,995		0		0
11	366.1	Structures - Compressor Stations	1.0		27,898		2,322		0		0
12	366.2	Structures	1.0		967,481		80,536		0		0
13	367	Mains	1.0		62,775,260		5,225,565		0		0
14	367.2	Mains - Bridge	1.0		(21,190)		(1,764)		0		0
15	368	Compressor Stations	1.0		3,958,373		329,505		0		0
16	369	Measuring and Regulating Stations	1.0		18,080,089		1,505,031		0		0
17	370	Communications Equipment	1.0		326,989		27,219		0		0
18	371	Other Equipment	1.0		(1,327)		(110)		0		0
19		Total Direct Transmission Plant			\$ 87,482,565	\$	7,282,262	\$	0	\$	0
20		<u>Distribution Plant</u>									
21	374.1	Land & Land Rights	1.0		\$ 0	\$	0	\$	0	\$	0
22	374.2	Rights of Way	1.0		1,126,365		93,761		0		0
23	375	Structures & Improvements	1.0		0		0		0		0
24	376	Mains - Demand	1.0		579,698,269		48,255,495		0		0
25	376	Mains - Customer	4.0		579,698,269		0		3,068,958		0
26	376	Mains - Commodity	3.0		0		0		0		0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058		524,513		33,358		0
28	380	Services - Demand	1.0		0		0		0		0
29	380	Services - Customer	7.0		449,412,174		0		11,673,788		0
30	381	Meters	6.0		224,490,573		0		7,641,508		0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047		0		0		0
32	387	Miscellaneous Equipment	1.0		0		0		0		0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$	48,873,769	\$	22,417,612	\$	0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$	56,156,030	\$	22,417,612	\$	0
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%		2.64%		1.21%		0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$	1,798,649	\$	718,025	\$	0
37		Total Direct Net Plant			\$ 2,002,643,597	\$	57,956,661	\$	23,136,428	\$	0
38		<u>Common - Systems Allocable</u>									
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$	915,882	\$	365,622	\$	0
40	389-398	Total Common General Plant	1.1		18,468,420		534,478		213,365		0
41		Total Systems Allocable			\$ 50,115,947	\$	1,450,359	\$	578,987	\$	0
42		Total Net Plant			\$ 2,052,759,545	\$	59,407,021	\$	23,715,415	\$	0
43		<u>Other Rate Base Items</u>									
44		Cash Working Capital	1.1		\$ 7,391,475	\$	213,910	\$	85,393	\$	0
45		Materials & Supplies	1.1		17,491,088		506,193		202,074		0
46		Customer Advances	8.0		(71,848,519)		0		(380,370)		0
47		Deferred Taxes	1.1		(260,493,814)		(7,538,711)		(3,009,470)		0
48		Other Debits and Credits	1.1		35,433,192		1,025,439		409,358		0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$	53,613,852	\$	21,022,398	\$	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	General-3		
			(c)	2		(e)	(f)	(g)
	(a)	(b)	1		(d)	#	#	#
						47	49	51
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1		\$ 68,482	\$ 818	\$ 93	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 818	\$ 93	\$ 0
7		Allocation Percentage		Intang. Plant	100.00%	1.19%	0.14%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$ 30,529	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	16,508	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	959	0	0
12	366.2	Structures	1.0		967,481	33,241	0	0
13	367	Mains	1.0		62,775,260	2,156,877	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(728)	0	0
15	368	Compressor Stations	1.0		3,958,373	136,005	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	621,208	0	0
17	370	Communications Equipment	1.0		326,989	11,235	0	0
18	371	Other Equipment	1.0		(1,327)	(46)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 3,005,787	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0		\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	38,700	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	19,917,681	0	0
25	376	Mains - Customer	4.0		579,698,269	0	241,460	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	216,495	2,625	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	1,093,855	0
30	381	Meters	6.0		224,490,573	0	1,285,752	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 20,172,876	\$ 2,623,692	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 23,178,664	\$ 2,623,692	\$ 0
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%	1.09%	0.14%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$ 742,401	\$ 84,036	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 23,921,882	\$ 2,707,820	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$ 378,035	\$ 42,791	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	220,608	24,972	0
41		Total Systems Allocable			\$ 50,115,947	\$ 598,643	\$ 67,763	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 24,520,525	\$ 2,775,583	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1		\$ 7,391,475	\$ 88,292	\$ 9,994	\$ 0
45		Materials & Supplies	1.1		17,491,088	208,934	23,650	0
46		Customer Advances	8.0		(71,848,519)	0	(29,927)	0
47		Deferred Taxes	1.1		(260,493,814)	(3,111,638)	(352,220)	0
48		Other Debits and Credits	1.1		35,433,192	423,255	47,910	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 22,129,368	\$ 2,474,991	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	General-4					
			(c)	2		(e)	(f)	(g)			
	(a)	(b)	1		(d)	#	53	#	55	#	57
1		<u>Direct</u>									
2		<u>Intangible Plant</u>									
3	301	Organization	1.1		\$ 68,482		\$ 4,286		\$ 358		\$ 0
4	302	Franchise & Consents	1.1		0		0		0		0
5	303	Miscellaneous Intangible Plant	1.1		0		0		0		0
6		Total Direct Intangible Plant			\$ 68,482		\$ 4,286		\$ 358		\$ 0
7		Allocation Percentage		Intang. Plant	100.00%		6.26%		0.52%		0.00%
8		<u>Transmission Plant</u>									
9	365.1	Land and Land Rights	1.0		\$ 888,529		\$ 159,953		\$ 0		\$ 0
10	365.2	Rights of Way	1.0		480,462		86,493		0		0
11	366.1	Structures - Compressor Stations	1.0		27,898		5,022		0		0
12	366.2	Structures	1.0		967,481		174,166		0		0
13	367	Mains	1.0		62,775,260		11,300,828		0		0
14	367.2	Mains - Bridge	1.0		(21,190)		(3,815)		0		0
15	368	Compressor Stations	1.0		3,958,373		712,588		0		0
16	369	Measuring and Regulating Stations	1.0		18,080,089		3,254,785		0		0
17	370	Communications Equipment	1.0		326,989		58,865		0		0
18	371	Other Equipment	1.0		(1,327)		(239)		0		0
19		Total Direct Transmission Plant			\$ 87,482,565		\$ 15,748,648		\$ 0		\$ 0
20		<u>Distribution Plant</u>									
21	374.1	Land & Land Rights	1.0		\$ 0		\$ 0		\$ 0		\$ 0
22	374.2	Rights of Way	1.0		1,126,365		202,769		0		0
23	375	Structures & Improvements	1.0		0		0		0		0
24	376	Mains - Demand	1.0		579,698,269		104,357,523		0		0
25	376	Mains - Customer	4.0		579,698,269		0		143,266		0
26	376	Mains - Commodity	3.0		0		0		0		0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058		1,134,314		1,557		0
28	380	Services - Demand	1.0		0		0		0		0
29	380	Services - Customer	7.0		449,412,174		0		1,718,798		0
30	381	Meters	6.0		224,490,573		0		2,523,790		0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047		0		5,752,461		0
32	387	Miscellaneous Equipment	1.0		0		0		0		0
33		Total Direct Distribution Plant			\$ 1,852,941,756		\$ 105,694,605		\$ 10,139,872		\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320		\$ 121,443,253		\$ 10,139,872		\$ 0
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%		5.70%		0.55%		0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795		\$ 3,889,765		\$ 324,775		\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597		\$ 125,337,304		\$ 10,465,005		\$ 0
38		<u>Common - Systems Allocable</u>									
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527		\$ 1,980,690		\$ 165,377		\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420		1,155,863		96,508		0
41		Total Systems Allocable			\$ 50,115,947		\$ 3,136,553		\$ 261,886		\$ 0
42		Total Net Plant			\$ 2,052,759,545		\$ 128,473,857		\$ 10,726,891		\$ 0
43		<u>Other Rate Base Items</u>									
44		Cash Working Capital	1.1		\$ 7,391,475		\$ 462,602		\$ 38,625		\$ 0
45		Materials & Supplies	1.1		17,491,088		1,094,696		91,401		0
46		Customer Advances	8.0		(71,848,519)		0		(17,757)		0
47		Deferred Taxes	1.1		(260,493,814)		(16,303,247)		(1,361,235)		0
48		Other Debits and Credits	1.1		35,433,192		2,217,619		185,160		0
49		Total Allocated Rate Base			\$ 1,780,732,967		\$ 115,945,527		\$ 9,663,085		\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Air Conditioning					
						Demand	Customer	Commodity			
(a)	(b)	(c)	2	(d)	(e)	(f)	(g)				
		1		3	# 59	# 61	# 63				
1		<u>Direct</u>									
2		<u>Intangible Plant</u>									
3	301	Organization	1.1	\$	68,482	\$	4	\$	2	\$	0
4	302	Franchise & Consents	1.1		0		0		0		0
5	303	Miscellaneous Intangible Plant	1.1		0		0		0		0
6		Total Direct Intangible Plant			<u>\$ 68,482</u>		<u>\$ 4</u>		<u>\$ 2</u>		<u>\$ 0</u>
7		Allocation Percentage		Intang. Plant	100.00%		0.01%		0.00%		0.00%
8		<u>Transmission Plant</u>									
9	365.1	Land and Land Rights	1.0	\$	888,529	\$	155	\$	0	\$	0
10	365.2	Rights of Way	1.0		480,462		84		0		0
11	366.1	Structures - Compressor Stations	1.0		27,898		5		0		0
12	366.2	Structures	1.0		967,481		169		0		0
13	367	Mains	1.0		62,775,260		10,963		0		0
14	367.2	Mains - Bridge	1.0		(21,190)		(4)		0		0
15	368	Compressor Stations	1.0		3,958,373		691		0		0
16	369	Measuring and Regulating Stations	1.0		18,080,089		3,157		0		0
17	370	Communications Equipment	1.0		326,989		57		0		0
18	371	Other Equipment	1.0		(1,327)		(0)		0		0
19		Total Direct Transmission Plant			<u>\$ 87,482,565</u>		<u>\$ 15,278</u>		<u>\$ 0</u>		<u>\$ 0</u>
20		<u>Distribution Plant</u>									
21	374.1	Land & Land Rights	1.0	\$	0	\$	0	\$	0	\$	0
22	374.2	Rights of Way	1.0		1,126,365		197		0		0
23	375	Structures & Improvements	1.0		0		0		0		0
24	376	Mains - Demand	1.0		579,698,269		101,237		0		0
25	376	Mains - Customer	4.0		579,698,269		0		12,878		0
26	376	Mains - Commodity	3.0		0		0		0		0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058		1,100		140		0
28	380	Services - Demand	1.0		0		0		0		0
29	380	Services - Customer	7.0		449,412,174		0		36,743		0
30	381	Meters	6.0		224,490,573		0		17,159		0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047		0		0		0
32	387	Miscellaneous Equipment	1.0		0		0		0		0
33		Total Direct Distribution Plant			<u>\$ 1,852,941,756</u>		<u>\$ 102,534</u>		<u>\$ 66,920</u>		<u>\$ 0</u>
34		Total Transmission & Direct Plant			<u>\$ 1,940,424,320</u>		<u>\$ 117,812</u>		<u>\$ 66,920</u>		<u>\$ 0</u>
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%		0.01%		0.00%		0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$	3,773	\$	2,143	\$	0
37		Total Direct Net Plant			<u>\$ 2,002,643,597</u>		<u>\$ 121,589</u>		<u>\$ 69,066</u>		<u>\$ 0</u>
38		<u>Common - Systems Allocable</u>									
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$	1,921	\$	1,091	\$	0
40	389-398	Total Common General Plant	1.1		18,468,420		1,121		637		0
41		Total Systems Allocable			<u>\$ 50,115,947</u>		<u>\$ 3,043</u>		<u>\$ 1,728</u>		<u>\$ 0</u>
42		Total Net Plant			<u>\$ 2,052,759,545</u>		<u>\$ 124,632</u>		<u>\$ 70,794</u>		<u>\$ 0</u>
43		<u>Other Rate Base Items</u>									
44		Cash Working Capital	1.1	\$	7,391,475	\$	449	\$	255	\$	0
45		Materials & Supplies	1.1		17,491,088		1,062		603		0
46		Customer Advances	8.0		(71,848,519)		0		(1,596)		0
47		Deferred Taxes	1.1		(260,493,814)		(15,816)		(8,984)		0
48		Other Debits and Credits	1.1		35,433,192		2,151		1,222		0
49		Total Allocated Rate Base			<u>\$ 1,780,732,967</u>		<u>\$ 112,478</u>		<u>\$ 62,295</u>		<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Water Pumping		
						Demand	Customer	Commodity
(a)	(b)	(c)	2	(d)	(e)	(f)	(g)	
		1		3	# 65	# 67	# 69	
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$	68,482	\$ 1	\$ 2	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			<u>\$ 68,482</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 0</u>
7		Allocation Percentage		Intang. Plant	100.00%	0.00%	0.00%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$	888,529	\$ 52	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	28	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	2	0	0
12	366.2	Structures	1.0		967,481	57	0	0
13	367	Mains	1.0		62,775,260	3,696	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(1)	0	0
15	368	Compressor Stations	1.0		3,958,373	233	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	1,065	0	0
17	370	Communications Equipment	1.0		326,989	19	0	0
18	371	Other Equipment	1.0		(1,327)	(0)	0	0
19		Total Direct Transmission Plant			<u>\$ 87,482,565</u>	<u>\$ 5,151</u>	<u>\$ 0</u>	<u>\$ 0</u>
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$	0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	66	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	34,133	0	0
25	376	Mains - Customer	4.0		579,698,269	0	805	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	371	9	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	4,234	0
30	381	Meters	6.0		224,490,573	0	9,769	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	32,317	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			<u>\$ 1,852,941,756</u>	<u>\$ 34,570</u>	<u>\$ 47,133</u>	<u>\$ 0</u>
34		Total Transmission & Direct Plant			<u>\$ 1,940,424,320</u>	<u>\$ 39,721</u>	<u>\$ 47,133</u>	<u>\$ 0</u>
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%	0.00%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$ 1,272	\$ 1,510	\$ 0
37		Total Direct Net Plant			<u>\$ 2,002,643,597</u>	<u>\$ 40,995</u>	<u>\$ 48,644</u>	<u>\$ 0</u>
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$ 648	\$ 769	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	378	449	0
41		Total Systems Allocable			<u>\$ 50,115,947</u>	<u>\$ 1,026</u>	<u>\$ 1,217</u>	<u>\$ 0</u>
42		Total Net Plant			<u>\$ 2,052,759,545</u>	<u>\$ 42,020</u>	<u>\$ 49,862</u>	<u>\$ 0</u>
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$	7,391,475	\$ 151	\$ 180	\$ 0
45		Materials & Supplies	1.1		17,491,088	358	425	0
46		Customer Advances	8.0		(71,848,519)	0	(100)	0
47		Deferred Taxes	1.1		(260,493,814)	(5,332)	(6,327)	0
48		Other Debits and Credits	1.1		35,433,192	725	861	0
49		Total Allocated Rate Base			<u>\$ 1,780,732,967</u>	<u>\$ 37,923</u>	<u>\$ 44,900</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Electric Generation		
						Demand	Customer	Commodity
(a)	(b)	(c)	2	(d)	(e)	(f)	(g)	
		1		3	# 71	# 73	# 75	
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$	68,482	\$ 155	\$ 10	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			<u>\$ 68,482</u>	<u>\$ 155</u>	<u>\$ 10</u>	<u>\$ 0</u>
7		Allocation Percentage		Intang. Plant	100.00%	0.23%	0.01%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$	888,529	\$ 5,787	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	3,129	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	182	0	0
12	366.2	Structures	1.0		967,481	6,301	0	0
13	367	Mains	1.0		62,775,260	408,867	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(138)	0	0
15	368	Compressor Stations	1.0		3,958,373	25,782	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	117,759	0	0
17	370	Communications Equipment	1.0		326,989	2,130	0	0
18	371	Other Equipment	1.0		(1,327)	(9)	0	0
19		Total Direct Transmission Plant			<u>\$ 87,482,565</u>	<u>\$ 569,790</u>	<u>\$ 0</u>	<u>\$ 0</u>
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$	0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	7,336	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	3,775,679	0	0
25	376	Mains - Customer	4.0		579,698,269	0	3,219	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	41,040	35	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	6,902	0
30	381	Meters	6.0		224,490,573	0	137,504	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	129,269	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			<u>\$ 1,852,941,756</u>	<u>\$ 3,824,055</u>	<u>\$ 276,930</u>	<u>\$ 0</u>
34		Total Transmission & Direct Plant			<u>\$ 1,940,424,320</u>	<u>\$ 4,393,844</u>	<u>\$ 276,930</u>	<u>\$ 0</u>
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%	0.21%	0.01%	0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$ 140,733	\$ 8,870	\$ 0
37		Total Direct Net Plant			<u>\$ 2,002,643,597</u>	<u>\$ 4,534,732</u>	<u>\$ 285,809</u>	<u>\$ 0</u>
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$ 71,662	\$ 4,517	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	41,819	2,636	0
41		Total Systems Allocable			<u>\$ 50,115,947</u>	<u>\$ 113,481</u>	<u>\$ 7,152</u>	<u>\$ 0</u>
42		Total Net Plant			<u>\$ 2,052,759,545</u>	<u>\$ 4,648,213</u>	<u>\$ 292,962</u>	<u>\$ 0</u>
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$	7,391,475	\$ 16,737	\$ 1,055	\$ 0
45		Materials & Supplies	1.1		17,491,088	39,606	2,496	0
46		Customer Advances	8.0		(71,848,519)	0	(399)	0
47		Deferred Taxes	1.1		(260,493,814)	(589,855)	(37,177)	0
48		Other Debits and Credits	1.1		35,433,192	80,234	5,057	0
49		Total Allocated Rate Base			<u>\$ 1,780,732,967</u>	<u>\$ 4,194,936</u>	<u>\$ 263,994</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Compress (CNG)		
						Demand	Customer	Commodity
(a)	(b)	(c)	2	(d)	(e)	(f)	(g)	
		1		3	# 77	# 79	# 81	
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$ 68,482	\$ 15	\$ 1	\$ 0	
4	302	Franchise & Consents	1.1	0	0	0	0	
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0	
6		Total Direct Intangible Plant		\$ 68,482	\$ 15	\$ 1	\$ 0	
7		Allocation Percentage	Intang. Plant	100.00%	0.02%	0.00%	0.00%	
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 559	\$ 0	\$ 0	
10	365.2	Rights of Way	1.0	480,462	302	0	0	
11	366.1	Structures - Compressor Stations	1.0	27,898	18	0	0	
12	366.2	Structures	1.0	967,481	608	0	0	
13	367	Mains	1.0	62,775,260	39,482	0	0	
14	367.2	Mains - Bridge	1.0	(21,190)	(13)	0	0	
15	368	Compressor Stations	1.0	3,958,373	2,490	0	0	
16	369	Measuring and Regulating Stations	1.0	18,080,089	11,371	0	0	
17	370	Communications Equipment	1.0	326,989	206	0	0	
18	371	Other Equipment	1.0	(1,327)	(1)	0	0	
19		Total Direct Transmission Plant		\$ 87,482,565	\$ 55,022	\$ 0	\$ 0	
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0	
22	374.2	Rights of Way	1.0	1,126,365	708	0	0	
23	375	Structures & Improvements	1.0	0	0	0	0	
24	376	Mains - Demand	1.0	579,698,269	364,601	0	0	
25	376	Mains - Customer	4.0	579,698,269	0	3,219	0	
26	376	Mains - Commodity	3.0	0	0	0	0	
27	378	Measuring & Regulating Station Equip.	2.2	12,602,058	3,963	35	0	
28	380	Services - Demand	1.0	0	0	0	0	
29	380	Services - Customer	7.0	449,412,174	0	6,313	0	
30	381	Meters	6.0	224,490,573	0	27,266	0	
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,914,047	0	0	0	
32	387	Miscellaneous Equipment	1.0	0	0	0	0	
33		Total Direct Distribution Plant		\$ 1,852,941,756	\$ 369,272	\$ 36,834	\$ 0	
34		Total Transmission & Direct Plant		\$ 1,940,424,320	\$ 424,295	\$ 36,834	\$ 0	
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.02%	0.00%	0.00%	
36	389-398	Total Direct General Plant	1.1	\$ 62,150,795	\$ 13,590	\$ 1,180	\$ 0	
37		Total Direct Net Plant		\$ 2,002,643,597	\$ 437,900	\$ 38,015	\$ 0	
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$ 31,647,527	\$ 6,920	\$ 601	\$ 0	
40	389-398	Total Common General Plant	1.1	18,468,420	4,038	351	0	
41		Total Systems Allocable		\$ 50,115,947	\$ 10,958	\$ 951	\$ 0	
42		Total Net Plant		\$ 2,052,759,545	\$ 448,858	\$ 38,966	\$ 0	
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$ 7,391,475	\$ 1,616	\$ 140	\$ 0	
45		Materials & Supplies	1.1	17,491,088	3,825	332	0	
46		Customer Advances	8.0	(71,848,519)	0	(399)	0	
47		Deferred Taxes	1.1	(260,493,814)	(56,960)	(4,945)	0	
48		Other Debits and Credits	1.1	35,433,192	7,748	673	0	
49		Total Allocated Rate Base		\$ 1,780,732,967	\$ 405,087	\$ 34,767	\$ 0	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Street Lights					
						Demand	Customer	Commodity			
(a)	(b)	(c)	2	(d)	(e)	(f)	(g)				
		1		3	# 83	# 85	# 87				
1		<u>Direct</u>									
2		<u>Intangible Plant</u>									
3	301	Organization	1.1	\$	68,482	\$	7	\$	36	\$	0
4	302	Franchise & Consents	1.1		0		0		0		0
5	303	Miscellaneous Intangible Plant	1.1		0		0		0		0
6		Total Direct Intangible Plant			<u>\$ 68,482</u>		<u>\$ 7</u>		<u>\$ 36</u>		<u>\$ 0</u>
7		Allocation Percentage		Intang. Plant	100.00%		0.01%		0.05%		0.00%
8		<u>Transmission Plant</u>									
9	365.1	Land and Land Rights	1.0	\$	888,529	\$	262	\$	0	\$	0
10	365.2	Rights of Way	1.0		480,462		141		0		0
11	366.1	Structures - Compressor Stations	1.0		27,898		8		0		0
12	366.2	Structures	1.0		967,481		285		0		0
13	367	Mains	1.0		62,775,260		18,483		0		0
14	367.2	Mains - Bridge	1.0		(21,190)		(6)		0		0
15	368	Compressor Stations	1.0		3,958,373		1,165		0		0
16	369	Measuring and Regulating Stations	1.0		18,080,089		5,323		0		0
17	370	Communications Equipment	1.0		326,989		96		0		0
18	371	Other Equipment	1.0		(1,327)		(0)		0		0
19		Total Direct Transmission Plant			<u>\$ 87,482,565</u>		<u>\$ 25,758</u>		<u>\$ 0</u>		<u>\$ 0</u>
20		<u>Distribution Plant</u>									
21	374.1	Land & Land Rights	1.0	\$	0	\$	0	\$	0	\$	0
22	374.2	Rights of Way	1.0		1,126,365		332		0		0
23	375	Structures & Improvements	1.0		0		0		0		0
24	376	Mains - Demand	1.0		579,698,269		170,682		0		0
25	376	Mains - Customer	4.0		579,698,269		0		565,822		0
26	376	Mains - Commodity	3.0		0		0		0		0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058		1,855		6,150		0
28	380	Services - Demand	1.0		0		0		0		0
29	380	Services - Customer	7.0		449,412,174		0		438,705		0
30	381	Meters	6.0		224,490,573		0		0		0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047		0		0		0
32	387	Miscellaneous Equipment	1.0		0		0		0		0
33		Total Direct Distribution Plant			<u>\$ 1,852,941,756</u>		<u>\$ 172,868</u>		<u>\$ 1,010,677</u>		<u>\$ 0</u>
34		Total Transmission & Direct Plant			<u>\$ 1,940,424,320</u>		<u>\$ 198,626</u>		<u>\$ 1,010,677</u>		<u>\$ 0</u>
35		Direct Dist Allocation Percentage		Dist. Plant	100.00%		0.01%		0.05%		0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$	6,362	\$	32,371	\$	0
37		Total Direct Net Plant			<u>\$ 2,002,643,597</u>		<u>\$ 204,995</u>		<u>\$ 1,043,084</u>		<u>\$ 0</u>
38		<u>Common - Systems Allocable</u>									
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$	3,240	\$	16,484	\$	0
40	389-398	Total Common General Plant	1.1		18,468,420		1,890		9,619		0
41		Total Systems Allocable			<u>\$ 50,115,947</u>		<u>\$ 5,130</u>		<u>\$ 26,103</u>		<u>\$ 0</u>
42		Total Net Plant			<u>\$ 2,052,759,545</u>		<u>\$ 210,125</u>		<u>\$ 1,069,187</u>		<u>\$ 0</u>
43		<u>Other Rate Base Items</u>									
44		Cash Working Capital	1.1	\$	7,391,475	\$	757	\$	3,850	\$	0
45		Materials & Supplies	1.1		17,491,088		1,790		9,110		0
46		Customer Advances	8.0		(71,848,519)		0		(70,129)		0
47		Deferred Taxes	1.1		(260,493,814)		(26,665)		(135,679)		0
48		Other Debits and Credits	1.1		35,433,192		3,627		18,456		0
49		Total Allocated Rate Base			<u>\$ 1,780,732,967</u>		<u>\$ 189,634</u>		<u>\$ 894,795</u>		<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Single-Family Residential					
			(c)	2		(d)	Demand (e)	Customer (f)	Commodity (g)		
	(a)	(b)	1		3	4	5	6	7	8	9
1		<u>Depreciation Expense & Amortization</u>									
2		<u>Direct</u>									
3	301-303	Intangible Plant	Intang. Plant		\$ 0		\$ 0		\$ 0		0
4	365-371	Transmission Plant	1.0		2,771,919		1,616,613		0		0
5	374-387	Distribution Plant	Dist. Plant		63,742,404		11,779,398		34,937,514		0
6	389-398	General Plant	1.1		4,256,339		863,011		2,227,742		0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663		\$ 14,259,022		\$ 37,165,256		\$ 0
8		<u>System Allocable Amortization</u>									
9		Total Common Intangible Plant	1.1		\$ 5,869,219		\$ 1,190,037		\$ 3,071,913		\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,479,257		299,933		774,234		0
11		Total System Allocable Amortization			\$ 7,348,476		\$ 1,489,970		\$ 3,846,147		\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169		\$ 52,954		\$ 136,694		\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645		\$ 1,542,924		\$ 3,982,841		\$ 0
14		Total Depreciation Expenses	1.1		\$ 78,380,308		\$ 15,801,946		\$ 41,148,098		\$ 0
15		<u>Operation and Maintenance Expense</u>									
16		<u>Gas Supply Expense</u>									
17	803	Natural Gas Transmission Line Purchases	3		\$ 0		\$ 0		\$ 0		0
18	805.1	Purchased Gas Cost Adjustments	3		0		0		0		0
			3		0		0		0		0
			3		0		0		0		0
19	810	Gas Used for Compression Station Fuel	3		0		0		0		0
20	813	Other Gas Supply Expenses	3		728,211		0		0		330,034
21		Total Gas Supply Expenses			\$ 728,211		\$ 0		\$ 0		\$ 330,034
22		<u>Transmission Expenses</u>									
23	858	Transmission and Compression of Gas									
24		Labor & Labor Loading	1.0		\$ 0		\$ 0		\$ 0		0
25		Materials and Expenses	1.0		0		0		0		0
26	850	Operation Supervision and Engineering									
27		Labor & Labor Loading	17.1		\$ 305,347		\$ 33,115		\$ 0		112,654
28		Materials and Expenses	17.1		51,971		5,636		0		19,174
29	851	System Control and Load Dispatching									
30		Labor & Labor Loading	3.0		\$ 444,258		\$ 0		\$ 0		201,343
31		Materials and Expenses	3.0		48,625		0		0		22,037
32	852	Communication System Expense									
33		Labor & Labor Loading	1.0		\$ 2,980		\$ 1,738		\$ 0		0
34		Materials and Expenses	1.0		507		296		0		0
35	853	Communication Station Labor and Expense									
36		Labor & Labor Loading	3		\$ 80,221		\$ 0		\$ 0		36,357
37		Materials and Expenses	3		42,242		0		0		19,145
38	854	Gas for Compressor Station Fuel									
39		Labor & Labor Loading	3		\$ 0		\$ 0		\$ 0		0
40		Materials and Expenses	3		48,951		0		0		22,185
41	856	Mains Expense									
42		Labor & Labor Loading	17		\$ 130,264		\$ 75,972		\$ 0		0
43		Materials and Expenses	17		28,874		16,840		0		0
44	857	Measuring and Regulating Station Expense									
45		Labor & Labor Loading	3		\$ 21,302		\$ 0		\$ 0		9,654
46		Materials and Expenses	3		26,334		0		0		11,935
47	860	Rents									
48		Labor & Labor Loading	1.0		\$ 0		\$ 0		\$ 0		0
49		Materials and Expenses	1.0		10,548		6,152		0		0
50	861	Maintenance Supervision and Engineering									
51		Labor & Labor Loading	17.2		\$ 20,388		\$ 11,107		\$ 0		609
52		Materials and Expenses	17.2		1,105		602		0		33
53	862	Maintenance of Structures and Improvements									
54		Labor & Labor Loading	1.0		\$ 0		\$ 0		\$ 0		0
55		Materials and Expenses	1.0		234		136		0		0
56	863	Maintenance of Mains									
57		Labor & Labor Loading	17		\$ 1,058,956		\$ 617,595		\$ 0		0
58		Materials and Expenses	17		1,275,604		743,946		0		0
59	864	Maintenance of Compressor Station Equipment									
60		Labor & Labor Loading	3		\$ 4,514		\$ 0		\$ 0		2,046
61		Materials and Expenses	3		3,091		0		0		1,401
62	865	Maintenance of Measuring & Regulating Station Equipment									
63		Labor & Labor Loading	3		\$ 24,942		\$ 0		\$ 0		11,304
64		Materials and Expenses	3		97,228		0		0		44,065
65	866	Maintenance of SCADA Equipment									
66		Labor & Labor Loading	3		\$ 5,812		\$ 0		\$ 0		2,634
67		Materials and Expenses	3		29,143		0		0		13,208
68		Total Transmission O & M Expense			\$ 3,763,442		\$ 1,513,133		\$ 0		\$ 529,784

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Single-Family Residential				
			(c)	2		Demand	Customer	Commodity		
	(a)	(b)			(d)	(e)	5 6	7 8	(g)	9
69		<u>Distribution Expenses</u>								
70	870	Operation Supervision and Engineering								
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 508,127	\$ 3,248,004	\$ 33,878		
72		Materials & Expenses	5.5		857,024	85,206	544,648	5,681		
73	871	Distribution Load Dispatching								
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	\$ 169,897		
75		Materials & Expenses	3		32,107	0	0	14,551		
76	874	Mains and Services Expenses								
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 439,150	\$ 1,093,995	\$ 0		
78		Materials & Expenses	4.4		10,869,027	2,284,092	5,690,049	0		
79	875	Measuring & Regulating Exps. - General								
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 32,913	\$ 44,284	\$ 0		
81		Materials & Expenses	2.2		35,478	10,346	13,920	0		
82	878	Meter and House Regulator Expenses								
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 3,223,648	\$ 0		
84		Materials & Expenses	2		2,841,962	0	2,077,570	0		
85	879	Customer Installation Expense								
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 4,402,327	\$ 0		
87		Materials & Expenses	4		1,450,195	0	1,137,978	0		
88	880	Other Expenses								
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 224,937	\$ 1,437,823	\$ 14,997		
90		Materials & Expenses	5.5		2,888,152	287,143	1,835,450	19,144		
91	881	Rents	5.5		(439,053)	(43,651)	(279,023)	(2,910)		
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 3,828,264	\$ 24,470,673	\$ 255,239		
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 5,341,396	\$ 24,470,673	\$ 1,115,057		
94		<u>Maintenance Expenses</u>								
95	885	Maintenance Supervision & Engineering								
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 34,917	\$ 146,380	\$ 0		
97		Materials & Expenses	6.6		186,368	26,984	113,121	0		
98	886	Maintenance of Structures & Improvement								
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	\$ 0		
100		Materials & Expenses	1		12,394	7,228	0	0		
101	887	Maintenance of Mains								
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 452,876	\$ 609,343	\$ 0		
103		Materials & Expenses	2.2		4,639,392	1,352,871	1,820,281	0		
104	889	Maint. of Measuring & Reg. Station Equip.								
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 150,695	\$ 202,760	\$ 0		
106		Materials & Expenses	2.2		927,527	270,472	363,918	0		
107	892	Maintenance of Services								
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 2,475,483	\$ 0		
109		Materials & Expenses	3.3		1,870,189	0	1,611,861	0		
110	893	Maintenance of Meter & House Regulators								
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 1,335,784	\$ 0		
112		Materials & Expenses	6		1,221,192	0	916,251	0		
113	894	Maintenance of Other Equipment								
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 11,719	\$ 49,127	\$ 0		
115		Materials & Expenses	6.6		143,413	20,764	87,048	0		
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 2,328,526	\$ 9,731,357	\$ 0		
117		Total Distribution Expense			\$ 54,550,537	\$ 6,156,790	\$ 34,202,030	\$ 255,239		

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Single-Family Residential								
			(c)	2		(d)	Demand		Customer		Commodity			
	(a)	(b)	1		3	4	(e)	5	6	(f)	7	8	(g)	9
118		<u>Customer Accounts Expenses</u>												
119	901	Supervision Expenses												
120		Labor & Labor Loading	10.1		\$ 1,320,170		\$ 0			\$ 934,419			\$ 0	
121		Materials & Expenses	10.1		31,428		0			22,245			0	
122	902	Meter Reading Expenses												
123		Labor & Labor Loading	11		\$ 490,536		\$ 0			\$ 385,303			\$ 0	
124		Materials & Expenses	11		194,141		0			152,493			0	
125	903	Customer Records & Collections Expenses												
126		Labor & Labor Loading	4		\$ 5,818,592		\$ 0			\$ 4,565,889			\$ 0	
127		Materials & Expenses	4		10,098,791		0			7,924,590			0	
128	903	Customer Records & Collections Expenses												
129		Labor & Labor Loading	15		\$ 596,981		\$ 0			\$ 0			\$ 0	
130		Materials & Expenses	15		5,750		0			0			0	
131	904	Uncollectible Accounts Expense	14		3,598,136		0			1,696,076			0	
132	905	Miscellaneous Customer Accounts Expenses												
133		Labor & Labor Loading	10.1		\$ 0		\$ 0			\$ 0			\$ 0	
134		Materials & Expenses	10.1		0		0			0			0	
135		Total Customer Accounts Expenses			\$ 22,154,526		\$ 0			\$ 15,681,014			\$ 0	
136		<u>Customer Service & Informational Expenses</u>												
137	908	Customer Assistance Expense												
138		Labor & Labor Loading	4		\$ 0		\$ 0			\$ 0			\$ 0	
139		Materials & Expenses	4		88		0			69			0	
140	909	Info. & Instructional Advertising Exps.												
141		Labor & Labor Loading	4		\$ 0		\$ 0			\$ 0			\$ 0	
142		Materials & Expenses	4		173		0			136			0	
143	910	Misc. Customer Service & Info. Exp.												
144		Labor & Labor Loading	4		\$ 0		\$ 0			\$ 0			\$ 0	
145		Materials & Expenses	4		253,563		0			198,973			0	
146		Total Customer Service & Info. Exp.			\$ 253,824		\$ 0			\$ 199,177			\$ 0	
147		Total O & M Expense			\$ 81,450,539		\$ 7,669,923			\$ 50,082,222			\$ 1,115,057	
148		Allocation Percentage	O&M		100.00%		9.42%			61.49%			1.37%	
149		<u>Other Operating Deductions</u>												
150		Administrative & General Expense	O&M		\$ 47,068,500		\$ 4,432,282			\$ 28,941,430			\$ 644,367	
151		Regulatory Amortization	1.1		0		0			0			0	
152		Mill tax	Net Op Margin		2,102,957		0			1,490,444			0	
153		Modified Business Tax	1.1		(135,513)		(27,477)			(70,927)			0	
154		Taxes Other Than Income	1.1		10,580,418		2,145,276			5,537,726			0	
155		Total Allocated Operating Deductions			\$ 141,066,901		\$ 14,220,004			\$ 85,980,895			\$ 1,759,425	
156		<u>Tax Adjustments</u>												
157		Interest Expense	1.1		\$ 40,066,492		\$ 8,123,844			\$ 20,970,556			\$ 0	
158		Schedule M Adjustments	1.1		(192,399,548)		(39,010,752)			(100,700,742)			0	
159		Investment Tax Credit (I.T.C.)	1.1		0		0			0			0	
160		Federal Deferred Provision / ARAM	1.1		38,663,444		7,839,364			20,236,209			0	
161		South Georgia - Federal	1.1		0		0			0			0	
162		Total Tax Adjustments			\$ (152,333,056)		\$ (30,886,908)			\$ (79,730,186)			\$ 0	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Single-Family Residential						
			1	2		Demand (e)	Customer (f)	Commodity (g)				
						3	4	5	6	7	8	9
163		<u>Summary of Allocated Cost of Service</u>										
164		<u>Rate Base</u>										
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 406,054,138	\$ 1,048,171,360	\$				0
166		Total Common Systems Alloc Net Plant			50,115,947	10,161,463	26,230,379					0
167		Cash Working Capital	1.1		7,391,475	1,498,689	3,868,653					0
168		Materials & Supplies	1.1		17,491,088	3,546,477	9,154,728					0
169		Customer Advances	8		(71,848,519)	0	(56,380,020)					0
170		Deferred Taxes	1.1		(260,493,814)	(52,817,481)	(136,340,863)					0
171		Other Debits and Credits	1.1		35,433,192	7,184,401	18,545,515					0
172		Total Rate Base			\$ 1,780,732,967	\$ 375,627,685	\$ 913,249,752	\$				0
173		<u>Revenues</u>										
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 0	\$ 200,762,529	\$				0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	0	12,005,174					0
176		Late Charges	12		5,900,296	0	3,900,956					0
177		Service Establishment Charges	9		3,484,220	0	2,277,394					0
178		Reconnect / Reread Charges	9		47,325	0	30,933					0
179		Other Revenue - Labor	Net Op Margin		402	0	285					0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	70					0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0					0
182		Other Revenue - Returned Item Fee	13		575,270	0	398,212					0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0					0
184		Total Revenue			\$ 310,214,342	\$ 0	\$ 219,375,553	\$				0
185		<u>Operating Deductions</u>										
186		O & M	O&M		\$ (81,450,539)	\$ (7,669,923)	\$ (50,082,222)	\$				(1,115,057)
187		Administrative & General Expense	O&M		(47,068,500)	(4,432,282)	(28,941,430)					(644,367)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(15,801,946)	(41,148,098)					0
189		Regulatory Amortization	1.1		0	0	0					0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(1,490,444)					0
191		Modified Business Tax	1.1		135,513	27,477	70,927					0
192		Taxes other than Income	1.1		(10,580,418)	(2,145,276)	(5,537,726)					0
193		Total Operating Deductions			\$ (219,447,208)	\$ (30,021,950)	\$ (127,128,993)	\$				(1,759,425)
194		<u>State Income Tax</u>										
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ (30,021,950)	\$ 92,246,560	\$				(1,759,425)
		Schedule M Adjustments	1.1		(192,399,548)	(39,010,752)	(100,700,742)					0
196		Interest Expense	1.1		(40,066,492)	(8,123,844)	(20,970,556)					0
197		State Taxable Income			\$ (141,698,906)	\$ (77,156,546)	\$ (29,424,737)	\$				(1,759,425)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (84,872,201)	\$ (32,367,211)	\$				(1,935,367)
199		South Georgia			0	0	0					0
200		State Income Tax			\$ (155,868,796)	\$ (84,872,201)	\$ (32,367,211)	\$				(1,935,367)
201		<u>Taxable Income</u>										
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ (30,021,950)	\$ 92,246,560	\$				(1,759,425)
203		Schedule M Adjustments	1.1		(192,399,548)	(39,010,752)	(100,700,742)					0
204		Interest Expense	1.1		(40,066,492)	(8,123,844)	(20,970,556)					0
205		Total Taxable Income			\$ (141,698,906)	\$ (77,156,546)	\$ (29,424,737)	\$				(1,759,425)
206		<u>Federal Income Tax</u>										
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (16,202,875)	\$ (6,179,195)	\$				(369,479)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0					0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	7,839,364	20,236,209					0
210		South Georgia Federal	1.1		0	0	0					0
211		Total Federal Income Tax			\$ 8,906,674	\$ (8,363,511)	\$ 14,057,014	\$				(369,479)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$				0
213		Net Income			\$ 81,860,460	\$ (21,658,439)	\$ 78,189,546	\$				(1,389,946)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Multi-Family Residential		
			(c)	2		3 #	Demand (e)	Customer (f)
	(a)	(b)	1			11 #	13 #	15
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	157,755	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	1,149,475	5,142,722	0
6	389-398	General Plant	1.1		4,256,339	84,216	327,918	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 1,391,446	\$ 5,470,641	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 116,128	\$ 452,179	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	29,268	113,965	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 145,397	\$ 566,144	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 5,167	\$ 20,121	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 150,564	\$ 586,265	\$ 0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 1,542,010	\$ 6,056,906	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			3		0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	41,393
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 41,393
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 3,231	\$ 0	\$ 14,129
28		Materials and Expenses	17.1		51,971	550	0	2,405
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	\$ 25,253
31		Materials and Expenses	3.0		48,625	0	0	2,764
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 170	\$ 0	\$ 0
34		Materials and Expenses	1.0		507	29	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	\$ 4,560
37		Materials and Expenses	3		42,242	0	0	2,401
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	\$ 0
40		Materials and Expenses	3		48,951	0	0	2,783
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,264	\$ 7,414	\$ 0	\$ 0
43		Materials and Expenses	17		28,874	1,643	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	\$ 1,211
46		Materials and Expenses	3		26,334	0	0	1,497
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0
49		Materials and Expenses	1.0		10,548	600	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 1,084	\$ 0	\$ 76
52		Materials and Expenses	17.2		1,105	59	0	4
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0
55		Materials and Expenses	1.0		234	13	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 60,267	\$ 0	\$ 0
58		Materials and Expenses	17		1,275,604	72,597	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	\$ 257
61		Materials and Expenses	3		3,091	0	0	176
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	\$ 1,418
64		Materials and Expenses	3		97,228	0	0	5,527
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	\$ 330
67		Materials and Expenses	3		29,143	0	0	1,657
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 147,657	\$ 0	\$ 66,446

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Multi-Family Residential			Commodity
			(c)	2		Demand	Customer	(g)	
	(a)	(b)	1		(d)	(e)	11 #	13 #	15
69		<u>Distribution Expenses</u>							
70	870	Operation Supervision and Engineering							
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 49,585	\$ 581,844		4,249
72		Materials & Expenses	5.5		857,024	8,315	97,568		713
73	871	Distribution Load Dispatching							
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0		21,309
75		Materials & Expenses	3		32,107	0	0		1,825
76	874	Mains and Services Expenses							
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 42,854	\$ 154,280		0
78		Materials & Expenses	4.4		10,869,027	222,890	802,435		0
79	875	Measuring & Regulating Exps. - General							
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 3,212	\$ 10,123		0
81		Materials & Expenses	2.2		35,478	1,010	3,182		0
82	878	Meter and House Regulator Expenses							
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 566,321		0
84		Materials & Expenses	2		2,841,962	0	364,982		0
85	879	Customer Installation Expense							
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 1,006,382		0
87		Materials & Expenses	4		1,450,195	0	260,144		0
88	880	Other Expenses							
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 21,950	\$ 257,570		1,881
90		Materials & Expenses	5.5		2,888,152	28,020	328,800		2,401
91	881	Rents	5.5		(439,053)	(4,260)	(49,984)		(365)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 373,575	\$ 4,383,648		\$ 32,012
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 521,232	\$ 4,383,648		\$ 139,851
94		<u>Maintenance Expenses</u>							
95	885	Maintenance Supervision & Engineering							
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 3,407	\$ 19,390		0
97		Materials & Expenses	6.6		186,368	2,633	14,984		0
98	886	Maintenance of Structures & Improvement							
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0		0
100		Materials & Expenses	1		12,394	705	0		0
101	887	Maintenance of Mains							
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 44,193	\$ 139,297		0
103		Materials & Expenses	2.2		4,639,392	132,018	416,121		0
104	889	Maint. of Measuring & Reg. Station Equip.							
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 14,705	\$ 46,351		0
106		Materials & Expenses	2.2		927,527	26,394	83,193		0
107	892	Maintenance of Services							
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 94,492		0
109		Materials & Expenses	3.3		1,870,189	0	61,527		0
110	893	Maintenance of Meter & House Regulators							
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 234,667		0
112		Materials & Expenses	6		1,221,192	0	160,964		0
113	894	Maintenance of Other Equipment							
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 1,144	\$ 6,507		0
115		Materials & Expenses	6.6		143,413	2,026	11,530		0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 227,226	\$ 1,289,023		\$ 0
117		Total Distribution Expense			\$ 54,550,537	\$ 600,801	\$ 5,672,671		\$ 32,012

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Multi-Family Residential				
			(c)	(d)		Demand	Customer	Commodity		
(a)	(b)	(c)	1	2	3 #	(e)	11 #	13 #	(g)	15
118		<u>Customer Accounts Expenses</u>								
119	901	Supervision Expenses								
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$	0	\$ 298,764	\$	0
121		Materials & Expenses	10.1		31,428		0	7,112		0
122	902	Meter Reading Expenses								
123		Labor & Labor Loading	11		\$ 490,536	\$	0	\$ 88,081	\$	0
124		Materials & Expenses	11		194,141		0	34,860		0
125	903	Customer Records & Collections Expenses								
126		Labor & Labor Loading	4		\$ 5,818,592	\$	0	\$ 1,043,773	\$	0
127		Materials & Expenses	4		10,098,791		0	1,811,580		0
128	903	Customer Records & Collections Expenses								
129		Labor & Labor Loading	15		\$ 596,981	\$	0	\$ 0	\$	0
130		Materials & Expenses	15		5,750		0	0		0
131	904	Uncollectible Accounts Expense	14		3,598,136		0	1,729,556		0
132	905	Miscellaneous Customer Accounts Expenses								
133		Labor & Labor Loading	10.1		\$ 0	\$	0	\$ 0	\$	0
134		Materials & Expenses	10.1		0		0	0		0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$	0	\$ 5,013,726	\$	0
136		<u>Customer Service & Informational Expenses</u>								
137	908	Customer Assistance Expense								
138		Labor & Labor Loading	4		\$ 0	\$	0	\$ 0	\$	0
139		Materials & Expenses	4		88		0	16		0
140	909	Info. & Instructional Advertising Exps.								
141		Labor & Labor Loading	4		\$ 0	\$	0	\$ 0	\$	0
142		Materials & Expenses	4		173		0	31		0
143	910	Misc. Customer Service & Info. Exp.								
144		Labor & Labor Loading	4		\$ 0	\$	0	\$ 0	\$	0
145		Materials & Expenses	4		253,563		0	45,486		0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$	0	\$ 45,532	\$	0
147		Total O & M Expense			\$ 81,450,539	\$	748,458	\$ 10,731,929	\$	139,851
148		Allocation Percentage	O&M		100.00%		0.92%	13.18%		0.17%
149		<u>Other Operating Deductions</u>								
150		Administrative & General Expense	O&M		\$ 47,068,500	\$	432,518	\$ 6,201,749	\$	80,817
151		Regulatory Amortization	1.1		0		0	0		0
152		Mill tax	Net Op Margin		2,102,957		0	227,392		0
153		Modified Business Tax	1.1		(135,513)		(2,681)	(10,440)		0
154		Taxes Other Than Income	1.1		10,580,418		209,344	815,141		0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$	1,387,638	\$ 17,965,770	\$	220,669
156		<u>Tax Adjustments</u>								
157		Interest Expense	1.1		\$ 40,066,492	\$	792,753	\$ 3,086,818	\$	0
158		Schedule M Adjustments	1.1		(192,399,548)		(3,806,807)	(14,822,918)		0
159		Investment Tax Credit (I.T.C.)	1.1		0		0	0		0
160		Federal Deferred Provision / ARAM	1.1		38,663,444		764,993	2,978,724		0
161		South Georgia - Federal	1.1		0		0	0		0
162		Total Tax Adjustments			\$ (152,333,056)	\$	(3,014,053)	\$ (11,736,101)	\$	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Multi-Family Residential			Commodity (g)
			1	2		Demand (e)	Customer (f)	13 #	
163		<u>Summary of Allocated Cost of Service</u>							
164		<u>Rate Base</u>							
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 39,624,193	\$ 154,288,423	\$	0
166		Total Common Systems Alloc Net Plant			50,115,947	991,591	3,861,052		0
167		Cash Working Capital	1.1		7,391,475	146,247	569,457		0
168		Materials & Supplies	1.1		17,491,088	346,078	1,347,555		0
169		Customer Advances	8		(71,848,519)	0	(12,888,603)		0
170		Deferred Taxes	1.1		(260,493,814)	(5,154,116)	(20,069,063)		0
171		Other Debits and Credits	1.1		35,433,192	701,079	2,729,857		0
172		Total Rate Base			\$ 1,780,732,967	\$ 36,655,073	\$ 129,838,678	\$	0
173		<u>Revenues</u>							
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 0	\$ 30,629,681	\$	0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	0	1,831,590		0
176		Late Charges	12		5,900,296	0	1,569,883		0
177		Service Establishment Charges	9		3,484,220	0	1,134,690		0
178		Reconnect / Reread Charges	9		47,325	0	15,412		0
179		Other Revenue - Labor	Net Op Margin		402	0	43		0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	11		0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0		0
182		Other Revenue - Returned Item Fee	13		575,270	0	165,299		0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0		0
184		Total Revenue			\$ 310,214,342	\$ 0	\$ 35,346,609	\$	0
185		<u>Operating Deductions</u>							
186		O & M	O&M		\$ (81,450,539)	\$ (748,458)	\$ (10,731,929)	\$	(139,851)
187		Administrative & General Expense	O&M		(47,068,500)	(432,518)	(6,201,749)		(80,817)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(1,542,010)	(6,056,906)		0
189		Regulatory Amortization	1.1		0	0	0		0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(227,392)		0
191		Modified Business Tax	1.1		135,513	2,681	10,440		0
192		Taxes other than Income	1.1		(10,580,418)	(209,344)	(815,141)		0
193		Total Operating Deductions			\$ (219,447,208)	\$ (2,929,648)	\$ (24,022,676)	\$	(220,669)
194		<u>State Income Tax</u>							
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ (2,929,648)	\$ 11,323,933	\$	(220,669)
196		Schedule M Adjustments	1.1		(192,399,548)	(3,806,807)	(14,822,918)		0
197		Interest Expense	1.1		(40,066,492)	(792,753)	(3,086,818)		0
197		State Taxable Income			\$ (141,698,906)	\$ (7,529,208)	\$ (6,585,803)	\$	(220,669)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (8,282,128)	\$ (7,244,383)	\$	(242,735)
199		South Georgia			0	0	0		0
200		State Income Tax			\$ (155,868,796)	\$ (8,282,128)	\$ (7,244,383)	\$	(242,735)
201		<u>Taxable Income</u>							
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ (2,929,648)	\$ 11,323,933	\$	(220,669)
203		Schedule M Adjustments	1.1		(192,399,548)	(3,806,807)	(14,822,918)		0
204		Interest Expense	1.1		(40,066,492)	(792,753)	(3,086,818)		0
205		Total Taxable Income			\$ (141,698,906)	\$ (7,529,208)	\$ (6,585,803)	\$	(220,669)
206		<u>Federal Income Tax</u>							
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (1,581,134)	\$ (1,383,019)	\$	(46,340)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0		0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	764,993	2,978,724		0
210		South Georgia Federal	1.1		0	0	0		0
211		Total Federal Income Tax			\$ 8,906,674	\$ (816,141)	\$ 1,595,705	\$	(46,340)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$	0
213		Net Income			\$ 81,860,460	\$ (2,113,507)	\$ 9,728,228	\$	(174,328)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Residential Air Conditioning		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	17 #	19 #	21
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	433	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	3,157	2,340	0
6	389-398	General Plant	1.1		4,256,339	231	149	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 3,821	\$ 2,490	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 319	\$ 206	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	80	52	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 399	\$ 258	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 14	\$ 9	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 413	\$ 267	\$ 0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 4,235	\$ 2,756	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			3		0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	211
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 211
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 9	\$ 0	\$ 72
28		Materials and Expenses	17.1		51,971	2	0	12
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	\$ 129
31		Materials and Expenses	3.0		48,625	0	0	14
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 0	\$ 0	\$ 0
34		Materials and Expenses	1.0		507	0	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	\$ 23
37		Materials and Expenses	3		42,242	0	0	12
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	\$ 0
40		Materials and Expenses	3		48,951	0	0	14
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,264	\$ 20	\$ 0	\$ 0
43		Materials and Expenses	17		28,874	5	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	\$ 6
46		Materials and Expenses	3		26,334	0	0	8
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0
49		Materials and Expenses	1.0		10,548	2	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 3	\$ 0	\$ 0
52		Materials and Expenses	17.2		1,105	0	0	0
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0
55		Materials and Expenses	1.0		234	0	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 166	\$ 0	\$ 0
58		Materials and Expenses	17		1,275,604	199	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	\$ 1
61		Materials and Expenses	3		3,091	0	0	1
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	\$ 7
64		Materials and Expenses	3		97,228	0	0	28
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	\$ 2
67		Materials and Expenses	3		29,143	0	0	8
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 405	\$ 0	\$ 339

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Residential Air Conditioning		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	17 #	19 #	21
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 136	\$ 282	22
72		Materials & Expenses	5.5		857,024	23	47	4
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	109
75		Materials & Expenses	3		32,107	0	0	9
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 118	\$ 47	0
78		Materials & Expenses	4.4		10,869,027	612	242	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 9	\$ 2	0
81		Materials & Expenses	2.2		35,478	3	1	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 613	0
84		Materials & Expenses	2		2,841,962	0	395	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 187	0
87		Materials & Expenses	4		1,450,195	0	48	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 60	\$ 125	10
90		Materials & Expenses	5.5		2,888,152	77	159	12
91	881	Rents	5.5		(439,053)	(12)	(24)	(2)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 1,026	\$ 2,123	\$ 163
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 1,431	\$ 2,123	\$ 713
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 9	\$ 11	0
97		Materials & Expenses	6.6		186,368	7	9	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394	2	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 121	\$ 26	0
103		Materials & Expenses	2.2		4,639,392	363	77	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 40	\$ 9	0
106		Materials & Expenses	2.2		927,527	72	15	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 105	0
109		Materials & Expenses	3.3		1,870,189	0	69	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 254	0
112		Materials & Expenses	6		1,221,192	0	174	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 3	\$ 4	0
115		Materials & Expenses	6.6		143,413	6	7	0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 624	\$ 760	\$ 0
117		Total Distribution Expense			\$ 54,550,537	\$ 1,650	\$ 2,883	\$ 163

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Residential Air Conditioning		
			(c)	(d)		Demand	Customer	Commodity
	(a)	(b)	1	2	3 #	(e)	(f)	(g)
						17 #	19 #	21
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$ 0	\$ 35	0
121		Materials & Expenses	10.1		31,428	0	1	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,536	\$ 0	\$ 16	0
124		Materials & Expenses	11		194,141	0	6	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,592	\$ 0	\$ 194	0
127		Materials & Expenses	4		10,098,791	0	337	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 0	0
130		Materials & Expenses	15		5,750	0	0	0
131	904	Uncollectible Accounts Expense	14		3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses						
133		Labor & Labor Loading	10.1		\$ 0	\$ 0	\$ 0	0
134		Materials & Expenses	10.1		0	0	0	0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$ 0	\$ 589	0
136		<u>Customer Service & Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
145		Materials & Expenses	4		253,563	0	8	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 8	0
147		Total O & M Expense			\$ 81,450,539	\$ 2,055	\$ 3,481	\$ 713
148		Allocation Percentage	O&M		100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,068,500	\$ 1,188	\$ 2,011	\$ 412
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	145	23	0
153		Modified Business Tax	1.1		(135,513)	(7)	(5)	0
154		Taxes Other Than Income	1.1		10,580,418	575	371	0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$ 3,955	\$ 5,881	\$ 1,125
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 40,066,492	\$ 2,177	\$ 1,405	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(10,454)	(6,746)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	2,101	1,356	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,333,056)	\$ (8,277)	\$ (5,341)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Residential Air Conditioning		
			1	2		Demand (e) 3 #	Customer (f) 17 #	Commodity (g) 19 #
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 108,813	\$ 70,216	\$ 0
166		Total Common Systems Alloc Net Plant			50,115,947	2,723	1,757	0
167		Cash Working Capital	1.1		7,391,475	402	259	0
168		Materials & Supplies	1.1		17,491,088	950	613	0
169		Customer Advances	8		(71,848,519)	0	(2,394)	0
170		Deferred Taxes	1.1		(260,493,814)	(14,154)	(9,133)	0
171		Other Debits and Credits	1.1		35,433,192	1,925	1,242	0
172		Total Rate Base			\$ 1,780,732,967	\$ 100,659	\$ 62,560	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 19,513	\$ 3,110	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	1,167	186	0
176		Late Charges	12		5,900,296	0	250	0
177		Service Establishment Charges	9		3,484,220	0	100	0
178		Reconnect / Reread Charges	9		47,325	0	1	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	10	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 20,680	\$ 3,657	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (81,450,539)	\$ (2,055)	\$ (3,481)	\$ (713)
187		Administrative & General Expense	O&M		(47,068,500)	(1,188)	(2,011)	(412)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(4,235)	(2,756)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(145)	(23)	0
191		Modified Business Tax	1.1		135,513	7	5	0
192		Taxes other than Income	1.1		(10,580,418)	(575)	(371)	0
193		Total Operating Deductions			\$ (219,447,208)	\$ (8,190)	\$ (8,638)	\$ (1,125)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ 12,490	\$ (4,981)	\$ (1,125)
196		Schedule M Adjustments	1.1		(192,399,548)	(10,454)	(6,746)	0
197		Interest Expense	1.1		(40,066,492)	(2,177)	(1,405)	0
197		State Taxable Income			\$ (141,698,906)	\$ (141)	\$ (13,132)	\$ (1,125)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (155)	\$ (14,445)	\$ (1,238)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (155,868,796)	\$ (155)	\$ (14,445)	\$ (1,238)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ 12,490	\$ (4,981)	\$ (1,125)
203		Schedule M Adjustments	1.1		(192,399,548)	(10,454)	(6,746)	0
204		Interest Expense	1.1		(40,066,492)	(2,177)	(1,405)	0
205		Total Taxable Income			\$ (141,698,906)	\$ (141)	\$ (13,132)	\$ (1,125)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (30)	\$ (2,758)	\$ (236)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	2,101	1,356	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,906,674	\$ 2,071	\$ (1,402)	\$ (236)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 81,860,460	\$ 10,419	\$ (3,579)	\$ (889)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	2	3 #	35 #	37 #
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	150,875	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	1,099,347	2,202,581	0
6	389-398	General Plant	1.1	4,256,339	80,543	140,445	0
7		Total Direct Depreciation and Amortization Expense		\$ 70,770,663	\$ 1,330,765	\$ 2,343,026	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 111,064	\$ 193,664	\$ 0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	27,992	48,810	0
11		Total System Allocable Amortization		\$ 7,348,476	\$ 139,056	\$ 242,474	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 4,942	\$ 8,618	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 143,998	\$ 251,092	\$ 0
14		Total Depreciation Expenses	1.1	\$ 78,380,308	\$ 1,474,763	\$ 2,594,118	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
			3	0	0	0	0
			3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	36,097
21		Total Gas Supply Expenses		\$ 728,211	\$ 0	\$ 0	\$ 36,097
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 3,091	\$ 0	12,321
28		Materials and Expenses	17.1	51,971	526	0	2,097
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	22,021
31		Materials and Expenses	3.0	48,625	0	0	2,410
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 162	\$ 0	0
34		Materials and Expenses	1.0	507	28	0	0
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	3,976
37		Materials and Expenses	3	42,242	0	0	2,094
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	2,426
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 7,090	\$ 0	0
43		Materials and Expenses	17	28,874	1,572	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	1,056
46		Materials and Expenses	3	26,334	0	0	1,305
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	574	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 1,037	\$ 0	67
52		Materials and Expenses	17.2	1,105	56	0	4
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	13	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 57,639	\$ 0	0
58		Materials and Expenses	17	1,275,604	69,431	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	224
61		Materials and Expenses	3	3,091	0	0	153
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	1,236
64		Materials and Expenses	3	97,228	0	0	4,820
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	288
67		Materials and Expenses	3	29,143	0	0	1,445
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 141,218	\$ 0	\$ 57,944

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-1		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	35 #	37 #	39
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 47,422	\$ 195,961	\$ 3,705
72		Materials & Expenses	5.5		857,024	7,952	32,860	621
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	\$ 18,582
75		Materials & Expenses	3		32,107	0	0	1,592
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 40,985	\$ 63,716	\$ 0
78		Materials & Expenses	4.4		10,869,027	213,170	331,399	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 3,072	\$ 1,631	\$ 0
81		Materials & Expenses	2.2		35,478	966	513	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 283,109	\$ 0
84		Materials & Expenses	2		2,841,962	0	182,458	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 162,165	\$ 0
87		Materials & Expenses	4		1,450,195	0	41,919	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 20,993	\$ 86,748	\$ 1,640
90		Materials & Expenses	5.5		2,888,152	26,798	110,738	2,094
91	881	Rents	5.5		(439,053)	(4,074)	(16,834)	(318)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 357,284	\$ 1,476,382	\$ 27,916
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 498,501	\$ 1,476,382	\$ 121,957
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 3,259	\$ 10,175	\$ 0
97		Materials & Expenses	6.6		186,368	2,518	7,863	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1		12,394	675	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 42,266	\$ 22,446	\$ 0
103		Materials & Expenses	2.2		4,639,392	126,261	67,052	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 14,064	\$ 7,469	\$ 0
106		Materials & Expenses	2.2		927,527	25,243	13,405	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 206,408	\$ 0
109		Materials & Expenses	3.3		1,870,189	0	134,399	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 117,312	\$ 0
112		Materials & Expenses	6		1,221,192	0	80,468	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 1,094	\$ 3,415	\$ 0
115		Materials & Expenses	6.6		143,413	1,938	6,051	0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 217,317	\$ 676,464	\$ 0
117		Total Distribution Expense			\$ 54,550,537	\$ 574,600	\$ 2,152,845	\$ 27,916

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-1		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	35 #	37 #	39
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$ 0	\$ 39,728	\$ 0
121		Materials & Expenses	10.1		31,428	0	946	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,536	\$ 0	\$ 14,193	\$ 0
124		Materials & Expenses	11		194,141	0	5,617	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,592	\$ 0	\$ 168,190	\$ 0
127		Materials & Expenses	4		10,098,791	0	291,912	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 3,640	\$ 0
130		Materials & Expenses	15		5,750	0	35	0
131	904	Uncollectible Accounts Expense	14		3,598,136	0	142,440	0
132	905	Miscellaneous Customer Accounts Expenses						
133		Labor & Labor Loading	10.1		\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1		0	0	0	0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$ 0	\$ 666,701	\$ 0
136		<u>Customer Service & Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	3	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	5	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	7,329	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 7,337	\$ 0
147		Total O & M Expense			\$ 81,450,539	\$ 715,818	\$ 2,826,884	\$ 121,957
148		Allocation Percentage	O&M		100.00%	0.88%	3.47%	0.15%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,068,500	\$ 413,656	\$ 1,633,595	\$ 70,476
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	0	126,237	0
153		Modified Business Tax	1.1		(135,513)	(2,564)	(4,471)	0
154		Taxes Other Than Income	1.1		10,580,418	200,214	349,117	0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$ 1,327,123	\$ 4,931,361	\$ 192,433
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 40,066,492	\$ 758,182	\$ 1,322,056	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(3,640,792)	(6,348,522)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	731,632	1,275,760	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,333,056)	\$ (2,882,611)	\$ (5,026,466)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	General-1		
			1	2		Demand (e)	Customer (f)	Commodity (g)
					3 #	35 #	37 #	39
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 37,896,190	\$ 66,080,335	\$ 0
166		Total Common Systems Alloc Net Plant			50,115,947	948,348	1,653,654	0
167		Cash Working Capital	1.1		7,391,475	139,869	243,893	0
168		Materials & Supplies	1.1		17,491,088	330,985	577,146	0
169		Customer Advances	8		(71,848,519)	0	(2,076,825)	0
170		Deferred Taxes	1.1		(260,493,814)	(4,929,346)	(8,595,398)	0
171		Other Debits and Credits	1.1		35,433,192	670,505	1,169,173	0
172		Total Rate Base			\$ 1,780,732,967	\$ 35,056,552	\$ 59,051,978	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 0	\$ 17,004,126	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	0	1,016,811	0
176		Late Charges	12		5,900,296	0	236,469	0
177		Service Establishment Charges	9		3,484,220	0	65,789	0
178		Reconnect / Reread Charges	9		47,325	0	894	0
179		Other Revenue - Labor	Net Op Margin		402	0	24	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	6	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	10,109	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 0	\$ 18,334,228	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (81,450,539)	\$ (715,818)	\$ (2,826,884)	\$ (121,957)
187		Administrative & General Expense	O&M		(47,068,500)	(413,656)	(1,633,595)	(70,476)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(1,474,763)	(2,594,118)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(126,237)	0
191		Modified Business Tax	1.1		135,513	2,564	4,471	0
192		Taxes other than Income	1.1		(10,580,418)	(200,214)	(349,117)	0
193		Total Operating Deductions			\$ (219,447,208)	\$ (2,801,886)	\$ (7,525,479)	\$ (192,433)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ (2,801,886)	\$ 10,808,749	\$ (192,433)
196		Schedule M Adjustments	1.1		(192,399,548)	(3,640,792)	(6,348,522)	0
197		Interest Expense	1.1		(40,066,492)	(758,182)	(1,322,056)	0
198		State Taxable Income			\$ (141,698,906)	\$ (7,200,860)	\$ 3,138,171	\$ (192,433)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (7,920,946)	\$ 3,451,988	\$ (211,676)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (155,868,796)	\$ (7,920,946)	\$ 3,451,988	\$ (211,676)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ (2,801,886)	\$ 10,808,749	\$ (192,433)
203		Schedule M Adjustments	1.1		(192,399,548)	(3,640,792)	(6,348,522)	0
204		Interest Expense	1.1		(40,066,492)	(758,182)	(1,322,056)	0
205		Total Taxable Income			\$ (141,698,906)	\$ (7,200,860)	\$ 3,138,171	\$ (192,433)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (1,512,181)	\$ 659,016	\$ (40,411)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	731,632	1,275,760	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,906,674	\$ (780,549)	\$ 1,934,776	\$ (40,411)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 81,860,460	\$ (2,021,337)	\$ 8,873,972	\$ (152,022)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-2		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	41 #	43 #	45
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	230,741	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	1,681,290	771,180	0
6	389-398	General Plant	1.1		4,256,339	123,179	49,173	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 2,035,210	\$ 820,354	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 169,856	\$ 67,807	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	42,810	17,090	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 212,665	\$ 84,897	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 7,558	\$ 3,017	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 220,224	\$ 87,914	\$ 0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 2,255,433	\$ 908,268	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			3		0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	70,110
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 70,110
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 4,726	\$ 0	23,931
28		Materials and Expenses	17.1		51,971	804	0	4,073
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	42,772
31		Materials and Expenses	3.0		48,625	0	0	4,681
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 248	\$ 0	0
34		Materials and Expenses	1.0		507	42	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	7,723
37		Materials and Expenses	3		42,242	0	0	4,067
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	4,713
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,264	\$ 10,844	\$ 0	0
43		Materials and Expenses	17		28,874	2,404	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	2,051
46		Materials and Expenses	3		26,334	0	0	2,535
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	878	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 1,585	\$ 0	129
52		Materials and Expenses	17.2		1,105	86	0	7
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	19	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 88,150	\$ 0	0
58		Materials and Expenses	17		1,275,604	106,184	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	435
61		Materials and Expenses	3		3,091	0	0	298
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	2,401
64		Materials and Expenses	3		97,228	0	0	9,361
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	560
67		Materials and Expenses	3		29,143	0	0	2,806
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 215,972	\$ 0	\$ 112,543

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-2			
			(c)	2		Demand	Customer	Commodity	
(a)	(b)	(c)		(d)	(e)	(f)	(g)		
			1	3 #	41 #	43 #	45		
69		<u>Distribution Expenses</u>							
70	870	Operation Supervision and Engineering							
71		Labor & Labor Loading	5.5	\$	5,110,861	\$	72,526	\$	7,197
72		Materials & Expenses	5.5		857,024		12,162		1,207
73	871	Distribution Load Dispatching							
74		Labor & Labor Loading	3	\$	374,873	\$	0	\$	36,092
75		Materials & Expenses	3		32,107		0		3,091
76	874	Mains and Services Expenses							
77		Labor & Labor Loading	4.4	\$	2,089,730	\$	62,681	\$	19,150
78		Materials & Expenses	4.4		10,869,027		326,012		99,601
79	875	Measuring & Regulating Exps. - General							
80		Labor & Labor Loading	2.2	\$	112,868	\$	4,698	\$	299
81		Materials & Expenses	2.2		35,478		1,477		94
82	878	Meter and House Regulator Expenses							
83		Labor & Labor Loading	2	\$	4,409,710	\$	0	\$	146,251
84		Materials & Expenses	2		2,841,962		0		94,255
85	879	Customer Installation Expense							
86		Labor & Labor Loading	4	\$	5,610,155	\$	0	\$	29,701
87		Materials & Expenses	4		1,450,195		0		7,677
88	880	Other Expenses							
89		Labor & Labor Loading	5.5	\$	2,262,471	\$	32,106	\$	32,281
90		Materials & Expenses	5.5		2,888,152		40,984		41,209
91	881	Rents	5.5		(439,053)		(6,230)		(6,264)
92		Total Distribution Operating Expenses			\$ 38,505,561		\$ 546,413		\$ 549,404
93		Total Distribution and Transmission Expense			\$ 42,997,214		\$ 762,385		\$ 549,404
94		<u>Maintenance Expenses</u>							
95	885	Maintenance Supervision & Engineering							
96		Labor & Labor Loading	6.6	\$	241,164	\$	4,984	\$	3,850
97		Materials & Expenses	6.6		186,368		3,851		2,976
98	886	Maintenance of Structures & Improvement							
99		Labor & Labor Loading	1	\$	0	\$	0	\$	0
100		Materials & Expenses	1		12,394		1,032		0
101	887	Maintenance of Mains							
102		Labor & Labor Loading	2.2	\$	1,553,046	\$	64,640	\$	4,111
103		Materials & Expenses	2.2		4,639,392		193,097		12,281
104	889	Maint. of Measuring & Reg. Station Equip.							
105		Labor & Labor Loading	2.2	\$	516,778	\$	21,509	\$	1,368
106		Materials & Expenses	2.2		927,527		38,605		2,455
107	892	Maintenance of Services							
108		Labor & Labor Loading	3.3	\$	2,872,223	\$	0	\$	74,608
109		Materials & Expenses	3.3		1,870,189		0		48,579
110	893	Maintenance of Meter & House Regulators							
111		Labor & Labor Loading	6	\$	1,780,351	\$	0	\$	60,602
112		Materials & Expenses	6		1,221,192		0		41,569
113	894	Maintenance of Other Equipment							
114		Labor & Labor Loading	6.6	\$	80,938	\$	1,673	\$	1,292
115		Materials & Expenses	6.6		143,413		2,964		2,290
116		Total Distribution Maintenance Expenses			\$ 16,044,976		\$ 332,354		\$ 255,981
117		Total Distribution Expense			\$ 54,550,537		\$ 878,767		\$ 805,385

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-2		
			(c)	2		Demand	Customer	Commodity
(a)	(b)	(c)	1	2	(d)	(e)	(f)	(g)
			1	2	3 #	41 #	43 #	45
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$ 0	\$ 10,051	\$ 0
121		Materials & Expenses	10.1		31,428	0	239	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,536	\$ 0	\$ 2,599	\$ 0
124		Materials & Expenses	11		194,141	0	1,029	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,592	\$ 0	\$ 30,804	\$ 0
127		Materials & Expenses	4		10,098,791	0	53,464	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 40,041	\$ 0
130		Materials & Expenses	15		5,750	0	386	0
131	904	Uncollectible Accounts Expense	14		3,598,136	0	30,064	0
132	905	Miscellaneous Customer Accounts Expenses						
133		Labor & Labor Loading	10.1		\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1		0	0	0	0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$ 0	\$ 168,677	\$ 0
136		<u>Customer Service & Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	1	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	1,342	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 1,344	\$ 0
147		Total O & M Expense			\$ 81,450,539	\$ 1,094,739	\$ 975,406	\$ 236,874
148		Allocation Percentage	O&M		100.00%	1.34%	1.20%	0.29%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,068,500	\$ 632,626	\$ 563,666	\$ 136,884
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	0	97,872	0
153		Modified Business Tax	1.1		(135,513)	(3,922)	(1,566)	0
154		Taxes Other Than Income	1.1		10,580,418	306,198	122,235	0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$ 2,029,641	\$ 1,757,613	\$ 373,758
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 40,066,492	\$ 1,159,527	\$ 462,886	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(5,568,058)	(2,222,781)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	1,118,923	446,677	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,333,056)	\$ (4,408,530)	\$ (1,759,895)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-2			
			(c)	(d)		Demand	Customer	Commodity	
	(a)	(b)	1	2	3 #	(e)	41 #	43 #	45
163		<u>Summary of Allocated Cost of Service</u>							
164		<u>Rate Base</u>							
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 57,956,661	\$ 23,136,428	\$	0
166		Total Common Systems Alloc Net Plant			50,115,947	1,450,359	578,987		0
167		Cash Working Capital	1.1		7,391,475	213,910	85,393		0
168		Materials & Supplies	1.1		17,491,088	506,193	202,074		0
169		Customer Advances	8		(71,848,519)	0	(380,370)		0
170		Deferred Taxes	1.1		(260,493,814)	(7,538,711)	(3,009,470)		0
171		Other Debits and Credits	1.1		35,433,192	1,025,439	409,358		0
172		Total Rate Base			\$ 1,780,732,967	\$ 53,613,852	\$ 21,022,398	\$	0
173		<u>Revenues</u>							
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 0	\$ 13,183,333	\$	0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	0	788,335		0
176		Late Charges	12		5,900,296	0	115,798		0
177		Service Establishment Charges	9		3,484,220	0	5,924		0
178		Reconnect / Reread Charges	9		47,325	0	80		0
179		Other Revenue - Labor	Net Op Margin		402	0	19		0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	5		0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0		0
182		Other Revenue - Returned Item Fee	13		575,270	0	1,570		0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0		0
184		Total Revenue			\$ 310,214,342	\$ 0	\$ 14,095,065	\$	0
185		<u>Operating Deductions</u>							
186		O & M	O&M		\$ (81,450,539)	\$ (1,094,739)	\$ (975,406)	\$	(236,874)
187		Administrative & General Expense	O&M		(47,068,500)	(632,626)	(563,666)		(136,884)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(2,255,433)	(908,268)		0
189		Regulatory Amortization	1.1		0	0	0		0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(97,872)		0
191		Modified Business Tax	1.1		135,513	3,922	1,566		0
192		Taxes other than Income	1.1		(10,580,418)	(306,198)	(122,235)		0
193		Total Operating Deductions			\$ (219,447,208)	\$ (4,285,074)	\$ (2,665,881)	\$	(373,758)
194		<u>State Income Tax</u>							
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ (4,285,074)	\$ 11,429,184	\$	(373,758)
196		Schedule M Adjustments	1.1		(192,399,548)	(5,568,058)	(2,222,781)		0
197		Interest Expense	1.1		(40,066,492)	(1,159,527)	(462,886)		0
197		State Taxable Income			\$ (141,698,906)	\$ (11,012,659)	\$ 8,743,517	\$	(373,758)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (12,113,925)	\$ 9,617,869	\$	(411,134)
199		South Georgia			0	0	0		0
200		State Income Tax			\$ (155,868,796)	\$ (12,113,925)	\$ 9,617,869	\$	(411,134)
201		<u>Taxable Income</u>							
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ (4,285,074)	\$ 11,429,184	\$	(373,758)
203		Schedule M Adjustments	1.1		(192,399,548)	(5,568,058)	(2,222,781)		0
204		Interest Expense	1.1		(40,066,492)	(1,159,527)	(462,886)		0
205		Total Taxable Income			\$ (141,698,906)	\$ (11,012,659)	\$ 8,743,517	\$	(373,758)
206		<u>Federal Income Tax</u>							
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (2,312,658)	\$ 1,836,139	\$	(78,489)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0		0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	1,118,923	446,677		0
210		South Georgia Federal	1.1		0	0	0		0
211		Total Federal Income Tax			\$ 8,906,674	\$ (1,193,735)	\$ 2,282,815	\$	(78,489)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$	0
213		Net Income			\$ 81,860,460	\$ (3,091,339)	\$ 9,146,369	\$	(295,269)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-3		
			(c)	2		3 #	Demand (e)	Customer (f)
	(a)	(b)	1			47 #	49 #	51
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	95,240	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	693,960	90,257	0
6	389-398	General Plant	1.1		4,256,339	50,843	5,755	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 840,042	\$ 96,012	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 70,109	\$ 7,936	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	17,670	2,000	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 87,779	\$ 9,936	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 3,120	\$ 353	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 90,898	\$ 10,289	\$ 0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 930,941	\$ 106,301	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			3		0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	30,064
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 30,064
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 1,951	\$ 0	10,262
28		Materials and Expenses	17.1		51,971	332	0	1,747
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	18,341
31		Materials and Expenses	3.0		48,625	0	0	2,007
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 102	\$ 0	0
34		Materials and Expenses	1.0		507	17	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	3,312
37		Materials and Expenses	3		42,242	0	0	1,744
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	2,021
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,264	\$ 4,476	\$ 0	0
43		Materials and Expenses	17		28,874	992	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	879
46		Materials and Expenses	3		26,334	0	0	1,087
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	362	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 654	\$ 0	55
52		Materials and Expenses	17.2		1,105	35	0	3
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	8	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 36,384	\$ 0	0
58		Materials and Expenses	17		1,275,604	43,828	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	186
61		Materials and Expenses	3		3,091	0	0	128
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	1,030
64		Materials and Expenses	3		97,228	0	0	4,014
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	240
67		Materials and Expenses	3		29,143	0	0	1,203
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 89,143	\$ 0	\$ 48,259

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-3		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	47 #	49 #	51
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 29,935	\$ 9,954	3,086
72		Materials & Expenses	5.5		857,024	5,020	1,669	517
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	15,476
75		Materials & Expenses	3		32,107	0	0	1,326
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 25,872	\$ 1,734	0
78		Materials & Expenses	4.4		10,869,027	134,563	9,021	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 1,939	\$ 24	0
81		Materials & Expenses	2.2		35,478	609	7	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 24,608	0
84		Materials & Expenses	2		2,841,962	0	15,859	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 2,337	0
87		Materials & Expenses	4		1,450,195	0	604	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 13,252	\$ 4,406	1,366
90		Materials & Expenses	5.5		2,888,152	16,916	5,625	1,744
91	881	Rents	5.5		(439,053)	(2,572)	(855)	(265)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 225,535	\$ 74,994	\$ 23,250
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 314,678	\$ 74,994	\$ 101,573
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 2,057	\$ 475	0
97		Materials & Expenses	6.6		186,368	1,590	367	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394	426	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 26,680	\$ 323	0
103		Materials & Expenses	2.2		4,639,392	79,702	966	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 8,878	\$ 108	0
106		Materials & Expenses	2.2		927,527	15,934	193	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 6,991	0
109		Materials & Expenses	3.3		1,870,189	0	4,552	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 10,197	0
112		Materials & Expenses	6		1,221,192	0	6,994	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 690	\$ 160	0
115		Materials & Expenses	6.6		143,413	1,223	283	0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 137,181	\$ 31,610	\$ 0
117		Total Distribution Expense			\$ 54,550,537	\$ 362,715	\$ 106,604	\$ 23,250

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-3					
			(c)	(d)		Demand	Customer	Commodity			
(a)	(b)	(c)	1	2	3 #	(e)	47 #	(f)	49 #	(g)	51
118		<u>Customer Accounts Expenses</u>									
119	901	Supervision Expenses									
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$	0	\$	6,503	\$	0
121		Materials & Expenses	10.1		31,428		0		155		0
122	902	Meter Reading Expenses									
123		Labor & Labor Loading	11		\$ 490,536	\$	0	\$	205	\$	0
124		Materials & Expenses	11		194,141		0		81		0
125	903	Customer Records & Collections Expenses									
126		Labor & Labor Loading	4		\$ 5,818,592	\$	0	\$	2,424	\$	0
127		Materials & Expenses	4		10,098,791		0		4,206		0
128	903	Customer Records & Collections Expenses									
129		Labor & Labor Loading	15		\$ 596,981	\$	0	\$	94,643	\$	0
130		Materials & Expenses	15		5,750		0		912		0
131	904	Uncollectible Accounts Expense	14		3,598,136		0		0		0
132	905	Miscellaneous Customer Accounts Expenses									
133		Labor & Labor Loading	10.1		\$ 0	\$	0	\$	0	\$	0
134		Materials & Expenses	10.1		0		0		0		0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$	0	\$	109,128	\$	0
136		<u>Customer Service & Informational Expenses</u>									
137	908	Customer Assistance Expense									
138		Labor & Labor Loading	4		\$ 0	\$	0	\$	0	\$	0
139		Materials & Expenses	4		88		0		0		0
140	909	Info. & Instructional Advertising Exps.									
141		Labor & Labor Loading	4		\$ 0	\$	0	\$	0	\$	0
142		Materials & Expenses	4		173		0		0		0
143	910	Misc. Customer Service & Info. Exp.									
144		Labor & Labor Loading	4		\$ 0	\$	0	\$	0	\$	0
145		Materials & Expenses	4		253,563		0		106		0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$	0	\$	106	\$	0
147		Total O & M Expense			\$ 81,450,539	\$	451,858	\$	215,838	\$	101,573
148		Allocation Percentage	O&M		100.00%		0.55%		0.26%		0.12%
149		<u>Other Operating Deductions</u>									
150		Administrative & General Expense	O&M		\$ 47,068,500	\$	261,119	\$	124,728	\$	58,697
151		Regulatory Amortization	1.1		0		0		0		0
152		Mill tax	Net Op Margin		2,102,957		0		28,099		0
153		Modified Business Tax	1.1		(135,513)		(1,619)		(183)		0
154		Taxes Other Than Income	1.1		10,580,418		126,385		14,306		0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$	837,744	\$	382,788	\$	160,271
156		<u>Tax Adjustments</u>									
157		Interest Expense	1.1		\$ 40,066,492	\$	478,600	\$	54,175	\$	0
158		Schedule M Adjustments	1.1		(192,399,548)		(2,298,242)		(260,148)		0
159		Investment Tax Credit (I.T.C.)	1.1		0		0		0		0
160		Federal Deferred Provision / ARAM	1.1		38,663,444		461,841		52,278		0
161		South Georgia - Federal	1.1		0		0		0		0
162		Total Tax Adjustments			\$ (152,333,056)	\$	(1,819,642)	\$	(205,973)	\$	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	General-3		
			1	2		Demand (e)	Customer (f)	Commodity (g)
					3 #	47 #	49 #	51
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 23,921,882	\$ 2,707,820	\$ 0
166		Total Common Systems Alloc Net Plant			50,115,947	598,643	67,763	0
167		Cash Working Capital	1.1		7,391,475	88,292	9,994	0
168		Materials & Supplies	1.1		17,491,088	208,934	23,650	0
169		Customer Advances	8		(71,848,519)	0	(29,927)	0
170		Deferred Taxes	1.1		(260,493,814)	(3,111,638)	(352,220)	0
171		Other Debits and Credits	1.1		35,433,192	423,255	47,910	0
172		Total Rate Base			\$ 1,780,732,967	\$ 22,129,368	\$ 2,474,991	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 0	\$ 3,784,947	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	0	226,332	0
176		Late Charges	12		5,900,296	0	37,064	0
177		Service Establishment Charges	9		3,484,220	0	249	0
178		Reconnect / Reread Charges	9		47,325	0	3	0
179		Other Revenue - Labor	Net Op Margin		402	0	5	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	1	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	50	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 0	\$ 4,048,652	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (81,450,539)	\$ (451,858)	\$ (215,838)	\$ (101,573)
187		Administrative & General Expense	O&M		(47,068,500)	(261,119)	(124,728)	(58,697)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(930,941)	(106,301)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(28,099)	0
191		Modified Business Tax	1.1		135,513	1,619	183	0
192		Taxes other than Income	1.1		(10,580,418)	(126,385)	(14,306)	0
193		Total Operating Deductions			\$ (219,447,208)	\$ (1,768,684)	\$ (489,089)	\$ (160,271)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ (1,768,684)	\$ 3,559,563	\$ (160,271)
196		Schedule M Adjustments	1.1		(192,399,548)	(2,298,242)	(260,148)	0
197		Interest Expense	1.1		(40,066,492)	(478,600)	(54,175)	0
197		State Taxable Income			\$ (141,698,906)	\$ (4,545,526)	\$ 3,245,240	\$ (160,271)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (5,000,079)	\$ 3,569,764	\$ (176,298)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (155,868,796)	\$ (5,000,079)	\$ 3,569,764	\$ (176,298)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ (1,768,684)	\$ 3,559,563	\$ (160,271)
203		Schedule M Adjustments	1.1		(192,399,548)	(2,298,242)	(260,148)	0
204		Interest Expense	1.1		(40,066,492)	(478,600)	(54,175)	0
205		Total Taxable Income			\$ (141,698,906)	\$ (4,545,526)	\$ 3,245,240	\$ (160,271)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (954,561)	\$ 681,500	\$ (33,657)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	461,841	52,278	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,906,674	\$ (492,720)	\$ 733,778	\$ (33,657)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 81,860,460	\$ (1,275,964)	\$ 2,825,785	\$ (126,614)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-4		
			(c)	2		3 #	Demand (e)	Customer (f)
	(a)	(b)	1			53 #	55 #	57
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	499,002	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	3,635,963	348,818	0
6	389-398	General Plant	1.1		4,256,339	266,387	22,242	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 4,401,352	\$ 371,060	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 367,331	\$ 30,670	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	92,581	7,730	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 459,911	\$ 38,400	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 16,346	\$ 1,365	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 476,257	\$ 39,765	\$ 0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 4,877,609	\$ 410,825	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			3		0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	207,642
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 207,642
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 10,222	\$ 0	70,876
28		Materials and Expenses	17.1		51,971	1,740	0	12,063
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	126,676
31		Materials and Expenses	3.0		48,625	0	0	13,865
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 536	\$ 0	0
34		Materials and Expenses	1.0		507	91	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	22,874
37		Materials and Expenses	3		42,242	0	0	12,045
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	13,958
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,264	\$ 23,450	\$ 0	0
43		Materials and Expenses	17		28,874	5,198	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	6,074
46		Materials and Expenses	3		26,334	0	0	7,509
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	1,899	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 3,428	\$ 0	383
52		Materials and Expenses	17.2		1,105	186	0	21
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	42	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 190,634	\$ 0	0
58		Materials and Expenses	17		1,275,604	229,635	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	1,287
61		Materials and Expenses	3		3,091	0	0	881
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	7,112
64		Materials and Expenses	3		97,228	0	0	27,724
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	1,657
67		Materials and Expenses	3		29,143	0	0	8,310
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 467,061	\$ 0	\$ 333,315

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-4		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	53 #	55 #	57
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 156,844	\$ 50,922	\$ 21,314
72		Materials & Expenses	5.5		857,024	26,301	8,539	3,574
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	\$ 106,891
75		Materials & Expenses	3		32,107	0	0	9,155
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 135,553	\$ 2,419	\$ 0
78		Materials & Expenses	4.4		10,869,027	705,034	12,580	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 10,159	\$ 14	\$ 0
81		Materials & Expenses	2.2		35,478	3,193	4	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 158,399	\$ 0
84		Materials & Expenses	2		2,841,962	0	102,085	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 1,386	\$ 0
87		Materials & Expenses	4		1,450,195	0	358	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 69,432	\$ 22,542	\$ 9,435
90		Materials & Expenses	5.5		2,888,152	88,633	28,776	12,045
91	881	Rents	5.5		(439,053)	(13,474)	(4,375)	(1,831)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 1,181,675	\$ 383,651	\$ 160,584
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 1,648,736	\$ 383,651	\$ 701,541
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 10,778	\$ 828	\$ 0
97		Materials & Expenses	6.6		186,368	8,329	640	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1		12,394	2,231	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 139,790	\$ 192	\$ 0
103		Materials & Expenses	2.2		4,639,392	417,593	573	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 46,515	\$ 64	\$ 0
106		Materials & Expenses	2.2		927,527	83,487	115	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 10,985	\$ 0
109		Materials & Expenses	3.3		1,870,189	0	7,153	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 20,015	\$ 0
112		Materials & Expenses	6		1,221,192	0	13,729	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 3,617	\$ 278	\$ 0
115		Materials & Expenses	6.6		143,413	6,409	493	0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 718,750	\$ 55,064	\$ 0
117		Total Distribution Expense			\$ 54,550,537	\$ 1,900,425	\$ 438,715	\$ 160,584

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	General-4					
			(c)	(d)		Demand	Customer	Commodity			
(a)	(b)	(c)	1	2	3 #	(e)	53 #	(f)	55 #	(g)	57
118		<u>Customer Accounts Expenses</u>									
119	901	Supervision Expenses									
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$	0	\$	28,948	\$	0
121		Materials & Expenses	10.1		31,428		0		689		0
122	902	Meter Reading Expenses									
123		Labor & Labor Loading	11		\$ 490,536	\$	0	\$	121	\$	0
124		Materials & Expenses	11		194,141		0		48		0
125	903	Customer Records & Collections Expenses									
126		Labor & Labor Loading	4		\$ 5,818,592	\$	0	\$	1,438	\$	0
127		Materials & Expenses	4		10,098,791		0		2,496		0
128	903	Customer Records & Collections Expenses									
129		Labor & Labor Loading	15		\$ 596,981	\$	0	\$	447,736	\$	0
130		Materials & Expenses	15		5,750		0		4,313		0
131	904	Uncollectible Accounts Expense	14		3,598,136		0		0		0
132	905	Miscellaneous Customer Accounts Expenses									
133		Labor & Labor Loading	10.1		\$ 0	\$	0	\$	0	\$	0
134		Materials & Expenses	10.1		0		0		0		0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$	0	\$	485,788	\$	0
136		<u>Customer Service & Informational Expenses</u>									
137	908	Customer Assistance Expense									
138		Labor & Labor Loading	4		\$ 0	\$	0	\$	0	\$	0
139		Materials & Expenses	4		88		0		0		0
140	909	Info. & Instructional Advertising Exps.									
141		Labor & Labor Loading	4		\$ 0	\$	0	\$	0	\$	0
142		Materials & Expenses	4		173		0		0		0
143	910	Misc. Customer Service & Info. Exp.									
144		Labor & Labor Loading	4		\$ 0	\$	0	\$	0	\$	0
145		Materials & Expenses	4		253,563		0		63		0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$	0	\$	63	\$	0
147		Total O & M Expense			\$ 81,450,539	\$	2,367,486	\$	924,566	\$	701,541
148		Allocation Percentage	O&M		100.00%		2.91%		1.14%		0.86%
149		<u>Other Operating Deductions</u>									
150		Administrative & General Expense	O&M		\$ 47,068,500	\$	1,368,119	\$	534,287	\$	405,405
151		Regulatory Amortization	1.1		0		0		0		0
152		Mill tax	Net Op Margin		2,102,957		0		126,487		0
153		Modified Business Tax	1.1		(135,513)		(8,481)		(708)		0
154		Taxes Other Than Income	1.1		10,580,418		662,185		55,289		0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$	4,389,309	\$	1,639,920	\$	1,106,946
156		<u>Tax Adjustments</u>									
157		Interest Expense	1.1		\$ 40,066,492	\$	2,507,598	\$	209,371	\$	0
158		Schedule M Adjustments	1.1		(192,399,548)		(12,041,504)		(1,005,402)		0
159		Investment Tax Credit (I.T.C.)	1.1		0		0		0		0
160		Federal Deferred Provision / ARAM	1.1		38,663,444		2,419,787		202,040		0
161		South Georgia - Federal	1.1		0		0		0		0
162		Total Tax Adjustments			\$ (152,333,056)	\$	(9,533,905)	\$	(796,031)	\$	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	General-4		
			1	2		Demand (e)	Customer (f)	Commodity (g)
					3 #	53 #	55 #	57
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 125,337,304	\$ 10,465,005	\$ 0
166		Total Common Systems Alloc Net Plant			50,115,947	3,136,553	261,886	0
167		Cash Working Capital	1.1		7,391,475	462,602	38,625	0
168		Materials & Supplies	1.1		17,491,088	1,094,696	91,401	0
169		Customer Advances	8		(71,848,519)	0	(17,757)	0
170		Deferred Taxes	1.1		(260,493,814)	(16,303,247)	(1,361,235)	0
171		Other Debits and Credits	1.1		35,433,192	2,217,619	185,160	0
172		Total Rate Base			\$ 1,780,732,967	\$ 115,945,527	\$ 9,663,085	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 0	\$ 17,037,783	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	0	1,018,823	0
176		Late Charges	12		5,900,296	0	37,318	0
177		Service Establishment Charges	9		3,484,220	0	75	0
178		Reconnect / Reread Charges	9		47,325	0	1	0
179		Other Revenue - Labor	Net Op Margin		402	0	24	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	6	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	20	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 0	\$ 18,094,050	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (81,450,539)	\$ (2,367,486)	\$ (924,566)	\$ (701,541)
187		Administrative & General Expense	O&M		(47,068,500)	(1,368,119)	(534,287)	(405,405)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(4,877,609)	(410,825)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	0	(126,487)	0
191		Modified Business Tax	1.1		135,513	8,481	708	0
192		Taxes other than Income	1.1		(10,580,418)	(662,185)	(55,289)	0
193		Total Operating Deductions			\$ (219,447,208)	\$ (9,266,918)	\$ (2,050,745)	\$ (1,106,946)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ (9,266,918)	\$ 16,043,305	\$ (1,106,946)
		Schedule M Adjustments	1.1		(192,399,548)	(12,041,504)	(1,005,402)	0
196		Interest Expense	1.1		(40,066,492)	(2,507,598)	(209,371)	0
197		State Taxable Income			\$ (141,698,906)	\$ (23,816,020)	\$ 14,828,531	\$ (1,106,946)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (26,197,622)	\$ 16,311,384	\$ (1,217,640)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (155,868,796)	\$ (26,197,622)	\$ 16,311,384	\$ (1,217,640)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ (9,266,918)	\$ 16,043,305	\$ (1,106,946)
203		Schedule M Adjustments	1.1		(192,399,548)	(12,041,504)	(1,005,402)	0
204		Interest Expense	1.1		(40,066,492)	(2,507,598)	(209,371)	0
205		Total Taxable Income			\$ (141,698,906)	\$ (23,816,020)	\$ 14,828,531	\$ (1,106,946)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (5,001,364)	\$ 3,113,992	\$ (232,459)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	2,419,787	202,040	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,906,674	\$ (2,581,577)	\$ 3,316,031	\$ (232,459)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 81,860,460	\$ (6,685,341)	\$ 12,727,274	\$ (874,487)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Air Conditioning				
					Demand	Customer	Commodity		
(a)	(b)	(c)	1	2	3 #	59 #	61 #	(g)	63
1		<u>Depreciation Expense & Amortization</u>							
2		<u>Direct</u>							
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	\$ 0		0
4	365-371	Transmission Plant	1.0	2,771,919	484	0	0		0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	3,527	2,302	0		0
6	389-398	General Plant	1.1	4,256,339	258	147	0		0
7		Total Direct Depreciation and Amortization Expense		\$ 70,770,663	\$ 4,270	\$ 2,449	\$ 0		0
8		<u>System Allocable Amortization</u>							
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 356	\$ 202	\$ 0		0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	90	51	0		0
11		Total System Allocable Amortization		\$ 7,348,476	\$ 446	\$ 253	\$ 0		0
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 16	\$ 9	\$ 0		0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 462	\$ 262	\$ 0		0
14		Total Depreciation Expenses	1.1	\$ 78,380,308	\$ 4,732	\$ 2,711	\$ 0		0
15		<u>Operation and Maintenance Expense</u>							
16		<u>Gas Supply Expense</u>							
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	\$ 0		0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0		0
			3	0	0	0	0		0
			3	0	0	0	0		0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0		0
20	813	Other Gas Supply Expenses	3	728,211	0	0	311		311
21		Total Gas Supply Expenses		\$ 728,211	\$ 0	\$ 0	\$ 311		311
22		<u>Transmission Expenses</u>							
23	858	Transmission and Compression of Gas							
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0		0
25		Materials and Expenses	1.0	0	0	0	0		0
26	850	Operation Supervision and Engineering							
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 10	\$ 0	\$ 106		106
28		Materials and Expenses	17.1	51,971	2	0	18		18
29	851	System Control and Load Dispatching							
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	\$ 190		190
31		Materials and Expenses	3.0	48,625	0	0	21		21
32	852	Communication System Expense							
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 1	\$ 0	\$ 0		0
34		Materials and Expenses	1.0	507	0	0	0		0
35	853	Communication Station Labor and Expense							
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	\$ 34		34
37		Materials and Expenses	3	42,242	0	0	18		18
38	854	Gas for Compressor Station Fuel							
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	\$ 0		0
40		Materials and Expenses	3	48,951	0	0	21		21
41	856	Mains Expense							
42		Labor & Labor Loading	17	\$ 130,264	\$ 23	\$ 0	\$ 0		0
43		Materials and Expenses	17	28,874	5	0	0		0
44	857	Measuring and Regulating Station Expense							
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	\$ 9		9
46		Materials and Expenses	3	26,334	0	0	11		11
47	860	Rents							
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0		0
49		Materials and Expenses	1.0	10,548	2	0	0		0
50	861	Maintenance Supervision and Engineering							
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 3	\$ 0	\$ 1		1
52		Materials and Expenses	17.2	1,105	0	0	0		0
53	862	Maintenance of Structures and Improvements							
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0		0
55		Materials and Expenses	1.0	234	0	0	0		0
56	863	Maintenance of Mains							
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 185	\$ 0	\$ 0		0
58		Materials and Expenses	17	1,275,604	223	0	0		0
59	864	Maintenance of Compressor Station Equipment							
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	\$ 2		2
61		Materials and Expenses	3	3,091	0	0	1		1
62	865	Maintenance of Measuring & Regulating Station Equipment							
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	\$ 11		11
64		Materials and Expenses	3	97,228	0	0	42		42
65	866	Maintenance of SCADA Equipment							
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	\$ 2		2
67		Materials and Expenses	3	29,143	0	0	12		12
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 453	\$ 0	\$ 499		499

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Air Conditioning		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	59 #	61 #	63
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 152	\$ 202	32
72		Materials & Expenses	5.5		857,024	26	34	5
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	160
75		Materials & Expenses	3		32,107	0	0	14
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 131	\$ 64	0
78		Materials & Expenses	4.4		10,869,027	684	335	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 10	\$ 1	0
81		Materials & Expenses	2.2		35,478	3	0	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 328	0
84		Materials & Expenses	2		2,841,962	0	212	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 125	0
87		Materials & Expenses	4		1,450,195	0	32	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 67	\$ 89	14
90		Materials & Expenses	5.5		2,888,152	86	114	18
91	881	Rents	5.5		(439,053)	(13)	(17)	(3)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 1,146	\$ 1,520	240
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 1,599	\$ 1,520	1,050
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 10	\$ 11	0
97		Materials & Expenses	6.6		186,368	8	9	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394	2	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 136	\$ 17	0
103		Materials & Expenses	2.2		4,639,392	405	52	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 45	\$ 6	0
106		Materials & Expenses	2.2		927,527	81	10	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 235	0
109		Materials & Expenses	3.3		1,870,189	0	153	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 136	0
112		Materials & Expenses	6		1,221,192	0	93	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 4	\$ 4	0
115		Materials & Expenses	6.6		143,413	6	7	0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 697	\$ 732	0
117		Total Distribution Expense			\$ 54,550,537	\$ 1,844	\$ 2,251	240

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Air Conditioning		
			(c)	(d)		Demand	Customer	Commodity
(a)	(b)	(c)	1	2	3 #	(e)	(f)	(g)
			1	2	3 #	59 #	61 #	63
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$ 0	\$ 23	0
121		Materials & Expenses	10.1		31,428	0	1	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,536	\$ 0	\$ 11	0
124		Materials & Expenses	11		194,141	0	4	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,592	\$ 0	\$ 129	0
127		Materials & Expenses	4		10,098,791	0	224	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 0	0
130		Materials & Expenses	15		5,750	0	0	0
131	904	Uncollectible Accounts Expense	14		3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses						
133		Labor & Labor Loading	10.1		\$ 0	\$ 0	\$ 0	0
134		Materials & Expenses	10.1		0	0	0	0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$ 0	\$ 393	0
136		<u>Customer Service & Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
145		Materials & Expenses	4		253,563	0	6	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 6	0
147		Total O & M Expense			\$ 81,450,539	\$ 2,297	\$ 2,650	1,050
148		Allocation Percentage	O&M		100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,068,500	\$ 1,327	\$ 1,531	607
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	212	5	0
153		Modified Business Tax	1.1		(135,513)	(8)	(5)	0
154		Taxes Other Than Income	1.1		10,580,418	642	365	0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$ 4,470	\$ 4,546	1,657
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 40,066,492	\$ 2,433	\$ 1,382	0
158		Schedule M Adjustments	1.1		(192,399,548)	(11,681)	(6,635)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	2,347	1,333	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,333,056)	\$ (9,249)	\$ (5,254)	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Air Conditioning			
			1	2		Demand (e) 3 #	Customer (f) 59 #	Commodity (g) 61 #	63
163		<u>Summary of Allocated Cost of Service</u>							
164		<u>Rate Base</u>							
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 121,589	\$ 69,066	\$ 0	0
166		Total Common Systems Alloc Net Plant			50,115,947	3,043	1,728	0	0
167		Cash Working Capital	1.1		7,391,475	449	255	0	0
168		Materials & Supplies	1.1		17,491,088	1,062	603	0	0
169		Customer Advances	8		(71,848,519)	0	(1,596)	0	0
170		Deferred Taxes	1.1		(260,493,814)	(15,816)	(8,984)	0	0
171		Other Debits and Credits	1.1		35,433,192	2,151	1,222	0	0
172		Total Rate Base			\$ 1,780,732,967	\$ 112,478	\$ 62,295	\$ 0	0
173		<u>Revenues</u>							
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 28,603	\$ 619	\$ 0	0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	1,710	37	0	0
176		Late Charges	12		5,900,296	0	2,383	0	0
177		Service Establishment Charges	9		3,484,220	0	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 30,313	\$ 3,039	\$ 0	0
185		<u>Operating Deductions</u>							
186		O & M	O&M		\$ (81,450,539)	\$ (2,297)	\$ (2,650)	\$ (1,050)	
187		Administrative & General Expense	O&M		(47,068,500)	(1,327)	(1,531)	(607)	
188		Depreciation Expense	Deprec Exp		(78,380,308)	(4,732)	(2,711)	0	
189		Regulatory Amortization	1.1		0	0	0	0	
190		Mill Tax	Net Op Margin		(2,102,957)	(212)	(5)	0	
191		Modified Business Tax	1.1		135,513	8	5	0	
192		Taxes other than Income	1.1		(10,580,418)	(642)	(365)	0	
193		Total Operating Deductions			\$ (219,447,208)	\$ (9,202)	\$ (7,257)	\$ (1,657)	
194		<u>State Income Tax</u>							
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ 21,111	\$ (4,218)	\$ (1,657)	
196		Schedule M Adjustments	1.1		(192,399,548)	(11,681)	(6,635)	0	
197		Interest Expense	1.1		(40,066,492)	(2,433)	(1,382)	0	
197		State Taxable Income			\$ (141,698,906)	\$ 6,997	\$ (12,235)	\$ (1,657)	
198		State Income Tax	1.1		\$ (155,868,796)	\$ 7,697	\$ (13,459)	\$ (1,823)	
199		South Georgia			0	0	0	0	
200		State Income Tax			\$ (155,868,796)	\$ 7,697	\$ (13,459)	\$ (1,823)	
201		<u>Taxable Income</u>							
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ 21,111	\$ (4,218)	\$ (1,657)	
203		Schedule M Adjustments	1.1		(192,399,548)	(11,681)	(6,635)	0	
204		Interest Expense	1.1		(40,066,492)	(2,433)	(1,382)	0	
205		Total Taxable Income			\$ (141,698,906)	\$ 6,997	\$ (12,235)	\$ (1,657)	
206		<u>Federal Income Tax</u>							
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ 1,469	\$ (2,569)	\$ (348)	
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0	
209		Federal Deferred Provision / ARAM	1.1		38,663,444	2,347	1,333	0	
210		South Georgia Federal	1.1		0	0	0	0	
211		Total Federal Income Tax			\$ 8,906,674	\$ 3,817	\$ (1,236)	\$ (348)	
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0	
213		Net Income			\$ 81,860,460	\$ 17,294	\$ (2,982)	\$ (1,309)	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Water Pumping		
			(c)	2		3 #	Demand (e)	Customer (f)
	(a)	(b)	1		(d)	65 #	67 #	69
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	163	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	1,189	1,621	0
6	389-398	General Plant	1.1		4,256,339	87	103	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 1,440	\$ 1,725	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 120	\$ 143	0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	30	36	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 150	\$ 178	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 5	\$ 6	0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 156	\$ 185	0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 1,595	\$ 1,910	0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			3		0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	227
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 227
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 3	\$ 0	77
28		Materials and Expenses	17.1		51,971	1	0	13
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	138
31		Materials and Expenses	3.0		48,625	0	0	15
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 0	\$ 0	0
34		Materials and Expenses	1.0		507	0	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	25
37		Materials and Expenses	3		42,242	0	0	13
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	15
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,264	\$ 8	\$ 0	0
43		Materials and Expenses	17		28,874	2	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	7
46		Materials and Expenses	3		26,334	0	0	8
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	1	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 1	\$ 0	0
52		Materials and Expenses	17.2		1,105	0	0	0
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	0	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 62	\$ 0	0
58		Materials and Expenses	17		1,275,604	75	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	1
61		Materials and Expenses	3		3,091	0	0	1
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	8
64		Materials and Expenses	3		97,228	0	0	30
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	2
67		Materials and Expenses	3		29,143	0	0	9
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 153	\$ 0	\$ 364

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Water Pumping		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	65 #	67 #	69
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 51	\$ 253	23
72		Materials & Expenses	5.5		857,024	9	42	4
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	117
75		Materials & Expenses	3		32,107	0	0	10
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 44	\$ 7	0
78		Materials & Expenses	4.4		10,869,027	231	34	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 3	\$ 0	0
81		Materials & Expenses	2.2		35,478	1	0	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 805	0
84		Materials & Expenses	2		2,841,962	0	519	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 8	0
87		Materials & Expenses	4		1,450,195	0	2	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 23	\$ 112	10
90		Materials & Expenses	5.5		2,888,152	29	143	13
91	881	Rents	5.5		(439,053)	(4)	(22)	(2)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 386	\$ 1,903	175
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 539	\$ 1,903	765
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 4	\$ 3	0
97		Materials & Expenses	6.6		186,368	3	2	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1		12,394	1	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 46	\$ 1	0
103		Materials & Expenses	2.2		4,639,392	137	3	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 15	\$ 0	0
106		Materials & Expenses	2.2		927,527	27	1	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 27	0
109		Materials & Expenses	3.3		1,870,189	0	18	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 77	0
112		Materials & Expenses	6		1,221,192	0	53	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 1	\$ 1	0
115		Materials & Expenses	6.6		143,413	2	2	0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 235	\$ 188	0
117		Total Distribution Expense			\$ 54,550,537	\$ 622	\$ 2,091	175

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Water Pumping		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	65 #	67 #	69
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$ 0	\$ 1	0
121		Materials & Expenses	10.1		31,428	0	0	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,536	\$ 0	\$ 1	0
124		Materials & Expenses	11		194,141	0	0	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,592	\$ 0	\$ 8	0
127		Materials & Expenses	4		10,098,791	0	14	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 0	0
130		Materials & Expenses	15		5,750	0	0	0
131	904	Uncollectible Accounts Expense	14		3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses						
133		Labor & Labor Loading	10.1		\$ 0	\$ 0	\$ 0	0
134		Materials & Expenses	10.1		0	0	0	0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$ 0	\$ 25	0
136		<u>Customer Service & Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
145		Materials & Expenses	4		253,563	0	0	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 0	0
147		Total O & M Expense			\$ 81,450,539	\$ 774	\$ 2,116	765
148		Allocation Percentage	O&M		100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,068,500	\$ 447	\$ 1,223	442
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	137	22	0
153		Modified Business Tax	1.1		(135,513)	(3)	(3)	0
154		Taxes Other Than Income	1.1		10,580,418	217	257	0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$ 1,573	\$ 3,615	1,208
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 40,066,492	\$ 820	\$ 973	0
158		Schedule M Adjustments	1.1		(192,399,548)	(3,938)	(4,673)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	791	939	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,333,056)	\$ (3,118)	\$ (3,700)	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Water Pumping		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1	2	(d)	(e)	(f)	(g)
					3 #	65 #	67 #	69
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 40,995	\$ 48,644	\$ 0
166		Total Common Systems Alloc Net Plant			50,115,947	1,026	1,217	0
167		Cash Working Capital	1.1		7,391,475	151	180	0
168		Materials & Supplies	1.1		17,491,088	358	425	0
169		Customer Advances	8		(71,848,519)	0	(100)	0
170		Deferred Taxes	1.1		(260,493,814)	(5,332)	(6,327)	0
171		Other Debits and Credits	1.1		35,433,192	725	861	0
172		Total Rate Base			\$ 1,780,732,967	\$ 37,923	\$ 44,900	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 18,499	\$ 3,000	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	1,106	179	0
176		Late Charges	12		5,900,296	0	0	0
177		Service Establishment Charges	9		3,484,220	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 19,605	\$ 3,179	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (81,450,539)	\$ (774)	\$ (2,116)	\$ (765)
187		Administrative & General Expense	O&M		(47,068,500)	(447)	(1,223)	(442)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(1,595)	(1,910)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(137)	(22)	0
191		Modified Business Tax	1.1		135,513	3	3	0
192		Taxes other than Income	1.1		(10,580,418)	(217)	(257)	0
193		Total Operating Deductions			\$ (219,447,208)	\$ (3,168)	\$ (5,524)	\$ (1,208)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ 16,437	\$ (2,345)	\$ (1,208)
196		Schedule M Adjustments	1.1		(192,399,548)	(3,938)	(4,673)	0
197		Interest Expense	1.1		(40,066,492)	(820)	(973)	0
198		State Taxable Income			\$ (141,698,906)	\$ 11,678	\$ (7,992)	\$ (1,208)
198		State Income Tax	1.1		\$ (155,868,796)	\$ 12,846	\$ (8,791)	\$ (1,329)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (155,868,796)	\$ 12,846	\$ (8,791)	\$ (1,329)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ 16,437	\$ (2,345)	\$ (1,208)
203		Schedule M Adjustments	1.1		(192,399,548)	(3,938)	(4,673)	0
204		Interest Expense	1.1		(40,066,492)	(820)	(973)	0
205		Total Taxable Income			\$ (141,698,906)	\$ 11,678	\$ (7,992)	\$ (1,208)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ 2,452	\$ (1,678)	\$ (254)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	791	939	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,906,674	\$ 3,244	\$ (739)	\$ (254)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 81,860,460	\$ 13,193	\$ (1,606)	\$ (954)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor		Total Amount (d)	Electric Generation			
			(c)	2		Demand (e) 3 #	Customer (f) 71 #	Commodity (g) 73 #	75
1		<u>Depreciation Expense & Amortization</u>							
2		<u>Direct</u>							
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	18,054	0	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	131,550	9,527	0	0
6	389-398	General Plant	1.1		4,256,339	9,638	607	0	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 159,242	\$ 10,134	\$ 0	0
8		<u>System Allocable Amortization</u>							
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 13,290	\$ 838	\$ 0	0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	3,350	211	0	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 16,640	\$ 1,049	\$ 0	0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 591	\$ 37	\$ 0	0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 17,231	\$ 1,086	\$ 0	0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 176,473	\$ 11,220	\$ 0	0
15		<u>Operation and Maintenance Expense</u>							
16		<u>Gas Supply Expense</u>							
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0	0
			3		0	0	0	0	0
			3		0	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	11,068	0
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 11,068	0
22		<u>Transmission Expenses</u>							
23	858	Transmission and Compression of Gas							
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0	0
26	850	Operation Supervision and Engineering							
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 370	\$ 0	\$ 3,778	0
28		Materials and Expenses	17.1		51,971	63	0	643	0
29	851	System Control and Load Dispatching							
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	\$ 6,752	0
31		Materials and Expenses	3.0		48,625	0	0	739	0
32	852	Communication System Expense							
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 19	\$ 0	\$ 0	0
34		Materials and Expenses	1.0		507	3	0	0	0
35	853	Communication Station Labor and Expense							
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	\$ 1,219	0
37		Materials and Expenses	3		42,242	0	0	642	0
38	854	Gas for Compressor Station Fuel							
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	744	0
41	856	Mains Expense							
42		Labor & Labor Loading	17		\$ 130,264	\$ 848	\$ 0	\$ 0	0
43		Materials and Expenses	17		28,874	188	0	0	0
44	857	Measuring and Regulating Station Expense							
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	\$ 324	0
46		Materials and Expenses	3		26,334	0	0	400	0
47	860	Rents							
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	69	0	0	0
50	861	Maintenance Supervision and Engineering							
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 124	\$ 0	\$ 20	0
52		Materials and Expenses	17.2		1,105	7	0	1	0
53	862	Maintenance of Structures and Improvements							
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	2	0	0	0
56	863	Maintenance of Mains							
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 6,897	\$ 0	\$ 0	0
58		Materials and Expenses	17		1,275,604	8,308	0	0	0
59	864	Maintenance of Compressor Station Equipment							
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	\$ 69	0
61		Materials and Expenses	3		3,091	0	0	47	0
62	865	Maintenance of Measuring & Regulating Station Equipment							
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	\$ 379	0
64		Materials and Expenses	3		97,228	0	0	1,478	0
65	866	Maintenance of SCADA Equipment							
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	\$ 88	0
67		Materials and Expenses	3		29,143	0	0	443	0
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 16,898	\$ 0	\$ 17,767	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Electric Generation		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	71 #	73 #	75
69		<u>Distribution Expenses</u>						
70	870	Operation Supervision and Engineering						
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 5,675	\$ 1,564	\$ 1,136
72		Materials & Expenses	5.5		857,024	952	262	191
73	871	Distribution Load Dispatching						
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	\$ 5,698
75		Materials & Expenses	3		32,107	0	0	488
76	874	Mains and Services Expenses						
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 4,904	\$ 13	\$ 0
78		Materials & Expenses	4.4		10,869,027	25,508	68	0
79	875	Measuring & Regulating Exps. - General						
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 368	\$ 0	\$ 0
81		Materials & Expenses	2.2		35,478	116	0	0
82	878	Meter and House Regulator Expenses						
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 5,106	\$ 0
84		Materials & Expenses	2		2,841,962	0	3,291	0
85	879	Customer Installation Expense						
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 31	\$ 0
87		Materials & Expenses	4		1,450,195	0	8	0
88	880	Other Expenses						
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 2,512	\$ 693	\$ 503
90		Materials & Expenses	5.5		2,888,152	3,207	884	642
91	881	Rents	5.5		(439,053)	(487)	(134)	(98)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 42,753	\$ 11,786	\$ 8,560
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 59,652	\$ 11,786	\$ 37,394
94		<u>Maintenance Expenses</u>						
95	885	Maintenance Supervision & Engineering						
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 390	\$ 30	\$ 0
97		Materials & Expenses	6.6		186,368	301	23	0
98	886	Maintenance of Structures & Improvement						
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1		12,394	81	0	0
101	887	Maintenance of Mains						
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 5,058	\$ 4	\$ 0
103		Materials & Expenses	2.2		4,639,392	15,109	13	0
104	889	Maint. of Measuring & Reg. Station Equip.						
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 1,683	\$ 1	\$ 0
106		Materials & Expenses	2.2		927,527	3,021	3	0
107	892	Maintenance of Services						
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 44	\$ 0
109		Materials & Expenses	3.3		1,870,189	0	29	0
110	893	Maintenance of Meter & House Regulators						
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 1,090	\$ 0
112		Materials & Expenses	6		1,221,192	0	748	0
113	894	Maintenance of Other Equipment						
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 131	\$ 10	\$ 0
115		Materials & Expenses	6.6		143,413	232	18	0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 26,005	\$ 2,014	\$ 0
117		Total Distribution Expense			\$ 54,550,537	\$ 68,758	\$ 13,801	\$ 8,560

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Electric Generation		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	71 #	73 #	75
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$ 0	\$ 706	\$ 0
121		Materials & Expenses	10.1		31,428	0	17	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,536	\$ 0	\$ 3	\$ 0
124		Materials & Expenses	11		194,141	0	1	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,592	\$ 0	\$ 32	\$ 0
127		Materials & Expenses	4		10,098,791	0	56	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 10,920	\$ 0
130		Materials & Expenses	15		5,750	0	105	0
131	904	Uncollectible Accounts Expense	14		3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses						
133		Labor & Labor Loading	10.1		\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1		0	0	0	0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$ 0	\$ 11,840	\$ 0
136		<u>Customer Service & Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	1	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 1	\$ 0
147		Total O & M Expense			\$ 81,450,539	\$ 85,656	\$ 25,642	\$ 37,394
148		Allocation Percentage	O&M		100.00%	0.11%	0.03%	0.05%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,068,500	\$ 49,499	\$ 14,818	\$ 21,609
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	3,772	490	0
153		Modified Business Tax	1.1		(135,513)	(307)	(19)	0
154		Taxes Other Than Income	1.1		10,580,418	23,958	1,510	0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$ 162,578	\$ 42,441	\$ 59,004
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 40,066,492	\$ 90,725	\$ 5,718	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(435,664)	(27,458)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	87,548	5,518	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,333,056)	\$ (344,939)	\$ (21,740)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Electric Generation		
			1	2		Demand (e) 3 #	Customer (f) 71 #	Commodity (g) 73 #
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 2,002,643,597	\$ #####	\$ 285,809	\$ 0
166		Total Common Systems Alloc Net Plant			50,115,947	113,481	7,152	0
167		Cash Working Capital	1.1		7,391,475	16,737	1,055	0
168		Materials & Supplies	1.1		17,491,088	39,606	2,496	0
169		Customer Advances	8		(71,848,519)	0	(399)	0
170		Deferred Taxes	1.1		(260,493,814)	(589,855)	(37,177)	0
171		Other Debits and Credits	1.1		35,433,192	80,234	5,057	0
172		Total Rate Base			\$ 1,780,732,967	\$ #####	\$ 263,994	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 508,033	\$ 66,000	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	30,379	3,947	0
176		Late Charges	12		5,900,296	0	0	0
177		Service Establishment Charges	9		3,484,220	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	1	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 538,413	\$ 69,947	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (81,450,539)	\$ (85,656)	\$ (25,642)	\$ (37,394)
187		Administrative & General Expense	O&M		(47,068,500)	(49,499)	(14,818)	(21,609)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(176,473)	(11,220)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(3,772)	(490)	0
191		Modified Business Tax	1.1		135,513	307	19	0
192		Taxes other than Income	1.1		(10,580,418)	(23,958)	(1,510)	0
193		Total Operating Deductions			\$ (219,447,208)	\$ (339,051)	\$ (53,661)	\$ (59,004)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ 199,362	\$ 16,286	\$ (59,004)
196		Schedule M Adjustments	1.1		(192,399,548)	(435,664)	(27,458)	0
197		Interest Expense	1.1		(40,066,492)	(90,725)	(5,718)	0
197		State Taxable Income			\$ (141,698,906)	\$ (327,027)	\$ (16,891)	\$ (59,004)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (359,730)	\$ (18,580)	\$ (64,904)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (155,868,796)	\$ (359,730)	\$ (18,580)	\$ (64,904)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ 199,362	\$ 16,286	\$ (59,004)
203		Schedule M Adjustments	1.1		(192,399,548)	(435,664)	(27,458)	0
204		Interest Expense	1.1		(40,066,492)	(90,725)	(5,718)	0
205		Total Taxable Income			\$ (141,698,906)	\$ (327,027)	\$ (16,891)	\$ (59,004)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (68,676)	\$ (3,547)	\$ (12,391)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	87,548	5,518	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,906,674	\$ 18,873	\$ 1,971	\$ (12,391)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 81,860,460	\$ 180,490	\$ 14,315	\$ (46,613)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Compress (CNG)		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
	(a)	(b)	1	2	3 #	77 #	79 #	81
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	1,743	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	12,703	1,267	0
6	389-398	General Plant	1.1		4,256,339	931	81	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 15,377	\$ 1,348	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 1,283	\$ 111	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	323	28	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 1,607	\$ 139	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 57	\$ 5	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 1,664	\$ 144	\$ 0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 17,041	\$ 1,492	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			3		0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	673
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 673
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 36	\$ 0	\$ 230
28		Materials and Expenses	17.1		51,971	6	0	39
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	\$ 411
31		Materials and Expenses	3.0		48,625	0	0	45
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 2	\$ 0	\$ 0
34		Materials and Expenses	1.0		507	0	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	\$ 74
37		Materials and Expenses	3		42,242	0	0	39
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	\$ 0
40		Materials and Expenses	3		48,951	0	0	45
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,264	\$ 82	\$ 0	\$ 0
43		Materials and Expenses	17		28,874	18	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	\$ 20
46		Materials and Expenses	3		26,334	0	0	24
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0
49		Materials and Expenses	1.0		10,548	7	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 12	\$ 0	\$ 1
52		Materials and Expenses	17.2		1,105	1	0	0
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	\$ 0
55		Materials and Expenses	1.0		234	0	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 666	\$ 0	\$ 0
58		Materials and Expenses	17		1,275,604	802	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	\$ 4
61		Materials and Expenses	3		3,091	0	0	3
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	\$ 23
64		Materials and Expenses	3		97,228	0	0	90
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	\$ 5
67		Materials and Expenses	3		29,143	0	0	27
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 1,632	\$ 0	\$ 1,080

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Compress (CNG)			Commodity
			(c)	2		Demand	Customer	(g)	
	(a)	(b)	1		(d)	(e)	(f)		
					3 #	77 #	79 #	81	
69		<u>Distribution Expenses</u>							
70	870	Operation Supervision and Engineering							
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$ 548	\$ 179	69	
72		Materials & Expenses	5.5		857,024	92	30	12	
73	871	Distribution Load Dispatching							
74		Labor & Labor Loading	3		\$ 374,873	\$ 0	\$ 0	346	
75		Materials & Expenses	3		32,107	0	0	30	
76	874	Mains and Services Expenses							
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$ 474	\$ 12	0	
78		Materials & Expenses	4.4		10,869,027	2,463	64	0	
79	875	Measuring & Regulating Exps. - General							
80		Labor & Labor Loading	2.2		\$ 112,868	\$ 35	\$ 0	0	
81		Materials & Expenses	2.2		35,478	11	0	0	
82	878	Meter and House Regulator Expenses							
83		Labor & Labor Loading	2		\$ 4,409,710	\$ 0	\$ 522	0	
84		Materials & Expenses	2		2,841,962	0	336	0	
85	879	Customer Installation Expense							
86		Labor & Labor Loading	4		\$ 5,610,155	\$ 0	\$ 31	0	
87		Materials & Expenses	4		1,450,195	0	8	0	
88	880	Other Expenses							
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$ 243	\$ 79	31	
90		Materials & Expenses	5.5		2,888,152	310	101	39	
91	881	Rents	5.5		(439,053)	(47)	(15)	(6)	
92		Total Distribution Operating Expenses			\$ 38,505,561	\$ 4,129	\$ 1,349	\$ 521	
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$ 5,760	\$ 1,349	\$ 2,274	
94		<u>Maintenance Expenses</u>							
95	885	Maintenance Supervision & Engineering							
96		Labor & Labor Loading	6.6		\$ 241,164	\$ 38	\$ 7	0	
97		Materials & Expenses	6.6		186,368	29	5	0	
98	886	Maintenance of Structures & Improvement							
99		Labor & Labor Loading	1		\$ 0	\$ 0	\$ 0	0	
100		Materials & Expenses	1		12,394	8	0	0	
101	887	Maintenance of Mains							
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$ 488	\$ 4	0	
103		Materials & Expenses	2.2		4,639,392	1,459	13	0	
104	889	Maint. of Measuring & Reg. Station Equip.							
105		Labor & Labor Loading	2.2		\$ 516,778	\$ 163	\$ 1	0	
106		Materials & Expenses	2.2		927,527	292	3	0	
107	892	Maintenance of Services							
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$ 0	\$ 40	0	
109		Materials & Expenses	3.3		1,870,189	0	26	0	
110	893	Maintenance of Meter & House Regulators							
111		Labor & Labor Loading	6		\$ 1,780,351	\$ 0	\$ 216	0	
112		Materials & Expenses	6		1,221,192	0	148	0	
113	894	Maintenance of Other Equipment							
114		Labor & Labor Loading	6.6		\$ 80,938	\$ 13	\$ 2	0	
115		Materials & Expenses	6.6		143,413	22	4	0	
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$ 2,511	\$ 472	\$ 0	
117		Total Distribution Expense			\$ 54,550,537	\$ 6,640	\$ 1,820	\$ 521	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Compress (CNG)		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)	1		(d)	(e)	(f)	(g)
					3 #	77 #	79 #	81
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$ 0	\$ 6	0
121		Materials & Expenses	10.1		31,428	0	0	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,536	\$ 0	\$ 3	0
124		Materials & Expenses	11		194,141	0	1	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,592	\$ 0	\$ 32	0
127		Materials & Expenses	4		10,098,791	0	56	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 0	0
130		Materials & Expenses	15		5,750	0	0	0
131	904	Uncollectible Accounts Expense	14		3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses						
133		Labor & Labor Loading	10.1		\$ 0	\$ 0	\$ 0	0
134		Materials & Expenses	10.1		0	0	0	0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$ 0	\$ 98	0
136		<u>Customer Service & Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	0
145		Materials & Expenses	4		253,563	0	1	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 1	0
147		Total O & M Expense			\$ 81,450,539	\$ 8,271	\$ 1,920	\$ 2,274
148		Allocation Percentage	O&M		100.00%	0.01%	0.00%	0.00%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,068,500	\$ 4,780	\$ 1,109	\$ 1,314
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	439	9	0
153		Modified Business Tax	1.1		(135,513)	(30)	(3)	0
154		Taxes Other Than Income	1.1		10,580,418	2,314	201	0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$ 15,774	\$ 3,237	\$ 3,588
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 40,066,492	\$ 8,761	\$ 761	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(42,070)	(3,652)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	8,454	734	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,333,056)	\$ (33,309)	\$ (2,892)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Compress (CNG)		
			1	2		Demand (e) 3 #	Customer (f) 77 #	Commodity (g) 79 #
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 437,900	\$ 38,015	\$ 0
166		Total Common Systems Alloc Net Plant			50,115,947	10,958	951	0
167		Cash Working Capital	1.1		7,391,475	1,616	140	0
168		Materials & Supplies	1.1		17,491,088	3,825	332	0
169		Customer Advances	8		(71,848,519)	0	(399)	0
170		Deferred Taxes	1.1		(260,493,814)	(56,960)	(4,945)	0
171		Other Debits and Credits	1.1		35,433,192	7,748	673	0
172		Total Rate Base			\$ 1,780,732,967	\$ 405,087	\$ 34,767	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 59,096	\$ 1,238	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	3,534	74	0
176		Late Charges	12		5,900,296	0	0	0
177		Service Establishment Charges	9		3,484,220	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 62,630	\$ 1,312	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (81,450,539)	\$ (8,271)	\$ (1,920)	\$ (2,274)
187		Administrative & General Expense	O&M		(47,068,500)	(4,780)	(1,109)	(1,314)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(17,041)	(1,492)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(439)	(9)	0
191		Modified Business Tax	1.1		135,513	30	3	0
192		Taxes other than Income	1.1		(10,580,418)	(2,314)	(201)	0
193		Total Operating Deductions			\$ (219,447,208)	\$ (32,815)	\$ (4,729)	\$ (3,588)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ 29,815	\$ (3,417)	\$ (3,588)
196		Schedule M Adjustments	1.1		(192,399,548)	(42,070)	(3,652)	0
197		Interest Expense	1.1		(40,066,492)	(8,761)	(761)	0
197		State Taxable Income			\$ (141,698,906)	\$ (21,016)	\$ (7,830)	\$ (3,588)
198		State Income Tax	1.1		\$ (155,868,796)	\$ (23,118)	\$ (8,613)	\$ (3,947)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (155,868,796)	\$ (23,118)	\$ (8,613)	\$ (3,947)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ 29,815	\$ (3,417)	\$ (3,588)
203		Schedule M Adjustments	1.1		(192,399,548)	(42,070)	(3,652)	0
204		Interest Expense	1.1		(40,066,492)	(8,761)	(761)	0
205		Total Taxable Income			\$ (141,698,906)	\$ (21,016)	\$ (7,830)	\$ (3,588)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ (4,413)	\$ (1,644)	\$ (753)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	8,454	734	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,906,674	\$ 4,041	\$ (910)	\$ (753)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 81,860,460	\$ 25,774	\$ (2,507)	\$ (2,835)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Street Lights		
			(c)	2		Demand	Customer	Commodity
	(a)	(b)			(d)	(e)	(f)	(g)
			1		3 #	83 #	85 #	87
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant		\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0		2,771,919	816	0	0
5	374-387	Distribution Plant	Dist. Plant		63,742,404	5,947	34,768	0
6	389-398	General Plant	1.1		4,256,339	436	2,217	0
7		Total Direct Depreciation and Amortization Expense			\$ 70,770,663	\$ 7,199	\$ 36,985	\$ 0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1		\$ 5,869,219	\$ 601	\$ 3,057	\$ 0
10		General Plant, Excluding Structures and Land	1.1		1,479,257	151	770	0
11		Total System Allocable Amortization			\$ 7,348,476	\$ 752	\$ 3,827	\$ 0
12		Total System Allocable Depreciation Expense	1.1		\$ 261,169	\$ 27	\$ 136	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1		\$ 7,609,645	\$ 779	\$ 3,964	\$ 0
14		Total Depreciation Expenses	1.1		\$ 78,380,308	\$ 7,978	\$ 40,948	\$ 0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3		\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3		0	0	0	0
			3		0	0	0	0
			3		0	0	0	0
19	810	Gas Used for Compression Station Fuel	3		0	0	0	0
20	813	Other Gas Supply Expenses	3		728,211	0	0	382
21		Total Gas Supply Expenses			\$ 728,211	\$ 0	\$ 0	\$ 382
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0		0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1		\$ 305,347	\$ 17	\$ 0	130
28		Materials and Expenses	17.1		51,971	3	0	22
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0		\$ 444,258	\$ 0	\$ 0	233
31		Materials and Expenses	3.0		48,625	0	0	25
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0		\$ 2,980	\$ 1	\$ 0	0
34		Materials and Expenses	1.0		507	0	0	0
35	853	Communication Station Labor and Expense						
36		Labor & Labor Loading	3		\$ 80,221	\$ 0	\$ 0	42
37		Materials and Expenses	3		42,242	0	0	22
38	854	Gas for Compressor Station Fuel						
39		Labor & Labor Loading	3		\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3		48,951	0	0	26
41	856	Mains Expense						
42		Labor & Labor Loading	17		\$ 130,264	\$ 38	\$ 0	0
43		Materials and Expenses	17		28,874	9	0	0
44	857	Measuring and Regulating Station Expense						
45		Labor & Labor Loading	3		\$ 21,302	\$ 0	\$ 0	11
46		Materials and Expenses	3		26,334	0	0	14
47	860	Rents						
48		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0		10,548	3	0	0
50	861	Maintenance Supervision and Engineering						
51		Labor & Labor Loading	17.2		\$ 20,388	\$ 6	\$ 0	1
52		Materials and Expenses	17.2		1,105	0	0	0
53	862	Maintenance of Structures and Improvements						
54		Labor & Labor Loading	1.0		\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0		234	0	0	0
56	863	Maintenance of Mains						
57		Labor & Labor Loading	17		\$ 1,058,956	\$ 312	\$ 0	0
58		Materials and Expenses	17		1,275,604	376	0	0
59	864	Maintenance of Compressor Station Equipment						
60		Labor & Labor Loading	3		\$ 4,514	\$ 0	\$ 0	2
61		Materials and Expenses	3		3,091	0	0	2
62	865	Maintenance of Measuring & Regulating Station Equipment						
63		Labor & Labor Loading	3		\$ 24,942	\$ 0	\$ 0	13
64		Materials and Expenses	3		97,228	0	0	51
65	866	Maintenance of SCADA Equipment						
66		Labor & Labor Loading	3		\$ 5,812	\$ 0	\$ 0	3
67		Materials and Expenses	3		29,143	0	0	15
68		Total Transmission O & M Expense			\$ 3,763,442	\$ 764	\$ 0	\$ 613

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Street Lights			
						Demand	Customer	Commodity	
(a)	(b)	(c)	1	2	(d)	(e)	83 #	85 #	87
69		<u>Distribution Expenses</u>							
70	870	Operation Supervision and Engineering							
71		Labor & Labor Loading	5.5		\$ 5,110,861	\$	257	\$ 2,765	39
72		Materials & Expenses	5.5		857,024		43	464	7
73	871	Distribution Load Dispatching							
74		Labor & Labor Loading	3		\$ 374,873	\$	0	\$ 0	197
75		Materials & Expenses	3		32,107		0	0	17
76	874	Mains and Services Expenses							
77		Labor & Labor Loading	4.4		\$ 2,089,730	\$	222	\$ 1,305	0
78		Materials & Expenses	4.4		10,869,027		1,153	6,787	0
79	875	Measuring & Regulating Exps. - General							
80		Labor & Labor Loading	2.2		\$ 112,868	\$	17	\$ 55	0
81		Materials & Expenses	2.2		35,478		5	17	0
82	878	Meter and House Regulator Expenses							
83		Labor & Labor Loading	2		\$ 4,409,710	\$	0	\$ 0	0
84		Materials & Expenses	2		2,841,962		0	0	0
85	879	Customer Installation Expense							
86		Labor & Labor Loading	4		\$ 5,610,155	\$	0	\$ 5,476	0
87		Materials & Expenses	4		1,450,195		0	1,415	0
88	880	Other Expenses							
89		Labor & Labor Loading	5.5		\$ 2,262,471	\$	114	\$ 1,224	17
90		Materials & Expenses	5.5		2,888,152		145	1,563	22
91	881	Rents	5.5		(439,053)		(22)	(238)	(3)
92		Total Distribution Operating Expenses			\$ 38,505,561	\$	1,933	\$ 20,833	295
93		Total Distribution and Transmission Expense			\$ 42,997,214	\$	2,697	\$ 20,833	1,290
94		<u>Maintenance Expenses</u>							
95	885	Maintenance Supervision & Engineering							
96		Labor & Labor Loading	6.6		\$ 241,164	\$	18	\$ 131	0
97		Materials & Expenses	6.6		186,368		14	101	0
98	886	Maintenance of Structures & Improvement							
99		Labor & Labor Loading	1		\$ 0	\$	0	\$ 0	0
100		Materials & Expenses	1		12,394		4	0	0
101	887	Maintenance of Mains							
102		Labor & Labor Loading	2.2		\$ 1,553,046	\$	229	\$ 758	0
103		Materials & Expenses	2.2		4,639,392		683	2,264	0
104	889	Maint. of Measuring & Reg. Station Equip.							
105		Labor & Labor Loading	2.2		\$ 516,778	\$	76	\$ 252	0
106		Materials & Expenses	2.2		927,527		137	453	0
107	892	Maintenance of Services							
108		Labor & Labor Loading	3.3		\$ 2,872,223	\$	0	\$ 2,804	0
109		Materials & Expenses	3.3		1,870,189		0	1,826	0
110	893	Maintenance of Meter & House Regulators							
111		Labor & Labor Loading	6		\$ 1,780,351	\$	0	\$ 0	0
112		Materials & Expenses	6		1,221,192		0	0	0
113	894	Maintenance of Other Equipment							
114		Labor & Labor Loading	6.6		\$ 80,938	\$	6	\$ 44	0
115		Materials & Expenses	6.6		143,413		10	78	0
116		Total Distribution Maintenance Expenses			\$ 16,044,976	\$	1,176	\$ 8,711	0
117		Total Distribution Expense			\$ 54,550,537	\$	3,108	\$ 29,544	295

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor		Total Amount	Street Lights		
			(c)	(d)		Demand	Customer	Commodity
(a)	(b)	(c)	1	2	(d)	(e)	(f)	(g)
					3 #	83 #	85 #	87
118		<u>Customer Accounts Expenses</u>						
119	901	Supervision Expenses						
120		Labor & Labor Loading	10.1		\$ 1,320,170	\$ 0	\$ 986	\$ 0
121		Materials & Expenses	10.1		31,428	0	23	0
122	902	Meter Reading Expenses						
123		Labor & Labor Loading	11		\$ 490,536	\$ 0	\$ 0	\$ 0
124		Materials & Expenses	11		194,141	0	0	0
125	903	Customer Records & Collections Expenses						
126		Labor & Labor Loading	4		\$ 5,818,592	\$ 0	\$ 5,679	\$ 0
127		Materials & Expenses	4		10,098,791	0	9,857	0
128	903	Customer Records & Collections Expenses						
129		Labor & Labor Loading	15		\$ 596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses	15		5,750	0	0	0
131	904	Uncollectible Accounts Expense	14		3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses						
133		Labor & Labor Loading	10.1		\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1		0	0	0	0
135		Total Customer Accounts Expenses			\$ 22,154,526	\$ 0	\$ 16,546	\$ 0
136		<u>Customer Service & Informational Expenses</u>						
137	908	Customer Assistance Expense						
138		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4		88	0	0	0
140	909	Info. & Instructional Advertising Exps.						
141		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4		173	0	0	0
143	910	Misc. Customer Service & Info. Exp.						
144		Labor & Labor Loading	4		\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4		253,563	0	247	0
146		Total Customer Service & Info. Exp.			\$ 253,824	\$ 0	\$ 248	\$ 0
147		Total O & M Expense			\$ 81,450,539	\$ 3,872	\$ 46,337	\$ 1,290
148		Allocation Percentage	O&M		100.00%	0.00%	0.06%	0.00%
149		<u>Other Operating Deductions</u>						
150		Administrative & General Expense	O&M		\$ 47,068,500	\$ 2,238	\$ 26,777	\$ 745
151		Regulatory Amortization	1.1		0	0	0	0
152		Mill tax	Net Op Margin		2,102,957	1,171	0	0
153		Modified Business Tax	1.1		(135,513)	(14)	(71)	0
154		Taxes Other Than Income	1.1		10,580,418	1,083	5,511	0
155		Total Allocated Operating Deductions			\$ 141,066,901	\$ 8,350	\$ 78,555	\$ 2,035
156		<u>Tax Adjustments</u>						
157		Interest Expense	1.1		\$ 40,066,492	\$ 4,101	\$ 20,869	\$ 0
158		Schedule M Adjustments	1.1		(192,399,548)	(19,694)	(100,212)	0
159		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
160		Federal Deferred Provision / ARAM	1.1		38,663,444	3,958	20,138	0
161		South Georgia - Federal	1.1		0	0	0	0
162		Total Tax Adjustments			\$ (152,333,056)	\$ (15,593)	\$ (79,343)	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)		Total Amount (d)	Street Lights		
			1	2		Demand (e)	Customer (f)	Commodity (g)
					3 #	83 #	85 #	87
163		<u>Summary of Allocated Cost of Service</u>						
164		<u>Rate Base</u>						
165		Total Direct Net Plant			\$ 2,002,643,597	\$ 204,995	\$ 1,043,084	\$ 0
166		Total Common Systems Alloc Net Plant			50,115,947	5,130	26,103	0
167		Cash Working Capital	1.1		7,391,475	757	3,850	0
168		Materials & Supplies	1.1		17,491,088	1,790	9,110	0
169		Customer Advances	8		(71,848,519)	0	(70,129)	0
170		Deferred Taxes	1.1		(260,493,814)	(26,665)	(135,679)	0
171		Other Debits and Credits	1.1		35,433,192	3,627	18,456	0
172		Total Rate Base			\$ 1,780,732,967	\$ 189,634	\$ 894,795	\$ 0
173		<u>Revenues</u>						
174		Net Operating Margin	Direct		\$ 283,267,910	\$ 157,800	\$ 0	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin		16,938,821	9,436	0	0
176		Late Charges	12		5,900,296	0	173	0
177		Service Establishment Charges	9		3,484,220	0	0	0
178		Reconnect / Reread Charges	9		47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin		402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin		99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin		0	0	0	0
182		Other Revenue - Returned Item Fee	13		575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin		0	0	0	0
184		Total Revenue			\$ 310,214,342	\$ 167,236	\$ 173	\$ 0
185		<u>Operating Deductions</u>						
186		O & M	O&M		\$ (81,450,539)	\$ (3,872)	\$ (46,337)	\$ (1,290)
187		Administrative & General Expense	O&M		(47,068,500)	(2,238)	(26,777)	(745)
188		Depreciation Expense	Deprec Exp		(78,380,308)	(7,978)	(40,948)	0
189		Regulatory Amortization	1.1		0	0	0	0
190		Mill Tax	Net Op Margin		(2,102,957)	(1,171)	0	0
191		Modified Business Tax	1.1		135,513	14	71	0
192		Taxes other than Income	1.1		(10,580,418)	(1,083)	(5,511)	0
193		Total Operating Deductions			\$ (219,447,208)	\$ (16,328)	\$ (119,503)	\$ (2,035)
194		<u>State Income Tax</u>						
195		Taxable Income before Interest Exp.	1.1		\$ 90,767,134	\$ 150,908	\$ (119,331)	\$ (2,035)
196		Schedule M Adjustments	1.1		(192,399,548)	(19,694)	(100,212)	0
197		Interest Expense	1.1		(40,066,492)	(4,101)	(20,869)	0
197		State Taxable Income			\$ (141,698,906)	\$ 127,113	\$ (240,411)	\$ (2,035)
198		State Income Tax	1.1		\$ (155,868,796)	\$ 139,824	\$ (264,452)	\$ (2,239)
199		South Georgia			0	0	0	0
200		State Income Tax			\$ (155,868,796)	\$ 139,824	\$ (264,452)	\$ (2,239)
201		<u>Taxable Income</u>						
202		Taxable Income before Interest Exp.			\$ 90,767,134	\$ 150,908	\$ (119,331)	\$ (2,035)
203		Schedule M Adjustments	1.1		(192,399,548)	(19,694)	(100,212)	0
204		Interest Expense	1.1		(40,066,492)	(4,101)	(20,869)	0
205		Total Taxable Income			\$ (141,698,906)	\$ 127,113	\$ (240,411)	\$ (2,035)
206		<u>Federal Income Tax</u>						
207		Federal Income Tax	21.00%		\$ (29,756,770)	\$ 26,694	\$ (50,486)	\$ (427)
208		Investment Tax Credit (I.T.C.)	1.1		0	0	0	0
209		Federal Deferred Provision / ARAM	1.1		38,663,444	3,958	20,138	0
210		South Georgia Federal	1.1		0	0	0	0
211		Total Federal Income Tax			\$ 8,906,674	\$ 30,651	\$ (30,348)	\$ (427)
212		Regulatory Amortization CP National	1.1		\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income			\$ 81,860,460	\$ 120,257	\$ (88,982)	\$ (1,608)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Single-Family Residential					
		(a)	(b)		(c)	Demand	Customer	Commodity	(d)	(e)
			1 #	3 #	5 #	7 #	9 #			
1	Allocation Factors									
2	Demand Allocator			94,870,869	55,329,689	0	0			
3	Allocation Percent -		1	100.000%	58.321%	0.000%	0.000%			
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	55,329,689	0	0			
5	Allocation Percent -		1.2	100.000%	58.321%	0.000%	0.000%			
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0	168,433,592	0			
7	Allocation Percent -		2	100.000%	0.000%	73.103%	0.000%			
8	Throughput			589,417,308	0	0	267,131,351			
9	Allocation Percent -		3	100.000%	0.000%	0.000%	45.321%			
10	Customers			720,241	0	565,178	0			
11	Allocation Percent -		4	100.000%	0.000%	78.471%	0.000%			
12	Customers With Mains			720,241	0	565,178	0			
13	Allocation Percent -		5	100.000%	0.000%	78.471%	0.000%			
14	Meters for Customers			753,277	0	565,178	0			
15	Allocation Percent -		6	100.000%	0.000%	75.029%	0.000%			
16	Service Lines for Customers			655,758	0	565,178	0			
17	Allocation Percent -		7	100.000%	0.000%	86.187%	0.000%			
18	Customer Advances			720,241	0	565,178	0			
19	Allocation Percent -		8	100.000%	0.000%	78.471%	0.000%			
20	Service Establishment & Reconnect Charges			3,499,375	0	2,287,300	0			
21	Allocation Percent -		9	100.000%	0.000%	65.363%	0.000%			
22	Industrial Meas & Reg			183	0	0	0			
23	Allocation Percent -		10	100.000%	0.000%	0.000%	0.000%			
24	Meter Reading (Bills with Meters)			719,538	0	565,178	0			
25	Allocation Percent -		11	100.000%	0.000%	78.547%	0.000%			
26	Late Fees			5,877,488	0	3,885,877	0			
27	Allocation Percent -		12	100.000%	0.000%	66.115%	0.000%			
28	Return Item Fees			575,224	0	398,180	0			
29	Allocation Percent -		13	100.000%	0.000%	69.222%	0.000%			
30	Uncollectible Margin			4,046,164	0	1,907,266	0			
31	Allocation Percent -		14	100.000%	0.000%	47.138%	0.000%			
32	KAM Direct Allocation			1,968	0	0	0			
33	Allocation Percent -		15	100.000%	0.000%	0.000%	0.000%			
34	Distribution Mains - Demand			376,320,046	201,183,153	-	-			
35	Allocation Percent -		20	100.00%	53.46%	0.00%	0.00%			
36	Distribution Mains - Customer			579,013,198	-	454,355,586	-			
37	Allocation Percent -		21	100.00%	0.00%	78.47%	0.00%			
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	2,186,452	4,937,922	-			
39	Allocation Percent - [NOT USED]		2.3	100.00%	21.06%	47.56%	0.00%			
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-	-	-			
41	Allocation Percent -		2.4	100.00%	0.00%	0.00%	0.00%			

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Single-Family Residential						
		(a)	(b)		(c)	Demand	Customer	Commodity	(d)	(e)	(f)
			1 #	3	#	5	#	7	#	9	#
42	<u>Internally Generated Allocation Factors</u>										
43	Total Net Plant			1,940,424,320		393,438,616		1,015,606,173		0	
44	Allocation Percent -		1.1	100.000%		20.276%		52.339%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538		338,086,129		454,893,165		0	
46	Allocation Percent -		2.2	100.000%		29.161%		39.235%		0.000%	
47	Distribution Services (Account 380)			449,412,174		0		387,334,955		0	
48	Allocation Percent -		3.3	100.000%		0.000%		86.187%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713		338,086,130		842,228,121		0	
50	Allocation Percent -		4.4	100.000%		21.015%		52.351%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107		2,766,501		17,683,772		184,449	
52	Allocation Percent -		5.5	100.000%		9.942%		63.551%		0.663%	
53	Allocable Distribution Maintenance Expenses			15,380,699		2,226,914		9,335,681		0	
54	Allocation Percent -		6.6	100.000%		14.479%		60.697%		0.000%	
55	Transmission Mains			62,775,260		36,611,192		0		0	
56	Allocation Percent -		17	100.000%		58.321%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557		94,845		0		322,657	
58	Allocation Percent -		17.1	100.000%		10.845%		0.000%		36.894%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525		1,361,677		0		74,658	
60	Allocation Percent -		17.2	100.000%		54.477%		0.000%		2.987%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910		0		200,762,529		0	
62	Allocation Percent -		Net Op Margin	100.000%		0.000%		70.874%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928		0		14,724,351		0	
64	Allocation Percent -		10.1	100.000%		0.000%		70.780%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Multi-Family Residential					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
1	Allocation Factors									
2	Demand Allocator			94,870,869	5,399,266		0		0	
3	Allocation Percent -		1	100.000%	5.691%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	5,399,266		0		0	
5	Allocation Percent -		1.2	100.000%	5.691%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		29,589,928		0	
7	Allocation Percent -		2	100.000%	0.000%		12.843%		0.000%	
8	Throughput			589,417,308	0		0		33,503,843	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		5.684%	
10	Customers			720,241	0		129,201		0	
11	Allocation Percent -		4	100.000%	0.000%		17.939%		0.000%	
12	Customers With Mains			720,241	0		129,201		0	
13	Allocation Percent -		5	100.000%	0.000%		17.939%		0.000%	
14	Meters for Customers			753,277	0		99,289		0	
15	Allocation Percent -		6	100.000%	0.000%		13.181%		0.000%	
16	Service Lines for Customers			655,758	0		21,574		0	
17	Allocation Percent -		7	100.000%	0.000%		3.290%		0.000%	
18	Customer Advances			720,241	0		129,201		0	
19	Allocation Percent -		8	100.000%	0.000%		17.939%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		1,139,625		0	
21	Allocation Percent -		9	100.000%	0.000%		32.567%		0.000%	
22	Industrial Meas & Reg			183	0		0		0	
23	Allocation Percent -		10	100.000%	0.000%		0.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		129,201		0	
25	Allocation Percent -		11	100.000%	0.000%		17.956%		0.000%	
26	Late Fees			5,877,488	0		1,563,815		0	
27	Allocation Percent -		12	100.000%	0.000%		26.607%		0.000%	
28	Return Item Fees			575,224	0		165,286		0	
29	Allocation Percent -		13	100.000%	0.000%		28.734%		0.000%	
30	Uncollectible Margin			4,046,164	0		1,944,914		0	
31	Allocation Percent -		14	100.000%	0.000%		48.068%		0.000%	
32	KAM Direct Allocation			1,968	0		0		0	
33	Allocation Percent -		15	100.000%	0.000%		0.000%		0.000%	
34	Distribution Mains - Demand			376,320,046	21,146,786		-		-	
35	Allocation Percent -		20	100.00%	5.62%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		103,866,739		-	
37	Allocation Percent -		21	100.00%	0.00%		17.94%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	229,823		1,128,820		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	2.21%		10.87%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		-		-	
41	Allocation Percent -		2.4	100.00%	0.00%		0.00%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Multi-Family Residential					
					Demand		Customer		Commodity	
		(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
		1	#	3	11	#	13	#	15	#
42	Internally Generated Allocation Factors									
43	Total Net Plant			1,940,424,320	38,393,126		149,494,902		0	
44	Allocation Percent -		1.1	100.000%	1.979%		7.704%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	32,991,636		103,989,631		0	
46	Allocation Percent -		2.2	100.000%	2.846%		8.969%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		14,785,028		0	
48	Allocation Percent -		3.3	100.000%	0.000%		3.290%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	32,991,636		118,774,659		0	
50	Allocation Percent -		4.4	100.000%	2.051%		7.383%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	269,965		3,167,850		23,134	
52	Allocation Percent -		5.5	100.000%	0.970%		11.384%		0.083%	
53	Allocable Distribution Maintenance Expenses			15,380,699	217,310		1,236,611		0	
54	Allocation Percent -		6.6	100.000%	1.413%		8.040%		0.000%	
55	Transmission Mains			62,775,260	3,572,649		0		0	
56	Allocation Percent -		17	100.000%	5.691%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	9,255		0		40,468	
58	Allocation Percent -		17.1	100.000%	1.058%		0.000%		4.627%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	132,877		0		9,364	
60	Allocation Percent -		17.2	100.000%	5.316%		0.000%		0.375%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	0		30,629,681		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.000%		10.813%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		4,707,850		0	
64	Allocation Percent -		10.1	100.000%	0.000%		22.631%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Residential Air Conditioning					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(j) 17	#	(k) 19	#	(l) 21	#
1	Allocation Factors									
2	Demand Allocator			94,870,869	14,827		0		0	
3	Allocation Percent -		1	100.000%	0.016%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	14,827		0		0	
5	Allocation Percent -		1.2	100.000%	0.016%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		32,024		0	
7	Allocation Percent -		2	100.000%	0.000%		0.014%		0.000%	
8	Throughput			589,417,308	0		0		170,835	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		0.029%	
10	Customers			720,241	0		24		0	
11	Allocation Percent -		4	100.000%	0.000%		0.003%		0.000%	
12	Customers With Mains			720,241	0		24		0	
13	Allocation Percent -		5	100.000%	0.000%		0.003%		0.000%	
14	Meters for Customers			753,277	0		107		0	
15	Allocation Percent -		6	100.000%	0.000%		0.014%		0.000%	
16	Service Lines for Customers			655,758	0		24		0	
17	Allocation Percent -		7	100.000%	0.000%		0.004%		0.000%	
18	Customer Advances			720,241	0		24		0	
19	Allocation Percent -		8	100.000%	0.000%		0.003%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		100		0	
21	Allocation Percent -		9	100.000%	0.000%		0.003%		0.000%	
22	Industrial Meas & Reg			183	0		0		0	
23	Allocation Percent -		10	100.000%	0.000%		0.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		24		0	
25	Allocation Percent -		11	100.000%	0.000%		0.003%		0.000%	
26	Late Fees			5,877,488	0		249		0	
27	Allocation Percent -		12	100.000%	0.000%		0.004%		0.000%	
28	Return Item Fees			575,224	0		10		0	
29	Allocation Percent -		13	100.000%	0.000%		0.002%		0.000%	
30	Uncollectible Margin			4,046,164	0		0		0	
31	Allocation Percent -		14	100.000%	0.000%		0.000%		0.000%	
32	KAM Direct Allocation			1,968	0		0		0	
33	Allocation Percent -		15	100.000%	0.000%		0.000%		0.000%	
34	Distribution Mains - Demand			376,320,046	80,357		-		-	
35	Allocation Percent -		20	100.00%	0.02%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		19,294		-	
37	Allocation Percent -		21	100.00%	0.00%		0.00%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	873		210		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	0.01%		0.00%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		-		-	
41	Allocation Percent -		2.4	100.00%	0.00%		0.00%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Residential Air Conditioning					
					Demand		Customer		Commodity	
	(a)	(b)		(c)	(j)		(k)		(l)	
		1	#	3	17	#	19	#	21	#
42	Internally Generated Allocation Factors									
43	Total Net Plant			1,940,424,320	105,432		68,034		0	
44	Allocation Percent -	1.1		100.000%	0.005%		0.004%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	90,599		19,317		0	
46	Allocation Percent -	2.2		100.000%	0.008%		0.002%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		16,483		0	
48	Allocation Percent -	3.3		100.000%	0.000%		0.004%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	90,599		35,800		0	
50	Allocation Percent -	4.4		100.000%	0.006%		0.002%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	741		1,534		118	
52	Allocation Percent -	5.5		100.000%	0.003%		0.006%		0.000%	
53	Allocable Distribution Maintenance Expenses			15,380,699	597		729		0	
54	Allocation Percent -	6.6		100.000%	0.004%		0.005%		0.000%	
55	Transmission Mains			62,775,260	9,811		0		0	
56	Allocation Percent -	17		100.000%	0.016%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	25		0		206	
58	Allocation Percent -	17.1		100.000%	0.003%		0.000%		0.024%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	365		0		48	
60	Allocation Percent -	17.2		100.000%	0.015%		0.000%		0.002%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	19,513		3,110		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.007%		0.001%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		553		0	
64	Allocation Percent -	10.1		100.000%	0.000%		0.003%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General-1					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
1	<u>Allocation Factors</u>									
2	Demand Allocator			94,870,869	5,163,805		0		0	
3	Allocation Percent -		1	100.000%	5.443%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	5,163,805		0		0	
5	Allocation Percent -		1.2	100.000%	5.443%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		14,792,280		0	
7	Allocation Percent -		2	100.000%	0.000%		6.420%		0.000%	
8	Throughput			589,417,308	0		0		29,216,872	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		4.957%	
10	Customers			720,241	0		20,819		0	
11	Allocation Percent -		4	100.000%	0.000%		2.891%		0.000%	
12	Customers With Mains			720,241	0		20,819		0	
13	Allocation Percent -		5	100.000%	0.000%		2.891%		0.000%	
14	Meters for Customers			753,277	0		49,635		0	
15	Allocation Percent -		6	100.000%	0.000%		6.589%		0.000%	
16	Service Lines for Customers			655,758	0		47,125		0	
17	Allocation Percent -		7	100.000%	0.000%		7.186%		0.000%	
18	Customer Advances			720,241	0		20,819		0	
19	Allocation Percent -		8	100.000%	0.000%		2.891%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		66,075		0	
21	Allocation Percent -		9	100.000%	0.000%		1.888%		0.000%	
22	Industrial Meas & Reg			183	0		0		0	
23	Allocation Percent -		10	100.000%	0.000%		0.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		20,819		0	
25	Allocation Percent -		11	100.000%	0.000%		2.893%		0.000%	
26	Late Fees			5,877,488	0		235,555		0	
27	Allocation Percent -		12	100.000%	0.000%		4.008%		0.000%	
28	Return Item Fees			575,224	0		10,108		0	
29	Allocation Percent -		13	100.000%	0.000%		1.757%		0.000%	
30	Uncollectible Margin			4,046,164	0		160,176		0	
31	Allocation Percent -		14	100.000%	0.000%		3.959%		0.000%	
32	KAM Direct Allocation			1,968	0		12		0	
33	Allocation Percent -		15	100.000%	0.000%		0.610%		0.000%	
34	Distribution Mains - Demand			376,320,046	18,472,107		-		-	
35	Allocation Percent -		20	100.00%	4.91%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		16,736,725		-	
37	Allocation Percent -		21	100.00%	0.00%		2.89%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	200,754		181,894		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	1.93%		1.75%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		-		-	
41	Allocation Percent -		2.4	100.00%	0.00%		0.00%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General-1					
					Demand		Customer		Commodity	
		(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
		1	#	3	35	#	37	#	39	#
42	<u>Internally Generated Allocation Factors</u>									
43	Total Net Plant			1,940,424,320	36,718,809		64,027,314		0	
44	Allocation Percent -		1.1	100.000%	1.892%		3.300%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	31,552,877		16,756,528		0	
46	Allocation Percent -		2.2	100.000%	2.721%		1.445%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		32,296,371		0	
48	Allocation Percent -		3.3	100.000%	0.000%		7.186%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	31,552,877		49,052,898		0	
50	Allocation Percent -		4.4	100.000%	1.961%		3.049%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	258,192		1,066,910		20,174	
52	Allocation Percent -		5.5	100.000%	0.928%		3.834%		0.072%	
53	Allocable Distribution Maintenance Expenses			15,380,699	207,833		648,959		0	
54	Allocation Percent -		6.6	100.000%	1.351%		4.219%		0.000%	
55	Transmission Mains			62,775,260	3,416,847		0		0	
56	Allocation Percent -		17	100.000%	5.443%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	8,852		0		35,290	
58	Allocation Percent -		17.1	100.000%	1.012%		0.000%		4.035%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	127,082		0		8,166	
60	Allocation Percent -		17.2	100.000%	5.084%		0.000%		0.327%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	0		17,004,126		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.000%		6.003%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		626,027		0	
64	Allocation Percent -		10.1	100.000%	0.000%		3.009%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General-2					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
1	Allocation Factors									
2	Demand Allocator			94,870,869	7,897,282		0		0	
3	Allocation Percent -		1	100.000%	8.324%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	7,897,282		0		0	
5	Allocation Percent -		1.2	100.000%	8.324%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		7,641,508		0	
7	Allocation Percent -		2	100.000%	0.000%		3.317%		0.000%	
8	Throughput			589,417,308	0		0		56,747,246	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		9.628%	
10	Customers			720,241	0		3,813		0	
11	Allocation Percent -		4	100.000%	0.000%		0.529%		0.000%	
12	Customers With Mains			720,241	0		3,813		0	
13	Allocation Percent -		5	100.000%	0.000%		0.529%		0.000%	
14	Meters for Customers			753,277	0		25,641		0	
15	Allocation Percent -		6	100.000%	0.000%		3.404%		0.000%	
16	Service Lines for Customers			655,758	0		17,034		0	
17	Allocation Percent -		7	100.000%	0.000%		2.598%		0.000%	
18	Customer Advances			720,241	0		3,813		0	
19	Allocation Percent -		8	100.000%	0.000%		0.529%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		5,950		0	
21	Allocation Percent -		9	100.000%	0.000%		0.170%		0.000%	
22	Industrial Meas & Reg			183	0		0		0	
23	Allocation Percent -		10	100.000%	0.000%		0.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		3,813		0	
25	Allocation Percent -		11	100.000%	0.000%		0.530%		0.000%	
26	Late Fees			5,877,488	0		115,351		0	
27	Allocation Percent -		12	100.000%	0.000%		1.963%		0.000%	
28	Return Item Fees			575,224	0		1,570		0	
29	Allocation Percent -		13	100.000%	0.000%		0.273%		0.000%	
30	Uncollectible Margin			4,046,164	0		33,807		0	
31	Allocation Percent -		14	100.000%	0.000%		0.836%		0.000%	
32	KAM Direct Allocation			1,968	0		132		0	
33	Allocation Percent -		15	100.000%	0.000%		6.707%		0.000%	
34	Distribution Mains - Demand			376,320,046	33,898,716		-		-	
35	Allocation Percent -		20	100.00%	9.01%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		3,065,331		-	
37	Allocation Percent -		21	100.00%	0.00%		0.53%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	368,410		33,314		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	3.55%		0.32%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		-		-	
41	Allocation Percent -		2.4	100.00%	0.00%		0.00%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General-2					
					Demand		Customer		Commodity	
	(a)	(b)	#	(c)	(d)	#	(e)	#	(f)	#
		1		3	41		43		45	
42	<u>Internally Generated Allocation Factors</u>									
43	Total Net Plant			1,940,424,320	56,156,030		22,417,612		0	
44	Allocation Percent -	1.1		100.000%	2.894%		1.155%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	48,255,495		3,068,958		0	
46	Allocation Percent -	2.2		100.000%	4.162%		0.265%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		11,673,788		0	
48	Allocation Percent -	3.3		100.000%	0.000%		2.598%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	48,255,495		14,742,746		0	
50	Allocation Percent -	4.4		100.000%	2.999%		0.916%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	394,866		397,028		39,183	
52	Allocation Percent -	5.5		100.000%	1.419%		1.427%		0.141%	
53	Allocable Distribution Maintenance Expenses			15,380,699	317,851		245,573		0	
54	Allocation Percent -	6.6		100.000%	2.067%		1.597%		0.000%	
55	Transmission Mains			62,775,260	5,225,565		0		0	
56	Allocation Percent -	17		100.000%	8.324%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	13,537		0		68,543	
58	Allocation Percent -	17.1		100.000%	1.548%		0.000%		7.837%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	194,354		0		15,860	
60	Allocation Percent -	17.2		100.000%	7.776%		0.000%		0.635%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	0		13,183,333		0	
62	Allocation Percent -	Net Op Margin		100.000%	0.000%		4.654%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		158,387		0	
64	Allocation Percent -	10.1		100.000%	0.000%		0.761%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General-3					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d) 47	#	(e) 49	#	(f) 51	#
1	Allocation Factors									
2	Demand Allocator			94,870,869	3,259,640		0		0	
3	Allocation Percent -		1	100.000%	3.436%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	3,259,640		0		0	
5	Allocation Percent -		1.2	100.000%	3.436%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		1,285,752		0	
7	Allocation Percent -		2	100.000%	0.000%		0.558%		0.000%	
8	Throughput			589,417,308	0		0		24,333,695	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		4.128%	
10	Customers			720,241	0		300		0	
11	Allocation Percent -		4	100.000%	0.000%		0.042%		0.000%	
12	Customers With Mains			720,241	0		300		0	
13	Allocation Percent -		5	100.000%	0.000%		0.042%		0.000%	
14	Meters for Customers			753,277	0		4,314		0	
15	Allocation Percent -		6	100.000%	0.000%		0.573%		0.000%	
16	Service Lines for Customers			655,758	0		1,596		0	
17	Allocation Percent -		7	100.000%	0.000%		0.243%		0.000%	
18	Customer Advances			720,241	0		300		0	
19	Allocation Percent -		8	100.000%	0.000%		0.042%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		250		0	
21	Allocation Percent -		9	100.000%	0.000%		0.007%		0.000%	
22	Industrial Meas & Reg			183	0		0		0	
23	Allocation Percent -		10	100.000%	0.000%		0.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		300		0	
25	Allocation Percent -		11	100.000%	0.000%		0.042%		0.000%	
26	Late Fees			5,877,488	0		36,921		0	
27	Allocation Percent -		12	100.000%	0.000%		0.628%		0.000%	
28	Return Item Fees			575,224	0		50		0	
29	Allocation Percent -		13	100.000%	0.000%		0.009%		0.000%	
30	Uncollectible Margin			4,046,164	0		0		0	
31	Allocation Percent -		14	100.000%	0.000%		0.000%		0.000%	
32	KAM Direct Allocation			1,968	0		312		0	
33	Allocation Percent -		15	100.000%	0.000%		15.854%		0.000%	
34	Distribution Mains - Demand			376,320,046	14,189,724		-		-	
35	Allocation Percent -		20	100.00%	3.77%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		241,175		-	
37	Allocation Percent -		21	100.00%	0.00%		0.04%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	154,213		2,621		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	1.49%		0.03%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		-		-	
41	Allocation Percent -		2.4	100.00%	0.00%		0.00%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General-3					
					Demand		Customer		Commodity	
	(a)	(b)	#	(c)	(d)	#	(e)	#	(f)	#
		1		3	47		49		51	
42	<u>Internally Generated Allocation Factors</u>									
43	Total Net Plant			1,940,424,320	23,178,664		2,623,692		0	
44	Allocation Percent -	1.1		100.000%	1.195%		0.135%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	19,917,681		241,460		0	
46	Allocation Percent -	2.2		100.000%	1.718%		0.021%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		1,093,855		0	
48	Allocation Percent -	3.3		100.000%	0.000%		0.243%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	19,917,681		1,335,316		0	
50	Allocation Percent -	4.4		100.000%	1.238%		0.083%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	162,983		54,195		16,802	
52	Allocation Percent -	5.5		100.000%	0.586%		0.195%		0.060%	
53	Allocable Distribution Maintenance Expenses			15,380,699	131,194		30,324		0	
54	Allocation Percent -	6.6		100.000%	0.853%		0.197%		0.000%	
55	Transmission Mains			62,775,260	2,156,877		0		0	
56	Allocation Percent -	17		100.000%	3.436%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	5,588		0		29,392	
58	Allocation Percent -	17.1		100.000%	0.639%		0.000%		3.361%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	80,221		0		6,801	
60	Allocation Percent -	17.2		100.000%	3.209%		0.000%		0.272%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	0		3,784,947		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.000%		1.336%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		102,470		0	
64	Allocation Percent -	10.1		100.000%	0.000%		0.493%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General-4					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d) 53	#	(e) 55	#	(f) 57	#
1	<u>Allocation Factors</u>									
2	Demand Allocator			94,870,869	17,078,693		0		0	
3	Allocation Percent -		1	100.000%	18.002%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	17,078,693		0		0	
5	Allocation Percent -		1.2	100.000%	18.002%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		8,276,251		0	
7	Allocation Percent -		2	100.000%	0.000%		3.592%		0.000%	
8	Throughput			589,417,308	0		0		168,066,215	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		28.514%	
10	Customers			720,241	0		178		0	
11	Allocation Percent -		4	100.000%	0.000%		0.025%		0.000%	
12	Customers With Mains			720,241	0		178		0	
13	Allocation Percent -		5	100.000%	0.000%		0.025%		0.000%	
14	Meters for Customers			753,277	0		8,469		0	
15	Allocation Percent -		6	100.000%	0.000%		1.124%		0.000%	
16	Service Lines for Customers			655,758	0		2,508		0	
17	Allocation Percent -		7	100.000%	0.000%		0.382%		0.000%	
18	Customer Advances			720,241	0		178		0	
19	Allocation Percent -		8	100.000%	0.000%		0.025%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		75		0	
21	Allocation Percent -		9	100.000%	0.000%		0.002%		0.000%	
22	Industrial Meas & Reg			183	0		178		0	
23	Allocation Percent -		10	100.000%	0.000%		97.268%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		178		0	
25	Allocation Percent -		11	100.000%	0.000%		0.025%		0.000%	
26	Late Fees			5,877,488	0		37,174		0	
27	Allocation Percent -		12	100.000%	0.000%		0.632%		0.000%	
28	Return Item Fees			575,224	0		20		0	
29	Allocation Percent -		13	100.000%	0.000%		0.003%		0.000%	
30	Uncollectible Margin			4,046,164	0		0		0	
31	Allocation Percent -		14	100.000%	0.000%		0.000%		0.000%	
32	KAM Direct Allocation			1,968	0		1,476		0	
33	Allocation Percent -		15	100.000%	0.000%		75.000%		0.000%	
34	Distribution Mains - Demand			376,320,046	83,448,231		-		-	
35	Allocation Percent -		20	100.00%	22.17%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		143,097		-	
37	Allocation Percent -		21	100.00%	0.00%		0.02%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	906,913		1,555		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	8.73%		0.01%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		5,434,788		-	
41	Allocation Percent -		2.4	100.00%	0.00%		97.27%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General-4					
					Demand		Customer		Commodity	
		(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
		1	#	3	53	#	55	#	57	#
42	<u>Internally Generated Allocation Factors</u>									
43	Total Net Plant			1,940,424,320	121,443,253		10,139,872		0	
44	Allocation Percent -			100.000%	6.259%		0.523%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	104,357,523		143,266		0	
46	Allocation Percent -			100.000%	9.001%		0.012%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		1,718,798		0	
48	Allocation Percent -			100.000%	0.000%		0.382%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	104,357,523		1,862,064		0	
50	Allocation Percent -			100.000%	6.487%		0.116%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	853,940		277,246		116,046	
52	Allocation Percent -			100.000%	3.069%		0.996%		0.417%	
53	Allocable Distribution Maintenance Expenses			15,380,699	687,385		52,825		0	
54	Allocation Percent -			100.000%	4.469%		0.343%		0.000%	
55	Transmission Mains			62,775,260	11,300,828		0		0	
56	Allocation Percent -			100.000%	18.002%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	29,276		0		203,000	
58	Allocation Percent -			100.000%	3.348%		0.000%		23.212%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	420,311		0		46,971	
60	Allocation Percent -			100.000%	16.816%		0.000%		1.879%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	0		17,037,783		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.000%		6.015%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		456,151		0	
64	Allocation Percent -			100.000%	0.000%		2.193%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Air Conditioning		
		(a)	(b)		(c)	Demand	Customer
			1 #	3	59 #	61 #	63 #
1	Allocation Factors						
2	Demand Allocator			94,870,869	16,568	0	0
3	Allocation Percent -		1	100.000%	0.017%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	16,568	0	0
5	Allocation Percent -		1.2	100.000%	0.017%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0	17,159	0
7	Allocation Percent -		2	100.000%	0.000%	0.007%	0.000%
8	Throughput			589,417,308	0	0	251,629
9	Allocation Percent -		3	100.000%	0.000%	0.000%	0.043%
10	Customers			720,241	0	16	0
11	Allocation Percent -		4	100.000%	0.000%	0.002%	0.000%
12	Customers With Mains			720,241	0	16	0
13	Allocation Percent -		5	100.000%	0.000%	0.002%	0.000%
14	Meters for Customers			753,277	0	58	0
15	Allocation Percent -		6	100.000%	0.000%	0.008%	0.000%
16	Service Lines for Customers			655,758	0	54	0
17	Allocation Percent -		7	100.000%	0.000%	0.008%	0.000%
18	Customer Advances			720,241	0	16	0
19	Allocation Percent -		8	100.000%	0.000%	0.002%	0.000%
20	Service Establishment & Reconnect Charges			3,499,375	0	0	0
21	Allocation Percent -		9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg			183	0	0	0
23	Allocation Percent -		10	100.000%	0.000%	0.000%	0.000%
24	Meter Reading (Bills with Meters)			719,538	0	16	0
25	Allocation Percent -		11	100.000%	0.000%	0.002%	0.000%
26	Late Fees			5,877,488	0	2,374	0
27	Allocation Percent -		12	100.000%	0.000%	0.040%	0.000%
28	Return Item Fees			575,224	0	0	0
29	Allocation Percent -		13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin			4,046,164	0	0	0
31	Allocation Percent -		14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation			1,968	0	0	0
33	Allocation Percent -		15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand			376,320,046	73,948	-	-
35	Allocation Percent -		20	100.00%	0.02%	0.00%	0.00%
36	Distribution Mains - Customer			579,013,198	-	12,863	-
37	Allocation Percent -		21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	804	140	-
39	Allocation Percent - [NOT USED]		2.3	100.00%	0.01%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-	-	-
41	Allocation Percent -		2.4	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Air Conditioning		
		(a)	(b)		Demand	Customer	Commodity
			1 #	(c) 3	(d) 59 #	(e) 61 #	(f) 63 #
42	<u>Internally Generated Allocation Factors</u>						
43	Total Net Plant			1,940,424,320	117,812	66,920	0
44	Allocation Percent -		1.1	100.000%	0.006%	0.003%	0.000%
45	Distribution Mains (Account 376)			1,159,396,538	101,237	12,878	0
46	Allocation Percent -		2.2	100.000%	0.009%	0.001%	0.000%
47	Distribution Services (Account 380)			449,412,174	0	36,743	0
48	Allocation Percent -		3.3	100.000%	0.000%	0.008%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	101,237	49,621	0
50	Allocation Percent -		4.4	100.000%	0.006%	0.003%	0.000%
51	Allocable Distribution Operating Expenses			27,826,107	828	1,098	174
52	Allocation Percent -		5.5	100.000%	0.003%	0.004%	0.001%
53	Allocable Distribution Maintenance Expenses			15,380,699	667	702	0
54	Allocation Percent -		6.6	100.000%	0.004%	0.005%	0.000%
55	Transmission Mains			62,775,260	10,963	0	0
56	Allocation Percent -		17	100.000%	0.017%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)			874,557	28	0	304
58	Allocation Percent -		17.1	100.000%	0.003%	0.000%	0.035%
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	408	0	70
60	Allocation Percent -		17.2	100.000%	0.016%	0.000%	0.003%
61	Net Operating Margin w/o SPECC and Optional			283,267,910	28,603	619	0
62	Allocation Percent -		Net Op Margin	100.000%	0.010%	0.000%	0.000%
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0	369	0
64	Allocation Percent -		10.1	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Water Pumping		
		(a)	(b)		Demand	Customer	Commodity
			1 #	3	(d) 65 #	(e) 67 #	(f) 69 #
1	Allocation Factors						
2	Demand Allocator			94,870,869	5,586	0	0
3	Allocation Percent -		1	100.000%	0.006%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	5,586	0	0
5	Allocation Percent -		1.2	100.000%	0.006%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0	42,086	0
7	Allocation Percent -		2	100.000%	0.000%	0.018%	0.000%
8	Throughput			589,417,308	0	0	183,376
9	Allocation Percent -		3	100.000%	0.000%	0.000%	0.031%
10	Customers			720,241	0	1	0
11	Allocation Percent -		4	100.000%	0.000%	0.000%	0.000%
12	Customers With Mains			720,241	0	1	0
13	Allocation Percent -		5	100.000%	0.000%	0.000%	0.000%
14	Meters for Customers			753,277	0	33	0
15	Allocation Percent -		6	100.000%	0.000%	0.004%	0.000%
16	Service Lines for Customers			655,758	0	6	0
17	Allocation Percent -		7	100.000%	0.000%	0.001%	0.000%
18	Customer Advances			720,241	0	1	0
19	Allocation Percent -		8	100.000%	0.000%	0.000%	0.000%
20	Service Establishment & Reconnect Charges			3,499,375	0	0	0
21	Allocation Percent -		9	100.000%	0.000%	0.000%	0.000%
22	Industrial Meas & Reg			183	0	1	0
23	Allocation Percent -		10	100.000%	0.000%	0.546%	0.000%
24	Meter Reading (Bills with Meters)			719,538	0	1	0
25	Allocation Percent -		11	100.000%	0.000%	0.000%	0.000%
26	Late Fees			5,877,488	0	0	0
27	Allocation Percent -		12	100.000%	0.000%	0.000%	0.000%
28	Return Item Fees			575,224	0	0	0
29	Allocation Percent -		13	100.000%	0.000%	0.000%	0.000%
30	Uncollectible Margin			4,046,164	0	0	0
31	Allocation Percent -		14	100.000%	0.000%	0.000%	0.000%
32	KAM Direct Allocation			1,968	0	0	0
33	Allocation Percent -		15	100.000%	0.000%	0.000%	0.000%
34	Distribution Mains - Demand			376,320,046	219,036	-	-
35	Allocation Percent -		20	100.00%	0.06%	0.00%	0.00%
36	Distribution Mains - Customer			579,013,198	-	804	-
37	Allocation Percent -		21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	2,380	9	-
39	Allocation Percent - [NOT USED]		2.3	100.00%	0.02%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-	30,533	-
41	Allocation Percent -		2.4	100.00%	0.00%	0.55%	0.00%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Water Pumping		
		(a)	(b)		Demand	Customer	Commodity
			1 #	(c) 3	(d) 65 #	(e) 67 #	(f) 69 #
42	<u>Internally Generated Allocation Factors</u>						
43	Total Net Plant			1,940,424,320	39,721	47,133	0
44	Allocation Percent -		1.1	100.000%	0.002%	0.002%	0.000%
45	Distribution Mains (Account 376)			1,159,396,538	34,133	805	0
46	Allocation Percent -		2.2	100.000%	0.003%	0.000%	0.000%
47	Distribution Services (Account 380)			449,412,174	0	4,234	0
48	Allocation Percent -		3.3	100.000%	0.000%	0.001%	0.000%
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	34,133	5,038	0
50	Allocation Percent -		4.4	100.000%	0.002%	0.000%	0.000%
51	Allocable Distribution Operating Expenses			27,826,107	279	1,375	127
52	Allocation Percent -		5.5	100.000%	0.001%	0.005%	0.000%
53	Allocable Distribution Maintenance Expenses			15,380,699	225	181	0
54	Allocation Percent -		6.6	100.000%	0.001%	0.001%	0.000%
55	Transmission Mains			62,775,260	3,696	0	0
56	Allocation Percent -		17	100.000%	0.006%	0.000%	0.000%
57	Allocable Transmission Operations Expenses (851-857)			874,557	10	0	221
58	Allocation Percent -		17.1	100.000%	0.001%	0.000%	0.025%
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	137	0	51
60	Allocation Percent -		17.2	100.000%	0.005%	0.000%	0.002%
61	Net Operating Margin w/o SPECC and Optional			283,267,910	18,499	3,000	0
62	Allocation Percent -		Net Op Margin	100.000%	0.007%	0.001%	0.000%
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0	23	0
64	Allocation Percent -		10.1	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Electric Generation					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
1	Allocation Factors									
2	Demand Allocator			94,870,869	617,911		0		0	
3	Allocation Percent -		1	100.000%	0.651%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	617,911		0		0	
5	Allocation Percent -		1.2	100.000%	0.651%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		266,773		0	
7	Allocation Percent -		2	100.000%	0.000%		0.116%		0.000%	
8	Throughput			589,417,308	0		0		8,958,442	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		1.520%	
10	Customers			720,241	0		4		0	
11	Allocation Percent -		4	100.000%	0.000%		0.001%		0.000%	
12	Customers With Mains			720,241	0		4		0	
13	Allocation Percent -		5	100.000%	0.000%		0.001%		0.000%	
14	Meters for Customers			753,277	0		461		0	
15	Allocation Percent -		6	100.000%	0.000%		0.061%		0.000%	
16	Service Lines for Customers			655,758	0		10		0	
17	Allocation Percent -		7	100.000%	0.000%		0.002%		0.000%	
18	Customer Advances			720,241	0		4		0	
19	Allocation Percent -		8	100.000%	0.000%		0.001%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		0		0	
21	Allocation Percent -		9	100.000%	0.000%		0.000%		0.000%	
22	Industrial Meas & Reg			183	0		4		0	
23	Allocation Percent -		10	100.000%	0.000%		2.186%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		4		0	
25	Allocation Percent -		11	100.000%	0.000%		0.001%		0.000%	
26	Late Fees			5,877,488	0		0		0	
27	Allocation Percent -		12	100.000%	0.000%		0.000%		0.000%	
28	Return Item Fees			575,224	0		0		0	
29	Allocation Percent -		13	100.000%	0.000%		0.000%		0.000%	
30	Uncollectible Margin			4,046,164	0		0		0	
31	Allocation Percent -		14	100.000%	0.000%		0.000%		0.000%	
32	KAM Direct Allocation			1,968	0		36		0	
33	Allocation Percent -		15	100.000%	0.000%		1.829%		0.000%	
34	Distribution Mains - Demand			376,320,046	3,148,312		-		-	
35	Allocation Percent -		20	100.00%	0.84%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		3,216		-	
37	Allocation Percent -		21	100.00%	0.00%		0.00%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	34,216		35		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	0.33%		0.00%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		122,130		-	
41	Allocation Percent -		2.4	100.00%	0.00%		2.19%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Electric Generation						
					Demand		Customer		Commodity		
		(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	
		1	#	3	71	#	73	#	75	#	
42	<u>Internally Generated Allocation Factors</u>										
43	Total Net Plant			1,940,424,320	4,393,844		276,930		0		
44	Allocation Percent -		1.1	100.000%	0.226%		0.014%		0.000%		
45	Distribution Mains (Account 376)			1,159,396,538	3,775,679		3,219		0		
46	Allocation Percent -		2.2	100.000%	0.326%		0.000%		0.000%		
47	Distribution Services (Account 380)			449,412,174	0		6,902		0		
48	Allocation Percent -		3.3	100.000%	0.000%		0.002%		0.000%		
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	3,775,679		10,121		0		
50	Allocation Percent -		4.4	100.000%	0.235%		0.001%		0.000%		
51	Allocable Distribution Operating Expenses			27,826,107	30,896		8,517		6,186		
52	Allocation Percent -		5.5	100.000%	0.111%		0.031%		0.022%		
53	Allocable Distribution Maintenance Expenses			15,380,699	24,870		1,933		0		
54	Allocation Percent -		6.6	100.000%	0.162%		0.013%		0.000%		
55	Transmission Mains			62,775,260	408,867		0		0		
56	Allocation Percent -		17	100.000%	0.651%		0.000%		0.000%		
57	Allocable Transmission Operations Expenses (851-857)			874,557	1,059		0		10,821		
58	Allocation Percent -		17.1	100.000%	0.121%		0.000%		1.237%		
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	15,207		0		2,504		
60	Allocation Percent -		17.2	100.000%	0.608%		0.000%		0.100%		
61	Net Operating Margin w/o SPECC and Optional			283,267,910	508,033		66,000		0		
62	Allocation Percent -		Net Op Margin	100.000%	0.179%		0.023%		0.000%		
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		11,118		0		
64	Allocation Percent -		10.1	100.000%	0.000%		0.053%		0.000%		

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Compress (CNG)					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
1	<u>Allocation Factors</u>									
2	Demand Allocator			94,870,869	59,669		0		0	
3	Allocation Percent -		1	100.000%	0.063%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	59,669		0		0	
5	Allocation Percent -		1.2	100.000%	0.063%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		27,266		0	
7	Allocation Percent -		2	100.000%	0.000%		0.012%		0.000%	
8	Throughput			589,417,308	0		0		544,763	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		0.092%	
10	Customers			720,241	0		4		0	
11	Allocation Percent -		4	100.000%	0.000%		0.001%		0.000%	
12	Customers With Mains			720,241	0		4		0	
13	Allocation Percent -		5	100.000%	0.000%		0.001%		0.000%	
14	Meters for Customers			753,277	0		91		0	
15	Allocation Percent -		6	100.000%	0.000%		0.012%		0.000%	
16	Service Lines for Customers			655,758	0		9		0	
17	Allocation Percent -		7	100.000%	0.000%		0.001%		0.000%	
18	Customer Advances			720,241	0		4		0	
19	Allocation Percent -		8	100.000%	0.000%		0.001%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		0		0	
21	Allocation Percent -		9	100.000%	0.000%		0.000%		0.000%	
22	Industrial Meas & Reg			183	0		0		0	
23	Allocation Percent -		10	100.000%	0.000%		0.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		4		0	
25	Allocation Percent -		11	100.000%	0.000%		0.001%		0.000%	
26	Late Fees			5,877,488	0		0		0	
27	Allocation Percent -		12	100.000%	0.000%		0.000%		0.000%	
28	Return Item Fees			575,224	0		0		0	
29	Allocation Percent -		13	100.000%	0.000%		0.000%		0.000%	
30	Uncollectible Margin			4,046,164	0		0		0	
31	Allocation Percent -		14	100.000%	0.000%		0.000%		0.000%	
32	KAM Direct Allocation			1,968	0		0		0	
33	Allocation Percent -		15	100.000%	0.000%		0.000%		0.000%	
34	Distribution Mains - Demand			376,320,046	319,850		-		-	
35	Allocation Percent -		20	100.00%	0.08%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		3,216		-	
37	Allocation Percent -		21	100.00%	0.00%		0.00%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	3,476		35		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	0.03%		0.00%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		-		-	
41	Allocation Percent -		2.4	100.00%	0.00%		0.00%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Compress (CNG)					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
42	<u>Internally Generated Allocation Factors</u>									
43	Total Net Plant			1,940,424,320	424,295		36,834		0	
44	Allocation Percent -		1.1	100.000%	0.022%		0.002%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	364,601		3,219		0	
46	Allocation Percent -		2.2	100.000%	0.031%		0.000%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		6,313		0	
48	Allocation Percent -		3.3	100.000%	0.000%		0.001%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	364,601		9,532		0	
50	Allocation Percent -		4.4	100.000%	0.023%		0.001%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	2,983		975		376	
52	Allocation Percent -		5.5	100.000%	0.011%		0.004%		0.001%	
53	Allocable Distribution Maintenance Expenses			15,380,699	2,402		452		0	
54	Allocation Percent -		6.6	100.000%	0.016%		0.003%		0.000%	
55	Transmission Mains			62,775,260	39,482		0		0	
56	Allocation Percent -		17	100.000%	0.063%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	102		0		658	
58	Allocation Percent -		17.1	100.000%	0.012%		0.000%		0.075%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	1,468		0		152	
60	Allocation Percent -		17.2	100.000%	0.059%		0.000%		0.006%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	59,096		1,238		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.021%		0.000%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		92		0	
64	Allocation Percent -		10.1	100.000%	0.000%		0.000%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Street Lights					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
1	Allocation Factors									
2	Demand Allocator			94,870,869	27,933		0		0	
3	Allocation Percent -		1	100.000%	0.029%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	27,933		0		0	
5	Allocation Percent -		1.2	100.000%	0.029%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		0		0	
7	Allocation Percent -		2	100.000%	0.000%		0.000%		0.000%	
8	Throughput			589,417,308	0		0		309,042	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		0.052%	
10	Customers			720,241	0		703		0	
11	Allocation Percent -		4	100.000%	0.000%		0.098%		0.000%	
12	Customers With Mains			720,241	0		703		0	
13	Allocation Percent -		5	100.000%	0.000%		0.098%		0.000%	
14	Meters for Customers			753,277			0			
15	Allocation Percent -		6	100.000%	0.000%		0.000%		0.000%	
16	Service Lines for Customers			655,758			640			
17	Allocation Percent -		7	100.000%	0.000%		0.098%		0.000%	
18	Customer Advances			720,241	0		703		0	
19	Allocation Percent -		8	100.000%	0.000%		0.098%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375	0		0		0	
21	Allocation Percent -		9	100.000%	0.000%		0.000%		0.000%	
22	Industrial Meas & Reg			183	0		0		0	
23	Allocation Percent -		10	100.000%	0.000%		0.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		0		0	
25	Allocation Percent -		11	100.000%	0.000%		0.000%		0.000%	
26	Late Fees			5,877,488	0		172		0	
27	Allocation Percent -		12	100.000%	0.000%		0.003%		0.000%	
28	Return Item Fees			575,224	0		0		0	
29	Allocation Percent -		13	100.000%	0.000%		0.000%		0.000%	
30	Uncollectible Margin			4,046,164	0		0		0	
31	Allocation Percent -		14	100.000%	0.000%		0.000%		0.000%	
32	KAM Direct Allocation			1,968	0		0		0	
33	Allocation Percent -		15	100.000%	0.000%		0.000%		0.000%	
34	Distribution Mains - Demand			376,320,046	139,827		-		-	
35	Allocation Percent -		20	100.00%	0.04%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		565,153		-	
37	Allocation Percent -		21	100.00%	0.00%		0.10%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	1,520		6,142		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	0.01%		0.06%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		-		-	
41	Allocation Percent -		2.4	100.00%	0.00%		0.00%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	Street Lights					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
42	<u>Internally Generated Allocation Factors</u>									
43	Total Net Plant			1,940,424,320	198,626		1,010,677		0	
44	Allocation Percent -		1.1	100.000%	0.010%		0.052%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	170,682		565,822		0	
46	Allocation Percent -		2.2	100.000%	0.015%		0.049%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		438,705		0	
48	Allocation Percent -		3.3	100.000%	0.000%		0.098%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	170,682		1,004,527		0	
50	Allocation Percent -		4.4	100.000%	0.011%		0.062%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	1,397		15,055		213	
52	Allocation Percent -		5.5	100.000%	0.005%		0.054%		0.001%	
53	Allocable Distribution Maintenance Expenses			15,380,699	1,124		8,356		0	
54	Allocation Percent -		6.6	100.000%	0.007%		0.054%		0.000%	
55	Transmission Mains			62,775,260	18,483		0		0	
56	Allocation Percent -		17	100.000%	0.029%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	48		0		373	
58	Allocation Percent -		17.1	100.000%	0.005%		0.000%		0.043%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	687		0		86	
60	Allocation Percent -		17.2	100.000%	0.028%		0.000%		0.003%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	157,800		0		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.056%		0.000%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		15,536		0	
64	Allocation Percent -		10.1	100.000%	0.000%		0.075%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General Gas Service - 5					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
1	Allocation Factors									
2	Demand Allocator			94,870,869	0		0		0	
3	Allocation Percent -		1	100.000%	0.000%		0.000%		0.000%	
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	0		0		0	
5	Allocation Percent -		1.2	100.000%	0.000%		0.000%		0.000%	
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0		0		0	
7	Allocation Percent -		2	100.000%	0.000%		0.000%		0.000%	
8	Throughput			589,417,308	0		0		-	
9	Allocation Percent -		3	100.000%	0.000%		0.000%		0.000%	
10	Customers			720,241	0		0		0	
11	Allocation Percent -		4	100.000%	0.000%		0.000%		0.000%	
12	Customers With Mains			720,241	0		0		0	
13	Allocation Percent -		5	100.000%	0.000%		0.000%		0.000%	
14	Meters for Customers			753,277	0		0		0	
15	Allocation Percent -		6	100.000%	0.000%		0.000%		0.000%	
16	Service Lines for Customers			655,758	0		0		0	
17	Allocation Percent -		7	100.000%	0.000%		0.000%		0.000%	
18	Customer Advances			720,241			0		0	
19	Allocation Percent -		8	100.000%			0.000%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375						
21	Allocation Percent -		9	100.000%						
22	Industrial Meas & Reg			183			0		0	
23	Allocation Percent -		10	100.000%			0.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0		0		0	
25	Allocation Percent -		11	100.000%	0.000%		0.000%		0.000%	
26	Late Fees			5,877,488			0		0	
27	Allocation Percent -		12	100.000%			0.000%		0.000%	
28	Return Item Fees			575,224						
29	Allocation Percent -		13	100.000%						
30	Uncollectible Margin			4,046,164						
31	Allocation Percent -		14	100.000%						
32	KAM Direct Allocation			1,968			0		0	
33	Allocation Percent -		15	100.000%			0.000%		0.000%	
34	Distribution Mains - Demand			376,320,046	-		-		-	
35	Allocation Percent -		20	100.00%	0.00%		0.00%		0.00%	
36	Distribution Mains - Customer			579,013,198	-		-		-	
37	Allocation Percent -		21	100.00%	0.00%		0.00%		0.00%	
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	-		-		-	
39	Allocation Percent - [NOT USED]		2.3	100.00%	0.00%		0.00%		0.00%	
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-		-		-	
41	Allocation Percent -		2.4	100.00%	0.00%		0.00%		0.00%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General Gas Service - 5					
		(a)	(b)		(c)	Demand		Customer		Commodity
			1 #	3	(d)	#	(e)	#	(f)	#
					89		91		93	
42	<u>Internally Generated Allocation Factors</u>									
43	Total Net Plant			1,940,424,320	0		0		0	
44	Allocation Percent -		1.1	100.000%	0.000%		0.000%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	0		0		0	
46	Allocation Percent -		2.2	100.000%	0.000%		0.000%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		0		0	
48	Allocation Percent -		3.3	100.000%	0.000%		0.000%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	0		0		0	
50	Allocation Percent -		4.4	100.000%	0.000%		0.000%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	0		0		0	
52	Allocation Percent -		5.5	100.000%	0.000%		0.000%		0.000%	
53	Allocable Distribution Maintenance Expenses			15,380,699	0		0		0	
54	Allocation Percent -		6.6	100.000%	0.000%		0.000%		0.000%	
55	Transmission Mains			62,775,260	0		0		0	
56	Allocation Percent -		17	100.000%	0.000%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	0		0		0	
58	Allocation Percent -		17.1	100.000%	0.000%		0.000%		0.000%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	0		0		0	
60	Allocation Percent -		17.2	100.000%	0.000%		0.000%		0.000%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	0		0		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.000%		0.000%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		0		0	
64	Allocation Percent -		10.1	100.000%	0.000%		0.000%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General Gas Service - 6		
		(a)	(b)		(c)	Demand	Customer
			1 #	3	(d) 95 #	(e) 97 #	(f) 99
1	Allocation Factors						
2	Demand Allocator			94,870,869	0	0	0
3	Allocation Percent -		1	100.000%	0.000%	0.000%	0.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Star			94,870,869	0	0	0
5	Allocation Percent -		1.2	100.000%	0.000%	0.000%	0.000%
6	Internally Generated - Meter and Industrial Meas & Reg			230,404,621	0	0	0
7	Allocation Percent -		2	100.000%	0.000%	0.000%	0.000%
8	Throughput			589,417,308	0	0	-
9	Allocation Percent -		3	100.000%	0.000%	0.000%	0.000%
10	Customers			720,241	0	0	0
11	Allocation Percent -		4	100.000%	0.000%	0.000%	0.000%
12	Customers With Mains			720,241	0	0	0
13	Allocation Percent -		5	100.000%	0.000%	0.000%	0.000%
14	Meters for Customers			753,277	0	0	0
15	Allocation Percent -		6	100.000%	0.000%	0.000%	0.000%
16	Service Lines for Customers			655,758	0	0	0
17	Allocation Percent -		7	100.000%	0.000%	0.000%	0.000%
18	Customer Advances			720,241		0	
19	Allocation Percent -		8	100.000%		0.000%	
20	Service Establishment & Reconnect Charges			3,499,375			
21	Allocation Percent -		9	100.000%			
22	Industrial Meas & Reg			183		0	
23	Allocation Percent -		10	100.000%		0.000%	
24	Meter Reading (Bills with Meters)			719,538	0	0	0
25	Allocation Percent -		11	100.000%	0.000%	0.000%	0.000%
26	Late Fees			5,877,488			
27	Allocation Percent -		12	100.000%			
28	Return Item Fees			575,224			
29	Allocation Percent -		13	100.000%			
30	Uncollectible Margin			4,046,164			
31	Allocation Percent -		14	100.000%			
32	KAM Direct Allocation			1,968		0	
33	Allocation Percent -		15	100.000%		0.000%	
34	Distribution Mains - Demand			376,320,046	-	-	-
35	Allocation Percent -		20	100.00%	0.00%	0.00%	0.00%
36	Distribution Mains - Customer			579,013,198	-	-	-
37	Allocation Percent -		21	100.00%	0.00%	0.00%	0.00%
38	Account 378 Allocation w/ Direct Assignment Contracts			10,382,532	-	-	-
39	Allocation Percent - [NOT USED]		2.3	100.00%	0.00%	0.00%	0.00%
40	Account 385 Allocation w/ Direct Assignment Contracts			5,587,451	-	-	-
41	Allocation Percent -		2.4	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.		Total	General Gas Service - 6					
					Demand		Customer		Commodity	
		(a)	(b)		(c)	(d)	(e)	(f)		
		1	#	3	95	#	97	#	99	
42	Internally Generated Allocation Factors									
43	Total Net Plant			1,940,424,320	0		0		0	
44	Allocation Percent -		1.1	100.000%	0.000%		0.000%		0.000%	
45	Distribution Mains (Account 376)			1,159,396,538	0		0		0	
46	Allocation Percent -		2.2	100.000%	0.000%		0.000%		0.000%	
47	Distribution Services (Account 380)			449,412,174	0		0		0	
48	Allocation Percent -		3.3	100.000%	0.000%		0.000%		0.000%	
49	Distribution Mains & Services (Accounts 376, 380)			1,608,808,713	0		0		0	
50	Allocation Percent -		4.4	100.000%	0.000%		0.000%		0.000%	
51	Allocable Distribution Operating Expenses			27,826,107	0		0		0	
52	Allocation Percent -		5.5	100.000%	0.000%		0.000%		0.000%	
53	Allocable Distribution Maintenance Expenses			15,380,699	0		0		0	
54	Allocation Percent -		6.6	100.000%	0.000%		0.000%		0.000%	
55	Transmission Mains			62,775,260	0		0		0	
56	Allocation Percent -		17	100.000%	0.000%		0.000%		0.000%	
57	Allocable Transmission Operations Expenses (851-857)			874,557	0		0		0	
58	Allocation Percent -		17.1	100.000%	0.000%		0.000%		0.000%	
59	Allocable Transmission Maintenance Expenses 862-866			2,499,525	0		0		0	
60	Allocation Percent -		17.2	100.000%	0.000%		0.000%		0.000%	
61	Net Operating Margin w/o SPECC and Optional			283,267,910	0		0		0	
62	Allocation Percent -		Net Op Margin	100.000%	0.000%		0.000%		0.000%	
63	Customer Accounting Expense (Accounts 902-904)			20,802,928	0		0		0	
64	Allocation Percent -		10.1	100.000%	0.000%		0.000%		0.000%	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total
(a)	(b)	(c)	
1	#	3	
1	Allocation Factors		
2	Demand Allocator		94,870,869
3	Allocation Percent -	1	100.000%
4	Demand Allocator - Distribution Excludes NCA and Desert Star		94,870,869
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter and Industrial Meas & Reg		230,404,621
7	Allocation Percent -	2	100.000%
8	Throughput		589,417,308
9	Allocation Percent -	3	100.000%
10	Customers		720,241
11	Allocation Percent -	4	100.000%
12	Customers With Mains		720,241
13	Allocation Percent -	5	100.000%
14	Meters for Customers		753,277
15	Allocation Percent -	6	100.000%
16	Service Lines for Customers		655,758
17	Allocation Percent -	7	100.000%
18	Customer Advances		720,241
19	Allocation Percent -	8	100.000%
20	Service Establishment & Reconnect Charges		3,499,375
21	Allocation Percent -	9	100.000%
22	Industrial Meas & Reg		183
23	Allocation Percent -	10	100.000%
24	Meter Reading (Bills with Meters)		719,538
25	Allocation Percent -	11	100.000%
26	Late Fees		5,877,488
27	Allocation Percent -	12	100.000%
28	Return Item Fees		575,224
29	Allocation Percent -	13	100.000%
30	Uncollectible Margin		4,046,164
31	Allocation Percent -	14	100.000%
32	KAM Direct Allocation		1,968
33	Allocation Percent -	15	100.000%
34	Distribution Mains - Demand		376,320,046
35	Allocation Percent -	20	100.00%
36	Distribution Mains - Customer		579,013,198
37	Allocation Percent -	21	100.00%
38	Account 378 Allocation w/ Direct Assignment Contracts		10,382,532
39	Allocation Percent - [NOT USED]	2.3	100.00%
40	Account 385 Allocation w/ Direct Assignment Contracts		5,587,451
41	Allocation Percent -	2.4	100.00%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor No.	Total
	(a)	(b) 1 #	(c) 3
42	<u>Internally Generated Allocation Factors</u>		
43	Total Net Plant		1,940,424,320
44	Allocation Percent -	1.1	100.000%
45	Distribution Mains (Account 376)		1,159,396,538
46	Allocation Percent -	2.2	100.000%
47	Distribution Services (Account 380)		449,412,174
48	Allocation Percent -	3.3	100.000%
49	Distribution Mains & Services (Accounts 376, 380)		1,608,808,713
50	Allocation Percent -	4.4	100.000%
51	Allocable Distribution Operating Expenses		27,826,107
52	Allocation Percent -	5.5	100.000%
53	Allocable Distribution Maintenance Expenses		15,380,699
54	Allocation Percent -	6.6	100.000%
55	Transmission Mains		62,775,260
56	Allocation Percent -	17	100.000%
57	Allocable Transmission Operations Expenses (851-857)		874,557
58	Allocation Percent -	17.1	100.000%
59	Allocable Transmission Maintenance Expenses 862-866		2,499,525
60	Allocation Percent -	17.2	100.000%
61	Net Operating Margin w/o SPECC and Optional		283,267,910
62	Allocation Percent -	Net Op Margin	100.000%
63	Customer Accounting Expense (Accounts 902-904)		20,802,928
64	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Single-Family Residential		
						Demand	Customer	Commodity
	(a)	(b)	1	2	(d)	(e)	(f)	(g)
						5	6	7
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1		\$ 68,482	\$ 13,885	\$ 35,843	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 13,885	\$ 35,843	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	20.28%	52.34%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$ 518,200	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	280,211	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	16,271	0	0
12	366.2	Structures	1.0		967,481	564,245	0	0
13	367	Mains	1.0		62,775,260	36,611,192	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(12,358)	0	0
15	368	Compressor Stations	1.0		3,958,373	2,308,565	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	10,544,498	0	0
17	370	Communications Equipment	1.0		326,989	190,703	0	0
18	371	Other Equipment	1.0		(1,327)	(774)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 51,020,752	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0		\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	656,908	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	338,086,129	0	0
25	376	Mains - Customer	4.0		579,698,269	0	454,893,165	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	3,674,826	4,944,460	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	387,334,955	0
30	381	Meters	6.0		224,490,573	0	168,433,592	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 342,417,864	\$ 1,015,606,173	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 393,438,616	\$ 1,015,606,173	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	18.48%	54.81%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$ 12,601,637	\$ 32,529,344	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 406,054,138	\$ 1,048,171,360	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$ 6,416,823	\$ 16,564,122	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	3,744,640	9,666,258	0
41		Total Systems Allocable			\$ 50,115,947	\$ 10,161,463	\$ 26,230,379	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 416,215,601	\$ 1,074,401,740	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1		\$ 7,391,475	\$ 1,498,689	\$ 3,868,653	\$ 0
45		Materials & Supplies	1.1		17,491,088	3,546,477	9,154,728	0
46		Customer Advances	8.0		(71,848,519)	0	(56,380,020)	0
47		Deferred Taxes	1.1		(260,493,814)	(52,817,481)	(136,340,863)	0
48		Other Debits and Credits	1.1		35,433,192	7,184,401	18,545,515	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 375,627,685	\$ 913,249,752	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Multi-Family Residential		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
	(a)	(b)	1		(d)	# 11	# 13	# 15
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$	68,482	\$ 1,355	\$ 5,276	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 1,355	\$ 5,276	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	1.98%	7.70%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$	888,529	\$ 50,568	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	27,344	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	1,588	0	0
12	366.2	Structures	1.0		967,481	55,061	0	0
13	367	Mains	1.0		62,775,260	3,572,649	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(1,206)	0	0
15	368	Compressor Stations	1.0		3,958,373	225,278	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	1,028,969	0	0
17	370	Communications Equipment	1.0		326,989	18,610	0	0
18	371	Other Equipment	1.0		(1,327)	(76)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 4,978,785	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$	0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	64,103	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	32,991,636	0	0
25	376	Mains - Customer	4.0		579,698,269	0	103,989,631	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	358,603	1,130,315	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	14,785,028	0
30	381	Meters	6.0		224,490,573	0	29,589,928	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 33,414,342	\$ 149,494,902	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 38,393,126	\$ 149,494,902	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	1.80%	8.07%	0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$ 1,229,712	\$ 4,788,245	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 39,624,193	\$ 154,288,423	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$ 626,176	\$ 2,438,201	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	365,415	1,422,851	0
41		Total Systems Allocable			\$ 50,115,947	\$ 991,591	\$ 3,861,052	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 40,615,785	\$ 158,149,474	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$	7,391,475	\$ 146,247	\$ 569,457	\$ 0
45		Materials & Supplies	1.1		17,491,088	346,078	1,347,555	0
46		Customer Advances	8.0		(71,848,519)	0	(12,888,603)	0
47		Deferred Taxes	1.1		(260,493,814)	(5,154,116)	(20,069,063)	0
48		Other Debits and Credits	1.1		35,433,192	701,079	2,729,857	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 36,655,073	\$ 129,838,678	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	1	2	(e)	(f)	(g)
					#	#	#
				3	17	19	21
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 4	\$ 2	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 4	\$ 2	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.01%	0.00%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 139	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	480,462	75	0	0
11	366.1	Structures - Compressor Stations	1.0	27,898	4	0	0
12	366.2	Structures	1.0	967,481	151	0	0
13	367	Mains	1.0	62,775,260	9,811	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(3)	0	0
15	368	Compressor Stations	1.0	3,958,373	619	0	0
16	369	Measuring and Regulating Stations	1.0	18,080,089	2,826	0	0
17	370	Communications Equipment	1.0	326,989	51	0	0
18	371	Other Equipment	1.0	(1,327)	(0)	0	0
19		Total Direct Transmission Plant		\$ 87,482,565	\$ 13,672	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,365	176	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	579,698,269	90,599	0	0
25	376	Mains - Customer	4.0	579,698,269	0	19,317	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	12,602,058	985	210	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	449,412,174	0	16,483	0
30	381	Meters	6.0	224,490,573	0	32,024	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,852,941,756	\$ 91,760	\$ 68,034	\$ 0
34		Total Transmission & Direct Plant		\$ 1,940,424,320	\$ 105,432	\$ 68,034	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.00%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,150,795	\$ 3,377	\$ 2,179	\$ 0
37		Total Direct Net Plant		\$ 2,002,643,597	\$ 108,813	\$ 70,216	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 31,647,527	\$ 1,720	\$ 1,110	\$ 0
40	389-398	Total Common General Plant	1.1	18,468,420	1,003	648	0
41		Total Systems Allocable		\$ 50,115,947	\$ 2,723	\$ 1,757	\$ 0
42		Total Net Plant		\$ 2,052,759,545	\$ 111,536	\$ 71,973	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,391,475	\$ 402	\$ 259	\$ 0
45		Materials & Supplies	1.1	17,491,088	950	613	0
46		Customer Advances	8.0	(71,848,519)	0	(2,394)	0
47		Deferred Taxes	1.1	(260,493,814)	(14,154)	(9,133)	0
48		Other Debits and Credits	1.1	35,433,192	1,925	1,242	0
49		Total Allocated Rate Base		\$ 1,780,732,967	\$ 100,659	\$ 62,560	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	General-1		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
	(a)	(b)	1		(d)	# 35	# 37	# 39
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$	68,482	\$ 1,296	\$ 2,260	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 1,296	\$ 2,260	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	1.89%	3.30%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$	888,529	\$ 48,363	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	26,151	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	1,519	0	0
12	366.2	Structures	1.0		967,481	52,660	0	0
13	367	Mains	1.0		62,775,260	3,416,847	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(1,153)	0	0
15	368	Compressor Stations	1.0		3,958,373	215,454	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	984,096	0	0
17	370	Communications Equipment	1.0		326,989	17,798	0	0
18	371	Other Equipment	1.0		(1,327)	(72)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 4,761,661	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$	0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	61,308	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	31,552,877	0	0
25	376	Mains - Customer	4.0		579,698,269	0	16,756,528	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	342,964	182,135	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	32,296,371	0
30	381	Meters	6.0		224,490,573	0	14,792,280	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 31,957,148	\$ 64,027,314	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 36,718,809	\$ 64,027,314	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	1.72%	3.46%	0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$ 1,176,085	\$ 2,050,762	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 37,896,190	\$ 66,080,335	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$ 598,869	\$ 1,044,259	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	349,479	609,394	0
41		Total Systems Allocable			\$ 50,115,947	\$ 948,348	\$ 1,653,654	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 38,844,538	\$ 67,733,989	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$	7,391,475	\$ 139,869	\$ 243,893	\$ 0
45		Materials & Supplies	1.1		17,491,088	330,985	577,146	0
46		Customer Advances	8.0		(71,848,519)	0	(2,076,825)	0
47		Deferred Taxes	1.1		(260,493,814)	(4,929,346)	(8,595,398)	0
48		Other Debits and Credits	1.1		35,433,192	670,505	1,169,173	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 35,056,552	\$ 59,051,978	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	General-2		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
	(a)	(b)	1		(d)	# 41	# 43	# 45
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$	68,482	\$ 1,982	\$ 791	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 1,982	\$ 791	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	2.89%	1.16%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$	888,529	\$ 73,963	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	39,995	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	2,322	0	0
12	366.2	Structures	1.0		967,481	80,536	0	0
13	367	Mains	1.0		62,775,260	5,225,565	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(1,764)	0	0
15	368	Compressor Stations	1.0		3,958,373	329,505	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	1,505,031	0	0
17	370	Communications Equipment	1.0		326,989	27,219	0	0
18	371	Other Equipment	1.0		(1,327)	(110)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 7,282,262	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$	0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	93,761	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	48,255,495	0	0
25	376	Mains - Customer	4.0		579,698,269	0	3,068,958	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	524,513	33,358	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	11,673,788	0
30	381	Meters	6.0		224,490,573	0	7,641,508	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 48,873,769	\$ 22,417,612	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 56,156,030	\$ 22,417,612	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	2.64%	1.21%	0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$ 1,798,649	\$ 718,025	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 57,956,661	\$ 23,136,428	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$ 915,882	\$ 365,622	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	534,478	213,365	0
41		Total Systems Allocable			\$ 50,115,947	\$ 1,450,359	\$ 578,987	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 59,407,021	\$ 23,715,415	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$	7,391,475	\$ 213,910	\$ 85,393	\$ 0
45		Materials & Supplies	1.1		17,491,088	506,193	202,074	0
46		Customer Advances	8.0		(71,848,519)	0	(380,370)	0
47		Deferred Taxes	1.1		(260,493,814)	(7,538,711)	(3,009,470)	0
48		Other Debits and Credits	1.1		35,433,192	1,025,439	409,358	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 53,613,852	\$ 21,022,398	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	General-3		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
	(a)	(b)	1		(d)	# 47	# 49	# 51
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$	68,482	\$ 818	\$ 93	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 818	\$ 93	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	1.19%	0.14%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$	888,529	\$ 30,529	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	16,508	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	959	0	0
12	366.2	Structures	1.0		967,481	33,241	0	0
13	367	Mains	1.0		62,775,260	2,156,877	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(728)	0	0
15	368	Compressor Stations	1.0		3,958,373	136,005	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	621,208	0	0
17	370	Communications Equipment	1.0		326,989	11,235	0	0
18	371	Other Equipment	1.0		(1,327)	(46)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 3,005,787	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$	0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	38,700	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	19,917,681	0	0
25	376	Mains - Customer	4.0		579,698,269	0	241,460	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	216,495	2,625	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	1,093,855	0
30	381	Meters	6.0		224,490,573	0	1,285,752	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 20,172,876	\$ 2,623,692	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 23,178,664	\$ 2,623,692	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	1.09%	0.14%	0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$ 742,401	\$ 84,036	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 23,921,882	\$ 2,707,820	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$ 378,035	\$ 42,791	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	220,608	24,972	0
41		Total Systems Allocable			\$ 50,115,947	\$ 598,643	\$ 67,763	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 24,520,525	\$ 2,775,583	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$	7,391,475	\$ 88,292	\$ 9,994	\$ 0
45		Materials & Supplies	1.1		17,491,088	208,934	23,650	0
46		Customer Advances	8.0		(71,848,519)	0	(29,927)	0
47		Deferred Taxes	1.1		(260,493,814)	(3,111,638)	(352,220)	0
48		Other Debits and Credits	1.1		35,433,192	423,255	47,910	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 22,129,368	\$ 2,474,991	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	General-4		
			1	2		Demand	Customer	Commodity
	(a)	(b)	(c)		(d)	(e)	(f)	(g)
						#	#	#
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1		\$ 68,482	\$ 4,286	\$ 358	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 4,286	\$ 358	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	6.26%	0.52%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$ 159,953	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	86,493	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	5,022	0	0
12	366.2	Structures	1.0		967,481	174,166	0	0
13	367	Mains	1.0		62,775,260	11,300,828	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(3,815)	0	0
15	368	Compressor Stations	1.0		3,958,373	712,588	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	3,254,785	0	0
17	370	Communications Equipment	1.0		326,989	58,865	0	0
18	371	Other Equipment	1.0		(1,327)	(239)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 15,748,648	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0		\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	202,769	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	104,357,523	0	0
25	376	Mains - Customer	4.0		579,698,269	0	143,266	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	1,134,314	1,557	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	1,718,798	0
30	381	Meters	6.0		224,490,573	0	2,523,790	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	5,752,461	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 105,694,605	\$ 10,139,872	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 121,443,253	\$ 10,139,872	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	5.70%	0.55%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$ 3,889,765	\$ 324,775	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 125,337,304	\$ 10,465,005	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$ 1,980,690	\$ 165,377	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	1,155,863	96,508	0
41		Total Systems Allocable			\$ 50,115,947	\$ 3,136,553	\$ 261,886	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 128,473,857	\$ 10,726,891	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1		\$ 7,391,475	\$ 462,602	\$ 38,625	\$ 0
45		Materials & Supplies	1.1		17,491,088	1,094,696	91,401	0
46		Customer Advances	8.0		(71,848,519)	0	(17,757)	0
47		Deferred Taxes	1.1		(260,493,814)	(16,303,247)	(1,361,235)	0
48		Other Debits and Credits	1.1		35,433,192	2,217,619	185,160	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 115,945,527	\$ 9,663,085	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Air Conditioning		
			(c)	2		Demand (e)	Customer (f)	Commodity (g)
	(a)	(b)	1		(d)	# 59	# 61	# 63
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$	68,482	\$ 4	\$ 2	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 4	\$ 2	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	0.01%	0.00%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0	\$	888,529	\$ 155	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	84	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	5	0	0
12	366.2	Structures	1.0		967,481	169	0	0
13	367	Mains	1.0		62,775,260	10,963	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(4)	0	0
15	368	Compressor Stations	1.0		3,958,373	691	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	3,157	0	0
17	370	Communications Equipment	1.0		326,989	57	0	0
18	371	Other Equipment	1.0		(1,327)	(0)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 15,278	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0	\$	0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	197	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	101,237	0	0
25	376	Mains - Customer	4.0		579,698,269	0	12,878	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	1,100	140	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	36,743	0
30	381	Meters	6.0		224,490,573	0	17,159	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 102,534	\$ 66,920	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 117,812	\$ 66,920	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.01%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1	\$	62,150,795	\$ 3,773	\$ 2,143	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 121,589	\$ 69,066	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1	\$	31,647,527	\$ 1,921	\$ 1,091	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	1,121	637	0
41		Total Systems Allocable			\$ 50,115,947	\$ 3,043	\$ 1,728	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 124,632	\$ 70,794	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1	\$	7,391,475	\$ 449	\$ 255	\$ 0
45		Materials & Supplies	1.1		17,491,088	1,062	603	0
46		Customer Advances	8.0		(71,848,519)	0	(1,596)	0
47		Deferred Taxes	1.1		(260,493,814)	(15,816)	(8,984)	0
48		Other Debits and Credits	1.1		35,433,192	2,151	1,222	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 112,478	\$ 62,295	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Water Pumping		
			(c)	2		(e)	(f)	(g)
	(a)	(b)	1			#	#	#
					(d)	65	67	69
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1		\$ 68,482	\$ 1	\$ 2	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 1	\$ 2	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	0.00%	0.00%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$ 52	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	28	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	2	0	0
12	366.2	Structures	1.0		967,481	57	0	0
13	367	Mains	1.0		62,775,260	3,696	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(1)	0	0
15	368	Compressor Stations	1.0		3,958,373	233	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	1,065	0	0
17	370	Communications Equipment	1.0		326,989	19	0	0
18	371	Other Equipment	1.0		(1,327)	(0)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 5,151	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0		\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	66	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	34,133	0	0
25	376	Mains - Customer	4.0		579,698,269	0	805	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	371	9	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	4,234	0
30	381	Meters	6.0		224,490,573	0	9,769	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	32,317	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 34,570	\$ 47,133	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 39,721	\$ 47,133	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.00%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$ 1,272	\$ 1,510	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 40,995	\$ 48,644	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$ 648	\$ 769	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	378	449	0
41		Total Systems Allocable			\$ 50,115,947	\$ 1,026	\$ 1,217	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 42,020	\$ 49,862	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1		\$ 7,391,475	\$ 151	\$ 180	\$ 0
45		Materials & Supplies	1.1		17,491,088	358	425	0
46		Customer Advances	8.0		(71,848,519)	0	(100)	0
47		Deferred Taxes	1.1		(260,493,814)	(5,332)	(6,327)	0
48		Other Debits and Credits	1.1		35,433,192	725	861	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 37,923	\$ 44,900	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1 2		# 71	# 73	# 75
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 68,482	\$ 155	\$ 10	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Direct Intangible Plant		\$ 68,482	\$ 155	\$ 10	\$ 0
7		Allocation Percentage	Intang. Plant	100.00%	0.23%	0.01%	0.00%
8		<u>Transmission Plant</u>					
9	365.1	Land and Land Rights	1.0	\$ 888,529	\$ 5,787	\$ 0	\$ 0
10	365.2	Rights of Way	1.0	480,462	3,129	0	0
11	366.1	Structures - Compressor Stations	1.0	27,898	182	0	0
12	366.2	Structures	1.0	967,481	6,301	0	0
13	367	Mains	1.0	62,775,260	408,867	0	0
14	367.2	Mains - Bridge	1.0	(21,190)	(138)	0	0
15	368	Compressor Stations	1.0	3,958,373	25,782	0	0
16	369	Measuring and Regulating Stations	1.0	18,080,089	117,759	0	0
17	370	Communications Equipment	1.0	326,989	2,130	0	0
18	371	Other Equipment	1.0	(1,327)	(9)	0	0
19		Total Direct Transmission Plant		\$ 87,482,565	\$ 569,790	\$ 0	\$ 0
20		<u>Distribution Plant</u>					
21	374.1	Land & Land Rights	1.0	\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0	1,126,365	7,336	0	0
23	375	Structures & Improvements	1.0	0	0	0	0
24	376	Mains - Demand	1.0	579,698,269	3,775,679	0	0
25	376	Mains - Customer	4.0	579,698,269	0	3,219	0
26	376	Mains - Commodity	3.0	0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2	12,602,058	41,040	35	0
28	380	Services - Demand	1.0	0	0	0	0
29	380	Services - Customer	7.0	449,412,174	0	6,902	0
30	381	Meters	6.0	224,490,573	0	137,504	0
31	385	Indust Measuring & Reg. Station Equip.	10.0	5,914,047	0	129,269	0
32	387	Miscellaneous Equipment	1.0	0	0	0	0
33		Total Direct Distribution Plant		\$ 1,852,941,756	\$ 3,824,055	\$ 276,930	\$ 0
34		Total Transmission & Direct Plant		\$ 1,940,424,320	\$ 4,393,844	\$ 276,930	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant	100.00%	0.21%	0.01%	0.00%
36	389-398	Total Direct General Plant	1.1	\$ 62,150,795	\$ 140,733	\$ 8,870	\$ 0
37		Total Direct Net Plant		\$ 2,002,643,597	\$ 4,534,732	\$ 285,809	\$ 0
38		<u>Common - Systems Allocable</u>					
39	301-303	Total Common Intangible Plant	1.1	\$ 31,647,527	\$ 71,662	\$ 4,517	\$ 0
40	389-398	Total Common General Plant	1.1	18,468,420	41,819	2,636	0
41		Total Systems Allocable		\$ 50,115,947	\$ 113,481	\$ 7,152	\$ 0
42		Total Net Plant		\$ 2,052,759,545	\$ 4,648,213	\$ 292,962	\$ 0
43		<u>Other Rate Base Items</u>					
44		Cash Working Capital	1.1	\$ 7,391,475	\$ 16,737	\$ 1,055	\$ 0
45		Materials & Supplies	1.1	17,491,088	39,606	2,496	0
46		Customer Advances	8.0	(71,848,519)	0	(399)	0
47		Deferred Taxes	1.1	(260,493,814)	(589,855)	(37,177)	0
48		Other Debits and Credits	1.1	35,433,192	80,234	5,057	0
49		Total Allocated Rate Base		\$ 1,780,732,967	\$ 4,194,936	\$ 263,994	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Compress (CNG)		
						Demand	Customer	Commodity
	(a)	(b)	1	2	(d)	(e)	(f)	(g)
						#	#	#
						77	79	81
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1		\$ 68,482	\$ 15	\$ 1	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 15	\$ 1	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	0.02%	0.00%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$ 559	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	302	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	18	0	0
12	366.2	Structures	1.0		967,481	608	0	0
13	367	Mains	1.0		62,775,260	39,482	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(13)	0	0
15	368	Compressor Stations	1.0		3,958,373	2,490	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	11,371	0	0
17	370	Communications Equipment	1.0		326,989	206	0	0
18	371	Other Equipment	1.0		(1,327)	(1)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 55,022	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0		\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	708	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	364,601	0	0
25	376	Mains - Customer	4.0		579,698,269	0	3,219	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	3,963	35	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	6,313	0
30	381	Meters	6.0		224,490,573	0	27,266	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 369,272	\$ 36,834	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 424,295	\$ 36,834	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.02%	0.00%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$ 13,590	\$ 1,180	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 437,900	\$ 38,015	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$ 6,920	\$ 601	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	4,038	351	0
41		Total Systems Allocable			\$ 50,115,947	\$ 10,958	\$ 951	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 448,858	\$ 38,966	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1		\$ 7,391,475	\$ 1,616	\$ 140	\$ 0
45		Materials & Supplies	1.1		17,491,088	3,825	332	0
46		Customer Advances	8.0		(71,848,519)	0	(399)	0
47		Deferred Taxes	1.1		(260,493,814)	(56,960)	(4,945)	0
48		Other Debits and Credits	1.1		35,433,192	7,748	673	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 405,087	\$ 34,767	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor No.		Total Amount	Street Lights		
			(c)	2		(e)	(f)	(g)
	(a)	(b)	1		(d)	#	#	#
1		<u>Direct</u>						
2		<u>Intangible Plant</u>						
3	301	Organization	1.1		\$ 68,482	\$ 7	\$ 36	\$ 0
4	302	Franchise & Consents	1.1		0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1		0	0	0	0
6		Total Direct Intangible Plant			\$ 68,482	\$ 7	\$ 36	\$ 0
7		Allocation Percentage	Intang. Plant		100.00%	0.01%	0.05%	0.00%
8		<u>Transmission Plant</u>						
9	365.1	Land and Land Rights	1.0		\$ 888,529	\$ 262	\$ 0	\$ 0
10	365.2	Rights of Way	1.0		480,462	141	0	0
11	366.1	Structures - Compressor Stations	1.0		27,898	8	0	0
12	366.2	Structures	1.0		967,481	285	0	0
13	367	Mains	1.0		62,775,260	18,483	0	0
14	367.2	Mains - Bridge	1.0		(21,190)	(6)	0	0
15	368	Compressor Stations	1.0		3,958,373	1,165	0	0
16	369	Measuring and Regulating Stations	1.0		18,080,089	5,323	0	0
17	370	Communications Equipment	1.0		326,989	96	0	0
18	371	Other Equipment	1.0		(1,327)	(0)	0	0
19		Total Direct Transmission Plant			\$ 87,482,565	\$ 25,758	\$ 0	\$ 0
20		<u>Distribution Plant</u>						
21	374.1	Land & Land Rights	1.0		\$ 0	\$ 0	\$ 0	\$ 0
22	374.2	Rights of Way	1.0		1,126,365	332	0	0
23	375	Structures & Improvements	1.0		0	0	0	0
24	376	Mains - Demand	1.0		579,698,269	170,682	0	0
25	376	Mains - Customer	4.0		579,698,269	0	565,822	0
26	376	Mains - Commodity	3.0		0	0	0	0
27	378	Measuring & Regulating Station Equip.	2.2		12,602,058	1,855	6,150	0
28	380	Services - Demand	1.0		0	0	0	0
29	380	Services - Customer	7.0		449,412,174	0	438,705	0
30	381	Meters	6.0		224,490,573	0	0	0
31	385	Indust Measuring & Reg. Station Equip.	10.0		5,914,047	0	0	0
32	387	Miscellaneous Equipment	1.0		0	0	0	0
33		Total Direct Distribution Plant			\$ 1,852,941,756	\$ 172,868	\$ 1,010,677	\$ 0
34		Total Transmission & Direct Plant			\$ 1,940,424,320	\$ 198,626	\$ 1,010,677	\$ 0
35		Direct Dist Allocation Percentage	Dist. Plant		100.00%	0.01%	0.05%	0.00%
36	389-398	Total Direct General Plant	1.1		\$ 62,150,795	\$ 6,362	\$ 32,371	\$ 0
37		Total Direct Net Plant			\$ 2,002,643,597	\$ 204,995	\$ 1,043,084	\$ 0
38		<u>Common - Systems Allocable</u>						
39	301-303	Total Common Intangible Plant	1.1		\$ 31,647,527	\$ 3,240	\$ 16,484	\$ 0
40	389-398	Total Common General Plant	1.1		18,468,420	1,890	9,619	0
41		Total Systems Allocable			\$ 50,115,947	\$ 5,130	\$ 26,103	\$ 0
42		Total Net Plant			\$ 2,052,759,545	\$ 210,125	\$ 1,069,187	\$ 0
43		<u>Other Rate Base Items</u>						
44		Cash Working Capital	1.1		\$ 7,391,475	\$ 757	\$ 3,850	\$ 0
45		Materials & Supplies	1.1		17,491,088	1,790	9,110	0
46		Customer Advances	8.0		(71,848,519)	0	(70,129)	0
47		Deferred Taxes	1.1		(260,493,814)	(26,665)	(135,679)	0
48		Other Debits and Credits	1.1		35,433,192	3,627	18,456	0
49		Total Allocated Rate Base			\$ 1,780,732,967	\$ 189,634	\$ 894,795	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential						
					Demand	Customer	Commodity				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				
			1	2	3	4	5	6	7	8	9
1		<u>Depreciation Expense & Amortization</u>									
2		Direct									
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	\$ 0				0
4	365-371	Transmission Plant	1.0	2,771,919		1,616,613		0			0
5	374-387	Distribution Plant	Dist. Plant	63,742,404		11,779,398		34,937,514			0
6	389-398	General Plant	1.1	4,256,339		863,011		2,227,742			0
7		Total Direct Depreciation and Amortization Expense		\$ 70,770,663	\$ 14,259,022	\$ 37,165,256	\$ 0				0
8		<u>System Allocable Amortization</u>									
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 1,190,037	\$ 3,071,913	\$ 0				0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	299,933	774,234					0
11		Total System Allocable Amortization		\$ 7,348,476	\$ 1,489,970	\$ 3,846,147	\$ 0				0
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 52,954	\$ 136,694	\$ 0				0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 1,542,924	\$ 3,982,841	\$ 0				0
14		Total Depreciation Expenses	1.1	\$ 78,380,308	\$ 15,801,946	\$ 41,148,098	\$ 0				0
15		<u>Operation and Maintenance Expense</u>									
16		<u>Gas Supply Expense</u>									
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	\$ 0				0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0				0
			3	0	0	0	0				0
			3	0	0	0	0				0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0				0
20	813	Other Gas Supply Expenses	3	728,211	0	0	0				330,034
21		Total Gas Supply Expenses		\$ 728,211	\$ 0	\$ 0	\$ 0				330,034
22		<u>Transmission Expenses</u>									
23	858	Transmission and Compression of Gas									
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0				0
25		Materials and Expenses	1.0	0	0	0	0				0
26	850	Operation Supervision and Engineering									
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 33,115	\$ 0	\$ 0				112,654
28		Materials and Expenses	17.1	51,971	5,636	0	0				19,174
29	851	System Control and Load Dispatching									
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	\$ 0				201,343
31		Materials and Expenses	3.0	48,625	0	0	0				22,037
32	852	Communication System Expense									
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 1,738	\$ 0	\$ 0				0
34		Materials and Expenses	1.0	507	296	0	0				0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	36,357
37		Materials and Expenses	3	42,242	0	0	19,145
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	22,185
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 75,972	\$ 0	0
43		Materials and Expenses	17	28,874	16,840	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	9,654
46		Materials and Expenses	3	26,334	0	0	11,935
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	6,152	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 11,107	\$ 0	609
52		Materials and Expenses	17.2	1,105	602	0	33
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	136	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 617,595	\$ 0	0
58		Materials and Expenses	17	1,275,604	743,946	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	2,046
61		Materials and Expenses	3	3,091	0	0	1,401
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	11,304
64		Materials and Expenses	3	97,228	0	0	44,065
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	2,634
67		Materials and Expenses	3	29,143	0	0	13,208
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 1,513,133	\$ 0	529,784
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 508,127	\$ 3,248,004	33,878
72		Materials & Expenses	5.5	857,024	85,206	544,648	5,681
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	169,897
75		Materials & Expenses	3	32,107	0	0	14,551
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 439,150	\$ 1,093,995	0
78		Materials & Expenses	4.4	10,869,027	2,284,092	5,690,049	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 32,913	\$ 44,284	0
81		Materials & Expenses	2.2	35,478	10,346	13,920	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 3,223,648	0
84		Materials & Expenses	2	2,841,962	0	2,077,570	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 4,402,327	\$ 0
87		Materials & Expenses	4	1,450,195	0	1,137,978	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 224,937	\$ 1,437,823	\$ 14,997
90		Materials & Expenses	5.5	2,888,152	287,143	1,835,450	19,144
91	881	Rents	5.5	(439,053)	(43,651)	(279,023)	(2,910)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 3,828,264	\$ 24,470,673	\$ 255,239
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 5,341,396	\$ 24,470,673	\$ 1,115,057
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 34,917	\$ 146,380	\$ 0
97		Materials & Expenses	6.6	186,368	26,984	113,121	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	7,228	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 452,876	\$ 609,343	\$ 0
103		Materials & Expenses	2.2	4,639,392	1,352,871	1,820,281	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 150,695	\$ 202,760	\$ 0
106		Materials & Expenses	2.2	927,527	270,472	363,918	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 2,475,483	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	1,611,861	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 1,335,784	\$ 0
112		Materials & Expenses	6	1,221,192	0	916,251	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 11,719	\$ 49,127	\$ 0
115		Materials & Expenses	6.6	143,413	20,764	87,048	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 2,328,526	\$ 9,731,357	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 6,156,790	\$ 34,202,030	\$ 255,239
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 934,419	\$ 0
121		Materials & Expenses	10.1	31,428	0	22,245	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 385,303	\$ 0
124		Materials & Expenses	11	194,141	0	152,493	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 4,565,889	\$ 0
127		Materials & Expenses	4	10,098,791	0	7,924,590	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	1,696,076	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 15,681,014	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	69	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	136	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	198,973	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 199,177	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 7,669,923	\$ 50,082,222	\$ 1,115,057
148		Allocation Percentage	O&M	100.00%	9.42%	61.49%	1.37%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 4,432,282	\$ 28,941,430	\$ 644,367
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	0	1,490,444	0
153		Modified Business Tax	1.1	(135,513)	(27,477)	(70,927)	0
154		Taxes Other Than Income	1.1	10,580,418	2,145,276	5,537,726	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 14,220,004	\$ 85,980,895	\$ 1,759,425
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 8,123,844	\$ 20,970,556	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(39,010,752)	(100,700,742)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	7,839,364	20,236,209	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (30,886,908)</u>	<u>\$ (79,730,186)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 406,054,138	\$ 1,048,171,360	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	10,161,463	26,230,379	0
167		Cash Working Capital	1.1	7,391,475	1,498,689	3,868,653	0
168		Materials & Supplies	1.1	17,491,088	3,546,477	9,154,728	0
169		Customer Advances	8	(71,848,519)	0	(56,380,020)	0
170		Deferred Taxes	1.1	(260,493,814)	(52,817,481)	(136,340,863)	0
171		Other Debits and Credits	1.1	35,433,192	7,184,401	18,545,515	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 375,627,685</u>	<u>\$ 913,249,752</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 0	\$ 200,762,529	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	0	12,005,174	0
176		Late Charges	12	5,900,296	0	3,900,956	0
177		Service Establishment Charges	9	3,484,220	0	2,277,394	0
178		Reconnect / Reread Charges	9	47,325	0	30,933	0
179		Other Revenue - Labor	Net Op Margin	402	0	285	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	70	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	398,212	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 310,214,342	\$ 0	\$ 219,375,553	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (7,669,923)	\$ (50,082,222)	\$ (1,115,057)
187		Administrative & General Expense	O&M	(47,068,500)	(4,432,282)	(28,941,430)	(644,367)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(15,801,946)	(41,148,098)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	0	(1,490,444)	0
191		Modified Business Tax	1.1	135,513	27,477	70,927	0
192		Taxes other than Income	1.1	(10,580,418)	(2,145,276)	(5,537,726)	0
193		Total Operating Deductions		\$ (219,447,208)	\$ (30,021,950)	\$ (127,128,993)	\$ (1,759,425)
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ (30,021,950)	\$ 92,246,560	\$ (1,759,425)
		Schedule M Adjustments	1.1	(192,399,548)	(39,010,752)	(100,700,742)	0
196		Interest Expense	1.1	(40,066,492)	(8,123,844)	(20,970,556)	0
197		State Taxable Income		\$ (141,698,906)	\$ (77,156,546)	\$ (29,424,737)	\$ (1,759,425)
198		State Income Tax	1.1	\$ (155,868,796)	\$ (84,872,201)	\$ (32,367,211)	\$ (1,935,367)
199		South Georgia		0	0	0	0
200		State Income Tax		\$ (155,868,796)	\$ (84,872,201)	\$ (32,367,211)	\$ (1,935,367)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ (30,021,950)	\$ 92,246,560	\$ (1,759,425)
203		Schedule M Adjustments	1.1	(192,399,548)	(39,010,752)	(100,700,742)	0
204		Interest Expense	1.1	(40,066,492)	(8,123,844)	(20,970,556)	0
205		Total Taxable Income		\$ (141,698,906)	\$ (77,156,546)	\$ (29,424,737)	\$ (1,759,425)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (16,202,875)	\$ (6,179,195)	\$ (369,479)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	7,839,364	20,236,209	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 8,906,674	\$ (8,363,511)	\$ 14,057,014	\$ (369,479)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 81,860,460	\$ (21,658,439)	\$ 78,189,546	\$ (1,389,946)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		1	2	3 #	11 #	13 #	15
<u>Depreciation Expense & Amortization</u>							
Direct							
1							
2							
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	157,755	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	1,149,475	5,142,722	0
6	389-398	General Plant	1.1	4,256,339	84,216	327,918	0
7		Total Direct Depreciation and Amortization Expense		\$ 70,770,663	\$ 1,391,446	\$ 5,470,641	\$ 0
<u>System Allocable Amortization</u>							
8		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 116,128	\$ 452,179	\$ 0
9		General Plant, Excluding Structures and Land	1.1	1,479,257	29,268	113,965	0
10		Total System Allocable Amortization		\$ 7,348,476	\$ 145,397	\$ 566,144	\$ 0
11							
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 5,167	\$ 20,121	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 150,564	\$ 586,265	\$ 0
14		Total Depreciation Expenses	1.1	\$ 78,380,308	\$ 1,542,010	\$ 6,056,906	\$ 0
<u>Operation and Maintenance Expense</u>							
<u>Gas Supply Expense</u>							
15							
16							
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
			3	0	0	0	0
			3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	41,393
21		Total Gas Supply Expenses		\$ 728,211	\$ 0	\$ 0	\$ 41,393
<u>Transmission Expenses</u>							
22							
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 3,231	\$ 0	14,129
28		Materials and Expenses	17.1	51,971	550	0	2,405
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	25,253
31		Materials and Expenses	3.0	48,625	0	0	2,764
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 170	\$ 0	0
34		Materials and Expenses	1.0	507	29	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	4,560
37		Materials and Expenses	3	42,242	0	0	2,401
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	2,783
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 7,414	\$ 0	0
43		Materials and Expenses	17	28,874	1,643	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	1,211
46		Materials and Expenses	3	26,334	0	0	1,497
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	600	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 1,084	\$ 0	76
52		Materials and Expenses	17.2	1,105	59	0	4
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	13	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 60,267	\$ 0	0
58		Materials and Expenses	17	1,275,604	72,597	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	257
61		Materials and Expenses	3	3,091	0	0	176
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	1,418
64		Materials and Expenses	3	97,228	0	0	5,527
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	330
67		Materials and Expenses	3	29,143	0	0	1,657
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 147,657	\$ 0	66,446
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 49,585	\$ 581,844	4,249
72		Materials & Expenses	5.5	857,024	8,315	97,568	713
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	21,309
75		Materials & Expenses	3	32,107	0	0	1,825
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 42,854	\$ 154,280	0
78		Materials & Expenses	4.4	10,869,027	222,890	802,435	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 3,212	\$ 10,123	0
81		Materials & Expenses	2.2	35,478	1,010	3,182	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 566,321	0
84		Materials & Expenses	2	2,841,962	0	364,982	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 1,006,382	\$ 0
87		Materials & Expenses	4	1,450,195	0	260,144	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 21,950	\$ 257,570	\$ 1,881
90		Materials & Expenses	5.5	2,888,152	28,020	328,800	2,401
91	881	Rents	5.5	(439,053)	(4,260)	(49,984)	(365)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 373,575	\$ 4,383,648	\$ 32,012
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 521,232	\$ 4,383,648	\$ 139,851
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 3,407	\$ 19,390	\$ 0
97		Materials & Expenses	6.6	186,368	2,633	14,984	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	705	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 44,193	\$ 139,297	\$ 0
103		Materials & Expenses	2.2	4,639,392	132,018	416,121	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 14,705	\$ 46,351	\$ 0
106		Materials & Expenses	2.2	927,527	26,394	83,193	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 94,492	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	61,527	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 234,667	\$ 0
112		Materials & Expenses	6	1,221,192	0	160,964	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 1,144	\$ 6,507	\$ 0
115		Materials & Expenses	6.6	143,413	2,026	11,530	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 227,226	\$ 1,289,023	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 600,801	\$ 5,672,671	\$ 32,012
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 298,764	\$ 0
121		Materials & Expenses	10.1	31,428	0	7,112	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 88,081	\$ 0
124		Materials & Expenses	11	194,141	0	34,860	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 1,043,773	\$ 0
127		Materials & Expenses	4	10,098,791	0	1,811,580	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	1,729,556	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 5,013,726	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	16	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	31	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	45,486	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 45,532	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 748,458	\$ 10,731,929	\$ 139,851
148		Allocation Percentage	O&M	100.00%	0.92%	13.18%	0.17%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 432,518	\$ 6,201,749	\$ 80,817
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	0	227,392	0
153		Modified Business Tax	1.1	(135,513)	(2,681)	(10,440)	0
154		Taxes Other Than Income	1.1	10,580,418	209,344	815,141	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 1,387,638	\$ 17,965,770	\$ 220,669
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 792,753	\$ 3,086,818	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(3,806,807)	(14,822,918)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	764,993	2,978,724	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (3,014,053)</u>	<u>\$ (11,736,101)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 39,624,193	\$ 154,288,423	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	991,591	3,861,052	0
167		Cash Working Capital	1.1	7,391,475	146,247	569,457	0
168		Materials & Supplies	1.1	17,491,088	346,078	1,347,555	0
169		Customer Advances	8	(71,848,519)	0	(12,888,603)	0
170		Deferred Taxes	1.1	(260,493,814)	(5,154,116)	(20,069,063)	0
171		Other Debits and Credits	1.1	35,433,192	701,079	2,729,857	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 36,655,073</u>	<u>\$ 129,838,678</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 0	\$ 30,629,681	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	0	1,831,590	0
176		Late Charges	12	5,900,296	0	1,569,883	0
177		Service Establishment Charges	9	3,484,220	0	1,134,690	0
178		Reconnect / Reread Charges	9	47,325	0	15,412	0
179		Other Revenue - Labor	Net Op Margin	402	0	43	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	11	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	165,299	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 310,214,342	\$ 0	\$ 35,346,609	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (748,458)	\$ (10,731,929)	\$ (139,851)
187		Administrative & General Expense	O&M	(47,068,500)	(432,518)	(6,201,749)	(80,817)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(1,542,010)	(6,056,906)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	0	(227,392)	0
191		Modified Business Tax	1.1	135,513	2,681	10,440	0
192		Taxes other than Income	1.1	(10,580,418)	(209,344)	(815,141)	0
193		Total Operating Deductions		\$ (219,447,208)	\$ (2,929,648)	\$ (24,022,676)	\$ (220,669)
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ (2,929,648)	\$ 11,323,933	\$ (220,669)
		Schedule M Adjustments	1.1	(192,399,548)	(3,806,807)	(14,822,918)	0
196		Interest Expense	1.1	(40,066,492)	(792,753)	(3,086,818)	0
197		State Taxable Income		\$ (141,698,906)	\$ (7,529,208)	\$ (6,585,803)	\$ (220,669)
198		State Income Tax	1.1	\$ (155,868,796)	\$ (8,282,128)	\$ (7,244,383)	\$ (242,735)
199		South Georgia		0	0	0	0
200		State Income Tax		\$ (155,868,796)	\$ (8,282,128)	\$ (7,244,383)	\$ (242,735)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ (2,929,648)	\$ 11,323,933	\$ (220,669)
203		Schedule M Adjustments	1.1	(192,399,548)	(3,806,807)	(14,822,918)	0
204		Interest Expense	1.1	(40,066,492)	(792,753)	(3,086,818)	0
205		Total Taxable Income		\$ (141,698,906)	\$ (7,529,208)	\$ (6,585,803)	\$ (220,669)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (1,581,134)	\$ (1,383,019)	\$ (46,340)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	764,993	2,978,724	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 8,906,674	\$ (816,141)	\$ 1,595,705	\$ (46,340)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 81,860,460	\$ (2,113,507)	\$ 9,728,228	\$ (174,328)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Residential Air Conditioning			
					Demand (e)	Customer (f)	Commodity (g)	
			1	2	3 #	17 #	19 #	21
1		<u>Depreciation Expense & Amortization</u>						
2		Direct						
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	433	0	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	3,157	2,340	0	0
6	389-398	General Plant	1.1	4,256,339	231	149	0	0
7		Total Direct Depreciation and Amortization Expense		<u>\$ 70,770,663</u>	<u>\$ 3,821</u>	<u>\$ 2,490</u>	<u>\$ 0</u>	<u>0</u>
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 319	\$ 206	\$ 0	0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	80	52	0	0
11		Total System Allocable Amortization		<u>\$ 7,348,476</u>	<u>\$ 399</u>	<u>\$ 258</u>	<u>\$ 0</u>	<u>0</u>
12		Total System Allocable Depreciation Expense	1.1	<u>\$ 261,169</u>	<u>\$ 14</u>	<u>\$ 9</u>	<u>\$ 0</u>	<u>0</u>
13		Total System Allocable Amortization and Depreciation	1.1	<u>\$ 7,609,645</u>	<u>\$ 413</u>	<u>\$ 267</u>	<u>\$ 0</u>	<u>0</u>
14		Total Depreciation Expenses	1.1	<u>\$ 78,380,308</u>	<u>\$ 4,235</u>	<u>\$ 2,756</u>	<u>\$ 0</u>	<u>0</u>
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	0
			3	0	0	0	0	0
			3	0	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	0	211
21		Total Gas Supply Expenses		<u>\$ 728,211</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>211</u>
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 9	\$ 0	\$ 0	72
28		Materials and Expenses	17.1	51,971	2	0	0	12
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	\$ 0	129
31		Materials and Expenses	3.0	48,625	0	0	0	14
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	507	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	23
37		Materials and Expenses	3	42,242	0	0	12
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	14
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 20	\$ 0	0
43		Materials and Expenses	17	28,874	5	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	6
46		Materials and Expenses	3	26,334	0	0	8
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	2	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 3	\$ 0	0
52		Materials and Expenses	17.2	1,105	0	0	0
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 166	\$ 0	0
58		Materials and Expenses	17	1,275,604	199	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	1
61		Materials and Expenses	3	3,091	0	0	1
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	7
64		Materials and Expenses	3	97,228	0	0	28
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	2
67		Materials and Expenses	3	29,143	0	0	8
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 405	\$ 0	339
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 136	\$ 282	22
72		Materials & Expenses	5.5	857,024	23	47	4
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	109
75		Materials & Expenses	3	32,107	0	0	9
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 118	\$ 47	0
78		Materials & Expenses	4.4	10,869,027	612	242	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 9	\$ 2	0
81		Materials & Expenses	2.2	35,478	3	1	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 613	0
84		Materials & Expenses	2	2,841,962	0	395	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 187	\$ 0
87		Materials & Expenses	4	1,450,195	0	48	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 60	\$ 125	\$ 10
90		Materials & Expenses	5.5	2,888,152	77	159	12
91	881	Rents	5.5	(439,053)	(12)	(24)	(2)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 1,026	\$ 2,123	\$ 163
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 1,431	\$ 2,123	\$ 713
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 9	\$ 11	\$ 0
97		Materials & Expenses	6.6	186,368	7	9	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	2	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 121	\$ 26	\$ 0
103		Materials & Expenses	2.2	4,639,392	363	77	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 40	\$ 9	\$ 0
106		Materials & Expenses	2.2	927,527	72	15	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 105	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	69	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 254	\$ 0
112		Materials & Expenses	6	1,221,192	0	174	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 3	\$ 4	\$ 0
115		Materials & Expenses	6.6	143,413	6	7	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 624	\$ 760	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 1,650	\$ 2,883	\$ 163
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 35	\$ 0
121		Materials & Expenses	10.1	31,428	0	1	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 16	\$ 0
124		Materials & Expenses	11	194,141	0	6	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 194	\$ 0
127		Materials & Expenses	4	10,098,791	0	337	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 589	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	8	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 8	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 2,055	\$ 3,481	\$ 713
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 1,188	\$ 2,011	\$ 412
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	145	23	0
153		Modified Business Tax	1.1	(135,513)	(7)	(5)	0
154		Taxes Other Than Income	1.1	10,580,418	575	371	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 3,955	\$ 5,881	\$ 1,125
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 2,177	\$ 1,405	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(10,454)	(6,746)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	2,101	1,356	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (8,277)</u>	<u>\$ (5,341)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 108,813	\$ 70,216	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	2,723	1,757	0
167		Cash Working Capital	1.1	7,391,475	402	259	0
168		Materials & Supplies	1.1	17,491,088	950	613	0
169		Customer Advances	8	(71,848,519)	0	(2,394)	0
170		Deferred Taxes	1.1	(260,493,814)	(14,154)	(9,133)	0
171		Other Debits and Credits	1.1	35,433,192	1,925	1,242	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 100,659</u>	<u>\$ 62,560</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 19,513	\$ 3,110	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	1,167	186	0
176		Late Charges	12	5,900,296	0	250	0
177		Service Establishment Charges	9	3,484,220	0	100	0
178		Reconnect / Reread Charges	9	47,325	0	1	0
179		Other Revenue - Labor	Net Op Margin	402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	10	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		<u>\$ 310,214,342</u>	<u>\$ 20,680</u>	<u>\$ 3,657</u>	<u>\$ 0</u>
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (2,055)	\$ (3,481)	\$ (713)
187		Administrative & General Expense	O&M	(47,068,500)	(1,188)	(2,011)	(412)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(4,235)	(2,756)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	(145)	(23)	0
191		Modified Business Tax	1.1	135,513	7	5	0
192		Taxes other than Income	1.1	(10,580,418)	(575)	(371)	0
193		Total Operating Deductions		<u>\$ (219,447,208)</u>	<u>\$ (8,190)</u>	<u>\$ (8,638)</u>	<u>\$ (1,125)</u>
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ 12,490	\$ (4,981)	\$ (1,125)
		Schedule M Adjustments	1.1	(192,399,548)	(10,454)	(6,746)	0
196		Interest Expense	1.1	(40,066,492)	(2,177)	(1,405)	0
197		State Taxable Income		<u>\$ (141,698,906)</u>	<u>\$ (141)</u>	<u>\$ (13,132)</u>	<u>\$ (1,125)</u>
198		State Income Tax	1.1	\$ (155,868,796)	\$ (155)	\$ (14,445)	\$ (1,238)
199		South Georgia		0	0	0	0
200		State Income Tax		<u>\$ (155,868,796)</u>	<u>\$ (155)</u>	<u>\$ (14,445)</u>	<u>\$ (1,238)</u>
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ 12,490	\$ (4,981)	\$ (1,125)
203		Schedule M Adjustments	1.1	(192,399,548)	(10,454)	(6,746)	0
204		Interest Expense	1.1	(40,066,492)	(2,177)	(1,405)	0
205		Total Taxable Income		<u>\$ (141,698,906)</u>	<u>\$ (141)</u>	<u>\$ (13,132)</u>	<u>\$ (1,125)</u>
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (30)	\$ (2,758)	\$ (236)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	2,101	1,356	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		<u>\$ 8,906,674</u>	<u>\$ 2,071</u>	<u>\$ (1,402)</u>	<u>\$ (236)</u>
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		<u>\$ 81,860,460</u>	<u>\$ 10,419</u>	<u>\$ (3,579)</u>	<u>\$ (889)</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		1	2	3 #	35 #	37 #	39
1		<u>Depreciation Expense & Amortization</u>					
2		Direct					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	150,875	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	1,099,347	2,202,581	0
6	389-398	General Plant	1.1	4,256,339	80,543	140,445	0
7		Total Direct Depreciation and Amortization Expense		<u>\$ 70,770,663</u>	<u>\$ 1,330,765</u>	<u>\$ 2,343,026</u>	<u>\$ 0</u>
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 111,064	\$ 193,664	\$ 0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	27,992	48,810	0
11		Total System Allocable Amortization		<u>\$ 7,348,476</u>	<u>\$ 139,056</u>	<u>\$ 242,474</u>	<u>\$ 0</u>
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 4,942	\$ 8,618	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 143,998	\$ 251,092	\$ 0
14		Total Depreciation Expenses	1.1	<u>\$ 78,380,308</u>	<u>\$ 1,474,763</u>	<u>\$ 2,594,118</u>	<u>\$ 0</u>
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
			3	0	0	0	0
			3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	36,097
21		Total Gas Supply Expenses		<u>\$ 728,211</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,097</u>
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 3,091	\$ 0	12,321
28		Materials and Expenses	17.1	51,971	526	0	2,097
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	22,021
31		Materials and Expenses	3.0	48,625	0	0	2,410
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 162	\$ 0	0
34		Materials and Expenses	1.0	507	28	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	3,976
37		Materials and Expenses	3	42,242	0	0	2,094
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	2,426
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 7,090	\$ 0	0
43		Materials and Expenses	17	28,874	1,572	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	1,056
46		Materials and Expenses	3	26,334	0	0	1,305
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	574	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 1,037	\$ 0	67
52		Materials and Expenses	17.2	1,105	56	0	4
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	13	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 57,639	\$ 0	0
58		Materials and Expenses	17	1,275,604	69,431	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	224
61		Materials and Expenses	3	3,091	0	0	153
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	1,236
64		Materials and Expenses	3	97,228	0	0	4,820
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	288
67		Materials and Expenses	3	29,143	0	0	1,445
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 141,218	\$ 0	57,944
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 47,422	\$ 195,961	3,705
72		Materials & Expenses	5.5	857,024	7,952	32,860	621
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	18,582
75		Materials & Expenses	3	32,107	0	0	1,592
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 40,985	\$ 63,716	0
78		Materials & Expenses	4.4	10,869,027	213,170	331,399	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 3,072	\$ 1,631	0
81		Materials & Expenses	2.2	35,478	966	513	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 283,109	0
84		Materials & Expenses	2	2,841,962	0	182,458	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 162,165	\$ 0
87		Materials & Expenses	4	1,450,195	0	41,919	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 20,993	\$ 86,748	\$ 1,640
90		Materials & Expenses	5.5	2,888,152	26,798	110,738	2,094
91	881	Rents	5.5	(439,053)	(4,074)	(16,834)	(318)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 357,284	\$ 1,476,382	\$ 27,916
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 498,501	\$ 1,476,382	\$ 121,957
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 3,259	\$ 10,175	\$ 0
97		Materials & Expenses	6.6	186,368	2,518	7,863	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	675	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 42,266	\$ 22,446	\$ 0
103		Materials & Expenses	2.2	4,639,392	126,261	67,052	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 14,064	\$ 7,469	\$ 0
106		Materials & Expenses	2.2	927,527	25,243	13,405	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 206,408	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	134,399	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 117,312	\$ 0
112		Materials & Expenses	6	1,221,192	0	80,468	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 1,094	\$ 3,415	\$ 0
115		Materials & Expenses	6.6	143,413	1,938	6,051	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 217,317	\$ 676,464	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 574,600	\$ 2,152,845	\$ 27,916
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 39,728	\$ 0
121		Materials & Expenses	10.1	31,428	0	946	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 14,193	\$ 0
124		Materials & Expenses	11	194,141	0	5,617	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 168,190	\$ 0
127		Materials & Expenses	4	10,098,791	0	291,912	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 3,640	\$ 0
130		Materials & Expenses	15	5,750	0	35	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	142,440	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 666,701	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	3	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	5	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	7,329	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 7,337	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 715,818	\$ 2,826,884	\$ 121,957
148		Allocation Percentage	O&M	100.00%	0.88%	3.47%	0.15%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 413,656	\$ 1,633,595	\$ 70,476
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	0	126,237	0
153		Modified Business Tax	1.1	(135,513)	(2,564)	(4,471)	0
154		Taxes Other Than Income	1.1	10,580,418	200,214	349,117	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 1,327,123	\$ 4,931,361	\$ 192,433
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 758,182	\$ 1,322,056	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(3,640,792)	(6,348,522)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	731,632	1,275,760	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (2,882,611)</u>	<u>\$ (5,026,466)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 37,896,190	\$ 66,080,335	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	948,348	1,653,654	0
167		Cash Working Capital	1.1	7,391,475	139,869	243,893	0
168		Materials & Supplies	1.1	17,491,088	330,985	577,146	0
169		Customer Advances	8	(71,848,519)	0	(2,076,825)	0
170		Deferred Taxes	1.1	(260,493,814)	(4,929,346)	(8,595,398)	0
171		Other Debits and Credits	1.1	35,433,192	670,505	1,169,173	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 35,056,552</u>	<u>\$ 59,051,978</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 0	\$ 17,004,126	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	0	1,016,811	0
176		Late Charges	12	5,900,296	0	236,469	0
177		Service Establishment Charges	9	3,484,220	0	65,789	0
178		Reconnect / Reread Charges	9	47,325	0	894	0
179		Other Revenue - Labor	Net Op Margin	402	0	24	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	6	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	10,109	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 310,214,342	\$ 0	\$ 18,334,228	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (715,818)	\$ (2,826,884)	\$ (121,957)
187		Administrative & General Expense	O&M	(47,068,500)	(413,656)	(1,633,595)	(70,476)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(1,474,763)	(2,594,118)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	0	(126,237)	0
191		Modified Business Tax	1.1	135,513	2,564	4,471	0
192		Taxes other than Income	1.1	(10,580,418)	(200,214)	(349,117)	0
193		Total Operating Deductions		\$ (219,447,208)	\$ (2,801,886)	\$ (7,525,479)	\$ (192,433)
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ (2,801,886)	\$ 10,808,749	\$ (192,433)
		Schedule M Adjustments	1.1	(192,399,548)	(3,640,792)	(6,348,522)	0
196		Interest Expense	1.1	(40,066,492)	(758,182)	(1,322,056)	0
197		State Taxable Income		\$ (141,698,906)	\$ (7,200,860)	\$ 3,138,171	\$ (192,433)
198		State Income Tax	1.1	\$ (155,868,796)	\$ (7,920,946)	\$ 3,451,988	\$ (211,676)
199		South Georgia		0	0	0	0
200		State Income Tax		\$ (155,868,796)	\$ (7,920,946)	\$ 3,451,988	\$ (211,676)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ (2,801,886)	\$ 10,808,749	\$ (192,433)
203		Schedule M Adjustments	1.1	(192,399,548)	(3,640,792)	(6,348,522)	0
204		Interest Expense	1.1	(40,066,492)	(758,182)	(1,322,056)	0
205		Total Taxable Income		\$ (141,698,906)	\$ (7,200,860)	\$ 3,138,171	\$ (192,433)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (1,512,181)	\$ 659,016	\$ (40,411)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	731,632	1,275,760	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 8,906,674	\$ (780,549)	\$ 1,934,776	\$ (40,411)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 81,860,460	\$ (2,021,337)	\$ 8,873,972	\$ (152,022)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-2		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		1	2	3 #	41 #	43 #	45
1		<u>Depreciation Expense & Amortization</u>					
2		Direct					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	230,741	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	1,681,290	771,180	0
6	389-398	General Plant	1.1	4,256,339	123,179	49,173	0
7		Total Direct Depreciation and Amortization Expense		<u>\$ 70,770,663</u>	<u>\$ 2,035,210</u>	<u>\$ 820,354</u>	<u>\$ 0</u>
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 169,856	\$ 67,807	\$ 0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	42,810	17,090	0
11		Total System Allocable Amortization		<u>\$ 7,348,476</u>	<u>\$ 212,665</u>	<u>\$ 84,897</u>	<u>\$ 0</u>
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 7,558	\$ 3,017	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 220,224	\$ 87,914	\$ 0
14		Total Depreciation Expenses	1.1	<u>\$ 78,380,308</u>	<u>\$ 2,255,433</u>	<u>\$ 908,268</u>	<u>\$ 0</u>
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
			3	0	0	0	0
			3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	70,110
21		Total Gas Supply Expenses		<u>\$ 728,211</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 70,110</u>
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 4,726	\$ 0	23,931
28		Materials and Expenses	17.1	51,971	804	0	4,073
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	42,772
31		Materials and Expenses	3.0	48,625	0	0	4,681
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 248	\$ 0	0
34		Materials and Expenses	1.0	507	42	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	7,723
37		Materials and Expenses	3	42,242	0	0	4,067
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	4,713
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 10,844	\$ 0	0
43		Materials and Expenses	17	28,874	2,404	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	2,051
46		Materials and Expenses	3	26,334	0	0	2,535
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	878	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 1,585	\$ 0	129
52		Materials and Expenses	17.2	1,105	86	0	7
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	19	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 88,150	\$ 0	0
58		Materials and Expenses	17	1,275,604	106,184	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	435
61		Materials and Expenses	3	3,091	0	0	298
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	2,401
64		Materials and Expenses	3	97,228	0	0	9,361
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	560
67		Materials and Expenses	3	29,143	0	0	2,806
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 215,972	\$ 0	112,543
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 72,526	\$ 72,923	7,197
72		Materials & Expenses	5.5	857,024	12,162	12,228	1,207
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	36,092
75		Materials & Expenses	3	32,107	0	0	3,091
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 62,681	\$ 19,150	0
78		Materials & Expenses	4.4	10,869,027	326,012	99,601	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 4,698	\$ 299	0
81		Materials & Expenses	2.2	35,478	1,477	94	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 146,251	0
84		Materials & Expenses	2	2,841,962	0	94,255	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-2		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 29,701	\$ 0
87		Materials & Expenses	4	1,450,195	0	7,677	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 32,106	\$ 32,281	\$ 3,186
90		Materials & Expenses	5.5	2,888,152	40,984	41,209	4,067
91	881	Rents	5.5	(439,053)	(6,230)	(6,264)	(618)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 546,413	\$ 549,404	\$ 54,221
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 762,385	\$ 549,404	\$ 236,874
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 4,984	\$ 3,850	\$ 0
97		Materials & Expenses	6.6	186,368	3,851	2,976	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	1,032	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 64,640	\$ 4,111	\$ 0
103		Materials & Expenses	2.2	4,639,392	193,097	12,281	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 21,509	\$ 1,368	\$ 0
106		Materials & Expenses	2.2	927,527	38,605	2,455	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 74,608	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	48,579	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 60,602	\$ 0
112		Materials & Expenses	6	1,221,192	0	41,569	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 1,673	\$ 1,292	\$ 0
115		Materials & Expenses	6.6	143,413	2,964	2,290	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 332,354	\$ 255,981	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 878,767	\$ 805,385	\$ 54,221
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 10,051	\$ 0
121		Materials & Expenses	10.1	31,428	0	239	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 2,599	\$ 0
124		Materials & Expenses	11	194,141	0	1,029	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 30,804	\$ 0
127		Materials & Expenses	4	10,098,791	0	53,464	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 40,041	\$ 0
130		Materials & Expenses	15	5,750	0	386	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	30,064	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 168,677	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	1	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	1,342	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 1,344	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 1,094,739	\$ 975,406	\$ 236,874
148		Allocation Percentage	O&M	100.00%	1.34%	1.20%	0.29%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 632,626	\$ 563,666	\$ 136,884
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	0	97,872	0
153		Modified Business Tax	1.1	(135,513)	(3,922)	(1,566)	0
154		Taxes Other Than Income	1.1	10,580,418	306,198	122,235	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 2,029,641	\$ 1,757,613	\$ 373,758
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 1,159,527	\$ 462,886	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(5,568,058)	(2,222,781)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	1,118,923	446,677	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (4,408,530)</u>	<u>\$ (1,759,895)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 57,956,661	\$ 23,136,428	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	1,450,359	578,987	0
167		Cash Working Capital	1.1	7,391,475	213,910	85,393	0
168		Materials & Supplies	1.1	17,491,088	506,193	202,074	0
169		Customer Advances	8	(71,848,519)	0	(380,370)	0
170		Deferred Taxes	1.1	(260,493,814)	(7,538,711)	(3,009,470)	0
171		Other Debits and Credits	1.1	35,433,192	1,025,439	409,358	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 53,613,852</u>	<u>\$ 21,022,398</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 0	\$ 13,183,333	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	0	788,335	0
176		Late Charges	12	5,900,296	0	115,798	0
177		Service Establishment Charges	9	3,484,220	0	5,924	0
178		Reconnect / Reread Charges	9	47,325	0	80	0
179		Other Revenue - Labor	Net Op Margin	402	0	19	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	5	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	1,570	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 310,214,342	\$ 0	\$ 14,095,065	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (1,094,739)	\$ (975,406)	\$ (236,874)
187		Administrative & General Expense	O&M	(47,068,500)	(632,626)	(563,666)	(136,884)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(2,255,433)	(908,268)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	0	(97,872)	0
191		Modified Business Tax	1.1	135,513	3,922	1,566	0
192		Taxes other than Income	1.1	(10,580,418)	(306,198)	(122,235)	0
193		Total Operating Deductions		\$ (219,447,208)	\$ (4,285,074)	\$ (2,665,881)	\$ (373,758)
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ (4,285,074)	\$ 11,429,184	\$ (373,758)
		Schedule M Adjustments	1.1	(192,399,548)	(5,568,058)	(2,222,781)	0
196		Interest Expense	1.1	(40,066,492)	(1,159,527)	(462,886)	0
197		State Taxable Income		\$ (141,698,906)	\$ (11,012,659)	\$ 8,743,517	\$ (373,758)
198		State Income Tax	1.1	\$ (155,868,796)	\$ (12,113,925)	\$ 9,617,869	\$ (411,134)
199		South Georgia		0	0	0	0
200		State Income Tax		\$ (155,868,796)	\$ (12,113,925)	\$ 9,617,869	\$ (411,134)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ (4,285,074)	\$ 11,429,184	\$ (373,758)
203		Schedule M Adjustments	1.1	(192,399,548)	(5,568,058)	(2,222,781)	0
204		Interest Expense	1.1	(40,066,492)	(1,159,527)	(462,886)	0
205		Total Taxable Income		\$ (141,698,906)	\$ (11,012,659)	\$ 8,743,517	\$ (373,758)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (2,312,658)	\$ 1,836,139	\$ (78,489)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	1,118,923	446,677	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 8,906,674	\$ (1,193,735)	\$ 2,282,815	\$ (78,489)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 81,860,460	\$ (3,091,339)	\$ 9,146,369	\$ (295,269)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-3		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		1	2	3 #	47 #	49 #	51
1		<u>Depreciation Expense & Amortization</u>					
2		Direct					
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	95,240	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	693,960	90,257	0
6	389-398	General Plant	1.1	4,256,339	50,843	5,755	0
7		Total Direct Depreciation and Amortization Expense		\$ 70,770,663	\$ 840,042	\$ 96,012	\$ 0
8		<u>System Allocable Amortization</u>					
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 70,109	\$ 7,936	\$ 0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	17,670	2,000	0
11		Total System Allocable Amortization		\$ 7,348,476	\$ 87,779	\$ 9,936	\$ 0
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 3,120	\$ 353	\$ 0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 90,898	\$ 10,289	\$ 0
14		Total Depreciation Expenses	1.1	\$ 78,380,308	\$ 930,941	\$ 106,301	\$ 0
15		<u>Operation and Maintenance Expense</u>					
16		<u>Gas Supply Expense</u>					
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
			3	0	0	0	0
			3	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	30,064
21		Total Gas Supply Expenses		\$ 728,211	\$ 0	\$ 0	\$ 30,064
22		<u>Transmission Expenses</u>					
23	858	Transmission and Compression of Gas					
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0
26	850	Operation Supervision and Engineering					
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 1,951	\$ 0	10,262
28		Materials and Expenses	17.1	51,971	332	0	1,747
29	851	System Control and Load Dispatching					
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	18,341
31		Materials and Expenses	3.0	48,625	0	0	2,007
32	852	Communication System Expense					
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 102	\$ 0	0
34		Materials and Expenses	1.0	507	17	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	3,312
37		Materials and Expenses	3	42,242	0	0	1,744
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	2,021
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 4,476	\$ 0	0
43		Materials and Expenses	17	28,874	992	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	879
46		Materials and Expenses	3	26,334	0	0	1,087
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	362	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 654	\$ 0	55
52		Materials and Expenses	17.2	1,105	35	0	3
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	8	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 36,384	\$ 0	0
58		Materials and Expenses	17	1,275,604	43,828	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	186
61		Materials and Expenses	3	3,091	0	0	128
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	1,030
64		Materials and Expenses	3	97,228	0	0	4,014
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	240
67		Materials and Expenses	3	29,143	0	0	1,203
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 89,143	\$ 0	48,259
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 29,935	\$ 9,954	3,086
72		Materials & Expenses	5.5	857,024	5,020	1,669	517
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	15,476
75		Materials & Expenses	3	32,107	0	0	1,326
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 25,872	\$ 1,734	0
78		Materials & Expenses	4.4	10,869,027	134,563	9,021	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 1,939	\$ 24	0
81		Materials & Expenses	2.2	35,478	609	7	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 24,608	0
84		Materials & Expenses	2	2,841,962	0	15,859	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-3		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 2,337	\$ 0
87		Materials & Expenses	4	1,450,195	0	604	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 13,252	\$ 4,406	\$ 1,366
90		Materials & Expenses	5.5	2,888,152	16,916	5,625	1,744
91	881	Rents	5.5	(439,053)	(2,572)	(855)	(265)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 225,535	\$ 74,994	\$ 23,250
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 314,678	\$ 74,994	\$ 101,573
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 2,057	\$ 475	\$ 0
97		Materials & Expenses	6.6	186,368	1,590	367	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	426	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 26,680	\$ 323	\$ 0
103		Materials & Expenses	2.2	4,639,392	79,702	966	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 8,878	\$ 108	\$ 0
106		Materials & Expenses	2.2	927,527	15,934	193	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 6,991	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	4,552	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 10,197	\$ 0
112		Materials & Expenses	6	1,221,192	0	6,994	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 690	\$ 160	\$ 0
115		Materials & Expenses	6.6	143,413	1,223	283	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 137,181	\$ 31,610	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 362,715	\$ 106,604	\$ 23,250
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 6,503	\$ 0
121		Materials & Expenses	10.1	31,428	0	155	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 205	\$ 0
124		Materials & Expenses	11	194,141	0	81	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 2,424	\$ 0
127		Materials & Expenses	4	10,098,791	0	4,206	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 94,643	\$ 0
130		Materials & Expenses	15	5,750	0	912	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 109,128	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	106	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 106	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 451,858	\$ 215,838	\$ 101,573
148		Allocation Percentage	O&M	100.00%	0.55%	0.26%	0.12%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 261,119	\$ 124,728	\$ 58,697
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	0	28,099	0
153		Modified Business Tax	1.1	(135,513)	(1,619)	(183)	0
154		Taxes Other Than Income	1.1	10,580,418	126,385	14,306	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 837,744	\$ 382,788	\$ 160,271
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 478,600	\$ 54,175	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(2,298,242)	(260,148)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	461,841	52,278	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (1,819,642)</u>	<u>\$ (205,973)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 23,921,882	\$ 2,707,820	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	598,643	67,763	0
167		Cash Working Capital	1.1	7,391,475	88,292	9,994	0
168		Materials & Supplies	1.1	17,491,088	208,934	23,650	0
169		Customer Advances	8	(71,848,519)	0	(29,927)	0
170		Deferred Taxes	1.1	(260,493,814)	(3,111,638)	(352,220)	0
171		Other Debits and Credits	1.1	35,433,192	423,255	47,910	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 22,129,368</u>	<u>\$ 2,474,991</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-3		
					Demand (e)	Customer (f)	Commodity (g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 0	\$ 3,784,947	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	0	226,332	0
176		Late Charges	12	5,900,296	0	37,064	0
177		Service Establishment Charges	9	3,484,220	0	249	0
178		Reconnect / Reread Charges	9	47,325	0	3	0
179		Other Revenue - Labor	Net Op Margin	402	0	5	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	1	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	50	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 310,214,342	\$ 0	\$ 4,048,652	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (451,858)	\$ (215,838)	\$ (101,573)
187		Administrative & General Expense	O&M	(47,068,500)	(261,119)	(124,728)	(58,697)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(930,941)	(106,301)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	0	(28,099)	0
191		Modified Business Tax	1.1	135,513	1,619	183	0
192		Taxes other than Income	1.1	(10,580,418)	(126,385)	(14,306)	0
193		Total Operating Deductions		\$ (219,447,208)	\$ (1,768,684)	\$ (489,089)	\$ (160,271)
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ (1,768,684)	\$ 3,559,563	\$ (160,271)
		Schedule M Adjustments	1.1	(192,399,548)	(2,298,242)	(260,148)	0
196		Interest Expense	1.1	(40,066,492)	(478,600)	(54,175)	0
197		State Taxable Income		\$ (141,698,906)	\$ (4,545,526)	\$ 3,245,240	\$ (160,271)
198		State Income Tax	1.1	\$ (155,868,796)	\$ (5,000,079)	\$ 3,569,764	\$ (176,298)
199		South Georgia		0	0	0	0
200		State Income Tax		\$ (155,868,796)	\$ (5,000,079)	\$ 3,569,764	\$ (176,298)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ (1,768,684)	\$ 3,559,563	\$ (160,271)
203		Schedule M Adjustments	1.1	(192,399,548)	(2,298,242)	(260,148)	0
204		Interest Expense	1.1	(40,066,492)	(478,600)	(54,175)	0
205		Total Taxable Income		\$ (141,698,906)	\$ (4,545,526)	\$ 3,245,240	\$ (160,271)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (954,561)	\$ 681,500	\$ (33,657)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	461,841	52,278	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 8,906,674	\$ (492,720)	\$ 733,778	\$ (33,657)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 81,860,460	\$ (1,275,964)	\$ 2,825,785	\$ (126,614)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-4			
					Demand	Customer	Commodity	
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
		1	2	3 #	53 #	55 #	57	
1		<u>Depreciation Expense & Amortization</u>						
2		Direct						
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	0	
4	365-371	Transmission Plant	1.0	2,771,919	499,002	0	0	
5	374-387	Distribution Plant	Dist. Plant	63,742,404	3,635,963	348,818	0	
6	389-398	General Plant	1.1	4,256,339	266,387	22,242	0	
7		Total Direct Depreciation and Amortization Expense		\$ 70,770,663	\$ 4,401,352	\$ 371,060	\$ 0	
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 367,331	\$ 30,670	\$ 0	
10		General Plant, Excluding Structures and Land	1.1	1,479,257	92,581	7,730	0	
11		Total System Allocable Amortization		\$ 7,348,476	\$ 459,911	\$ 38,400	\$ 0	
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 16,346	\$ 1,365	\$ 0	
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 476,257	\$ 39,765	\$ 0	
14		Total Depreciation Expenses	1.1	\$ 78,380,308	\$ 4,877,609	\$ 410,825	\$ 0	
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	0	
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	
			3	0	0	0	0	
			3	0	0	0	0	
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0	
20	813	Other Gas Supply Expenses	3	728,211	0	0	207,642	
21		Total Gas Supply Expenses		\$ 728,211	\$ 0	\$ 0	\$ 207,642	
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0	
25		Materials and Expenses	1.0	0	0	0	0	
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 10,222	\$ 0	70,876	
28		Materials and Expenses	17.1	51,971	1,740	0	12,063	
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	126,676	
31		Materials and Expenses	3.0	48,625	0	0	13,865	
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 536	\$ 0	0	
34		Materials and Expenses	1.0	507	91	0	0	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	22,874
37		Materials and Expenses	3	42,242	0	0	12,045
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	13,958
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 23,450	\$ 0	0
43		Materials and Expenses	17	28,874	5,198	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	6,074
46		Materials and Expenses	3	26,334	0	0	7,509
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	1,899	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 3,428	\$ 0	383
52		Materials and Expenses	17.2	1,105	186	0	21
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	42	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 190,634	\$ 0	0
58		Materials and Expenses	17	1,275,604	229,635	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	1,287
61		Materials and Expenses	3	3,091	0	0	881
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	7,112
64		Materials and Expenses	3	97,228	0	0	27,724
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	1,657
67		Materials and Expenses	3	29,143	0	0	8,310
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 467,061	\$ 0	333,315
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 156,844	\$ 50,922	21,314
72		Materials & Expenses	5.5	857,024	26,301	8,539	3,574
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	106,891
75		Materials & Expenses	3	32,107	0	0	9,155
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 135,553	\$ 2,419	0
78		Materials & Expenses	4.4	10,869,027	705,034	12,580	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 10,159	\$ 14	0
81		Materials & Expenses	2.2	35,478	3,193	4	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 158,399	0
84		Materials & Expenses	2	2,841,962	0	102,085	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-4		
					Demand	Customer	Commodity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 1,386	\$ 0
87		Materials & Expenses	4	1,450,195	0	358	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 69,432	\$ 22,542	\$ 9,435
90		Materials & Expenses	5.5	2,888,152	88,633	28,776	12,045
91	881	Rents	5.5	(439,053)	(13,474)	(4,375)	(1,831)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 1,181,675	\$ 383,651	\$ 160,584
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 1,648,736	\$ 383,651	\$ 701,541
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 10,778	\$ 828	\$ 0
97		Materials & Expenses	6.6	186,368	8,329	640	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	2,231	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 139,790	\$ 192	\$ 0
103		Materials & Expenses	2.2	4,639,392	417,593	573	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 46,515	\$ 64	\$ 0
106		Materials & Expenses	2.2	927,527	83,487	115	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 10,985	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	7,153	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 20,015	\$ 0
112		Materials & Expenses	6	1,221,192	0	13,729	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 3,617	\$ 278	\$ 0
115		Materials & Expenses	6.6	143,413	6,409	493	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 718,750	\$ 55,064	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 1,900,425	\$ 438,715	\$ 160,584
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 28,948	\$ 0
121		Materials & Expenses	10.1	31,428	0	689	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 121	\$ 0
124		Materials & Expenses	11	194,141	0	48	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 1,438	\$ 0
127		Materials & Expenses	4	10,098,791	0	2,496	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 447,736	\$ 0
130		Materials & Expenses	15	5,750	0	4,313	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 485,788	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	63	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 63	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 2,367,486	\$ 924,566	\$ 701,541
148		Allocation Percentage	O&M	100.00%	2.91%	1.14%	0.86%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 1,368,119	\$ 534,287	\$ 405,405
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	0	126,487	0
153		Modified Business Tax	1.1	(135,513)	(8,481)	(708)	0
154		Taxes Other Than Income	1.1	10,580,418	662,185	55,289	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 4,389,309	\$ 1,639,920	\$ 1,106,946
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 2,507,598	\$ 209,371	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(12,041,504)	(1,005,402)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	2,419,787	202,040	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (9,533,905)</u>	<u>\$ (796,031)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 125,337,304	\$ 10,465,005	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	3,136,553	261,886	0
167		Cash Working Capital	1.1	7,391,475	462,602	38,625	0
168		Materials & Supplies	1.1	17,491,088	1,094,696	91,401	0
169		Customer Advances	8	(71,848,519)	0	(17,757)	0
170		Deferred Taxes	1.1	(260,493,814)	(16,303,247)	(1,361,235)	0
171		Other Debits and Credits	1.1	35,433,192	2,217,619	185,160	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 115,945,527</u>	<u>\$ 9,663,085</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 0	\$ 17,037,783	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	0	1,018,823	0
176		Late Charges	12	5,900,296	0	37,318	0
177		Service Establishment Charges	9	3,484,220	0	75	0
178		Reconnect / Reread Charges	9	47,325	0	1	0
179		Other Revenue - Labor	Net Op Margin	402	0	24	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	6	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	20	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 310,214,342	\$ 0	\$ 18,094,050	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (2,367,486)	\$ (924,566)	\$ (701,541)
187		Administrative & General Expense	O&M	(47,068,500)	(1,368,119)	(534,287)	(405,405)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(4,877,609)	(410,825)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	0	(126,487)	0
191		Modified Business Tax	1.1	135,513	8,481	708	0
192		Taxes other than Income	1.1	(10,580,418)	(662,185)	(55,289)	0
193		Total Operating Deductions		\$ (219,447,208)	\$ (9,266,918)	\$ (2,050,745)	\$ (1,106,946)
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ (9,266,918)	\$ 16,043,305	\$ (1,106,946)
		Schedule M Adjustments	1.1	(192,399,548)	(12,041,504)	(1,005,402)	0
196		Interest Expense	1.1	(40,066,492)	(2,507,598)	(209,371)	0
197		State Taxable Income		\$ (141,698,906)	\$ (23,816,020)	\$ 14,828,531	\$ (1,106,946)
198		State Income Tax	1.1	\$ (155,868,796)	\$ (26,197,622)	\$ 16,311,384	\$ (1,217,640)
199		South Georgia		0	0	0	0
200		State Income Tax		\$ (155,868,796)	\$ (26,197,622)	\$ 16,311,384	\$ (1,217,640)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ (9,266,918)	\$ 16,043,305	\$ (1,106,946)
203		Schedule M Adjustments	1.1	(192,399,548)	(12,041,504)	(1,005,402)	0
204		Interest Expense	1.1	(40,066,492)	(2,507,598)	(209,371)	0
205		Total Taxable Income		\$ (141,698,906)	\$ (23,816,020)	\$ 14,828,531	\$ (1,106,946)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (5,001,364)	\$ 3,113,992	\$ (232,459)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	2,419,787	202,040	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 8,906,674	\$ (2,581,577)	\$ 3,316,031	\$ (232,459)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 81,860,460	\$ (6,685,341)	\$ 12,727,274	\$ (874,487)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Air Conditioning			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1	2	3 #	59 #	61 #	63
1		<u>Depreciation Expense & Amortization</u>						
2		Direct						
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	484	0	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	3,527	2,302	0	0
6	389-398	General Plant	1.1	4,256,339	258	147	0	0
7		Total Direct Depreciation and Amortization Expense		\$ 70,770,663	\$ 4,270	\$ 2,449	\$ 0	0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 356	\$ 202	\$ 0	0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	90	51	0	0
11		Total System Allocable Amortization		\$ 7,348,476	\$ 446	\$ 253	\$ 0	0
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 16	\$ 9	\$ 0	0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 462	\$ 262	\$ 0	0
14		Total Depreciation Expenses	1.1	\$ 78,380,308	\$ 4,732	\$ 2,711	\$ 0	0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	0
			3	0	0	0	0	0
			3	0	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	311	311
21		Total Gas Supply Expenses		\$ 728,211	\$ 0	\$ 0	\$ 311	311
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 10	\$ 0	\$ 106	106
28		Materials and Expenses	17.1	51,971	2	0	18	18
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	\$ 190	190
31		Materials and Expenses	3.0	48,625	0	0	21	21
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 1	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	507	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	34
37		Materials and Expenses	3	42,242	0	0	18
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	21
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 23	\$ 0	0
43		Materials and Expenses	17	28,874	5	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	9
46		Materials and Expenses	3	26,334	0	0	11
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	2	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 3	\$ 0	1
52		Materials and Expenses	17.2	1,105	0	0	0
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 185	\$ 0	0
58		Materials and Expenses	17	1,275,604	223	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	2
61		Materials and Expenses	3	3,091	0	0	1
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	11
64		Materials and Expenses	3	97,228	0	0	42
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	2
67		Materials and Expenses	3	29,143	0	0	12
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 453	\$ 0	499
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 152	\$ 202	32
72		Materials & Expenses	5.5	857,024	26	34	5
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	160
75		Materials & Expenses	3	32,107	0	0	14
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 131	\$ 64	0
78		Materials & Expenses	4.4	10,869,027	684	335	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 10	\$ 1	0
81		Materials & Expenses	2.2	35,478	3	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 328	0
84		Materials & Expenses	2	2,841,962	0	212	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 125	\$ 0
87		Materials & Expenses	4	1,450,195	0	32	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 67	\$ 89	\$ 14
90		Materials & Expenses	5.5	2,888,152	86	114	18
91	881	Rents	5.5	(439,053)	(13)	(17)	(3)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 1,146	\$ 1,520	\$ 240
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 1,599	\$ 1,520	\$ 1,050
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 10	\$ 11	\$ 0
97		Materials & Expenses	6.6	186,368	8	9	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	2	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 136	\$ 17	\$ 0
103		Materials & Expenses	2.2	4,639,392	405	52	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 45	\$ 6	\$ 0
106		Materials & Expenses	2.2	927,527	81	10	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 235	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	153	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 136	\$ 0
112		Materials & Expenses	6	1,221,192	0	93	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 4	\$ 4	\$ 0
115		Materials & Expenses	6.6	143,413	6	7	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 697	\$ 732	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 1,844	\$ 2,251	\$ 240
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 23	\$ 0
121		Materials & Expenses	10.1	31,428	0	1	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 11	\$ 0
124		Materials & Expenses	11	194,141	0	4	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 129	\$ 0
127		Materials & Expenses	4	10,098,791	0	224	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 393	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	6	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 6	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 2,297	\$ 2,650	\$ 1,050
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 1,327	\$ 1,531	\$ 607
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	212	5	0
153		Modified Business Tax	1.1	(135,513)	(8)	(5)	0
154		Taxes Other Than Income	1.1	10,580,418	642	365	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 4,470	\$ 4,546	\$ 1,657
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 2,433	\$ 1,382	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(11,681)	(6,635)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	2,347	1,333	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (152,333,056)	\$ (9,249)	\$ (5,254)	\$ 0
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 121,589	\$ 69,066	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	3,043	1,728	0
167		Cash Working Capital	1.1	7,391,475	449	255	0
168		Materials & Supplies	1.1	17,491,088	1,062	603	0
169		Customer Advances	8	(71,848,519)	0	(1,596)	0
170		Deferred Taxes	1.1	(260,493,814)	(15,816)	(8,984)	0
171		Other Debits and Credits	1.1	35,433,192	2,151	1,222	0
172		Total Rate Base		\$ 1,780,732,967	\$ 112,478	\$ 62,295	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 28,603	\$ 619	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	1,710	37	0
176		Late Charges	12	5,900,296	0	2,383	0
177		Service Establishment Charges	9	3,484,220	0	0	0
178		Reconnect / Reread Charges	9	47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin	402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 310,214,342	\$ 30,313	\$ 3,039	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (2,297)	\$ (2,650)	\$ (1,050)
187		Administrative & General Expense	O&M	(47,068,500)	(1,327)	(1,531)	(607)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(4,732)	(2,711)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	(212)	(5)	0
191		Modified Business Tax	1.1	135,513	8	5	0
192		Taxes other than Income	1.1	(10,580,418)	(642)	(365)	0
193		Total Operating Deductions		\$ (219,447,208)	\$ (9,202)	\$ (7,257)	\$ (1,657)
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ 21,111	\$ (4,218)	\$ (1,657)
		Schedule M Adjustments	1.1	(192,399,548)	(11,681)	(6,635)	0
196		Interest Expense	1.1	(40,066,492)	(2,433)	(1,382)	0
197		State Taxable Income		\$ (141,698,906)	\$ 6,997	\$ (12,235)	\$ (1,657)
198		State Income Tax	1.1	\$ (155,868,796)	\$ 7,697	\$ (13,459)	\$ (1,823)
199		South Georgia		0	0	0	0
200		State Income Tax		\$ (155,868,796)	\$ 7,697	\$ (13,459)	\$ (1,823)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ 21,111	\$ (4,218)	\$ (1,657)
203		Schedule M Adjustments	1.1	(192,399,548)	(11,681)	(6,635)	0
204		Interest Expense	1.1	(40,066,492)	(2,433)	(1,382)	0
205		Total Taxable Income		\$ (141,698,906)	\$ 6,997	\$ (12,235)	\$ (1,657)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ 1,469	\$ (2,569)	\$ (348)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	2,347	1,333	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 8,906,674	\$ 3,817	\$ (1,236)	\$ (348)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 81,860,460	\$ 17,294	\$ (2,982)	\$ (1,309)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1	2	3 #	65 #	67 #	69
1		<u>Depreciation Expense & Amortization</u>						
2		Direct						
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	163	0	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	1,189	1,621	0	0
6	389-398	General Plant	1.1	4,256,339	87	103	0	0
7		Total Direct Depreciation and Amortization Expense		<u>\$ 70,770,663</u>	<u>\$ 1,440</u>	<u>\$ 1,725</u>	<u>\$ 0</u>	<u>0</u>
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 120	\$ 143	\$ 0	0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	30	36	0	0
11		Total System Allocable Amortization		<u>\$ 7,348,476</u>	<u>\$ 150</u>	<u>\$ 178</u>	<u>\$ 0</u>	<u>0</u>
12		Total System Allocable Depreciation Expense	1.1	<u>\$ 261,169</u>	<u>\$ 5</u>	<u>\$ 6</u>	<u>\$ 0</u>	<u>0</u>
13		Total System Allocable Amortization and Depreciation	1.1	<u>\$ 7,609,645</u>	<u>\$ 156</u>	<u>\$ 185</u>	<u>\$ 0</u>	<u>0</u>
14		Total Depreciation Expenses	1.1	<u>\$ 78,380,308</u>	<u>\$ 1,595</u>	<u>\$ 1,910</u>	<u>\$ 0</u>	<u>0</u>
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	0
			3	0	0	0	0	0
			3	0	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	227	227
21		Total Gas Supply Expenses		<u>\$ 728,211</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 227</u>	<u>227</u>
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 3	\$ 0	\$ 77	77
28		Materials and Expenses	17.1	51,971	1	0	13	13
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	\$ 138	138
31		Materials and Expenses	3.0	48,625	0	0	15	15
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 0	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	507	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	25
37		Materials and Expenses	3	42,242	0	0	13
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	15
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 8	\$ 0	0
43		Materials and Expenses	17	28,874	2	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	7
46		Materials and Expenses	3	26,334	0	0	8
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	1	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 1	\$ 0	0
52		Materials and Expenses	17.2	1,105	0	0	0
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 62	\$ 0	0
58		Materials and Expenses	17	1,275,604	75	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	1
61		Materials and Expenses	3	3,091	0	0	1
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	8
64		Materials and Expenses	3	97,228	0	0	30
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	2
67		Materials and Expenses	3	29,143	0	0	9
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 153	\$ 0	364
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 51	\$ 253	23
72		Materials & Expenses	5.5	857,024	9	42	4
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	117
75		Materials & Expenses	3	32,107	0	0	10
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 44	\$ 7	0
78		Materials & Expenses	4.4	10,869,027	231	34	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 3	\$ 0	0
81		Materials & Expenses	2.2	35,478	1	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 805	0
84		Materials & Expenses	2	2,841,962	0	519	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 8	0
87		Materials & Expenses	4	1,450,195	0	2	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 23	\$ 112	10
90		Materials & Expenses	5.5	2,888,152	29	143	13
91	881	Rents	5.5	(439,053)	(4)	(22)	(2)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 386	\$ 1,903	\$ 175
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 539	\$ 1,903	\$ 765
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 4	\$ 3	0
97		Materials & Expenses	6.6	186,368	3	2	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	0
100		Materials & Expenses	1	12,394	1	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 46	\$ 1	0
103		Materials & Expenses	2.2	4,639,392	137	3	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 15	\$ 0	0
106		Materials & Expenses	2.2	927,527	27	1	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 27	0
109		Materials & Expenses	3.3	1,870,189	0	18	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 77	0
112		Materials & Expenses	6	1,221,192	0	53	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 1	\$ 1	0
115		Materials & Expenses	6.6	143,413	2	2	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 235	\$ 188	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 622	\$ 2,091	\$ 175
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 1	0
121		Materials & Expenses	10.1	31,428	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 1	0
124		Materials & Expenses	11	194,141	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 8	0
127		Materials & Expenses	4	10,098,791	0	14	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 0	0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 25	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	0
142		Materials & Expenses	4	173	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	0
145		Materials & Expenses	4	253,563	0	0	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 0	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 774	\$ 2,116	\$ 765
148		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 447	\$ 1,223	\$ 442
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	137	22	0
153		Modified Business Tax	1.1	(135,513)	(3)	(3)	0
154		Taxes Other Than Income	1.1	10,580,418	217	257	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 1,573	\$ 3,615	\$ 1,208
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 820	\$ 973	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(3,938)	(4,673)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	791	939	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (3,118)</u>	<u>\$ (3,700)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 40,995	\$ 48,644	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	1,026	1,217	0
167		Cash Working Capital	1.1	7,391,475	151	180	0
168		Materials & Supplies	1.1	17,491,088	358	425	0
169		Customer Advances	8	(71,848,519)	0	(100)	0
170		Deferred Taxes	1.1	(260,493,814)	(5,332)	(6,327)	0
171		Other Debits and Credits	1.1	35,433,192	725	861	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 37,923</u>	<u>\$ 44,900</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 18,499	\$ 3,000	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	1,106	179	0
176		Late Charges	12	5,900,296	0	0	0
177		Service Establishment Charges	9	3,484,220	0	0	0
178		Reconnect / Reread Charges	9	47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin	402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		\$ 310,214,342	\$ 19,605	\$ 3,179	\$ 0
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (774)	\$ (2,116)	\$ (765)
187		Administrative & General Expense	O&M	(47,068,500)	(447)	(1,223)	(442)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(1,595)	(1,910)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	(137)	(22)	0
191		Modified Business Tax	1.1	135,513	3	3	0
192		Taxes other than Income	1.1	(10,580,418)	(217)	(257)	0
193		Total Operating Deductions		\$ (219,447,208)	\$ (3,168)	\$ (5,524)	\$ (1,208)
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ 16,437	\$ (2,345)	\$ (1,208)
		Schedule M Adjustments	1.1	(192,399,548)	(3,938)	(4,673)	0
196		Interest Expense	1.1	(40,066,492)	(820)	(973)	0
197		State Taxable Income		\$ (141,698,906)	\$ 11,678	\$ (7,992)	\$ (1,208)
198		State Income Tax	1.1	\$ (155,868,796)	\$ 12,846	\$ (8,791)	\$ (1,329)
199		South Georgia		0	0	0	0
200		State Income Tax		\$ (155,868,796)	\$ 12,846	\$ (8,791)	\$ (1,329)
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ 16,437	\$ (2,345)	\$ (1,208)
203		Schedule M Adjustments	1.1	(192,399,548)	(3,938)	(4,673)	0
204		Interest Expense	1.1	(40,066,492)	(820)	(973)	0
205		Total Taxable Income		\$ (141,698,906)	\$ 11,678	\$ (7,992)	\$ (1,208)
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ 2,452	\$ (1,678)	\$ (254)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	791	939	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		\$ 8,906,674	\$ 3,244	\$ (739)	\$ (254)
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		\$ 81,860,460	\$ 13,193	\$ (1,606)	\$ (954)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Electric Generation			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1	2	3 #	71 #	73 #	75
1		<u>Depreciation Expense & Amortization</u>						
2		<u>Direct</u>						
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	18,054	0	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	131,550	9,527	0	0
6	389-398	General Plant	1.1	4,256,339	9,638	607	0	0
7		Total Direct Depreciation and Amortization Expense		<u>\$ 70,770,663</u>	<u>\$ 159,242</u>	<u>\$ 10,134</u>	<u>\$ 0</u>	<u>0</u>
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 13,290	\$ 838	\$ 0	0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	3,350	211	0	0
11		Total System Allocable Amortization		<u>\$ 7,348,476</u>	<u>\$ 16,640</u>	<u>\$ 1,049</u>	<u>\$ 0</u>	<u>0</u>
12		Total System Allocable Depreciation Expense	1.1	<u>\$ 261,169</u>	<u>\$ 591</u>	<u>\$ 37</u>	<u>\$ 0</u>	<u>0</u>
13		Total System Allocable Amortization and Depreciation	1.1	<u>\$ 7,609,645</u>	<u>\$ 17,231</u>	<u>\$ 1,086</u>	<u>\$ 0</u>	<u>0</u>
14		Total Depreciation Expenses	1.1	<u>\$ 78,380,308</u>	<u>\$ 176,473</u>	<u>\$ 11,220</u>	<u>\$ 0</u>	<u>0</u>
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	0
			3	0	0	0	0	0
			3	0	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	11,068	0
21		Total Gas Supply Expenses		<u>\$ 728,211</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,068</u>	<u>0</u>
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 370	\$ 0	\$ 3,778	0
28		Materials and Expenses	17.1	51,971	63	0	643	0
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	\$ 6,752	0
31		Materials and Expenses	3.0	48,625	0	0	739	0
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 19	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	507	3	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	1,219
37		Materials and Expenses	3	42,242	0	0	642
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	744
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 848	\$ 0	0
43		Materials and Expenses	17	28,874	188	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	324
46		Materials and Expenses	3	26,334	0	0	400
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	69	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 124	\$ 0	20
52		Materials and Expenses	17.2	1,105	7	0	1
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	2	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 6,897	\$ 0	0
58		Materials and Expenses	17	1,275,604	8,308	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	69
61		Materials and Expenses	3	3,091	0	0	47
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	379
64		Materials and Expenses	3	97,228	0	0	1,478
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	88
67		Materials and Expenses	3	29,143	0	0	443
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 16,898	\$ 0	17,767
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 5,675	\$ 1,564	1,136
72		Materials & Expenses	5.5	857,024	952	262	191
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	5,698
75		Materials & Expenses	3	32,107	0	0	488
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 4,904	\$ 13	0
78		Materials & Expenses	4.4	10,869,027	25,508	68	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 368	\$ 0	0
81		Materials & Expenses	2.2	35,478	116	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 5,106	0
84		Materials & Expenses	2	2,841,962	0	3,291	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 31	\$ 0
87		Materials & Expenses	4	1,450,195	0	8	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 2,512	\$ 693	\$ 503
90		Materials & Expenses	5.5	2,888,152	3,207	884	642
91	881	Rents	5.5	(439,053)	(487)	(134)	(98)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 42,753	\$ 11,786	\$ 8,560
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 59,652	\$ 11,786	\$ 37,394
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 390	\$ 30	\$ 0
97		Materials & Expenses	6.6	186,368	301	23	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	81	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 5,058	\$ 4	\$ 0
103		Materials & Expenses	2.2	4,639,392	15,109	13	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 1,683	\$ 1	\$ 0
106		Materials & Expenses	2.2	927,527	3,021	3	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 44	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	29	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 1,090	\$ 0
112		Materials & Expenses	6	1,221,192	0	748	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 131	\$ 10	\$ 0
115		Materials & Expenses	6.6	143,413	232	18	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 26,005	\$ 2,014	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 68,758	\$ 13,801	\$ 8,560
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 706	\$ 0
121		Materials & Expenses	10.1	31,428	0	17	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 3	\$ 0
124		Materials & Expenses	11	194,141	0	1	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 32	\$ 0
127		Materials & Expenses	4	10,098,791	0	56	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 10,920	\$ 0
130		Materials & Expenses	15	5,750	0	105	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 11,840	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	1	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 1	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 85,656	\$ 25,642	\$ 37,394
148		Allocation Percentage	O&M	100.00%	0.11%	0.03%	0.05%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 49,499	\$ 14,818	\$ 21,609
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	3,772	490	0
153		Modified Business Tax	1.1	(135,513)	(307)	(19)	0
154		Taxes Other Than Income	1.1	10,580,418	23,958	1,510	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 162,578	\$ 42,441	\$ 59,004
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 90,725	\$ 5,718	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(435,664)	(27,458)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	87,548	5,518	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (152,333,056)	\$ (344,939)	\$ (21,740)	\$ 0
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	#####	\$ 285,809	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	113,481	7,152	0
167		Cash Working Capital	1.1	7,391,475	16,737	1,055	0
168		Materials & Supplies	1.1	17,491,088	39,606	2,496	0
169		Customer Advances	8	(71,848,519)	0	(399)	0
170		Deferred Taxes	1.1	(260,493,814)	(589,855)	(37,177)	0
171		Other Debits and Credits	1.1	35,433,192	80,234	5,057	0
172		Total Rate Base		\$ 1,780,732,967	#####	\$ 263,994	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 508,033	\$ 66,000	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	30,379	3,947	0
176		Late Charges	12	5,900,296	0	0	0
177		Service Establishment Charges	9	3,484,220	0	0	0
178		Reconnect / Reread Charges	9	47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin	402	1	0	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		<u>\$ 310,214,342</u>	<u>\$ 538,413</u>	<u>\$ 69,947</u>	<u>\$ 0</u>
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (85,656)	\$ (25,642)	\$ (37,394)
187		Administrative & General Expense	O&M	(47,068,500)	(49,499)	(14,818)	(21,609)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(176,473)	(11,220)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	(3,772)	(490)	0
191		Modified Business Tax	1.1	135,513	307	19	0
192		Taxes other than Income	1.1	(10,580,418)	(23,958)	(1,510)	0
193		Total Operating Deductions		<u>\$ (219,447,208)</u>	<u>\$ (339,051)</u>	<u>\$ (53,661)</u>	<u>\$ (59,004)</u>
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ 199,362	\$ 16,286	\$ (59,004)
		Schedule M Adjustments	1.1	(192,399,548)	(435,664)	(27,458)	0
196		Interest Expense	1.1	(40,066,492)	(90,725)	(5,718)	0
197		State Taxable Income		<u>\$ (141,698,906)</u>	<u>\$ (327,027)</u>	<u>\$ (16,891)</u>	<u>\$ (59,004)</u>
198		State Income Tax	1.1	\$ (155,868,796)	\$ (359,730)	\$ (18,580)	\$ (64,904)
199		South Georgia		0	0	0	0
200		State Income Tax		<u>\$ (155,868,796)</u>	<u>\$ (359,730)</u>	<u>\$ (18,580)</u>	<u>\$ (64,904)</u>
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ 199,362	\$ 16,286	\$ (59,004)
203		Schedule M Adjustments	1.1	(192,399,548)	(435,664)	(27,458)	0
204		Interest Expense	1.1	(40,066,492)	(90,725)	(5,718)	0
205		Total Taxable Income		<u>\$ (141,698,906)</u>	<u>\$ (327,027)</u>	<u>\$ (16,891)</u>	<u>\$ (59,004)</u>
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (68,676)	\$ (3,547)	\$ (12,391)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	87,548	5,518	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		<u>\$ 8,906,674</u>	<u>\$ 18,873</u>	<u>\$ 1,971</u>	<u>\$ (12,391)</u>
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		<u>\$ 81,860,460</u>	<u>\$ 180,490</u>	<u>\$ 14,315</u>	<u>\$ (46,613)</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Compress (CNG)			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1	2	3 #	77 #	79 #	81
1		<u>Depreciation Expense & Amortization</u>						
2		Direct						
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	1,743	0	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	12,703	1,267	0	0
6	389-398	General Plant	1.1	4,256,339	931	81	0	0
7		Total Direct Depreciation and Amortization Expense		\$ 70,770,663	\$ 15,377	\$ 1,348	\$ 0	0
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 1,283	\$ 111	\$ 0	0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	323	28	0	0
11		Total System Allocable Amortization		\$ 7,348,476	\$ 1,607	\$ 139	\$ 0	0
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 57	\$ 5	\$ 0	0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 1,664	\$ 144	\$ 0	0
14		Total Depreciation Expenses	1.1	\$ 78,380,308	\$ 17,041	\$ 1,492	\$ 0	0
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	0
			3	0	0	0	0	0
			3	0	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	673	673
21		Total Gas Supply Expenses		\$ 728,211	\$ 0	\$ 0	\$ 673	673
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 36	\$ 0	\$ 230	230
28		Materials and Expenses	17.1	51,971	6	0	39	39
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	\$ 411	411
31		Materials and Expenses	3.0	48,625	0	0	45	45
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 2	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	507	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	74
37		Materials and Expenses	3	42,242	0	0	39
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	45
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 82	\$ 0	0
43		Materials and Expenses	17	28,874	18	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	20
46		Materials and Expenses	3	26,334	0	0	24
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	7	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 12	\$ 0	1
52		Materials and Expenses	17.2	1,105	1	0	0
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 666	\$ 0	0
58		Materials and Expenses	17	1,275,604	802	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	4
61		Materials and Expenses	3	3,091	0	0	3
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	23
64		Materials and Expenses	3	97,228	0	0	90
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	5
67		Materials and Expenses	3	29,143	0	0	27
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 1,632	\$ 0	1,080
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 548	\$ 179	69
72		Materials & Expenses	5.5	857,024	92	30	12
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	346
75		Materials & Expenses	3	32,107	0	0	30
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 474	\$ 12	0
78		Materials & Expenses	4.4	10,869,027	2,463	64	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 35	\$ 0	0
81		Materials & Expenses	2.2	35,478	11	0	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 522	0
84		Materials & Expenses	2	2,841,962	0	336	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 31	\$ 0
87		Materials & Expenses	4	1,450,195	0	8	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 243	\$ 79	\$ 31
90		Materials & Expenses	5.5	2,888,152	310	101	39
91	881	Rents	5.5	(439,053)	(47)	(15)	(6)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 4,129	\$ 1,349	\$ 521
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 5,760	\$ 1,349	\$ 2,274
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 38	\$ 7	\$ 0
97		Materials & Expenses	6.6	186,368	29	5	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	8	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 488	\$ 4	\$ 0
103		Materials & Expenses	2.2	4,639,392	1,459	13	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 163	\$ 1	\$ 0
106		Materials & Expenses	2.2	927,527	292	3	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 40	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	26	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 216	\$ 0
112		Materials & Expenses	6	1,221,192	0	148	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 13	\$ 2	\$ 0
115		Materials & Expenses	6.6	143,413	22	4	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 2,511	\$ 472	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 6,640	\$ 1,820	\$ 521
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 6	\$ 0
121		Materials & Expenses	10.1	31,428	0	0	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 3	\$ 0
124		Materials & Expenses	11	194,141	0	1	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 32	\$ 0
127		Materials & Expenses	4	10,098,791	0	56	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 98	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	1	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 1	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 8,271	\$ 1,920	\$ 2,274
148		Allocation Percentage	O&M	100.00%	0.01%	0.00%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 4,780	\$ 1,109	\$ 1,314
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	439	9	0
153		Modified Business Tax	1.1	(135,513)	(30)	(3)	0
154		Taxes Other Than Income	1.1	10,580,418	2,314	201	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 15,774	\$ 3,237	\$ 3,588
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 8,761	\$ 761	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(42,070)	(3,652)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	8,454	734	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		\$ (152,333,056)	\$ (33,309)	\$ (2,892)	\$ 0
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 437,900	\$ 38,015	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	10,958	951	0
167		Cash Working Capital	1.1	7,391,475	1,616	140	0
168		Materials & Supplies	1.1	17,491,088	3,825	332	0
169		Customer Advances	8	(71,848,519)	0	(399)	0
170		Deferred Taxes	1.1	(260,493,814)	(56,960)	(4,945)	0
171		Other Debits and Credits	1.1	35,433,192	7,748	673	0
172		Total Rate Base		\$ 1,780,732,967	\$ 405,087	\$ 34,767	\$ 0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 59,096	\$ 1,238	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	3,534	74	0
176		Late Charges	12	5,900,296	0	0	0
177		Service Establishment Charges	9	3,484,220	0	0	0
178		Reconnect / Reread Charges	9	47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin	402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		<u>\$ 310,214,342</u>	<u>\$ 62,630</u>	<u>\$ 1,312</u>	<u>\$ 0</u>
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (8,271)	\$ (1,920)	\$ (2,274)
187		Administrative & General Expense	O&M	(47,068,500)	(4,780)	(1,109)	(1,314)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(17,041)	(1,492)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	(439)	(9)	0
191		Modified Business Tax	1.1	135,513	30	3	0
192		Taxes other than Income	1.1	(10,580,418)	(2,314)	(201)	0
193		Total Operating Deductions		<u>\$ (219,447,208)</u>	<u>\$ (32,815)</u>	<u>\$ (4,729)</u>	<u>\$ (3,588)</u>
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ 29,815	\$ (3,417)	\$ (3,588)
		Schedule M Adjustments	1.1	(192,399,548)	(42,070)	(3,652)	0
196		Interest Expense	1.1	(40,066,492)	(8,761)	(761)	0
197		State Taxable Income		<u>\$ (141,698,906)</u>	<u>\$ (21,016)</u>	<u>\$ (7,830)</u>	<u>\$ (3,588)</u>
198		State Income Tax	1.1	\$ (155,868,796)	\$ (23,118)	\$ (8,613)	\$ (3,947)
199		South Georgia		0	0	0	0
200		State Income Tax		<u>\$ (155,868,796)</u>	<u>\$ (23,118)</u>	<u>\$ (8,613)</u>	<u>\$ (3,947)</u>
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ 29,815	\$ (3,417)	\$ (3,588)
203		Schedule M Adjustments	1.1	(192,399,548)	(42,070)	(3,652)	0
204		Interest Expense	1.1	(40,066,492)	(8,761)	(761)	0
205		Total Taxable Income		<u>\$ (141,698,906)</u>	<u>\$ (21,016)</u>	<u>\$ (7,830)</u>	<u>\$ (3,588)</u>
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ (4,413)	\$ (1,644)	\$ (753)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	8,454	734	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		<u>\$ 8,906,674</u>	<u>\$ 4,041</u>	<u>\$ (910)</u>	<u>\$ (753)</u>
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		<u>\$ 81,860,460</u>	<u>\$ 25,774</u>	<u>\$ (2,507)</u>	<u>\$ (2,835)</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Street Lights			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1	2	3 #	83 #	85 #	87
1		<u>Depreciation Expense & Amortization</u>						
2		Direct						
3	301-303	Intangible Plant	Intang. Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	365-371	Transmission Plant	1.0	2,771,919	816	0	0	0
5	374-387	Distribution Plant	Dist. Plant	63,742,404	5,947	34,768	0	0
6	389-398	General Plant	1.1	4,256,339	436	2,217	0	0
7		Total Direct Depreciation and Amortization Expense		<u>\$ 70,770,663</u>	<u>\$ 7,199</u>	<u>\$ 36,985</u>	<u>\$ 0</u>	<u>0</u>
8		<u>System Allocable Amortization</u>						
9		Total Common Intangible Plant	1.1	\$ 5,869,219	\$ 601	\$ 3,057	\$ 0	0
10		General Plant, Excluding Structures and Land	1.1	1,479,257	151	770	0	0
11		Total System Allocable Amortization		<u>\$ 7,348,476</u>	<u>\$ 752</u>	<u>\$ 3,827</u>	<u>\$ 0</u>	<u>0</u>
12		Total System Allocable Depreciation Expense	1.1	\$ 261,169	\$ 27	\$ 136	\$ 0	0
13		Total System Allocable Amortization and Depreciation	1.1	\$ 7,609,645	\$ 779	\$ 3,964	\$ 0	0
14		Total Depreciation Expenses	1.1	<u>\$ 78,380,308</u>	<u>\$ 7,978</u>	<u>\$ 40,948</u>	<u>\$ 0</u>	<u>0</u>
15		<u>Operation and Maintenance Expense</u>						
16		<u>Gas Supply Expense</u>						
17	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	\$ 0	\$ 0	0
18	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	0
			3	0	0	0	0	0
			3	0	0	0	0	0
19	810	Gas Used for Compression Station Fuel	3	0	0	0	0	0
20	813	Other Gas Supply Expenses	3	728,211	0	0	382	382
21		Total Gas Supply Expenses		<u>\$ 728,211</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 382</u>	<u>382</u>
22		<u>Transmission Expenses</u>						
23	858	Transmission and Compression of Gas						
24		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	\$ 0	0
25		Materials and Expenses	1.0	0	0	0	0	0
26	850	Operation Supervision and Engineering						
27		Labor & Labor Loading	17.1	\$ 305,347	\$ 17	\$ 0	\$ 130	130
28		Materials and Expenses	17.1	51,971	3	0	22	22
29	851	System Control and Load Dispatching						
30		Labor & Labor Loading	3.0	\$ 444,258	\$ 0	\$ 0	\$ 233	233
31		Materials and Expenses	3.0	48,625	0	0	25	25
32	852	Communication System Expense						
33		Labor & Labor Loading	1.0	\$ 2,980	\$ 1	\$ 0	\$ 0	0
34		Materials and Expenses	1.0	507	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
35	853	Communication Station Labor and Expense					
36		Labor & Labor Loading	3	\$ 80,221	\$ 0	\$ 0	42
37		Materials and Expenses	3	42,242	0	0	22
38	854	Gas for Compressor Station Fuel					
39		Labor & Labor Loading	3	\$ 0	\$ 0	\$ 0	0
40		Materials and Expenses	3	48,951	0	0	26
41	856	Mains Expense					
42		Labor & Labor Loading	17	\$ 130,264	\$ 38	\$ 0	0
43		Materials and Expenses	17	28,874	9	0	0
44	857	Measuring and Regulating Station Expense					
45		Labor & Labor Loading	3	\$ 21,302	\$ 0	\$ 0	11
46		Materials and Expenses	3	26,334	0	0	14
47	860	Rents					
48		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
49		Materials and Expenses	1.0	10,548	3	0	0
50	861	Maintenance Supervision and Engineering					
51		Labor & Labor Loading	17.2	\$ 20,388	\$ 6	\$ 0	1
52		Materials and Expenses	17.2	1,105	0	0	0
53	862	Maintenance of Structures and Improvements					
54		Labor & Labor Loading	1.0	\$ 0	\$ 0	\$ 0	0
55		Materials and Expenses	1.0	234	0	0	0
56	863	Maintenance of Mains					
57		Labor & Labor Loading	17	\$ 1,058,956	\$ 312	\$ 0	0
58		Materials and Expenses	17	1,275,604	376	0	0
59	864	Maintenance of Compressor Station Equipment					
60		Labor & Labor Loading	3	\$ 4,514	\$ 0	\$ 0	2
61		Materials and Expenses	3	3,091	0	0	2
62	865	Maintenance of Measuring & Regulating Station Equipment					
63		Labor & Labor Loading	3	\$ 24,942	\$ 0	\$ 0	13
64		Materials and Expenses	3	97,228	0	0	51
65	866	Maintenance of SCADA Equipment					
66		Labor & Labor Loading	3	\$ 5,812	\$ 0	\$ 0	3
67		Materials and Expenses	3	29,143	0	0	15
68		Total Transmission O & M Expense		\$ 3,763,442	\$ 764	\$ 0	613
69		<u>Distribution Expenses</u>					
70	870	Operation Supervision and Engineering					
71		Labor & Labor Loading	5.5	\$ 5,110,861	\$ 257	\$ 2,765	39
72		Materials & Expenses	5.5	857,024	43	464	7
73	871	Distribution Load Dispatching					
74		Labor & Labor Loading	3	\$ 374,873	\$ 0	\$ 0	197
75		Materials & Expenses	3	32,107	0	0	17
76	874	Mains and Services Expenses					
77		Labor & Labor Loading	4.4	\$ 2,089,730	\$ 222	\$ 1,305	0
78		Materials & Expenses	4.4	10,869,027	1,153	6,787	0
79	875	Measuring & Regulating Exps. - General					
80		Labor & Labor Loading	2.2	\$ 112,868	\$ 17	\$ 55	0
81		Materials & Expenses	2.2	35,478	5	17	0
82	878	Meter and House Regulator Expenses					
83		Labor & Labor Loading	2	\$ 4,409,710	\$ 0	\$ 0	0
84		Materials & Expenses	2	2,841,962	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
85	879	Customer Installation Expense					
86		Labor & Labor Loading	4	\$ 5,610,155	\$ 0	\$ 5,476	\$ 0
87		Materials & Expenses	4	1,450,195	0	1,415	0
88	880	Other Expenses					
89		Labor & Labor Loading	5.5	\$ 2,262,471	\$ 114	\$ 1,224	\$ 17
90		Materials & Expenses	5.5	2,888,152	145	1,563	22
91	881	Rents	5.5	(439,053)	(22)	(238)	(3)
92		Total Distribution Operating Expenses		\$ 38,505,561	\$ 1,933	\$ 20,833	\$ 295
93		Total Distribution and Transmission Expense		\$ 42,997,214	\$ 2,697	\$ 20,833	\$ 1,290
94		<u>Maintenance Expenses</u>					
95	885	Maintenance Supervision & Engineering					
96		Labor & Labor Loading	6.6	\$ 241,164	\$ 18	\$ 131	\$ 0
97		Materials & Expenses	6.6	186,368	14	101	0
98	886	Maintenance of Structures & Improvement					
99		Labor & Labor Loading	1	\$ 0	\$ 0	\$ 0	\$ 0
100		Materials & Expenses	1	12,394	4	0	0
101	887	Maintenance of Mains					
102		Labor & Labor Loading	2.2	\$ 1,553,046	\$ 229	\$ 758	\$ 0
103		Materials & Expenses	2.2	4,639,392	683	2,264	0
104	889	Maint. of Measuring & Reg. Station Equip.					
105		Labor & Labor Loading	2.2	\$ 516,778	\$ 76	\$ 252	\$ 0
106		Materials & Expenses	2.2	927,527	137	453	0
107	892	Maintenance of Services					
108		Labor & Labor Loading	3.3	\$ 2,872,223	\$ 0	\$ 2,804	\$ 0
109		Materials & Expenses	3.3	1,870,189	0	1,826	0
110	893	Maintenance of Meter & House Regulators					
111		Labor & Labor Loading	6	\$ 1,780,351	\$ 0	\$ 0	\$ 0
112		Materials & Expenses	6	1,221,192	0	0	0
113	894	Maintenance of Other Equipment					
114		Labor & Labor Loading	6.6	\$ 80,938	\$ 6	\$ 44	\$ 0
115		Materials & Expenses	6.6	143,413	10	78	0
116		Total Distribution Maintenance Expenses		\$ 16,044,976	\$ 1,176	\$ 8,711	\$ 0
117		Total Distribution Expense		\$ 54,550,537	\$ 3,108	\$ 29,544	\$ 295
118		<u>Customer Accounts Expenses</u>					
119	901	Supervision Expenses					
120		Labor & Labor Loading	10.1	\$ 1,320,170	\$ 0	\$ 986	\$ 0
121		Materials & Expenses	10.1	31,428	0	23	0
122	902	Meter Reading Expenses					
123		Labor & Labor Loading	11	\$ 490,536	\$ 0	\$ 0	\$ 0
124		Materials & Expenses	11	194,141	0	0	0
125	903	Customer Records & Collections Expenses					
126		Labor & Labor Loading	4	\$ 5,818,592	\$ 0	\$ 5,679	\$ 0
127		Materials & Expenses	4	10,098,791	0	9,857	0
128	903	Customer Records & Collections Expenses					
129		Labor & Labor Loading	15	\$ 596,981	\$ 0	\$ 0	\$ 0
130		Materials & Expenses	15	5,750	0	0	0
131	904	Uncollectible Accounts Expense	14	3,598,136	0	0	0
132	905	Miscellaneous Customer Accounts Expenses					
133		Labor & Labor Loading	10.1	\$ 0	\$ 0	\$ 0	\$ 0
134		Materials & Expenses	10.1	0	0	0	0
135		Total Customer Accounts Expenses		\$ 22,154,526	\$ 0	\$ 16,546	\$ 0
136		<u>Customer Service & Informational Expenses</u>					
137	908	Customer Assistance Expense					
138		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
139		Materials & Expenses	4	88	0	0	0
140	909	Info. & Instructional Advertising Exps.					
141		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
142		Materials & Expenses	4	173	0	0	0
143	910	Misc. Customer Service & Info. Exp.					
144		Labor & Labor Loading	4	\$ 0	\$ 0	\$ 0	\$ 0
145		Materials & Expenses	4	253,563	0	247	0
146		Total Customer Service & Info. Exp.		\$ 253,824	\$ 0	\$ 248	\$ 0
147		Total O & M Expense		\$ 81,450,539	\$ 3,872	\$ 46,337	\$ 1,290
148		Allocation Percentage	O&M	100.00%	0.00%	0.06%	0.00%
149		<u>Other Operating Deductions</u>					
150		Administrative & General Expense	O&M	\$ 47,068,500	\$ 2,238	\$ 26,777	\$ 745
151		Regulatory Amortization	1.1	0	0	0	0
152		Mill tax	Net Op Margin	2,102,957	1,171	0	0
153		Modified Business Tax	1.1	(135,513)	(14)	(71)	0
154		Taxes Other Than Income	1.1	10,580,418	1,083	5,511	0
155		Total Allocated Operating Deductions		\$ 141,066,901	\$ 8,350	\$ 78,555	\$ 2,035
156		<u>Tax Adjustments</u>					
157		Interest Expense	1.1	\$ 40,066,492	\$ 4,101	\$ 20,869	\$ 0
158		Schedule M Adjustments	1.1	(192,399,548)	(19,694)	(100,212)	0
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
160		Federal Deferred Provision / ARAM	1.1	38,663,444	3,958	20,138	0
161		South Georgia - Federal	1.1	0	0	0	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>	<u>\$ (15,593)</u>	<u>\$ (79,343)</u>	<u>\$ 0</u>
163		<u>Summary of Allocated Cost of Service</u>					
164		<u>Rate Base</u>					
165		Total Direct Net Plant		\$ 2,002,643,597	\$ 204,995	\$ 1,043,084	\$ 0
166		Total Common Systems Alloc Net Plant		50,115,947	5,130	26,103	0
167		Cash Working Capital	1.1	7,391,475	757	3,850	0
168		Materials & Supplies	1.1	17,491,088	1,790	9,110	0
169		Customer Advances	8	(71,848,519)	0	(70,129)	0
170		Deferred Taxes	1.1	(260,493,814)	(26,665)	(135,679)	0
171		Other Debits and Credits	1.1	35,433,192	3,627	18,456	0
172		Total Rate Base		<u>\$ 1,780,732,967</u>	<u>\$ 189,634</u>	<u>\$ 894,795</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
173		<u>Revenues</u>					
174		Net Operating Margin	Direct	\$ 283,267,910	\$ 157,800	\$ 0	\$ 0
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821	9,436	0	0
176		Late Charges	12	5,900,296	0	173	0
177		Service Establishment Charges	9	3,484,220	0	0	0
178		Reconnect / Reread Charges	9	47,325	0	0	0
179		Other Revenue - Labor	Net Op Margin	402	0	0	0
180		Other Revenue - Parts & Material	Net Op Margin	99	0	0	0
181		Other Revenue - Field Collection Fee	Net Op Margin	0	0	0	0
182		Other Revenue - Returned Item Fee	13	575,270	0	0	0
183		Other Revenue - Rental Income	Net Op Margin	0	0	0	0
184		Total Revenue		<u>\$ 310,214,342</u>	<u>\$ 167,236</u>	<u>\$ 173</u>	<u>\$ 0</u>
185		<u>Operating Deductions</u>					
186		O & M	O&M	\$ (81,450,539)	\$ (3,872)	\$ (46,337)	\$ (1,290)
187		Administrative & General Expense	O&M	(47,068,500)	(2,238)	(26,777)	(745)
188		Depreciation Expense	Deprec Exp	(78,380,308)	(7,978)	(40,948)	0
189		Regulatory Amortization	1.1	0	0	0	0
190		Mill Tax	Net Op Margin	(2,102,957)	(1,171)	0	0
191		Modified Business Tax	1.1	135,513	14	71	0
192		Taxes other than Income	1.1	(10,580,418)	(1,083)	(5,511)	0
193		Total Operating Deductions		<u>\$ (219,447,208)</u>	<u>\$ (16,328)</u>	<u>\$ (119,503)</u>	<u>\$ (2,035)</u>
194		<u>State Income Tax</u>					
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134	\$ 150,908	\$ (119,331)	\$ (2,035)
		Schedule M Adjustments	1.1	(192,399,548)	(19,694)	(100,212)	0
196		Interest Expense	1.1	(40,066,492)	(4,101)	(20,869)	0
197		State Taxable Income		<u>\$ (141,698,906)</u>	<u>\$ 127,113</u>	<u>\$ (240,411)</u>	<u>\$ (2,035)</u>
198		State Income Tax	1.1	\$ (155,868,796)	\$ 139,824	\$ (264,452)	\$ (2,239)
199		South Georgia		0	0	0	0
200		State Income Tax		<u>\$ (155,868,796)</u>	<u>\$ 139,824</u>	<u>\$ (264,452)</u>	<u>\$ (2,239)</u>
201		<u>Taxable Income</u>					
202		Taxable Income before Interest Exp.		\$ 90,767,134	\$ 150,908	\$ (119,331)	\$ (2,035)
203		Schedule M Adjustments	1.1	(192,399,548)	(19,694)	(100,212)	0
204		Interest Expense	1.1	(40,066,492)	(4,101)	(20,869)	0
205		Total Taxable Income		<u>\$ (141,698,906)</u>	<u>\$ 127,113</u>	<u>\$ (240,411)</u>	<u>\$ (2,035)</u>
206		<u>Federal Income Tax</u>					
207		Federal Income Tax	21.00%	\$ (29,756,770)	\$ 26,694	\$ (50,486)	\$ (427)
208		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444	3,958	20,138	0
210		South Georgia Federal	1.1	0	0	0	0
211		Total Federal Income Tax		<u>\$ 8,906,674</u>	<u>\$ 30,651</u>	<u>\$ (30,348)</u>	<u>\$ (427)</u>
212		Regulatory Amortization CP National	1.1	\$ 0	\$ 0	\$ 0	\$ 0
213		Net Income		<u>\$ 81,860,460</u>	<u>\$ 120,257</u>	<u>\$ (88,982)</u>	<u>\$ (1,608)</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount
	(a)	(b)	(c)	(d)
			1	2
				3
1		<u>Depreciation Expense & Amortization</u>		
2		Direct		
3	301-303	Intangible Plant	Intang. Plant	\$ 0
4	365-371	Transmission Plant	1.0	2,771,919
5	374-387	Distribution Plant	Dist. Plant	63,742,404
6	389-398	General Plant	1.1	4,256,339
7		Total Direct Depreciation and Amortization Expense		\$ <u>70,770,663</u>
8		<u>System Allocable Amortization</u>		
9		Total Common Intangible Plant	1.1	\$ 5,869,219
10		General Plant, Excluding Structures and Land	1.1	1,479,257
11		Total System Allocable Amortization		\$ <u>7,348,476</u>
12		Total System Allocable Depreciation Expense	1.1	\$ <u>261,169</u>
13		Total System Allocable Amortization and Depreciation	1.1	\$ <u>7,609,645</u>
14		Total Depreciation Expenses	1.1	\$ <u>78,380,308</u>
15		<u>Operation and Maintenance Expense</u>		
16		<u>Gas Supply Expense</u>		
17	803	Natural Gas Transmission Line Purchases	3	\$ 0
18	805.1	Purchased Gas Cost Adjustments	3	0
			3	0
19	810	Gas Used for Compression Station Fuel	3	0
20	813	Other Gas Supply Expenses	3	728,211
21		Total Gas Supply Expenses		\$ <u>728,211</u>
22		<u>Transmission Expenses</u>		
23	858	Transmission and Compression of Gas		
24		Labor & Labor Loading	1.0	\$ 0
25		Materials and Expenses	1.0	0
26	850	Operation Supervision and Engineering		
27		Labor & Labor Loading	17.1	\$ 305,347
28		Materials and Expenses	17.1	51,971
29	851	System Control and Load Dispatching		
30		Labor & Labor Loading	3.0	\$ 444,258
31		Materials and Expenses	3.0	48,625
32	852	Communication System Expense		
33		Labor & Labor Loading	1.0	\$ 2,980
34		Materials and Expenses	1.0	507

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount
	(a)	(b)	(c)	(d)
35	853	Communication Station Labor and Expense		
36		Labor & Labor Loading	3	\$ 80,221
37		Materials and Expenses	3	42,242
38	854	Gas for Compressor Station Fuel		
39		Labor & Labor Loading	3	\$ 0
40		Materials and Expenses	3	48,951
41	856	Mains Expense		
42		Labor & Labor Loading	17	\$ 130,264
43		Materials and Expenses	17	28,874
44	857	Measuring and Regulating Station Expense		
45		Labor & Labor Loading	3	\$ 21,302
46		Materials and Expenses	3	26,334
47	860	Rents		
48		Labor & Labor Loading	1.0	\$ 0
49		Materials and Expenses	1.0	10,548
50	861	Maintenance Supervision and Engineering		
51		Labor & Labor Loading	17.2	\$ 20,388
52		Materials and Expenses	17.2	1,105
53	862	Maintenance of Structures and Improvements		
54		Labor & Labor Loading	1.0	\$ 0
55		Materials and Expenses	1.0	234
56	863	Maintenance of Mains		
57		Labor & Labor Loading	17	\$ 1,058,956
58		Materials and Expenses	17	1,275,604
59	864	Maintenance of Compressor Station Equipment		
60		Labor & Labor Loading	3	\$ 4,514
61		Materials and Expenses	3	3,091
62	865	Maintenance of Measuring & Regulating Station Equipment		
63		Labor & Labor Loading	3	\$ 24,942
64		Materials and Expenses	3	97,228
65	866	Maintenance of SCADA Equipment		
66		Labor & Labor Loading	3	\$ 5,812
67		Materials and Expenses	3	29,143
68		Total Transmission O & M Expense		<u>\$ 3,763,442</u>
69		<u>Distribution Expenses</u>		
70	870	Operation Supervision and Engineering		
71		Labor & Labor Loading	5.5	\$ 5,110,861
72		Materials & Expenses	5.5	857,024
73	871	Distribution Load Dispatching		
74		Labor & Labor Loading	3	\$ 374,873
75		Materials & Expenses	3	32,107
76	874	Mains and Services Expenses		
77		Labor & Labor Loading	4.4	\$ 2,089,730
78		Materials & Expenses	4.4	10,869,027
79	875	Measuring & Regulating Exps. - General		
80		Labor & Labor Loading	2.2	\$ 112,868
81		Materials & Expenses	2.2	35,478
82	878	Meter and House Regulator Expenses		
83		Labor & Labor Loading	2	\$ 4,409,710
84		Materials & Expenses	2	2,841,962

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount
	(a)	(b)	(c)	(d)
85	879	Customer Installation Expense		
86		Labor & Labor Loading	4	\$ 5,610,155
87		Materials & Expenses	4	1,450,195
88	880	Other Expenses		
89		Labor & Labor Loading	5.5	\$ 2,262,471
90		Materials & Expenses	5.5	2,888,152
91	881	Rents	5.5	(439,053)
92		Total Distribution Operating Expenses		\$ 38,505,561
93		Total Distribution and Transmission Expense		\$ 42,997,214
94		<u>Maintenance Expenses</u>		
95	885	Maintenance Supervision & Engineering		
96		Labor & Labor Loading	6.6	\$ 241,164
97		Materials & Expenses	6.6	186,368
98	886	Maintenance of Structures & Improvement		
99		Labor & Labor Loading	1	\$ 0
100		Materials & Expenses	1	12,394
101	887	Maintenance of Mains		
102		Labor & Labor Loading	2.2	\$ 1,553,046
103		Materials & Expenses	2.2	4,639,392
104	889	Maint. of Measuring & Reg. Station Equip.		
105		Labor & Labor Loading	2.2	\$ 516,778
106		Materials & Expenses	2.2	927,527
107	892	Maintenance of Services		
108		Labor & Labor Loading	3.3	\$ 2,872,223
109		Materials & Expenses	3.3	1,870,189
110	893	Maintenance of Meter & House Regulators		
111		Labor & Labor Loading	6	\$ 1,780,351
112		Materials & Expenses	6	1,221,192
113	894	Maintenance of Other Equipment		
114		Labor & Labor Loading	6.6	\$ 80,938
115		Materials & Expenses	6.6	143,413
116		Total Distribution Maintenance Expenses		\$ 16,044,976
117		Total Distribution Expense		\$ 54,550,537
118		<u>Customer Accounts Expenses</u>		
119	901	Supervision Expenses		
120		Labor & Labor Loading	10.1	\$ 1,320,170
121		Materials & Expenses	10.1	31,428
122	902	Meter Reading Expenses		
123		Labor & Labor Loading	11	\$ 490,536
124		Materials & Expenses	11	194,141
125	903	Customer Records & Collections Expenses		
126		Labor & Labor Loading	4	\$ 5,818,592
127		Materials & Expenses	4	10,098,791
128	903	Customer Records & Collections Expenses		
129		Labor & Labor Loading	15	\$ 596,981
130		Materials & Expenses	15	5,750
131	904	Uncollectible Accounts Expense	14	3,598,136
132	905	Miscellaneous Customer Accounts Expenses		
133		Labor & Labor Loading	10.1	\$ 0
134		Materials & Expenses	10.1	0
135		Total Customer Accounts Expenses		\$ 22,154,526
136		<u>Customer Service & Informational Expenses</u>		
137	908	Customer Assistance Expense		
138		Labor & Labor Loading	4	\$ 0
139		Materials & Expenses	4	88
140	909	Info. & Instructional Advertising Exps.		
141		Labor & Labor Loading	4	\$ 0
142		Materials & Expenses	4	173
143	910	Misc. Customer Service & Info. Exp.		
144		Labor & Labor Loading	4	\$ 0
145		Materials & Expenses	4	253,563
146		Total Customer Service & Info. Exp.		\$ 253,824
147		Total O & M Expense		\$ 81,450,539
148		Allocation Percentage	O&M	100.00%
149		<u>Other Operating Deductions</u>		
150		Administrative & General Expense	O&M	\$ 47,068,500
151		Regulatory Amortization	1.1	0
152		Mill tax	Net Op Margin	2,102,957
153		Modified Business Tax	1.1	(135,513)
154		Taxes Other Than Income	1.1	10,580,418
155		Total Allocated Operating Deductions		\$ 141,066,901
156		<u>Tax Adjustments</u>		
157		Interest Expense	1.1	\$ 40,066,492
158		Schedule M Adjustments	1.1	(192,399,548)
159		Investment Tax Credit (I.T.C.)	1.1	0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount
	(a)	(b)	(c)	(d)
160		Federal Deferred Provision / ARAM	1.1	38,663,444
161		South Georgia - Federal	1.1	0
162		Total Tax Adjustments		<u>\$ (152,333,056)</u>
163		<u>Summary of Allocated Cost of Service</u>		
164		<u>Rate Base</u>		
165		Total Direct Net Plant		\$ 2,002,643,597
166		Total Common Systems Alloc Net Plant		50,115,947
167		Cash Working Capital	1.1	7,391,475
168		Materials & Supplies	1.1	17,491,088
169		Customer Advances	8	(71,848,519)
170		Deferred Taxes	1.1	(260,493,814)
171		Other Debits and Credits	1.1	35,433,192
172		Total Rate Base		<u>\$ 1,780,732,967</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Account No.	Description	Allocation Factor	Total Amount
	(a)	(b)	(c)	(d)
173		<u>Revenues</u>		
174		Net Operating Margin	Direct	\$ 283,267,910
175		Negotiated Contract & Current G-5 and G-6 Margin	Net Op Margin	16,938,821
176		Late Charges	12	5,900,296
177		Service Establishment Charges	9	3,484,220
178		Reconnect / Reread Charges	9	47,325
179		Other Revenue - Labor	Net Op Margin	402
180		Other Revenue - Parts & Material	Net Op Margin	99
181		Other Revenue - Field Collection Fee	Net Op Margin	0
182		Other Revenue - Returned Item Fee	13	575,270
183		Other Revenue - Rental Income	Net Op Margin	0
184		Total Revenue		<u>\$ 310,214,342</u>
185		<u>Operating Deductions</u>		
186		O & M	O&M	\$ (81,450,539)
187		Administrative & General Expense	O&M	(47,068,500)
188		Depreciation Expense	Deprec Exp	(78,380,308)
189		Regulatory Amortization	1.1	0
190		Mill Tax	Net Op Margin	(2,102,957)
191		Modified Business Tax	1.1	135,513
192		Taxes other than Income	1.1	(10,580,418)
193		Total Operating Deductions		<u>\$ (219,447,208)</u>
194		<u>State Income Tax</u>		
195		Taxable Income before Interest Exp.	1.1	\$ 90,767,134
		Schedule M Adjustments	1.1	(192,399,548)
196		Interest Expense	1.1	(40,066,492)
197		State Taxable Income		<u>\$ (141,698,906)</u>
198		State Income Tax	1.1	\$ (155,868,796)
199		South Georgia		0
200		State Income Tax		<u>\$ (155,868,796)</u>
201		<u>Taxable Income</u>		
202		Taxable Income before Interest Exp.		\$ 90,767,134
203		Schedule M Adjustments	1.1	(192,399,548)
204		Interest Expense	1.1	(40,066,492)
205		Total Taxable Income		<u>\$ (141,698,906)</u>
206		<u>Federal Income Tax</u>		
207		Federal Income Tax	21.00%	\$ (29,756,770)
208		Investment Tax Credit (I.T.C.)	1.1	0
209		Federal Deferred Provision / ARAM	1.1	38,663,444
210		South Georgia Federal	1.1	0
211		Total Federal Income Tax		<u>\$ 8,906,674</u>
212		Regulatory Amortization CP National	1.1	\$ 0
213		Net Income		<u>\$ 81,860,460</u>

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PEAK DEMAND ALLOCATOR - RECOURSE RATE DESIGN
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

December Peak Month (All Schedules/Contracts)						
Line No.	Description (a)	Peak Month Sales (b)	Full Margin transportation (c)	Allocable Peak Month (d)	Percent of Total (e)	Line No.
1	Single-Family Residential Gas Service	38,923,869	0	38,923,869	34.75%	1
2	Multi-Family Residential Gas Service	4,091,370	0	4,091,370	3.65%	2
3	Air Conditioning Residential Gas Service	15,547	0	15,547	0.01%	3
4	General Gas Service - 1	3,573,887	0	3,573,887	3.19%	4
5	General Gas Service - 2	6,483,513	75,034	6,558,547	5.85%	5
6	General Gas Service - 3	2,508,806	236,548	2,745,354	2.45%	6
7	General Gas Service - 4	4,174,985	11,970,144	16,145,129	14.41%	7
8	General Gas Service - 5	0	10,712,840	10,712,840	9.56%	8
9	General Gas Service - 6	0	28,504,420	28,504,420	25.44%	9
10	Air Conditioning Gas Service	14,307	0	14,307	0.01%	10
11	Water Pumping Gas Service	42,378	0	42,378	0.04%	11
12	Small Electric Generation Gas Service	0	609,119	609,119	0.54%	12
13	Gas Service for Compression on Customer's Premises	61,883	0	61,883	0.06%	13
14	Street and Outdoor Lighting Gas Service	27,053	0	27,053	0.02%	14
15	Total	<u>59,917,598</u>	<u>52,108,105</u>	<u>112,025,703</u>	<u>100.00%</u>	15

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PEAK DEMAND ALLOCATOR - NONRECOURSE RATE DESIGN
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

January Peak Month (NonRecourse Schedules)						
Line No.	Description (a)	Peak Month Sales (b)	Full Margin transportation (c)	Allocable Peak Month (d)	Percent of Total (e)	Line No.
16	Single-Family Residential Gas Service	55,329,689	0	55,329,689	58.32%	16
17	Multi-Family Residential Gas Service	5,399,266	0	5,399,266	5.69%	17
18	Air Conditioning Residential Gas Service	14,827	0	14,827	0.02%	18
19	General Gas Service - 1	5,163,805	0	5,163,805	5.44%	19
20	General Gas Service - 2	7,857,429	39,853	7,897,282	8.32%	20
21	General Gas Service - 3	3,024,179	235,461	3,259,640	3.44%	21
22	General Gas Service - 4	4,507,866	12,570,827	17,078,693	18.00%	22
23	General Gas Service - 5	0	0	0	0.00%	23
24	General Gas Service - 6	0	0	0	0.00%	24
25	Air Conditioning Gas Service	16,568	0	16,568	0.02%	25
26	Water Pumping Gas Service	5,586	0	5,586	0.01%	26
27	Small Electric Generation Gas Service	0	617,911	617,911	0.65%	27
28	Gas Service for Compression on Customer's Premises	59,669	0	59,669	0.06%	28
29	Street and Outdoor Lighting Gas Service	27,933	0	27,933	0.03%	29
30	Total	<u>81,406,817</u>	<u>13,464,052</u>	<u>94,870,869</u>	<u>100.00%</u>	30

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
METER SET ASSEMBLY AND SERVICES ALLOCATION FACTORS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Rate Schedules (a)	Meter Set Assembly					Service Line					Line No.
		Schedule No. (b)	# Customers (c)	\$ Customer (d)	Weighting (e)	# Customers (f)	\$ Customer (g)	Weighting (h)	# Customers (i)	\$ Customer (j)	Weighting (k)	
1	Single-Family Residential Gas Service	SG-RS	565,178	306	565,178	565,178	1,349	565,178	1,349	565,178	1	
2	Multi-Family Residential Gas Service	SG-RM	129,201	235	99,289	129,201	225	129,201	225	21,574	2	
3	Air Conditioning Residential Gas Service	SG-RAC	24	1,369	107	24	1,351	24	1,351	24	3	
4	General Gas Service - 1	SG-G1	20,819	729	49,635	20,819	3,052	20,819	3,052	47,125	4	
5	General Gas Service - 2	SG-G2	3,813	2,056	25,041	3,813	6,024	3,813	6,024	17,034	5	
6	General Gas Service - 3	SG-G3	300	4,396	4,314	300	7,175	300	7,175	1,596	6	
7	General Gas Service - 4	SG-G4	178	14,545	8,469	178	19,000	178	19,000	2,508	7	
8	Air Conditioning Gas Service	SG-AC	16	1,100	58	16	4,519	16	4,519	54	8	
9	Water Pumping Gas Service	SG-WP	1	10,021	33	1	8,330	1	8,330	6	9	
10	Small Electric Generation Gas Service	SG-EG	4	35,264	461	4	3,395	4	3,395	10	10	
11	Gas Service for Compression on Customer's Premises	SG-CNG	4	6,993	91	4	3,105	4	3,105	9	11	
12	Street and Outdoor Lighting Gas Service	SG-L	703	0	0	703	1,228	703	1,228	640	12	
13	General Gas Service - 5		3	233	1	3	-	3	-	0	13	
	General Gas Service - 6		5	14,545	49	5	19,000	5	19,000	70		
Meter Set Assembly												
14	Single-Family Residential Gas Service	SG-RS	246	484	306	246	1,614	246	1,614	1,349	14	
15	Multi-Family Residential Gas Service	SG-RM	180	399	235	180	211	180	211	225	15	
16	Air Conditioning Residential Gas Service	SG-RAC	934	2,675	1,369	934	1,626	934	1,626	1,351	16	
17	General Gas Service - 1	SG-G1	537	1,304	729	537	2,850	537	2,850	3,052	17	
18	General Gas Service - 2	SG-G2	1,205	4,608	2,056	1,205	5,602	1,205	5,602	6,024	18	
19	General Gas Service - 3	SG-G3	1,906	11,867	4,396	1,906	6,540	1,906	6,540	7,175	19	
20	General Gas Service - 4	SG-G4	7,777	34,847	14,545	7,777	15,540	7,777	15,540	19,000	20	
21	Air Conditioning Gas Service	SG-AC	739	2,184	1,100	739	4,957	739	4,957	4,519	21	
22	Water Pumping Gas Service	SG-WP	2,685	32,028	10,021	2,685	9,186	2,685	9,186	8,330	22	
23	Small Electric Generation Gas Service	SG-EG	27,873	57,435	35,264	27,873	2,850	27,873	2,850	3,395	23	
24	Gas Service for Compression on Customer's Premises	SG-CNG	1,762	22,625	6,993	1,762	2,850	1,762	2,850	3,105	24	
25	Street and Outdoor Lighting Gas Service	SG-L	-	-	-	-	1,099	-	1,099	1,228	25	
	General Gas Service - 5		233	233	233	233	-	233	-	19,000		
	General Gas Service - 6		14,545	14,545	14,545	14,545	-	14,545	-	19,000		
26	Proration		75%	25%	75%	25%	25%	75%	25%	19,000	26	

Line No.	Rate Schedules (a)	Meter Set Assembly w/ Contracts					Line No.
		Schedule No. (b)	# Customers (c)	\$ Customer (d)	Allocation (e)	Allocation (f)	
27	Single-Family Residential Gas Service	SG-RS	319,426,171,664	\$ 215,074,850	95.81%	27	
28	Multi-Family Residential Gas Service	SG-RM	12,828,217,568	8,637,448	3.85%	28	
29	Air Conditioning Residential Gas Service	SG-RAC	2,579	2	0.00%	29	
30	General Gas Service - 1	SG-G1	1,033,359,726	695,778	0.31%	30	
31	General Gas Service - 2	SG-G2	97,769,282	65,830	0.03%	31	
32	General Gas Service - 3	SG-G3	1,294,300	871	0.00%	32	
33	General Gas Service - 4	SG-G4	1,507,404	1,015	0.00%	33	
34	Air Conditioning Gas Service	SG-AC	921	1	0.00%	34	
35	Water Pumping Gas Service	SG-WP	33	0	0.00%	35	
36	Small Electric Generation Gas Service	SG-EG	1,846	1	0.00%	36	
37	Gas Service for Compression on Customer's Premises	SG-CNG	366	0	0.00%	37	
38	Street and Outdoor Lighting Gas Service	SG-L	0	0	0.00%	38	
39	General Gas Service - 5		233	233	0.00%	39	
40	General Gas Service - 6		14,545	14,545	0.01%	40	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER OPERATING REVENUES BY MONTH
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	FERC No.	Description	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total
	(b)	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	48700.2501	Late Charges - Residential	\$ 381,439	\$ 371,972	\$ 359,177	\$ 355,519	\$ 359,740	\$ 364,313	\$ 450,607	\$ 628,599	\$ 731,146	\$ 616,552	\$ 474,361	\$ 351,315	\$ 5,444,740
2	48700.2502	Late Charges - Small Commercial	\$ 28,690	\$ 30,937	\$ 28,521	\$ 28,346	\$ 28,206	\$ 17,713	\$ 31,872	\$ 43,057	\$ 47,151	\$ 42,870	\$ 18,588	\$ 24,033	\$ 389,985
3	48700.2503	Late Charges - Large Commercial	\$ 2,675	\$ 4,475	\$ 3,683	\$ 3,429	\$ 1,834	\$ 2,950	\$ 2,262	\$ 5,130	\$ 2,670	\$ 3,674	\$ 1,002	\$ (1,048)	\$ 32,337
4	48700.2504	Late Charges - Commercial Gas Engine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	48700.2505	Late Charges - Commercial Power Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	48700.2506	Late Charges - Industrial	\$ 975	\$ 1,680	\$ 111	\$ 178	\$ 60	\$ 17	\$ 13	\$ 45	\$ 34	\$ 25	\$ 9	\$ 2,889	\$ 6,036
7	48700.2510	Late Charges - CNG	\$ -	\$ -	\$ -	\$ 9,526	\$ -	\$ (9,526)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	48700.2517	Late Charges - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 944	\$ -	\$ 1,012	\$ 837	\$ -	\$ 2,793
9	48700.2525	Late Charges - Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,805	\$ -	\$ 44,406
10	48700.25	Total Late Charges	\$ 413,780	\$ 409,064	\$ 391,493	\$ 396,998	\$ 389,841	\$ 375,067	\$ 484,754	\$ 677,774	\$ 781,001	\$ 664,134	\$ 512,601	\$ 403,789	\$ 5,900,296
11	48800.2531	Service Establishment Charge	\$ 359,935	\$ 299,060	\$ 310,475	\$ 278,950	\$ 278,830	\$ 274,105	\$ 277,675	\$ 254,180	\$ 258,700	\$ 324,865	\$ 265,815	\$ 301,630	\$ 3,484,220
12	48800.2532	Reconnect and Reread Charge	\$ 3,575	\$ 3,475	\$ 4,800	\$ 3,675	\$ 5,450	\$ 3,025	\$ 3,475	\$ 4,425	\$ 625	\$ 4,150	\$ 4,900	\$ 5,750	\$ 47,325
13	48800.2533	Other Revenue-Labor	\$ 50	\$ 50	\$ -	\$ 25	\$ 2	\$ 25	\$ 50	\$ 25	\$ -	\$ 25	\$ 100	\$ 50	\$ 402
14	48800.2534	Other Revenue-Parts & Materials	\$ 3	\$ 14	\$ -	\$ 2	\$ 25	\$ 2	\$ 3	\$ 2	\$ -	\$ 2	\$ 44	\$ 3	\$ 99
15	48800.2536	Other Revenue-Returned Item Fee	\$ 46,268	\$ 42,318	\$ 45,374	\$ 43,414	\$ 42,172	\$ 44,256	\$ 43,114	\$ 56,946	\$ 52,856	\$ 56,548	\$ 52,230	\$ 50,774	\$ 575,270
16	48800.2537	UESC Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	48800.25	Total for 4880	\$ 409,831	\$ 344,917	\$ 360,649	\$ 326,066	\$ 326,479	\$ 321,413	\$ 324,317	\$ 314,578	\$ 312,181	\$ 385,590	\$ 323,088	\$ 358,207	\$ 4,107,315
18	49300.0000	Rent from Gas Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	49500.0000	Other Gas Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	49500.2592	Unbilled Revenue	\$ (611,000)	\$ (327,000)	\$ 213,000	\$ 368,000	\$ 1,683,000	\$ 6,023,000	\$ 6,017,000	\$ (3,554,000)	\$ (3,498,000)	\$ (3,562,000)	\$ (1,516,000)	\$ (968,000)	\$ 268,000
21	49500.2561	Nevada General Revenue Adjustment	\$ (862,980)	\$ 948,643	\$ 245,505	\$ (840,154)	\$ 969,428	\$ (2,374,243)	\$ (3,603,436)	\$ 41,977	\$ (6,384,979)	\$ (7,398,375)	\$ (5,410,346)	\$ 1,635,297	\$ (23,033,663)
22	49500.2562	NV UGCE Revenue Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	49500.2563	NV Renewable Energy Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	49	Total for 49	\$ (1,473,980)	\$ 621,643	\$ 458,505	\$ (472,154)	\$ 2,652,428	\$ 3,648,757	\$ 2,413,564	\$ (3,512,023)	\$ (9,862,979)	\$ (10,960,375)	\$ (6,926,346)	\$ 667,297	\$ (22,765,663)
25		Total Other Operating Revenues	\$ (650,369)	\$ 1,375,624	\$ 1,210,646	\$ 250,910	\$ 3,368,748	\$ 4,345,236	\$ 3,222,635	\$ (2,519,672)	\$ (8,789,797)	\$ (9,910,651)	\$ (6,090,657)	\$ 1,429,294	\$ (12,758,052)