

SOUTHWEST GAS CORPORATION

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

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

Docket No.: 23-09____

VOLUME 1 of 27

Transmittal Letter
Table of Contents
Application
Appendix
Exhibit 1
Exhibit 2
Exhibit 3
Exhibit 4
Exhibit 5
Exhibit 6

Index

Southwest Gas

Corporation Volume 1 of 27

Index
Page 1 of 1

Description	Page No.
Transmittal Letter	
Table of Contents	
Application	1
Appendix – Schedule of Statements and Schedules	17
Exhibit 1 – Proposed Tariff Sheets	25
Exhibit 2 – Current Tariff Sheets	35
Exhibit 3 – SWG Reference Records to Prior Commission Action	45
Exhibit 4 – Proposed Notice of Application	48
Exhibit 5 – Proposed Notice of Hearing	52
Exhibit 6 – Draft Notice	58

Transmittal Letter



SOUTHWEST GAS CORPORATION

September 11, 2023

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

Re: 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

Dear Ms. Osborne:

Southwest Gas Corporation (Southwest Gas or Company) herewith submits for electronic filing its general rate application (Application) requesting approval of an increase in its retail natural gas utility service rates in its Southern and Northern Nevada rate jurisdictions. The Application is comprised of 27 volumes.

The Commission's Order in Docket No. 21-09001 directed the Company to file a ledger of certain adjusted expenses in its next general rate case. The Commission further directed that, "[t]he ledger will be filed as a separate volume..." In compliance with this directive, the ledger is provided as volumes 26 and 27 of this filing and is supported by Company witness Randi L. Cunningham.

The entire filing consists of the following:

- | | |
|--------------|---|
| Volume 1 | Transmittal Letter and Application |
| Volume 2 | Supporting Statements and Schedules for Northern Nevada |
| Volume 3 | Supporting Statements and Schedules for Southern Nevada and Prepared Direct Testimony of Amy L. Timperley |
| Volume 4 | Prepared Direct Testimony of Christopher M. Brown, Celine Louise R. Apo, Richard Crane, Frederica Harvey, Dane A. Watson |
| Volume 5 | Prepared Direct Testimony of Dylan W. D'Ascendis, Byron C. Williams, Lisa McRae, James L. Stein, Jerome T. Schmitz, Raied N. Stanley, William Brincefield, Matthew A. Helmers |
| Volume 6 -21 | Prepared Direct Testimony of Thomas W. Cardin |



Volume 22	Prepared Direct Testimony of Brandy Little, A. Brooks Congdon, Timothy S. Lyons, Randi L. Cunningham
Volume 23	Workpapers for Northern Nevada
Volume 24	Workpapers for Northern Nevada (continued) and Southern Nevada
Volume 25	Workpapers for Southern Nevada (continued)
Volume 26-27	Compliance Ledger

Prepared direct testimony of Company witnesses Randi L. Cunningham, Frederica Harvey, and Raied N. Stanley contain information and attachments that are confidential, proprietary, and commercially sensitive to Southwest Gas, and are hereby designated as such pursuant to Nevada Revised Statute 703.196 and Nevada Administrative Code 703.5274.

Pursuant to NAC 703.5274(1), one unredacted copy is being filed with the Commission Secretary herewith in a separate envelope. Pursuant to NAC 703.5274(2), Southwest Gas hereby requests that the above-described information not be disclosed to the public. The confidential attachments contain information that, if made public, would negatively impact Southwest Gas. The Company requests that this information remain confidential for a period of three years following a final decision from the Commission on this Application.

The workpapers in support of the Application are also being provided to Regulatory Operations Staff (Staff) of the Public Utilities Commission of Nevada and the Bureau of Consumer Protection (BCP).

Pursuant to NAC 703.2208, Southwest Gas is also providing responses to the Nevada Master Data Requests to Staff and BCP.

Respectfully submitted,

Christopher Brown
Director/Regulation

Enclosure

Table of Contents
(Identifying each volume and its contents)

Southwest Gas Corporation
General Rate Case
Table of Contents

Description	Page No.
Volume 1 of 27	
Transmittal Letter	
Table of Contents	
Application with Certificate of Service	1
Appendix - Schedule of Statements and Schedules	17
Exhibit 1 – Proposed Tariff Sheets	25
Exhibit 2 – Current Tariff Sheets	35
Exhibit 3 – SWG Reference Records to Prior Commission Action	45
Exhibit 4 – Proposed Notice of Application	48
Exhibit 5 – Proposed Notice of Hearing	52
Exhibit 6 – Draft Notice	58
Volume 2 of 27	
Table of Contents for Northern Nevada Supporting Statements and Schedules	1
Northern Nevada – Statement A – Comparative Balance Sheets	4
Northern Nevada – Statement B – Statement of Income	7
Northern Nevada – Statement C – Statement of Retained Earnings	9
Northern Nevada – Statement D – Statement of Cash Flows	11
Northern Nevada – Statement E – Accountant’s Reports and Footnotes	13
Northern Nevada – Statement F – Weighted Cost of Capital	60
Schedule F-1 Cost of Debt – Long Term/Short Term	64
Schedule F-2 Cost of Preferred Stock	76
Schedule F-3 Cost of Common Equity	80
Schedule F-4 Common Stock Sales	82
Northern Nevada – Statement G – Summary of Rate Base Components	85
Schedule G-1 Cost of Plant	86
Schedule G-2 Accumulated Provision for Depreciation and Amortization	98
Schedule G-3 Depreciation Methods	110
Schedule G-4 Materials and Supplies	116
Schedule G-5 Cash Working Capital	120
Schedule G-6 Customer Advances for Construction	122
Northern Nevada – Statement H – Summary of Earnings	125
Schedule H-1 Normalized Revenues and Volumes	131
Schedule H-2 Remove Gas Cost	132
Schedule H-3 Labor and Benefits Annualization	133
Schedule H-4 Call Center and Customer Support Allocation	135
Schedule H-5 Cost of Service Analysis	136
Schedule H-6 Company-Owned Vehicles	137

Description	Page No.
Schedule H-7 Uncollectibles Expense Annualization	138
Schedule H-8 Remove Promotional Advertising	140
Schedule H-9 Self-Insured Retention Normalization	141
Schedule H-10 Annualized MMF Allocation	143
Schedule H-11 Officer Prerequisites	144
Schedule H-12 BOD Compensation	145
Schedule H-13 Remove Short-Term Commitment Fees	146
Schedule H-14 Wrongful Termination Normalization	147
Schedule H-15 General Plant maintenance Normalization	148
Schedule H-16 Depreciation and Amortization Expense Annualization	149
Schedule H-17 Property Tax Annualization	151
Schedule H-18 Regulatory Amortizations Adjustment	152
Schedule H-19 Variable Compensation Normalization	153
Schedule H-20 Company-Operated Aircraft	154
Schedule H-21 Prepayments	156
Schedule H-22 Remittance Processing and Print to Mail Assets Rate	157
Base Adjustments	
Schedule H-23 Miscellaneous Rate Base Adjustment	158
Schedule H-24 Winnemucca Land Rate Base Adjustment	158
Schedule H-25 Spring Creek Projects	160
Certification Adjustments	
Schedule H-C1 Customer Annualization	162
Schedule H-C2 Labor and Benefits	163
Schedule H-C3 Regulatory Commission Expense	165
Schedule H-C4 Depreciation/Amortization Annualization	166
Schedule H-C5 New Depreciation Rates	168
Schedule H-C6 Rate Base and Property Tax Annualization	170
Schedule H-C7 Regulatory Amortizations Adjustment	171
Schedule H-C8 Mill Assessment Adjustment	172
Northern Nevada – Statement I - Summary of Earnings as Adjusted for	174
Certification	
Northern Nevada – Statement J - Summary of Operating Revenues	176
Schedule J-1 Summary of Gas Sales and Revenues Under Present and	179
Proposed Rates by Rate Schedule	
Schedule J-2 Recorded Monthly Gas Sales and Revenues by Rate	194
Schedule	
Northern Nevada – Statement K - Operations and Maintenance Expense	211
Schedule K-1 Labor and Other Expenses	213
Schedule K-2 Advertising Costs	220
Schedule K-3 Outside Services Employed	222
Schedule K-4 Employee Pensions and Benefits	225
Schedule K-5 Regulatory Commission Expenses	227
Schedule K-6 Miscellaneous General Expenses	228
Schedule K-7 Intercompany and Interdepartmental Transactions	230
Northern Nevada – Statement L - Depreciation and Amortization Expense	235
Schedule L-1 Summary of Requested Depreciation and Amortization	238
Expense	
Northern Nevada – Statement M - Taxes	241

Description	Page No.
Schedule M-1 Reconciliation of Book and Tax Income	244
Schedule M-2 Book and Tax Depreciation	245
Schedule M-3 Consolidated Federal Income Tax	247
Schedule M-4 Accumulated Deferred Income Tax	249
Schedule M-5 Other Taxes	253
Northern Nevada – Statement N - Allocations	257
Schedule N-1 Non-Regulated Services	279
Schedule N-2 Class Cost of Service Study – Summary at Present and Proposed Rates	280
Northern Nevada – Statement O - Rate Design	285
Schedule O-1 Typical Bill Comparisons	293
Northern Nevada – Statement P - Changes in Presentation or Accounting	300
Northern Nevada – Statement Q - Shares	304
Volume 3 of 27	
Table of Contents for Southern Nevada Supporting Statements and Schedules	1
Southern Nevada - Statement A - Comparative Balance Sheets	4
Southern Nevada - Statement B - Statement of Income	7
Southern Nevada – Statement C - Statement of Retained Earnings	9
Southern Nevada – Statement D - Statement of Cash Flows	11
Southern Nevada – Statement E - Accountant’s Reports and Footnotes	13
Southern Nevada – Statement F - Weighted Cost of Capital	60
Schedule F-1 Cost of Debt - Long Term/Short Term	64
Schedule F-2 Cost of Preferred Stock	76
Schedule F-3 Cost of Common Equity	80
Schedule F-4 Common Stock Sales	82
Southern Nevada – Statement G - Summary of Rate Base Components	85
Schedule G-1 Cost of Plant	86
Schedule G-2 Accumulated Provision for Depreciation and Amortization	98
Schedule G-3 Depreciation Methods	110
Schedule G-4 Materials and Supplies	116
Schedule G-5 Cash Working Capital	120
Schedule G-6 Customer Advances for Construction	122
Southern Nevada – Statement H – Summary of Earnings	125
Schedule H-1 Normalized Revenues and Volumes	131
Schedule H-2 Remove Gas Cost	132
Schedule H-3 Labor and Benefits Annualization	133
Schedule H-4 Call Center and Customer Support Allocation	135
Schedule H-5 Cost of Service Analysis	136
Schedule H-6 Company-Owned Vehicles	138
Schedule H-7 Uncollectibles Expense Annualization	139
Schedule H-8 Remove Promotional Advertising	140
Schedule H-9 Self-Insured Retention Normalization	141
Schedule H-10 Annualized MMF Allocation	143
Schedule H-11 Officer Perquisites	144
Schedule H-12 BOD Compensation	145
Schedule H-13 Remove Short-Term Commitment Fees	146

Description	Page No.
Schedule H-14 Wrongful Termination Normalization	147
Schedule H-15 General Plant Maintenance Normalization	148
Schedule H-16 Depreciation and Amortization Expense Annualization	149
Schedule H-17 Property Tax Annualization	151
Schedule H-18 Regulatory Amortizations Adjustment	152
Schedule H-19 Variable Compensation Normalization	153
Schedule H-20 Company-Operated Aircraft	154
Schedule H-21 Prepayments	156
Schedule H-22 Remittance Processing Rate Base Adjustment	157
Schedule H-23 Miscellaneous Rate Base Adjustment	158
Schedule H-24 In-Line Inspection Normalization	159
Certification Adjustments	
Schedule H-C1 Customer Annualization	160
Schedule H-C2 Labor and Benefits	161
Schedule H-C3 Regulatory Commission Expense	163
Schedule H-C4 Depreciation/Amortization Annualization	164
Schedule H-C5 New Depreciation Rates	166
Schedule H-C6 Rate Base and Property Tax Annualization	168
Schedule H-C7 Regulatory Amortizations Adjustment	169
Schedule H-C8 Mill Assessment Adjustment	170
Southern Nevada – Statement I – Summary of Earnings as Adjusted for Certification	172
Southern Nevada – Statement J – Summary of Operating Revenues	174
Schedule J-1 Summary of Gas Sales and Revenues Under Present and Proposed Rates by Rate Schedule	177
Schedule J-2 Recorded Monthly Gas Sales and Revenues by Rate Schedule	196
Southern Nevada – Statement K – Operating and Maintenance Expense	216
Schedule K-1 Labor and Other Expenses	218
Schedule K-2 Advertising Costs	225
Schedule K-3 Outside Services Employed	227
Schedule K-4 Employee Pensions and Benefits	230
Schedule K-5 Regulatory Commission Expenses	232
Schedule K-6 Miscellaneous General Expenses	233
Schedule K-7 Intercompany and Interdepartmental Transactions	235
Southern Nevada – Statement L – Depreciation and Amortization Expense	240
Schedule L-1 Summary of Requested Depreciation and Amortization	243
Expenses	
Southern Nevada – Statement M – Taxes	246
Schedule M-1 Reconciliation of Book and Tax Income	249
Schedule M-2 Book and Tax Depreciation	250
Schedule M-3 Consolidated Federal Income Tax	252
Schedule M-4 Accumulated Deferred Income Tax	254
Schedule M-5 Other Taxes	258
Southern Nevada – Statement N – Allocations	262
Schedule N-1 Non-Regulated Services	246

Description	Page No.
Schedule N-2 Class Cost of Service Study – Summary at Present and Proposed Rates	284
Southern Nevada – Statement O – Rate Design	289
Schedule O-1 Typical Bill Comparisons	298
Southern Nevada – Statement P – Changes in Presentation or Accounting	305
Southern Nevada – Statement Q – Shares	309
Prepared Direct Testimony of Amy L. Timperley	310
Volume 4 of 27	
Prepared Direct Testimony of Christopher M. Brown	1
Prepared Direct Testimony of Celine Louise R. Apo	25
Prepared Direct Testimony of Richard Crane	40
Prepared Direct Testimony of Frederica Harvey	49
Prepared Direct Testimony of Dane A. Watson	145
Volume 5 of 27	
Prepared Direct Testimony of Dylan W. D’Ascendis	1
Prepared Direct Testimony of Byron C. Williams	121
Prepared Direct Testimony of Lisa McRae	137
Prepared Direct Testimony of James Stein	197
Prepared Direct Testimony of Jerome T. Schmitz	206
Prepared Direct Testimony of Raied N. Stanely	221
Prepared Direct Testimony of William Brincefield	269
Prepared Direct Testimony of Matthew A. Helmers	280
Volume 6 of 27	
Prepared Direct Testimony of Thomas W. Cardin	1
Volume 7 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 8 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 9 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 10 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 11 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 12 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1

Description	Page No.
Volume 13 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 14 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 15 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 16 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 17 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 18 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 19 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 20 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 21 of 27	
Prepared Direct Testimony of Thomas W. Cardin (Continued)	1
Volume 22 of 27	
Prepared Direct Testimony of Brandy B. Little	1
Prepared Direct Testimony of A. Brooks Congdon	205
Prepared Direct Testimony of Timothy S. Lyons	217
Prepared Direct Testimony of Randi L. Cunningham	264
Volume 23 of 27	
Northern Nevada Workpapers for the following Statements and Schedules	1
G-2 Accumulated Provision for Depreciation and Amortization	3
G-5 Lead Lag Study	4
H-TEST YEAR ADJUSTMENTS	107
H-3 Labor and Benefits Annualization	107
H-4 Call Center and Customer Support Allocation	149
H-5 Cost of Service Analysis	150
H-7 Uncollectibles Expense Annualization	161
H-9 Self-Insured Retention Normalization	162
H-10 Annualized MMF Allocation	163
H-16 Depreciation and Amortization Expense Annualization	165
H-17 Property Tax Annualization	174
H-18 Regulatory Amortization Balances and Rate Case Expense	177

Description	Page No.
H-21 Prepayments	178
H-23 Miscellaneous Rate Base Adjustment	179
H-C2 Labor and Benefits	181
H-C6 Rate Base and Property Tax Annualization	204
J-1 Rates by Rate Schedule	260

Volume 24 of 27

Northern Nevada Workpapers for the following Statements and Schedules (Continued)	1
K-1 Labor and Other Expenses	3
K-2 Advertising Costs	33
N Statement N - Allocations	108
N-2 Embedded Class Cost of Service Study	113
Southern Nevada Workpapers for the following Statements and Schedules	195
G-2 Accumulated Provision for Depreciation and Amortization	197
G-5 Lead Lag Study	198
H-TEST YEAR ADJUSTMENTS	301
H-3 Labor and Benefits Annualization	301
H-4 Call Center and Customer Support Allocation	343
H-5 Cost of Service Analysis	344
H-7 Uncollectibles Expense Annualization	355
H-9 Self-Insured Retention Normalization	356
H-10 Annualized MMF Allocation	357
H-16 Depreciation and Amortization Expense Annualization	359
H-17 Property Tax Annualization	371
H-18 Regulatory Amortization Balances	374
H-21 Prepayments	375
H-23 Miscellaneous Rate Base Adjustment	376

Volume 25 of 27

Southern Nevada Workpapers for the following Statements and Schedules (Continued)	1
CERTIFICATION PERIOD ADJUSTMENTS	
H-C2 Labor and Benefits	3
H-C6 Rate Base and Property Tax Annualization	26
J-1 Rates by Rate Schedule	82
K-1 Labor and Other Expenses	191
K-2 Advertising Costs	221
N Statement N - Allocations	297
N-2 Embedded Class Cost of Service Study	302

Volume 26 of 27

Compliance Ledger Volume 1 of 2	1
---------------------------------	---

Description
Volume 27 of 27
Compliance Ledger – Volume 2 of 2

Page No.
1

Application

1 Andrew V. Hall, Esq.
2 Nevada Bar No. 12762
3 andrew.hall@swgas.com
4 Vincent J. Vitatoe, Esq.
5 Nevada Bar No. 12888
6 vincent.vitatoe@swgas.com
7 Telephone No. 702.364.3227
8 8360 South Durango Drive
9 Las Vegas, NV 89113
10 *Attorneys for Southwest Gas Corporation*

11 **PUBLIC UTILITIES COMMISSION OF NEVADA**

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

Docket No.: 23-09____

17 **GENERAL RATE APPLICATION OF SOUTHWEST GAS CORPORATION**

18 Southwest Gas Corporation (Southwest Gas or Company) hereby submits its
19 Application to the Public Utilities Commission of Nevada (Commission) requesting approval of
20 an increase in its retail natural gas utility service rates in its Southern and Northern Nevada
21 rate jurisdictions (Application). Southwest Gas' request includes a statewide annual general
22 rate increase of approximately \$69.8 million to account for changes in the Company's cost of
23 service since the Company's last general rate case.

24 Southwest Gas also seeks to continue its general revenues decoupling methodology
25 pursuant to NAC 704.9716(5). Further, the Application requests approval of the Company's
26 proposed revisions to Nevada Gas Tariff No. 7 (Tariff), including modifications to the
27 Company's Contract Transition Adjustment Provision (CTAP).

28 This Application is based upon and supported by the material facts, points and
authorities, and all other information contained herein; supporting testimony and schedules
submitted herewith; and such other matters presented to the Commission at the time of any
hearing. In support of its Application, Southwest Gas states as follows:

1 **1. Applicant.**

2 **1.1.** Southwest Gas is a corporation qualified to transact business and is in good
3 standing under the laws of the state of Nevada.

4 **1.2.** Southwest Gas' corporate offices are located at 8360 South Durango Drive, Las
5 Vegas, Nevada 89113.

6 **1.3.** Southwest Gas is a public utility subject to the jurisdiction of the Commission
7 pursuant to Chapter 704 of the Nevada Revised Statutes (NRS). Southwest Gas is engaged
8 in the retail transmission, distribution, transportation, and sale of natural gas for domestic,
9 commercial, agricultural, and industrial uses. Southwest Gas currently serves approximately
10 2.2 million customers in the states of Nevada, Arizona, and California.

11 **1.4.** Communications regarding this Application should be addressed to:

12 Andrew V. Hall Esq.
13 Assistant General Counsel
14 Southwest Gas Corporation
15 P.O. Box 98510
16 Las Vegas, Nevada 89193-8510
17 Telephone: (702) 364-3227
18 E-mail: andrew.hall@swgas.com
19 And RegServe@swgas.com

20 Christopher M. Brown
21 Director/Regulation
22 Southwest Gas Corporation
23 P.O. Box 98510
24 Las Vegas, Nevada 89193-8510
25 Telephone: (702) 876-7133
26 christopher.brown@swgas.com

27 Vincent J. Vitatoe, Esq.
28 Associate General Counsel
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Telephone: (702) 876-7396
E-mail: vincent.vitatoe@swgas.com

22 **2. Authority.**

23 **2.1** Southwest Gas submits this Application pursuant to sections 704.001, 704.061
24 et seq., and 704.992 of the NRS; and all applicable sections of Chapters 703 and 704 of the
25 Nevada Administrative Code (NAC), including, but not limited to, sections 703.115, 703.2201
26 et seq., 703.530 et seq., and 703.710 of Chapter 703, and all amendments thereto; and
27 sections 704.640 et seq., 704.6502 et seq., 704.6671 et seq., 704.9702 et seq., 704.796 et
28 seq., and 704.9716.

1 **2.2** This Application and accompanying exhibits, include material facts the
2 Company is prepared to prove to meet its burden of proof that all expenses, investments, or
3 costs presented for recovery were reasonably and prudently incurred. The Company is
4 prepared to go forward at a hearing on the data and evidence which it has or will submit
5 through the course of this proceeding that satisfies the burden of proof of establishing that the
6 Company's proposed changes are just and reasonable and not unduly discriminatory or
7 preferential.

8 **3. Brief Overview of Application.**

9 **3.1** Southwest Gas' request for a revenue increase is necessary to maintain and
10 provide safe and reliable service to its customers. Southwest Gas' Application includes
11 proposals it believes are necessary for the provision of safe and reliable service at reasonable
12 rates.

13 **3.2** Southwest Gas requests authorization to increase general rates to recover an
14 annual revenue deficiency of approximately \$61 million, or approximately 6.61 percent, in
15 Southern Nevada, and \$8.8 million, or approximately 4.01 percent, in Northern Nevada.

16 **3.3** Southwest Gas' revenue deficiencies in its Southern and Northern Nevada rate
17 jurisdictions are based on a requested return on equity (ROE) of 10.00 percent.

18 **3.4** In addition to Southwest Gas' request for authority to increase its retail natural
19 gas rates, the Company requests authority pursuant to NAC 704.9716 to continue the general
20 revenues decoupling methodology in the form of the General Revenues Adjustment (GRA)
21 provision approved in Docket Nos. 09-04003, 12-04005, 18-05031, 20-02023, and 21-09001.

22 **3.5** In compliance with NAC 704.7984, the Company submits for inclusion in
23 general rates, the revenue requirement associated with gas infrastructure replacement (GIR)
24 projects that have been approved for inclusion in the GIR Mechanism. The Company also
25 seeks a determination of prudence for the GIR projects.

26 **3.6** In compliance with NAC 704.9757, the Company submits for inclusion in
27 general rates, the revenue requirement associated with its Mesquite Expansion Project that
28

1 was previously approved by the Commission. The Company also seeks a determination of
2 prudence for the costs associated with the Mesquite Expansion Project.

3 **4. Request for Authority to Increase Rates – NRS 704.110**

4 **4.1** Southwest Gas hereby requests authority to increase its Southern Nevada and
5 Northern Nevada retail natural gas utility service rates to recover additional annual revenues
6 of \$61 million in Southern Nevada to produce the Company's requested 7.27 percent rate of
7 return, and to recover additional annual revenues of \$8.8 million in Northern Nevada to
8 produce the requested 7.27 percent rate of return.

9 **4.2** Southwest Gas' request is based upon a historic test period ended May 31,
10 2023, adjusted for changes in revenues and expenses, including its cost of capital, that are
11 known and are measurable with reasonable accuracy and which will become effective within
12 6 months after the last month of the test period.

13 **4.3** Southwest Gas' requested revenue increase is based on a ROE of 10.00
14 percent relative to the Company's target capital structure consisting of an equity ratio of 50.00
15 percent. Southwest Gas submits that the recommended ROE represents a conservative
16 estimate of investor expectations given the existing financial market conditions. Company
17 witness, Dylan W. D'Ascendis, sponsors Prepared Direct Testimony regarding Southwest
18 Gas' cost of capital.

19 *Tariff Changes – NAC 703.2211 (1) and (2)*

20 **4.4** Southwest Gas proposes to expand the CTAP mechanism to apply to
21 customers served under rate schedules SG-G5 and SG-G6 and change the mechanism's
22 name to the Customer Transition Adjustment Provision (still the CTAP). The proposed CTAP
23 would not apply to any new SG-G5 / SG-G6 customers that initiate service between general
24 rate cases until such customers are included in the test year and the design of full-margin tariff
25 rates in a future Company general rate case. Following which, the proposed CTAP would
26 apply to contract customers and to SG-G5 and SG-G6 customers that were included in the
27 rate design. These proposed Tariff changes are discussed in the Prepared Direct Testimony
28 of Company witnesses, Christopher M. Brown and A. Brooks Congdon.

1 **4.5** A copy of Southwest Gas' proposed Tariff sheets, inclusive of the proposed
2 rates and fares is attached hereto as Exhibit 1.

3 **4.6** A copy of Southwest Gas' existing Tariff sheets, inclusive of the rates and fares
4 is attached hereto as Exhibit 2.

5 *Circumstances and Conditions Justifying Proposed Changes – NAC 703.2211(3)*

6 **4.7** Southwest Gas' existing rates and charges do not provide Southwest Gas with
7 sufficient revenue to allow it a fair and reasonable return on its investment. As reflected in the
8 supporting schedules of Company witness Randi L. Cunningham, Southwest Gas' overall rate
9 of return for the test year, as adjusted, was 5.05 and 5.36 for Southern and Northern Nevada,
10 respectively.

11 **4.8** There are four primary circumstances and conditions justifying Southwest Gas'
12 need for rate relief in this proceeding: (1) the inclusion of capital investments in base rates¹;
13 (2) changes in the cost of capital; (3) increases in expenses due to capital investment,
14 operations and maintenance, and inflation; and (4) changes in the number of customers and
15 customer volumes. These circumstances are described in further detail in the Prepared Direct
16 Testimony of Company witness Amy L. Timperley.

17 **4.9** The Company's rates need to be reset to account for capital investments and
18 changes in expenses related to, operations and maintenance, wages, benefits, and inflation.
19 Company witness Randi L. Cunningham sponsors Prepared Direct Testimony detailing the
20 Company's results of operations and revenue deficiency.

21 **4.10** Rates also need to be adjusted to reflect updated customer counts and
22 customer volumes. Company witness Brandy Little sponsors Prepared Direct Testimony
23 detailing the recorded number of bills and therms, and changes in customer counts and
24 volumes since the Company's last general rate case.

25 **4.11** Southwest Gas' current rates and charges are not sufficient to recover its
26 operating costs or provide the Company with the opportunity to earn a fair and reasonable rate
27

28 ¹ Includes Gas Infrastructure Replacement Projects and service expansion to Mesquite, Nevada.

1 of return on its investment in order to attract the capital necessary to ensure the continuation
2 of reliable service to present and future customers at reasonable rates. Additional details
3 regarding the circumstances and conditions justifying Southwest Gas' proposals are set forth
4 in detail in the supporting testimony and statements and schedules accompanying this
5 Application.

6 Certification Period - NRS 704.110(3) and NAC 703.2211(4)

7 **4.12** Consistent with NRS 704.110, Southwest Gas is utilizing a certification period
8 in this Application that extends to November 30, 2023. NRS 704.110(3) provides, in pertinent
9 part, that the Commission shall consider evidence in support of the increased rates based
10 upon a 12-month test period, adjusted for increases in revenues and expenses that "are known
11 and are measurable with reasonable accuracy at the time of filing and which will become
12 effective within 6 months" after the last month of the test period. Additional details justifying
13 Southwest Gas' proposed certification adjustments are set forth in the supporting testimony
14 and statements and schedules accompanying this Application. Southwest Gas submits that
15 the proposed certification adjustments are known and measurable with reasonable accuracy
16 and will become effective within 6 months after the test period, or November 30, 2023.

17 **4.13** Southwest Gas requests that the Commission consider Southwest Gas'
18 certification period adjustments as evidence in establishing just and reasonable rates in this
19 proceeding, so that the rates approved by the Commission better reflect costs expected to be
20 incurred by the Company during the rate-effective period.

21 Prior Commission Proceedings - NAC 703.2211(5)

22 **4.14** Attached hereto as Exhibit 3 is a list of prior proceedings that based upon
23 Southwest Gas' information and belief have been held before the Commission since the
24 effective date of rates in the Company's last general rate application and may be related to
25 one of more of the proposals contained in the current Application.

26 **5. Request to Continue General Revenues Adjustment Mechanism**

27 **5.1** Southwest Gas requests authority, pursuant to NAC 704.9716, to continue the
28 general revenues decoupling methodology approved in Docket Nos. 09-04003, 12-04005, 18-

1 05031, 20-02023, and 21-09001. The GRA provision has performed as designed, has
2 benefited customers by providing credits during times of colder-than-normal weather, and has
3 ensured the Company has recovered no more or less than its Commission-authorized
4 revenues. Southwest Gas' request to continue the GRA is discussed in greater detail in the
5 Prepared Direct Testimony of Company witness Timothy S. Lyons.

6 **6. Gas Infrastructure Replacement Mechanism and Mesquite Expansion Project**

7 **6.1** NAC 704.7984 requires Southwest Gas to seek a determination of prudence in
8 the first general rate case following completion of a GIR project. Since the Company's last
9 general rate case, Southwest Gas has completed certain GIR projects and included the
10 recorded costs of those projects into the GIR mechanism.

11 **6.2** Southwest Gas seeks a determination that the GIR project costs are prudent
12 and requests approval to include the costs associated with approved GIR projects into the
13 Company's rate base and general rates. Company witnesses Thomas W. Cardin and Matthew
14 A. Helmers each provide Prepared Direct Testimony that discusses these costs and sponsor
15 the documents requested through NAC 704.7984(2).

16 **6.3** Southwest Gas seeks a determination that the Mesquite Expansion Project
17 costs are prudent and requests approval to include the costs associated with the Mesquite
18 Expansion Project into the Company's rate base and general rates. Company witness
19 Thomas W. Cardin provides Prepared Direct Testimony that discusses these costs and
20 sponsors the documents evidencing Mesquite Expansion Project costs.

21 **7. Miscellaneous Items**

22 Rate Spread

23 **7.1** The Company is proposing to allocate the revenue increase to customer classes
24 based upon a cost-of-service study included with this Application. The proposed rate spread
25 is designed to reflect cost-of-service results, while balancing the impact of the rate change
26 across customer classes. The rate spread methodology is consistent with the Company's
27 results of the cost-of-service study, provides rate continuity and its existing non-recourse rate
28 designs approved in Docket No. 21-09001.

1 **7.2** The table below summarizes the proposed increase/decrease based upon the
 2 proposed price changes from each listed customer class inclusive of the revenue requirement
 3 related to the inclusion of the GIR and Mesquite Expansion projects in base rates.

Proposed Change in Average Monthly Bill		
	Southern Nevada	Northern Nevada
Customer Class		
Single-Family Residential	\$8.14	\$5.80
Multi-Family Residential	\$4.50	\$2.53
General Gas Service – 1	\$(5.17)	\$10.26
General Gas Service – 2	\$(14.50)	\$5.15
General Gas Service – 3	\$34.79	\$112.42
General Gas Service – 4	\$2,361.43	\$1,259.50

12 *Rate Design*

13 **7.3** Southwest Gas designed its proposed rates to accomplish three objectives: (a)
 14 rates should recover the overall cost of providing service; (b) rates should be fair, minimizing
 15 inequities to maximum the extent possible; and (c) rate changes should be tempered by rate
 16 continuity concerns. Southwest Gas submits that these objectives are in harmony with its
 17 GRA provision and will benefit Southwest Gas’ customers during the continuance of the GRA
 18 provision.

19 **7.4** The Company is proposing to maintain the currently effective residential rate
 20 structure, a monthly basic service charge (BSC) and a per therm usage charge, with no
 21 changes in the BSC amounts. The Company is proposing updated delivery charges for
 22 customers consistent with the cost of service.

23 *Notice of Intent and Meeting with Consumer’s Advocate and Commission Staff – NAC*
 24 *703.2207 and 703.2209*

25 **7.5** Pursuant to NAC 703.2207, Southwest Gas provided written notice of its intent
 26 to file a general rate application to the Secretary of the Commission, the staff of the
 27 Commission assigned to regulatory operations, and the Bureau of Consumer Protection. The
 28

1 notice was sent June 28, 2023, at least 60 days before the anticipated date for filing the
2 general rate application and contained a list of the components on which Southwest Gas
3 expected to base its application for adjustments in rates.

4 **7.6** Pursuant to NAC 703.2209, Southwest Gas also met with representatives from
5 the Regulatory Operations Staff of the Commission (Staff) and the Bureau of Consumer
6 Protection, on August 9 and 10, 2023, respectively, at least 20 days prior to the anticipated
7 date of filing this Application.

8 *Master Document for the Request of Data – NAC 703.2208*

9 **7.7** As contemplated by NAC 703.2208, simultaneous with service of this
10 Application, Southwest Gas is submitting a master document for the request of data, together
11 with answers to the questions contained in the master document, to the Bureau of Consumer
12 Protection and the Regulatory Operations Staff of the Commission. Portions of the answers
13 to the master document for the request of data will be submitted after Southwest Gas and the
14 requesting parties make mutually acceptable arrangements for the exchange of the
15 information.

16 *Statement Regarding Need for Consumer Session – NAC 703.162 and Public Notices*
17 *– NRS 233B.121 and NAC 703.2211(6) and (7)*

18 **7.8** Attached hereto as Exhibit 4 is a brief description of the Application to be used
19 by the Secretary of the Commission in drafting the public notice required in NAC 703.160.
20 Attached hereto as Exhibit 5 is a proposed notice of hearing that conforms with the
21 requirements of paragraphs (b), (c), and (d) of subsection 2 of NRS 233B.121. Attached
22 hereto as Exhibit 6 is the Draft Notice pursuant to NAC 703.162.

23 **7.9** A consumer session is required to be held pursuant to NRS 704.069 because
24 this is a general rate application, and the proposed changes will result in an increase in annual
25 gross operating revenue in an amount that will exceed the lesser of \$50,000 or 10 percent of
26 Southwest Gas' annual gross operating revenue.

1 Applicable Statements and Schedules - NAC 703.2215

2 **7.10** Attached hereto as Appendix A is an index of all applicable statements and
3 schedules prescribed by NAC 703.2265 to 703.2452, inclusive. The index indicates which
4 statements and schedules are supported by workpapers prepared by Southwest Gas. In
5 addition, Volume 2 and Volume 3 of this Application each contain a table of contents further
6 identifying each of the statements and schedules and identifying the Company witness
7 sponsoring the statement or schedule.

8 Treatment of Confidential Information

9 **7.12** The attachments to the prepared direct testimonies of Company witnesses,
10 Frederica Harvey, Randi L. Cunningham and Raied N. Stanley contain confidential,
11 proprietary, and commercially sensitive business information specific to Southwest Gas, and
12 are hereby designated as such pursuant to NRS 703.196 and NAC 703.5274. Pursuant to
13 NAC 703.5274(1), one unredacted copy of the confidential attachments will be filed with the
14 Commission's Secretary in a separate envelope stamped "confidential."

15 **7.11** Pursuant to NAC 703.5274(2), Southwest Gas hereby requests that the above-
16 described information not be disclosed to the public. The confidential attachments contain
17 information that, if made public, would negatively impact Southwest Gas. Southwest Gas
18 requests that this information remain confidential for a period of three years following a final
19 decision from the Commission on this Application.

20 **7.13** Confidential treatment of the above-described information will not impair the
21 ability of Staff or the Bureau of Consumer Protection, as the Company will provide a copy of
22 the confidential information to each party after the parties make mutually acceptable
23 arrangements for the exchange of the information.

24 Witnesses – Prefiled Written Testimony

25 **7.12** This Application and the requests made herein are supported by the prepared
26 direct testimony and exhibits of the following Company witnesses, all of which are submitted
27 as attachments to this Application:
28

1 • **Amy L. Timperley** provides testimony on the primary drivers for the need to
2 file a general rate case and the underlying causes of the margin deficiency in Southern
3 Nevada and Northern Nevada, respectively. Additionally, Ms. Timperley discusses key
4 metrics which demonstrate the reasonableness of the proposed cost of service to establish
5 rates in support of the Company's operations and to provide the Company an opportunity to
6 earn the Commission-authorized rate of return. Finally, Ms. Timperley discusses the
7 Company's continued focus on the presentation of its case and the pre-filing cost of service
8 analysis performed.

9
10 • **Christopher M. Brown** provides testimony discussing the Company's
11 compliance with prior Commission orders since the last GRC, supporting the Company's
12 proposed Tariff change, sponsoring various statements and adjustments supporting the
13 Company's revenue requirement, and supporting the Company's request to continue tracking
14 Nevada Annual Leak Survey costs in a regulatory asset account.

15 • **Celine Louise R. Apo** provides testimony supporting the revenue requirement
16 calculation associated with the Company's Operations and Maintenance, Administrative and
17 General, and Depreciation and Amortization expenses.

18 • **Richard W. Crane** provides testimony supporting various statements and within
19 test year adjustments associated with the Company's revenue requirement in the instant
20 application.

21 • **Frederica Harvey** provides testimony on the Company's compensation and
22 benefits programs, including base pay and incentive compensation. Ms. Harvey also supports
23 the reasonableness of the wage and salary adjustments included in the test year, as well as
24 the wage increase that is anticipated to take effect during the certification period.

25 • **Dane A. Watson** supports the depreciation studies performed for Southwest
26 Gas pertaining to the Company's Southern Nevada, Northern Nevada and System Allocable
27 properties, as of December 31, 2022.

1 • **Dylan W. D'Ascendis**, Partner at ScottMadden, Inc., provides testimony on the
2 Company's proposed ROE, capital structure and the overall rate of return requested in this
3 proceeding. Mr. D'Acendis also discusses the Company's embedded cost of debt and the
4 Variable Interest Expense Recovery (VIER) mechanism.

5 • **Byron C. Williams** provides testimony on Southwest Gas' federal income tax,
6 and state and local taxes. Mr. Williams sponsors various statements and schedules related
7 to income taxes, property taxes, and deferred taxes. Mr. Williams also discusses the
8 Company's franchise, business, mill assessments and miscellaneous taxes and sponsors the
9 proposed adjustments.

10 • **Lisa McRae**, Senior Partner at Aon, is an actuary that has been involved in
11 preparing Southwest Gas' actuarial reports for over ten years. Ms. McRae provides testimony
12 supporting the Company's pension expenses, as reflected in the actuarial reports, including
13 the reasonableness of the discount rate used to determine pension expense.

14 • **James Stein** provides testimony supporting the Company's Compressed
15 Natural Gas Station Capital Project.

16 • **Jerome T. Schmitz** provides testimony supporting the Company's Engineering
17 Staff-related capital projects, the benefits of the Radio Console Upgrade Project, the Picarro
18 Advanced Mobile Leak Detection equipment purchase, and the benefits of AGA membership.

19 • **Raied N. Stanley** provides testimony including an overview of the project
20 governance and oversight structure for approved technology-related capital projects and
21 supporting the reasonableness and prudence of the Company's investment in technology-
22 related capital projects.

23 • **William Brincefield** provides testimony supporting the reasonableness and
24 prudence of the Company's capital investments in facilities-related projects for the Northern
25 Nevada Division and Corporate (system allocable) that are included in the Company's revenue
26 requirement.

27 • **Matthew A. Helmers** provides testimony including an overview of the planning
28 process and management of capital investments, annual leak survey activity and costs, the

1 Customer Owned Yard Line regulatory asset, and support for the reasonableness and
2 prudence of the Company's investment in capital projects for the Northern Nevada Division.

3 • **Thomas W. Cardin** provides testimony including an overview of the procedural
4 framework and oversight controls applicable to Southern Nevada capital investments, annual
5 leak survey activity and costs, and support for reasonableness and prudence of the
6 Company's investment in capital projects for the Company's Southern Nevada system that
7 are included in the Company's revenue requirement.

8 • **Brandy Little** provides testimony on the annualized billing determinants for the
9 Company's Southern and Northern Nevada rate jurisdictions. Ms. Little also provides
10 testimony on the methodology used to develop annualized billing determinants for the test
11 year and the certification period, including adjustments to the recorded number of bills and
12 therms.

13 • **A. Brooks Congdon** provides testimony supporting Southwest Gas' proposed
14 changes to its currently approved CTAP.

15 • **Timothy S. Lyons**, Partner at ScottMadden, Inc., provides testimony on and
16 sponsors the Company's embedded class cost-of-service study and proposed rates for the
17 Company's two Nevada rate jurisdictions: Southern Nevada and Northern Nevada.

18 • **Randi L. Cunningham** provides testimony supporting the Company's overall
19 revenue requirement and deficiency calculation. Ms. Cunningham also sponsors various
20 statements, schedules, and adjustments along with supporting the Company's allocation
21 methodology with respect to the expenses of its parent company, Southwest Gas Holdings,
22 Inc. as required by the Order in Docket No. 20-02023. Ms. Cunningham further sponsors the
23 Company's compliance with various directives in the Commission's Order in Docket No. 21-
24 09001 as well as the Company's AGA dues and UI Planner benefits.

25 ///

26
27
28 ///

1 **8. Conclusion**

2 8.1 Southwest Gas believes that authorization of the rate increases requested in
3 this Application and the approval of revisions to the Tariff, including the continuation of the
4 GRA provision, represents the best outcome for the Company and its customers and is in the
5 public interest. Southwest Gas further submits that approval of the Application, as proposed,
6 will provide Southwest Gas with a reasonable opportunity to earn a rate of return
7 commensurate with other similarly situated natural gas utilities.

8 WHEREFORE, by this Application, Southwest Gas respectfully requests that the
9 Commission issue an order:

10 1. Authorizing implementation of the proposals contained herein effective no later
11 than 210 days from the filing date.

12 2. Authorizing a retail natural gas service rate increase in Southern Nevada based
13 upon an historic test year ending May 31, 2023, and a certification period through November
14 30, 2023, to recover additional annual revenues of approximately \$61 million.

15 3. Authorizing a retail natural gas service rate increase in Northern Nevada based
16 upon an historic test year ending May 31, 2023, and a certification period through November
17 30, 2023, to recover additional annual revenues of approximately \$8.8 million.

18 4. Determining that the Company's project costs, including GIR and Mesquite
19 Expansion projects, proposed for inclusion in rate base are prudent.

20 5. Approving the Company's proposed revisions to the Tariff.

21 6. Approving the continuation of the GRA provision as requested.

22 7. Approving the Company's request to maintain as confidential and not to disclose
23 to the public the attachments to the prepared direct testimonies of Company witnesses
24 Frederica Harvey, Randi L. Cunningham, and Raied N. Stanley for a period of three years
25 following a final decision from the Commission on this Application.

26 ///

27
28 ///

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that on the 11th day of September 2023, and pursuant to NAC
3 703.610 of the rules and regulations of the Public Utilities Commission of Nevada, I served a
4 copy of the foregoing Application of Southwest Gas Corporation for Authority to Increase
5 its Retail Natural Gas Utility Service Rates in its Southern and Northern Nevada Rate
6 Jurisdictions upon all parties identified below via email electronic service:
7

8 Donald Lomoljo
9 Public Utilities Commission of Nevada
10 1150 E. William St.
11 Carson City, NV 89701
12 dlomoljo@puc.nv.gov

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

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

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

13
14
15
16 
17 _____
18 an employee of Southwest Gas Corporation
19
20
21
22
23
24
25
26
27
28

Appendix
Schedule of Statements and Schedules

SCHEDULE OF STATEMENTS AND SCHEDULES

NAC §703.2265 provides that every general rate case filing made by a utility must include Statements A through Q and their respective schedules. The general specifications for each such statement and schedule, and a reference to its location in the filing are provided below:

NAC §703.2271 Statement A. Statement A must consist of a statement of financial position based on the total company, in the order of accounts prescribed by the uniform system of accounts, as of the beginning and end of the period of testing. This statement is provided behind tab "A".

NAC §703.2275 Statement B. Statement B must consist of a statement of income based on the total company, in the order of accounts prescribed by the uniform system of accounts for the period for testing. This statement is provided behind tab "B".

NAC §703.2281 Statement C. Statement C must consist of a statement that shows the balance at the beginning of the period of testing with debits and credits to retained earnings, and the resulting balance during the period of testing.

NAC §703.2285 Statement D. Statement D must consist of a Statement of Cash Flows, which satisfies the letter and spirit of statement of financial accounting standards No. 95 issued by the Financial Accounting Standards Board.

NAC §703.2291 Statement E. Statement E must contain any report, opinion or footnote issued by an accountant or auditor during the test period and applicable to Statements A, B, C, and D. This statement is provided behind tab "E".

NAC §703.2295 Statement F. Statement F must contain a statement that shows the dollar amount of each component of the capital structure, its related cost percentage and the proportion of each component of the capital structure to the total capital structure. This statement is provided behind tab "F." Statement F shows the information required above for the recorded test period and the certification period. This schedule is provided behind tab "F".

NAC 703.2301 Schedule F-1. Schedule F-1 must show the weighted average cost of debt capital for each class and series of debt outstanding according to the balance sheet as of the end of the test period. This schedule is provided behind tab "F". Schedule F-1 shows the information required above for the recorded test period and certification period.

NAC 703.2305 Schedule F-2. Schedule F-2 must show the weighted average cost of preferred stock capital for each class and series of preferred stock outstanding according to the balance sheet as of the end of the test period. This schedule is provided behind tab "F". Schedule F-2 shows the information required above for the recorded test period and certification period.

NAC 703.2311 Schedule F-3. Schedule F-3 shows the derivation and justification for the cost of common equity included in Statement F. This schedule is provided behind tab "F".

NAC §703.2315 Schedule F-4. Schedule F-4 shows for each issue of common stock during the 6 years preceding the balance sheet as of the end of the period of testing. This schedule is provided behind tab "F". Schedule F-4 shows the information required for the recorded test period and certification period.

NAC §703.2321 Statement G. Statement G is a summary of the overall rate base from the figures contained on the supporting schedules. This statement is provided behind tab "G." Statement G shows the information required above for the recorded test period and certification period.

NAC §703.2325 Schedule G-1. Schedule G-1 summarizes the amounts of utility plant classified by primary accounts as of the beginning of the period of testing, the book additions and reductions (in separate columns) during the 12 months, and the balances at the end of the test period. This schedule is provided behind tab "G". Schedule G-1 shows the information required above for the recorded test period and certification period.

NAC §703.2331 Schedule G-2. Schedule G-2 shows by primary accounts the accumulated provisions for depreciation, amortization, and abandonment as of the beginning

of the period of testing, the book additions and reductions during the 12-month test period, and the balances at the end of such a period. This schedule is provided behind tab "G". Schedule G-2 shows the information required above for the recorded test period and certification period. Southwest Gas prepared workpapers supporting this schedule.

NAC §703.2335 Schedule G-3. Schedule G-3 provides a description of the methods, procedures and rates used in depreciating or amortizing plant that were previously authorized by the Commission, and a description of any changes in methods or rates since the last order of the Commission setting rates or charges for Southwest Gas. This schedule is provided behind tab "G".

NAC §703.2341 Schedule G-4. Schedule G-4 shows the recorded balances for each component of materials and supplies by month, so that an allowance for balances of materials and supplies for an average of 13 months can be calculated. This schedule is provided behind tab "G". Schedule G-4 shows the information required above for the recorded test period and the certification period.

NAC §703.2343 Schedule G-5. Schedule G-5 is required if a utility's application includes a provision for cash to be used as working capital. This schedule must contain an explanation of the inclusion of this amount and a schedule showing the derivation of the amount of cash so requested. This schedule is provided behind tab "G". Schedule G-5 shows the information required above for the recorded test period and certification period. Southwest Gas prepared workpapers supporting this schedule.

Schedule G-6. Schedule G-6 provides a 13-month average of customer advances. This schedule is provided behind tab "G".

NAC §703.2345(1) Statement H. Statement H must summarize the applicant's overall results of operations. The statement must show the amounts as recorded on the applicant's books, adjustments during the year of testing for known changes and estimated adjustments to be certified by the applicant. The statement also must include the requested rate of return

and must show the application of the requested rate of return to the overall rate base. This statement is provided behind tab "H." This statement shows the information required above for the recorded test period and certification period. Southwest Gas prepared workpapers supporting this statement.

NAC §703.2345(1) Schedules H-1 through H-25. Schedules H-1 through H-25 reflect Southwest Gas' within test period expense adjustments. These schedules are provided behind tab "H". H-25 is exclusive to Northern Nevada. Southwest Gas prepared workpapers supporting these schedules: H-3, H-4, H-5, H-7, H-9, H-10, H-16, H-17, H-18, H-21, and H-23.

NAC §703.2345(2) Schedules H-C1 through H-C8 - Certification Period Adjustments. If the applicant elects to make a certification filing, this provision requires the applicant to include a separate schedule specifically identifying the adjustments to be certified. Southwest Gas is proposing eight certification period adjustments identified as Schedules H-C1 through H-C8. These schedules are provided behind tab "H". Southwest Gas prepared workpapers supporting these schedules: H-C2 and H-C6.

NAC §703.2351 Statement I. If Statement H contains adjustments for changes beyond the actual year of testing to be certified by applicant, certification of these amounts must be submitted in Statement I, and in the same format as Statement H. This statement will be completed in accordance with NRS §704.110(3) and NAC §703.2351. The certified amounts will be shown on a statement using the same format as the adjustments on Statement H.

NAC §703.2355 Statement J. Statement J must contain a statement that shows the utility's annualized revenues, classified in accordance with the uniform system of accounts and as between department, jurisdictional, and non-jurisdictional revenues. Statement J provides the comparison of recorded revenues, revenues at present rates, and revenues at proposed rates. This statement is provided behind tab "J." Statement J shows the information

required above for the recorded test period and the certification period. Southwest Gas prepared workpapers supporting this statement.

NAC §703.2355 Schedule J-1. Schedule J-1 provides a summary of revenues at proposed rates by proposed rate schedule and present rates by proposed rate schedule for the certification period, and a summary of revenues at present rates by present rate schedule for the test period and certification period, and a summary of adjustments of sales and annual number of bills by rate schedule for the test period and certification period. Schedule J-1 is provided behind tab "J".

NAC §703.2355 Schedule J-2. Schedule J-2 shows sales and revenue by rate schedule as recorded and monthly gas sales and revenues as recorded for each rate schedule. Schedule J-2 is provided behind tab "J".

NAC §703.2361 Statement K. Statement K must show the expenses for operation and maintenance according to each account of the uniform system of accounts. This statement is provided behind tab "K." Statement K shows the information required above for the recorded test period and the certification period.

NAC §703.2365 Schedule K-1. Schedule K-1 shows the segregation of expenses for operations and maintenance, and their functional groupings into a component for labor and a component embracing the remainder of the expenses. This schedule is provided behind tab "K". Schedule K-1 shows the information required above for the recorded test period and the certification period. Southwest Gas prepared workpapers supporting this schedule.

NAC §703.2371 Schedule K-2. Schedule K-2 must contain an analysis of each account in schedule format for the year of testing disclosing advertising costs. This schedule is provided behind tab "K." Schedule K-2 is supported by workpapers prepared by Southwest Gas. Southwest Gas prepared workpapers supporting this schedule.

NAC §703.2375 Schedule K-3. Schedule K-3 must include an analysis of each account in schedule format for the year of testing disclosing outside services. This schedule

is provided behind tab "K".

NAC §703.2381 Schedule K-4. Schedule K-4 must include an analysis of each account in schedule format for the year of testing disclosing pension and benefits charges. This schedule is provided behind tab "K".

NAC §703.2385 Schedule K-5. Schedule K-5 must include an analysis of each account in schedule format for the year of testing disclosing principal charges and credits for expenses caused by regulations of the Commission. This schedule is provided behind tab "K".

NAC §703.2391 Schedule K-6. Schedule K-6 must include an analysis of each account in schedule format for the year of testing disclosing charges and credits for miscellaneous general expenses and credits. This schedule is provided behind tab "K".

NAC §703.2395 Schedule K-7. Schedule K-7 must show the charges or credits during each month and in total for the year of testing from associated companies or nonutility departments of the applicant. This schedule is provided behind tab "K".

NAC §703.2401 Statement L. Statement L must show plant depreciation and amortization expense by functional classifications, as well as the bases, methods, essential computations, and derivation of unit rates for the calculation of depreciation and amortization for the 12 months of actual experience and for any adjustments thereto. This statement is provided behind tab "L." Statement L shows the information required above for the recorded test period and certification period.

NAC §703.2405 Schedule L-1. Schedule L-1 reconciles the depreciable plant listed on Statement L with the aggregate investment in plant shown on Schedule G-2 and shows the distribution of depreciation and amortization expenses to the various general ledger accounts. This schedule is provided behind tab "L". Schedule L-1 shows the information required above for the recorded test period and certification period.

NAC §703.2411 Statement M. Statement M must show the computation of

allowances for federal income taxes for the period of testing. This statement is provided behind tab "M."

NAC §703.2415 Schedule M-1. Schedule M-1 must reconcile book net income with taxable net income as reported to the Internal Revenue Service for the most recent year for which a tax return was filed and the three preceding years. This schedule is provided behind tab "M".

NAC §703.2421 Schedule M-2. Schedule M-2 must show the computation of the tax depreciation for the most recent year for which a tax return was filed and for the three previous years. This schedule is provided behind tab "M".

NAC §703.2425 Schedule M-3. Schedule M-3 must show the net taxable income or loss for each company or regulated entity filing a consolidated tax return, including an adjustment of the excess of accelerated depreciation and amortization of emergency facilities over straight-line depreciation for each company involved. This schedule is provided behind tab "M".

NAC §703.2431 Schedule M-4. Schedule M-4 must contain a schedule that shows monthly book balances of accumulated deferred income taxes for each of the 12 months during the period of testing. This schedule is provided behind tab "M".

NAC §703.2435 Schedule M-5. Schedule M-5 must contain a schedule that shows the taxes other than income taxes paid by the applicant. This schedule is provided behind tab "M".

NAC §703.2441 Statement N. Statement N must contain a statement that shows the allocation of both rate base components and components of the results of operations between or among departments, jurisdictions, or regulated and non-regulated operations. This information is provided behind tab "N." Southwest Gas prepared workpapers supporting this statement.

NAC §703.2443 Schedule N-1. Schedule N-1 must show all expenses, allocated

between regulated and non-regulated operations, related to an officer or employee of the utility who provides services related to operations that are not regulated by the Commission. This schedule is provided behind tab "N".

NAC §703.2441 Schedule N-2. Schedule N-2 provides additional information regarding allocation of costs by providing class cost of service summaries for present rates, rate schedules at proposed system rate of return, and proposed rates for the certification period. This schedule is provided behind tab "N". Southwest Gas prepared workpapers supporting this schedule.

NAC §703.2445 Statement O. Statement O must contain a narrative statement used in support of the design of a proposed rate, and must describe and justify the objectives of the proposed rate design. Statement O also provides a statement of present rate and proposed rates, calculation of proposed margin rates by rate schedule for the recorded test period, a summary of revenues at proposed rates for the recorded test period, a statement of customer and demand related costs, and statement of other operating revenues for the recorded test period. This statement is provided behind tab "O."

NAC §703.2445 Schedule O-1. Schedule O-1 contains schedules of proposed rates and currently effective rates for each rate schedule. This schedule is provided behind tab "O".

NAC §703.2451 Statement P. Statement P must disclose changes in presentation for rate making or in accounting methods, procedures and allocations adopted since the year of testing presented in the last general rate case, as well as any categories of expense or rate base that have been considered and disallowed by the Commission in a previous case. This statement is provided behind tab "P."

NAC §703.2452 Statement Q. Statement Q must contain a statement of the number and type of shares held by shareholders at the end of the test year and any changes in ownership that occurred during the test year. This statement is provided behind tab "Q."

Exhibit 1 – Proposed Tariff Sheets

TABLE OF CONTENTS
(Continued)

NEVADA RATE SCHEDULES (Continued)

<u>Schedule No.</u>		<u>P.U.C.N. Sheet No.</u>
SG-RNG/NG-RNG	Biogas and Renewable Natural Gas Service	53A – 53I
SG-G5	General Gas Service – 5	53J – 53L
SG-G6	General Gas Service – 6	53M – 53O
Held For Future Use		53P – 53R
NG-G5	General Gas Service – 5	53S – 53U
ST-1/NT-1	Transportation of Customer-Secured Natural Gas	54 – 84
M2Z	Move2Zero Carbon Offset Program	84A-84B

SPECIAL SUPPLEMENTARY TARIFF PROVISIONS

<u>Title of Sheet</u>	<u>P.U.C.N. Sheet No.</u>
Interstate Pipeline Capacity Services Provision	85
Held For Future Use	86
Taxes and Assessments Not Included in Rates	87
General Revenues Adjustment Provision	88 – 89
Unrecovered Gas Cost Expense Provision	90 – 91
Customer Transition Adjustment Provision	91A

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer</p>	
--	---	--

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
<u>SG-RS</u>	<u>Single-Family Residential Gas Service</u>							
	Basic Service Charge per Month	\$ 10.80						\$ 10.80
	Commodity Charge per Therm:							
	All Usage	\$.68215	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 2.22037
<u>SG-RM</u>	<u>Multi-Family Residential Gas Service</u>							
	Basic Service Charge per Month	\$ 9.00						\$ 9.00
	Commodity Charge per Therm:							
	All Usage	\$.69517	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 2.23339
<u>SG-RAC</u>	<u>Air Conditioning Residential Gas Service</u>							
	Basic Service Charge per Month	\$ 10.80						\$ 10.80
	Commodity Charge per Therm:							
	All Usage	\$.15187	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.69009
<u>SG-G1</u>	<u>General Gas Service - 1</u>							
	Basic Service Charge per Month	\$ 25.80						\$ 25.80
	Commodity Charge per Therm:							
	All Usage	\$.35957	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.89779
<u>SG-G2</u>	<u>General Gas Service - 2</u>							
	Basic Service Charge per Month	\$ 160.00						\$ 160.00
	Commodity Charge per Therm:							
	All Usage	\$.08735	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.62557
<u>SG-G3</u>	<u>General Gas Service - 3</u>							
	Basic Service Charge per Month	\$ 350.00						\$ 350.00
	Commodity Charge per Therm:							
	All Usage	\$.11335	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.65177
<u>SG-G4</u>	<u>General Gas Service - 4</u>							
	Basic Service Charge per Month	\$1,000.00						\$1,000.00
	Commodity Charge per Therm:							
	All Usage	\$.07234	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.61056
	Demand Charge ^{5/}	\$.04137						\$.04137

Issued:	
Effective:	Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer
Advice Letter No.:	

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
<u>SG-G5</u>	<u>General Gas Service - 5 ^{8/}</u>							
	Basic Service Charge per Month	\$1,000.00						\$1,000.00
	Commodity Charge per Therm:							
	All Usage	\$.00685	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.54507
	Demand Charge ^{5/}	\$.00396						\$.00396
<u>SG-G6</u>	<u>General Gas Service - 6 ^{8/}</u>							
	Basic Service Charge per Month	\$1,000.00						\$1,000.00
	Commodity Charge per Therm:							
	All Usage	\$.03247	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.57069
	Demand Charge ^{5/}	\$.02227						\$.02227
<u>SG-AC</u>	<u>Air Conditioning Gas Service</u>							
	Basic Service Charge per Month	\$ 25.80						\$ 25.80
	Commodity Charge per Therm:							
	All Usage	\$.10888	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.64710
<u>SG-WP</u>	<u>Water Pumping Gas Service</u>							
	Basic Service Charge per Month	\$ 250.00						\$ 250.00
	Commodity Charge per Therm:							
	All Usage	\$.06831	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.60653
<u>SG-EG</u>	<u>Small Electric Generation Gas Service</u>							
	Basic Service Charge per Month		Otherwise Applicable Rate Schedule					
	Commodity Charge per Therm:							
	All Usage	\$.06157	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.59979

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer</p>	
--	---	--

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

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

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
<u>SG-CNG</u>	<u>Gas Service for Compression on Customer's Premises ^{6/}</u>							
	Basic Service Charge per Month	\$ 25.80						\$ 25.80
	Commodity Charge per Therm:							
	All Usage	\$.13003	\$ 1.34350	\$ 0.19028	(\$.00125)	\$.00569		\$ 1.66825
<u>SG-L</u>	<u>Street and Outdoor Lighting Gas Service</u>							
	Commodity Charge per Therm:							
	All Usage	\$.70414	\$ 1.34350	\$ 0.19028	(\$.00125)	\$.00569		\$ 2.24236
<u>SG-OS</u>	<u>Optional Gas Service</u>							
								As specified on Sheet Nos. 48 through 51.
<u>SG-AS</u>	<u>Alternative Sales Service</u>							
								As specified on Sheet Nos. 52 through 53.
<u>SG-CGS</u>	<u>Compression Gas Service</u>							
								As specified on Sheet Nos. 47A through 47I
<u>SG-RNG</u>	<u>Biogas and Renewable Natural Gas Service</u>							
								As specified on Sheet Nos. 53A through 53I

Issued: Effective: Advice Letter No.:	Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer	
---	--	--

Canceling _____

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

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount for distribution system shrinkage for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines. The high pressure shrinkage rate is \$.00008 per therm, and the low pressure shrinkage rate is \$.00263 per therm. Additionally customers will pay the Southwest Gas Transmission Company (SGTC) Annual Charge Adjustment (ACA) rate of \$.00015 per therm for all scheduled volumes that flow through the SGTC pipeline. The ACA Charge will also apply to applicable traded and imbalance volumes. In addition, the customer will also pay a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$.062701 per therm and the Imbalance Reservation Charge is \$.04067 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.

3/ Includes the following:

Component/Schedule	SG-RS	SG-RM	SG-RAC	SG-G1	SG-G2	SG-G3	SG-G4	SG-G5
Margin	.65714	.68436	.15552	.37163	.09679	.12144	.06489	.01050
Accumulated Deferred Interest Rate Adjustment	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)
General Revenues Adjustment	.02866	.01446	.00000	(.00841)	(.00579)	(.00424)	.01110	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00139	.00139	.00139	.00139	.00139	.00139	.00139	.00139
Total	.68215	.69517	.15187	.35957	.08735	.11355	.07234	.00685

Component/Schedule	SG-G6	SG-AC	SG-WP	SG-EG	SG-CNG	SG-L
Margin	.03612	.11253	.07196	.06522	.13368	.70799
Accumulated Deferred Interest Rate Adjustment	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00139	.00139	.00139	.00139	.00139	.00139
Total	.03247	.10888	.06831	.06157	.13003	.70414

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$.00711 per therm for the Unrecovered Gas Cost Expense Base Rate.
- 5/ The total monthly demand charge for Schedule Nos. SG-4, SG-5, and SG-6 is equal to the unit rate shown multiplied by the customer's billing determinant.
- 6/ The charges for Schedule No. SG-CNG are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.
- 7/ In addition to all other rates in this Statement of Rates, all customers in the Mesquite Expansion Area will pay a rate of \$.10814 per therm as part of their Infrastructure Expansion Rate.
- 8/ The maximum and minimum rates for Schedule Nos. SG-G5 and SG-G6 are set forth below.

SG-G5	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00	
Demand Charge	\$0.00198	
Margin	\$0.00525	

SG-G6	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00	
Demand Charge	\$0.01114	
Margin	\$0.01806	

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer</p>	
--	---	--

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost		Renewable Energy Program Rate	Infrastructure Expansion Rate ^{9/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment			
<u>NG-RS</u>	<u>Single-Family Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.45383	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.20147
<u>NG-RM</u>	<u>Multi-Family Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.45396	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.20160
<u>NG-RAC</u>	<u>Air Conditioning Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.48351	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.23115
<u>NG-G1</u>	<u>General Gas Service - 1</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.27260	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.02024
<u>NG-G2</u>	<u>General Gas Service - 2</u>						
	Basic Service Charge per Month	\$ 160.00					\$ 160.00
	Commodity Charge per Therm:						
	All Usage	\$.08300	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.83064
<u>NG-G3</u>	<u>General Gas Service - 3</u>						
	Basic Service Charge per Month	\$ 350.00					\$ 350.00
	Commodity Charge per Therm:						
	All Usage	\$.08486	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.83250
<u>NG-G4</u>	<u>General Gas Service - 4</u>						
	Basic Service Charge per Month	\$1,000.00					\$1,000.00
	Commodity Charge per Therm:						
	All Usage	\$.05018	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.79782
	Demand Charge ^{5/}	\$.01736					\$.01736
<u>NG-G5</u>	<u>General Gas Service - 5 ^{7/}</u>						
	Basic Service Charge per Month	\$1,000.00					\$1,000.00
	Commodity Charge per Therm:						
	All Usage	\$.02156	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.76920
	Demand Charge ^{5/}	\$.02022					\$.02022

Issued:		
Effective:	Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer	
Advice Letter No.:		

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

Canceling _____

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

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

Schedule Number	Description	Delivery Charge <u>3/</u>	Gas Cost		Renewable Energy Program Rate	Infrastructure Expansion Rate <u>9/</u>	Currently Effective Tariff Rate
			Base Tariff Energy Rate <u>4/</u>	Deferred Energy Account Adjustment			
NG-AC	<u>Air Conditioning Gas Service</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.12423	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.87187
NG-WP	<u>Water Pumping Gas Service</u>						
	Basic Service Charge per Month	\$ 36.00					\$ 36.00
	Commodity Charge per Therm:						
	All Usage	\$.17197	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.91961
NG-EG	<u>Small Electric Generation Gas Service</u>						
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule					
	Commodity Charge per Therm:						
	All Usage	\$.07088	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.81852
NG-CNG	<u>Gas Service for Compression on Customer's Premises ^{6/}</u>						
	Basic Service Charge	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$ 1.01283	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.76047
NG-L	<u>Street and Outdoor Lighting Gas Service</u>						
	Commodity Charge per Therm:						
	All Usage	\$.76264	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.51028
NG-OS	<u>Optional Gas Service</u>						
		As specified on Sheet Nos. 48 through 51.					
NG-AS	<u>Alternative Sales Service</u>						
		As specified on Sheet Nos. 52 through 53.					
NG-CGS	<u>Compression Gas Service</u>						
		As specified on Sheet Nos. 47A through 47I					
NG-RNG	<u>Biogas and Renewable Natural Gas Service</u>						
		As specified on Sheet Nos. 53A through 53I					

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer</p>	
--	---	--

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

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount of \$0.00175 per therm for distribution system shrinkage as defined in Rule No. 1 of this Nevada Gas Tariff for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines and a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$0.58077 per therm and the Imbalance Reservation Charge is \$0.35252 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.
- 3/ Includes the following:

Component/Schedule	NG-RS	NG-RM	NG-RAC	NG-G1	NG-G2	NG-G3	NG-G4
Margin	.44517	.44852	.48699	.28209	.09357	.07101	.04978
General Revenues Adjustment	.01214	.00892	.00000	(.00601)	(.00709)	.01733	.00388
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)
Total	.45383	.45396	.48351	.27260	.08300	.08486	.05018

Component/Schedule	NG-G5	NG-AC	NG-WP	NG-EG	NG-CNG	NG-L
Margin	.02504	.12771	.17545	.07436	1.01631	.76612
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)
Total	.02156	.12423	.17197	.07088	1.01283	.76264

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$0.00763 per therm for the Unrecovered Gas Cost Expense Base Rate.
- 5/ The total monthly demand charge for Schedule Nos. NG-4 and NG-G5 is equal to the unit rate shown multiplied by the customer's billing determinant.
- 6/ The charges for Schedule No. NG-CNG are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.
- 7/ The maximum and minimum rates for Schedule No. NG-G5 are set forth below.

NG-G5	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00	
Demand Charge	\$0.01011	
Margin	\$0.01252	

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer</p>	
--	---	--

Canceling _____

GENERAL REVENUES ADJUSTMENT PROVISION

(Continued)

AUTHORIZED GENERAL REVENUES PER CUSTOMER

Average Margin per Customer per Month – Southern Nevada

Month	Residential Gas Service		General Gas Service			
	SG-RS Single	SG-RM Multi	SG-G1	SG-G2	SG-G3	SG-G4
January	\$ 75.12	\$ 37.60	\$ 117.96	\$ 360.47	\$ 1,671.00	\$11,310.54
February	\$ 60.31	\$ 32.55	\$ 102.90	\$ 330.18	\$ 1,484.62	\$10,661.70
March	\$ 48.48	\$ 28.13	\$ 86.38	\$ 307.25	\$ 1,407.60	\$10,960.08
April	\$ 31.65	\$ 21.78	\$ 64.85	\$ 273.54	\$ 1,215.66	\$10,274.64
May	\$ 26.74	\$ 20.37	\$ 56.16	\$ 262.11	\$ 1,079.18	\$10,004.77
June	\$ 25.13	\$ 19.65	\$ 54.08	\$ 257.55	\$ 1,017.32	\$ 9,637.63
July	\$ 22.24	\$ 18.60	\$ 50.24	\$ 247.06	\$ 871.54	\$ 9,582.13
August	\$ 20.94	\$ 18.14	\$ 48.74	\$ 239.90	\$ 898.81	\$ 9,565.47
September	\$ 21.34	\$ 18.45	\$ 49.26	\$ 242.98	\$ 895.75	\$ 9,408.85
October	\$ 22.75	\$ 18.47	\$ 50.87	\$ 247.59	\$ 960.01	\$ 9,771.13
November	\$ 29.39	\$ 21.06	\$ 60.07	\$ 265.35	\$ 1,103.72	\$10,381.76
December	\$ 56.04	\$ 30.67	\$ 89.59	\$ 326.50	\$ 1,462.62	\$10,971.21
Total	\$ 440.13	\$ 285.47	\$ 831.10	\$3,360.48	\$14,067.83	\$122,529.91

Average Margin per Customer per Month – Northern Nevada

Month	Residential Gas Service		General Gas Service			
	NG-RS Single	NG-RM Multi	NG-G1	NG-G2	NG-G3	NG-G4
January	\$ 71.71	\$ 41.76	\$ 111.46	\$ 357.73	\$ 1,237.47	\$ 6,260.95
February	\$ 65.76	\$ 39.21	\$ 103.38	\$ 336.82	\$ 1,170.29	\$ 6,284.90
March	\$ 60.23	\$ 37.29	\$ 93.08	\$ 316.65	\$ 1,178.93	\$ 6,967.95
April	\$ 45.66	\$ 30.32	\$ 69.34	\$ 266.29	\$ 1,022.11	\$ 6,418.61
May	\$ 31.87	\$ 23.68	\$ 50.01	\$ 216.72	\$ 895.33	\$ 6,119.82
June	\$ 22.48	\$ 18.75	\$ 40.66	\$ 193.18	\$ 800.44	\$ 5,183.67
July	\$ 17.91	\$ 15.91	\$ 36.61	\$ 175.40	\$ 751.39	\$ 5,459.73
August	\$ 16.95	\$ 15.05	\$ 35.40	\$ 169.74	\$ 717.16	\$ 5,127.48
September	\$ 17.75	\$ 15.43	\$ 36.44	\$ 175.95	\$ 750.73	\$ 5,302.99
October	\$ 22.28	\$ 17.46	\$ 42.03	\$ 201.28	\$ 874.86	\$ 5,602.71
November	\$ 38.42	\$ 24.25	\$ 67.04	\$ 261.46	\$ 1,032.50	\$ 6,263.99
December	\$ 62.06	\$ 37.04	\$ 98.27	\$ 328.55	\$ 1,179.25	\$ 6,298.83
Total	\$ 473.08	\$ 316.15	\$ 783.72	\$ 2,999.77	\$11,610.46	\$71,291.63

Issued:

Effective:

Advice Letter No.:

Issued by
Amy L. Timperley
Senior Vice President/
Chief Regulatory Strategy
and Planning Officer

CUSTOMER TRANSITION ADJUSTMENT PROVISION

APPLICABILITY

The Customer Transition Adjustment Provision (CTAP) applies to all rate schedules in this Nevada Gas Tariff. The CTAP specifies the procedures to allow the utility to recover or return the difference in the Company's actual Base Tariff General Revenue (BTGR) derived from customers served under Schedule Nos. SG-5, SG-6 and NG-5, and the amount for each customer that was included in the calculation of the Company's authorized BTGR rates. BTGR revenues are those revenues collected through the margin portion of the fixed and variable delivery charge components of the Company's rates as stated on the Statement of Rates in this Nevada Gas Tariff or comparable amounts collected from customers served under negotiated rate contracts.

TRACKING PERIOD

The initial tracking period shall be the twelve (12) months ending September 30.

GENERAL REVENUES ADJUSTMENT DEFERRALS

An annual CTAP deferral will be calculated as follows:

1. For each month of the tracking period, the difference between the customer's monthly BTGR included in the calculation of the Company's authorized BTGR rates and the actual monthly BTGR received from each customer served under Schedule Nos. SG-5, SG-6, and NG-5.
2. The annual general revenue deferral is equal to the sum of the tracking period monthly computations as described above.

The annual CTAP deferrals calculated above shall be recorded in a separate sub-account of Account No. 182.3 (CTAP sub-account) and included in the determination of the balance used to calculate the CTAP rates.

CUSTOMER TRANSITION ADJUSTMENT PROVISION RATE

The CTAP rate is a per therm charge or credit applicable to each rate schedule to recover or refund any CTAP deferrals. The Company shall update the CTAP rate in its Annual Rate Adjustment Application. The CTAP rates will be calculated by dividing the balance in the CTAP sub-account at the end of the tracking period by the applicable tracking period sales volume.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Strategy and Planning Officer</p>	
--	---	--

Exhibit 2 – Current Tariff Sheets

TABLE OF CONTENTS
(Continued)

NEVADA RATE SCHEDULES (Continued)

<u>Schedule No.</u>		<u>P.U.C.N. Sheet No.</u>
SG-RNG/NG-RNG	Biogas and Renewable Natural Gas Service	53A – 53I
SG-G5	General Gas Service – 5	53J – 53L
SG-G6	General Gas Service – 6	53M – 53O
Held For Future Use		53P – 53R
NG-G5	General Gas Service – 5	53S – 53U
ST-1/NT-1	Transportation of Customer-Secured Natural Gas	54 – 84
M2Z	Move2Zero Carbon Offset Program	84A-84B

SPECIAL SUPPLEMENTARY TARIFF PROVISIONS

<u>Title of Sheet</u>	<u>P.U.C.N. Sheet No.</u>
Interstate Pipeline Capacity Services Provision	85
Held For Future Use	86
Taxes and Assessments Not Included in Rates	87
General Revenues Adjustment Provision	88 – 89
Unrecovered Gas Cost Expense Provision	90 – 91
Contract Transition Adjustment Provision	91A

<p>Issued: September 23, 2022</p> <p>Effective: October 1, 2022</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Officer</p>	
---	--	--

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost				Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment	Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	
<u>SG-RS</u>	<u>Single-Family Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.47741	\$ 1.34350	\$.19028	(\$.00125)	\$.00569	\$ 2.01563
<u>SG-RM</u>	<u>Multi-Family Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 9.00					\$ 9.00
	Commodity Charge per Therm:						
	All Usage	\$.48883	\$ 1.34350	\$.19028	(\$.00125)	\$.00569	\$ 2.02705
<u>SG-RAC</u>	<u>Air Conditioning Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.11057	\$ 1.34350	\$.19028	(\$.00125)	\$.00569	\$ 1.64879
<u>SG-G1</u>	<u>General Gas Service - 1</u>						
	Basic Service Charge per Month	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.40571	\$ 1.34350	\$.19028	(\$.00125)	\$.00569	\$ 1.94393
<u>SG-G2</u>	<u>General Gas Service - 2</u>						
	Basic Service Charge per Month	\$ 135.00					\$ 135.00
	Commodity Charge per Therm:						
	All Usage	\$.12127	\$ 1.34350	\$.19028	(\$.00125)	\$.00569	\$ 1.65949
<u>SG-G3</u>	<u>General Gas Service - 3</u>						
	Basic Service Charge per Month	\$ 350.00					\$ 350.00
	Commodity Charge per Therm:						
	All Usage	\$.11031	\$ 1.34350	\$.19028	(\$.00125)	\$.00569	\$ 1.64853
<u>SG-G4</u>	<u>General Gas Service - 4</u>						
	Basic Service Charge per Month	\$1,000.00					\$1,000.00
	Commodity Charge per Therm:						
	All Usage	\$.07050	\$ 1.34350	\$.19028	(\$.00125)	\$.00569	\$ 1.60872
	Demand Charge ^{5/}	\$.02560					\$.02560

<p>Issued:</p> <p align="center">May 24, 2023</p> <p>Effective:</p> <p align="center">July 1, 2023</p> <p>Advice Letter No.:</p> <p align="center">AL 535</p>	<p>Issued by</p> <p>Amy L. Timperley Senior Vice President/ Chief Regulatory Officer</p>	
--	--	--

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
<u>SG-G5</u>	<u>General Gas Service - 5 ^{8/}</u>							
	Basic Service Charge per Month	\$1,000.00						\$1,000.00
	Commodity Charge per Therm:							
	All Usage	\$.00879	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.54701
	Demand Charge ^{5/}	\$.00279						\$.00279
<u>SG-G6</u>	<u>General Gas Service - 6 ^{8/}</u>							
	Basic Service Charge per Month	\$1,000.00						\$1,000.00
	Commodity Charge per Therm:							
	All Usage	\$.02661	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.56483
	Demand Charge ^{5/}	\$.02079						\$.02079
<u>SG-AC</u>	<u>Air Conditioning Gas Service</u>							
	Basic Service Charge per Month	\$ 25.80						\$ 25.80
	Commodity Charge per Therm:							
	All Usage	\$.11002	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.64824
<u>SG-WP</u>	<u>Water Pumping Gas Service</u>							
	Basic Service Charge per Month	\$ 250.00						\$ 250.00
	Commodity Charge per Therm:							
	All Usage	\$.09723	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.63545
<u>SG-EG</u>	<u>Small Electric Generation Gas Service</u>							
	Basic Service Charge per Month		Otherwise Applicable Rate Schedule					
	Commodity Charge per Therm:							
	All Usage	\$.05306	\$ 1.34350	\$.19028	(\$.00125)	\$.00569		\$ 1.59128

<p>Issued: May 24, 2023</p> <p>Effective: July 1, 2023</p> <p>Advice Letter No.: AL 535</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Officer</p>	
---	--	--

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

Canceling 81st Revised P.U.C.N. Sheet No. 11
80th Revised P.U.C.N. Sheet No. 11

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment	Renewable Energy Program Rate		
<u>SG-CNG</u>	<u>Gas Service for Compression on Customer's Premises ^{6/}</u>						
	Basic Service Charge per Month	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.10483	\$ 1.34350	\$ 0.19028	(\$.00125)	\$.00569	\$ 1.64305
<u>SG-L</u>	<u>Street and Outdoor Lighting Gas Service</u>						
	Commodity Charge per Therm:						
	All Usage	\$.50696	\$ 1.34350	\$ 0.19028	(\$.00125)	\$.00569	\$ 2.04518
<u>SG-OS</u>	<u>Optional Gas Service</u>						
							As specified on Sheet Nos. 48 through 51.
<u>SG-AS</u>	<u>Alternative Sales Service</u>						
							As specified on Sheet Nos. 52 through 53.
<u>SG-CGS</u>	<u>Compression Gas Service</u>						
							As specified on Sheet Nos. 47A through 47I
<u>SG-RNG</u>	<u>Biogas and Renewable Natural Gas Service</u>						
							As specified on Sheet Nos. 53A through 53I

Issued: <p align="center">May 24, 2023</p> Effective: <p align="center">July 1, 2023</p> Advice Letter No.: <p align="center">AL 535</p>	Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Officer	
---	---	--

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

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount for distribution system shrinkage for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines. The high pressure shrinkage rate is \$.00008 per therm, and the low pressure shrinkage rate is \$.00263 per therm. Additionally customers will pay the Southwest Gas Transmission Company (SGTC) Annual Charge Adjustment (ACA) rate of \$.00015 per therm for all scheduled volumes that flow through the SGTC pipeline. The ACA Charge will also apply to applicable traded and imbalance volumes. In addition, the customer will also pay a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$.062701 per therm and the Imbalance Reservation Charge is \$.04067 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.

3/ Includes the following:

Component/Schedule	SG-RS	SG-RM	SG-RAC	SG-G1	SG-G2	SG-G3	SG-G4	SG-G5
Margin	.45240	.47802	.11422	.41777	.13071	.11820	.06305	.01244
Accumulated Deferred Interest Rate Adjustment	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)
General Revenues Adjustment	.02866	.01446	.00000	(.00841)	(.00579)	(.00424)	.01110	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00139	.00139	.00139	.00139	.00139	.00139	.00139	.00139
Total	.47741	.48883	.11057	.40571	.12127	.11031	.07050	.00879

Component/Schedule	SG-G6	SG-AC	SG-WP	SG-EG	SG-CNG	SG-L
Margin	.03026	.11367	.10088	.05671	.10848	.51061
Accumulated Deferred Interest Rate Adjustment	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)	(.00504)
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	.00139	.00139	.00139	.00139	.00139	.00139
Total	.02661	.11002	.09723	.05306	.10483	.50696

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$.00711 per therm for the Unrecovered Gas Cost Expense Base Rate.
- 5/ The total monthly demand charge for Schedule Nos. SG-4, SG-5, and SG-6 is equal to the unit rate shown multiplied by the customer's billing determinant.
- 6/ The charges for Schedule No. SG-CNG are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.
- 7/ In addition to all other rates in this Statement of Rates, all customers in the Mesquite Expansion Area will pay a rate of \$.10814 per therm as part of their Infrastructure Expansion Rate.
- 8/ The maximum and minimum rates for Schedule Nos. SG-G5 and SG-G6 are set forth below.

SG-G5	Minimum Rates	Maximum Rates	SG-G6	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates	Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00		Transportation Charge	\$500.00	
Demand Charge	\$0.00140		Demand Charge	\$0.01040	
Margin	\$0.00526		Margin	\$0.01417	

<p>Issued:</p> <p align="center">May 16, 2023</p> <p>Effective:</p> <p align="center">July 1, 2023</p> <p>Advice Letter No.:</p> <p align="center">N/A</p>	<p>Issued by</p> <p>Amy L. Timperley Senior Vice President/ Chief Regulatory Officer</p>	
---	---	--

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{9/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
<u>NG-RS</u>	<u>Single-Family Residential Gas Service</u>							
	Basic Service Charge per Month	\$ 10.80					\$ 10.80	
	Commodity Charge per Therm:							
	All Usage	\$.36471	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.11235	
<u>NG-RM</u>	<u>Multi-Family Residential Gas Service</u>							
	Basic Service Charge per Month	\$ 10.80					\$ 10.80	
	Commodity Charge per Therm:							
	All Usage	\$.38154	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.12918	
<u>NG-RAC</u>	<u>Air Conditioning Residential Gas Service</u>							
	Basic Service Charge per Month	\$ 10.80					\$ 10.80	
	Commodity Charge per Therm:							
	All Usage	\$.54376	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.29140	
<u>NG-G1</u>	<u>General Gas Service - 1</u>							
	Basic Service Charge per Month	\$ 28.80					\$ 28.80	
	Commodity Charge per Therm:							
	All Usage	\$.19475	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.94239	
<u>NG-G2</u>	<u>General Gas Service - 2</u>							
	Basic Service Charge per Month	\$ 135.00					\$ 135.00	
	Commodity Charge per Therm:							
	All Usage	\$.07913	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.82677	
<u>NG-G3</u>	<u>General Gas Service - 3</u>							
	Basic Service Charge per Month	\$ 350.00					\$ 350.00	
	Commodity Charge per Therm:							
	All Usage	\$.07009	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.81773	
<u>NG-G4</u>	<u>General Gas Service - 4</u>							
	Basic Service Charge per Month	\$1,000.00					\$1,000.00	
	Commodity Charge per Therm:							
	All Usage	\$.03742	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.78506	
	Demand Charge ^{5/}	\$.01038					\$.01038	
<u>NG-G5</u>	<u>General Gas Service - 5 ^{7/}</u>							
	Basic Service Charge per Month	\$1,000.00					\$1,000.00	
	Commodity Charge per Therm:							
	All Usage	\$.01810	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.76574	
	Demand Charge ^{5/}	\$.01806					\$.01806	

<p>Issued:</p> <p align="center">May 24, 2023</p> <p>Effective:</p> <p align="center">July 1, 2023</p> <p>Advice Letter No.:</p> <p align="center">AL 535</p>	<p>Issued by</p> <p>Amy L. Timperley</p> <p>Senior Vice President/ Chief Regulatory Officer</p>	
--	--	--

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

Canceling 81st Revised P.U.C.N. Sheet No. 13
80th Revised P.U.C.N. Sheet No. 13

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

Schedule Number	Description	Delivery Charge <u>3/</u>	Gas Cost		Renewable Energy Program Rate	Infrastructure Expansion Rate <u>9/</u>	Currently Effective Tariff Rate
			Base Tariff Energy Rate <u>4/</u>	Deferred Energy Account Adjustment			
NG-AC	<u>Air Conditioning Gas Service</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.06901	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.81665
NG-WP	<u>Water Pumping Gas Service</u>						
	Basic Service Charge per Month	\$ 36.00					\$ 36.00
	Commodity Charge per Therm:						
	All Usage	\$.07718	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.82482
NG-EG	<u>Small Electric Generation Gas Service</u>						
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule					
	Commodity Charge per Therm:						
	All Usage	\$.04079	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.78843
NG-CNG	<u>Gas Service for Compression on Customer's Premises ^{6/}</u>						
	Basic Service Charge	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.21139	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 1.95903
NG-L	<u>Street and Outdoor Lighting Gas Service</u>						
	Commodity Charge per Therm:						
	All Usage	\$.47612	\$ 1.55665	\$.17500	(\$.00054)	\$.01653	\$ 2.22376
NG-OS	<u>Optional Gas Service</u>						
		As specified on Sheet Nos. 48 through 51.					
NG-AS	<u>Alternative Sales Service</u>						
		As specified on Sheet Nos. 52 through 53.					
NG-CGS	<u>Compression Gas Service</u>						
		As specified on Sheet Nos. 47A through 47I					
NG-RNG	<u>Biogas and Renewable Natural Gas Service</u>						
		As specified on Sheet Nos. 53A through 53I					

Issued: <p align="center">May 24, 2023</p> Effective: <p align="center">July 1, 2023</p> Advice Letter No.: <p align="center">AL 535</p>	Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Officer	
---	---	--

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

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount of \$0.00175 per therm for distribution system shrinkage as defined in Rule No. 1 of this Nevada Gas Tariff for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines and a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$0.58077 per therm and the Imbalance Reservation Charge is \$0.35252 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.
- 3/ Includes the following:

Component/Schedule	NG-RS	NG-RM	NG-RAC	NG-G1	NG-G2	NG-G3	NG-G4
Margin	.35605	.37610	.54724	.20424	.08970	.05624	.03702
General Revenues Adjustment	.01214	.00892	.00000	(.00601)	(.00709)	.01733	.00388
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)
Total	.36471	.38154	.54376	.19475	.07913	.07009	.03742

Component/Schedule	NG-G5	NG-AC	NG-WP	NG-EG	NG-CNG	NG-L
Margin	.02158	.07249	.08066	.04427	.21487	.47960
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00000	.00000	.00000	.00000	.00000	.00000
Conservation and Energy Efficiency	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)	(.00348)
Total	.01810	.06901	.07718	.04079	.21139	.47612

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$0.00763 per therm for the Unrecovered Gas Cost Expense Base Rate.
- 5/ The total monthly demand charge for Schedule Nos. NG-4 and NG-G5 is equal to the unit rate shown multiplied by the customer's billing determinant.
- 6/ The charges for Schedule No. NG-CNG are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.
- 7/ The maximum and minimum rates for Schedule No. NG-G5 are set forth below.

NG-G5	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00	
Demand Charge	\$0.00903	
Margin	\$0.01079	

<p>Issued: May 16, 2023</p> <p>Effective: July 1, 2023</p> <p>Advice Letter No.: N/A</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Officer</p>	
--	---	--

GENERAL REVENUES ADJUSTMENT PROVISION

(Continued)

AUTHORIZED GENERAL REVENUES PER CUSTOMER

Average Margin per Customer per Month – Southern Nevada

Month	Residential Gas Service		General Gas Service			
	SG-RS Single	SG-RM Multi	SG-G1	SG-G2	SG-G3	SG-G4
January	\$ 56.19	\$ 29.42	\$ 118.23	\$ 397.85	\$ 1,520.07	\$ 8,807.76
February	\$ 46.26	\$ 25.46	\$ 96.68	\$ 356.32	\$ 1,310.34	\$ 8,153.07
March	\$ 36.08	\$ 22.14	\$ 81.04	\$ 332.69	\$ 1,268.69	\$ 8,742.21
April	\$ 26.26	\$ 18.44	\$ 65.53	\$ 301.38	\$ 1,118.74	\$ 8,136.46
May	\$ 23.53	\$ 17.85	\$ 63.07	\$ 291.12	\$ 1,045.09	\$ 8,043.79
June	\$ 21.51	\$ 16.81	\$ 48.55	\$ 226.30	\$ 755.64	\$ 7,171.29
July	\$ 19.57	\$ 16.19	\$ 49.01	\$ 233.75	\$ 809.70	\$ 7,369.01
August	\$ 18.54	\$ 15.66	\$ 47.26	\$ 223.97	\$ 764.15	\$ 7,331.73
September	\$ 19.04	\$ 15.83	\$ 48.80	\$ 232.09	\$ 812.79	\$ 7,363.30
October	\$ 20.15	\$ 16.05	\$ 51.65	\$ 244.87	\$ 868.61	\$ 7,719.36
November	\$ 25.01	\$ 18.24	\$ 59.02	\$ 272.83	\$ 1,019.17	\$ 8,164.92
December	\$ 43.08	\$ 24.98	\$ 87.92	\$ 344.30	\$ 1,323.50	\$ 8,714.98
Total	\$ 355.22	\$ 237.07	\$ 816.76	\$3,457.47	\$12,616.49	\$95,717.88

Average Margin per Customer per Month – Northern Nevada

Month	Residential Gas Service		General Gas Service			
	NG-RS Single	NG-RM Multi	NG-G1	NG-G2	NG-G3	NG-G4
January	\$ 61.21	\$ 38.34	\$ 88.98	\$ 367.72	\$ 1,120.59	\$ 4,769.63
February	\$ 51.12	\$ 33.06	\$ 77.42	\$ 327.80	\$ 999.20	\$ 4,644.39
March	\$ 45.67	\$ 31.25	\$ 69.36	\$ 306.95	\$ 976.11	\$ 5,579.27
April	\$ 35.32	\$ 26.01	\$ 54.78	\$ 269.11	\$ 878.61	\$ 5,087.55
May	\$ 25.52	\$ 20.47	\$ 43.74	\$ 229.46	\$ 893.26	\$ 4,841.51
June	\$ 20.87	\$ 17.71	\$ 37.68	\$ 200.67	\$ 899.37	\$ 3,588.58
July	\$ 16.99	\$ 15.22	\$ 35.09	\$ 188.12	\$ 854.13	\$ 4,362.25
August	\$ 16.31	\$ 14.86	\$ 34.74	\$ 184.00	\$ 798.00	\$ 4,511.42
September	\$ 16.85	\$ 15.00	\$ 35.05	\$ 186.99	\$ 872.71	\$ 4,745.81
October	\$ 20.71	\$ 16.76	\$ 38.82	\$ 204.78	\$ 929.37	\$ 4,898.79
November	\$ 32.92	\$ 22.44	\$ 54.01	\$ 252.29	\$ 978.25	\$ 4,305.95
December	\$ 51.11	\$ 32.58	\$ 77.72	\$ 327.83	\$ 1,041.69	\$ 4,842.49
Total	\$ 394.60	\$ 283.70	\$ 647.39	\$ 3,045.72	\$11,241.29	\$56,177.64

Issued:
May 16, 2023

Effective:
July 1, 2023

Advice Letter No.:
N/A

Issued by
Amy L. Timperley
Senior Vice President/
Chief Regulatory Officer

CONTRACT TRANSITION ADJUSTMENT PROVISION

APPLICABILITY

The Contract Transition Adjustment Provision (CTAP) applies to all rate schedules in this Nevada Gas Tariff. The CTAP specifies the procedures to allow the utility to recover or return the difference in the Company's actual Base Tariff General Revenue (BTGR) derived from customers served under Schedule Nos. SG-5, SG-6 and NG-5, and the amount for each customer that was included in the calculation of the Company's authorized BTGR rates. BTGR revenues are those revenues collected through the margin portion of the fixed and variable delivery charge components of the Company's rates as stated on the Statement of Rates in this Nevada Gas Tariff or comparable amounts collected from customers served under negotiated rate contracts.

TRACKING PERIOD

The initial tracking period shall be the first period including at least twelve (12) months ending September 30 period following the implementation of the CTAP, and each twelve (12) month period ending September 30 thereafter.

GENERAL REVENUES ADJUSTMENT DEFERRALS

An annual CTAP deferral will be calculated as follows:

1. For each month of the tracking period, the difference between the customer's monthly BTGR included in the calculation of the Company's authorized BTGR rates and the actual monthly BTGR received from each customer served under Schedule Nos. SG-5, SG-6, and NG-5.
2. The annual general revenue deferral is equal to the sum of the tracking period monthly computations as described above.

The annual CTAP deferrals calculated above shall be recorded in a separate sub-account of Account No. 182.3 (CTAP sub-account) and included in the determination of the balance used to calculate the CTAP rates.

CONTRACT TRANSITION ADJUSTMENT PROVISION RATE

The CTAP rate is a per therm charge or credit applicable to each rate schedule to recover or refund any CTAP deferrals. The Company shall update the CTAP rate in its Annual Rate Adjustment Application. The CTAP rates will be calculated by dividing the balance in the CTAP sub-account at the end of the tracking period by the applicable tracking period sales volume.

<p>Issued: April 28, 2023</p> <p>Effective: July 11, 2023</p> <p>Advice Letter No.: AL 534</p>	<p>Issued by Amy L. Timperley Senior Vice President/ Chief Regulatory Officer</p>	
---	--	--

Exhibit 3 – SWG Reference Records to Prior Commission Action

**SOUTHWEST GAS CORPORATION
NAC 703.2211(5) – REFERENCE TO PRIOR PROCEEDINGS BEFORE THE
COMMISSION THAT MAY BE RELATED TO THE APPLICATION**

Southwest Gas Corporation is informed and believes that the following proceedings have been held before the Commission since the effective date of rates in the Company's last general rate application and may be related to one of more of the proposals contained in the current Application:

DOCKET NO.	DESCRIPTION
22-05004	Application of Southwest Gas Corporation for approval of its 2021 Conservation and Energy Efficiency Plan Annual Report.
22-05009	Teresita Velasquez vs. Southwest Gas Corporation. Complaint regarding a billing dispute.
22-05026	Filing by Southwest Gas Corporation of revised rate for transportation customer Desert Star Energy Center pursuant to the Opinion issued in Docket Nos. 93-3003, et al.
22-05027	Filing by Southwest Gas Corporation of revised rate for transportation customer Nevada Power Company d/b/a NV Energy previously approved in Docket No. 95-3052.
22-05028	Filing by Southwest Gas Corporation of revised rate for transportation customer NV Energy (LV2), previously Las Vegas Cogeneration II, LLC, pursuant to the Opinion issued in Docket Nos. 93-3003, et al.
22-05029	Filing by Southwest Gas Corporation of revised rate for transportation customer Saguaro Power Company previously approved in Docket No. 94-4050.
22-05032	Southwest Gas Corporation filed Notice, under Advice Letter No. 530, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective July 1, 2022.
22-06032	Informational Report of Southwest Gas Corporation concerning its near-term natural gas resource planning activities.
22-07016	Application of Southwest Gas Corporation for approval of its Solar Thermal Systems Demonstration Program Annual Plan for Program Year 2023.
22-08005	Petition of the Regulatory Operations Staff to open an investigation and rulemaking docket for regulations in Chapter 704 of the Nevada Administrative Code regarding cyber security reporting requirements for regulated utilities and other matters related thereto.

22-08007	Application of Southwest Gas Corporation for approval of an Amendment to its Renewable Natural Gas Procurement Agreement with the Regional Transportation Commission of Southern Nevada.
22-08024	Southwest Gas Corporation filed Notice, under Advice Letter No. 531, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective October 1, 2022.
22-09027	Investigation and Rulemaking to consider adopting new regulations in Chapter 704 of the Nevada Administrative Code regarding cyber security reporting requirements for regulated utilities.
22-09024	Application of Southwest Gas Corporation for authority to recover costs of gas infrastructure replacement projects through the gas infrastructure replacement mechanism.
22-11017	Application of Southwest Gas Corporation for authority to establish the Accumulated Deferred Interest rate in Southern Nevada pursuant to the Variable Interest Expense Recovery mechanism, Unrecovered Gas Cost Expense rates, system shrinkage rates, excess Imbalance Commodity and Reservation Charges, Renewable Energy Program Rates, General Revenues Adjustment rates, Conservation and Energy Efficiency rates, Mesquite Infrastructure Expansion Rates, and Spring Creek Infrastructure Expansion Rates.
22-11029	Southwest Gas Corporation filed Notice, under Advice Letter No. 532, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective January 1, 2023.
22-12027	Filing by Southwest Gas Corporation of its 2022 Status Report on the Mesquite Expansion Project.
22-12028	Filing by Southwest Gas Corporation of its 2022 Status Report on the Spring Creek Expansion Project.
23-02016	Petition of Southwest Gas Corporation for an Advisory Opinion or Declaratory Order that a proposed replacement of approximately 69.5 miles of natural gas transmission pipeline constitutes a "like facility" for the purposes of NRS 704.865(1).
23-02029	Southwest Gas Corporation filed Notice, under Advice Letter No. 533, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective April 1, 2023.
23-04015	Patricia Gluntz vs. Southwest Gas Corporation. Complaint regarding request for prorated refund for high gas bills.

23-04027	Application of Southwest Gas Corporation, filed under Advice Letter No. 534, to revise Tariff No. 7 to reflect the Paiute Pipeline Company name change to Great Basin Gas Transmission Company, to remove references to inactive Schedule No. SG-G7, and to update applicability of Small Electric Generation Gas Service Schedule No. SG-EG/NG-EG.
23-05002	Joint Petition of the Regulatory Operations Staff and Southwest Gas Corporation ("SWG") requesting the Commission accept a stipulation regarding violations of Nevada's One Call Law and 49 CFR Part 192 of the Federal Pipeline Safety Regulations by SWG.
23-05006	Notice by the Regulatory Operations Staff of renewable natural gas ("RNG") that has entered Nevada's distribution system via Great Basin Transmission Company's system to the Southwest Gas Corporation's distribution system pursuant to the Order issued in Docket No. 21-01015.
23-05014	Application of Southwest Gas Corporation for approval of its 2022 Conservation and Energy Efficiency Plan Annual Report and modification for Program Year 2024
23-05033	Southwest Gas Corporation filed Notice, under Advice Letter No. 535, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective July 1, 2023.
23-06017	Raymond Snow vs. Southwest Gas Corporation ("SWG"). Complaint regarding missing payments with SWG.
23-06029	Informational Report of Southwest Gas Corporation concerning its near-term natural gas resource planning activities
23-06036	Notice by Southwest Gas Corporation of its intent to file an application for adjustment in rates.
23-07009	Filing by Southwest Gas Corporation of tax adjustment pursuant to the Order issued in Docket No. 00-1028.
23-07017	Application of Southwest Gas Corporation for approval of its Solar Thermal Systems Demonstration Program Annual Plan for Program Year 2024.
23-08014	Southwest Gas Corporation filed Notice, under Advice Letter No. 536, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective October 1, 2023.

Exhibit 4 – Proposed Notice of Application

Description of Application

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA
NOTICE OF APPLICATION BY SOUTHWEST GAS CORPORATION
TO ADJUST NATURAL GAS RATES AND CHARGES

Southwest Gas Corporation (Southwest Gas) filed an Application with the Public Utilities Commission of Nevada (Commission) on September 11, 2023, designated as Docket No. 23-09_____, for authority to increase its retail natural gas utility service rates and charges for its Southern and Northern Nevada rate jurisdictions. Southwest Gas' request includes a statewide annual general rate increase of approximately \$69.8 million to account for investments in infrastructure to support the Company's operations and customer growth, and to reflect changes in the cost of service since the last general rate case. The proposed increase associated with capital investments since the Company's last general rate case is approximately \$18.8 million, or approximately 2.6 percent in Southern Nevada, and \$3.3 million, or approximately 1.89 percent in Northern Nevada.

Southwest Gas' existing rates and charges do not provide Southwest Gas with sufficient revenue to cover its operating costs or provide it with the opportunity to earn a fair and reasonable return on its investment. The revenue deficiency is largely attributable to: (1) the inclusion of capital investments in base rates¹; (2) changes in the cost of capital; (3) increases in expenses due to capital investment, operations and maintenance, and inflation; and, (4) changes in the number of customers and customer volumes.

The following table provides the estimated effect on rates and charges paid by customers for each class of customer for Southwest Gas' Southern Nevada rate

¹ Includes Gas Infrastructure Replacement Projects and service expansion to Mesquite, Nevada.

jurisdiction. The table lists the average monthly bill using present and proposed rates, and then identifies the proposed increase or decrease under the proposed rates, including the percentage change in the average customer's bill.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 MONTHLY BILL CHANGE COMPARISON BY RATE CLASS
 TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Class (a)	Monthly Bill [1], [2]		Increase/(Decrease)		Line No.
		At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
		(b)	(c)	(d)	(e)	
1	Single-Family Residential	\$ 81.27	\$ 89.41	\$ 8.14	10.02%	1
2	Summer	44.80	48.73	3.93	8.77%	2
3	Winter	118.18	130.58	12.40	10.49%	3
4	Multi-Family Residential	\$ 48.23	\$ 52.73	\$ 4.50	9.33%	4
5	Summer	36.23	39.35	3.12	8.61%	5
6	Winter	61.64	67.68	6.04	9.80%	6
7	Residential Air Conditioning	\$ 871.75	\$ 897.39	\$ 25.64	2.94%	7
8	General Gas Service					8
9	General-1	\$ 231.03	\$ 225.86	(5.17)	(2.24%)	9
10	General-2	1,946.91	1,932.41	(14.50)	(0.74%)	10
11	General-3	10,163.07	10,197.86	34.79	0.34%	11
12	General-4	38,161.18	40,522.61	2,361.43	6.19%	12
13	Air Conditioning	\$ 1,904.70	\$ 1,905.72	\$ 1.02	0.05%	13
14	Water Pumping	\$ 22,225.92	\$ 21,813.33	(412.59)	(1.86%)	14
15	Electric Generation	\$ 11,600.69	\$ 13,547.29	\$ 1,946.60	16.78%	15
16	Compress (CNG)	\$ 16,433.25	\$ 16,741.04	\$ 307.79	1.87%	16
17	Street Lights	\$ 67.69	\$ 74.99	\$ 7.30	10.78%	17

[1] Present margin rates effective July 1, 2023. Excludes all surcharges.
 [2] BTER effective July 1, 2023. Excludes all surcharges.

The following table provides the estimated effect on rates and charges paid by customers for each class of customer for Southwest Gas' Northern Nevada rate jurisdiction. The table lists the average monthly bill using present and proposed rates, and then identifies the proposed increase or decrease under the proposed rates, including the percentage change in the average customer's bill.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY BILL CHANGE COMPARISON BY RATE CLASS
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Rate Class (a)	Monthly Bill [1], [2]		Increase / (Decrease)		Line No.
		Present Rates (b)	Proposed Rates (c)	Dollars (d)	Percent (e)	
1	Single-Family Residential	\$ 135.39	\$ 141.19	\$ 5.80	4.28%	1
2	Summer	56.80	58.94	2.14	3.77%	2
3	Winter	213.97	223.42	9.45	4.42%	3
4	Multi-Family Residential	\$ 78.37	\$ 80.90	\$ 2.53	3.23%	4
5	Summer	41.79	42.95	1.16	2.78%	5
6	Winter	115.39	119.30	3.91	3.39%	6
7	Residential Air Conditioning	\$ 130.42	\$ 126.99	\$ (3.43)	(2.63%)	7
8	General Gas Service					8
9	General Gas Service - 1	\$ 261.42	\$ 271.68	\$ 10.26	3.92%	9
10	General Gas Service - 2	2,328.04	2,333.19	5.15	0.22%	10
11	General Gas Service - 3	12,656.37	12,768.79	112.42	0.89%	11
12	General Gas Service - 4	31,665.98	32,925.48	1,259.50	3.98%	12
13	Air Conditioning	\$ 485.58	\$ 501.05	\$ 15.47	3.19%	13
14	Water Pumping	\$ 211.00	\$ 221.13	\$ 10.13	4.80%	14
15	Electric Generation	\$ 1,697.52	\$ 1,728.31	\$ 30.79	1.81%	15
16	Compress (CNG)	\$ 15.75	\$ 18.00	\$ 2.25	0.00%	16
17	Street Lights	\$ 31.27	\$ 35.66	\$ 4.39	14.04%	17

[1] Present margin rates effective July 1, 2023. Excludes all surcharges.
[2] BTER effective July 1, 2023. Excludes all surcharges.

The Commission may set rates that are higher or lower than those contained in Southwest Gas' request.

Southwest Gas submits this Application pursuant to sections 704.001, 704.061 *et seq.* and 704.992 of the Nevada Revised Statutes ("NRS"); and all applicable sections of Chapters 703 and 704 of the Nevada Administrative Code ("NAC"), including, sections 703.115, 703.2201 *et seq.*, 703.530 *et seq.*, and 703.710 of Chapter 703, and all amendments thereto; and sections 704.640 *et seq.*, 704.6502 *et seq.*, 704.6671 *et seq.*, 704.796 *et seq.*, 704.9702 *et seq.* of Chapter 704, and all amendments thereto; as well as NAC 704.9716. Southwest Gas declares that a consumer session is required under Nevada law.

This Application is available for public review at the offices of the Commission: 1150 East William Street, Carson City, Nevada 89701 and 9075 West Diablo Drive, Suite 250, Las Vegas, Nevada 89148. Southwest Gas' filing is also available for review by the public during normal business hours at Southwest Gas' business offices.

Interested and affected persons may file: (1) comments in writing; (2) petitions for leave to intervene; or (3) notices of intent to participate as commenters in order to be placed on the service list to receive the pleadings in the docket at either of the Commission's offices on or before (Day), (Date), 2023.

Exhibit 5 – Proposed Notice of Hearing

Proposed Notice of Hearing to Southern Nevada Customers:

**BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA
NOTICE OF HEARING TO CUSTOMERS OF
SOUTHWEST GAS CORPORATION**

Southwest Gas Corporation (Southwest Gas) filed an Application with the Public Utilities Commission of Nevada (Commission) on September 11, 2023, designated as Docket No. 23-09_____, for authority to increase rates and charges for its Southern Nevada rate jurisdiction.

The Commission has scheduled a public hearing on Southwest Gas' request for (Day), (Date), 20XX at (Time). The hearing will take place at the Commission offices located at (Location). Southwest Gas is seeking approval of an increase in its retail natural gas utility service rates. The proposed annual revenue increase for Southwest Gas' Southern Nevada rate jurisdiction is approximately \$61 million to account for investments in infrastructure to support the Company's operations and customer growth, and to reflect changes in the cost of service since the last general rate case. The proposed increase associated with capital investments since the Company's last general rate case is approximately \$18.8 million or 2.6 percent.

Southwest Gas' existing rates and charges do not provide Southwest Gas with sufficient revenue to cover its operating costs or provide it with an opportunity to earn a fair and reasonable return on its investment. The revenue deficiency is largely attributable to: (1) the inclusion of capital expenditures in base rates¹; (2) changes in the cost of capital; (3) increases in expenses due to capital investment, operations and maintenance, and inflation; and, (4) changes in the number of customers and customer volumes.

¹ Includes Gas Infrastructure Replacement Projects and service expansion to Mesquite, Nevada.

The following table provides the estimated effect on rates and charges paid by customers for each class of customer for Southwest Gas' Southern Nevada rate jurisdiction. The table lists the average monthly bill using present and proposed rates, and then identifies the proposed increase or decrease under the proposed rates, including the percentage change in the average customer's bill.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY BILL CHANGE COMPARISON BY RATE CLASS
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Class	Monthly Bill [1], [2]		Increase/(Decrease)		Line No.
		At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
	(a)	(b)	(c)	(d)	(e)	
1	Single-Family Residential	\$ 81.27	\$ 89.41	\$ 8.14	10.02%	1
2	Summer	44.80	48.73	3.93	8.77%	2
3	Winter	118.18	130.58	12.40	10.49%	3
4	Multi-Family Residential	\$ 48.23	\$ 52.73	\$ 4.50	9.33%	4
5	Summer	36.23	39.35	3.12	8.61%	5
6	Winter	61.64	67.68	6.04	9.80%	6
7	Residential Air Conditioning	\$ 871.75	\$ 897.39	\$ 25.64	2.94%	7
8	General Gas Service					8
9	General-1	\$ 231.03	\$ 225.86	\$ (5.17)	(2.24%)	9
10	General-2	1,946.91	1,932.41	(14.50)	(0.74%)	10
11	General-3	10,163.07	10,197.86	34.79	0.34%	11
12	General-4	38,161.18	40,522.61	2,361.43	6.19%	12
13	Air Conditioning	\$ 1,904.70	\$ 1,905.72	\$ 1.02	0.05%	13
14	Water Pumping	\$ 22,225.92	\$ 21,813.33	\$ (412.59)	(1.86%)	14
15	Electric Generation	\$ 11,600.69	\$ 13,547.29	\$ 1,946.60	16.78%	15
16	Compress (CNG)	\$ 16,433.25	\$ 16,741.04	\$ 307.79	1.87%	16
17	Street Lights	\$ 67.69	\$ 74.99	\$ 7.30	10.78%	17

[1] Present margin rates effective July 1, 2023. Excludes all surcharges.

[2] BTER effective July 1, 2023. Excludes all surcharges.

The Commission may set rates that are higher or lower than those contained in Southwest Gas' request.

The legal authority and jurisdiction under which the hearing is to be held is embodied in sections 233B.121 *et seq.*, 704.001, 704.061 *et seq.* and 704.992 of the Nevada Revised Statutes ("NRS"); and all applicable sections of Chapters 703 and 704

of the Nevada Administrative Code ("NAC"), including sections 703.115, 703.2201 *et seq.*, 703.530 *et seq.*, and 703.710 of Chapter 703, and all amendments thereto; and sections 704.640 *et seq.*, 704.6502 *et seq.*, 704.6671 *et seq.*, section 704.796 *et seq.*, 704.9702 *et seq.* of Chapter 704, and all amendments thereto; as well as NAC 704.9716.

Southwest Gas' filing is available for review by the public during normal business hours at Southwest Gas' business offices or at the Commission's offices at 1150 East William Street, Carson City, NV 89701-3109 and at 9075 West Diablo Drive, Suite 250, Las Vegas, Nevada 89148. Written comments may be sent to the Commission at either of its offices and should reference Docket No. 23-09 _____.

Proposed Notice of Hearing to Northern Nevada Customers:

**BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA
NOTICE OF HEARING TO CUSTOMERS OF
SOUTHWEST GAS CORPORATION**

Southwest Gas Corporation (“Southwest Gas”) filed an Application with the Public Utilities Commission of Nevada (“Commission”) on September 11, 2023, designated as Docket No. 23-09 _____, for authority to increase rates and charges for its Northern Nevada rate jurisdiction.

The Commission has scheduled a public hearing on Southwest Gas’ request for (Day), (Date), 20XX at (Time). The hearing will take place at the Commission's office located at (Location). Southwest Gas is seeking approval of an increase in its retail natural gas utility service rates. The proposed annual revenue increase for Southwest Gas’ Northern Nevada rate jurisdiction is approximately \$8.8 million to account for investments in infrastructure to support the Company’s operations and customer growth, and to reflect changes in the cost of service since the last general rate case and the inclusion in rate base of GIR projects previously approved by the Commission.

Southwest Gas’ existing rates and charges do not provide Southwest Gas with sufficient revenue to allow it a fair and reasonable return on its investment. The revenue deficiency is largely attributable to:(1) the inclusion of capital expenditures in base rates²; (2) changes in the cost of capital; (3) increases in expenses due to capital investment, operations and maintenance, and inflation; and, (4) changes in the number of customers and customer volumes.

The following table provides the estimated effect on rates and charges paid by

² Includes Gas Infrastructure Replacement Projects.

customers for each class of customer for Southwest Gas' Northern Nevada rate jurisdiction. The table lists the average monthly bill using present and proposed rates, and then identifies the proposed increase or decrease under the proposed rates, including the percentage change in the average customer's bill.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 MONTHLY BILL CHANGE COMPARISON BY RATE CLASS
 TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Rate Class (a)	Monthly Bill [1], [2]		Increase / (Decrease)		Line No.
		Present Rates (b)	Proposed Rates (c)	Dollars (d)	Percent (e)	
1	Single-Family Residential	\$ 135.39	\$ 141.19	\$ 5.80	4.28%	1
2	Summer	56.80	58.94	2.14	3.77%	2
3	Winter	213.97	223.42	9.45	4.42%	3
4	Multi-Family Residential	\$ 78.37	\$ 80.90	\$ 2.53	3.23%	4
5	Summer	41.79	42.95	1.16	2.78%	5
6	Winter	115.39	119.30	3.91	3.39%	6
7	Residential Air Conditioning	\$ 130.42	\$ 126.99	\$ (3.43)	(2.63%)	7
8	General Gas Service					8
9	General Gas Service - 1	\$ 261.42	\$ 271.68	\$ 10.26	3.92%	9
10	General Gas Service - 2	2,328.04	2,333.19	5.15	0.22%	10
11	General Gas Service - 3	12,656.37	12,768.79	112.42	0.89%	11
12	General Gas Service - 4	31,665.98	32,925.48	1,259.50	3.98%	12
13	Air Conditioning	\$ 485.58	\$ 501.05	\$ 15.47	3.19%	13
14	Water Pumping	\$ 211.00	\$ 221.13	\$ 10.13	4.80%	14
15	Electric Generation	\$ 1,697.52	\$ 1,728.31	\$ 30.79	1.81%	15
16	Compress (CNG)	\$ 15.75	\$ 18.00	\$ 2.25	0.00%	16
17	Street Lights	\$ 31.27	\$ 35.66	\$ 4.39	14.04%	17

[1] Present margin rates effective July 1, 2023. Excludes all surcharges.
 [2] BTER effective July 1, 2023. Excludes all surcharges.

The Commission may set rates that are higher or lower than those contained in Southwest Gas' request.

The legal authority and jurisdiction under which the hearing is to be held is embodied in sections 233B.121 *et seq.*, 704.001, 704.061 *et seq.* and 704.992 of the Nevada Revised Statutes ("NRS"); and all applicable sections of Chapters 703 and 704 of the Nevada Administrative Code ("NAC"), including sections 703.115, 703.2201 *et*

seq., 703.530 *et seq.*, and 703.710 of Chapter 703, and all amendments thereto; and sections 704.640 *et seq.*, 704.6502 *et seq.*, 704.6671 *et seq.*, section 704.796 *et seq.*, 704.9702 *et seq.* of Chapter 704, and all amendments thereto; as well as NAC 704.9716.

Southwest Gas' filing is available for review by the public during normal business hours at Southwest Gas' business offices or at the Commission's offices at 1150 East William Street, Carson City, NV 89701-3109 and at 9075 West Diablo Drive, Suite 250, Las Vegas, Nevada 89148. Written comments may be sent to the Commission at either of its offices and should reference Docket No. 23-09_____.

Exhibit 6 – Draft Notice

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

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

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

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.

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

Southwest Gas Corporation.

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

Southwest Gas requests authorization to increase base tariff general rates to recover additional annual revenues of approximately \$61 million, or approximately a 6.61 percent increase in Southern Nevada and to recover approximately \$8.8 million in additional annual revenues, or approximately a 4.01 percent increase in Northern Nevada to account for changes in the cost of service since the last general rate case. Southwest Gas also requests approval of its proposed revisions to Nevada Gas Tariff No. 7.

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

Consumer sessions are required.

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

¹ NRS 704.069 states in pertinent part:

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

Gas Tariff No.	PUCN Sheet No.	Section
7	4	Table of Contents
7	10	Statement of Rates
7	10A	Statement of Rates
7	11	Statement of Rates
7	11A	Statement of Rates
7	12	Statement of Rates
7	13	Statement of Rates
7	13A	Statement of Rates
7	89	General Revenues Adjustment Provision
7	91A	Contract Transition Adjustment Provision