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.: 26-03___

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Northern Nevada Workpapers

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Southwest Gas Corporation

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SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV		Corporate Direct		System Allocable		Total Adjustment			Line No.
		Labor	Loading	Labor	Loading	Labor	Loading	Labor	Loading	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		WP H-3, Sh 10	WP H-3, Sh 12	WP H-3, Sh 17	WP H-3, Sh 26	WP H-3, Sh 21	WP H-3, Sh 30	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)	
	Operations										
1	Account 813	$ 0	$ 0	$ 1,731	$ 2,490	$ 0	$ 0	$ 1,731	$ 2,490	$ 4,221	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	0	0	0	0	0	0	0	0	4
5	Account 851	0	0	0	0	0	0	0	0	0	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	(29,393)	17,468	1,186	1,709	0	0	(28,207)	19,176	(9,030)	11
12	Account 871	(370)	215	1,902	2,784	0	0	1,532	2,999	4,530	12
13	Account 874	(33,715)	20,111	0	0	0	0	(33,715)	20,111	(13,605)	13
14	Account 875	0	0	0	0	0	0	0	0	0	14
15	Account 878	(30,003)	17,788	0	0	0	0	(30,003)	17,788	(12,215)	15
16	Account 879	(20,001)	11,825	3,170	4,543	0	0	(16,831)	16,368	(463)	16
17	Account 880	(14,005)	8,329	1,425	2,055	0	0	(12,581)	10,384	(2,197)	17
18	Account 901	(4,410)	2,621	2,677	3,850	0	0	(1,734)	6,471	4,737	18
19	Account 902	(5,746)	3,398	0	0	0	0	(5,746)	3,398	(2,348)	19
20	Account 903	(3,822)	2,229	10,383	15,294	0	0	6,562	17,522	24,084	20
21	Account 905	(2)	1	0	0	0	0	(2)	1	(1)	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	(71,555)	96,441	(71,555)	96,441	24,887	24
25	Account 922	0	0	0	0	14,092	(18,994)	14,092	(18,994)	(4,901)	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	$ (141,468)	$ 83,985	$ 22,474	$ 32,725	$ (57,462)	$ 77,448	$ (176,457)	$ 194,157	$ 17,700	27

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV		Corporate Direct		System Allocable		Total Adjustment			Line No.
		Labor	Loading	Labor	Loading	Labor	Loading	Labor	Loading	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		WP H-3, Sh 11	WP H-3, Sh 13	WP H-3, Sh 18	WP H-3, Sh 27	WP H-3, Sh 22	WP H-3, Sh 31	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)	
	Maintenance										
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	0	0	13
14	Account 885	(6,606)	3,919	0	0	0	0	(6,606)	3,919	(2,687)	14
15	Account 886	0	0	0	0	0	0	0	0	0	15
16	Account 887	(11,209)	6,611	0	0	0	0	(11,209)	6,611	(4,598)	16
17	Account 889	(3,292)	1,955	0	0	0	0	(3,292)	1,955	(1,337)	17
18	Account 892	(8,898)	5,278	0	0	0	0	(8,898)	5,278	(3,621)	18
19	Account 893	(2,700)	1,615	0	0	0	0	(2,700)	1,615	(1,086)	19
20	Account 894	0	0	0	0	0	0	0	0	0	20
21	Account 935	(339)	194	0	0	(1,590)	2,121	(1,929)	2,315	386	21
22	Total Maintenance	$ (33,045)	$ 19,572	$ 0	$ 0	$ (1,590)	$ 2,121	$ (34,635)	$ 21,693	$ (12,942)	22
23	Total O&M	$ (174,513)	$ 103,556	$ 22,474	$ 32,725	$ (59,053)	$ 79,569	$ (211,092)	$ 215,850	$ 4,758	23

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV		Corporate Direct		System Allocable		Total Adjustment			Line No.
		Labor	Loading	Labor	Loading	Labor	Loading	Labor	Loading	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
								(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)	
	Functionalization										
1	Other Gas Supply	$ 0	$ 0	$ 1,731	$ 2,490	$ 0	$ 0	$ 1,731	$ 2,490	$ 4,221	1
2	Storage	0	0	0	0	0	0	0	0	0	2
3	Transmission	0	0	0	0	0	0	0	0	0	3
4	Distribution	(160,194)	95,113	7,683	11,091	0	0	(152,511)	106,204	(46,307)	4
5	Customer Accounts	(13,980)	8,249	13,060	19,144	0	0	(920)	27,393	26,473	5
6	Customer Service & Info	0	0	0	0	0	0	0	0	0	6
7	Sales	0	0	0	0	0	0	0	0	0	7
	Administrative & General										
8	Direct	(339)	194	0	0	0	0	(339)	194	(145)	8
9	System Allocable	0	0	0	0	(59,053)	79,569	(59,053)	79,569	20,516	9
10	Total	$ (174,513)	$ 103,556	$ 22,474	$ 32,725	$ (59,053)	$ 79,569	$ (211,092)	$ 215,850	$ 4,758	10

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Reference	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k) sum (c) thru (j)	
	Division											
1	Annualized Labor at November 30, 2025	WP H-3, Sh 6	$ 86,673,149	$ 35,319,087	$ 10,589,842	$ 1,987,891	$ 2,209,364	$ 5,684,787	$ 13,107,032		$ 155,571,153	1
2	Overtime Percentage	WP H-3, Sh 5	12.33%	13.15%	7.74%	18.77%	27.34%	21.02%	18.17%			2
3	Overtime	Ln 1 * Ln 2	$ 10,686,322	$ 4,644,385	$ 819,401	$ 373,077	$ 604,137	$ 1,194,865	$ 2,381,283		$ 20,703,470	3
4	Total Annualized Labor	Ln 1 + Ln 3	$ 97,359,471	$ 39,963,472	$ 11,409,243	$ 2,360,968	$ 2,813,501	$ 6,879,652	$ 15,488,315		$ 176,274,623	4
	Less:											
5	Percent Indirect Time	WP H-3, Sh 9	13.7%	13.0%	13.7%	13.7%	13.7%	13.7%	12.7%			5
6	Total Indirect Time	Ln 4 * Ln 5	$ 13,293,541	$ 5,201,854	$ 1,562,226	$ 323,279	$ 385,242	$ 942,005	$ 1,967,891		$ 23,676,037	6
7	Annualized Labor Less Indirect Time	Ln 4 - Ln 6	$ 84,065,931	$ 34,761,618	$ 9,847,018	$ 2,037,690	$ 2,428,259	$ 5,937,647	$ 13,520,424		$ 152,598,586	7
8	Number of Employees	WP H-3, Sh 6	863	354	96	18	20	52	134		1,537	8
	Corporate											
9	Annualized Labor at November 30, 2025	WP H-3, Sh 6	$ 15,589,916	$ 9,104,555	$ 1,707,815	$ 368,591	$ 283,135	$ 1,847,642	$ 1,960,944	$ 77,578,983	$ 108,441,580	9
10	Overtime Percentage	WP H-3, Sh 5	6.25%	6.60%	5.07%	7.01%	7.63%	13.89%	6.65%	0.46%		10
11	Overtime	Ln 9 * Ln 10	$ 974,972	$ 600,788	$ 86,670	$ 25,854	$ 21,591	$ 256,656	$ 130,373	$ 357,250	$ 2,454,155	11
12	Total Annualized Labor	Ln 9 + Ln 11	$ 16,564,888	$ 9,705,343	$ 1,794,485	$ 394,445	$ 304,726	$ 2,104,298	$ 2,091,318	$ 77,936,233	$ 110,895,735	12
	Less:											
13	Percent Indirect Time	Ln 5 (j)	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%		13
14	Total Indirect Time	Ln 12 * Ln 13	$ 2,232,548	$ 1,308,047	$ 241,853	$ 53,162	$ 41,070	$ 283,609	$ 281,859	$ 10,503,928	$ 14,946,076	14
15	Annualized Labor Less Indirect Time	Ln 12 - Ln 14	$ 14,332,340	$ 8,397,296	$ 1,552,632	$ 341,283	$ 263,656	$ 1,820,689	$ 1,809,458	$ 67,432,305	$ 95,949,659	15
16	Number of Employees	WP H-3, Sh 6	132	77	14	3	2	16	17	656	917	16
17	Total Direct and Corporate Labor	Ln 7 + Ln 15	$ 98,398,270	$ 43,158,914	$ 11,399,650	$ 2,378,973	$ 2,691,915	$ 7,758,336	$ 15,329,883	$ 67,432,305	$ 248,548,245	17
18	Total Direct and Corporate Number of Employees	Ln 8 + Ln 16	995	431	111	21	22	67	151	656	2,454	18

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
OVERTIME PERCENTAGE CALCULATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Reference	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k) sum (c) thru (j)	
	Division											
1	Regular Overtime - CE 0110	Company Records	$ 10,283,758	$ 4,513,149	$ 906,137	$ 313,164	$ 487,610	$ 922,162	$ 2,296,612		$ 19,722,591	1
2	Other Overtime - CE 0101	Company Records	0	0	0	0	0	0	0		0	2
3	Total Overtime	Ln 1 + Ln 2	$ 10,283,758	$ 4,513,149	$ 906,137	$ 313,164	$ 487,610	$ 922,162	$ 2,296,612		$ 19,722,591	3
4	Regular Pay	Company Records	$ 83,408,091	$ 34,321,084	$ 11,710,804	$ 1,668,650	$ 1,783,219	$ 4,387,350	$ 12,640,984		$ 149,920,183	4
5	Overtime Percentage	Ln 3 / Ln 4	12.33%	13.15%	7.74%	18.77%	27.34%	21.02%	18.17%		13.16%	5
	Corporate											
6	Regular Overtime - CE 0110	Company Records	$ 941,576	$ 579,577	$ 84,075	$ 24,571	$ 20,659	$ 232,004	$ 125,892	$ 356,607	$ 2,364,960	6
7	Other Overtime - CE 0101	Company Records	0	0	0	0	0	0	0	0	0	7
8	Total Overtime	Ln 6 + Ln 7	$ 941,576	$ 579,577	$ 84,075	$ 24,571	$ 20,659	$ 232,004	$ 125,892	$ 356,607	$ 2,364,960	8
9	Regular Pay	Company Records	$ 15,055,907	$ 8,783,125	$ 1,656,676	$ 350,294	$ 270,920	$ 1,670,169	$ 1,893,538	$ 77,439,265	$ 107,119,894	9
10	Overtime Percentage	Ln 8 / Ln 9	6.25%	6.60%	5.07%	7.01%	7.63%	13.89%	6.65%	0.46%	2.21%	10

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Reference	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Corp	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
											sum (c) thru (j)	
1	Annualized Labor	Company Records	$ 86,673,149	$ 35,319,087	$ 10,589,842	$ 1,987,891	$ 2,209,364	$ 5,684,787	$ 13,107,032	$ 108,441,580	$ 264,012,733	1
2	Percent of Total Labor	Ln 1 / Ln 1(k)	32.83%	13.38%	4.01%	0.75%	0.84%	2.15%	4.96%	41.07%	100.00%	2
3	Number of Employees	Company Records	863	354	96	18	20	52	134	917	2,454	3
	Allocation of Corporate Labor and Employees											
4	Annualized Corporate Labor	Ln 1(j)									$ **108,441,580**	4
5	Historical Distribution	WP H-3, Sh 16	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	5
6	Allocation of Corporate Labor	Ln 5 * Ln 4(k)	$ 15,589,916	$ 9,104,555	$ 1,707,815	$ 368,591	$ 283,135	$ 1,847,642	$ 1,960,944	$ 77,578,983	$ 108,441,580	6
7	Number of Employees	Ln 3(j)									**917**	7
8	Historical Distribution	Ln 5	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	8
9	Allocation of Corporate Emp.	Ln 8 * Ln 7(k)	132	77	14	3	2	16	17	656	917	9

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Labor	NNV Loading	Line No.
	(a)	(b)	(c)	
	Company Records			
	Operations			
1	Account 813	$ 0	$ 0	1
2	Account 840	0	0	2
3	Account 841	0	0	3
4	Account 850	0	0	4
5	Account 851	0	0	5
6	Account 852	0	0	6
7	Account 853	0	0	7
8	Account 856	0	0	8
9	Account 857	0	0	9
10	Account 859	0	0	10
11	Account 870	1,081,292	549,515	11
12	Account 871	13,622	6,761	12
13	Account 874	1,240,295	632,657	13
14	Account 875	0	0	14
15	Account 878	1,103,727	559,601	15
16	Account 879	735,773	372,001	16
17	Account 880	515,209	262,028	17
18	Account 901	162,243	82,455	18
19	Account 902	211,379	106,898	19
20	Account 903	140,593	70,119	20
21	Account 905	80	42	21
22	Account 908	0	0	22
23	Account 910	0	0	23
24	Account 920	0	0	24
25	Account 922	0	0	25
26	Account 930.2	0	0	26
27	Total Operations	$ 5,204,214	$ 2,642,077	27

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Labor	NNV Loading	Line No.
	(a)	(b)	(c)	
	Company Records			
	Maintenance			
1	Account 843.1	$ 0	$ 0	1
2	Account 843.2	0	0	2
3	Account 843.3	0	0	3
4	Account 843.5	0	0	4
5	Account 843.6	0	0	5
6	Account 843.7	0	0	6
7	Account 843.8	0	0	7
8	Account 843.9	0	0	8
9	Account 861	0	0	9
10	Account 863	0	0	10
11	Account 864	0	0	11
12	Account 865	0	0	12
13	Account 866	0	0	13
14	Account 885	243,016	123,303	14
15	Account 886	0	0	15
16	Account 887	412,355	207,981	16
17	Account 889	121,101	61,487	17
18	Account 892	327,350	166,036	18
19	Account 893	99,340	50,802	19
20	Account 894	0	0	20
21	Account 935	12,462	6,096	21
22	Total Maintenance	$ 1,215,625	$ 615,705	22
23	Total O&M	$ 6,419,839	$ 3,257,782	23
24	% O&M to Total	63.42%	63.35%	24
	Deferred and Other			
25	Account 146	$ 0	$ 0	25
26	Account 163	356,915	181,081	26
27	Account 182.3	295,476	150,210	27
28	Account 183.2	0	0	28
29	Account 184	176,664	89,920	29
30	Account 186	0	0	30
31	Account 426	0	0	31
32	Total Deferred	$ 829,055	$ 421,211	32
	Capital			
33	Account 107	$ 2,769,424	$ 1,410,420	33
34	Account 108	103,854	53,312	34
35	Total Capital	$ 2,873,278	$ 1,463,732	35
36	Total (Ln 23 + Ln 32 + Ln 35)	$ 10,122,173	$ 5,142,726	36

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Labor	NNV Loading	Line No.
	(a)	(b)	(c)	
	Company Records			
	Indirect Time			
1	Account 242	$ 2,774,708	$ N/A	1
2	242 as % of Labor	13.7%	N/A	2
3	Total Incl. Account 242	$ 12,896,881		3

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Recorded	NNV Annualized	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 7	Ln 1(c) * ((b) ÷ WP H-3, Sh 11, Ln 36(b))	(c) - (b)	
1	Annualized Labor (WP H-3, Sh 4, Ln 7(e))		$ 9,847,018		1
	Operations				
2	Account 813	$ 0	$ 0	$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	1,081,292	1,051,899	(29,393)	12
13	Account 871	13,622	13,252	(370)	13
14	Account 874	1,240,295	1,206,579	(33,715)	14
15	Account 875	0	0	0	15
16	Account 878	1,103,727	1,073,724	(30,003)	16
17	Account 879	735,773	715,772	(20,001)	17
18	Account 880	515,209	501,204	(14,005)	18
19	Account 901	162,243	157,832	(4,410)	19
20	Account 902	211,379	205,633	(5,746)	20
21	Account 903	140,593	136,772	(3,822)	21
22	Account 905	80	78	(2)	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	$ 5,204,214	$ 5,062,746	$ (141,468)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Recorded	NNV Annualized	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 8 & 9	WP H-3, Sh 10, Ln 1(c) * ((b) ÷ Ln 36(b))	(c) - (b)	
	Maintenance				
1	Account 843.1	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	243,016	236,410	(6,606)	14
15	Account 886	0	0	0	15
16	Account 887	412,355	401,146	(11,209)	16
17	Account 889	121,101	117,809	(3,292)	17
18	Account 892	327,350	318,452	(8,898)	18
19	Account 893	99,340	96,640	(2,700)	19
20	Account 894	0	0	0	20
21	Account 935	12,462	12,123	(339)	21
22	Total Maintenance	$ 1,215,625	$ 1,182,580	$ (33,045)	22
23	Total O&M	$ 6,419,839	$ 6,245,326	$ (174,513)	23
24	% O&M to Total	63.42%	63.42%	63.42%	24
	Deferred and Other				
25	Account 146	$ 0	$ 0	$ 0	25
26	Account 163	356,915	347,213	(9,702)	26
27	Account 182.3	295,476	287,444	(8,032)	27
28	Account 183.2	0	0	0	28
29	Account 184	176,664	171,862	(4,802)	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	$ 829,055	$ 806,519	$ (22,537)	32
	Capital				
33	Account 107	$ 2,769,424	$ 2,694,142	$ (75,282)	33
34	Account 108	103,854	101,031	(2,823)	34
35	Total Capital	$ 2,873,278	$ 2,795,173	$ (78,105)	35
36	Total (Ln 23 + Ln 32 + Ln 35)	$ 10,122,173	$ 9,847,018	$ (275,155)	36
37	Account 242	$ 2,774,708	$ 1,562,226	$ (1,212,483)	37
38	Total Incl. Account 242	$ 12,896,881	$ 11,409,243	$ (1,487,638)	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Recorded	NNV Annualized	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 7	Ln 1(c) * ((b) ÷ WP H-3, Sh 13, Ln 36(b))	(c) - (b)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 21(e))		$ 5,306,199		1
	Operations				
2	Account 813	$ 0	$ 0	$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	549,515	566,983	17,468	12
13	Account 871	6,761	6,976	215	13
14	Account 874	632,657	652,768	20,111	14
15	Account 875	0	0	0	15
16	Account 878	559,601	577,389	17,788	16
17	Account 879	372,001	383,826	11,825	17
18	Account 880	262,028	270,357	8,329	18
19	Account 901	82,455	85,077	2,621	19
20	Account 902	106,898	110,296	3,398	20
21	Account 903	70,119	72,348	2,229	21
22	Account 905	42	43	1	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	$ 2,642,077	$ 2,726,062	$ 83,985	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Recorded	NNV Annualized	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 8 & 9	WP H-3, Sh 12, Ln 1(c) * ((b) ÷ Ln 36(b))	(c) - (b)	
	Maintenance				
1	Account 843.1	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	123,303	127,223	3,919	14
15	Account 886	0	0	0	15
16	Account 887	207,981	214,592	6,611	16
17	Account 889	61,487	63,442	1,955	17
18	Account 892	166,036	171,314	5,278	18
19	Account 893	50,802	52,416	1,615	19
20	Account 894	0	0	0	20
21	Account 935	6,096	6,290	194	21
22	Total Maintenance	$ 615,705	$ 635,277	$ 19,572	22
23	Total O&M	$ 3,257,782	$ 3,361,339	$ 103,556	23
24	% O&M to Total	63.35%	63.35%	63.35%	24
	Deferred and Other				
25	Account 146	$ 0	$ 0	$ 0	25
26	Account 163	181,081	186,837	5,756	26
27	Account 182.3	150,210	154,985	4,775	27
28	Account 183.2	0	0	0	28
29	Account 184	89,920	92,779	2,858	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	$ 421,211	$ 434,600	$ 13,389	32
	Capital				
33	Account 107	$ 1,410,420	$ 1,455,253	$ 44,834	33
34	Account 108	53,312	55,007	1,695	34
35	Total Capital	$ 1,463,732	$ 1,510,260	$ 46,528	35
36	Total (Ln 23 + Ln 32 + Ln 35)	$ 5,142,726	$ 5,306,199	$ 163,474	36

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Company Records									sum (b) thru (i)	
	Operations										
1	Account 813	$ 878,615	$ 455,889	$ 85,194	$ 26,262	$ 22,944	$ 0	$ 126,690	$ 0	$ 1,595,595	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	92	0	0	0	404,105	0	0	404,196	4
5	Account 851	0	305,668	0	0	0	1,151,607	0	0	1,457,275	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	496	0	58,395	20,776	11,633	0	16	0	91,317	11
12	Account 871	965,428	195,174	93,603	28,843	25,203	0	139,197	0	1,447,449	12
13	Account 874	0	0	0	0	0	0	0	0	0	13
14	Account 875	64	0	0	0	0	0	0	0	64	14
15	Account 878	281	63	0	0	0	0	0	0	344	15
16	Account 879	1,604,774	833,252	156,005	47,859	41,822	0	231,877	0	2,915,589	16
17	Account 880	707,530	304,649	70,112	19,282	13,973	0	1,907	0	1,117,455	17
18	Account 901	1,510,112	939,179	131,742	36,127	26,236	0	197,595	0	2,840,989	18
19	Account 902	0	0	0	0	0	0	0	0	0	19
20	Account 903	5,744,412	3,459,018	511,039	135,212	98,186	4,918	764,851	0	10,717,635	20
21	Account 905	0	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	0	0	0	59,996,024	59,996,024	24
25	Account 922	0	0	0	0	0	0	0	0	0	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	$ 11,411,712	$ 6,492,985	$ 1,106,090	$ 314,361	$ 239,997	$ 1,560,630	$ 1,462,134	$ 59,996,024	$ 82,583,933	27

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Company Records									sum (b) thru (i)	
	Maintenance										
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	0	0	20
21	Account 935	0	0	0	0	0	0	0	1,333,401	1,333,401	21
22	Total Maintenance	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,333,401	$ 1,333,401	22
23	Total O&M	$ 11,411,712	$ 6,492,985	$ 1,106,090	$ 314,361	$ 239,997	$ 1,560,630	$ 1,462,134	$ 61,329,425	$ 83,917,334	23
24	% O&M to Total	82.15%	80.04%	72.69%	95.72%	95.13%	94.80%	83.68%	88.72%	86.85%	24

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Company Records									sum (b) thru (i)	
	Deferred and Other										
1	Account 146	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 17,973	$ 17,973	1
2	Account 163	0	0	0	0	0	0	0	1,250,950	1,250,950	2
3	Account 182.3	0	0	0	0	0	0	0	0	0	3
4	Account 183.2	0	0	0	0	0	0	0	0	0	4
5	Account 184	0	0	0	0	0	0	0	321,871	321,871	5
6	Account 186	0	0	0	0	0	0	0	0	0	6
7	Account 426	0	0	0	0	0	0	0	21,397	21,397	7
8	HoldCo [1]	0	0	0	0	0	0	0	2,157,195	2,157,195	8
9	Total Deferred	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,769,385	$ 3,769,385	9
	Capital										
10	Account 107	$ 2,479,338	$ 1,619,428	$ 415,623	$ 14,064	$ 12,285	$ 85,673	$ 285,125	$ 4,026,348	$ 8,937,884	10
11	Account 108	24	15	0	0	0	0	0	0	39	11
12	Total Capital	$ 2,479,362	$ 1,619,442	$ 415,623	$ 14,064	$ 12,285	$ 85,673	$ 285,125	$ 4,026,348	$ 8,937,923	12
13	Total (Ln 9 + Ln 12 + WP H-3, Sh 15, Ln 23)	$ 13,891,074	$ 8,112,427	$ 1,521,714	$ 328,425	$ 252,282	$ 1,646,303	$ 1,747,259	$ 69,125,158	$ 96,624,642	13
14	Historical Distribution (Ln 13 ÷ Ln 13(j))	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	14
	Indirect Time										
15	Account 242 (Ln 14 * Ln 15(j))	$ 2,163,812	$ 1,263,672	$ 237,037	$ 51,159	$ 39,298	$ 256,445	$ 272,170	$ 10,767,624	$ 15,051,218	15
16	242 as % of Labor (Ln 15 ÷ (Ln 13 + Ln 15)	13.48%	13.48%	13.48%	13.48%	13.48%	13.48%	13.48%	13.48%	13.48%	16

[1] Includes all HoldCo labor charges

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Recorded	NNV Annualized	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 14	Ln 1(c) * ((b) ÷ WP H-3, Sh 18, Ln 37(b))	(c) - (b)	
1	Annualized Labor (WP H-3, Sh 4, Ln 15(e))		$ 1,552,632		1
	Operations				
2	Account 813	$ 85,194	$ 86,925	$ 1,731	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	58,395	59,582	1,186	12
13	Account 871	93,603	95,504	1,902	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	156,005	159,175	3,170	17
18	Account 880	70,112	71,537	1,425	18
19	Account 901	131,742	134,419	2,677	19
20	Account 902	0	0	0	20
21	Account 903	511,039	521,422	10,383	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	$ 1,106,090	$ 1,128,564	$ 22,474	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Recorded	NNV Annualized	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 15 & 16	WP H-3, Sh 17, Ln 1(c) * ((b) ÷ Ln 37(b))	(c) - (b)	
	Maintenance				
1	Account 843.1	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	$ 0	$ 0	$ 0	22
23	Total O&M	$ 1,106,090	$ 1,128,564	$ 22,474	23
24	% O&M to Total	72.69%	72.69%	72.69%	24
	Deferred and Other				
25	Account 146	$ 0	$ 0	$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	HoldCo	0	0	0	32
33	Total Deferred	$ 0	$ 0	$ 0	33
	Capital				
34	Account 107	$ 415,623	$ 424,068	$ 8,445	34
35	Account 108	0	0	0	35
36	Total Capital	$ 415,623	$ 424,068	$ 8,445	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 1,521,714	$ 1,552,632	$ 30,918	37
38	Account 242	$ 237,037	$ 241,853	$ 4,816	38
39	Total Incl. Account 242	$ 1,758,751	$ 1,794,485	$ 35,735	39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
BEFORE ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	System Allocable Recorded	System Allocable Annualized	System Allocable Adjustment	Great Basin MMF	Amount to Allocate	Line No.
	(a)	(b) WP H-3, Sh 14	(c) Ln 1(c) * ((b) ÷ WP H-3, Sh 20, Ln 37(b))	(d) (c) - (b)	(e) 4.10%	(f) (d) - (e)	
1	Annualized Labor (WP H-3, Sh 4, Ln 15(j))		$ 67,432,305				1
	Operations						
2	Account 813	$ 0	$ 0	$ 0	$ 0	$ 0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	59,996,024	58,526,740	(1,469,284)	(60,169)	(1,409,115)	25
26	Account 922	0	0	318,100	13,027	305,073	26
27	Account 930.2	0	0	0	0	0	27
28	Total Operations	$ 59,996,024	$ 58,526,740	$ (1,151,184)	$ (47,142)	$ (1,104,042)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
BEFORE ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	System Allocable Recorded	System Allocable Annualized	System Allocable Adjustment	Great Basin MMF	Amount to Allocate	Line No.
	(a)	(b) WP H-3, Sh 15 & 16	(c) WP H-3, Sh 19, Ln 1(c) * ((b) ÷ Ln 37(b))	(d) (c) - (b)	(e) 4.10%	(f) (d) - (e)	
	Maintenance						
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	1,333,401	1,300,746	(32,655)	(1,337)	(31,317)	21
22	Total Maintenance	$ 1,333,401	$ 1,300,746	$ (32,655)	$ (1,337)	$ (31,317)	22
23	Total O&M	$ 61,329,425	$ 59,827,487	$ (1,183,839)	$ (48,480)	$ (1,135,359)	23
24	% O&M to Total	88.72%	88.72%	86.11%	100.00%	85.61%	24
	Deferred and Other						
25	Account 146	$ 17,973	$ 17,532	$ (440)	$ 0	$ (440)	25
26	Account 163	1,250,950	1,220,315	(30,635)	0	(30,635)	26
27	Account 182.3	0	0	0	0	0	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	321,871	313,988	(7,883)	0	(7,883)	29
30	Account 186	0	0	0	0	0	30
31	Account 426	21,397	20,873	(524)	0	(524)	31
32	HoldCo	2,157,195	2,104,366	(52,829)	0	(52,829)	32
33	Total Deferred	$ 3,769,385	$ 3,677,074	$ (92,311)	$ 0	$ (92,311)	33
	Capital						
34	Account 107	$ 4,026,348	$ 3,927,744	$ (98,604)	$ 0	$ (98,604)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	$ 4,026,348	$ 3,927,744	$ (98,604)	$ 0	$ (98,604)	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 69,125,158	$ 67,432,305	$ (1,374,754)	$ (48,480)	$ (1,326,274)	37
38	Account 242	$ 10,767,624	$ 10,503,928	$ (263,696)			38
39	Total Incl. Account 242	$ 79,892,782	$ 77,936,233	$ (1,638,449)			39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Sys Alloc Net of MMF	AZ	SNV	NNV	NCA	SLT	SCA	Line No.
	(a)	(b) WP H-3, Sh 19	(c) (b) * Ln 1, 2, or 3 (c)	(d) (b) * Ln 1, 2, or 3 (d)	(e) (b) * Ln 1, 2, or 3 (e)	(f) (b) * Ln 1, 2, or 3 (f)	(g) (b) * Ln 1, 2, or 3 (g)	(h) (b) * Ln 1, 2, or 3 (h)	
1	4-Factor (all others)		55.57%	28.34%	5.08%	1.74%	1.45%	7.83%	1
2	Factor IV (901-910)		53.58%	32.62%	4.66%	1.27%	0.92%	6.95%	2
3	G&A Factor (922)		55.35%	30.01%	4.62%	1.34%	1.76%	6.91%	3
	Operations								
4	Account 813	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
5	Account 840	0	0	0	0	0	0	0	5
6	Account 841	0	0	0	0	0	0	0	6
7	Account 850	0	0	0	0	0	0	0	7
8	Account 851	0	0	0	0	0	0	0	8
9	Account 852	0	0	0	0	0	0	0	9
10	Account 853	0	0	0	0	0	0	0	10
11	Account 856	0	0	0	0	0	0	0	11
12	Account 857	0	0	0	0	0	0	0	12
13	Account 859	0	0	0	0	0	0	0	13
14	Account 870	0	0	0	0	0	0	0	14
15	Account 871	0	0	0	0	0	0	0	15
16	Account 874	0	0	0	0	0	0	0	16
17	Account 875	0	0	0	0	0	0	0	17
18	Account 878	0	0	0	0	0	0	0	18
19	Account 879	0	0	0	0	0	0	0	19
20	Account 880	0	0	0	0	0	0	0	20
21	Account 901	0	0	0	0	0	0	0	21
22	Account 902	0	0	0	0	0	0	0	22
23	Account 903	0	0	0	0	0	0	0	23
24	Account 905	0	0	0	0	0	0	0	24
25	Account 908	0	0	0	0	0	0	0	25
26	Account 910	0	0	0	0	0	0	0	26
27	Account 920	(1,409,115)	(782,979)	(399,321)	(71,555)	(24,469)	(20,392)	(110,399)	27
28	Account 922	305,073	168,867	91,565	14,092	4,077	5,383	21,088	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Operations	$ (1,104,042)	$ (614,111)	$ (307,756)	$ (57,462)	$ (20,392)	$ (15,009)	$ (89,311)	30

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Sys Alloc Net of MMF	AZ	SNV	NNV	NCA	SLT	SCA	Line No.
	(a)	(b) WP H-3, Sh 20	(c) (b) * WP H-3, Sh 21, Ln 1(c)	(d) (b) * WP H-3, Sh 21, Ln 1(d)	(e) (b) * WP H-3, Sh 21, Ln 1(e)	(f) (b) * WP H-3, Sh 21, Ln 1(f)	(g) (b) * WP H-3, Sh 21, Ln 1(g)	(h) (b) * WP H-3, Sh 21, Ln 1(h)	
	Maintenance								
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	20
21	Account 935	(31,317)	(17,402)	(8,875)	(1,590)	(544)	(453)	(2,454)	21
22	Total Maintenance	$ (31,317)	$ (17,402)	$ (8,875)	$ (1,590)	$ (544)	$ (453)	$ (2,454)	22
23	Total O&M	$ (1,135,359)	$ (631,513)	$ (316,631)	$ (59,053)	$ (20,936)	$ (15,462)	$ (91,765)	23
24	% O&M to Total	85.61%	85.62%	85.41%	85.90%	86.33%	84.84%	85.98%	24
	Deferred and Other								
25	Account 146	$ (440)	$ (245)	$ (125)	$ (22)	$ (8)	$ (6)	$ (34)	25
26	Account 163	(30,635)	(17,023)	(8,682)	(1,556)	(532)	(443)	(2,400)	26
27	Account 182.3	0	0	0	0	0	0	0	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	(7,883)	(4,380)	(2,234)	(400)	(137)	(114)	(618)	29
30	Account 186	0	0	0	0	0	0	0	30
31	Account 426	(524)	(291)	(148)	(27)	(9)	(8)	(41)	31
32	HoldCo	(52,829)	(29,355)	(14,971)	(2,683)	(917)	(765)	(4,139)	32
33	Total Deferred	$ (92,311)	$ (51,293)	$ (26,159)	$ (4,688)	$ (1,603)	$ (1,336)	$ (7,232)	33
	Capital								
34	Account 107	$ (98,604)	$ (54,790)	$ (27,943)	$ (5,007)	$ (1,712)	$ (1,427)	$ (7,725)	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	$ (98,604)	$ (54,790)	$ (27,943)	$ (5,007)	$ (1,712)	$ (1,427)	$ (7,725)	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ (1,326,274)	$ (737,596)	$ (370,733)	$ (68,747)	$ (24,251)	$ (18,225)	$ (106,722)	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Company Records									sum (b) thru (i)	
	Operations										
1	Account 813	$ 446,061	$ 231,499	$ 43,257	$ 13,341	$ 11,653	$ 0	$ 64,325	$ 0	$ 810,135	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	48	0	0	0	206,331	0	0	206,379	4
5	Account 851	0	159,492	0	0	0	582,436	0	0	741,929	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	202	0	29,684	10,553	5,913	0	8	0	46,360	11
12	Account 871	498,719	99,302	48,360	14,911	13,025	0	71,915	0	746,232	12
13	Account 874	0	0	0	0	0	0	0	0	0	13
14	Account 875	31	0	0	0	0	0	0	0	31	14
15	Account 878	138	33	0	0	0	0	0	0	171	15
16	Account 879	811,687	421,573	78,924	24,223	21,162	0	117,302	0	1,474,871	16
17	Account 880	359,980	155,249	35,695	9,816	7,114	0	990	0	568,844	17
18	Account 901	766,603	476,855	66,878	18,338	13,318	0	100,296	0	1,442,288	18
19	Account 902	0	0	0	0	0	0	0	0	0	19
20	Account 903	2,988,280	1,801,394	265,665	70,429	51,149	2,498	398,283	0	5,577,698	20
21	Account 905	0	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	0	0	0	30,482,381	30,482,381	24
25	Account 922	0	0	0	0	0	0	0	0	0	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	$ 5,871,701	$ 3,345,445	$ 568,463	$ 161,610	$ 123,334	$ 791,265	$ 753,119	$ 30,482,381	$ 42,097,319	27

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Company Records									sum (b) thru (i)	
	Maintenance										
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	0	0	20
21	Account 935	0	0	0	0	0	0	0	670,460	670,460	21
22	Total Maintenance	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 670,460	$ 670,460	22
23	Total O&M	$ 5,871,701	$ 3,345,445	$ 568,463	$ 161,610	$ 123,334	$ 791,265	$ 753,119	$ 31,152,841	$ 42,767,779	23
24	% O&M to Total	82.44%	80.38%	73.00%	95.99%	95.44%	94.71%	84.09%	90.51%	88.16%	24

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Company Records									sum (b) thru (i)	
	Deferred and Other										
1	Account 146	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,191	$ 9,191	1
2	Account 163	0	0	0	0	0	0	0	635,967	635,967	2
3	Account 182.3	0	0	0	0	0	0	0	0	0	3
4	Account 183.2	0	0	0	0	0	0	0	0	0	4
5	Account 184	0	0	0	0	0	0	0	163,380	163,380	5
6	Account 186	0	0	0	0	0	0	0	0	0	6
7	Account 426	0	0	0	0	0	0	0	11,003	11,003	7
8	HoldCo [1]	0	0	0	0	0	0	0	397,905	397,905	8
9	Total Deferred	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,217,445	$ 1,217,445	9
	Capital										
10	Account 107	$ 1,250,409	$ 816,479	$ 210,242	$ 6,749	$ 5,894	$ 44,217	$ 142,469	$ 2,047,127	$ 4,523,586	10
11	Account 108	12	8	0	0	0	0	0	0	20	11
12	Total Capital	$ 1,250,421	$ 816,487	$ 210,242	$ 6,749	$ 5,894	$ 44,217	$ 142,469	$ 2,047,127	$ 4,523,606	12
13	Total (Ln 9 + Ln 12 + WP H-3, Sh 24, Ln 23)	$ 7,122,122	$ 4,161,932	$ 778,705	$ 168,360	$ 129,227	$ 835,482	$ 895,588	$ 34,417,413	$ 48,508,830	13
14	Historical Distribution (Ln 13 ÷ Ln 13(j))	14.68%	8.58%	1.61%	0.35%	0.27%	1.72%	1.85%	70.95%	100.00%	14

[1] Includes all HoldCo labor loading charges

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Recorded	NNV Annualized	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 23	Ln 1(c) * ((b) ÷ WP H-3, Sh 27, Ln 37(b))	(c) - (b)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 42(e))		$ 823,533		1
	Operations				
2	Account 813	$ 43,257	$ 45,747	$ 2,490	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	29,684	31,393	1,709	12
13	Account 871	48,360	51,144	2,784	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	78,924	83,467	4,543	17
18	Account 880	35,695	37,750	2,055	18
19	Account 901	66,878	70,728	3,850	19
20	Account 902	0	0	0	20
21	Account 903	265,665	280,958	15,294	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	$ 568,463	$ 601,187	$ 32,725	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV Recorded	NNV Annualized	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 24 & 25	WP H-3, Sh 26, Ln 1(c) * ((b) ÷ Ln 37(b))	(c) - (b)	
	Maintenance				
1	Account 843.1	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	$ 0	$ 0	$ 0	22
23	Total O&M	$ 568,463	$ 601,187	$ 32,725	23
24	% O&M to Total	73.00%	73.00%	73.00%	24
	Deferred and Other				
25	Account 146	$ 0	$ 0	$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	HoldCo	0	0	0	32
33	Total Deferred	$ 0	$ 0	$ 0	33
	Capital				
34	Account 107	$ 210,242	$ 222,345	$ 12,103	34
35	Account 108	0	0	0	35
36	Total Capital	$ 210,242	$ 222,345	$ 12,103	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 778,705	$ 823,533	$ 44,828	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	System Allocable Recorded	System Allocable Annualized	System Allocable Adjustment	Great Basin MMF	Amount to Allocate	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
		WP H-3, Sh 23	Ln 1(c) * ((b) ÷ WP H-3, Sh 29, Ln 37(b))	(c) - (b)	4.10%	(d) - (e)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 42(j))		$ 36,653,353				1
	Operations						
2	Account 813	$ 0	$ 0	$ 0	$ 0	$ 0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	30,482,381	32,462,680	1,980,299	81,096	1,899,203	25
26	Account 922	0	0	(428,735)	(17,557)	(411,178)	26
27	Account 930.2	0	0	0	0	0	27
28	Total Operations	$ 30,482,381	$ 32,462,680	$ 1,551,564	$ 63,538	$ 1,488,026	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	System Allocable Recorded	System Allocable Annualized	System Allocable Adjustment	Great Basin MMF	Amount to Allocate	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
		WP H-3, Sh 24 & 25	WP H-3, Sh 28, Ln 1(c) * ((b) ÷ Ln 37(b))	(c) - (b)	4.10%	(d) - (e)	
	Maintenance						
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	670,460	714,017	43,557	1,784	41,773	21
22	Total Maintenance	$ 670,460	$ 714,017	$ 43,557	$ 1,784	$ 41,773	22
23	Total O&M	$ 31,152,841	$ 33,176,697	$ 1,595,121	$ 65,322	$ 1,529,799	23
24	% O&M to Total	90.51%	90.51%	88.26%	100.00%	87.82%	24
	Deferred and Other						
25	Account 146	$ 9,191	$ 9,788	$ 597	$ 0	$ 597	25
26	Account 163	635,967	677,283	41,316	0	41,316	26
27	Account 182.3	0	0	0	0	0	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	163,380	173,994	10,614	0	10,614	29
30	Account 186	0	0	0	0	0	30
31	Account 426	11,003	11,717	715	0	715	31
32	HoldCo	397,905	423,755	25,850	0	25,850	32
33	Total Deferred	$ 1,217,445	$ 1,296,537	$ 79,092	$ 0	$ 79,092	33
	Capital						
34	Account 107	$ 2,047,127	$ 2,180,119	$ 132,992	$ 0	$ 132,992	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	$ 2,047,127	$ 2,180,119	$ 132,992	$ 0	$ 132,992	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 34,417,413	$ 36,653,353	$ 1,807,205	$ 65,322	$ 1,741,883	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Sys Alloc Net of MMF	AZ	SNV	NNV	NCA	SLT	SCA	Line No.
	(a)	(b) WP H-3, Sh 28	(c) (b) * Ln 1, 2, or 3 (c)	(d) (b) * Ln 1, 2, or 3 (d)	(e) (b) * Ln 1, 2, or 3 (e)	(f) (b) * Ln 1, 2, or 3 (f)	(g) (b) * Ln 1, 2, or 3 (g)	(h) (b) * Ln 1, 2, or 3 (h)	
1	4-Factor (all others)		55.57%	28.34%	5.08%	1.74%	1.45%	7.83%	1
2	Factor IV (901-910)		53.58%	32.62%	4.66%	1.27%	0.92%	6.95%	2
3	G&A Factor (922)		55.35%	30.01%	4.62%	1.34%	1.76%	6.91%	3
	Operations								
4	Account 813	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
5	Account 840	0	0	0	0	0	0	0	5
6	Account 841	0	0	0	0	0	0	0	6
7	Account 850	0	0	0	0	0	0	0	7
8	Account 851	0	0	0	0	0	0	0	8
9	Account 852	0	0	0	0	0	0	0	9
10	Account 853	0	0	0	0	0	0	0	10
11	Account 856	0	0	0	0	0	0	0	11
12	Account 857	0	0	0	0	0	0	0	12
13	Account 859	0	0	0	0	0	0	0	13
14	Account 870	0	0	0	0	0	0	0	14
15	Account 871	0	0	0	0	0	0	0	15
16	Account 874	0	0	0	0	0	0	0	16
17	Account 875	0	0	0	0	0	0	0	17
18	Account 878	0	0	0	0	0	0	0	18
19	Account 879	0	0	0	0	0	0	0	19
20	Account 880	0	0	0	0	0	0	0	20
21	Account 901	0	0	0	0	0	0	0	21
22	Account 902	0	0	0	0	0	0	0	22
23	Account 903	0	0	0	0	0	0	0	23
24	Account 905	0	0	0	0	0	0	0	24
25	Account 908	0	0	0	0	0	0	0	25
26	Account 910	0	0	0	0	0	0	0	26
27	Account 920	1,899,203	1,055,298	538,204	96,441	32,980	27,485	148,796	27
28	Account 922	(411,178)	(227,599)	(123,411)	(18,994)	(5,495)	(7,256)	(28,423)	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Operations	$ 1,488,026	$ 827,699	$ 414,793	$ 77,448	$ 27,484	$ 20,229	$ 120,373	30

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Sys Alloc Net of MMF	AZ	SNV	NNV	NCA	SLT	SCA	Line No.
	(a)	(b) WP H-3, Sh 29	(c) (b) * WP H-3, Sh 30, Ln 1(c)	(d) (b) * WP H-3, Sh 30, Ln 1(d)	(e) (b) * WP H-3, Sh 30, Ln 1(e)	(f) (b) * WP H-3, Sh 30, Ln 1(f)	(g) (b) * WP H-3, Sh 30, Ln 1(g)	(h) (b) * WP H-3, Sh 30, Ln 1(h)	
	Maintenance								
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	20
21	Account 935	41,773	23,211	11,838	2,121	725	605	3,273	21
22	Total Maintenance	$ 41,773	$ 23,211	$ 11,838	$ 2,121	$ 725	$ 605	$ 3,273	22
23	Total O&M	$ 1,529,799	$ 850,910	$ 426,631	$ 79,569	$ 28,210	$ 20,833	$ 123,646	23
24	% O&M to Total	87.82%	87.84%	87.65%	88.08%	88.45%	87.16%	88.15%	24
	Deferred and Other								
25	Account 146	$ 597	$ 332	$ 169	$ 30	$ 10	$ 9	$ 47	25
26	Account 163	41,316	22,957	11,708	2,098	717	598	3,237	26
27	Account 182.3	0	0	0	0	0	0	0	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	10,614	5,898	3,008	539	184	154	832	29
30	Account 186	0	0	0	0	0	0	0	30
31	Account 426	715	397	203	36	12	10	56	31
32	HoldCo	25,850	14,364	7,325	1,313	449	374	2,025	32
33	Total Deferred	$ 79,092	$ 43,948	$ 22,413	$ 4,016	$ 1,373	$ 1,145	$ 6,197	33
	Capital								
34	Account 107	$ 132,992	$ 73,898	$ 37,688	$ 6,753	$ 2,309	$ 1,925	$ 10,419	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	$ 132,992	$ 73,898	$ 37,688	$ 6,753	$ 2,309	$ 1,925	$ 10,419	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 1,741,883	$ 968,755	$ 486,732	$ 90,339	$ 31,893	$ 23,903	$ 140,262	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED TEST YEAR BENEFITS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Reference	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k) sum (c) thru (j)	
	Division											
1	Social Security and Medicare	WP H-3, Sh 33	$ 7,416,820	$ 3,047,428	$ 868,093	$ 179,729	$ 214,249	$ 523,763	$ 1,169,338		$ 13,419,418	1
2	Federal Unemployment Insurance	WP H-3, Sh 34	36,246	14,868	4,041	759	843	2,169	5,628		64,554	2
3	State Unemployment Insurance	WP H-3, Sh 34	18,641	177,566	48,262	9,060	10,069	25,908	22,512		312,017	3
4	Medical Insurance	WP H-3, Sh 37	7,497,959	3,075,640	835,943	156,921	174,403	448,747	1,164,225		13,353,839	4
5	Dental Insurance	WP H-3, Sh 37	517,095	212,111	57,651	10,822	12,028	30,948	80,290		920,944	5
6	Life and AD&D Insurance	WP H-3, Sh 37	142,493	58,450	15,886	2,982	3,314	8,528	22,125		253,779	6
7	Long-Term Disability Insurance	WP H-3, Sh 37	589,217	241,695	65,691	12,331	13,705	35,264	91,489		1,049,393	7
8	Employee Assistance Program	WP H-3, Sh 37	43,834	17,980	4,887	917	1,020	2,623	6,806		78,068	8
9	Deferred Compensation	WP H-3, Sh 37	1,048,911	427,428	128,157	24,057	26,738	68,797	158,620		1,882,708	9
10	SERP	WP H-3, Sh 37	57,014	23,233	6,966	1,308	1,453	3,739	8,622		102,336	10
11	Flex Benefits	WP H-3, Sh 37	795,336	326,244	88,672	16,645	18,500	47,600	123,494		1,416,491	11
12	Employee Communications	WP H-3, Sh 37	0	0	0	0	0	0	0		0	12
13	Tuition Reimbursement	WP H-3, Sh 37	106,854	43,831	11,913	2,236	2,485	6,395	16,591		190,306	13
14	Miscellaneous Benefits	WP H-3, Sh 37	61,384	25,180	6,844	1,285	1,428	3,674	9,531		109,325	14
15	Basic Retirement Plan (BRP)	WP H-3, Sh 36	8,641,681	3,521,463	1,055,852	198,201	220,283	566,797	1,306,827		15,511,104	15
16	Professional Services - BRP	WP H-3, Sh 36	143,592	58,513	17,544	3,293	3,660	9,418	21,714		257,735	16
17	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	3,843,492	1,566,213	469,603	88,152	97,974	252,090	581,227		6,898,752	17
18	Other EIP Expenses	WP H-3, Sh 36	71,504	29,138	8,736	1,640	1,823	4,690	10,813		128,343	18
19	Post-Employment Benefits other than Pension	WP H-3, Sh 36	402,942	164,198	49,232	9,242	10,271	26,428	60,934		723,247	19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	13,293,541	5,201,854	1,562,226	323,279	385,242	942,005	1,967,891		23,676,037	20
21	Total Annualized Benefits		$ 44,728,554	$ 18,233,034	$ 5,306,199	$ 1,042,859	$ 1,199,488	$ 3,009,584	$ 6,828,679		$ 80,348,397	21
	Corporate											
22	Social Security and Medicare	WP H-3, Sh 33	$ 1,206,462	$ 706,980	$ 130,623	$ 28,739	$ 22,208	$ 153,779	$ 152,344	$ 5,659,807	$ 8,060,942	22
23	Federal Unemployment Insurance	WP H-3, Sh 34	5,537	3,234	607	131	101	656	696	27,553	38,514	23
24	State Unemployment Insurance	WP H-3, Sh 34	66,126	38,618	7,244	1,563	1,201	7,837	8,318	329,060	459,967	24
25	Medical Insurance	WP H-3, Sh 37	1,145,380	668,905	125,472	27,080	20,802	135,745	144,069	5,699,672	7,967,125	25
26	Dental Insurance	WP H-3, Sh 37	78,991	46,131	8,653	1,868	1,435	9,362	9,936	393,076	549,450	26
27	Life and AD&D Insurance	WP H-3, Sh 37	21,767	12,712	2,384	515	395	2,580	2,738	108,318	151,409	27
28	Long-Term Disability Insurance	WP H-3, Sh 37	90,008	52,565	9,860	2,128	1,635	10,667	11,321	447,901	626,086	28
29	Employee Assistance Program	WP H-3, Sh 37	6,696	3,910	734	158	122	794	842	33,321	46,576	29
30	Deferred Compensation	WP H-3, Sh 37	188,668	110,183	20,668	4,461	3,426	22,360	23,731	938,854	1,312,350	30
31	SERP	WP H-3, Sh 37	10,255	5,989	1,123	242	186	1,215	1,290	51,032	71,334	31
32	Flex Benefits	WP H-3, Sh 37	121,495	70,953	13,309	2,872	2,207	14,399	15,282	604,585	845,102	32
33	Employee Communications	WP H-3, Sh 37	0	0	0	0	0	0	0	0	0	33
34	Tuition Reimbursement	WP H-3, Sh 37	16,323	9,533	1,788	386	296	1,935	2,053	81,226	113,540	34
35	Miscellaneous Benefits	WP H-3, Sh 37	9,377	5,476	1,027	222	170	1,111	1,179	46,662	65,225	35
36	Basic Retirement Plan (BRP)	WP H-3, Sh 36	1,554,381	907,763	170,276	36,750	28,230	184,218	195,514	7,734,954	10,812,085	36
37	Professional Services - BRP	WP H-3, Sh 36	25,828	15,084	2,829	611	469	3,061	3,249	128,525	179,656	37
38	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	691,330	403,739	75,733	16,345	12,556	81,933	86,957	3,440,215	4,808,806	38
39	Other EIP Expenses	WP H-3, Sh 36	12,861	7,511	1,409	304	234	1,524	1,618	64,001	89,462	39
40	Post-Employment Benefits other than Pension	WP H-3, Sh 36	72,477	42,327	7,940	1,714	1,316	8,590	9,116	360,663	504,143	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	2,232,548	1,308,047	241,853	53,162	41,070	283,609	281,859	10,503,928	14,946,076	41
42	Total Annualized Benefits		$ 7,556,510	$ 4,419,657	$ 823,533	$ 179,250	$ 138,057	$ 925,374	$ 952,114	$ 36,653,353	$ 51,647,849	42

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Reference	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k) sum (c) thru (j)	
	Division											
	Annualized Social Security (SS)											
1	Annualized Labor	WP H-3, Sh 4	$ 97,359,471	$ 39,963,472	$ 11,409,243	$ 2,360,968	$ 2,813,501	$ 6,879,652	$ 15,488,315		$ 176,274,623	1
2	Salaries not Subject to SS	Company Records	502,904	157,708	76,041	14,274	15,865	40,820	250,294		1,057,906	2
3	Labor Subject to SS	Ln 1 - Ln 2	$ 96,856,568	$ 39,805,763	$ 11,333,202	$ 2,346,694	$ 2,797,637	$ 6,838,832	$ 15,238,021		$ 175,216,717	3
4	SS Rate	SSA.gov	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%			4
5	Total Annualized SS	Ln 3 * Ln 4	$ 6,005,107	$ 2,467,957	$ 702,659	$ 145,495	$ 173,453	$ 424,008	$ 944,757		$ 10,863,436	5
	Annualized Medicare											
6	Annualized Labor	WP H-3, Sh 4	$ 97,359,471	$ 39,963,472	$ 11,409,243	$ 2,360,968	$ 2,813,501	$ 6,879,652	$ 15,488,315		$ 176,274,623	6
7	Medicare Rate	SSA.gov	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%			7
8	Total Annualized Medicare	Ln 6 * Ln 7	$ 1,411,712	$ 579,470	$ 165,434	$ 34,234	$ 40,796	$ 99,755	$ 224,581		$ 2,555,982	8
9	Annualized FICA	Ln 5 + Ln 8	$ 7,416,820	$ 3,047,428	$ 868,093	$ 179,729	$ 214,249	$ 523,763	$ 1,169,338		$ 13,419,418	9
	Corporate											
	Annualized Social Security (SS)											
10	Annualized Labor	WP H-3, Sh 4	$ 16,564,888	$ 9,705,343	$ 1,794,485	$ 394,445	$ 304,726	$ 2,104,298	$ 2,091,318	$ 77,936,233	$ 110,895,735	10
11	Salaries not Subject to SS	Company Records	979,867	572,245	107,341	23,167	17,796	116,129	123,250	4,876,041	6,815,835	11
12	Labor Subject to SS	Ln 10 - Ln 11	$ 15,585,021	$ 9,133,098	$ 1,687,145	$ 371,278	$ 286,930	$ 1,988,169	$ 1,968,067	$ 73,060,192	$ 104,079,900	12
13	SS Rate	SSA.gov	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		13
14	Total Annualized SS	Ln 12 * Ln 13	$ 966,271	$ 566,252	$ 104,603	$ 23,019	$ 17,790	$ 123,266	$ 122,020	$ 4,529,732	$ 6,452,954	14
	Annualized Medicare											
15	Annualized Labor	WP H-3, Sh 4	$ 16,564,888	$ 9,705,343	$ 1,794,485	$ 394,445	$ 304,726	$ 2,104,298	$ 2,091,318	$ 77,936,233	$ 110,895,735	15
16	Medicare Rate	SSA.gov	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		16
17	Total Annualized Medicare	Ln 15 * Ln 16	$ 240,191	$ 140,727	$ 26,020	$ 5,719	$ 4,419	$ 30,512	$ 30,324	$ 1,130,075	$ 1,607,988	17
18	Annualized FICA	Ln 14 + Ln 17	$ 1,206,462	$ 706,980	$ 130,623	$ 28,739	$ 22,208	$ 153,779	$ 152,344	$ 5,659,807	$ 8,060,942	18

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Reference	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k) sum (c) thru (j)	
	Division											
	Federal Unemployment Insurance											
1	Tax Base Factor	Company Records	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000			1
2	Number of Employees	WP H-3, Sh 6	863	354	96	18	20	52	134			2
3	Tax Base	Ln 1 * Ln 2	$ 6,041,000	$ 2,478,000	$ 673,508	$ 126,429	$ 140,514	$ 361,549	$ 938,000			3
4	Federal Unemployment Insurance Rate	Company Records	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%			4
5	Total FUI	Ln 3 * Ln 4	$ 36,246	$ 14,868	$ 4,041	$ 759	$ 843	$ 2,169	$ 5,628		$ 64,554	5
	State Unemployment Insurance											
6	Tax Base Factor	Company Records	$ 8,000	$ 41,800	$ 41,800	$ 41,800	$ 41,800	$ 41,800	$ 7,000			6
7	Number of Employees	Ln 2	863	354	96	18	20	52	134			7
8	Tax Base	Ln 6 * Ln 7	$ 6,904,000	$ 14,797,200	$ 4,021,804	$ 754,960	$ 839,071	$ 2,158,965	$ 938,000			8
9	State Unemployment Insurance Rate	Company Records	0.27%	1.20%	1.20%	1.20%	1.20%	1.20%	2.40%			9
10	Total SUI	Ln 8 * Ln 9	$ 18,641	$ 177,566	$ 48,262	$ 9,060	$ 10,069	$ 25,908	$ 22,512		$ 312,017	10
	Corporate											
	Federal Unemployment Insurance											
11	Tax Base Factor	Company Records	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000		11
12	Number of Employees	WP H-3, Sh 6	132	77	14	3	2	16	17	656		12
13	Tax Base	Ln 11 * Ln 12	$ 922,816	$ 538,927	$ 101,091	$ 21,818	$ 16,760	$ 109,368	$ 116,074	$ 4,592,145		13
14	Federal Unemployment Insurance Rate	Ln 4	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%		14
15	Total FUI	Ln 13 * Ln 14	$ 5,537	$ 3,234	$ 607	$ 131	$ 101	$ 656	$ 696	$ 27,553	$ 38,514	15
	State Unemployment Insurance											
16	Tax Base Factor	Company Records	$ 41,800	$ 41,800	$ 41,800	$ 41,800	$ 41,800	$ 41,800	$ 41,800	$ 41,800		16
17	Number of Employees	Ln 12	132	77	14	3	2	16	17	656		17
18	Tax Base	Ln 16 * Ln 17	$ 5,510,532	$ 3,218,167	$ 603,658	$ 130,285	$ 100,079	$ 653,082	$ 693,131	$ 27,421,667		18
19	State Unemployment Insurance Rate	Ln 9(d)	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%		19
20	Total SUI	Ln 18 * Ln 19	$ 66,126	$ 38,618	$ 7,244	$ 1,563	$ 1,201	$ 7,837	$ 8,318	$ 329,060	$ 459,967	20

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Recorded 11/30/2025	Adjustments	Annualized at 11/30/2025	Line No.
	(a)	(b)	(c)	(d)	
		Sch K-4 926		(b) + (c)	
	Allocated based on Number of Employees				
1	Medical Insurance	$ 21,320,964	$ 0	$ 21,320,964	1
2	Dental Insurance	1,470,394	0	1,470,394	2
3	Life and AD&D Insurance	405,188	0	405,188	3
4	Long-Term Disability Insurance	1,675,479	0	1,675,479	4
5	Employee Assistance Program	124,644	0	124,644	5
6	Flex Benefits	2,261,593	0	2,261,593	6
7	Employee Communications	0	0	0	7
8	Tuition Reimbursement	303,846	0	303,846	8
9	Miscellaneous Benefits	457,152	(282,602)	174,550	9
	Allocated based on Labor Dollars				
10	Basic Retirement Plan (BRP)	24,715,540	1,607,649	26,323,189	10
11	Professional Services - BRP	437,391	0	437,391	11
12	Deferred Compensation	3,195,059	0	3,195,059	12
13	SERP	232,290	(58,621)	173,670	13
14	Employee Investment Plan (EIP) Employer Match	11,379,667	327,892	11,707,558	14
15	Other EIP Expenses	217,806	0	217,806	15
16	Post-Employment Benefits other than Pension	1,093,790	133,600	1,227,390	16
17	Total Benefits Recorded to Account 926	$ 69,290,802	$ 1,727,918	$ 71,018,720	17

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Total Cost	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
		WP H-3, Sh 35	(b) * Ln 1 or Ln 9	(b) * Ln 1 or Ln 9	(b) * Ln 1 or Ln 9	(b) * Ln 1 or Ln 9	(b) * Ln 1 or Ln 9	(b) * Ln 1 or Ln 9	(b) * Ln 1 or Ln 9	(b) * Ln 9	sum (c) thru (j)	
	Division											
1	Percent of Total Labor (WP H-3, Sh 6, Ln 2)		32.83%	13.38%	4.01%	0.75%	0.84%	2.15%	4.96%		58.93%	1
2	Basic Retirement Plan (BRP)	$ 26,323,189	$ 8,641,681	$ 3,521,463	$ 1,055,852	$ 198,201	$ 220,283	$ 566,797	$ 1,306,827		$ 15,511,104	2
3	Professional Services - BRP	437,391	143,592	58,513	17,544	3,293	3,660	9,418	21,714		257,735	3
4	Deferred Compensation	3,195,059	1,048,911	427,428	128,157	24,057	26,738	68,797	158,620		1,882,708	4
5	SERP	173,670	57,014	23,233	6,966	1,308	1,453	3,739	8,622		102,336	5
6	Employee Investment Plan (EIP) Employer Match	11,707,558	3,843,492	1,566,213	469,603	88,152	97,974	252,090	581,227		6,898,752	6
7	Other EIP Expenses	217,806	71,504	29,138	8,736	1,640	1,823	4,690	10,813		128,343	7
8	Post-Employment Benefits other than Pension	1,227,390	402,942	164,198	49,232	9,242	10,271	26,428	60,934		723,247	8
	Corporate											
9	Percent of Total Labor (WP H-3, Sh 6, Ln 2(j) * Ln 5)		5.90%	3.45%	0.65%	0.14%	0.11%	0.70%	0.74%	29.38%	41.07%	9
10	Basic Retirement Plan (BRP)	$ 26,323,189	$ 1,554,381	$ 907,763	$ 170,276	$ 36,750	$ 28,230	$ 184,218	$ 195,514	$ 7,734,954	$ 10,812,085	10
11	Professional Services - BRP	437,391	25,828	15,084	2,829	611	469	3,061	3,249	128,525	179,656	11
12	Deferred Compensation	3,195,059	188,668	110,183	20,668	4,461	3,426	22,360	23,731	938,854	1,312,350	12
13	SERP	173,670	10,255	5,989	1,123	242	186	1,215	1,290	51,032	71,334	13
14	Employee Investment Plan (EIP) Employer Match	11,707,558	691,330	403,739	75,733	16,345	12,556	81,933	86,957	3,440,215	4,808,806	14
15	Other EIP Expenses	217,806	12,861	7,511	1,409	304	234	1,524	1,618	64,001	89,462	15
16	Post-Employment Benefits other than Pension	1,227,390	72,477	42,327	7,940	1,714	1,316	8,590	9,116	360,663	504,143	16

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Cost Per Employee	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Sys Alloc	Total	Line No.
	(a)	(b) WP H-3, Sh 35 / Ln 1	(c) (b) * Ln 1 or Ln 11	(d) (b) * Ln 1 or Ln 11	(e) (b) * Ln 1 or Ln 11	(f) (b) * Ln 1 or Ln 11	(g) (b) * Ln 1 or Ln 11	(h) (b) * Ln 1 or Ln 11	(i) (b) * Ln 1 or Ln 11	(j) (b) * Ln 11	(k) sum (b) thru (j)	
	Division											
1	Number of Employees (WP H-3, Sh 6, Ln 3)	2,454	863	354	96	18	20	52	134		1,537	1
2	Medical Insurance	$ 8,688	$ 7,497,959	$ 3,075,640	$ 835,943	$ 156,921	$ 174,403	$ 448,747	$ 1,164,225		$ 13,353,839	2
3	Dental Insurance	599	517,095	212,111	57,651	10,822	12,028	30,948	80,290		920,944	3
4	Life and AD&D Insurance	165	142,493	58,450	15,886	2,982	3,314	8,528	22,125		253,779	4
5	Long-Term Disability Insurance	683	589,217	241,695	65,691	12,331	13,705	35,264	91,489		1,049,393	5
6	Employee Assistance Program	51	43,834	17,980	4,887	917	1,020	2,623	6,806		78,068	6
7	Flex Benefits	922	795,336	326,244	88,672	16,645	18,500	47,600	123,494		1,416,491	7
8	Employee Communications	0	0	0	0	0	0	0	0		0	8
9	Tuition Reimbursement	124	106,854	43,831	11,913	2,236	2,485	6,395	16,591		190,306	9
10	Miscellaneous Benefits	71	61,384	25,180	6,844	1,285	1,428	3,674	9,531		109,325	10
	Corporate											
11	Number of Employees (WP H-3, Sh 6, Ln 9)		132	77	14	3	2	16	17	656	917	11
12	Medical Insurance	$ 8,688	$ 1,145,380	$ 668,905	$ 125,472	$ 27,080	$ 20,802	$ 135,745	$ 144,069	$ 5,699,672	$ 7,967,125	12
13	Dental Insurance	599	78,991	46,131	8,653	1,868	1,435	9,362	9,936	393,076	549,450	13
14	Life and AD&D Insurance	165	21,767	12,712	2,384	515	395	2,580	2,738	108,318	151,409	14
15	Long-Term Disability Insurance	683	90,008	52,565	9,860	2,128	1,635	10,667	11,321	447,901	626,086	15
16	Employee Assistance Program	51	6,696	3,910	734	158	122	794	842	33,321	46,576	16
17	Flex Benefits	922	121,495	70,953	13,309	2,872	2,207	14,399	15,282	604,585	845,102	17
18	Employee Communications	0	0	0	0	0	0	0	0	0	0	18
19	Tuition Reimbursement	124	16,323	9,533	1,788	386	296	1,935	2,053	81,226	113,540	19
20	Miscellaneous Benefits	71	9,377	5,476	1,027	222	170	1,111	1,179	46,662	65,225	20

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
COST OF SERVICE ANALYSIS - ACCOUNT 926
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Account Activity	Expenses Removed: Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Retirement Gifts/Meals	Accounting Correction	Out of Period Expenses	Expense Annualization	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m) sum (b) thru (l)	
1	1840	$ (625)	$ (371)	$ (214,262)	$ (3,053)	$	$ (63,413)	$	$ (879)	$	$	$	$ (282,602)	1
2	Total	$ (625)	$ (371)	$ (214,262)	$ (3,053)	0	(63,413)	0	$ (879)	0	$ 0	0	$ (282,602)	2

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Reference	Total Cost	NNV	Corp Direct NNV	Other Jurisdictions	Sys Alloc	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
				(c) * Ln 10(d)	(c) * Ln 10(e)	(c) * Ln 10(f)	(c) * Ln 10(g)	
1	Employee Investment Plan (EIP) [1]	WP H-3, Sh 35	$ 11,597,473	$ 465,187	$ 75,020	$ 7,649,398	$ 3,407,866	1
2	EIP Employer Match	[2]	11,379,667					2
3	Other EIP Expenses	Ln 1 - Ln 2	$ 217,806					3
4	Ratio of EIP Employer Match to Labor	[2]	4.08%					4
5	Annualized Labor (Includes OT and Wage Increase)	WP H-3, Sh 4	$ 287,170,358					5
6	Adjusted EIP Employer Match	Ln 4 * Ln 5	$ 11,707,558	$ 469,603	$ 75,733	$ 7,722,008	$ 3,440,215	6
7	Plus: Other EIP Plan Expenses	Ln 3	217,806	8,736	1,409	143,659	64,001	7
8	Total Adjusted EIP	Ln 6 + Ln 7	$ 11,925,364	$ 478,340	$ 77,141	$ 7,865,667	$ 3,504,216	8
9	EIP Adjustment	Ln 8 - Ln 1	$ 327,892	$ 13,152	$ 2,121	$ 216,269	$ 96,349	9
10	Percent to Total Labor	WP H-3, Sh 6	100.00%	4.01%	0.65%	65.96%	29.38%	10

[1] Expense as recorded during the twelve months ended test year.

[2] Ratio of EIP employer match to recorded labor (including overtime) calculated as follows:

	Labor & Overtime	EIP Employer Match	Ratio
For The Twelve Months Ended November 30, 2025	$ 279,127,628	$ 11,379,667	4.08%

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Corporate Labor	Corporate Loadings	Total	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 19	WP H-3, Sh 28	(b) + (c)	
1	Account 920 Adjustment	$ (1,469,284)	$ 1,980,299	$ 511,015	1
2	Capitalization Percentage	21.65%	21.65%	21.65%	2
3	Account 922 Adjustment	$ 318,100	$ (428,735)	$ (110,635)	3

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
RETIREMENT BENEFITS NORMALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	2024	2025	Two-Year Normalization	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	((b) + (c)) / 2	
	Current Service Cost				
1	Basic Retirement Plan (BRP)	$ 28,252,368	$ 24,394,010	$ 26,323,189	1
2	Post-Employment Benefits other than Pension	1,287,045	1,167,735	1,227,390	2
3	SERP [2]	169,888	177,451	173,670	3
	Non-Service Cost				
4	Basic Retirement Plan (BRP)	$ (21,116,823)	$ (21,732,765)	$ (21,424,794)	4
5	Post-Employment Benefits other than Pension	1,093,786	793,105	943,446	5
6	SERP [2]	2,308,328	2,397,018	2,352,673	6
	Net Periodic Pension Cost				
7	Basic Retirement Plan (BRP)	$ 7,135,545	$ 2,661,245	$ 4,898,395	7
8	Post-Employment Benefits other than Pension	2,380,831	1,960,840	2,170,836	8
9	SERP [2]	2,478,216	2,574,469	2,526,343	9

[1] Source: Company Records

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

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN
ACTUAL AND IRS LIMITS RESTORATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	2024	2025	Line No.
	(a)	(b)	(c)	
		[1]	[1]	
	Actual			
1	Non-Service Cost	$ 3,500,268	$ 3,464,974	1
2	Service Cost	243,228	231,296	2
3	Total	$ 3,743,496	$ 3,696,270	3
	Amount Above IRS Limits			
4	Non-Service Cost	$ 1,191,940	$ 1,067,956	4
5	Service Cost	73,340	53,845	5
6	Total	$ 1,265,280	$ 1,121,801	6
	IRS Limits Restoration Only [2]			
7	Non-Service Cost	$ 2,308,328	$ 2,397,018	7
8	Service Cost	169,888	177,451	8
9	Total	$ 2,478,216	$ 2,574,469	9

[1] Source: Company Records

[2] Only applies to current active participants - data is not available for retirees.

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
CALL CENTER AND SUPPORT FUNCTION ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 4

Line No.	Description	Reference	AZ	SCA	NCA	SLT	SNV	NNV	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) Sum (c) thru (h)	
	Account 903									
1	903001777 - Call Center	Company Records	$ 3,226,333	$ 422,482	$ 77,230	$ 56,051	$ 1,963,435	$ 281,461	$ 6,026,992	1
2	903001778 - Support Function	Company Records	1,899,746	271,878	45,481	33,004	1,156,064	192,133	3,598,306	2
3	Total as Recorded	Ln 1 + Ln 2	$ 5,126,079	$ 694,360	$ 122,711	$ 89,055	$ 3,119,499	$ 473,594	$ 9,625,299	3
4	Factor IV	Stmt N, Sh 8, Ln 8	53.58%	6.95%	1.27%	0.92%	32.62%	4.66%	100.00%	4
5	Total as Allocated	Ln 3 * Ln 4	$ 5,156,888	$ 669,249	$ 122,655	$ 88,666	$ 3,139,416	$ 448,425	$ 9,625,299	5
6	Adjustment	Ln 5 - Ln 3	$ 30,809	$ (25,111)	$ (56)	$ (390)	$ 19,917	$ (25,169) Sch H-4, Sh 1, Ln 1(c)	$ 0	6

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
UNCOLLECTIBLE EXPENSE - NORMALIZATION PERCENTAGE
WORKPAPER SUPPORTING ADJUSTMENT NO. 7

Line No.	Description	Reference	Twelve months ended 11/30/2024	Twelve months ended 11/30/2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e) (c) + (d)	
1	Net Write - offs - Margin	Company Records	$ 475,656	$ 485,354	$ 961,010	1
2	Recorded Margin	Company Records	$ 57,725,732	$ 60,487,868	$ 118,213,600	2
3	2 Yr Avg Write-off Percentage	Ln 1 / 2	0.8240%	0.8024%	0.8129%	3
					Sch H-7, Sh 1 Ln 2	

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SELF-INSURED RETENTION - 10 YEAR HISTORY [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 9

Line No.	Policy Year	AZ	NCA	SCA	SLT	NNV	SNV	Great Basin	Common	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
										Sum (b) thru (i)	
					Less Than $1,000,000 Self-Insurance Per Claim [2]						
1	8/1/15 - 7/31/16	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	8/1/16 - 7/31/17	51,970	0	0	0	130,000	51,164	0	150,000	383,134	2
3	8/1/17 - 7/31/18	0	0	0	0	0	800,000	0	0	800,000	3
4	8/1/18 - 7/31/19	0	0	0	0	0	0	0	0	0	4
5	8/1/19 - 7/31/20	0	0	0	0	0	0	0	0	0	5
6	8/1/20 - 7/31/21	0	0	0	0	0	0	0	0	0	6
7	8/1/21 - 7/31/22	0	0	0	0	0	0	0	0	0	7
8	8/1/22 - 7/31/23	0	0	0	0	0	275,000	0	0	275,000	8
9	8/1/23 - 7/31/24	0	0	0	0	0	0	0	0	0	9
10	8/1/24 - 7/31/25	0	0	0	0	0	0	0	0	0	10
11	Total	$ 51,970	$ 0	$ 0	$ 0	$ 130,000	$ 1,126,164	$ 0	$ 150,000	$ 1,458,134	11
						Sch H-9, Sh 2 Ln 1(c)			Sch H-9, Sh 2 Ln 1(d)		
					$1,000,000 Self-Insurance Per Claim [3]						
12	8/1/15 - 7/31/16	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	12
13	8/1/16 - 7/31/17	0	0	0	0	0	0	0	0	0	13
14	8/1/17 - 7/31/18	0	0	0	0	0	0	0	0	0	14
15	8/1/18 - 7/31/19	0	0	0	0	0	0	0	0	0	15
16	8/1/19 - 7/31/20	0	0	0	0	0	0	0	0	0	16
17	8/1/20 - 7/31/21	0	0	0	0	0	0	0	0	0	17
18	8/1/21 - 7/31/22	1,000,000	0	0	0	0	2,000,000	0	0	3,000,000	18
19	8/1/22 - 7/31/23	0	0	0	0	0	0	0	0	0	19
20	8/1/23 - 7/31/24	0	0	0	0	0	0	0	0	0	20
21	8/1/24 - 7/31/25	0	0	0	0	0	0	0	0	0	21
22	Total	$ 1,000,000	$ 0	$ 0	$ 0	$ 0	$ 2,000,000	$ 0	$ 0	$ 3,000,000	22
						Sch H-9, Sh 2 Ln 2(c)			Sch H-9, Sh 2 Ln 2(d)		
					$4,000,000 Aggregate Above $1,000,000 Self-Insurance Per Claim [3]						
23	8/1/15 - 7/31/16	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	23
24	8/1/16 - 7/31/17	0	0	0	0	0	0	0	0	0	24
25	8/1/17 - 7/31/18	0	0	0	0	0	0	0	0	0	25
26	8/1/18 - 7/31/19	0	0	0	0	0	0	0	0	0	26
27	8/1/19 - 7/31/20	0	0	0	0	0	0	0	0	0	27
28	8/1/20 - 7/31/21	0	0	0	0	0	0	0	0	0	28
29	8/1/21 - 7/31/22	4,000,000	0	0	0	0	0	0	0	4,000,000	29
30	8/1/22 - 7/31/23	0	0	0	0	0	0	0	0	0	30
31	8/1/23 - 7/31/24	0	0	0	0	0	0	0	0	0	31
32	8/1/24 - 7/31/25	0	0	0	0	0	0	0	0	0	32
33	Total	$ 4,000,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4,000,000	33
										Sch H-9, Sh 2 Ln 3(d)	
34	Total	$ 5,051,970	$ 0	$ 0	$ 0	$ 130,000	$ 3,126,164	$ 0	$ 150,000	$ 8,458,134	34

[1] Company Records

[2] Based on the policy year associated with the incident date of the claim.

GREAT BASIN GAS TRANSMISSION COMPANY
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 10

Line No.	Description	Reference	Total	No.
	(a)	(b)	(c)	
1	Great Basin Insurance Allocation Factor	WP H-10, Sh 2	11.60%	1
2	Sys. Alloc. Property Insurance Alloc.	WP H-10, Sh 2	12.96%	2
3	Great Basin MMF	Stmt N, Sh 10, Ln 7(i)	4.06%	3
4	Sys. Alloc. Property Insurance Alloc to GB	Ln 2 * Ln 3	0.53%	4
5	Total Property Insurance Allocation Factor	Ln 1 + Ln 4	12.13%	5
			Sch H-10, Sh 1 Ln 5(f)	

SOUTHWEST GAS CORPORATION
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 10

Line No.	Description	Acct Number	AZ	NCA	SCA	SLT	NNV	SNV	Great Basin	SGTC	Common	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Company Records											Sum (c) thru (k)	
	Storage												
1	Structures and Improvements	361.0	$ 15,565,101	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,496,828	$ 0	$ 0	$ 19,061,929	1
2	Gas Holders	362.0	33,550,482	0	0	0	0	0	4,539,067	0	0	38,089,549	2
3	Liquefaction Equipment	363.1	0	0	0	0	0	0	678,590	0	0	678,590	3
4	Vaporization Equipment	363.2	9,277,530	0	0	0	0	0	1,287,146	0	0	10,564,676	4
5	Compressor Equipment	363.3	7,996,462	0	0	0	0	0	5,046,971	0	0	13,043,432	5
6	Other Equipment	363.5	8,900,546	0	0	0	0	0	13,388,500	0	0	22,289,046	6
7	Total Storage		$ 75,290,120	$ 0	$ 0	$ 0	$ 0	$ 0	$ 28,437,103	$ 0	$ 0	$ 103,727,223	7
	Transmission												
8	Structures - Compressor Stations	366.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 647,857	$ 837,938	$ 0	$ 0	$ 1,485,794	8
9	Structures - General	366.2	0	0	0	0	0	1,275,555	70,058	0	0	1,345,613	9
10	Compressor Station Equipment	368	0	0	0	0	0	7,105,673	24,757,378	0	0	31,863,052	10
11	Compressor Station - Battle Mt Incremental	368.01	0	0	0	0	0	0	2,088,980	0	0	2,088,980	11
12	Communication Equipment	370	0	0	0	0	0	689,326	4,115,782	0	0	4,805,108	12
13	Miscellaneous Equipment	371	0	0	0	0	0	18,823	226,202	20,152	0	265,177	13
14	Total Transmission		$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,737,234	$ 32,096,338	$ 20,152	$ 0	$ 41,853,723	14
	Distribution												
15	Structures and Improvements	375	$ 110,557	$ 851	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 111,407	15
16	Other Property on Customer's Property	386	0	0	0	0	0	0	0	0	0	0	16
17	Miscellaneous Equipment	387	432,098	12,872	0	0	5,649	0	0	0	0	450,620	17
18	Total Distribution		$ 542,655	$ 13,723	$ 0	$ 0	$ 5,649	$ 0	$ 0	$ 0	$ 0	$ 562,027	18
	General												
19	Structures and Improv - Co. Owned	390.1	$ 97,051,002	$ 2,346,091	$ 31,216,123	$ 11,695,748	$ 43,413,029	$ 44,148,320	$ 3,736,937	$ 0	$ 42,687,801	$ 276,295,051	19
20	Structures and Improv - Leasehold	390.2	113,629	0	0	0	0	401,853	0	0	7,973	523,455	20
21	Office Furniture and Fixtures	391	4,951,098	0	2,207,818	147,125	1,639,660	1,734,450	369,721	0	9,017,509	20,067,380	21
22	Computer Software and Hardware	391.1	8,550,688	87,518	1,719,026	131,984	1,717,619	3,175,764	130,702	0	9,045,493	24,558,794	22
23	Stores Equipment	393	1,610,836	0	675,822	32,281	802,640	955,994	178,005	0	53,461	4,309,038	23
24	Tool, Shop, and Garage Equip.	394	31,640,897	233,727	5,325,641	411,492	3,662,855	10,361,566	1,973,957	0	1,676,201	55,286,336	24
25	Laboratory Equipment	395	397,829	0	3,577	0	65,580	137,727	0	0	2,412,731	3,017,443	25
26	Power Operated Equipment	396	17,041,048	175,937	1,627,024	246,974	2,651,517	5,476,456	2,227,698	0	269,926	29,716,580	26
27	Communication Equipment	397	9,500,927	133,170	1,868,381	35,283	2,381,651	2,860,409	55,410	0	5,966,384	22,801,614	27
28	Telemetry Equipment	397.2	9,312	0	0	0	0	4,755	0	0	0	14,067	28
29	Miscellaneous Equipment	398	6,085,625	99,778	824,928	99,945	1,254,734	2,465,583	473,050	0	6,703,887	18,007,530	29
30	Total General		$ 176,952,891	$ 3,076,220	$ 45,468,339	$ 12,800,830	$ 57,589,284	$ 71,722,875	$ 9,145,482	$ 0	$ 77,841,366	$ 454,597,288	30
31	Total		$ 252,785,666	$ 3,089,943	$ 45,468,339	$ 12,800,830	$ 57,594,933	$ 81,460,109	$ 69,678,922	$ 20,152	$ 77,841,366	$ 600,740,261	31
32	Percent of Total		42.08%	0.51%	7.57%	2.13%	9.59%	13.56%	11.60%	0.00%	12.96%	100.00%	32
									WP H-10, Sh 1 Ln 1(c)		WP H-10, Sh 1 Ln 2(c)		

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CAPITALIZATION PERCENTAGES FOR ACCOUNTS 392.11, 392.12 AND 396
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description	Amount 12 Months Ended 11/30/2025	Percent of Total	Line No.
	(a)	(b)	(c)	
		Company Records	[1]	
	Transportation and Work Equipment Loading			
1	Deferred	$ 47,893	4.04%	1
2	Operations	729,749	61.55%	2
3	Maintenance	128,181	10.81%	3
4	Capital	279,803	23.60% [2]	4
5	Total	$ 1,185,627	100.00%	5

[1] The order in Docket 93-3003/3004 ordered SWG to capitalize 40%, 60% and 60% of accounts 392.11, 392.12 and 396, respectively, and charge it to account 376. Southwest is proposing a capitalization percentage of 23.60% based upon actual transportation and power operated equipment clearing account charges.
[2] Annualized depreciation expense of accounts 392.11, 392.12 and 396 is being reduced by the 23.60% of depreciation expense being transferred to capital. See Sch H-16, Sh 1, Ln 31(f), 32(f), and 36(f).

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions and Adjustments	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Adjusted Monthly Expense	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	Financial Applications	Feb-16	0061W0001059	120	4	$ 18,146,654	$ (626,582)	$ 0	$ 17,520,072	$ 17,548,779	$ 149,469	$ 17,698,248	$ (178,176)	$ 0.00	$ 0	1
2	Fleet Management System Project	Jan-21	0061W0005362	60	2	570,824	0	0	570,824	551,724	9,550	561,274	9,550	0.00	0	2
3	DNV GL -DIMP and TRIMP Risk Model Project	Jan-21	0061W0004323	60	2	1,213,161	0	0	1,213,161	1,172,745	20,208	1,192,953	20,208	0.00	0	3
4	Project Horizon Implementation	May-21	0061W0005095	180	127	104,550,624	0	0	104,550,624	30,698,529	581,513	31,280,042	73,270,582	581,512.56	6,978,151	4
5	Netmotion Licenses (laptops)-Durango	Jun-21	0061W0006567	60	8	118,230	0	0	118,230	102,466	1,971	104,437	13,794	0.00	0	5
6	HCM Phase 2 Project Cloud-based	Jul-21	0061W0006075	60	8	994,777	0	0	994,777	859,005	16,972	875,976	118,801	0.00	0	6
7	Oracle EBS License True Up	Sep-21	0061W0006512	60	10	183,090	0	0	183,090	152,575	3,052	155,627	27,464	0.00	0	7
8	MTP Cancel/Rebill Automation	Oct-21	0061W0006668	60	11	482,301	0	0	482,301	393,661	8,058	401,719	80,582	0.00	0	8
9	Adaptive-Capital Budgeting Improvements	Oct-21	0061W0005696	60	12	97,290	0	0	97,290	77,832	1,622	79,454	17,837	0.00	0	9
10	Zero Trust ID Mgmt OKTA-Cloud-Based	Dec-21	0061W0006484	60	14	146,354	0	0	146,354	112,016	2,453	114,469	31,885	2,452.68	29,432	10
11	Avtec Scoutlink Connection License - Radio Console Upg	Dec-21	0061W0006834	60	14	70,164	0	0	70,164	53,792	1,169	54,962	15,202	1,169.41	14,033	11
12	Spanish Bill Development	Dec-21	0061W0006643	60	14	105,763	0	0	105,763	81,046	1,766	82,812	22,952	1,765.51	21,186	12
13	Avtec Scout EX Console Pool License - Radio Console U	Dec-21	0061W0006834	60	14	362,231	0	0	362,231	277,710	6,037	283,748	78,483	6,037.19	72,446	13
14	Project Implementation - Radio Console Upgrade	Dec-21	0061W0006834	60	14	875,993	0	0	875,993	671,595	14,600	686,195	189,799	14,599.88	175,199	14
15	HCM Phase III - Benefits Configuration - cloud based	Feb-22	0061W0006858	60	15	285,547	0	0	285,547	214,160	4,759	218,920	66,628	4,759.12	57,109	15
16	OpenText Extended ECM-Cloud-Based	Apr-22	0061W0006953	60	18	406,173	0	0	406,173	281,565	6,923	288,488	117,685	6,922.66	83,072	16
17	ASI Software for Tax Remediation Project	May-22	0061W0006855	60	18	1,001,889	0	0	1,001,889	701,322	16,698	718,021	283,869	16,698.15	200,378	17
18	C4C Development-AHT Reduction Efforts-Cloud Based	Jun-22	0061W0007177	60	19	289,000	0	0	289,000	197,483	4,817	202,300	86,700	4,816.67	57,800	18
19	GasBoy - FIPay CNG Management System-Cloud	Aug-22	0061W0006708	60	22	138,449	0	0	138,449	87,655	2,309	89,964	48,486	2,308.84	27,706	19
20	Zero Trust-Duo MFA-Cloud Based	Nov-22	0061W0007353	60	24	419,143	0	0	419,143	251,117	7,001	258,118	161,025	7,001.10	84,013	20
21	Strategic Financial UI Planner PH II	Dec-22	0061W0005847	60	26	7,093,208	0	0	7,093,208	4,019,480	118,220	4,137,700	2,955,508	118,220.32	1,418,644	21
22	OQ Management Project Employee-Cloud	Dec-22	0061W0007431	36	2	34,104	0	0	34,104	32,177	963	33,140	963	0.00	0	22
23	HCM Contractor Compliance-Cloud	Mar-23	0061W0006949	36	4	93,802	0	0	93,802	82,779	2,756	85,535	8,267	0.00	0	23
24	DataOne VIN Decode Software	Apr-23	0061W0007347	36	5	10,678	0	0	10,678	9,195	297	9,492	1,186	0.00	0	24
25	ZScaler-Netmotion (VPN) Replc-Cloud	May-23	0061W0007467	60	30	218,236	0	0	218,236	109,118	3,637	112,755	105,481	3,637.27	43,647	25
26	Zero Trust Crowdstrike-Cloud	Sep-23	0061W0007466	36	10	61,130	0	0	61,130	44,150	1,698	45,848	15,283	0.00	0	26
27	VMWare Cloud Subscription Licensing	Oct-23	0061W0008254	36	12	4,027,750	0	0	4,027,750	2,685,167	111,882	2,797,049	1,230,701	0.00	0	27
28	SQUIZ Migration to Cloud	Nov-23	0061W0008142	36	13	14,400	0	0	14,400	9,141	405	9,545	4,855	404.57	4,855	28
29	PLEXOS-Software Cloud	Dec-23	0061W0008203	60	38	105,000	0	0	105,000	38,500	1,750	40,250	64,750	1,750.00	21,000	29
30	Synergi Pipeline Cloud Migration	Feb-24	0061W0007592	60	40	670,413	0	0	670,413	223,143	11,182	234,325	436,087	11,181.73	134,181	30
31	SAP Equal Payment Plan (EPP) - partial cloud	Aug-24	0061W0009051	60	45	272,105	0	0	272,105	68,026	4,535	72,561	199,544	4,535.08	54,421	31
32	Azure Cloud Design and Migration	Sep-24	0061W0007498	60	46	167,733	0	0	167,733	39,138	2,796	41,933	125,800	2,795.56	33,547	32
33	Tax Repairs Project	Sep-24	0061W0008453	60	47	1,048,780	0	0	1,048,780	205,164	17,949	223,113	825,667	17,949.29	215,391	33
34	PowerPlan Upgrade	Sep-24	0061W0008454	60	47	1,800,453	0	0	1,800,453	379,065	30,242	409,307	1,391,146	30,242.31	362,908	34
35	Lenel S2 Software Upgrade	Oct-24	0073W0009195	36	24	33,693	0	0	33,693	10,974	947	11,921	21,772	946.61	11,359	35
36	Oracle Software Licenses	Nov-24	0061W0008881	36	24	3,898,752	0	0	3,898,752	1,299,579	108,299	1,407,878	2,490,874	108,298.86	1,299,586	36
37	Microsoft Dual Use Software-Cloud	Nov-24	0061W0008788	36	24	4,460,918	0	0	4,460,918	1,486,973	123,914	1,610,887	2,850,031	123,914.40	1,486,973	37
38	Service Now ITSM-Cloud	Dec-24	0061W0008296	60	49	525,564	0	0	525,564	96,353	8,759	105,113	420,451	8,759.39	105,113	38
39	Teldio TruFleet AVL Software	Dec-24	0061W0007337	60	50	1,174,454	0	0	1,174,454	195,742	19,574	215,317	959,138	19,574.24	234,891	39
40	Irth Software License-Cloud	Feb-25	0061W0009290	36	27	1,320,000	0	0	1,320,000	330,000	36,667	366,667	953,333	36,666.67	440,000	40
41	OSI Soft PI Migration to AVEVA-Flex	Feb-25	0061W0009383	36	28	524,425	0	0	524,425	111,877	14,734	126,611	397,814	14,733.84	176,806	41
42	SAP/SAC Fleet Analytics Dashboard-OCIO	Feb-25	0070W0009021	60	52	75,631	0	0	75,631	9,889	1,264	11,154	64,477	1,264.25	15,171	42
43	DMMRSO Enhancements	Feb-25	0061W0009118	36	28	70,950	0	0	70,950	14,371	2,021	16,392	54,558	2,020.68	24,248	43
44	Teams Voice for Gas Control	Feb-25	0061W0009105	36	28	29,778	0	0	29,778	6,353	837	7,189	22,589	836.63	10,040	44
45	Flutura NCDP Analysis-Cloud-Based	Mar-25	0061W0007157	36	29	26,888	0	0	26,888	4,981	755	5,736	21,152	755.42	9,065	45
46	Hourglass Cloud Enhancements	Mar-25	0061W0008479	36	29	40,731	0	0	40,731	7,920	1,131	9,051	31,680	1,131.43	13,577	46
47	Avertra MiBackOffice Enhancements	Mar-25	0061W0008054	60	53	156,943	0	0	156,943	18,310	2,616	20,926	136,017	2,615.72	31,389	47
48	IBM VAR -AP RISE Cloud	Mar-25	0061W0009621	60	49	5,870,952	0	0	5,870,952	1,025,401	98,889	1,124,290	4,746,662	98,888.79	1,186,665	48
49	Hardware asset mgt(HAM)-Cloud	May-25	0061W0009284	60	54	479,871	0	0	479,871	47,987	7,998	55,985	423,886	7,997.85	95,974	49
50	Cisco Enterprise Agree-Cloud	Sep-25	0061W0009719	36	30	899,406	0	0	899,406	149,901	24,984	174,885	724,522	24,983.50	299,802	50
51	Senior Expo Application-Cloud	Sep-25	0061W0009645	36	35	0	29,591	0	29,591	0	832	1,318	28,273	831.55	9,979	51
52	Cloud IVR Migration Project	Oct-25	0061W0009312	60	60	1,384,486	0	0	1,384,486	0	23,075	23,075	1,361,411	23,074.77	276,897	52
53	SAP Billing Price Change-Cloud	Nov-25	0061W0009691	36	36	0	20,649	0	20,649	0	574	574	20,075	573.57	6,883	53
54	Software and implementation services	Nov-25	0061W0008737	60	60	0	12,022,813	0	12,022,813	0	0	0	12,022,813	203,776.48	2,445,318	54
55	IBM Migration to AWS-Cloud	Nov-25	0061W0009705	60	60	0	532,145	0	532,145	0	0	0	532,145	9,019.41	108,233	55
56	AWS Cloud Migration	Nov-25	0061W0009268	60	60	0	626,332	0	626,332	0	0	0	626,332	10,615.79	127,389	56
57	SAP RISE Migration Project	Nov-25	0061W0009366	60	60	0	777,875	0	777,875	0	0	0	777,875	13,184.32	158,212	57
58	SCADA System implementation	Nov-25	0061W0008574	60	60	0	3,444,477	0	3,444,477	0	0	0	3,444,477	58,380.97	700,572	58
59						$ 167,048,893	16,827,299	$ 0	$ 183,876,192	$ 67,247,634	$ 1,647,124	$ 68,895,244	$ 114,980,948	1,613,605	**19,363,260**	59

Sch H-16, Sh 2

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ALLOCATION OF NEVADA PROPERTY TAX BILLS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 17

Line No.	Description	Reference	Total	NNV	SNV	Line No.
	(a)	(b)	(c) (d) + (e)	(d)	(e)	
1	Property Tax Bill	WP H-17, Sh 2	$ 12,978,332	$ 2,600,498	$ 10,377,834	1
2	Supplemental Tax Bill	WP H-17, Sh 2	889,585	182,912	706,672	2
3	Total Tax Bills	Ln 1 + Ln 2	$ 13,867,916	$ 2,783,410	$ 11,084,506	3
4	Less: Allocation to Common [1]	Ln 8	0	0	0	4
5	Direct Property Taxes [2]	Ln 3 - Ln 4	$ 13,867,916	$ 2,783,410	$ 11,084,506	5
				Sch H-17, Sh 1 Ln 1(c)		

[1] Taxes Allocated to Common

			SNV to Common	
6	Total Taxes By Division	Ln 3	$ 11,084,506	6
7	Allocation Factors	[a]	0.00%	7
8	As Allocated	Ln 6 * Ln 7	$ 0	8
			Ln 4(e)	

[a] Common allocation factor based on taxable new plant ratios as of June 30, 2020.

[2] Direct Property Tax Allocation Before Adjustment for Capitalized Taxes

Southwest capitalizes property taxes for construction work in progress ("CWIP") monthly by applying an estimated property tax rate to the average CWIP balances.

Capitalized Allocation Factors Based on Recorded Amounts at November 30, 2025

			NNV	SNV	
9	Capitalized Taxes	Sch M-5, Sh 2	$ 88,152	$ 208,229	9
10	Total Accrued Taxes	Sch M-5, Sh 2	2,542,084	10,135,534	10
11	Portion of Property Taxes Capitalized	Ln 9 / Ln 10	3.47%	2.05%	11
			Sch H-17, Sh 1 Ln 4(c)		

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEVADA PROPERTY TAX BILLED DURING PERIOD
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 17

Line No.	County	General Billing	Supplemental Billing	Total	Line No.
	(a)	(b) [1]	(c) [2]	(d) (b) + (c)	
1	Carson	$ 1,079,341	$ 74,079	$ 1,153,420	1
2	Churchill	207,395	14,393	221,788	2
3	Douglas	226,640	16,322	242,962	3
4	Elko	282,081	21,849	303,930	4
5	Eureka	41	3	44	5
6	Humboldt	65,663	4,715	70,379	6
7	Lander	32,908	2,241	35,148	7
8	Lyon	33,422	2,321	35,743	8
9	Mineral	340,971	24,382	365,353	9
10	Nye	12	1	13	10
11	Pershing	27,482	1,871	29,353	11
12	Storey	24,191	1,647	25,839	12
13	Washoe	280,350	19,088	299,439	13
14	Subtotal - Northern Nevada	$ 2,600,498	$ 182,912	$ 2,783,410	14
15	Clark - Southern Nevada	$ 10,377,834	$ 706,672	$ 11,084,506	15
16	Total	$ 12,978,332	$ 889,585	$ 13,867,916	16
		WP H-17, Sh 1 Ln 1	WP H-17, Sh 1 Ln 2		

[1] State of Nevada Department of Taxation, Tax Bill dated July 1, 2022

[2] State of Nevada Department of Taxation, Tax Bill dated October 27, 2022

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPERTY TAX ADJUSTMENT
TAXABLE PLANT IN SERVICE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 17

Line No.	Description	Reference	As of 6/30/25	Adjusted At 11/30/2025	Adjusted At 5/31/2026	After Final Adjustments	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
			Company Records	Sch G-1, Sh 11(e) Sch G-2, Sh 11(e)	Sch G-1, Sh 11(g) Sch G-2, Sh 11(g)	Sch G-1, Sh 11(j) Sch G-2, Sh 11(j)	
	Northern Nevada						
1	Plant in Service	Account 101	$ 454,346,537	$ 418,041,564	$ 439,065,292	$ 439,065,292	1
	Less:						
2	Depreciation and Amortization		(146,420,109)	(146,661,695)	(151,796,339)	(151,796,339)	2
3	Vehicles Net Book Value	[1]	(5,457,182)	(6,184,969)	(6,721,057)	(6,721,057)	3
4	Taxable Plant in Service		$ 302,469,246	$ 265,194,901	$ 280,547,895	$ 280,547,895	4
			Sch H-17, Sh 1 Ln 1(d)	Sch H-17, Sh 1 Ln 2(f)			
				Sch G-1, Sh 12(e)	Sch G-1, Sh 12(g)	Sch G-1, Sh 12(i)	
	System Allocable		Company Records	Sch G-2, Sh 12(e)	Sch G-2, Sh 12(g)	Sch G-2, Sh 12(i)	
5	Plant in Service	Account 101	$ 431,842,689	$ 448,339,736	$ 464,963,711	$ 464,963,711	5
	Less:						
6	Depreciation and Amortization		(263,476,996)	(268,938,637)	(277,602,771)	(277,602,771)	6
7	Vehicles Net Book Value	[1]	(1,206,622)	(1,030,145)	(1,813,154)	(1,813,154)	7
8	Add: Capitalized Leases -(NV Value)		0	0	0	0	8
9	Net Plant in Service		$ 167,159,071	$ 178,370,954	$ 185,547,787	$ 185,547,787	9
10	Nevada 4-Factor		33.78%	33.42%	33.42%	33.42%	10
11	Taxable Plant in Service		$ 56,466,334	$ 59,605,159	$ 62,003,398	$ 62,003,398	11
			Sch H-17, Sh 1 Ln 8(d)	Sch H-17, Sh 1 Ln 9(f)			

[1] The taxable plant in service does not include the cost of company vehicles. Taxes on vehicles are paid as part of the registration.
As indicated above, Accounts 392.11 and 392.12 are deducted from book value in considering the valuation of Southwest Gas for property tax purposes.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REGULATORY AMORTIZATION BALANCES AND RATE CASE EXPENSE
WORKPAPER SUPPORTING ADJUSTMENT NO. 18 AND C6

Line No.	Description	Reference	2023 Post Cert Rate Case Expense 12/21-11/23	(thru 11/23) Leak Survey Incremental Costs	(thru 5/23) COYL Replacement Program	(post 11/23) Leak Survey Incremental Costs	(post 5/23) COYL Replacement Program	Damage Prevention	Total Regulatory Amortization	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) Sum (c) - (h) / 2	
1	Balance at March 2024	23-09012 / Company Records	$ 30,181	$ 851,231	$ 70,642	$ 889,665	$ 77,810	$ 0		1
2	Amortization Period (Years)	23-09012	2	2	2	N/A	N/A	N/A		2
3	Annual Amortization Expense	Ln 1 / Ln 2	$ 15,090	$ 425,615	$ 35,321	$ N/A	$ N/A	$ N/A		3
	Monthly Activity									
4	April 2024	Company Records	$ (1,258)	$ (35,468)	$ (2,943)	$ (19,965)	$ 7,647	$ 0		4
5	May 2024	Company Records	(1,258)	(35,468)	(2,943)	115,197	10,394	0		5
6	June 2024	Company Records	(1,258)	(35,468)	(2,943)	104,973	1,914	0		6
7	July 2024	Company Records	(1,258)	(35,468)	(2,943)	90,587	2,345	0		7
8	August 2024	Company Records	(1,258)	(35,468)	(2,943)	67,546	4,769	0		8
9	September 2024	Company Records	(1,258)	(35,468)	(2,943)	165,820	3,538	0		9
10	October 2024	Company Records	(1,258)	(35,468)	(2,943)	129,680	3,890	0		10
11	November 2024	Company Records	(1,258)	(35,468)	(2,943)	78,298	3,728	0		11
12	December 2024	Company Records	(1,258)	(35,468)	(2,943)	37,748	3,958	0		12
13	January 2025	Company Records	(1,258)	(35,468)	(2,943)	57,276	4,061	0		13
14	February 2025	Company Records	(1,258)	(35,468)	(2,943)	64,510	3,992	0		14
15	March 2025	Company Records	(1,258)	(35,468)	(2,943)	164,532	4,002	0		15
16	April 2025	Company Records	(1,258)	(35,468)	(2,943)	253,582	(6,958)	0		16
17	May 2025	Company Records	(1,258)	(35,468)	(2,943)	143,057	5,562	0		17
18	June 2025	Company Records	(1,258)	(35,468)	(2,943)	154,062	4,899	34,567		18
19	July 2025	Company Records	(1,258)	(35,468)	(2,943)	78,061	5,049	0		19
20	August 2025	Company Records	(1,258)	(35,468)	(2,943)	135,773	4,952	(3,559)		20
21	September 2025	Company Records	(1,258)	(35,468)	(2,943)	48,651	12,166	40,825		21
22	October 2025	Company Records	(1,258)	(35,468)	(2,943)	85,584	9,907	167,297		22
23	November 2025	Company Records	(1,258)	(35,468)	(2,943)	70,338	10,736	62,413		23
24	December 2025	Company Records	(1,258)	(35,468)	(2,943)	38,274	10,117	(19,666)		24
25	January 2026	Company Records	(1,258)	(35,468)	(2,943)	39,964	10,211	(103,745)		25
26	February 2026	Company Records	(1,258)	(35,468)	(2,943)	104,536	10,104	14,844		26
27	March 2026	Company Records	(1,258)	(35,468)	(2,943)	108,812	10,091	14,844		27
28	April 2026	Company Records	N/A	N/A	N/A	206,977	10,078	14,844		28
29	May 2026	Company Records	N/A	N/A	N/A	204,824	10,064	14,844		29
30	June 2026	Company Records	N/A	N/A	N/A	197,168	0	0		30
31	July 2026	Company Records	N/A	N/A	N/A	182,343	0	0		31
32	August 2026	Company Records	N/A	N/A	N/A	166,995	0	0		32
33	September 2026	Company Records	$ N/A	$ N/A	$ N/A	$ 128,658	$ 0	$ 0		33
34	Beginning Balance at October 2026	Ln 1 + (Sum Lns 4-33)	$ 0	$ 0	$ 0	$ 4,293,529	$ 239,026	$ 237,510	$ 2,385,032	34

Purpose: To project the balance of the regulatory assets associated with regulatory amortizations and rate case expenses authorized in Docket No. 23-09012 to the month prior to rates becoming effective in the instant docket.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 23

Line No.	Description	Reference	Account	Amount	Line No.
	(a)	(b)	(c)	(d)	
	Northern Nevada				
1	0021W0004408		398	$ (3,438)	1
2	0022W0005785	[3]	398	(92,407)	2
	System Allocable				
3	0073W0004415		398	(4,038)	3
	Work Orders Identified in Docket No. 18-05031 [1]				
4	0061W0001059 - Financial Applications Replacement	[1]	303	(653,336)	4
5	0061W0003622 - Video Conferencing Equipment	[1]	398	$ (760)	5
6	Total Adjustment			$ (753,978)	6
	Fully Amortized by November 30,2019				
7	0052W0000885 - MAOP Records Standardization		303	(51)	7
8	0061W0000669 - SCADA Replacement Project		303	(3,220)	8
9	0061W0000759 - Purchase Endevor SCM		303	(692)	9
10	0061W0000778 - Purchase Exchange Migration		303	(352)	10
11	0061W0000806 - COYL Application Development		303	(436)	11
12	0061W0000876 - Web Content Management Design		303	(1,537)	12
13	0061W0000898 - PaperFlow Capture Upgrade		303	(55)	13
14	0061W0000934 - Sharepoint 2010 Project		303	(5,141)	14
15	0061W0000963 - PowerPlan Tax Repairs		303	(631)	15
16	0061W0000980 - Data Loss Prevention Software		303	(1,348)	16
	Fully Amortized by May 30,2020				
17	0061W0000740 - Remedy Upgrade Project		303	(512)	17
18	0061W0000888 - GIS Mapping Migration Project		303	(13,274)	18
19	0061W0001101 - Vista Plus forms Pro Installation		303	(89)	19
	Fully Amortized by May 30, 2021				
20	0061W0000980 - Data Loss Prevention Software		303	(1,019)	20
21	0061W0001120 - Web Content Mgmt Phase II		303	(10,119)	21
22	0061W0001686 - CPM Solution		303	(5,787)	22
23	0061W0003124 - Search Software for SWGas.com		303	(83)	23
	Fully Amortized by November 30, 2021				
24	0061W0002129 - CPM Project Phase II		303	(2,818)	24

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 23

Line No.	Description	Reference	Account	Amount	Line No.
	(a)	(b)	(c)	(d)	
	Cancelled				
25	0061W0003424 - Text Notifications Project		303	(2,574)	25
	In CWIP as of November 30, 2019				
26	0061W0002490 - CIS Assessment & Strategic Roadmap		303	(12,405)	26
27	0061W0003101 - Design Data Collection Application		303	(1,919)	27
28	0061W0003658 - Outage Management Project		303	(119)	28
	Fully Amortized by May 30, 2023				
29	0061W0001001 - FOMS Phase 1 - Customer Service		303	(4,758)	29
30	0061W0001533 - CIC Upgrade		303	(3,981)	30
31	0061W0002063 - WinJa LegaSuite Proj-CSS Interface		303	(119)	31
32	0061W0002154 - Dispatch Operations Viewer Proj		303	(301)	32
33	0061W0002823 - Web Agency Portal Project		303	(667)	33
34	0061W0003009 - DMC Remedy 9 Upgrade		303	(1,623)	34
35	0061W0003318 - Turnkey Cfactory Software		303	(9,316)	35
36	0061W0003416 - Windows 10 Migration		303	(6,140)	36
37	0061W0003520 - Lost and Unaccounted for Gas Enhanc		303	(111)	37
	Fully Amortized by November 30, 2023				
38	0061W0001096 - MAOP Application		303	(15,367)	38
	Fully Amortized/Written Off/Retired by November 30, 2025				
39	0061W0000511 - FOMS Phase 2 - Work Mgmt		303	(1,900)	39
40	0061W0001012 - GTS Purchasing Module		303	(1,801)	40
41	0061W0002687 - ERP Invoicing Business Improve		303	(1,427)	41
42	0061W0002738 - OLTE Replacement		303	(2,996)	42
43	0061W0003100 - Balancing Report Portal		303	(2,667)	43
44	0061W0003584 - PowerPlan Upgrade		303	(335)	44
45	0061W0003606 - COYL Phase II		303	(1,463)	45
46	0061W0003641 - Treasury Management System		303	(1,034)	46
47	0061W0001875 - SCADA Hdw to Replc H1 and H2		391	(1,696)	47
48	0061W0002185 - MWS Eval		391	(83)	48
49	0061W0002287 - EWS Replacement at Corporate		391	(5,427)	49
50	0061W0002637 - Next Generation Firewall		391	(62)	50
51	0061W0002785 - F5 Viprion Blades for H1 server		391	(4,127)	51

[1] To remove from rate base certain expenditures associated with various work orders identified orders identified by the Company in Docket No. 18-05031. Work orders that will not be fully fully amortized by the certification period are being removed. No adjustment is being made to work orders in CWIP or that have been cancelled.
[2] Adjustment made in the WP Cert 303 tab so related amortization impact is calculated correctly.
[3] Removes non NNV portion of project.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	NNV		Corporate Direct		System Allocable		Total Adjustment			Line No.
		Labor	Loading	Labor	Loading	Labor	Loading	Labor	Loading	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		WP H-C2, Sh 6	WP H-C2, Sh 8	WP H-C2, Sh 10	WP H-C2, Sh 14	WP H-C2, Sh 12	WP H-C2, Sh 16	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)	
	Operations										
1	Account 813	$ 0	$ 0	$ 3,216	$ 405	$ 0	$ 0	$ 3,216	$ 405	$ 3,621	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	0	0	0	0	0	0	0	0	4
5	Account 851	0	0	0	0	0	0	0	0	0	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	38,920	4,690	2,205	278	0	0	41,125	4,968	46,092	11
12	Account 871	490	58	3,534	452	0	0	4,024	510	4,534	12
13	Account 874	44,643	5,399	0	0	0	0	44,643	5,399	50,043	13
14	Account 875	0	0	0	0	0	0	0	0	0	14
15	Account 878	39,728	4,776	0	0	0	0	39,728	4,776	44,504	15
16	Account 879	26,484	3,175	5,889	738	0	0	32,373	3,913	36,286	16
17	Account 880	18,545	2,236	2,647	334	0	0	21,191	2,570	23,762	17
18	Account 901	5,840	704	4,973	626	0	0	10,813	1,329	12,143	18
19	Account 902	7,608	912	0	0	0	0	7,608	912	8,521	19
20	Account 903	5,061	598	19,293	2,485	0	0	24,353	3,084	27,437	20
21	Account 905	3	0	0	0	0	0	3	0	3	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	105,460	13,066	105,460	13,066	118,527	24
25	Account 922	0	0	0	0	(20,770)	(2,573)	(20,770)	(2,573)	(23,343)	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	$ 187,322	$ 22,549	$ 41,757	$ 5,318	$ 84,690	$ 10,493	$ 313,769	$ 38,360	$ 352,129	27

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	NNV		Corporate Direct		System Allocable		Total Adjustment			Line No.
		Labor	Loading	Labor	Loading	Labor	Loading	Labor	Loading	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		WP H-C2, Sh 7	WP H-C2, Sh 9	WP H-C2, Sh 11	WP H-C2, Sh 15	WP H-C2, Sh 13	WP H-C2, Sh 17	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)	
	Maintenance										
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	0	0	13
14	Account 885	8,747	1,052	0	0	0	0	8,747	1,052	9,800	14
15	Account 886	0	0	0	0	0	0	0	0	0	15
16	Account 887	14,842	1,775	0	0	0	0	14,842	1,775	16,617	16
17	Account 889	4,359	525	0	0	0	0	4,359	525	4,884	17
18	Account 892	11,783	1,417	0	0	0	0	11,783	1,417	13,200	18
19	Account 893	3,576	434	0	0	0	0	3,576	434	4,009	19
20	Account 894	0	0	0	0	0	0	0	0	0	20
21	Account 935	449	52	0	0	2,344	287	2,792	339	3,132	21
22	Total Maintenance	$ 43,755	$ 5,255	$ 0	$ 0	$ 2,344	$ 287	$ 46,099	$ 5,542	$ 51,642	22
23	Total O&M	$ 231,077	$ 27,804	$ 41,757	$ 5,318	$ 87,034	$ 10,780	$ 359,868	$ 43,902	$ 403,771	23

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	NNV		Corporate Direct		System Allocable		Total Adjustment			Line No.
		Labor	Loading	Labor	Loading	Labor	Loading	Labor	Loading	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
								(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)	
	Functionalization										
1	Other Gas Supply	$ 0	$ 0	$ 3,216	$ 405	$ 0	$ 0	$ 3,216	$ 405	$ 3,621	1
2	Storage	0	0	0	0	0	0	0	0	0	2
3	Transmission	0	0	0	0	0	0	0	0	0	3
4	Distribution	212,117	25,537	14,275	1,802	0	0	226,391	27,339	253,731	4
5	Customer Accounts	18,512	2,215	24,266	3,111	0	0	42,778	5,326	48,104	5
6	Customer Service & Info	0	0	0	0	0	0	0	0	0	6
7	Sales	0	0	0	0	0	0	0	0	0	7
	Administrative & General										
8	Direct	449	52	0	0	0	0	449	52	501	8
9	System Allocable	0	0	0	0	87,034	10,780	87,034	10,780	97,815	9
10	Total	$ 231,077	$ 27,804	$ 41,757	$ 5,318	$ 87,034	$ 10,780	$ 359,868	$ 43,902	$ 403,771	10

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR AFTER CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Reference	NNV	Corp Direct NNV	Sys Alloc	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	Certification Labor	WP H-C2, Sh 5	$ 10,981,667	$ 1,771,004	$ 80,449,405	1
2	Overtime Percentage	WP H-3, Sh 4	7.74%	5.07%	0.46%	2
3	Overtime	Ln 1 * Ln 2	$ 849,719	$ 89,877	$ 370,469	3
4	Total Certification Labor	Ln 1 + Ln 3	$ 11,831,385	$ 1,860,881	$ 80,819,874	4
	Less:					
5	Percent Indirect Time	WP H-3, Sh 4	13.69%	13.48%	13.48%	5
6	Total Indirect Time	Ln 4 * Ln 5	$ 1,620,028	$ 250,802	$ 10,892,574	6
7	Certification Labor less Indirect Time	Ln 4 - Ln 6	$ 10,211,357	$ 1,610,079	$ 69,927,300	7
8	Number of Employees	WP H-C2, Sh 5	96	14	656	8

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026

Line No.	Description	Reference	AZ	SNV	NNV	NCA	SLT	Great Basin	SCA	Corp	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
											sum (c) thru (j)	
1	Annualized Labor	Company Records	$ 86,673,149	$ 35,319,087	$ 10,589,842	$ 1,987,891	$ 2,209,364	$ 5,684,787	$ 13,107,032	$ 108,441,580	$ 264,012,733	1
2	General Wage Adj Percent - Impact in Dollars [1]	3.70%	3,206,907	1,306,806	391,824	73,552	81,746	210,337	484,960	4,012,338	9,768,471	2
3	General Wage Adjustment Dollars	Company Records	0	0	0	0	0	0	0	0	0	3
4	Certification Labor [2]	Ln 1 + Ln 2 + Ln 3	$ 89,880,056	$ 36,625,893	$ 10,981,667	$ 2,061,443	$ 2,291,111	$ 5,895,124	$ 13,591,992	$ 112,453,919	$ 273,781,204	4
5	Percent of Total Labor	Ln 4 / Ln 4(k)	32.83%	13.38%	4.01%	0.75%	0.84%	2.15%	4.96%	41.07%	100.00%	5
6	Number of Employees	Company Records	863	354	96	18	20	52	134	917	2,454	6
	Allocation of Corporate Labor and Employees											
7	Annualized Corporate Labor	Ln 4(j)									$ 108,441,580	7
8	Historical Distribution	WP H-3, Sh 6	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	8
9	Allocation of Corporate Labor	Ln 8 * Ln 7(k)	$ 15,589,916	$ 9,104,555	$ 1,707,815	$ 368,591	$ 283,135	$ 1,847,642	$ 1,960,944	$ 77,578,983	$ 108,441,580	9
10	General Wage Adj Percent - Impact in Dollars [1]	3.70%	576,827	336,869	63,189	13,638	10,476	68,363	72,555	2,870,422	4,012,338	10
11	General Wage Adjustment Dollars	Company Records	0	0	0	0	0	0	0	0	0	11
12	Certification Corporate Labor [2]	Ln 9 + Ln 10 + Ln 11	$ 16,166,743	$ 9,441,424	$ 1,771,004	$ 382,229	$ 293,611	$ 1,916,004	$ 2,033,499	$ 80,449,405	$ 112,453,919	12
13	Number of Employees	Ln 6(j)									917	
14	Historical Distribution	Ln 8	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	14
15	Allocation of Corporate Emp.	Ln 14 * Ln 13(k)	132	77	14	3	2	16	17	656	917	15

[1] To reflect a 3.7% general wage increase effective March 9, 2026.

[2] To annualize labor and labor-related loading at May 31, 2026.

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	NNV Annualized	NNV Certification	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 10	Ln 1(c) * ((b) ÷ WP H-C2, Sh 7, Ln 36(b))	(c) - (b)	
1	Annualized Labor (WP H-C2, Sh 4, Ln 7(c))		$ 10,211,357		1
	Operations				
2	Account 813	$ 0	$ 0	$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	1,051,899	1,090,819	38,920	12
13	Account 871	13,252	13,742	490	13
14	Account 874	1,206,579	1,251,223	44,643	14
15	Account 875	0	0	0	15
16	Account 878	1,073,724	1,113,452	39,728	16
17	Account 879	715,772	742,256	26,484	17
18	Account 880	501,204	519,748	18,545	18
19	Account 901	157,832	163,672	5,840	19
20	Account 902	205,633	213,242	7,608	20
21	Account 903	136,772	141,832	5,061	21
22	Account 905	78	81	3	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	$ 5,062,746	$ 5,250,068	$ 187,322	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	NNV Annualized	NNV Certification	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 11	WP H-C2, Sh 6, Ln 1(c) * ((b) ÷ Ln 36(b))	(c) - (b)	
	Maintenance				
1	Account 843.1	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	236,410	245,157	8,747	14
15	Account 886	0	0	0	15
16	Account 887	401,146	415,988	14,842	16
17	Account 889	117,809	122,168	4,359	17
18	Account 892	318,452	330,235	11,783	18
19	Account 893	96,640	100,215	3,576	19
20	Account 894	0	0	0	20
21	Account 935	12,123	12,572	449	21
22	Total Maintenance	$ 1,182,580	$ 1,226,336	$ 43,755	22
23	Total O&M	$ 6,245,326	$ 6,476,403	$ 231,077	23
24	% O&M to Total	63.42%	63.42%	63.42%	24
	Deferred and Other				
25	Account 146	$ 0	$ 0	$ 0	25
26	Account 163	347,213	360,059	12,847	26
27	Account 182.3	287,444	298,080	10,635	27
28	Account 183.2	0	0	0	28
29	Account 184	171,862	178,221	6,359	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	$ 806,519	$ 836,360	$ 29,841	32
	Capital				
33	Account 107	$ 2,694,142	$ 2,793,825	$ 99,683	33
34	Account 108	101,031	104,769	3,738	34
35	Total Capital	$ 2,795,173	$ 2,898,594	$ 103,421	35
36	Total (Ln 23 + Ln 32 + Ln 35)	$ 9,847,018	$ 10,211,357	$ 364,340	36
37	Account 242	$ 1,562,226	$ 1,620,028	$ 57,802	37
38	Total Incl. Account 242	$ 11,409,243	$ 11,831,385	$ 422,142	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	NNV Annualized	NNV Certification	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 12	Ln 1(c) * ((b) ÷ WP H-C2, Sh 9, Ln 36(b))	(c) - (b)	
1	Annualized Labor Loading (WP H-C2, Sh 18, Ln 21(c))		$ 5,350,091		1
	Operations				
2	Account 813	$ 0	$ 0	$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	566,983	571,673	4,690	12
13	Account 871	6,976	7,034	58	13
14	Account 874	652,768	658,167	5,399	14
15	Account 875	0	0	0	15
16	Account 878	577,389	582,165	4,776	16
17	Account 879	383,826	387,000	3,175	17
18	Account 880	270,357	272,594	2,236	18
19	Account 901	85,077	85,780	704	19
20	Account 902	110,296	111,209	912	20
21	Account 903	72,348	72,946	598	21
22	Account 905	43	44	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	$ 2,726,062	$ 2,748,611	$ 22,549	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	NNV Annualized	NNV Certification	NNV Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 13	WP H-C2, Sh 8, Ln 1(c) * ((b) ÷ Ln 36(b))	(c) - (b)	
	Maintenance				
1	Account 843.1	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	127,223	128,275	1,052	14
15	Account 886	0	0	0	15
16	Account 887	214,592	216,367	1,775	16
17	Account 889	63,442	63,967	525	17
18	Account 892	171,314	172,731	1,417	18
19	Account 893	52,416	52,850	434	19
20	Account 894	0	0	0	20
21	Account 935	6,290	6,342	52	21
22	Total Maintenance	$ 635,277	$ 640,531	$ 5,255	22
23	Total O&M	$ 3,361,339	$ 3,389,143	$ 27,804	23
24	% O&M to Total	63.35%	63.35%	63.35%	24
	Deferred and Other				
25	Account 146	$ 0	$ 0	$ 0	25
26	Account 163	186,837	188,383	1,545	26
27	Account 182.3	154,985	156,267	1,282	27
28	Account 183.2	0	0	0	28
29	Account 184	92,779	93,546	767	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	$ 434,600	$ 438,195	$ 3,595	32
	Capital				
33	Account 107	$ 1,455,253	$ 1,467,291	$ 12,037	33
34	Account 108	55,007	55,462	455	34
35	Total Capital	$ 1,510,260	$ 1,522,753	$ 12,492	35
36	Total (Ln 23 + Ln 32 + Ln 35)	$ 5,306,199	$ 5,350,091	$ 43,891	36

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Corporate Direct to NNV			Line No.
		Annualized	Certification	Adjustment	
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 17	Ln 1(c) * ((b) ÷ WP H-C2, Sh 11, Ln 37(b))	(c) - (b)	
1	Annualized Labor (WP H-C2, Sh 4, Ln 7(d))		$ 1,610,079		1
	Operations				
2	Account 813	$ 86,925	$ 90,141	$ 3,216	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	59,582	61,786	2,205	12
13	Account 871	95,504	99,038	3,534	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	159,175	165,065	5,889	17
18	Account 880	71,537	74,184	2,647	18
19	Account 901	134,419	139,392	4,973	19
20	Account 902	0	0	0	20
21	Account 903	521,422	540,715	19,293	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	$ 1,128,564	$ 1,170,321	$ 41,757	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Corporate Direct to NNV			Line No.
		Annualized	Certification	Adjustment	
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 18	WP H-C2, Sh 10, Ln 1(c) * ((b) ÷ Ln 37(b))	(c) - (b)	
	Maintenance				
1	Account 843.1	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	$ 0	$ 0	$ 0	22
23	Total O&M	$ 1,128,564	$ 1,170,321	$ 41,757	23
24	% O&M to Total	72.69%	72.69%	72.69%	24
	Deferred and Other				
25	Account 146	$ 0	$ 0	$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	HoldCo	0	0	0	32
33	Total Deferred	$ 0	$ 0	$ 0	33
	Capital				
34	Account 107	$ 424,068	$ 439,759	$ 15,691	34
35	Account 108	0	0	0	35
36	Total Capital	$ 424,068	$ 439,759	$ 15,691	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 1,552,632	$ 1,610,079	$ 57,447	37
38	Account 242	$ 241,853	$ 250,802	$ 8,949	38
39	Total Incl. Account 242	$ 1,794,485	$ 1,860,881	$ 66,396	39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Annualized	Certification	Adjustment	Net of GB and SGTC	Allocation Factor	Allocated Adjustment	Line No.
	(a)	(b) WP H-3, Sh 19	(c) Ln 1(c) * ((b) ÷ WP H-C2, Sh 13, Ln 37(b))	(d) (c) - (b)	(e) (d)	(f) WP H-3, Sh 21	(g) (e) * (f)	
1	Annualized Labor (WP H-C2, Sh 4, Ln 7(e))		$ 69,927,300					1
	Operations							
2	Account 813	$ 0	$ 0	$ 0	$ 0	5.08%	$ 0	2
3	Account 840	0	0	0	0	5.08%	0	3
4	Account 841	0	0	0	0	5.08%	0	4
5	Account 850	0	0	0	0	5.08%	0	5
6	Account 851	0	0	0	0	5.08%	0	6
7	Account 852	0	0	0	0	5.08%	0	7
8	Account 853	0	0	0	0	5.08%	0	8
9	Account 856	0	0	0	0	5.08%	0	9
10	Account 857	0	0	0	0	5.08%	0	10
11	Account 859	0	0	0	0	5.08%	0	11
12	Account 870	0	0	0	0	5.08%	0	12
13	Account 871	0	0	0	0	5.08%	0	13
14	Account 874	0	0	0	0	5.08%	0	14
15	Account 875	0	0	0	0	5.08%	0	15
16	Account 878	0	0	0	0	5.08%	0	16
17	Account 879	0	0	0	0	5.08%	0	17
18	Account 880	0	0	0	0	5.08%	0	18
19	Account 901	0	0	0	0	4.66%	0	19
20	Account 902	0	0	0	0	4.66%	0	20
21	Account 903	0	0	0	0	4.66%	0	21
22	Account 905	0	0	0	0	4.66%	0	22
23	Account 908	0	0	0	0	4.66%	0	23
24	Account 910	0	0	0	0	4.66%	0	24
25	Account 920	58,526,740	60,692,229	2,165,489	2,076,810	5.08%	105,460	25
26	Account 922	0	0	(468,828)	(449,629)	4.62%	(20,770)	26
27	Account 930.2	0	0	0	0	5.08%	0	27
28	Total Operations	$ 58,526,740	$ 60,692,229	$ 1,696,661	$ 1,627,181		$ 84,690	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Annualized	Certification	Adjustment	Net of GB and SGTC	Allocation Factor	Allocated Adjustment	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		WP H-3, Sh 20	WP H-C2, Sh 12, Ln 1(c) * ((b) ÷ Ln 37(b))	(c) - (b)	(d)	WP H-3, Sh 21	(e) * (f)	
	Maintenance							
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	5.08%	$ 0	1
2	Account 843.2	0	0	0	0	5.08%	0	2
3	Account 843.3	0	0	0	0	5.08%	0	3
4	Account 843.5	0	0	0	0	5.08%	0	4
5	Account 843.6	0	0	0	0	5.08%	0	5
6	Account 843.7	0	0	0	0	5.08%	0	6
7	Account 843.8	0	0	0	0	5.08%	0	7
8	Account 843.9	0	0	0	0	5.08%	0	8
9	Account 861	0	0	0	0	5.08%	0	9
10	Account 863	0	0	0	0	5.08%	0	10
11	Account 864	0	0	0	0	5.08%	0	11
12	Account 865	0	0	0	0	5.08%	0	12
13	Account 866	0	0	0	0	5.08%	0	13
14	Account 885	0	0	0	0	5.08%	0	14
15	Account 886	0	0	0	0	5.08%	0	15
16	Account 887	0	0	0	0	5.08%	0	16
17	Account 889	0	0	0	0	5.08%	0	17
18	Account 892	0	0	0	0	5.08%	0	18
19	Account 893	0	0	0	0	5.08%	0	19
20	Account 894	0	0	0	0	5.08%	0	20
21	Account 935	1,300,746	1,348,874	48,128	46,157	5.08%	2,344	21
22	Total Maintenance	$ 1,300,746	$ 1,348,874	$ 48,128	$ 46,157		$ 2,344	22
23	Total O&M	$ 59,827,487	$ 62,041,104	$ 1,744,789	$ 1,673,337		$ 87,034	23
24	% O&M to Total	88.72%	88.72%	86.11%	85.61%		85.90%	24
	Deferred and Other							
25	Account 146	$ 17,532	$ 18,181	$ 649	$ 649	5.08%	$ 33	25
26	Account 163	1,220,315	1,265,467	45,152	45,152	5.08%	2,293	26
27	Account 182.3	0	0	0	0	5.08%	0	27
28	Account 183.2	0	0	0	0	5.08%	0	28
29	Account 184	313,988	325,606	11,618	11,618	5.08%	590	29
30	Account 186	0	0	0	0	5.08%	0	30
31	Account 426	20,873	21,645	772	772	5.08%	39	31
32	HoldCo	2,104,366	2,182,227	77,862	77,862	5.08%	3,954	32
33	Total Deferred	$ 3,677,074	$ 3,813,126	$ 136,052	$ 136,052		$ 6,909	33
	Capital							
34	Account 107	$ 3,927,744	$ 4,073,070	$ 145,327	$ 145,327	5.08%	$ 7,380	34
35	Account 108	0	0	0	0	5.08%	0	35
36	Total Capital	$ 3,927,744	$ 4,073,070	$ 145,327	$ 145,327		$ 7,380	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 67,432,305	$ 69,927,300	$ 2,026,167	$ 1,954,716		$ 101,323	37
38	Account 242	$ 10,503,928	$ 10,892,574	$ 388,645				38
39	Total Incl. Account 242	$ 77,936,233	$ 80,819,874	$ 2,414,812	$ 1,954,716		$ 101,323	39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Corporate Direct to NNV Annualized	Certification	Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 26	Ln 1(c) * ((b) ÷ WP H-C2, Sh 15, Ln 37(b))	(c) - (b)	
1	Annualized Labor Loading (WP H-C2, Sh 18, Ln 42(c))		$ 830,817		1
	Operations				
2	Account 813	$ 45,747	$ 46,152	$ 405	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	31,393	31,670	278	12
13	Account 871	51,144	51,596	452	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	83,467	84,205	738	17
18	Account 880	37,750	38,084	334	18
19	Account 901	70,728	71,354	626	19
20	Account 902	0	0	0	20
21	Account 903	280,958	283,444	2,485	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	$ 601,187	$ 606,505	$ 5,318	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Corporate Direct to NNV Annualized	Certification	Adjustment	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 27	WP H-C2, Sh 14, Ln 1(c) * ((b) ÷ Ln 37(b))	(c) - (b)	
	Maintenance				
1	Account 843.1	$ 0	$ 0	$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	$ 0	$ 0	$ 0	22
23	Total O&M	$ 601,187	$ 606,505	$ 5,318	23
24	% O&M to Total	73.00%	73.00%	73.00%	24
	Deferred and Other				
25	Account 146	$ 0	$ 0	$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	HoldCo	0	0	0	32
33	Total Deferred	$ 0	$ 0	$ 0	33
	Capital				
34	Account 107	$ 222,345	$ 224,312	$ 1,967	34
35	Account 108	0	0	0	35
36	Total Capital	$ 222,345	$ 224,312	$ 1,967	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 823,533	$ 830,817	$ 7,285	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Annualized	Certification	Adjustment	Net of GB and SGTC	Allocation Factor	Allocated Adjustment	Line No.
	(a)	(b) WP H-3, Sh 28	(c) Ln 1(c) * ((b) ÷ WP H-C2, Sh 17, Ln 37(b))	(d) (c) - (b)	(e) (d)	(f) WP H-3, Sh 21	(g) (e) * (f)	
1	Annualized Labor Loading (WP H-C2, Sh 18, Ln 42(d))		$ 36,956,289					1
	Operations							
2	Account 813	$ 0	$ 0	$ 0	$ 0	5.08%	$ 0	2
3	Account 840	0	0	0	0	5.08%	0	3
4	Account 841	0	0	0	0	5.08%	0	4
5	Account 850	0	0	0	0	5.08%	0	5
6	Account 851	0	0	0	0	5.08%	0	6
7	Account 852	0	0	0	0	5.08%	0	7
8	Account 853	0	0	0	0	5.08%	0	8
9	Account 856	0	0	0	0	5.08%	0	9
10	Account 857	0	0	0	0	5.08%	0	10
11	Account 859	0	0	0	0	5.08%	0	11
12	Account 870	0	0	0	0	5.08%	0	12
13	Account 871	0	0	0	0	5.08%	0	13
14	Account 874	0	0	0	0	5.08%	0	14
15	Account 875	0	0	0	0	5.08%	0	15
16	Account 878	0	0	0	0	5.08%	0	16
17	Account 879	0	0	0	0	5.08%	0	17
18	Account 880	0	0	0	0	5.08%	0	18
19	Account 901	0	0	0	0	4.66%	0	19
20	Account 902	0	0	0	0	4.66%	0	20
21	Account 903	0	0	0	0	4.66%	0	21
22	Account 905	0	0	0	0	4.66%	0	22
23	Account 908	0	0	0	0	4.66%	0	23
24	Account 910	0	0	0	0	4.66%	0	24
25	Account 920	32,462,680	32,730,980	268,300	257,313	5.08%	13,066	25
26	Account 922	0	0	(58,087)	(55,708)	4.62%	(2,573)	26
27	Account 930.2	0	0	0	0	5.08%	0	27
28	Total Operations	$ 32,462,680	$ 32,730,980	$ 210,213	$ 201,605		$ 10,493	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Annualized	Certification	Adjustment	Net of GB and SGTC	Allocation Factor	Allocated Adjustment	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		WP H-3, Sh 29	WP H-C2, Sh 16, Ln 1(c) * ((b) ÷ Ln 37(b))	(c) - (b)	(d)	WP H-3, Sh 21	(e) * (f)	
	Maintenance							
1	Account 843.1	$ 0	$ 0	$ 0	$ 0	5.08%	$ 0	1
2	Account 843.2	0	0	0	0	5.08%	0	2
3	Account 843.3	0	0	0	0	5.08%	0	3
4	Account 843.5	0	0	0	0	5.08%	0	4
5	Account 843.6	0	0	0	0	5.08%	0	5
6	Account 843.7	0	0	0	0	5.08%	0	6
7	Account 843.8	0	0	0	0	5.08%	0	7
8	Account 843.9	0	0	0	0	5.08%	0	8
9	Account 861	0	0	0	0	5.08%	0	9
10	Account 863	0	0	0	0	5.08%	0	10
11	Account 864	0	0	0	0	5.08%	0	11
12	Account 865	0	0	0	0	5.08%	0	12
13	Account 866	0	0	0	0	5.08%	0	13
14	Account 885	0	0	0	0	5.08%	0	14
15	Account 886	0	0	0	0	5.08%	0	15
16	Account 887	0	0	0	0	5.08%	0	16
17	Account 889	0	0	0	0	5.08%	0	17
18	Account 892	0	0	0	0	5.08%	0	18
19	Account 893	0	0	0	0	5.08%	0	19
20	Account 894	0	0	0	0	5.08%	0	20
21	Account 935	714,017	719,918	5,901	5,660	5.08%	287	21
22	Total Maintenance	$ 714,017	$ 719,918	$ 5,901	$ 5,660		$ 287	22
23	Total O&M	$ 33,176,697	$ 33,450,898	$ 216,114	$ 207,264		$ 10,780	23
24	% O&M to Total	90.51%	90.51%	88.26%	87.82%		88.08%	24
	Deferred and Other							
25	Account 146	$ 9,788	$ 9,869	$ 81	$ 81	5.08%	$ 4	25
26	Account 163	677,283	682,880	5,598	5,598	5.08%	284	26
27	Account 182.3	0	0	0	0	5.08%	0	27
28	Account 183.2	0	0	0	0	5.08%	0	28
29	Account 184	173,994	175,432	1,438	1,438	5.08%	73	29
30	Account 186	0	0	0	0	5.08%	0	30
31	Account 426	11,717	11,814	97	97	5.08%	5	31
32	HoldCo	423,755	427,257	3,502	3,502	5.08%	178	32
33	Total Deferred	$ 1,296,537	$ 1,307,253	$ 10,716	$ 10,716		$ 544	33
	Capital							
34	Account 107	$ 2,180,119	$ 2,198,138	$ 18,018	$ 18,018	5.08%	$ 915	34
35	Account 108	0	0	0	0	5.08%	0	35
36	Total Capital	$ 2,180,119	$ 2,198,138	$ 18,018	$ 18,018		$ 915	36
37	Total (Ln 23 + Ln 33 + Ln 36)	$ 36,653,353	$ 36,956,289	$ 244,848	$ 235,998		$ 12,239	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED BENEFITS
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Reference	NNV	Sys Alloc	Line No.
	(a)	(b)	(c)	(d)	
	Division				
1	Social Security and Medicare	WP H-C2, Sh 19	$ 896,097		1
2	Federal Unemployment Insurance	WP H-C2, Sh 20	4,041		2
3	State Unemployment Insurance	WP H-C2, Sh 20	37,842		3
4	Medical Insurance	WP H-C2, Sh 23	835,943		4
5	Dental Insurance	WP H-C2, Sh 23	57,651		5
6	Life and AD&D Insurance	WP H-C2, Sh 23	15,886		6
7	Long-Term Disability Insurance	WP H-C2, Sh 23	65,691		7
8	Employee Assistance Program	WP H-C2, Sh 23	4,887		8
9	Deferred Compensation	WP H-C2, Sh 22	128,157		9
10	SERP	WP H-C2, Sh 22	7,733		10
11	Flex Benefits	WP H-C2, Sh 23	88,672		11
12	Employee Communications	WP H-C2, Sh 23	0		12
13	Tuition Reimbursement	WP H-C2, Sh 23	11,913		13
14	Miscellaneous Benefits	WP H-C2, Sh 23	6,844		14
15	Basic Retirement Plan (BRP)	WP H-C2, Sh 22	1,008,026		15
16	Professional Services - BRP	WP H-C2, Sh 22	17,544		16
17	Employee Investment Plan (EIP) Employer Match	WP H-C2, Sh 22	486,978		17
18	Other EIP Expenses	WP H-C2, Sh 22	8,736		18
19	Post-Employment Benefits other than Pension	WP H-C2, Sh 22	47,421		19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP H-C2, Sh 4	1,620,028		20
21	Total Annualized Benefits		$ 5,350,091		21
	Corporate				
22	Social Security and Medicare	WP H-C2, Sh 19	$ 135,602	$ 5,875,871	22
23	Federal Unemployment Insurance	WP H-C2, Sh 20	607	27,553	23
24	State Unemployment Insurance	WP H-C2, Sh 20	5,680	258,013	24
25	Medical Insurance	WP H-C2, Sh 23	125,472	5,699,672	25
26	Dental Insurance	WP H-C2, Sh 23	8,653	393,076	26
27	Life and AD&D Insurance	WP H-C2, Sh 23	2,384	108,318	27
28	Long-Term Disability Insurance	WP H-C2, Sh 23	9,860	447,901	28
29	Employee Assistance Program	WP H-C2, Sh 23	734	33,321	29
30	Deferred Compensation	WP H-C2, Sh 22	20,668	938,854	30
31	SERP	WP H-C2, Sh 22	1,247	56,650	31
32	Flex Benefits	WP H-C2, Sh 23	13,309	604,585	32
33	Employee Communications	WP H-C2, Sh 23	0	0	33
34	Tuition Reimbursement	WP H-C2, Sh 23	1,788	81,226	34
35	Miscellaneous Benefits	WP H-C2, Sh 23	1,027	46,662	35
36	Basic Retirement Plan (BRP)	WP H-C2, Sh 22	162,564	7,384,590	36
37	Professional Services - BRP	WP H-C2, Sh 22	2,829	128,525	37
38	Employee Investment Plan (EIP) Employer Match	WP H-C2, Sh 22	78,535	3,567,503	38
39	Other EIP Expenses	WP H-C2, Sh 22	1,409	64,001	39
40	Post-Employment Benefits other than Pension	WP H-C2, Sh 22	7,647	347,394	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP H-C2, Sh 4	250,802	10,892,574	41
42	Total Annualized Benefits		$ 830,817	$ 36,956,289	42

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Reference	NNV	Corp Dir NNV	Sys Alloc	Line No.
	(a)	(b)	(c)	(d)	(e)	
	Annualized Social Security (SS)					
1	Annualized Labor	WP H-C2, Sh 4	$ 11,831,385	$ 1,860,881	$ 80,819,874	1
2	Salaries not Subject to SS	Ln 12	145,231	108,951	4,949,179	2
3	Labor Subject to SS	Ln 1 - Ln 2	$ 11,686,155	$ 1,751,931	$ 75,870,695	3
4	SS Rate	SSA.gov	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	$ 724,542	$ 108,620	$ 4,703,983	5
	Annualized Medicare					h
6	Annualized Labor	Ln 1	$ 11,831,385	$ 1,860,881	$ 80,819,874	6
7	Medicare Rate	SSA.gov	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	$ 171,555	$ 26,983	$ 1,171,888	8
9	Annualized FICA	Ln 5 + Ln 8	$ 896,097	$ 135,602	$ 5,875,871	9
	Allocation of Salaries not Subject to SS					
10	Ineligible Salaries	Company Records	$ 145,231	$ 6,918,069	$ 6,918,069	10
11	Historical Distribution	WP H-C2, Sh 5	51.73%	1.57%	71.54%	11
12	Total	Ln 10 * Ln 11	$ 145,231	$ 108,951	$ 4,949,179	12

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Reference	NNV	Corp Dir NNV	Sys Alloc	Line No.
	(a)	(b)	(c)	(d)	(e)	
	Federal Unemployment Insurance					
1	Tax Base Factor	Company Records	$ 7,000	$ 7,000	$ 7,000	1
2	Number of Employees	WP H-C2, Sh 5	96	14	656	2
3	Tax Base	Ln 1 * Ln 2	$ 673,508	$ 101,091	$ 4,592,145	3
4	Federal Unemployment Insurance Rate	Company Records	0.60%	0.60%	0.60%	4
5	Total FUI	Ln 3 * Ln 4	$ 4,041	$ 607	$ 27,553	5
	State Unemployment Insurance					
6	Tax Base Factor	Company Records	$ 43,700	$ 43,700	$ 43,700	6
7	Number of Employees	Ln 2	96	14	656	7
8	Tax Base	Ln 6 * Ln 7	$ 4,204,613	$ 631,097	$ 28,668,107	8
9	State Unemployment Insurance Rate	Company Records	0.90%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	$ 37,842	$ 5,680	$ 258,013	10

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Test Year Annualized	Adjustments	Certification	Line No.
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 35		(b) + (c)	
	Allocated based on Number of Employees				
1	Medical Insurance	$ 21,320,964	$ 0	$ 21,320,964	1
2	Dental Insurance	1,470,394	0	1,470,394	2
3	Life and AD&D Insurance	405,188	0	405,188	3
4	Long-Term Disability Insurance	1,675,479	0	1,675,479	4
5	Employee Assistance Program	124,644	0	124,644	5
6	Flex Benefits	2,261,593	0	2,261,593	6
7	Employee Communications	0	0	0	7
8	Tuition Reimbursement	303,846	0	303,846	8
9	Miscellaneous Benefits	174,550	0	174,550	9
	Allocated based on Labor Dollars				
10	Basic Retirement Plan (BRP)	26,323,189	(1,192,338)	25,130,851	10
11	Professional Services - BRP	437,391	0	437,391	11
12	Deferred Compensation	3,195,059	0	3,195,059	12
13	SERP	173,670	19,118	192,787	13
14	Employee Investment Plan (EIP) Employer Match	11,707,558	433,180	12,140,738	14
15	Other EIP Expenses	217,806	0	217,806	15
16	Post-Employment Benefits other than Pension	1,227,390	(45,157)	1,182,233	16
17	Total Benefits Recorded to Account 926	$ 71,018,720	$ (785,198)	$ 70,233,522	17

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Total Cost	NNV	Sys Alloc	Line No.
	(a)	(b)	(c)	(d)	
		WP H-C2, Sh 21	(b) * Ln 1 or Ln 9	(b) * Ln 9	
	Division				
1	Percent of Total Labor (WP H-C2, Sh 5, Ln 5)		4.01%		1
2	Basic Retirement Plan (BRP)	$ 25,130,851	$ 1,008,026		2
3	Professional Services - BRP	437,391	17,544		3
4	Deferred Compensation	3,195,059	128,157		4
5	SERP	192,787	7,733		5
6	Employee Investment Plan (EIP) Employer Match	12,140,738	486,978		6
7	Other EIP Expenses	217,806	8,736		7
8	Post-Employment Benefits other than Pension	1,182,233	47,421		8
	Corporate				
9	Percent of Total Labor (WP H-C2, Sh 5, Ln 5(j) * Ln 14)		0.65%	29.38%	9
10	Basic Retirement Plan (BRP)	$ 25,130,851	$ 162,564	$ 7,384,590	10
11	Professional Services - BRP	437,391	2,829	128,525	11
12	Deferred Compensation	3,195,059	20,668	938,854	12
13	SERP	192,787	1,247	56,650	13
14	Employee Investment Plan (EIP) Employer Match	12,140,738	78,535	3,567,503	14
15	Other EIP Expenses	217,806	1,409	64,001	15
16	Post-Employment Benefits other than Pension	1,182,233	7,647	347,394	16

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Cost Per Employee	NNV	Sys Alloc	Line No.
	(a)	(b)	(c)	(d)	
		WP H-C2, Sh 21 / Ln 1	(b) * Ln 1 or Ln 11	(b) * Ln 11	
	Division				
1	Number of Employees (WP H-C2, Sh 5, Ln 6)	2,454	96		1
2	Medical Insurance	$ 8,688	$ 835,943		2
3	Dental Insurance	599	57,651		3
4	Life and AD&D Insurance	165	15,886		4
5	Long-Term Disability Insurance	683	65,691		5
6	Employee Assistance Program	51	4,887		6
7	Flex Benefits	922	88,672		7
8	Employee Communications	0	0		8
9	Tuition Reimbursement	124	11,913		9
10	Miscellaneous Benefits	71	6,844		10
	Corporate				
11	Number of Employees (WP H-C2, Sh 5, Ln 15)		14	656	11
12	Medical Insurance	$ 8,688	$ 125,472	$ 5,699,672	12
13	Dental Insurance	599	8,653	393,076	13
14	Life and AD&D Insurance	165	2,384	108,318	14
15	Long-Term Disability Insurance	683	9,860	447,901	15
16	Employee Assistance Program	51	734	33,321	16
17	Flex Benefits	922	13,309	604,585	17
18	Employee Communications	0	0	0	18
19	Tuition Reimbursement	124	1,788	81,226	19
20	Miscellaneous Benefits	71	1,027	46,662	20

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Reference	Total Cost	NNV	Corp Direct NNV	Other Jurisdictions	Sys Alloc	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	Test Year Adjusted EIP	WP H-3, Sh 39	$ 11,925,364	$ 478,340	$ 77,141	$ 7,865,667	$ 3,504,216	1
2	Ratio of EIP Employer Match to Labor	WP H-3, Sh 39	4.08%					2
3	Annualized Labor (Includes OT and Wage Increase) [1]	WP H-C2, Sh 5	$ 297,795,661					3
4	Adjusted EIP Employer Match	Ln 2 * Ln 3	$ 12,140,738	$ 486,978	$ 78,535	$ 8,007,722	$ 3,567,503	4
5	Plus: Other EIP Plan Expenses	WP H-3, Sh 39	217,806	8,736	1,409	143,659	64,001	5
6	Total Adjusted EIP at Certification	Ln 4 + Ln 5	$ 12,358,544	$ 495,715	$ 79,944	$ 8,151,382	$ 3,631,504	6
7	EIP Certification Adjustment	Ln 6 - Ln 1	$ 433,180	$ 17,375	$ 2,802	$ 285,714	$ 127,288	7
8	Percent to Total Labor	WP H-C2, Sh 5	100.00%	4.01%	0.65%	65.96%	29.38%	8

[1] Total Company Overtime percentage is 8.77%

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Corporate Labor	Corporate Loadings	Total	Line No.
	(a)	(b)	(c)	(d)	
1	Account 920 Adjustment	$ 2,165,489	$ 268,300	$ 2,433,789	1
2	Capitalization Percentage	21.65%	21.65%	21.65%	2
3	Account 922 Adjustment	$ (468,828)	$ (58,087)	$ (526,915)	3

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
RETIREMENT BENEFITS NORMALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	2025	2026	Two-Year Normalization	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	((b) + (c)) / 2	
	Current Service Cost				
1	Basic Retirement Plan (BRP)	$ 24,394,010	$ 25,867,692	$ 25,130,851	1
2	Post-Employment Benefits other than Pension	1,167,735	1,196,731	1,182,233	2
3	SERP [2]	177,451	208,123	192,787	3
	Non-Service Cost				
4	Basic Retirement Plan (BRP)	$ (21,732,765)	$ (12,801,971)	$ (17,267,368)	4
5	Post-Employment Benefits other than Pension	793,105	325,048	559,077	5
6	SERP [2]	2,397,018	2,492,178	2,444,598	6
	Net Periodic Pension Cost				
7	Basic Retirement Plan (BRP)	$ 2,661,245	$ 13,065,721	$ 7,863,483	7
8	Post-Employment Benefits other than Pension	1,960,840	1,521,779	1,741,310	8
9	SERP [2]	2,574,469	2,700,301	2,637,385	9

[1] Source: Company Records

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

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN
ACTUAL AND IRS LIMITS RESTORATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	2025	2026	Line No.
	(a)	(b)	(c)	
		[1]	[1]	
	Actual			
1	Non-Service Cost	$ 3,464,974	$ 3,694,083	1
2	Service Cost	231,296	209,808	2
3	Total	$ 3,696,270	$ 3,903,891	3
	Amount Above IRS Limits			
4	Non-Service Cost	$ 1,067,956	$ 1,201,905	4
5	Service Cost	53,845	1,685	5
6	Total	$ 1,121,801	$ 1,203,590	6
	IRS Limits Restoration Only [2]			
7	Non-Service Cost	$ 2,397,018	$ 2,492,178	7
8	Service Cost	177,451	208,123	8
9	Total	$ 2,574,469	$ 2,700,301	9

[1] Source: Company Records

[2] Only applies to current active participants - data is not available for retirees.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF CHANGES TO DIRECT NET GAS PLANT
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions	Retirements	Total	Provision	Retirements	Other Adjustments	Total	
	(a)	(b)	(c) WP H-C5, Sh 2	(d) WP H-C5, Sh 4	(e) (c) + (d)	(f) WP H-C5, Sh 3	(g) (d)	(h) WP H-C5, Sh 5	(i) (f) + (g) + (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
	Transmission Plant									
5	Land & Land Rights	365.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	15
	Distribution Plant									
16	Land & Land Rights	374.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	16
17	Rights of Way	374.2	0	0	0	201	0	0	201	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	7,424,044	27,324	7,451,368	1,788,820	27,324	(186,770)	1,629,375	19
20	Measuring and Reg. Stations	378	345,000	5,817	350,817	115,030	5,817	(1,426)	119,421	20
21	Services	380	3,266,676	15,321	3,281,997	934,239	15,321	(143,193)	806,367	21
22	Meters	381	1,591,112	56,884	1,647,996	932,355	56,884	(9,521)	979,719	22
23	Industrial Measuring and Reg. Sta.	385	13,667	0	13,667	28,336	0	(1,167)	27,168	23
24	Miscellaneous Equipment	387	0	0	0	26	0	0	26	24
25	Total Distribution Plant		$ 12,640,499	$ 105,346	$ 12,745,845	$ 3,799,008	$ 105,346	$ (342,077)	$ 3,562,277	25
	General Plant									
26	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	26
27	Structures & Improv - Co. Owned	390.1	5,772,462	(8,580)	5,763,882	531,912	(8,580)	0	523,331	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	73,862	0	73,862	55,298	0	0	55,298	29
30	Computer Software & Hardware	391.1	0	(40,127)	(40,127)	169,464	(40,127)	0	129,337	30
31	Transportation Equipment - Light	392.11	1,003,234	0	1,003,234	304,447	0	34,050	338,497	31
32	Transportation Equipment - Heavy	392.12	0	0	0	128,648	0	0	128,648	32
33	Stores Equipment	393	0	0	0	20,310	0	15,870	36,180	33
34	Tool, Shop, & Garage Equip.	394	1,048,354	0	1,048,354	133,075	0	0	133,075	34
35	Laboratory Equipment	395	0	0	0	2,187	0	0	2,187	35
36	Power-Operated Equipment	396	355,684	0	355,684	78,514	0	25,116	103,630	36
37	Communication Equipment	397	0	0	0	79,428	0	0	79,428	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	72,993	0	72,993	42,755	0	0	42,755	39
40	Total General Plant		$ 8,326,589	$ (48,707)	$ 8,277,882	$ 1,546,037	$ (48,707)	$ 75,037	$ 1,572,367	40
41	Total Gas Plant in Service		$ 20,967,088	$ 56,639	$ 21,023,727	$ 5,345,045	$ 56,639	$ (267,040)	$ 5,134,644	41

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS PLANT ADDITIONS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Actual		Estimated				Certification Total	Line No.
			December 2025	January 2026	February 2026	March 2026	April 2026	May 2026		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	Company Records								Sum (c) thru (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
	Transmission Plant									
5	Land & Land Rights	365.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	15
	Distribution Plant									
16	Land & Land Rights	374.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	1,737,904	1,186,049	1,125,023	1,125,023	1,125,023	1,125,023	7,424,044	19
20	Measuring and Reg. Stations	378	29,833	586	78,645	78,645	78,645	78,645	345,000	20
21	Services	380	1,863,418	273,195	282,516	282,516	282,516	282,516	3,266,676	21
22	Meters	381	121,329	437,898	257,971	257,971	257,971	257,971	1,591,112	22
23	Industrial Measuring and Reg. Sta.	385	1,993	0	2,919	2,919	2,919	2,919	13,667	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		$ 3,754,476	$ 1,897,728	$ 1,747,074	$ 1,747,074	$ 1,747,074	$ 1,747,074	$ 12,640,499	25
	General Plant									
26	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	26
27	Structures & Improv - Co. Owned	390.1	65,240	0	1,426,806	1,426,806	1,426,806	1,426,806	5,772,462	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	18,465	18,465	18,465	18,465	73,862	29
30	Computer Software & Hardware	391.1	0	25,096	(6,274)	(6,274)	(6,274)	(6,274)	0	30
31	Transportation Equipment - Light	392.11	117,898	148,570	184,191	184,191	184,191	184,191	1,003,234	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	23,387	(5,847)	(5,847)	(5,847)	(5,847)	0	33
34	Tool, Shop, & Garage Equip.	394	766	155,675	222,978	222,978	222,978	222,978	1,048,354	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	88,921	88,921	88,921	88,921	355,684	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment[1]	398	0	21,636	12,839	12,839	12,839	12,839	72,993	39
40	Total General Plant		$ 183,905	$ 374,365	$ 1,942,080	$ 1,942,080	$ 1,942,080	$ 1,942,080	$ 8,326,589	40
41	Total Gas Plant in Service		$ 3,938,381	$ 2,272,093	$ 3,689,154	$ 3,689,154	$ 3,689,154	$ 3,689,154	$ 20,967,088	41

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEPRECIATION EXPENSE
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Actual		Estimated				Certification Total	Line No.
			December 2025	January 2026	February 2026	March 2026	April 2026	May 2026		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	Company Records								Sum (c) thru (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
	Transmission Plant									
5	Land & Land Rights	365.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	15
	Distribution Plant									
16	Land & Land Rights	374.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	16
17	Rights of Way	374.2	34	34	34	34	34	34	201	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	293,548	295,903	297,529	299,071	300,613	302,155	1,788,820	19
20	Measuring and Reg. Stations	378	18,992	19,037	19,038	19,180	19,321	19,463	115,030	20
21	Services	380	153,092	155,502	155,859	156,227	156,595	156,964	934,239	21
22	Meters	381	153,487	153,728	155,085	155,885	156,685	157,485	932,355	22
23	Industrial Measuring and Reg. Sta.	385	4,714	4,718	4,718	4,723	4,728	4,734	28,336	23
24	Miscellaneous Equipment	387	4	4	4	4	4	4	26	24
25	Total Distribution Plant		$ 623,872	$ 628,927	$ 632,267	$ 635,124	$ 637,981	$ 640,838	$ 3,799,008	25
	General Plant									
26	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	26
27	Structures & Improv - Co. Owned	390.1	85,741	85,853	85,853	88,671	91,489	94,306	531,912	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	9,114	9,114	9,114	9,216	9,319	9,422	55,298	29
30	Computer Software & Hardware	391.1	28,627	27,958	28,376	28,272	28,167	28,063	169,464	30
31	Transportation Equipment - Light	392.11	47,562	48,545	49,783	51,318	52,853	54,388	304,447	31
32	Transportation Equipment - Heavy	392.12	21,441	21,441	21,441	21,441	21,441	21,441	128,648	32
33	Stores Equipment	393	3,344	3,344	3,442	3,417	3,393	3,369	20,310	33
34	Tool, Shop, & Garage Equip.	394	20,359	20,364	21,229	22,468	23,708	24,947	133,075	34
35	Laboratory Equipment	395	365	365	365	365	365	365	2,187	35
36	Power-Operated Equipment	396	12,661	12,661	12,661	13,086	13,510	13,935	78,514	36
37	Communication Equipment	397	13,238	13,238	13,238	13,238	13,238	13,238	79,428	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	6,974	6,974	7,094	7,166	7,237	7,309	42,755	39
40	Total General Plant		$ 249,426	$ 249,856	$ 252,596	$ 258,658	$ 264,720	$ 270,781	$ 1,546,037	40
41	Total Gas Plant in Service		$ 873,298	$ 878,783	$ 884,863	$ 893,782	$ 902,700	$ 911,619	$ 5,345,045	41

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RETIREMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Actual		Estimated				Certification Total	Line No.
			December 2025	January 2026	February 2026	March 2026	April 2026	May 2026		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	Company Records								Sum (c) thru (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
	Transmission Plant									
5	Land & Land Rights	365.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	15
	Distribution Plant									
16	Land & Land Rights	374.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	(14,277)	(9,211)	12,703	12,703	12,703	12,703	27,324	19
20	Measuring and Reg. Stations	378	(5,000)	0	2,704	2,704	2,704	2,704	5,817	20
21	Services	380	(9,555)	(3,615)	7,123	7,123	7,123	7,123	15,321	21
22	Meters	381	(43,696)	(5,202)	26,446	26,446	26,446	26,446	56,884	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		$ (72,528)	$ (18,029)	$ 48,976	$ 48,976	$ 48,976	$ 48,976	$ 105,346	25
	General Plant									
26	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	26
27	Structures & Improv - Co. Owned	390.1	(8,580)	0	0	0	0	0	(8,580)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	(40,127)	0	0	0	0	0	(40,127)	30
31	Transportation Equipment - Light	392.11	0	0	0	0	0	0	0	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		$ (48,707)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (48,707)	40
41	Total Gas Plant in Service		$ (121,235)	$ (18,029)	$ 48,976	$ 48,976	$ 48,976	$ 48,976	$ 56,639	41

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF REMOVAL NET OF SALVAGE AND OTHER ADJUSTMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Actual		Estimated				Certification Total	Line No.
			December 2025	January 2026	February 2026	March 2026	April 2026	May 2026		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	Company Records								Sum (c) thru (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
	Transmission Plant									
5	Land & Land Rights	365.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	15
	Distribution Plant									
16	Land & Land Rights	374.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	(15,510)	(33,940)	(37,858)	(7,115)	(6,531)	(85,815)	(186,770)	19
20	Measuring and Reg. Stations	378	(1,345)	(52)	0	0	(28)	0	(1,426)	20
21	Services	380	(95,646)	(2,469)	(8,637)	(6,958)	(9,022)	(20,461)	(143,193)	21
22	Meters	381	0	0	0	(161)	(3,148)	(6,212)	(9,521)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	(86)	(345)	0	(736)	(1,167)	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		$ (112,501)	$ (36,462)	$ (46,581)	$ (14,579)	$ (18,730)	$ (113,224)	$ (342,077)	25
	General Plant									
26	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	0	0	0	0	14,350	19,700	34,050	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	15,870	0	0	15,870	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	(3,934)	15,850	13,200	25,116	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		$ 0	$ 0	$ 0	$ 11,937	$ 30,200	$ 32,900	$ 75,037	40
41	Total Gas Plant in Service		$ (112,501)	$ (36,462)	$ (46,581)	$ (2,643)	$ 11,470	$ (80,324)	$ (267,040)	41

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
SUMMARY OF CHANGES TO SYSTEM ALLOCABLE NET GAS PLANT
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions	Retirements	Total	Provision	Retirements	Other Adjustments	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
			WP H-C5, Sh 7	WP H-C5, Sh 9	(c) + (d)	WP H-C5, Sh 8	WP H-C5, Sh 9	WP H-C5, Sh 10	(f) + (g) + (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Miscellaneous Intangible	303	14,140,939	0	14,140,939	11,570,521	0	0	11,570,521	2
3	Total Intangible Plant		$ 14,140,939	$ 0	$ 14,140,939	$ 11,570,521	$ 0	$ 0	$ 11,570,521	3
	General Plant									
4	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
5	Structures & Improv - Co. Owned	390.1	939,650	0	939,650	502,802	0	0	502,802	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	1,004,145	(23,811)	980,334	308,931	(23,811)	0	285,120	8
9	Computer Software & Hardware	391.1	0	(759,925)	(759,925)	1,004,232	(759,925)	0	244,307	9
10	Transportation Equipment-Light	392.11	922,828	(132,931)	789,897	62,211	(132,931)	77,609	6,888	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	(4,519,306)	(4,519,306)	12
13	Stores Equipment	393	81,101	0	81,101	1,843	0	0	1,843	13
14	Tool, Shop, & Garage Equip.	394	50,160	0	50,160	56,713	0	0	56,713	14
15	Laboratory Equipment	395	19,167	0	19,167	80,624	0	0	80,624	15
16	Power-Operated Equipment	396	63,400	0	63,400	8,573	0	0	8,573	16
17	Communication Equipment	397	0	0	0	198,979	0	0	198,979	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	319,252	0	319,252	227,069	0	0	227,069	19
20	Total General Plant		$ 3,399,703	$ (916,667)	$ 2,483,036	$ 2,451,977	$ (916,667)	$ (4,441,697)	$ (2,906,387)	20
21	Total		$ 17,540,642	$ (916,667)	$ 16,623,975	$ 14,022,497	$ (916,667)	$ (4,441,697)	$ 8,664,134	21
22	4-Factor				5.08%				5.08%	22
23	After Allocation				$ 844,165				$ 439,964	23

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT ADDITIONS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Actual		Estimated				Certification Total	Line No.
			December 2025	January 2026	February 2026	March 2026	April 2026	May 2026		
	(a) [1]	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) Sum (c) thru (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Miscellaneous Intangible	303	756,872	348,500	3,258,892	3,258,892	3,258,892	3,258,892	14,140,939	2
3	Total Intangible Plant		$ 756,872	$ 348,500	$ 3,258,892	$ 3,258,892	$ 3,258,892	$ 3,258,892	$ 14,140,939	3
	General Plant									
4	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
5	Structures & Improv - Co. Owned	390.1	88,157	0	212,873	212,873	212,873	212,873	939,650	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	15,566	0	247,145	247,145	247,145	247,145	1,004,145	8
9	Computer Software & Hardware	391.1	1,903,080	794,440	(674,380)	(674,380)	(674,380)	(674,380)	0	9
10	Transportation Equipment-Light	392.11	0	0	230,707	230,707	230,707	230,707	922,828	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	20,275	20,275	20,275	20,275	81,101	13
14	Tool, Shop, & Garage Equip.	394	20,204	0	7,489	7,489	7,489	7,489	50,160	14
15	Laboratory Equipment	395	0	0	4,792	4,792	4,792	4,792	19,167	15
16	Power-Operated Equipment	396	0	0	15,850	15,850	15,850	15,850	63,400	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	37,450	7,493	68,577	68,577	68,577	68,577	319,252	19
20	Total General Plant		$ 2,064,456	$ 801,933	$ 133,329	$ 133,329	$ 133,329	$ 133,329	$ 3,399,703	20
21	Total Gas Plant in Service		$ 2,821,328	$ 1,150,434	$ 3,392,220	$ 3,392,220	$ 3,392,220	$ 3,392,220	$ 17,540,642	21

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

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION EXPENSE
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Actual		Estimated				Certification Total	Line No.
			December 2025	January 2026	February 2026	March 2026	April 2026	May 2026		
	(a) [1]	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) Sum (c) thru (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Miscellaneous Intangible	303	1,948,144	1,924,475	1,924,475	1,924,475	1,924,475	1,924,475	11,570,521	2
3	Total Intangible Plant		$ 1,948,144	$ 1,924,475	$ 1,924,475	$ 1,924,475	$ 1,924,475	$ 1,924,475	$ 11,570,521	3
	General Plant									
4	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
5	Structures & Improv - Co. Owned	390.1	83,241	83,413	83,413	83,829	84,245	84,661	502,802	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	50,122	50,113	50,113	51,487	52,861	54,234	308,931	8
9	Computer Software & Hardware	391.1	150,758	173,590	186,831	175,591	164,351	153,112	1,004,232	9
10	Transportation Equipment-Light	392.11	8,565	8,565	8,565	10,368	12,172	13,975	62,211	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	223	223	223	307	392	476	1,843	13
14	Tool, Shop, & Garage Equip.	394	9,317	9,429	9,429	9,471	9,512	9,554	56,713	14
15	Laboratory Equipment	395	13,411	13,411	13,411	13,437	13,464	13,491	80,624	15
16	Power-Operated Equipment	396	1,350	1,350	1,350	1,429	1,508	1,587	8,573	16
17	Communication Equipment	397	33,163	33,163	33,163	33,163	33,163	33,163	198,979	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	37,262	37,471	37,512	37,893	38,275	38,656	227,069	19
20	Total General Plant		$ 387,412	$ 410,727	$ 424,010	$ 416,976	$ 409,942	$ 402,909	$ 2,451,977	20
21	Total Gas Plant in Service		$ 2,335,556	$ 2,335,203	$ 2,348,485	$ 2,341,451	$ 2,334,418	$ 2,327,384	$ 14,022,497	21

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

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
RETIREMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Actual		Estimated				Certification Total	Line No.
			December 2025	January 2026	February 2026	March 2026	April 2026	May 2026		
	(a) [1]	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) Sum (c) thru (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Miscellaneous Intangible	303	0	0	0	0	0	0	0	2
3	Total Intangible Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	3
	General Plant									
4	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	(17,194)	0	(1,654)	(1,654)	(1,654)	(1,654)	(23,811)	8
9	Computer Software & Hardware	391.1	(533,181)	(15,586)	(52,790)	(52,790)	(52,790)	(52,790)	(759,925)	9
10	Transportation Equipment-Light	392.11	0	(95,994)	(9,234)	(9,234)	(9,234)	(9,234)	(132,931)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	0	0	0	19
20	Total General Plant		$ (550,376)	$ (111,580)	$ (63,678)	$ (63,678)	$ (63,678)	$ (63,678)	$ (916,667)	20
21	Total Gas Plant in Service		$ (550,376)	$ (111,580)	$ (63,678)	$ (63,678)	$ (63,678)	$ (63,678)	$ (916,667)	21

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

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF REMOVAL NET OF SALVAGE AND OTHER ADJUSTMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Account Number	Actual		Estimated				Certification Total	Line No.
			December 2025	January 2026	February 2026	March 2026	April 2026	May 2026		
	(a) [1]	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) Sum (c) through (h)	
	Intangible Plant									
1	Organization	301	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Miscellaneous Intangible	303	0	0	0	0	0	0	0	2
3	Total Intangible Plant		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	3
	General Plant									
4	Land & Land Rights	389	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	8
9	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	9
10	Transportation Equipment-Light	392.11	0	0	(9,921)	0	36,099	51,431	77,609	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	(4,519,306)	0	(4,519,306)	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	0	0	0	19
20	Total General Plant		$ 0	$ 0	$ (9,921)	$ 0	$ (4,483,207)	$ 51,431	$ (4,441,697)	20
21	Total Gas Plant in Service		$ 0	$ 0	$ (9,921)	$ 0	$ (4,483,207)	$ 51,431	$ (4,441,697)	21

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

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n) (k) * 12	
1	SAP Data Analytic-New Reports-CLOUD	1/31/2025	0061W0009109	60	60	$ 0	$ 157,000	$ 0	$ 157,000	$ 137,374	$ 2,617	$ 139,991	$ 17,009	$ 31,400	1
2	Redwood RunMyJobs Cloud Saas	2/28/2025	0061W0009261	36	36	0	70,000	0	70,000	79,523	1,944	81,468	(11,468)	23,333	2
3	FIS Duplicate Bill Function - Cloud	2/28/2025	0061W0009262	36	36	0	100,000	0	100,000	24,873	2,778	27,651	72,349	33,333	3
4	Temetra Enterprise Implement-Cloud	3/1/2025	0061W0009285	36	36	0	17,000	0	17,000	17,000	472	17,472	(472)	5,667	4
5	SAP Inactive Services Analysis-Clou	3/31/2025	0061W0009374	36	36	0	50,000	0	50,000	2,400	1,389	3,789	46,211	16,667	5
6	Permit Tracking System	5/31/2025	0061W0009577	60	60	0	250,000	0	250,000	27,263	4,167	31,430	218,570	50,000	6
7	VistaPlus Migrat to SharePoint-Clou	6/30/2025	0061W0009373	36	36	0	100,000	0	100,000	125,418	2,778	128,196	(28,196)	33,333	7
8	DM/MR/SO functionality-Cloud	6/30/2025	0061W0009470	36	36	0	37,920	0	37,920	13,717	1,053	14,771	23,149	12,640	8
9	Fuel Transaction Analytics-Cloud	6/30/2025	0061W0009689	36	36	0	35,000	0	35,000	24,660	972	25,632	9,368	11,667	9
10	SAP C4C Enhance-Service Order-Cloud	7/31/2025	0061W0009625	36	36	0	85,000	0	85,000	66,080	2,361	68,441	16,559	28,333	10
11	SAP DM-Cust. Disconnect Reasn-Cloud	8/31/2025	0061W0009690	36	36	0	40,000	0	40,000	59,941	1,111	61,052	(21,052)	13,333	11
12	GTS Upgrade to 14c	8/31/2025	0061W0009758	60	60	0	200,000	0	200,000	66,239	3,333	69,572	130,428	40,000	12
13	SAP-FICA Changes-Cloud	9/30/2025	0061W0009692	36	36	0	83,800	0	83,800	67,343	2,328	69,671	14,129	27,933	13
14	Fleet Optimize & Enhance-Cloud	9/30/2025	0061W0009713	36	36	0	40,000	0	40,000	5,291	1,111	6,403	33,597	13,333	14
15	Jump Analytics-data Mgt+Analy-Cloud	10/31/2025	0061W0007451	60	60	0	800,000	0	800,000	609,962	13,333	623,296	176,704	160,000	15
16	DnA CR Batch 2 Implementation-Cloud	10/31/2025	0061W0009688	60	60	0	135,000	0	135,000	94,366	2,250	96,616	38,384	27,000	16
17	NASDAQ Metrio Implementation-Cloud	12/15/2025	0062W0009696	36	36	0	36,995	0	36,995	36,995	1,028	38,023	(1,028)	12,332	17
18	Secure 2.0 Phase II (Roth Catch-up)	12/30/2025	0061W0009835	36	36	0	100,000	0	100,000	5,338	2,778	8,116	91,884	33,333	18
19	Teams Voice Implement Project-Cloud	12/31/2025	0061W0009635	60	60	0	701,000	0	701,000	520,474	11,683	532,157	168,843	140,200	19
20	Oracle Security patches - OAM & OID	12/31/2025	0061W0009784	36	36	0	62,075	0	62,075	40,390	1,724	42,114	19,961	20,692	20
21	NCDP Apex Application Enhancemen	12/31/2025	0061W0009819	36	36	0	50,000	0	50,000	34,389	1,389	35,778	14,222	16,667	21
22	ServiceNow Enhancements-Cloud-Based	12/31/2025	0061W0010051	60	60	0	170,000	0	170,000	141,280	2,833	144,113	25,887	34,000	22
23	Microsoft Copilot Deployment-Cloud	12/31/2025	0061W0010053	60	60	0	258,000	0	258,000	1,397	4,300	5,697	252,303	51,600	23
24	NextGen Analytics-BW/4HANA-Cloud	12/31/2025	0061W0010285	60	60	0	200,000	0	200,000	3,426	3,333	6,759	193,241	40,000	24
25	SLT/NCA Consolidation-Cloud	1/2/2026	0061W0009984	36	36	0	55,000	0	55,000	21,951	1,528	23,479	31,521	18,333	25
26	BlackLine Implementation-CLOUD	1/15/2026	0061W0009108	60	60	0	500,000	0	500,000	755,044	8,333	763,377	(263,377)	100,000	26
27	Tracking & Traceability Project	2/28/2026	0061W0004622	60	60	0	4,574,000	0	4,574,000	4,915,702	76,233	4,991,936	(417,936)	914,800	27
28	Synergi Pipeline Cloud Migration 9	2/28/2026	0061W0009121	60	60	0	175,060	0	175,060	148,385	2,918	151,302	23,758	35,012	28
29	C4C Enhancement Improvement-Cloud	3/2/2026	0061W0010039	36	36	0	60,000	0	60,000	51,726	1,667	53,393	6,607	20,000	29
30	Oracle FCCS Project-Cloud	4/1/2026	0061W0009762	60	60	0	1,800,000	0	1,800,000	631,220	30,000	661,220	1,138,780	360,000	30
31	Tax Fixed Assets (TFA) Project	4/20/2026	0061W0010375	60	60	0	1,311,600	0	1,311,600	1,311,600	21,860	1,333,460	(21,860)	262,320	31
32	Enterprise Landlord 2025-Cloud-Base	4/30/2026	0061W0009697	60	60	0	1,886,489	0	1,886,489	606,466	31,441	637,908	1,248,581	377,298	32
33	Total 303					$ 0	$ 14,140,939	$ 0	$ 14,140,939	$ 10,647,235	$ 247,047	$ 10,894,281	$ 3,246,658	$ 2,964,560	33

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ANNUALIZED PROPERTY TAXES AT CERTIFICATION
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Reference	NNV	System Allocable	Line No.
	(a)	(b)	(c)	(d)	
	Annualized at Certification				
1	Net Taxable Plant in Service	WP H-17, Sh 3	$ 280,547,895	$ 185,547,787	1
2	Property Tax Rate	Sch H-17, Sh 1	0.9202%	0.0000%	2
3	Property Tax	Ln 1 * Ln 2	$ 2,581,683	$ 0	3
4	Capitalized Property Tax Rate	Sch H-17, Sh 1	3.4677%	N/A	4
5	Property Tax Expense	Ln 3 * (1 - Ln 4)	$ 2,492,158	$ 0	5
6	4-Factor	Stmt N, Sh 8, Ln 9(h)	N/A	5.08%	6
7	After Allocation		$ 2,492,158	$ 0	7
8	Annualized at Test Year	Sch H-17, Sh 1	2,355,774	0	8
9	Adjustment	Ln 7 - Ln 8	$ 136,383	$ 0	9

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER RATE BASE
AT MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	Reference	Test Year 11/30/2025	Certification Adjustment	Certification 5/31/2026	Line No.
	(a)	(b)	(c)	(d) (e) - (c)	(e)	
1	Materials and Supplies	Sch G-4	$ 13,100,312	$ (729,550)	$ 12,370,762	1
2	Cash Working Capital	Sch G-5	$ (1,100,809)	$ 31,753	$ (1,069,056)	2
	Other Working Capital Required	Sch G-5				
3	Account 135 Working Funds		$ 0	$ 0	$ 0	3
4	Account 165 Prepayments		1,360,918	49,810	1,410,728	4
5	Account 165 Expenses Reclassified to Prepays		0	0	0	5
6	Account 174 Misc. Current and Accrued Assets		0	0	0	6
7	Account 182.3 Other Regulatory Assets		3,153,682	483,880	3,637,561	7
8	Account 186 Miscellaneous Deferred Debits		11,451	707	12,158	
9	Account 190 Alternative Minimum Tax		0	0	0	9
10	Account 228.2 Injuries and Damages		(111,091)	4,012	(107,079)	10
11	Account 242 Misc. Current and Accrued Liabilities		8,654,388	(940,447)	7,713,941	11
12	Account 242 Accrued SERP		(1,189,663)	1,182,779	(6,883)	12
13	Account 253 Other Deferred Credits		(1,771,759)	(77,729)	(1,849,488)	13
14	Account 254 Other Regulatory Liabilities		0	0	0	14
15	Total Other Working Capital Required	Sum Lns 3 - 14	$ 10,107,926	$ 703,011	$ 10,810,937	15
16	Customer Advances	Sch G-6	$ (9,756,545)	$ (625,573)	$ (10,382,117)	16
17	Deferred Taxes	Sch M-4, Sh 4	(38,696,001)	0	(38,696,001)	17
18	Total Other Rate Base	Ln 1+Ln 2+Ln 15+Ln 16+Ln 17	$ (26,345,117)	$ (620,359)	$ (26,965,475)	18

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LEAD-LAG SUMMARY
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026

Line No.	Description	Reference	Amount	Lead Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e) (c) * (d)	
	Cash Working Capital					
1	Cost of Gas	[1]	$ 68,093,202	40.77	$ 2,775,991,535	1
2	Labor and Benefits Expense	WP H-C5, Sh 15	16,886,910	11.68	197,283,973	2
3	Pension Costs Charge to O&M	WP H-C5, Sh 16	1,098,411	0.00	0	3
4	Prepayments Amortized to O&M	WP H-C5, Sh 16	2,473,712	0.00	0	4
5	Uncollectibles Expense	WP H-C5, Sh 16	468,485	90.83	42,554,023	5
6	Other O&M Expense	WP H-C5, Sh 16	2,167,991	33.10	71,771,201	6
7	Total O&M Expense	Sum Lns 1 - 6	$ 91,188,711	33.86	$ 3,087,600,732	7
8	Interest	Stmt M, Sh 1, Ln 4(e)	5,925,153	89.42	529,811,342	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(g)	3,535,389	40.64	143,686,513	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(g)	1,978,820	36.75	72,721,632	10
11	Total	Sum Lns 7 - 10	$ 102,628,073	37.36	$ 3,833,820,220	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	$ 281,173			13
14	Lag in Receipt of Revenue	WP G-5, Sh 53, Ln 4(b)		33.55		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	-3.80			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	$ (1,069,056)			16
	Other Working Capital Required					
17	Account 135 - Working Funds	WP H-C5, Sh 19, Col (h)	$ 0			17
18	Account 165 - Prepayments	WP H-C5, Sh 19, Col (h)	1,410,728			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	0			19
20	Account 174 - Misc Current And Accrued Assets	WP H-C5, Sh 19, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP H-C5, Sh 19, Col (h)	3,637,561			21
22	Account 186 - Miscellaneous Deferred Debits	WP H-C5, Sh 19, Col (h)	12,158			22
23	Account 190 - Alternative Minimum Tax	WP H-C5, Sh 19, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP H-C5, Sh 19, Col (h)	(107,079)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP H-C5, Sh 19, Col (h)	7,713,941			25
26	Account 242 Accrued SERP	WP H-C5, Sh 19, Col (h)	(6,883)			26
27	Account 253 - Other Deferred Credits	WP H-C5, Sh 19, Col (h)	(1,849,488)			27
28	Account 254 - Other Regulatory Liabilities	WP H-C5, Sh 19, Col (h)	0			28
29	Total Other Working Capital Required		$ 10,810,937			29
30	Total Working Capital Requirements		$ 9,741,881			30

[1] Gas costs adjusted for present volumes and rates. WP H-C5, Sh 16, Ln 2(c)

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026

Line No.	Description		Amount		Lag Days		Dollar Days	Line No.
	(a)		(b)		(c)		(d) (b) * (c)	
1	Labor	[1]	$ 12,289,477	[3]	12.00	$	147,473,722	1
2	Labor Loading	[2]	4,597,433	[4]	10.83		49,810,251	2
3	Totals		$ 16,886,910		11.68	$	197,283,973	3
			WP H-C5, Sh 14 Ln 2(c)		WP H-C5, Sh 14 Ln 2(d)			

[1] Sch K-1, Sh 6, Ln 33(g) and Sch K-1, Sh 7, Ln 22(g)
[2] Sch K-1, Sh 6, Ln 34(g) and Sch K-1, Sh 7, Ln 23(g)
less WP H-C5, Sheet 16, 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
NORTHERN NEVADA
OTHER O&M SUMMARY
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026

Line No.	Description	Reference	Amount	Amount	Line No.
	(a)	(b)	(c)	(d)	
1	Labor	[1]		$ 91,188,711	1
	Itemized Expenses				
2	Cost of Gas	Schedule J-1	$ 68,093,202		2
3	Labor and Benefits	WP H-C5, Sh 15, Ln 3(b)	16,886,910		3
4	Pension Costs Charged to O&M	WP H-C5, Sh 17, Ln 9(f)	1,098,411		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	2,473,712		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	468,485		6
7	Total Itemized Expenses	Sum Lns 2 - 6		89,020,720	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		$ 2,167,991	8
				WP H-C5, Sh 14, Ln 6(c)	

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

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PENSION CHARGED TO O&M
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026

Line No.	Description	Reference	NNV	Corporate Direct NNV	System Allocable	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
1	Current Service Pension Costs	[1]	$ 1,055,852	$ 170,276	$ 7,734,954		1
2	Percent O&M to Total	[2]	63.35%	73.00%	90.51%		2
3	Total	Ln 1 * Ln 2	$ 668,855	$ 124,304	$ 7,001,275		3
4	Great Basin and SGTC Percent	[3]	0.00%	0.00%	4.10%		4
5	Total Net of Great Basin and SGTC	Ln 3 * Ln 4	$ 668,855	$ 124,304	$ 6,714,564		5
6	4-Factor	[4]	100.00%	100.00%	5.08%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	$ 668,855	$ 124,304	$ 340,965		7
8	Non-Service Pension Costs	[5]	0	0	(35,713)		8
9	Total Pension Costs Charged to O&M		$ 668,855	$ 124,304	$ 305,252	$ 1,098,411	9
						WP H-C5, Sh 14, Ln 3(c)	

[1] WP H-3, Sh 36 Lns 2(e), 10(e) and 10(j)
[2] WP H-C2, Sh 9, Ln 24(c); WP H-C2, Sh 15, Ln 24(c); WP H-C2, Sh 17, Ln 24(c)
[3] Stmt N, Sh 10, Ln 7(i)+(j)
[4] Stmt N, Sh 8, Ln 9(h)
[5] Sch H-3, Sh 2, Ln 9(f)

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
INTEREST LAG
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026

Line No.	Description	Amount Outstanding	Allocated to Rate Base	Rate	Interest Expense	Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		[1]	[2]	[1]	(c) * (d)	[1]	(e) * (f)	
1	Debentures	$ 3,277,756,844	$ 145,713,666	$ 4.34%	$ 6,323,999	91.25	$ 577,064,924	1
2	Medium Term Notes	32,480,476	1,443,929	7.72%	111,408	91.25	10,165,963	2
3	Preferred Securities	(2,978,938)	(132,430)	-5.77%	7,640	45.63	348,583	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	122,614,651	5,450,871	4.96%	270,441	3.50	946,545	5
6	Tax Exempt - Fixed Rate	1,054,196	0	-16.60%	0	15.21	0	6
7	Tax Exempt - Variable Rate	146,324,569	0	4.04%	0	15.21	0	7
8	Total Long-Term Debt	$ 3,577,251,797	$ 152,476,037		$ 6,713,489		$ 588,526,014	8
9	Short-Term Debt	$ (632,045)	$ (28,098)	$ -96.42%	$ 27,091	3.50	$ 94,820	9
10	Customer Deposits	22,494,173	4,168,351	3.64%	151,520	182.50	27,652,322	10
11	Total Short-Term Debt	$ 21,862,128	$ 4,140,254		$ 178,611		$ 27,747,142	11
12	Total Debt	$ 3,599,113,925	$ 156,616,290	4.40%	$ 6,892,100	89.42	$ 616,273,156	12

WP H-C5, Sh 14, Ln 8(d)

[1 Source: NV GRC 2026 - Schedule F

[2 Allocation of the amount of debt financing rate base is $292,054,191 x 53.63% Debt = $156,616,290. 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
NORTHERN NEVADA
OTHER DEBITS AND CREDITS SUMMARY
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Description	FERC Account	13 Month Average	Adjustments	As Adjusted	Deferred Tax at 21%	Balance Net of Taxes	Northern Nevada	Line No.
	(a)	(b)	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	
1	Working Funds	135	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	1
2	Prepayments	165	28,058,851	0	28,058,851	(19,019)	28,039,832	1,410,728	2
3	Miscellaneous Current and Accrued Assets	174	4,719,679	0	4,719,679	0	4,719,679	0	3
4	Other Regulatory Assets	182.3	477,848,719	(33,427)	477,815,293	(99,699,616)	378,115,676	3,637,561	4
5	Miscellaneous Deferred Debits	186	11,310,762	0	11,310,762	(32,143)	11,278,619	12,158	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(6,375,598)	0	(6,375,598)	1,338,876	(5,036,722)	(107,079)	7
8	Miscellaneous Current and Accrued Liabilities	242	205,666,870	1,599,011	176,400,627	(44,832,373)	131,568,254	7,713,941	8
9	Accrued SERP	242	(31,000,807)	0	(135,553)	0	(135,553)	(6,883)	9
10	Other Deferred Credits	253	(406,638,839)	0	(406,638,839)	13,133,060	(393,505,778)	(1,849,488)	10
11	Other Regulatory Liabilities	254	(344,526,593)	0	(344,526,593)	2,186,170	(342,340,423)	0	11
12	Totals		$ (60,936,956)	$ 1,565,584	(59,371,371)	$ (127,925,045)	$ (187,296,416)	$ 10,810,937	12
								WP H-C5, Sh 14	
								Ln 17(c) to Ln 28(c)	

[1] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Description	Ref	Account	13 Month Average	Adjustments	As Adjusted	Deferred Tax at 21%	Balance Net of Taxes	Northern Nevada	Allocation Method	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
				WP H-C5, Sh 26-48		(d) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)		[2]	
	Account 135 - Working Funds										
1	Working Funds	[3] [4]	135000000	$ 0	$	$ 0	$ 0	$ 0	$ 0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3] [4]	135001072	0		0	0	0	0	N	2
3	Total Account 135			$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		3
									WP H-C5, Sh 19, Ln 1		
	Account 165 - Prepayments										
4	Postage		165000000	$ 90,567	$	$ 90,567	$ (19,019)	$ 71,548	$ 3,633	A	4
5	Insurance Other	[3]	165001129	26,711,482		26,711,482	0	26,711,482	1,356,408	A	5
6	COLI	[3] [4]	165001129	62,866		62,866	0	62,866	0	N	6
7	Licenses and Franchise Taxes	[3] [4]	165001131	195,777		195,777	0	195,777	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	0		0	0	0	0	A	8
9	Prepaid Insurance Premiums	[3]	165001137	998,159		998,159	0	998,159	50,686	A	9
10	Commercial Paper Facility	[3] [4]	165001353	0		0	0	0	0	N	10
11	Total Account 165			$ 28,058,851	$ 0	$ 28,058,851	$ (19,019)	$ 28,039,832	$ 1,410,728		11
									WP H-C5, Sh 19, Ln 2		
	Account 174 - Misc Current And Accrued Assets										
12	Fixed Cost Adj Mech - 2009 (No. California)	[3] [4]	174002013	$ 0	$	$ 0	$ 0	$ 0	$ 0	N	12
13	Fixed Cost Adj Mech - 2009 (California)	[3] [4]	174002571	4,719,679		4,719,679	0	4,719,679	0	N	13
14	Total Account 174			$ 4,719,679	$ 0	$ 4,719,679	$ 0	$ 4,719,679	$ 0		14
									WP H-C5, Sh 19, Ln 3		
	Account 182.3 - Other Regulatory Assets										
15	Accrued Vacation Pay	[4]	182301370	$ 21,323,231	$	$ 21,323,231	$ (4,477,878)	$ 16,845,352	$ 0	N	15
16	AFUDC Equity (AZ)	[4]	182302111	978,520		978,520	0	978,520	0	N	16
17	AFUDC Equity (NCA)	[4]	182302111	137,826		137,826	0	137,826	0	N	17
18	AFUDC Equity (NNV)	[4]	182302111	108,568		108,568	0	108,568	0	N	18
19	AFUDC Equity (SCA)	[4]	182302111	63,530		63,530	0	63,530	0	N	19
20	AFUDC Equity (SLT)	[4]	182302111	35,201		35,201	0	35,201	0	N	20
21	AFUDC Equity (SNV)	[4]	182302111	343,033		343,033	0	343,033	0	N	21
22	SFAS 109 Deferral (Common)	[3] [4]	182302109	0		0	0	0	0	N	22
23	TRIMP (Arizona)	[4]	182303004	(942,982)		(942,982)	198,026	(744,956)	0	N	23
24	UGCE Deferral (No. Nevada)		182303007	258,801		258,801	(54,348)	204,453	0	I	24
25	UGCE Deferral (So. Nevada)		182303007	5,679,093		5,679,093	(1,192,609)	4,486,483	0	I	25
26	California Environmental Compliance Cost	[4]	182303008	1,239,452		1,239,452	(260,285)	979,167	0	N	26
27	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	254,147		254,147	(53,371)	200,776	0	N	27
28	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	290,448		290,448	(60,994)	229,454	0	N	28
29	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	463,815		463,815	(97,401)	366,414	0	N	29
30	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	1,315,413		1,315,413	(276,237)	1,039,176	0	N	30
31	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	5,711,891		5,711,891	(1,199,497)	4,512,394	0	N	31
32	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	20,978,354		20,978,354	(4,405,454)	16,572,900	0	N	32
33	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	992,153		992,153	(208,352)	783,801	0	N	33
34	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	416,561		416,561	(87,478)	329,083	0	N	34
35	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	380,993		380,993	(80,009)	300,984	0	N	35
36	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	181,722		181,722	(38,162)	143,561	0	N	36
37	IDRB Variable Interest Adj. (So. Nevada)		182303021	4,247,295		4,247,295	(891,932)	3,355,363	0	I	37
38	California Public Interest R & D	[4]	182303027	169,073		169,073	(35,505)	133,568	0	N	38

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Line No.	Description	Ref	Account	13 Month Average	Adjustments	As Adjusted	Deferred Tax at 21%	Balance Net of Taxes	Northern Nevada	Allocation Method	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
				WP H-C5, Sh 26-48		(d) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)		[2]	
39	Renewable Energy Program Rate (No. Nevada)		182303032	0		0	(0)	0	0	I	39
40	Renewable Energy Program Rate (So. Nevada)		182303032	(0)		(0)	0	(0)	0	I	40
41	Arizona Rate Case 2019	[4]	182303042	56,297		56,297	(11,822)	44,475	0	N	41
42	Low Income Program (LIRA) (Arizona)	[4]	182303045	8,500,639		8,500,639	(1,785,134)	6,715,505	0	N	42
43	California Public Purpose Program - CARE	[4]	182303047	8,790,106		8,790,106	(1,845,922)	6,944,183	0	N	43
44	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	0		0	0	0	0	N	44
45	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	0		0	0	0	0	N	45
46	California Rate Case TY 2021	[4]	182303056	68,084		68,084	(14,298)	53,787	0	N	46
47	California Public Purpose Program - ESAP	[4]	182303068	(2,435,690)		(2,435,690)	511,495	(1,924,195)	0	N	47
48	California Infrastructure Replacement/Reliability Adj	[4]	182303071	14,109,733		14,109,733	(2,963,044)	11,146,689	0	N	48
49	California MHP Conversion to the Meter	[4]	182303072	2,020,606		2,020,606	(424,327)	1,596,279	0	N	49
50	California MHP Conversion Beyond the Meter	[4]	182303073	3,659,836		3,659,836	(768,566)	2,891,270	0	N	50
51	So. Nevada Self Insurance	[6]	182303074	0	0	0	0	0	0	N	51
52	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	3,299,677		3,299,677	(692,932)	2,606,745	0	N	52
53	CA MHP Conversions GAAP Adj.	[4]	182303076	(2,962,661)		(2,962,661)	622,159	(2,340,502)	0	N	53
54	CA IRRAM Program US GAAP Adj	[4]	182303077	(9,765,580)		(9,765,580)	2,050,772	(7,714,808)	0	N	54
55	Arizona Conservation Deferred Costs	[4]	182303079	6,002,151		6,002,151	(1,260,452)	4,741,699	0	N	55
56	California Pension Balancing Account	[4]	182303080	16,474,836		16,474,836	(3,459,716)	13,015,121	0	N	56
57	Accrued Purchased Gas Cost	[3]	182303082	1,388,538		1,388,538	0	1,388,538	0	I	57
58	California Conservation and Energy Efficiency Program	[4]	182303089	32,292		32,292	(6,781)	25,510	0	N	58
59	Arizona EEP/DCA Single-Family	[4]	182303090	56,054,702		56,054,702	(11,771,487)	44,283,215	0	N	59
60	Arizona EEP/DCA Multi-Family	[4]	182303091	3,000,565		3,000,565	(630,119)	2,370,446	0	N	60
61	Arizona EEP/DCA General-Small	[4]	182303092	(124,247)		(124,247)	26,092	(98,155)	0	N	61
62	Arizona EEP/DCA General-Medium	[4]	182303093	(290,415)		(290,415)	60,987	(229,428)	0	N	62
63	Arizona EEP/DCA General-Large 1	[4]	182303094	13,210,380		13,210,380	(2,774,180)	10,436,200	0	N	63
64	Arizona EEP/DCA General-Large 2	[4]	182303095	5,408,336		5,408,336	(1,135,751)	4,272,585	0	N	64
65	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	(10,398,807)		(10,398,807)	2,183,749	(8,215,058)	0	N	65
66	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	(514,756)		(514,756)	108,099	(406,657)	0	N	66
67	Arizona Property Tax	[4]	182303098	2,223,032		2,223,032	(466,837)	1,756,195	0	N	67
68	Arizona Property Tax February 2019	[4]	182303099	(22,565,813)		(22,565,813)	4,738,821	(17,826,993)	0	N	68
69	California Greenhouse Gas Balancing Account Costs	[4]	182303101	(3,198,266)		(3,198,266)	671,636	(2,526,630)	0	N	69
70	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	6,979,555		6,979,555	(1,465,707)	5,513,848	0	N	70
71	California Greenhouse Gas Balancing Account Admin	[4]	182303103	32,463		32,463	(6,817)	25,646	0	N	71
72	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)		182303104	366,122		366,122	(76,886)	289,237	289,237	D-N	72
73	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)		182303104	471,050		471,050	(98,920)	372,129	0	D-S	73
74	California NERBA Balancing Account	[4]	182303107	110		110	(23)	87	0	N	74
75	California NGLAPBA Balancing Account	[4]	182303109	499,497		499,497	(104,894)	394,603	0	N	75
76	US GAAP Offset to Benefit Obligations	[4]	182303110	294,721,231		294,721,231	(61,891,458)	232,829,772	0	N	76
77	Mesquite Infrastructure Expansion Rate - SNV		182303111	(716,399)		(716,399)	150,444	(565,956)	0	I	77
78	Arizona Rate Case 2021	[4]	182303113	0		0	0	0	0	N	78
79	Nevada Rate Case Post 11.2021 Charges	[6]	182303114	33,427	(33,427)	0	0	0	0	R	79
80	Mesquite Infrastructure Expansion Rate - Mesquite Only		182303115	(85,916)		(85,916)	18,042	(67,874)	0	I	80
81	Arizona LNG Facility	[4]	182303116	4,296,728		4,296,728	(902,313)	3,394,415	0	N	81
82	US GAAP Adj SAZ LNG Facility	[4]	182303117	(1,746,055)		(1,746,055)	366,672	(1,379,383)	0	N	82
83	NV Contract Transition Adj Provision		182303119	362,593		362,593	(76,144)	286,448	0	N	83
84	NV Large Customer Adj Provision		182303120	165,221		165,221	(34,696)	130,525	0	N	84

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Line No.	Description	Ref	Account	13 Month Average	Adjustments	As Adjusted	Deferred Tax at 21%	Balance Net of Taxes	Northern Nevada	Allocation Method	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
				WP H-C5, Sh 26-48		(d) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)		[2]	
85	California CDMI Bal Acct	[4]	182303160	1,362,362		1,362,362	(286,096)	1,076,266	0	N	85
86	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,403,613		1,403,613	(294,759)	1,108,854	0	N	86
87	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,403,613)		(1,403,613)	294,759	(1,108,854)	0	N	87
88	NV Spring Creek Infra Expansion Area		182303300	6,668,447		6,668,447	(1,400,374)	5,268,073	0	I	88
89	NV Spring Creek Local Area Expansion-Elko		182303301	0		0	0	0	0	I	89
90	NV Spring Creek Local Area Expansion-Spring Creek		182303302	0		0	0	0	0	I	90
91	NV Spring Creek Local Area Expansion-G4		182303303	0		0	0	0	0	I	91
92	NV Spring Creek Local Area Expansion Flat Charge		182303304	0		0	0	0	0	I	92
93	NV Spring Creek US GAAP Adj		182303305	(4,114,590)		(4,114,590)	864,064	(3,250,526)	0	I	93
94	GBGTC Rate Case 2024	[4]	182303306	3,395		3,395	(713)	2,682	0	N	94
95	Arizona Rate Case 2024	[4]	182303307	427,493		427,493	(89,773)	337,719	0	N	95
96	California Rate Case TY 2026	[4]	182303308	688,233		688,233	(144,529)	543,704	0	N	96
97	NV Leak Survey Incremental Costs - No NV Rate Juris		182303309	3,067,399		3,067,399	(644,154)	2,423,245	2,423,245	D-N	97
98	NV Leak Survey Incremental Costs - So NV Rate Juris		182303309	10,740,392		10,740,392	(2,255,482)	8,484,910	0	D-S	98
99	US GAAP ADJ CA CDMI	[4]	182303313	(1,020,750)		(1,020,750)	214,358	(806,393)	0	N	99
100	CA NGLAPBA US GAAP ADJ	[4]	182303314	(496,594)		(496,594)	104,285	(392,309)	0	N	100
101	CA BIIP Bal Account	[4]	182303315	294,723		294,723	(61,892)	232,831	0	N	101
102	NV COYL Replacement Program - No NV Rate Juris		182303316	183,795		183,795	(38,597)	145,198	145,198	D-N	102
103	NV COYL Replacement Program - So NV Rate Juris		182303316	56,442		56,442	(11,853)	44,589	0	D-S	103
104	NV Gen Rev Adj G4 - No NV Rate Juris	[4]	182303317	(381,698)		(381,698)	80,157	(301,541)	0	N	104
105	NV Gen Rev Adj G4 - So NV Rate Juris	[4]	182303317	(7,043,930)		(7,043,930)	1,479,225	(5,564,705)	0	N	105
106	NV Move2Zero Offset Program - No NV Rate Juris	[4]	182303318	(3,990)		(3,990)	838	(3,152)	0	N	106
107	NV Move2Zero Offset Program - So NV Rate Juris	[4]	182303318	174,204		174,204	(36,583)	137,621	0	N	107
108	CA Biomethane Procure and Admin Cost BPACBA	[4]	182303319	81,007		81,007	(17,011)	63,995	0	N	108
109	GHGBA BIO-SNG California	[4]	182303320	(752,283)		(752,283)	157,979	(594,303)	0	N	109
110	CA Residential Uncollectibles Bal Acct	[4]	182303321	3,032,795		3,032,795	(636,887)	2,395,908	0	N	110
111	NV Spring Creek Lea-Project Costs		182303323	807,664		807,664	(169,610)	638,055	638,055	D-N	111
112	Nevada Rate Case - Post 11/2023		182303325	151,974		151,974	(31,915)	120,060	18,244	R	112
113	NV Line Locate Activity Expense - No NV Rate Juris		182303329	156,433		156,433	(32,851)	123,582	123,582	D-N	113
114	NV Line Locate Activity Expense - So NV Rate Juris		182303329	1,712,445		1,712,445	(359,614)	1,352,832	0	D-S	114
115	Arizona Rate Case 2026	[4]	182303330	4,012		4,012	(842)	3,169	0	N	115
116	Total Account 182.3			$ 477,848,719	$ (33,427)	$ 477,815,293	$ (99,699,616)	$ 378,115,676	$ 3,637,561		116
									WP H-C5, Sh 19, Ln 4		
	Account 186 - Miscellaneous Deferred Debits										
117	Misc. Deferred Debits (So. Lake Tahoe)	[3] [4]	186000000	$ 4,650,162	$	$ 4,650,162	$ 0	$ 4,650,162	$ 0	N	117
118	Misc. Deferred Debits (Mesquite)	[3] [4]	186000000	0		0	0	0	0	N	118
119	Misc. Deferred Debits (Arizona)	[3] [4]	186000000	6,505,078		6,505,078	0	6,505,078	0	N	119
120	Misc. Deferred Debits (Common)	[3] [4]	186000000	2,461		2,461	0	2,461	0	N	120
121	Accrued Labor (No. Nevada)	[3]	186001020	13,804		13,804	(2,899)	10,905	10,905	D-N	121
122	Accrued Labor (So. Nevada)	[3]	186001020	43,384		43,384	(9,111)	34,273	0	D-S	122
123	Accrued Labor (So. California)	[4]	186001020	10,384		10,384	(2,181)	8,204	0	N	123
124	Accrued Labor (No. California)	[3] [4]	186001020	418		418	(88)	330	0	N	124
125	Accrued Labor (SLT. California)	[3] [4]	186001020	500		500	(105)	395	0	N	125
125	Accrued Labor (Arizona)	[3] [4]	186001020	53,349		53,349	(11,203)	42,146	0	N	125
126	Accrued Labor (Common)	[3]	186001020	31,222		31,222	(6,557)	24,666	1,253	A	126
127	Deferred Financing Costs (Common)	[3] [4]	186003024	0		0	0	0	0	N	127

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Line No.	Description	Ref	Account	13 Month Average	Adjustments	As Adjusted	Deferred Tax at 21%	Balance Net of Taxes	Northern Nevada	Allocation Method	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
				WP H-C5, Sh 26-48		(d) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)		[2]	
128	Total Account 186			$ 11,310,762	$ 0	$ 11,310,762	$ (32,143)	$ 11,278,619	$ 12,158		128
									WP H-C5, Sh 19, Ln 5		
	Account 190 - Alternative Minimum Tax										
129	Alternative Minimum Tax-Current	[3]	190002110	$ 0	$	$ 0	$ 0	$ 0	$ 0	A	129
130	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0	0	A	130
131	Total Account 190			$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		131
									WP H-C5, Sh 19, Ln 6		
	Account 228.2 - Injuries And Damages										
132	So. California Injuries and Damages	[3] [4]	228200000	$ 0	$	$ 0	$ 0	$ 0	$ 0	N	132
133	No. California Injuries and Damages	[3] [4]	228200000	0		0	0	0	0	N	133
134	So. Lake Tahoe Injuries and Damages	[3] [4]	228200000	0		0	0	0	0	N	134
135	So. Nevada Injuries and Damages	[3]	228200000	(3,610,214)		(3,610,214)	758,145	(2,852,069)	0	D-S	135
136	No. Nevada Injuries and Damages	[3]	228200000	0		0	0	0	0	D-N	136
137	Arizona Injuries and Damages	[3] [4]	228200000	(96,153)		(96,153)	20,192	(75,961)	0	N	137
138	System Allocable Injuries and Damages	[3]	228200000	(2,669,231)		(2,669,231)	560,538	(2,108,692)	(107,079)	A	138
139	Total Account 228.2			$ (6,375,598)	$ 0	$ (6,375,598)	$ 1,338,876	$ (5,036,722)	$ (107,079)		139
									WP H-C5, Sh 19, Ln 7		
	Account 242 - Misc Current And Accrued Liabilities										
140	Misc. Current and Accrued Liabilities	[3]	242000000	$ (351,275)	$	$ (351,275)	$ 0	$ (351,275)	$ (17,838)	A	140
141	A/R Credit Balances	[3]	242001074	(26,569,180)		(26,569,180)	0	(26,569,180)	(1,349,182)	A	141
142	Accrued Pension Liability	[3]	242001140	315,376,701		315,376,701	(66,229,107)	249,147,594	12,651,708	A	142
143	Deferred Revenue UESC	[3]	242001141	(5,897,548)		(5,897,548)	0	(5,897,548)	(299,477)	A	143
144	Accrued Vacation	[3] [4]	242001370	(21,323,231)		(21,323,231)	4,477,878	(16,845,352)	0	N	144
145	Accrued Incentive Pay	[8]	242001371	(12,046,251)	284,172	(11,762,079)	2,470,037	(9,292,042)	(471,850)	A	145
146	Vacation, Holiday, Other Time Off	[3]	242001375	571,628		571,628	0	571,628	29,027	A	146
147	Accrued PBOP Costs		242001380	(32,256,909)		(32,256,909)	6,773,951	(25,482,958)	(1,294,024)	A	147
148	ST US GAAP Post Retirement Funded Status	[3] [4]	242001381	(3,500,000)		(3,500,000)	0	(3,500,000)	0	N	148
149	Accrued Health and Dental		242001383	(6,861,025)		(6,861,025)	1,440,815	(5,420,210)	(275,238)	A	149
150	Accrued SERP	[7]	242001387	(31,000,807)	1,314,839	(29,685,968)	6,234,053	(23,451,915)	(1,190,888)	A	
151	Rate Refunds Due Customers	[3]	242001408	(135,553)		(135,553)	0	(135,553)	(6,883)	A	151
152	Operating Leases	[3]	242001525	(14,460)		(14,460)	0	(14,460)	(734)	A	152
153	SAP Rise	[3]	242001532	(1,154,834)		(1,154,834)	0	(1,154,834)	(58,642)	A	153
154	Energy Share Fuel Fund (Other)	[3] [4]	242001605	(57,316)		(57,316)	0	(57,316)	0	N	154
155	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(104,957)		(104,957)	0	(104,957)	0	D-S	155
156	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(8,921)		(8,921)	0	(8,921)	(8,921)	D-N	156
157	Total Account 242			$ 174,666,063	$ 1,599,011	$ 176,265,074	$ (44,832,373)	$ 131,432,701	$ 7,707,058		157
									WP H-C5, Sh 19, Lns 8 - 9		

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
				WP H-C5, Sh 26-48		(d) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)		[2]	
	Account 253 - Other Deferred Credits										
158	Other Deferred Credits (Common)	[4]	253000000	$ (178,433)	$	$ (178,433)	$ 37,471	$ (140,962)	$ 0	N	158
159	Deferred Comp.- Officers		253001151	(12,413,286)		(12,413,286)	2,606,790	(9,806,496)	(497,974)	A	159
160	Deferred Comp.- Directors	[4]	253001152	(2,787,591)		(2,787,591)	585,394	(2,202,197)	0	N	160
161	Deferred Comp.- Inactive Officers		253001155	(29,429,837)		(29,429,837)	6,180,266	(23,249,572)	(1,180,613)	A	161
162	Deferred Comp.- Inactive Directors	[4]	253001156	(4,461,885)		(4,461,885)	936,996	(3,524,889)	0	N	162
163	Deferred Inc.- Customer Advances Gross-Up (AZ)	[4]	253001473	3,109		3,109	(653)	2,456	0	N	163
164	Deferred Inc.- Customer Advances Gross-Up (No. California)	[4]	253001473	(97,879)		(97,879)	20,554	(77,324)	0	N	164
165	Deferred Inc.- Customer Advances Gross-Up (No. Nevada)		253001473	(1,169,552)		(1,169,552)	245,606	(923,946)	0	M	165
166	Deferred Inc.- Customer Advances Gross-Up (So. California)	[4]	253001473	(965,239)		(965,239)	202,700	(762,538)	0	N	166
167	Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	13,642		13,642	(2,865)	10,777	0	N	167
168	Deferred Inc.- Customer Advances Gross-Up (So. Nevada)		253001473	(11,051,432)		(11,051,432)	2,320,801	(8,730,631)	0	M	168
169	LT US GAAP Post Retirement Funded Status	[3] [4]	253001475	(340,734,923)		(340,734,923)	0	(340,734,923)	0	N	169
170	SAP Rise	[3]	253001532	(3,365,534)		(3,365,534)	0	(3,365,534)	(170,902)	A	170
171	Total Account 253			$ (406,638,839)	$ 0	$ (406,638,839)	$ 13,133,060	$ (393,505,778)	$ (1,849,488)		171
									WP H-C5, Sh 19, Ln 10		
	Account 254 - Other Regulatory Liabilities										
172	Deferred Inc.- CIAC Gross-Up (So. California)	[4]	254001472	$ (4,102,435)	$	$ (4,102,435)	$ 861,511	$ (3,240,924)	$ 0	N	172
173	Deferred Inc.- CIAC Gross-Up (No. Nevada)		254001472	(401,464)		(401,464)	84,307	(317,156)	0	M	173
174	Deferred Inc.- CIAC Gross-Up (No. California)	[4]	254001472	(888,337)		(888,337)	186,551	(701,786)	0	N	174
175	Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(116,749)		(116,749)	24,517	(92,231)	0	N	175
176	Deferred Inc.- CIAC Gross-Up (So. Nevada)		254001472	(2,458,647)		(2,458,647)	516,316	(1,942,331)	0	M	176
177	Deferred Inc.- CIAC Gross-Up (Arizona)	[4]	254001472	(1,002)		(1,002)	210	(792)	0	N	177
178	Tax Reform Savings (So. California)	[4]	254001484	(493,874)		(493,874)	103,714	(390,161)	0	N	178
179	Tax Reform Savings (No. California)	[4]	254001484	(209,983)		(209,983)	44,096	(165,887)	0	N	179
180	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(79,000)		(79,000)	16,590	(62,410)	0	N	180
181	Tax Reform Savings (Arizona)	[4]	254001484	71,724		71,724	(15,062)	56,662	0	N	181
182	Common SWG	[4]	254001486	(8,499)		(8,499)	1,785	(6,714)	0	N	182
183	NV Contract Transition Adj Provision (No. Nevada)	[3] [4]	254001490	0		0	0	0	0	N	183
184	NV Contract Transition Adj Provision (So. Nevada)	[3] [4]	254001490	0		0	0	0	0	N	184
185	SFAS Regulatory Liab	[3] [4]	254002108	(7,518,573)		(7,518,573)	0	(7,518,573)	0	N	185
186	SFAS 109 Deferral	[3] [4]	254002109	(326,597,685)		(326,597,685)	0	(326,597,685)	0	N	186
187	Gas Research & Development (Arizona)	[4]	254003003	(3,174)		(3,174)	667	(2,507)	0	N	187
188	Mesquite Infra Expansion Rate (So. Nevada)	[3] [4]	254003111	(1,718,896)		(1,718,896)	360,968	(1,357,928)	0	D-S	188
189	Total Account 254			$ (344,526,593)	$ 0	$ (344,526,593)	$ 2,186,170	$ (342,340,423)	$ 0		189
									WP H-C5, Sh 19, Ln 11		
190	Totals			$ (60,936,956)	$ 1,565,584	(59,371,371)	$ (127,925,045)	$ (187,296,416)	$ 10,810,937		190
									WP H-C5, Sh 19, Ln 12		

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Description	Ref	Account	13 Month Average	Adjustments	As Adjusted	Deferred Tax at 21%	Balance Net of Taxes	Northern Nevada	Allocation Method	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
				WP H-C5, Sh 26-48		(d) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)		[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	28.34%	5.08%
Allocated 13 Month Ending Balance	A*	28.34%	5.08%
Ratio of Nevada Jurisdictions	R	84.80%	15.20%
Northern Nevada - Direct	D-N	0%	100%
Southern Nevada - Direct	D-S	100%	0%
Not Included/Other Jurisdictions	N	0%	0%
Interest Bearing or Earned Return	I	0%	0%
Sch. M-3	M	0%	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 2026 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
NORTHERN NEVADA
ACCOUNT 135 - WORKING FUNDS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Working Funds 135000000	Petty Cash/ Revolving Funds/ Emp. Relocations 135001072	Total	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	sum (b) to (c)	
1	May 2025	$ 0	$ 0	$ 0	1
2	June 2025	0	0	0	2
3	July 2025	0	0	0	3
4	August 2025	0	0	0	4
5	September 2025	0	0	0	5
6	October 2025	0	0	0	6
7	November 2025	0	0	0	7
8	December 2025	0	0	0	8
9	January 2026	0	0	0	9
10	February 2026	0	0	0	10
11	March 2026	0	0	0	11
12	April 2026	0	0	0	12
13	May 2026	0	0	0	13
14	Totals	$ 0	$ 0	$ 0	14
15	13 Month Average	$ 0	$ 0	$ 0	15
		[2]	[2]		

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 165 - PREPAYMENTS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Postage 165000000	Insurance Other 165001129	COLI 165001129	Licenses and Franchise Taxes 165001131	Prepaid Supplies-General Office 165001132	Prepaid Insurance Premiums 165001137	Commercial Paper Facility 165001353	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) sum (b) to (h)	
1	May 2025	$ 74,379	$ 24,638,119	$ 46,117	$ 0	$ 0	$ 0	$ 0	$ 24,758,616	1
2	June 2025	66,344	19,411,507	36,894	2,545,100	0	0	0	22,059,845	2
3	July 2025	40,539	17,032,061	27,670	0	0	0	0	17,100,270	3
4	August 2025	128,093	37,596,079	18,447	0	0	0	0	37,742,619	4
5	September 2025	120,409	34,229,061	104,181	0	0	0	0	34,453,651	5
6	October 2025	110,425	31,942,046	94,957	0	0	0	0	32,147,428	6
7	November 2025	104,079	28,097,488	87,044	0	0	0	0	28,288,610	7
8	December 2025	96,069	34,905,194	79,131	0	0	0	0	35,080,394	8
9	January 2026	86,515	17,008,521	83,011	0	0	12,976,064	0	30,154,111	9
10	February 2026	98,608	23,722,912	73,788	0	0	0	0	23,895,308	10
11	March 2026	93,751	30,040,969	64,564	0	0	0	0	30,199,284	11
12	April 2026	83,777	23,987,191	55,341	0	0	0	0	24,126,309	12
13	May 2026	74,379	24,638,119	46,117	0	0	0	0	24,758,616	13
14	Totals	$ 1,177,366	$ 347,249,268	$ 817,263	$ 2,545,100	$ 0	$ 12,976,064	$ 0	$ 364,765,061	14
15	13 Month Average	$ 90,567	$ 26,711,482	$ 62,866	$ 195,777	$ 0	$ 998,159	$ 0	$ 28,058,851	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	California Fixed Cost Adj Mech - 2009 174002013	California Fixed Cost Adj Mech - 2009 174002571	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) sum (b) to (c)	
1	May 2025	$ 0	$ (6,705,348)	(6,705,348)	1
2	June 2025	0	(3,547,965)	(3,547,965)	2
3	July 2025	0	(782,222)	(782,222)	3
4	August 2025	0	(108,153)	(108,153)	4
5	September 2025	0	3,154,582	3,154,582	5
6	October 2025	0	5,973,609	5,973,609	6
7	November 2025	0	8,050,143	8,050,143	7
8	December 2025	0	9,096,066	9,096,066	8
9	January 2026	0	14,024,542	14,024,542	9
10	February 2026	0	8,050,143	8,050,143	10
11	March 2026	0	8,050,143	8,050,143	11
12	April 2026	0	8,050,143	8,050,143	12
13	May 2026	0	8,050,143	8,050,143	13
14	Totals	$ 0	$ 61,355,826	61,355,826	14
15	13 Month Average	$ 0 [2]	$ 4,719,679 [2]	4,719,679	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	Accrued Vacation Pay 182301370	AFUDC Equity Fed (AZ) 182302111	AFUDC Equity Fed (NCA) 182302111	AFUDC Equity Fed (NNV) 182302111	AFUDC Equity Fed (SCA) 182302111	AFUDC Equity Fed (SLT) 182302111	AFUDC Equity Fed (SNV) 182302111	SFAS 109 Deferral (Common) 182302109	TRIMP (Arizona) 182303004	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) [1]	(k) [1]	
1	May 2025	$ 21,231,000	$ 744,883	$ 133,177	$ 95,651	$ 49,790	$ 18,098	$ 256,830	$ 0	$ (1,037,638)	1
2	June 2025	21,231,000	781,710	133,452	97,622	53,492	19,306	270,146	0	(1,028,951)	2
3	July 2025	21,231,000	820,811	133,119	102,052	56,117	19,867	278,653	0	(848,076)	3
4	August 2025	21,231,000	857,618	132,962	105,187	58,630	20,541	296,288	0	(814,300)	4
5	September 2025	21,231,000	918,679	132,954	108,585	61,904	52,319	317,499	0	(814,494)	5
6	October 2025	21,231,000	1,025,145	133,239	112,553	65,135	56,886	349,314	0	(841,070)	6
7	November 2025	21,231,000	1,540,237	153,743	138,846	97,256	65,097	555,893	0	(916,752)	7
8	December 2025	21,231,000	1,573,619	152,119	140,936	99,297	68,603	583,198	0	(1,009,893)	8
9	January 2026	22,430,000	1,572,662	151,970	141,000	99,373	68,554	584,857	0	(1,125,476)	9
10	February 2026	21,231,000	699,317	134,249	89,733	43,255	15,711	229,696	0	(901,514)	10
11	March 2026	21,231,000	712,590	134,056	89,942	44,959	16,989	234,503	0	(900,462)	11
12	April 2026	21,231,000	728,606	133,520	93,625	46,890	17,550	245,721	0	(982,505)	12
13	May 2026	21,231,000	744,883	133,177	95,651	49,790	18,098	256,830	0	(1,037,638)	13
14	Totals	$ 277,202,000	$ 12,720,761	$ 1,791,734	$ 1,411,382	$ 825,887	$ 457,617	$ 4,459,429	$ 0	$ (12,258,768)	14
15	13 Month Average	$ 21,323,231	$ 978,520	$ 137,826	$ 108,568	$ 63,530	$ 35,201	$ 343,033	$ 0	$ (942,982)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	UGCE Deferral (No. Nevada) 182303007	UGCE Deferral (So. Nevada) 182303007	California Environmental Compliance Cost 182303008	General Revenues Adj General Service 3 (No. Nevada) 182303010	General Revenues Adj General Service 3 (So. Nevada) 182303010	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011	General Revenues Adj Multi-Family Residential (So. Nevada) 182303011	General Revenues Adj Single-Family Residential (No. Nevada) 182303012	General Revenues Adj Single-Family Residential (So. Nevada) 182303012	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) [1]	(k) [1]	
1	May 2025	$ 221,047	$ 6,055,969	$ 1,009,322	$ 238,283	$ 212,738	$ 352,899	$ 955,577	$ 4,478,234	$ 16,198,117	1
2	June 2025	253,601	6,375,228	992,682	258,905	240,507	414,440	1,148,454	5,120,528	18,811,114	2
3	July 2025	327,873	6,442,574	976,042	279,189	288,515	452,369	1,290,092	5,583,426	20,864,662	3
4	August 2025	390,269	6,368,814	1,356,245	288,569	323,337	489,138	1,410,429	6,019,148	22,520,243	4
5	September 2025	404,799	6,265,099	1,339,605	294,611	384,222	525,113	1,515,982	6,469,441	24,147,241	5
6	October 2025	359,844	5,980,324	1,596,264	282,172	426,143	565,834	1,603,365	6,935,064	25,833,639	6
7	November 2025	276,582	5,602,396	1,579,624	256,364	456,048	616,751	1,802,683	7,530,189	28,585,123	7
8	December 2025	128,555	4,573,248	1,562,980	219,845	519,920	709,378	2,018,632	8,258,080	30,370,896	8
9	January 2026	(77,428)	2,976,441	1,562,980	191,463	610,736	807,786	2,267,289	8,903,650	31,334,384	9
10	February 2026	347,148	5,745,297	1,059,242	269,257	(50,962)	198,024	678,742	3,054,962	12,048,576	10
11	March 2026	270,674	5,613,397	1,042,602	251,367	32,330	249,155	712,714	3,482,631	12,376,659	11
12	April 2026	240,408	5,773,449	1,025,962	235,603	119,552	295,812	740,834	3,941,000	13,429,831	12
13	May 2026	221,047	6,055,969	1,009,322	238,283	212,738	352,899	955,577	4,478,234	16,198,117	13
14	Totals	$ 3,364,418	$ 73,828,204	$ 16,112,872	$ 3,303,909	$ 3,775,825	$ 6,029,598	$ 17,100,369	$ 74,254,585	$ 272,718,602	14
15	13 Month Average	$ 258,801	$ 5,679,093	$ 1,239,452	$ 254,147	$ 290,448	$ 463,815	$ 1,315,413	$ 5,711,891	$ 20,978,354	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	General Revenues Adj General Service 1 (No. Nevada) 182303013	General Revenues Adj General Service 1 (So. Nevada) 182303013	General Revenues Adj General Service 2 (No. Nevada) 182303015	General Revenues Adj General Service 2 (So. Nevada) 182303015	IDRB Variable Interest Adj. (So. Nevada) 182303021	California Public Interest R & D 182303027	Renewable Energy Program Rate (No. Nevada) 182303032	Renewable Energy Program Rate (So. Nevada) 182303032	Arizona Rate Case 2019 182303042	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) [1]	(k) [1]	
1	May 2025	$ 820,997	$ 52,702	$ 328,212	$ 148,766	$ 6,013,402	$ 165,771	$ 0	$ 0	$ 63,640	1
2	June 2025	918,395	160,406	364,531	154,640	5,518,740	164,808	0	0	60,458	2
3	July 2025	1,004,312	306,049	394,528	212,321	4,752,863	163,957	0	0	57,276	3
4	August 2025	1,082,148	436,065	419,523	236,829	3,962,394	163,234	0	0	54,094	4
5	September 2025	1,156,950	584,214	443,607	268,500	3,213,751	171,467	0	0	50,912	5
6	October 2025	1,219,631	751,640	459,384	315,544	2,661,807	163,966	0	(0)	47,730	6
7	November 2025	1,274,187	1,010,278	461,335	381,892	2,021,984	163,781	0	(0)	44,548	7
8	December 2025	1,310,651	1,529,964	463,352	477,155	1,076,693	186,504	0	0	41,366	8
9	January 2026	1,281,585	2,435,995	454,882	646,409	(278,501)	184,358	0	0	38,184	9
10	February 2026	617,918	(1,004,645)	272,703	(360,347)	7,200,426	169,364	0	0	73,186	10
11	March 2026	667,003	(583,844)	269,935	(219,243)	6,677,535	168,037	0	0	70,004	11
12	April 2026	723,216	(316,233)	292,705	(48,844)	6,380,339	166,934	0	0	66,822	12
13	May 2026	820,997	52,702	328,212	148,766	6,013,402	165,771	0	0	63,640	13
14	Totals	$ 12,897,992	$ 5,415,294	$ 4,952,909	$ 2,362,388	$ 55,214,835	$ 2,197,953	$ 0	$ (0)	$ 731,860	14
15	13 Month Average	$ 992,153	$ 416,561	$ 380,993	$ 181,722	$ 4,247,295	$ 169,073	$ 0	$ (0)	$ 56,297	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	Low Income Program (LIRA) (Arizona) 182303045	California Public Purpose Program - CARE 182303047	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052	California Rate Case TY 2021 182303056	California Public Purpose Program - ESAP 182303068	California Infrastructure Replacement/ Reliability Adj 182303071	California MHP Conversion to the Meter 182303072	California MHP Conversion Beyond the Meter 182303073	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	May 2025	$ 8,416,946	$ 10,275,470	$ 0	$ 0	$ 97,055	$ (2,726,390)	$ 10,964,456	$ 2,112,436	$ 3,744,063	$ 1
2	June 2025	8,400,151	7,838,016	0	0	84,067	(3,082,937)	11,301,546	2,130,257	3,685,536	2
3	July 2025	8,464,255	8,158,374	0	0	71,079	(3,050,128)	14,840,120	2,156,525	3,627,011	3
4	August 2025	8,514,197	8,430,126	0	0	58,091	(2,799,884)	15,708,674	2,187,677	3,568,482	4
5	September 2025	8,564,283	7,408,201	0	0	45,103	(2,030,401)	16,640,878	2,216,013	3,512,825	5
6	October 2025	8,595,531	7,712,554	0	0	32,115	(1,662,685)	17,433,482	2,113,465	3,544,742	6
7	November 2025	8,551,307	8,126,317	0	0	19,127	(1,304,988)	18,046,384	2,098,106	3,544,742	7
8	December 2025	8,350,551	8,064,448	0	0	6,152	(1,607,493)	18,157,895	2,008,388	3,625,462	8
9	January 2026	8,019,574	8,988,165	0	0	6,152	(1,269,819)	16,325,568	1,839,969	3,397,597	9
10	February 2026	9,031,544	9,894,819	0	0	136,019	(2,688,882)	11,334,622	1,848,708	3,919,644	10
11	March 2026	8,688,579	9,231,985	0	0	123,031	(3,624,880)	10,909,102	1,734,414	3,861,117	11
12	April 2026	8,494,439	9,867,428	0	0	110,043	(3,089,099)	10,799,343	1,709,485	3,802,587	12
13	May 2026	8,416,946	10,275,470	0	0	97,055	(2,726,390)	10,964,456	2,112,436	3,744,063	13
14	Totals	$ 110,508,302	$ 114,271,373	$ 0	$ 0	$ 885,094	$ (31,663,975)	$ 183,426,525	$ 26,267,878	$ 47,577,866	$ 14
15	13 Month Average	$ 8,500,639	$ 8,790,106	$ 0	$ 0	$ 68,084	$ (2,435,690)	$ 14,109,733	$ 2,020,606	$ 3,659,836	$ 15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	So. Nevada Self Insurance 182303074	California MHP Conversion Beyond the Meter Rev Reqmt 182303075	CA MHP Conversions GAAP Adj. 182303076	CA IRRAM Program US GAAP Adj 182303077	Arizona Conservation Deferred Costs 182303079	California Pension Balancing Account 182303080	Accrued Purchased Gas Cost 182303082	California Conservation and Energy Efficiency Program 182303089	Arizona EEP/DCA Single-Family 182303090	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	May 2025	$ 0	$ 3,208,507	$ (2,905,354)	$ (7,833,946)	$ 6,477,394	$ 16,382,345	$ 0	$ 153,134	$ 39,468,634	1
2	June 2025	0	3,264,954	(2,936,646)	(8,085,831)	6,392,593	16,399,434	(6,660,000)	(24,172)	46,091,961	2
3	July 2025	0	3,321,475	(2,973,923)	(10,180,492)	6,458,267	16,453,117	0	5,775	54,095,726	3
4	August 2025	0	3,377,972	(3,012,975)	(10,714,000)	6,286,693	16,506,800	0	4,787	62,067,963	4
5	September 2025	0	3,434,088	(3,050,833)	(11,295,693)	6,107,158	16,523,889	2,737,000	(104,236)	69,238,612	5
6	October 2025	0	3,410,430	(3,019,139)	(11,796,844)	6,017,632	16,577,572	0	(85,878)	75,439,146	6
7	November 2025	0	3,399,744	(3,040,239)	(12,222,996)	5,775,762	16,631,255	0	(65,178)	78,219,376	7
8	December 2025	0	3,399,732	(3,033,068)	(12,446,744)	5,439,753	16,727,289	40,535,000	(100,279)	81,674,157	8
9	January 2026	0	3,584,677	(2,994,304)	(11,684,033)	5,080,512	16,727,289	0	(64,700)	90,682,201	9
10	February 2026	0	3,038,532	(2,886,622)	(7,630,138)	5,895,965	16,257,890	0	238,351	23,246,521	10
11	March 2026	0	3,095,317	(2,874,624)	(7,577,036)	5,839,657	16,274,979	(18,561,000)	154,925	32,935,664	11
12	April 2026	0	3,151,866	(2,881,512)	(7,650,839)	5,779,182	16,328,662	0	154,128	36,082,529	12
13	May 2026	0	3,208,507	(2,905,354)	(7,833,946)	6,477,394	16,382,345	0	153,134	39,468,634	13
14	Totals	$ 0	$ 42,895,801	$ (38,514,593)	$ (126,952,536)	$ 78,027,962	$ 214,172,869	$ 18,051,000	$ 419,790	$ 728,711,125	14
15	13 Month Average	$ 0	$ 3,299,677	$ (2,962,661)	$ (9,765,580)	$ 6,002,151	$ 16,474,836	$ 1,388,538	$ 32,292	$ 56,054,702	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	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	Arizona Property Tax Feb-19 182303099	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	May 2025	$ 2,765,107	$ (366,740)	$ (393,122)	$ 13,141,067	$ 5,610,127	$ (10,718,652)	$ (523,509)	$ 2,369,916	$ (20,978,159)	1
2	June 2025	2,880,872	(240,231)	(84,696)	13,733,444	5,808,781	(10,566,546)	(517,976)	2,265,920	(21,368,581)	2
3	July 2025	3,000,995	(103,190)	182,221	14,217,752	5,852,832	(10,401,397)	(512,093)	2,161,924	(21,757,244)	3
4	August 2025	3,130,719	5,693	418,623	14,662,001	5,907,795	(10,242,502)	(505,342)	2,057,928	(22,143,844)	4
5	September 2025	3,238,410	124,344	387,330	14,576,544	5,772,664	(10,109,127)	(501,494)	1,953,932	(22,533,713)	5
6	October 2025	3,330,804	204,400	307,259	14,293,333	5,498,919	(9,997,848)	(498,527)	1,849,936	(24,900,214)	6
7	November 2025	3,362,158	243,113	(52,939)	13,388,371	5,202,487	(9,947,444)	(500,135)	1,745,940	(25,483,886)	7
8	December 2025	3,351,522	147,484	(664,097)	12,193,305	4,870,447	(9,955,575)	(507,669)	1,641,944	(26,019,476)	8
9	January 2026	3,418,713	153,067	(1,109,171)	11,338,342	4,565,131	(9,760,283)	(507,888)	1,537,948	(26,081,938)	9
10	February 2026	2,441,760	(552,396)	(1,212,766)	11,817,854	4,875,735	(11,118,098)	(540,920)	3,854,667	(21,008,423)	10
11	March 2026	2,617,760	(440,618)	(664,491)	12,409,248	5,238,572	(10,858,658)	(527,652)	2,615,533	(19,979,190)	11
12	April 2026	2,703,417	(423,401)	(496,429)	12,822,611	5,494,747	(10,789,711)	(525,110)	2,473,912	(20,122,747)	12
13	May 2026	2,765,107	(366,740)	(393,122)	13,141,067	5,610,127	(10,718,652)	(523,509)	2,369,916	(20,978,159)	13
14	Totals	$ 39,007,345	$ (1,615,215)	$ (3,775,401)	$ 171,734,939	$ 70,308,365	$ (135,184,492)	$ (6,691,824)	$ 28,899,416	$ (293,355,575)	14
15	13 Month Average	$ 3,000,565	$ (124,247)	$ (290,415)	$ 13,210,380	$ 5,408,336	$ (10,398,807)	$ (514,756)	$ 2,223,032	$ (22,565,813)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	California Greenhouse Gas Balancing Account Costs 182303101	California Greenhouse Gas Balancing Account Revenue 182303102	California Greenhouse Gas Balancing Account Admin 182303103	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104	California NERBA Balancing Account 182303107	California NGLAPBA Balancing Account 182303109	US GAAP Offset to Benefit Obligations 182303110	Mesquite Infrastructure Expansion Rate SNV 182303111	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) [1]	(k) [1]	
1	May 2025	$ (2,360,549)	$ 12,425,308	$ 32,966	$ 367,580	$ 464,356	$ 1,100	$ 471,278	$ 299,326,000	$ (2,275,344)	1
2	June 2025	(5,182,235)	9,064,404	32,738	383,550	474,889	586	481,826	298,691,000	(2,313,643)	2
3	July 2025	(6,359,780)	9,096,960	32,510	400,424	570,664	153	498,712	298,691,000	(4,724,206)	3
4	August 2025	(2,378,239)	9,132,485	32,281	393,401	508,580	(257)	518,190	298,691,000	1	4
5	September 2025	(4,134,603)	5,378,909	32,049	384,706	442,877	(684)	536,282	298,057,000	0	5
6	October 2025	354,841	5,397,363	31,813	397,969	545,520	(1,238)	548,537	298,057,000	0	6
7	November 2025	(1,567,830)	5,415,191	31,572	394,843	631,942	(2,061)	544,878	298,057,000	0	7
8	December 2025	(5,973,404)	5,431,871	31,385	355,317	518,555	(3,791)	498,683	297,423,000	0	8
9	January 2026	(3,362,732)	5,448,807	31,483	327,837	517,176	(5,026)	400,809	246,444,000	0	9
10	February 2026	319,494	1,503,549	33,642	301,480	278,847	5,797	551,877	299,961,000	0	10
11	March 2026	(2,967,173)	(2,344,344)	33,418	330,471	317,314	3,751	498,921	299,326,000	0	11
12	April 2026	(5,604,694)	12,358,403	33,192	354,433	388,569	2,003	472,189	299,326,000	0	12
13	May 2026	(2,360,549)	12,425,308	32,966	367,580	464,356	1,100	471,278	299,326,000	0	13
14	Totals	$ (41,577,454)	$ 90,734,215	$ 422,016	$ 4,759,591	$ 6,123,646	$ 1,433	$ 6,493,460	$ 3,831,376,000	$ (9,313,193)	14
15	13 Month Average	$ (3,198,266)	$ 6,979,555	$ 32,463	$ 366,122	$ 471,050	$ 110	$ 499,497	$ 294,721,231	$ (716,399)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	Arizona Rate Case 2021 182303113	Nevada Rate Case Post 11.2021 Charges 182303114	Mesquite Infrastructure Expansion Rate Mesquite 182303115	Arizona LNG Facility 182303116	US GAAP ADJ SAZ LNG FACILITY 182303117	NV Contract Transition Adj Provision 182303119	NV Large Customer Adj Provision 182303120	California CDMI BAL ACCT 182303160	CA Emergency Customer Projection Memo Acct 182303250	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	May 2025	$ 0	$ 79,009	$ (139,068)	$ 4,917,613	$ (1,998,364)	$ 382,133	$ 0	$ 1,238,942	$ 1,403,613	1
2	June 2025	0	71,108	(139,497)	4,647,871	(1,888,749)	374,836	0	1,294,393	1,403,613	2
3	July 2025	0	63,207	(284,783)	4,378,129	(1,779,134)	352,881	0	1,357,877	1,403,613	3
4	August 2025	0	55,306	0	4,108,387	(1,669,519)	331,284	0	1,425,369	1,403,613	4
5	September 2025	0	47,405	0	3,838,645	(1,559,904)	316,006	0	1,490,387	1,403,613	5
6	October 2025	0	39,504	0	3,568,903	(1,450,289)	394,824	120,528	1,543,517	1,403,613	6
7	November 2025	0	31,603	0	3,299,161	(1,340,674)	446,803	239,323	1,568,472	1,403,613	7
8	December 2025	0	23,702	0	3,029,419	(1,231,059)	501,268	356,398	1,524,442	1,403,613	8
9	January 2026	0	15,801	0	2,759,677	(1,121,444)	545,796	474,338	1,320,084	1,403,613	9
10	February 2026	0	7,901	(137,604)	5,726,839	(2,327,209)	226,867	239,323	1,277,562	1,403,613	10
11	March 2026	0	(0)	(138,201)	5,477,846	(2,226,026)	125,598	239,323	1,221,683	1,403,613	11
12	April 2026	0	0	(138,688)	5,187,355	(2,107,979)	333,275	239,323	1,209,038	1,403,613	12
13	May 2026	0	0	(139,068)	4,917,613	(1,998,364)	382,133	239,323	1,238,942	1,403,613	13
14	Totals	$ 0	$ 434,545	$ (1,116,910)	$ 55,857,458	$ (22,698,714)	$ 4,713,706	$ 2,147,877	$ 17,710,709	$ 18,246,970	14
15	13 Month Average	$ 0	$ 33,427	$ (85,916)	$ 4,296,728	$ (1,746,055)	$ 362,593	$ 165,221	$ 1,362,362	$ 1,403,613	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	CA Emergency Customer Projection GAAP ADJ 182303251	NV Spring Creek Infra Expansion Area 182303300	NV Spring Creek Local Area Expansion-Elko 182303301	NV Spring Creek Local Area Expansion-SC 182303302	NV Spring Creek Local Area Expansion-G4 182303303	NV Spring Creek Local Area Expansion Flat Charge 182303304	NV Spring Creek US GAAP Adj 182303305	GBGTC Rate Case 2024 182303306	Arizona Rate Case 2024 182303307	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	May 2025	$ (1,403,613)	$ 5,935,995	$ 0	$ 0	$ 0	$ 0	$ (3,704,521)	0	$ 438,470	1
2	June 2025	(1,403,613)	6,219,817	0	0	0	0	(3,863,227)	3,678	435,038	2
3	July 2025	(1,403,613)	6,539,227	0	0	0	0	(4,040,978)	3,678	450,635	3
4	August 2025	(1,403,613)	6,851,437	0	0	0	0	(4,213,322)	3,678	458,311	4
5	September 2025	(1,403,613)	7,214,316	0	0	0	0	(4,415,593)	3,678	451,616	5
6	October 2025	(1,403,613)	7,514,296	0	0	0	0	(4,582,454)	3,678	451,476	6
7	November 2025	(1,403,613)	7,793,944	0	0	0	0	(4,743,192)	3,678	449,657	7
8	December 2025	(1,403,613)	8,014,621	0	0	0	0	(4,878,279)	3,678	444,231	8
9	January 2026	(1,403,613)	8,162,509	0	0	0	0	(4,976,611)	3,678	427,015	9
10	February 2026	(1,403,613)	5,348,621	0	0	0	0	(3,360,981)	3,678	334,202	10
11	March 2026	(1,403,613)	5,470,470	0	0	0	0	(3,442,641)	3,678	337,177	11
12	April 2026	(1,403,613)	5,688,567	0	0	0	0	(3,563,350)	3,678	441,107	12
13	May 2026	(1,403,613)	5,935,995	0	0	0	0	(3,704,521)	3,678	438,470	13
14	Totals	$ (18,246,970)	$ 86,689,816	$ 0	$ 0	$ 0	$ 0	$ (53,489,668)	44,135	$ 5,557,407	14
15	13 Month Average	$ (1,403,613)	$ 6,668,447	$ 0	$ 0	$ 0	$ 0	$ (4,114,590)	3,395	$ 427,493	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	California Rate Case TY 2026 182303308	NV Leak Survey Incremental Costs - No NV Rate Juris 182303309	NV Leak Survey Incremental Costs - So NV Rate Juris 182303309	US GAAP ADJ CA CDMI 182303313	CA NGLAPBA US GAAP ADJ 182303314	CA BIIP Bal Account 182303315	NV COYL Replacement Program - No NV Rate Juris 182303316	NV COYL Replacement Program So NV Rate Juris 182303316	NV Gen Rev Adj G4 No NV Rate Juris 182303317	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	May 2025	$ 691,785	$ 2,697,185	$ 9,616,953	$ (971,526)	$ (430,629)	357,843	$ 135,332	$ 55,302	$ (314,657)	1
2	June 2025	698,847	2,815,779	9,835,864	(994,441)	(443,460)	328,197	139,762	55,639	(364,741)	2
3	July 2025	698,847	2,858,373	9,869,404	(1,018,985)	(458,863)	302,189	144,342	56,136	(392,943)	3
4	August 2025	705,388	2,958,678	10,035,112	(1,044,206)	(475,086)	278,019	148,825	56,553	(395,910)	4
5	September 2025	705,570	2,971,861	10,433,031	(1,068,546)	(490,830)	252,519	160,522	56,981	(419,673)	5
6	October 2025	707,251	3,021,977	10,598,304	(1,089,794)	(505,013)	221,507	169,960	57,391	(431,536)	6
7	November 2025	707,251	3,056,847	10,743,998	(1,104,040)	(514,471)	177,494	190,123	47,898	(452,443)	7
8	December 2025	707,780	3,059,654	10,865,015	(1,101,254)	(509,497)	104,689	197,296	50,770	(478,858)	8
9	January 2026	724,318	3,064,149	11,020,105	(1,052,896)	(476,523)	54,185	204,563	53,671	(505,760)	9
10	February 2026	629,156	3,133,218	11,201,351	(950,648)	(883,462)	538,810	211,737	56,550	(282,278)	10
11	March 2026	639,156	3,206,562	11,389,619	(947,413)	(417,461)	459,307	218,884	59,422	(307,688)	11
12	April 2026	639,898	3,413,540	11,800,750	(954,477)	(419,796)	398,800	228,962	62,288	(300,927)	12
13	May 2026	691,785	3,618,364	12,215,594	(971,526)	(430,629)	357,843	239,026	65,147	(314,657)	13
14	Totals	$ 8,947,032	$ 39,876,187	$ 139,625,100	$ (13,269,752)	$ (6,455,720)	3,831,401	$ 2,389,335	$ 733,747	$ (4,962,073)	14
15	13 Month Average	$ 688,233	$ 3,067,399	$ 10,740,392	$ (1,020,750)	$ (496,594)	294,723	$ 183,795	$ 56,442	$ (381,698)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	NV Gen Rev Adj G4 So NV Rate Juris 182303317	NV Move2Zero Offset Program - No NV Rate Juris 182303318	NV Move2Zero Offset Program - So NV Rate Juris 182303318	CA Biomethane Procure and Admin Cost BPACBA 182303319	GHGBA BIO-SNG California 182303320	CA Residential Uncollectibles Bal Acct 182303321	NV Spring Creek Lea-Project Costs 182303323	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	May 2025	$ (7,345,626)	$ (3,721)	$ 154,144	$ 74,944	$ (746,246)	$ 2,944,398	$ 382,373	1
2	June 2025	(7,764,933)	(4,036)	152,794	74,944	(748,914)	3,068,591	349,699	2
3	July 2025	(7,590,516)	(4,387)	186,038	74,944	(751,603)	3,212,617	319,146	3
4	August 2025	(7,441,979)	(4,073)	189,556	79,719	(754,284)	3,230,955	288,984	4
5	September 2025	(7,216,721)	(4,313)	190,298	81,861	(756,937)	3,303,736	1,564,639	5
6	October 2025	(6,987,158)	(4,554)	190,063	91,245	(759,523)	3,193,418	1,531,880	6
7	November 2025	(6,683,453)	(4,807)	189,832	91,547	(762,042)	3,104,304	1,481,694	7
8	December 2025	(6,368,010)	(4,212)	193,785	91,828	(764,379)	2,818,794	1,412,582	8
9	January 2026	(6,111,242)	(4,463)	193,571	92,114	(766,761)	2,422,435	1,331,336	9
10	February 2026	(6,638,318)	(2,926)	158,139	75,000	(738,250)	3,300,494	549,871	10
11	March 2026	(6,917,576)	(3,196)	156,785	75,000	(740,920)	2,990,801	480,455	11
12	April 2026	(7,159,931)	(3,456)	155,504	75,000	(743,569)	2,891,399	424,605	12
13	May 2026	(7,345,626)	(3,721)	154,144	74,944	(746,246)	2,944,398	382,373	13
14	Totals	$ (91,571,090)	$ (51,864)	$ 2,264,652	$ 1,053,088	$ (9,779,673)	$ 39,426,339	$ 10,499,636	14
15	13 Month Average	$ (7,043,930)	$ (3,990)	$ 174,204	$ 81,007	$ (752,283)	$ 3,032,795	$ 807,664	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025

Line No.	Month	Nevada Rate Case Post 11/2023 182303325	NV Line Locate Activity Expense No NV Rate Juris 182303329	NV Line Locate Activity Expense So NV Rate Juris 182303329	Arizona Rate Case 2026 182303330	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
		[1]	[1]	[1]	[1]	sum (b) to (e)	
1	May 2025	$ 151,974	$ 0	$ 0	$ 0	$ 460,600,983	1
2	June 2025	151,974	34,567	1,576,115	0	456,975,760	2
3	July 2025	151,974	34,567	1,576,115	0	473,793,143	3
4	August 2025	151,974	31,007	966,697	0	494,138,377	4
5	September 2025	151,974	71,833	1,557,352	0	501,727,984	5
6	October 2025	151,974	239,130	1,703,622	0	510,770,672	6
7	November 2025	151,974	301,543	2,072,841	881	514,716,755	7
8	December 2025	151,974	281,877	1,800,502	13,281	550,738,882	8
9	January 2026	151,974	178,132	1,887,179	34,465	469,363,671	9
10	February 2026	151,974	192,977	2,044,444	881	435,098,332	10
11	March 2026	151,974	207,821	2,201,709	881	418,437,652	11
12	April 2026	151,974	222,665	2,358,974	881	456,242,829	12
13	May 2026	151,974	237,510	2,516,238	881	469,428,307	13
14	Totals	$ 1,975,663	$ 2,033,629	$ 22,261,788	$ 52,153	$ 6,212,033,347	14
15	13 Month Average	$ 151,974	$ 156,433	$ 1,712,445	$ 4,012	$ 477,848,719	15
		[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Misc. Deferred Debits (So. Lake Tahoe) 186000000	Misc. Deferred Debits (So. Nevada) 186000000	Misc. Deferred Debits (Arizona) 186000000	Misc. Deferred Debits (Common) 186000000	Accrued Labor (No. Nevada) 186001020	Accrued Labor (So. Nevada) 186001020	Accrued Labor (No. California) 186001020	Accrued Labor (SLT. California 186001020	Accrued Labor (So. California) 186001020	Accrued Labor (Arizona) 186001020	Accrued Labor (Common) 186001020	Deferred Financing Costs (Common) 186003024	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (m)	
1	May 2025	$ 4,650,162	$ 0	$ 6,505,078	$ 2,461	$ 0	$ 0	0	$ 0	0	$ 0	$ 0	$ 0	$ 11,157,700	1
2	June 2025	4,650,162	0	6,505,078	2,461	4,127	12,846	6	0	3,064	15,642	9,369	0	11,202,754	2
3	July 2025	4,650,162	0	6,505,078	2,461	16,508	51,384	24	0	12,256	62,568	37,476	0	11,337,916	3
4	August 2025	4,650,162	0	6,505,078	2,461	20,635	64,230	30	0	15,320	78,210	46,845	0	11,382,970	4
5	September 2025	4,650,162	0	6,505,078	2,461	28,889	89,922	42	0	21,448	109,494	65,583	0	11,473,078	5
6	October 2025	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	0	11,157,700	6
7	November 2025	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	0	11,157,700	7
8	December 2025	4,650,162	0	6,505,078	2,461	12,381	38,538	18	0	9,192	46,926	28,107	0	11,292,862	8
9	January 2026	4,650,162	0	6,505,078	2,461	18,500	63,000	5,200	1,300	15,500	83,500	40,500	0	11,385,200	9
10	February 2026	4,650,162	0	6,505,078	2,461	20,635	64,230	30	1,300	15,320	78,210	46,845	0	11,384,270	10
11	March 2026	4,650,162	0	6,505,078	2,461	24,762	77,076	36	1,300	18,384	93,852	56,214	0	11,429,324	11
12	April 2026	4,650,162	0	6,505,078	2,461	33,016	102,768	48	1,300	24,512	125,136	74,952	0	11,519,432	12
13	May 2026	4,650,162	0	6,505,078	2,461	0	0	0	1,300	0	0	0	0	11,159,000	13
14	Totals	$ 60,452,103	$ 0	$ 84,566,008	$ 31,987	$ 179,453	$ 563,994	5,434	$ 6,500	134,996	$ 693,538	$ 405,891	$ 0	$ 147,039,904	14
15	13 Month Average	$ 4,650,162	$ 0	$ 6,505,078	$ 2,461	$ 13,804	$ 43,384	418	$ 500	10,384	$ 53,349	$ 31,222	$ 0	$ 11,310,762	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Alternative Minimum Tax-Current 190002110	Alternative Minimum Tax-Non-Current 190002115	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) sum (b) to (c)	
1	May 2025	$ 0	$ 0	$ 0	1
2	June 2025	0	0	0	2
3	July 2025	0	0	0	3
4	August 2025	0	0	0	4
5	September 2025	0	0	0	5
6	October 2025	0	0	0	6
7	November 2025	0	0	0	7
8	December 2025	0	0	0	8
9	January 2026	0	0	0	9
10	February 2026	0	0	0	10
11	March 2026	0	0	0	11
12	April 2026	0	0	0	12
13	May 2026	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 H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 228.2 - INJURIES AND DAMAGES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	So. California Injuries and Damages 228200000	No. California Injuries and Damages 228200000	So. Lake Tahoe Injuries and Damages 228200000	So. Nevada Injuries and Damages 228200000	No. Nevada Injuries and Damages 228200000	Arizona Injuries and Damages 228200000	System Allocable Injuries and Damages 228200000	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) sum (b) to (h)	
1	May 2025	$ 0	$ 0	$ 0	$ (4,300,000)	$ 0	$ 0	$ (2,700,000)	$ (7,000,000)	1
2	June 2025	0	0	0	(4,300,000)	0	0	(2,800,000)	(7,100,000)	2
3	July 2025	0	0	0	(4,300,000)	0	0	(2,800,000)	(7,100,000)	3
4	August 2025	0	0	0	(4,900,000)	0	0	(2,800,000)	(7,700,000)	4
5	September 2025	0	0	0	(3,767,100)	0	0	(2,500,000)	(6,267,100)	5
6	October 2025	0	0	0	(2,553,026)	0	0	(2,500,000)	(5,053,026)	6
7	November 2025	0	0	0	(2,534,952)	0	(700,000)	(2,500,000)	(5,734,952)	7
8	December 2025	0	0	0	(2,357,599)	0	(480,000)	(2,500,000)	(5,337,599)	8
9	January 2026	0	0	0	(720,101)	0	0	(2,500,000)	(3,220,101)	9
10	February 2026	0	0	0	(4,300,000)	0	(69,995)	(3,000,000)	(7,369,995)	10
11	March 2026	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	11
12	April 2026	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	12
13	May 2026	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	13
14	Totals	$ 0	$ 0	$ 0	$ (46,932,779)	$ 0	$ (1,249,995)	$ (34,700,000)	$ (82,882,774)	14
15	13 Month Average	$ 0	$ 0	$ 0	$ (3,610,214)	$ 0	$ (96,153)	$ (2,669,231)	$ (6,375,598)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Misc. Current and Accrued Liabilities 242000000	A/R Credit Balances 242001074	Accrued Pension Liability 242001140	Deferred Revenue UESC 242001141	Accrued Vacation 242001370	Accrued Incentive Pay 242001371	Vacation, Holiday, Other Time Off 242001375	Accrued PBOP Costs 242001380	ST US GAAP Post Retirement Funded Status 242001381	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) [1]	(j) [1]	
1	May 2025	$ 0	$ (23,900,000)	$ 315,955,380	$ (6,002,651)	$ (21,231,000)	$ (5,518,721)	$ (1,243,698)	$ (32,686,666)	$ (3,500,000)	1
2	June 2025	0	(24,900,000)	315,733,610	(5,948,000)	(21,231,000)	(6,559,437)	(1,640,195)	(32,230,013)	(3,500,000)	2
3	July 2025	0	(27,000,000)	315,511,840	(5,674,747)	(21,231,000)	(8,333,907)	1,341,340	(32,144,624)	(3,500,000)	3
4	August 2025	0	(29,000,000)	315,290,070	(5,674,747)	(21,231,000)	(10,102,719)	(85,314)	(32,237,407)	(3,500,000)	4
5	September 2025	(599,634)	(31,000,000)	315,068,300	(5,606,805)	(21,231,000)	(16,160,448)	916,922	(31,868,340)	(3,500,000)	5
6	October 2025	(599,634)	(33,200,000)	314,846,530	(5,518,183)	(21,231,000)	(18,218,177)	(7,150,591)	(31,820,600)	(3,500,000)	6
7	November 2025	(2,168,034)	(32,909,226)	314,624,760	(5,071,382)	(21,231,000)	(20,275,906)	(1,452,611)	(31,759,833)	(3,500,000)	7
8	December 2025	(599,634)	(30,491,961)	314,406,440	(6,534,346)	(21,231,000)	(19,333,634)	0	(31,635,884)	(3,500,000)	8
9	January 2026	(599,634)	(26,198,150)	313,314,773	(6,462,710)	(22,430,000)	(20,263,406)	3,595,484	(31,578,944)	(3,500,000)	9
10	February 2026	0	(19,600,000)	316,613,964	(6,111,953)	(21,231,000)	(18,363,477)	5,421,564	(33,405,408)	(3,500,000)	10
11	March 2026	0	(19,800,000)	316,398,920	(6,057,302)	(21,231,000)	(3,435,994)	4,688,011	(32,623,208)	(3,500,000)	11
12	April 2026	0	(23,500,000)	316,177,150	(6,002,651)	(21,231,000)	(4,516,713)	4,283,946	(32,662,219)	(3,500,000)	12
13	May 2026	0	(23,900,000)	315,955,380	(6,002,651)	(21,231,000)	(5,518,721)	(1,243,698)	(32,686,666)	(3,500,000)	13
14	Totals	$ (4,566,569)	$ (345,399,337)	$ 4,099,897,114	$ (76,668,127)	$ (277,202,000)	$ (156,601,261)	$ 7,431,159	$ (419,339,813)	$ (45,500,000)	14
15	13 Month Average	$ (351,275)	$ (26,569,180)	$ 315,376,701	$ (5,897,548)	$ (21,323,231)	$ (12,046,251)	$ 571,628	$ (32,256,909)	$ (3,500,000)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Accrued Health and Dental 242001383	Accrued SERP 242001387	Rate Refunds Due Customers 242001408	Operating Leases 242001525	SAP Rise 242001532	Energy Share Fuel Fund (Other) 242001605	Energy Share Fuel Fund (So. Nevada) 242001605	Energy Share Fuel Fund (No. Nevada) 242001605	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (i)	
1	May 2025	$ (7,327,522)	$ (30,973,330)	$ (135,134)	$ (5,604)	$ (1,085,083)	$ (55,952)	$ (103,919)	$ (8,901)	$ 182,177,198	1
2	June 2025	(7,508,241)	(31,003,567)	(135,814)	(5,593)	(1,085,083)	(55,313)	(104,166)	(8,814)	179,818,372	2
3	July 2025	(7,333,458)	(31,033,924)	(135,814)	(5,582)	(1,085,083)	(55,192)	(103,826)	(8,796)	179,207,227	3
4	August 2025	(7,630,968)	(31,055,884)	(135,814)	(5,571)	(1,085,083)	(54,738)	(103,527)	(8,661)	173,378,636	4
5	September 2025	(7,803,578)	(31,083,434)	(135,814)	(5,560)	(1,185,834)	(52,865)	(103,697)	(8,472)	165,639,740	5
6	October 2025	(8,055,754)	(31,112,408)	(135,814)	(5,560)	(1,185,834)	(51,217)	(102,654)	(8,296)	152,950,806	6
7	November 2025	(8,227,539)	(31,089,188)	(135,814)	(5,560)	(1,185,834)	(50,651)	(102,526)	(8,226)	155,451,429	7
8	December 2025	(3,900,000)	(30,837,382)	(135,814)	(120,911)	(1,185,834)	(53,755)	(103,824)	(7,882)	164,734,578	8
9	January 2026	(4,358,806)	(31,090,402)	(135,814)	(5,560)	(1,185,834)	(51,042)	(103,284)	(8,332)	168,938,340	9
10	February 2026	(6,048,695)	(30,897,217)	(135,134)	(5,638)	(1,185,834)	(56,364)	(103,589)	(8,769)	181,382,450	10
11	March 2026	(6,533,329)	(30,917,784)	(135,134)	(5,627)	(1,185,834)	(59,292)	(104,983)	(9,100)	195,488,344	11
12	April 2026	(7,137,916)	(30,942,643)	(135,134)	(5,616)	(1,185,834)	(92,770)	(120,523)	(12,825)	189,415,252	12
13	May 2026	(7,327,522)	(30,973,330)	(135,134)	(5,604)	(1,185,834)	(55,952)	(103,919)	(8,901)	182,076,447	13
14	Totals	$ (89,193,328)	$ (403,010,493)	$ (1,762,185)	$ (187,985)	$ (15,012,838)	$ (745,102)	$ (1,364,440)	$ (115,973)	$ 2,270,658,821	14
15	13 Month Average	$ (6,861,025)	$ (31,000,807)	$ (135,553)	$ (14,460)	$ (1,154,834)	$ (57,316)	$ (104,957)	$ (8,921)	$ 174,666,063	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Other Deferred Credits (Common) 253000000	Deferred Comp.- Officers 253001151	Deferred Comp.- Directors 253001152	Deferred Comp.- Inactive Officers 253001155	Deferred Comp.- Inactive Directors 253001156	Deferred Inc.- Customer Advances Gross-Up (AZ) 253001473	Deferred Inc.- Customer Advances Gross-Up (No. California) 253001473	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	
1	May 2025	$ (200,000)	$ (12,148,178)	$ (2,370,932)	$ (29,933,500)	$ (5,052,998)	$ 3,109	$ (102,152)	1
2	June 2025	(200,000)	(12,304,509)	(3,235,566)	(29,727,240)	(4,104,890)	3,109	(102,152)	2
3	July 2025	(200,000)	(12,460,907)	(3,245,825)	(29,522,182)	(4,010,711)	3,109	(94,357)	3
4	August 2025	(200,000)	(12,617,170)	(3,256,085)	(29,265,524)	(3,930,034)	3,109	(94,357)	4
5	September 2025	(200,000)	(12,773,501)	(3,266,344)	(29,041,133)	(3,848,850)	3,109	(94,357)	5
6	October 2025	(200,000)	(12,958,662)	(3,276,603)	(28,815,472)	(3,758,987)	3,109	(94,109)	6
7	November 2025	(200,000)	(13,114,993)	(3,286,863)	(28,588,390)	(3,663,631)	3,109	(94,109)	7
8	December 2025	(200,000)	(12,793,220)	(3,297,122)	(28,829,034)	(3,567,760)	3,109	(94,109)	8
9	January 2026	(200,000)	(12,977,840)	(1,598,632)	(28,606,023)	(5,180,120)	3,109	(94,109)	9
10	February 2026	80,369	(11,450,248)	(2,328,516)	(29,789,876)	(5,375,863)	3,109	(102,152)	10
11	March 2026	(200,000)	(11,731,907)	(2,344,594)	(30,381,781)	(5,278,770)	3,109	(102,152)	11
12	April 2026	(200,000)	(11,893,401)	(2,360,673)	(30,154,232)	(5,178,894)	3,109	(102,152)	12
13	May 2026	(200,000)	(12,148,178)	(2,370,932)	(29,933,500)	(5,052,998)	3,109	(102,152)	13
14	Totals	$ (2,319,631)	$ (161,372,714)	$ (36,238,686)	$ (382,587,886)	$ (58,004,506)	$ 40,423	$ (1,272,421)	14
15	13 Month Average	$ (178,433)	$ (12,413,286)	$ (2,787,591)	$ (29,429,837)	$ (4,461,885)	$ 3,109	$ (97,879)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Deferred Inc.- Customer Advances Gross-Up (No. Nevada) 253001473	Deferred Inc.- Customer Advances Gross-Up (So. California) 253001473	Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe) 253001473	Deferred Inc.- Customer Advances Gross-Up (So. Nevada) 253001473	LT US GAAP Post Retirment Funded Status 253001475	SAP Rise 253001532	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) sum (b) to (g)	
1	May 2025	$ (1,071,021)	$ (972,979)	$ 13,642	$ (10,930,941)	$ (346,001,000)	$ (4,340,332)	$ (413,107,282)	1
2	June 2025	(1,146,207)	(972,979)	13,642	(11,154,756)	(345,014,000)	(3,255,249)	(411,200,797)	2
3	July 2025	(1,264,636)	(987,859)	13,642	(11,161,793)	(345,014,000)	(3,255,249)	(411,200,768)	3
4	August 2025	(1,291,409)	(952,325)	13,642	(11,290,403)	(345,014,000)	(3,255,249)	(411,149,804)	4
5	September 2025	(1,308,543)	(957,144)	13,642	(11,159,641)	(344,027,000)	(3,557,503)	(410,217,265)	5
6	October 2025	(1,221,903)	(956,625)	13,642	(10,982,904)	(344,027,000)	(3,557,503)	(409,833,017)	6
7	November 2025	(1,213,944)	(956,625)	13,642	(10,926,521)	(344,027,000)	(3,557,503)	(409,612,826)	7
8	December 2025	(1,210,258)	(956,625)	13,642	(11,042,912)	(343,039,000)	(2,371,669)	(407,384,955)	8
9	January 2026	(1,224,991)	(955,681)	13,642	(11,254,063)	(288,399,000)	(2,371,669)	(352,845,376)	9
10	February 2026	(1,079,300)	(952,728)	13,642	(10,979,362)	(346,989,000)	(3,557,503)	(412,507,426)	10
11	March 2026	(1,045,970)	(980,238)	13,642	(10,798,361)	(346,001,000)	(3,557,503)	(412,405,524)	11
12	April 2026	(1,054,979)	(973,314)	13,642	(11,056,012)	(346,001,000)	(3,557,503)	(412,515,408)	12
13	May 2026	(1,071,021)	(972,979)	13,642	(10,930,941)	(346,001,000)	(3,557,503)	(412,324,453)	13
14	Totals	$ (15,204,181)	$ (12,548,101)	$ 177,350	$ (143,668,610)	$ (4,429,554,000)	$ (43,751,938)	$ (5,286,304,901)	14
15	13 Month Average	$ (1,169,552)	$ (965,239)	$ 13,642	$ (11,051,432)	$ (340,734,923)	$ (3,365,534)	$ (406,638,839)	15
		[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Deferred Inc.- CIAC Gross-Up (So. California) 254001472	Deferred Inc.- CIAC Gross-Up (No. Nevada) 254001472	Deferred Inc.- CIAC Gross-Up (No. California) 254001472	Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe) 254001472	Deferred Inc.- CIAC Gross-Up (So. Nevada) 254001472	Deferred Inc.- CIAC Gross-Up (Arizona) 254001472	Tax Reform Savings (So. California) 254001484	Tax Reform Savings (No. California) 254001484	Tax Reform Savings (So. Lake Tahoe) 254001484	Line No.
	(a)	(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) [1]	(j) [1]	
1	May 2025	$ (3,996,220)	$ (375,339)	$ (751,595)	$ (112,037)	$ (2,371,929)	$ (1,086)	$ (724,890)	$ (308,199)	$ (115,946)	1
2	June 2025	(4,041,510)	(390,890)	(838,542)	(114,368)	(2,414,905)	(1,086)	(621,331)	(264,171)	(99,384)	2
3	July 2025	(4,097,165)	(397,843)	(894,112)	(115,746)	(2,467,619)	(1,086)	(517,772)	(220,143)	(82,822)	3
4	August 2025	(4,148,974)	(426,064)	(948,855)	(118,699)	(2,515,327)	(1,086)	(414,213)	(176,115)	(66,260)	4
5	September 2025	(4,216,924)	(431,676)	(1,078,297)	(122,271)	(2,566,636)	(1,086)	(310,654)	(132,087)	(49,698)	5
6	October 2025	(4,298,880)	(437,818)	(1,111,776)	(126,461)	(2,619,170)	(1,086)	(207,095)	(88,059)	(33,136)	6
7	November 2025	(4,322,332)	(438,009)	(1,116,390)	(128,270)	(2,622,583)	(1,086)	(103,536)	(44,031)	(16,574)	7
8	December 2025	(4,361,756)	(440,394)	(1,123,080)	(128,380)	(2,654,080)	(1,086)	18	(5)	(13)	8
9	January 2026	(4,146,228)	(419,469)	(1,052,489)	(120,228)	(2,545,429)	0	18	(5)	(13)	9
10	February 2026	(3,848,840)	(357,095)	(618,944)	(106,307)	(2,170,285)	(1,086)	(1,035,567)	(440,283)	(165,632)	10
11	March 2026	(3,913,495)	(360,599)	(622,595)	(106,463)	(2,238,428)	(1,086)	(932,008)	(396,255)	(149,070)	11
12	April 2026	(3,943,115)	(368,494)	(640,109)	(106,463)	(2,404,090)	(1,086)	(828,449)	(352,227)	(132,508)	12
13	May 2026	(3,996,220)	(375,339)	(751,595)	(112,037)	(2,371,929)	(1,086)	(724,890)	(308,199)	(115,946)	13
14	Totals	$ (53,331,659)	$ (5,219,029)	$ (11,548,379)	$ (1,517,731)	$ (31,962,410)	$ (13,029)	$ (6,420,364)	$ (2,729,782)	$ (1,026,998)	$ 14
15	13 Month Average	$ (4,102,435)	$ (401,464)	$ (888,337)	$ (116,749)	$ (2,458,647)	$ (1,002)	$ (493,874)	$ (209,983)	$ (79,000)	$ 15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026

Line No.	Month	Tax Reform Savings (Arizona) 254001484	Common SWG 254001486	NV Contract Transition Adj Provision (No. Nevada) 254001490	NV Contract Transition Adj Provision (So. Nevada) 254001490	SFAS 109 Regulatory Liab 254002108	SFAS 109 Deferral 254002109	Gas Research & Development (Arizona) 254003003	Mesquite Infra Expansion Rate (So. Nevada) 254003111	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (g)	
1	May 2025	$ 0	$ 0	$ 0	$ 0	$ (6,274,114)	$ (328,323,797)	$ 0	$ 0	$ (343,355,150)	1
2	June 2025	0	0	0	0	(6,495,177)	(327,689,659)	0	0	(342,971,021)	2
3	July 2025	0	0	0	0	(6,691,328)	(327,134,705)	0	2,515,437	(340,104,900)	3
4	August 2025	0	0	0	0	(6,879,175)	(326,598,863)	0	(2,492,704)	(344,786,330)	4
5	September 2025	0	0	0	0	(7,070,994)	(326,048,662)	0	(2,489,758)	(344,518,736)	5
6	October 2025	0	0	0	0	(7,274,470)	(325,480,891)	0	(2,486,769)	(344,165,606)	6
7	November 2025	0	0	0	0	(6,150,210)	(326,160,924)	(13,753)	(2,484,346)	(343,602,037)	7
8	December 2025	0	(55,241)	0	0	(9,508,293)	(322,095,958)	(13,753)	(2,484,401)	(342,866,421)	8
9	January 2026	0	(55,241)	0	0	(10,362,492)	(320,364,784)	(13,753)	(2,485,723)	(341,565,836)	9
10	February 2026	466,208	0	0	0	(9,629,768)	(329,542,485)	0	(2,484,346)	(349,934,418)	10
11	March 2026	310,805	0	0	0	(8,057,480)	(329,248,161)	0	(2,484,346)	(348,199,169)	11
12	April 2026	155,403	0	0	0	(7,073,836)	(328,757,221)	0	(2,484,346)	(346,936,528)	12
13	May 2026	0	0	0	0	(6,274,114)	(328,323,797)	0	(2,484,346)	(345,839,484)	13
14	Totals	$ 932,416	$ (110,481)	$ 0	$ 0	$ (97,741,448)	$ (4,245,769,906)	$ (41,260)	$ (22,345,650)	$ (4,478,845,637)	14
15	13 Month Average	$ 71,724	$ (8,499)	$ 0	$ 0	$ (7,518,573)	$ (326,597,685)	$ (3,174)	$ (1,718,896)	$ (344,526,587)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

Tab J

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	2,004,886	1,262,580	1,116,486	1,262,801	2,046,821	4,493,434	8,386,457	10,379,033	9,429,792	7,998,524	5,484,931	3,113,689	56,979,434
	Customers	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	963,941
	Sales/Customer	25.0	15.7	13.9	15.7	25.5	55.9	104.4	129.2	117.4	99.6	68.3	38.8	59.1
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	275,631	184,867	166,368	179,082	246,486	493,958	916,740	1,124,339	1,035,201	925,344	669,939	391,396	6,609,351
	Customers	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	202,950
	Sales/Customer	16.3	10.9	9.8	10.6	14.6	29.2	54.2	66.5	61.2	54.7	39.6	23.1	32.6
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Sales	52	27	38	41	59	148	245	279	344	241	141	109	1,724
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	17.3	9.0	12.7	13.7	19.7	49.3	81.7	93.0	114.7	80.3	47.0	36.3	47.9
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	6,650	4,154	4,765	5,837	8,734	16,782	25,298	32,551	27,203	22,733	17,446	10,173	182,326
	Customers	91	91	91	91	91	91	91	91	91	91	91	91	1,092
	Sales/Customer	73.1	45.6	52.4	64.1	96.0	184.4	278.0	357.7	298.9	249.8	191.7	111.8	167.0
	G1 Small Commercial													
	Sales	331,357	216,886	202,817	237,991	381,668	888,981	1,799,632	2,196,183	1,980,643	1,574,918	1,017,236	507,654	11,335,966
	Customers	7,924	7,924	7,924	7,924	7,924	7,924	7,924	7,924	7,924	7,924	7,924	7,924	95,093
	Sales/Customer	41.8	27.4	25.6	30.0	48.2	112.2	227.1	277.1	249.9	198.7	128.4	64.1	119.2
	G1 Small Industrial													
	Sales	2,703	2,822	4,409	2,437	3,609	7,911	11,936	9,798	8,546	5,623	4,418	3,719	67,931
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Sales/Customer	142.3	148.5	232.1	128.3	189.9	416.4	628.2	515.7	449.8	295.9	232.5	195.7	297.9
	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	12	4	7	6	116	836	1,904	2,349	1,682	861	461	132	8,370
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	6.0	2.0	3.5	3.0	58.0	418.0	952.0	1,174.5	841.0	430.5	230.5	66.0	348.8
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	3,562	2,407	2,524	2,499	2,409	4,158	6,287	7,158	6,879	6,704	5,782	4,244	54,613
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
	Sales/Customer	712.4	481.4	504.8	499.8	481.8	831.6	1,257.4	1,431.6	1,375.8	1,340.8	1,156.4	848.8	910.2
	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	530,618	371,799	335,888	371,178	537,775	986,441	1,700,779	2,037,459	1,848,698	1,611,960	1,174,292	726,075	12,232,962
	Customers	786	786	786	786	786	786	786	786	786	786	786	786	9,431
	Sales/Customer	675.2	473.1	427.4	472.3	684.3	1,255.2	2,164.2	2,592.6	2,352.4	2,051.2	1,494.2	923.9	1,297.2
	G2 Small Industrial													
	Sales	21,715	19,594	17,806	17,981	27,006	44,007	81,631	84,034	95,591	72,862	54,735	31,860	568,822
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	723.8	653.1	593.5	599.4	900.2	1,466.9	2,721.0	2,801.1	3,186.4	2,428.7	1,824.5	1,062.0	1,580.1
	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
	G2 Armed Forces													
	Sales	1,395	412	417	744	1,859	3,840	10,074	10,125	11,396	8,149	5,182	3,849	57,442
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	348.8	103.0	104.3	186.0	464.8	960.0	2,518.5	2,531.3	2,849.0	2,037.3	1,295.5	962.3	1,196.7
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 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	184,756	135,017	125,206	138,298	184,265	294,249	520,149	582,104	565,483	496,186	362,212	244,569	3,832,494
	Customers	46	46	46	46	46	46	46	46	46	46	46	46	552
	Sales/Customer	4,016.4	2,935.2	2,721.9	3,006.5	4,005.8	6,396.7	11,307.6	12,654.4	12,293.1	10,786.7	7,874.2	5,316.7	6,942.9
	G3 Small Industrial													
	Sales	176,384	161,282	145,944	247,877	370,553	341,999	257,323	248,196	263,535	244,525	218,000	222,959	2,898,577
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customer	6,784.0	6,203.2	5,613.2	9,533.7	14,252.0	13,153.8	9,897.0	9,546.0	10,136.0	9,404.8	8,384.6	8,575.3	9,290.3
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demanc													
	Sales	61,582	48,192	47,665	53,080	68,176	101,921	137,685	159,334	127,797	115,129	99,280	77,517	1,097,358
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	15,395.5	12,048.0	11,916.3	13,270.0	17,044.0	25,480.3	34,421.3	39,833.5	31,949.3	28,782.3	24,820.0	19,379.3	22,861.6
	G4 Small Industrial, Monthly Demanc													
	Sales	487,738	427,192	418,327	404,446	452,893	473,451	472,498	509,948	559,711	527,296	523,840	463,273	5,720,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	54,193.1	47,465.8	46,480.8	44,938.4	50,321.4	52,605.7	52,499.8	56,660.9	62,190.1	58,588.4	58,204.4	51,474.8	52,968.6
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, 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 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 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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	234	305	322	268	161	11	8	51	1	10	3	87	1,461
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	234.0	305.0	322.0	268.0	161.0	11.0	8.0	51.0	1.0	10.0	3.0	87.0	121.8
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGWP	Water Pumping Gas Service													
	Sales	106	0	7	4	1	107	328	315	333	316	273	171	1,961
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	53.0	0.0	3.5	2.0	0.5	53.5	164.0	157.5	166.5	158.0	136.5	85.5	81.7
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	0.0	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	952	0	0	0	0	0	0	0	952
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	952.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	79.3
	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

SOUTHWEST GAS CORPORATION
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CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGCNG	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 by Southwest Gas													
	Sales	28	26	31	23	38	14	0	0	0	0	18	37	215
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	28.0	26.0	31.0	23.0	38.0	14.0	0.0	0.0	0.0	0.0	18.0	37.0	17.9
	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
NN_NGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	1,011	1,004	967	973	995	1,009	1,037	1,086	1,020	1,003	961	1,008	12,074
	Customers	70	70	70	70	70	70	70	70	70	70	70	70	840
	Sales/Customer	14.4	14.3	13.8	13.9	14.2	14.4	14.8	15.5	14.6	14.3	13.7	14.4	14.4
	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
	Sales/Customer	0.0	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, 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
	Sales/Customer	0.0	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 0.4800 therms/day													
	Sales	29	28	31	29	28	56	33	32	28	29	28	30	381
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	29.0	28.0	31.0	29.0	28.0	56.0	33.0	32.0	28.0	29.0	28.0	30.0	31.8
	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
	Sales/Customer	0.0	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 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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGOS	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

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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGAS	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
NN_NGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	**4,090,449**	**2,838,598**	**2,590,025**	**2,925,595**	**4,334,604**	**8,153,313**	**14,330,044**	**17,384,374**	**15,963,883**	**13,612,413**	**9,639,178**	**5,802,551**	**101,665,027**
	Customers	**106,268**	**106,268**	**106,268**	**106,268**	**106,268**	**106,268**	**106,268**	**106,268**	**106,268**	**106,268**	**106,268**	**106,268**	**1,275,219**
	Transportation													
	Transporation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	322,936	321,460	312,787	352,951	443,548	522,790	603,010	647,937	547,498	572,223	452,637	399,007	5,498,784
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military													
	Deliveries	15,464	11,634	9,744	15,164	82,657	190,963	210,653	224,863	177,790	146,855	93,218	36,443	1,215,448
	Customers	126	126	126	126	126	126	126	126	126	126	126	126	1,512
	Transportation - Industrial													
	Deliveries	1,146,754	1,131,250	1,087,503	934,759	1,031,449	919,575	1,163,975	1,049,746	1,135,890	1,410,051	868,575	1,224,517	13,104,044
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	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
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	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
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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
	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
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	15,641,760
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	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 Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**2,788,634**	**2,767,824**	**2,713,514**	**2,606,354**	**2,861,134**	**2,936,808**	**3,281,118**	**3,226,026**	**3,164,658**	**3,432,609**	**2,717,910**	**2,963,447**	**35,460,036**
	Customers	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**2,004**
	TOTAL DISTRICT													
	Sales	**6,879,083**	**5,606,422**	**5,303,539**	**5,531,949**	**7,195,738**	**11,090,121**	**17,611,162**	**20,610,400**	**19,128,541**	**17,045,022**	**12,357,088**	**8,765,998**	**137,125,063**
	Customers	**106,435**	**106,435**	**106,435**	**106,435**	**106,435**	**106,435**	**106,435**	**106,435**	**106,435**	**106,435**	**106,435**	**106,435**	**1,277,223**

SOUTHWEST GAS CORPORATION
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CERTIFICATION TWELVE MONTHS ENDING MAY 2026
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	26,368	17,894	13,808	13,228	17,797	25,310	23,747	11,171	5,655	(4,653)	(1,538)	0	148,787
	Customers	1,056	1,138	993	841	698	452	227	86	48	(47)	(23)	0	5,474
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	2,697	1,558	2,317	2,271	3,039	5,067	4,743	(5,485)	(4,943)	(4,807)	(1,120)	0	5,337
	Customers	165	142	235	214	208	173	87	(83)	(81)	(88)	(28)	0	948
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	(73)	(228)	(314)	(385)	(576)	(922)	1,668	1,431	1,196	749	192	0	2,738
	Customers	(1)	(5)	(6)	(6)	(6)	(5)	6	4	4	3	1	0	(11)
	G1 Small Commercial													
	Sales	728	339	1,136	1,544	1,609	(965)	(4,451)	(12,914)	(17,406)	(11,262)	(11,975)	0	(53,617)
	Customers	17	12	44	51	33	(9)	(20)	(47)	(70)	(57)	(93)	0	(135)
	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
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	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	(10,887)	(59)	1,656	414	599	(156)	(13,255)	2,270	13,466	5,871	8,466	0	8,385
	Customers	(16)	(0)	4	1	1	(0)	(6)	1	6	3	6	0	(2)
	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
	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

SOUTHWEST GAS CORPORATION
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CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
	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
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	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 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
	G3 Small Commercial													
	Sales	4,016	2,935	2,722	3,006	4,006	6,397	0	0	0	0	0	0	23,082
	Customers	1	1	1	1	1	1	0	0	0	0	0	0	6
	G3 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
	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
	G3 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
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demanc													
	Sales	0	0	0	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, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demanc													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGG5	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
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	0	0	0	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)													
	Sales	0	0	0	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)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGWP	Water Pumping Gas Service													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	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
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NEVADA RATE CASE 2026
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Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGCNG	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
NN_NGL	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
NN_NGOS	Optional Gas Service													
	Optional, Large Commercia													
	Sales	0	0	0	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
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NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGAS	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
NN_NGCGS	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
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Sales	0	0	0	0	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													
	Sales	**22,849**	**22,439**	**21,325**	**20,078**	**26,474**	**34,731**	**12,452**	**(3,527)**	**(2,032)**	**(14,102)**	**(5,975)**	**0**	**134,712**
	Customers	**1,223**	**1,289**	**1,272**	**1,103**	**936**	**613**	**295**	**(38)**	**(92)**	**(185)**	**(137)**	**0**	**6,280**
	Transportation													
	Transporation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	0	0	0	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 - Military													
	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 - Industrial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - 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 - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
	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
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**0**	**0**	**0**	**0**	**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	**22,849**	**22,439**	**21,325**	**20,078**	**26,474**	**34,731**	**12,452**	**(3,527)**	**(2,032)**	**(14,102)**	**(5,975)**	**0**	**134,712**
	Customers	**1,223**	**1,289**	**1,272**	**1,103**	**936**	**613**	**295**	**(38)**	**(92)**	**(185)**	**(137)**	**0**	**6,280**

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	1,978,518	1,244,686	1,102,678	1,249,573	2,029,024	4,468,124	8,362,710	10,367,862	9,424,137	8,003,177	5,486,469	3,113,689	56,830,647
	Customers	79,272	79,190	79,335	79,487	79,630	79,876	80,101	80,242	80,280	80,375	80,351	80,328	958,468
	Sales/Customer	25.0	15.7	13.9	15.7	25.5	55.9	104.4	129.2	117.4	99.6	68.3	38.8	59.3
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	272,934	183,309	164,051	176,811	243,447	488,891	911,997	1,129,824	1,040,144	930,151	671,059	391,396	6,604,014
	Customers	16,747	16,770	16,677	16,698	16,704	16,739	16,825	16,995	16,993	17,000	16,941	16,912	202,002
	Sales/Customer	16.3	10.9	9.8	10.6	14.6	29.2	54.2	66.5	61.2	54.7	39.6	23.1	32.7
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Sales	52	27	38	41	59	148	245	279	344	241	141	109	1,724
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	17.3	9.0	12.7	13.7	19.7	49.3	81.7	93.0	114.7	80.3	47.0	36.3	47.9
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	6,723	4,382	5,079	6,222	9,310	17,704	23,630	31,120	26,007	21,984	17,254	10,173	179,588
	Customers	92	96	97	97	97	96	85	87	87	88	90	91	1,103
	Sales/Customer	73.1	45.6	52.4	64.1	96.0	184.4	278.0	357.7	298.9	249.8	191.7	111.8	162.8
	G1 Small Commercial													
	Sales	330,629	216,547	201,681	236,447	380,059	889,946	1,804,083	2,209,097	1,998,049	1,586,180	1,029,211	507,654	11,389,583
	Customers	7,907	7,912	7,880	7,873	7,891	7,933	7,944	7,971	7,994	7,981	8,018	7,924	95,228
	Sales/Customer	41.8	27.4	25.6	30.0	48.2	112.2	227.1	277.1	249.9	198.7	128.4	64.1	119.6
	G1 Small Industrial													
	Sales	2,703	2,822	4,409	2,437	3,609	7,911	11,936	9,798	8,546	5,623	4,418	3,719	67,931
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Sales/Customer	142.3	148.5	232.1	128.3	189.9	416.4	628.2	515.7	449.8	295.9	232.5	195.7	297.9
	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	12	4	7	6	116	836	1,904	2,349	1,682	861	461	132	8,370
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	6.0	2.0	3.5	3.0	58.0	418.0	952.0	1,174.5	841.0	430.5	230.5	66.0	348.8
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	3,562	2,407	2,524	2,499	2,409	4,158	6,287	7,158	6,879	6,704	5,782	4,244	54,613
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
	Sales/Customer	712.4	481.4	504.8	499.8	481.8	831.6	1,257.4	1,431.6	1,375.8	1,340.8	1,156.4	848.8	910.2
	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	541,505	371,858	334,232	370,764	537,176	986,597	1,714,034	2,035,189	1,835,232	1,606,089	1,165,826	726,075	12,224,577
	Customers	802	786	782	785	785	786	792	785	780	783	780	786	9,432
	Sales/Customer	675.2	473.1	427.4	472.3	684.3	1,255.2	2,164.2	2,592.6	2,352.4	2,051.2	1,494.2	923.9	1,296.0
	G2 Small Industrial													
	Sales	21,715	19,594	17,806	17,981	27,006	44,007	81,631	84,034	95,591	72,862	54,735	31,860	568,822
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	723.8	653.1	593.5	599.4	900.2	1,466.9	2,721.0	2,801.1	3,186.4	2,428.7	1,824.5	1,062.0	1,580.1
	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
	G2 Armed Forces													
	Sales	1,395	412	417	744	1,859	3,840	10,074	10,125	11,396	8,149	5,182	3,849	57,442
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	348.8	103.0	104.3	186.0	464.8	960.0	2,518.5	2,531.3	2,849.0	2,037.3	1,295.5	962.3	1,196.7
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 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	180,740	132,082	122,484	135,292	180,259	287,852	520,149	582,104	565,483	496,186	362,212	244,569	3,809,412
	Customers	45	45	45	45	45	45	46	46	46	46	46	46	546
	Sales/Customer	4,016.4	2,935.2	2,721.9	3,006.5	4,005.8	6,396.7	11,307.6	12,654.4	12,293.1	10,786.6	7,874.2	5,316.7	6,976.9
	G3 Small Industrial													
	Sales	176,384	161,282	145,944	247,877	370,553	341,999	257,323	248,196	263,535	244,525	218,000	222,959	2,898,577
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customer	6,784.0	6,203.2	5,613.2	9,533.7	14,252.0	13,153.8	9,897.0	9,546.0	10,136.0	9,404.8	8,384.6	8,575.3	9,290.3
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demanc													
	Sales	61,582	48,192	47,665	53,080	68,176	101,921	137,685	159,334	127,797	115,129	99,280	77,517	1,097,358
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	15,395.5	12,048.0	11,916.3	13,270.0	17,044.0	25,480.3	34,421.3	39,833.5	31,949.3	28,782.3	24,820.0	19,379.3	22,861.6
	G4 Small Industrial, Monthly Demand													
	Sales	487,738	427,192	418,327	404,446	452,893	473,451	472,498	509,948	559,711	527,296	523,840	463,273	5,720,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	54,193.1	47,465.8	46,480.8	44,938.4	50,321.4	52,605.7	52,499.8	56,660.9	62,190.1	58,588.4	58,204.4	51,474.8	52,968.6
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, 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 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 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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	234	305	322	268	161	11	8	51	1	10	3	87	1,461
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	234.0	305.0	322.0	268.0	161.0	11.0	8.0	51.0	1.0	10.0	3.0	87.0	121.8
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGWP	Water Pumping Gas Service													
	Sales	106	0	7	4	1	107	328	315	333	316	273	171	1,961
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	53.0	0.0	3.5	2.0	0.5	53.5	164.0	157.5	166.5	158.0	136.5	85.5	81.7
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	0.0	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	952	0	0	0	0	0	0	0	952
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	952.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	79.3
	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGCNG	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-Residentia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 by Southwest Gas													
	Sales	28	26	31	23	38	14	0	0	0	0	18	37	215
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	28.0	26.0	31.0	23.0	38.0	14.0	0.0	0.0	0.0	0.0	18.0	37.0	17.9
	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
NN_NGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	1,011	1,004	967	973	995	1,009	1,037	1,086	1,020	1,003	961	1,008	12,074
	Customers	70	70	70	70	70	70	70	70	70	70	70	70	840
	Sales/Customer	14.4	14.3	13.8	13.9	14.2	14.4	14.8	15.5	14.6	14.3	13.7	14.4	14.4
	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
	Sales/Customer	0.0	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, 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
	Sales/Customer	0.0	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 0.4800 therms/day													
	Sales	29	28	31	29	28	56	33	32	28	29	28	30	381
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	29.0	28.0	31.0	29.0	28.0	56.0	33.0	32.0	28.0	29.0	28.0	30.0	31.8
	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
	Sales/Customer	0.0	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 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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGOS	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
NN_NGAS	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
NN_NGCGS	Compression Gas Service													
	Compression, Large Commercia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	**4,067,600**	**2,816,159**	**2,568,700**	**2,905,517**	**4,308,130**	**8,118,582**	**14,317,592**	**17,387,901**	**15,965,915**	**13,626,515**	**9,645,153**	**5,802,551**	**101,530,315**
	Customers	**105,045**	**104,979**	**104,996**	**105,165**	**105,332**	**105,655**	**105,973**	**106,306**	**106,361**	**106,454**	**106,406**	**106,268**	**1,268,939**
	Transportation													
	Transporation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	322,936	321,460	312,787	352,951	443,548	522,790	603,010	647,937	547,498	572,223	452,637	399,007	5,498,784
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military													
	Deliveries	15,464	11,634	9,744	15,164	82,657	190,963	210,653	224,863	177,790	146,855	93,218	36,443	1,215,448
	Customers	126	126	126	126	126	126	126	126	126	126	126	126	1,512
	Transportation - Industrial													
	Deliveries	1,146,754	1,131,250	1,087,503	934,759	1,031,449	919,575	1,163,975	1,049,746	1,135,890	1,410,051	868,575	1,224,517	13,104,044
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	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
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	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
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CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
	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
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	15,641,760
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	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 Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**2,788,634**	**2,767,824**	**2,713,514**	**2,606,354**	**2,861,134**	**2,936,808**	**3,281,118**	**3,226,026**	**3,164,658**	**3,432,609**	**2,717,910**	**2,963,447**	**35,460,036**
	Customers	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**2,004**
	TOTAL DISTRICT													
	Sales	**6,856,234**	**5,583,983**	**5,282,214**	**5,511,871**	**7,169,264**	**11,055,390**	**17,598,710**	**20,613,927**	**19,130,573**	**17,059,124**	**12,363,063**	**8,765,998**	**136,990,351**
	Customers	**105,212**	**105,146**	**105,163**	**105,332**	**105,499**	**105,822**	**106,140**	**106,473**	**106,528**	**106,621**	**106,573**	**106,435**	**1,270,943**

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	8,334,424	10,316,219	9,373,015	7,951,639	5,451,447	3,094,929	1,992,758	1,254,621	1,109,608	1,255,339	2,035,076	4,468,124	56,637,199
	Customers	79,876	79,876	79,876	79,876	79,876	79,876	79,876	79,876	79,876	79,876	79,876	79,876	958,512
	Sales/Customer	104.3	129.2	117.3	99.5	68.2	38.7	24.9	15.7	13.9	15.7	25.5	55.9	59.1
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	908,146	1,113,987	1,025,467	916,837	663,258	387,090	272,831	183,023	164,628	177,228	243,921	488,891	6,545,307
	Customers	16,739	16,739	16,739	16,739	16,739	16,739	16,739	16,739	16,739	16,739	16,739	16,739	200,868
	Sales/Customer	54.3	66.6	61.3	54.8	39.6	23.1	16.3	10.9	9.8	10.6	14.6	29.2	32.6
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Sales	245	279	344	241	141	109	52	27	38	41	59	148	1,724
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	81.7	93.0	114.7	80.3	47.0	36.3	17.3	9.0	12.7	13.7	19.7	49.3	47.9
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	26,434	34,542	28,754	23,972	18,204	10,664	6,928	4,382	5,036	6,163	9,197	17,704	191,980
	Customers	96	96	96	96	96	96	96	96	96	96	96	96	1,152
	Sales/Customer	275.4	359.8	299.5	249.7	189.6	111.1	72.2	45.6	52.5	64.2	95.8	184.4	166.6
	G1 Small Commercial													
	Sales	1,802,934	2,201,165	1,983,880	1,576,535	1,016,475	507,963	331,689	217,182	203,050	238,318	381,851	889,946	11,350,988
	Customers	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	95,196
	Sales/Customer	227.3	277.5	250.1	198.7	128.1	64.0	41.8	27.4	25.6	30.0	48.1	112.2	119.2
	G1 Small Industrial													
	Sales	11,936	9,798	8,546	5,623	4,418	3,719	2,703	2,822	4,409	2,437	3,609	7,911	67,931
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Sales/Customer	628.2	515.7	449.8	295.9	232.5	195.7	142.3	148.5	232.1	128.3	189.9	416.4	297.9
	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	1,904	2,349	1,682	861	461	132	12	4	7	6	116	836	8,370
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	952.0	1,174.5	841.0	430.5	230.5	66.0	6.0	2.0	3.5	3.0	58.0	418.0	348.8
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	6,287	7,158	6,879	6,704	5,782	4,244	3,562	2,407	2,524	2,499	2,409	4,158	54,613
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
	Sales/Customer	1,257.4	1,431.6	1,375.8	1,340.8	1,156.4	848.8	712.4	481.4	504.8	499.8	481.8	831.6	910.2
	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	1,704,373	2,042,448	1,852,589	1,613,694	1,173,263	725,213	528,470	370,069	335,449	370,883	537,719	986,597	12,240,767
	Customers	786	786	786	786	786	786	786	786	786	786	786	786	9,432
	Sales/Customer	2,168.4	2,598.5	2,357.0	2,053.0	1,492.7	922.7	672.4	470.8	426.8	471.9	684.1	1,255.2	1,297.8
	G2 Small Industrial													
	Sales	81,631	84,034	95,591	72,862	54,735	31,860	21,715	19,594	17,806	17,981	27,006	44,007	568,822
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	2,721.0	2,801.1	3,186.4	2,428.7	1,824.5	1,062.0	723.8	653.1	593.5	599.4	900.2	1,466.9	1,580.1
	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

NNV Total

Adjusted

SOUTHWEST GAS CORPORATION
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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G2 Armed Forces													
	Sales	10,074	10,125	11,396	8,149	5,182	3,849	1,395	412	417	744	1,859	3,840	57,442
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	2,518.5	2,531.3	2,849.0	2,037.3	1,295.5	962.3	348.8	103.0	104.3	186.0	464.8	960.0	1,196.7
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 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	508,841	569,450	553,190	485,399	354,338	239,252	180,740	132,082	122,484	135,292	180,259	287,852	3,749,179
	Customers	45	45	45	45	45	45	45	45	45	45	45	45	540
	Sales/Customer	11,307.6	12,654.4	12,293.1	10,786.6	7,874.2	5,316.7	4,016.4	2,935.2	2,721.9	3,006.5	4,005.8	6,396.7	6,942.9
	G3 Small Industrial													
	Sales	257,323	248,196	263,535	244,525	218,000	222,959	176,384	161,282	145,944	247,877	370,553	341,999	2,898,577
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customer	9,897.0	9,546.0	10,136.0	9,404.8	8,384.6	8,575.3	6,784.0	6,203.2	5,613.2	9,533.7	14,252.0	13,153.8	9,290.3
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demanc													
	Sales	137,685	159,334	127,797	115,129	99,280	77,517	61,582	48,192	47,665	53,080	68,176	101,921	1,097,358
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	34,421.3	39,833.5	31,949.3	28,782.3	24,820.0	19,379.3	15,395.5	12,048.0	11,916.3	13,270.0	17,044.0	25,480.3	22,861.6
	G4 Small Industrial, Monthly Demanc													
	Sales	472,498	509,948	559,711	527,296	523,840	463,273	487,738	427,192	418,327	404,446	452,893	473,451	5,720,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	52,499.8	56,660.9	62,190.1	58,588.4	58,204.4	51,474.8	54,193.1	47,465.8	46,480.8	44,938.4	50,321.4	52,605.7	52,968.6
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, 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 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 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

SOUTHWEST GAS CORPORATION
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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	8	51	1	10	3	87	234	305	322	268	161	11	1,461
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	8.0	51.0	1.0	10.0	3.0	87.0	234.0	305.0	322.0	268.0	161.0	11.0	121.8
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGWP	Water Pumping Gas Service													
	Sales	328	315	333	316	273	171	106	0	7	4	1	107	1,961
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	164.0	157.5	166.5	158.0	136.5	85.5	53.0	0.0	3.5	2.0	0.5	53.5	81.7
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	0.0	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	952	0	952
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	952.0	0.0	79.3
	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

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGCNG	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 by Southwest Gas													
	Sales	0	0	0	0	18	37	28	26	31	23	38	14	215
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	18.0	37.0	28.0	26.0	31.0	23.0	38.0	14.0	17.9
	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
NN_NGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	1,037	1,086	1,020	1,003	961	1,008	1,011	1,004	967	973	995	1,009	12,074
	Customers	70	70	70	70	70	70	70	70	70	70	70	70	840
	Sales/Customer	14.8	15.5	14.6	14.3	13.7	14.4	14.4	14.3	13.8	13.9	14.2	14.4	14.4
	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
	Sales/Customer	0.0	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, 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
	Sales/Customer	0.0	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 0.4800 therms/day													
	Sales	33	32	28	29	28	30	29	28	31	29	28	56	381
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	33.0	32.0	28.0	29.0	28.0	30.0	29.0	28.0	31.0	29.0	28.0	56.0	31.8
	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
	Sales/Customer	0.0	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 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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGOS	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGAS	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
NN_NGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	**14,266,141**	**17,310,516**	**15,893,758**	**13,550,824**	**9,590,107**	**5,774,106**	**4,069,967**	**2,824,654**	**2,578,750**	**2,913,631**	**4,316,878**	**8,118,582**	**101,207,914**
	Customers	**105,655**	**105,655**	**105,655**	**105,655**	**105,655**	**105,655**	**105,655**	**105,655**	**105,655**	**105,655**	**105,655**	**105,655**	**1,267,860**
	Transportation													
	Transporation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	603,010	647,937	547,498	572,223	452,637	399,007	322,936	321,460	312,787	352,951	443,548	522,790	5,498,784
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military													
	Deliveries	210,653	224,863	177,790	146,855	93,218	36,443	15,464	11,634	9,744	15,164	82,657	190,963	1,215,448
	Customers	126	126	126	126	126	126	126	126	126	126	126	126	1,512
	Transportation - Industrial													
	Deliveries	1,163,975	1,049,746	1,135,890	1,410,051	868,575	1,224,517	1,146,754	1,131,250	1,087,503	934,759	1,031,449	919,575	13,104,044
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	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
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	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
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	15,641,760
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	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 Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**3,281,118**	**3,226,026**	**3,164,658**	**3,432,609**	**2,717,910**	**2,963,447**	**2,788,634**	**2,767,824**	**2,713,514**	**2,606,354**	**2,861,134**	**2,936,808**	**35,460,036**
	Customers	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**2,004**
	TOTAL DISTRICT													
	Sales	**17,547,259**	**20,536,542**	**19,058,416**	**16,983,433**	**12,308,017**	**8,737,553**	**6,858,601**	**5,592,478**	**5,292,264**	**5,519,985**	**7,178,012**	**11,055,390**	**136,667,950**
	Customers	**105,822**	**105,822**	**105,822**	**105,822**	**105,822**	**105,822**	**105,822**	**105,822**	**105,822**	**105,822**	**105,822**	**105,822**	**1,269,864**

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	88,749	90,744	78,511	58,807	41,043	24,516	14,240	9,935	6,930	5,766	6,052	0	425,293
	Customers	896	736	700	609	639	664	604	686	541	389	246	0	6,710
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	(9,488)	(13,111)	(12,152)	(11,052)	(6,146)	(3,323)	(103)	(286)	577	417	474	0	(54,193)
	Customers	(190)	(215)	(213)	(220)	(160)	(131)	(8)	(31)	62	41	35	0	(1,030)
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	2,804	3,422	2,747	1,988	950	491	205	0	(43)	(59)	(113)	0	12,392
	Customers	11	9	9	8	6	5	4	0	(1)	(1)	(1)	0	49
	G1 Small Commercial													
	Sales	(3,874)	(11,535)	(17,658)	(12,414)	(14,316)	(562)	1,060	635	1,369	1,871	1,792	0	(53,632)
	Customers	(23)	(51)	(75)	(62)	(97)	(5)	26	21	53	60	42	0	(111)
	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
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	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	(78,915)	(78,297)	(52,860)	(45,698)	(31,100)	(22,227)	(13,035)	(1,789)	1,217	119	543	0	(322,042)
	Customers	(38)	(32)	(24)	(23)	(20)	(23)	(16)	0	4	1	1	0	(170)
	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
	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

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	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
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	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 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
	G3 Small Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 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
	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
	G3 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
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demanc													
	Sales	0	0	0	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, Monthly Demanc													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 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

SOUTHWEST GAS CORPORATION
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TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGG5	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
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	0	0	0	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)													
	Sales	0	0	0	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)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGWP	Water Pumping Gas Service													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGCNG	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
NN_NGL	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
NN_NGOS	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

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TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGAS	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
NN_NGCGS	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
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Sales	0	0	0	0	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													
	Sales	**(724)**	**(8,777)**	**(1,412)**	**(8,369)**	**(9,569)**	**(1,105)**	**2,367**	**8,495**	**10,050**	**8,114**	**8,748**	**0**	**7,818**
	Customers	**656**	**447**	**397**	**312**	**368**	**510**	**610**	**676**	**659**	**490**	**323**	**0**	**5,448**
	Transportation													
	Transporation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	0	0	0	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 - Military													
	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 - Industrial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - 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 - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	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
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**0**	**0**	**0**	**0**	**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	**(724)**	**(8,777)**	**(1,412)**	**(8,369)**	**(9,569)**	**(1,105)**	**2,367**	**8,495**	**10,050**	**8,114**	**8,748**	**0**	7,818
	Customers	**656**	**447**	**397**	**312**	**368**	**510**	**610**	**676**	**659**	**490**	**323**	**0**	5,448

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	8,245,675	10,225,475	9,294,504	7,892,832	5,410,404	3,070,413	1,978,518	1,244,686	1,102,678	1,249,573	2,029,024	4,468,124	56,211,906
	Customers	78,980	79,140	79,176	79,267	79,237	79,212	79,272	79,190	79,335	79,487	79,630	79,876	951,802
	Sales/Customer	104.4	129.2	117.4	99.6	68.3	38.8	25.0	15.7	13.9	15.7	25.5	55.9	59.1
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	917,634	1,127,098	1,037,619	927,889	669,404	390,413	272,934	183,309	164,051	176,811	243,447	488,891	6,599,500
	Customers	16,929	16,954	16,952	16,959	16,899	16,870	16,747	16,770	16,677	16,698	16,704	16,739	201,898
	Sales/Customer	54.2	66.5	61.2	54.7	39.6	23.1	16.3	10.9	9.8	10.6	14.6	29.2	32.7
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Sales	245	279	344	241	141	109	52	27	38	41	59	148	1,724
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	81.7	93.0	114.7	80.3	47.0	36.3	17.3	9.0	12.7	13.7	19.7	49.3	47.9
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	23,630	31,120	26,007	21,984	17,254	10,173	6,723	4,382	5,079	6,222	9,310	17,704	179,588
	Customers	85	87	87	88	90	91	92	96	97	97	97	96	1,103
	Sales/Customer	278.0	357.7	298.9	249.8	191.7	111.8	73.1	45.6	52.4	64.1	96.0	184.4	162.8
	G1 Small Commercial													
	Sales	1,806,808	2,212,700	2,001,538	1,588,949	1,030,791	508,525	330,629	216,547	201,681	236,447	380,059	889,946	11,404,620
	Customers	7,956	7,984	8,008	7,995	8,030	7,938	7,907	7,912	7,880	7,873	7,891	7,933	95,307
	Sales/Customer	227.1	277.1	249.9	198.7	128.4	64.1	41.8	27.4	25.6	30.0	48.2	112.2	119.7
	G1 Small Industrial													
	Sales	11,936	9,798	8,546	5,623	4,418	3,719	2,703	2,822	4,409	2,437	3,609	7,911	67,931
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Sales/Customer	628.2	515.7	449.8	295.9	232.5	195.7	142.3	148.5	232.1	128.3	189.9	416.4	297.9
	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	1,904	2,349	1,682	861	461	132	12	4	7	6	116	836	8,370
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	952.0	1,174.5	841.0	430.5	230.5	66.0	6.0	2.0	3.5	3.0	58.0	418.0	348.8
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	6,287	7,158	6,879	6,704	5,782	4,244	3,562	2,407	2,524	2,499	2,409	4,158	54,613
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
	Sales/Customer	1,257.4	1,431.6	1,375.8	1,340.8	1,156.4	848.8	712.4	481.4	504.8	499.8	481.8	831.6	910.2
	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	1,783,288	2,120,745	1,905,449	1,659,392	1,204,363	747,440	541,505	371,858	334,232	370,764	537,176	986,597	12,562,809
	Customers	824	818	810	809	806	809	802	786	782	785	785	786	9,602
	Sales/Customer	2,164.2	2,592.6	2,352.4	2,051.2	1,494.2	923.9	675.2	473.1	427.4	472.3	684.3	1,255.2	1,308.4
	G2 Small Industrial													
	Sales	81,631	84,034	95,591	72,862	54,735	31,860	21,715	19,594	17,806	17,981	27,006	44,007	568,822
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	2,721.0	2,801.1	3,186.4	2,428.7	1,824.5	1,062.0	723.8	653.1	593.5	599.4	900.2	1,466.9	1,580.1
	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G2 Armed Forces													
	Sales	10,074	10,125	11,396	8,149	5,182	3,849	1,395	412	417	744	1,859	3,840	57,442
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	2,518.5	2,531.3	2,849.0	2,037.3	1,295.5	962.3	348.8	103.0	104.3	186.0	464.8	960.0	1,196.7
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 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	508,841	569,450	553,190	485,399	354,338	239,252	180,740	132,082	122,484	135,292	180,259	287,852	3,749,179
	Customers	45	45	45	45	45	45	45	45	45	45	45	45	540
	Sales/Customer	11,307.6	12,654.4	12,293.1	10,786.6	7,874.2	5,316.7	4,016.4	2,935.2	2,721.9	3,006.5	4,005.8	6,396.7	6,942.9
	G3 Small Industrial													
	Sales	257,323	248,196	263,535	244,525	218,000	222,959	176,384	161,282	145,944	247,877	370,553	341,999	2,898,577
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customer	9,897.0	9,546.0	10,136.0	9,404.8	8,384.6	8,575.3	6,784.0	6,203.2	5,613.2	9,533.7	14,252.0	13,153.8	9,290.3
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand													
	Sales	137,685	159,334	127,797	115,129	99,280	77,517	61,582	48,192	47,665	53,080	68,176	101,921	1,097,358
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	34,421.3	39,833.5	31,949.3	28,782.3	24,820.0	19,379.3	15,395.5	12,048.0	11,916.3	13,270.0	17,044.0	25,480.3	22,861.6
	G4 Small Industrial, Monthly Demand													
	Sales	472,498	509,948	559,711	527,296	523,840	463,273	487,738	427,192	418,327	404,446	452,893	473,451	5,720,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	52,499.8	56,660.9	62,190.1	58,588.4	58,204.4	51,474.8	54,193.1	47,465.8	46,480.8	44,938.4	50,321.4	52,605.7	52,968.6
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, 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 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 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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	8	51	1	10	3	87	234	305	322	268	161	11	1,461
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	8.0	51.0	1.0	10.0	3.0	87.0	234.0	305.0	322.0	268.0	161.0	11.0	121.8
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGWP	Water Pumping Gas Service													
	Sales	328	315	333	316	273	171	106	0	7	4	1	107	1,961
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	164.0	157.5	166.5	158.0	136.5	85.5	53.0	0.0	3.5	2.0	0.5	53.5	81.7
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	0.0	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	952	0	952
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	952.0	0.0	79.3
	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGCNG	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-Residentia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 by Southwest Gas													
	Sales	0	0	0	0	18	37	28	26	31	23	38	14	215
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	18.0	37.0	28.0	26.0	31.0	23.0	38.0	14.0	17.9
	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
NN_NGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	1,037	1,086	1,020	1,003	961	1,008	1,011	1,004	967	973	995	1,009	12,074
	Customers	70	70	70	70	70	70	70	70	70	70	70	70	840
	Sales/Customer	14.8	15.5	14.6	14.3	13.7	14.4	14.4	14.3	13.8	13.9	14.2	14.4	14.4
	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
	Sales/Customer	0.0	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, 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
	Sales/Customer	0.0	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 0.4800 therms/day													
	Sales	33	32	28	29	28	30	29	28	31	29	28	56	381
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	33.0	32.0	28.0	29.0	28.0	30.0	29.0	28.0	31.0	29.0	28.0	56.0	31.8
	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
	Sales/Customer	0.0	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 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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGOS	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

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TOTAL NORTHERN NEVADA
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WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGAS	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
NN_NGCGS	Compression Gas Service													
	Compression, Large Commercia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	**14,266,865**	**17,319,293**	**15,895,170**	**13,559,193**	**9,599,676**	**5,775,211**	**4,067,600**	**2,816,159**	**2,568,700**	**2,905,517**	**4,308,130**	**8,118,582**	**101,200,096**
	Customers	**104,999**	**105,208**	**105,258**	**105,343**	**105,287**	**105,145**	**105,045**	**104,979**	**104,996**	**105,165**	**105,332**	**105,655**	**1,262,412**
	Transportation													
	Transporation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	603,010	647,937	547,498	572,223	452,637	399,007	322,936	321,460	312,787	352,951	443,548	522,790	5,498,784
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military													
	Deliveries	210,653	224,863	177,790	146,855	93,218	36,443	15,464	11,634	9,744	15,164	82,657	190,963	1,215,448
	Customers	126	126	126	126	126	126	126	126	126	126	126	126	1,512
	Transportation - Industrial													
	Deliveries	1,163,975	1,049,746	1,135,890	1,410,051	868,575	1,224,517	1,146,754	1,131,250	1,087,503	934,759	1,031,449	919,575	13,104,044
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	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
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	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
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WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	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
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	15,641,760
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	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 Commerica													
	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	**3,281,118**	**3,226,026**	**3,164,658**	**3,432,609**	**2,717,910**	**2,963,447**	**2,788,634**	**2,767,824**	**2,713,514**	**2,606,354**	**2,861,134**	**2,936,808**	**35,460,036**
	Customers	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**2,004**
	TOTAL DISTRICT													
	Sales	**17,547,983**	**20,545,319**	**19,059,828**	**16,991,802**	**12,317,586**	**8,738,658**	**6,856,234**	**5,583,983**	**5,282,214**	**5,511,871**	**7,169,264**	**11,055,390**	136,660,132
	Customers	**105,166**	**105,375**	**105,425**	**105,510**	**105,454**	**105,312**	**105,212**	**105,146**	**105,163**	**105,332**	**105,499**	**105,822**	1,264,416

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Therms	(235,671)	1,140,250	16,091	663,895	358,936	208,483	322,934	1,035	0	76,881	199,030	731,613	3,483,477
NN_NGRM	Multi-Family Residential Gas Service													
	Therms	(20,382)	112,407	4,868	66,324	27,352	16,906	33,696	(3,551)	0	6,012	13,658	59,864	317,154
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Therms	(12)	35	(1)	24	11	0	0	(13)	(3)	0	0	26	67
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Therms	(1,026)	4,184	101	2,598	1,295	763	1,020	(114)	0	169	1,225	4,084	14,299
	G1 Small Commercial													
	Therms	(39,473)	258,900	(3,436)	131,033	67,133	32,210	50,339	1,691	0	20,475	38,259	148,866	705,997
	G1 Small Industrial													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces													
	Therms	6	296	36	73	29	21	10	0	0	0	37	147	655
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Therms	(98)	389	72	304	37	51	191	(77)	0	0	(1)	135	1,003
	G2 Master Meter Mobile Home Park													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Therms	(30,630)	222,426	(1,668)	115,362	63,477	35,570	62,961	1,934	0	16,298	39,792	129,547	655,069
	G2 Small Industrial													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Large Industrial													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0

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WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G2 Armed Forces													
	Therms	(372)	1,042	(45)	775	482	255	306	0	0	0	270	1,031	3,744
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Master Meter Mobile Home Park													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial													
	Therms	(7,687)	52,745	(29)	27,900	15,713	8,229	11,958	(335)	0	1,082	8,896	29,797	148,269
	G3 Small Industrial													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Large Industrial													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demanc													
	Therms	(2,421)	12,593	1,024	6,746	4,507	3,104	3,896	0	0	1,387	4,329	11,032	46,197
	G4 Small Industrial, Monthly Demand													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Annual Demand													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Annual Demand													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Therms													0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Therms													0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Therms													0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Therms	8	51	1	10	3	0	(16)	15	32	(3)	0	11	112
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGWP	Water Pumping Gas Service													
	Therms													0
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Therms													0
	Small Electric Generation - Commercial Cogeneration, G1													
	Therms													0
	Small Electric Generation - Commercial Cogeneration, G2													
	Therms													0
	Small Electric Generation - Commercial Cogeneration, G3													
	Therms													0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGCNG	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Therms													0
	CNG on Customer's Premises - Non-Residentia													
	Therms													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Therms													0
	CNG on Customer's Premises - Residential													
	Therms													0
NN_NGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Therms													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Therms													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Therms													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Therms													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Therms													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Therms													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Therms													0
NN_NGOS	Optional Gas Service													
	Optional, Large Commercial													
	Therms													0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Therms													0
NN_NGCGS	Compression Gas Service													
	Compression, Large Commercia													
	Therms													0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Therms													0
	TOTAL SALES SERVICE													
	Therms	**(337,758)**	**1,805,318**	**17,014**	**1,015,044**	**538,975**	**305,592**	**487,295**	**585**	**29**	**122,301**	**305,495**	**1,116,153**	**5,376,043**
	Transportation													
	Transporation - Residential													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Therms	(6,655)	24,093	3,298	15,394	2,342	1,634	0	0	0	0	127	14,475	54,708
	Transportation - Military													
	Therms	(6,161)	39,009	8,006	7,811	3,054	3,419	0	0	0	0	9,807	23,163	88,108
	Transportation - Industrial													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Cogeneration													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Electric Generation													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Essential Agriculture													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commerical													
	Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Therms	**(12,816)**	**63,102**	**11,304**	**23,205**	**5,396**	**5,053**	**0**	**0**	**0**	**0**	**9,934**	**37,638**	142,816
	TOTAL DISTRICT													
	Therms	**(350,574)**	**1,868,420**	**28,318**	**1,038,249**	**544,371**	**310,645**	**487,295**	**585**	**29**	**122,301**	**315,429**	**1,153,791**	5,518,859

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	8,481,346	9,085,225	9,278,413	7,228,937	5,051,468	2,861,930	1,655,584	1,243,651	1,102,678	1,172,692	1,829,994	3,736,511	52,728,429
	Customers	78,980	79,140	79,176	79,267	79,237	79,212	79,272	79,190	79,335	79,487	79,630	79,876	951,802
	Sales/Customer	107.4	114.8	117.2	91.2	63.8	36.1	20.9	15.7	13.9	14.8	23.0	46.8	55.4
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	938,016	1,014,691	1,032,751	861,565	642,052	373,507	239,238	186,860	164,051	170,799	229,789	429,027	6,282,346
	Customers	16,929	16,954	16,952	16,959	16,899	16,870	16,747	16,770	16,677	16,698	16,704	16,739	201,898
	Sales/Customer	55.4	59.8	60.9	50.8	38.0	22.1	14.3	11.1	9.8	10.2	13.8	25.6	31.1
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Sales	257	244	345	217	130	109	52	40	41	41	59	122	1,657
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	85.7	81.3	115.0	72.3	43.3	36.3	17.3	13.3	13.7	13.7	19.7	40.7	46.0
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	24,656	26,936	25,906	19,386	15,959	9,410	5,703	4,496	5,079	6,053	8,085	13,620	165,289
	Customers	85	87	87	88	90	91	92	96	97	97	97	96	1,103
	Sales/Customer	290.1	309.6	297.8	220.3	177.3	103.4	62.0	46.8	52.4	62.4	83.4	141.9	149.9
	G1 Small Commercial													
	Sales	1,846,281	1,953,800	2,004,974	1,457,916	963,658	476,315	280,290	214,856	201,681	215,972	341,800	741,080	10,698,623
	Customers	7,956	7,984	8,008	7,995	8,030	7,938	7,907	7,912	7,880	7,873	7,891	7,933	95,307
	Sales/Customer	232.1	244.7	250.4	182.4	120.0	60.0	35.4	27.2	25.6	27.4	43.3	93.4	112.3
	G1 Small Industrial													
	Sales	11,936	9,798	8,546	5,623	4,418	3,719	2,703	2,822	4,409	2,437	3,609	7,911	67,931
	Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
	Sales/Customer	628.2	515.7	449.8	295.9	232.5	195.7	142.3	148.5	232.1	128.3	189.9	416.4	297.9
	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	1,898	2,053	1,646	788	432	111	2	4	7	6	79	689	7,715
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	949.0	1,026.5	823.0	394.0	216.0	55.5	1.0	2.0	3.5	3.0	39.5	344.5	321.5
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	6,385	6,769	6,807	6,400	5,745	4,193	3,371	2,484	2,524	2,499	2,410	4,023	53,610
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
	Sales/Customer	1,277.0	1,353.8	1,361.4	1,280.0	1,149.0	838.6	674.2	496.8	504.8	499.8	482.0	804.6	893.5
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	1,813,918	1,898,319	1,907,117	1,544,030	1,140,886	711,870	478,544	369,924	334,232	354,466	497,384	857,050	11,907,740
	Customers	824	818	810	809	806	809	802	786	782	785	785	786	9,602
	Sales/Customer	2,201.4	2,320.7	2,354.5	1,908.6	1,415.5	879.9	596.7	470.6	427.4	451.5	633.6	1,090.4	1,240.1
	G2 Small Industrial													
	Sales	81,631	84,034	95,591	72,862	54,735	31,860	21,715	19,594	17,806	17,981	27,006	44,007	568,822
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	2,721.0	2,801.1	3,186.4	2,428.7	1,824.5	1,062.0	723.8	653.1	593.5	599.4	900.2	1,466.9	1,580.1
	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G2 Armed Forces													
	Sales	10,446	9,083	11,441	7,374	4,700	3,594	1,089	412	417	744	1,589	2,809	53,698
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	2,611.5	2,270.8	2,860.3	1,843.5	1,175.0	898.5	272.3	103.0	104.3	186.0	397.3	702.3	1,118.7
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 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	516,528	516,705	553,219	457,499	338,625	231,023	168,782	132,417	122,484	134,210	171,363	258,055	3,600,910
	Customers	45	45	45	45	45	45	45	45	45	45	45	45	540
	Sales/Customer	11,478.4	11,482.3	12,293.8	10,166.6	7,525.0	5,133.8	3,750.7	2,942.6	2,721.9	2,982.4	3,808.1	5,734.6	6,668.4
	G3 Small Industrial													
	Sales	257,323	248,196	263,535	244,525	218,000	222,959	176,384	161,282	145,944	247,877	370,553	341,999	2,898,577
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customer	9,897.0	9,546.0	10,136.0	9,404.8	8,384.6	8,575.3	6,784.0	6,203.2	5,613.2	9,533.7	14,252.0	13,153.8	9,290.3
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand													
	Sales	140,106	146,741	126,773	108,383	94,773	74,413	57,686	48,192	47,665	51,693	63,847	90,889	1,051,161
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	35,026.5	36,685.3	31,693.3	27,095.8	23,693.3	18,603.3	14,421.5	12,048.0	11,916.3	12,923.3	15,961.8	22,722.3	21,899.2
	G4 Small Industrial, Monthly Demand													
	Sales	472,498	509,948	559,711	527,296	523,840	463,273	487,738	427,192	418,327	404,446	452,893	473,451	5,720,613
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	52,499.8	56,660.9	62,190.1	58,588.4	58,204.4	51,474.8	54,193.1	47,465.8	46,480.8	44,938.4	50,321.4	52,605.7	52,968.6
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, 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 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 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

NNV Total

Adjusted Prior to Norm

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	0	0	0	0	0	87	250	290	290	271	161	0	1,349
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	87.0	250.0	290.0	290.0	271.0	161.0	0.0	112.4
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGWP	Water Pumping Gas Service													
	Sales	328	315	333	316	273	171	106	0	7	4	1	107	1,961
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	164.0	157.5	166.5	158.0	136.5	85.5	53.0	0.0	3.5	2.0	0.5	53.5	81.7
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	0.0	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	952	0	952
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	952.0	0.0	79.3
	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGCNG	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 by Southwest Gas													
	Sales	0	0	0	0	18	37	28	26	31	23	38	14	215
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	18.0	37.0	28.0	26.0	31.0	23.0	38.0	14.0	17.9
	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
NN_NGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	1,037	1,086	1,020	1,003	961	1,008	1,011	1,004	967	973	995	1,009	12,074
	Customers	70	70	70	70	70	70	70	70	70	70	70	70	840
	Sales/Customer	14.8	15.5	14.6	14.3	13.7	14.4	14.4	14.3	13.8	13.9	14.2	14.4	14.4
	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
	Sales/Customer	0.0	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, 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
	Sales/Customer	0.0	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 0.4800 therms/day													
	Sales	33	32	28	29	28	30	29	28	31	29	28	56	381
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	33.0	32.0	28.0	29.0	28.0	30.0	29.0	28.0	31.0	29.0	28.0	56.0	31.8
	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
	Sales/Customer	0.0	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 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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGOS	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

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGAS	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
NN_NGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	**14,604,623**	**15,513,975**	**15,878,156**	**12,544,149**	**9,060,701**	**5,469,619**	**3,580,305**	**2,815,574**	**2,568,671**	**2,783,216**	**4,002,635**	**7,002,429**	**95,824,053**
	Customers	**104,999**	**105,208**	**105,258**	**105,343**	**105,287**	**105,145**	**105,045**	**104,979**	**104,996**	**105,165**	**105,332**	**105,655**	**1,262,412**
	Transportation													
	Transporation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	609,665	623,844	544,200	556,829	450,295	397,373	322,936	321,460	312,787	352,951	443,421	508,315	5,444,076
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military													
	Deliveries	216,814	185,854	169,784	139,044	90,164	33,024	15,464	11,634	9,744	15,164	72,850	167,800	1,127,340
	Customers	126	126	126	126	126	126	126	126	126	126	126	126	1,512
	Transportation - Industrial													
	Deliveries	1,163,975	1,049,746	1,135,890	1,410,051	868,575	1,224,517	1,146,754	1,131,250	1,087,503	934,759	1,031,449	919,575	13,104,044
	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
	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
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	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
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	15,641,760
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	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 Commerica													
	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	**3,293,934**	**3,162,924**	**3,153,354**	**3,409,404**	**2,712,514**	**2,958,394**	**2,788,634**	**2,767,824**	**2,713,514**	**2,606,354**	**2,851,200**	**2,899,170**	**35,317,220**
	Customers	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**167**	**2,004**
	TOTAL DISTRICT													
	Sales	**17,898,557**	**18,676,899**	**19,031,510**	**15,953,553**	**11,773,215**	**8,428,013**	**6,368,939**	**5,583,398**	**5,282,185**	**5,389,570**	**6,853,835**	**9,901,599**	**131,141,273**
	Customers	**105,166**	**105,375**	**105,425**	**105,510**	**105,454**	**105,312**	**105,212**	**105,146**	**105,163**	**105,332**	**105,499**	**105,822**	**1,264,416**

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGRS		Single Family Residential Gas Service													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGRM		Multi-Family Residential Gas Service													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGRAC		Air Conditioning Residenital Gas Service													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG1		General Gas Service - G1 (≤ 7,200 therms/year)													
		G1 Apartments													
		Billing Adjustments													
	B	Sales	(943)	0	(9)	(42)	71	(71)	0	0	0	0	28	0	(966)
	B	Customers	(3)	1	(1)	(1)	(1)	(1)	(1)	0	1	0	0	0	(6)
		Volume Annualization													
	V	Sales	1,525	1,535	993	572	600	324	284	296	294	310	55	0	6,788
	V	Customers	9	9	8	6	6	5	5	5	4	3	1	0	61
		Reclassification													
	R	Sales	(1,864)	(1,932)	(739)	(589)	(588)	(594)	(469)	(274)	(467)	(427)	0	0	(7,943)
	R	Customers	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(1)	0	0	(13)
		Total Adjustments													
	T	Sales	(1,282)	(397)	245	(59)	83	(341)	(185)	22	(173)	(117)	83	0	(2,121)
	T	Customers	4	8	6	4	4	3	3	4	3	2	1	0	42

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G1 Small Commercial													
	Billing Adjustments													
B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Small Industrial													
	Billing Adjustments													
B	Sales	1,256	1,584	992	(4,582)	876	383	(1,259)	0	0	0	0	0	(750)
B	Customers	0	0	1	(1)	0	0	(1)	(1)	0	0	0	0	(2)
	Volume Annualization													
V	Sales	(1,073)	(983)	(1,247)	(670)	(294)	(405)	0	0	0	0	0	0	(4,672)
V	Customers	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	0	(6)
	Reclassification													
R	Sales	2,029	2,280	1,513	1,546	833	229	91	84	0	0	0	0	8,605
R	Customers	3	3	2	2	2	1	1	1	0	0	0	0	15
	Total Adjustments													
T	Sales	2,212	2,881	1,258	(3,706)	1,415	207	(1,168)	84	0	0	0	0	3,183
T	Customers	2	2	2	0	1	0	0	0	0	0	0	0	7
	G1 Large Industrial													
	Billing Adjustments													
B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces													
	Billing Adjustments													
B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGG2		General Gas Service - G2 (7,201 - 50,000 therms/year)													
		G2 Apartments													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	(1,145)	(1,166)	(1,144)	(1,081)	(954)	(598)	(416)	(288)	0	0	0	0	(6,792)
	R	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	(8)
		Total Adjustments													
	T	Sales	(1,145)	(1,166)	(1,144)	(1,081)	(954)	(598)	(416)	(288)	0	0	0	0	(6,792)
	T	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	(8)
		G2 Master Meter Mobile Home Park													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		G2 Small Commercial													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	21	(21)	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	1	0	1
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	23,380	28,452	19,988	17,889	(494)	(2,028)	(423)	0	0	0	0	0	86,764
	R	Customers	8	8	7	5	2	3	2	1	1	0	0	0	37
		Total Adjustments													
	T	Sales	23,380	28,452	19,988	17,889	(494)	(2,007)	(444)	0	0	0	0	0	86,764
	T	Customers	8	8	7	5	2	3	2	1	1	0	1	0	38
		G2 Small Industrial													
		Billing Adjustments													
	B	Sales	0	(52)	0	0	351	(351)	0	0	0	0	0	0	(52)
	B	Customers	1	1	1	1	3	(1)	0	0	0	0	0	0	6
		Volume Annualization													
	V	Sales	962	962	722	275	5	3	4	4	0	0	0	0	2,937
	V	Customers	1	1	1	1	1	1	1	1	0	0	0	0	8
		Reclassification													
	R	Sales	7,543	9,687	18,924	(1,546)	(833)	(229)	(91)	(84)	0	0	0	0	33,371
	R	Customers	(3)	(3)	(2)	(3)	(3)	(1)	(1)	(1)	0	0	0	0	(17)
		Total Adjustments													
	T	Sales	8,505	10,597	19,646	(1,271)	(477)	(577)	(87)	(80)	0	0	0	0	36,256
	T	Customers	(1)	(1)	0	(1)	1	(1)	0	0	0	0	0	0	(3)

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Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
		G2 Large Industrial													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		G2 Armed Forces													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG3		General Gas Service - G3 (50,000 - 180,000 therms/year)													
		G3 Apartments													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		G3 Master Meter Mobile Home Park													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G3 Small Commercial													
	Billing Adjustments													
B	Sales	18,664	7,814	8,150	10,074	6,206	(39,339)	2,661	0	0	0	0	10,100	24,330
B	Customers	1	0	0	1	1	(1)	0	0	0	0	0	1	3
	Volume Annualization													
V	Sales	4,190	(13)	(29)	(39)	0	0	0	0	0	0	0	0	4,109
V	Customers	1	0	(1)	(1)	0	0	0	0	0	0	0	0	(1)
	Reclassification													
R	Sales	(31,823)	(39,108)	(40,425)	(17,889)	494	2,028	423	0	0	0	0	0	(126,300)
R	Customers	(6)	(6)	(6)	(3)	0	(1)	0	(1)	(1)	0	0	0	(24)
	Total Adjustments													
T	Sales	(8,969)	(31,307)	(32,304)	(7,854)	6,700	(37,311)	3,084	0	0	0	0	10,100	(97,861)
T	Customers	(4)	(6)	(7)	(3)	1	(2)	0	(1)	(1)	0	0	1	(22)
	G3 Small Industrial													
	Billing Adjustments													
B	Sales	12,802	14,641	8,735	15,747	(49,621)	(9,769)	0	0	9,033	(9,033)	0	0	(7,465)
B	Customers	0	0	1	1	0	(1)	0	0	1	(1)	0	0	1
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	(5)
	Total Adjustments													
T	Sales	12,802	14,641	8,735	15,747	(49,621)	(9,769)	0	0	9,033	(9,033)	0	0	(7,465)
T	Customers	(1)	(1)	0	0	(1)	(1)	0	0	1	(1)	0	0	(4)
	G3 Large Industrial													
	Billing Adjustments													
B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces													
	Billing Adjustments													
B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGG4		General Gas Service - G4 (>180,000 therms/year)													
		G4 Large Commercial, Monthly Demanc													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		G4 Small Industrial, Monthly Demand													
		Billing Adjustments													
	B	Sales	0	0	0	1,091	67,900	38,698	(107,689)	0	0	0	0	0	0
	B	Customers	0	0	0	1	1	1	0	0	0	0	0	0	3
		Volume Annualization													
	V	Sales	14,241	10,125	2,943	30,931	0	0	0	0	0	0	0	0	58,240
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	14,241	10,125	2,943	32,022	67,900	38,698	(107,689)	0	0	0	0	0	58,240
	T	Customers	0	0	0	1	1	1	0	0	0	0	0	0	3
		G4 Armed Forces, Monthly Demand													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		G4 Large Commercial, Annual Demanc													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
		G4 Small Industrial, Annual Demand													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		G4 Armed Forces, Annual Demand													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG5		General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
		G5 Large Commercial, Winter Peak < 15% Annual Usage													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		G5 Small Industrial, Winter Peak < 15% Annual Usage													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
		G5 Armed Forces, Winter Peak < 15% Annual Usage													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGAC		Air Conditioning Gas Service													
		Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	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													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
		Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGWP		Water Pumping Gas Service													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGEG		Small Electric Generation Gas Service													
		Small Electric Generation - Small Industria													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Small Electric Generation - Commercial Cogeneration, G1													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
		Small Electric Generation - Commercial Cogeneration, G2													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Small Electric Generation - Commercial Cogeneration, G3													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGCNG		Compressed Natural Gas on Customer Premises													
		CNG on Customer's Premises - Non-Residential for Resale													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		CNG on Customer's Premises - Non-Residential													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
		CNG on Customer's Premises - Non-Residential by Southwest Gas													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		CNG on Customer's Premises - Residential													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGL		Street And Outdoor Lighting Gas Service													
		Street & Outdoor Lighting, Residential 0.4800 therms/day													
		Billing Adjustments													
	B	Sales	(228)	(231)	(228)	(221)	(214)	(219)	(196)	(201)	(216)	(210)	(226)	(253)	(2,643)
	B	Customers	(12)	(12)	(12)	(12)	(12)	(12)	(11)	(11)	(12)	(12)	(14)	(14)	(146)
		Volume Annualization													
	V	Sales	(474)	(591)	(506)	(566)	(535)	(559)	(592)	(624)	890	(505)	(583)	(374)	(5,019)
	V	Customers	(32)	(38)	(34)	(36)	(38)	(40)	(40)	(40)	(42)	(34)	(38)	(38)	(450)
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	(702)	(822)	(734)	(787)	(749)	(778)	(788)	(825)	674	(715)	(809)	(627)	(7,662)
	T	Customers	(44)	(50)	(46)	(48)	(50)	(52)	(51)	(51)	(54)	(46)	(52)	(52)	(596)
		Street & Outdoor Lighting, Residential 0.6200 therms/day													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Billing Adjustments													
B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
T	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													
B	Sales	(33)	(32)	(28)	(29)	(28)	(30)	(29)	0	0	0	0	0	(209)
B	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	(1)	(8)
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	(33)	(32)	(28)	(29)	(28)	(30)	(29)	0	0	0	0	0	(209)
T	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	(1)	(8)
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Billing Adjustments													
B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
T	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													
B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule		Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
		Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGOS		Optional Gas Service													
		Optional, Large Commercia													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGAS		Alternative Sales Service													
		Alternative Sales Service, Large Commercial													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGCGS		Compression Gas Service													
		Compression, Large Commercia													
		Billing Adjustments													
	B	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization													
	V	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reclassification													
	R	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total Adjustments													
	T	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Billing Adjustments													
	B Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	B Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	V Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	V Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	R Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	R Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	T Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	T Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Service													
	Billing Adjustments													
	Sales	31,518	23,724	17,612	22,038	25,541	(10,677)	(106,533)	(201)	8,817	(9,243)	(198)	9,847	12,245
	Customers	(14)	(11)	(11)	(11)	(9)	(16)	(14)	(12)	(10)	(13)	(13)	(14)	(148)
	Volume Annualization													
	Sales	19,371	11,035	2,876	30,503	(224)	(637)	(304)	(324)	1,184	(195)	(528)	(374)	62,383
	Customers	(22)	(29)	(27)	(31)	(32)	(35)	(34)	(34)	(38)	(31)	(37)	(38)	(388)
	Reclassification													
	Sales	(1,880)	(1,787)	(1,883)	(1,670)	(1,542)	(1,192)	(885)	(562)	(467)	(427)	0	0	(12,295)
	Customers	(2)	(2)	(2)	(2)	(2)	0	0	(2)	(2)	(1)	0	0	(15)
	Total Adjustments													
	Sales	49,009	32,972	18,605	50,871	23,775	(12,506)	(107,722)	(1,087)	9,534	(9,865)	(726)	9,473	62,333
	Customers	(38)	(42)	(40)	(44)	(43)	(51)	(48)	(48)	(50)	(45)	(50)	(52)	(551)
	Transportation													
	Transporation - Residential													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Commercial													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	7,140	(7,140)	0	0	0	0
	Customers	0	0	0	0	0	0	0	7	(7)	0	0	0	0
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	Deliveries	0	0	0	0	0	0	0	7,140	(7,140)	0	0	0	0
	Customers	0	0	0	0	0	0	0	7	(7)	0	0	0	0
	Transportation - Military													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	(1)	0	0	(1)
	Volume Annualization													
	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
	Reclassification													
	Deliveries	164	164	164	164	164	164	164	164	164	164	0	0	1,640
	Customers	1	1	1	1	1	1	1	1	1	1	0	0	10
	Total Adjustments													
	Deliveries	164	164	164	164	164	164	164	164	164	164	0	0	1,640
	Customers	1	1	1	1	1	1	1	1	1	0	0	0	9
	Transportation - Industrial													
	Billing Adjustments													
	Deliveries	0	(2,760)	22,820	3,580	14,460	24,130	31,370	40,070	23,320	32,490	21,840	6,380	217,700
	Customers	0	0	0	0	0	0	0	0	0	0	1	0	1
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	Deliveries	0	(2,760)	22,820	3,580	14,460	24,130	31,370	40,070	23,320	32,490	21,840	6,380	217,700
	Customers	0	0	0	0	0	0	0	0	0	0	1	0	1
	Transportation - Cogeneration													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Irrigation													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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 - Essential Agriculture													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Electric Generation													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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 - Core Aggregation Agency													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Billing Adjustments													
	Deliveries	0	(17,680)	459,180	(172,560)	217,050	(212,260)	436,220	13,610	(173,340)	(64,670)	83,900	(15,260)	554,190
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	Deliveries	0	(17,680)	459,180	(172,560)	217,050	(212,260)	436,220	13,610	(173,340)	(64,670)	83,900	(15,260)	554,190
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Essential Agriculture													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Compressed Natural Gas													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Commerical													
	Billing Adjustments													
	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
	Volume Annualization													
	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
	Reclassification													
	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 Adjustments													
	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													
	Billing Adjustments													
	Deliveries	0	(20,440)	482,000	(168,980)	231,510	(188,130)	467,590	60,820	(157,160)	(32,180)	105,740	(8,880)	771,890
	Customers	0	0	0	0	0	0	0	7	(7)	(1)	1	0	0
	Volume Annualization													
	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
	Reclassification													
	Deliveries	164	164	164	164	164	164	164	164	164	164	0	0	1,640
	Customers	1	1	1	1	1	1	1	1	1	1	0	0	10
	Total Adjustments													
	Sales	164	(20,276)	482,164	(168,816)	231,674	(187,966)	467,754	60,984	(156,996)	(32,016)	105,740	(8,880)	773,530
	Customers	1	1	1	1	1	1	1	8	(6)	0	1	0	10
	TOTAL													
	Billing Adjustments													
	Sales	31,518	3,284	499,612	(146,942)	257,051	(198,807)	361,057	60,619	(148,343)	(41,423)	105,542	967	784,135
	Customers	(14)	(11)	(11)	(11)	(9)	(16)	(14)	(5)	(17)	(14)	(12)	(14)	(148)
	Volume Annualization													
	Sales	19,371	11,035	2,876	30,503	(224)	(637)	(304)	(324)	1,184	(195)	(528)	(374)	62,383
	Customers	(22)	(29)	(27)	(31)	(32)	(35)	(34)	(34)	(38)	(31)	(37)	(38)	(388)
	Reclassification													
	Sales	(1,716)	(1,623)	(1,719)	(1,506)	(1,378)	(1,028)	(721)	(398)	(303)	(263)	0	0	(10,655)
	Customers	(1)	(1)	(1)	(1)	(1)	1	1	(1)	(1)	0	0	0	(5)
	Total Adjustments													
	Sales	49,173	12,696	500,769	(117,945)	255,449	(200,472)	360,032	59,897	(147,462)	(41,881)	105,014	593	835,863
	Customers	(37)	(41)	(39)	(43)	(42)	(50)	(47)	(40)	(56)	(45)	(49)	(52)	(541)

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	8,481,346	9,085,225	9,278,413	7,228,937	5,051,468	2,861,930	1,655,584	1,243,651	1,102,678	1,172,692	1,829,994	3,736,511	52,728,429
	Customers	78,980	79,140	79,176	79,267	79,237	79,212	79,272	79,190	79,335	79,487	79,630	79,876	951,802
	Sales/Customer	107.4	114.8	117.2	91.2	63.8	36.1	20.9	15.7	13.9	14.8	23.0	46.8	55.4
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	938,016	1,014,691	1,032,751	861,565	642,052	373,507	239,238	186,860	164,051	170,799	229,789	429,027	6,282,346
	Customers	16,929	16,954	16,952	16,959	16,899	16,870	16,747	16,770	16,677	16,698	16,704	16,739	201,898
	Sales/Customer	55.4	59.8	60.9	50.8	38.0	22.1	14.3	11.1	9.8	10.2	13.8	25.6	31.1
NN_NGRAC	Air Conditioning Residenital Gas Service													
	Sales	257	244	345	217	130	109	52	40	41	41	59	122	1,657
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	85.7	81.3	115.0	72.3	43.3	36.3	17.3	13.3	13.7	13.7	19.7	40.7	46.0
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	25,938	27,333	25,661	19,445	15,876	9,751	5,888	4,474	5,252	6,170	8,002	13,620	167,410
	Customers	81	79	81	84	86	88	89	92	94	95	96	96	1,061
	Sales/Customer	320.2	346.0	316.8	231.5	184.6	110.8	66.2	48.6	55.9	64.9	83.4	141.9	157.8
	G1 Small Commercia													
	Sales	1,846,281	1,953,800	2,004,974	1,457,916	963,658	476,315	280,290	214,856	201,681	215,972	341,800	741,080	10,698,623
	Customers	7,956	7,984	8,008	7,995	8,030	7,938	7,907	7,912	7,880	7,873	7,891	7,933	95,307
	Sales/Customer	232.1	244.7	250.4	182.4	120.0	60.0	35.4	27.2	25.6	27.4	43.3	93.4	112.3
	G1 Small Industrial													
	Sales	9,724	6,917	7,288	9,329	3,003	3,512	3,871	2,738	4,409	2,437	3,609	7,911	64,748
	Customers	17	17	17	19	18	19	19	19	19	19	19	19	221
	Sales/Customer	572.0	406.9	428.7	491.0	166.8	184.8	203.7	144.1	232.1	128.3	189.9	416.4	293.0
	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
	Sales/Customer	0.0	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	1,898	2,053	1,646	788	432	111	2	4	7	6	79	689	7,715
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	949.0	1,026.5	823.0	394.0	216.0	55.5	1.0	2.0	3.5	3.0	39.5	344.5	321.5
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	7,530	7,935	7,951	7,481	6,699	4,791	3,787	2,772	2,524	2,499	2,410	4,023	60,402
	Customers	6	6	6	6	6	6	6	6	5	5	5	5	68
	Sales/Customer	1,255.0	1,322.5	1,325.2	1,246.8	1,116.5	798.5	631.2	462.0	504.8	499.8	482.0	804.6	888.3
	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 Commercia													
	Sales	1,790,538	1,869,867	1,887,129	1,526,141	1,141,380	713,877	478,988	369,924	334,232	354,466	497,384	857,050	11,820,976
	Customers	816	810	803	804	804	806	800	785	781	785	784	786	9,564
	Sales/Customer	2,194.3	2,308.5	2,350.1	1,898.2	1,419.6	885.7	598.7	471.2	428.0	451.5	634.4	1,090.4	1,236.0
	G2 Small Industrial													
	Sales	73,126	73,437	75,945	74,133	55,212	32,437	21,802	19,674	17,806	17,981	27,006	44,007	532,566
	Customers	31	31	30	31	29	31	30	30	30	30	30	30	363
	Sales/Customer	2,358.9	2,368.9	2,531.5	2,391.4	1,903.9	1,046.4	726.7	655.8	593.5	599.4	900.2	1,466.9	1,467.1
	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

SOUTHWEST GAS CORPORATION
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TWELVE MONTHS ENDING NOVEMBER 2025
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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G2 Armed Forces													
	Sales	10,446	9,083	11,441	7,374	4,700	3,594	1,089	412	417	744	1,589	2,809	53,698
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	2,611.5	2,270.8	2,860.3	1,843.5	1,175.0	898.5	272.3	103.0	104.3	186.0	397.3	702.3	1,118.7
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 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 Commercia													
	Sales	525,497	548,012	585,523	465,353	331,925	268,334	165,698	132,417	122,484	134,210	171,363	247,955	3,698,771
	Customers	49	51	52	48	44	47	45	46	46	45	45	44	562
	Sales/Customer	10,724.4	10,745.3	11,260.1	9,694.9	7,543.8	5,709.2	3,682.2	2,878.6	2,662.7	2,982.4	3,808.1	5,635.3	6,581.4
	G3 Small Industrial													
	Sales	244,521	233,555	254,800	228,778	267,621	232,728	176,384	161,282	136,911	256,910	370,553	341,999	2,906,042
	Customers	27	27	26	26	27	27	26	26	25	27	26	26	316
	Sales/Customer	9,056.3	8,650.2	9,800.0	8,799.2	9,911.9	8,619.6	6,784.0	6,203.2	5,476.4	9,515.2	14,252.0	13,153.8	9,196.3
	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand													
	Sales	140,106	146,741	126,773	108,383	94,773	74,413	57,686	48,192	47,665	51,693	63,847	90,889	1,051,161
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	35,026.5	36,685.3	31,693.3	27,095.8	23,693.3	18,603.3	14,421.5	12,048.0	11,916.3	12,923.3	15,961.8	22,722.3	21,899.2
	G4 Small Industrial, Monthly Demanc													
	Sales	458,257	499,823	556,768	495,274	455,940	424,575	595,427	427,192	418,327	404,446	452,893	473,451	5,662,373
	Customers	9	9	9	8	8	8	9	9	9	9	9	9	105
	Sales/Customer	50,917.4	55,535.9	61,863.1	61,909.3	56,992.5	53,071.9	66,158.6	47,465.8	46,480.8	44,938.4	50,321.4	52,605.7	53,927.4
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, 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 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 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

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	0	0	0	0	0	87	250	290	290	271	161	0	1,349
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	87.0	250.0	290.0	290.0	271.0	161.0	0.0	112.4
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGWP	Water Pumping Gas Service													
	Sales	328	315	333	316	273	171	106	0	7	4	1	107	1,961
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	164.0	157.5	166.5	158.0	136.5	85.5	53.0	0.0	3.5	2.0	0.5	53.5	81.7
NN_NGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industria													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	0.0	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	952	0	952
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	952.0	0.0	79.3
	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

SOUTHWEST GAS CORPORATION
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RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGCNG	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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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 by Southwest Gas													
	Sales	0	0	0	0	18	37	28	26	31	23	38	14	215
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	18.0	37.0	28.0	26.0	31.0	23.0	38.0	14.0	17.9
	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
NN_NGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	1,739	1,908	1,754	1,790	1,710	1,786	1,799	1,829	293	1,688	1,804	1,636	19,736
	Customers	114	120	116	118	120	122	121	121	124	116	122	122	1,436
	Sales/Customer	15.3	15.9	15.1	15.2	14.3	14.6	14.9	15.1	2.4	14.6	14.8	13.4	13.7
	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
	Sales/Customer	0.0	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, 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
	Sales/Customer	0.0	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 0.4800 therms/day													
	Sales	66	64	56	58	56	60	58	28	31	29	28	56	590
	Customers	2	2	2	2	2	2	2	1	1	1	1	2	20
	Sales/Customer	33.0	32.0	28.0	29.0	28.0	30.0	29.0	28.0	31.0	29.0	28.0	28.0	29.5
	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
	Sales/Customer	0.0	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 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	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGOS	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

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RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
NN_NGAS	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
NN_NGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercia													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	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	**14,555,614**	**15,481,003**	**15,859,551**	**12,493,278**	**9,036,926**	**5,482,125**	**3,688,027**	**2,816,661**	**2,559,137**	**2,793,081**	**4,003,361**	**6,992,956**	**95,761,720**
	Customers	**105,037**	**105,250**	**105,298**	**105,387**	**105,330**	**105,196**	**105,093**	**105,027**	**105,046**	**105,210**	**105,382**	**105,707**	**1,262,963**
	Transportation													
	Transporation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	609,665	623,844	544,200	556,829	450,295	397,373	322,936	314,320	319,927	352,951	443,421	508,315	5,444,076
	Customers	29	29	29	29	29	29	29	22	36	29	29	29	348
	Transportation - Military													
	Deliveries	216,650	185,690	169,620	138,880	90,000	32,860	15,300	11,470	9,580	15,000	72,850	167,800	1,125,700
	Customers	125	125	125	125	125	125	125	125	125	126	126	126	1,503
	Transportation - Industrial													
	Deliveries	1,163,975	1,052,506	1,113,070	1,406,471	854,115	1,200,387	1,115,384	1,091,180	1,064,183	902,269	1,009,609	913,195	12,886,344
	Customers	11	11	11	11	11	11	11	11	11	11	10	11	131
	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
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	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
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	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
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,303,480	1,321,160	844,300	1,476,040	1,086,430	1,515,740	867,260	1,289,870	1,476,820	1,368,150	1,219,580	1,318,740	15,087,570
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	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 Commerical													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	**3,293,770**	**3,183,200**	**2,671,190**	**3,578,220**	**2,480,840**	**3,146,360**	**2,320,880**	**2,706,840**	**2,870,510**	**2,638,370**	**2,745,460**	**2,908,050**	**34,543,690**
	Customers	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**159**	**173**	**167**	**166**	**167**	**1,994**
	TOTAL DISTRICT													
	Sales	**17,849,384**	**18,664,203**	**18,530,741**	**16,071,498**	**11,517,766**	**8,628,485**	**6,008,907**	**5,523,501**	**5,429,647**	**5,431,451**	**6,748,821**	**9,901,006**	**130,305,410**
	Customers	**105,203**	**105,416**	**105,464**	**105,553**	**105,496**	**105,362**	**105,259**	**105,186**	**105,219**	**105,377**	**105,548**	**105,874**	**1,264,957**

SOUTHWEST GAS CORPORATION
2026 NEVADA RATE CASE
NORTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charges	Rate Schedule	Customer	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total
	Full Margin														
2	NG-G1	23006	1,102	1,235	1,269	1,345	424	62	4	0	0	16	328	518	6,303
3	NG-G1	25003	1,292	1,490	1,470	960	616	332	162	139	178	393	743	1,697	9,472
89	NG-G1	27005	41,079	35,565	30,458	24,791	16,787	6,521	2,453	1,642	1,274	1,993	12,064	33,351	207,978
94		Total NG-G1	43,473	38,290	33,197	27,096	17,827	6,915	2,619	1,781	1,452	2,402	13,135	35,566	223,753
7	NG-G2	23006	32,618	22,594	29,928	32,388	21,150	14,368	11,452	14,787	10,620	14,944	19,983	24,714	249,546
2	NG-G2	25003	1,753	1,845	2,214	973	1,355	620	881	757	891	1,374	1,535	2,692	16,890
1	NG-G2	27001	2,585	3,844	2,250	1,919	1,525	453	56	0	37	31	1,371	2,495	16,566
31	NG-G2	27005	112,465	95,788	91,147	75,204	53,154	19,916	8,536	6,382	5,380	9,117	42,523	88,065	607,677
41		Total NG-G2	149,421	124,071	125,539	110,484	77,184	35,357	20,925	21,926	16,928	25,466	65,412	117,966	890,679
1	NG-G3	23002	3,796	5,304	9,500	5,284	2,290	2,764	2,646	3,017	2,926	2,741	2,313	2,146	44,727
4	NG-G3	23006	28,900	19,761	26,203	27,957	18,356	11,250	8,664	11,223	8,370	10,430	14,629	19,468	205,211
2	NG-G3	25003	17,305	20,535	20,646	14,157	11,829	9,668	7,857	6,244	6,791	8,833	10,132	19,311	153,308
6	NG-G3	27005	63,270	54,501	48,179	39,049	20,223	6,587	4,475	3,610	3,090	4,054	18,263	46,384	311,685
1	NG-G3	27024	228,230	159,804	159,640	265,930	231,050	231,620	216,600	224,940	342,480	198,500	229,090	229,100	2,716,984
14		Total NG-G3	341,501	259,905	264,168	352,377	283,748	261,889	240,242	249,034	363,657	224,558	274,427	316,409	3,431,915
1	NG-G4	23007	38,070	39,450	37,180	35,600	26,170	22,320	17,860	17,970	17,670	15,600	20,720	26,800	315,410
1	NG-G4	23001	134,180	139,670	114,760	119,040	98,470	92,710	74,950	77,780	69,130	81,700	100,330	97,490	1,200,210
1	NG-G4	23002	100,764	102,066	91,780	97,316	74,030	74,646	49,434	48,203	47,014	53,899	81,507	100,054	920,713
1	NG-G4	23009	38,460	35,640	33,940	35,860	30,300	22,940	15,880	18,980	17,340	21,260	31,130	29,000	330,730
1	NG-G4	23003	101,170	105,740	79,780	77,290	62,600	65,630	68,790	59,540	67,030	70,090	76,510	91,010	925,180
1	NG-G4	23004	51,810	52,760	46,940	52,290	49,200	37,260	26,060	22,750	24,360	26,340	29,070	38,460	457,300
1	NG-G4	24008	21,990	32,730	24,720	25,810	24,650	21,220	20,200	24,310	23,140	24,500	24,990	24,410	292,670
1	NG-G4	24012	71,940	78,630	58,800	64,240	53,500	43,450	35,900	33,730	34,960	36,400	48,850	54,850	615,250
1	NG-G4	24015	36,160	38,550	32,620	36,750	28,920	29,760	28,500	28,080	28,290	28,900	24,640	23,570	364,740
1	NG-G4	24009	242,300	230,400	220,190	199,500	149,800	87,998	74,100	66,660	83,570	76,600	124,300	144,500	1,699,918
2	NG-G4	26004	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	1,051,080
1	NG-G4	27014	70,710	77,390	72,410	76,050	80,150	71,320	64,000	68,890	65,900	67,400	70,500	62,000	846,720
1	NG-G4	27021	17,530	20,046	17,800	16,310	13,330	12,971	12,300	12,480	12,270	11,600	12,400	9,360	168,397
1	NG-G4	27018	36,610	37,610	33,600	35,400	36,700	40,230	22,100	11,420	10,570	57,400	34,950	30,350	386,940
1	NG-G4	27001	351,525	291,856	414,500	597,851	145,115	565,447	558,304	537,160	367,603	313,069	350,059	247,005	4,739,494
1	NG-G4	27015	55,250	67,050	60,360	59,070	69,750	75,261	65,400	76,060	71,560	78,100	77,200	59,300	814,361
17		Total NG-G4	1,456,059	1,437,178	1,426,970	1,615,967	1,030,275	1,350,753	1,221,368	1,191,603	1,027,997	1,050,448	1,194,746	1,125,749	15,129,113
166		**Total Full Margin**	**1,990,454**	**1,859,444**	**1,849,874**	**2,105,924**	**1,409,034**	**1,654,914**	**1,485,154**	**1,464,344**	**1,410,034**	**1,302,874**	**1,547,720**	**1,595,690**	**19,675,460**

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FULL MARGIN TRANSPORTATION CUSTOMERS AND DELIVERIES
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)

Line No.	Description	Rate Schedule	Annual Bills	Number of Basic Charges	Number of Transport Charges	Present Billing Demand	Proposed Billing Demand	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Total	Transport Weather Adj	Total Including Weather Adj	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(t)	(u)	
	NG-G1																						
1	23006	NG-G1	24	24	0	0	0	1,102	1,235	1,269	1,345	424	62	4	0	0	16	328	518	6,303			1
2	25003	NG-G1	36	36	0	0	0	1,292	1,490	1,470	960	616	332	162	139	178	393	743	1,697	9,472			2
3	27005	NG-G1	1,068	1,068	0	0	0	41,079	35,565	30,458	24,791	16,787	6,521	2,453	1,642	1,274	1,993	12,064	33,351	207,978			3
4	Total NG-G1 Transportation		1,128	1,128	0	0	0	43,473	38,290	33,197	27,096	17,827	6,915	2,619	1,781	1,452	2,402	13,135	35,566	223,753	1,624	225,377	4
	NG-G2																						
5	23006	NG-G2	84	84	0	0	0	32,618	22,594	29,928	32,388	21,150	14,368	11,452	14,787	10,620	14,944	19,983	24,714	249,546			6
6	25003	NG-G2	24	24	0	0	0	1,753	1,845	2,214	973	1,355	620	881	757	891	1,374	1,535	2,692	16,890			7
7	27001	NG-G2	12	12	0	0	0	2,585	3,844	2,250	1,919	1,525	453	56	0	37	31	1,371	2,495	16,566			8
8	27005	NG-G2	372	372	0	0	0	112,465	95,788	91,147	75,204	53,154	19,916	8,536	6,382	5,380	9,117	42,523	88,065	607,677			9
9	Total NG-G2 Transportation		492	492	0	0	0	149,421	124,071	125,539	110,484	77,184	35,357	20,925	21,926	16,928	25,466	65,412	117,966	890,679	6,465	897,144	9
	NG-G3																						
10	23002	NG-G3	12	12	0	0	0	3,796	5,304	9,500	5,284	2,290	2,764	2,646	3,017	2,926	2,741	2,313	2,146	44,727			10
11	23006	NG-G3	48	48	12	0	0	28,900	19,761	26,203	27,957	18,356	11,250	8,664	11,223	8,370	10,430	14,629	19,468	205,211			11
12	25003	NG-G3	24	24	12	0	0	17,305	20,535	20,646	14,157	11,829	9,668	7,857	6,244	6,791	8,833	10,132	19,311	153,308			12
13	27005	NG-G3	72	72	12	0	0	63,270	54,501	48,179	39,049	20,223	6,587	4,475	3,610	3,090	4,054	18,263	46,384	311,685			13
14	27024	NG-G3	12	12	12	0	0	228,230	159,804	159,640	265,930	231,050	231,620	216,600	224,940	342,480	198,500	229,090	229,100	2,716,984			14
15	Total NG-G3 Transportation		168	168	48	0	0	341,501	259,905	264,168	352,377	283,748	261,889	240,242	249,034	363,657	224,558	274,427	316,409	3,431,915	24,911	3,456,826	15
	NG-G4																						
16	23007	NG-G4	12	12	12	39,450	39,450	38,070	39,450	37,180	35,600	26,170	22,320	17,860	17,970	17,670	15,600	20,720	26,800	315,410			16
17	23001	NG-G4	12	12	12	139,670	139,670	134,180	139,670	114,760	119,040	98,470	92,710	74,950	77,780	69,130	81,700	100,330	97,490	1,200,210			17
18	23002	NG-G4	12	12	12	102,066	102,066	100,764	102,066	91,780	97,316	74,030	74,646	49,434	48,203	47,014	53,899	81,507	100,054	920,713			18
19	23009	NG-G4	12	12	12	38,460	38,460	38,460	35,640	33,940	35,860	30,300	22,940	15,880	18,980	17,340	21,260	31,130	29,000	330,730			19
20	23003	NG-G4	12	12	12	105,740	105,740	101,170	105,740	79,780	77,290	62,600	65,630	68,790	59,540	67,030	70,090	76,510	91,010	925,180			20
21	23004	NG-G4	12	12	12	52,760	52,760	51,810	52,760	46,940	52,290	49,200	37,260	26,060	22,750	24,360	26,340	29,070	38,460	457,300			21
22	24008	NG-G4	12	12	12	32,730	32,730	21,990	32,730	24,720	25,810	24,650	21,220	20,200	24,310	23,140	24,500	24,990	24,410	292,670			22
23	24012	NG-G4	12	12	12	78,630	78,630	71,940	78,630	58,800	64,240	53,500	43,450	35,900	33,730	34,960	36,400	48,850	54,850	615,250			23
24	24015	NG-G4	12	12	12	38,550	38,550	36,160	38,550	32,620	36,750	28,920	29,760	28,500	28,080	28,290	28,900	24,640	23,570	364,740			24
25	24009	NG-G4	12	12	12	242,300	242,300	242,300	230,400	220,190	199,500	149,800	87,998	74,100	66,660	83,570	76,600	124,300	144,500	1,699,918			25
26	26004	NG-G4	24	24	12	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	87,590	1,051,080			26
27	27014	NG-G4	12	12	12	80,150	80,150	70,710	77,390	72,410	76,050	80,150	71,320	64,000	68,890	65,900	67,400	70,500	62,000	846,720			27
28	27021	NG-G4	12	12	12	20,046	20,046	17,530	20,046	17,800	16,310	13,330	12,971	12,300	12,480	12,270	11,600	12,400	9,360	168,397			28
29	27018	NG-G4	12	12	12	57,400	57,400	36,610	37,610	33,600	35,400	36,700	40,230	22,100	11,420	10,570	57,400	34,950	30,350	386,940			29
30	27001	NG-G4	12	12	12	597,851	597,851	351,525	291,856	414,500	597,851	145,115	565,447	558,304	537,160	367,603	313,069	350,059	247,005	4,739,494			30
31	27015	NG-G4	12	12	12	78,100	78,100	55,250	67,050	60,360	59,070	69,750	75,261	65,400	76,060	71,560	78,100	77,200	59,300	814,361			31
32	Total NG-G4 Transportation		204	204	192	1,791,493	1,791,493	1,456,059	1,437,178	1,426,970	1,615,967	1,030,275	1,350,753	1,221,368	1,191,603	1,027,997	1,050,448	1,194,746	1,125,749	15,129,113	109,816	15,238,929	32
33	Subtotal Transportation		1,992	1,992	240	1,791,493	1,791,493	1,990,454	1,859,444	1,849,874	2,105,924	1,409,034	1,654,914	1,485,154	1,464,344	1,410,034	1,302,874	1,547,720	1,595,690	19,675,460	142,816	19,818,276	33
34	26001	NG-G5	12	12	12	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	1,303,480	15,641,760	0	15,641,760	34
35	Total Transportation		2,004	2,004	252	3,094,973	3,094,973	3,293,934	3,162,924	3,153,354	3,409,404	2,712,514	2,958,394	2,788,634	2,767,824	2,713,514	2,606,354	2,851,200	2,899,170	35,317,220	142,816	35,460,036	35

RV LEDGER
REV095 REVENUE TWELVE MONTH RECAP BY RATE JURISDICTION
Current Period: NOV-25
Date: 10-DEC-25 22:17:08

Currency: USD
RD=0522 (NORTHERN NEVADA RATE JURISDICTION)

FERC Activity Rate Code		DEC-24	ADJ-24	JAN-25	FEB-25	MAR-25	APR-25	MAY-25	JUN-25	JUL-25	AUG-25	SEP-25	OCT-25	NOV-25	TOTAL
Other Op Rev - 0000 Rt Cd		861,563.01	0	729,783.67	-153,441.30	45,684.30	82,750.47	551,266.76	692,261.58	636,602.54	680,325.29	838,342.34	1,261,207.88	1,709,683.28	7,936,029.82
Revenue by Rate Code															
	2000	10,708,276.93	0	11,390,693.49	11,546,212.28	9,147,472.70	6,531,465.42	3,931,979.38	2,613,726.30	1,998,488.77	1,683,247.09	1,736,600.68	2,245,666.24	3,730,282.85	67,264,112.13
	2001	1,227,921.17	0	1,312,888.94	1,325,316.18	1,136,217.70	879,125.88	564,036.04	417,056.77	337,618.19	285,689.44	290,423.36	334,600.76	483,390.21	8,594,284.64
	2002	395.74	0	375.66	515.24	336.11	209.68	178.18	101.94	77.18	71.74	71.72	88.76	148.45	2,570.40
	2003	2,005,563.14	0	2,096,685.22	2,147,292.59	1,612,931.01	1,131,537.25	646,500.60	474,452.26	384,711.74	344,284.40	351,896.85	425,711.65	673,250.31	12,294,817.02
	2004	1,666,510.44	0	1,725,795.75	1,742,020.19	1,440,466.00	1,084,527.38	690,442.73	501,402.36	354,601.34	268,851.47	277,359.27	340,085.27	507,243.06	10,599,305.26
	2005	738,566.49	0	720,446.03	767,051.74	639,576.36	487,873.02	400,424.44	298,227.68	214,485.92	158,606.88	225,310.67	294,570.06	304,430.14	5,249,569.43
	2006	560,664.66	0	605,401.94	637,041.61	564,325.63	503,769.47	438,955.02	580,751.06	366,103.31	246,758.22	274,132.30	270,383.91	285,024.37	5,333,311.50
	2012	421.26	0	405.99	421.83	403.96	352.89	241.02	176.77	72	76.28	74.45	72.61	136.45	2,855.51
	2013	57.6	0	57.6	57.6	57.6	57.6	57.6	57.6	57.6	57.6	57.6	57.6	57.6	691.2
	2014	135	0	135	135	135	135	135	135	135	135	135	627.66	135	2,112.66
	2016	25.8	0	25.8	25.8	25.8	63.52	101.28	82.92	78.08	77.32	64.03	88.95	48.95	708.25
	2018	1,404.41	0	1,526.13	1,393.36	1,422.75	1,334.51	1,363.91	1,383.07	1,254.86	-270.61	991.41	1,019.24	911.22	13,734.26
	2021	84,317.34	0	95,905.10	99,020.83	90,169.94	69,835.11	53,363.66	41,977.87	36,494.80	34,107.90	35,464.63	43,234.38	60,294.34	744,185.90
	2023	22,858.26	0	22,319.00	22,677.77	20,483.93	13,547.79	8,622.31	6,229.46	4,685.51	4,202.22	4,331.01	5,436.73	8,652.38	144,046.37
	2024	28,100.70	0	27,310.85	27,528.35	26,402.35	19,353.18	10,175.88	7,549.68	4,282.82	3,488.72	3,704.14	4,543.13	9,214.53	171,654.33
	2027	988,171.31	0	1,017,741.98	1,029,740.73	834,476.17	570,685.86	354,834.26	227,056.93	167,809.62	145,141.17	152,632.89	215,653.14	385,774.69	6,089,718.75
	2028	164,550.82	0	172,908.40	174,427.51	145,848.98	107,672.34	73,061.51	57,031.27	46,148.08	40,597.69	42,399.84	48,280.21	70,486.10	1,143,412.75
	2030	360,710.87	0	378,884.09	369,812.82	283,779.05	184,297.04	102,156.01	62,520.70	48,720.82	44,138.05	46,947.90	68,550.54	124,151.76	2,074,669.65
	2031	300,954.56	0	306,756.00	295,423.85	238,458.28	165,741.01	112,485.25	71,374.91	51,603.66	41,972.25	45,397.55	67,049.66	108,066.35	1,805,283.33
	2032	95,252.69	0	95,722.43	100,979.06	78,970.94	126,326.27	100,394.17	47,818.94	34,248.17	22,797.71	24,928.22	40,523.88	60,504.56	828,467.04
	2033	34,809.34	0	32,614.56	29,847.86	27,552.77	24,812.57	22,217.50	20,130.98	12,030.76	12,071.33	11,755.45	12,300.66	18,673.78	258,817.56
	2036	28.8	0	28.8	28.8	28.8	28.8	114.04	273.73	250.53	203.27	191.84	125	28.8	1,331.21
	2501	0	0	0	0	0	-977.66	977.66	0	0	0	0	0	0	0
	9200	14,410.00	0	11,274.50	10,896.61	9,251.32	6,355.43	3,267.23	2,496.16	2,901.69	3,173.50	3,964.44	7,252.67	13,349.57	88,593.12
	9201	23,768.77	0	18,083.87	18,159.62	15,832.88	9,497.81	7,775.38	6,092.25	7,868.62	8,180.19	9,239.07	14,062.13	22,538.56	161,099.15
	9202	22,743.25	0	18,264.53	19,026.49	13,277.57	9,500.93	9,758.16	8,660.97	7,552.65	12,278.89	10,298.73	12,456.60	19,645.30	163,464.07
	9203	195,603.56	0	178,364.21	180,463.90	189,642.61	206,531.84	178,600.62	174,781.97	417,736.58	-74,228.56	152,476.24	215,956.98	170,464.71	2,186,394.66
	9204	145,528.21	0	14,316.72	135,193.01	-36,225.50	87,619.94	42,300.56	82,536.73	15,960.70	11,076.67	127,709.36	21,821.60	34,331.93	682,169.93
Total Revenue by Rate Code		20,253,314.13	0	20,974,716.26	20,527,269.33	16,527,005.01	12,304,030.35	8,305,786.16	6,396,347.86	5,152,581.54	3,977,111.12	4,666,900.99	5,951,427.90	8,800,919.25	133,837,409.90

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BILL DEMAND
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)

SAP Customers	Bill Demand
	29,023
	21,296
	23,552
	38,012
	30,710
	35,291
	46,006
	18,660
	43,619
	212,813
	64,761
	37,511
	66,276
	167,587
G4 Sales Bill Demand	835,117

GTS Customers	CSA	Bill Demand
	24008T	29,464
	24012T	77,285
	24015T	39,496
	27014T	79,121
	23007T	39,120
	23001T	138,955
	23002T	102,829
	27021T	20,047
	23009T	38,430
	27018T	39,270
	23003T	97,693
	26004T	93,293
	23004T	48,479
	27001T	538,306
	27015T	78,262
	27024T	258,446
	24009T	250,511
G4 Trans Bill Demand		1,969,007

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)
MONTHLY MARGIN PER CUSTOMER

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	NG-RS														
1	Sales	10,379,033	9,429,792	7,998,524	5,484,931	3,113,689	2,004,886	1,262,580	1,116,486	1,262,801	2,046,821	4,493,434	8,386,457	56,979,434	1
2	Customers	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	80,328	963,941	2
3	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		3
4	Commodity	0.53841	0.53841	0.53841	0.53841	0.53841	0.53841	0.53841	0.53841	0.53841	0.53841	0.53841	0.53841		4
5	Margin	6,455,722	5,944,642	5,174,033	3,820,689	2,543,989	1,946,998	1,547,333	1,468,675	1,547,452	1,969,576	3,286,857	5,382,900	41,088,865	5
6	Margin per Customer	80.37	74.00	64.41	47.56	31.67	24.24	19.26	18.28	19.26	24.52	40.92	67.01	511.50	6
7	Currently Effective Margin per Customer	67.47	57.38	51.93	41.58	31.78	27.13	23.25	22.57	23.11	26.97	39.18	57.37	469.72	7
8	Uniform Monthly Increase	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	41.78	8
9	Proposed Margin per Customer	70.95	60.86	55.41	45.06	35.26	30.61	26.73	26.05	26.59	30.45	42.66	60.85	511.48	9
	NG-RM														
10	Sales	1,124,339	1,035,201	925,344	669,939	391,396	275,631	184,867	166,368	179,082	246,486	493,958	916,740	6,609,351	10
11	Customers	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	16,912	202,950	11
12	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		12
13	Commodity	0.55151	0.55151	0.55151	0.55151	0.55151	0.55151	0.55151	0.55151	0.55151	0.55151	0.55151	0.55151		13
14	Margin	802,739	753,579	692,991	552,133	398,514	334,668	284,611	274,409	281,420	318,594	455,078	688,246	5,836,982	14
15	Margin per Customer	47.46	44.56	40.98	32.65	23.56	19.79	16.83	16.23	16.64	18.84	26.91	40.69	345.14	15
16	Currently Effective Margin per Customer	40.90	35.62	33.81	28.57	23.03	20.27	17.78	17.42	17.56	19.32	25.00	35.14	314.42	16
17	Uniform Monthly Increase	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	30.72	17
18	Proposed Margin per Customer	43.46	38.18	36.37	31.13	25.59	22.83	20.34	19.98	20.12	21.88	27.56	37.70	345.14	18

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)
MONTHLY MARGIN PER CUSTOMER

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	NG-G1														
	Sales Customers														
19	Sales	2,240,881	2,018,074	1,604,135	1,039,561	521,678	340,722	223,866	211,998	246,271	394,127	914,510	1,838,770	11,594,593	19
20	Customers	8,036	8,036	8,036	8,036	8,036	8,036	8,036	8,036	8,036	8,036	8,036	8,036	96,437	20
	Transportation Customers														
21	Sales	2,638	1,794	1,463	2,419	13,230	35,824	43,789	38,568	33,438	27,293	17,956	6,965	225,377	21
22	Customers	94	94	94	94	94	94	94	94	94	94	94	94	1,128	22
	Schedule Total														
23	Sales	2,243,519	2,019,868	1,605,598	1,041,980	534,908	376,546	267,655	250,566	279,709	421,420	932,466	1,845,735	11,819,970	23
24	Customers	8,130	8,130	8,130	8,130	8,130	8,130	8,130	8,130	8,130	8,130	8,130	8,130	97,565	24
25	Basic Service Charge	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80		25
26	Commodity	0.34994	0.34994	0.34994	0.34994	0.34994	0.34994	0.34994	0.34994	0.34994	0.34994	0.34994	0.34994		26
27	Margin	1,019,253	940,988	796,018	598,786	421,341	365,924	327,819	321,839	332,037	381,627	560,463	880,052	6,946,147	27
28	Margin per Customer	125.36	115.74	97.91	73.65	51.82	45.01	40.32	39.58	40.84	46.94	68.93	108.24	854.34	28
29	Currently Effective Margin per Customer	101.02	89.46	81.40	66.82	55.78	49.72	47.13	46.78	47.09	50.86	66.05	89.76	791.87	29
30	Uniform Monthly Increase	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	62.47	30
31	Proposed Margin per Customer	106.23	94.67	86.61	72.03	60.99	54.93	52.34	51.99	52.30	56.07	71.26	94.97	854.39	31
	NG-G2														
	Sales Customers														
32	Sales	2,138,776	1,962,564	1,699,675	1,239,991	766,028	557,290	394,212	356,635	392,402	569,049	1,038,446	1,798,771	12,913,839	32
33	Customers	825	825	825	825	825	825	825	825	825	825	825	825	9,899	33
	Transportation Customers														
34	Sales	21,077	22,085	17,051	25,651	65,887	118,822	150,506	124,972	126,450	111,286	77,744	35,614	897,144	34
35	Customers	41	41	41	41	41	41	41	41	41	41	41	41	492	35
	Schedule Total														
36	Sales	2,159,853	1,984,649	1,716,726	1,265,642	831,915	676,112	544,718	481,607	518,852	680,335	1,116,190	1,834,385	13,810,983	36
37	Customers	866	866	866	866	866	866	866	866	866	866	866	866	10,391	37
38	Basic Service Charge	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00		38
39	Commodity	0.13152	0.13152	0.13152	0.13152	0.13152	0.13152	0.13152	0.13152	0.13152	0.13152	0.13152	0.13152		39
40	Margin	400,957	377,914	342,677	283,350	226,307	205,815	188,534	180,234	185,133	206,371	263,695	358,151	3,219,139	40
41	Margin per Customer	463.07	436.45	395.76	327.24	261.36	237.70	217.74	208.15	213.81	238.34	304.54	413.63	3,717.79	41
42	Currently Effective Margin per Customer	402.63	362.71	341.86	304.02	264.37	235.58	223.03	218.91	221.90	239.69	287.20	362.74	3,464.64	42
43	Uniform Monthly Increase	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	253.15	43
44	Proposed Margin per Customer	423.73	383.81	362.96	325.12	285.47	256.68	244.13	240.01	243.00	260.79	308.30	383.84	3,717.84	44

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)
MONTHLY MARGIN PER CUSTOMER

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	NG-G3														
	Sales Customers														
45	Sales	830,300	829,018	740,711	580,212	467,528	361,140	296,299	271,150	386,175	554,818	636,248	777,472	6,731,071	45
46	Customers	72	72	72	72	72	72	72	72	72	72	72	72	864	46
	Transportation Customers														
47	Sales	241,986	250,842	366,297	226,188	276,419	318,706	343,980	261,792	266,085	354,935	285,808	263,790	3,456,826	47
48	Customers	14	14	14	14	14	14	14	14	14	14	14	14	168	48
49	Transportation Service Charge	4	4	4	4	4	4	4	4	4	4	4	4	48	49
	Schedule Total														
50	Sales	1,072,286	1,079,860	1,107,008	806,400	743,947	679,846	640,279	532,942	652,260	909,753	922,056	1,041,262	10,187,897	50
51	Customers	86	86	86	86	86	86	86	86	86	86	86	86	1,032	51
52	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		52
53	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		53
54	Commodity	0.08946	0.08946	0.08946	0.08946	0.08946	0.08946	0.08946	0.08946	0.08946	0.08946	0.08946	0.08946		54
55	Margin	128,027	128,704	131,133	104,241	98,653	92,919	89,379	79,777	90,451	113,486	114,587	125,251	1,296,609	55
56	Margin per Customer	1,488.68	1,496.56	1,524.80	1,212.10	1,147.13	1,080.45	1,039.29	927.64	1,051.76	1,319.61	1,332.41	1,456.41	15,076.84	56
57	Currently Effective Margin per Customer	1,346.41	1,225.02	1,201.93	1,104.43	1,119.08	1,125.19	1,079.95	1,023.82	1,098.53	1,155.19	1,204.07	1,267.51	13,951.13	57
58	Uniform Monthly Increase	93.81	93.81	93.81	93.81	93.81	93.81	93.81	93.81	93.81	93.81	93.81	93.81	1,125.71	58
59	Proposed Margin per Customer	1,440.22	1,318.83	1,295.74	1,198.24	1,212.89	1,219.00	1,173.76	1,117.63	1,192.34	1,249.00	1,297.88	1,361.32	15,076.85	59
	NG-G4														
	Sales Customers														
60	Sales	669,282	687,508	642,425	623,120	540,790	549,320	475,384	465,992	457,526	521,069	575,372	610,183	6,817,971	60
61	Customers	13	13	13	13	13	13	13	13	13	13	13	13	156	61
	Transportation Customers														
62	Sales	1,230,233	1,200,252	1,035,459	1,058,073	1,203,418	1,133,920	1,466,628	1,447,610	1,437,328	1,627,697	1,037,753	1,360,558	15,238,929	62
63	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204	63
	Schedule Total														
64	Sales	1,899,515	1,887,760	1,677,884	1,681,193	1,744,208	1,683,240	1,942,012	1,913,602	1,894,854	2,148,766	1,613,125	1,970,741	22,056,900	64
65	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360	65
66	Transportation Service Charge	16	16	16	16	16	16	16	16	16	16	16	16		66
67	Bill Demand	2,804,124	2,804,124	2,804,124	2,804,124	2,804,124	2,804,124	2,804,124	2,804,124	2,804,124	2,804,124	2,804,124	2,804,124		67
68	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		68
69	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		69
70	Commodity	0.06097	0.06097	0.06097	0.06097	0.06097	0.06097	0.06097	0.06097	0.06097	0.06097	0.06097	0.06097		70
71	Demand Charge	0.01915	0.01915	0.01915	0.01915	0.01915	0.01915	0.01915	0.01915	0.01915	0.01915	0.01915	0.01915		71
72	Margin	207,512	206,796	194,000	194,201	198,043	194,326	210,103	208,371	207,228	222,709	190,051	211,855	2,445,197	72
73	Margin per Customer	6,917.08	6,893.19	6,466.65	6,473.38	6,601.44	6,477.54	7,003.45	6,945.71	6,907.61	7,423.64	6,335.04	7,061.83	81,506.56	73
74	Currently Effective Margin per Customer	6,367.97	6,242.73	7,177.61	6,685.89	6,439.85	5,186.92	5,960.59	6,109.76	6,344.15	6,497.13	5,904.29	6,440.83	75,357.72	74
75	Uniform Monthly Increase	512.40	512.40	512.40	512.40	512.40	512.40	512.40	512.40	512.40	512.40	512.40	512.40	6,148.84	75
76	Proposed Margin per Customer	6,880.37	6,755.13	7,690.01	7,198.29	6,952.25	5,699.32	6,472.99	6,622.16	6,856.55	7,009.53	6,416.69	6,953.23	81,506.52	76

Tab K

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Purchased Gas Costs															
1	Natural Gas Transmission Line Purchases	803	$ 7,770,759	$ 6,007,929	$ 8,129,514	$ 2,712,051	$ 1,349,707	$ (494,065)	$ 227,107	$ 649,671	$ 977,987	$ 1,149,841	$ 1,900,660	$ 4,015,501	$ 34,396,663	1
2	Purchased Gas Cost Adjustments	805.1	1,990,782	4,324,616	2,297,526	5,072,565	3,433,114	2,921,297	516,894	(472,967)	(2,403,498)	(2,190,772)	(2,478,691)	(3,288,364)	9,722,501	2
3	Gas Withdrawn from Storage	808.1	44,791	51,119	46,320	46,458	50,787	50,079	48,093	18,497	50,002	54,811	58,250	19,151	538,358	3
4	Gas Delivered to Storage	808.2	-	-	-	-	-	-	(13,581)	(378,511)	-	-	-	(247,539)	(639,631)	4
5	Gas Used for Compressor Station Fuel	810	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Total	Sum Lns 1 - 5	$ 9,806,332	$ 10,383,664	$ 10,473,360	$ 7,831,074	$ 4,833,608	$ 2,477,311	$ 778,514	$ (183,311)	$ (1,375,509)	$ (986,120)	$ (519,782)	$ 498,750	$ 44,017,892	6
	Other Gas Costs															
	Other Gas Supply	813														
7	Labor		$ 5,762	$ 6,248	$ 6,857	$ 7,099	$ 7,065	$ 9,957	$ 7,079	$ 6,340	$ 6,535	$ 6,710	$ 10,463	$ 5,078	$ 85,194	7
8	Labor Loadings		2,345	3,061	3,360	3,692	3,674	5,177	3,681	3,297	3,398	3,489	5,441	2,641	43,257	8
9	Materials and Expenses		265	408	370	1,527	332	225	241	240	237	231	225	225	4,524	9
10	Total	Sum Lns 7 - 9	$ 8,372	$ 9,718	$ 10,587	$ 12,318	$ 11,071	$ 15,359	$ 11,001	$ 9,876	$ 10,171	$ 10,430	$ 16,129	$ 7,944	$ 132,975	10
	Transmission - Gas Cost															
11	Transmission and Compression of Gas by Others	858	$ 2,823,539	$ 2,937,197	$ 3,023,150	$ 2,854,675	$ 2,750,777	$ 1,875,079	$ 2,174,001	$ 2,156,792	$ 2,157,552	$ 2,157,288	$ 2,157,804	$ 2,276,796	$ 29,344,650	11
	Transmission Expenses, Excluding Account 858 Operations															
	Operation Supervision and Engineering	850														
12	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	12
13	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Total	Sum Lns 12 - 14	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	15
	System Control and Load Dispatching	851														
16	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	16
17	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Total	Sum Lns 16 - 18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	19
			[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
	Communication System Expense	852														
20	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	20
21	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	21
22	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Total	Sum Lns 20 - 22	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	23
	Communication Station Labor and Expense	853														
24	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	24
25	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Total	Sum Lns 24 - 26	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	27
	Gas for Compressor Station Fuel	854														
28	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	28
29	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	30
31	Total	Sum Lns 28 - 30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	31
	Mains Expense	856														
32	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	32
33	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	33
34	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Total	Sum Lns 32 - 34	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	35
	Measuring and Regulating Station Expense	857														
36	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	36
37	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	37
38	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Total	Sum Lns 36 - 38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	39
40	Rents	860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	40

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Transmission Expenses, Excluding Account 858 Continued															
	Maintenance															
	Maintenance Supervision and Engineering	861														
1	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1
2	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	2
3	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Total	Sum Lns 1 - 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	4
	Maintenance of Structures and Improvements	862														
5	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5
6	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	7
8	Total	Sum Lns 5 - 7	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	8
	Maintenance of Mains	863														
9	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	9
10	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Total	Sum Lns 9 - 11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	12
	Maintenance of Compressor Station Equipment	864														
13	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	13
14	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Total	Sum Lns 13 - 15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	16
	Maintenance of Measuring & Regulating Station Equip	865														
17	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	17
18	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Total	Sum Lns 17 - 19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	20
	Maintenance of SCADA Equipment	866														
21	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	21
22	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Total	Sum Lns 21 - 23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	24
	Total Transmission Expense, Excluding Account 858															
25	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	25
26	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	27
28	Total	Sum Lns 25 - 27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	28
										[1]					[1]	

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Distribution															
	Operation Supervision and Engineering	870														
1	Labor		$ 131,197	$ 103,623	$ 150,083	$ 137,711	$ 156,688	$ (86,793)	$ 126,246	$ 166,532	$ 118,461	$ 138,651	$ (66,720)	$ 64,612	$ 1,140,291	1
2	Labor Loadings		60,637	55,109	78,421	72,812	84,216	(56,980)	67,212	91,147	63,116	75,224	(45,312)	33,598	579,199	2
3	Materials and Expenses		9,739	11,495	17,439	13,904	21,563	45,463	8,195	27,379	26,226	18,705	15,457	11,666	227,232	3
4	Total	Sum Lns 1 - 3	$ 201,572	$ 170,227	$ 245,943	$ 224,428	$ 262,467	$ (98,309)	$ 201,652	$ 285,058	$ 207,803	$ 232,580	$ (96,575)	$ 109,876	$ 1,946,722	4
	Operation Distribution Load Dispatching	871														
5	Labor		$ 9,052	$ 11,129	$ 10,571	$ 9,582	$ 10,504	$ 6,681	$ 7,885	$ 7,700	$ 9,632	$ 7,604	$ 10,515	$ 6,371	$ 107,225	5
6	Labor Loadings		3,684	5,453	5,180	4,982	5,462	3,911	4,100	4,004	5,009	3,954	5,468	3,914	55,121	6
7	Materials and Expenses		4,074	15,428	355	956	280	209	(10,426)	183	283	239	339	71	11,991	7
8	Total	Sum Lns 5 - 7	$ 16,810	$ 32,011	$ 16,106	$ 15,520	$ 16,246	$ 10,801	$ 1,559	$ 11,888	$ 14,924	$ 11,797	$ 16,321	$ 10,355	$ 174,337	8
			[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
	Operation Mains and Services	874														
9	Labor		$ 66,144	$ 83,247	$ 86,556	$ 98,028	$ 93,691	$ 155,256	$ 109,391	$ 97,278	$ 96,683	$ 105,559	$ 163,448	$ 85,013	$ 1,240,295	9
10	Labor Loadings		26,923	40,791	42,412	50,975	48,990	80,733	56,883	50,585	50,275	54,891	84,993	44,207	632,657	10
11	Materials and Expenses		16,323	14,365	60,122	28,722	75,316	36,632	(13,893)	32,406	28,409	(16,876)	(133,522)	(53,217)	74,786	11
12	Total	Sum Lns 9 - 11	$ 109,390	$ 138,404	$ 189,090	$ 177,724	$ 217,998	$ 272,621	$ 152,381	$ 180,269	$ 175,367	$ 143,573	$ 114,919	$ 76,002	$ 1,947,738	12
	Operation Measuring and Regulation Station	875														
13	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	13
14	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Total	Sum Lns 13 - 15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	16
	Operation Meter and House Regulator	878														
17	Labor		$ 79,839	$ 84,840	$ 82,581	$ 88,292	$ 93,485	$ 127,788	$ 85,177	$ 77,868	$ 82,002	$ 84,328	$ 139,081	$ 78,447	$ 1,103,727	17
18	Labor Loadings		32,497	41,572	40,465	45,912	48,317	66,450	44,292	40,491	42,641	43,850	72,322	40,792	559,601	18
19	Materials and Expenses		11,941	21,667	22,307	23,481	24,115	40,265	20,453	17,739	19,527	19,135	32,216	11,765	264,611	19
20	Total	Sum Lns 17 - 19	$ 124,276	$ 148,079	$ 145,353	$ 157,685	$ 165,916	$ 234,503	$ 149,923	$ 136,098	$ 144,169	$ 147,313	$ 243,619	$ 131,004	$ 1,927,939	20
	Customer Installation	879														
21	Labor		$ 73,525	$ 66,295	$ 80,617	$ 69,107	$ 61,282	$ 106,552	$ 65,311	$ 68,298	$ 67,389	$ 68,940	$ 91,676	$ 72,788	$ 891,778	21
22	Labor Loadings		29,927	32,484	39,502	35,848	31,867	55,407	33,962	35,515	35,042	35,849	47,672	37,850	450,924	22
23	Materials and Expenses		11,971	15,720	23,278	14,584	11,436	28,535	13,854	16,063	13,725	15,477	20,578	12,455	197,676	23
24	Total	Sum Lns 21 - 23	$ 115,423	$ 114,499	$ 143,398	$ 119,539	$ 104,584	$ 190,494	$ 113,127	$ 119,875	$ 116,156	$ 120,265	$ 159,926	$ 123,094	$ 1,540,379	24
	Other	880														
25	Labor		$ 25,892	$ 51,114	$ 72,849	$ 78,907	$ 57,372	$ 69,171	$ 50,578	$ 36,419	$ 46,884	$ 22,254	$ 45,568	$ 28,314	$ 585,321	25
26	Labor Loadings		10,539	25,046	35,696	41,032	29,834	35,969	26,300	18,938	24,379	11,572	23,695	14,723	297,723	26
27	Materials and Expenses		89,972	63,122	123,209	96,580	88,115	54,082	75,646	59,384	104,385	39,945	46,079	40,647	881,166	27
28	Total	Sum Lns 25 - 27	$ 126,404	$ 139,282	$ 231,754	$ 216,519	$ 175,321	$ 159,221	$ 152,524	$ 114,742	$ 175,648	$ 73,771	$ 115,342	$ 83,684	$ 1,764,211	28
29	Rents	881	$ (186,557)	$ (379,514)	$ (378,985)	$ (372,567)	$ (379,929)	$ (379,929)	$ (379,929)	$ (378,325)	$ (374,800)	$ (379,679)	$ (370,562)	$ (379,349)	$ (4,340,122)	29

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Maintenance Supervision and Engineering	885														
1	Labor		$ 39,209	$ 29,857	$ 44,466	$ 33,678	$ 45,352	$ (67,202)	$ 31,391	$ 54,791	$ 32,048	$ 43,279	$ (58,162)	$ 14,312	$ 243,016	1
2	Labor Loadings		19,183	16,511	23,920	18,182	24,626	(40,300)	16,993	30,499	17,334	23,844	(34,930)	7,442	123,303	2
3	Materials and Expenses		1,448	3,232	3,342	3,609	3,441	4,871	3,047	3,076	3,347	2,938	4,028	1,448	37,825	3
4	Total	Sum Lns 1 - 3	$ 59,840	$ 49,600	$ 71,728	$ 55,468	$ 73,418	$ (102,632)	$ 51,430	$ 88,365	$ 52,729	$ 70,061	$ (89,064)	$ 23,202	$ 404,145	4
	Maintenance of Structures and Improvements	886														
5	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5
6	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	7
8	Total	Sum Lns 5 - 7	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	8
	Maintenance of Mains	887														
9	Labor		$ 42,701	$ 29,384	$ 24,609	$ 42,369	$ 48,315	$ 37,501	$ 36,244	$ 52,661	$ 26,075	$ 24,208	$ 30,422	$ 17,866	$ 412,355	9
10	Labor Loadings		17,381	14,398	12,058	22,032	25,124	19,501	18,847	27,384	13,559	12,588	15,819	9,290	207,981	10
11	Materials and Expenses		105,645	6,802	16,532	61,918	79,379	45,426	52,588	28,104	35,655	22,792	28,581	99,226	582,649	11
12	Total	Sum Lns 9 - 11	$ 165,727	$ 50,583	$ 53,199	$ 126,319	$ 152,817	$ 102,428	$ 107,679	$ 108,149	$ 75,289	$ 59,588	$ 74,823	$ 126,382	$ 1,202,984	12
	Maintenance of Measuring and Reg. Station Eq.	889														
13	Labor		$ 9,724	$ 4,817	$ 8,076	$ 4,281	$ 10,806	$ 12,956	$ 14,023	$ 8,644	$ 9,148	$ 6,709	$ 16,714	$ 15,203	$ 121,101	13
14	Labor Loadings		3,958	2,360	3,957	2,226	5,619	6,737	7,292	4,495	4,757	3,489	8,691	7,905	61,487	14
15	Materials and Expenses		14,914	21,920	16,928	49,485	61,116	(16,427)	4,858	12,107	1,546	2,779	3,029	4,124	176,378	15
16	Total	Sum Lns 13 - 15	$ 28,596	$ 29,098	$ 28,961	$ 55,992	$ 77,541	$ 3,267	$ 26,172	$ 25,246	$ 15,451	$ 12,976	$ 28,434	$ 27,232	$ 358,966	16
	Maintenance of Services	892														
17	Labor		$ 24,802	$ 23,923	$ 22,232	$ 40,664	$ 36,797	$ 48,556	$ 25,540	$ 19,132	$ 16,015	$ 16,302	$ 40,594	$ 12,794	$ 327,350	17
18	Labor Loadings		10,095	11,722	10,894	21,145	19,134	25,249	13,281	9,949	8,328	8,477	21,109	6,653	166,036	18
19	Materials and Expenses		8,989	11,386	9,540	40,294	28,360	25,684	68,110	(27,623)	(3,667)	(62,296)	(6,388)	26,144	118,532	19
20	Total	Sum Lns 17 - 19	$ 43,887	$ 47,031	$ 42,666	$ 102,103	$ 84,292	$ 99,489	$ 106,931	$ 1,458	$ 20,675	$ (37,518)	$ 55,315	$ 45,590	$ 611,918	20
	Maintenance of Meters and House Regulators	893														
21	Labor		$ 3,786	$ 7,150	$ 7,104	$ 8,237	$ 9,205	$ 16,591	$ 7,617	$ 5,827	$ 6,927	$ 4,815	$ 12,989	$ 9,094	$ 99,340	21
22	Labor Loadings		1,541	3,503	3,481	4,283	4,787	8,627	3,961	3,030	3,602	2,504	6,754	4,729	50,802	22
23	Materials and Expenses		310	1,500	1,152	1,650	1,544	2,897	1,790	1,777	5,192	888	2,448	965	22,113	23
24	Total	Sum Lns 21 - 23	$ 5,637	$ 12,153	$ 11,736	$ 14,170	$ 15,536	$ 28,114	$ 13,367	$ 10,635	$ 15,721	$ 8,206	$ 22,192	$ 14,788	$ 172,255	24
	Maintenance of Other Equipment	894														
25	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	25
26	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	956	956	27
28	Total	Sum Lns 25 - 27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 956	$ 956	28
	Total Distribution															
29	Labor		$ 505,871	$ 495,379	$ 589,743	$ 610,855	$ 623,497	$ 427,057	$ 559,402	$ 595,150	$ 511,262	$ 522,648	$ 426,125	$ 404,811	$ 6,271,801	29
30	Labor Loadings		216,365	248,950	295,986	319,430	327,974	205,304	293,122	316,037	268,043	276,240	206,282	211,103	3,184,834	30
31	Materials and Expenses		88,768	(192,878)	(84,780)	(37,386)	14,738	(112,292)	(155,707)	(207,729)	(140,172)	(335,954)	(357,717)	(223,099)	(1,744,207)	31
32	Total	Sum Lns 29 - 31	$ 811,004	$ 551,451	$ 800,948	$ 892,900	$ 966,208	$ 520,069	$ 696,816	$ 703,459	$ 639,133	$ 462,934	$ 274,690	$ 392,815	$ 7,712,428	32

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Customer Accounts															
	Supervision	901														
1	Labor		$ 18,164	$ 22,296	$ 24,048	$ 24,139	$ 23,904	$ 36,350	$ 23,413	$ 21,896	$ 23,373	$ 22,815	$ 34,773	$ 18,812	$ 293,984	1
2	Labor Loadings		7,393	10,925	11,783	12,505	12,430	18,902	12,175	11,337	12,154	11,864	18,082	9,782	149,334	2
3	Materials and Expenses		1,191	2,386	2,658	2,389	2,473	3,851	2,607	2,267	2,464	2,135	3,537	1,274	29,231	3
4	Total	Sum Lns 1 - 3	$ 26,748	$ 35,607	$ 38,490	$ 39,033	$ 38,807	$ 59,104	$ 38,195	$ 35,500	$ 37,991	$ 36,814	$ 56,392	$ 29,868	$ 472,550	4
	Meter Reading	902														
5	Labor		$ 17,797	$ 16,180	$ 16,799	$ 14,118	$ 15,632	$ 26,951	$ 17,099	$ 14,767	$ 17,268	$ 17,892	$ 23,455	$ 13,421	$ 211,379	5
6	Labor Loadings		7,244	7,928	8,232	7,323	8,128	14,014	8,891	7,679	8,979	9,304	12,196	6,979	106,898	6
7	Materials and Expenses		2,958	4,430	4,850	4,364	4,697	7,469	4,549	3,884	4,510	4,551	6,416	2,214	54,894	7
8	Total	Sum Lns 5 - 7	$ 27,999	$ 28,539	$ 29,881	$ 25,805	$ 28,457	$ 48,434	$ 30,540	$ 26,331	$ 30,757	$ 31,746	$ 42,067	$ 22,614	$ 373,172	8
	Customer Records and Collection	903														
9	Labor		$ 44,990	$ 43,746	$ 91,250	$ 53,882	$ 52,154	$ 82,207	$ 51,714	$ 45,819	$ 53,482	$ 49,075	$ 74,733	$ 40,387	$ 683,439	9
10	Labor Loadings		18,312	21,436	37,778	24,805	26,797	42,748	26,891	23,826	27,810	25,519	38,861	21,001	335,784	10
11	Materials and Expenses		316,751	27,645	120,778	208,769	27,154	144,756	221,377	6,058	109,981	224,686	11,918	125,431	1,545,303	11
12	Total	Sum Lns 9 - 11	$ 380,054	$ 92,827	$ 249,805	$ 287,456	$ 106,105	$ 269,711	$ 299,982	$ 75,702	$ 191,273	$ 299,280	$ 125,512	$ 186,820	$ 2,564,526	12
13	Uncollectible Accounts	904	$ 12,468	$ 13,030	$ 13,299	$ 10,530	$ 7,603	$ 4,874	$ 3,635	$ 2,728	$ 2,252	$ 2,405	$ 3,003	$ 4,536	$ 80,363	13
	Miscellaneous	905														
14	Labor		$ -	$ -	$ -	$ -	$ 80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80	14
15	Labor Loadings		-	-	-	-	42	-	-	-	-	-	-	-	41.83	15
16	Materials and Expenses		-	-	-	-	5	-	-	-	-	-	-	-	4.50	16
17	Total	Sum Lns 14 - 16	$ -	$ -	$ -	$ -	$ 127	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 127	17
	Total Customer Accounts															
18	Labor		$ 80,951	$ 82,222	$ 132,097	$ 92,139	$ 91,771	$ 145,508	$ 92,226	$ 82,482	$ 94,123	$ 89,782	$ 132,960	$ 72,621	$ 1,188,883	18
19	Labor Loadings		32,950	40,289	57,793	44,633	47,397	75,664	47,958	42,842	48,944	46,687	69,139	37,763	592,057.64	19
20	Materials and Expenses		333,368	47,492	141,585	226,053	41,931	160,950	232,168	14,937	119,206	233,777	24,874	133,455	1,709,796.60	20
21	Total	Sum Lns 18 - 20	$ 447,269	$ 170,003	$ 331,475	$ 362,824	$ 181,099	$ 382,123	$ 372,352	$ 140,262	$ 262,273	$ 370,245	$ 226,973	$ 243,839	$ 3,490,737	21

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Customer Service and Information															
	Customer Assistance	908														
1	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1
2	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	2
3	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Total	Sum Lns 1 - 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	4
	Informational and Instructional Advertising	909														
5	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5
6	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	7
8	Total	Sum Lns 5 - 7	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	8
	Miscellaneous	910														
9	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	9
10	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Materials and Expenses		11,296	22,985	17,111	17,419	16,035	17,729	13,688	23,063	5,694	12,242	14,591	14,567	186,420	11
12	Total	Sum Lns 9 - 11	$ 11,296	$ 22,985	$ 17,111	$ 17,419	$ 16,035	$ 17,729	$ 13,688	$ 23,063	$ 5,694	$ 12,242	$ 14,591	$ 14,567	$ 186,420	12
	Total Customer Service and Information															
13	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	13
14	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Materials and Expenses		11,296	22,985	17,111	17,419	16,035	17,729	13,688	23,063	5,694	12,242	14,591	14,567	186,420	15
16	Total	Sum Lns 13 - 15	$ 11,296	$ 22,985	$ 17,111	$ 17,419	$ 16,035	$ 17,729	$ 13,688	$ 23,063	$ 5,694	$ 12,242	$ 14,591	$ 14,567	$ 186,420	16
	Sales															
	Supervision	911														
17	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	17
18	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Total	Sum Lns 17 - 19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	20
	Demonstration and Selling	912														
21	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	21
22	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Total	Sum Lns 21 - 23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	24
	Advertising	913														
25	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	25
26	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Materials and Expenses		16,938	-	3,012	7,249	7,707	2,459	3,622	9,162	6,886	-	2,907	2,489	62,429	27
28	Total	Sum Lns 25 - 27	$ 16,938	$ -	$ 3,012	$ 7,249	$ 7,707	$ 2,459	$ 3,622	$ 9,162	$ 6,886	$ -	2,907	2,489	$ 62,429	28
	Total Sales															
29	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0	0	$ -	29
30	Labor Loadings		-	-	-	-	-	-	-	-	-	-	0	0	-	30
31	Materials and Expenses		16,938	-	3,012	7,249	7,707	2,459	3,622	9,162	6,886	-	2,907	2,489	62,429	31
32	Total	Sum Lns 29 - 31	$ 16,938	$ -	$ 3,012	$ 7,249	$ 7,707	$ 2,459	$ 3,622	$ 9,162	$ 6,886	$ -	2,907	2,489	$ 62,429	32
	Total O&M															
33	Labor		$ 592,584	$ 583,849	$ 728,697	$ 710,094	$ 722,332	$ 582,522	$ 658,707	$ 683,973	$ 611,921	$ 619,139	569,549	482,510	$ 7,545,878	33
34	Labor Loadings		251,660	292,300	357,139	367,754	379,045	286,146	344,761	362,176	320,385	326,416	280,862	251,506	3,820,149	34
35	Materials and Expenses		13,080,506	13,198,868	13,573,808	10,900,610	7,665,127	4,421,461	3,046,526	1,813,154	773,894	1,081,464	1,322,902	2,703,183	73,581,504	35
36	Total	Sum Lns 33 - 35	$ 13,924,750	$ 14,075,018	$ 14,659,644	$ 11,978,459	$ 8,766,504	$ 5,290,129	$ 4,049,993	$ 2,859,303	$ 1,706,200	$ 2,027,019	2,173,313	3,437,200	$ 84,947,531	36

NORTHERN NEVADA
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Total Company	Direct Charges: Total NNV	Direct Charges: Other Jurisdictions	To Be Allocated to NNV	NNV Allocation Factors: 4-Factor	NNV Allocation Factors: Factor II	NNV Allocation Factors: Factor III	NNV Allocation Factors: A&G Factor	Total Allocation to NNV	Total NNV	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
			Company Records	Company Records	(c) - (d) - (f)	Company Records	5.08% Stmt N, Sh 8, Ln 9(h)	4.39% Stmt N, Sh 8, Ln 4(h)	7.09% Stmt N, Sh 8, Ln 6(h)	4.62% Stmt N, Sh 8, Ln 10(h)	Sum Cols (g) thru (j)	(d) + (k)	
	Administrative and General (A&G)												
	A&G Salaries	920											
1	Labor		$ 97,301,365	$ 0	$ 0	$ 97,301,365	$ 4,940,961	$ 0	$ 0	$ 0	$ 4,940,961	$ 4,940,961	1
2	Labor Loadings		30,607,213	0	0	30,607,213	1,554,233	0	0	0	1,554,233	1,554,233	2
3	Materials and Expenses		(4,534,898)	0	0	(4,534,898)	(230,282)	0	0	0	(230,282)	(230,282)	3
4	Total	Sum Lns 1 - 3	123,373,679	0	0	123,373,679	6,264,912	0	0	0	6,264,912	6,264,912	4
5	Office Supplies and Expenses	921	$ 16,687,672	$ 0	$ 0	$ 16,687,672	$ 847,400	$ 0	$ 0	$ 0	$ 847,400	$ 847,400	5
6	A&G Expenses Transferred (Credit)	922	$ (29,903,945)	$ 0	$ 0	$ (29,903,945)	$ 0	$ 0	$ 0	$ (1,381,362)	$ (1,381,362)	$ (1,381,362)	6
7	Outside Services	923	$ 35,846,987	$ 80,415	$ 298,164	$ 35,468,408	$ 1,801,085	$ 0	$ 0	$ 0	$ 1,801,085	$ 1,881,500	7
8	Property Insurance	924	$ 1,093,285	$ 0	$ 0	$ 1,093,285	$ 0	$ 48,016	$ 0	$ 0	$ 48,016	$ 48,016	8
9	Injuries and Damages	925	$ 29,158,003	$ 33,199	$ 4,133,701	$ 24,991,102	$ 1,269,048	$ 0	$ 0	$ 0	$ 1,269,048	$ 1,302,247	9
10	Employee Pension and Benefits	926	$ (16,759,514)	$ 0	$ (57,798)	$ (16,701,716)	$ 0	$ 0	$ (1,183,477)	$ 0	$ (1,183,477)	$ (1,183,477)	10
11	Regulatory Commission Expenses	928	$ 288,852	$ 15,096	$ 273,756	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 15,096	11
12	Safety Advertising	930.1	$ 2,765,675	$ 98,786	$ 782,166	$ 1,884,723	$ 95,706	$ 0	$ 0	$ 0	$ 95,706	$ 194,493	12
	Miscellaneous General	930.2											
13	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		11,244,756	159,683	1,929,298	9,155,775	464,930	0	0	0	464,930	624,613	15
16	Total	Sum Lns 13 - 15	$ 11,244,756	$ 159,683	$ 1,929,298	$ 9,155,775	$ 464,930	$ 0	$ 0	$ 0	$ 464,930	$ 624,613	16
17	Rents	931	$ 4,281,793	$ 0	$ 0	$ 4,281,793	$ 217,429	$ 0	$ 0	$ 0	$ 217,429	$ 217,429	17
	Maintenance of General Plant	935											
18	Labor		$ 1,350,120	$ 12,462	$ 4,257	$ 1,333,401	$ 67,710	$ 0	$ 0	$ 0	$ 67,710	$ 80,172	18
19	Labor Loadings		678,749	6,096	2,193	670,460	34,046	0	0	0	34,046	40,142	19
20	Materials and Expenses		8,570,675	992,970	6,431,676	1,146,028	58,195	0	0	0	58,195	1,051,166	20
21	Total	Sum Lns 18 - 20	$ 10,599,545	$ 1,011,529	$ 6,438,127	$ 3,149,889	$ 159,951	$ 0	$ 0	$ 0	$ 159,951	$ 1,171,480	21
	Total A&G Expenses												
22	Labor		$ 98,651,485	$ 12,462	$ 4,257	$ 98,634,766	$ 5,008,671	$ 0	$ 0	$ 0	$ 5,008,671	$ 5,021,133	22
23	Labor Loadings		31,285,962	6,096	2,193	31,277,673	1,588,279	0	0	0	1,588,279	1,594,375	23
24	Materials and Expenses		58,739,340	1,380,151	13,790,962	43,568,227	4,523,511	48,016	(1,183,477)	(1,381,362)	2,006,687	3,386,839	24
25	Total	Sum Lns 22 - 24	$ 188,676,788	$ 1,398,709	$ 13,797,413	$ 173,480,666	$ 11,120,461	$ 48,016	$ (1,183,477)	$ (1,381,362)	$ 8,603,638	$ 10,002,347	25

SOUTHWEST GAS CORPORATION
TOTAL COMPANY
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Administrative and General (A&G)															
	A&G Salaries	920														
1	Labor		$ 9,767,924	$ 6,455,531	$ 9,159,854	$ 7,029,573	$ 7,368,693	$ 6,118,014	$ 7,499,767	$ 8,139,918	$ 8,222,574	$ 11,709,508	$ 8,304,349	$ 7,525,660	$ 97,301,365	1
2	Labor Loadings		1,820,450	2,256,849	2,611,260	2,661,540	2,946,616	2,085,524	3,005,845	2,975,605	2,915,914	2,809,498	2,496,688	2,021,424	30,607,213	2
3	Materials and Expenses		(412,486)	(312,967)	(424,314)	(348,352)	(370,969)	(290,747)	(377,496)	(400,673)	(400,606)	(467,574)	(384,693)	(344,022)	(4,534,898)	3
4	Total	Sum Lns 1 - 3	$ 11,175,889	$ 8,399,413	$ 11,346,800	$ 9,342,762	$ 9,944,339	$ 7,912,791	$ 10,128,116	$ 10,714,850	$ 10,737,882	$ 14,051,433	$ 10,416,343	$ 9,203,062	$ 123,373,679	4
5	Office Supplies and Expenses	921	$ 2,019,039	$ 1,332,663	$ 956,199	$ 1,458,067	$ 1,465,239	$ 1,116,398	$ 1,299,255	$ 1,521,196	$ 1,432,989	$ 1,343,498	$ 1,289,283	$ 1,453,845	$ 16,687,672	5
6	A&G Expenses Transferred (Credit)	922	$ (2,687,429)	$ (2,202,337)	$ (2,657,448)	$ (2,301,343)	$ (2,507,210)	$ (1,954,819)	$ (2,464,323)	$ (2,658,807)	$ (2,634,994)	$ (2,988,685)	$ (2,539,330)	$ (2,307,220)	$ (29,903,945)	6
7	Outside Services	923	$ 3,560,519	$ 1,869,490	$ 2,329,997	$ 3,390,309	$ 2,149,917	$ 3,827,963	$ 3,305,192	$ 2,566,610	$ 3,111,163	$ 3,877,682	$ 3,201,419	$ 2,656,727	$ 35,846,987	7
8	Property Insurance	924	$ 92,486	$ 92,391	$ 92,391	$ 92,391	$ -	$ 180,906	$ 90,453	$ 90,453	$ 90,453	$ 90,453	$ 90,453	$ 90,453	$ 1,093,285	8
9	Injuries and Damages	925	$ 4,517,573	$ 2,048,694	$ 2,271,117	$ 1,766,518	$ 2,219,851	$ 2,053,975	$ 2,373,576	$ 2,232,608	$ 2,811,579	$ 1,802,014	$ 2,087,885	$ 2,972,612	$ 29,158,003	9
10	Employee Pension and Benefits	926	$ (1,327,329)	$ (1,374,377)	$ (1,374,377)	$ (1,460,014)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (16,759,514)	10
11	Regulatory Commission Expenses	928	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 24,071	$ 288,852	11
12	Safety Advertising	930.1	$ 170,962	$ 401,057	$ 119,007	$ 358,465	$ 268,795	$ 10,941	$ 376,037	$ 414,120	$ 5,713	$ 62,923	$ 522,488	$ 55,167	$ 2,765,675	12
	Miscellaneous General	930.2														
13	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	13
14	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Materials and Expenses		1,182,055	801,343	270,977	2,106,977	484,873	1,658,197	903,857	741,157	265,467	845,460	1,426,214	558,181	11,244,756	15
16	Total	Sum Lns 13 - 15	$ 1,182,055	$ 801,343	$ 270,977	$ 2,106,977	$ 484,873	$ 1,658,197	$ 903,857	$ 741,157	$ 265,467	$ 845,460	$ 1,426,214	$ 558,181	$ 11,244,756	16
17	Rents	931	$ 131,576	$ 129,707	$ 118,259	$ 144,888	$ 90,392	$ 114,622	$ 1,696,917	$ 131,633	$ 145,437	$ 835,354	$ 138,048	$ 604,959	$ 4,281,793	17
	Maintenance of General Plant	935														
18	Labor		$ 93,164	$ 85,763	$ 105,517	$ 125,747	$ 115,452	$ 159,558	$ 104,614	$ 95,375	$ 107,728	$ 99,707	$ 168,783	$ 88,714	$ 1,350,120	18
19	Labor Loadings		37,921	42,024	51,703	58,338	60,035	82,970	54,399	49,595	56,019	51,848	87,767	46,131	678,749	19
20	Materials and Expenses		1,172,489	355,647	1,000,149	421,400	675,735	640,066	651,590	559,218	424,545	919,658	790,077	960,098	8,570,675	20
21	Total	Sum Lns 18 - 20	$ 1,303,573	$ 483,434	$ 1,157,369	$ 605,486	$ 851,222	$ 882,594	$ 810,603	$ 704,188	$ 588,292	$ 1,071,213	$ 1,046,627	$ 1,094,943	$ 10,599,545	21
	Total A&G Expenses															
22	Labor		$ 9,861,088	$ 6,541,294	$ 9,265,371	$ 7,155,320	$ 7,484,144	$ 6,277,571	$ 7,604,381	$ 8,235,293	$ 8,330,302	$ 11,809,215	$ 8,473,131	$ 7,614,374	$ 98,651,485	22
23	Labor Loadings		1,858,371	2,298,873	2,662,963	2,719,879	3,006,651	2,168,494	3,060,244	3,025,200	2,971,932	2,861,346	2,584,454	2,067,555	31,285,962	23
24	Materials and Expenses		8,443,526	3,165,383	2,726,028	5,653,378	3,097,766	5,978,647	6,476,202	3,818,659	3,872,891	4,941,927	5,242,988	5,321,944	58,739,340	24
25	Total	Sum Lns 22 - 24	$ 20,162,985	$ 12,005,550	$ 14,654,362	$ 15,528,577	$ 13,588,561	$ 14,424,712	$ 17,140,827	$ 15,079,152	$ 15,175,126	$ 19,612,488	$ 16,300,574	$ 15,003,874	$ 188,676,788	25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Administrative and General (A&G)															
	A&G Salaries	920														
1	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1
2	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	2
3	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Total	Sum Lns 1 - 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	4
5	Office Supplies and Expenses	921	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5
6	A&G Expenses Transferred (Credit)	922	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	6
7	Outside Services	923	$ 3,693	$ -	$ 208	$ 118	$ 15,809	$ 8,477	$ 8,436	$ 8,000	$ 8,650	$ 17,182	$ 1,026	$ 8,816	$ 80,415	7
8	Property Insurance	924	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	8
9	Injuries and Damages	925	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150	$ 5,896	$ -	$ 27,153	$ 33,199	9
10	Employee Pension and Benefits	926	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	10
11	Regulatory Commission Expenses	928	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 1,258	$ 15,096	11
12	Safety Advertising	930.1	$ -	$ 25,244	$ -	$ 1,716	$ 24,256	$ -	$ -	$ 21,827	$ -	$ 2,727	$ 21,827	$ 1,190	$ 98,786	12
	Miscellaneous General	930.2														
13	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	13
14	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Materials and Expenses		40,771	-	-	-	-	96,863	801	-	-	-	19,164	2,085	159,683	15
16	Total	Sum Lns 13 - 15	$ 40,771	$ -	$ -	$ -	$ -	$ 96,863	$ 801	$ -	$ -	$ -	$ 19,164	$ 2,085	$ 159,683	16
17	Rents	931	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	17
	Maintenance of General Plant	935														
18	Labor		$ 2,133	$ 513	$ 4,265	$ 522	$ 172	$ -	$ 449	$ -	$ -	$ -	$ 4,099	$ 309	$ 12,462	18
19	Labor Loadings		868	251	2,090	271	89	-	234	-	-	-	2,132	161	6,096	19
20	Materials and Expenses		118,889	37,198	141,511	45,276	79,978	97,393	80,087	70,569	49,538	97,611	95,575	79,345	992,970	20
21	Total	Sum Lns 18 - 20	$ 121,890	$ 37,962	$ 147,866	$ 46,069	$ 80,239	$ 97,393	$ 80,770	$ 70,569	$ 49,538	$ 97,611	$ 101,806	$ 79,815	$ 1,011,529	21
	Total A&G Expenses															
22	Labor		$ 2,133	$ 513	$ 4,265	$ 522	$ 172	$ -	$ 449	$ -	$ -	$ -	$ 4,099	$ 309	$ 12,462	22
23	Labor Loadings		868	251	2,090	271	89	-	234	-	-	-	2,132	161	6,096	23
24	Materials and Expenses		164,611	63,700	142,977	48,368	121,301	203,990	90,582	101,654	59,596	124,675	138,850	119,848	1,380,151	24
25	Total	Sum Lns 22 - 24	$ 167,612	$ 64,464	$ 149,332	$ 49,161	$ 121,562	$ 203,990	$ 91,264	$ 101,654	$ 59,596	$ 124,675	$ 145,081	$ 120,318	$ 1,398,709	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o) Sum (c) thru (n)	
	Administrative and General (A&G)															
	A&G Salaries	920														
1	Labor		$ 9,767,924	$ 6,455,531	$ 9,159,854	$ 7,029,573	$ 7,368,693	$ 6,118,014	$ 7,499,767	$ 8,139,918	$ 8,222,574	$ 11,709,508	$ 8,304,349	$ 7,525,660	$ 97,301,365	1
2	Labor Loadings		1,820,450	2,256,849	2,611,260	2,661,540	2,946,616	2,085,524	3,005,845	2,975,605	2,915,914	2,809,498	2,496,688	2,021,424	30,607,213	2
3	Materials and Expenses		(412,486)	(312,967)	(424,314)	(348,352)	(370,969)	(290,747)	(377,496)	(400,673)	(400,606)	(467,574)	(384,693)	(344,022)	(4,534,898)	3
4	Total	Sum Lns 1 - 3	$ 11,175,889	$ 8,399,413	$ 11,346,800	$ 9,342,762	$ 9,944,339	$ 7,912,791	$ 10,128,116	$ 10,714,850	$ 10,737,882	$ 14,051,433	$ 10,416,343	$ 9,203,062	$ 123,373,679	4
5	Office Supplies and Expenses	921	$ 2,019,039	$ 1,332,663	$ 956,199	$ 1,458,067	$ 1,465,239	$ 1,116,398	$ 1,299,255	$ 1,521,196	$ 1,432,989	$ 1,343,498	$ 1,289,283	$ 1,453,845	$ 16,687,672	5
6	A&G Expenses Transferred (Credit)	922	$ (2,687,429)	$ (2,202,337)	$ (2,657,448)	$ (2,301,343)	$ (2,507,210)	$ (1,954,819)	$ (2,464,323)	$ (2,658,807)	$ (2,634,994)	$ (2,988,685)	$ (2,539,330)	$ (2,307,220)	$ (29,903,945)	6
7	Outside Services	923	$ 3,546,015	$ 1,853,011	$ 2,321,606	$ 3,364,281	$ 2,103,325	$ 3,770,082	$ 3,274,314	$ 2,541,254	$ 3,090,422	$ 3,778,133	$ 3,193,248	$ 2,632,718	$ 35,468,408	7
8	Property Insurance	924	$ 92,486	$ 92,391	$ 92,391	$ 92,391	$ -	$ 180,906	$ 90,453	$ 90,453	$ 90,453	$ 90,453	$ 90,453	$ 90,453	$ 1,093,285	8
9	Injuries and Damages	925	$ 2,012,466	$ 1,985,202	$ 2,154,583	$ 1,731,159	$ 2,058,689	$ 1,918,645	$ 2,005,275	$ 2,080,445	$ 2,709,421	$ 2,201,751	$ 2,008,339	$ 2,125,127	$ 24,991,102	9
10	Employee Pension and Benefits	926	$ (1,328,293)	$ (1,374,377)	$ (1,374,377)	$ (1,460,014)	$ (1,402,927)	$ (1,403,547)	$ (1,343,545)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (1,402,927)	$ (16,701,716)	10
11	Regulatory Commission Expenses	928	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	11
12	Safety Advertising	930.1	$ 170,731	$ 160,875	$ 119,007	$ 345,216	$ 27,878	$ 11,200	$ 376,037	$ 225,443	$ 5,447	$ 55,481	$ 334,738	$ 52,671	$ 1,884,723	12
	Miscellaneous General	930.2														
13	Labor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	13
14	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Materials and Expenses		1,040,232	801,343	271,577	2,106,977	484,873	498,697	898,857	741,157	265,467	845,460	734,130	467,006	9,155,775	15
16	Total	Sum Lns 13 - 15	$ 1,040,232	$ 801,343	$ 271,577	$ 2,106,977	$ 484,873	$ 498,697	$ 898,857	$ 741,157	$ 265,467	$ 845,460	$ 734,130	$ 467,006	$ 9,155,775	16
17	Rents	931	$ 131,576	$ 129,707	$ 118,259	$ 144,888	$ 90,392	$ 114,622	$ 1,696,917	$ 131,633	$ 145,437	$ 835,354	$ 138,048	$ 604,959	$ 4,281,793	17
	Maintenance of General Plant	935														
18	Labor		$ 90,875	$ 85,250	$ 101,150	$ 124,735	$ 114,958	$ 158,996	$ 103,889	$ 95,186	$ 107,080	$ 99,080	$ 164,010	$ 88,190	$ 1,333,401	18
19	Labor Loadings		36,989	41,773	49,564	57,812	59,778	82,678	54,022	49,497	55,681	51,522	85,285	45,859	670,460	19
20	Materials and Expenses		150,931	23,504	188,220	43,054	91,030	138,200	82,290	64,181	26,389	139,034	117,678	81,516	1,146,028	20
21	Total	Sum Lns 18 - 20	$ 278,795	$ 150,527	$ 338,934	$ 225,601	$ 265,767	$ 379,874	$ 240,202	$ 208,865	$ 189,150	$ 289,635	$ 366,974	$ 215,565	$ 3,149,889	21
	Total A&G Expenses															
22	Labor		$ 9,858,800	$ 6,540,781	$ 9,261,004	$ 7,154,308	$ 7,483,651	$ 6,277,010	$ 7,603,656	$ 8,235,104	$ 8,329,654	$ 11,808,588	$ 8,468,359	$ 7,613,850	$ 98,634,766	22
23	Labor Loadings		1,857,439	2,298,621	2,660,824	2,719,352	3,006,394	2,168,202	3,059,868	3,025,102	2,971,595	2,861,020	2,581,973	2,067,283	31,277,673	23
24	Materials and Expenses		4,735,268	2,489,016	1,765,704	5,176,324	2,040,319	4,099,636	5,538,035	2,933,357	3,327,499	4,429,978	3,578,966	3,454,125	43,568,227	24
25	Total	Sum Lns 22 - 24	$ 16,451,508	$ 11,328,418	$ 13,687,532	$ 15,049,984	$ 12,530,364	$ 12,544,848	$ 16,201,559	$ 14,193,563	$ 14,628,748	$ 19,099,586	$ 14,629,298	$ 13,135,258	$ 173,480,666	25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	Leak Survey Costs Adj. No. 15	Total	Line No.
	(a)	(b)	(c) Sch H-2, Sh 1	(d) Sch H-3, Sh 1	(e) Sch H-4, Sh 1	(f) Sch H-5, Sh 1	(g) Sch H-7, Sh 1	(h) Sch H-8, Sh 1	(i) Sch H-15, Sh 1	(i) Sum (c) thru (i)	
	Purchased Gas Costs										
1	Natural Gas Transmission Line Purchases	803	$ (34,396,663)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (34,396,663)	1
2	Purchased Gas Cost Adjustments	805.1	(9,722,501)	0	0	0	0	0	0	(9,722,501)	2
3	Gas Withdrawn from Storage	808.1	(538,358)	0	0	0	0	0	0	(538,358)	3
4	Gas Delivered to Storage	808.2	639,631	0	0	0	0	0	0	639,631	4
5	Gas Used for Compressor Station Fuel	810	0	0	0	0	0	0	0	0	5
6	Total	Sum Lns 1 - 5	$ (44,017,892)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (44,017,892)	6
	Other Gas Costs										
	Other Gas Supply	813									
7	Labor		$ 0	$ 1,731	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,731	7
8	Labor Loadings		0	2,480	0	0	0	0	0	2,480	8
9	Materials and Expenses		0	0	0	(1)	0	0	0	(1)	9
10	Total	Sum Lns 7 - 9	$ 0	$ 4,211	$ 0	$ (1)	$ 0	$ 0	$ 0	$ 4,210	10
	Transmission - Gas Cost										
11	Transmission and Compression of Gas by Others	858	$ (29,344,650)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (29,344,650)	11
	Transmission Expenses, Excluding Account 858										
	Operations										
	Operation Supervision and Engineering	850									
12	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	12
13	Labor Loadings		0	0	0	0	0	0	0	0	13
14	Materials and Expenses		0	0	0	0	0	0	0	0	14
15	Total	Sum Lns 12 - 14	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	15
	System Control and Load Dispatching	851									
16	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	16
17	Labor Loadings		0	0	0	0	0	0	0	0	17
18	Materials and Expenses		0	0	0	0	0	0	0	0	18
19	Total	Sum Lns 16 - 18	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	19
	Communication System Expense	852									
20	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	20
21	Labor Loadings		0	0	0	0	0	0	0	0	21
22	Materials and Expenses		0	0	0	0	0	0	0	0	22
23	Total	Sum Lns 20 - 22	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	23
	Communication Station Labor and Expense	853									
24	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	24
25	Labor Loadings		0	0	0	0	0	0	0	0	25
26	Materials and Expenses		0	0	0	0	0	0	0	0	26
27	Total	Sum Lns 24 - 26	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	27
	Gas for Compressor Station Fuel	854									
28	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	28
29	Labor Loadings		0	0	0	0	0	0	0	0	29
30	Materials and Expenses		0	0	0	0	0	0	0	0	30
31	Total	Sum Lns 28 - 30	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	31
	Mains Expense	856									
32	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	32
33	Labor Loadings		0	0	0	0	0	0	0	0	33
34	Materials and Expenses		0	0	0	(0)	0	0	0	(0)	34
35	Total	Sum Lns 32 - 34	$ 0	$ 0	$ 0	$ (0)	$ 0	$ 0	$ 0	$ (0)	35
	Measuring and Regulating Station Expense	857									
36	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	36
37	Labor Loadings		0	0	0	0	0	0	0	0	37
38	Materials and Expenses		0	0	0	0	0	0	0	0	38
39	Total	Sum Lns 36 - 38	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	39
40	Rents	860	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	40

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	Leak Survey Costs Adj. No. 15	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-15, Sh 1	Sum (c) thru (i)	
	Transmission Expenses, Excluding Account 858 Continued										
	Maintenance										
	Maintenance Supervision and Engineering	861									
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
	Maintenance of Structures and Improvements	862									
5	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	8
	Maintenance of Mains	863									
9	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	0	0	0	0	0	11
12	Total	Sum Lns 9 - 11	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	12
	Maintenance of Compressor Station Equipment	864									
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
	Maintenance of Measuring & Regulating Station Ec	865									
17	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	20
	Maintenance of SCADA Equipment	866									
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
	Total Transmission Expense, Excluding Account 858										
25	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	(0)	0	0	0	(0)	27
28	Total	Sum Lns 25 - 27	$ 0	$ 0	$ 0	$ (0)	$ 0	$ 0	$ 0	$ (0)	28

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	Leak Survey Costs Adj. No. 15	Total	Line No.
	(a)	(b)	(c) Sch H-2, Sh 1	(d) Sch H-3, Sh 1	(e) Sch H-4, Sh 1	(f) Sch H-5, Sh 1	(g) Sch H-7, Sh 1	(h) Sch H-8, Sh 1	(i) Sch H-15, Sh 1	(i) Sum (c) thru (i)	
	Distribution										
	Operation Supervision and Engineering	870									
1	Labor		$ 0	$ (28,207)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (28,207)	1
2	Labor Loadings		0	19,824	0	0	0	0	0	19,824	2
3	Materials and Expenses		0	0	0	(15,301)	0	(4,495)	0	(19,797)	3
4	Total	Sum Lns 1 - 3	$ 0	$ (8,382)	$ 0	$ (15,301)	$ 0	$ (4,495)	$ 0	$ (28,179)	4
	Operation Distribution Load Dispatching	871									
5	Labor		$ 0	$ 1,532	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,532	5
6	Labor Loadings		0	2,995	0	0	0	0	0	2,995	6
7	Materials and Expenses		0	0	0	(11)	0	0	0	(11)	7
8	Total	Sum Lns 5 - 7	$ 0	$ 4,527	$ 0	$ (11)	$ 0	$ 0	$ 0	$ 4,516	8
	Operation Mains and Services	874									
9	Labor		$ 0	$ (33,715)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (33,715)	9
10	Labor Loadings		0	20,865	0	0	0	0	0	20,865	10
11	Materials and Expenses		0	0	0	0	0	0	0	0	11
12	Total	Sum Lns 9 - 11	$ 0	$ (12,851)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (12,851)	12
	Operation Measuring and Regulation Station	875									
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
	Operation Meter and House Regulator	878									
17	Labor		$ 0	$ (30,003)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (30,003)	17
18	Labor Loadings		0	18,455	0	0	0	0	0	18,455	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	$ 0	$ (11,548)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (11,548)	20
	Customer Installation	879									
21	Labor		$ 0	$ (16,831)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (16,831)	21
22	Labor Loadings		0	16,793	0	0	0	0	0	16,793	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	$ 0	$ (38)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (38)	24
	Other	880									
25	Labor		$ 0	$ (12,581)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (12,581)	25
26	Labor Loadings		0	10,688	0	0	0	0	0	10,688	26
27	Materials and Expenses		0	0	0	(14,514)	0	0	0	(14,514)	27
28	Total	Sum Lns 25 - 27	$ 0	$ (1,893)	$ 0	$ (14,514)	$ 0	$ 0	$ 0	$ (16,407)	28
29	Rents	881	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	29

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	Leak Survey Costs Adj. No. 15	Total	Line No.
	(a)	(b)	(c) Sch H-2, Sh 1	(d) Sch H-3, Sh 1	(e) Sch H-4, Sh 1	(f) Sch H-5, Sh 1	(g) Sch H-7, Sh 1	(h) Sch H-8, Sh 1	(i) Sch H-15, Sh 1	(i) Sum (c) thru (i)	
	Maintenance Supervision and Engineering	885									
1	Labor		$ 0	$ (6,606)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (6,606)	1
2	Labor Loadings		0	4,066	0	0	0	0	0	4,066	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	$ 0	$ (2,540)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,540)	4
	Maintenance of Structures and Improvements	886									
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
	Maintenance of Mains	887									
9	Labor		$ 0	$ (11,209)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (11,209)	9
10	Labor Loadings		0	6,859	0	0	0	0	0	6,859	10
11	Materials and Expenses		0	0	0	(111)	0	0	1,277,223	1,277,112	11
12	Total	Sum Lns 9 - 11	$ 0	$ (4,350)	$ 0	$ (111)	$ 0	$ 0	$ 1,277,223	$ 1,272,762	12
	Maintenance of Measuring and Reg. Station Eq.	889									
13	Labor		$ 0	$ (3,292)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (3,292)	13
14	Labor Loadings		0	2,028	0	0	0	0	0	2,028	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	$ 0	$ (1,264)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,264)	16
	Maintenance of Services	892									
17	Labor		$ 0	$ (8,898)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (8,898)	17
18	Labor Loadings		0	5,476	0	0	0	0	0	5,476	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	$ 0	$ (3,423)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (3,423)	20
	Maintenance of Meters and House Regulators	893									
21	Labor		$ 0	$ (2,700)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,700)	21
22	Labor Loadings		0	1,675	0	0	0	0	0	1,675	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	$ 0	$ (1,025)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,025)	24
	Maintenance of Other Equipment	894									
25	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	28
	Total Distribution										
29	Labor		$ 0	$ (152,511)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (152,511)	29
30	Labor Loadings		0	109,725	0	0	0	0	0	109,725	30
31	Materials and Expenses		0	0	0	(29,938)	0	(4,495)	1,277,223	1,242,790	31
32	Total	Sum Lns 29 - 31	$ 0	$ (42,786)	$ 0	$ (29,938)	$ 0	$ (4,495)	$ 1,277,223	$ 1,200,004	32

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	Leak Survey Costs Adj. No. 15	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-15, Sh 1	Sum (c) thru (i)	
	Customer Accounts										
	Supervision	901									
1	Labor		$ 0	$ (1,734)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,734)	1
2	Labor Loadings		0	6,553	0	0	0	0	0	6,553	2
3	Materials and Expenses		0	0	0	(187)	0	0	0	(187)	3
4	Total	Sum Lns 1 - 3	$ 0	$ 4,820	$ 0	$ (187)	$ 0	$ 0	$ 0	$ 4,633	4
	Meter Reading	902									
5	Labor		$ 0	$ (5,746)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (5,746)	5
6	Labor Loadings		0	3,525	0	0	0	0	0	3,525	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	$ 0	$ (2,221)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,221)	8
	Customer Records and Collection	903									
9	Labor		$ 0	$ 6,562	$ 0	$ 0	$ 0	$ 0	$ 0	$ 6,562	9
10	Labor Loadings		0	17,543	0	0	0	0	0	17,543	10
11	Materials and Expenses		0	0	(25,169)	(11,896)	0	(3)	0	(37,068)	11
12	Total	Sum Lns 9 - 11	$ 0	$ 24,104	$ (25,169)	$ (11,896)	$ 0	$ (3)	$ 0	$ (12,964)	12
13	Uncollectible Accounts	904	$ 0	$ 0	$ 0	$ 0	$ 388,122	$ 0	$ 0	$ 388,122	13
	Miscellaneous	905									
14	Labor		$ 0	$ (2)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2)	14
15	Labor Loadings		0	1	0	0	0	0	0	1	15
16	Materials and Expenses		0	0	0	0	0	0	0	0	16
17	Total	Sum Lns 14 - 16	$ 0	$ (1)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1)	17
	Total Customer Accounts										
18	Labor		$ 0	$ (920)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (920)	18
19	Labor Loadings		0	27,623	0	0	0	0	0	27,623	19
20	Materials and Expenses		0	0	(25,169)	(12,082)	388,122	(3)	0	350,867	20
21	Total	Sum Lns 18 - 20	$ 0	$ 26,703	$ (25,169)	$ (12,082)	$ 388,122	$ (3)	$ 0	$ 377,570	21

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Remove Gas Cost Adj. No. 2	Labor/Benefits Annualization Adj. No. 3	Call Center & Customer Supp. Adj. No. 4	Cost of Service Analysis Adj. No. 5	Uncollectibles Annualization Adj. No. 7	Promotional Advertising Adj. No. 8	Leak Survey Costs Adj. No. 15	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-15, 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
	Informational and Instructional Advertising	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
	Miscellaneous	910									
9	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	(62)	0	(35)	0	(97)	11
12	Total	Sum Lns 9 - 11	$ 0	$ 0	$ 0	$ (62)	$ 0	$ (35)	$ 0	$ (97)	12
	Total Customer Service and Information										
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	(62)	0	(35)	0	(97)	15
16	Total	Sum Lns 13 - 15	$ 0	$ 0	$ 0	$ (62)	$ 0	$ (35)	$ 0	$ (97)	16
	Sales										
	Supervision	911									
17	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	20
	Demonstration and Selling	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
	Advertising	913									
25	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	(7,461)	0	(12,942)	0	(20,403)	27
28	Total	Sum Lns 25 - 27	$ 0	$ 0	$ 0	$ (7,461)	$ 0	$ (12,942)	$ 0	$ (20,403)	28
	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	(7,461)	0	(12,942)	0	(20,403)	31
32	Total	Sum Lns 29 - 31	$ 0	$ 0	$ 0	$ (7,461)	$ 0	$ (12,942)	$ 0	$ (20,403)	32
	Total O&M										
33	Labor		$ 0	$ (151,701)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (151,701)	33
34	Labor Loadings		0	139,828	0	0	0	0	0	139,828	34
35	Materials and Expenses		(73,362,542)	0	(25,169)	(49,544)	388,122	(17,476)	1,277,223	(71,789,385)	35
36	Total	Sum Lns 33 - 35	$ (73,362,542)	$ (11,873)	$ (25,169)	$ (49,544)	$ 388,122	$ (17,476)	$ 1,277,223	$ (71,801,258)	36

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE WITHIN TEST YEAR ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Direct NNV	To Be Allocated	NNV Allocation Factors				Total Allocation to NNV	Total NNV	Line No.
					4-Factor	Factor II	Factor III	A&G Factor			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
			WP K-1, Sh 18	WP K-1, Sh 19	5.08% Stmt N, Sh 8, Ln 9(h)	4.39% Stmt N, Sh 8, Ln 4(h)	7.09% Stmt N, Sh 8, Ln 6(h)	4.62% Stmt N, Sh 8, Ln 10(h)	Sum Cols (e) - (h)	(c) + (i)	
	Administrative and General (A&G)										
	A&G Salaries	920									
1	Labor		$ 0	$ (9,935,855)	$ (504,542)	$ 0	$ 0	$ 0	$ (504,542)	$ (504,542)	1
2	Labor Loadings		0	1,892,020	96,077	0	0	0	96,077	96,077	2
3	Materials and Expenses		0	(581,956)	(29,552)	0	0	0	(29,552)	(29,552)	3
4	Total	Sum Lns 1 - 3	$ 0	$ (8,625,791)	$ (438,017)	$ 0	$ 0	$ 0	$ (438,017)	$ (438,017)	4
5	Office Supplies and Expenses	921	$ 0	$ (1,258,814)	$ (63,923)	$ 0	$ 0	$ 0	$ (63,923)	$ (63,923)	5
6	A&G Expenses Transferred (Credit)	922	$ 0	$ 66,862	$ 0	$ 0	$ 0	$ 3,089	$ 3,089	$ 3,089	6
7	Outside Services	923	$ 0	$ (158,710)	$ (8,059)	$ 0	$ 0	$ 0	$ (8,059)	$ (8,059)	7
8	Property Insurance	924	$ 0	$ (4,006)	$ 0	$ (176)	$ 0	$ 0	$ (176)	$ (176)	8
9	Injuries and Damages	925	$ 13,000	$ 387,246	$ 19,664	$ 0	$ 0	$ 0	$ 19,664	$ 32,664	9
10	Employee Pension and Benefits	926	$ 0	$ (753,925)	$ (38,284)	$ 0	$ 0	$ 0	$ (38,284)	$ (38,284)	10
11	Regulatory Commission Expenses	928	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	11
12	Safety Advertising	930.1	$ 0	$ (3,208)	$ (163)	$ 0	$ 0	$ 0	$ (163)	$ (163)	12
	Miscellaneous General	930.2									
13	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		(47,292)	(1,730,469)	(87,873)	0	0	0	(87,873)	(135,165)	15
16	Total	Sum Lns 13 - 15	$ (47,292)	$ (1,730,469)	$ (87,873)	$ 0	$ 0	$ 0	$ (87,873)	$ (135,165)	16
17	Rents	931	$ 0	$ (12,645)	$ (642)	$ 0	$ 0	$ 0	$ (642)	$ (642)	17
	Maintenance of General Plant	935									
18	Labor		$ (339)	$ (31,317)	$ (1,590)	$ 0	$ 0	$ 0	$ (1,590)	$ (1,929)	18
19	Labor Loadings		201	41,615	2,113	0	0	0	2,113	2,314	19
20	Materials and Expenses		0	(18,479)	(938)	0	0	0	(938)	(938)	20
21	Total	Sum Lns 18 - 20	$ (138)	$ (8,181)	$ (415)	$ 0	$ 0	$ 0	$ (415)	$ (553)	21
	Total A&G Expenses										
22	Labor		$ (339)	$ (9,967,172)	$ (506,133)	$ 0	$ 0	$ 0	$ (506,133)	$ (506,472)	22
23	Labor Loadings		201	1,933,635	98,190	0	0	0	98,190	98,391	23
24	Materials and Expenses		(34,292)	(4,068,103)	(209,770)	(176)	0	3,089	(206,857)	(241,150)	24
25	Total	Sum Lns 22 - 24	$ (34,430)	$ (12,101,641)	$ (617,713)	$ (176)	$ 0	$ 3,089	$ (614,800)	$ (649,230)	25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. 3	Cost of Service Analysis Adj. No. 5	Self-Insured Retention Adj. No. 9	RD&D Adj. No. 24	Total NNV	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			Sch H-3, Sh 1	Sch H-5, Sh 1	Sch H-9, Sh 1	Sch H-24, Sh 1	Sum Cols (c) - (f)	
	Administrative and General (A&G)							
	A&G Salaries	920						
1	Labor		$ 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	$ 0	$ 0	$ 0	$ 0	5
6	A&G Expenses Transferred (Credit)	922	$ 0	$ 0	$ 0	$ 0	$ 0	6
7	Outside Services	923	$ 0	$ 0	$ 0	$ 0	$ 0	7
8	Property Insurance	924	$ 0	$ 0	$ 0	$ 0	$ 0	8
9	Injuries and Damages	925	$ 0	$ 0	$ 13,000	$ 0	$ 13,000	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	930.2						
13	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		0	0	0	(47,292)	(47,292)	15
16	Total	Sum Lns 13 - 15	$ 0	$ 0	$ 0	$ (47,292)	$ (47,292)	16
17	Rents	931	$ 0	$ 0	$ 0	$ 0	$ 0	17
	Maintenance of General Plant	935						
18	Labor		$ (339)	$ 0	$ 0	$ 0	$ (339)	18
19	Labor Loadings		201	0	0	0	201	19
20	Materials and Expenses		0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	$ (138)	$ 0	$ 0	$ 0	$ (138)	21
	Total A&G Expenses							
22	Labor		$ (339)	$ 0	$ 0	$ 0	$ (339)	22
23	Labor Loadings		201	0	0	0	201	23
24	Materials and Expenses		0	0	13,000	(47,292)	(34,292)	24
25	Total	Sum Lns 22 - 24	$ (138)	$ 0	$ 13,000	$ (47,292)	$ (34,430)	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	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	Credit Union Lease Adj. No. 14	Variable Pay Normalization Adj. No. 19	Co-Operated Aircraft and Chartered Flights Adj. No. 20	Total System Alloc.	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
			Sch H-3, Sh 2	Sch H-5, Sh 3	Sch H-8, Sh 1	Sch H-9, Sh 1	Sch H-10, Sh 1	Sch H-11, Sh 1	Sch H-12, Sh 1	Sch H-13, Sh 1	Sch H-14, Sh 1	Sch H-19, Sh 1	Sch H-20, Sh 1	Sum Cols (c) - (m)	
	Administrative and General (A&G)														
	A&G Salaries	920													
1	Labor		$ (1,409,115)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (8,526,740)	$ 0	$ (9,935,855)	1
2	Labor Loadings		1,892,020	0	0	0	0	0	0	0	0	0	0	1,892,020	2
3	Materials and Expenses		0	0	0	0	(581,956)	0	0	0	0	0	0	(581,956)	3
4	Total	Sum Lns 1 - 3	$ 482,905	$ 0	$ 0	$ 0	$ (581,956)	$ 0	$ 0	$ 0	$ 0	$ (8,526,740)	$ 0	$ (8,625,791)	4
5	Office Supplies and Expenses	921	$ 0	$ (558,072)	$ (5,589)	$ 0	$ (71,365)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (623,789)	$ (1,258,814)	5
6	A&G Expenses Transferred (Credit)	922	$ (104,549)	$ 0	$ 0	$ 0	$ 171,411	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 66,862	6
7	Outside Services	923	$ 0	$ (7,491)	$ 0	$ 0	$ (151,219)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (158,710)	7
8	Property Insurance	924	$ 0	$ 0	$ 0	$ 0	$ (4,006)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (4,006)	8
9	Injuries and Damages	925	$ 0	$ 0	$ 0	$ 493,910	$ (106,664)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 387,246	9
10	Employee Pension and Benefits	926	$ (703,287)	$ 0	$ 0	$ 0	$ 0	$ (50,638)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (753,925)	10
11	Regulatory Commission Expenses	928	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	11
12	Safety Advertising	930.1	$ 0	$ (3,208)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (3,208)	12
	Miscellaneous General	930.2													
13	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	(10,737)	0	0	(37,656)	0	(742,829)	(939,247)	0	0	0	(1,730,469)	15
16	Total	Sum Lns 13 - 15	$ 0	$ (10,737)	$ 0	$ 0	$ (37,656)	$ 0	$ (742,829)	$ (939,247)	$ 0	$ 0	$ 0	$ (1,730,469)	16
17	Rents	931	$ 0	$ 0	$ 0	$ 0	$ (5,585)	$ 0	$ 0	$ 0	$ (7,060)	$ 0	$ 0	$ (12,645)	17
	Maintenance of General Plant	935													
18	Labor		$ (31,317)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (31,317)	18
19	Labor Loadings		41,615	0	0	0	0	0	0	0	0	0	0	41,615	19
20	Materials and Expenses		0	(5,072)	0	0	(13,407)	0	0	0	0	0	0	(18,479)	20
21	Total	Sum Lns 18 - 20	$ 10,298	$ (5,072)	$ 0	$ 0	$ (13,407)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (8,181)	21
	Total A&G Expenses														
22	Labor		$ (1,440,432)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (8,526,740)	$ 0	$ (9,967,172)	22
23	Labor Loadings		1,933,635	0	0	0	0	0	0	0	0	0	0	1,933,635	23
24	Materials and Expenses		(807,836)	(584,580)	(5,589)	493,910	(800,447)	(50,638)	(742,829)	(939,247)	(7,060)	0	(623,789)	(4,068,103)	24
25	Total	Sum Lns 22 - 24	$ (314,634)	$ (584,580)	$ (5,589)	$ 493,910	$ (800,447)	$ (50,638)	$ (742,829)	$ (939,247)	$ (7,060)	$ (8,526,740)	$ (623,789)	$ (12,101,641)	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	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	Credit Union Lease Adj. No. 14	Variable Pay Normalization Adj. No. 19	Co-Operated Aircraft and Chartered Flights Adj. No. 20	Total System Alloc.	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n) Sum Cols (c) - (m)	
	Administrative and General (A&G)														
	A&G Salaries	920													
1	Labor		$ (71,555)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (432,988)	$ 0	$ (504,542)	1
2	Labor Loadings		96,077	0	0	0	0	0	0	0	0	0	0	96,077	2
3	Materials and Expenses		0	0	0	0	(29,552)	0	0	0	0	0	0	(29,552)	3
4	Total	Sum Lns 1 - 3	$ 24,522	$ 0	$ 0	$ 0	$ (29,552)	$ 0	$ 0	$ 0	$ 0	$ (432,988)	$ 0	$ (438,017)	4
5	Office Supplies and Expenses	921	$ 0	$ (28,339)	$ (284)	$ 0	$ (3,624)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (31,676)	$ (63,923)	5
6	A&G Expenses Transferred (Credit)	922	$ (4,829)	$ 0	$ 0	$ 0	$ 7,918	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,089	6
7	Outside Services	923	$ 0	$ (380)	$ 0	$ 0	$ (7,679)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (8,059)	7
8	Property Insurance	924	$ 0	$ 0	$ 0	$ 0	$ (176)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (176)	8
9	Injuries and Damages	925	$ 0	$ 0	$ 0	$ 25,081	$ (5,416)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 19,664	9
10	Employee Pension and Benefits	926	$ (35,713)	$ 0	$ 0	$ 0	$ 0	$ (2,571)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (38,284)	10
11	Regulatory Commission Expenses	928	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	11
12	Safety Advertising	930.1	$ 0	$ (163)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (163)	12
	Miscellaneous General	930.2													
13	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	(545)	0	0	(1,912)	0	(37,721)	(47,695)	0	0	0	(87,873)	15
16	Total	Sum Lns 13 - 15	$ 0	$ (545)	$ 0	$ 0	$ (1,912)	$ 0	$ (37,721)	$ (47,695)	$ 0	$ 0	$ 0	$ (87,873)	16
17	Rents	931	$ 0	$ 0	$ 0	$ 0	$ (284)	$ 0	$ 0	$ 0	$ (358)	$ 0	$ 0	$ (642)	17
	Maintenance of General Plant	935													
18	Labor		$ (1,590)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,590)	18
19	Labor Loadings		2,113	0	0	0	0	0	0	0	0	0	0	2,113	19
20	Materials and Expenses		0	(258)	0	0	(681)	0	0	0	0	0	0	(938)	20
21	Total	Sum Lns 18 - 20	$ 523	$ (258)	$ 0	$ 0	$ (681)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (415)	21
	Total A&G Expenses														
22	Labor		$ (73,145)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (432,988)	$ 0	$ (506,133)	22
23	Labor Loadings		98,190	0	0	0	0	0	0	0	0	0	0	98,190	23
24	Materials and Expenses		(40,542)	(29,685)	(284)	25,081	(41,405)	(2,571)	(37,721)	(47,695)	(358)	0	(31,676)	(206,857)	24
25	Total	Sum Lns 22 - 24	$ (15,498)	$ (29,685)	$ (284)	$ 25,081	$ (41,405)	$ (2,571)	$ (37,721)	$ (47,695)	$ (358)	$ (432,988)	$ (31,676)	$ (614,800)	25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total	Line No.
	(a)	(b)	(c) Sch H-C2, Sh 1	(d) Col (c)	
	Purchased Gas Costs				
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
	Other Gas Costs				
	Other Gas Supply	813			
7	Labor		$ 3,216	$ 3,216	7
8	Labor Loadings		405	405	8
9	Materials and Expenses		0	0	9
10	Total	Sum Lns 7 - 9	$ 3,621	$ 3,621	10
	Transmission - Gas Cost				
11	Transmission and Compression of Gas by Others	858	$ 0	$ 0	11
	Transmission Expenses, Excluding Account 858				
	Operations				
	Operation Supervision and Engineering	850			
12	Labor		$ 0	$ 0	12
13	Labor Loadings		0	0	13
14	Materials and Expenses		0	0	14
15	Total	Sum Lns 12 - 14	$ 0	$ 0	15
	System Control and Load Dispatching	851			
16	Labor		$ 0	$ 0	16
17	Labor Loadings		0	0	17
18	Materials and Expenses		0	0	18
19	Total	Sum Lns 16 - 18	$ 0	$ 0	19
	Communication System Expense	852			
20	Labor		$ 0	$ 0	20
21	Labor Loadings		0	0	21
22	Materials and Expenses		0	0	22
23	Total	Sum Lns 20 - 22	$ 0	$ 0	23
	Communication Station Labor and Expense	853			
24	Labor		$ 0	$ 0	24
25	Labor Loadings		0	0	25
26	Materials and Expenses		0	0	26
27	Total	Sum Lns 24 - 26	$ 0	$ 0	27
	Gas for Compressor Station Fuel	854			
28	Labor		$ 0	$ 0	28
29	Labor Loadings		0	0	29
30	Materials and Expenses		0	0	30
31	Total	Sum Lns 28 - 30	$ 0	$ 0	31
	Mains Expense	856			
32	Labor		$ 0	$ 0	32
33	Labor Loadings		0	0	33
34	Materials and Expenses		0	0	34
35	Total	Sum Lns 32 - 34	$ 0	$ 0	35
	Measuring and Regulating Station Expense	857			
36	Labor		$ 0	$ 0	36
37	Labor Loadings		0	0	37
38	Materials and Expenses		0	0	38
39	Total	Sum Lns 36 - 38	$ 0	$ 0	39
40	Rents	860	$ 0	$ 0	40

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total	Line No.
	(a)	(b)	(c)	(d)	
			Sch H-C2, Sh 1	Col (c)	
	Transmission Expenses, Excluding Account 858 Continued				
	Maintenance				
	Maintenance Supervision and Engineering	861			
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
	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		$ 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
	Maintenance of Compressor Station Equipment	864			
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
	Maintenance of Measuring & Regulating Station Equipn	865			
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
	Maintenance of SCADA Equipment	866			
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
	Total Transmission Expense, Excluding Account 858				
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

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total	Line No.
	(a)	(b)	(c)	(d)	
			Sch H-C2, Sh 1	Col (c)	
	Distribution				
	Operation Supervision and Engineering	870			
1	Labor		$ 41,125	$ 41,125	1
2	Labor Loadings		4,962	4,962	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	$ 46,086	$ 46,086	4
	Operation Distribution Load Dispatching	871			
5	Labor		$ 4,024	$ 4,024	5
6	Labor Loadings		510	510	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	$ 4,534	$ 4,534	8
	Operation Mains and Services	874			
9	Labor		$ 44,643	$ 44,643	9
10	Labor Loadings		5,393	5,393	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	$ 50,036	$ 50,036	12
	Operation Measuring and Regulation Station	875			
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
	Operation Meter and House Regulator	878			
17	Labor		$ 39,728	$ 39,728	17
18	Labor Loadings		4,770	4,770	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	$ 44,498	$ 44,498	20
	Customer Installation	879			
21	Labor		$ 32,373	$ 32,373	21
22	Labor Loadings		3,909	3,909	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	$ 36,282	$ 36,282	24
	Other	880			
25	Labor		$ 21,191	$ 21,191	25
26	Labor Loadings		2,567	2,567	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	$ 23,759	$ 23,759	28
29	Rents	881	$ 0	$ 0	29

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total	Line No.
	(a)	(b)	(c) Sch H-C2, Sh 1	(d) Col (c)	
	Maintenance Supervision and Engineering	885			
1	Labor		$ 8,747	$ 8,747	1
2	Labor Loadings		1,051	1,051	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	$ 9,798	$ 9,798	4
	Maintenance of Structures and Improvements	886			
5	Labor		$ 0	$ 0	5
6	Labor Loadings		0	0	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	$ 0	$ 0	8
	Maintenance of Mains	887			
9	Labor		$ 14,842	$ 14,842	9
10	Labor Loadings		1,773	1,773	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	$ 16,615	$ 16,615	12
	Maintenance of Measuring and Reg. Station Eq.	889			
13	Labor		$ 4,359	$ 4,359	13
14	Labor Loadings		524	524	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	$ 4,883	$ 4,883	16
	Maintenance of Services	892			
17	Labor		$ 11,783	$ 11,783	17
18	Labor Loadings		1,415	1,415	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	$ 13,198	$ 13,198	20
	Maintenance of Meters and House Regulators	893			
21	Labor		$ 3,576	$ 3,576	21
22	Labor Loadings		433	433	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	$ 4,009	$ 4,009	24
	Maintenance of Other Equipment	894			
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
	Total Distribution				
29	Labor		$ 226,391	$ 226,391	29
30	Labor Loadings		27,307	27,307	30
31	Materials and Expenses		0	0	31
32	Total	Sum Lns 29 - 31	$ 253,699	$ 253,699	32

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total	Line No.
	(a)	(b)	(c) Sch H-C2, Sh 1	(d) Col (c)	
	Customer Accounts				
	Supervision	901			
1	Labor		$ 10,813	$ 10,813	1
2	Labor Loadings		1,329	1,329	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	$ 12,142	$ 12,142	4
	Meter Reading	902			
5	Labor		$ 7,608	$ 7,608	5
6	Labor Loadings		911	911	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	$ 8,520	$ 8,520	8
	Customer Records and Collection	903			
9	Labor		$ 24,353	$ 24,353	9
10	Labor Loadings		3,084	3,084	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	$ 27,437	$ 27,437	12
13	Uncollectible Accounts	904	$ 0	$ 0	13
	Miscellaneous	905			
14	Labor		$ 3	$ 3	14
15	Labor Loadings		0	0	15
16	Materials and Expenses		0	0	16
17	Total	Sum Lns 14 - 16	$ 3	$ 3	17
	Total Customer Accounts				
18	Labor		$ 42,778	$ 42,778	18
19	Labor Loadings		5,324	5,324	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	$ 48,101	$ 48,101	21

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total	Line No.
	(a)	(b)	(c)	(d)	
			Sch H-C2, Sh 1	Col (c)	
	Customer Service and Information				
	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
	Informational and Instructional Advertising	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
	Miscellaneous	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
	Total Customer Service and Information				
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
	Sales				
	Supervision	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
	Demonstration and Selling	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
	Advertising	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
	Total Sales				
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
	Total O&M				
33	Labor		$ 272,385	$ 272,385	33
34	Labor Loadings		33,036	33,036	34
35	Materials and Expenses		0	0	35
36	Total	Sum Lns 33 - 35	$ 305,421	$ 305,421	36

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE CERTIFICATION ADJUSTMENTS
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Direct NNV	To Be Allocated	NNV Allocation Factors				Total Allocation to NNV	Total NNV	Line No.
					4-Factor	Factor II	Factor III	A&G Factor			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
			WP K-1, Sh 28	WP K-1, Sh 29	5.08% Stmt N, Sh 8, Ln 9(h)	4.39% Stmt N, Sh 8, Ln 4(h)	7.09% Stmt N, Sh 8, Ln 6(h)	4.62% Stmt N, Sh 8, Ln 10(h)	Sum Cols (e) - (h)	(c) + (i)	
	Administrative and General (A&G)										
	A&G Salaries	920									
1	Labor		$ 0	$ 2,076,810	$ 105,460	$ 0	$ 0	$ 0	$ 105,460	$ 105,460	1
2	Labor Loadings		0	257,379	13,070	0	0	0	13,070	13,070	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	$ 0	$ 2,334,189	$ 118,530	$ 0	$ 0	$ 0	$ 118,530	$ 118,530	4
5	Office Supplies and Expenses	921	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	5
6	A&G Expenses Transferred (Credit)	922	$ 0	$ (505,352)	$ 0	$ 0	$ 0	$ (23,344)	$ (23,344)	$ (23,344)	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	$ 3,706,706	$ 188,226	$ 0	$ 0	$ 0	$ 188,226	$ 188,226	10
11	Regulatory Commission Expenses	928	$ 7,569	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 7,569	11
12	Safety Advertising	930.1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	12
	Miscellaneous General	930.2									
13	Labor		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	16
17	Rents	931	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	17
	Maintenance of General Plant	935									
18	Labor		$ 449	$ 46,157	$ 2,344	$ 0	$ 0	$ 0	$ 2,344	$ 2,792	18
19	Labor Loadings		52	5,661	287	0	0	0	287	339	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	$ 501	$ 51,818	$ 2,631	$ 0	$ 0	$ 0	$ 2,631	$ 3,132	21
	Total A&G Expenses										
22	Labor		$ 449	$ 2,122,967	$ 107,804	$ 0	$ 0	$ 0	$ 107,804	$ 108,253	22
23	Labor Loadings		52	263,040	13,357	0	0	0	13,357	13,409	23
24	Materials and Expenses		7,569	3,201,354	188,226	0	0	(23,344)	164,883	172,451	24
25	Total	Sum Lns 22 - 24	$ 8,069	$ 5,587,361	$ 309,388	$ 0	$ 0	$ (23,344)	$ 286,044	$ 294,113	25

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Regulatory Commission Expense Adj. No. C3	Reamort. Adjustment Adj. No. C6	Total NNV	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
			Sch H-C2, Sh 1	Sch H-C3, Sh 1	Sch H-C6, Sh 1	Sum Cols (c) - (e)	
	Administrative and General (A&G)						
	A&G Salaries	920					
1	Labor		$ 0	$ 0	$ 0	$ 0	1
2	Labor Loadings		0	0	0	0	2
3	Materials and Expenses		0	0	0	0	3
4	Total	Sum Lns 1 - 3	$ 0	$ 0	$ 0	$ 0	4
5	Office Supplies and Expenses	921	$ 0	$ 0	$ 0	$ 0	5
6	A&G Expenses Transferred (Credit)	922	$	$	$	$ 0	6
7	Outside Services	923	$ 0	$ 0	$ 0	$ 0	7
8	Property Insurance	924	$ 0	$ 0	$ 0	$ 0	8
9	Injuries and Damages	925	$ 0	$ 0	$ 0	$ 0	9
10	Employee Pension and Benefits	926	$ 0	$ 0	$ 0	$ 0	10
11	Regulatory Commission Expenses	928	$ 0	$ 7,569	$ 0	$ 7,569	11
12	Safety Advertising	930.1	$ 0	$ 0	$ 0	$ 0	12
	Miscellaneous General	930.2					
13	Labor		$ 0	$ 0	$ 0	$ 0	13
14	Labor Loadings		0	0	0	0	14
15	Materials and Expenses		0	0	0	0	15
16	Total	Sum Lns 13 - 15	$ 0	$ 0	$ 0	$ 0	16
17	Rents	931	$ 0	$ 0	$ 0	$ 0	17
	Maintenance of General Plant	935					
18	Labor		$ 449	$ 0	$ 0	$ 449	18
19	Labor Loadings		52	0	0	52	19
20	Materials and Expenses		0	0	0	0	20
21	Total	Sum Lns 18 - 20	$ 501	$ 0	$ 0	$ 501	21
	Total A&G Expenses						
22	Labor		$ 449	$ 0	$ 0	$ 449	22
23	Labor Loadings		52	0	0	52	23
24	Materials and Expenses		0	7,569	0	7,569	24
25	Total	Sum Lns 22 - 24	$ 501	$ 7,569	$ 0	$ 8,069	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total System Alloc.	Line No.
	(a)	(b)	(c)	(e)	
			Sch H-C2, Sh 1	Sum Cols (c)	
	Administrative and General (A&G)				
	A&G Salaries	920			
1	Labor		$ 2,076,810	$ 2,076,810	1
2	Labor Loadings		257,379	257,379	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	$ 2,334,189	$ 2,334,189	4
5	Office Supplies and Expenses	921	$ 0	$ 0	5
6	A&G Expenses Transferred (Credit)	922	$ (505,352)	$ (505,352)	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	$ 3,706,706	$ 3,706,706	10
11	Regulatory Commission Expenses	928	$ 0	$ 0	11
12	Safety Advertising	930.1	$ 0	$ 0	12
	Miscellaneous General	930.2			
13	Labor		$ 0	$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	$ 0	$ 0	16
17	Rents	931	$ 0	$ 0	17
	Maintenance of General Plant	935			
18	Labor		$ 46,157	$ 46,157	18
19	Labor Loadings		5,661	5,661	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	$ 51,818	$ 51,818	21
	Total A&G Expenses				
22	Labor		$ 2,122,967	$ 2,122,967	22
23	Labor Loadings		263,040	263,040	23
24	Materials and Expenses		3,201,354	3,201,354	24
25	Total	Sum Lns 22 - 24	$ 5,587,361	$ 5,587,361	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Total System Alloc.	Line No.
	(a)	(b)	(c)	(d)	
			Sch H-C2, Sh 1	(c)	
	Administrative and General (A&G)				
	A&G Salaries	920			
1	Labor		$ 105,460	$ 105,460	1
2	Labor Loadings		13,070	13,070	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	$ 118,530	$ 118,530	4
5	Office Supplies and Expenses	921	$ 0	$ 0	5
6	A&G Expenses Transferred (Credit)	922	$ (23,344)	$ (23,344)	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	$ 188,226	$ 188,226	10
11	Regulatory Commission Expenses	928	$ 0	$ 0	11
12	Safety Advertising	930.1	$ 0	$ 0	12
	Miscellaneous General	930.2			
13	Labor		$ 0	$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	$ 0	$ 0	16
17	Rents	931	$ 0	$ 0	17
	Maintenance of General Plant	935			
18	Labor		$ 2,344	$ 2,344	18
19	Labor Loadings		287	287	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	$ 2,631	$ 2,631	21
	Total A&G Expenses				
22	Labor		$ 107,804	$ 107,804	22
23	Labor Loadings		13,357	13,357	23
24	Materials and Expenses		164,883	164,883	24
25	Total	Sum Lns 22 - 24	$ 286,044	$ 286,044	25