



SOUTHWEST GAS CORPORATION

January 8, 2024

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

Re: Docket No. 23-09012
Application of Southwest Gas Corporation for authority to increase its retail natural gas utility service rates for Southern and Northern Nevada

Dear Ms. Osborne:

Southwest Gas Corporation (Company) respectfully submits for electronic filing the attached Errata containing revised copies of Volumes 1, 2, 3, and 13 of the Company's Certification volumes (Volumes) filed on January 5, 2024. The Company discovered certain administrative items and scrivener's errors as specified in the Errata and hereby resubmits the corrected Volumes 1, 2, 3 and 13 in their entirety, with the inclusion of the corrections identified in the Errata.

Please contact me at (702) 876-7133 with any questions you may have.

Respectfully submitted,

Christopher M. Brown
Director/Regulation
Enclosures

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12
13 **PUBLIC UTILITIES COMMISSION OF NEVADA**

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

Docket No.: 23-09012

19
20
21 **ERRATA**

22 Southwest Gas Corporation (Southwest Gas or Company) respectfully submits this
23 Errata to reflect corrections to certain administrative items and scrivener's errors to the
24 Company's Certification filing as follows:

- 25 • Volume 1
 - 26 ○ Updated cover page to reflect 17 volumes instead of 16;
 - 27 ○ Included TOC (identifying each volume and its contents);
 - 28 ○ Replaced Schedule F with Northern Nevada schedules (filed version contained Southern Nevada schedules); and
 - Cover letter updated to reflect changes identified herein.
- Volume 2
 - Updated cover page to reflect 17 volumes instead of 16;
 - Replaced Schedule F with Southern Nevada schedules (filed version contained Northern Nevada schedules);
 - Updated tab "M" on page 183 to reflect tab "L";
 - Removed incorrect tab "L" on page 218 – renamed to "intentionally left blank"; and
 - Updated Index.
- Volume 3
 - Updated cover page to reflect 17 volumes instead of 16; and
 - Correct lower case "w" in Dylan's middle name and took out the semicolon in his last name.

- Volume 13
 - Updated cover page to reflect 17 volumes.

Consequently, the Company hereby resubmits the corrected Volumes 1, 2, 3, and 13, in their entirety, with the corrections identified above.

Respectfully submitted this 8th day of January 2024.

SOUTHWEST GAS CORPORATION



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Attorneys for Southwest Gas Corporation

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that on the 8th day of January 2024, and pursuant to NAC 703.610 of
3 the rules and regulations of the Public Utilities Commission of Nevada, I served a copy of the
4 foregoing Errata upon all parties identified below via email electronic service:

5 Donald Lomoljo
6 Public Utilities Commission of Nevada
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8 Carson City, NV 89701
9 dlomoljo@puc.nv.gov

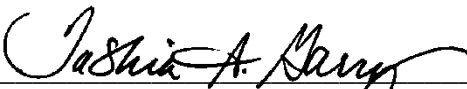
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an employee of Southwest Gas Corporation

SOUTHWEST GAS CORPORATION

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

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

Docket No.: 23-09012

VOLUME 1 of 17

Transmittal Letter
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Certificate of Service
Proposed Tariff Sheets
Supporting Schedules for Northern Nevada

Transmittal Letter



SOUTHWEST GAS CORPORATION

January 5, 2024

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

Re: Docket No. 23-09012
Application of Southwest Gas Corporation for authority to increase its retail natural gas utility service rates for Southern and Northern Nevada.

Dear Ms. Osborne:

Southwest Gas Corporation (Southwest Gas or Company) herewith submits for electronic filing its Certification in the above-referenced proceeding. The Certification is comprised of 17 volumes which consist of the following:

- | | |
|--------------|---|
| Volume 1 | Transmittal Letter, Table of Contents, Certificate of Service, Proposed Tariff Sheets, Supporting Schedules for Northern Nevada |
| Volume 2 | Supporting Schedules for Southern Nevada |
| Volume 3 | Prepared Certification Testimony of: Christopher M. Brown, Celine Louise R. Apo, Frederica Harvey, Dylan W. D'Ascendis, Byron C. Williams, Raied N. Stanley, William Brincefield, Matthew A. Helmers, Brandy L. Little, Timothy S. Lyons, Randi L. Cunningham, Thomas W. Cardin |
| Volume 4-12 | Prepared Certification Testimony Thomas W. Cardin (continued) |
| Volume 13 | Workpapers for Northern Nevada |
| Volume 14 | Workpapers for Northern Nevada (continued) and Southern Nevada |
| Volume 15 | Workpapers for Southern Nevada |
| Volume 16-17 | Ledger of Company Witnesses Randi Cunningham |



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

Respectfully submitted,

Christopher Brown
Director/Regulation

Enclosure

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(Identifying each volume and its contents)

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General Rate Case
Certification**

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Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that on the 5th day of January 2024, and pursuant to NAC 703.610 of the rules and regulations of the Public Utilities Commission of Nevada, I served a copy of the foregoing Certification upon all parties identified below via email electronic service:

Donald Lomoljo
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an employee of Southwest Gas Corporation

Proposed Tariff Sheets

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	\$.69242	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 2.13608	
<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	\$.69655	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 2.14021	
<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	\$.15495	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.59861	
<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	\$.36563	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.80929	
<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	\$.09069	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.53435	
<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	\$.11648	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.56014	
<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	\$.07330	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.51696	
	Demand Charge ^{5/}	\$.04219					\$.04219	

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	\$.00804	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.45170	R
	Demand Charge ^{5/}	\$.00442					\$.00442	I
<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	\$.03381	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.47747	I
	Demand Charge ^{5/}	\$.02311					\$.02311	I
<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	\$.11064	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.55430	I
<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	\$.06859	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.51225	R
<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	\$.06435	\$ 1.19769	\$.24028	\$.00000	\$.00569	\$ 1.50801	I

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

Canceling _____ P.U.C.N. Sheet No. 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	\$ 10.80						\$ 10.80
	Commodity Charge per Therm:							
	All Usage	\$.13244	\$ 1.19769	\$ 0.24028	\$.00000	\$.00569		\$ 1.57610
<u>SG-L</u>	<u>Street and Outdoor Lighting Gas Service</u>							
	Commodity Charge per Therm:							
	All Usage	\$.71113	\$ 1.19769	\$ 0.24028	\$.00000	\$.00569		\$ 2.15479
<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	
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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 excluding the Conservation and Energy Efficiency component, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount for distribution system shrinkage for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines. The high pressure shrinkage rate is \$.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 \$0.62701 per therm and the Imbalance Reservation Charge is \$0.04067 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	.66741	.68574	.15860	.37769	.10013	.12437	.06585	.01169
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	.69242	.69655	.15495	.36563	.09069	.11648	.07330	.00804

Component/Schedule	SG-G6	SG-AC	SG-WP	SG-EG	SG-CNG	SG-L
Margin	.03746	.11429	.07224	.06800	.13609	.71478
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	.03381	.11064	.06859	.06435	.13244	.71113

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$0.00711 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 \$0.10814 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	\$0.00221	
Margin	\$0.00585	

SG-G6	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00	
Demand Charge	\$0.01155	
Margin	\$0.01873	

<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>	
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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	\$.47125	\$ 1.40507	\$.22500	\$.00000	\$.01653		\$ 2.11785
<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	\$.47736	\$ 1.40507	\$.22500	\$.00000	\$.01653		\$ 2.12396
<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	\$.50352	\$ 1.40507	\$.22500	\$.00000	\$.01653		\$ 2.15012
<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	\$.29014	\$ 1.40507	\$.22500	\$.00000	\$.01653		\$ 1.93674
<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	\$.09285	\$ 1.40507	\$.22500	\$.00000	\$.01653		\$ 1.73945
<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	\$.09153	\$ 1.40507	\$.22500	\$.00000	\$.01653		\$ 1.73813
<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	\$.05209	\$ 1.40507	\$.22500	\$.00000	\$.01653		\$ 1.69869
	Demand Charge ^{5/}	\$.01853						\$.01853
<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	\$.02181	\$ 1.40507	\$.22500	\$.00000	\$.01653		\$ 1.66841
	Demand Charge ^{5/}	\$.02043						\$.02043

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 ^{3/}	Gas Cost		Renewable Energy Program Rate	Infrastructure Expansion Rate ^{9/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment			
NG-AC	<u>Air Conditioning Gas Service</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.13321	\$ 1.40507	\$.22500	\$.00000	\$.01653	\$ 1.77981
NG-WP	<u>Water Pumping Gas Service</u>						
	Basic Service Charge per Month	\$ 36.00					\$ 36.00
	Commodity Charge per Therm:						
	All Usage	\$.19034	\$ 1.40507	\$.22500	\$.00000	\$.01653	\$ 1.83694
NG-EG	<u>Small Electric Generation Gas Service</u>						
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule					
	Commodity Charge per Therm:						
	All Usage	\$.07777	\$ 1.40507	\$.22500	\$.00000	\$.01653	\$ 1.72437
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	\$ 1.05685	\$ 1.40507	\$.22500	\$.00000	\$.01653	\$ 2.70345
NG-L	<u>Street and Outdoor Lighting Gas Service</u>						
	Commodity Charge per Therm:						
	All Usage	\$.76402	\$ 1.40507	\$.22500	\$.00000	\$.01653	\$ 2.41062
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					

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Canceling _____

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

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm excluding the Conservation and Energy Efficiency component, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount of \$0.00175 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	.46259	.47192	.50700	.29963	.10342	.07768	.05169
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	.47125	.47736	.50352	.29014	.09285	.09153	.05209

Component/Schedule	NG-G5	NG-AC	NG-WP	NG-EG	NG-CNG	NG-L
Margin	.02529	.13669	.19382	.08125	1.06033	.76750
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	.02181	.13321	.19034	.07777	.05685	.76402

- 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	\$0.01022	
Margin	\$0.01265	

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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	\$ 76.14	\$ 37.66	\$ 119.48	\$ 367.38	\$ 1,702.57	\$11,478.60
February	\$ 61.09	\$ 32.60	\$ 104.16	\$ 336.04	\$ 1,512.17	\$10,820.12
March	\$ 49.08	\$ 28.16	\$ 87.37	\$ 312.32	\$ 1,433.32	\$11,122.93
April	\$ 31.97	\$ 21.81	\$ 65.49	\$ 277.44	\$ 1,236.44	\$10,427.31
May	\$ 27.00	\$ 20.39	\$ 56.66	\$ 265.61	\$ 1,096.81	\$10,153.42
June	\$ 25.36	\$ 19.67	\$ 54.56	\$ 260.89	\$ 1,033.65	\$ 9,780.83
July	\$ 22.42	\$ 18.62	\$ 50.64	\$ 250.05	\$ 884.68	\$ 9,724.51
August	\$ 21.10	\$ 18.15	\$ 49.11	\$ 242.65	\$ 912.23	\$ 9,707.60
September	\$ 21.51	\$ 18.46	\$ 49.63	\$ 246.01	\$ 909.23	\$ 9,548.65
October	\$ 22.94	\$ 18.49	\$ 51.28	\$ 250.61	\$ 975.10	\$ 9,916.31
November	\$ 29.68	\$ 21.09	\$ 60.62	\$ 268.97	\$ 1,122.38	\$10,536.02
December	\$ 56.76	\$ 30.72	\$ 90.64	\$ 332.22	\$ 1,489.36	\$11,134.23
Total	\$ 445.05	\$ 285.82	\$ 839.64	\$3,410.19	\$14,307.94	\$124,350.53

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	\$ 74.78	\$ 43.55	\$ 118.64	\$ 406.31	\$ 1,424.63	\$ 6,501.69
February	\$ 68.51	\$ 40.86	\$ 109.81	\$ 380.62	\$ 1,335.77	\$ 6,526.55
March	\$ 62.71	\$ 38.82	\$ 98.60	\$ 355.39	\$ 1,349.82	\$ 7,235.87
April	\$ 47.40	\$ 31.43	\$ 72.77	\$ 294.36	\$ 1,148.01	\$ 6,665.41
May	\$ 32.94	\$ 24.41	\$ 51.84	\$ 234.59	\$ 988.51	\$ 6,355.12
June	\$ 23.07	\$ 19.20	\$ 41.58	\$ 204.44	\$ 869.21	\$ 5,382.98
July	\$ 18.29	\$ 16.21	\$ 37.28	\$ 184.07	\$ 812.67	\$ 5,669.66
August	\$ 17.25	\$ 15.30	\$ 36.00	\$ 177.25	\$ 767.29	\$ 5,324.64
September	\$ 18.10	\$ 15.70	\$ 37.14	\$ 184.83	\$ 807.48	\$ 5,506.89
October	\$ 22.86	\$ 17.86	\$ 43.22	\$ 215.40	\$ 951.17	\$ 5,818.14
November	\$ 39.81	\$ 25.40	\$ 70.42	\$ 288.05	\$ 1,144.33	\$ 6,504.84
December	\$ 64.61	\$ 38.56	\$ 104.27	\$ 370.38	\$ 1,344.09	\$ 6,541.02
Total	\$ 490.33	\$ 326.94	\$ 821.57	\$3,295.69	\$12,942.98	\$74,032.81

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Supporting Schedules for Northern Nevada

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
APPLICATION FOR AUTHORITY TO INCREASE NATURAL GAS RATES
TABLE OF CONTENTS
SUPPORTING SCHEDULES**

Line No.	Description (a)	Statement (b)	Sheet Number (c)	Witness (d)	Line No.
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3	Cost of Preferred Stock	F-2	1-4	D'Ascendis	3
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30	Property Tax Annualization	I-17	1	Williams	30
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32	Variable Compensation Normalization	I-19	1	Cunningham	32
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34	Prepayments	I-21	1	Apo	34
35	Remittance Processing and Print to Mail Assets Rate Base Adjustment	I-22	1	Crane	35
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**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
APPLICATION FOR AUTHORITY TO INCREASE NATURAL GAS RATES
TABLE OF CONTENTS
SUPPORTING SCHEDULES**

Line No.	Description (a)	Statement (b)	Sheet Number (c)	Witness (d)	Line No.
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2	Labor and Benefits	I-C2	1-2	Cunningham	2
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Tab F

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF CAPITAL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
FOR STATEMENT F CALCULATION**

Line No.	Description (a)	Capital Ratio (b)	Capital Cost (c)	Weighted Cost of Capital (b) x (c) (d)	Line No.
1	Long-Term Debt	46.32% [1]	4.40% [6]	2.04%	1
2	Short-Term Debt	2.51% [2]	6.20% [7]	0.16%	2
3	Customer Deposits	1.17% [3]	5.29% [8]	0.06%	3
4	Total Debt	<u>50.00% [4]</u>	<u>4.51% [9]</u>	<u>2.26%</u>	4
5	Preferred Equity	0.00% [5]	0.00% [10]	0.00%	5
6	Common Equity	<u>50.00% [4]</u>	<u>10.00% [4]</u>	<u>5.00%</u>	6
7	Total	<u><u>100.00%</u></u>		<u><u>7.26%</u></u>	7

[1] Sch F-1, Sh 1, Ln 8, Col (d) x 50.00%

[2] Sch F-1, Sh 1, Ln 9, Col (d) x 50.00%

[3] Sch F-1, Sh 1, Ln 10, Col (d) x 50.00%

[4] See Direct Testimony of Company witness Dylan W. D'Ascendis

[5] Stmt F, Sh 3, Ln 12, Col (c)

[6] Sch F-1, Sh 1, ((Ln 8, Col (f)) / (Ln 8, Col (d)))

[7] Sch F-1, Sh 1, Ln 9, Col (e)

[8] Sch F-1, Sh 1, Ln 10, Col (e)

[9] Sch F-1, Sh 1, Ln 11, Col (f)

[10] Sch F-2, Sh 1, Ln 1, Col (e)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF CAPITAL
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Capital Ratio (b)	Capital Cost (c)	Weighted Cost of Capital (b) x (c) (d)	Line No.
1	Long-Term Debt	48.50% [1]	4.40% [7]	2.13%	1
2	Short-Term Debt	4.47% [2]	5.07% [8]	0.23%	2
3	Customer Deposits	1.27% [3]	4.55% [9]	0.06%	3
4	Total Debt	<u>54.24% [4]</u>	<u>4.46% [10]</u>	<u>2.42%</u>	4
5	Preferred Equity	0.00% [5]	0.00% [11]	0.00%	5
6	Common Equity	<u>45.76% [6]</u>	<u>10.00% [12]</u>	<u>4.58%</u>	6
7	Total	<u><u>100.00%</u></u>		<u><u>6.99%</u></u>	7

[1] Sch F-1, Sh 2, Ln 8, Col (d) x 54.24%

[2] Sch F-1, Sh 2, Ln 9, Col (d) x 54.24%

[3] Sch F-1, Sh 2, Ln 10, Col (d) x 54.24%

[4] Stmt F, Sh 4, Ln 11, Col (c)

[5] Stmt F, Sh 4, Ln 12, Col (c)

[6] Stmt F, Sh 4, Ln 13, Col (c)

[7] Sch F-1, Sh 2, ((Ln 8, Col (f)) / (Ln 8, Col (d)))

[8] Sch F-1, Sh 2, Ln 9, Col (e)

[9] Sch F-1, Sh 2, Ln 10, Col (e)

[10] Sch F-1, Sh 2, Ln 11, Col (f)

[11] Sch F-2, Sh 2, Ln 1, Col (e)

[12] See Direct Testimony of Company witness Dylan W. D'Ascendis

SOUTHWEST GAS CORPORATION
CONSOLIDATED COMPANY CAPITAL COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description (a)	Recorded Amount (b)	Capital Ratio [4] (c)	Cost of Capital (d)	Line No.
	<u>Debt [1]</u>				
	Long-Term Debt				
1	Debentures	\$ 3,268,815,771	47.61%	4.34%	1
2	Medium Term Notes	32,438,043	0.47%	7.72%	2
3	Loss on Reacquired Debt	(3,408,592)	-0.05%	-5.04%	3
4	Clark County IDR B's - Fixed	1,491,767	0.02%	-11.73%	4
5	Clark County IDR B's - Var	145,688,767	2.12%	4.66%	5
6	Big Bear IDR B's	49,767,812	0.72%	4.55%	6
7	Term Facilities	12,813,483	0.19%	9.40%	7
8	Total Long-Term Debt	<u>3,507,607,052</u>	<u>51.08%</u>		8
9	Short-Term Debt	179,430,073	2.61%	6.20%	9
10	Customer Deposits [2]	14,563,438	0.21%	5.29%	10
11	Total Debt	<u>3,701,600,564</u>	<u>53.91%</u>		11
	<u>Equity</u>				
12	Preferred Equity	\$ -	0.00%		12
13	Common Equity [3]	<u>3,164,729,959</u>	<u>46.09%</u>	10.00%	13
14	Total Equity	<u>3,164,729,959</u>	<u>46.09%</u>		14
15	Total Capital	<u>\$ 6,866,330,523</u>	<u>100.00%</u>		15

[1] For all recorded amounts of debt and related costs (except California Big Bear IDR B's) see Sch F-1, Sh 1. For California Big Bear IDR B's recorded amounts see Sch F-1, Sh 3.

[2] See Sch F-1, Sh 11, for the recorded amount and cost.

[3] Common equity recorded amount is the total common equity estimated by the Company at November 30, 2023, less capital stock expense. Does not reflect the accumulated other comprehensive income.

[4] Capital Ratios = Recorded Amounts / Total Capital.

**SOUTHWEST GAS CORPORATION
CONSOLIDATED COMPANY CAPITAL COSTS
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Recorded Amount (b)	Capital Ratio [4] (c)	Cost of Capital (d)	Line No.
	<u>Debt [1]</u>				
	Long-Term Debt				
1	Debentures	\$ 3,266,433,790	46.50%	4.34%	1
2	Medium Term Notes	32,430,511	0.46%	7.72%	2
	Unamortized Loss				
3	on Reacquired Debt	(3,494,523)	-0.05%	-4.92%	3
4	Clark County IDR B's - Fixed	1,579,282	0.02%	-11.08%	4
5	Clark County IDR B's - Var	145,527,990	2.07%	3.62%	5
6	Big Bear IDR B's	49,700,129	0.71%	4.65%	6
7	Term Facilities	(241,226)	0.00%	-151.23%	7
8	Total Long-Term Debt	<u>3,491,935,952</u>	<u>49.72%</u>		8
9	Short-Term Debt	303,962,230	4.33%	5.07%	9
10	Customer Deposits [2]	14,196,669	0.20%	4.55%	10
11	Total Debt	<u>3,810,094,851</u>	<u>54.24%</u>		11
	<u>Equity</u>				
12	Preferred Equity	\$ -	0.00%		12
13	Common Equity [3]	<u>3,213,805,815</u>	<u>45.76%</u>	10.00%	13
14	Total Equity	<u>3,213,805,815</u>	<u>45.76%</u>		14
15	Total Capital	<u>\$ 7,023,900,666</u>	<u>100.00%</u>		15

[1] For all recorded amounts of debt and related costs (except California Big Bear IDR B's) see Sch F-1, Sh 2. For California Big Bear IDR B's recorded amounts see Sch F-1, Sh 4.

[2] See Sch F-1, Sh 12, for the recorded amount and cost.

[3] Common equity recorded amount is the total common equity recorded by the Company at May 31, 2023, less capital stock expense. Does not reflect the accumulated other comprehensive income.

[4] Capital Ratios = Recorded Amounts / Total Capital.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY COST OF DEBT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base [1] (c)	Ratio (d)	Rate (e)	Weighted Cost (f)	Line No.
1	Debentures [2]	\$ 3,268,815,771	\$ 102,867,153	91.47%	4.34%	3.97%	1
2	Medium Term Notes [3]	32,438,043	1,020,801	0.91%	7.72%	0.07%	2
3	Unamortized Loss on Reacquired Debt [4]	(3,408,592)	(107,266)	-0.10%	-5.04%	0.00%	3
4	Term Facility [5]	12,813,483	403,231	0.36%	9.40%	0.03%	4
5	Tax Exempt - Fixed Rate [6]	1,491,767	0	0.00%	-11.73%	0.00%	5
6	Tax Exempt - Variable Rate [7]	145,688,767	0	0.00%	4.66%	0.00%	6
7	Big Bear IDRB's [8]	49,767,812	-	0.00%	4.55%	0.00%	7
8	Total Long-Term Debt	<u>\$ 3,507,607,052</u>	<u>\$ 104,183,918</u>	<u>92.64%</u>		<u>4.08%</u>	8
9	Short-Term Debt [9]	179,430,073	5,646,528	5.02%	6.20%	0.31%	9
10	Customer Deposits [10]	14,563,438	2,627,328	2.34%	5.29%	0.12%	10
11	Total Cost of Debt	<u>\$ 3,701,600,564</u>	<u>\$ 112,457,775</u>	<u>100.00%</u>		<u>4.51%</u>	11

[1] Total Debt = Rate Base x Total Debt Ratio = (\$224,915,549 X 50.00%) = \$112,457,775

[2] Sch F-1, Sh 3, Ln 12.

[3] Sch F-1, Sh 3, Ln 15.

[4] Sch F-1, Sh 3, Ln 16.

[5] Sch F-1, Sh 7, Ln 1.

[6] Sch F-1, Sh 3, Ln 27.

[7] Sch F-1, Sh 3, Ln 32.

[8] Sch F-1, Sh 3, Ln 33.

[9] Sch F-1, Sh 9, Ln 1.

[10] Sch F-1, Sh 11, Ln 3.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY COST OF DEBT
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base [1] (c)	Ratio (d)	Rate (e)	Weighted Cost (f)	Line No.
1	Debentures [2]	\$ 3,266,433,790	\$ 94,056,428	88.63%	4.34%	3.85%	1
2	Medium Term Notes [3]	32,430,511	933,831	0.88%	7.72%	0.07%	2
3	Unamortized Loss	(3,494,523)	(100,624)	-0.09%	-4.92%	0.00%	3
4	on Reacquired Debt [4]	(241,226)	(6,946)	-0.01%	-151.23%	0.01%	4
5	Term Facility [5]	1,579,282	0	0.00%	-11.08%	0.00%	5
6	Tax Exempt - Fixed Rate [6]	145,527,990	0	0.00%	3.62%	0.00%	6
7	Tax Exempt - Variable Rate [7]	49,700,129	-	0.00%	4.65%	0.00%	7
8	Big Bear IDR's [8]	\$ 3,491,935,952	\$ 94,882,689	89.41%		3.93%	8
	Total Long-Term Debt						
9	Short-Term Debt [9]	303,962,230	8,752,543	8.25%	5.07%	0.42%	9
10	Customer Deposits [10]	14,196,669	2,488,518	2.34%	4.55%	0.11%	10
11	Total Debt	\$ 3,810,094,851	\$ 106,123,750	100.00%		4.46%	11

[1] Total Debt = Rate Base x Total Debt Ratio = (\$195,638,877 X 54.24%) = \$106,123,750

- [2] Sch F-1, Sh 4, Ln 12.
- [3] Sch F-1, Sh 4, Ln 15.
- [4] Sch F-1, Sh 4, Ln 16.
- [5] Sch F-1, Sh 8, Ln 1.
- [6] Sch F-1, Sh 4, Ln 27.
- [7] Sch F-1, Sh 4, Ln 32.
- [8] Sch F-1, Sh 4, Ln 33.
- [9] Sch F-1, Sh 10, Ln 1.
- [10] Sch F-1, Sh 12, Ln 3.

**SOUTHWEST GAS CORPORATION
COST OF LONG-TERM DEBT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023[1]**

Line No.	Description (a)	Outstanding Principal (b)	Unamortized Debt Expense and Debt Discount (c)	Net Proceeds (d)	Effective Interest Rate (e)	Cost of Debt (f)	Line No.
Debentures & Notes							
1	8.0% Debenture, Due 2026	75,000,000	1,630,482	73,369,518	8.93%	6,555,539	1
2	6.1% Notes, Due 2041	125,000,000	128,998	124,871,002	6.11%	7,629,355	2
3	4.875% Notes, Due 2043	250,000,000	2,255,662	247,744,338	4.95%	12,255,720	3
4	3.80% Notes, Due 2046	300,000,000	3,676,235	296,323,765	3.88%	11,501,528	4
5	3.70% Notes, Due 2028	300,000,000	1,604,520	298,395,480	3.84%	11,458,386	5
6	4.15% Notes, Due 2049	300,000,000	3,258,910	296,741,090	4.22%	12,522,474	6
7	2.2% Notes, Due 2030	450,000,000	3,134,610	446,865,390	2.32%	10,367,277	7
8	3.18% Notes, Due 2051	300,000,000	3,282,099	296,717,901	3.24%	9,613,660	8
9	4.05% Notes, Due 2032	600,000,000	6,841,245	593,158,755	4.21%	24,971,984	9
10	5.80% Notes, Due 2027	300,000,000	2,646,195	297,353,805	6.05%	17,989,905	10
11	5.45% Notes, Due 2028	300,000,000	2,725,274	297,274,726	5.69%	16,914,932	11
12	Total Debentures	<u>\$ 3,300,000,000</u>	<u>\$ 31,184,229</u>	<u>\$ 3,268,815,771</u>	<u>4.34%</u>	<u>\$ 141,780,761</u>	12
Sch F-1, Sh 1 Ln 1, Col (b)							
Medium Term Notes							
13	7.92% MTN, Due 2027	25,000,000	61,957	24,938,043	8.00%	1,995,668	13
14	6.76% MTN, Due 2027	7,500,000	-	7,500,000	6.76%	507,000	14
15	Total Medium Term Notes	<u>\$ 32,500,000</u>	<u>\$ 61,957</u>	<u>\$ 32,438,043</u>	<u>7.72%</u>	<u>\$ 2,502,668</u>	15
Sch F-1, Sh 1 Ln 2, Col (b)							
16	Unamortized Loss on Reacquired Debt[2]	<u>\$ -</u>	<u>\$ 3,408,592</u>	<u>\$ (3,408,592)</u>	<u>-5.04%</u>	<u>\$ 171,862</u>	16
Sch F-1, Sh 1 Ln 3, Col (b)							
Amortization of Gain (Loss) on Retirement of Debt [3]							
17	1999 Series A, Due 2038	\$ -	\$ 280,777	\$ (280,777)	-6.67%	\$ 18,718	17
18	1999 Series C, Due 2038	-	382,731	(382,731)	-6.67%	25,515	18
19	1999 Series D, Due 2038	-	221,531	(221,531)	-6.67%	14,769	19
20	2003 Series C, Due 2038	-	701,528	(701,528)	-7.02%	49,230	20
21	2003 Series D, Due 2038	-	837,426	(837,426)	-7.02%	58,767	21
22	2003 Series E, Due 2038	-	110,614	(110,614)	-7.02%	7,762	22
23	2004 Series A, Due 2034	-	634,497	(634,497)	-9.45%	59,952	23
24	2004 Series B, Due 2033	-	(2,247,355)	2,247,355	-10.00%	(224,736)	24
25	2005 Series A, Due 2035	-	705,822	(705,822)	-8.45%	59,647	25
26	2006 Series A, Due 2036	-	(3,119,339)	3,119,339	-7.84%	(244,654)	26
27	Total Tax Exempt Clark County	<u>\$ -</u>	<u>\$ (1,491,767)</u>	<u>\$ 1,491,767</u>	<u>-11.73%</u>	<u>\$ (175,029)</u>	27
Sch F-1, Sh 1 Ln 5, Col (b)							
28	Total Fixed Rate Debt	<u>\$ 3,332,500,000</u>	<u>\$ 33,163,011</u>	<u>\$ 3,299,336,989</u>	<u>4.37%</u>	<u>\$ 144,280,262</u>	28
Tax Exempt Clark County[4]							
29	2003 Series A, Due 2038	\$ 50,000,000	\$ 1,330,515	\$ 48,669,485	4.77%	\$ 2,322,725	29
30	2008 Series A, Due 2038	50,000,000	2,572,483	47,427,517	4.96%	2,352,139	30
31	2009 Series A, Due 2039	50,000,000	408,234	49,591,766	4.27%	2,116,438	31
32	Total CC Tax Exempt Variable	<u>\$ 150,000,000</u>	<u>\$ 4,311,233</u>	<u>\$ 145,688,767</u>	<u>4.66%</u>	<u>\$ 6,791,303</u>	32
Sch F-1, Sh 1 Ln 6, Col (b)							
33	Tax Exempt Big Bear 1993 Series A, Due 2028	<u>\$ 50,000,000</u>	<u>\$ 232,188</u>	<u>\$ 49,767,812</u>	<u>4.55%</u>	<u>\$ 2,262,208</u>	33
34	Term Facility	<u>\$ 150,000,000</u>	<u>\$ 137,186,517</u>	<u>\$ 12,813,483</u>	<u>9.40%</u>	<u>\$ 1,204,654</u>	34
Sch F-1, Sh 1 Ln 4, Col (b)							
35	Total Variable Rate Debt	<u>\$ 350,000,000</u>	<u>\$ 141,729,937</u>	<u>\$ 208,270,063</u>	<u>4.93%</u>	<u>\$ 10,258,165</u>	35
36	Total Debt	<u>\$ 3,682,500,000</u>	<u>\$ 174,892,948</u>	<u>\$ 3,507,607,052</u>	<u>4.41%</u>	<u>\$ 154,538,427</u>	36

[1] Outstanding principal amounts are the Company's projected amounts at November 30, 2023.

[2] In March 2010, the Company redeemed the \$100 million, 7.70% Subordinated Debentures (Preferred Securities), due 9/15/2043, at par. The unamortized debt expenses were recorded as a reacquisition loss and will be amortized over the remaining life of the retired securities.

[3] The Company has called all of its Clark County fixed rate revenue bonds. The unamortized gains and losses are being amortized and affects the cost of debt.

[4] Rate is based on the previous 12-month period, which is consistent in computing the Average Variable Interest Rate (AVIR) for the Variable Interest Expense Recovery (VIER) mechanism.

**SOUTHWEST GAS CORPORATION
COST OF LONG-TERM DEBT
FOR THE TEST PERIOD ENDED MAY 31, 2023[1]**

Line No.	Description (a)	Outstanding Principal (b)	Unamortized Debt Expense and Debt Discount (c)	Net Proceeds (d)	Effective Interest Rate (e)	Cost of Debt (f)	Line No.
Debentures & Notes							
1	8.0% Debenture, Due 2026	75,000,000	1,896,372	73,103,628	8.93%	6,531,782	1
2	6.1% Notes, Due 2041	125,000,000	131,111	124,868,889	6.11%	7,629,226	2
3	4.875% Notes, Due 2043	250,000,000	2,288,949	247,711,051	4.95%	12,254,074	3
4	3.80% Notes, Due 2046	300,000,000	3,726,033	296,273,967	3.88%	11,499,595	4
5	3.70% Notes, Due 2028	300,000,000	1,773,274	298,226,726	3.84%	11,451,906	5
6	4.15% Notes, Due 2049	300,000,000	3,294,343	296,705,657	4.22%	12,520,979	6
7	2.2% Notes, Due 2030	450,000,000	3,357,976	446,642,024	2.32%	10,362,095	7
8	3.18% Notes, Due 2051	300,000,000	3,318,579	296,681,421	3.24%	9,612,478	8
9	4.05% Notes, Due 2032	600,000,000	7,184,134	592,815,866	4.21%	24,957,548	9
10	5.80% Notes, Due 2027	300,000,000	3,011,612	296,988,388	6.06%	17,997,496	10
11	5.45% Notes, Due 2028	300,000,000	3,583,827	296,416,173	5.74%	17,014,288	11
12	Total Debentures	<u>\$ 3,300,000,000</u>	<u>\$ 33,566,210</u>	<u>\$ 3,266,433,790</u>	<u>4.34%</u>	<u>\$ 141,831,468</u>	12
				Sch F-1, Sh 2 Ln 1, Col (b)			
Medium Term Notes							
13	7.92% MTN, Due 2027	25,000,000	69,489	24,930,511	8.00%	1,995,065	13
14	6.76% MTN, Due 2027	7,500,000	-	7,500,000	6.76%	507,000	14
15	Total Medium Term Notes	<u>\$ 32,500,000</u>	<u>\$ 69,489</u>	<u>\$ 32,430,511</u>	<u>7.72%</u>	<u>\$ 2,502,065</u>	15
				Sch F-1, Sh 2 Ln 2, Col (b)			
16	Unamortized Loss on Reacquired Debt[2]	<u>\$ -</u>	<u>\$ 3,494,523</u>	<u>\$ (3,494,523)</u>	<u>-4.92%</u>	<u>\$ 171,862</u>	16
				Sch F-1, Sh 2 Ln 3, Col (b)			
Amortization of Gain (Loss) on Retirement of Debt [3]							
17	1999 Series A, Due 2038	\$ -	\$ 290,137	\$ (290,137)	-6.45%	\$ 18,718	17
18	1999 Series C, Due 2038	-	395,488	(395,488)	-6.45%	25,515	18
19	1999 Series D, Due 2038	-	228,915	(228,915)	-6.45%	14,769	19
20	2003 Series C, Due 2038	-	726,143	(726,143)	-6.78%	49,230	20
21	2003 Series D, Due 2038	-	866,810	(866,810)	-6.78%	58,767	21
22	2003 Series E, Due 2038	-	114,495	(114,495)	-6.78%	7,762	22
23	2004 Series A, Due 2034	-	664,474	(664,474)	-9.02%	59,952	23
24	2004 Series B, Due 2033	-	(2,359,722)	2,359,722	-9.52%	(224,736)	24
25	2005 Series A, Due 2035	-	735,645	(735,645)	-8.11%	59,647	25
26	2006 Series A, Due 2036	-	(3,241,666)	3,241,666	-7.55%	(244,654)	26
27	Total Tax Exempt Clark County	<u>\$ -</u>	<u>\$ (1,579,282)</u>	<u>\$ 1,579,282</u>	<u>-11.08%</u>	<u>\$ (175,029)</u>	27
				Sch F-1, Sh 2 Ln 5, Col (b)			
28	Total Fixed Rate Debt	<u>\$ 3,332,500,000</u>	<u>\$ 35,550,941</u>	<u>\$ 3,296,949,059</u>	<u>4.38%</u>	<u>\$ 144,330,366</u>	28
Tax Exempt Clark County[4]							
29	2003 Series A, Due 2038	\$ 50,000,000	\$ 1,418,917	\$ 48,581,083	3.72%	\$ 1,806,815	29
30	2008 Series A, Due 2038	50,000,000	2,627,150	47,372,850	3.85%	1,822,515	30
31	2009 Series A, Due 2039	50,000,000	425,943	49,574,057	3.30%	1,633,820	31
32	Total CC Tax Exempt Variable	<u>\$ 150,000,000</u>	<u>\$ 4,472,010</u>	<u>\$ 145,527,990</u>	<u>3.62%</u>	<u>\$ 5,263,150</u>	32
				Sch F-1, Sh 2 Ln 6, Col (b)			
Tax Exempt Big Bear							
33	1993 Series A, Due 2028	\$ 50,000,000	\$ 299,871	\$ 49,700,129	4.65%	\$ 2,309,248	33
34	Term Facility	<u>\$ 150,000,000</u>	<u>\$ 150,241,226</u>	<u>\$ (241,226)</u>	<u>-151.23%</u>	<u>\$ 364,816</u>	34
				Sch F-1, Sh 2 Ln 4, Col (b)			
35	Total Variable Rate Debt	<u>\$ 350,000,000</u>	<u>\$ 155,013,107</u>	<u>\$ 194,986,893</u>	<u>4.07%</u>	<u>\$ 7,937,214</u>	35
36	Total Debt	<u>\$ 3,682,500,000</u>	<u>\$ 190,564,048</u>	<u>\$ 3,491,935,952</u>	<u>4.36%</u>	<u>\$ 152,267,580</u>	36

[1] Outstanding principal amounts are the Company's recorded amounts at May 31, 2023.

[2] In March 2010, the Company redeemed the \$100 million, 7.70% Subordinated Debentures (Preferred Securities), due 9/15/2043, at par. The unamortized debt expenses were recorded as a reacquisition loss and will be amortized over the remaining life of the retired securities.

[3] The Company has called all of its Clark County fixed rate revenue bonds. The unamortized gains and losses are being amortized and affects the cost of debt.

[4] Rate is based on the previous 12-month period, which is consistent in computing the Average Variable Interest Rate (AVIR) for the Variable Interest Expense Recovery (VIER) mechanism.

**SOUTHWEST GAS CORPORATION
COST OF DEBT
ORIGINAL NET PROCEEDS OF ISSUES OUTSTANDING [1]**

Line No.	Description (a)	Issue Date (b)	Maturity Date (c)	Interest Rate (d)	Offered (e)	Gross Proceeds (f)	Underwriter's Commission and Discounts (g)		Debt and Issuance Expense (i)		Net Proceeds (k)		Per \$100 Unit (l)	Cost of Money [2] (m)	Line No.
							Amount (g)	Percent of Gross Proceeds (h)	Amount (i)	Percent of Gross Proceeds (j)	Amount (k)	Percent of Gross Proceeds (l)			
1	Debentures														
2	8.0% Debenture, Due 2026	08/01/96	08/01/26	8.00%	75,000,000	75,000,000	894,750	1.19%	6,383,290	8.51%	67,721,960	90.30	8.93%	1	
3	6.1% Notes, Due 2041	02/15/11	02/15/41	6.10%	125,000,000	125,000,000	0	0.00%	167,358	0.13%	124,832,642	99.87	6.11%	2	
4	4.875% Notes, Due 2043	10/04/13	10/01/43	4.88%	250,000,000	250,000,000	2,382,500	0.95%	413,165	0.17%	247,204,335	98.88	4.95%	3	
5	3.80% Notes, Due 2046	09/29/16	10/01/46	3.80%	300,000,000	300,000,000	3,531,000	1.18%	775,217	0.26%	295,693,783	98.56	3.88%	4	
6	3.70% Notes, Due 2028	03/15/18	04/01/28	3.70%	300,000,000	300,000,000	2,505,000	0.84%	836,902	0.28%	296,658,098	98.89	3.83%	5	
7	4.15% Notes, Due 2049	05/31/19	06/01/49	4.15%	300,000,000	300,000,000	2,778,000	0.93%	774,680	0.26%	296,447,320	98.82	4.22%	6	
8	2.2% Notes, Due 2030	06/04/20	06/15/30	2.20%	450,000,000	450,000,000	3,492,000	0.78%	1,166,059	0.26%	445,341,941	98.96	2.32%	7	
9	3.18% Notes, Due 2051	08/20/21	08/15/51	3.18%	300,000,000	300,000,000	2,682,000	0.89%	764,555	0.25%	296,553,446	98.85	3.24%	8	
10	4.05% Notes, Due 2032	03/22/22	03/15/32	4.05%	600,000,000	600,000,000	6,138,000	1.02%	1,861,147	0.31%	592,000,853	98.67	4.21%	9	
11	5.80% Notes, Due 2027	12/01/22	12/01/27	5.80%	300,000,000	300,000,000	2,199,000	0.73%	1,015,874	0.34%	296,785,126	98.93	6.05%	10	
12	5.45% Notes, Due 2028	03/23/23	03/23/28	5.45%	300,000,000	300,000,000	2,241,000	0.75%	862,911	0.29%	296,896,089	98.97	5.69%	11	
	Total Debentures				\$ 3,300,000,000	\$ 3,300,000,000	\$ 28,843,250	0.87%	\$ 15,021,159	0.46%	\$ 3,256,135,591	98.67		12	
13	Medium Term Notes														
14	7.92% MTN, Due 2027	06/04/97	06/04/27	7.92%	25,000,000	25,000,000	187,500	0.75%	45,761	0.18%	24,766,739	99.07	8.00%	13	
15	6.76% MTN, Due 2027	09/23/97	09/24/27	6.76%	7,500,000	7,500,000	46,875	0.63%	17,228	0.23%	7,435,897	99.15	6.88%	14	
	Total Medium Term Notes				\$ 32,500,000	\$ 32,500,000	\$ 234,375	0.72%	\$ 62,990	0.19%	\$ 32,202,635	99.09		15	
16	Fixed Rate Tax Exempt Clark County														
17	1999 Series A, Due 2038	10/05/99	12/01/38	6.10%	\$ 12,410,000	\$ 12,410,000	\$ 53,920	0.43%	\$ 658,490	5.31%	\$ 11,697,590	94.26	6.63%	16	
18	1999 Series C, Due 2038	07/19/00	12/01/38	5.95%	14,320,000	14,320,000	38,342	0.27%	936,800	6.54%	13,344,858	93.19	6.58%	17	
19	1999 Series D, Due 2038	09/26/01	12/01/38	5.55%	8,270,000	8,270,000	21,451	0.26%	523,760	6.33%	7,724,789	93.41	6.13%	18	
20	2003 Series C, Due 2038	03/20/03	03/01/38	3.35%	30,000,000	30,000,000	200,538	0.67%	1,440,962	4.80%	28,358,500	94.53	5.93%	19	
21	2003 Series D, Due 2038	03/20/03	03/01/38	3.55%	20,000,000	20,000,000	133,692	0.67%	154,313	0.77%	19,711,994	98.56	3.44%	20	
22	2003 Series E, Due 2038	03/20/03	03/01/38	5.80%	15,000,000	15,000,000	100,269	0.67%	115,735	0.77%	14,783,996	98.56	5.93%	21	
23	2004 Series A, Due 2034	07/16/04	07/01/34	5.25%	65,000,000	65,000,000	1,081,500	1.66%	2,915,229	4.48%	61,003,271	93.85	6.08%	22	
24	2004 Series B, Due 2033	10/19/04	12/01/33	5.00%	75,000,000	75,000,000	986,250	1.28%	5,034,264	6.71%	69,009,487	92.01	5.99%	23	
25	2005 Series A, Due 2035	10/05/05	10/01/35	4.85%	100,000,000	100,000,000	1,350,000	1.35%	2,724,048	2.72%	95,925,952	95.93	5.36%	24	
26	2006 Series A, Due 2036	09/20/06	09/01/36	4.75%	56,000,000	56,000,000	686,000	1.23%	801,557	1.43%	54,512,443	97.34	5.09%	25	
	Total Fixed Rate Tax Exempt Clark County				\$ 396,000,000	\$ 396,000,000	\$ 4,621,963	1.17%	\$ 15,305,158	3.86%	\$ 376,072,879	94.97		26	
27	Variable Rate Tax Exempt Clark County														
28	2003 Series A, Due 2038	03/20/03	03/01/38	Var	\$ 50,000,000	\$ 50,000,000	\$ 128,076	0.26%	\$ 2,820,818	5.64%	\$ 47,051,106	94.10	Var	27	
29	2008 Series A, Due 2038	09/24/08	03/01/38	Var	50,000,000	50,000,000	178,749	0.36%	4,771,935	9.54%	45,049,316	90.10	Var	28	
30	2009 Series A, Due 2039	12/09/09	12/01/39	Var	50,000,000	50,000,000	175,000	0.35%	766,649	1.53%	49,058,351	98.12	Var	29	
	Total Variable Rate Tax Exempt Clark County				\$ 150,000,000	\$ 150,000,000	\$ 481,825	0.32%	\$ 8,359,402	5.57%	\$ 141,158,773	94.11		30	
31	Tax Exempt Big Bear														
32	1993 Series A, Due 2028	12/15/93	12/01/28	Var	\$ 50,000,000	\$ 50,000,000	\$ 175,000	0.35%	\$ 656,763	1.31%	\$ 49,168,237	98.34	Var	31	
33	Term Facility	03/15/12	04/10/25	Var	\$ 150,000,000	\$ 150,000,000	\$ -	0.00%	\$ 575,880	0.38%	\$ 149,424,121	99.62	Var	32	
	Total Debt Capital				\$ 4,078,500,000	\$ 4,078,500,000	\$ 34,356,413	0.84%	\$ 39,981,351	0.98%	\$ 4,004,162,236	98.18	Var	33	

[1] Based on Company records.
 [2] Based on the Net Proceeds method.
 [3] The Company has called and retired all of the fixed-rate tax exempt Clark County Industrial Development Revenue Bonds. The unamortized gains and losses are being amortized and are included in the cost of debt.

**SOUTHWEST GAS CORPORATION
COST OF DEBT
ORIGINAL NET PROCEEDS OF ISSUES OUTSTANDING [1]**

Line No.	Description (a)	Issue Date (b)	Maturity Date (c)	Interest Rate (d)	Offered (e)	Gross Proceeds (f)	Underwriter's Commissions and Discounts (g)		Debt and Issuance Expense Percent of Gross Proceeds (h)	Amount (i)	Percent of Gross Proceeds (j)	Net Proceeds		Line No.
							Amount (g)	Percent of Gross Proceeds (h)				Amount (k)	Per \$100 Unit (l)	
1	Debtentures													
2	8.0% Debenture, Due 2026	08/01/96	08/01/26	8.00%	75,000,000	75,000,000	894,750	1.19%	6,383,290	8.51%	67,721,960	90.30	1	
3	6.1% Notes, Due 2041	02/15/11	02/15/41	6.10%	125,000,000	125,000,000	0	0.00%	167,358	0.13%	124,832,642	99.87	2	
4	4.875% Notes, Due 2043	10/04/13	10/01/43	4.88%	250,000,000	250,000,000	2,382,500	0.95%	413,165	0.17%	247,204,335	98.88	3	
5	3.80% Notes, Due 2046	09/29/16	10/01/46	3.70%	300,000,000	300,000,000	3,531,000	1.18%	775,217	0.26%	295,693,783	98.56	4	
6	3.70% Notes, Due 2028	03/15/18	04/01/28	3.70%	300,000,000	300,000,000	2,505,000	0.84%	836,902	0.28%	296,658,098	98.89	5	
7	4.15% Notes, Due 2049	05/31/19	06/01/49	4.15%	300,000,000	300,000,000	2,778,000	0.93%	774,680	0.26%	296,447,320	98.82	6	
8	2.2% Notes, Due 2030	06/04/20	06/15/30	2.20%	450,000,000	450,000,000	3,492,000	0.78%	1,166,059	0.26%	445,341,941	98.96	7	
9	3.18% Notes, Due 2051	08/20/21	08/15/51	3.18%	300,000,000	300,000,000	2,682,000	0.89%	764,555	0.25%	296,553,446	98.85	8	
10	4.05% Notes, Due 2032	03/22/22	03/15/32	4.05%	600,000,000	600,000,000	6,138,000	1.02%	1,861,147	0.31%	592,000,853	98.67	9	
11	5.80% Notes, Due 2027	12/01/22	12/01/27	5.80%	300,000,000	300,000,000	2,199,000	0.73%	1,100,000	0.37%	296,701,000	98.90	10	
12	5.45% Notes, Due 2028	03/23/23	03/23/28	5.45%	300,000,000	300,000,000	2,241,000	0.75%	1,465,717	0.49%	296,293,283	98.76	11	
	Total Debtentures				\$ 3,300,000,000	\$ 3,300,000,000	\$ 28,843,250	0.87%	\$ 15,708,090	0.48%	\$ 3,255,448,660	98.65	12	
13	Medium Term Notes													
14	7.92% MTN, Due 2027	06/04/97	06/04/27	7.92%	25,000,000	25,000,000	187,500	0.75%	45,761	0.18%	24,766,739	99.07	13	
15	6.76% MTN, Due 2027	09/23/97	09/24/27	6.76%	7,500,000	7,500,000	46,875	0.63%	17,228	0.23%	7,435,697	99.15	14	
	Total Medium Term Notes				\$ 32,500,000	\$ 32,500,000	\$ 234,375	0.72%	\$ 62,990	0.19%	\$ 32,202,635	99.09	15	
16	Fixed Rate Tax Exempt Clark County [3]													
17	1999 Series A, Due 2038	10/05/99	12/01/38	6.10%	12,410,000	12,410,000	\$ 53,920	0.43%	\$ 668,490	5.31%	\$ 11,697,590	94.26	16	
18	1999 Series C, Due 2038	07/19/00	12/01/38	5.95%	14,320,000	14,320,000	38,342	0.27%	936,800	6.54%	13,344,858	93.19	17	
19	1999 Series D, Due 2038	09/26/01	12/01/38	5.55%	8,270,000	8,270,000	21,451	0.26%	523,789	6.33%	7,724,789	93.41	18	
20	2003 Series C, Due 2038	03/20/03	03/01/38	5.45%	30,000,000	30,000,000	200,538	0.67%	1,440,962	4.80%	28,358,500	94.53	19	
21	2003 Series D, Due 2038	03/20/03	03/01/38	3.35%	20,000,000	20,000,000	133,692	0.67%	154,313	0.77%	19,711,994	98.56	20	
22	2003 Series E, Due 2038	03/20/03	03/01/38	5.80%	15,000,000	15,000,000	100,269	0.67%	115,735	0.77%	14,783,996	98.56	21	
23	2004 Series A, Due 2034	07/16/04	07/01/34	5.25%	65,000,000	65,000,000	1,081,500	1.66%	2,915,229	4.48%	61,003,271	93.85	22	
24	2004 Series B, Due 2033	10/19/04	12/01/33	5.00%	75,000,000	75,000,000	956,250	1.28%	5,034,264	6.71%	69,009,487	92.01	23	
25	2005 Series A, Due 2035	10/05/05	10/01/35	4.85%	100,000,000	100,000,000	1,350,000	1.35%	2,724,048	2.72%	95,925,952	95.93	24	
26	2006 Series A, Due 2036	09/20/06	09/01/36	4.75%	56,000,000	56,000,000	686,000	1.23%	801,557	1.43%	54,512,443	97.34	25	
	Total Fixed Rate Tax Exempt Clark County				\$ 396,000,000	\$ 396,000,000	\$ 4,621,963	1.17%	\$ 15,305,158	3.86%	\$ 376,072,879	94.97	26	
27	Variable Rate Tax Exempt Clark County													
28	2003 Series A, Due 2038	03/20/03	03/01/38	Var	50,000,000	50,000,000	128,076	0.26%	2,820,818	5.64%	\$ 47,051,106	94.10	27	
29	2008 Series A, Due 2038	09/24/08	03/01/38	Var	50,000,000	50,000,000	178,749	0.36%	4,771,935	9.54%	45,049,316	90.10	28	
30	2009 Series A, Due 2039	12/09/09	12/01/39	Var	50,000,000	50,000,000	175,000	0.35%	766,649	1.53%	49,058,351	98.12	29	
	Total Variable Rate Tax Exempt Clark County				\$ 150,000,000	\$ 150,000,000	\$ 481,825	0.32%	\$ 8,359,402	5.57%	\$ 141,158,773	94.11	30	
31	Tax Exempt Bio Bear													
	1993 Series A, Due 2028	12/15/93	12/01/28	Var	50,000,000	50,000,000	175,000	0.35%	656,763	1.31%	\$ 49,168,237	98.34	31	
32	Term Facility													
	03/15/12	03/15/12	04/10/25	Var	150,000,000	150,000,000	\$ -	0.00%	575,880	0.38%	\$ 149,424,121	99.62	32	
33	Total Debt Capital				\$ 4,078,500,000	\$ 4,078,500,000	\$ 34,356,413	0.84%	\$ 40,668,293	1.00%	\$ 4,003,475,304	98.16	33	

[1] Based on Company records.
 [2] Based on the Net Proceeds method.
 [3] The Company has called and retired all of the fixed-rate tax exempt Clark County Industrial Development Revenue Bonds. The unamortized gains and losses are being amortized and are included in the cost of debt.

**SOUTHWEST GAS CORPORATION
COST OF TERM FACILITY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023 [1]**

Line No.	Description (a)	Amount (b)	Annual Cost (c)	Cost (d)	Line No.
1	<u>Bank Borrowings</u> Term Facility	\$ 12,813,483	9.40%	\$ 1,204,654	1
		Sch F-1, Sh 1 Ln 4, Col (b)	Sch F-1, Sh 1 Ln 4, Col (e)		

[1] Projected amount and cost

**SOUTHWEST GAS CORPORATION
COST OF TERM FACILITY
FOR THE TEST PERIOD ENDED MAY 31, 2023 [1]**

Line No.	Description (a)	Amount (b)	Annual Cost (c)	Cost (d)	Line No.
1	<u>Bank Borrowings</u> Term Facility	<u>\$ (241,226)</u>	<u>-151.23%</u>	<u>\$ 364,816</u>	1
		Sch F-1, Sh 2 Ln 4, Col (b)	Sch F-1, Sh 2 Ln 4, Col (e)		

[1] Based on Company records.

**SOUTHWEST GAS CORPORATION
COST OF SHORT-TERM DEBT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Principal Amount[1] (b)	Interest Cost (c)	Interest Amount (d)	Line No.
1	Short-Term Borrowing	\$ 179,430,073	6.20%	\$ 11,123,852	1
		Sch F-1, Sh 1 Ln 9, Col (b)	Sch F-1, Sh 1 Ln 9, Col (e)		

[1] 12-Month average balance of short-term borrowings.

**SOUTHWEST GAS CORPORATION
COST OF SHORT-TERM DEBT
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Principal Amount[1] (b)	Interest Cost (c)	Interest Amount (d)	Line No.
1	Short-Term Borrowing	\$ 303,962,230	5.07%	\$ 15,416,448	1
		Sch F-1, Sh 2 Ln 9, Col (b)	Sch F-1, Sh 2 Ln 9, Col (e)		

[1] 12-Month average balance of short-term borrowings.

**SOUTHWEST GAS CORPORATION
CUSTOMER DEPOSITS - INTEREST CALCULATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Deposit Balance (b)	Interest Rate (c)	Interest (d)	Line No.
<u>Customer Deposits by State (Company Estimates)[1]</u>					
1	Southern Nevada	\$ 11,936,111	5.29%	\$ 631,420	1
		Sch F-1, Sh 1 Ln 10, Col (c)			
2	Northern Nevada	<u>2,627,328</u>	<u>5.29%</u>	<u>138,986</u>	2
3	Total Nevada	<u>\$ 14,563,438</u>	<u>5.29%</u>	<u>\$ 770,406</u>	3
		Sch F-1, Sh 1 Ln 10, Col (b)	Sch F-1, Sh 1 Ln 10, Col (e)		
4	Arizona	25,540,482	4.68%	1,195,295	4
5	California	7,450,099	5.46%	406,775	5
6	Total	<u>\$ 47,554,020</u>	<u>4.99%</u>	<u>\$ 2,372,476</u>	6

[1] Does not include Great Basin Transmission Company customer deposits of \$28,953.

**SOUTHWEST GAS CORPORATION
CUSTOMER DEPOSITS - INTEREST CALCULATION
AT MAY 31, 2023**

Line No.	Description (a)	Deposit Balance (b)	Interest Rate (c)	Interest (d)	Line No.
<u>Customer Deposits by State (Company Records)[1]</u>					
1	Southern Nevada	\$ 11,708,150	4.55%	\$ 532,721	1
		Sch F-1, Sh 2 Ln 10, Col (c)			
2	Northern Nevada	<u>2,488,518</u>	<u>4.55%</u>	<u>113,228</u>	2
3	Total Nevada	<u>\$ 14,196,669</u>	<u>4.55%</u>	<u>\$ 645,948</u>	3
		Sch F-1, Sh 2 Ln 10, Col (b)	Sch F-1, Sh 2 Ln 10, Col (e)		
4	Arizona	25,833,159	4.68%	1,208,992	4
5	California	8,983,323	5.03%	451,861	5
6	Total	<u>\$ 49,013,151</u>	<u>4.71%</u>	<u>\$ 2,306,801</u>	6

[1] Does not include Great Basin Transmission Company customer deposits of \$28,953.

**SOUTHWEST GAS CORPORATION
 COST OF PREFERRED SECURITIES
 FOR THE CERTIFICATION PERIOD ENDING NOVEMBER 30, 2023**

Line No.	Description (a)	Net Proceeds Per Share (b)	Number of Shares (c)	Net Proceeds (d)	Effective Cost (e)	Annual Cost (f)	Line No.
1	Currently the Company has no preferred securities.	\$ -	-	\$ -	0.00%	-	1

Stmnt F, Sh 1
Ln 5, Col (c)

**SOUTHWEST GAS CORPORATION
COST OF PREFERRED SECURITIES
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Net Proceeds Per Share (b)	Number of Shares (c)	Net Proceeds (d)	Effective Cost (e)	Annual Cost (f)	Line No.
1	Currently the Company has no preferred securities.	\$ -	-	\$ -	0.00%	-	1
					Stmnt F, Sh 2 Ln 5, Col (c)		

SOUTHWEST GAS CORPORATION
COST OF PREFERRED SECURITIES
ISSUES OUTSTANDING AT NOVEMBER 30, 2023

Line No.	Description (a)	Issuance Date (b)	Maturity Date (c)	Call Date (d)	Annual Dividend Rate/Share (e)	At Par (f)	Gross Proceeds (g)	Underwriter's Commission Percent of Gross Proceeds (i)	Amount (h)	Required Debt Expense Percent of Gross Proceeds (k)	Amount (j)	Issuance Expense Percent of Gross Proceeds (m)	Amount (l)	Net Proceeds Amount (n)	Amount Per Share (o)	Line No.
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1

1 Currently the Company has no preferred securities.

SOUTHWEST GAS CORPORATION
COST OF PREFERRED SECURITIES
ISSUES OUTSTANDING AT MAY 31, 2023

Line No.	Description (a)	Issuance Date (b)	Maturity Date (c)	Call Date (d)	Annual Dividend Rate/Share (e)	At Par (f)	Gross Proceeds (g)	Underwriter's Commission Percent of Gross Proceeds (i)	Amount (h)	Required Debt Expense Percent of Gross Proceeds (k)	Amount (j)	Issuance Expense Percent of Gross Proceeds (m)	Amount (l)	Net Proceeds Amount (n)	Amount Per Share (o)	Line No.
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1

1 Currently the Company has no preferred securities.

**SOUTHWEST GAS CORPORATION
COST OF COMMON EQUITY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Based on analytical model results and the consideration of other relevant factors, Mr. D'Ascendis recommends a range of 10.08% to 12.58% as being representative of the range of equity investors' required rate of return for investment in Southwest Gas. The derivation and justification for this recommended range is detailed in the prepared direct testimony of Southwest Gas witness Mr. Dylan D'Ascendis. Given these ranges, the Company's requested ROE of 10.00% falls within Mr. D'Ascendis' unadjusted range of ROEs, but slightly below his adjusted range of ROEs. The requested ROE of 10.00% is discussed in the prepared direct testimony of Southwest Gas witness Amy L. Timperley. The table below summarizes Mr. D'Ascendis' analytical results.

Summary of Common Equity Cost Rate

Discounted Cash Flow Model (DCF)	9.65%
Risk Premium Model (RPM)	10.85%
Capital Asset Pricing Model (CAPM)	11.69%
Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies	<u>12.15%</u>
Indicated Range of Common Equity Cost Rates Before Adjustments	9.65% - 12.15%
Business Risk Adjustment	0.10%
Credit Risk Adjustment	0.23%
Flotation Cost Adjustment	0.10%
Recommended Range	<u>10.08 % - 12.58%</u>

**SOUTHWEST GAS CORPORATION
COST OF COMMON EQUITY
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Based on analytical model results and the consideration of other relevant factors, Mr. D'Ascendis recommends a range of 10.08% to 12.58% as being representative of the range of equity investors' required rate of return for investment in Southwest Gas. The derivation and justification for this recommended range is detailed in the prepared direct testimony of Southwest Gas witness Mr. Dylan D'Ascendis. Given these ranges, the Company's requested ROE of 10.00% falls within Mr. D'Ascendis' unadjusted range of ROEs, but slightly below his adjusted range of ROEs. The requested ROE of 10.00% is discussed in the prepared direct testimony of Southwest Gas witness Amy L. Timperley. The table below summarizes Mr. D'Ascendis' analytical results.

Summary of Common Equity Cost Rate

Discounted Cash Flow Model (DCF)	9.65%
Risk Premium Model (RPM)	10.85%
Capital Asset Pricing Model (CAPM)	11.69%
Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies	<u>12.15%</u>
Indicated Range of Common Equity Cost Rates Before Adjustments	9.65% - 12.15%
Business Risk Adjustment	0.10%
Credit Risk Adjustment	0.23%
Flotation Cost Adjustment	0.10%
Recommended Range	<u>10.08 % - 12.58%</u>

**SOUTHWEST GAS CORPORATION
COMMON STOCK SALES
FOR THE PERIOD NOVEMBER 30, 2017 THROUGH NOVEMBER 30, 2023**

Line No.	Description (Company Records) [1] [2]	Date (b)	Number of Shares (c)	Gross Proceeds (d)	Underwriter's Expense		Proceeds to the Company (g)	Issuance Expense		Price (f)	Net (k)	Line No.
					Amount (e)	% of Gross Proceeds (f)		Amount (h)	% of Gross Proceeds (i)			
1	Equity Shelf Program	Various	--	\$ -	--	--	\$ -	--	--	--	--	1
2	Employee Investment Plan	Various	--	--	--	--	--	--	--	--	--	2
3	Dividend Reinvestment Plan (DRSPP)	Various	--	--	--	--	--	--	--	--	--	3
4	Stock Incentive Plan	Various	--	--	--	--	--	--	--	--	--	4
5	Management Incentive Plan	Various	--	--	--	--	--	--	--	--	--	5
6	RSUP	Various	--	--	--	--	--	--	--	--	--	6
7	Accrued Incentive Pay	Various	--	--	--	--	--	--	--	--	--	7
8	Total Issued During the Period		--	\$ -	--	--	\$ -	0.00%	--	\$ -	--	8
9	Issued and Outstanding at 11-30-17 [3]		47,482,068	956,161,471								9
10	Issued and Outstanding at 11-30-23 [3]		47,482,068	956,161,471								10

[1] Southwest Gas Corporation reorganized as a holding company effective January 01, 2017, with Southwest Gas Corporation becoming a wholly-owned subsidiary of Southwest Gas Holdings, Inc. During the period November 30, 2017 through November 30, 2023 no additional common stock has been issued.

[2] Original issues.

[3] Outstanding based on Company records.

[3] Outstanding based on Company records.

**SOUTHWEST GAS CORPORATION
COMMON STOCK SALES
FOR THE PERIOD MAY 31, 2017 THROUGH MAY 31, 2023**

Line No.	Description (Company Records) [1] [2]	Date (b)	Number of Shares (c)	Gross Proceeds (d)	Underwriter's Expense		Issuance Expense		Price (f)	Net (k)	Line No.
					Amount (e)	% of Gross Proceeds (f)	Amount (h)	% of Gross Proceeds (i)			
1	Equity Shelf Program	Various	--	\$ -	--	--	--	--	--	--	1
2	Employee Investment Plan	Various	--	--	--	--	--	--	--	--	2
3	Dividend Reinvestment Plan (DRSPP)	Various	--	--	--	--	--	--	--	--	3
4	Stock Incentive Plan	Various	--	--	--	--	--	--	--	--	4
5	Management Incentive Plan	Various	--	--	--	--	--	--	--	--	5
6	RSUP	Various	--	--	--	--	--	--	--	--	6
7	Accrued Incentive Pay	Various	--	--	--	--	--	--	--	--	7
8	Total Issued During the Period		--	\$ -	--	0.00%	\$ -	0.00%	\$ -	\$ -	8
9	Issued and Outstanding at 05-31-2017 [3]		47,482,068	956,161,471							9
10	Issued and Outstanding at 05-31-2023 [3]		47,482,068	956,161,471							10

[1] Southwest Gas Corporation reorganized as a holding company effective January 01, 2017, with Southwest Gas Corporation becoming a wholly-owned subsidiary of Southwest Gas Holdings, Inc. During the period May 31, 2017 through May 31, 2023 no additional common stock has been issued.

[2] Original issues.

[3] Outstanding based on Company records.

[3] Outstanding based on Company records.

Tab G

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF RATE BASE COMPONENTS AND ADJUSTMENTS**

Line No.	Description (a)	Reference (b)	Recorded 5/31/2023 (c)	Test Year Adjustments (d)	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f)	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h)	Requested (i) (g) + (h)	Line No.
1	Gas Plant in Service	Sch G-1	\$ 394,300,723	\$ (39,072,924)	\$ 355,227,798	\$ 39,842,736	\$ 395,070,534	\$ 0	\$ 395,070,534	1
2	Accumulated Provision for Depreciation	Sch G-2	148,362,250	(1,478,463)	146,883,787	2,721,454	149,605,241	0	149,605,241	2
3	Net Plant in Service	Ln 1 - Ln 2	\$ 245,938,473	\$ (37,594,462)	\$ 208,344,011	\$ 37,121,282	\$ 245,465,293	\$ 0	\$ 245,465,293	3
Other Rate Base										
4	Materials and Supplies	Sch G-4, Sh 1	\$ 15,501,561	\$ 0	\$ 15,501,561	\$ 121,173	\$ 15,622,734	\$ 0	\$ 15,622,734	4
5	Cash Working Capital	Sch G-5, Sh 1	(648,888)	0	(648,888)	(87,312)	(736,200)	0	(736,200)	5
6	Other Debits and Credits	Sch G-5, Sh 1	5,697,030	0	5,697,030	1,136,293	6,833,323	0	6,833,323	6
7	Customer Advances	Sch G-6, Sh 1	(7,323,574)	0	(7,323,574)	(563,718)	(7,887,292)	0	(7,887,292)	7
8	Deferred Taxes	Sch M-4, Sh 4	(34,237,414)	800,541	(33,436,873)	1,199,292	(32,237,581)	0	(32,237,581)	8
9	Total Other Rate Base	Sum Lns 4 - 8	\$ (21,011,285)	\$ 800,541	\$ (20,210,744)	\$ 1,805,727	\$ (18,405,017)	\$ 0	\$ (18,405,017)	9
10	Total Rate Base	Ln 3 + Ln 9	\$ 224,927,188	\$ (36,793,921)	\$ 188,133,267	\$ 38,927,009	\$ 227,060,276	\$ 0	\$ 227,060,276	10

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY COST OF GAS PLANT AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Balance as Recorded at 5/31/2023 (b)	NNV 4-Factor (c)	NNV Allocation (d)	Allocation of System Allocable Amounts (e)	As Allocated at 5/31/2023 (f)	Line No.
		Sch G-1, Sh 11-12 Col (c)	Stmt N, Sh 8, Ln 9(h)	(b) * (c)	Col (d)	(b) + (e)	
	<u>Direct</u>						
1	Intangible Plant	\$ 89,792			\$ 20,536,224	\$ 20,626,016	1
2	Transmission Plant	0			0	0	2
3	Distribution Plant	326,497,816			0	326,497,816	3
4	General Plant	41,834,690			5,342,201	47,176,891	4
5	Total	<u>\$ 368,422,298</u>			<u>\$ 25,878,424</u>	<u>\$ 394,300,723</u>	5
					Stmt G, Sh 1, Ln 1(c)		
	<u>System Allocable</u>						
6	Intangible Plant	\$ 384,809,346	5.34%	\$ 20,536,224			6
7	General Plant	100,102,565	5.34%	5,342,201			7
8	Total	<u>\$ 484,911,911</u>		<u>\$ 25,878,424</u>			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY COST OF GAS PLANT AS ADJUSTED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Balance as Adjusted at 5/31/2023 (b) Sch G-1, Sh 11-12 Col (e)	NNV 4-Factor (c) Stmt N, Sh 8, Ln 9(h)	NNV Allocation (d) (b) * (c)	Allocation of System Allocable Amounts (e) Col (d)	As Allocated at 5/31/2023 (f) (b) + (e)	Line No.
	<u>Direct</u>						
1	Intangible Plant	\$ 89,792			\$ 20,502,053	\$ 20,591,845	1
2	Transmission Plant	0			0	0	2
3	Distribution Plant	288,118,193			0	288,118,193	3
4	General Plant	41,738,721			4,779,040	46,517,761	4
5	Total	<u>\$ 329,946,705</u>			<u>\$ 25,281,093</u>	<u>\$ 355,227,798</u>	5
					Stmnt G, Sh 1, Ln 1(e)		
	<u>System Allocable</u>						
6	Intangible Plant	\$ 384,169,058	5.34%	\$ 20,502,053			6
7	General Plant	89,550,014	5.34%	4,779,040			7
8	Total	<u>\$ 473,719,072</u>		<u>\$ 25,281,093</u>			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY COST OF GAS PLANT AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Balance as Adjusted at 11/30/2023 (b) Sch G-1, Sh 11-12 Col (g)	NNV 4-Factor (c) Stmt N, Sh 8, Ln 9(h)	NNV Allocation (d) (b) * (c)	Allocation of System Allocable Amounts (e) Col (d)	As Allocated at 11/30/2023 (f) (b) + (e)	Line No.
	<u>Direct</u>						
1	Intangible Plant	\$ 89,792			\$ 20,721,034	\$ 20,810,826	1
2	Transmission Plant	0			0	0	2
3	Distribution Plant	302,983,708			0	302,983,708	3
4	General Plant	66,564,332			4,711,669	71,276,001	4
5	Total	<u>\$ 369,637,831</u>			<u>\$ 25,432,703</u>	<u>\$ 395,070,534</u>	5
					Stmnt G, Sh 1, Ln 1(g)		
	<u>System Allocable</u>						
6	Intangible Plant	\$ 388,272,339	5.34%	\$ 20,721,034			6
7	General Plant	88,287,609	5.34%	4,711,669			7
8	Total	<u>\$ 476,559,948</u>		<u>\$ 25,432,703</u>			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY COST OF GAS PLANT AS REQUESTED**

Line No.	Description (a)	Balance as Requested (b) <small>Sch G-1, Sh 11-12 Col (i)</small>	NNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(h)</small>	NNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>Col (d)</small>	As Allocated as Requested (f) <small>(b) + (e)</small>	Line No.
Direct							
1	Intangible Plant	\$ 89,792			\$ 20,721,034	\$ 20,810,826	1
2	Transmission Plant	0			0	0	2
3	Distribution Plant	302,983,708			0	302,983,708	3
4	General Plant	66,564,332			4,711,669	71,276,001	4
5	Total	<u>\$ 369,637,831</u>			<u>\$ 25,432,703</u>	<u>\$ 395,070,534</u>	5
<small>Stmt G, Sh 1, Ln 1(i)</small>							
System Allocable							
6	Intangible Plant	\$ 388,272,339	5.34%	\$ 20,721,034			6
7	General Plant	88,287,609	5.34%	4,711,669			7
8	Total	<u>\$ 476,559,948</u>		<u>\$ 25,432,703</u>			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DIRECT GAS PLANT IN SERVICE AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Recorded at 5/31/2022 (c) [1]	Additions (d) [1]	Retirements (e) [1]	Transfers (f) [1]	Adjustments (g) [1]	Recorded at 5/31/2023 (h) Sum (c) thru (g)	Line No.
Intangible Plant									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	61,157	0	0	0	0	61,157	2
3	Miscellaneous Intangible	303	28,635	0	0	0	0	28,635	3
4	Total Intangible Plant		\$ 89,792	\$ 0	\$ 0	\$ 0	\$ 0	\$ 89,792	4
Transmission Plant									
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	7
8	Structures - General	366.2	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
Distribution Plant									
16	Land and Land Rights	374.1	\$ 950	\$ 0	\$ 0	\$ 0	\$ 0	950	16
17	Rights of Way	374.2	33,285	0	0	0	0	33,285	17
18	Structures and Improvements	375	0	0	0	0	0	0	18
19	Mains	376	161,254,477	15,797,698	(33,641)	0	0	177,018,534	19
20	Measuring and Reg. Stations	378	7,381,475	944,377	(29,174)	0	0	8,296,678	20
21	Services	380	88,087,565	8,525,746	(404,016)	0	0	96,209,294	21
22	Meters	381	40,869,264	2,732,781	(1,159,308)	0	0	42,442,737	22
23	Industrial Measuring and Reg. Sta.	385	2,378,136	115,629	(3,076)	0	0	2,490,689	23
24	Miscellaneous Equipment	387	5,649	0	0	0	0	5,649	24
25	Total Distribution Plant		\$ 300,010,801	\$ 28,116,231	\$ (1,629,215)	\$ 0	\$ 0	\$ 326,497,816	25
General Plant									
26	Land and Land Rights	389	\$ 4,493,960	\$ 0	0	0	\$ 0	4,493,960	26
27	Structures and Improv - Co. Owned	390.1	19,073,105	1,893,440	(881,215)	0	0	20,085,330	27
28	Structures and Improv - Leasehold	390.2	36,499	0	0	0	0	36,499	28
29	Office Furniture and Fixtures	391	1,626,456	114,926	(66,989)	0	0	1,674,393	29
30	Computer Software and Hardware	391.1	563,408	573,959	(101,765)	0	0	1,035,603	30
31	Transportation Equipment - Light	392.11	3,697,523	579,348	(327,184)	119,301	0	4,068,989	31
32	Transportation Equipment - Heavy	392.12	3,777,054	0	(311,933)	(414,953)	0	3,050,168	32
33	Stores Equipment	393	280,268	84,252	0	(32,281)	0	332,238	33
34	Tool, Shop, and Garage Equip.	394	2,359,236	259,997	(21,156)	0	0	2,598,077	34
35	Laboratory Equipment	395	65,580	0	0	0	0	65,580	35
36	Power Operated Equipment	396	2,028,490	429,466	0	(166,529)	0	2,291,428	36
37	Communication Equipment	397	1,149,526	0	0	0	0	1,149,526	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	945,436	7,466	0	0	0	952,901	39
40	Total General Plant		\$ 40,096,540	\$ 3,942,854	\$ (1,710,241)	\$ (494,462)	\$ 0	\$ 41,834,690	40
41	Total Gas Plant in Service		\$ 340,197,132	\$ 32,059,084	\$ (3,339,456)	\$ (494,462)	\$ 0	\$ 368,422,298	41

Sch G-1, Sh 11, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT IN SERVICE AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference/Account Number (b)	Recorded at 5/31/2022 (c)	Additions (d)	Retirements (e)	Transfers (f)	Adjustments (g)	Recorded at 5/31/2023 (h)	Line No.
			[1]	[1]	[1]	[1]	[1]	Sum (c) thru (g)	
Intangible Plant									
1	Organization	301	\$ 61,816	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,816	1
2	Miscellaneous Intangible	303	376,274,895	8,472,635			0	384,747,530	2
3	Total Intangible Plant		\$ 376,336,711	\$ 8,472,635	\$ 0	\$ 0	\$ 0	\$ 384,809,346	3
General Plant									
4	Land and Land Rights	389	\$ 8,254,272	\$ 2,072,557	\$ 0	\$ (6,289,263)	\$ 0	\$ 4,037,565	4
5	Structures and Improv - Co. Owned	390.1	75,357,081	65,838	(52,140)	(32,097,548)	(2,900,000)	40,373,231	5
6	Structures and Improv - Leasehold	390.2	1,793,232	0	0	(1,785,259)	0	7,973	6
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	9,275,305	72,648	(90,609)	0	0	9,257,345	8
9	Computer Software and Hardware	391.1	20,340,390	1,157,608	(3,567,393)	0	0	17,930,606	9
10	Transportation Equipment - Light	392.11	2,336,778	159,071	(605,269)	0	0	1,890,581	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	8,221,361	0	0	0	0	8,221,361	12
13	Stores Equipment	393	66,522	0	0	0	0	66,522	13
14	Tool, Shop, and Garage Equip.	394	1,315,973	43,377	(76,102)	0	0	1,283,247	14
15	Laboratory Equipment	395	1,765,525	915,658	(17,836)	0	0	2,663,346	15
16	Power Operated Equipment	396	259,442	0	0	0	0	259,442	16
17	Communication Equipment	397	8,296,127	9,414	(330,685)	0	0	7,974,856	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	5,088,143	1,086,465	(38,119)	0	0	6,136,489	19
20	Total General Plant		\$ 142,370,150	\$ 5,582,637	\$ (4,778,152)	\$ (40,172,070)	\$ (2,900,000)	\$ 100,102,565	20
21	Total Gas Plant in Service		\$ 518,706,861	\$ 14,055,272	\$ (4,778,152)	\$ (40,172,070)	\$ (2,900,000)	\$ 484,911,911	21

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

Sch G-1, Sh 12, Col (c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS PLANT IN SERVICE ADJUSTMENTS
AT MAY 31, 2023**

Line No.	Description	Account Number	Co-Owned Vehicles Adj. No. 6 Sch I-6, Sh 1	Misc Rate Base Adj. No. 23 Sch I-23, Sh 1	Winnemucca Land Adj. No. 24 Sch I-24, Sh 1	Spring Creek Projects Adj. No. 25 Sch I-25, Sh 1	Total Adjustments (g) Sum (c) thru (f)	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
<u>Intangible Plant</u>								
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>								
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	7
8	Structures - General	366.2	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>								
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	17
18	Structures and Improvements	375	0	0	0	0	0	18
19	Mains	376	0	0	0	(33,455,243)	(33,455,243)	19
20	Measuring and Reg. Stations	378	0	0	0	(607,837)	(607,837)	20
21	Services	380	0	0	0	(4,316,544)	(4,316,544)	21
22	Meters	381	0	0	0	0	0	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	0	24
25	Total Distribution Plant		\$ 0	\$ 0	\$ 0	\$ (38,379,624)	\$ (38,379,624)	25
<u>General Plant</u>								
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	0	0	0	0	0	27
28	Structures and Improv - Leasehold	390.2	0	0	0	0	0	28
29	Office Furniture and Fixtures	391	0	0	0	0	0	29
30	Computer Software and Hardware	391.1	0	(125)	0	0	(125)	30
31	Transportation Equipment - Light	392.11	0	0	0	0	0	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	33
34	Tool, Shop, and Garage Equip.	394	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	35
36	Power Operated Equipment	396	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	(95,844)	0	0	(95,844)	39
40	Total General Plant		\$ 0	\$ (95,969)	\$ 0	\$ 0	\$ (95,969)	40
41	Total Gas Plant in Service		\$ 0	\$ (95,969)	\$ 0	\$ (38,379,624)	\$ (38,475,593)	41

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT IN SERVICE ADJUSTMENTS
AT MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Co-Owned Vehicles Adj. No. 6 Sch I-6, Sh 1 (c)	Co-Operated Aircraft Adj. No. 20 Sch I-20, Sh 1 (d)	Remittance Processing and Print to Mail Assets Adj. No. 22 Sch I-22, Sh 1 (e)	Misc Rate Base Adj. No. 23 Sch I-23, Sh 1 (f)	Total Adjustments (g)	Total Allocated to NNV (h)	Line No.
							Sum (c) - (f)	(g) * Ln 22(h)	
Intangible Plant									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	0	0	0	(640,288)	(640,288)	(34,170)	2
3	Total Intangible Plant		0	0	0	(640,288)	(640,288)	(34,170)	3
General Plant									
4	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures and Improv - Co. Owned	390.1	0	(917,750)	0	0	(917,750)	(48,978)	5
6	Structures and Improv - Leasehold	390.2	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	0	0	(1,031,069)	0	(1,031,069)	(55,025)	8
9	Computer Software and Hardware	391.1	0	0	0	(10,978)	(10,978)	(586)	9
10	Transportation Equipment - Light	392.11	(611,529)	0	0	(35,168)	(646,697)	(34,512)	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	0	(7,909,429)	0	0	(7,909,429)	(422,105)	12
13	Stores Equipment	393	0	0	(28,869)	0	(28,869)	(1,541)	13
14	Tool, Shop, and Garage Equip.	394	0	0	(3,144)	0	(3,144)	(168)	14
15	Laboratory Equipment	395	0	0	0	0	0	0	15
16	Power Operated Equipment	396	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	(4,615)	(4,615)	(246)	19
20	Total General Plant		(611,529)	(8,827,179)	(1,063,082)	(50,761)	(10,552,552)	(563,161)	20
21	Total Gas Plant in Service		(611,529)	(8,827,179)	(1,063,082)	(691,049)	(11,192,839)	(597,331)	21
22	4-Factor							5.34%	22

Sch G-1, Sh 12, Col (d)
Smt N, Sh 8, Ln 9(h)
5.34%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS PLANT IN SERVICE ADJUSTMENTS
AT NOVEMBER 30, 2023**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization Adj. No. C6 (c) <small>Sch I-C6, Sh 1</small>	Total Adjustments (d) <small>(c)</small>	Line No.
<u>Intangible Plant</u>					
1	Organization	301	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	2
3	Miscellaneous Intangible	303	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>					
5	Land and Land Rights	365.1	\$ 0	0	5
6	Rights of Way	365.2	0	0	6
7	Structures - Compressor Stations	366.1	0	0	7
8	Structures - General	366.2	0	0	8
9	Mains	367	0	0	9
10	Mains - Bridge	367.2	0	0	10
11	Compressor Station Equipment	368	0	0	11
12	Measuring and Reg. Stations	369	0	0	12
13	Communication Equipment	370	0	0	13
14	Miscellaneous Equipment	371	0	0	14
15	Total Transmission Plant		<u>\$ 0</u>	<u>\$ 0</u>	15
<u>Distribution Plant</u>					
16	Land and Land Rights	374.1	\$ 0	0	16
17	Rights of Way	374.2	0	0	17
18	Structures and Improvements	375	0	0	18
19	Mains	376	9,301,516	9,301,516	19
20	Measuring and Reg. Stations	378	399,684	399,684	20
21	Services	380	4,089,837	4,089,837	21
22	Meters	381	984,636	984,636	22
23	Industrial Measuring and Reg. Sta.	385	89,842	89,842	23
24	Miscellaneous Equipment	387	0	0	24
25	Total Distribution Plant		<u>\$ 14,865,515</u>	<u>\$ 14,865,515</u>	25
<u>General Plant</u>					
26	Land and Land Rights	389	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	23,165,745	23,165,745	27
28	Structures and Improv - Leasehold	390.2	(36,499)	(36,499)	28
29	Office Furniture and Fixtures	391	431,358	431,358	29
30	Computer Software and Hardware	391.1	401,768	401,768	30
31	Transportation Equipment - Light	392.11	(54,456)	(54,456)	31
32	Transportation Equipment - Heavy	392.12	298,761	298,761	32
33	Stores Equipment	393	141,045	141,045	33
34	Tool, Shop, and Garage Equip.	394	58,718	58,718	34
35	Laboratory Equipment	395	0	0	35
36	Power Operated Equipment	396	399,389	399,389	36
37	Communication Equipment	397	(1,555)	(1,555)	37
38	Telemetry Equipment	397.2	0	0	38
39	Miscellaneous Equipment	398	21,337	21,337	39
40	Total General Plant		<u>\$ 24,825,611</u>	<u>\$ 24,825,611</u>	40
41	Total Gas Plant in Service		<u>\$ 39,691,126</u>	<u>\$ 39,691,126</u>	41

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT IN SERVICE ADJUSTMENTS
AT NOVEMBER 30, 2023**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization		Total Adjustments (d)	As Allocated to NNV (e)	Line No.
			Adj. No. C6 (c)	Sch I-C6, Sh 1 (c)			
<u>Intangible Plant</u>							
1	Organization	301	\$ 0	\$ 0	0	0	1
2	Miscellaneous Intangible	303	4,103,280		4,103,280	218,981	2
3	Total Intangible Plant		<u>\$ 4,103,280</u>		<u>\$ 4,103,280</u>	<u>218,981</u>	3
<u>General Plant</u>							
4	Land and Land Rights	389	\$ 0	\$ 0	0	0	4
5	Structures and Improv - Co. Owned	390.1	23,717		23,717	1,266	5
6	Structures and Improv - Leasehold	390.2	0		0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0		0	0	7
8	Office Furniture and Fixtures	391	(47,040)		(47,040)	(2,510)	8
9	Computer Software and Hardware	391.1	(1,106,231)		(1,106,231)	(59,037)	9
10	Transportation Equipment - Light	392.11	(127,650)		(127,650)	(6,812)	10
11	Transportation Equipment - Heavy	392.12	0		0	0	11
12	Transportation Equipment - Aircraft	392.21	0		0	0	12
13	Stores Equipment	393	(20,499)		(20,499)	(1,094)	13
14	Tool, Shop, and Garage Equip.	394	0		0	0	14
15	Laboratory Equipment	395	0		0	0	15
16	Power Operated Equipment	396	0		0	0	16
17	Communication Equipment	397	(74,774)		(74,774)	(3,990)	17
18	Telemetry Equipment	397.2	0		0	0	18
19	Miscellaneous Equipment	398	90,073		90,073	4,807	19
20	Total General Plant		<u>\$ (1,262,404)</u>		<u>\$ (1,262,404)</u>	<u>(67,371)</u>	20
21	Total Gas Plant in Service		<u>\$ 2,840,876</u>		<u>\$ 2,840,876</u>	<u>151,610</u>	21
22	4-Factor						22

Stmnt N, Sh 8, Ln 9(h)
5.34%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS PLANT IN SERVICE AS REQUESTED**

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2023 (c) Sch G-1, Sh 5	Test Year Adjustments (d) Sch G-1, Sh 7	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch G-1, Sh 9	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h)	Requested (i) (g) + (h)	Line No.
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	61,157	0	61,157	0	61,157	0	61,157	2
3	Miscellaneous Intangible	303	28,635	0	28,635	0	28,635	0	28,635	3
4	Total Intangible Plant		\$ 89,792	\$ 0	\$ 89,792	\$ 0	\$ 89,792	\$ 0	\$ 89,792	4
Transmission Plant										
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures - General	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
Distribution Plant										
16	Land and Land Rights	374.1	\$ 950	\$ 0	\$ 950	\$ 0	\$ 950	\$ 0	\$ 950	16
17	Rights of Way	374.2	33,285	0	33,285	0	33,285	0	33,285	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	177,018,534	(33,455,243)	143,563,291	9,301,516	152,864,807	0	152,864,807	19
20	Measuring and Reg. Stations	378	8,296,678	(607,837)	7,688,841	399,684	8,088,525	0	8,088,525	20
21	Services	380	96,209,294	(4,316,544)	91,892,750	4,089,837	95,982,587	0	95,982,587	21
22	Meters	381	42,442,737	0	42,442,737	984,636	43,427,373	0	43,427,373	22
23	Industrial Measuring and Reg. Sta.	385	2,490,689	0	2,490,689	89,842	2,580,531	0	2,580,531	23
24	Miscellaneous Equipment	387	5,649	0	5,649	0	5,649	0	5,649	24
25	Total Distribution Plant		\$ 326,497,816	\$ (38,379,824)	\$ 288,118,193	\$ 14,865,515	\$ 302,983,708	\$ 0	\$ 302,983,708	25
General Plant										
26	Land and Land Rights	389	\$ 4,493,960	\$ 0	\$ 4,493,960	\$ 0	\$ 4,493,960	\$ 0	\$ 4,493,960	26
27	Structures and Improv - Co. Owned	390.1	20,085,330	0	20,085,330	23,165,745	43,251,075	0	43,251,075	27
28	Structures and Improv - Leasehold	390.2	36,499	0	36,499	(36,499)	(0)	0	(0)	28
29	Office Furniture and Fixtures	391	1,674,393	0	1,674,393	431,358	2,105,751	0	2,105,751	29
30	Computer Software and Hardware	391.1	1,035,603	(125)	1,035,478	401,768	1,437,246	0	1,437,246	30
31	Transportation Equipment - Light	392.11	4,068,989	0	4,068,989	(54,456)	4,014,533	0	4,014,533	31
32	Transportation Equipment - Heavy	392.12	3,050,168	0	3,050,168	298,761	3,348,929	0	3,348,929	32
33	Stores Equipment	393	332,238	0	332,238	141,045	473,283	0	473,283	33
34	Tool, Shop, and Garage Equip.	394	2,598,077	0	2,598,077	58,718	2,656,794	0	2,656,794	34
35	Laboratory Equipment	395	65,580	0	65,580	0	65,580	0	65,580	35
36	Power Operated Equipment	396	2,291,428	0	2,291,428	399,389	2,690,817	0	2,690,817	36
37	Communication Equipment	397	1,149,526	0	1,149,526	(1,555)	1,147,971	0	1,147,971	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	952,901	(95,844)	857,057	21,337	878,394	0	878,394	39
40	Total General Plant		\$ 41,834,690	\$ (95,849)	\$ 41,738,841	\$ 24,825,611	\$ 66,564,332	\$ 0	\$ 66,564,332	40
41	Total Gas Plant in Service		\$ 368,422,298	\$ (38,475,593)	\$ 329,946,705	\$ 39,691,126	\$ 369,637,831	\$ 0	\$ 369,637,831	41

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT IN SERVICE AS REQUESTED
BEFORE ALLOCATION**

Line No.	Description (a)	Reference/Account Number (b)	Recorded 5/31/2023 (c) Sch G-1, Sh 6	Test Year Adjustments (d) Sch G-1, Sh 8	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch G-1, Sh 10	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h)	Requested (i) (g) + (h)	Line No.
Intangible Plant										
1	Organization	301	\$ 61,816	0	\$ 61,816	0	\$ 61,816	0	\$ 61,816	1
2	Miscellaneous Intangible	303	\$ 384,747,530	(640,288)	\$ 384,107,242	4,103,280	\$ 388,210,523	0	\$ 388,210,523	2
3	Total Intangible Plant		\$ 384,809,346	\$ (640,288)	\$ 384,169,058	\$ 4,103,280	\$ 388,272,339	0	\$ 388,272,339	3
General Plant										
4	Land and Land Rights	389	\$ 4,037,565	0	\$ 4,037,565	0	\$ 4,037,565	0	\$ 4,037,565	4
5	Structures and Improv - Co. Owned	390.1	40,373,231	(917,750)	39,455,481	23,717	39,479,198	0	39,479,198	5
6	Structures and Improv - Leasehold	390.2	7,973	0	7,973	0	7,973	0	7,973	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	9,257,345	(1,031,069)	8,226,276	(47,040)	8,179,236	0	8,179,236	8
9	Computer Software and Hardware	391.1	17,930,606	(10,978)	17,919,628	(1,106,231)	16,813,396	0	16,813,396	9
10	Transportation Equipment - Light	392.11	1,890,581	(646,697)	1,243,884	(127,650)	1,116,234	0	1,116,234	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	8,221,361	(7,909,429)	311,932	0	311,932	0	311,932	12
13	Stores Equipment	393	66,522	(28,869)	37,653	(20,499)	17,154	0	17,154	13
14	Tool, Shop, and Garage Equip.	394	1,283,247	(3,144)	1,280,103	0	1,280,103	0	1,280,103	14
15	Laboratory Equipment	395	2,663,346	0	2,663,346	0	2,663,346	0	2,663,346	15
16	Power Operated Equipment	396	259,442	0	259,442	0	259,442	0	259,442	16
17	Communication Equipment	397	7,974,856	0	7,974,856	(74,774)	7,900,082	0	7,900,082	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	6,136,489	(4,615)	6,131,874	90,073	6,221,947	0	6,221,947	19
20	Total General Plant		\$ 100,102,565	\$ (10,552,552)	\$ 89,550,014	\$ (1,262,404)	\$ 88,287,609	0	\$ 88,287,609	20
21	Total Gas Plant in Service		\$ 484,911,911	\$ (11,192,839)	\$ 473,719,072	\$ 2,840,876	\$ 476,559,948	0	\$ 476,559,948	21

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Balance as Recorded at 5/31/2023 (b)	Sch G-2, Sh 11-12	NNV 4-Factor (c)	Stmt N, Sh 8, Ln 9(h)	NNV Allocation (d)	(b) * (c) (b) + (c)	Allocation of System Allocable Amounts (e)	As Allocated at 5/31/2023 (f)	(b) + (e)	Line No.
NNV											
1	Intangible Plant	\$ 89,792						\$ 14,227,160	\$ 14,316,952		1
2	Transmission Plant	0						0	0		2
3	Distribution Plant	122,645,592						0	122,645,592		3
4	General Plant	9,957,482						1,442,225	11,399,707		4
5	Total	<u>\$ 132,692,865</u>						<u>\$ 15,669,385</u>	<u>\$ 148,362,250</u>		5
Stmt G, Sh 1, Ln 2(c)											
System Allocable											
6	Intangible Plant	\$ 266,589,623		5.34%		\$ 14,227,160					6
7	General Plant	27,024,526		5.34%		1,442,225					7
8	Total	<u>\$ 293,614,149</u>				<u>\$ 15,669,385</u>					8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AS ADJUSTED
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Balance as Adjusted at 5/31/2023 (b) <small>Sch G-2, Sh 11-12</small>	NNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(h)</small>	NNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>(d)</small>	As Allocated at 5/31/2023 (f) <small>(b) + (e)</small>	Line No.
	NNV						
1	Intangible Plant	\$ 89,792			\$ 14,227,160	\$ 14,316,952	1
2	Transmission Plant	0			0	0	2
3	Distribution Plant	121,473,479			0	121,473,479	3
4	General Plant	9,941,612			1,151,746	11,093,357	4
5	Total	<u>\$ 131,504,882</u>			<u>\$ 15,378,906</u>	<u>\$ 146,883,787</u>	5
						<small>Stmt G, Sh 1, Ln 2(e)</small>	
	System Allocable						
6	Intangible Plant	\$ 266,589,623	5.34%	\$ 14,227,160			6
7	General Plant	21,581,496	5.34%	1,151,746			7
8	Total	<u>\$ 288,171,119</u>		<u>\$ 15,378,906</u>			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Balance as Adjusted at 11/30/2023 (b) <small>Sch G-2, Sh 11-12</small>	NNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(h)</small>	NNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>(d)</small>	As Allocated at 11/30/2023 (f) <small>(b) + (e)</small>	Line No.
	NNV						
1	Intangible Plant	\$ 89,792			\$ 14,730,490	\$ 14,820,282	1
2	Transmission Plant	0			0	0	2
3	Distribution Plant	123,354,255			0	123,354,255	3
4	General Plant	10,214,914			1,215,791	11,430,705	4
5	Total	<u>\$ 133,658,960</u>			<u>\$ 15,946,281</u>	<u>\$ 149,605,241</u>	5
						<small>Stmt G, Sh 1, Ln 2(g)</small>	
	System Allocable						
6	Intangible Plant	\$ 276,021,059	5.34%	\$ 14,730,490			6
7	General Plant	22,781,582	5.34%	1,215,791			7
8	Total	<u>\$ 298,802,641</u>		<u>\$ 15,946,281</u>			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AS REQUESTED**

Line No.	Description (a)	Balance as Requested (b) <small>Sch G-2, Sh 11-12</small>	NNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(h)</small>	NNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>(d)</small>	As Allocated as Requested (f) <small>(b) + (e)</small>	Line No.
	NNV						
1	Intangible Plant	\$ 89,792			\$ 14,730,490	\$ 14,820,282	1
2	Transmission Plant	0			0	0	2
3	Distribution Plant	123,354,255			0	123,354,255	3
4	General Plant	10,214,914			1,215,791	11,430,705	4
5	Total	<u>\$ 133,658,960</u>			<u>\$ 15,946,281</u>	<u>\$ 149,605,241</u>	5
						<small>Stmt G, Sh 1, Ln 2(i)</small>	
	System Allocable						
6	Intangible Plant	\$ 276,021,059	5.34%	\$ 14,730,490			6
7	General Plant	22,781,582	5.34%	1,215,791			7
8	Total	<u>\$ 298,802,641</u>		<u>\$ 15,946,281</u>			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Recorded at 5/31/2022 (c) [1]	Provision (d) [1]	Salvage (e) [1]	Cost of Removal (f) [1]	Retirements WP G-2, Sh 1 (g)	Transfers (h) [1]	Adjustments (i) [1]	Recorded at 5/31/2023 (j) Sum (c) thru (i)	Line No.
Intangible Plant											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	61,157	0	0	0	0	0	0	61,157	2
3	Miscellaneous Intangible	303	28,635	0	0	0	0	0	0	28,635	3
4	Total Intangible Plant		<u>89,792</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,792</u>	4
Transmission Plant											
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures - General	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	15
Distribution Plant											
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	11,961	369	0	0	0	0	0	12,330	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	54,517,859	3,263,954	0	(39,625)	(98,014)	0	0	57,644,174	19
20	Measuring and Reg. Stations	378	1,820,528	175,991	0	(28)	(29,174)	0	0	1,967,316	20
21	Services	380	52,950,535	1,467,776	0	(66,326)	(595,366)	0	0	53,756,618	21
22	Meters	381	8,406,149	1,260,417	0	(11,562)	(1,159,308)	0	0	8,495,695	22
23	Industrial Measuring and Reg. Sta.	385	715,095	51,998	0	(3)	(3,076)	0	0	764,013	23
24	Miscellaneous Equipment	387	5,312	131	0	0	0	0	0	5,443	24
25	Total Distribution Plant		<u>118,427,438</u>	<u>6,220,636</u>	<u>0</u>	<u>(117,544)</u>	<u>(1,884,938)</u>	<u>0</u>	<u>0</u>	<u>122,645,592</u>	25
General Plant											
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	3,980,672	413,548	0	0	(915,990)	0	0	3,478,230	27
28	Structures and Improv - Leasehold	390.2	5,433	850	0	0	0	0	0	6,284	28
29	Office Furniture and Fixtures	391	572,961	81,021	0	0	(66,989)	0	0	586,993	29
30	Computer Software and Hardware	391.1	304,001	177,572	0	0	(101,765)	0	0	379,809	30
31	Transportation Equipment - Light	392.11	1,772,195	411,319	0	0	(327,184)	59,388	0	1,915,719	31
32	Transportation Equipment - Heavy	392.12	1,559,858	200,772	0	0	(311,933)	(126,172)	0	1,322,526	32
33	Stores Equipment	393	128,037	15,769	0	0	0	(32,281)	0	111,524	33
34	Tool, Shop, and Garage Equip.	394	659,475	122,578	0	0	(21,156)	0	0	760,897	34
35	Laboratory Equipment	395	18,403	3,279	0	0	0	0	0	21,682	35
36	Power Operated Equipment	396	658,835	129,053	0	0	0	(41,767)	0	746,121	36
37	Communication Equipment	397	241,390	76,673	0	0	0	0	0	318,064	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	246,456	63,177	0	0	0	0	0	309,634	39
40	Total General Plant		<u>10,147,717</u>	<u>1,695,612</u>	<u>0</u>	<u>0</u>	<u>(1,745,016)</u>	<u>(140,832)</u>	<u>0</u>	<u>9,957,482</u>	40
41	Total		<u>128,664,947</u>	<u>7,916,249</u>	<u>0</u>	<u>(117,544)</u>	<u>(3,629,954)</u>	<u>(140,832)</u>	<u>0</u>	<u>132,692,865</u>	41

Sch G-2, Sh 11, Col (c)

G-2 Dir ADA Recorded

[1] Source: Company Records

NNV 2023 Deficiency | Cert

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference/Account Number (b)	Recorded at 5/31/2022 (c)	Provision (d)	Salvage (e)	Cost of Removal (f)	Retirements (g)	Transfers (h)	Adjustments (i)	Recorded at 5/31/2022 (j)	Line No.
			[1]	[1]	[1]	[1]	[1]	[1]	[1]	Sum (c) thru (i)	
Intangible Plant											
1	Organization	301	\$0	\$0	0	0	0	0	0	0	1
2	Miscellaneous Intangible	303	\$245,622,417	\$20,967,206	0	0	0	0	0	266,589,623	2
3	Total Intangible Plant		\$245,622,417	\$20,967,206	0	0	0	0	0	\$266,589,623	3
General Plant											
4	Land and Land Rights	389	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	4
5	Structures and Improv - Co. Owned	390.1	\$10,840,396	\$1,367,684	0	(\$4,700)	(\$52,140)	(\$9,328,452)	\$0	2,822,788	5
6	Structures and Improv - Leasehold	390.2	\$1,684,607	\$89,910	0	\$0	\$0	(\$1,753,560)	(\$12,985)	7,973	6
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	\$2,859,184	\$618,152	\$0	\$0	(\$90,609)	\$0	\$0	3,386,727	8
9	Computer Software and Hardware	391.1	\$8,978,814	\$3,843,850	\$0	\$0	(\$3,567,393)	\$0	\$0	9,255,271	9
10	Transportation Equipment - Light	392.11	\$766,344	\$205,309	\$10,850	\$0	(\$605,269)	\$0	\$0	377,235	10
11	Transportation Equipment - Heavy	392.12	\$6,113	\$0	\$0	\$0	\$0	\$0	\$0	6,113	11
12	Transportation Equipment - Aircraft	392.21	\$3,587,552	\$328,854	\$0	\$0	\$0	\$0	\$0	3,916,406	12
13	Stores Equipment	393	\$40,384	\$4,437	\$0	\$0	\$0	\$0	\$0	44,821	13
14	Tool, Shop, and Garage Equip.	394	\$577,879	\$86,560	\$0	\$0	(\$76,102)	\$0	\$0	588,338	14
15	Laboratory Equipment	395	\$554,016	\$95,204	\$0	\$0	(\$17,836)	\$0	\$0	631,384	15
16	Power Operated Equipment	396	\$12,577	\$14,710	\$0	\$0	\$0	\$0	\$0	27,287	16
17	Communication Equipment	397	\$4,281,307	\$548,269	\$0	\$0	(\$330,685)	\$0	\$0	4,498,891	17
18	Telemetry Equipment	397.2	\$17,044	\$0	\$0	\$0	\$0	\$0	\$0	17,044	18
19	Miscellaneous Equipment	398	\$1,095,231	\$387,136	\$0	\$0	(\$38,119)	\$0	\$0	1,444,248	19
20	Total General Plant		\$35,301,449	\$7,590,076	\$10,850	(\$4,700)	(\$4,778,152)	(\$11,082,011)	(\$12,985)	\$27,024,526	20
21	Total		\$280,923,866	\$28,557,282	\$10,850	(\$4,700)	(\$4,778,152)	(\$11,082,011)	(\$12,985)	\$293,614,149	21

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

See G-2, Sh 12, Col (c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS
AT MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Co-Owned Vehicles Adj. No. 6 (c) Sch I-6, Sh 1	Misc Rate Base Adj. No. 23 (d) Sch I-23, Sh 1	Spring Creek Projects Adj. No. 25 (e) Sch I-25, Sh 1	Total Adjustments (f) Sum (c) thru (e)	Line No.
<u>Intangible Plant</u>							
1	Organization	301	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>							
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	7
8	Structures - General	366.2	0	0	0	0	8
9	Mains	367	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>							
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	17
18	Structures and Improvements	375	0	0	0	0	18
19	Mains	376	0	0	1,083,437	1,083,437	19
20	Measuring and Reg. Stations	378	0	0	31,178	31,178	20
21	Services	380	0	0	57,498	57,498	21
22	Meters	381	0	0	0	0	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	24
25	Total Distribution Plant		\$ 0	\$ 0	\$ 1,172,113	\$ 1,172,113	25
<u>General Plant</u>							
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	0	0	0	0	27
28	Structures and Improv - Leasehold	390.2	0	0	0	0	28
29	Office Furniture and Fixtures	391	0	0	0	0	29
30	Computer Software and Hardware	391.1	0	0	0	0	30
31	Transportation Equipment - Light	392.11	0	0	0	0	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	33
34	Tool, Shop, and Garage Equip.	394	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	35
36	Power Operated Equipment	396	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	38
39	Miscellaneous Equipment	398	0	15,870	0	15,870	39
40	Total General Plant		\$ 0	\$ 15,870	\$ 0	\$ 15,870	40
41	Total		\$ 0	\$ 15,870	\$ 1,172,113	\$ 1,187,983	41

Sch G-2, Sh 11, Col (d)

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS
AT MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Co-Owned Vehicles Adj. No. 6 (c) Sch I-6, Sh 1	Co-Operated Aircraft Adj. No. 20 (d) Sch I-20, Sh 1	Remittance Processing and Print to Mail Assets Adj. No. 22 (e) Sch I-22, Sh 1	Misc Rate Base Adj. No. 23 (f) Sch I-23, Sh 1	Total Adjustments (g) Sum (c) thru (f)	As Allocated to NNV (h) (g) * Ln 22(h)	Line No.
<u>Intangible Plant</u>									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	0	0	1
2	Miscellaneous Intangible	303	0	0	0	0	0	0	2
3	Total Intangible Plant		0	0	0	0	0	0	3
<u>General Plant</u>									
4	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	0	0	4
5	Structures and Improv - Co. Owned	390.1	0	558,992	0	0	558,992	29,832	5
6	Structures and Improv - Leasehold	390.2	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	0	0	696,847	0	696,847	37,189	8
9	Computer Software and Hardware	391.1	0	0	0	0	0	0	9
10	Transportation Equipment - Light	392.11	375,183	0	0	0	375,183	20,022	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	0	3,767,811	0	0	3,767,811	201,078	12
13	Stores Equipment	393	0	0	30,429	0	30,429	1,624	13
14	Tool, Shop, and Garage Equip.	394	0	0	3,052	0	3,052	163	14
15	Laboratory Equipment	395	0	0	0	0	0	0	15
16	Power Operated Equipment	396	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	10,716	10,716	572	19
20	Total General Plant		375,183	4,326,803	730,328	10,716	5,443,030	290,480	20
21	Total		\$ 375,183	\$ 4,326,803	\$ 730,328	\$ 10,716	\$ 5,443,030	\$ 290,480	21
22	4-Factor							5.34%	22

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS
AT NOVEMBER 30, 2023**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization Adj. No. C6 (c) <small>Sch I-C6, Sh 1</small>	Total Adjustments (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	2
3	Miscellaneous Intangible	303	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>					
5	Land and Land Rights	365.1	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	6
7	Structures - Compressor Stations	366.1	0	0	7
8	Structures - General	366.2	0	0	8
9	Mains	367	0	0	9
10	Mains - Bridge	367.2	0	0	10
11	Compressor Station Equipment	368	0	0	11
12	Measuring and Reg. Stations	369	0	0	12
13	Communication Equipment	370	0	0	13
14	Miscellaneous Equipment	371	0	0	14
15	Total Transmission Plant		<u>\$ 0</u>	<u>\$ 0</u>	15
<u>Distribution Plant</u>					
16	Land and Land Rights	374.1	\$ 0	\$ 0	16
17	Rights of Way	374.2	185	185	17
18	Structures and Improvements	375	0	0	18
19	Mains	376	1,578,796	1,578,796	19
20	Measuring and Reg. Stations	378	91,885	91,885	20
21	Services	380	738,855	738,855	21
22	Meters	381	(555,982)	(555,982)	22
23	Industrial Measuring and Reg. Sta.	385	26,972	26,972	23
24	Miscellaneous Equipment	387	66	66	24
25	Total Distribution Plant		<u>\$ 1,880,777</u>	<u>\$ 1,880,777</u>	25
<u>General Plant</u>					
26	Land and Land Rights	389	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	97,470	97,470	27
28	Structures and Improv - Leasehold	390.2	(6,284)	(6,284)	28
29	Office Furniture and Fixtures	391	42,029	42,029	29
30	Computer Software and Hardware	391.1	135,633	135,633	30
31	Transportation Equipment - Light	392.11	(226,645)	(226,645)	31
32	Transportation Equipment - Heavy	392.12	55,698	55,698	32
33	Stores Equipment	393	9,481	9,481	33
34	Tool, Shop, and Garage Equip.	394	65,624	65,624	34
35	Laboratory Equipment	395	1,640	1,640	35
36	Power Operated Equipment	396	29,952	29,952	36
37	Communication Equipment	397	36,764	36,764	37
38	Telemetry Equipment	397.2	0	0	38
39	Miscellaneous Equipment	398	31,939	31,939	39
40	Total General Plant		<u>\$ 273,302</u>	<u>\$ 273,302</u>	40
41	Total		<u>\$ 2,154,079</u>	<u>\$ 2,154,079</u>	41

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS
AT NOVEMBER 30, 2023

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization Adj. No. C5 (c) <small>Sch I-C6, Sh 1</small>	Total Adjustments (d)	As Allocated to NNV (e) <small>(d) * Ln 22(e)</small>	Line No.
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	0	1
2	Miscellaneous Intangible	303	9,431,436	9,431,436	503,330	2
3	Total Intangible Plant		<u>\$ 9,431,436</u>	<u>\$ 9,431,436</u>	<u>\$ 503,330</u>	3
<u>General Plant</u>						
4	Land and Land Rights	389	\$ 0	\$ 0	0	4
5	Structures and Improv - Co. Owned	390.1	416,864	416,864	22,247	5
6	Structures and Improv - Leasehold	390.2	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	7
8	Office Furniture and Fixtures	391	193,469	193,469	10,325	8
9	Computer Software and Hardware	391.1	(23,697)	(23,697)	(1,265)	9
10	Transportation Equipment - Light	392.11	(23,878)	(23,878)	(1,274)	10
11	Transportation Equipment - Heavy	392.12	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	164,427	164,427	8,775	12
13	Stores Equipment	393	(26,832)	(26,832)	(1,432)	13
14	Tool, Shop, and Garage Equip.	394	42,796	42,796	2,284	14
15	Laboratory Equipment	395	66,584	66,584	3,553	15
16	Power Operated Equipment	396	7,355	7,355	393	16
17	Communication Equipment	397	189,957	189,957	10,137	17
18	Telemetry Equipment	397.2	0	0	0	18
19	Miscellaneous Equipment	398	193,040	193,040	10,302	19
20	Total General Plant		<u>\$ 1,200,086</u>	<u>\$ 1,200,086</u>	<u>\$ 64,045</u>	20
21	Total		<u>\$ 10,631,522</u>	<u>\$ 10,631,522</u>	<u>\$ 567,375</u>	21
22	4-Factor				<small>Stmt N, Sh 8, Ln 9(h)</small> 5.34%	22

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION AS REQUESTED**

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2023 (c) Sch G-2, Sh 5	Test Year Adjustments (d) Sch G-2, Sh 7	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch G-2, Sh 9	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h) N/A	Requested (i) (g) + (h)	Line No.
Intangible Plant										
1	Organization	301	0	0	0	0	0	0	0	1
2	Franchise and Consents	302	61,157	0	61,157	0	61,157	0	61,157	2
3	Miscellaneous Intangible	303	28,635	0	28,635	0	28,635	0	28,635	3
4	Total Intangible Plant		<u>89,792</u>	<u>0</u>	<u>89,792</u>	<u>0</u>	<u>89,792</u>	<u>0</u>	<u>89,792</u>	4
Transmission Plant										
5	Land and Land Rights	365.1	0	0	0	0	0	0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures - General	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	15
Distribution Plant										
16	Land and Land Rights	374.1	0	0	0	0	0	0	0	16
17	Rights of Way	374.2	12,330	0	12,330	185	12,515	0	12,515	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	57,644,174	(1,083,437)	56,560,737	1,578,796	58,139,534	0	58,139,534	19
20	Measuring and Reg. Stations	378	1,937,316	(31,178)	1,906,138	91,885	2,028,023	0	2,028,023	20
21	Services	380	53,756,618	(57,498)	53,699,120	738,855	54,437,975	0	54,437,975	21
22	Meters	381	8,495,695	0	8,495,695	(555,982)	7,939,713	0	7,939,713	22
23	Industrial Measuring and Reg. Sta.	385	764,013	0	764,013	26,972	790,986	0	790,986	23
24	Miscellaneous Equipment	387	5,443	0	5,443	66	5,509	0	5,509	24
25	Total Distribution Plant		<u>122,645,592</u>	<u>(1,172,113)</u>	<u>121,473,479</u>	<u>1,880,777</u>	<u>123,354,255</u>	<u>0</u>	<u>123,354,255</u>	25
General Plant										
26	Land and Land Rights	389	0	0	0	0	0	0	0	26
27	Structures and Improv - Co. Owned	390.1	3,478,230	0	3,478,230	97,470	3,575,701	0	3,575,701	27
28	Structures and Improv - Leasehold	390.2	6,284	0	6,284	(6,284)	(0)	0	(0)	28
29	Office Furniture and Fixtures	391	586,993	0	586,993	42,029	629,021	0	629,021	29
30	Computer Software and Hardware	391.1	379,809	0	379,809	135,633	515,442	0	515,442	30
31	Transportation Equipment - Light	392.11	1,915,719	0	1,915,719	(226,645)	1,689,074	0	1,689,074	31
32	Transportation Equipment - Heavy	392.12	1,322,526	0	1,322,526	55,698	1,378,224	0	1,378,224	32
33	Stores Equipment	393	111,524	0	111,524	9,481	121,006	0	121,006	33
34	Tool, Shop, and Garage Equip.	394	760,897	0	760,897	65,624	826,521	0	826,521	34
35	Laboratory Equipment	395	21,682	0	21,682	1,640	23,322	0	23,322	35
36	Power Operated Equipment	396	746,121	0	746,121	29,952	776,073	0	776,073	36
37	Communication Equipment	397	318,064	0	318,064	36,764	354,828	0	354,828	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	309,634	(15,870)	293,764	31,939	325,702	0	325,702	39
40	Total General Plant		<u>9,957,482</u>	<u>(15,870)</u>	<u>9,941,612</u>	<u>273,302</u>	<u>10,214,914</u>	<u>0</u>	<u>10,214,914</u>	40
41	Total		<u>\$ 132,692,865</u>	<u>\$ (1,187,983)</u>	<u>\$ 131,504,882</u>	<u>\$ 2,154,079</u>	<u>\$ 133,658,960</u>	<u>\$ 0</u>	<u>\$ 133,658,960</u>	41

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION AS REQUESTED
BEFORE ALLOCATION**

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2023 (c) Sch G-2, Sh 6	Test Year Adjustments (d) Sch G-2, Sh 8	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch G-2, Sh 10	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h) N/A	Requested (i) (g) + (h)	Line No.
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	266,589,623	0	266,589,623	9,431,436	276,021,059	0	276,021,059	2
3	Total Intangible Plant		\$ 266,589,623	\$ 0	\$ 266,589,623	\$ 9,431,436	\$ 276,021,059	\$ 0	\$ 276,021,059	3
General Plant										
4	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures and Improv - Co. Owned	390.1	2,822,788	(558,992)	2,263,796	416,864	2,680,660	0	2,680,660	5
6	Structures and Improv - Leasehold	390.2	7,973	0	7,973	0	7,973	0	7,973	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	3,386,727	(696,847)	2,689,880	193,469	2,883,349	0	2,883,349	8
9	Computer Software and Hardware	391.1	9,255,271	0	9,255,271	(23,697)	9,231,575	0	9,231,575	9
10	Transportation Equipment - Light	392.11	377,235	(375,183)	2,052	(23,878)	(21,826)	0	(21,826)	10
11	Transportation Equipment - Heavy	392.12	6,113	0	6,113	0	6,113	0	6,113	11
12	Transportation Equipment - Aircraft	392.21	3,916,406	(3,767,811)	148,595	164,427	313,022	0	313,022	12
13	Stores Equipment	393	44,821	(30,429)	14,392	(26,832)	(12,439)	0	(12,439)	13
14	Tool, Shop, and Garage Equip.	394	588,338	(3,052)	585,286	42,796	628,082	0	628,082	14
15	Laboratory Equipment	395	631,384	0	631,384	66,584	697,968	0	697,968	15
16	Power Operated Equipment	396	27,287	0	27,287	7,355	34,642	0	34,642	16
17	Communication Equipment	397	4,498,891	0	4,498,891	189,957	4,688,848	0	4,688,848	17
18	Telemetry Equipment	397.2	17,044	0	17,044	0	17,044	0	17,044	18
19	Miscellaneous Equipment	398	1,444,248	(10,716)	1,433,532	193,040	1,626,572	0	1,626,572	19
20	Total General Plant		\$ 27,024,526	\$ (5,443,030)	\$ 21,581,496	\$ 1,200,086	\$ 22,781,582	\$ 0	\$ 22,781,582	20
21	Total		\$ 293,614,149	\$ (5,443,030)	\$ 288,171,119	\$ 10,631,522	\$ 298,802,641	\$ 0	\$ 298,802,641	21

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEPRECIATION AND AMORTIZATION RATES**

Line No.	Description (a)	Account Number (b)	Current Rate (c) [1]	Proposed Rate (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	N/A	N/A	1
2	Franchise and Consents	302	Amortized	Amortized	2
3	Miscellaneous Intangible	303	Amortized	Amortized	3
<u>Transmission Plant</u>					
4	Land and Land Rights	374.1	N/A	N/A	4
5	Rights of Way	374.2	1.11%	1.21%	5
6	Structures and Improvements	375	0.00%	0.00%	6
7	Mains	376	1.94%	1.96%	7
8	Measuring and Reg. Stations	378	2.22%	2.16%	8
9	Services	380	1.59%	1.78%	9
10	Meters	381	2.98%	3.95%	10
11	Industrial Measuring and Reg. Sta.	385	2.14%	2.16%	11
12	Miscellaneous Equipment	387	2.32%	0.93%	12
<u>General Plant</u>					
13	Land and Land Rights	389	N/A	N/A	13
14	Structures and Improv - Co. Owned	390.1	2.17%	2.37%	14
15	Structures and Improv - Leasehold	390.2	2.33%	2.33%	15
16	Office Furniture and Fixtures	391	5.00%	6.67%	16
17	Computer Software and Hardware	391.1	19.80%	20.00%	17
18	Transportation Equipment - Light	392.11	10.75%	10.00%	18
19	Transportation Equipment - Heavy	392.12	6.20%	6.00%	19
20	Stores Equipment	393	5.00%	5.00%	20
21	Tool, Shop, and Garage Equip.	394	5.00%	6.67%	21
22	Laboratory Equipment	395	5.00%	6.67%	22
23	Power Operated Equipment	396	5.73%	5.73%	23
24	Communication Equipment	397	6.67%	6.67%	24
25	Telemetry Equipment	397.2	0.00%	0.00%	25
26	Miscellaneous Equipment	398	6.67%	6.67%	26

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION AND AMORTIZATION RATES**

Line No.	Description (a)	Account Number (b)	Current Rate (c) [1]	Proposed Rate (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	N/A	N/A	1
2	Miscellaneous Intangible	303	Amortized	Amortized	2
<u>General Plant</u>					
3	Land and Land Rights	389	N/A	N/A	3
4	Structures and Improv - Co. Owned	390.1	2.25%	2.34%	4
5	Structures and Improv - Leasehold	390.2	12.31%	12.31%	5
6	Office Furniture and Fixtures	391	6.67%	6.67%	6
7	Computer Software and Hardware	391.1	19.80%	20.00%	7
8	Transportation Equipment - Light	392.11	10.13%	9.38%	8
9	Transportation Equipment - Heavy	392.12	6.00%	6.00%	9
10	Transportation Equipment - Aircraft	392.21	4.00%	4.00%	10
11	Stores Equipment	393	6.67%	5.00%	11
12	Tool, Shop, and Garage Equip.	394	6.67%	6.67%	12
13	Laboratory Equipment	395	5.00%	6.67%	13
14	Power Operated Equipment	396	5.67%	6.00%	14
15	Communication Equipment	397	6.67%	6.67%	15
16	Telemetry Equipment	397.2	16.67%	16.67%	16
17	Miscellaneous Equipment	398	6.67%	6.67%	17

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MATERIALS AND SUPPLIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Account Number (c)	Account Number (d)	Account Number (e)	Subtotal (f)	Account Number (g)	Account Number (h)	Account Number (i)	System Allocable (j)	Total (k)	Line No.
1	May 2022		11,225,040 \$	163,842 \$	(421,147) \$	10,967,735 \$	0 \$	269,552 \$	3,010,883 \$	(4,048) \$	14,244,122	1
2	June 2022		12,844,416	198,573	(406,847)	12,636,143	0	309,031	3,535,484	(4,048)	16,476,611	2
3	July 2022		12,928,075	254,821	(469,627)	12,713,270	0	395,857	3,478,715	(4,048)	16,583,793	3
4	August 2022		12,247,448	386,960	(500,430)	12,133,979	0	524,273	3,421,057	(4,048)	16,075,262	4
5	September 2022		12,495,903	308,856	(519,039)	12,285,720	0	572,476	3,360,607	(4,048)	16,214,755	5
6	October 2022		12,191,352	482,882	(469,127)	12,205,106	0	529,103	3,626,433	(4,048)	16,356,594	6
7	November 2022		12,653,936	616,709	(471,865)	12,798,780	0	374,918	3,731,284	(4,048)	16,900,934	7
8	December 2022		12,401,526	559,545	(461,869)	12,499,202	0	109,463	3,669,269	(4,048)	16,273,887	8
9	January 2023		12,235,486	654,210	(448,119)	12,441,576	0	29,546	2,453,334	(4,048)	14,920,409	9
10	February 2023		12,401,819	621,061	(468,283)	12,554,596	0	(25,845)	1,508,934	(4,048)	14,033,637	10
11	March 2023		11,297,105	589,679	(477,080)	11,409,705	0	1,896,730	1,184,261	(4,048)	14,486,648	11
12	April 2023		11,739,405	543,383	(437,454)	11,845,334	0	1,903,506	940,207	(4,048)	14,684,999	12
13	May 2023		12,507,513	586,731	(466,311)	12,627,934	0	778,505	866,251	(4,048)	14,268,642	13
14	Thirteen Month Total	Sum Lns 1 thru 13	159,169,025 \$	5,967,252 \$	(6,017,197) \$	159,119,080 \$	0 \$	7,867,113 \$	34,786,720 \$	(52,621) \$	201,520,293	14
15	Thirteen Month Average	Ln 14 / 13	12,243,771 \$	459,019 \$	(462,861) \$	12,239,929 \$	0 \$	589,778 \$	2,675,902 \$	(4,048) \$	15,501,561	15
16	Test Year M&S	Ln 15									15,501,561	16
											Sum G, Sh 1, Ln 4(c)	

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
MATERIALS AND SUPPLIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Account Number		Reference (b)	Total Common (e) (c) + (d)	4-Factor (f) Stmnt N, Sh 8, Ln 9(h)	Allocated to NNV (g) (e) * (f)	No.
		154 (c)	163 (d)					
1	May 2022	\$ 2,875	\$ (78,721)		(75,847)	5.34%	(4,048)	1
2	June 2022	2,875	(78,721)		(75,847)	5.34%	(4,048)	2
3	July 2022	2,875	(78,721)		(75,847)	5.34%	(4,048)	3
4	August 2022	2,875	(78,721)		(75,847)	5.34%	(4,048)	4
5	September 2022	2,875	(78,721)		(75,847)	5.34%	(4,048)	5
6	October 2022	2,875	(78,721)		(75,847)	5.34%	(4,048)	6
7	November 2022	2,875	(78,721)		(75,847)	5.34%	(4,048)	7
8	December 2022	2,875	(78,721)		(75,847)	5.34%	(4,048)	8
9	January 2023	2,875	(78,721)		(75,847)	5.34%	(4,048)	9
10	February 2023	2,875	(78,721)		(75,847)	5.34%	(4,048)	10
11	March 2023	2,875	(78,721)		(75,847)	5.34%	(4,048)	11
12	April 2023	2,875	(78,721)		(75,847)	5.34%	(4,048)	12
13	May 2023	2,875	(78,721)		(75,847)	5.34%	(4,048)	13
14	Thirteen Month Total	\$ 37,370	\$ (1,023,378)	Sum Lns 1 thru 13	(986,008)		\$ (52,621)	14
15	Thirteen Month Average	\$ 2,875	\$ (78,721)	Ln 14 /13	(75,847)		\$ (4,048)	15
16	Test Year M&S			Ln 15			\$ (4,048)	16

[1] Source: Company Records

Sch G-4, Sh 1, Col (j)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MATERIALS AND SUPPLIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Account Number (c)	Account Number (d)	Account Number (e)	Subtotal (f)	Account Number (g)	Account Number (h)	Account Number (i)	System Allocable (j)	Total (k)	Line No.	
1	November 2022		154000000 [1]	154001115 [1]	154001118 [1]	154	155 [1]	163 [1]	164 [1]	Sch G-4, Sh 4	Sum (f) thru (i)	1	
2	December 2022		\$ 12,653,936	\$ 616,709	\$ (471,865)	\$ 12,798,780	\$ 0	\$ 374,918	\$ 3,731,284	\$ (4,048)	\$ 16,900,934	2	
3	January 2023		12,401,526	559,545	(461,869)	12,499,202	0	109,463	3,669,269	(4,048)	16,273,887	3	
4	February 2023		12,235,486	654,210	(448,119)	12,441,576	0	29,546	2,453,334	(4,048)	14,920,409	4	
5	March 2023		12,401,819	621,061	(468,283)	12,554,596	0	(25,845)	1,508,934	(4,048)	14,033,637	5	
6	April 2023		11,297,105	589,679	(477,080)	11,409,705	0	1,896,730	1,184,261	(4,048)	14,486,648	6	
7	May 2023		11,739,405	543,383	(437,454)	11,845,334	0	1,903,506	940,207	(4,048)	14,684,999	7	
8	June 2023		12,507,513	586,731	(466,311)	12,627,934	0	778,505	866,251	(4,048)	14,268,642	8	
9	July 2023		13,583,272	566,539	(487,345)	13,662,466	0	264,896	904,632	(4,048)	14,827,946	9	
10	August 2023		14,316,115	565,921	(519,841)	14,362,194	0	190,026	983,981	(4,048)	15,532,153	10	
11	September 2023		14,271,924	555,138	(508,426)	14,318,636	0	290,563	1,013,229	(4,048)	15,618,380	11	
12	October 2023		14,766,067	544,073	(510,746)	14,799,394	0	221,452	2,077,801	(4,048)	17,094,599	12	
13	November 2023		14,725,049	501,307	(535,777)	14,690,579	0	238,081	2,032,906	(4,048)	16,957,519	13	
14	Thirteen Month Total		14,712,517	491,442	(548,121)	14,655,837	0	246,604	2,597,392	(4,049)	17,495,785	14	
			Sum Lns 1 thru 13	\$ 171,611,735	\$ 7,395,737	\$ (6,341,238)	\$ 172,666,234	\$ 0	\$ 6,518,443	\$ 23,963,482	\$ (52,622)	\$ 203,095,538	
15	Thirteen Month Average	Ln 14 /13	\$ 13,200,903	\$ 568,903	\$ (487,788)	\$ 13,282,018	\$ 0	\$ 501,419	\$ 1,843,345	\$ (4,048)	\$ 15,622,734	15	
16	Test Year M&S	Ln 15									\$ 15,622,734	16	
											Sum G, Sh 1, Ln 4(g)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
MATERIALS AND SUPPLIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Account Number		Total Common (e) (c) + (d)	4-Factor (f) Stmnt N, Sh 8, Ln 9(h)	Allocated to	
			154 (c)	163 (d)			NNV (g)	No.
1	November 2022		\$ 2,875	(78,721)	(75,847)	5.34%	\$ (4,048)	1
2	December 2022		2,875	(78,721)	(75,847)	5.34%	(4,048)	2
3	January 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	3
4	February 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	4
5	March 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	5
6	April 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	6
7	May 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	7
8	June 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	8
9	July 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	9
10	August 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	10
11	September 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	11
12	October 2023		2,875	(78,721)	(75,847)	5.34%	(4,048)	12
13	November 2023		2,856	(78,721)	(75,866)	5.34%	(4,049)	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ 37,351	\$ (1,023,378)	\$ (986,026)		\$ (52,622)	14
15	Thirteen Month Average	Ln 14 /13	\$ 2,873	\$ (78,721)	\$ (75,848)		\$ (4,048)	15
16	Test Year M&S	Ln 15					\$ (4,048)	16

[1] Source: Company Records

Sch G-4, Sh 3
Col (j)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LEAD LAG STUDY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Test Year Cost (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 152,795,493	42.64	\$ 6,514,822,999	1
2	Labor and Benefits Expense		12,925,597	11.25	145,469,522	2
3	Pension Costs Charged to O&M		1,925,133	0.00	0	3
4	Prepayments Amortized to O&M		2,151,471	0.00	0	4
5	Uncollectible Accounts Expense		347,156	90.83	31,533,330	5
6	Other O&M Expense		7,864,395	42.55	334,637,865	6
7	Total O&M Expense	WP G-5 TY, Sh 29	\$ 178,009,244	39.47	\$ 7,026,463,716	7
8	Interest	Stmt M, Sh 1, Ln 14	\$ 4,547,243	84.95	\$ 386,308,945	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1	1,994,081	39.87	79,502,384	9
10	Income Taxes - Current	Stmt M, Sh 1, Ln 11	1,101,212	37.25	41,020,152	10
11	Total	Sum Lns 7 - 10	\$ 185,651,780	40.58	\$ 7,533,295,197	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expense	Ln 11 / Ln 12	\$ 508,635			13
14	Lag in Receipt of Revenue			39.30		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	(1.28)			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	\$ (648,888)			16
			Stmt G, Sh 1, Ln 5(e)			
<u>Other Working Capital Required</u>						
17	Account 135 Working Funds		\$ 0			17
18	Account 165 Prepayments		1,322,657			18
19	Account 165 Expenses Reclassified to Prepays		23,177			19
20	Account 174 Misc. Current and Accrued Assets		0			20
21	Account 182.3 Other Regulatory Assets		98,374			21
22	Account 186 Miscellaneous Deferred Debits		20,408			22
23	Account 190 Alternative Minimum Tax		0			23
24	Account 228.2 Injuries and Damages		(99,084)			24
25	Account 242 Misc. Current and Accrued Liabilities		7,346,823			25
26	Account 242 Accrued SERP		(1,232,883)			26
27	Account 253 Other Deferred Credits		(1,782,441)			27
28	Account 254 Other Regulatory Liabilities		0			28
29	Total Other Working Capital Required	Sum Lns 17 - 28	\$ 5,697,030			29
			Stmt G, Sh 1, Ln 6(e)			
30	Total Working Capital Requirements	Ln 16 + Ln 29	\$ 5,048,142			30

[1] Gas Costs adjusted for present volumes and rates.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LEAD LAG STUDY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Certification Cost (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 154,597,641	42.64	\$ 6,591,662,146	1
2	Labor and Benefits Expense		13,386,301	11.26	150,691,191	2
3	Pension Costs Charged to O&M		1,925,133	0.00	0	3
4	Prepayments Amortized to O&M		2,151,471	0.00	0	4
5	Uncollectible Accounts Expense		347,156	90.83	31,533,330	5
6	Other O&M Expense		7,781,857	42.55	331,125,788	6
7	Total O&M Expense	WP H-C6, Sh 23	<u>\$ 180,189,558</u>	39.43	<u>\$ 7,105,012,455</u>	7
8	Interest	Stmt M, Sh 1, Ln 14	\$ 5,131,562	86.93	\$ 446,099,551	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1	2,922,924	39.87	116,534,590	9
10	Income Taxes - Current	Stmt M, Sh 1, Ln 11	293,298	37.25	10,925,350	10
11	Total	Sum Lns 7 - 10	<u>\$ 188,537,342</u>	40.73	<u>\$ 7,678,571,946</u>	11
12	Number of Days in Certification Period		365			12
13	Average Daily Operating Expense	Ln 11 / Ln 12	\$ 516,541			13
14	Lag in Receipt of Revenue			39.30		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>(1.43)</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ (736,200)</u>			16
			Stmt G, Sh 1, Ln 5(g)			
<u>Other Working Capital Required</u>						
17	Account 135 Working Funds		\$ 0			17
18	Account 165 Prepayments		1,324,616			18
19	Account 165 Expenses Reclassified to Prepays		23,177			19
20	Account 174 Equity in Employee Homes		0			20
21	Account 182 Other Regulatory Assets		346,993			21
22	Account 186 Misc. Deferred Debits		21,942			22
23	Account 190 Alternative Minimum Tax		0			23
24	Account 228 Injuries and Damages Reserve		(123,715)			24
25	Account 242 Other Accrued Liabilities		7,013,972			25
26	Account 242 Accrued SERP		(4,747)			26
27	Account 253 Deferred Compensation		(1,768,916)			27
28	Account 254 Other Regulatory Liabilities		0			28
29	Total Other Working Capital Required	Sum Lns 17 - 28	<u>\$ 6,833,323</u>			29
			Stmt G, Sh 1, Ln 6(g)			
30	Total Working Capital Requirements	Ln 16 + Ln 29	<u>\$ 6,097,123</u>			30

[1] Gas Costs adjusted for present volumes and rates.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CUSTOMER ADVANCES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
			Company Records	
1	May 2022		\$ 6,278,340	1
2	June 2022		6,689,849	2
3	July 2022		6,855,898	3
4	August 2022		6,731,857	4
5	September 2022		6,769,197	5
6	October 2022		6,713,140	6
7	November 2022		7,050,105	7
8	December 2022		8,374,358	8
9	January 2023		8,291,212	9
10	February 2023		8,066,197	10
11	March 2023		7,777,988	11
12	April 2023		7,783,481	12
13	May 2023		<u>7,824,841</u>	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ <u>95,206,461</u>	14
15	Thirteen Month Average	Ln 14 /13	\$ <u>7,323,574</u>	15
16	Test Year Customer Advances	Ln 13	\$ <u>7,323,574</u> Stmnt G, Sh 1, Ln 7(c)	16

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CUSTOMER ADVANCES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
			Company Records	
1	November 2022		\$ 7,050,105	1
2	December 2022		8,374,358	2
3	January 2023		8,291,212	3
4	February 2023		8,066,197	4
5	March 2023		7,777,988	5
6	April 2023		7,783,481	6
7	May 2023		7,824,841	7
8	June 2023		7,824,841	8
9	July 2023		7,849,477	9
10	August 2023		7,874,361	10
11	September 2023		7,827,198	11
12	October 2023		8,084,006	12
13	November 2023		7,906,733	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ <u>102,534,798</u>	14
15	Thirteen Month Average	Ln 14 /13	\$ <u>7,887,292</u>	15
16	Certification Customer Advances	Ln 15	\$ <u>7,887,292</u> Stmnt G, Sh 1, Ln 7(g)	16
17	Test Year Customer Advances	Sch G-6, Sh 1	\$ 7,323,574	17
18	Certification Adjustment	Ln 16 - Ln 17	\$ <u>563,718</u>	18

Tab I

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF THE OVERALL RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Reference	Recorded 5/31/2023	Within Test Year Adjustments	Test Year As Adjusted	Certification Adjustments	As Adjusted After Certification	ECIC Adjustments	As Adjusted After ECIC	Deficiency	Adjusted for Deficiency	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
				Simt 1, Sh 2,4	(c) + (d)	Simt 1, Sh 5	(e) + (f)	N/A	(g) + (h)	(j)	(k)	
1	Operating Revenue	Statement J	\$ 175,366,463	\$ (127,514,497)	\$ 47,851,966	\$ 242,739	\$ 48,094,705	\$ 0	\$ 48,094,705	\$ 10,472,574	\$ 58,567,279	1
2	Gas Cost	Statement K	118,508,123	(118,508,123)	0	0	0	0	0	0	0	2
3	Operating Margin	Ln 1 - Ln 2	\$ 56,858,341	\$ (9,006,375)	\$ 47,851,966	\$ 242,739	\$ 48,094,705	\$ 0	\$ 48,094,705	\$ 10,472,574	\$ 58,567,279	3
Operating Expenses												
4	Other Gas Costs	Statement K	\$ 136,872	\$ 5,266	\$ 142,138	\$ 4,298	\$ 146,436	\$ 0	\$ 146,436	\$ 0	\$ 146,436	4
5	Transmission	Statement K	0	0	0	0	0	0	0	0	0	5
6	Distribution	Statement K	13,395,044	(918,673)	12,476,371	249,798	12,726,168	0	12,726,168	0	12,726,168	6
7	Customer Accounts	Statement K	4,012,663	(425,848)	3,586,815	57,076	3,643,891	0	3,643,891	75,976	3,719,868	7
8	Customer Service & Info.	Statement K	91,642	(12,660)	78,981	0	78,981	0	78,981	0	78,981	8
9	Sales	Statement K	12,601	(3,309)	9,292	0	9,292	0	9,292	0	9,292	9
10	Administrative & General	Statement K	793,368	36,556	829,924	(81,497)	748,427	0	748,427	0	748,427	10
11	System Allocable	Statement K	8,005,024	85,206	8,090,230	148,491	8,238,721	0	8,238,721	0	8,238,721	11
Depreciation & Amortization												
12	Direct	Statement L	7,916,249	(526,676)	7,389,572	1,699,481	9,089,054	0	9,089,054	0	9,089,054	12
13	System Allocable	Statement L	1,524,024	(127,266)	1,396,758	43,668	1,440,426	0	1,440,426	0	1,440,426	13
14	Taxes Other Than Income	Schedule M-5	2,091,240	(97,159)	1,994,081	928,843	2,922,924	0	2,922,924	31,732	2,954,656	14
15	Regulatory Amortizations	Sch I-18, Sh 1	2,355,910	(2,350,446)	5,465	455,472	460,936	0	460,936	0	460,936	15
16	Subtotal Expenses	Sum Lns 4 - 15	\$ 40,334,637	\$ (4,335,010)	\$ 35,999,627	\$ 3,505,630	\$ 39,505,257	\$ 0	\$ 39,505,257	\$ 107,708	\$ 39,612,965	16
17	Net Operating Income Before FIT	Ln 3 - Ln 16	\$ 16,523,704	\$ (4,671,365)	\$ 11,852,339	\$ (3,262,891)	\$ 8,589,448	\$ 0	\$ 8,589,448	\$ 10,364,866	\$ 18,954,314	17
18	Federal Income Taxes	Statement M	1,895,441	(794,229)	1,101,212	(807,914)	293,298	0	293,298	2,176,622	2,469,920	18
19	Net Operating Income	Ln 17 - Ln 18	\$ 14,628,262	\$ (3,877,136)	\$ 10,751,127	\$ (2,454,977)	\$ 8,296,150	\$ 0	\$ 8,296,150	\$ 8,188,426	\$ 16,484,576	19
Rate Base												
Gross Plant in Service												
20	Direct	Schedule G-1	\$ 368,422,298	\$ (38,475,593)	\$ 329,946,705	\$ 39,691,126	\$ 369,637,831	\$ 0	\$ 369,637,831	\$ 0	\$ 369,637,831	20
21	System Allocable	Schedule G-1	25,878,424	(597,331)	25,281,093	151,610	25,432,703	0	25,432,703	0	25,432,703	21
22	Total Gross Plant in Service	Ln 20 + Ln 21	\$ 394,300,723	\$ (39,072,924)	\$ 355,227,798	\$ 39,842,736	\$ 395,070,534	\$ 0	\$ 395,070,534	\$ 0	\$ 395,070,534	22
Accumulated Depreciation												
23	Direct	Schedule G-2	\$ 132,692,865	\$ (1,187,983)	\$ 131,504,882	\$ 2,154,079	\$ 133,658,960	\$ 0	\$ 133,658,960	\$ 0	\$ 133,658,960	23
24	System Allocable	Schedule G-2	15,669,385	(290,480)	15,378,906	567,375	15,946,281	0	15,946,281	0	15,946,281	24
25	Total Accumulated Depreciation	Ln 23 + Ln 24	\$ 148,362,250	\$ (1,478,463)	\$ 146,883,787	\$ 2,721,454	\$ 149,605,241	\$ 0	\$ 149,605,241	\$ 0	\$ 149,605,241	25
26	Net Plant in Service	Ln 22 - Ln 25	\$ 245,938,473	\$ (37,594,462)	\$ 208,344,011	\$ 37,121,282	\$ 245,465,293	\$ 0	\$ 245,465,293	\$ 0	\$ 245,465,293	26
Other Rate Base												
27	Materials and Supplies	Schedule G-4	\$ 15,501,561	\$ 0	\$ 15,501,561	\$ 121,173	\$ 15,622,734	\$ 0	\$ 15,622,734	\$ 0	\$ 15,622,734	27
28	Cash Working Capital	Schedule G-5	(648,888)	0	(648,888)	(87,312)	(736,200)	0	(736,200)	0	(736,200)	28
29	Other Debits and Credits	Schedule G-5	5,697,030	0	5,697,030	1,136,293	6,833,323	0	6,833,323	0	6,833,323	29
30	Customer Advances	Schedule G-6	(7,323,574)	0	(7,323,574)	(563,718)	(7,887,292)	0	(7,887,292)	0	(7,887,292)	30
31	Deferred Taxes	Schedule M-4	(34,237,414)	800,541	(33,436,873)	1,199,292	(32,237,581)	0	(32,237,581)	0	(32,237,581)	31
32	Total Other Rate Base	Sum Lns 27 - 31	\$ (21,011,285)	\$ 800,541	\$ (20,210,744)	\$ 1,805,727	\$ (18,405,017)	\$ 0	\$ (18,405,017)	\$ 0	\$ (18,405,017)	32
33	Total Rate Base	Ln 26 + Ln 32	\$ 224,927,188	\$ (36,793,921)	\$ 188,133,267	\$ 38,927,009	\$ 227,060,276	\$ 0	\$ 227,060,276	\$ 0	\$ 227,060,276	33
34	Rate of Return	Ln 19 / Ln 33	6.50%		5.71%		3.65%		3.65%		7.26%	34

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Revenues & Volumes Adj. No. 1 (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co-Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	Self-Insured Retention Adj. No. 9 (j)	Great Basin Alloc. Annualization Adj. No. 10 (k)
		Sch I-1, Sh 1	Sch I-2, Sh 1	Sch I-3, Sh 1 & Sch I-3, Sh 2	Sch I-4, Sh 1	Sch I-5, Sh 1 + Sch I-5, Sh 2	Sch I-6, Sh 1	Sch I-7, Sh 1	Sch I-8, Sh 1	Sch I-9, Sh 1	Sch I-10, Sh 1
1	Operating Revenue	\$ (127,514,497)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	Gas Cost	0	(118,508,123)	0	0	0	0	0	0	0	0
3	Operating Margin	\$ (127,514,497)	\$ 118,508,123	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4	Operating Expenses	\$ 0	\$ 0	\$ 5,288	\$ 0	\$ (2)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
5	Other Gas Supply	0	0	0	0	0	0	0	0	0	0
6	Transmission	0	0	(853,874)	0	(64,972)	0	0	(9,827)	0	0
7	Distribution	0	0	(31,569)	(40,076)	(3,833)	0	(350,326)	(44)	0	0
8	Customer Accounts	0	0	0	0	(12,550)	0	0	(110)	0	0
9	Customer Service & Info.	0	0	0	0	(1,709)	0	0	(1,600)	0	0
10	Sales	0	0	0	0	0	0	0	0	0	0
11	Administrative & General	0	0	(3,806)	0	(15,986)	0	0	(44)	0	0
12	Direct	0	0	194,397	0	10,579	0	0	0	(50,527)	56,944
13	System Allocable	0	0	0	0	0	0	0	0	0	0
14	Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0
15	Taxes Other Than Income	0	0	0	0	0	0	0	0	0	0
16	Regulatory Amortizations	0	0	0	0	0	0	0	0	0	0
17	Subtotal Expenses	\$ 0	\$ 0	\$ (689,584)	\$ (40,076)	\$ (78,474)	\$ 0	\$ (350,326)	\$ (11,625)	\$ (50,527)	\$ 56,944
18	Net Operating Income Before FIT	\$ (127,514,497)	\$ 118,508,123	\$ 689,584	\$ 40,076	\$ 78,474	\$ 0	\$ 350,326	\$ 11,625	\$ 50,527	\$ (56,944)
19	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0
20	Total Other Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21	Net Operating Income	\$ (127,514,497)	\$ 118,508,123	\$ 689,584	\$ 40,076	\$ 78,474	\$ 0	\$ 350,326	\$ 11,625	\$ 50,527	\$ (56,944)
22	Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23	Gas Plant in Service	0	0	0	0	0	0	0	0	0	0
24	Direct	0	0	0	0	0	0	0	0	0	0
25	System Allocable	0	0	0	0	0	(32,636)	0	0	0	0
26	Total Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (32,636)	\$ 0	\$ 0	\$ 0	\$ 0
27	Accumulated Provision for Depr. and Amort.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28	Direct	0	0	0	0	0	0	0	0	0	0
29	System Allocable	0	0	0	0	0	(20,022)	0	0	0	0
30	Total Accumulated Provision	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (20,022)	\$ 0	\$ 0	\$ 0	\$ 0
31	Net Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (12,613)	\$ 0	\$ 0	\$ 0	\$ 0
32	Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
33	Materials and Supplies	0	0	0	0	0	0	0	0	0	0
34	Cash Working Capital	0	0	0	0	0	0	0	0	0	0
35	Other Debits and Credits	0	0	0	0	0	0	0	0	0	0
36	Customer Advances	0	0	0	0	0	0	0	0	0	0
37	Customer Advances	0	0	0	0	0	0	0	0	0	0
38	Deferred Taxes	0	0	0	0	0	39	0	0	0	0
39	Total Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39	\$ 0	\$ 0	\$ 0	\$ 0
40	Total Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (12,574)	\$ 0	\$ 0	\$ 0	\$ 0

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Line No.	Description (a)	Officer Perqs Adj. No. 11 Sch I-11, Sh 1 (b)	BOD Interest Adj. No. 12 Sch I-12, Sh 1 (c)	Commitment Fees Adj. No. 13 Sch I-13, Sh 1 (d)	Wrongful Termination Adj. No. 14 Sch I-14, Sh 1 (e)	General Plant Maint. Adj. No. 15 Sch I-15, Sh 1 (f)	Dep/Amort Annualization Adj. No. 16 Sch I-16, Sh 1 & Sch I-16, Sh 2 (g)	Property Tax Annualization Adj. No. 17 Sch I-17, Sh 1 (h)	Regulatory Amortizations Adj. No. 18 Sch I-18, Sh 1 (i)	Variable Pay Normalization Adj. No. 19 Sch I-19, Sh 1 (j)	Co-Operated Aircraft Adj. No. 20 Sch I-20, Sh 1 & Sch I-20, Sh 2 (k)	Line No.
1	Operating Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	Gas Cost	0	0	0	0	0	0	0	0	0	0	1
3	Operating Margin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
4	Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
5	Other Gas Supply	0	0	0	0	0	0	0	0	0	0	4
6	Transmission	0	0	0	0	0	0	0	0	0	0	5
7	Distribution	0	0	0	0	0	0	0	0	0	0	6
8	Customer Accounts	0	0	0	0	0	0	0	0	0	0	7
9	Customer Service & Info.	0	0	0	0	0	0	0	0	0	0	8
10	Sales	0	0	0	0	0	0	0	0	0	0	9
11	Administrative & General	0	0	0	0	56,348	0	0	0	0	0	10
12	System Allocable	(2,139)	(39,892)	(26,707)	0	(54,707)	0	0	0	59,039	(40,632)	11
13	Depreciation & Amortization	0	0	0	0	0	(526,676)	0	0	0	0	12
14	Taxes Other Than Income	0	0	0	0	0	(127,266)	(97,159)	0	0	0	13
15	Regulatory Amortizations	0	0	0	0	0	0	0	(2,350,446)	0	0	14
16	Subtotal Expenses	(2,139)	(39,892)	(26,707)	0	1,641	(653,942)	(97,159)	(2,350,446)	59,039	(40,632)	15
17	Net Operating Income Before FIT	2,139	39,892	26,707	0	(1,641)	653,942	97,159	2,350,446	(59,039)	40,632	16
18	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	17
19	Total Other Expenses	0	0	0	0	0	0	0	0	0	0	18
20	Net Operating Income	2,139	39,892	26,707	0	(1,641)	653,942	97,159	2,350,446	(59,039)	40,632	19
21	Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
22	Gas Plant in Service	0	0	0	0	0	0	0	0	0	0	21
23	System Allocable	0	0	0	0	0	0	0	0	0	(471,082)	22
24	Total Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
25	Accumulated Provision for Depr and Amorts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
26	Direct	0	0	0	0	0	0	0	0	0	0	25
27	System Allocable	0	0	0	0	0	0	0	0	0	(230,910)	26
28	Total Accumulated Provision	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	27
29	Net Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
30	Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
31	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	30
32	Cash Working Capital	0	0	0	0	0	0	0	0	0	0	31
33	Other Debits and Credits	0	0	0	0	0	0	0	0	0	0	32
34	Customer Advances	0	0	0	0	0	0	0	0	0	0	33
35	Deferred Taxes	0	0	0	0	0	0	0	0	0	60,040	34
36	Total Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35
37	Total Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	36

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Prepayments			Remittance Processing and Printto Mail Assets			Misc Rate Base			Winnemucca Land			Spring Creek Projects			Total of Adjustments (g)	Line No.
		Adj. No. 21	Adj. No. 22	Adj. No. 23	Adj. No. 24	Adj. No. 25	Adj. No. 26	Adj. No. 27	Adj. No. 28	Adj. No. 29	Adj. No. 30	Adj. No. 31	Adj. No. 32	Adj. No. 33				
1	Operating Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Operating Margin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Operating Expenses																	
5	Other Gas Supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
6	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
7	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
8	Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
9	Customer Service & Info.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
10	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
11	Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
12	System Allocable	(21,106)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
13	Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
14	Taxes Other Than Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
15	Regulatory Amortizations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
16	Subtotal Expenses	(21,106)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
17	Net Operating Income Before FIT	21,106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
18	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
19	Total Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
20	Net Operating Income	21,106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
21	Rate Base																	20
22	Gas Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
23	System Allocable	0	(56,734)	(95,969)	(36,879)	(132,849)	0	0	0	0	0	0	0	0	0	0	0	22
24	Total Gas Plant in Service	0	(56,734)	(95,969)	(36,879)	(132,849)	0	0	0	0	0	0	0	0	0	0	0	23
25	Accumulated Provision for Depr and Amorts																	24
26	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
27	System Allocable	0	(38,976)	(15,870)	(572)	(16,442)	0	0	0	0	0	0	0	0	0	0	0	26
28	Total Accumulated Provision	0	(38,976)	(15,870)	(572)	(16,442)	0	0	0	0	0	0	0	0	0	0	0	27
29	Net Plant in Service	0	(17,758)	(116,407)	(116,407)	0	0	0	0	0	0	0	0	0	0	0	0	28
30	Other Rate Base																	29
31	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
32	Cash Working Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
33	Other Debits and Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
34	Customer Advances	0	5,085	3,304	0	0	0	0	0	0	0	0	0	0	0	0	0	33
35	Deferred Taxes	0	5,085	3,304	0	0	0	0	0	0	0	0	0	0	0	0	0	34
36	Total Other Rate Base	0	5,085	3,304	0	0	0	0	0	0	0	0	0	0	0	0	0	35
37	Total Rate Base	0	(12,673)	(113,103)	(113,103)	0	0	0	0	0	0	0	0	0	0	0	0	36

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS WITHIN CERTIFICATION PERIOD
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Customer Annualization		Labor/Benefits Annualization		Regulatory Commission Expense		Dep/Amort Annualization		New Depreciation Rates		Rate Base and Property Tax Annualization		Reamort. Adjustment		Mill Assessment Adjustment		Total of Adjustments (j)	Line No.				
		Adj. No. C1	Adj. No. C2	Adj. No. C3	Adj. No. C4	Adj. No. C5	Adj. No. C6	Adj. No. C7	Adj. No. C8														
		Sch I-C1, Sh 1	Sch I-C2, Sh 1	Sch I-C3, Sh 1	Sch I-C4, Sh 1 Sch I-C4, Sh 2	Sch I-C5, Sh 1 Sch I-C5, Sh 2	Sch I-C6, Sh 1	Sch I-C7, Sh 1	Sch I-C8, Sh 1	Sch I-C9, Sh 1	Sch I-C10, Sh 1	Sch I-C11, Sh 1	Sch I-C12, Sh 1	Sch I-C13, Sh 1	Sch I-C14, Sh 1	Sch I-C15, Sh 1	Sch I-C16, Sh 1	Sch I-C17, Sh 1	Sch I-C18, Sh 1	Sch I-C19, Sh 1			
1	Operating Revenue	\$ 242,739	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	242,739	1		
2	Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
3	Operating Margin	\$ 242,739	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 242,739	3		
4	Operating Expenses																						
5	Other Gas Supply	0	4,298	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,298	4	
6	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
7	Distribution	0	249,798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249,798	6	
8	Customer Accounts	0	57,076	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,076	7	
9	Customer Service & Info.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
10	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
11	Administrative & General	0	1,041	(82,538)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(81,497)	10	
12	System Allocable	0	148,491	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148,491	11	
13	Depreciation & Amortization																						
14	Direct	0	0	0	930,988	768,483	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,699,481	12	
15	System Allocable	0	0	0	37,937	5,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43,668	13	
16	Taxes Other Than Income	0	0	0	0	0	0	0	0	0	0	346,776	0	0	0	0	582,067	0	0	0	928,843	14	
17	Regulatory Amortizations	0	0	0	0	0	0	0	0	0	0	0	455,472	0	0	0	0	0	0	0	455,472	15	
18	Subtotal Expenses	\$ 0	\$ 460,704	\$ (82,538)	\$ 968,935	\$ 774,214	\$ 346,776	\$ 455,472	\$ 455,472	\$ 455,472	\$ 455,472	\$ 346,776	\$ 0	\$ 455,472	\$ 455,472	\$ 582,067	\$ 582,067	\$ 0	\$ 0	\$ 0	\$ 3,505,630	16	
19	Net Operating Income Before FIT	\$ 242,739	\$ (460,704)	\$ 82,538	\$ (968,935)	\$ (774,214)	\$ (346,776)	\$ (455,472)	\$ (455,472)	\$ (455,472)	\$ (455,472)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,262,891)	17	
20	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
21	Total Other Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19	
22	Net Operating Income	\$ 242,739	\$ (460,704)	\$ 82,538	\$ (968,935)	\$ (774,214)	\$ (346,776)	\$ (455,472)	\$ (455,472)	\$ (455,472)	\$ (455,472)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,807,419)	20	
23	Rate Base																						
24	Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,691,126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,691,126	21	
25	Direct	0	0	0	0	0	0	0	0	0	0	151,610	0	0	0	0	0	0	0	0	151,610	22	
26	System Allocable	0	0	0	0	0	0	0	0	0	0	39,842,736	0	0	0	0	0	0	0	0	39,842,736	23	
27	Total Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,842,736	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,842,736	24	
28	Accumulated Provision for Depr. and Amort.																						
29	Direct	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,154,079	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,154,079	25	
30	System Allocable	0	0	0	0	0	587,375	0	0	0	0	587,375	0	0	0	0	0	0	0	0	587,375	26	
31	Total Accumulated Provision	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,721,454	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,721,454	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,721,454	27	
32	Net Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,121,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,121,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,121,282	28	
33	Other Rate Base																						
34	Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 121,173	\$ 0	\$ 0	\$ 0	\$ 0	\$ 121,173	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 121,173	29	
35	Cash Working Capital	0	0	0	0	0	(87,312)	0	0	0	0	(87,312)	0	0	0	0	0	0	0	0	(87,312)	30	
36	Other Debits and Credits	0	0	0	0	0	1,136,293	0	0	0	0	1,136,293	0	0	0	0	0	0	0	0	1,136,293	31	
37	Customer Advances	0	0	0	0	0	(563,718)	0	0	0	0	(563,718)	0	0	0	0	0	0	0	0	(563,718)	32	
38	Deferred Taxes	0	0	0	0	0	1,199,292	0	0	0	0	1,199,292	0	0	0	0	0	0	0	0	1,199,292	33	
39	Total Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,805,727	\$ 0	\$ 0	\$ 0	\$ 1,805,727	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,805,727	34	
40	Total Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,927,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,927,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,927,009	35	

HI Cert Adj

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
1	Gross Operating Revenues		\$ 1,000.00	1
2	Less: Uncollectibles	Sch I-7, Sh 1	0.7255%	2
3	Subtotal	Ln 1 * (1- Ln 2)	\$ 992.75	3
4	Less: Mill Assessment		0.303%	4
5	Subtotal	Ln 3 - (Ln 3 * Ln 4)	\$ 989.74	5
6	Less: Federal Income Tax	Stmt M, Sh 1	21.00%	6
7	Total	Ln 5 - (Ln 5 * Ln 6)	\$ 781.89	7
8	Gross Revenue Conversion Factor	Ln 1 / Ln 7	<u>1.2789</u>	8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SALES AND TRANSPORTATION QUANTITY AND REVENUES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 1**

Line No.	Description	Recorded 5/31/2023	Increase/ (Decrease)	Test Year As Adjusted	Line No.
	(a)	(b)	(c)	(d)	
		Sch J-2, Sh 1	(d) - (b)	Sch J-1, Sh 8 and Sh 11	
1	Sales Volumes (Therms)	114,746,267	(6,587,782)	108,158,485	1
2	Transportation Volumes (Therms)	42,659,150	(259,597)	42,399,553	2
3	Total Volumes (Therms)	<u>157,405,417</u>	<u>(6,847,379)</u>	<u>150,558,038</u>	3
4	Revenue	\$ 175,366,463	\$ (127,514,497)	\$ 47,851,966	4
5	Total Revenue Adjustment		<u>(127,514,497)</u>		5
			Stmt I, Sh 2 Col (b)		

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REMOVE GAS COST
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 2**

Line No.	Description (a)	Account (b)	Increase/ Amount (c)	Line No.
<u>Gas Supply Expenses</u>				
1	Natural Gas Transmission Line Purchases	803	\$ (141,413,733)	1
2	Purchased Gas Cost Adjustments	805.1	54,677,382	2
3	Gas Withdrawn from Storage	808.1	(3,151,124)	3
4	Gas Delivered to Storage	808.2	1,006,493	4
5	Gas Used for Compressor Station Fuel	810	0	5
6	Total Other Gas Supply Expenses		<u>\$ (88,880,982)</u>	6
<u>Transmission Expenses</u>				
7	Transmission and Compression of Gas by Others	858	<u>\$ (29,627,140)</u>	7
8	Total Gas Cost Removed		<u>\$ (118,508,123)</u>	8

Stmt I, Sh 2
Col (c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LABOR LOADING ANNUALIZATION
ADJUSTMENT NO. 3**

Line No.	Description (a)	Labor (b) WP I-3, Sh 1 thru Sh 3, Col(h)	Labor Loading (c) WP I-3, Sh 1 thru Sh 3, Col(i)	Total (d) (b) + (c)	Line No.
<u>Operations</u>					
1	Account 813	\$ 4,339	\$ 928	\$ 5,268	1
2	Account 840	0	0	0	2
3	Account 841	0	0	0	3
4	Account 850	0	0	0	4
5	Account 851	0	0	0	5
6	Account 852	0	0	0	6
7	Account 853	0	0	0	7
8	Account 856	0	0	0	8
9	Account 857	0	0	0	9
10	Account 859	0	0	0	10
11	Account 870	(151,309)	(85,835)	(237,144)	11
12	Account 871	3,501	279	3,780	12
13	Account 874	(60,900)	(34,823)	(95,724)	13
14	Account 875	0	0	0	14
15	Account 878	(85,913)	(49,488)	(135,401)	15
16	Account 879	(61,021)	(38,093)	(99,114)	16
17	Account 880	(55,327)	(31,571)	(86,899)	17
18	Account 901	(8,403)	(7,263)	(15,667)	18
19	Account 902	(19,436)	(11,200)	(30,636)	19
20	Account 903	16,159	(1,426)	14,734	20
21	Account 905	0	0	0	21
22	Account 908	0	0	0	22
23	Account 910	0	0	0	23
24	Account 920	(92,250)	37,403	(54,847)	24
25	Account 922	11,324	(4,591)	6,733	25
26	Account 930.2	0	0	0	26
27	Total Operations	\$ (499,236)	\$ (225,681)	\$ (724,917)	27
<u>Maintenance</u>					
28	Account 861	\$ 0	\$ 0	0	28
29	Account 863	0	0	0	29
30	Account 864	0	0	0	30
31	Account 865	0	0	0	31
32	Account 866	0	0	0	32
33	Account 885	(29,961)	(16,983)	(46,945)	33
34	Account 886	(141)	(75)	(216)	34
35	Account 887	(40,627)	(23,469)	(64,096)	35
36	Account 889	(21,190)	(12,168)	(33,358)	36
37	Account 892	(27,765)	(16,062)	(43,827)	37
38	Account 893	(9,489)	(5,441)	(14,930)	38
39	Account 894	0	0	0	39
40	Account 935 - Direct	(2,476)	(1,330)	(3,806)	40
41	Account 935 - System Alloc.	(1,715)	696	(1,019)	41
42	Total Maintenance	\$ (133,366)	\$ (74,831)	\$ (208,197)	42
43	Total O&M	\$ (632,601)	\$ (300,513)	\$ (933,114)	43
				Stmt I, Sh 2 Col (d)	
<u>Functionalization</u>					
44	Other Gas Supply	\$ 4,339	\$ 928	\$ 5,268	44
45	Storage	0	0	0	45
46	Transmission	0	0	0	46
47	Distribution	(540,143)	(313,730)	(853,874)	47
48	Customer Accounts	(11,680)	(19,889)	(31,569)	48
49	Customer Service & Info.	0	0	0	49
50	Sales	0	0	0	50
51	A&G - Direct	(2,476)	(1,330)	(3,806)	51
52	A&G - Sys. Alloc.	(82,641)	33,508	(49,133)	52
53	Total	\$ (632,601)	\$ (300,513)	\$ (933,114)	53

To annualize labor and benefits at May 31, 2023.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ALLOCATION OF NON-SERVICE PENSION COSTS
LABOR AND BENEFITS ANNUALIZATION
ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	Pension (c)	PBOP (d)	SERP (e)	Total (f) (c) + (d) + (e)	Line No.
1	Normalized Total Retirement Benefit Cost	Actuarial Studies	\$ 31,381,424	\$ 1,754,957	\$ 2,307,321		1
2	Normalized Current Service Cost	WP I-3, Sh 44	37,036,311	1,633,666	87,108		2
3	Normalized Non-Service Cost	Ln 1 - Ln 2	<u>(5,654,887)</u>	<u>121,291</u>	<u>2,220,213</u>	<u>(3,313,383)</u>	3
4	Recorded Non-Service Cost	Sch K-4				<u>(8,056,641)</u>	4
5	Adjustment	Ln 3 - Ln 4				\$ 4,743,258	5
6	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)				3.79%	6
7	Adjustment after MMF Allocation	Ln 5 * (1- Ln 6)				<u>4,563,291</u>	7
8	Allocation to NNV	Stmt N, Sh 8, Ln 9(h)				5.34%	8
9	Amount After Allocation	Ln 7 * Ln 8				<u>\$ 243,530</u>	9
						Stmt 1, Sh 2	
						Col (d)	

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CALL CENTER AND CUSTOMER SUPPORT ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 4**

Line No.	Description (a)	Account Number (b)	Amount (c) WP I-4, Sh 1	Line No.
1	Call Center and Customer Support Allocation	903	\$ <u>(40,076)</u> Stmt I, Sh 2 Col (e)	1

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS
ADJUSTMENT NO. 5**

Line No.	Account Number	Reference	Expenses Removed										Total	Line No.		
			Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Retirement Gifts/Meals	Accounting Correction	Out of Period Expenses			Expense Annualization	
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)		
1	871	WP I-5, Sh 1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
2	870	WP I-5, Sh 13	(2,915)	(811)	(2,204)	(11,560)	(855)	(9,023)	0	0	0	0	0	0	(27,369)	2
3	880	WP I-5, Sh 2	(1,106)	(100)	(2,374)	(40)	(1,159)	(13,368)	0	(284)	(726)	(519)	0	0	(19,675)	3
4	881	WP I-5, Sh 3	0	0	0	0	0	0	0	0	(7,467)	0	0	(7,467)	4	
5	887	WP I-5	0	0	0	0	0	0	0	0	0	0	0	0	5	
6	903		0	0	0	0	0	0	0	0	0	0	0	0	6	
7	910		0	0	0	0	0	0	0	0	0	0	0	0	7	
8	913	WP I-5, Sh 4	(1,109)	0	0	0	(600)	0	0	0	0	0	0	(1,709)	8	
9	921	Sheet 13 of 13	0	0	0	0	0	0	0	0	0	0	0	0	9	
10	925	WP I-5, Sh 5	0	0	0	0	0	0	0	(15,443)	0	0	0	(15,443)	10	
11	935	WP I-5, Sh 6	0	0	0	0	0	(492)	0	0	0	0	0	(492)	11	
12	930.1	WP I-5, Sh 13	0	0	0	0	(51)	0	0	0	0	0	0	(51)	12	
13	930.2		0	0	0	0	0	0	0	0	0	0	0	0	13	
14	Total	Sum Lns 1 - 13	(5,130)	(911)	(4,578)	(11,600)	(2,665)	(22,883)	0	(284)	(23,636)	(519)	0	(72,206)	14	

Sheet 1, Sh 2
Col (f)

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS
ADJUSTMENT NO. 5**

Line No.	Account Number	Reference	Expenses Removed										Total	MMF	Amount Before Alloc. to NNV	NNV Alloc. Factor	Amount After Alloc. to NNV	Line No.	
			Donation/Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Retirement Gifts/Meals	Accounting Correction	Out of Period Expenses							Expense Annualization
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1	813	WP+5, Sh 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	870	WP+5, Sh 13	0	0	(293)	0	(658)	(31)	0	0	0	0	(980)	n/a	(31)	5.34%	(52)	2	
3	871	WP+5, Sh 13	0	(10)	(189)	0	(750)	(750)	0	(23)	(162)	0	(1,134)	n/a	(980)	5.34%	(61)	3	
4	880	WP+5, Sh 13	0	(173)	(1,980)	0	(3,487)	(3,487)	(104)	0	(51)	0	(6,452)	n/a	(1,134)	5.34%	(944)	4	
5	885	WP+5, Sh 13	0	0	0	0	0	(99)	0	0	0	0	(99)	n/a	(6,452)	5.34%	(99)	5	
6	901	WP+5, Sh 13	(4)	(519)	(4,523)	(489)	(4,118)	(4,118)	(805)	(225)	0	0	(10,683)	n/a	(99)	4.68%	(500)	6	
7	903	WP+5, Sh 8	(1,367)	(1,424)	(928)	(795)	(4,891)	(53,762)	0	(6,596)	(1,457)	0	(71,220)	n/a	(10,683)	4.68%	(3,333)	7	
8	910	WP+5, Sh 13	0	(533)	(122)	0	(266,960)	0	0	(549)	0	0	(268,164)	n/a	(71,220)	4.68%	(12,550)	8	
9	920	WP+5, Sh 9	0	0	(200)	0	(2,461)	0	0	0	0	0	(2,661)	3.79%	(268,164)	5.34%	(137)	9	
10	921	WP+5, Sh 10	(65,659)	(4,978)	(18,691)	(33,309)	(88,395)	(281,398)	(3,933)	(102,346)	(31,278)	0	(629,986)	3.79%	(2,661)	5.34%	(32,345)	10	
11	923	WP+5, Sh 11	0	0	0	0	(21,651)	0	0	(53,708)	0	0	(75,359)	3.79%	(629,986)	5.34%	(3,869)	11	
12	925	WP+5, Sh 13	0	0	0	0	(195)	0	0	0	0	0	(195)	3.79%	(75,359)	5.34%	(10)	12	
13	930.1	WP+5, Sh 13	0	0	0	0	0	0	0	0	(900)	0	(900)	n/a	(195)	5.34%	(48)	13	
14	930.2	WP+5, Sh 13	0	0	(867)	(181)	(7,945)	(7,945)	0	8,950	0	939,482	939,440	3.79%	(900)	5.34%	48,233	14	
15	931	WP+5, Sh 13	0	0	0	0	(11,376)	0	0	(12,287)	0	0	(24,252)	3.79%	939,440	5.34%	0	15	
16	935	WP+5, Sh 13	0	(389)	0	(199)	(654,889)	(654,889)	0	(166,784)	0	0	(152,676)	3.79%	(24,252)	5.34%	(1,245)	16	
17	Total	Sum Lns 1 - 17	(67,030)	(8,027)	(27,792)	(35,661)	(93,286)	(654,889)	(4,843)	(166,784)	(33,847)	939,482	(152,676)	\$ (160,529)	\$ (160,529)	\$	\$	\$	17
18																			18

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COMPANY-OWNED VEHICLES
RATE BASE
ADJUSTMENT NO. 6**

Line No.	Description (a)	Reference (b)	Remove Company-Owned Vehicles					Line No.
			Original Cost (c)	Accum. Reserve (d)	Deferred Taxes (e)	Rate Base (f)	Amortization Expense [1] (g)	
1	NNV	Company Records	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	System Allocable	Company Records	\$ (635,646)	\$ 389,979	\$ 764	\$ (244,904)	\$ (64,391)	2
3	Less: MMF Allocation	Stmnt N, Sh 10	3.79%	3.79%	3.79%	3.79%	3.79%	3
4	Adjustment after MMF Allocation	Ln 2 * (1-Ln 3)	\$ (611,529)	\$ 375,183	\$ 735	\$ (235,612)	\$ (61,948)	4
5	NNV 4-Factor	Stmnt N, Sh 8, Ln 9(h)	5.34%	5.34%	5.34%	5.34%	5.34%	5
6	Adjustment Allocated to NNV	Ln 4 * Ln 5	\$ (32,636)	\$ 20,022	\$ 39	\$ (12,574)	\$ (3,306)	6
7	Total Adjustment	Ln 1 + Ln 6	\$ (32,636)	\$ 20,022	\$ 39	\$ (12,574)	\$ (3,306)	7

To remove company-owned vehicles used by Directors and above.

[1] Removed automatically in the Company's depreciation and annualization adjustment as a result of the adjustment to rate base.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
UNCOLLECTIBLES EXPENSE ANNUALIZATION AND NORMALIZATION
ADJUSTMENT NO. 7**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Margin at Present Rates	Stmt I, Sh 1		\$ 47,851,966	1
2	Write-Off Percent of Revenue	WP I-7, Sh 1		<u>0.7255%</u>	2
3	Annualized Uncollectible Expense	Ln 1 * Ln 2		\$ 347,156	3
4	Less: Test Year Recorded	Stmt K, Sh 1, Ln 4(c)	904	<u>697,482</u>	4
5	Adjustment	Ln 3 - Ln 4	904	<u><u>\$ (350,326)</u></u>	5
				Stmt I, Sh 2 Col (h)	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REMOVE PROMOTIONAL ADVERTISING
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 8**

Line No.	Account Number (a)	Amount (b)	MMF Allocation 3.79% (c)	Net of MMF (d)	Allocation Factor (e)	Total (f)	Line No.
		[1] * -1	(c) * [2]	(b) - (c)	[3]	(d) * (e)	
	<u>Northern Nevada</u>						
1	870	\$ (1,507)		\$ (1,507)		(1,507)	1
2	880	(8,320)		(8,320)		(8,320)	2
3	913	(1,600)		(1,600)		(1,600)	3
4	930.1	0		0		0	4
5	Subtotal	\$ (11,427)		\$ (11,427)		(11,427)	5
6	Total Northern Nevada	\$ (11,427)		\$ (11,427)		(11,427)	6
	<u>System Allocable</u>						
7	903	(851)	(32)	(819)	5.34%	(44)	7
8	910	(2,146)	(81)	(2,065)		(110)	8
9	921	3,640	138	3,502		187	9
10	930.1	(4,500)	(171)	(4,329)		(231)	10
11	930.2	0	0	0		0	11
12	Subtotal	\$ (3,857)	\$ (146)	\$ (3,711)		(198)	12
13	Total System Allocable	\$ (3,857)	\$ (146)	\$ (3,711)		(198)	13
14	Total Adjustment					\$ (11,625)	14
						Stmnt 1, Sh 2	
						Col (i)	

Eliminates dollars spent on promotional advertising that does not fall within the guidelines set forth in NAC 704.280 through NAC 704.295.

[1] Sch K-2, Sh 1-2
[2] Stmnt N, Sh 10, Ln 7 (i)+(j)
[3] Stmnt N, Sh 8, Ln 9 (h)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SELF-INSURED RETENTION NORMALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 9**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Northern Nevada	Sch I-9, Sh 2, Ln 7(c)	925	\$ 0	1
2	System Allocable	Sch I-9, Sh 2, Ln 7(d)	925	\$ (984,115)	2
3	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		<u>3.79%</u>	3
4	Adjustment after MMF Allocation	Ln 2 * (1 - Ln 3)		<u>\$ (946,776)</u>	4
5	NNV 4-Factor	Stmt N, Sh 8, Ln 9(h)		<u>5.34%</u>	5
6	Adjustment Allocated to NNV	Ln 4 * Ln 5		<u>\$ (50,527)</u>	6
7	Total Adjustment	Ln 1 + Ln 6		<u>\$ (50,527)</u>	7
				Stmt I, Sh 2 Col (j)	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SELF-INSURED RETENTION NORMALIZATION
ADJUSTMENT NO. 9**

Line No.	Description (a)	Reference (b)	NNV Direct (c)	System Allocable (d)	Line No.
<u>Claims Paid</u>					
1	< \$1,000,000	WP I-9, Sh 1, Ln 11	\$ 0	\$ 1,658,854	1
2	at \$1,000,000	WP I-9, Sh 1, Ln 22	0	0	2
3	\$4,000,000 Aggregate	WP I-9, Sh 1, Ln 33	0	0	3
4	Total Claims Paid	Sum Lns 1 - 3	<u>\$ 0</u>	<u>\$ 1,658,854</u>	4
5	10-Year Average	Ln 4 /10	\$ 0	\$ 165,885	5
6	Recorded During Test Year	Company Records	<u>0</u>	<u>1,150,000</u>	6
7	Adjustment	Ln 5 - Ln 6	<u>\$ 0</u>	<u>\$ (984,115)</u>	7
			Sch I-9, Sh 1 Ln 1(d)	Sch I-9, Sh 1 Ln 2(d)	

Purpose: to normalize self-insured retention expense.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GREAT BASIN ALLOCATION ANNUALIZATION
ADJUSTMENT NO. 10**

Line No.	Description (a)	Ref/ Account Number (b)	For The Twelve Months Ended May 31, 2023		Great Basin MMF Allocation [1] (f) Stmt N, Sh 10 Ln 7(i)	Great Basin Annualized (g) (e) * (f)	Change to Alloc. of Great Basin's A&G Expenses (h) (d) - (g)	NNV Allocation Factor [2] (i) Stmt N, Sh 8 Col (h)	Amount Allocated to NNV (j) (h) * (i)	Line No.
			Net Recorded (c) WP K-1, Sh 7 Col (f)	Gross Recorded (e) + (d) Company Records Charged to Great Basin (d)						
1	A&G Salaries	920	\$ 91,017,849	\$ 3,995,272	3.74%	\$ 3,556,475	438,796	5.34%	\$ 23,417	1
2	Office Supplies and Expenses	921	18,703,821	796,648	3.74%	729,930	66,717	5.34%	3,561	2
3	A&G Expenses Transferred (Credit)	922	(17,035,377)	(726,132)	3.74%	(664,838)	(61,293)	4.31%	(2,642)	3
4	Outside Services	923	30,285,659	1,591,972	3.74%	1,193,225	398,747	5.34%	21,280	4
5	Property Insurance	924	996,678	148,666	12.96%	148,490	176	4.13%	7	5
6	Injuries and Damages	925	18,508,328	859,360	3.74%	724,960	134,400	5.34%	7,173	6
7	Misc. General Expenses	930.2	8,147,788	385,921	3.74%	319,429	66,492	5.34%	3,549	7
8	Rents	931	940,889	19,450	3.74%	35,947	(16,497)	5.34%	(880)	8
9	Maint. Of General Plant	935	3,714,618	173,258	3.74%	145,529	27,730	5.34%	1,480	9
10	Total	Sum Lns 1-9	\$ 155,280,254	\$ 7,244,414		\$ 6,189,146	\$ 1,055,267		\$ 56,944	10

[1] Account 924 is allocated using the insurable property factor calculated on WP H-10, Sh 1.

[2] All accounts are allocated using the 4-Factor except Accounts 922 and 924, which are allocated using the A&G Transfer Rate and Factor II, respectively.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OFFICER PERQUISITES
ADJUSTMENT NO. 11**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Officer Perquisites	Company Records	926	\$ (41,660)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (40,079)	3
4	NNV 4-Factor	Stmt N, Sh 8, Ln 9(h)		5.34%	4
5	Adjustment Allocated to NNV	Ln 3 * Ln 4		\$ (2,139)	5
				<u> </u> Stmt I, Sh 4 Col (b)	

To remove Test Year officer perquisites.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REMOVE BOARD OF DIRECTORS INTEREST
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 12**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Board of Directors Interest	Company Records	930.2	\$ (776,979)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (747,499)	3
4	NNV 4-Factor	Stmt N, Sh 8, Ln 9(h)		5.34%	4
5	Adjustment Allocated to NNV	Ln 3 * Ln 4		\$ (39,892)	5
				<u>Stmt I, Sh 3</u> Col (c)	

To remove interest earned by Southwest Gas' current and past directors on deferred compensation and annuities from test year expenses in compliance with the Order in Docket Nos. 93-3003/3004.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REMOVE COMMITMENT FEES RELATED TO SHORT-TERM DEBT
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 13**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Commitment Fees- Short-Term Debt	Company Records	930.2	\$ (520,170)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (500,434)	3
4	NNV 4-Factor	Stmt N, Sh 8, Ln 9(h)		5.34%	4
5	Adjustment Allocated to NNV	Ln 3 * Ln 4		\$ (26,707)	5
				Stmt I, Sh 3 Col (d)	

To remove commitment fees related to short-term debt from test year expenses
in compliance with the Order in Docket Nos. 93-3003/3004.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REMOVE COMMITMENT FEES RELATED TO SHORT-TERM DEBT
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 13**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Commitment Fees- Short-Term Debt	Company Records	930.2	\$ (520,170)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (500,434)	3
4	NNV 4-Factor	Stmt N, Sh 8, Ln 9(h)		5.34%	4
5	Adjustment Allocated to NNV	Ln 3 * Ln 4		\$ (26,707)	5
				Stmt I, Sh 3 Col (d)	

To remove commitment fees related to short-term debt from test year expenses
in compliance with the Order in Docket Nos. 93-3003/3004.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CORPORATE HEADQUARTERS - GENERAL PLANT MAINTENANCE COST
ADJUSTMENT NO. 15**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Remove: Spring Mountain Maintenance Expense [1]	Company Records	935	\$ (1,065,530)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (1,025,102)	3
4	NNV 4-Factor	Stmt N, Sh 8, Ln 9(h)		5.34%	4
5	Adjustment Allocated to NNV	Ln 3 * Ln 4		\$ (54,707)	5
				Stmt I, Sh 3 Col (f)	
	<u>Northern Nevada - Winnemucca Office</u>				
6	Remove: Lease Payments [2]	Company Records		\$ (124,502)	6
7	Add: Winnemucca Maintenance Expense	Company Records		180,850	7
8	Adjustment			\$ 56,348	8
				Stmt I, Sh 3 Col (f)	

[1] To remove Test Year Spring Mountain campus maintenance expenses.

[2] To remove Test Year Winnemucca Office lease payments.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 16**

Line No.	Description (a)	Account Number (b)	Gas Plant as Adjusted at 5/31/2023 (c) <small>Sch G-1, Sh 11 Col (e)</small>	Depreciation/Amortization Rate (d) <small>Sch G-3, Sh 3 Col (c)</small>	Annualized Depreciation/Amortization (e) <small>(c) * (d)</small>	Expense Percent (f)	Adjusted Annualized Depreciation/Amortization (g) <small>(e) * (f)</small>	Recorded Depreciation/Amortization (h) <small>Sch G-2, Sh 5 Col (d)</small>	Test Year Adjustment (i) <small>(g) - (h)</small>	Line No.
Intangible Plant										
1	Organization	301	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	61,157	Amortized	0	100%	0	0	0	2
3	Miscellaneous Intangible	303	28,635	Amortized	0	100%	0	0	0	3
4	Total Intangible Plant		<u>\$ 89,792</u>		<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	N/A	0	100%	0	0	0	6
7	Structures - Compressor Stations	366.1	0	N/A	0	100%	0	0	0	7
8	Structures	366.2	0	N/A	0	100%	0	0	0	8
9	Mains	367	0	N/A	0	100%	0	0	0	9
10	Mains - Bridge	367.2	0	N/A	0	100%	0	0	0	10
11	Compressor Stations	368	0	N/A	0	100%	0	0	0	11
12	Measuring and Reg. Stations	369	0	N/A	0	100%	0	0	0	12
13	Communication Equipment	370	0	N/A	0	100%	0	0	0	13
14	Other Equipment	371	0	N/A	0	100%	0	0	0	14
15	Total Transmission Plant		<u>\$ 0</u>		<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 950	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	33,285	1.11%	369	100%	369	369	(0)	17
18	Structures & Improvements	375	0	0.00%	0	100%	0	0	0	18
19	Mains	376	143,563,291	1.94%	2,785,128	100%	2,785,128	3,263,954	(478,826)	19
20	Measuring and Reg. Stations	378	7,688,841	2.22%	170,692	100%	170,692	175,991	(5,298)	20
21	Services	380	91,892,750	1.59%	1,461,095	100%	1,461,095	1,467,776	(6,681)	21
22	Meters	381	42,442,737	2.98%	1,264,794	100%	1,264,794	1,260,417	4,377	22
23	Industrial Measuring and Reg. Sta.	385	2,490,689	2.14%	53,301	100%	53,301	51,998	1,303	23
24	Miscellaneous Equipment	387	5,649	2.32%	131	100%	131	131	(0)	24
25	Total Distribution Plant		<u>\$ 288,118,193</u>		<u>\$ 5,735,510</u>		<u>\$ 5,735,510</u>	<u>\$ 6,220,636</u>	<u>\$ (485,127)</u>	25
General Plant										
26	Land & Land Rights	389	\$ 4,493,960	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	20,085,330	2.17%	435,852	100%	435,852	413,548	22,304	27
28	Structures & Improv - Leasehold	390.2	36,499	2.33%	850	100%	850	850	0	28
29	Office Furniture & Fixtures	391	1,674,393	5.00%	83,720	100%	83,720	81,021	2,699	29
30	Computer Software & Hardware	391.1	1,035,478	19.80%	205,025	100%	205,025	177,572	27,452	30
31	Transportation Equipment - Light	392.11	4,068,989	10.75%	437,416	85.11%	[1] 372,283	411,319	(39,036)	31
32	Transportation Equipment - Heavy	392.12	3,050,168	6.20%	189,110	85.11%	[1] 160,951	200,772	(39,821)	32
33	Stores Equipment	393	332,238	5.00%	16,612	100%	16,612	15,769	843	33
34	Tool, Shop, & Garage Equip.	394	2,598,077	5.00%	129,904	100%	129,904	122,578	7,326	34
35	Laboratory Equipment	395	65,580	5.00%	3,279	100%	3,279	3,279	(0)	35
36	Power-Operated Equipment	396	2,291,428	5.73%	131,299	85.11%	[1] 111,748	129,053	(17,305)	36
37	Communication Equipment	397	1,149,526	6.67%	76,673	100%	76,673	76,673	0	37
38	Telemetry Equipment	397.2	0	0.00%	0	100%	0	0	0	38
39	Miscellaneous Equipment	398	857,057	6.67%	57,166	100%	57,166	63,177	(6,012)	39
40	Total General Plant		<u>\$ 41,738,721</u>		<u>\$ 1,766,906</u>		<u>\$ 1,654,063</u>	<u>\$ 1,695,612</u>	<u>\$ (41,549)</u>	40
41	Total Depreciation		\$ 329,820,415		\$ 7,501,565		\$ 7,388,722	\$ 7,915,398	\$ (526,676)	41
42	Total Amortization		126,290		850		850	850	0	42
43	Total Depreciation and Amortization		<u>\$ 329,946,705</u>		<u>\$ 7,502,415</u>		<u>\$ 7,389,572</u>	<u>\$ 7,916,249</u>	<u>\$ (526,676)</u>	43

Stmt I, Sh 3
 Col (g)

[1] Depreciation expense is being reduced by the amount transferred to capital per WP Sch I-16.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 16**

Line No.	Description (a)	Account Number (b)	Gas Plant as Adjusted at 5/31/2023 (c) <small>Sch G-1, Sh 12</small>	Depreciation/Amortization Rate (d) <small>Company Records</small>	Annualized Depreciation/Amortization (e) <small>(c) * (d)</small>	Recorded Depreciation/Amortization (f) <small>Sch G-2, Sh 6 Col (d)</small>	Adjustment before Alloc. To NNV (g) <small>(e) - (f)</small>	Adjustment after Alloc. To NNV (h) <small>(g) * Ln 23(c)</small>	Line No.
Intangible Plant									
1	Organization	301	\$ 61,816	N/A	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 384,107,242	Amortized	\$ 19,871,878 [1]	\$ 20,967,206	\$ (1,095,328)	\$ (58,455)	2
3	Total Intangible Plant		\$ 384,169,058		\$ 19,871,878	\$ 20,967,206	\$ (1,095,328)	\$ (58,455)	3
General Plant									
4	Land & Land Rights	389	\$ 4,037,565	N/A	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	\$ 39,455,481	2.25%	\$ 887,748	\$ 1,367,684	\$ (479,935)	\$ (25,613)	5
6	Structures & Improv - Leasehold	390.2	\$ 7,973	12.31%	\$ 982	\$ 89,910	\$ (88,929)	\$ (4,746)	6
7	Structures & Improv - Leasehold Fully Amort.	390.21	\$ 0	N/A	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture & Fixtures	391	\$ 8,226,276	6.67%	\$ 548,693	\$ 618,152	\$ (69,459)	\$ (3,707)	8
9	Computer Software & Hardware	391.1	\$ 17,919,628	19.80%	\$ 3,548,086	\$ 3,843,850	\$ (295,763)	\$ (15,784)	9
10	Transportation Equipment-Light	392.11	\$ 1,243,884	10.13%	\$ 126,005	\$ 205,309	\$ (79,304)	\$ (4,232)	10
11	Transportation Equipment-Heavy	392.12	\$ 0	6.00%	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Transportation Equipment-Aircraft	392.21	\$ 311,932	4.00%	\$ 12,477	\$ 328,854	\$ (316,377)	\$ (16,884)	12
13	Stores Equipment	393	\$ 37,653	6.67%	\$ 2,511	\$ 4,437	\$ (1,926)	\$ (103)	13
14	Tool, Shop, & Garage Equip.	394	\$ 1,280,103	6.67%	\$ 85,383	\$ 86,560	\$ (1,177)	\$ (63)	14
15	Laboratory Equipment	395	\$ 2,663,346	5.00%	\$ 133,167	\$ 95,204	\$ 37,963	\$ 2,026	15
16	Power-Operated Equipment	396	\$ 259,442	5.67%	\$ 14,710	\$ 14,710	\$ (0)	\$ (0)	16
17	Communication Equipment	397	\$ 7,974,856	6.67%	\$ 531,923	\$ 548,269	\$ (16,346)	\$ (872)	17
18	Telemetry Equipment	397.2	\$ 0	16.67%	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Miscellaneous Equipment	398	\$ 6,131,874	6.67%	\$ 408,996	\$ 387,136	\$ 21,860	\$ 1,167	19
	Total General Plant		\$ 89,550,014		\$ 6,300,682	\$ 7,590,076	\$ (1,289,393)	\$ (68,811)	20
20	Total Depreciation		\$ 89,542,040		\$ 6,299,701	\$ 7,500,165	\$ (1,200,464)	\$ (64,066)	21
21	Total Amortization		\$ 384,177,032		\$ 19,872,860	\$ 21,057,116	\$ (1,184,257)	\$ (63,201)	22
22	Total Depreciation and Amortization		\$ 473,719,072		\$ 26,172,560	\$ 28,557,282	\$ (2,384,721)	\$ (127,266)	23
23	NNV 4-Factor		5.34%					Stmnt I, Sh 3 Col (g)	

[1] Annualized amortization expense for Acct 303 calculated on WP I-16.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPERTY TAX ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	Taxes As Assessed (c) WP 1-17, Sh 1	Net Taxable Plant in Service (d) WP 1-17, Sh 3	Tax Rate Per \$1 Taxable Plant In Service (e) (c) / (d)	Adjusted Net Taxable Plant in Service (f) WP 1-17, Sh 3	Annualized Property Taxes (g)	Property Tax Adjustment (h)	Line No.
1	NNV Property Taxes - Direct Determination of Effective Rate		\$ 2,146,332	\$ 208,267,641	\$ 0.0103056				1
2	Net Taxable Plant in Service			\$ 194,560,911					2
3	Annualized Property Taxes	Ln 1(e) + Ln 2(f)				\$ 2,005,076			3
4	Less: Capitalized Portion	Ln 3(g) * -Ln 4(c)	8.85%			(177,359)			4
5	Net Annualized Property Taxes	Ln 3(g) + Ln 4(g)				\$ 1,827,717			5
6	Recorded Test Year Property Taxes	Sch M-5, Sh 1				1,971,601			6
7	Adjustment						\$ (143,885)		7
8	<u>System Allocable</u> Determination of Effective Rate		\$ 368,313	\$ 77,531,358	\$ 0.0047505				8
9	Net Taxable Plant in Service			\$ 61,798,200					9
10	Annualized Property Taxes	Ln 8(e) + Ln 9(f)				\$ 293,572			10
11	Percentage of Common Related to NNV	Ln 16(d)				15.92% [1]			11
12	Net Annualized Property Taxes	Ln 10(g) + Ln 11(g)				46,726			12
13	Recorded Test Year Property Taxes	Sch M-5, Sh 1				0			13
14	Adjustment	Ln 12(g) - Ln 13(g)					\$ 46,726		14
15	Total Adjustment	Ln 7 + Ln 14					\$ (97,159)		15

Explanation:
To synchronize actual billed and paid amounts to amounts that apply to plant in service at 5/31/2023.

[1] Percentage of Common related to Northern Nevada based on the ratio of the 4-Factor for Nevada as follows:

	4-Factor Stmt N, Sh 8	Ratio
NNV	5.34%	15.92%
SNV	28.19%	84.08%
Total NV	33.53%	100.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REGULATORY AMORTIZATIONS ADJUSTMENT
ADJUSTMENT NO. 18**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Pre-May 2012 Incremental Pipe Replacement	21-09001	407.3	\$ 5,465	1
2	Recorded Regulatory Amortizations	Company Records	407.3	<u>2,355,910</u>	2
3	Adjustment	Ln 1 - Ln 2		<u>\$ (2,350,446)</u>	3
				Stmt I, Sh 3 Col (i)	

Purpose: to include only the annualized portion of authorized regulatory amortization expense collected through base rates and exclude the expense related to items collected through a surcharge.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
VARIABLE PAY NORMALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
ADJUSTMENT NO. 19**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.	
1	2021 Performance Share Plan Expense	[2]	Company Records	920	\$ 2,960,268	1
2	2022 Performance Share Plan Expense	[3]	Company Records	920	3,774,016	2
3	2023 Performance Share Plan Expense	[4]	Company Records	920	1,463,558	3
4	3-Year Average		Average Ln 1 - Ln 3		\$ 2,732,614	4
5	2021 Restricted Stock Plan Expense	[2]	Company Records	920	\$ 2,914,783	5
6	2022 Restricted Stock Plan Expense	[3]	Company Records	920	3,068,164	6
7	2023 Restricted Stock Plan Expense	[4]	Company Records	920	3,896,552	7
8	3-Year Average		Average Ln 5 - Ln 7		\$ 3,293,166	8
9	Management Incentive Plan [1]	[5]	Company Records		\$ 8,327,624	9
10	Less: Non-Utility Measure - PS		Company Records	920	\$ (157,132)	10
11	Less: Non-Utility Measure - RSU		Company Records	920	(221,329)	11
12	Less: Non-Utility Measure - MIP		Company Records	920	\$ (78,400)	12
13	Less: Non-Utility Measure Total		Ln 10 + Ln 11 + Ln 12		\$ (456,861)	13
14	Total Employee Variable Pay		Ln 4 + Ln 8 +Ln 9 +Ln 13		\$ 13,896,543	14
15	Recorded Employee Variable Pay		Company Records	920	12,746,631	15
16	Adjustment		Ln 14 - Ln 15		\$ 1,149,912	16
17	Less: MMF Allocation		Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	17
18	Adjustment after MMF Allocation		Ln 16 * (1 - Ln 17)		\$ 1,106,282	18
19	NNV 4-Factor		Stmt N, Sh 8, Ln 9(h)		5.34%	19
20	Adjustment Allocated to NNV		Ln 18 * Ln 19	920	\$ 59,039	20
					Stmt I, Sh 3 Col (j)	

Purpose: to normalize variable pay based on current plans.

[1] Based on three year average of awarded percent of target of 85.7 percent on test year salaries of eligible participants.

[2] For the 12 months ended May 31, 2021.

[3] For the 12 months ended May 31, 2022.

[4] For the 12 months ended May 31, 2023.

[5] Includes Long-Term Incentive (LTI) Time Lapse Cash Awards, however, the Company is not currently requesting recovery for these expenses.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COMPANY-OPERATED AIRCRAFT
REMOVE RATE BASE
ADJUSTMENT NO. 20**

Line No.	Description (a)	Airplane 392.21 (b)	Airplane Hangar 390.1 (c)	Total (d)	Adjustment After MMF Allocation (e)	Total Alloc. To NNV (f)	Line No.
		Sch G-1, Sh 6	Company Records	Sum (b) - (c)	3.79%	5.34%	
		Sch G-2, Sh 6					
1	Original Cost	\$ 8,221,361	\$ 953,944	\$ 9,175,305			1
2	Adjustment	(8,221,361)	(953,944)	(9,175,305)	\$ (8,827,179)	\$ (471,082)	2
3	Accumulated Depreciation	3,916,406	581,037	4,497,443	4,326,803	230,910	3
4	Accumulated Deferred Income Taxes [1]			1,169,402	1,125,033	60,040	4
5	Rate Base		\$ (3,508,460)	\$ (3,375,343)	\$ (180,133)		5
				Stmnt I, Sh 3			
						Col (k)	

To remove the rate base associated with company-operated aircraft from the test year in compliance with the Order in Docket Nos. 93-3003/3004.

[1] Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COMPANY-OPERATED AIRCRAFT
OPERATING EXPENSES ADJUSTMENT
ADJUSTMENT NO. 20**

Line No.	Description (a)	Reference (b)	Airplane (c)	Airplane Hangar (d)	Total (e) (c) + (d)	Line No.
<u>Test Year Aircraft Costs</u>						
1	Labor	Company Records	\$ 289,311	\$ 0	\$ 289,311	1
2	Labor-Related Loadings	Company Records	156,576	0	156,576	2
3	Fuel and Oil	Company Records	149,534	0	149,534	3
4	Repairs and Maintenance	Company Records	118,788	0	118,788	4
5	Licenses and Fees	Company Records	1,441	44,750	46,191	5
6	Other Business Expenses	Company Records	100,894	0	100,894	6
7	Insurance	Company Records	33,849	0	33,849	7
8	Total Costs [1]	Sum Lns 1 - 7	<u>\$ 850,393</u>	<u>\$ 44,750</u>	<u>\$ 895,143</u>	8
9	Aircraft Expenses Cleared to Centuri	Company Records			(80,200)	9
10	Aircraft Expenses Cleared to HoldCo.	Company Records			(37,000)	10
11	HoldCo. Aircraft Expenses Allocated to Centuri	Ln 10 * 12%			\$ (4,440)	11
12	Total Aircraft Expenses to SWG	Ln 8 + Ln 9 + Ln 11			<u>\$ 810,503</u>	12
13	Total SWG Aircraft Costs to be Removed [2]	- Ln 12			(810,503)	13
14	Allowable Comparable Commercial Airfare	Company Records			19,104	14
15	Net Adjustment Before Allocation	Ln 13 + Ln 14			\$ (791,399)	15
16	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)			3.79%	16
17	Adjustment after MMF Allocation	Ln 15 * (1 - Ln 16)			\$ (761,372)	17
18	NNV 4-Factor	Stmt N, Sh 8, Ln 9(h)			5.34%	18
19	Adjustment Allocated to NNV	Ln 17 * Ln 18			<u>\$ (40,632)</u>	19
					Stmt I, Sh 3 Col (k)	

To remove test year O&M expenses associated with company-operated aircraft and add back cost of comparable commercial airfare in compliance with the Order in Docket Nos. 93-3003/3004.

[1] The related adjustments to depreciation and property taxes due to removing aircraft from rate base are in annualization adjustments 16 and 17.

[2] To remove all Test Year Southwest Gas Aircraft Costs.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSES RECLASSIFIED AS PREPAYMENTS
ADJUSTMENT NO. 21**

Line No.	Description (a)	Invoiced (b)	Annualized (c)	Adjustment (d)	MMF Allocation (e)	Amount to be Allocated (f)	Total Alloc. To NNV (g)	Line No.
	WP I-21, Sh 1 Col (c)		WP I-21, Sh 1 Col (a)	(c) - (b)	(d) * Ln 1(e)	(d) - (e)	(f) * Ln 1(g)	
1	Allocation Factor				Stimt N, Sh 10, Ln 7(i)+(j) 3.79%		Stimt N, Sh 8, Ln 9(h) 5.34%	1
2	<u>System Allocable</u>	581,175	170,100	(411,075)	(15,597)	(395,478)	(21,106)	2
3	Total Adjustment	\$ 581,175	\$ 170,100	\$ (411,075)	\$ (15,597)	\$ (395,478)	\$ (21,106)	3
							Stimt I, Sh 3 Col (b)	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REMITTANCE PROCESSING AND PRINT TO MAIL ASSETS
REMOVE RATE BASE
ADJUSTMENT NO. 22**

Line No.	Description (a)	Remittance Processing		Print to Mail Assets		Total (g)	Total Allocated to NNV (h)	Line No.
		391.00 (b)	391.10 (c)	391.00 (d)	393.00 (e)			
		[1]	[1]	[1]	[1]	Sum (b) through (f)	5.34%	
1	<u>System Allocable</u>							
2	Original Cost	\$ 400,691	0 \$	630,378	28,869	1,063,082		1
3	Adjustment	(400,691)	0	(630,378)	(28,869)	(1,063,082)		2
4	NNV 4-Factor	5.34%	5.34%	5.34%	5.34%	5.34%		3
5	Adjustment Allocated to NNV	\$ (21,384)	0 \$	(33,642)	(1,541)	(56,734)		4
6	Accumulated Depreciation	274,619	0	422,228	30,429	730,328		5
7	NNV 4-Factor	5.34%	5.34%	5.34%	5.34%	5.34%		6
8	Adjustment Allocated to NNV	\$ 14,656	0 \$	22,533	1,624	38,976		7
9	Accumulated Deferred Income Taxes [1]							8
	Rate Base							9
						\$ 95,284	5,085	
						<u>\$ 77,525</u>	<u>(12,673)</u>	
								Stmnt 1, Sh 4
								Col (c)

To remove the rate base associated with Remittance Processing and Print to Mail functions.

[1] Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE
ADJUSTMENT NO. 23**

Line No.	Description (a)	Reference (b)	Intangible Plant (c)	Computer Equipment (d)	Miscellaneous Equipment (e)	Transportation Equipment-Light (f)	Total (g)	Adjustment After MMF Allocation (h)	Total Allocation To NNV (i)	Line No.
			[1]	Company Records	Company Records	Company Records	Sum (c) thru (e)	3.79%	5.34%	
Northern Nevada										
1	Original Cost	WP H-23, Sh 1	\$	125 \$	95,844	392.11	95,969			1
2	Adjustment			(125)	(95,844)		(95,969)			2
3	Accumulated Depreciation [2]				15,870		15,870			3
4	Accumulated Deferred Income Taxes				3,138		3,138			4
5	Rate Base						(76,961)			5
System Allocable										
6	Original Cost	WP H-23, Sh 1	\$	11,411 \$	4,797 \$	36,555 \$	718,303			6
7	Adjustment		(665,539)	(11,411)	(4,797)	(36,555)	(718,303)			7
8	Less: MMF Allocation		3.79%	3.79%	3.79%	3.79%	3.79%	(691,049)		8
9	NNV 4-Factor		(640,288)	(10,978)	(4,615)	(35,168)	(691,049)			9
10	Adjustment Allocated to NNV		5.34%	5.34%	5.34%	5.34%	5.34%			10
11			(34,170)	(586)	(246)	(1,877)	(36,879)			11
12	Accumulated Depreciation [3]				955	10,184	11,139	10,716	572	12
13	Accumulated Deferred Income Taxes						3,226	3,104	166	13
14	Rate Base						(713,563)	(677,229)	(36,142)	14
15	Total Adjustment	Ln 5 (f) + Ln 11 (h)							(113,103)	15

To adjust rate base for certain expenditures associated with various work orders identified and adjusted by the Company in Docket No. 18-05031. Work orders that will not be fully amortized by the certification period are being removed. No adjustment is being made to work orders in CWIP or that have been cancelled.

[1] Account 303 detailed adjustments are found on WP TY 303 and WP Cert 303.

[2] Includes accumulated depreciation from work order 0022W0005785

[3] Includes accumulated depreciation for work order 0073W0004415.

**SOUTHWEST GAS CORPORATION
 NORTHERN NEVADA
 WINNEMUCCA LAND
 REMOVE RATE BASE
 ADJUSTMENT NO. 24**

Line No.	Description (a)	Reference (b)	Land and Land Rights 389.00 (c)	Line No.
1	Original Cost	0026W0004694	\$ 0	1
2	Rate Base		\$ 0	2
			Stmnt 1, Sh 4	
			Col (e)	

To remove the rate base associated with land that was not used and useful as of May 31, 2023.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SPRING CREEK PROJECTS
REMOVE RATE BASE
ADJUSTMENT NO. 25**

Line		Account		Work Order Number		Original Cost		Adjustment		Accumulated Depreciation		Deferred Income Taxes		Rate Base		Line	
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	No.
			Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records				
1	376	0028W4082584	\$ 235,907	(235,907)	\$ 14,493	\$ 8,504	(212,911)										1
2	376	0028W4082586	213,471	(213,471)	13,114	7,695	(192,662)										2
3	376	0028W4082591	219,768	(219,768)	13,501	7,922	(198,345)										3
4	376	0028W4082575	3,935,758	(3,935,758)	235,424	143,206	(3,557,128)										4
5	376	0028W4082588	140,554	(140,554)	7,953	3,374	(129,227)										5
6	376	0028W4107958	71,679	(71,679)	3,245	1,891	(66,543)										6
7	376	0028W4118418	38,006	(38,006)	1,720	1,003	(35,283)										7
8	376	0028W4102752	664,189	(664,189)	28,992	17,748	(617,449)										8
9	376	0028W4102762	197,234	(197,234)	8,609	5,270	(183,355)										9
10	376	0028W4259606	4,720	(4,720)	206	126	(4,388)										10
11	376	0028W4102738	89,342	(89,342)	3,755	2,418	(83,169)										11
12	376	0028W4102801	261,240	(261,240)	10,981	7,069	(243,190)										12
13	376	0028W4102788	444,303	(444,303)	17,957	12,174	(414,172)										13
14	376	0028W4102809	498,118	(498,118)	20,132	13,649	(464,337)										14
15	376	0028W4103285	8,653,388	(8,653,388)	335,751	240,046	(8,077,591)										15
16	376	0028W4102200	559,702	(559,702)	20,812	7,815	(531,075)										16
17	376	0028W4107959	120,610	(120,610)	4,485	1,684	(114,441)										17
18	376	0028W4102384	415,683	(415,683)	14,784	5,945	(394,954)										18
19	376	0028W4102456	415,945	(415,945)	14,794	5,949	(395,202)										19
20	376	0028W4102499	417,368	(417,368)	14,844	5,970	(396,555)										20
21	376	0028W4107960	74,669	(74,669)	2,656	1,068	(70,945)										21
22	376	0028W4102400	767,924	(767,924)	26,071	11,244	(730,609)										22
23	376	0028W4102316	868,552	(868,552)	28,083	13,012	(827,457)										23
24	376	0028W4293534	407,658	(407,658)	13,181	6,107	(388,370)										24
25	376	0028W4102410	182,724	(182,724)	5,613	2,799	(174,311)										25
26	376	0028W4102060	728,067	(728,067)	21,187	11,402	(695,478)										26
27	376	0028W4102677	393,841	(393,841)	11,461	6,168	(376,212)										27
28	376	0028W4102121	986,616	(986,616)	27,115	15,786	(943,715)										28
29	376	0028W4277454	163,303	(163,303)	4,488	2,613	(156,202)										29
30	376	0028W4102694	438,946	(438,946)	11,354	7,172	(420,420)										30
31	376	0028W4277444	308,666	(308,666)	7,984	5,043	(295,638)										31
32	376	0028W4102709	73,285	(73,285)	1,777	1,222	(70,285)										32
33	376	0028W4276786	303,899	(303,899)	7,370	5,069	(291,460)										33
34	376	0028W4277398	232,883	(232,883)	5,647	3,884	(223,352)										34

35	376	0028W4276808	424,811	(424,811)	9,615	7,230	(407,966)	35
36	376	0028W4276814	209,984	(209,984)	4,753	3,574	(201,657)	36
37	376	0028W4277391	203,551	(203,551)	4,607	3,464	(195,480)	37
38	376	0028W4277815	625,173	(625,173)	14,150	10,639	(600,383)	38
39	376	0028W4276428	199,755	(199,755)	4,198	3,467	(192,089)	39
40	376	0028W4277395	239,288	(239,288)	5,029	4,154	(230,105)	40
41	376	0028W4277820	237,230	(237,230)	4,986	4,118	(228,126)	41
42	376	0028W4276324	729,251	(729,251)	11,790	2,788	(714,673)	42
43	376	0028W4276403	491,923	(491,923)	7,157	2,048	(482,718)	43
44	376	0028W4277836	944,526	(944,526)	13,743	3,932	(926,851)	44
45	376	0028W4276382	855,852	(855,852)	11,069	3,854	(840,930)	45
46	376	0028W4277852	98,964	(98,964)	1,120	479	(97,365)	46
47	376	0028W4367347	330,107	(330,107)	3,736	1,598	(324,772)	47
48	376	0028W4276344	243,262	(243,262)	2,360	1,260	(239,642)	48
49	376	0028W4276373	439,284	(439,284)	4,261	2,276	(432,746)	49
50	376	0028W4417966	460,202	(460,202)	4,464	2,385	(453,354)	50
51	376	0028W4276335	262,060	(262,060)	2,118	1,447	(258,495)	51
52	376	0028W4276354	123,463	(123,463)	998	682	(121,783)	52
53	376	0028W4276328	172,402	(172,402)	1,115	1,010	(170,277)	53
54	376	0028W4416202	380,542	(380,542)	2,461	2,230	(375,851)	54
55	376	0028W4417989	503,324	(503,324)	3,255	2,950	(497,119)	55
56	376	0028W4418044	372,919	(372,919)	1,809	2,312	(368,798)	56
57	376	0028W4490521	398,400	(398,400)	1,932	2,470	(393,997)	57
58	376	0028W4418345	570,022	(570,022)	1,843	3,728	(564,451)	58
59	376	0028W4418467	410,930	(410,930)	1,329	2,687	(406,913)	59
60		Account 376 Total \$	<u>33,455,243</u>	<u>\$(33,455,243)</u>	<u>1,083,437</u>	<u>668,832</u>	<u>\$(31,702,974)</u>	60
61	378	0028W4082578	149,122	(149,122)	9,656	3,324	(136,142)	61
62	378	0028W4107033	156,065	(156,065)	8,084	3,903	(144,078)	62
63	378	0028W4107034	161,185	(161,185)	7,157	4,282	(149,746)	63
64	378	0028W4107035	141,464	(141,464)	6,281	3,758	(131,425)	64
64		Account 378 Total \$	<u>607,837</u>	<u>\$(607,837)</u>	<u>31,178</u>	<u>15,267</u>	<u>\$(561,392)</u>	64
65	380	0028CB043000	4,233,064	(4,233,064)	55,084	46,367	(4,131,613)	65
66	380	0028S4082584	1,701	(1,701)	86	65	(1,550)	66
67	380	0028S4082586	766	(766)	39	29	(698)	67
68	380	0028S4102752	8,991	(8,991)	322	255	(8,414)	68
69	380	0028S4102762	448	(448)	16	13	(419)	69
70	380	0028S4102788	2,407	(2,407)	80	70	(2,258)	70
71	380	0028S4102809	4,402	(4,402)	146	127	(4,129)	71
72	380	0028S4102200	6,669	(6,669)	203	103	(6,364)	72
73	380	0028S4102384	1,479	(1,479)	43	23	(1,413)	73
74	380	0028S4102456	11,319	(11,319)	330	177	(10,812)	74
75	380	0028S4102499	18,324	(18,324)	534	287	(17,503)	75
76	380	0028S4102060	9,001	(9,001)	215	151	(8,635)	76
76	380	0028S4102677	7,215	(7,215)	172	121	(6,922)	76
76	380	0028S4102694	10,261	(10,261)	218	178	(9,866)	76

77	380	0028S4102709	496	(496)	10	9	(477)	77
78		Account 380 Total	\$ 4,316,544	\$ (4,316,544)	\$ 57,498	\$ 47,974	\$ (4,211,072)	78
79		Total	\$ 38,379,624	\$ (38,379,624)	\$ 1,172,113	\$ 732,073	\$ (36,475,438)	79

Stmnt I, Sh 4
 Col (f)

Removes Spring Creek rate base. Based on plant contemplated in deferrals through November 2023.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SALES AND TRANSPORTATION QUANTITY AND REVENUES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
ADJUSTMENT NO. C1**

Line No.	Description	Adjusted at 5/31/2023	Increase/ (Decrease)	Certification 11/30/2023	Line No.
	(a)	(b)	(c)	(d)	
		Sch J-1, Sh 8 and Sh 11	(d) - (b)		
1	Sales Volumes (Therms)	108,158,485	1,499,094	109,657,579	1
2	Transportation Volumes (Therms)	42,399,553	(223,417)	42,176,136	2
3	Total Volumes (Therms)	<u>150,558,038</u>	<u>1,275,677</u>	<u>151,833,715</u>	3
4	Revenue	\$ 47,851,966	\$ 242,739	\$ 48,094,705	4
5	Total Revenue Adjustment		<u>242,739</u>		5
			Stmt I, Sh 5 Col (b)		

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND BENEFITS ANNUALIZATION AT CERTIFICATION
ADJUSTMENT NO. C2**

Line No.	Description (a)	Labor (b) WP I-C2, Sh 1 thru 3, Col(h)	Labor Loading (c) WP I-C2, Sh 1 thru 3, Col(i)	Total (d) (b) + (c)	Line No.
<u>Operations</u>					
1	Account 813	\$ 3,269	\$ 1,029	\$ 4,298	1
2	Account 840	0	0	0	2
3	Account 841	0	0	0	3
4	Account 850	0	0	0	4
5	Account 851	0	0	0	5
6	Account 852	0	0	0	6
7	Account 853	0	0	0	7
8	Account 856	0	0	0	8
9	Account 857	0	0	0	9
10	Account 859	0	0	0	10
11	Account 870	49,616	14,853	64,469	11
12	Account 871	4,069	1,284	5,354	12
13	Account 874	19,950	6,021	25,971	13
14	Account 875	0	0	0	14
15	Account 878	28,144	8,556	36,700	15
16	Account 879	29,064	8,892	37,956	16
17	Account 880	18,617	5,587	24,204	17
18	Account 901	10,270	3,205	13,474	18
19	Account 902	6,366	1,936	8,302	19
20	Account 903	26,902	8,398	35,300	20
21	Account 905	0	0	0	21
22	Account 908	0	0	0	22
23	Account 910	0	0	0	23
24	Account 920	109,202	36,577	145,779	24
25	Account 922	0	0	0	25
26	Account 930.2	0	0	0	26
27	Total Operations	<u>\$ 305,468</u>	<u>\$ 96,340</u>	<u>\$ 401,808</u>	27
<u>Maintenance</u>					
28	Account 861	\$ 0	\$ 0	0	28
29	Account 863	0	0	0	29
30	Account 864	0	0	0	30
31	Account 865	0	0	0	31
32	Account 866	0	0	0	32
33	Account 885	9,815	2,936	12,751	33
34	Account 886	46	13	59	34
35	Account 887	13,309	4,058	17,366	35
36	Account 889	6,941	2,104	9,045	36
37	Account 892	9,095	2,777	11,872	37
38	Account 893	3,109	941	4,049	38
39	Account 894	0	0	0	39
40	Account 935 - Direct	811	230	1,041	40
41	Account 935 - System Alloc.	2,031	681	2,712	41
42	Total Maintenance	<u>\$ 45,157</u>	<u>\$ 13,739</u>	<u>\$ 58,896</u>	42
43	Total O&M	<u>\$ 350,625</u>	<u>\$ 110,079</u>	<u>\$ 460,704</u>	43
Stmt I, Sh 5 Col (c)					
<u>Functionalization</u>					
44	Other Gas Supply	\$ 3,269	\$ 1,029	\$ 4,298	44
45	Storage	0	0	0	45
46	Transmission	0	0	0	46
47	Distribution	191,775	58,023	249,798	47
48	Customer Accounts	43,538	13,539	57,076	48
49	Customer Service & Info.	0	0	0	49
50	Sales	0	0	0	50
51	A&G - Direct	811	230	1,041	51
52	A&G - Sys. Alloc.	111,233	37,258	148,491	52
53	Total	<u>\$ 350,625</u>	<u>\$ 110,079</u>	<u>\$ 460,704</u>	53

To annualize labor and labor-related loadings at November 30, 2023
to reflect a 3.75% general wage increase effective June 2023.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ALLOCATION OF NON-SERVICE PENSION COSTS
LABOR AND BENEFITS ANNUALIZATION
ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	Pension (c)	PBOP (d)	SERP (e)	Total (f) (c) + (d) + (e)	Line No.
1	Normalized Total Retirement Benefit Cost	Actuarial Studies	\$ 31,381,424	\$ 1,754,957	\$ 2,307,321		1
2	Normalized Current Service Cost	WP I-C2, Sh 23	37,036,311	1,633,666	87,108		2
3	Normalized Non-Service Cost	Ln 1 - Ln 2	(5,654,887)	121,291	2,220,213	(3,313,383)	3
4	Test Year Normalized Non-Service Cost	Sch I-3, Sh 2				(3,313,383)	4
5	Adjustment	Ln 3 - Ln 4				\$ 0	5
6	Less: MMF Allocation	Stmnt N, Sh 10, Ln 7(i)+(j)				3.79%	6
7	Adjustment after MMF Allocation	Ln 5 * (1- Ln 6)				0	7
8	Allocation to NNV	Stmnt N, Sh 8, Ln 9(h)				5.34%	8
9	Amount After Allocation	Ln 7 * Ln 8				\$ 0	9
						Stmnt I, Sh 5 Col (c)	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
INCREMENTAL RATE CASE EXPENSE
ADJUSTMENT NO. C3**

Line No.	Description (a)	Ref/ Account Number (b)	Southern Nevada (c)	Northern Nevada (d)	Total Nevada (e)	Line No.
<u>Rate Case Expense from Docket No. 21-09001 (December 1, 2021 to May 31, 2022)</u>						
1	Printing/Copying/Postage/Freight	[3] Company Records			\$ 16,851	1
2	Professional Services	[3] Company Records			253,972	2
3	Notice/Publication	[3] Company Records			4,775	3
4	Court Reporting	[3] Company Records			0	4
5	Travel/Transportation/Misc.	[3] Company Records			0	5
6	Total Rate Case Expense (21-09001) December 1, 2021 to May 31, 2022	Sum Lns 1 - 5			<u>\$ 275,598</u>	6
<u>Current Rate Case Expense Docket No. 23-09012 (June 1, 2022 to November 30, 2023)</u>						
7	Printing/Copying/Postage/Freight	Company Records			\$ 19,409	7
8	Professional Services	Company Records			95,891	8
9	Notice/Publication	Company Records			8,486	9
10	Court Reporting	Company Records			0	10
11	Travel/Transportation/Misc.	Company Records			1,240	11
12	Total Current Rate Case Expense (23-09012) June 1, 2022 to November 30, 2023	Sum Lns 7 - 11			<u>\$ 125,025</u>	12
13	Total Rate Case Expense	Ln 6 + Ln 12			\$ 400,623	13
14	Nevada Jurisdictional 4-Factor Percentages	[1]	84.08%	15.92%	100.00%	14
15	Allocated Total		\$ 336,859	\$ 63,764	\$ 400,623	15
16	Amortization Period (Years)	[2]	2	2	2	16
17	Annual Rate Case Expense	928	168,430	31,882	\$ 200,312	17
18	Test Year Recorded Rate Case Expense	[4] WP K-1, Sh 7, Ln11(l)		114,420		18
19	Adjustment	Ln 17 - 18		<u>\$ (82,538)</u>		19
			Stmt I, Sh 5 Col (d)			

[1] The rate case expense was allocated to Southern and Northern Nevada based on the 4-Factor percentages of 84.08% and 15.92%, derived as follows:

	4-Factor	Ratio
Northern Nevada	5.34%	15.92%
Southern Nevada	28.19%	84.08%
Total Nevada	<u>33.53%</u>	<u>100.00%</u>

[2] The Company proposes to amortize rate case expense over its estimated rate case cycle.

[3] As provided in the compliance filing dated June 20, 2022 in Docket No. 21-09001 (18230 5051 and 18230 5112).

[4] Adjusted to exclude additional activity inadvertently recorded to Account 928.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
ADJUSTMENT NO. C4**

Line No.	Description	Account Number	Gas Plant at Certification 11/30/2023	Depreciation/Amortization Rate	Certification Annualized Depreciation/Amortization	Expense Percent	Adjusted Annualized Depreciation/Amortization	Test Year Adjusted Depreciation/Amortization	Certification Annualization Adjustment	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Sch G-1, Sh 11 Col (g)	Sch G-3, Sh 3	(c) * (d)	[1]	(e) * (f)	Sch I-16, Sh 1	(g) - (h)		
Intangible Plant										
1	Organization	301	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	61,157	Amortized	0	100%	0	0	0	2
3	Miscellaneous Intangible	303	28,635	Amortized	0	100%	0	0	0	3
4	Total Intangible Plant		\$ 89,792		\$ 0		\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	N/A	0	100%	0	0	0	6
7	Structures - Compressor Stations	366.1	0	N/A	0	100%	0	0	0	7
8	Structures	366.2	0	N/A	0	100%	0	0	0	8
9	Mains	367	0	N/A	0	100%	0	0	0	9
10	Mains - Bridge	367.2	0	N/A	0	100%	0	0	0	10
11	Compressor Stations	368	0	N/A	0	100%	0	0	0	11
12	Measuring and Reg. Stations	369	0	N/A	0	100%	0	0	0	12
13	Communication Equipment	370	0	N/A	0	100%	0	0	0	13
14	Other Equipment	371	0	N/A	0	100%	0	0	0	14
15	Total Transmission Plant		\$ 0		\$ 0		\$ 0	\$ 0	\$ 0	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 950	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	33,285	1.11%	369	100%	369	369	0	17
18	Structures & Improvements	375	0	0.00%	0	100%	0	0	0	18
19	Mains	376	152,864,807	1.94%	2,965,577	100%	2,965,577	2,785,128	180,449	19
20	Measuring and Reg. Stations	378	8,088,525	2.22%	179,565	100%	179,565	170,692	8,873	20
21	Services	380	95,982,587	1.59%	1,526,123	100%	1,526,123	1,461,095	65,028	21
22	Meters	381	43,427,373	2.98%	1,294,136	100%	1,294,136	1,264,794	29,342	22
23	Industrial Measuring and Reg. Sta.	385	2,580,531	2.14%	55,223	100%	55,223	53,301	1,923	23
24	Miscellaneous Equipment	387	5,649	2.32%	131	100%	131	131	0	24
25	Total Distribution Plant		\$ 302,983,708		\$ 6,021,125		\$ 6,021,125	\$ 5,735,510	\$ 285,616	25
General Plant										
26	Land & Land Rights	389	\$ 4,493,960	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	43,251,075	2.17%	938,548	100%	938,548	435,852	502,697	27
28	Structures & Improv - Leasehold	390.2	(0)	2.33%	850	100%	850	850	0	28
29	Office Furniture & Fixtures	391	2,105,751	5.00%	105,288	100%	105,288	83,720	21,568	29
30	Computer Software & Hardware	391.1	1,437,246	19.80%	284,575	100%	284,575	205,025	79,550	30
31	Transportation Equipment - Light	392.11	4,014,533	10.75%	431,562	85.11% [1]	367,301	372,283	(4,982)	31
32	Transportation Equipment - Heavy	392.12	3,348,929	6.20%	207,634	85.11% [1]	176,716	160,951	15,765	32
33	Stores Equipment	393	473,283	5.00%	23,664	100%	23,664	16,612	7,052	33
34	Tool, Shop, & Garage Equip.	394	2,656,794	5.00%	132,840	100%	132,840	129,904	2,936	34
35	Laboratory Equipment	395	65,580	5.00%	3,279	100%	3,279	3,279	0	35
36	Power-Operated Equipment	396	2,690,817	5.73%	154,184	85.11% [1]	131,225	111,748	19,477	36
37	Communication Equipment	397	1,147,971	6.67%	76,570	100%	76,570	76,673	(104)	37
38	Telemetry Equipment	397.2	0	0.00%	0	100%	0	0	0	38
39	Miscellaneous Equipment	398	878,394	6.67%	58,589	100%	58,589	57,166	1,423	39
40	Total General Plant		\$ 66,564,332		\$ 2,417,582		\$ 2,299,445	\$ 1,654,063	\$ 645,382	40
41	Total Depreciation		\$ 369,548,040		\$ 8,437,857		\$ 8,319,720	\$ 7,388,722	\$ 930,998	41
42	Total Amortization		89,792		850		850	850	0	42
43	Total Depreciation and Amortization		\$ 369,637,831		\$ 8,438,707		\$ 8,320,570	\$ 7,389,572	\$ 930,998	43

Stmt I, Sh 5
Col (e)

[1] Depreciation expense is being reduced by the amount transferred to capital per WP Sch I-16.

[2] Includes the depreciation and amortization provision for the test year less the amounts capitalized in accounts 392.0, 392.11, 392.12 and 396 per Order in Docket 93-3003/3004.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
ADJUSTMENT NO. C4**

Line No.	Description (a)	Account Number (b)	Gas Plant at Certification 11/30/2023 (c) L-1, Sh 2	Depreciation/Amortization Rate (d) Sch G-3, Sh 6 Col (c)	Certification Annualized Depreciation/Amortization [1] (e) (c) * (d)	TY Annualized Depreciation/Amortization (f) Sch I-16, Sh 2 Col (e)	Certification Adjustment before Alloc. To NNV (g) (e) - (f)	Certification Adjustment after Alloc. To NNV (h) (g) * Ln 24(c)	Line No.
<u>Intangible Plant</u>									
1	Organization	301	\$ 61,816	N/A	\$ 0	\$ 0	\$ 0	0	1
2	Miscellaneous Intangible	303	\$ 388,210,523	Amortized	\$ 20,817,658	\$ 19,871,878	\$ 945,780	50,474	2
3	Total Intangible Plant		\$ 388,272,339		\$ 20,817,658	\$ 19,871,878	\$ 945,780	50,474	3
<u>General Plant</u>									
4	Land & Land Rights	389	\$ 4,037,565	N/A	\$ 0	\$ 0	\$ 0	0	4
5	Structures & Improv - Co. Owned	390.1	\$ 39,479,198	2.25%	\$ 888,282	\$ 887,748	\$ 534	28	5
6	Structures & Improv - Leasehold	390.2	\$ 7,973	12.31%	\$ 982	\$ 982	\$ 0	0	6
7	Structures & Improv - Leasehold Fully Amort.	390.21	\$ 0	N/A	\$ 0	\$ 0	\$ 0	0	7
8	Office Furniture & Fixtures	391	\$ 8,179,236	6.67%	\$ 545,555	\$ 548,693	\$ (3,138)	(167)	8
9	Computer Software & Hardware	391.1	\$ 16,813,396	19.80%	\$ 3,329,052	\$ 3,548,086	\$ (219,034)	(11,689)	9
10	Transportation Equipment-Light	392.11	\$ 1,116,234	10.13%	\$ 113,074	\$ 126,005	\$ (12,931)	(690)	10
11	Transportation Equipment-Heavy	392.12	\$ 0	6.00%	\$ 0	\$ 0	\$ 0	0	11
12	Transportation Equipment-Aircraft	392.21	\$ 311,932	4.00%	\$ 12,477	\$ 12,477	\$ 0	0	12
13	Stores Equipment	393	\$ 17,154	6.67%	\$ 1,144	\$ 2,511	\$ (1,367)	(73)	13
14	Tool, Shop, & Garage Equip.	394	\$ 1,280,103	6.67%	\$ 85,383	\$ 85,383	\$ 0	0	14
15	Laboratory Equipment	395	\$ 2,663,346	5.00%	\$ 133,167	\$ 133,167	\$ 0	0	15
16	Power-Operated Equipment	396	\$ 259,442	5.67%	\$ 14,710	\$ 14,710	\$ 0	0	16
17	Communication Equipment	397	\$ 7,900,082	6.67%	\$ 526,935	\$ 531,923	\$ (4,987)	(266)	17
18	Telemetry Equipment	397.2	\$ 0	16.67%	\$ 0	\$ 0	\$ 0	0	18
19	Miscellaneous Equipment	398	\$ 6,221,947	6.67%	\$ 415,004	\$ 408,996	\$ 6,008	321	19
20	Total General Plant		\$ 88,287,609		\$ 6,065,767	\$ 6,300,682	\$ (234,916)	(12,537)	20
21	Total Depreciation		\$ 88,279,636		\$ 6,064,785	\$ 6,299,701	\$ (234,916)	(12,537)	21
22	Total Amortization		\$ 388,280,312		\$ 20,818,639	\$ 19,872,860	\$ 945,780	50,474	22
23	Total Depreciation and Amortization		\$ 476,559,948		\$ 26,883,424	\$ 26,172,560	\$ 710,864	37,937	23
24	NNV 4-Factor		5.34%						24

[1] Annualized amortization expense for Acct 303 calculated on WP I-C6, Sh 11.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEPRECIATION AND ANNUALIZATION EXPENSE AT NEW RATES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Gas Plant as Adjusted at 11/30/2023 (c) Sch I-C4, Sh 1	Depreciation/Amortization New Rates (d) Sch G-3, Sh 3	Adjusted New Rates Depreciation/Amortization (e) (c) * (d)	Expense Percent (f) [1]	Adjusted New Rates Depreciation/Amortization (g) (e) * (f) * (g) [2]	Certification Annualized Depreciation/Amortization (h) Sch I-C4, Sh 1	New Rates Adjustment (i) (g) - (h)	Line No.
Intangible Plant										
1	Organization	301	\$ 0	N/A	0	100%	0 \$	0 \$	0 \$	1
2	Franchise and Consents	302	61,157	Amortized	0	100%	0	0	0	2
3	Miscellaneous Intangible	303	28,635	Amortized	0	100%	0	0	0	3
4	Total Intangible Plant		\$ 89,792		0		0 \$	0 \$	0	4
Distribution Plant										
16	Land & Land Rights	374.1	\$ 950	N/A	0	100%	0 \$	0 \$	0	16
17	Rights of Way	374.2	33,285	1.21%	403	100%	403	369	33	17
18	Structures & Improvements	375	0	0.00%	0	100%	0	0	0	18
19	Mains	376	152,864,807	1.96%	2,996,150	100%	2,996,150	2,965,577	30,573	19
20	Measuring and Reg. Stations	378	8,088,525	2.16%	174,712	100%	174,712	179,565	(4,853)	20
21	Services	380	95,982,587	1.78%	1,708,490	100%	1,708,490	1,526,123	182,367	21
22	Meters	381	43,427,373	3.95%	1,715,381	100%	1,715,381	1,294,136	421,246	22
23	Industrial Measuring and Reg. Sta.	385	2,580,531	2.16%	55,739	100%	55,739	55,223	516	23
24	Miscellaneous Equipment	387	5,649	0.93%	53	100%	53	131	(79)	24
25	Total Distribution Plant		\$ 302,983,708		53		6,650,928 \$	6,021,125 \$	629,803	25
General Plant										
26	Land & Land Rights	389	\$ 4,493,960	N/A	0	100%	0 \$	0 \$	0	26
27	Structures & Improv - Co. Owned	390.1	43,251,075	2.37%	1,025,050	100%	1,025,050	938,548	86,502	27
28	Structures & Improv - Leasehold	390.2	(0)	2.33%	850	100%	850	850	0	28
29	Office Furniture & Fixtures	391	2,105,751	6.67%	140,454	100%	140,454	105,288	35,166	29
30	Computer Software & Hardware	391.1	1,437,246	20.00%	287,449	100%	287,449	284,575	2,874	30
31	Transportation Equipment - Light	392.11	4,014,533	10.00%	401,453	85.11%	341,675	367,301	(25,626)	31
32	Transportation Equipment - Heavy	392.12	3,348,929	6.00%	200,936	85.11%	171,016	176,716	(5,701)	32
33	Stores Equipment	393	473,283	5.00%	23,664	100%	23,664	23,664	0	33
34	Tool, Shop, & Garage Equip.	394	2,656,794	6.67%	177,208	100%	177,208	132,840	44,368	34
35	Laboratory Equipment	395	65,580	6.67%	4,374	100%	4,374	3,279	1,095	35
36	Power-Operated Equipment	396	2,690,817	5.73%	154,184	85.11%	131,225	131,225	0	36
37	Communication Equipment	397	1,147,971	6.67%	76,570	100%	76,570	76,570	0	37
38	Telemetry Equipment	397.2	0	0.00%	0	100%	0	0	0	38
39	Miscellaneous Equipment	398	878,394	6.67%	58,589	100%	58,589	58,589	0	39
40	Total General Plant		\$ 66,564,332		2,550,782		2,438,125 \$	2,299,445 \$	138,680	40
41	Total Depreciation		\$ 369,548,040		9,200,859		9,088,203 \$	8,319,720 \$	768,483	41
42	Total Amortization		\$ 89,792		850		850	850	0	42
43	Total Depreciation and Amortization		\$ 369,637,831		9,201,710		9,089,054 \$	8,320,570 \$	768,483	43

Smt 1, Sh 5

Col (f)

[1] Depreciation expense is being reduced by the amount transferred to capital per WP I-16.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION AND ANNUALIZATION EXPENSE AT NEW RATES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Gas Plant as Adjusted at 11/30/2023 (c) Sch G-1, Sh 12	Depreciation/Amortization New Rates (d) Sch G-3, Sh 6	Adjusted Depreciation/Amortization (e) (c) * (d)	Certification Annualized Depreciation/Amortization (f) Sch I-C4, Sh 2	New Rates Adjustment before Alloc. To NNV (g) (e) - (f)	Adjustment after Alloc. To NNV (h) (g) * Ln 24(c)	Line No.
<u>Intangible Plant</u>									
1	Organization	301	\$ 61,816	N/A	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 388,210,523	Amortized	\$ 20,817,658	\$ 20,817,658	\$ 0	\$ 0	2
3	Total Intangible Plant		\$ 388,272,339		\$ 20,817,658	\$ 20,817,658	\$ 0	\$ 0	3
<u>General Plant</u>									
4	Land & Land Rights	389	\$ 4,037,565	N/A	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	\$ 39,479,198	2.34%	\$ 925,364	\$ 888,282	\$ 37,082	\$ 1,979	5
6	Structures & Improv - Leasehold	390.2	\$ 7,973	12.31%	\$ 982	\$ 982	\$ 0	\$ 0	6
7	Structures & Improv - Leasehold Fully Amort.	390.21	\$ 0	N/A	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture & Fixtures	391	\$ 8,179,236	6.67%	\$ 545,555	\$ 545,555	\$ 0	\$ 0	8
9	Computer Software & Hardware	391.1	\$ 16,813,396	20.00%	\$ 3,362,679	\$ 3,329,052	\$ 33,627	\$ 1,795	9
10	Transportation Equipment-Light	392.11	\$ 1,116,234	9.38%	\$ 104,703	\$ 113,074	\$ (8,372)	\$ (447)	10
11	Transportation Equipment-Heavy	392.12	\$ 0	6.00%	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Transportation Equipment-Aircraft	392.21	\$ 311,932	4.00%	\$ 12,477	\$ 12,477	\$ 0	\$ 0	12
13	Stores Equipment	393	\$ 17,154	5.00%	\$ 858	\$ 1,144	\$ (286)	\$ (15)	13
14	Tool, Shop, & Garage Equip.	394	\$ 1,280,103	6.67%	\$ 85,383	\$ 85,383	\$ 0	\$ 0	14
15	Laboratory Equipment	395	\$ 2,663,346	6.67%	\$ 177,645	\$ 133,167	\$ 44,478	\$ 2,374	15
16	Power-Operated Equipment	396	\$ 259,442	6.00%	\$ 15,567	\$ 14,710	\$ 856	\$ 46	16
17	Communication Equipment	397	\$ 7,900,082	6.67%	\$ 526,935	\$ 526,935	\$ 0	\$ 0	17
18	Telemetry Equipment	397.2	\$ 0	16.67%	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Miscellaneous Equipment	398	\$ 6,221,947	6.67%	\$ 415,004	\$ 415,004	\$ 0	\$ 0	19
20	Total General Plant		\$ 88,287,609		\$ 6,173,152	\$ 6,065,767	\$ 107,385	\$ 5,731	20
21	Total Depreciation		\$ 88,279,636		\$ 6,172,170	\$ 6,064,785	\$ 107,385	\$ 5,731	21
22	Total Amortization		\$ 388,280,312		\$ 20,818,639	\$ 20,818,639	\$ 0	\$ 0	22
23	Total Depreciation and Amortization		\$ 476,559,948		\$ 26,990,809	\$ 26,883,424	\$ 107,385	\$ 5,731	23
24	NNV 4-Factor		5.34%						24

Smt 1, Sh 5
Col (f)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE AND PROPERTY TAX CHANGES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
ADJUSTMENT NO. C6**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
<u>Rate Base</u>				
<u>Gross Plant in Service</u>				
1	Direct	WP I-C6, Sh 1	\$ 39,691,126	1
2	System Allocable	WP I-C6, Sh 6	151,610	2
3	Total Gross Plant in Service	Ln 1 + Ln 2	<u>\$ 39,842,736</u>	3
<u>Accumulated Depreciation</u>				
4	Direct	WP I-C6, Sh 1	\$ 2,154,079	4
5	System Allocable	WP I-C6, Sh 6	567,375	5
6	Total Accumulated Depreciation	Ln 4 + Ln 5	<u>\$ 2,721,454</u>	6
7	Net Plant in Service	Ln 3 - Ln 6	<u>\$ 37,121,282</u>	7
<u>Other Rate Base</u>				
8	Materials and Supplies	WP I-C6, Sh 20	\$ 121,173	8
9	Cash Working Capital		(87,312)	9
10	Other Debits and Credits		1,136,293	10
11	Customer Advances		(563,718)	11
12	Deferred Taxes		1,199,292	12
13	Total Other Rate Base	Sum Lns 8 - 12	<u>\$ 1,805,727</u>	13
14	Total Rate Base	Ln 7 + Ln 13	<u>\$ 38,927,009</u>	14
15	Property Tax Annualization	WP I-C6, Sh 19	<u>346,776</u>	15
			Stmt I, Sh 5	
			Col (g)	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REAMORTIZATION ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
ADJUSTMENT NO. C7**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
<u>Regulatory Amortizations to Reamortize</u>					
1	Pre-May 2012 Incremental Pipe Replacement	Company Records	182.3	\$ 0	1
2	Amortization Period	Sch I-C3, Sh 1		<u>2</u>	2
3	Annual Amortization Expense	Ln 1 / Ln 2	407.3	\$ 0	3
4	Leak Survey Incremental Costs	Company Records	182.3	\$ 851,231	4
5	Amortization Period	Sch I-C3, Sh 1		<u>2</u>	5
6	Annual Amortization Expense	Ln 4 / Ln 5	407.3	\$ 425,615	6
7	COYL Replacement Program	Company Records	182.3	\$ 70,642	7
8	Amortization Period	Sch I-C3, Sh 1		<u>2</u>	8
9	Annual Amortization Expense	Ln 7 / Ln 8	407.3	\$ 35,321	9
10	Total Regulatory Amortization Expense at Certification	Lns 3 + 6 + 9		\$ 460,936	10
11	Adjusted Regulatory Amortizations	Sch I-18, Sh 1	407.3	\$ 5,465	11
12	Adjustment	Ln 3 + Ln 11		\$ 455,472	12
				Stmt I, Sh 5 Col (h)	
13	General Rate Case Expense 5/12-7/18		928	\$ 0	13
14	Amortization Period			<u>2</u>	14
15	Annual Amortization Expense			\$ 0	15
16	General Rate Case Expense 8/18-5/20		928	\$ 0	16
17	Amortization Period			<u>2</u>	17
18	Annual Amortization Expense			\$ 0	18
19	District 22 Reallocation to CA (2020 and 2021 GRCs)		928	\$ 0	19
20	Amortization Period			<u>2</u>	20
21	Annual Amortization Expense			\$ 0	21
22	General Rate Case Expense 5/20-11/21		928	\$ 0	22
23	Amortization Period			<u>2</u>	23
24	Annual Amortization Expense			\$ 0	24
22	Total Annual Amortization Expense	Ln 15 + Ln 18 + Ln 21 + Ln 24	928	\$ 0	22
				Stmt I, Sh 5 Col (h)	

Purpose: To reamortize regulatory amortizations and rate case expense authorized in prior GRC based on the projected balance at March 2024 and the anticipated length of the next rate case cycle.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEVADA MILL ASSESSMENT ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
ADJUSTMENT NO. C8**

Line No.	Description (a)	Reference (b)	SNV (c)	NNV (d)	Line No.
1	Mill Assessment at Certification	Company Records	\$ <u>1,758,634</u>	\$ <u>419,695</u> [1]	1
2	Mill Assessment in Test Year	Sch M-5, Sh 1, Ln 9(h)	\$ <u>2,102,957</u>	\$ <u>(162,372)</u>	2
3	Mill Assessment Adjustment	Ln 1 - Ln 2	\$ <u><u>(344,323)</u></u>	\$ <u><u>582,067</u></u> <div style="text-align: right; font-size: small;"> Stmt I, Sh 5 Col (i) </div>	3

[1] Annual Regulatory Assessment for Fiscal Year 2024

Tab J

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT AND PROPOSED RATES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Current Schedule (b)	Proposed Schedule (c)	Revenues		Proposed Increase/(Decrease)		Line No.
				Present Rates [1] (d)	Proposed Rates [2] (e)	Dollars (f) (e)-(d)	Percent (g) (f)/(d)	
1	Single-Family Residential Gas Service	NG-RS	NG-RS	\$ 115,844,401	\$ 123,259,566	\$ 7,415,165	6.40%	1
2	Multi-Family Residential Gas Service	NG-RM	NG-RM	14,683,334	15,409,724	726,390	4.95%	2
3	Air Conditioning Residential Gas Service	NG-RAC	NG-RAC	4,393	4,311	(82)	(1.87%)	3
4	General Gas Service - 1	NG-G1	NG-G1	22,585,356	23,966,608	1,381,252	6.12%	4
5	General Gas Service - 2	NG-G2	NG-G2	25,387,722	25,644,424	256,702	1.01%	5
6	General Gas Service - 3	NG-G3	NG-G3	12,182,260	12,352,452	170,192	1.40%	6
7	General Gas Service - 4	NG-G4	NG-G4	10,129,311	10,647,109	517,798	5.11%	7
8	General Gas Service - 5	NG-G5	NG-G5	0	0	0	0.00%	8
9	Air Conditioning Gas Service	NG-AC	NG-AC	5,330	5,546	216	4.05%	9
10	Water Pumping Gas Service	NG-WP	NG-WP	4,685	4,975	290	6.19%	10
11	Small Electric Generation Gas Service	NG-EG	NG-EG	74,213	76,029	1,816	2.45%	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	NG-CNG	184	212	28	15.22%	12
13	Street and Outdoor Lighting Gas Service	NG-L	NG-L	19,139	22,050	2,911	15.21%	13
14	Optional Gas Service	NG-OS	NG-OS	0	0	0	0.00%	14
15	Total Tariff Sales and Transportation			\$ 200,920,328	\$ 211,393,006	\$ 10,472,678	5.21%	15
16	General Gas Service - 5			448,108	448,108	0	0.00%	16
17	Other Operating Revenues			1,323,910	1,323,910	0	0.00%	17
18	Total Revenue			<u>\$ 202,692,346</u>	<u>\$ 213,165,024</u>	<u>\$ 10,472,678</u>	<u>5.17%</u>	18
19	Total Revenue Requirement				<u>213,164,920</u>			19
20	Over/(Under)				<u>104</u>			20

[1] Schedule J-1, Sheets 5-6, Column (m).
[2] Schedule J-1, Sheets 1-2, Column (l).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF MARGIN AT PRESENT AND PROPOSED RATES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Current Schedule (b)	Proposed Schedule (c)	Margin			Proposed Rates [4] (g)	Proposed Increase/(Decrease)		Line No.
				Margin at Present Rates [1] (d)	GRA Adjustment [2] (e)	Adjusted Revenue at Present Rates [3] (f)		Dollars (h)	Percent (i)	
1	Single-Family Residential Gas Service	NG-RS	NG-RS	\$ 31,530,702	\$ (982,480)	\$ 30,548,222	\$ 37,963,387	\$ 7,415,165	24.27%	1
2	Multi-Family Residential Gas Service	NG-RM	NG-RM	4,816,989	(53,548)	4,763,441	5,489,831	726,390	15.25%	2
3	Air Conditioning Residential Gas Service	NG-RAC	NG-RAC	1,507	0	1,507	1,425	(82)	(5.45%)	3
4	General Gas Service - 1	NG-G1	NG-G1	5,305,797	(180,950)	5,124,847	6,506,099	1,381,252	26.95%	4
5	General Gas Service - 2	NG-G2	NG-G2	3,149,690	(28,842)	3,120,848	3,377,550	256,702	8.23%	5
6	General Gas Service - 3	NG-G3	NG-G3	1,058,854	64,338	1,123,192	1,293,384	170,192	15.15%	6
7	General Gas Service - 4	NG-G4	NG-G4	2,882,203	(1,253,051)	1,629,152	2,146,950	517,798	31.78%	7
8	General Gas Service - 5	NG-G5	NG-G5	0	0	0	0	0	0.00%	8
9	Air Conditioning Gas Service	NG-AC	NG-AC	589	0	589	805	216	36.60%	9
10	Water Pumping Gas Service	NG-WP	NG-WP	1,070	0	1,070	1,360	290	27.10%	10
11	Small Electric Generation Gas Service	NG-EG	NG-EG	4,831	0	4,831	6,647	1,816	37.59%	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	NG-CNG	137	0	137	165	28	20.44%	12
13	Street and Outdoor Lighting Gas Service	NG-L	NG-L	4,851	0	4,851	7,762	2,911	60.01%	13
14	Optional Gas Service	NG-OS	NG-OS	0	0	0	0	0	0.00%	14
15	Total Tariff Sales and Transportation			\$ 48,757,220	\$ (2,434,533)	\$ 46,322,687	\$ 56,795,365	\$ 10,472,678	22.61%	15
16	General Gas Service - 5			448,108		448,108	448,108	0	0.00%	16
17	Other Operating Revenues			1,323,910	0	1,323,910	1,323,910	0	0.00%	17
18	Total Revenue			\$ 50,529,238	\$ (2,434,533)	\$ 48,094,705	\$ 58,567,383	\$ 10,472,678	21.78%	18

[1] Schedule J-1, Sheets 5-6, Column (d), (e), (f), (h), & (k).
 [2] Adjustment to authorized margin per customer for certification volumes.
 [3] Schedule J-1, Sheets 5-6, Column (k).
 [4] Schedule J-1, Sheets 1-2, Column (j).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF OPERATING REVENUES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	FERC Account Number (b)	As Recorded Twelve Months Ended May 31, 2021 [1] Sales in Therms (c)	Revenue (d)	Increase/ (Decrease) (e) (f)-(d)	Test Year Revenues at Present Rates [2] (f)	Increase/ (Decrease) (g) (h)-(f)	Certification Revenues at Present Rates [3] (h)	Increase/ (Decrease) (i) (j)-(h)	Revenues at Proposed Rates [4] (j)	Line No.
1	Gas Sales										1
2	Residential Sales	48000.2501	72,614,124	\$ 117,594,821	\$ 12,545,638	\$ 130,140,459	\$ 391,669	\$ 130,532,128	\$ 7,830,991	\$ 138,363,119	2
3	General Service and Industrial Sales	48100.2502	42,064,338	54,723,121	12,611,594	67,334,714	1,653,218	68,987,932	2,390,699	71,378,631	3
4	Other Sales to Public Authorities	48200.2518	67,805	87,669	15,120	102,788	0	102,788	1,354	104,142	4
5	Total Gas Sales		114,746,267	\$ 172,405,611	\$ 25,172,351	\$ 197,577,962	\$ 2,044,887	\$ 199,622,848	\$ 10,223,044	\$ 209,845,892	5
6	Transportation										6
7	Revenue from Transportation of Gas for Others	489	42,659,150	\$ 1,636,942	\$ 108,645	\$ 1,745,587	\$ 0	\$ 1,745,587	\$ 249,483	\$ 1,995,070	7
8	Other Operating Revenues [5]										8
9	Late Charges	48700.25	\$	839,134	\$ 0	839,134	\$ 0	839,134	\$ 0	839,134	9
10	Service Establishment Charge	48800.2531		407,710	0	407,710	0	407,710	0	407,710	10
11	Reconnect and Reread Charge	48800.2532		7,975	0	7,975	0	7,975	0	7,975	11
12	Other Revenue-Labor	48800.2533		225	0	225	0	225	0	225	12
13	Other Revenue-Parts & Materials	48800.2534		14	0	14	0	14	0	14	13
14	Other Revenue-Returned Item Fee	48800.2536		68,852	0	68,852	0	68,852	0	68,852	14
15	Rent from Gas Property	49300.0000		0	0	0	0	0	0	0	15
16	Other Gas Revenue	49500.0000		0	0	0	0	0	0	0	16
17	Unbilled Revenue	49500.2592		31,000	(31,000)	0	0	0	0	0	17
18	Nevada General Revenue Adjustment	49500.2561		(7,657,544)	7,657,544	0	0	0	0	0	18
19	NV UGCE Revenue Recovery	49500.2562		0	0	0	0	0	0	0	19
20	NV Renewable Energy Program	49500.2563		0	0	0	0	0	0	0	20
21	Total Other Operating Revenues		\$ (6,302,634)	\$ 7,626,544	\$ 1,323,910	\$ 1,323,910	\$ 0	\$ 1,323,910	\$ 0	\$ 1,323,910	21
22	Total Revenue		157,405,417	\$ 167,739,919	\$ 32,907,540	\$ 200,647,459	\$ 2,044,887	\$ 202,692,346	\$ 10,472,526	\$ 213,164,872	22

[1] Schedule J-2, Sheet 1.
[2] Schedule J-1, Sheets 7 - 8.
[3] Schedule J-1, Sheets 5 - 6.
[4] Schedule J-1, Sheets 1 - 2.
[5] Statement O, Sheet 8.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Proposed Margin Rates [1]			Margin at Proposed Rates			Revenue at Proposed Rates		
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (j)	Gas Cost [2] (k)	Total Revenue (l)			
1	Single-Family Residential Gas Service	Sch J-1, Sh 14	NG-RS	928,988		\$ 10.80	\$ 0.46259	\$ 10,033,070	\$ 27,930,317	\$ 37,963,387	\$ 0	\$ 10,033,070			
2	Basic Service Charge per Month														
3	Commodity Charge per Therm														
4	All Usage			928,988	60,378,126										
5	Total Single-Family Residential Gas Service														
6	Multi-Family Residential Gas Service	Sch J-1, Sh 14	NG-RM	201,485		\$ 10.80		\$ 2,176,038	\$ 3,313,793	\$ 5,489,831	\$ 0	\$ 2,176,038			
7	Basic Service Charge per Month														
8	Commodity Charge per Therm														
9	All Usage			201,485	7,021,939										
10	Total Multi-Family Residential Gas Service														
11	All-Conditioning Residential Gas Service	Sch J-1, Sh 14	NG-RAC	36		\$ 10.80		\$ 389	\$ 1,036	\$ 1,425	\$ 0	\$ 389			
12	Basic Service Charge per Month														
13	Commodity Charge per Therm														
14	All Usage			36	2,043										
15	Total All-Conditioning Residential Gas Service														
16	Total Residential Gas Services			1,130,509	67,402,106			12,209,497	31,245,146	43,454,643	95,218,958	138,673,601			
17	General Gas Service - 1		NG-G1	93,878		\$ 28.80		\$ 2,703,686	\$ 32,141	\$ 2,735,827	\$ 0	\$ 2,703,686			
18	Basic Service Charge per Month														
19	Sales Customers			1,116											
20	Transportation Customers														
21	Commodity Charge per Therm														
22	Sales Customers			94,994	12,959,672										
23	Transportation Customers				223,417										
24	Total General Gas Service - 1														
25	General Gas Service - 2		NG-G2	11,804		\$ 135.00		\$ 1,593,540	\$ 66,420	\$ 1,659,960	\$ 0	\$ 1,593,540			
26	Basic Service Charge per Month														
27	Sales Customers			492											
28	Transportation Customers														
29	Commodity Charge per Therm														
30	Sales Customers			12,296	15,761,927										
31	Transportation Customers				845,988										
32	Total General Gas Service - 2														
33	General Gas Service - 3		NG-G3	1,031		\$ 350.00		\$ 360,850	\$ 24,000	\$ 384,850	\$ 0	\$ 360,850			
34	Basic Service Charge per Month														
35	Sales Customers			168											
36	Transportation Customers			48											
37	Transportation Service Charge														
38	Commodity Charge per Therm														
39	Sales Customers			1,199	7,828,320										
40	Transportation Customers				3,110,582										
41	Total General Gas Service - 3														
42															
43															

[1] Proposed margin per Statement O, Sheets 4 - 6.
[2] BTER effective January 1, 2024. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates [1]		Margin at Proposed Rates			Revenue at Proposed Rates		
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (d)(f)	Delivery Charge (e)(g)	Total Margin (h)(i)	Gas Cost [2] (k)	Total Revenue (j)(k)	
44	General Gas Service - 4		NG-G4										
45	Basic Service Charge per Month	Sch J-1, Sh 14		144	\$	1,000.00	\$	144,000	\$	144,000	\$	0	144,000
46	Sales Customers	WP Sch J-1, Sh 42		204		1,000.00		204,000		204,000		0	204,000
47	Transportation Service Charge	WP Sch J-1, Sh 42		192		500.00		96,000		96,000		0	96,000
48	Transportation Service Charge												
49	Demand Charge												
50	Sales Customers	WP Sch J-1, Sh 44			8,037,012		0.01853	148,957		148,957		0	148,957
51	Transportation Customers	WP Sch J-1, Sh 44			25,926,396		0.01853	480,518		480,518		0	480,518
52	Commodity Charge per Therm:												
53	Sales Customers	Sch J-1, Sh 14			6,016,960	\$	0.05169	311,013		311,013		8,500,159	8,811,172
54	Transportation Customers	WP Sch J-1, Sh 42			14,750,826		0.05169	762,462		762,462		0	762,462
55	Total General Gas Service - 4			348	20,767,786			444,000	1,702,950	2,146,950	8,500,159		10,847,109
56	General Gas Service - 5		NG-G5										
57	Basic Service Charge per Month	Sch J-1, Sh 14		0	\$	1,000.00	\$	0	\$	0	\$	0	0
58	Sales Customers	WP Sch J-1, Sh 42		0		1,000.00		0		0		0	0
59	Transportation Customers	WP Sch J-1, Sh 42		0		500.00		0		0		0	0
60	Transportation Service Charge												
61	Demand Charge												
62	Sales Customers	WP Sch J-1, Sh 44			0	\$	0.02043	0		0		0	0
63	Transportation Customers	WP Sch J-1, Sh 44			0		0.02043	0		0		0	0
64	All Usage				0	\$	0.02529	0		0		0	0
65	Sales Customers	Sch J-1, Sh 14			0		0.02529	0		0		0	0
66	Transportation Customers	WP Sch J-1, Sh 42			0		0.02529	0		0		0	0
67	Total General Gas Service - 5			0				0	0	0	0	0	0
68	Total General Gas Service			108,937	60,897,692			5,283,437	8,040,546	13,323,983	59,286,610		72,610,593
69	Air Conditioning Gas Service		NG-AC										
70	Basic Service Charge per Month	Sch J-1, Sh 14		12	\$	28.80	\$	346	\$	346	\$	0	346
71	Commodity Charge per Therm:												
72	All Usage	Sch J-1, Sh 14		12	3,356	\$	0.13669	459		459	4,741		5,200
73	Total Air Conditioning Gas Service			12	3,356			346	459	805	4,741		5,546
74	Water Pumping Gas Service		NG-WP										
75	Basic Service Charge per Month	Sch J-1, Sh 14		24	\$	36.00	\$	864	\$	864	\$	0	864
76	Commodity Charge per Therm:												
77	All Usage	Sch J-1, Sh 14		24	2,559	\$	0.19382	496		496	3,615		4,111
78	Total Water Pumping Gas Service			24	2,559			864	496	1,360	3,615		4,975
79	Small Electric Generation Gas Service		NG-EG										
80	Basic Service Charge per Month	Sch J-1, Sh 14		36	\$	28.80	\$	1,037	\$	1,037	\$	0	1,037
81	NG-EG General-1	Sch J-1, Sh 14		12	135.00			1,620		1,620		0	1,620
82	NG-EG General-2	Sch J-1, Sh 14		0	350.00			0		0		0	0
83	NG-EG General-3	Sch J-1, Sh 14		0				0		0		0	0
84	Commodity Charge per Therm:												
85	All Usage	Sch J-1, Sh 14		48	49,113	\$	0.08125	3,960		3,960	69,382		73,372
86	Total Small Electric Generation Gas Service			48	49,113			2,857	3,960	6,817	69,382		76,229
87	Gas Service for Compression on Customer's Premises		NG-CNG										
88	Basic Service Charge per Month	Sch J-1, Sh 14		12	\$	10.80	\$	130	\$	130	\$	0	130
89	Non-Residential			0		25.80		0		0		0	0
90	Commodity Charge per Therm:												
91	All Usage	Sch J-1, Sh 14		12	33	\$	1.06033	35		35	47		82
92	Total Gas Service for Compression on Customer's Premises			12	33			130	35	165	47		212
93	Street and Outdoor Lighting Gas Service		NG-L										
94	Commodity Charge per Therm:												
95	Total Street and Outdoor Lighting Gas Service	Sch J-1, Sh 14		660	10,114	\$	0.76750	7,762		7,762	14,288		22,050
96	Total Tariff Sales and Transportation			1,240,102	128,364,975			17,496,931	38,298,434	55,795,365	154,597,641		211,393,006
97	Optional Gas Service	Sch J-1, Sh 14		0	0			0	0	0	0		0
98	Negotiated Contract (General Gas Service - 5)	Statement O, Sh 8		12	23,468,740			18,000	430,108	448,108	0		448,108
99	Other Operating Revenues							0	0	0	0		0
100	Total Revenue			1,240,114	151,633,715			17,514,931	39,728,542	56,567,383	154,597,641		213,165,024

[1] Proposed margin per Statement O, Sheets 4 - 6.
[2] B I E R effective January 1, 2024. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CUSTOMER CLASS MARGIN REVENUE ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Total Amount (c)	Single-Family Residential (d)	Multi-Family Residential (e)	Residential Air (f)	General-1 (g)	General-2 (h)	General-3 (i)	General-4 (j)	General-5 (k)	Air Conditioning (l)	Water Pumping (m)	Electric Generation (n)	Compress (CNG) (o)	Street Lights (p)	Line No.
1	Allocated Margin	\$ 56,795,492	\$ 37,955,557	\$ 5,488,716	\$ 1,424	\$ 6,504,802	\$ 3,376,907	\$ 1,293,152	\$ 2,146,509	\$ 0	\$ 804	\$ 1,360	\$ 6,646	\$ 1,507	\$ 18,107	1
2	Present Margin	48,322,887	30,548,222	4,763,441	1,507	5,124,847	3,120,848	1,123,192	1,629,152	0	589	1,070	4,831	137	4,851	2
3	Allocated Change in Revenue	10,472,805	7,407,335	725,274	(83)	1,379,955	256,059	189,960	517,358	0	215	290	1,815	1,370	13,256	3
4	Maximum Increase - System Average plus 10% Increase Ca		17,622,733	2,233,690	688	3,435,778	3,862,086	1,853,216	1,540,913	0	811	713	11,290	28	2,912	4
5	Revenue Requirement Capped Schedules (Ln 2 + Ln 4) [1]	7,927	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	165	7,763	5
6	Increase Amount Exceeding 10% Cap (Ln 3 - Ln 4)	11,686	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,342	10,344	6
7	Proposed Revenue Requirement Non-Capped Schedules [2]	56,787,564	37,963,369	5,489,845	1,425	6,506,141	3,377,602	1,293,418	2,146,951	0	804	1,360	6,647	n/a	n/a	7
8	Proposed Revenue including capped rate schedule	56,795,492	37,963,369	5,489,845	1,425	6,506,141	3,377,602	1,293,418	2,146,951	0	804	1,360	6,647	165	7,763	8

[1] Revenue requirement for schedules impacted by 10% increase cap

[2] Revenue requirement including allocation of amount exceeding 10% cap.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATE BY PROPOSED RATE SCHEDULES AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Present Margin Rates			Margin at Present Rates			Revenue at Present Rates		
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)	Total Revenue (n)	
1	Single-Family Residential Gas Service	Sch J-1, Sh 14	NG-RS	928,988		\$ 10.80	\$ 394.60	\$ 30,548,222	\$ 0	\$ 30,548,222	\$ 0	\$ 30,548,222			
2	Basic Service Charge per Month														
3	Commodity Charge per Therm:														
4	All Usage			928,988	60,378,126			\$ 0.35605	\$ 0	\$ 30,548,222	\$ 0	\$ 85,296,179			
5	Total Single-Family Residential Gas Service				60,378,126										115,844,401
6	Multi-Family Residential Gas Service	Sch J-1, Sh 14	NG-RM	201,485		\$ 10.80	\$ 283.70	\$ 4,763,441	\$ 0	\$ 4,763,441	\$ 0	\$ 4,763,441			
7	Basic Service Charge per Month														
8	Commodity Charge per Therm:														
9	All Usage			201,485	7,021,939			\$ 0.37610	\$ 0	\$ 4,763,441	\$ 0	\$ 9,919,893			
10	Total Multi-Family Residential Gas Service				7,021,939										14,683,334
11	Air Conditioning Residential Gas Service	Sch J-1, Sh 14	NG-RAC	36		\$ 10.80		\$ 389	\$ 0	\$ 389	\$ 0	\$ 389			
12	Basic Service Charge per Month														
13	Commodity Charge per Therm:														
14	All Usage			36	2,043			\$ 0.54724	\$ 1.118	\$ 1,118	\$ 2,886	\$ 4,004			
15	Total Air Conditioning Residential Gas Service				2,043										4,393
16	Total Residential Gas Services			1,130,509	67,402,108				\$ 1.118	\$ 35,313,170	\$ 95,218,958	\$ 130,532,128			
17	General Gas Service - 1		NG-G1												
18	Basic Service Charge per Month														
19	Sales Customers	Sch J-1, Sh 14		93,878		\$ 28.80	\$ 647.39	\$ 5,064,640	\$ 0	\$ 5,064,640	\$ 0	\$ 5,064,640			
20	Transportation Customers	WP Sch J-1, Sh 42		1,116		28.80	647.39	60,207	0	60,207	0	60,207			
21	Commodity Charge per Therm:														
22	Sales Customers	Sch J-1, Sh 14			12,359,672			\$ 0.20424	\$ 0	\$ 0	\$ 17,460,509	\$ 17,460,509			
23	Transportation Customers	WP Sch J-1, Sh 42			223,417			\$ 0.20424	\$ 0	\$ 0	\$ 0	\$ 0			
24	Total General Gas Service - 1			94,994	12,583,089				\$ 0	\$ 5,124,847	\$ 17,460,509	\$ 22,585,356			
25	General Gas Service - 2		NG-G2												
26	Basic Service Charge per Month														
27	Sales Customers	Sch J-1, Sh 14		11,804		\$ 135.00	\$ 3,045.72	\$ 2,995,973	\$ 0	\$ 2,995,973	\$ 0	\$ 2,995,973			
28	Transportation Customers	WP Sch J-1, Sh 42		492		135.00	3,045.72	124,875	0	124,875	0	124,875			
29	Commodity Charge per Therm:														
30	Sales Customers	Sch J-1, Sh 14			15,761,927			\$ 0.08970	\$ 0	\$ 0	\$ 22,266,874	\$ 22,266,874			
31	Transportation Customers	WP Sch J-1, Sh 42			845,988			\$ 0.08970	\$ 0	\$ 0	\$ 0	\$ 0			
32	Total General Gas Service - 2			12,296	16,607,915				\$ 0	\$ 3,120,848	\$ 22,266,874	\$ 25,387,722			
33	General Gas Service - 3		NG-G3												
34	Basic Service Charge per Month														
35	Sales Customers	Sch J-1, Sh 14		1,031		\$ 350.00	\$ 11,241.29	\$ 965,814	\$ 0	\$ 965,814	\$ 0	\$ 965,814			
36	Transportation Customers	WP Sch J-1, Sh 42		168		350.00	11,241.29	157,378	0	157,378	0	157,378			
37	Transportation Service Charge	WP Sch J-1, Sh 42		48		500.00		0	0	0	0	0			
38	Commodity Charge per Therm:														
39	Sales Customers	Sch J-1, Sh 14			7,828,320			\$ 0.05624	\$ 0	\$ 0	\$ 11,059,068	\$ 11,059,068			
40	Transportation Customers	WP Sch J-1, Sh 42			3,110,582			\$ 0.05624	\$ 0	\$ 0	\$ 0	\$ 0			
41	Total General Gas Service - 3			1,199	10,938,902				\$ 0	\$ 1,123,192	\$ 11,059,068	\$ 12,182,260			

[1] Delivery charge effective July 1, 2023. Excludes all surcharges.
[2] BTER effective January 1, 2024. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATE BY PROPOSED RATE SCHEDULES AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Present Margin Rates			Margin at Present Rates			Revenue at Present Rates			
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge [1] (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)			
													(n)	(o)		
44	General Gas Service - 4		NG-G4													
45	Basic Service Charge per Month	Sch J-1, Sh 14		144		\$ 1,000.00	56,177.64	\$ 674.132	\$ 674,132	\$	\$	\$	\$	\$	\$	\$
46	Sales Customers	WP Sch J-1, Sh 42		204		1,000.00	36,177.64	955,020	0	0	0	0	0	0	0	0
47	Transportation Customers	WP Sch J-1, Sh 42		2,304		500.00		0	0	0	0	0	0	0	0	0
48	Transportation Service Charge															
49	Demand Charge															
50	Sales Customers	WP Sch J-1, Sh 44			8,037.012			0	0	0	0	0	0	0	0	0
51	Transportation Customers	WP Sch J-1, Sh 44			25,926.396			0	0	0	0	0	0	0	0	0
52	Commodity Charge per Therm:															
53	Sales Customers	Sch J-1, Sh 14			6,016.960			0	0	0	0	0	0	0	0	0
54	Transportation Customers	WP Sch J-1, Sh 42			14,750.826			0	0	0	0	0	0	0	0	0
55	Total General Gas Service - 4			348	20,767,786			\$ 1,629,152	\$ 0	\$ 1,629,152	\$ 8,500,159	\$ 8,500,159	\$ 0	\$ 10,129,311		
56	General Gas Service - 5		NG-G5													
57	Basic Service Charge per Month	Sch J-1, Sh 14		0		\$ 1,000.00		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
58	Sales Customers	WP Sch J-1, Sh 42		0		1,000.00		0	0	0	0	0	0	0	0	0
59	Transportation Customers	WP Sch J-1, Sh 42		0		500.00		0	0	0	0	0	0	0	0	0
60	Transportation Service Charge															
61	Demand Charge															
62	Sales Customers	WP Sch J-1, Sh 44			8,037.012			0	0	0	0	0	0	0	0	0
63	Transportation Customers	WP Sch J-1, Sh 44			25,926.396			0	0	0	0	0	0	0	0	0
64	Commodity Charge per Therm:															
65	Sales Customers	Sch J-1, Sh 14			6,016.960			0	0	0	0	0	0	0	0	0
66	Transportation Customers	WP Sch J-1, Sh 42			14,750.826			0	0	0	0	0	0	0	0	0
67	Total General Gas Service - 5			0	0			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
68	Total General Gas Service			108,837	60,897,692			\$ 10,998,039	\$ 0	\$ 10,998,039	\$ 59,286,610	\$ 70,284,649	\$ 0	\$ 70,284,649		
69	All Conditioning Gas Service		NG-AC													
70	Basic Service Charge per Month	Sch J-1, Sh 14		12		\$ 28.80		\$ 346	\$ 346	\$ 346	\$ 0	\$ 346	\$ 0	\$ 346		
71	Commodity Charge per Therm:															
72	All Usage	Sch J-1, Sh 14		12	3,356			243	243	243	4,741	4,984	4,741	4,984		
73	Total Air Conditioning Gas Service			12	3,356			\$ 346	\$ 346	\$ 346	\$ 4,741	\$ 5,330	\$ 4,741	\$ 5,330		
74	Water Pumping Gas Service		NG-WP													
75	Basic Service Charge per Month	Sch J-1, Sh 14		24		\$ 36.00		\$ 864	\$ 864	\$ 864	\$ 0	\$ 864	\$ 0	\$ 864		
76	Commodity Charge per Therm:															
77	All Usage	Sch J-1, Sh 14		24	2,559			206	206	206	3,615	3,821	3,615	3,821		
78	Total Water Pumping Gas Service			24	2,559			\$ 864	\$ 864	\$ 864	\$ 3,615	\$ 4,685	\$ 3,615	\$ 4,685		
79	Small Electric Generation Gas Service		NG-EG													
80	Basic Service Charge per Month	Sch J-1, Sh 14		36		\$ 28.80		\$ 1,037	\$ 1,037	\$ 1,037	\$ 0	\$ 1,037	\$ 0	\$ 1,037		
81	Commodity Charge per Therm:															
82	NG-EG General-1	Sch J-1, Sh 14		12	1,620			1,620	1,620	1,620	0	1,620	0	1,620		
83	NG-EG General-2	Sch J-1, Sh 14		0	0			0	0	0	0	0	0	0		
84	Commodity Charge per Therm:															
85	All Usage	Sch J-1, Sh 14		48	49,113			2,174	2,174	2,174	69,382	71,556	69,382	71,556		
86	Total Small Electric Generation Gas Service			48	49,113			\$ 2,857	\$ 2,857	\$ 2,857	\$ 69,382	\$ 74,213	\$ 69,382	\$ 74,213		
87	Gas Service for Compression on Customer's Premises		NG-CNG													
88	Basic Service Charge per Month	Sch J-1, Sh 14		12		\$ 10.80		\$ 130	\$ 130	\$ 130	\$ 0	\$ 130	\$ 0	\$ 130		
89	Residential			0		25.80		0	0	0	0	0	0	0		
90	Non-Residential															
91	Commodity Charge per Therm:															
92	All Usage	Sch J-1, Sh 14		12	33			7	7	7	47	54	7	54		
93	Total Gas Service for Compression on Customer's Premises			12	33			\$ 130	\$ 130	\$ 130	\$ 47	\$ 184	\$ 130	\$ 184		
94	Street and Outdoor Lighting Gas Service		NG-L													
95	Commodity Charge per Therm:															
96	Total Street and Outdoor Lighting Gas Service			660	10,114			\$ 4,851	\$ 4,851	\$ 4,851	\$ 14,288	\$ 19,139	\$ 4,851	\$ 19,139		
97	Total Tariff Sales and Transportation			1,240,102	128,364,975			\$ 46,314,088	\$ 8,599	\$ 46,322,687	\$ 154,597,641	\$ 200,920,328	\$ 46,314,088	\$ 200,920,328		
98	Optional Gas Service		NG-OS													
99	Negotiated Contract (General Gas Service - 5)			12	23,468,740			18,000	430,108	448,108	0	448,108	0	448,108		
100	Other Operating Revenues							0	0	0	1,323,910	0	1,323,910	0	1,323,910	
101	Total Revenue			1,240,114	151,833,715			\$ 46,332,088	\$ 438,707	\$ 48,094,705	\$ 154,597,641	\$ 202,692,346	\$ 46,332,088	\$ 202,692,346		
102	[1] Delivery charge effective July 1, 2023. Excludes all surcharges.															
103	[2] BTER effective January 1, 2024. Excludes all surcharges.															

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description	Reference	Schedule Number	Billing Determinants		Present Margin Rates		Margin at Present Rates		Revenue at Present Rates		Line No.	
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge [1] (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)		Gas Cost [2] (l)
1	Single-Family Residential Gas Service		NG-RS	928,988		\$ 10.80	\$ 394.80	\$ 30,548,222	\$ 0	\$ 0	\$ 30,548,222	1	
2	Basic Service Charge per Month	Sch J-1, Sh 13										2	
3	Commodity Charge per Therm:											3	
4	All Usage	Sch J-1, Sh 13		928,988	60,376,126			0	0	0	85,296,179	4	
5	Total Single-Family Residential Gas Service							\$ 30,548,222	\$ 0	\$ 0	\$ 115,844,401	5	
6	Multi-Family Residential Gas Service		NG-RM	201,485		\$ 10.80	\$ 283.70	\$ 4,763,441	\$ 0	\$ 0	\$ 4,763,441	6	
7	Basic Service Charge per Month	Sch J-1, Sh 13										7	
8	Commodity Charge per Therm:											8	
9	All Usage	Sch J-1, Sh 13		201,485	7,021,939			0	0	0	9,919,893	9	
10	Total Multi-Family Residential Gas Service							\$ 4,763,441	\$ 0	\$ 0	\$ 14,683,334	10	
11	Air Conditioning Residential Gas Service		NG-RAC	36		\$ 10.80		\$ 389	\$ 0	\$ 0	\$ 389	11	
12	Basic Service Charge per Month	Sch J-1, Sh 13										12	
13	Commodity Charge per Therm:											13	
14	All Usage	Sch J-1, Sh 13		36	2,043			1,118	1,118	2,886	4,004	14	
15	Total Air Conditioning Residential Gas Service							\$ 389	\$ 1,507	\$ 2,886	\$ 4,393	15	
16	Total Residential Gas Services			1,130,509	67,402,108			\$ 35,312,052	\$ 1,118	\$ 35,313,170	\$ 95,218,958	\$ 130,532,128	16
17	General Gas Service - 1		NG-G1	93,878		\$ 28.80	\$ 647.39	\$ 5,064,640	\$ 0	\$ 0	\$ 5,064,640	17	
18	Basic Service Charge per Month	Sch J-1, Sh 13										18	
19	Sales Customers	WP Sch J-1, Sh 42		1,116				60,207	60,207	0	60,207	19	
20	Transportation Customers											20	
21	Commodity Charge per Therm:											21	
22	Sales Customers	Sch J-1, Sh 13			12,359,672			0	0	0	17,460,509	22	
23	Transportation Customers	WP Sch J-1, Sh 42		94,194	223,417			0	0	0	0	23	
24	Total General Gas Service - 1							\$ 5,124,847	\$ 0	\$ 5,124,847	\$ 17,460,509	\$ 22,585,356	24
25	General Gas Service - 2		NG-G2	11,604		\$ 135.00	\$ 3,045.72	\$ 2,995,973	\$ 0	\$ 0	\$ 2,995,973	25	
26	Basic Service Charge per Month	Sch J-1, Sh 13										26	
27	Sales Customers	WP Sch J-1, Sh 42		492				124,875	124,875	0	124,875	27	
28	Transportation Customers											28	
29	Commodity Charge per Therm:											29	
30	Sales Customers	Sch J-1, Sh 13			15,761,927			0	0	0	22,266,874	30	
31	Transportation Customers	WP Sch J-1, Sh 42		12,296	645,988			0	0	0	0	31	
32	Total General Gas Service - 2							\$ 3,120,848	\$ 0	\$ 3,120,848	\$ 22,266,874	\$ 25,387,722	32
33	General Gas Service - 3		NG-G3	1,031		\$ 350.00	\$ 11,241.29	\$ 965,814	\$ 0	\$ 0	\$ 965,814	33	
34	Basic Service Charge per Month	Sch J-1, Sh 13										34	
35	Sales Customers	WP Sch J-1, Sh 42		168				157,378	157,378	0	157,378	35	
36	Transportation Customers	WP Sch J-1, Sh 42		48				0	0	0	0	36	
37	Commodity Charge per Therm:											37	
38	Sales Customers	Sch J-1, Sh 13			7,828,320			0	0	0	11,059,068	38	
39	Transportation Customers	WP Sch J-1, Sh 42		1,199	10,938,902			0	0	0	0	39	
40	Total General Gas Service - 3							\$ 1,123,192	\$ 0	\$ 1,123,192	\$ 11,059,068	\$ 12,182,260	40
41												41	
42												42	
43												43	

[1] Delivery charge effective July 1, 2023. Excludes all surcharges.
[2] BTER effective January 1, 2024. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Present Margin Rates			Margin at Present Rates			Revenue at Present Rates				
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge [1] (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)				
													(n)	(o)	(p)		
44	General Gas Service - 4		NG-G4														
45	Basic Service Charge per Month	Sch J-1, Sh 13		144	\$	1,000.00	56,177.64	\$	674.132	\$	674.132	\$	0	\$	674.132		
46	Sales Customers	WP Sch J-1, Sh 42		204		1,000.00	56,177.64		955.020		955.020		0		955.020		
47	Transportation Customers	WP Sch J-1, Sh 42		2,304		500.00			0		0		0		0		
48	Transportation Service Charge																
49	Demand Charges																
50	Sales Customers	WP Sch J-1, Sh 44			8,037,012				0	0	0		0		0		
51	Transportation Customers	WP Sch J-1, Sh 44			25,926,396				0	0	0		0		0		
52	Commodity Charge per Therm:				6,016,960				0	0	0		0		0		
53	Sales Customers	Sch J-1, Sh 13			14,350,826				0	0	0		8,500.159		8,500.159		
54	Transportation Customers	WP Sch J-1, Sh 42							0	0	0		0		0		
55	Total General Gas Service - 4			348		20,767,766			\$ 1,629,152	\$	1,629,152	\$	8,500.159	\$	10,129,311		
56	General Gas Service - 5		NG-G5														
57	Basic Service Charge per Month	Sch J-1, Sh 13		0	\$	1,000.00			0	0	0		0		0		
58	Sales Customers	WP Sch J-1, Sh 42		0		1,000.00			0	0	0		0		0		
59	Transportation Customers	WP Sch J-1, Sh 42		0		500.00			0	0	0		0		0		
60	Transportation Service Charge																
61	Demand Charges																
62	Sales Customers	WP Sch J-1, Sh 44			0				0	0	0		0		0		
63	Transportation Customers	WP Sch J-1, Sh 44			0				0	0	0		0		0		
64	Commodity Charge per Therm:				0				0	0	0		0		0		
65	Sales Customers	Sch J-1, Sh 13			0				0	0	0		0		0		
66	Transportation Customers	WP Sch J-1, Sh 42			0				0	0	0		0		0		
67	Total General Gas Service - 5			0		0			\$ 0	\$	0	\$	0	\$	0		
68	Total General Gas Service			108,837		60,897,692			\$ 10,998,039	\$	10,998,039	\$	59,286,610	\$	70,284,649		
69	Air Conditioning Gas Service		NG-AC														
70	Basic Service Charge per Month	Sch J-1, Sh 13		12	\$	28.80			346	\$	346	\$	0	\$	346		
71	Commodity Charge per Therm:				3,356				243	\$	243	\$	4,741	\$	4,984		
72	All Usage	Sch J-1, Sh 13		12		3,356			346	\$	346	\$	389	\$	4,741	\$	5,330
73	Total Air Conditioning Gas Service																
74	Water Pumping Gas Service		NG-WP														
75	Basic Service Charge per Month	Sch J-1, Sh 13		24	\$	36.00			864	\$	864	\$	0	\$	864		
76	Commodity Charge per Therm:				2,559				206	\$	206	\$	3,615	\$	3,821		
77	All Usage	Sch J-1, Sh 13		24		2,559			864	\$	864	\$	1,070	\$	4,685		
78	Total Water Pumping Gas Service																
79	Small Electric Generation Gas Service		NG-EG														
80	Basic Service Charge per Month	Sch J-1, Sh 13		36	\$	28.80			1,037	\$	1,037	\$	0	\$	1,037		
81	NG-EG General-1	Sch J-1, Sh 13		12		135.00			1,620	\$	1,620	\$	0	\$	1,620		
82	NG-EG General-2	Sch J-1, Sh 13		0		350.00			0	\$	0	\$	0	\$	0		
83	NG-EG General-3																
84	Commodity Charge per Therm:				49,113				2,174	\$	2,174	\$	69,382	\$	71,556		
85	All Usage	Sch J-1, Sh 13		48		49,113			2,657	\$	2,657	\$	69,382	\$	74,213		
86	Total Small Electric Generation Gas Service																
87	Gas Service for Compression on Customer's Premises		NG-CNG														
88	Basic Service Charge per Month	Sch J-1, Sh 13		12	\$	10.80			130	\$	130	\$	0	\$	130		
89	Residential			0		25.80			0	\$	0	\$	0	\$	0		
90	Non-Residential																
91	Commodity Charge per Therm:				33				7	\$	7	\$	47	\$	54		
92	All Usage	Sch J-1, Sh 13		12		33			130	\$	130	\$	137	\$	184		
93	Total Gas Service for Compression on Customer's Premises																
94	Street and Outdoor Lighting Gas Service		NG-L														
95	Commodity Charge per Therm:				10,114				4,851	\$	4,851	\$	14,288	\$	19,139		
96	Total Street and Outdoor Lighting Gas Service			660		10,114			0	\$	0	\$	14,288	\$	19,139		
97	Total Tariff Sales and Transportation			1,240,102		128,364,975			\$ 46,314,088	\$	46,322,687	\$	154,597,641	\$	200,920,328		
98	Optional Gas Service		NG-OS						0	\$	0	\$	0	\$	0		
99	Negotiated Contract (General Gas Service - 5)			12		23,468,740			18,000	\$	430,108	\$	448,108	\$	448,108		
100	Other Operating Revenues								0	\$	0	\$	1,323,910	\$	1,323,910		
101	Total Revenue			1,240,114		151,833,715			\$ 46,332,088	\$	438,707	\$	48,094,705	\$	202,692,346		
102	[1] Delivery charge effective July 1, 2023. Excludes all surcharges.																
103	[2] BTER effective January 1, 2024. Excludes all surcharges.																

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants Number of Bills (d)	Sales (Therms) (e)	Present Margin Rates			Margin at Present Rates			Revenue at Present Rates			
						Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge [1] (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)		
(j)+(k)															
1	Single-Family Residential Gas Service		NG-RS	925,728											
2	Basic Service Charge per Month	Sch J-1, Sh 12				10.80	394.80		\$ 30,441,022	\$ 30,441,022	\$ 0	\$ 0	\$ 30,441,022		
3	Commodity Charge per Month	Sch J-1, Sh 12						0.35605				85,004,418	85,004,418		
4	All Usage			925,728	60,177,599				\$ 30,441,022	\$ 30,441,022	\$ 0	\$ 85,004,418	\$ 115,445,440		
5	Total Single-Family Residential Gas Service														
6	Multi-Family Residential Gas Service		NG-RM	201,564											
7	Basic Service Charge per Month	Sch J-1, Sh 12				10.80	283.70		\$ 4,765,309	\$ 4,765,309	\$ 0	\$ 0	\$ 4,765,309		
8	Commodity Charge per Month	Sch J-1, Sh 12						0.37610				9,925,317	9,925,317		
9	All Usage			201,564	7,025,778				\$ 4,765,309	\$ 4,765,309	\$ 0	\$ 9,925,317	\$ 14,690,626		
10	Total Multi-Family Residential Gas Service														
11	Air Conditioning Residential Gas Service		NG-RAC	36											
12	Basic Service Charge per Month	Sch J-1, Sh 12				10.80			\$ 389	\$ 389	\$ 0	\$ 0	\$ 389		
13	Commodity Charge per Month	Sch J-1, Sh 12						0.54724				2,886	4,004		
14	All Usage			36	2,043				\$ 389	\$ 389	\$ 1,507	\$ 2,886	\$ 4,393		
15	Total Air Conditioning Residential Gas Service														
16	Total Residential Gas Services			1,127,328	67,198,420				\$ 35,206,720	\$ 35,207,838	\$ 94,932,621	\$ 130,140,459			
17	General Gas Service - 1		NG-G1	94,560											
18	Basic Service Charge per Month	Sch J-1, Sh 12				28.80	647.39		\$ 5,101,433	\$ 5,101,433	\$ 0	\$ 0	\$ 5,101,433		
19	Sales Customers	WP Sch J-1, Sh 42		1,116					60,207	60,207	0	0	60,207		
20	Transportation Customers														
21	Commodity Charge per Month	Sch J-1, Sh 12						0.20424				17,571,276	17,571,276		
22	Sales Customers	WP Sch J-1, Sh 42		95,676	12,438,080				0	0	0	17,571,276	17,571,276		
23	Transportation Customers				223,417							0	0		
24	Total General Gas Service - 1				12,661,497				\$ 5,161,640	\$ 5,161,640	\$ 17,571,276	\$ 22,732,916			
25	General Gas Service - 2		NG-G2	11,424											
26	Basic Service Charge per Month	Sch J-1, Sh 12				135.00	3,045.72		\$ 2,899,525	\$ 2,899,525	\$ 0	\$ 0	\$ 2,899,525		
27	Sales Customers	WP Sch J-1, Sh 42		492					124,875	124,875	0	0	124,875		
28	Transportation Customers														
29	Commodity Charge per Month	Sch J-1, Sh 12						0.09970				21,538,533	21,538,533		
30	Sales Customers	WP Sch J-1, Sh 42		11,916	15,246,360				0	0	0	21,538,533	21,538,533		
31	Transportation Customers				84,888							0	0		
32	Total General Gas Service - 2				16,092,348				\$ 3,024,400	\$ 3,024,400	\$ 21,538,533	\$ 24,562,933			
33	General Gas Service - 3		NG-G3	948											
34	Basic Service Charge per Month	Sch J-1, Sh 12				350.00	11,241.29		\$ 888,062	\$ 888,062	\$ 0	\$ 0	\$ 888,062		
35	Sales Customers	WP Sch J-1, Sh 42		168					157,378	157,378	0	0	157,378		
36	Transportation Customers	WP Sch J-1, Sh 42		48								0	0		
37	Commodity Charge per Month	Sch J-1, Sh 12						0.05624				10,160,831	10,160,831		
38	Sales Customers	WP Sch J-1, Sh 42		1,116	7,192,490				0	0	0	10,160,831	10,160,831		
39	Transportation Customers				3,110,582							0	0		
40	Total General Gas Service - 3				10,303,072				\$ 1,045,440	\$ 1,045,440	\$ 10,160,831	\$ 11,206,271			
41															
42															
43															

[1] Delivery charge effective July 1, 2023. Excludes all surcharges.
[2] BTER effective January 1, 2024. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Present Margin Rates			Margin at Present Rates			Revenue at Present Rates				
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge [1] (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)				
													(n)	(o)			
44	General Gas Service - 4		NG-G4														
45	Basic Service Charge per Month	Sch J-1, Sh 12		144		\$ 1,000.00	56,177.64	\$	674.132	\$	674.132	\$	0	\$	674.132	44	
46	Sales Customers	WP Sch J-1, Sh 42		204		1,000.00	56,177.64		955.020		955.020		0		955.020	46	
47	Transportation Service Charge	WP Sch J-1, Sh 42		2,304		500.00			0		0		0		0	48	
48	Demand Charges															49	
49	Sales Customers	WP Sch J-1, Sh 44			8,037,012				0		0		0		0	50	
50	Transportation Customers	WP Sch J-1, Sh 44			25,926,396				0		0		0		0	51	
51	Commodity Charge per Therm:								0.03702		0		8,500.159		8,500.159	52	
52	Sales Customers	Sch J-1, Sh 12			6,016,960				0.03702		0		8,500.159		8,500.159	53	
53	Transportation Customers	WP Sch J-1, Sh 42			14,759,826				0.03702		0		0		0	54	
54	Total General Gas Service - 4			348	20,767,766						0		8,500.159		8,500.159	55	
55	General Gas Service - 5		NG-G5														
56	Basic Service Charge per Month	Sch J-1, Sh 12		0		\$ 1,000.00			\$	0	\$	0	\$	0	0	57	
57	Sales Customers	WP Sch J-1, Sh 42		0		1,000.00			0		0		0		0	58	
58	Transportation Service Charge	WP Sch J-1, Sh 42		0		500.00			0		0		0		0	59	
59	Demand Charges															60	
60	Sales Customers	WP Sch J-1, Sh 44			0				0.01806		0		0		0	61	
61	Transportation Customers	WP Sch J-1, Sh 44			0				0.01806		0		0		0	62	
62	Commodity Charge per Therm:								0.02158		0		0		0	63	
63	Sales Customers	Sch J-1, Sh 12			0				0.02158		0		0		0	64	
64	Transportation Customers	WP Sch J-1, Sh 42			0				0.02158		0		0		0	65	
65	Total General Gas Service - 5			0	0						0		0		0	66	
66	Total General Gas Service - 5			109,056	59,824,703						0		57,770,799		68,631,431	67	
67	Total General Gas Service															68	
68	Air Conditioning Gas Service		NG-AC														
69	Basic Service Charge per Month	Sch J-1, Sh 12		12		\$ 28.80			\$	346	\$	346	\$	0	\$	346	69
70	Commodity Charge per Therm:								0.07249		243		4,741		4,984	71	
71	All Usage	Sch J-1, Sh 12		12	3,356				0.07249		243		4,741		4,984	72	
72	Total Air Conditioning Gas Service															73	
73	Water Pumping Gas Service		NG-WP														
74	Basic Service Charge per Month	Sch J-1, Sh 12		24		\$ 36.00			\$	864	\$	864	\$	0	\$	864	74
75	Commodity Charge per Therm:								0.08066		206		3,615		3,821	76	
76	All Usage	Sch J-1, Sh 12		24	2,559				0.08066		206		3,615		3,821	77	
77	Total Water Pumping Gas Service															78	
78	Small Electric Generation Gas Service		NG-EG														
79	Basic Service Charge per Month	Sch J-1, Sh 12		36		\$ 28.80			\$	1,037	\$	1,037	\$	0	\$	1,037	80
80	Commodity Charge per Therm:								1.620		1,620		0		1,620	82	
81	All Usage	Sch J-1, Sh 12		12	3,356				1.620		1,620		0		1,620	83	
82	Total Small Electric Generation Gas Service															84	
83	Gas Service for Compression on Customer's Premises		NG-CNG														
84	Basic Service Charge per Month	Sch J-1, Sh 12		48		\$ 48.113			\$	2,274	\$	2,274	\$	69,382	\$	71,556	85
85	Commodity Charge per Therm:								2.174		2,174		4,831		7,005	86	
86	All Usage	Sch J-1, Sh 12		48	48,113				2.174		2,174		4,831		7,005	87	
87	Total Gas Service for Compression on Customer's Premises															88	
88	Basic Service Charge per Month	Sch J-1, Sh 12		12		\$ 10.80			\$	130	\$	130	\$	0	\$	130	89
89	Residential			0		25.80			0		0		0		0	90	
90	Non-Residential															91	
91	Commodity Charge per Therm:								0.21487		7		47		54	92	
92	All Usage	Sch J-1, Sh 12		12	33				0.21487		7		47		54	93	
93	Total Gas Service for Compression on Customer's Premises															94	
94	Street and Outdoor Lighting Gas Service		NG-L														
95	Basic Service Charge per Therm:								4.851		4,851		14,288		19,139	95	
96	All Usage	Sch J-1, Sh 12		660	10,114				4.851		4,851		14,288		19,139	96	
97	Total Street and Outdoor Lighting Gas Service															97	
98	Optional Gas Service		NG-OS														
99	Negotiated Contract (General Gas Service - 5)		NT-1														
100	Other Operating Revenues																
101	Total Revenue			1,237,152	150,556,038	0			\$	46,089,349	\$	438,707	\$	152,795,493	\$	200,647,459	101
102	[1] Delivery charge effective July 1, 2023. Excludes all surcharges.																102
103	[2] BTER effective January 1, 2024. Excludes all surcharges.																103

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	Billing Adjustments [1]		Reclassification [2]		Volume Annualized [3]		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
1	Single-Family Residential Gas Service	NG-RS	0	0	0	0	0	0	1
2	Multi-Family Residential Gas Service	NG-RM	0	0	0	0	0	0	2
3	Air Conditioning Residential Gas Service	NG-RAC	0	0	0	0	0	0	3
4	General Gas Service - 1	NG-G1	0	0	1	(22,575)	23	5,792	4
5	General Gas Service - 2	NG-G2	0	0	(54)	(191,995)	(2)	(1,697)	5
6	General Gas Service - 3	NG-G3	(5)	0	87	613,893	28	193,897	6
7	General Gas Service - 4	NG-G4	(2)	(49,632)	(39)	(371,175)	1	(10)	7
8	General Gas Service - 5	NG-G5	0	0	0	0	0	0	8
9	Air Conditioning Gas Service	NG-AC	0	0	0	0	0	0	9
10	Water Pumping Gas Service	NG-WP	0	0	0	0	0	0	10
11	Small Electric Generation Gas Service	NG-EG	0	0	0	0	0	0	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	0	0	0	0	0	0	12
13	Street and Outdoor Lighting Gas Service	NG-L	(13)	124	0	0	(3)	385	13
14	Optional Gas Service	NG-OS	0	0	0	0	0	0	14
15	Total Tariff Sales		(20)	(49,508)	(5)	28,148	47	198,367	15
16	Transportation of Customer-Secured Natural Gas	NT-1	2	0	0	0	0	0	16
17	Total		(18)	(49,508)	(5)	28,148	47	198,367	17

[1] Adjustments to recorded amounts correcting billing errors. Workpaper Schedule J-1, Sheets 22 - 33.
 [2] Adjustment to reclassify bills and volumes to other schedule in compliance with Southwest's Nevada Gas Tariff. See Workpaper Schedule J-1, Sheets 22 - 33.
 [3] Adjustments to annualize partial test year volumes to reflect loss or addition of load within the test year. See Workpaper Schedule J-1, Sheets 22 - 33.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	Weather Normalization [1]		Customer Annualization [2]		Total Adjustments		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
1	Single-Family Residential Gas Service	NG-RS	0	(4,934,703)	7,194	237,539	7,194	(4,697,164)	1
2	Multi-Family Residential Gas Service	NG-RM	0	(717,922)	683	555	683	(717,367)	2
3	Air Conditioning Residential Gas Service	NG-RAC	0	(173)	0	0	0	(173)	3
4	General Gas Service - 1	NG-G1	0	(1,087,784)	(95)	(80,060)	(71)	(1,184,627)	4
5	General Gas Service - 2	NG-G2	0	(1,011,500)	947	1,138,346	891	(66,846)	5
6	General Gas Service - 3	NG-G3	0	(262,485)	0	0	110	545,305	6
7	General Gas Service - 4	NG-G4	0	(46,299)	0	0	(40)	(467,116)	7
8	General Gas Service - 5	NG-G5	0	0	0	0	0	0	8
9	Air Conditioning Gas Service	NG-AC	0	(303)	0	0	0	(303)	9
10	Water Pumping Gas Service	NG-WP	0	0	0	0	0	0	10
11	Small Electric Generation Gas Service	NG-EG	0	0	0	0	0	0	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	0	0	0	0	0	0	12
13	Street and Outdoor Lighting Gas Service	NG-L	0	0	0	0	(16)	509	13
14	Optional Gas Service	NG-OS	0	0	0	0	0	0	14
15	Total Tariff Sales		0	(8,061,169)	8,729	1,296,380	8,751	(6,587,782)	15
16	Transportation of Customer-Secured Natural Gas	NT-1	0	(259,597)	0	0	2	(259,597)	16
17	Total		0	(8,320,766)	8,729	1,296,380	8,753	(6,847,379)	17

[1] Adjustment to reflect weather normalization within the test period. Workpaper Schedule J-1, Sheets 19 - 21.

[2] Adjustment to reflect the end of period number of customers. Workpaper Schedule J-1, Sheets 13 - 15.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	As Recorded at May 31, 2021 [1]		Total Adjustments [2]		Total as Adjusted Within Test Year		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
1	Single-Family Residential Gas Service	NG-RS	918,534	64,868,763	7,194	(4,697,164)	925,728	60,171,599	1
2	Multi-Family Residential Gas Service	NG-RM	200,881	7,743,145	683	(717,367)	201,564	7,025,778	2
3	Air Conditioning Residential Gas Service	NG-RAC	36	2,216	0	(173)	36	2,043	3
4	General Gas Service - 1	NG-G1	94,631	13,622,707	(71)	(1,184,627)	94,560	12,438,080	4
5	General Gas Service - 2	NG-G2	10,533	15,313,206	891	(66,846)	11,424	15,246,360	5
6	General Gas Service - 3	NG-G3	838	6,647,185	110	545,305	948	7,192,490	6
7	General Gas Service - 4	NG-G4	184	6,484,076	(40)	(467,116)	144	6,016,960	7
8	General Gas Service - 5	NG-G5	0	0	0	0	0	0	8
9	Air Conditioning Gas Service	NG-AC	12	3,659	0	(303)	12	3,356	9
10	Water Pumping Gas Service	NG-WP	24	2,559	0	0	24	2,559	10
11	Small Electric Generation Gas Service	NG-EG	48	49,113	0	0	48	49,113	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	12	33	0	0	12	33	12
13	Street and Outdoor Lighting Gas Service	NG-L	676	9,605	(16)	509	660	10,114	13
14	Optional Gas Service	NG-OS	0	0	0	0	0	0	14
15	Total Tariff Sales		1,226,409	114,746,267	8,751	(6,587,782)	1,235,160	108,158,485	15
16	Transportation of Customer-Secured Natural Gas	NT-1	1,990	42,659,150	2	(259,597)	1,992	42,399,553	16
17	Total		1,228,399	157,405,417	8,753	(6,847,379)	1,237,152	150,558,038	17

[1] Sales and bills as recorded, Schedule J-2, Sheet 1.

[2] Schedule J-1, Sheet 10, Columns (g) and (h).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	Total as Adjusted		Rate-making Adjustment at		Total as Adjusted at		Line No.
			Within the Test Year [1] Annual Bills (c)	Sales (Therms) (d)	Present Rate Annual Bills (e)	Sales (Therms) (f)	Present Rate Annual Bills (g)	Sales (Therms) (h)	
1	Single-Family Residential Gas Service	NG-RS	925,728	60,171,599	0	0	925,728	60,171,599	1
2	Multi-Family Residential Gas Service	NG-RM	201,564	7,025,778	0	0	201,564	7,025,778	2
3	Air Conditioning Residential Gas Service	NG-RAC	36	2,043	0	0	36	2,043	3
4	General Gas Service - 1	NG-G1	94,560	12,438,080	1,116	223,417	95,676	12,661,497	4
5	General Gas Service - 2	NG-G2	11,424	15,246,360	492	845,988	11,916	16,092,348	5
6	General Gas Service - 3	NG-G3	948	7,192,490	168	3,110,582	1,116	10,303,072	6
7	General Gas Service - 4	NG-G4	144	6,016,960	204	14,750,826	348	20,767,786	7
8	General Gas Service - 5	NG-G5	0	0	0	0	0	0	8
9	Air Conditioning Gas Service	NG-AC	12	3,356	0	0	12	3,356	9
10	Water Pumping Gas Service	NG-WP	24	2,559	0	0	24	2,559	10
11	Small Electric Generation Gas Service	NG-EG	48	49,113	0	0	48	49,113	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	12	33	0	0	12	33	12
13	Street and Outdoor Lighting Gas Service	NG-L	660	10,114	0	0	660	10,114	13
14	Optional Gas Service	NG-OS	0	0	0	0	0	0	14
15	Total Tariff Sales and Transportation		1,235,160	108,158,485	1,980	18,930,813	1,237,140	127,089,298	15
16	Negotiated Contracts	NT-1	1,992	42,399,553	(1,980)	(18,930,813)	12	23,468,740	16
17	Total		1,237,152	150,558,038	0	0	1,237,152	150,558,038	17

[1] Schedule J-1, Sheet 11, Columns (g) and (h).

[2] Full-margin transportation adjustment moving customers to present rates and rate schedule. Worksheet Schedule J-1, Sheet 42.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (b)	Total as Adjusted at Present Rate Schedules [1]		Certification Adjustment [2]		Total as Adjusted at Certification		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
1	Single-Family Residential Gas Service	NG-RS	925,728	60,171,599	3,260	206,527	928,988	60,378,126	1
2	Multi-Family Residential Gas Service	NG-RM	201,564	7,025,778	(79)	(3,839)	201,485	7,021,939	2
3	Air Conditioning Residential Gas Service	NG-RAC	36	2,043	0	0	36	2,043	3
4	General Gas Service - 1	NG-G1	95,676	12,661,497	(682)	(78,408)	94,994	12,583,089	4
5	General Gas Service - 2	NG-G2	11,916	16,092,348	380	515,567	12,296	16,607,915	5
6	General Gas Service - 3	NG-G3	1,116	10,303,072	83	635,830	1,199	10,938,902	6
7	General Gas Service - 4	NG-G4	348	20,767,786	0	0	348	20,767,786	7
8	General Gas Service - 5	NG-G5	0	0	0	0	0	0	8
9	Air Conditioning Gas Service	NG-AC	12	3,356	0	0	12	3,356	9
10	Water Pumping Gas Service	NG-WP	24	2,559	0	0	24	2,559	10
11	Small Electric Generation Gas Service	NG-EG	48	49,113	0	0	48	49,113	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	12	33	0	0	12	33	12
13	Street and Outdoor Lighting Gas Service	NG-L	660	10,114	0	0	660	10,114	13
14	Optional Gas Service	NG-OS	0	0	0	0	0	0	14
15	Total Tariff Sales and Transportation		1,237,140	127,089,298	2,962	1,275,677	1,240,102	128,364,975	15
16	Negotiated Contracts	NT-1	12	23,468,740	0	0	12	23,468,740	16
17	Total		1,237,152	150,558,038	2,962	1,275,677	1,240,114	151,833,715	17

[1] Schedule J-1, Sheet 12, Columns (g) and (h).

[2] Adjustment to reflect the end of Certification period number of customers, Workpaper Schedule J-1, Sheets 1 - 3.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (b)	Total as Adjusted Certification [1] (c)		Rate-making Adjustment at Proposed Rate Schedules Annual Sales (Therms) (f)	Total As Adjusted at Proposed Rates Schedules (g)		Line No.	
			Annual Bills	Sales (Therms)		Proposed Annual Bills	Annual Sales (Therms)		
1	Single-Family Residential Gas Service	NG-RS	928,988	60,378,126	0	0	928,988	60,378,126	1
2	Multi-Family Residential Gas Service	NG-RM	201,485	7,021,939	0	0	201,485	7,021,939	2
3	Air Conditioning Residential Gas Service	NG-RAC	36	2,043	0	0	36	2,043	3
4	General Gas Service - 1	NG-G1	94,994	12,583,089	0	0	94,994	12,583,089	4
5	General Gas Service - 2	NG-G2	12,296	16,607,915	0	0	12,296	16,607,915	5
6	General Gas Service - 3	NG-G3	1,199	10,938,902	0	0	1,199	10,938,902	6
7	General Gas Service - 4	NG-G4	348	20,767,786	0	0	348	20,767,786	7
8	General Gas Service - 5	NG-G5	0	0	12	23,468,740	12	23,468,740	8
9	Air Conditioning Gas Service	NG-AC	12	3,356	0	0	12	3,356	9
10	Water Pumping Gas Service	NG-WP	24	2,559	0	0	24	2,559	10
11	Small Electric Generation Gas Service	NG-EG	48	49,113	0	0	48	49,113	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	12	33	0	0	12	33	12
13	Street and Outdoor Lighting Gas Service	NG-L	660	10,114	0	0	660	10,114	13
14	Optional Gas Service	NG-OS	0	0	0	0	0	0	14
15	Total Tariff Sales and Transportation		1,240,102	128,364,975	12	23,468,740	1,240,114	151,833,715	15
16	Negotiated Contracts	NT-1	12	23,468,740	(12)	(23,468,740)	0	0	16
17	Total		1,240,114	151,833,715	0	0	1,240,114	151,833,715	17

[1] Schedule J-1, Sheet 13, Columns (g) and (h).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SALES AND REVENUE BY RATE SCHEDULE AS RECORDED
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Sales (Therms) (d)	Revenues (e)	Number of Bills (f)	Line No.
1	Single-Family Residential Gas Service	Sch J-2, Sh 2	NG-RS	64,868,763 \$	103,999,812	918,534	1
2	Multi-Family Residential Gas Service	Sch J-2, Sh 3	NG-RM	7,743,145	13,591,069	200,881	2
3	Air Conditioning Residential Gas Service	Sch J-2, Sh 4	NG-RAC	2,216	3,940	36	3
4	General Gas Service - 1	Sch J-2, Sh 5	NG-G1	13,622,707	20,121,537	94,631	4
5	General Gas Service - 2	Sch J-2, Sh 6	NG-G2	15,313,206	19,131,812	10,533	5
6	General Gas Service - 3	Sch J-2, Sh 7	NG-G3	6,647,185	7,690,979	838	6
7	General Gas Service - 4	Sch J-2, Sh 8	NG-G4	6,484,076	7,794,192	184	7
8	General Gas Service - 5	Sch J-2, Sh 8	NG-G5	0	0	0	8
9	Air Conditioning Gas Service	Sch J-2, Sh 9	NG-AC	3,659	4,423	12	9
10	Water Pumping Gas Service	Sch J-2, Sh 10	NG-WP	2,559	3,814	24	10
11	Small Electric Generation Gas Service	Sch J-2, Sh 11	NG-EG	49,113	49,154	48	11
12	Gas Service for Compression on Customer's Premises	Sch J-2, Sh 12	NG-CNG	33	352	12	12
13	Street and Outdoor Lighting Gas Service	Sch J-2, Sh 13	NG-L	9,605	14,528	676	13
14	Optional Gas Service	Sch J-2, Sh 14	NG-OS	0	0	0	14
15	Total Tariff Sales			114,746,267 \$	172,405,611	1,226,409	15
16	26001			23,468,740	448,108	12	16
17	Extra-3			0	0	0	17
18	Extra-4			0	0	0	18
19	Extra-5			0	0	0	19
20	Extra-6			0	0	0	20
21	Extra-7			0	0	0	21
22	Transportation Non-Negotiated Contract			19,190,410	1,188,835	1,978	22
23	Transportation of Customer-Secured Natural Gas	Sch J-2, Sh 15	NT-1	42,659,150	1,636,942	1,990	23
24	Total Tariff				\$ 174,042,553		24
25	Other Operating Revenues	Stmt O, Sh 8			1,323,910		25
26	Total Northern Nevada			157,405,417 \$	175,366,463	1,228,399	26
27	Residential Sales	Sch J-2, Sh 2-3	FERC 480	72,614,124	117,594,821	1,119,451	27
28	Commercial and Industrial Sales	Sch J-2, Sh 4-14	FERC 481	42,064,338	54,723,121	106,886	28
29	Other Sales to Public Authorities	Sch J-2, Sh 16	FERC 482	67,805	87,669	72	29
30	Transportation of Customer-Secured Natural Gas	Sch J-2, Sh 15	FERC 489	42,659,150	1,636,942	1,990	30

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-RS, SINGLE-FAMILY RESIDENTIAL GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	2,116,264	\$ 3,610,032	75,881	1
2	July 2022	1,328,449	2,556,188	75,242	2
3	August 2022	1,068,395	2,220,845	76,607	3
4	September 2022	1,130,746	2,295,469	75,983	4
5	October 2022	1,574,540	2,941,231	76,110	5
6	November 2022	5,084,862	7,938,296	76,435	6
7	December 2022	9,889,058	14,653,981	76,750	7
8	January 2023	10,856,967	16,269,713	77,037	8
9	February 2023	11,072,820	16,936,477	76,957	9
10	March 2023	10,132,792	15,574,594	77,223	10
11	April 2023	7,044,026	11,952,398	77,165	11
12	May 2023	3,569,844	7,050,588	77,144	12
13	Total	<u>64,868,763</u>	<u>\$ 103,999,812</u>	<u>918,534</u>	13
14	Average			<u>76,545</u>	14

[1] Workpaper Schedule J-1, Sheet 34.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-RM, MULTI-FAMILY RESIDENTIAL GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	316,465	\$ 604,777	16,703	1
2	July 2022	204,370	452,634	16,503	2
3	August 2022	160,687	397,844	16,842	3
4	September 2022	164,441	400,080	16,610	4
5	October 2022	213,223	472,308	16,571	5
6	November 2022	542,437	952,994	16,649	6
7	December 2022	1,116,197	1,769,336	16,761	7
8	January 2023	1,216,959	1,939,403	16,838	8
9	February 2023	1,259,342	2,044,967	16,857	9
10	March 2023	1,192,850	1,946,879	16,879	10
11	April 2023	868,705	1,566,127	16,871	11
12	May 2023	487,469	1,043,721	16,797	12
13	Total	7,743,145	\$ 13,591,069	200,881	13
14	Average			16,740	14

[1] Workpaper Schedule J-1, Sheet 34.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-RAC, AIR CONDITIONING RESIDENTIAL GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	53	\$ 111	3	1
2	July 2022	49	104	3	2
3	August 2022	43	95	3	3
4	September 2022	36	85	3	4
5	October 2022	49	106	3	5
6	November 2022	173	300	3	6
7	December 2022	329	541	3	7
8	January 2023	401	664	3	8
9	February 2023	413	695	3	9
10	March 2023	346	587	3	10
11	April 2023	207	399	3	11
12	May 2023	117	254	3	12
13	Total	<u>2,216</u>	<u>\$ 3,940</u>	<u>36</u>	13
14	Average			<u>3</u>	14

[1] Workpaper Schedule J-1, Sheet 34.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-G1, GENERAL GAS SERVICE - 1
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	355,061	\$ 638,853	7,811	1
2	July 2022	236,942	489,888	7,696	2
3	August 2022	189,822	443,078	7,942	3
4	September 2022	198,382	447,997	7,795	4
5	October 2022	282,756	557,576	7,815	5
6	November 2022	1,151,869	1,638,238	7,907	6
7	December 2022	2,215,821	2,942,448	7,967	7
8	January 2023	2,412,788	3,251,727	7,961	8
9	February 2023	2,494,870	3,425,551	7,984	9
10	March 2023	2,164,195	3,002,708	7,964	10
11	April 2023	1,339,271	2,145,077	7,909	11
12	May 2023	580,930	1,138,398	7,880	12
13	Total	13,622,707	\$ 20,121,537	94,631	13
14	Average			7,886	14

[1] Workpaper Schedule J-1, Sheet 34.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-G2, GENERAL GAS SERVICE - 2
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	597,767	\$ 750,776	846	1
2	July 2022	417,358	563,210	842	2
3	August 2022	350,202	467,746	863	3
4	September 2022	392,951	515,525	858	4
5	October 2022	552,845	695,669	855	5
6	November 2022	1,336,002	1,592,733	863	6
7	December 2022	2,151,880	2,492,236	863	7
8	January 2023	2,333,805	2,753,569	871	8
9	February 2023	2,437,108	2,947,672	887	9
10	March 2023	2,246,417	2,729,605	906	10
11	April 2023	1,613,224	2,214,186	927	11
12	May 2023	883,647	1,408,884	952	12
13	Total	<u>15,313,206</u>	<u>\$ 19,131,812</u>	<u>10,533</u>	13
14	Average			<u>878</u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-G3, GENERAL GAS SERVICE - 3
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	347,978	\$ 371,426	66	1
2	July 2022	285,677	304,947	65	2
3	August 2022	233,722	249,259	65	3
4	September 2022	281,155	295,070	66	4
5	October 2022	382,360	409,556	66	5
6	November 2022	516,806	578,482	67	6
7	December 2022	775,731	857,433	68	7
8	January 2023	814,705	911,878	69	8
9	February 2023	861,961	993,437	70	9
10	March 2023	845,211	975,520	72	10
11	April 2023	693,566	891,667	75	11
12	May 2023	608,313	852,305	89	12
13	Total	6,647,185	\$ 7,690,979	838	13
14	Average			70	14

[1] Workpaper Schedule J-1, Sheet 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-G4, GENERAL GAS SERVICE - 4
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	572,301	\$ 613,006	18	1
2	July 2022	450,864	498,490	14	2
3	August 2022	397,237	437,056	17	3
4	September 2022	432,224	489,703	16	4
5	October 2022	474,902	530,110	16	5
6	November 2022	545,149	649,770	16	6
7	December 2022	590,703	670,824	14	7
8	January 2023	720,112	960,120	17	8
9	February 2023	688,722	811,292	15	9
10	March 2023	605,311	724,688	14	10
11	April 2023	499,310	653,353	13	11
12	May 2023	<u>507,241</u>	<u>755,780</u>	<u>14</u>	12
13	Total	<u><u>6,484,076</u></u>	<u><u>\$ 7,794,192</u></u>	<u><u>184</u></u>	13
14	Average			<u><u>15</u></u>	14

[1] Workpaper Schedule J-1, Sheet 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-G5, GENERAL GAS SERVICE - 5
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 0	0	1
2	July 2022	0	0	0	2
3	August 2022	0	0	0	3
4	September 2022	0	0	0	4
5	October 2022	0	0	0	5
6	November 2022	0	0	0	6
7	December 2022	0	0	0	7
8	January 2023	0	0	0	8
9	February 2023	0	0	0	9
10	March 2023	0	0	0	10
11	April 2023	0	0	0	11
12	May 2023	0	0	0	12
13	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	13
14	Average			<u>0</u>	14

[1] Workpaper Schedule J-1, Sheet 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-AC, AIR CONDITIONING GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	225	\$ 256	1	1
2	July 2022	367	399	1	2
3	August 2022	365	397	1	3
4	September 2022	306	337	1	4
5	October 2022	147	184	1	5
6	November 2022	248	303	1	6
7	December 2022	292	352	1	7
8	January 2023	591	701	1	8
9	February 2023	485	593	1	9
10	March 2023	284	359	1	10
11	April 2023	222	327	1	11
12	May 2023	127	213	1	12
13	Total	3,659	\$ 4,423	12	13
14	Average			1	14

[1] Workpaper Schedule J-1, Sheet 34.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-WP, WATER PUMPING GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	138	\$ 213	2	1
2	July 2022	42	114	2	2
3	August 2022	0	72	2	3
4	September 2022	0	72	2	4
5	October 2022	40	112	2	5
6	November 2022	154	238	2	6
7	December 2022	328	426	2	7
8	January 2023	403	514	2	8
9	February 2023	392	518	2	9
10	March 2023	453	587	2	10
11	April 2023	364	525	2	11
12	May 2023	245	421	2	12
13	Total	<u>2,559</u>	<u>\$ 3,814</u>	<u>24</u>	13
14	Average			<u>2</u>	14

[1] Workpaper Schedule J-1, Sheet 36.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-EG, SMALL ELECTRIC GENERATION GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 193	3	1
2	July 2022	2,365	2,572	5	2
3	August 2022	0	221	4	3
4	September 2022	46,685	44,321	4	4
5	October 2022	0	221	4	5
6	November 2022	0	221	4	6
7	December 2022	0	221	4	7
8	January 2023	0	221	4	8
9	February 2023	32	257	4	9
10	March 2023	0	221	4	10
11	April 2023	21	248	4	11
12	May 2023	10	235	4	12
13	Total	<u>49,113</u>	<u>\$ 49,154</u>	<u>48</u>	13
14	Average			<u>4</u>	14

[1] Workpaper Schedule J-1, Sheets 35 - 36.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-CNG, GAS SERVICE FOR COMPRESSION ON CUSTOMER'S PREMISES
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 26	1	1
2	July 2022	0	26	1	2
3	August 2022	0	26	1	3
4	September 2022	0	26	1	4
5	October 2022	0	26	1	5
6	November 2022	0	26	1	6
7	December 2022	0	26	1	7
8	January 2023	0	26	1	8
9	February 2023	0	26	1	9
10	March 2023	33	68	1	10
11	April 2023	0	26	1	11
12	May 2023	0	26	1	12
13	Total	<u>33</u>	<u>\$ 352</u>	<u>12</u>	13
14	Average			<u>1</u>	14

[1] Workpaper Schedule J-1, Sheet 36.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-L, STREET AND OUTDOOR LIGHTING GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	612	\$ 879	48	1
2	July 2022	745	1,045	52	2
3	August 2022	799	1,103	53	3
4	September 2022	860	1,187	59	4
5	October 2022	836	1,183	55	5
6	November 2022	742	1,103	63	6
7	December 2022	947	1,401	59	7
8	January 2023	947	1,421	58	8
9	February 2023	886	1,362	58	9
10	March 2023	509	841	57	10
11	April 2023	871	1,452	58	11
12	May 2023	851	1,551	56	12
13	Total	9,605	\$ 14,528	676	13
14	Average			56	14

[1] Workpaper Schedule J-1, Sheet 36.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NG-OS, OPTIONAL GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 0	0	1
2	July 2022	0	0	0	2
3	August 2022	0	0	0	3
4	September 2022	0	0	0	4
5	October 2022	0	0	0	5
6	November 2022	0	0	0	6
7	December 2022	0	0	0	7
8	January 2023	0	0	0	8
9	February 2023	0	0	0	9
10	March 2023	0	0	0	10
11	April 2023	0	0	0	11
12	May 2023	0	0	0	12
13	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	13
14	Average			<u>0</u>	14

[1] Workpaper Schedule J-1, Sheet 36.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NT-1, TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	2,980,280	\$ 97,930	166	1
2	July 2022	3,428,750	105,570	166	2
3	August 2022	3,150,420	109,638	166	3
4	September 2022	3,075,172	91,943	166	4
5	October 2022	3,805,488	124,028	166	5
6	November 2022	3,868,330	129,364	165	6
7	December 2022	3,640,540	177,482	166	7
8	January 2023	3,691,370	146,350	166	8
9	February 2023	3,777,690	196,954	166	9
10	March 2023	4,127,660	151,526	166	10
11	April 2023	3,607,160	173,087	166	11
12	May 2023	<u>3,506,290</u>	<u>133,070</u>	<u>165</u>	12
13	Total	<u><u>42,659,150</u></u>	<u><u>\$ 1,636,942</u></u>	<u><u>1,990</u></u>	13
14	Average			<u><u>166</u></u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE OTHER SALES TO PUBLIC AUTHORITIES
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	1,056	\$ 1,707	6	1
2	July 2022	991	1,611	6	2
3	August 2022	760	1,363	6	3
4	September 2022	924	1,528	6	4
5	October 2022	1,749	2,455	6	5
6	November 2022	7,134	8,657	6	6
7	December 2022	10,944	12,961	6	7
8	January 2023	12,485	15,077	6	8
9	February 2023	11,157	13,834	6	9
10	March 2023	10,434	12,923	6	10
11	April 2023	6,642	9,736	6	11
12	May 2023	<u>3,529</u>	<u>5,815</u>	<u>6</u>	12
13	Total	<u><u>67,805</u></u>	<u><u>\$ 87,669</u></u>	<u><u>72</u></u>	13
14	Average			<u><u>6</u></u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
CUSTOMER 1
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	1,919,700	\$ 36,741	1	1
2	July 2022	2,157,050	40,702	1	2
3	August 2022	2,001,750	38,110	1	3
4	September 2022	1,875,210	35,998	1	4
5	October 2022	2,346,900	43,871	1	5
6	November 2022	1,986,000	37,848	1	6
7	December 2022	1,799,540	34,736	1	7
8	January 2023	1,908,850	36,560	1	8
9	February 2023	1,993,340	37,970	1	9
10	March 2023	1,918,980	36,729	1	10
11	April 2023	1,741,730	33,771	1	11
12	May 2023	<u>1,819,690</u>	<u>35,072</u>	<u>1</u>	12
13	Total	<u><u>23,468,740</u></u>	<u><u>\$ 448,108</u></u>	<u><u>12</u></u>	13
14	Average			<u><u>1</u></u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NT-1, EXTRA-3
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 0	0	1
2	July 2022	0	0	0	2
3	August 2022	0	0	0	3
4	September 2022	0	0	0	4
5	October 2022	0	0	0	5
6	November 2022	0	0	0	6
7	December 2022	0	0	0	7
8	January 2023	0	0	0	8
9	February 2023	0	0	0	9
10	March 2023	0	0	0	10
11	April 2023	0	0	0	11
12	May 2023	0	0	0	12
13	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	13
14	Average			<u>0</u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NT-1, EXTRA-4
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 0	0	1
2	July 2022	0	0	0	2
3	August 2022	0	0	0	3
4	September 2022	0	0	0	4
5	October 2022	0	0	0	5
6	November 2022	0	0	0	6
7	December 2022	0	0	0	7
8	January 2023	0	0	0	8
9	February 2023	0	0	0	9
10	March 2023	0	0	0	10
11	April 2023	0	0	0	11
12	May 2023	0	0	0	12
13	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	13
14	Average			<u>0</u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NT-1, EXTRA-5
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 0	0	1
2	July 2022	0	0	0	2
3	August 2022	0	0	0	3
4	September 2022	0	0	0	4
5	October 2022	0	0	0	5
6	November 2022	0	0	0	6
7	December 2022	0	0	0	7
8	January 2023	0	0	0	8
9	February 2023	0	0	0	9
10	March 2023	0	0	0	10
11	April 2023	0	0	0	11
12	May 2023	0	0	0	12
13	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	13
14	Average			<u>0</u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NT-1, EXTRA-6
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 0	0	1
2	July 2022	0	0	0	2
3	August 2022	0	0	0	3
4	September 2022	0	0	0	4
5	October 2022	0	0	0	5
6	November 2022	0	0	0	6
7	December 2022	0	0	0	7
8	January 2023	0	0	0	8
9	February 2023	0	0	0	9
10	March 2023	0	0	0	10
11	April 2023	0	0	0	11
12	May 2023	0	0	0	12
13	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	13
14	Average			<u>0</u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE NT-1, EXTRA-7
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Volumes (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	0	\$ 0	0	1
2	July 2022	0	0	0	2
3	August 2022	0	0	0	3
4	September 2022	0	0	0	4
5	October 2022	0	0	0	5
6	November 2022	0	0	0	6
7	December 2022	0	0	0	7
8	January 2023	0	0	0	8
9	February 2023	0	0	0	9
10	March 2023	0	0	0	10
11	April 2023	0	0	0	11
12	May 2023	0	0	0	12
13	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	13
14	Average			<u>0</u>	14

[1] Workpaper Schedule J-1, Sheet 34 - 35.

[2] Workpaper Schedule J-1, Sheet 43.

Tab K

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2023 (c) Sch K-1, Sh 1-6 Col (c)	Test Year Adjustments (d) Sch K-1, Sh 1-6 Col (d)	Certification Adjustments (e) Sch K-1, Sh 1-6 Col (e)	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
<u>Purchased Gas Cost</u>								
1	Natural Gas Transmission Line Purchases	803	\$ 141,413,733	\$ (141,413,733)	\$ 0	\$ 0	0	1
2	Purchased Gas Cost Adjustments	805.1	(54,677,382)	54,677,382	0	0	0	2
3	Gas Withdrawn from Storage	808.1	3,151,124	(3,151,124)	0	0	0	3
4	Gas Delivered to Storage	808.2	(1,006,493)	1,006,493	0	0	0	4
5	Gas Used for Compressor Station Fuel	810	0	0	0	0	0	5
6	Total	Sum Lns 1 - 5	\$ 88,880,982	\$ (88,880,982)	\$ 0	\$ 0	0	6
<u>Other Gas Costs</u>								
7	Other Gas Supply	813	\$ 136,872	\$ 5,266	\$ 4,298	\$ 0	146,436	7
<u>Transmission - Gas Cost</u>								
8	Transmission and Compression of Gas by Others	858	\$ 29,627,140	\$ (29,627,140)	\$ 0	\$ 0	0	8
<u>Transmission, Excluding Account 858</u>								
9	Operation Supervision and Engineering	850	\$ 0	\$ 0	\$ 0	\$ 0	0	9
10	Operation System Control and Load Dispatching	851	0	0	0	0	0	10
11	Communication System Expense	852	0	0	0	0	0	11
12	Communication Station Labor and Expense	853	0	0	0	0	0	12
13	Gas for Compressor Station Fuel	854	0	0	0	0	0	13
14	Mains	856	0	0	0	0	0	14
15	Measuring and Regulating Station	857	0	0	0	0	0	15
16	Rents	860	0	0	0	0	0	16
17	Maintenance Supervision and Engineering	861	0	0	0	0	0	17
18	Maintenance of Structures and Improvements	862	0	0	0	0	0	18
19	Maintenance of Mains	863	0	0	0	0	0	19
20	Maintenance of Compressor Station Eq.	864	0	0	0	0	0	20
21	Maintenance of Measuring and Reg. Station Eq.	865	0	0	0	0	0	21
22	Maintenance of SCADA Eq.	866	0	0	0	0	0	22
23	Total Transmission, Excluding Account 858	Sum Lns 9 - 22	\$ 0	\$ 0	\$ 0	\$ 0	0	23
<u>Distribution</u>								
24	Operation Supervision and Engineering	870	\$ 2,629,026	\$ (266,072)	\$ 64,469	\$ 0	2,427,423	24
25	Operation Distribution Load Dispatching	871	166,463	3,720	5,354	0	175,537	25
26	Operation Mains and Services	874	2,222,317	(95,724)	25,971	0	2,152,564	26
27	Operation Measuring and Regulation Station	875	4,154	0	0	0	4,154	27
28	Operation Meter and House Regulator	878	1,606,767	(135,401)	36,700	0	1,508,066	28
29	Customer Installation	879	1,554,634	(99,114)	37,956	0	1,493,476	29
30	Other	880	2,006,386	(115,237)	24,204	0	1,915,353	30
31	Rents	881	(683,287)	0	(7,467)	0	(690,753)	31
32	Maintenance Supervision and Engineering	885	491,713	(46,950)	12,751	0	457,515	32
33	Maintenance of Structures and Improvements	886	2,527	(216)	59	0	2,371	33
34	Maintenance of Mains	887	1,919,742	(64,096)	17,366	0	1,873,013	34
35	Maintenance of Measuring and Reg. Station Eq.	889	625,320	(33,358)	9,045	0	601,007	35
36	Maintenance of Services	892	655,439	(43,827)	11,872	0	623,484	36
37	Maintenance of Meters and House Regulators	893	193,841	(14,930)	4,049	0	182,960	37
38	Maintenance of Other Equipment	894	0	0	0	0	0	38
39	Total Distribution	Sum Lns 24 - 38	\$ 13,395,044	\$ (911,206)	\$ 242,331	\$ 0	12,726,168	39

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/ Reference (b)	Recorded 5/31/2023 (c) Sch K-1, Sh 1-6	Test Year Adjustments (d) Sch K-1, Sh 1-6	Certification Adjustments (e) Sch K-1, Sh 1-6	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
<u>Customer Accounts</u>								
1	Supervision	901	\$ 457,562	\$ (16,167)	\$ 13,474	\$ 0	\$ 454,870	1
2	Meter Reading	902	360,018	(30,636)	8,302	0	337,684	2
3	Customer Records and Collection	903	2,497,601	(28,719)	35,300	0	2,504,182	3
4	Uncollectible Accounts	904	697,482	(350,326)	0	0	347,156	4
5	Miscellaneous	905	0	0	0	0	0	5
6	Total Customer Accounts	Sum Lns 1 - 5	\$ 4,012,663	\$ (425,848)	\$ 57,076	\$ 0	\$ 3,643,891	6
<u>Customer Service and Information</u>								
7	Customer Assistance	908	\$ 13	\$ 0	\$ 0	\$ 0	\$ 13	7
8	Informational and Instructional Advertising	909	0	0	0	0	0	8
9	Miscellaneous	910	91,629	(12,660)	0	0	78,969	9
10	Total Customer Service and Information	Sum Lns 7 - 9	\$ 91,642	\$ (12,660)	\$ 0	\$ 0	\$ 78,981	10
<u>Sales</u>								
11	Supervision	911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Demonstration and Selling	912	0	0	0	0	0	12
13	Advertising	913	12,601	(3,309)	0	0	9,292	13
14	Total Sales	Sum Lns 11 - 13	\$ 12,601	\$ (3,309)	\$ 0	\$ 0	\$ 9,292	14
15	Total O&M		\$ 136,156,944	\$ (119,855,880)	\$ 303,705	\$ 0	\$ 16,604,769	15
<u>Administrative and General (A&G)</u>								
			WP K-1, Sh 8, Col (o)					
16	A&G Salaries	920	\$ 4,857,374	\$ 27,473	\$ 145,779	\$ 0	\$ 5,030,626	16
17	Office Supplies and Expenses	921	998,172	(69,230)	0	0	928,942	17
18	A&G Expenses Transferred (Credit)	922	(734,225)	4,091	0	0	(730,134)	18
19	Outside Services	923	1,717,317	(3,695)	0	0	1,713,623	19
20	Property Insurance	924	41,213	7	0	0	41,220	20
21	Injuries and Damages	925	1,029,928	(58,808)	0	0	971,120	21
22	Employee Pension and Benefits	926	(517,029)	241,391	0	0	(275,637)	22
23	Regulatory Commission Expenses	928	(369,560)	0	(82,538)	0	(452,098)	23
24	Safety Advertising	930.1	141,179	(330)	0	0	140,849	24
25	Miscellaneous General	930.2	516,927	(14,817)	0	0	502,110	25
26	Rents	931	50,213	(880)	0	0	49,332	26
27	Maintenance of General Plant	935	1,066,883	(3,441)	3,753	0	1,067,195	27
28	Total A&G	Sum Lns 16 - 27	\$ 8,798,393	\$ 121,762	\$ 66,994	\$ 0	\$ 8,987,148	28
29	Total O&M and A&G	Ln 15 + Ln 28	\$ 144,955,336	\$ (119,734,118)	\$ 370,699	\$ 0	\$ 25,591,917	29

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account No. (b)	Recorded 5/31/2023 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
<u>Purchased Gas Costs</u>								
1	Natural Gas Transmission Line Purchases	803	\$ 141,413,733	\$ (141,413,733)	\$ 0	\$ 0	0	1
2	Purchased Gas Cost Adjustments	805.1	(54,677,382)	54,677,382	0	0	0	2
3	Gas Withdrawn from Storage	808.1	3,151,124	(3,151,124)	0	0	0	3
4	Gas Delivered to Storage	808.2	(1,006,493)	1,006,493	0	0	0	4
5	Gas Used for Compressor Station Fuel	810	0	0	0	0	0	5
6	Total	Sum Lns 1 - 5	\$ 88,880,982	\$ (88,880,982)	\$ 0	\$ 0	\$ 0	6
<u>Other Gas Costs</u>								
Other Gas Supply								
7	Labor	813	\$ 73,881	\$ 4,339	\$ 3,269	\$ 0	81,489	7
8	Labor Loadings		44,747	928	1,029	0	46,705	8
9	Materials and Expenses		18,243	(2)	0	0	18,241	9
10	Total	Sum Lns 7 - 9	\$ 136,872	\$ 5,266	\$ 4,298	\$ 0	\$ 146,436	10
<u>Transmission - Gas Cost</u>								
11	Transmission and Compression of Gas by Others	858	\$ 29,627,140	\$ (29,627,140)	\$ 0	\$ 0	0	11
<u>Transmission Expenses, Excluding Account 858 Operations</u>								
Operation Supervision and Engineering								
12	Labor	850	\$ 0	\$ 0	\$ 0	\$ 0	0	12
13	Labor Loadings		0	0	0	0	0	13
14	Materials and Expenses		0	0	0	0	0	14
15	Total	Sum Lns 12 - 14	\$ 0	\$ 0	\$ 0	\$ 0	0	15
System Control and Load Dispatching								
16	Labor	851	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Labor Loadings		0	0	0	0	0	17
18	Materials and Expenses		0	0	0	0	0	18
19	Total	Sum Lns 16 - 18	\$ 0	\$ 0	\$ 0	\$ 0	0	19
Communication System Expense								
20	Labor	852	\$ 0	\$ 0	\$ 0	\$ 0	0	20
21	Labor Loadings		0	0	0	0	0	21
22	Materials and Expenses		0	0	0	0	0	22
23	Total	Sum Lns 20 - 22	\$ 0	\$ 0	\$ 0	\$ 0	0	23
Communication Station Labor and Expense								
24	Labor	853	\$ 0	\$ 0	\$ 0	\$ 0	0	24
25	Labor Loadings		0	0	0	0	0	25
26	Materials and Expenses		0	0	0	0	0	26
27	Total	Sum Lns 24 - 26	\$ 0	\$ 0	\$ 0	\$ 0	0	27
Gas for Compressor Station Fuel								
28	Labor	854	\$ 0	\$ 0	\$ 0	\$ 0	0	28
29	Labor Loadings		0	0	0	0	0	29
30	Materials and Expenses		0	0	0	0	0	30
31	Total	Sum Lns 28 - 30	\$ 0	\$ 0	\$ 0	\$ 0	0	31
Mains Expense								
32	Labor	856	\$ 0	\$ 0	\$ 0	\$ 0	0	32
33	Labor Loadings		0	0	0	0	0	33
34	Materials and Expenses		0	0	0	0	0	34
35	Total	Sum Lns 32 - 34	\$ 0	\$ 0	\$ 0	\$ 0	0	35
Measuring and Regulating Station Expense								
36	Labor	857	\$ 0	\$ 0	\$ 0	\$ 0	0	36
37	Labor Loadings		0	0	0	0	0	37
38	Materials and Expenses		0	0	0	0	0	38
39	Total	Sum Lns 36 - 38	\$ 0	\$ 0	\$ 0	\$ 0	0	39
40	Rents	860	\$ 0	\$ 0	\$ 0	\$ 0	0	40

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account No. (b)	Recorded 5/31/2023 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
<u>Transmission Expenses, Excluding Account 858 Continued</u>								
<u>Maintenance</u>								
Maintenance Supervision and Engineering 861								
1	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	4
Maintenance of Structures and Improvements 862								
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Labor Loadings		0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	8
Maintenance of Mains 863								
9	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	9
10	Labor Loadings		0	0	0	0	0	10
11	Materials and Expenses		0	0	0	0	0	11
12	Total	Sum Lns 9 - 11	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	12
Maintenance of Compressor Station Equipment 864								
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	16
Maintenance of Measuring & Regulating Station Equip 865								
17	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	17
18	Labor Loadings		0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	20
Maintenance of SCADA Equipment 866								
21	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	21
22	Labor Loadings		0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	24
Total Transmission Expense, Excluding Account 858								
25	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	25
26	Labor Loadings		0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	28

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account No. (b)	Recorded 5/31/2023 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
<u>Distribution</u>								
Operation Supervision and Engineering								
1	Labor	870	\$ 1,427,870	\$ (151,309)	\$ 49,616	\$ 0	\$ 1,326,176	1
2	Labor Loadings		858,191	(85,835)	14,853	0	787,210	2
3	Materials and Expenses		342,965	(28,928)	0	0	314,037	3
4	Total	Sum Lns 1 - 3	\$ 2,629,026	\$ (266,072)	\$ 64,469	\$ 0	\$ 2,427,423	4
Operation Distribution Load Dispatching								
5	Labor	871	\$ 94,518	\$ 3,501	\$ 4,069	\$ 0	\$ 102,089	5
6	Labor Loadings		57,634	279	1,284	0	59,198	6
7	Materials and Expenses		14,311	(61)	0	0	14,251	7
8	Total	Sum Lns 5 - 7	\$ 166,463	\$ 3,720	\$ 5,354	\$ 0	\$ 175,537	8
Operation Mains and Services								
9	Labor	874	\$ 567,874	\$ (60,900)	\$ 19,950	\$ 0	\$ 526,923	9
10	Labor Loadings		344,053	(34,823)	6,021	0	315,251	10
11	Materials and Expenses		1,310,391	0	0	0	1,310,391	11
12	Total	Sum Lns 9 - 11	\$ 2,222,317	\$ (95,724)	\$ 25,971	\$ 0	\$ 2,152,564	12
Operation Measuring and Regulation Station								
13	Labor	875	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		4,154	0	0	0	4,154	15
16	Total	Sum Lns 13 - 15	\$ 4,154	\$ 0	\$ 0	\$ 0	\$ 4,154	16
Operation Meter and House Regulator								
17	Labor	878	\$ 801,105	\$ (85,913)	\$ 28,144	\$ 0	\$ 743,336	17
18	Labor Loadings		488,944	(49,488)	8,556	0	448,012	18
19	Materials and Expenses		316,718	0	0	0	316,718	19
20	Total	Sum Lns 17 - 19	\$ 1,606,767	\$ (135,401)	\$ 36,700	\$ 0	\$ 1,508,066	20
Customer Installation								
21	Labor	879	\$ 790,220	\$ (61,021)	\$ 29,064	\$ 0	\$ 758,262	21
22	Labor Loadings		480,876	(38,093)	8,892	0	451,675	22
23	Materials and Expenses		283,538	0	0	0	283,538	23
24	Total	Sum Lns 21 - 23	\$ 1,554,634	\$ (99,114)	\$ 37,956	\$ 0	\$ 1,493,476	24
Other								
25	Labor	880	\$ 527,916	\$ (55,327)	\$ 18,617	\$ 0	\$ 491,205	25
26	Labor Loadings		317,769	(31,571)	5,587	0	291,785	26
27	Materials and Expenses		1,160,701	(28,339)	0	0	1,132,362	27
28	Total	Sum Lns 25 - 27	\$ 2,006,386	\$ (115,237)	\$ 24,204	\$ 0	\$ 1,915,353	28
29	Rents	881	\$ (683,287)	\$ 0	\$ (7,467)	\$ 0	\$ (690,753)	29

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account No. (b)	Recorded 5/31/2023 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
	Maintenance Supervision and Engineering	885						
1	Labor		\$ 279,379	\$ (29,961)	\$ 9,815	\$ 0	\$ 259,233	1
2	Labor Loadings		167,794	(16,983)	2,936	0	153,747	2
3	Materials and Expenses		44,541	(5)	0	0	44,535	3
4	Total	Sum Lns 1 - 3	\$ 491,713	\$ (46,950)	\$ 12,751	\$ 0	\$ 457,515	4
	Maintenance of Structures and Improvements	886						
5	Labor		\$ 1,318	\$ (141)	\$ 46	\$ 0	\$ 1,223	5
6	Labor Loadings		737	(75)	13	0	675	6
7	Materials and Expenses		473	0	0	0	473	7
8	Total	Sum Lns 5 - 7	\$ 2,527	\$ (216)	\$ 59	\$ 0	\$ 2,371	8
	Maintenance of Mains	887						
9	Labor		\$ 378,829	\$ (40,627)	\$ 13,309	\$ 0	\$ 351,511	9
10	Labor Loadings		231,872	(23,469)	4,058	0	212,460	10
11	Materials and Expenses		1,309,042	0	0	0	1,309,042	11
12	Total	Sum Lns 9 - 11	\$ 1,919,742	\$ (64,096)	\$ 17,366	\$ 0	\$ 1,873,013	12
	Maintenance of Measuring and Reg. Station Eq.	889						
13	Labor		\$ 197,588	\$ (21,190)	\$ 6,941	\$ 0	\$ 183,339	13
14	Labor Loadings		120,222	(12,168)	2,104	0	110,158	14
15	Materials and Expenses		307,510	0	0	0	307,510	15
16	Total	Sum Lns 13 - 15	\$ 625,320	\$ (33,358)	\$ 9,045	\$ 0	\$ 601,007	16
	Maintenance of Services	892						
17	Labor		\$ 258,899	\$ (27,765)	\$ 9,095	\$ 0	\$ 240,229	17
18	Labor Loadings		158,693	(16,062)	2,777	0	145,408	18
19	Materials and Expenses		237,847	0	0	0	237,847	19
20	Total	Sum Lns 17 - 19	\$ 655,439	\$ (43,827)	\$ 11,872	\$ 0	\$ 623,484	20
	Maintenance of Meters and House Regulators	893						
21	Labor		\$ 88,484	\$ (9,489)	\$ 3,109	\$ 0	\$ 82,103	21
22	Labor Loadings		53,757	(5,441)	941	0	49,256	22
23	Materials and Expenses		51,601	0	0	0	51,601	23
24	Total	Sum Lns 21 - 23	\$ 193,841	\$ (14,930)	\$ 4,049	\$ 0	\$ 182,960	24
	Maintenance of Other Equipment	894						
25	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
	Total Distribution							
29	Labor		\$ 5,413,998	\$ (540,143)	\$ 191,775	\$ 0	\$ 5,065,629	29
30	Labor Loadings		3,280,541	(313,730)	58,023	0	3,024,834	30
31	Materials and Expenses		4,700,505	(57,332)	(7,467)	0	4,635,706	31
32	Total	Sum Lns 29 - 31	\$ 13,395,044	\$ (911,206)	\$ 242,331	\$ 0	\$ 12,726,168	32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account No. (b)	Recorded 5/31/2023 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
Customer Accounts								
Supervision								
1	Labor	901	\$ 261,610	\$ (8,403)	\$ 10,270	\$ 0	\$ 263,476	1
2	Labor Loadings		160,087	(7,263)	3,205	0	156,028	2
3	Materials and Expenses		35,865	(500)	0	0	35,365	3
4	Total	Sum Lns 1 - 3	\$ 457,562	\$ (16,167)	\$ 13,474	\$ 0	\$ 454,870	4
Meter Reading								
5	Labor	902	\$ 181,204	\$ (19,436)	\$ 6,366	\$ 0	\$ 168,134	5
6	Labor Loadings		110,642	(11,200)	1,936	0	101,379	6
7	Materials and Expenses		68,171	0	0	0	68,171	7
8	Total	Sum Lns 5 - 7	\$ 360,018	\$ (30,636)	\$ 8,302	\$ 0	\$ 337,684	8
Customer Records and Collection								
9	Labor	903	\$ 634,234	\$ 16,159	\$ 26,902	\$ 0	\$ 677,296	9
10	Labor Loadings		383,449	(1,426)	8,398	0	390,421	10
11	Materials and Expenses		1,479,918	(43,453)	0	0	1,436,465	11
12	Total	Sum Lns 9 - 11	\$ 2,497,601	\$ (28,719)	\$ 35,300	\$ 0	\$ 2,504,182	12
13	Uncollectible Accounts	904	\$ 697,482	\$ (350,326)	\$ 0	\$ 0	\$ 347,156	13
Miscellaneous								
14	Labor	905	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Labor Loadings		0	0	0	0	0	15
16	Materials and Expenses		0	0	0	0	0	16
17	Total	Sum Lns 14 - 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Total Customer Accounts								
18	Labor		\$ 1,077,048	\$ (11,680)	\$ 43,538	\$ 0	\$ 1,108,906	18
19	Labor Loadings		654,178	(19,889)	13,539	0	647,828	19
20	Materials and Expenses		2,281,436	(394,279)	0	0	1,887,157	20
21	Total	Sum Lns 18 - 20	\$ 4,012,663	\$ (425,848)	\$ 57,076	\$ 0	\$ 3,643,891	21

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account No. (b)	Recorded 5/31/2023 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
Customer Service and Information								
Customer Assistance								
1	Labor	908	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	0	2
3	Materials and Expenses		13	0	0	0	13	3
4	Total	Sum Lns 1 - 3	\$ 13	\$ 0	\$ 0	\$ 0	\$ 13	4
Informational and Instructional Advertising								
5	Labor	909	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Labor Loadings		0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
Miscellaneous								
9	Labor	910	\$ 0	\$ 0	\$ 0	\$ 0	0	9
10	Labor Loadings		0	0	0	0	0	10
11	Materials and Expenses		91,629	(12,660)	0	0	78,969	11
12	Total	Sum Lns 9 - 11	\$ 91,629	\$ (12,660)	\$ 0	\$ 0	\$ 78,969	12
Total Customer Service and Information								
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		91,642	(12,660)	0	0	78,981	15
16	Total	Sum Lns 13 - 15	\$ 91,642	\$ (12,660)	\$ 0	\$ 0	\$ 78,981	16
Sales								
Supervision								
17	Labor	911	\$ 0	\$ 0	\$ 0	\$ 0	0	17
18	Labor Loadings		0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
Demonstration and Selling								
21	Labor	912	\$ 0	\$ 0	\$ 0	\$ 0	0	21
22	Labor Loadings		0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
Advertising								
25	Labor	913	\$ 0	\$ 0	\$ 0	\$ 0	0	25
26	Labor Loadings		0	0	0	0	0	26
27	Materials and Expenses		12,601	(3,309)	0	0	9,292	27
28	Total	Sum Lns 25 - 27	\$ 12,601	\$ (3,309)	\$ 0	\$ 0	\$ 9,292	28
Total Sales								
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	29
30	Labor Loadings		0	0	0	0	0	30
31	Materials and Expenses		12,601	(3,309)	0	0	9,292	31
32	Total	Sum Lns 29 - 31	\$ 12,601	\$ (3,309)	\$ 0	\$ 0	\$ 9,292	32
Total O&M								
33	Labor		\$ 6,564,927	\$ (547,484)	\$ 238,581	\$ 0	6,256,025	33
34	Labor Loadings		3,979,466	(332,691)	72,591	0	3,719,366	34
35	Materials and Expenses		125,612,550	(118,975,705)	(7,467)	0	6,629,378	35
36	Total	Sum Lns 33 - 35	\$ 136,156,944	\$ (119,855,880)	\$ 303,705	\$ 0	\$ 16,604,769	36

Stmt K

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description	Account No./ Reference	Recorded 5/31/2023	Test Year Adjustments	Certification Adjustments	ECIC Adjustments	NNV Requested	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	
		WP K-1, Sh 7	WP K-1, Sh 17	WP K-1, Sh 27	N/A	Sum (c) thru (f)		
Administrative and General (A&G)								
A&G Salaries								
1	Labor	920	\$ 3,412,003	\$ (33,211)	\$ 109,202	\$ 0	\$ 3,487,994	1
2	Labor Loadings		1,654,862	37,403	36,577	0	1,728,842	2
3	Materials and Expenses		(209,491)	23,281	0	0	(186,211)	3
4	Total	Sum Lns 1 - 3	\$ 4,857,374	\$ 27,473	\$ 145,779	\$ 0	\$ 5,030,626	4
5	Office Supplies and Expenses	921	\$ 998,172	\$ (69,230)	\$ 0	\$ 0	\$ 928,942	5
6	A&G Expenses Transferred (Credit)	922	\$ (734,225)	\$ 4,091	\$ 0	\$ 0	\$ (730,134)	6
7	Outside Services	923	\$ 1,717,317	\$ (3,695)	\$ 0	\$ 0	\$ 1,713,623	7
8	Property Insurance	924	\$ 41,213	\$ 7	\$ 0	\$ 0	\$ 41,220	8
9	Injuries and Damages	925	\$ 1,029,928	\$ (58,808)	\$ 0	\$ 0	\$ 971,120	9
10	Employee Pension and Benefits	926	\$ (517,029)	\$ 241,391	\$ 0	\$ 0	\$ (275,637)	10
11	Regulatory Commission Expenses	928	\$ (369,560)	\$ 0	\$ (82,538)	\$ 0	\$ (452,098)	11
12	Safety Advertising	930.1	\$ 141,179	\$ (330)	\$ 0	\$ 0	\$ 140,849	12
Miscellaneous General								
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		516,927	(14,817)	0	0	502,110	15
16	Total	Sum Lns 13 - 15	\$ 516,927	\$ (14,817)	\$ 0	\$ 0	\$ 502,110	16
17	Rents	931	\$ 50,213	\$ (880)	\$ 0	\$ 0	\$ 49,332	17
Maintenance of General Plant								
18	Labor	935	\$ 75,382	\$ (4,192)	\$ 2,842	\$ 0	\$ 74,032	18
19	Labor Loadings		44,897	(633)	911	0	45,174	19
20	Materials and Expenses		946,605	1,384	0	0	947,990	20
21	Total	Sum Lns 18 - 20	\$ 1,066,883	\$ (3,441)	\$ 3,753	\$ 0	\$ 1,067,195	21
Total A&G Expenses								
22	Labor		\$ 3,487,385	\$ (37,403)	\$ 112,044	\$ 0	\$ 3,562,026	22
23	Labor Loadings		1,699,759	36,770	37,488	0	1,774,016	23
24	Materials and Expenses		3,611,249	122,395	(82,538)	0	3,651,106	24
25	Total	Sum Lns 22 - 24	\$ 8,798,393	\$ 121,762	\$ 66,994	\$ 0	\$ 8,987,148	25

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADVERTISING EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Vendor (a)	Description of Service (b)	Request Recovery (c)	Exclude (d)	Total Recorded (e)	Line No.
					(c) + (d)	
Company Records						
Account 870 - Operating Supv & Eng						
1	Winnemucca Chamber of Commerce	Advertising - Other	\$ 250	\$ 0	\$ 250	1
2	4Imprint, Inc	Advertising - Other	0	1,507	1,507	2
3	Total Account 870		<u>\$ 250</u>	<u>\$ 1,507</u>	<u>\$ 1,757</u>	3
Account 880 - Other Expenses						
1	4Imprint, Inc	Advertising - Other	\$ 0	\$ 8,320	\$ 8,320	1
2	Total Account 880		<u>\$ 0</u>	<u>\$ 8,320</u>	<u>\$ 8,320</u>	2
Account 913 - Advertising Expenses						
4	Enertech	Advertising - Other	9,117	0	9,117	4
5	City of Carson City	Advertising - Printing	\$ 0	\$ 1,000	\$ 1,000	5
6	Newspapers in Education	Advertising - Printing	0	600	600	6
7	Total Account 913		<u>\$ 9,117</u>	<u>\$ 1,600</u>	<u>\$ 10,717</u>	7
Account 930.1 - Safety Education Expenses						
8	Meta	Advertising - Digital	\$ 0	\$ 0	\$ 0	8
9	Highnoon	Advertising - Digital	7,431	0	7,431	9
10	Mass Media LLC	Advertising - Print Ads	5,930	0	5,930	10
11	Skyview Satellite Networks Inc	Advertising - Radio	50,114	0	50,114	11
12	Mass Media LLC	Advertising - TV	629	0	629	12
13	Total Account 930.1		<u>\$ 64,104</u>	<u>\$ 0</u>	<u>\$ 64,104</u>	13
14	Total Northern Nevada		<u><u>\$ 73,470</u></u>	<u><u>\$ 11,427</u></u>	<u><u>\$ 84,897</u></u>	14

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADVERTISING EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Type of Service (b)	Request Recovery (c)	Exclude (d)	Total Recorded (e)	Line No.
					(c) + (d)	
Company Records						
Account 903 - Customer Records & Collection Expenses						
1	BJ Bull Bakery LLC	Advertising - Other	\$ 0	\$ 628	\$ 628	1
2	Eagle Promotions	Advertising - Other	0	223	223	2
3	Dice Career Solutions	Advertising - Recruitment	2,343	0	2,343	3
4	Total Account 903		<u>\$ 2,343</u>	<u>\$ 851</u>	<u>\$ 3,194</u>	4
Account 910 - Misc Cust Svc & Info Expenses						
5	Meta	[1] Advertising - Digital	\$ 9,000	\$ 0	\$ 9,000	5
6	Highnoon	[1] Advertising - Digital	1,925	0	1,925	6
7	Highnoon	Advertising - Other	24,500	0	24,500	7
8	Reclass	Advertising - Other	2,899	2,146	5,046	8
9	Total Account 910		<u>\$ 38,324</u>	<u>\$ 2,146</u>	<u>\$ 40,471</u>	9
Account 921 - A&G Office Supplies and Expense						
10	Facebook	Advertising - Other	\$ 8,138	\$ 100	\$ 8,238	10
11	Google Ads	Advertising - Other	1,850	0	1,850	11
12	Nextdoor Ads	Advertising - Other	496	0	496	12
13	Las Vegas Color Graphics	Advertising - Recruitment	327	0	327	13
14	Indeed	Advertising - Recruitment	26,791	0	26,791	14
15	Adicio	Advertising - Recruitment	495	0	495	15
16	American Gas Association	Advertising - Recruitment	357	0	357	16
17	UNLV Career Services	Advertising - Recruitment	850	0	850	17
18	YM Careers	Advertising - Recruitment	998	0	998	18
19	Reclass	Advertising - Other	(5,449)	(3,740)	(9,189)	19
20	Total Account 921		<u>\$ 34,853</u>	<u>\$ (3,640)</u>	<u>\$ 31,213</u>	20
Account 930.1 - Safety Education Expenses						
21	Meta	Advertising - Digital	\$ 8,587	\$ 4,500	\$ 13,087	21
22	Highnoon	Advertising - Digital	728,692	0	728,692	22
23	Mass Media LLC	Advertising - Print Ads	0	0	0	23
24	Skyview Satellite Networks Inc	Advertising - Radio	0	0	0	24
25	Mass Media LLC	Advertising - TV	0	0	0	25
26	Total Account 930.1		<u>\$ 737,279</u>	<u>\$ 4,500</u>	<u>\$ 741,779</u>	26
Account 930.2 - Misc General Expenses						
27	Donnelley Financial LLC	[2] Advertising - Printing	\$ 119,548	\$ 0	\$ 119,548	27
28	Total Account 930.2		<u>\$ 119,548</u>	<u>\$ 0</u>	<u>\$ 119,548</u>	28
29	Total		<u>\$ 932,347</u>	<u>\$ 3,857</u>	<u>\$ 936,204</u>	29
30	Less: Great Basin and SGTC Allocation		3.79%	3.79%	3.79%	30
31	Amount to be Allocated		<u>\$ 896,973</u>	<u>\$ 3,711</u>	<u>\$ 900,683</u>	31
32	NNV 4-Factor		5.34%	5.34%	5.34%	32
33	Total After Allocation		<u>\$ 47,869</u>	<u>\$ 198</u>	<u>\$ 48,067</u>	33
34	Grand Total		<u>\$ 47,869</u>	<u>\$ 198</u>	<u>\$ 48,067</u>	34

[1] These amounts were inadvertently recorded to Account 930.1.

[2] These were not advertising expenses, but are being included to tie to the recorded amounts.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 923, OUTSIDE SERVICES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
Company Records								Sum (c) thru (f)
1	ACCENTURE LLP	O/S SVCS - CONTRACTOR SVCS	\$ 0	0	1,073	0	1,073	1
2	ADAPTIVE INSIGHTS INC	O/S SVCS - COMP EQUIP SVCS	0	0	218,535	0	218,535	2
3	ADOBE INC	O/S SVCS - COMP EQUIP SVCS	0	0	114,480	0	114,480	3
4	ADVANCED SOFTWARE PRODUCTS GROUP	O/S SVCS - COMP EQUIP SVCS	0	0	32,497	0	32,497	4
5	AGGREGATE SINGULARITY INC	O/S SVCS - COMP EQUIP SVCS	0	0	71,959	0	71,959	5
6	AGREE	O/S SVCS - CONTRACTOR SVCS	0	0	149,700	0	149,700	6
7	AGREE	O/S SVCS - COMP EQUIP SVCS	0	0	6,000	0	6,000	7
8	AHEAD INC	O/S SVCS - COMP EQUIP SVCS	0	0	189,546	0	189,546	8
9	AKORBI	O/S SVCS - WRITING	0	0	100	0	100	9
10	ALLEGIS GROUP HOLDINGS INC	O/S SVCS - CONTRACTOR SVCS	0	0	95,144	0	95,144	10
11	ALLIANCE CONSULTING GROUP	PROF SVCS - ACCOUNTING	0	0	1,013	0	1,013	11
12	AMAZON WEB SERVICES INC	O/S SVCS - COMP EQUIP SVCS	0	0	6,682	0	6,682	12
13	AMERICAN INNOVATIONS LTD	O/S SVCS - COMP EQUIP SVCS	0	0	267,500	0	267,500	13
14	AMERICAN REGISTRY FOR INTERNET	O/S SVCS - COMP EQUIP SVCS	0	0	4,000	0	4,000	14
15	APEX SYSTEMS LLC	PROF SVCS - ENGINEERING	0	0	36,560	0	36,560	15
16	APEX SYSTEMS LLC	O/S SVCS - CONTRACTOR SVCS	0	0	280,096	0	280,096	16
17	ARCOS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	66,772	0	66,772	17
18	ARTICULATE GLOBAL INC	O/S SVCS - COMP EQUIP SVCS	0	0	30,111	0	30,111	18
19	ASPIRE SYSTEMS CONSULTING INC	O/S SVCS - COMP EQUIP SVCS	0	0	60,000	0	60,000	19
20	ASSOCIATED FIRE CONSULTANTS INC	PROF SVCS - OTHER	3,165	0	18,497	0	21,662	20
21	AVERTRA CORP	O/S SVCS - COMP EQUIP SVCS	0	0	62,196	0	62,196	21
22	AVEVA SOFTWARE LLC	O/S SVCS - COMP EQUIP SVCS	0	0	65,731	0	65,731	22
23	AVIANO LLC	O/S SVCS - TEMP HELP	0	0	5,969	0	5,969	23
24	AZUL SYSTEMS INC	O/S SVCS - COMP EQUIP SVCS	0	0	43,660	0	43,660	24
25	BCN TELECOM INC	UTILITIES - TELEPHONE	0	0	34,727	0	34,727	25
26	BEYONDRUST CORP	O/S SVCS - COMP EQUIP SVCS	0	0	132,843	0	132,843	26
27	BLANK ROME LLP	PROF SVCS - LEGAL	92,666	0	0	120,043	212,708	27
28	BLUE RIBBON PERSONNEL	O/S SVCS - CONTRACTOR SVCS	0	52,272	2,640	0	54,912	28
29	BMC SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	140,375	0	140,375	29
30	CAMELBACK STRATEGY GROUP	PROF SVCS - OTHER	0	0	0	5,000	5,000	30
31	CANON SOLUTIONS AMERICA INC	O/S SVCS - COMP EQUIP SVCS	9,284	9,284	30,134	37,479	86,181	31
32	CCI NETWORK SERVICES LLC	O/S SVCS - CONTRACTOR SVCS	0	0	0	0	0	32
33	CCS PRESENTATION SYSTEMS	O/S SVCS - COMP EQUIP SVCS	0	0	6,834	0	6,834	33
34	CDW LLC	O/S SVCS - COMP EQUIP SVCS	0	0	87,972	0	87,972	34
35	CDW LLC	DATA PROCESSING EQUIP RENT/LEASE PYMTS	0	0	49,177	0	49,177	35
36	CENTURY 23	O/S SVCS - COMP EQUIP SVCS	0	0	4,634	0	4,634	36
37	CGI TECHNOLOGIES AND SOLUTIONS INC	O/S SVCS - COMP EQUIP SVCS	0	0	2,310,475	0	2,310,475	37
38	CHARLES RIVER ASSOCIATES	PROF SVCS - OTHER	0	0	125,754	0	125,754	38
39	CISCO SYSTEMS INC	O/S SVCS - COMP EQUIP SVCS	0	0	247,400	0	247,400	39
40	CLOUDNINE	O/S SVCS - COMP EQUIP SVCS	0	0	6,801	0	6,801	40
41	COASH & COASH INC	PROF SVCS - OTHER	0	0	212	0	212	41
42	COCHISE SERVICES LLC	O/S SVCS - CONTRACTOR SVCS	0	0	450	0	450	42
43	CONVERGEONE INC	O/S SVCS - COMP EQUIP SVCS	0	0	365,189	0	365,189	43
44	CT CORP SYSTEM	PROF SVCS - OTHER	0	0	1,971	0	1,971	44
45	DATA 21 INC	O/S SVCS - COMP EQUIP SVCS	0	0	2,966	0	2,966	45
46	DELL MARKETING LP	O/S SVCS - COMP EQUIP SVCS	0	0	223,298	0	223,298	46
47	DELPHIX CORP	O/S SVCS - COMP EQUIP SVCS	0	0	104,557	0	104,557	47
48	DIGICERT INC	O/S SVCS - COMP EQUIP SVCS	0	0	38,599	0	38,599	48
49	DIGITECH SYSTEMS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	98,305	0	98,305	49
50	DNV GL USA INC	O/S SVCS - COMP EQUIP SVCS	0	0	175,539	0	175,539	50
51	DTS SOFTWARE LLC	O/S SVCS - COMP EQUIP SVCS	0	0	34,012	0	34,012	51
52	EASTRIDGE WORKFORCE SOLUTIONS	PROF SVCS - ACCOUNTING	0	0	103,357	0	103,357	52
53	EFAX CORPORATE	O/S SVCS - COMP EQUIP SVCS	0	0	11,670	0	11,670	53
54	ENTERPRISE OUTCOMES INC	O/S SVCS - CONTRACTOR SVCS	0	0	251,659	0	251,659	54
55	ESRI	O/S SVCS - COMP EQUIP SVCS	0	0	1,027,583	0	1,027,583	55
56	EVOTEK INC	O/S SVCS - CONTRACTOR SVCS	0	0	9,500	0	9,500	56
57	EVOTEK INC	O/S SVCS - COMP EQUIP SVCS	0	0	1,700,636	0	1,700,636	57
58	FASTBLUE COMMUNICATIONS INC	UTILITIES - TELEPHONE	0	0	538,174	0	538,174	58
59	FEDEX	O/S SVCS - MAIL CARRIER	0	0	52,778	0	52,778	59
60	FENNEMORE CRAIG PC	PROF SVCS - LEGAL	0	0	27,883	0	27,883	60
61	FIALA PROJECT RESOURCES	O/S SVCS - CONTRACTOR SVCS	0	0	48,215	0	48,215	61
62	FLOOM ENERGY LAW PLLC	PROF SVCS - LEGAL	703	32,547	40,905	19,701	93,855	62
63	FLUTURA BUSINESS SOLUTIONS LLC	PROF SVCS - ENGINEERING	0	0	12,000	0	12,000	63
64	FUSION RISK MANAGEMENT INC	O/S SVCS - COMP EQUIP SVCS	0	0	148,321	0	148,321	64
65	G TREASURY SS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	43,368	0	43,368	65
66	GARTNER INC	SUBSCRIPTIONS/PUBLICATIONS	0	0	109,700	0	109,700	66
67	GLENNIE REPORTING SERVICES LLC	PROF SVCS - OTHER	0	0	3,204	0	3,204	67
68	GREENBERG TRAURIG LLP	PROF SVCS - OTHER	0	0	2,466	0	2,466	68
69	GREENBERG TRAURIG LLP	PROF SVCS - LEGAL	0	0	2,340	0	2,340	69
70	GROUPE SHAREGATE INC	O/S SVCS - COMP EQUIP SVCS	0	0	21,588	0	21,588	70
71	GUIDEPOINT SECURITY LLC	O/S SVCS - COMP EQUIP SVCS	0	0	840,000	0	840,000	71
72	HAL B HEATON	PROF SVCS - TAX	0	0	20,000	0	20,000	72
73	HARTMAN KING PC	PROF SVCS - LEGAL	0	0	7,448	0	7,448	73
74	HCL AMERICA INC	PROF SVCS - OTHER	0	0	274,945	0	274,945	74
75	HOLO DISCOVERY	PROF SVCS - OTHER	0	0	1,606	0	1,606	75
76	IBM CORP	O/S SVCS - COMP EQUIP SVCS	0	0	35,629	0	35,629	76
77	IBM CORP	DATA PROCESSING EQUIP RENT/LEASE PYMTS	0	0	543,699	0	543,699	77
78	IFS CANADA INC	O/S SVCS - COMP EQUIP SVCS	0	0	46,449	0	46,449	78
79	IMAGINIT	O/S SVCS - COMP EQUIP SVCS	0	0	109,080	0	109,080	79
80	INDUSTRIAL TRAINING SERVICES INC	O/S SVCS - COMP EQUIP SVCS	0	0	540	0	540	80
81	INFO TECH RESEARCH GROUP INC	SUBSCRIPTIONS/PUBLICATIONS	0	0	46,000	0	46,000	81
82	INFOSYS LIMITED	PROF SVCS - OTHER	0	0	60,000	0	60,000	82
83	INSIGHT GLOBAL LLC	O/S SVCS - CONTRACTOR SVCS	0	0	237,973	0	237,973	83
84	INSIGHT GLOBAL LLC	O/S SVCS - COMP EQUIP SVCS	0	0	224,635	0	224,635	84
85	INTRADO LIFE & SAFETY INC	O/S SVCS - COMP EQUIP SVCS	0	0	19,631	0	19,631	85
86	IRON MOUNTAIN INC	O/S SVCS - CONTRACTOR SVCS	0	0	(12,215)	0	(12,215)	86
87	IRON MOUNTAIN INC	O/S SVCS - OTHER	0	0	75,088	0	75,088	87
88	IRTH SOLUTIONS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	630,176	0	630,176	88
89	IT STRATEGIES INTERNATIONAL CORP	O/S SVCS - CONTRACTOR SVCS	0	0	187,290	0	187,290	89
90	ITRON INC	O/S SVCS - COMP EQUIP SVCS	0	0	115,709	0	115,709	90
91	JACKSON LEWIS P C	PROF SVCS - LEGAL	0	0	99,431	0	99,431	91
92	JENNINGS STROUSS & SALMON PLC	PROF SVCS - LEGAL	0	0	2,128	0	2,128	92

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 923, OUTSIDE SERVICES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
	Company Records						Sum (c) thru (f)	
93	JONES & DYER	PROF SVCS - OTHER	0	0	1,274	0	1,274	93
94	JONES & DYER	PROF SVCS - LEGAL	0	0	0	3,653	3,653	94
95	JPMORGAN CHASE BANK NA	O/S SVCS - COMP EQUIP SVCS	0	0	(119,638)	0	(119,638)	95
96	LANCO GLOBAL SYSTEMS INC	O/S SVCS - CONTRACTOR SVCS	0	0	177,840	0	177,840	96
97	LEGAL WINGS	CASH RECEIPTS OR COLLECTIONS	0	0	(26)	0	(26)	97
98	LEVEL 3 AV CA INC	O/S SVCS - COMP EQUIP SVCS	0	0	7,922	0	7,922	98
99	LEVI RAY & SHOUP INC	O/S SVCS - COMP EQUIP SVCS	0	0	6,070	0	6,070	99
100	LINK TECHNOLOGIES	O/S SVCS - CONTRACTOR SVCS	0	0	199,749	0	199,749	100
101	LOCUSVIEW INC	O/S SVCS - COMP EQUIP SVCS	0	0	48,750	0	48,750	101
102	MACKINNEY SYSTEMS INC	O/S SVCS - COMP EQUIP SVCS	0	0	21,955	0	21,955	102
103	MERGE MOBILE INC	O/S SVCS - COMP EQUIP SVCS	0	0	42,930	0	42,930	103
104	MICROSOFT CORP	O/S SVCS - COMP EQUIP SVCS	0	0	1,784,641	0	1,784,641	104
105	MIHAYLOV CONSULTING LLC	O/S SVCS - CONTRACTOR SVCS	0	0	7,200	0	7,200	105
106	MOONEY WRIGHT MOORE & WILHOIT PLLC	PROF SVCS - LEGAL	0	0	29,599	0	29,599	106
107	MORRISON & FOERSTER LLP	PROF SVCS - LEGAL	0	0	12,162	0	12,162	107
108	NASDAQ CORPORATE SOLUTIONS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	54,469	0	54,469	108
109	NAVEX GLOBAL INC	PROF SVCS - OTHER	0	0	10,075	0	10,075	109
110	NETMOTION SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	178,708	0	178,708	110
111	NETWRX CORPORATION	O/S SVCS - COMP EQUIP SVCS	0	0	11,591	0	11,591	111
112	NEWERA SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	15,513	0	15,513	112
113	NEXANT INC	O/S SVCS - COMP EQUIP SVCS	0	0	113,025	0	113,025	113
114	None Assigned	PROF SVCS - LEGAL	0	0	0	0	0	114
115	None Assigned	O/S SVCS - CONTRACTOR SVCS	0	0	0	0	0	115
116	None Assigned	O/S SVCS - COMP EQUIP SVCS	0	0	0	0	0	116
117	NORTHERN NEVADA INTERNET SERVICES LLC	UTILITIES - TELEPHONE	0	0	238	0	238	117
118	ONSAGER WERNER & OBERG PLC	PROF SVCS - LEGAL	0	0	159,651	0	159,651	118
119	OPEN SYSTEMS SOLUTIONS INC	O/S SVCS - CONTRACTOR SVCS	0	0	327,590	0	327,590	119
120	OPEN TEXT INC	PROF SVCS - OTHER	0	0	153,395	0	153,395	120
121	OPEN TEXT INC	O/S SVCS - COMP EQUIP SVCS	0	0	151,406	0	151,406	121
122	OPTIV SECURITY INC	O/S SVCS - COMP EQUIP SVCS	0	0	342,773	0	342,773	122
123	ORACLE AMERICA INC	O/S SVCS - COMP EQUIP SVCS	0	0	2,243,296	0	2,243,296	123
124	OSBORN MALEDON PA	PROF SVCS - LEGAL	0	0	1,953	51,209	53,162	124
125	OSCEOLA CONSULTING LLC	O/S SVCS - CONTRACTOR SVCS	0	0	76,923	0	76,923	125
126	OSI SOFT LLC	O/S SVCS - COMP EQUIP SVCS	0	0	128,435	0	128,435	126
127	OTHER INTERCOMPANY TRANSFER	INTERCO TRANS - OTHER	0	0	(1,289,156)	0	(1,289,156)	127
128	OXFORD GLOBAL RESOURCES LLC	O/S SVCS - CONTRACTOR SVCS	0	0	242,960	0	242,960	128
129	OXFORD GLOBAL RESOURCES LLC	DATA PROCESSING EQUIP RENT/LEASE PYMTS	0	0	35,560	\$	35,560	129
130	PENVAL GROUP INC	O/S SVCS - CONTRACTOR SVCS	\$	0	416,144	0	416,144	130
131	PERKINS COIE LLP	PROF SVCS - LEGAL	0	0	42,950	0	42,950	131
132	PERSEVERANT SOLUTIONS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	150,000	0	150,000	132
133	PLAUCHE MASELLI PARKERSON LLP	PROF SVCS - LEGAL	5,917	0	0	0	5,917	133
134	POWERPLAN INC	O/S SVCS - COMP EQUIP SVCS	0	0	517,837	0	517,837	134
135	PRECISELY SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	9,861	0	9,861	135
136	PRESIDIO HOLDINGS INC	O/S SVCS - CONTRACTOR SVCS	0	0	9,412	0	9,412	136
137	PRESIDIO HOLDINGS INC	O/S SVCS - COMP EQUIP SVCS	0	0	104,372	0	104,372	137
138	PRESIDIO HOLDINGS INC	DATA PROCESSING HARDWARE/SOFTW	0	0	(451)	0	(451)	138
139	PRESIDIO NETWORKED SOLUTIONS GROUP	O/S SVCS - COMP EQUIP SVCS	0	0	1,677,798	0	1,677,798	139
140	PRICEWATERHOUSECOOPERS LLP	PROF SVCS - TAX	0	0	77,002	0	77,002	140
141	PRICEWATERHOUSECOOPERS LLP	PROF SVCS - AUDITING	0	0	1,784,500	0	1,784,500	141
142	PRIDESTAFF INC	O/S SVCS - TEMP HELP	0	0	11,253	0	11,253	142
143	PRIDESTAFF INC	O/S SVCS - CONTRACTOR SVCS	0	0	17,425	0	17,425	143
144	PROSYMMETRY LLC	SOFTWARE LICENSES	0	0	17,783	0	17,783	144
145	QUEST SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	62,899	0	62,899	145
146	RAMAKRISHNA KOTHAPETA LLC	O/S SVCS - CONTRACTOR SVCS	0	0	215,200	0	215,200	146
147	RECLASS OF CHARGES	PROF SVCS - TAX	0	0	(12,060)	0	(12,060)	147
148	RECLASS OF CHARGES	PROF SVCS - OTHER	0	0	0	15,000	15,000	148
149	RECLASS OF CHARGES	PROF SVCS - LEGAL	0	(10,549)	0	10,549	0	149
150	RECLASS OF CHARGES	PROF SVCS - ENGINEERING	0	0	26,060	0	26,060	150
151	RECLASS OF CHARGES	O/S SVCS - CONTRACTOR SVCS	0	(34,928)	11,040	34,928	11,040	151
152	RECLASS OF CHARGES	O/S SVCS - COMP EQUIP SVCS	0	(3,012)	1,139,077	3,012	1,139,077	152
153	RECLASS OF CHARGES	O/S SVCS - OTHER	0	0	16,121	0	16,121	153
154	REDWOOD SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	80,000	0	80,000	154
155	REED SMITH LLP	PROF SVCS - LEGAL	0	0	365	0	365	155
156	REGULATED CAPITAL CONSULTANTS LLC	PROF SVCS - TAX	0	0	188	0	188	156
157	RESOLUTION ECONOMICS LLC	PROF SVCS - LEGAL	0	0	69,070	0	69,070	157
158	RISKLENS INC	O/S SVCS - COMP EQUIP SVCS	0	0	89,667	0	89,667	158
159	ROBERT HALF NEVADA STAFF INC	O/S SVCS - CONTRACTOR SVCS	0	0	152,384	0	152,384	159
160	RSM US LLP	O/S SVCS - TEMP HELP	0	0	14,642	0	14,642	160
161	RYAN LLC	PROF SVCS - TAX	0	0	32,696	0	32,696	161
162	SAP AMERICA INC	O/S SVCS - COMP EQUIP SVCS	0	0	279,671	0	279,671	162
163	SAS INSTITUTE INC	O/S SVCS - COMP EQUIP SVCS	0	0	146,994	0	146,994	163
164	SCENARIO LLC	PROF SVCS - OTHER	0	0	0	61,383	61,383	164
165	SCIENCELOGIC INC	O/S SVCS - COMP EQUIP SVCS	0	0	247,701	0	247,701	165
166	SILVER STATE COURT REPORTERS LLC	PROF SVCS - OTHER	0	0	9,060	0	9,060	166
167	SIRIUS COMPUTER SOLUTIONS INC	O/S SVCS - COMP EQUIP SVCS	0	0	267,608	0	267,608	167
168	SIRIUS COMPUTER SOLUTIONS INC	DATA PROCESSING EQUIP RENT/LEASE PYMTS	0	0	36,905	0	36,905	168
169	SMARTSHEET INC	SOFTWARE LICENSES	0	0	150,921	0	150,921	169
170	SNELL & WILMER LLP	PROF SVCS - LEGAL	0	0	150	0	150	170
171	SOFTWARE DIVERSIFIED SERVICES	O/S SVCS - COMP EQUIP SVCS	0	0	10,585	0	10,585	171
172	SOFTWARE ENGINEERING OF AMERICA INC	O/S SVCS - COMP EQUIP SVCS	0	0	36,353	0	36,353	172
173	SOPHIA LEARNING LLC	O/S SVCS - COMP EQUIP SVCS	0	0	26,250	0	26,250	173
174	SPECIALIZED DELIVERY SERVICES INC	O/S SVCS - MAIL CARRIER	0	0	177,861	0	177,861	174
175	STANLEY CONVERGENT SECURITY	O/S SVCS - COMP EQUIP SVCS	0	0	12,494	0	12,494	175
176	STATE OF CALIFORNIA	PROF SVCS - OTHER	0	0	70	0	70	176
177	STEPTOE & JOHNSON LLP	PROF SVCS - LEGAL	0	0	53,481	0	53,481	177
178	SUCCESSFACTORS INC	O/S SVCS - COMP EQUIP SVCS	0	0	130,310	0	130,310	178
179	SWITCH	RENT/LEASE RENTAL PYMTS	0	0	432,276	0	432,276	179
180	TALMO & ASSOCIATES INC	O/S SVCS - CONTRACTOR SVCS	0	55,440	0	0	55,440	180
181	TECHNOLOGENT	O/S SVCS - COMP EQUIP SVCS	0	0	834,442	0	834,442	181
182	TECHNOLOGENT	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	182
183	TELEDATA TECHNOLOGIES	O/S SVCS - COMP EQUIP SVCS	0	0	639	0	639	183
184	UI SOLUTIONS GROUP	O/S SVCS - CONTRACTOR SVCS	0	0	33,660	0	33,660	184
185	UTILITIES INTERNATIONAL INC	O/S SVCS - COMP EQUIP SVCS	0	0	50,000	0	50,000	185

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 923, OUTSIDE SERVICES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
	Sum (c) thru (f)							
186	Company Records VANGUARD INTEGRITY PROFESSIONALS INC	O/S SVCS - COMP EQUIP SVCS	0	0	17,453	0	17,453	186
187	VARIOUS	MEALS-NON TRAVEL / TRAINING	0	0	7,881	0	7,881	187
188	VARIOUS	SELF-INSURANCE EXPENSES	0	0	4,803	0	4,803	188
189	VARIOUS ACCRUAL ENTRIES	SOFTWARE LICENSES	0	0	0	0	0	189
190	VARIOUS ACCRUAL ENTRIES	PROF SVCS - AUDITING	0	0	0	0	0	190
191	VARIOUS ACCRUAL ENTRIES	O/S SVCS - MAIL CARRIER	0	0	0	0	0	191
192	VARIOUS ACCRUAL ENTRIES	SEM/CONF & PROFESSIONAL ORG	0	0	0	0	0	192
193	VARNER & BRANDT LLP	PROF SVCS - LEGAL	0	0	45,165	0	45,165	193
194	VCORE TECHNOLOGY PARTNERS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	121,506	0	121,506	194
195	VENMINDER INC	O/S SVCS - COMP EQUIP SVCS	0	0	171,000	0	171,000	195
196	VENTIV TECHNOLOGY INC	O/S SVCS - COMP EQUIP SVCS	0	0	37,119	0	37,119	196
197	VERIZON CONNECT TELO INC	O/S SVCS - COMP EQUIP SVCS	0	0	276,862	0	276,862	197
198	VISIONARY INTEGRATION PROFESSIONALS	O/S SVCS - COMP EQUIP SVCS	0	0	116,810	0	116,810	198
199	VMWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	590,707	0	590,707	199
200	WILCOX & FETZER LEXITAS	PROF SVCS - OTHER	0	0	1,424	0	1,424	200
201	WILSON ELSER MOSKOWITZ EDELMAN	PROF SVCS - LEGAL	0	0	44,684	0	44,684	201
202	WOLTERS KLUWER FINANCIAL SERVICES	O/S SVCS - COMP EQUIP SVCS	0	0	38,285	0	38,285	202
203	WORKFORCE SOFTWARE LLC	O/S SVCS - COMP EQUIP SVCS	0	0	107,424	0	107,424	203
204	WORKIVA INC	PROF SVCS - ACCOUNTING	0	0	18,818	0	18,818	204
205	WORKIVA INC	O/S SVCS - COMP EQUIP SVCS	0	0	47,804	0	47,804	205
206	WORLD TECHNOLOGIES INC	O/S SVCS - CONTRACTOR SVCS	0	0	15,150	0	15,150	206
207	Total		\$ 111,734	\$ 101,054	\$ 30,285,659	\$ 361,956	\$ 30,860,403	207

SOUTHWEST GAS CORPORATION
ACCOUNT 926, EMPLOYEE PENSIONS AND BENEFITS BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Line No.	Subaccount (a)	Vendor (b)	Description (c)	Amount (d)	Line No.
	Company Records				
	926001837 (Exclude CE 4208, 4217, 3524, 4216, and 4218)	<u>Medical Benefits</u>			
1		AXIOM MEDICAL CONSULTING LLC	PROF SVCS - OTHER	\$ 90,000	1
2		MEDICAL - ACTIVE EMPLOYEES	MEDICAL-ACTIVE	15,023,335	2
3		MERCER HEALTH & BENEFITS LLC	PROF SVCS - OTHER	69,975	3
4		PAYFLEX SYSTEMS USA INC	HEALTH SAVINGS ACCOUNT	52,423	4
5		Cost Correction	PROF SVCS - OTHER	(25,140)	5
6		PAYFLEX SYSTEMS USA INC	HEALTH SAVINGS ACCOUNT	1,023,506	6
7		PAYFLEX SYSTEMS USA INC	MEDICAL-ACTIVE	3,184	7
8		UNIFYHR LLC	PROF SVCS - OTHER	20,525	8
9		VARIOUS	EMPLOYEE BENEFITS	(3,166)	9
10		Total Medical Benefits		<u>\$ 16,254,641</u>	10
	926001836-7 (4208, 4216, 4217, and 4218)	<u>PBOP</u>			
		<u>Life Insurance</u>			
11		Life Insurance	Basic Life Retiree	\$ (45,976)	11
12		Metropolitan Life Insurance Co	Basic Life Retiree	46,319	12
		<u>Medical Insurance</u>			
13		AON CONSULTING INC	MEDICAL - RETIREE	\$ 39,666	13
14		FIRST AMERICAN ADMINISTRATORS INC	MEDICAL - RETIREE	2,746	14
15		MEDICAL - RETIREE	MEDICAL - RETIREE	336,553	15
16		PAYFLEX SYSTEMS USA INC	MEDICAL - RETIREE	12,970	16
17		UNITED HEALTHCARE INSURANCE CO	MEDICAL - RETIREE	16,844	17
18		WILLIS TOWERS WATSON	MEDICAL - RETIREE	160,812	18
19		MEDICAL - RETIREE	PBOP ACCRUAL	1,801,105	19
		<u>Dental Insurance</u>			
20		Dental - Retiree	Dental - Retiree	\$ 29,670	20
21		Total PBOP		<u>\$ 2,400,709</u>	21
	926001840 CE 3524	<u>Employee Assistance Plan</u>			
22		HEALTH ADVOCATE SOLUTIONS INC	Outside Services - Employee Assistance Program	\$ 128,616	22
23		TASKHUMAN INC	Outside Services - Employee Assistance Program	\$ 324,510	23
24		Total Employee Assistance Plan		<u>\$ 453,126</u>	24
	926001836 (Exclude CE 4208 and 4218)	<u>Life and AD&D Insurance</u>			
25		Metropolitan Life Insurance Co	Basic AD&D	\$ 56,565	25
26		Metropolitan Life Insurance Co	Basic Life-Active	282,692	26
27		Total Life and AD&D Insurance		<u>\$ 339,256</u>	27
	926001844	<u>Employee Communications</u>			
28		PAPERLESS POST	O/S SVCS - PRINTING	\$ 20	28
29		RESIDUAL STUDIOS LLC	O/S SVCS - ARTWORK/GRAPHICS	6,500	29
30		Total Employee Communications		<u>\$ 6,520</u>	30
	926001839	<u>Employee Investment Program (401K)</u>			
31		CALLAN LLC	PROF SVCS - OTHER	\$ 108,109	31
32		EMPLOYEE CONTRIBUTIONS	CASH RECEIPTS OR COLLECTIONS	(23,507,932)	32
33		FIDELITY INVESTMENTS INSTITUTIONAL	PROF SVCS - OTHER	70,643	33
34		FPRS DEPOSITORY	CASH RECEIPTS OR COLLECTIONS	23,513,995	34
35		FPRS DEPOSITORY	NATURAL GAS FROM STORAGE	916,932	35
36		MCCONNELL & JONES LLP	PROF SVCS - AUDITING	21,760	36
37		FPRS DEPOSITORY	NATURAL GAS FROM STORAGE	(916,932)	37
38		FPRS DEPOSITORY	EMPLOYER MATCHING	7,262,073	38
39		Total Employee Investment Program (401K)		<u>\$ 7,468,648</u>	39
	926001838	<u>Pension</u>			
40		SWG - Accrued Pension Liability	Basic Retirement Plan	36,497,505	40
41		AON CONSULTING INC	PROF SVCS - OTHER	184,118	41
42		BANK OF NEW YORK MELLON	PROF SVCS - OTHER	5,359	

SOUTHWEST GAS CORPORATION
ACCOUNT 926, EMPLOYEE PENSIONS AND BENEFITS BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Line No.	Subaccount (a)	Vendor (b)	Description (c)	Amount (d)	Line No.
	Company Records				
43		Total Pension		\$ 36,686,982	43
44	926001842 (Exclude CE 4208, 4216)	<u>Dental Benefits</u>			
		Dental -Active Employee	Dental - Active	\$ 1,145,858	44
45		Total Dental Benefits		\$ 1,145,858	45
46	926001843	<u>Basic Long - Term Disability</u>			
		Metropolitan Life Insurance Co	Basic LTD	\$ 1,285,723	46
47		Total Long - Term Disability		\$ 1,285,723	47
48	926001151	<u>Deferred Compensation / SERP</u>			
		Southwest Gas Corporation	Accrued - Interest/Commitment Fees	\$ 742,545	48
49		Southwest Gas Corporation	Employer Matching	224,795	49
50		Southwest Gas Corporation	Interest Payment	1,952,717	50
51		Southwest Gas Corporation	SUPP RETIREMENT PLAN	351,248	51
52		Total Deferred Compensation/SERP		\$ 3,271,304	52
53	926001840 (Exclude CE 3524 and 4211)	<u>Other Employee Welfare</u>			
		ALL WORLD PROMOTIONS LLC	OTHER BUSINESS EXPENSES	\$ 1,516	53
54		AWARDCO LLC	OTHER BUSINESS EXPENSES	120,870	54
55		AWARDCO LLC	PROF SVCS - OTHER	500	55
56		BENECOM ASSOCIATES INC	PROF SVCS - OTHER	40,090	56
57		EAGLE PROMOTIONS	OTHER BUSINESS EXPENSES	9	57
58		EVENTS AND WEDDINGS FANTASTIC	OTHER BUSINESS EXPENSES	600	58
59		LAS VEGAS COLOR GRAPHICS INC	CENTRAL GRAPHICS COST ALLOCATI	5,007	59
60		LAS VEGAS COLOR GRAPHICS INC	O/S SVCS - PRINTING	1,342	60
61		LAS VEGAS COLOR GRAPHICS INC	PROF SVCS - OTHER	1,316	61
62		MERCER HEALTH & BENEFITS LLC	PROF SVCS - OTHER	15,720	62
63		METROPOLITAN LIFE INSURANCE CO	PROF SVCS - OTHER	85,704	63
64		OMNI SCOTTSDALE RESORT & SPA AT	OTHER BUSINESS EXPENSES	74,055	64
65		PROPEL INC	PROF SVCS - OTHER	79,045	65
66		VARIOUS	ENTERTAINMENT	72	66
67		VARIOUS	LODGING	345	67
68		VARIOUS	MEALS	7,489	68
69		VARIOUS	MEDICAL EXAMINATIONS	35,079	69
70		VARIOUS	O/S SVCS - PHOTOGRAPHY	2,243	70
71		VARIOUS	OFF SUPPLIES & STATIONERY	45.32	71
72		VARIOUS	OTHER BUSINESS EXPENSES	(56,456)	72
73		VARIOUS	OTHER EMPLOYEE WELFARE	14,334	73
74		Total Other Employee Welfare		\$ 428,923	74
75	926001840 CE 4211	<u>Tuition</u>			
		Various	Tuition Reimbursement	\$ 451,648	75
76		Total Tuition		\$ 451,648	76
77	926001845	<u>Flex Benefits</u>			
		COST CORRECTIONS	DENTAL-ACTIVE	\$ 672,964	77
78		COST CORRECTIONS	MEDICAL-ACTIVE	7,287,331	78
79		EMPLOYEE CONTRIBUTIONS	CASH RECEIPTS OR COLLECTIONS	(8,906,928)	79
80		EMPLOYEE CONTRIBUTIONS	HEALTH SAVINGS ACCOUNT	(3,152,655)	80
81		METROPOLITAN LIFE INSURANCE CO	BASIC AD & D	210,049	81
82		METROPOLITAN LIFE INSURANCE CO	BASIC LIFE-ACTIVE	1,561,701	82
83		PAYFLEX SYSTEMS USA INC	CASH DISBURSEMENTS	173,048	83
84		PAYFLEX SYSTEMS USA INC	HEALTH SAVINGS ACCOUNT	3,151,934	84
85		VARIOUS	OTHER EMPLOYEE WELFARE	981,143	85
86		Total Flex Benefits		\$ 1,978,588	86
87	926002901	<u>Non-Service Pension Costs</u>			
		SWG - Accrued Pension Liability	Basic Retirement Plan	\$ (11,656,406)	87
88		SWG - Accrued Pension Liability	PBOP Accrual	87,756	88
89		SWG - Accrued Pension Liability	Supplemental Retirement Plan	3,512,009	89
90		Total Non-Service Pension Costs		\$ (8,056,641)	90
91	926001841	Reclass of Labor Loading	Payroll Expense Clearing	\$ (72,171,926)	91
92		Total Account 926		\$ (8,056,641)	92

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 928, REGULATORY COMMISSION EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Subaccount (a)	Amount (b)	Line No.
	Company Records	[1]	
	<u>Public Utilities Commission of Nevada</u>		
1	21-09001	\$ 189,052	1
2	Total Regulatory Commission Expenses	\$ <u><u>189,052</u></u>	2

[1] Nevada Total.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 930.2, MISCELLANEOUS GENERAL EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount (b)	Line No.
Company Records			
<u>Travel and Non-Travel</u>			
1	AIRFARE	\$ 2,760	1
2	CAR RENTAL	599	2
3	GROUND TRANSPORTATION	55	3
4	LODGING	4,989	4
5	MEALS	3,261	5
6	Total Travel and Non-Travel	<u>\$ 11,664</u>	6
<u>Trade Dues - Company</u>			
7	AMERICAN GAS ASSOC	\$ 695,582	7
8	COALITION FOR RENEWABLE NATURAL GAS	34,000	8
9	NEVADA ORGANIZATION OF BUILDING	150	9
10	NORTHERN NEVADA DEVELOPMENT	2,000	10
11	SOCIETY FOR HUMAN RESOURCE	229	11
12	UTILIZATION TECHNOLOGY DEVELOPMENT	350,000	12
13	WESTERN ENERGY INSTITUTE	32,778	13
14	Total Trade Dues	<u>\$ 1,114,739</u>	14
15	<u>Professional Services - Legal</u>	<u>\$ 0</u>	15
<u>Subscriptions and Publications</u>			
16	S&P GLOBAL INC	\$ 39,302	16
17	VARIOUS	499	17
18	Total Subscriptions and Publications	<u>\$ 39,801</u>	18
<u>Director Fees and Expenses</u>			
19	Board of Directors Expenses	\$ 237,496	19
20	Total Director Fees and Expenses	<u>\$ 237,496</u>	20
<u>Bank Service Fees</u>			
21	BANK OF AMERICA	\$ 126,980	21
22	JPMORGAN CHASE BANK NA	71,068	22
23	MUFG BANK LTD	337,018	23
24	MUFG UNION BANK N A	1,010,082	24
25	VARIOUS	4,553	25
26	Total Bank Service Fees	<u>\$ 1,549,701</u>	26
<u>Professional Services - Other</u>			
27	MACHER LOGISTICS	\$ 372	27
28	NORTH CAROLINA STATE UNIVERSITY	0	28
29	NORTHEAST GAS ASSOC INC	1,049,617	29
30	OPERATIONS TECHNOLOGY DEVELOPMENT	450,000	30
31	WORKIVA INC	2,000	31
32	Total Professional Services - Other	<u>\$ 1,501,990</u>	32
33	<u>Outside Services - Printing</u>	<u>\$ 0</u>	33
<u>Trustee Fees</u>			
34	BANK OF NEW YORK MELLON TRUST CO NA	\$ 89,264	34
35	US BANK NATIONAL ASSOC	23,701	35
36	WELLS FARGO BANK N A	40,556	36
37	Total Trustee Fees	<u>\$ 153,520</u>	37
<u>Securities Fees</u>			
38	WORKIVA INC	\$ 5,000	38
39	Total Securities Fees	<u>\$ 5,000</u>	39
<u>Other Fees</u>			
40	BOFA SECURITIES INC	\$ 50,000	40

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 930.2, MISCELLANEOUS GENERAL EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount (b)	Line No.
	Company Records		
41	FITCH RATINGS INC	116,000	41
42	JPMORGAN CHASE BANK NA	63,787	42
43	MOODYS INVESTORS SERVICE INC	166,000	43
44	NASDAQ CORPORATE SOLUTIONS LLC	5,484	44
45	RECLASS OF CHARGES	(867,000)	45
46	S&P GLOBAL INC	588,250	46
47	TD SECURITIES USA LLC	35,192	47
48	US BANK NATIONAL ASSOC	30,027	48
49	VARIOUS	1,799	49
50	Total Other Fees	<u>\$ 189,539</u>	50
	<u>Commitment Fees</u>		
51	Bank of New York Mellon	\$ 514,570	51
52	Total Commitment Fees	<u>\$ 514,570</u>	52
53	<u>Deferred Compensation - Interest Fees (Active)</u>	<u>\$ 594,501</u>	53
	<u>Miscellaneous</u>		
54	METROPOLITAN LIFE INSURANCE CO	\$ 13,352	54
55	OFFICE SUPPLIES AND STATIONARY	44	55
56	OTHER BUSINESS EXPENSES	(135)	56
57	VARIOUS	1,047	57
58	Total Miscellaneous	<u>\$ 14,308</u>	58
	<u>Intercompany Transfer</u>		
59	A&G Allocation to SGTC	\$ (229,486)	59
60	General Expense Allocation from Hold Co.	4,809,461	60
61	Other Intercompany Transfer	(88,726)	61
62	Total Intercompany Transfer	<u>\$ 4,491,249</u>	62
54	Subtotal Miscellaneous General Expense Before Great Basin Allocation	\$ 10,418,077	54
55	Less: Great Basin Allocation as Recorded	(385,921)	55
56	Total Miscellaneous General Expenses	<u>\$ 10,032,156</u>	56

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 145, NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Line No.	Description (a)	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n)	Line No.
	Company Records														
	Great Basin Gas Transmission Co.														
1	Cash Transfer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,800,000	\$ 1,500,000	\$ 1,500,000	\$ 1,300,000	\$ 500,000	\$ 8,600,000	1
2	Increase in Asset	0	0	0	0	0	0	0	3,229,257	(1,321,013)	(1,320,470)	(1,133,867)	(826,979)	(1,373,072)	2
3	Total Great Basin Gas Transmissic	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,029,257	\$ 178,987	\$ 179,530	\$ 166,133	\$ (326,979)	\$ 7,226,928	3

Explanation:
Identification of charges and credits to the intercompany notes receivable account and description of type of cost incurred.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 146, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n) Sum (b) thru (m)	Line No.
Company Records															
1	SWG Transmission Co.														1
2	Labor - Regular	0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Labor - Loading	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Intercompany Transactions - SWG Group Income Tax	0	0	0	0	0	0	(5,854)	0	0	0	0	0	(5,854)	4
5	Intercompany Transactions - Other Costs	65,808	68,795	78,816	31,469	16,269	8,362	19,784	17,555	7,654	396,300	11,791	34,583	757,186	5
6	Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Total SWG Transmission Co.	65,808	68,795	78,816	31,469	16,269	8,362	19,784	17,555	7,654	396,300	11,791	34,583	757,186	7
Utility/Financial Corp.															
8	Other Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Total Utility Financial Corp.	0	0	0	0	0	0	0	0	0	0	0	0	0	9
Great Basin Gas Transmission Co.															
10	Self-Insurance Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Office Furniture And Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Licenses and Permits - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Payment of Taxes - Current	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Transportation Equipment Allocation	73,421	71,638	110,499	(254,249)	225,765	10,048,562	945,107	1,545,568	1,547,389	1,726,944	1,373,563	1,711,154	19,125,361	14
15	Intercompany Transactions - Other Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Intercompany Transactions - Interest	0	0	0	0	0	0	3,270,027	7,564	16,690	6,565	26,222	30,921	87,961	16
17	Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	3,270,027	17
18	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Dividend Income	0	0	0	0	0	0	0	0	0	0	0	0	(10,000,000)	19
20	Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Decrease in Asset	0	0	0	0	0	0	0	(6,077,181)	(1,558,785)	(1,574,430)	(1,741,511)	(1,406,287)	(12,358,195)	21
22	Decrease in Liability	2,200	4,000	8,485	2,000	3,000	3,000	3,000	4,500	4,500	4,500	3,000	3,000	45,185	22
23	Total Great Basin Pipeline Company	75,622	75,638	118,984	(252,249)	228,765	51,562	4,218,134	(4,519,549)	9,794	163,579	(338,726)	338,787	170,339	23
Centuri															
24	Insurance Premiums	0	0	0	0	0	0	0	0	0	0	0	0	151,602	24
25	Write-Offs - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Cash Receipts or Collections	(315,864)	0	(36,684)	(84,810)	(79,529)	(165,147)	0	(136,946)	(50,922)	0	(69,914)	0	(970,797)	26
27	Total Centuri	(315,864)	0	(36,684)	(84,810)	(79,529)	(165,147)	0	(136,946)	(50,922)	0	(69,914)	0	(819,196)	27
SW Gas Holdings															
28	Aircraft Expense - Clearing	3,000	0	0	0	0	5,600	0	13,400	5,800	3,000	0	6,200	37,000	28
29	Subscriptions/Publications	0	0	0	0	0	0	0	0	0	0	10,490	0	10,490	29
30	Director Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Professional Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	31
32	O/S Services - Contractor Services	0	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Deferred Compensation	28,158	28,158	28,158	28,158	28,158	28,158	95,808	28,158	28,158	28,158	28,158	28,158	244,458	33
34	Other Fees	0	0	0	0	0	0	0	0	0	0	0	0	405,562	34
35	Intercompany Transactions - Other Costs	2,846,688	186,553	(64,941)	(34,353)	288,156	(454,764)	2,303,934	1,227,664	188,542	(4,615,120)	463,619	(50,513)	2,285,464	35
36	Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	36
37	Cash Transfer	(20,165,839)	0	0	0	0	0	0	0	0	0	0	0	(20,165,839)	37
38	Total SW Gas Holdings	(17,287,992)	214,711	(36,782)	(6,195)	316,315	(421,006)	2,399,742	1,269,222	222,500	(4,589,504)	502,268	(16,155)	(17,402,875)	38

Explanation
Identification of charges and credits to the intercompany accounts receivable account and description of type of cost incurred.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 233, NOTES PAYABLE FROM ASSOCIATED COMPANIES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n)	Line No.
	Company Records													Sum (b) thru (m)	
1	Great Basin Gas Transmission Co.														
2	Intercompany Transactions - Other C\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(500,000) \$	2
3	Increase in Liability	0	0	0	0	0	0	0	(3,229,257)	1,321,013	1,320,470	1,133,867	826,979	1,373,072	2
	Total Great Basin Gas Transmissic \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(7,029,257) \$	(178,987) \$	(179,530) \$	(166,133) \$	326,979 \$	(7,226,928)	3

Explanation

Identification of charges and credits to the intercompany notes payable account and description of type of cost incurred.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 234, ACCOUNTS PAYABLE FROM ASSOCIATED COMPANIES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Line No.	Description (a)	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n)	Line No.
Company Records															
1	SWG Transmission Co.														
2	Intercompany Transactions - SWG Group Income Tax	\$ (5,174)	\$ (7,616)	\$ 162	\$ (5,224)	\$ (515)	\$ 1,155	\$ (39,386)	\$ (3,540)	\$ (3,583)	\$ (4,278)	\$ (3,542)	\$ (3,434)	\$ (74,975)	1
3	Intercompany Transactions - Other Costs	24,911	0	0	0	10,510	0	0	0	0	3,000	10,510	0	48,932	2
4	Cash Disbursements	(28,755)	(28,018)	(28,032)	(28,496)	(29,304)	(28,456)	(30,180)	(31,247)	(32,120)	(30,875)	(30,704)	(29,337)	(355,565)	3
5	Increase in Liability	(9,016)	(35,634)	(21,870)	(33,720)	(19,509)	(21,301)	(69,566)	(34,787)	(35,703)	(32,153)	(23,736)	(32,171)	(381,566)	4
	Total SWG Transmission Co.	\$ (9,016)	\$ (35,634)	\$ (21,870)	\$ (33,720)	\$ (19,509)	\$ (21,301)	\$ (69,566)	\$ (34,787)	\$ (35,703)	\$ (32,153)	\$ (23,736)	\$ (32,171)	\$ (381,566)	5
6	SWG Gas Holdings														
7	Professional Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	6
8	Intercompany Transactions - Other Costs	(557,626)	253	51,997	201,144	(652,415)	670,452	(277,877)	(565,086)	(2,285,181)	2,794,792	(143,393)	211,551	(551,389)	7
9	Cash Transfer	17,165,839	0	0	0	0	0	0	0	0	0	0	0	17,165,839	8
10	Increase in Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	9
11	Decrease in Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	Total SW Gas Holdings	\$ 16,608,213	\$ 253	\$ 51,997	\$ 201,144	\$ (652,415)	\$ 670,452	\$ (277,877)	\$ (565,086)	\$ (2,285,181)	\$ 2,794,792	\$ (143,393)	\$ 211,551	\$ 16,614,450	11
12	Great Basin Gas Transmission Co.														
13	Other Equipment, Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	12
14	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	13
15	Subscriptions/Publications	2,139,649	2,271,663	2,172,249	2,259,746	2,210,907	(7,999,609)	2,960,502	(84,980)	(98,480)	(80,958)	(21,667)	(19,866)	5,709,156	14
16	Intercompany Transactions - Other Costs	0	0	0	0	0	10,000,000	0	0	0	0	0	0	10,000,000	15
17	Dividend Income	(2,210,170)	(2,209,342)	(2,209,355)	(2,210,208)	(2,210,262)	(2,795,199)	(2,794,309)	(2,794,818)	(2,796,421)	(2,794,420)	(2,211,599)	(2,210,144)	(29,446,247)	16
18	Increase in Liability	0	0	0	0	0	0	0	2,847,924	2,879,798	2,894,900	2,875,378	2,233,266	13,731,267	17
19	Decrease in Liability	(70,522)	62,321	(37,106)	49,538	645	(794,808)	166,193	(31,874)	(15,102)	19,522	642,112	3,256	(5,824)	18
	Total Great Basin Pipeline	\$ (70,522)	\$ 62,321	\$ (37,106)	\$ 49,538	\$ 645	\$ (794,808)	\$ 166,193	\$ (31,874)	\$ (15,102)	\$ 19,522	\$ 642,112	\$ 3,256	\$ (5,824)	19

Explanation
Identification of changes and credits to the intercompany accounts payable account and description of type of cost incurred.

Tab L

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2023
AS ADJUSTED FOR THE TEST YEAR**

Line No.	Description (a)	Recorded Plant Balance 5/31/2023 (b) Sch G-1, Sh 11- 12	Recorded D&A Expense 5/31/2023 (c) Sch L-1, Sh 1- 2	Test Year Adjustments (d) Sch L-1, Sh 1- 2	Adjusted D&A Expense 5/31/2023 (e) Sch L-1, Sh 1- 2	Allocation of System Allocable Amounts (f) 5.34%	Adjusted Total D&A Expense 5/31/2023 (g) (e) + (f)	Line No.
	<u>Direct</u>							
1	Intangible	\$ 89,792	\$ 0	\$ 0	\$ 0	\$ 1,060,508	\$ 1,060,508	1
2	Transmission	0	0	0	0	0	0	2
3	Distribution	326,497,816	6,220,636	(485,127)	5,735,510	0	5,735,510	3
4	General	41,834,690	1,695,612	(41,549)	1,654,063	336,250	1,990,313	4
5	Total Direct	\$ 368,422,298	\$ 7,916,249	\$ (526,676)	\$ 7,389,572	\$ 1,396,758	\$ 8,786,331	5
	<u>System Allocable</u>							
6	Intangible	\$ 384,809,346	\$ 20,967,206	\$ (1,095,328)	\$ 19,871,878			6
7	General	100,102,565	7,590,076	(1,289,393)	6,300,682			7
8	Total System Allocable	\$ 484,911,911	\$ 28,557,282	\$ (2,384,721)	\$ 26,172,560			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023
AS ADJUSTED FOR THE CERTIFICATION PERIOD**

Line No.	Description (a)	Adjusted Plant Balance 5/31/2023 (b) Sch G-1, Sh 11- 12	Adjusted D&A Expense 5/31/2023 (c) Sch L-1, Sh 1- 2	Certification Adjustments (d) Sch L-1, Sh 1- 2	Adjusted D&A Expense 11/30/2023 (e) Sch L-1, Sh 1- 2	Allocation of System Allocable Amounts (f) 5.34%	Adjusted Total D&A Expense 11/30/2023 (g) (e) + (f)	Line No.
	<u>Direct</u>							
1	Intangible	\$ 89,792	\$ 0	\$ 0	\$ 0	\$ 1,110,982	\$ 1,110,982	1
2	Transmission	0	0	0	0	0	0	2
3	Distribution	288,118,193	5,735,510	915,419	6,650,928	0	6,650,928	3
4	General	41,738,721	1,654,063	784,062	2,438,125	329,444	2,767,569	4
5	Total Direct	\$ 329,946,705	\$ 7,389,572	\$ 1,699,481	\$ 9,089,054	\$ 1,440,426	\$ 10,529,479	5
	<u>System Allocable</u>							
6	Intangible	\$ 384,169,058	\$ 19,871,878	\$ 945,780	\$ 20,817,658			6
7	General	89,550,014	6,300,682	(127,530)	6,173,152			7
8	Total System Allocable	\$ 473,719,072	\$ 26,172,560	\$ 818,249	\$ 26,990,809			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE
AS REQUESTED**

Line No.	Description (a)	Adjusted Plant Balance At ELECIC (b) Sch G-1, Sh 11-12	Adjusted D&A Expense At ELECIC (c) Sch L-1, Sh 1-2	Final Adjustments (d) Sch L-1, Sh 1-2	Adjusted D&A Expense as Requested (e) Sch L-1, Sh 1-2	Allocation of System Allocable Amounts (f) 5.34%	Adjusted Total D&A Expense as Requested (g) (e) + (f)	Line No.
	Direct							
1	Intangible	\$ 89,792	\$ 0	\$ 0	\$ 0	\$ 1,110,982	\$ 1,110,982	1
2	Transmission	0	0	0	0	0	0	2
3	Distribution	302,983,708	6,650,928	0	6,650,928	0	6,650,928	3
4	General	66,564,332	2,438,125	0	2,438,125	329,444	2,767,569	4
5	Total Direct	\$ 369,637,831	\$ 9,089,054	\$ 0	\$ 9,089,054	\$ 1,440,426	\$ 10,529,479	5
	System Allocable							
6	Intangible	\$ 388,272,339	\$ 20,817,658	\$ 0	\$ 20,817,658			6
7	General	88,287,609	6,173,152	0	6,173,152			7
8	Total System Allocable	\$ 476,559,948	\$ 26,990,809	\$ 0	\$ 26,990,809			8

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DIRECT DEPRECIATION AND AMORTIZATION EXPENSE
SUMMARY OF REQUESTED EXPENSE**

Line No.	Account Description (a)	Number (b)	Recorded 5/31/2023 (c) <small>Sch G-2, Sh 5</small>	Test Year Adjustments (d) <small>Sch I-16, Sh 1</small>	As Adjusted at 5/31/2023 (e) <small>(c) + (d)</small>	Certification Adjustments (f) <small>Sch I-C4, Sh 1 & Sch I-C5, Sh 1</small>	At Certification 11/30/2023 (g) <small>(e) + (f)</small>	ECIC Adjustments (h) <small>none</small>	Requested (i) <small>(g) + (h)</small>	Line No.
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
<u>Transmission Plant</u>										
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures - General	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
<u>Distribution Plant</u>										
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	369	(0)	369	33	403	0	403	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	3,263,954	(478,826)	2,785,128	211,022	2,996,150	0	2,996,150	19
20	Measuring and Reg. Stations	378	175,991	(5,298)	170,692	4,020	174,712	0	174,712	20
21	Services	380	1,467,776	(6,681)	1,461,095	247,395	1,708,490	0	1,708,490	21
22	Meters	381	1,260,417	4,377	1,264,794	450,588	1,715,381	0	1,715,381	22
23	Industrial Measuring and Reg. Sta.	385	51,998	1,303	53,301	2,439	55,739	0	55,739	23
24	Miscellaneous Equipment	387	131	(0)	131	(79)	53	0	53	24
25	Total Distribution Plant		\$ 6,220,636	\$ (485,127)	\$ 5,735,510	\$ 915,419	\$ 6,650,928	\$ 0	\$ 6,650,928	25
<u>General Plant</u>										
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	413,548	22,304	435,852	589,199	1,025,050	0	1,025,050	27
28	Structures and Improv - Leasehold	390.2	850	0	850	0	850	0	850	28
29	Office Furniture and Fixtures	391	81,021	2,699	83,720	56,734	140,454	0	140,454	29
30	Computer Software and Hardware	391.1	177,572	27,452	205,025	82,425	287,449	0	287,449	30
31	Transportation Equipment - Light	392.11	411,319	(39,036)	372,283	(30,608)	341,675	0	341,675	31
32	Transportation Equipment - Heavy	392.12	200,772	(39,821)	160,951	10,064	171,016	0	171,016	32
33	Stores Equipment	393	15,769	843	16,612	7,052	23,664	0	23,664	33
34	Tool, Shop, and Garage Equip.	394	122,578	7,326	129,904	47,304	177,208	0	177,208	34
35	Laboratory Equipment	395	3,279	(0)	3,279	1,095	4,374	0	4,374	35
36	Power Operated Equipment	396	129,053	(17,305)	111,748	19,477	131,225	0	131,225	36
37	Communication Equipment	397	76,673	0	76,673	(104)	76,570	0	76,570	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	63,177	(6,012)	57,166	1,423	58,589	0	58,589	39
40	Total General Plant		\$ 1,695,612	\$ (41,549)	\$ 1,654,063	\$ 784,062	\$ 2,438,125	\$ 0	\$ 2,438,125	40
41	Total Gas Plant in Service		\$ 7,916,249	\$ (526,676)	\$ 7,389,572	\$ 1,699,481	\$ 9,089,054	\$ 0	\$ 9,089,054	41
42	Total Depreciation Expense	403	\$ 7,915,398	\$ (526,676)	\$ 7,388,722	\$ 1,699,481	\$ 9,088,203	\$ 0	\$ 9,088,203	42
43	Total Amortization Expense	404	850	0	850	0	850	0	850	43
44	Total		\$ 7,916,249	\$ (526,676)	\$ 7,389,572	\$ 1,699,481	\$ 9,089,054	\$ 0	\$ 9,089,054	44

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION AND AMORTIZATION EXPENSE BEFORE ALLOCATION
SUMMARY OF REQUESTED EXPENSE**

Line No.	Description (a)	Reference/Account Number (b)	Recorded 5/31/2023 (c) Sch G-2, Sh 6	Test Year Adjustments (d) Sch I-16, Sh 2	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch I-C4, Sh 2 & Sch I-C5, Sh 2	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h)	Requested (i) (g) + (h)	Line No.
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 20,967,206	(1,095,328)	19,871,878	945,780	20,817,658	0	20,817,658	2
3	Total Intangible Plant		\$ 20,967,206	(1,095,328)	\$ 19,871,878	\$ 945,780	\$ 20,817,658	0	\$ 20,817,658	3
General Plant										
4	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	4
5	Structures and Improv - Co. Owned	390.1	1,367,684	(479,935)	887,748	37,616	925,364	0	925,364	5
6	Structures and Improv - Leasehold	390.2	89,910	(88,929)	982	0	982	0	982	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	618,152	(69,459)	548,693	(3,138)	545,555	0	545,555	8
9	Computer Software and Hardware	391.1	3,843,850	(295,763)	3,548,086	(185,407)	3,362,679	0	3,362,679	9
10	Transportation Equipment - Light	392.11	205,309	(79,304)	126,005	(21,303)	104,703	0	104,703	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	328,854	(316,377)	12,477	0	12,477	0	12,477	12
13	Stores Equipment	393	4,437	(1,926)	2,511	(1,654)	858	0	858	13
14	Tool, Shop, and Garage Equip.	394	86,560	(1,177)	85,383	0	85,383	0	85,383	14
15	Laboratory Equipment	395	95,204	37,963	133,167	44,478	177,645	0	177,645	15
16	Power Operated Equipment	396	14,710	(0)	14,710	856	15,567	0	15,567	16
17	Communication Equipment	397	548,269	(16,346)	531,923	(4,987)	526,935	0	526,935	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	387,136	21,860	408,996	6,008	415,004	0	415,004	19
20	Total General Plant		\$ 7,590,076	(1,289,393)	\$ 6,300,682	(127,530)	\$ 6,173,152	0	\$ 6,173,152	20
21	Total		\$ 28,557,282	(2,384,721)	\$ 26,172,560	\$ 818,249	\$ 26,990,809	0	\$ 26,990,809	21
22	Total Depreciation Expense	403	\$ 7,500,165	(1,200,464)	\$ 6,299,701	(127,530)	\$ 6,172,170	\$ 0	\$ 6,172,170	22
23	Total Amortization Expense	404	21,057,116	(1,184,257)	19,872,860	945,780	20,818,639	0	20,818,639	23
24	Total		\$ 28,557,282	(2,384,721)	\$ 26,172,560	\$ 818,249	\$ 26,990,809	0	\$ 26,990,809	24

Tab M

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF FEDERAL INCOME TAX
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Reference (b)	Recorded 5/31/2023 (c)	Adjusted 5/31/2023 (d)	Certification 11/30/2023 (e)	At ECIC (f)	After Final Adjustments (g)	After Rate Relief (h)	Line No.
1	Margin	Smt I, Sh 1	\$ 725,057,683	\$ 308,710,661	\$ 310,214,344	\$ 310,214,344	\$ 310,214,344	\$ 373,718,693	1
2	Operating Expenses	Smt I, Sh 1	612,009,737	210,216,468	222,220,356	222,220,356	222,220,356	223,152,941	2
3	Net Operating Income Before FIT	Ln 1 - Ln 2	\$ 113,047,946	\$ 98,494,193	\$ 87,993,988	\$ 87,993,988	\$ 87,993,988	\$ 150,565,752	3
4	Interest Expense	Ln 14	39,856,345	39,826,496	40,066,492	40,066,492	40,066,492	40,066,492	4
5	Operating Income (Loss) Before FIT	Ln 3 - Ln 4	\$ 73,191,601	\$ 58,667,698	\$ 47,927,496	\$ 47,927,496	\$ 47,927,496	\$ 110,499,260	5
6	Schedule M Adjustments, Above the Line	Smt M, Sh 2	(192,399,548)	(192,399,548)	(192,399,548)	(192,399,548)	(192,399,548)	(192,399,548)	6
7	Taxable Income (Loss)	Ln 5 + Ln 6	\$ (119,207,947)	\$ (133,731,850)	\$ (144,472,051)	\$ (144,472,051)	\$ (144,472,051)	\$ (81,900,288)	7
8	Federal Income Tax Rate	Statutory Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	8
9	Total Current Provision	Ln 7 * Ln 8	\$ (25,033,669)	\$ (28,083,688)	\$ (30,339,131)	\$ (30,339,131)	\$ (30,339,131)	\$ (17,199,060)	9
10	Federal Deferred Provision/ARAM [1]	Smt M, Sh 2	\$ 38,663,444	\$ 38,663,444	\$ 38,663,444	\$ 38,663,444	\$ 38,663,444	\$ 38,663,444	10
11	Total Current and Deferred Taxes	Ln 9 + Ln 10	\$ 13,629,775	\$ 10,579,756	\$ 8,324,313	\$ 8,324,313	\$ 8,324,313	\$ 21,464,384	11
			Smt I, Sh 1 Ln 18(c)	Smt I, Sh 1 Ln 18(e)	Smt I, Sh 1 Ln 18(g)	Smt I, Sh 1 Ln 18(i)	Smt I, Sh 1 Ln 18(j)	Smt I, Sh 1 Ln 18(k)	
12	Interest Expense Calculation								
13	Rate Base	Smt I, Sh 1, Ln 33	\$ 1,709,943,595	\$ 1,708,662,970	\$ 1,780,732,966	\$ 1,780,732,966	\$ 1,780,732,966	\$ 1,780,732,966	12
14	Weighted Cost of Debt	Smt F, Sh 1	2.33%	2.33%	2.25%	2.25%	2.25%	2.25%	13
		Ln 12 * Ln 13	\$ 39,856,345	\$ 39,826,496	\$ 40,066,492	\$ 40,066,492	\$ 40,066,492	\$ 40,066,492	14
			Ln 4	Ln 4	Ln 4	Ln 4	Ln 4	Ln 4	

[1] Certification, At ECIC and After Rate Relief amount Smt M, Sh2, Ln 46(e) - Smt M, Sh 6, Ln 3(e).

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF FEDERAL INCOME TAX
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Test Year Ended 5/31/2023 SNV (c) [1]	Line No.
	<u>Book/Tax Differences</u>			
	<u>Rate Base Items</u>	Company Records		
1	Customer Advances		\$ 4,589,693	1
2	CIAC		2,556,568	2
3	Repairs		(14,081,212)	3
4	Depreciation		(38,705,558)	4
5	Relocations		(2,214,544)	5
6	Uniform Capitalization Adj - 263A		(7,157,524)	6
7	Capitalized Interest		242,158	7
8	AFUDC Equity		(74,803)	8
9	Other Basis Adjustments		1,724,954	9
10	Total Rate Base Items	Lns 1 through 9	\$ (53,120,267)	10
11	Tax Rate		21.00%	11
12	Deferred Tax Provision - Rate Base	(Ln 10 * Ln 11)*-1	\$ 11,155,256	12
	<u>Non-Rate Base Items</u>	Company Records		
13	Accrued Labor		\$ (132,655)	13
14	Accrued Past Service Liability - SERP		156,541	14
15	Accrued Vacation Pay - Net		(163,817)	15
16	Self-Insurance Expense - Legal		2,651,499	16
17	Bad Debt		1,098,985	17
18	Charitable Contributions		742,126	18
19	Clearing Accts		(287,598)	19
20	Conservation		(592,676)	20
21	Deferred Compensation		(455,726)	21
22	IDRB Interest Recovery		(7,683,574)	22
23	Accrued Incentive Pay		(2,354,923)	23
24	Nevada Gas Light		647,544	24
25	NV COYL Repl Program		0	25
26	NV Incr Pipe Repl Costs		5,034	26
27	NV Leak Survey Incr Costs		(2,871,696)	27
28	NV Move2Zero Offset Program		(168,330)	28
29	NV Sol Thrml Sys		(416,527)	29
30	NV UGCE		(641,061)	30
31	Other Deferred		133,480	31
32	PBOP Costs		1,330,615	32
33	Pension Expenses		(3,930,072)	33
34	Prepayments		(10,364)	34
35	Property Tax		629,732	35
36	Rate Case		530,756	36
37	NV Gen Rev Adj G1		4,972,182	37
38	NV Gen Rev Adj G2		2,188,638	38
39	NV Gen Rev Adj G3		1,214,810	39
40	NV Gen Rev Adj G4		(1,427,900)	40
41	NV Gen Rev Adj RM		1,634,052	41
42	NV Gen Rev Adj RS		14,944,230	42
43	Self-Insurance - Health & Dental		(260,468)	43
44	State Income Tax		(147,318)	44
45	Unamortized Refinancing Costs		448,390	45
46	Purchase Gas Adjustment		(152,229,411)	46
47	Other		1,166,224	47
48	Total Non-Rate Base Items	Lns 13 through Ln 47	\$ (139,279,280)	48
49	Tax Rate		21.00%	49
50	Deferred Tax Provision - Non-Rate Base	Ln 48 * Ln 49	\$ 29,248,649	50
51	Total Deferred Tax Provision	Ln 12 + Ln 50	\$ 40,403,905	51
52	Excess Deferred Taxes Turnaround	Stmt M, Sh 3, Ln 7(e)	(1,740,461)	52
53	Total Net Deferred Tax Provision	Ln 51 + Ln 52	\$ 38,663,444	53
			Stmt. M, Sh 1, Ln 10	
54	Total Schedule M Adjustments, Above The Line	Ln 10 + Ln 48	\$ (192,399,548)	54
			Stmt. M, Sh 1, Ln 6	

[1] Note that due to changes to Powertax Provision, Common amounts are allocated directly to the jurisdiction within the provision software. There is no longer a need to separately state common amounts and allocate those amounts using the 4-factor rate for GRC filings.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ESTIMATED EXCESS DEFERRED TAX AMORTIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Plant Amount (c)	Non-Plant Amount (d)	Total (e) (c) + (d)	Line No.
1	Excess Deferred Taxes at December 31, 2017		\$ 96,181,938	\$ (689,963)	\$ 95,491,975	1
2	Excess Deferred Taxes Amortized Through May 31, 2023	Company Records	(8,258,646)	537,695	(7,720,951)	2
3	Excess Deferred Taxes at May 31, 2023		<u>\$ 87,923,292</u>	<u>\$ (152,268)</u>	<u>\$ 87,771,024</u>	3
4	Excess Deferred Taxes Turnaround					4
5	SNV	Company Records	\$ 1,440,977	\$ 0	\$ 1,440,977	5
6	System Allocable	Company Records	299,484	0	299,484	6
7	Total ARAM Annual Amortization		<u>\$ 1,740,461</u>	<u>\$ 0</u>	<u>\$ 1,740,461</u>	7
			[1]	[2]	Stmnt M, Sh 2 Ln 50(e)	

[1] Rev. Proc. 88-12, 1988-1 C.B. 637, provides guidance to public utilities as to the application of the ARAM (Average Rate Assumption Method) to the excess tax reserve to comply with normalization.

[2] Non-Plant excess deferred taxes are not subject to normalization rules; therefore, a reasonable amortization period is allowed in computing the annual amortization. Based on the approved amortization period in Docket No. 21-09001, this balance will be fully amortized and returned to customers before new rates go into effect.

SOUTHWEST GAS CORPORATION
RECONCILIATION OF BOOK NET INCOME TO TAXABLE INCOME
FOR CALENDAR YEARS 2018 THROUGH 2021

Line No.	Description	2021	2020	2019	2018	Line No.
	(a)	(b)	(c)	(d)	(e)	
	Source: Company Records					
1	Net Income/(Loss) Per Books	\$ 175,146,611	\$ 147,166,575	\$ 152,682,309	\$ 132,615,991	1
2	Federal Income Tax	<u>26,581,428</u>	<u>33,054,626</u>	<u>30,502,698</u>	<u>37,994,283</u>	2
3	Book Income Before Income Taxes	<u>\$ 201,728,039</u>	<u>\$ 180,221,201</u>	<u>\$ 183,185,007</u>	<u>\$ 170,610,274</u>	3
	Schedule M's					
4	(Gain)/Loss on Disposition of Assets	\$ (24,928,376)	\$ (31,501,778)	\$ (27,395,458)	\$ (50,409,600)	4
5	Customer Advances	15,487,410	12,487,862	17,396,207	12,109,510	5
6	Contributions in Aid of Construction (CIAC)	7,205,288	9,368,668	7,459,570	8,269,641	6
7	Partnership Income/Loss	1,259	11,110	71,285	20,764	7
8	Business Meals & Entertainment	69,030	483,997	1,034,487	1,035,276	8
9	Political Contributions	565,662	507,239	428,172	369,233	9
10	Past Service Pension - SERP	1,272,666	408,763	(428,418)	26,870	10
11	Deferred Compensation	(1,625,884)	(1,487,293)	(64,817)	(160,285)	11
12	Corporate Life Insurance	(9,045,854)	(9,478,161)	(17,736,558)	2,837,238	12
13	Self-Insurance Expense - Legal	4,801,139	(1,010,000)	1,620,000	1,490,000	13
14	Unamortized Refinancing Costs	1,368,456	1,124,734	1,350,634	1,314,049	14
15	Repairs	(50,074,203)	(58,671,091)	(55,859,526)	(43,827,174)	15
16	Uniform Capitalization Adjustment	(9,797,360)	(8,725,508)	(7,418,606)	(9,437,524)	16
17	Pension Expenses	(33,781,755)	(53,140,715)	(33,386,491)	(5,777,973)	17
18	State Income Taxes	0	(556,769)	(326,885)	(2,214,644)	18
19	Bad Debts - Net	(1,074,678)	2,238,772	(72,761)	57,048	19
20	Accrued Vacation Pay	(583,600)	(301,679)	(38,692)	(92,144)	20
21	Property Taxes	(1,007,022)	(7,678,740)	(2,342,559)	524,329	21
22	Parking	208,535	133,488	130,672	130,617	22
23	Executive Compensation	2,506,600	3,390,639	1,302,542	0	23
24	Credits	56,368	122,885	115,213	(164,427)	24
25	Rate Case Cost	9,060	(1,070,309)	(567,879)	(111,829)	25
26	Accrued Labor	1,875,625	(484,809)	(251,998)	(141,461)	26
27	California Balancing Accounts	(7,164,367)	(6,915,449)	(2,811,171)	(2,125,986)	27
28	Depreciation	(44,943,004)	(30,990,865)	(42,912,386)	(6,047,694)	28
29	PGA - Net	(332,854,552)	28,182,564	(21,803,394)	3,299,692	29
30	Prepayments	(1,758)	356,054	476,757	(173,850)	30
31	Relocations	(15,860,449)	(19,776,186)	(15,095,731)	(11,882,868)	31
32	Gross up - CIAC & Customer Advances	407,002	418,409	1,569,329	1,057,359	32
33	Penalties	32,280	(64,255)	265,217	58,315	33
34	IRS Interest	0	522,928	0	0	34
35	Greenhouse Gas Balancing	2,332,026	(449,940)	181,199	(3,365,007)	35
36	PBOP Costs	3,666,753	2,726,529	3,029,698	2,143,934	36
37	Other Deferred Credits	157,985	1,770,574	(18,892)	(3,723,673)	37
38	Nevada Gas Light	506,718	489,498	471,496	750,989	38
39	Clearing Accounts	(470,332)	(359,387)	(134,122)	(451,833)	39
40	Capitalized Interest	647,178	(5,919,676)	204,448	(4,212,527)	40
41	Club Dues	12,170	13,580	9,981	8,990	41
42	Mesquite Infra Expansion Rate	(2,357,280)	(565,318)	(96,895)	0	42
43	Nevada General Rev Adjustment	(13,458,903)	(2,975,491)	11,494,411	(8,522,568)	43
44	Nevada Incremental Pipe Replacement	109,206	2,811,766	5,467,377	(1,992,438)	44
45	Nevada Solar Thermal	502,534	1,066,088	314,619	(1,845,644)	45
46	Gain on Gen Plant Trnsfr. NN to PP	304	408	408	408	46
47	Employee Stock Ownership Plan (ESOP)	(2,250,691)	(2,269,379)	(2,274,068)	(2,340,800)	47
48	Self-Insurance - Health & Dental	(1,461,434)	(2,020,223)	(1,861,726)	(1,522,190)	48
49	Amortization of Goodwill	0	(103,396)	(310,187)	(603,738)	49
50	Tax Reform Savings	(5,778,976)	4,836,566	2,161,048	1,827,702	50
51	NV UGCE	371,693	(251,945)	(1,847,092)	(1,175,155)	51
52	NV Spring Creek Expansion	(149,255)	13	0	0	52
53	Conservation	144,127	5,864	(8,554,017)	(1,464,708)	53
54	CARE Program	85,237	(783,025)	(2,940,186)	1,666,059	54
55	Arizona LIRA program	(943,426)	(317,321)	339,012	(653,167)	55
56	Research Expenditures	0	0	0	8	56
57	SNV Self-Insurance	1,062,504	1,015,623	1,000,000	0	57
58	AZ LNG Facility	(572,567)	(6,522,298)	0	0	58
59	Payroll Tax Deferral	(3,930,216)	7,860,432	0	0	59
60	CDMI	471,918	0	0	0	60
61	Accrued Incentive Pay	(9,345)	(2,795,734)	(2,366,625)	(2,628,705)	61
62	Transmission Integrity	436,632	(1,417,749)	837,026	610,222	62
63	IDRB Interest Recovery	1,661,301	2,782,004	1,947,268	(1,048)	63
64	Public Interest R&D	9,966	2,978	(22,240)	4,577	64
65	Arizona EEP	(2,307,450)	31,642,089	41,078,272	(33,741,753)	65
66	California Public Purpose ESAP	(2,449,458)	(1,800,160)	(368,027)	(740,166)	66
67	Total Schedule M's	<u>(520,837,563)</u>	<u>(143,622,525)</u>	<u>(147,551,059)</u>	<u>(161,939,749)</u>	67
68	Taxable Income (Loss)	\$ (319,109,524)	\$ 36,598,676	\$ 35,633,948	\$ 8,670,525	68
69	Adjustments: Deferred Intercompany	930,275	(8,791,885)	(16,834,286)	(13,924,719)	69
70	Charitable Contribution Carryover	1,205,055	(210,010)	1,251,549	707,526	70
71	Adjusted Taxable Income (Loss)	<u>\$ (316,974,194)</u>	<u>\$ 27,596,781</u>	<u>\$ 20,051,211</u>	<u>\$ (4,546,668)</u>	71

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TAX DEPRECIATION
FOR THE YEARS 2018 THROUGH 2021**

Line No.	Description (a)	Depreciable Tax Basis 12/31/21 (b)	Accumulated Depreciation 12/31/21 (c)	Reference (d)	2021 (e)	2020 (f)	2019 (g)	2018 (h)	Line No.
SNV									
1	Intangible	\$ 952,519	\$ 920,258		\$ 0	\$ 0	\$ 0	\$ 0	1
2	Transmission	119,651,404	103,045,013		2,888,353	2,632,224	2,317,086	2,736,454	2
3	Distribution	1,616,347,648	829,064,237		63,649,769	57,449,851	50,767,516	48,776,723	3
4	Structures	48,798,342	21,287,662		1,072,378	1,074,588	513,856	1,008,975	4
5	Other General	44,964,027	27,817,197		3,031,827	3,260,319	3,322,111	2,540,818	5
6	Total	\$ 1,830,713,940	\$ 982,134,366		\$ 70,642,327	\$ 64,416,982	\$ 56,920,569	\$ 55,062,970	6
Common									
7	Intangible	\$ 214,083,837	\$ 133,306,511	[1]	\$ 27,371,084	\$ 9,526,752	\$ 6,900,883	\$ 5,022,783	7
8	Structures	51,561,681	9,577,598	[1]	837,788	673,480	576,274	454,336	8
9	Other General	41,961,873	22,876,749	[1]	7,131,823	5,984,080	3,295,487	2,388,624	9
10	Total Common	\$ 307,607,392	\$ 165,760,858		\$ 35,340,695	\$ 16,184,312	\$ 10,772,644	\$ 7,865,744	10
11	4-Factor			Company Records	28.10%	27.80%	28.34%	28.16%	11
12	Allocation to SNV			Ln 10 * Ln 11	\$ 9,930,735	\$ 4,499,239	\$ 3,052,967	\$ 2,214,994	12
13	Total Tax Depreciation	\$ 80,573,062	\$ 68,916,220	Ln 6 + Ln 12	\$ 80,573,062	\$ 68,916,220	\$ 59,973,536	\$ 57,277,964	13
14	Total Book Depreciation	61,967,832	56,709,692	Sch M-2, Sh 2, Ln 13	61,967,832	56,709,692	53,030,135	49,260,541	14
15	Excess Tax Depreciation over Book Depreciation	18,605,230	12,206,528	Ln 13 - Ln 14	\$ 18,605,230	\$ 12,206,528	\$ 6,943,401	\$ 8,017,422	15
Total									
16	Other Systems Tax Depreciation	188,342,844	171,508,006	Company Records	\$ 188,342,844	\$ 171,508,006	\$ 174,315,261	\$ 128,861,411	16
17	Other Systems Book Depreciation	162,005,069	152,723,670	Company Records	162,005,069	152,723,670	138,346,275	130,831,140	17
18	Other Systems Excess Tax Depreciation over Book Depreciation	26,337,775	18,784,337		\$ 26,337,775	\$ 18,784,337	\$ 35,968,985	\$ (1,969,728)	18
19	Total Excess Tax Depreciation and Amortization over Book Depreciation	44,943,005	30,990,865	Ln 15 + Ln 18	\$ 44,943,005	\$ 30,990,865	\$ 42,912,386	\$ 6,047,694	19
				Sch M-1, Sh 1					
				Ln 30(b)					
				Sch M-1, Sh 1					
				Ln 30(c)					
				Sch M-1, Sh 1					
				Ln 30(d)					
				Sch M-1, Sh 1					
				Ln 30(e)					

[1] Property Acquired:
Pre-81 Property
Post-80 Property
Lives and Methods Used:
Various/Straight Line
ACRS/MACRS Rates

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BOOK DEPRECIATION
FOR THE YEARS 2018 THROUGH 2021**

Line No.	Description (a)	Depreciable Book Basis 12/31/21 (b)	Accumulated Depreciation 12/31/21 (c)	Reference (d)	Depreciation Expense				Line No.
					2021 (e)	2020 (f)	2019 (g)	2018 (h)	
SNV									
1	Intangible	\$ 1,068,130	\$ 999,648		\$ 0	\$ 0	\$ 0	\$ 0	1
2	Transmission	144,148,042	51,972,194	[1]	2,768,720	2,628,386	2,620,127	2,317,801	2
3	Distribution	2,092,524,875	474,875,776	[1]	47,267,965	43,762,131	40,444,723	37,082,745	3
4	Structures	42,299,138	10,562,601	[1]	988,067	984,338	939,035	921,467	4
5	Other General	44,871,365	19,067,121	[1]	3,410,617	3,398,752	3,487,355	3,252,372	5
6	Total	\$ 2,324,911,551	\$ 557,477,341		\$ 54,435,369	\$ 50,773,607	\$ 47,491,240	\$ 43,574,385	6
Common									
7	Intangible	\$ 375,343,071	\$ 236,927,384	[1]	17,645,263	13,654,023	13,071,437	13,475,221	7
8	Structures	77,142,736	11,754,458	[1]	1,999,252	1,415,320	1,237,769	240,069	8
9	Other General	70,040,730	26,457,852	[1]	7,161,406	6,283,482	5,235,238	6,477,027	9
10	Total Common	\$ 522,526,537	\$ 275,139,694		\$ 26,805,920	\$ 21,352,824	\$ 19,544,444	\$ 20,192,317	10
11	4-Factor			[2]	28.10%	27.80%	28.34%	28.16%	11
12	Allocation to Southern Nevada			Ln 10 + Ln 11	\$ 7,532,464	\$ 5,936,085	\$ 5,538,895	\$ 5,686,156	12
13	Total Southern Nevada Book Depreciation and Amortization			Ln 12 + Ln 6	\$ 61,967,832	\$ 56,709,692	\$ 53,030,135	\$ 49,260,541	13

[1] Property is depreciated for book purposes using depreciation lives and methods approved by the Commission.

[2] Common plant depreciation is allocated based on annual 4-Factor.

**SOUTHWEST GAS CORPORATION
CONSOLIDATED INCOME STATEMENT
2021 FEDERAL INCOME TAX RETURN**

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Line No.
Company Records											
1	Income										1
2	Gross Receipts or Sales		\$ 1,507,431,045	\$ 0	\$ 43,563,660	\$ 0	\$ 1,889,350,804	\$ 0	\$ 0	\$ 3,440,345,509	2
3	Less Cost of Goods Sold		942,339,372	0	7,138,993	(24,270,452)	1,320,427,551	0	0	2,245,635,464	3
4	Gross Profit		\$ 565,091,673	\$ 0	\$ 36,424,667	\$ 24,270,452	\$ 568,923,253	\$ 0	\$ 0	\$ 1,194,710,045	4
5	Dividends		0	0	0	0	696,018	0	0	696,018	5
6	Interest		5,165,729	0	0	0	10,415	0	0	5,176,144	6
7	Gross Rents		0	0	0	0	0	0	0	0	7
8	Gross Royalties		0	0	0	0	0	0	0	0	8
9	Capital Gain Net Income		0	0	0	0	2,408	0	(2,408)	0	9
10	Net Gain or (Loss) from Form 4797		(24,928,376)	0	(24,329)	0	15,292,651	0	2,408	(9,657,646)	10
11	Other Income		(1,256,511)	(3,456)	34,627	20,542	2,689,701	0	0	1,484,903	11
	Total Income		\$ 544,072,515	\$ (3,456)	\$ 36,434,965	\$ 24,290,994	\$ 587,614,446	\$ 0	\$ 0	\$ 1,192,409,464	12
12	Expenses										12
13	Compensation of Officers		\$ 10,397,665	\$ 0	\$ 0	\$ 0	\$ 12,877,680	\$ 0	\$ 0	\$ 23,275,345	13
14	Salaries and Wages		85,215,134	0	4,076,009	1,238,448	(6,962,637)	0	0	83,566,954	14
15	Repairs		66,028,915	0	3,752,265	0	0	0	0	69,781,180	15
16	Bad Debts		6,489,820	0	0	0	2,920,094	0	0	9,409,914	16
17	Rents		555,467	0	47,994	0	112,039,074	0	0	112,642,535	17
18	Taxes		79,597,855	0	1,493,283	1,212,149	11,000,137	0	0	93,303,424	18
19	Interest		100,527,953	0	31,010	639,631	15,117,315	0	0	116,315,909	19
20	Contributions		1,205,055	0	0	0	370,048	0	(1,575,103)	0	20
21	Depreciation		268,915,905	0	6,894,357	0	115,143,834	37,024,165	0	427,978,261	21
22	Less Depreciation Claimed Elsewhere		0	0	0	0	0	0	0	0	22
23	Net Depreciation		268,915,905	0	6,894,357	0	115,143,834	37,024,165	0	427,978,261	23
24	Depletion		0	0	0	0	0	0	0	0	24
25	Advertising		0	0	0	0	0	0	0	0	25
26	Pension, Profit-Sharing, Etc., Plans		84,694,159	0	0	(700,430)	27,297	0	0	84,021,026	26
27	Employee Benefit Programs		61,257,692	0	587,468	1,477,707	27,723,403	0	0	91,046,270	27
28	Domestic Production Activities		0	0	0	0	0	0	0	0	28
29	Other Deductions		98,296,419	0	3,981,021	43,200,804	277,043,929	4,686,890	(930,275)	426,278,788	29
	Total Deductions		\$ 863,182,039	\$ 0	\$ 20,863,407	\$ 47,068,309	\$ 567,300,174	\$ 41,711,055	\$ (2,505,378)	\$ 1,537,619,606	30
30	Taxable Income (Loss) Before NOL		\$ (319,109,524)	\$ (3,456)	\$ 15,571,558	\$ (22,777,315)	\$ 20,314,272	\$ (41,711,055)	\$ 2,505,378	\$ (345,210,142)	30
31	And Special Deductions		0	0	0	0	0	0	0	0	31
32	Net Operating Loss Deduction		0	0	0	0	0	0	0	0	32
33	Special Deductions		0	0	0	0	0	0	0	0	33
	Taxable Income (Loss)		\$ (319,109,524)	\$ (3,456)	\$ 15,571,558	\$ (22,777,315)	\$ 20,314,272	\$ (41,711,055)	\$ 2,505,378	\$ (345,210,142)	33

**SOUTHWEST GAS CORPORATION
CONSOLIDATED INCOME STATEMENT
2021 FEDERAL INCOME TAX RETURN**

Line No.	Description	Southwest Gas Corporation (b)	Utility Financial Corporation (c)	Great Basin Gas Transmission Company (d)	Southwest Gas Holdings, Inc. (e)	Centuri Construction and Subsidiaries (f)	MountainWest and Subsidiaries (g)	Elimination Adjustments (h)	Consolidated Total (i)	Line No.
1	Company Records Taxable Income (Loss) \$	(319,109,524) \$	(3,456) \$	15,571,558 \$	(22,777,315) \$	20,314,272 \$	(41,711,055) \$	2,505,378 \$	(345,210,142) \$	1
2	Regular Tax								0	2
3	Credit for Alternative Minimum Tax								0	3
4	General Business Credit								0	4
5	Total Tax Per 2021 Federal Consolidated Tax Return								0	5
Tax Based On Southwest Gas Corporation Separate Filing:										
6	Adjustments to Taxable Income:									6
7	Deferred Intercompany Income	\$ 930,275								7
8	Capital Loss Carryover	1,205,055								8
	Adjusted Taxable Income (Loss)	<u>\$ (316,974,194)</u>								
Tax Rate@.21%										
9	Total Regular Tax - Southwest Gas Corporation Separate Filing	\$ 0								9
10	Credit for Alternative Minimum Tax	0							0	10
11	General Business Credit	0							0	11
12	Total Tax Based On Southwest Gas Corporation Separate Filing	<u>\$ 0</u>							<u>0</u>	12
13	Total 2021 Tax Savings (Cost)	<u>\$ 0</u>							<u>0</u>	13

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEFERRED INCOME TAXES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Account 282 Monthly Balance SNV	Account 283 Monthly Balance SNV	Line No.
		(b)	(c)	
		[1][2]	[1][2]	
	Southern Nevada			
1	June 2022	\$ (176,455,251)	\$ (2,241,103)	1
2	July 2022	(170,761,736)	(9,611,102)	2
3	August 2022	(167,915,111)	(11,007,308)	3
4	September 2022	(170,210,971)	(6,840,384)	4
5	October 2022	(169,697,614)	(7,616,252)	5
6	November 2022	(170,979,574)	(10,679,186)	6
7	December 2022	(159,666,070)	(30,072,244)	7
8	January 2023	(163,687,872)	(34,788,221)	8
9	February 2023	(165,692,631)	(36,864,542)	9
10	March 2023	(171,827,000)	(30,122,973)	10
11	April 2023	(172,978,901)	(30,172,660)	11
12	May 2023	(172,538,988)	(31,757,588)	12
13	Balance At 05/31/23 per G.L.	\$ (172,538,988)	\$ (31,757,588)	13
14	Add: DFIT Production Plant	0	0	14
15	Total at 5/31/23	\$ (172,538,988)	\$ (31,757,588)	15

Sch M-4, Sh 4, Ln 3(b)

[1] Source: Company Records
[2] Balance Includes Allocated Common

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEFERRED INCOME RELATED TO TAX LIABILITY FACTOR
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Reference (b)	253001473 (c)	254001472 (d)	Line No.
1	June 2022		\$ (8,991,184)	\$ (1,033,589)	1
2	July 2022		(9,071,302)	(1,039,433)	2
3	August 2022		(9,078,151)	(1,080,238)	3
4	September 2022		(9,413,103)	(1,083,389)	4
5	October 2022		(9,442,815)	(1,092,914)	5
6	November 2022		(9,461,183)	(1,120,362)	6
7	December 2022		(9,696,270)	(1,134,214)	7
8	January 2023		(9,519,989)	(1,558,936)	8
9	February 2023		(9,475,106)	(1,571,267)	9
10	March 2023		(9,215,206)	(1,640,739)	10
11	April 2023		(9,330,236)	(1,706,788)	11
12	May 2023		(9,594,148)	(1,714,421)	12
13	Test Year Ending Balance		<u>\$ (9,594,148)</u>	<u>\$ (1,714,421)</u>	13
14	Excess Deferred Tax	Company Records	\$ (575,209)	(133,814)	14
15	Deferred Income Tax	Ln 12 * 21%	(2,014,771)	(360,028)	15
16	Total Deferred Income Tax	Ln 14 + Ln 15	<u>\$ (2,589,980)</u>	<u>\$ (493,842)</u>	16

Sch M-4, Sh 4, Ln 4(b) Sch M-4, Sh 4, Ln 5(b)

[1] Account 253001473 - Deferred Income - Customer Advances Gross Up

[2] Account 254001472 - Deferred Income - CIAC Gross Up

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PLANT-RELATED EXCESS DEFERRED INCOME TAXES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	EADIT Portion of 254002109 (b)	Line No.
		[1]	
1	June 2022	\$ (89,703,951)	1
2	July 2022	(89,575,897)	2
3	August 2022	(89,451,303)	3
4	September 2022	(89,321,519)	4
5	October 2022	(89,186,543)	5
6	November 2022	(89,027,340)	6
7	December 2022	(88,788,536)	7
8	January 2023	(88,515,123)	8
9	February 2023	(88,265,937)	9
10	March 2023	(88,070,394)	10
11	April 2023	(87,911,192)	11
12	May 2023	<u>(87,771,024)</u>	12
13	Test Year Ending Balance	<u>\$ (87,771,024)</u>	13

Sch M-4, Sh 4, Ln 6(b)

[1] Account 254002109 - Deferred Income - Plant-Related Excess Deferred Income Tax

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEFERRED TAX SUMMARY**

Line No.	Description (a)	Recorded Balance at 5/31/2023 (b) Sch M-4, Sh 1-2	Test Year Adjustments (c)	Adjusted Balance at 5/31/2023 (d) (b) + (c)	Certification Adjustments (e) Company Records	Certification Balance at 11/30/2023 (f) (d) + (e)	ECIC Adjustments (g) [2]	Final Adjustments (h) [3]	Deferred Taxes (i) (f) + (g) + (h)	Line No.
1	<u>Deferred Taxes</u> SNV Total 282	\$ (172,538,988)	\$ 345,341	\$ (172,193,646)	\$ 1,888,228	\$ (170,305,418)	\$ 0	\$ 0	\$ (170,305,418)	1
2	Deferred Taxes on Customer Advance Gross-up	(2,589,980)	0	(2,589,980)	(118,270)	(2,708,250)	0	0	(2,708,250)	2
3	Deferred Taxes on CIAC Gross-up	(493,842)	0	(493,842)	(35,519)	(529,361)	0	0	(529,361)	3
4	EADIT	(87,771,024)	0	(87,771,024)	820,239	(86,950,785)	0	0	(86,950,785)	4
5	Total Deferred Taxes	\$ (263,393,834)	\$ 345,341	\$ (263,048,493)	\$ 2,554,679	\$ (260,493,814)	\$ 0	\$ 0	\$ (260,493,814)	5

[1] Deferred Taxes from Sch H-6, Sh 1, Sch H-20, Sh 1, Sch H-22, Sh 1, and Sch H-23, Sh 1.

[2] The Company did not propose ECIC adjustments in this filing.

[3] Includes deferred taxes related to Commission adjustments to rate base.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Recorded 12 Months Total (c) [1]	Common Allocable (d) [2]	SNV Direct (e)	Recorded Totals SNV (f) (d) + (e)	Adjustments (g) [3]	Adjusted Other Tax Expense (h) (f) + (g)	Line No.
<u>Property Taxes</u>									
1	Common		\$ 0	0	0	0	246,958	\$ 246,958	1
2	So. Nevada - Accrued		9,057,654	0	9,057,654	9,057,654	89,293	9,146,946	2
3	Capitalized		(199,585)	0	(199,585)	(199,585)	(1,968)	(201,553)	3
4	Recorded Expense	Company Records	\$ 9,057,654	\$ 0	\$ 9,057,654	\$ 9,057,654	\$ 334,283	\$ 9,391,937	4
<u>Franchise & Business Taxes</u>									
5	Common		\$ 0	0	0	0	0	0	5
6	SNV		451,915	0	451,915	451,915	0	451,915	6
7	Recorded Expense	Company Records	\$ 451,915	\$ 0	\$ 451,915	\$ 451,915	\$ 0	\$ 451,915	7
<u>Mill Assessments</u>									
8	SNV		\$ 2,102,957	0	2,102,957	2,102,957	0	2,102,957	8
9	Recorded Expense	Company Records	\$ 2,102,957	\$ 0	\$ 2,102,957	\$ 2,102,957	\$ 0	\$ 2,102,957	9
<u>Nevada Commerce Tax</u>									
10	SNV		\$ 979,432	0	979,432	979,432	0	979,432	10
11	Recorded Expense	Company Records	\$ 979,432	\$ 0	\$ 979,432	\$ 979,432	\$ 0	\$ 979,432	11
<u>Miscellaneous Taxes</u>									
12	Common		1,309,005	369,054	0	369,054	0	369,054	12
13	SNV		(504,567)	0	(504,567)	(504,567)	0	(504,567)	13
14	Recorded Expense	Company Records	\$ 1,309,005	\$ 369,054	\$ 0	\$ 369,054	\$ 0	\$ 369,054	14
15	Totals	Ln 4 + Ln 7 + Ln 9 + Ln 11 + Ln 14	\$ 12,256,859	\$ 369,054	\$ 11,887,805	\$ 12,256,859	\$ 334,283	\$ 12,591,142	15

[1] From Sch M-5, Sh 3, Col (f)

[2] Use Ratio (a)

4-Factor:

No Nevada	5.34%
So. Nevada	28.19% (a)
Total Nevada	33.53%

[3] Sch I-17, Sh 1

M-5 Taxes Other Income

SOUTHWEST GAS CORPORATION
TAXES OTHER THAN INCOME TAXES
BY TYPE OF TAX
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Line No.	Description (a)	2022												Line No.
		June (b)	July (c)	August (d)	September (e)	October (f)	November (g)	Subtotal (h)						
Company Records														
<u>Property Taxes</u>														
1	Great Basin	\$ 130,352	130,352	132,009	128,938	128,938	153,377	\$ 803,966	1					
2	Arizona - Accrued	4,998,769	5,014,708	5,018,193	5,108,967	5,064,151	5,044,984	30,249,772	2					
3	Capitalized	(381,050)	(396,836)	(400,251)	(491,163)	(423,832)	(426,872)	(2,520,004)	3					
4	California	543,359	628,250	628,250	628,250	628,250	650,111	3,706,468	4					
5	Common	0	0	0	0	0	0	0	5					
6	No. Nevada - Accrued	174,755	174,564	188,501	180,524	180,609	180,524	1,079,478	6					
7	Capitalized	(7,126)	(8,092)	(8,399)	(10,028)	(15,952)	(22,572)	(72,169)	7					
8	So. Nevada - Accrued	724,588	724,585	869,537	748,761	748,760	748,765	4,564,997	8					
9	Capitalized	(12,148)	(14,614)	(14,333)	(13,745)	(16,073)	(47,444)	(118,358)	9					
10	Total Nevada	\$ 1,010,421	\$ 1,006,794	\$ 1,167,315	\$ 1,034,450	\$ 1,026,282	\$ 1,012,651	\$ 6,257,914	10					
11	Total Property Tax	\$ 6,171,500	\$ 6,252,915	\$ 6,413,506	\$ 6,280,503	\$ 6,294,850	\$ 6,280,874	\$ 37,694,149	11					
<u>Franchise & Business Taxes</u>														
12	Great Basin	\$ 5,969	7,993	9,981	5,713	6,729	6,796	\$ 43,182	12					
13	Arizona	0	0	0	0	0	0	0	13					
14	California	164,058	128,336	103,672	117,091	136,449	244,716	894,322	14					
15	Common	0	0	0	0	0	0	0	15					
16	Northern Nevada	0	0	0	0	0	0	0	16					
17	Southern Nevada	33,591	38,011	38,011	38,011	38,111	38,011	223,748	17					
18	Total Nevada	\$ 39,560	\$ 46,005	\$ 47,993	\$ 43,724	\$ 44,840	\$ 44,808	\$ 266,929	18					
19	Total Franchise Tax	\$ 203,618	\$ 174,341	\$ 151,665	\$ 160,815	\$ 181,289	\$ 289,524	\$ 1,161,252	19					
<u>Mill Assessments</u>														
20	California	\$ 41,585	34,090	27,009	28,582	32,610	67,509	\$ 231,384	20					
21	Northern Nevada	36,128	36,446	36,446	36,446	36,446	36,446	218,360	21					
22	Southern Nevada	143,140	144,286	144,286	144,286	144,286	144,286	864,569	22					
23	Total Nevada	\$ 179,268	\$ 180,732	\$ 180,732	\$ 180,732	\$ 180,732	\$ 180,732	\$ 1,082,928	23					
24	Total Mill Assessment	\$ 220,852	\$ 214,822	\$ 207,741	\$ 209,314	\$ 213,343	\$ 248,241	\$ 1,314,313	24					
<u>Nevada Commerce Tax</u>														
25	Northern Nevada	\$ 14,465	644	(22,862)	5,519	6,741	11,386	\$ 15,894	25					
26	Southern Nevada	55,492	34,792	47,058	37,244	40,202	53,170	267,956	26					
27	Total Nevada	\$ 69,957	\$ 35,436	\$ 24,196	\$ 42,763	\$ 46,943	\$ 64,556	\$ 283,850	27					
28	Total Nevada Commerce Tax	\$ 69,957	\$ 35,436	\$ 24,196	\$ 42,763	\$ 46,943	\$ 64,556	\$ 283,850	28					
<u>Miscellaneous Taxes</u>														
25	Arizona	\$ 313	28,723	94,843	237	263	339	\$ 124,717	25					
26	California	0	4,606	17,728	0	1,084	0	23,419	26					
27	Common	77,000	269,731	70,000	68,000	84,000	84,000	652,731	27					
28	Northern Nevada	2,000	(19,423)	56,338	2,000	(30,674)	2,000	12,240	28					
29	Southern Nevada	(44,000)	(198,871)	170,274	(40,000)	(176,754)	(17,000)	(306,351)	29					
30	Total Nevada	\$ (42,000)	\$ (218,294)	\$ 226,612	\$ (38,000)	\$ (207,429)	\$ (15,000)	\$ (294,110)	30					
31	Total Miscellaneous Tax	\$ 35,313	\$ 84,767	\$ 409,184	\$ 30,237	\$ (122,081)	\$ 69,339	\$ 506,757	31					
32	Total Utility Other Taxes	\$ 6,701,239	\$ 6,762,280	\$ 7,206,291	\$ 6,723,633	\$ 6,614,343	\$ 6,952,535	\$ 40,960,321	32					

M-5 Other Taxes - By Type

**SOUTHWEST GAS CORPORATION
TAXES OTHER THAN INCOME TAXES
BY TYPE OF TAX
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	2022					2023					12 Months Total (i)	Line No.
		December (b)	January (c)	February (d)	March (e)	April (f)	May (g)	Subtotal (h)					
Company Records													
Property Taxes													
1	Great Basin	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 805,355	\$ 1,609,320	1			
2	Arizona - Accrued	5,091,018	4,942,109	4,994,252	4,999,086	5,022,253	4,996,480	30,045,198	60,294,971	2			
3	Capitalized	(453,878)	(324,148)	(125,085)	(128,460)	(130,438)	(125,733)	(1,287,742)	(3,807,747)	3			
4	California	632,322	628,250	628,250	628,250	628,250	628,250	3,773,570	7,480,037	4			
5	Common	0	0	0	0	0	0	0	0	5			
6	No. Nevada - Accrued	180,687	180,524	180,524	180,544	180,587	180,578	1,083,445	2,162,923	6			
7	Capitalized	(16,345)	(18,091)	(20,030)	(21,053)	(21,213)	(22,420)	(119,152)	(191,321)	7			
8	So. Nevada - Accrued	748,760	748,760	748,760	748,763	748,809	748,787	4,492,657	9,057,654	8			
9	Capitalized	(15,186)	(13,012)	(11,616)	(12,422)	(14,728)	(14,263)	(81,228)	(199,585)	9			
10	Total Nevada	\$ 1,032,141	\$ 1,032,407	\$ 1,031,884	\$ 1,030,058	\$ 1,027,681	\$ 1,026,907	\$ 6,181,077	\$ 12,438,990	10			
11	Total Property Tax	\$ 6,301,602	\$ 6,278,617	\$ 6,529,301	\$ 6,528,934	\$ 6,547,745	\$ 6,525,903	\$ 38,712,102	\$ 76,406,252	11			
Franchise & Business Taxes													
12	Great Basin	\$ 9,235	\$ 9,719	\$ 9,481	\$ 9,483	\$ 4,500	\$ 5,510	\$ 47,929	\$ 91,111	12			
13	Arizona	5,874	0	0	0	0	0	5,874	5,874	13			
14	California	455,541	615,920	571,299	590,876	402,661	227,911	2,864,208	3,758,530	14			
15	Common	0	0	0	0	0	0	0	0	15			
16	Northern Nevada	0	0	0	0	0	0	0	0	16			
17	Southern Nevada	38,011	38,011	38,011	38,011	38,111	38,011	228,168	451,915	17			
18	Total Nevada	\$ 47,246	\$ 47,731	\$ 47,493	\$ 47,494	\$ 42,611	\$ 43,522	\$ 276,097	\$ 543,026	18			
19	Total Franchise Tax	\$ 508,661	\$ 663,651	\$ 618,792	\$ 638,370	\$ 445,272	\$ 271,433	\$ 3,146,179	\$ 4,307,431	19			
Mill Assessments													
20	California	\$ 122,421	\$ 71,653	\$ 71,264	\$ 77,189	\$ 51,975	\$ 29,220	\$ 423,721	\$ 655,105	20			
21	Northern Nevada	(539,028)	31,659	31,659	31,659	31,659	31,659	(380,732)	(162,372)	21			
22	Southern Nevada	596,086	128,460	128,460	128,460	128,460	128,460	1,238,388	2,102,957	22			
23	Total Nevada	\$ 57,058	\$ 160,120	\$ 160,120	\$ 160,120	\$ 160,120	\$ 160,120	\$ 857,656	\$ 1,940,584	23			
24	Total Mill Assessment	\$ 179,478	\$ 231,772	\$ 231,383	\$ 237,309	\$ 212,095	\$ 189,339	\$ 1,281,377	\$ 2,595,690	24			
Nevada Commerce Tax													
25	Northern Nevada	\$ 27,300	\$ 45,054	\$ 37,103	\$ 35,018	\$ 27,648	\$ 17,687	\$ 189,810	\$ 205,704	25			
26	Southern Nevada	102,648	174,399	158,102	125,456	89,426	61,443	711,475	979,432	26			
27	Total Nevada	\$ 129,948	\$ 219,453	\$ 195,205	\$ 160,474	\$ 117,075	\$ 79,130	\$ 901,286	\$ 1,185,136	27			
28	Total Nevada Commerce Tax	\$ 129,948	\$ 219,453	\$ 195,205	\$ 160,474	\$ 117,075	\$ 79,130	\$ 901,286	\$ 1,185,136	28			
Miscellaneous Taxes													
25	Arizona	\$ 1,044	\$ 1,923	\$ 2,134	\$ 794	\$ 4,360	\$ 63	\$ 10,318	\$ 135,035	25			
26	California	46	953	1,261	0	1,755	0	4,015	27,435	26			
27	Common	123,136	106,000	104,124	106,000	127,014	90,000	656,273	1,309,005	27			
28	Northern Nevada	(16,616)	(13,063)	5,338	(1,900)	18,051	2,400	(5,791)	6,449	28			
29	Southern Nevada	(39,994)	(71,081)	(19,512)	(16,500)	(18,129)	(33,000)	(198,216)	(504,567)	29			
30	Total Nevada	\$ (56,610)	\$ (84,144)	\$ (14,175)	\$ (18,400)	\$ (79)	\$ (30,600)	\$ (204,007)	\$ (498,118)	30			
31	Total Miscellaneous Tax	\$ 67,616	\$ 24,732	\$ 93,344	\$ 88,394	\$ 133,050	\$ 59,463	\$ 466,599	\$ 973,357	31			
32	Total Utility Other Taxes	\$ 7,187,306	\$ 7,418,225	\$ 7,668,026	\$ 7,653,482	\$ 7,465,236	\$ 7,125,268	\$ 44,507,544	\$ 85,467,865	32			

M-5 Other Taxes - By Type

Tab N

**SOUTHWEST GAS HOLDINGS
ALLOCATION TO SOUTHWEST GAS CORPORATION
ACCOUNT 930.2 - ADJUSTMENTS AMENDED AT CERTIFICATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Ln#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWG Alloc %	SWG \$ Alloc	3.79% Net of MMF	5.34% NNV	26.19% SNV
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	0102	0092	93020	0191	202.206		80926087	2021 BOD RSU's (222 grant) - True-up	260,000.00	-	260,000.00	100.00%	260,000.00	250,135.18	13,349.03	70,521.76
2	0102	0092	93020	0191	202.206		80926084	2022 BOD RSU's BOD (\$130,000 for each of the 9	162,500.00	-	162,500.00	100.00%	162,500.00	156,334.49	8,343.14	44,076.11
3	0102	0092	93020	0191	202.207		80926077	2022 BOD RSU's BOD (\$130,000 for each of the 1	108,333.00	-	108,333.00	100.00%	108,333.00	104,222.67	5,562.08	29,363.98
4	0102	0092	93020	0191	202.208		80926081	2022 BOD RSU's BOD (\$135,000 for each of the 1	141,667.00	-	141,667.00	100.00%	141,667.00	136,291.93	7,273.53	38,425.42
5	0102	0092	93020	0191	202.208		80926076	Additional BOD RSU Awards	346,764.00	-	346,764.00	100.00%	346,764.00	333,607.22	17,803.71	94,055.44
6	0102	0092	93020	0191	202.209		80931198	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
7	0102	0092	93020	0191	202.209		80931199	Additional BOD RSU Awards	60,654.00	-	60,654.00	100.00%	60,654.00	58,352.69	3,114.12	16,451.65
8	0102	0092	93020	0191	202.210		80931197	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
9	0102	0092	93020	0191	202.211		80931201	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
10	0102	0092	93020	0191	202.212		80931195	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
11	0102	0092	93020	0191	202.301		80931183	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
12	0102	0092	93020	0191	202.302		80950454	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
13	0102	0092	93020	0191	202.303		80952392	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
14	0102	0092	93020	0191	202.304		80962394	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
15	0102	0092	93020	0191	202.305		80962398	2022 BOD RSU's BOD (\$135,000 for each of the 1	112,500.00	-	112,500.00	100.00%	112,500.00	108,231.57	5,776.02	30,514.23
16	0102	0092	93020	5352	202.206		80926087	Journal Import Created	13,299.49	-	13,299.49	100.00%	13,299.49	12,794.89	682.83	3,607.32
17	0102	0092	93020	5352	202.207		80926084	HoldCo Charges [2]	(410,782.26)	410,782.26	-	100.00%	-	-	-	-
18	0102	0092	93020	5352	202.207		80926081	HoldCo Charges [2]	(702,017.35)	702,017.35	-	100.00%	-	-	-	-
19	0102	0092	93020	5352	202.208		80926087	HoldCo Charges [2]	(572,795.52)	572,795.52	-	100.00%	-	-	-	-
20	0102	0092	93020	5352	202.209		80926081	HoldCo Charges [2]	(267,923.44)	267,923.44	-	100.00%	-	-	-	-
21	0102	0092	93020	5352	202.210		80926087	HoldCo Charges [2]	(621,833.32)	621,833.32	-	100.00%	-	-	-	-
22	0102	0092	93020	5352	202.211		80926084	HoldCo Charges [2]	(343,689.72)	343,689.72	-	100.00%	-	-	-	-
23	0102	0092	93020	5352	202.301		80926084	HoldCo Charges [2]	(966,857.04)	966,857.04	-	100.00%	-	-	-	-
24	0102	0092	93020	5352	202.302		80926081	HoldCo Charges [2]	(196,037.34)	196,037.34	-	100.00%	-	-	-	-
25	0102	0092	93020	5352	202.303		80926087	HoldCo Charges [2]	(668,504.09)	668,504.09	-	100.00%	-	-	-	-
26	0102	0092	93020	5352	202.304		80926084	HoldCo Charges [2]	(723,900.74)	723,900.74	-	100.00%	-	-	-	-
27	0102	0092	93020	5352	202.305		80926087	HoldCo Charges [2]	(550,808.10)	550,808.10	-	100.00%	-	-	-	-
28	0102	0092	93020	5252	202.206		80926087	INTEREST EARNED - DIRECTORS [3]	5,100.77	(5,100.77)	-	100.00%	-	-	-	-
29	0102	0092	93020	5252	202.207		80926084	INTEREST EARNED - DIRECTORS [3]	11,152.12	(11,152.12)	-	100.00%	-	-	-	-
30	0102	0092	93020	5252	202.208		80926077	INTEREST EARNED - DIRECTORS [3]	5,100.77	(5,100.77)	-	100.00%	-	-	-	-
31	0102	0092	93020	5252	202.209		80926081	INTEREST EARNED - DIRECTORS [3]	5,100.77	(5,100.77)	-	100.00%	-	-	-	-
32	0102	0092	93020	5252	202.210		80926087	INTEREST EARNED - DIRECTORS [3]	9,807.13	(9,807.13)	-	100.00%	-	-	-	-
33	0102	0092	93020	5252	202.211		80926084	INTEREST EARNED - DIRECTORS [3]	5,100.77	(5,100.77)	-	100.00%	-	-	-	-
34	0102	0092	93020	5252	202.212		80926087	INTEREST EARNED - DIRECTORS [3]	11,149.90	(11,149.90)	-	100.00%	-	-	-	-
35	0102	0092	93020	5252	202.301		80926084	INTEREST EARNED - DIRECTORS [3]	9,271.81	(9,271.81)	-	100.00%	-	-	-	-
36	0102	0092	93020	5252	202.302		80926077	INTEREST EARNED - DIRECTORS [3]	5,100.77	(5,100.77)	-	100.00%	-	-	-	-
37	0102	0092	93020	5252	202.303		80926081	INTEREST EARNED - DIRECTORS [3]	12,746.59	(12,746.59)	-	100.00%	-	-	-	-
38	0102	0092	93020	5252	202.304		80926087	INTEREST EARNED - DIRECTORS [3]	14,949.12	(14,949.12)	-	100.00%	-	-	-	-
39	0102	0092	93020	5252	202.305		80926084	INTEREST EARNED - DIRECTORS [3]	12,750.03	(12,750.03)	-	100.00%	-	-	-	-
53	1001	0092	93020	2080	202.208		12268F annasSMITHS STAR LIMO	Cleaning Company Plane (HoldCo) [4]	103.01	(103.01)	103.01	100.00%	103.01	99.10	5.29	27.94
54	1001	0092	93020	2130	202.211		12268F annasSMITHS STAR LIMO	Cleaning Company Plane (HoldCo) [4]	5,000.00	(5,000.00)	5,000.00	100.00%	5,000.00	-	-	-
55	1001	0092	93020	2130	202.302		12268F annasSMITHS STAR LIMO	Cleaning Company Plane (HoldCo) [4]	3,000.00	(3,000.00)	3,000.00	100.00%	3,000.00	-	-	-
56	1001	0092	93020	2130	202.305		12268F annasSMITHS STAR LIMO	Cleaning Company Plane (HoldCo) [4]	6,200.00	(6,200.00)	6,200.00	100.00%	6,200.00	-	-	-
57	1001	0092	93020	2510	202.212		12268F annasSMITHS STAR LIMO	Cleaning Company Plane (HoldCo) [4]	23.34	(23.34)	23.34	100.00%	23.34	22.45	1.20	6.93
58	1001	0092	93020	2740	202.206	ANDREW TENO	80926087	2021 BOD RSU's BOD (\$135,000 for each of the 1	28,500.00	(28,500.00)	28,500.00	100.00%	28,500.00	-	-	-
59	1001	0092	93020	2740	202.206	ANDREW WILLIAM EVANS	80926084	2022 BOD RSU's BOD (\$135,000 for each of the 1	28,500.00	(28,500.00)	28,500.00	100.00%	28,500.00	-	-	-
60	1001	0092	93020	2740	202.206	HENRY P LINGINFELTER	80926077	2022 BOD RSU's BOD (\$135,000 for each of the 1	28,500.00	(28,500.00)	28,500.00	100.00%	28,500.00	-	-	-
61	1001	0092	93020	2740	202.206	HERBERT RUSSELL FRISBY JR	80926081	2022 BOD RSU's BOD (\$135,000 for each of the 1	28,500.00	(28,500.00)	28,500.00	100.00%	28,500.00	-	-	-
62	1001	0092	93020	2740	202.206	MICHAEL J MCLARKEY	80920706	2022 BOD RSU's BOD (\$135,000 for each of the 1	22,500.00	(22,500.00)	22,500.00	100.00%	22,500.00	-	-	-
63	1001	0092	93020	2740	202.207	ANDREW TENO	80931202	2022 BOD RSU's BOD (\$135,000 for each of the 1	-	-	-	100.00%	-	-	-	-
64	1001	0092	93020	2740	202.207	ANDREW WILLIAM EVANS	80931200	2022 BOD RSU's BOD (\$135,000 for each of the 1	27,500.00	(27,500.00)	27,500.00	100.00%	27,500.00	26,456.61	1,411.92	7,499.03
65	1001	0092	93020	2740	202.207	ANNE L MARIUCCI	80931198	2022 BOD RSU's BOD (\$135,000 for each of the 1	31,500.00	(31,500.00)	31,500.00	100.00%	31,500.00	30,304.84	1,617.29	8,543.98
66	1001	0092	93020	2740	202.207	CARLOS RUISANCHEZ	80931196	2022 BOD RSU's BOD (\$135,000 for each of the 1	22,500.00	(22,500.00)	22,500.00	100.00%	22,500.00	21,646.31	1,155.20	6,102.85
67	1001	0092	93020	2740	202.207	EDNA RENAE CONLEY	80931197	2022 BOD RSU's BOD (\$135,000 for each of the 1	81,900.00	(81,900.00)	81,900.00	100.00%	81,900.00	78,481.89	3,418.11	14,152.20
68	1001	0092	93020	2740	202.207	HENRY P LINGINFELTER	80931194	2022 BOD RSU's BOD (\$135,000 for each of the 1	72,900.00	(72,900.00)	72,900.00	100.00%	72,900.00	70,481.89	2,418.11	11,552.20
69	1001	0092	93020	2740	202.207	JANE LEWIS RAYMOND	80931201	2022 BOD RSU's BOD (\$135,000 for each of the 1	47,500.00	(47,500.00)	47,500.00	100.00%	47,500.00	45,697.77	2,438.77	12,883.79
70	1001	0092	93020	2740	202.207	JANE LEWIS RAYMOND	80931195	2022 BOD RSU's BOD (\$135,000 for each of the 1	31,500.00	(31,500.00)	31,500.00	100.00%	31,500.00	30,304.84	1,155.20	6,102.85
71	1001	0092	93020	2740	202.207	JOSE A CARDENAS	80931183	2022 BOD RSU's BOD (\$135,000 for each of the 1	76,775.00	(76,775.00)	76,775.00	100.00%	76,775.00	74,254.31	2,520.69	11,552.20
72	1001	0092	93020	2740	202.207	LESLIE THORNTON	80931199	2022 BOD RSU's BOD (\$135,000 for each of the 1								

Ln#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWIG Alloc %	SWIG \$ Alloc	3.79% Net of MMIF	5.34% NNV	28.19% SNV
85	1001	0092	93020	2740	202.212	A RANDALL THOMAN	80989945		42,900.00	(42,900.00)	-	100.0%	-	-	-	-
86	1001	0092	93020	2740	202.212	A RANDALL THOMAN	80990662		1,650.00	(1,650.00)	-	100.0%	-	-	-	-
87	1001	0092	93020	2740	202.212	A RANDALL THOMAN	80991161		9,900.00	(9,900.00)	-	100.0%	-	-	-	-
88	1001	0092	93020	2740	202.212	ANDREW TENO	80999977		-	-	-	100.0%	-	-	-	-
89	1001	0092	93020	2740	202.212	ANDREW TENO	80991202		-	-	-	100.0%	-	-	-	-
90	1001	0092	93020	2740	202.212	ANDREW TENO	80992014		4,050.00	(4,050.00)	-	100.0%	-	-	-	-
91	1001	0092	93020	2740	202.212	ANDREW WILLIAM EVANS	80989954		11,550.00	(11,550.00)	-	100.0%	-	-	-	-
92	1001	0092	93020	2740	202.212	ANDREW WILLIAM EVANS	80991193		-	-	-	100.0%	-	-	-	-
93	1001	0092	93020	2740	202.212	ANDREW WILLIAM EVANS	80992037		4,050.00	(4,050.00)	-	100.0%	-	-	-	-
94	1001	0092	93020	2740	202.212	ANNE L MARIUCCI	80989925		-	-	-	100.0%	-	-	-	-
95	1001	0092	93020	2740	202.212	ANNE L MARIUCCI	80990697		38,750.00	(38,750.00)	-	100.0%	-	-	-	-
96	1001	0092	93020	2740	202.212	ANNE L MARIUCCI	80991122		6,750.00	(6,750.00)	-	100.0%	-	-	-	-
97	1001	0092	93020	2740	202.212	CARLOS RUISANCHEZ	80989935		38,100.00	(38,100.00)	-	100.0%	-	-	-	-
98	1001	0092	93020	2740	202.212	CARLOS RUISANCHEZ	80991179		8,850.00	(8,850.00)	-	100.0%	-	-	-	-
99	1001	0092	93020	2740	202.212	EDNA RENA CONLEY	80989896		-	-	-	100.0%	-	-	-	-
100	1001	0092	93020	2740	202.212	EDNA RENA CONLEY	80990672		42,900.00	(42,900.00)	-	100.0%	-	-	-	-
101	1001	0092	93020	2740	202.212	EDNA RENA CONLEY	80991093		1,650.00	(1,650.00)	-	100.0%	-	-	-	-
102	1001	0092	93020	2740	202.212	HENRY P LINGINFELTER	80989966		11,550.00	(11,550.00)	-	100.0%	-	-	-	-
103	1001	0092	93020	2740	202.212	HENRY P LINGINFELTER	80991197		-	-	-	100.0%	-	-	-	-
104	1001	0092	93020	2740	202.212	HENRY P LINGINFELTER	80992039		4,050.00	(4,050.00)	-	100.0%	-	-	-	-
105	1001	0092	93020	2740	202.212	JANE LEWIS RAYMOND	80989920		38,100.00	(38,100.00)	-	100.0%	-	-	-	-
106	1001	0092	93020	2740	202.212	JANE LEWIS RAYMOND	80991107		8,850.00	(8,850.00)	-	100.0%	-	-	-	-
107	1001	0092	93020	2740	202.212	JOSE A CARDENAS	80989863		29,700.00	(29,700.00)	-	100.0%	-	-	-	-
108	1001	0092	93020	2740	202.212	LESLIE THORNTON	80989948		42,900.00	(42,900.00)	-	100.0%	-	-	-	-
109	1001	0092	93020	2740	202.212	LESLIE THORNTON	80990690		1,650.00	(1,650.00)	-	100.0%	-	-	-	-
110	1001	0092	93020	2740	202.212	LESLIE THORNTON	80991187		-	-	-	100.0%	-	-	-	-
111	1001	0092	93020	2740	202.301	A RANDALL THOMAN	80994409		28,750.00	-	28,750.00	100.0%	28,750.00	27,659.18	1,476.09	7,798.08
112	1001	0092	93020	2740	202.301	ANDREW TENO	80994408		32,750.00	(9,000.00)	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
113	1001	0092	93020	2740	202.301	ANDREW WILLIAM EVANS	80994402		32,750.00	(9,000.00)	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
114	1001	0092	93020	2740	202.301	ANNE L MARIUCCI	80994405		37,250.00	(9,000.00)	28,250.00	100.0%	28,250.00	27,178.15	1,450.42	7,662.46
115	1001	0092	93020	2740	202.301	CARLOS RUISANCHEZ	80994406		32,750.00	(9,000.00)	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
116	1001	0092	93020	2740	202.301	CARLOS RUISANCHEZ	80994401		48,750.00	(9,000.00)	48,750.00	100.0%	48,750.00	46,900.35	2,502.94	13,222.83
117	1001	0092	93020	2740	202.301	EDNA RENA CONLEY	80994403		32,750.00	(9,000.00)	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
118	1001	0092	93020	2740	202.301	HENRY P LINGINFELTER	80994404		37,250.00	(9,000.00)	28,250.00	100.0%	28,250.00	27,659.18	1,476.09	7,798.08
119	1001	0092	93020	2740	202.301	JANE LEWIS RAYMOND	80994410		27,500.00	(9,000.00)	18,500.00	100.0%	18,500.00	17,890.38	1,411.92	7,459.03
120	1001	0092	93020	2740	202.301	LESLIE THORNTON	80994407		23,750.00	-	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
121	1001	0092	93020	2740	202.304	A RANDALL THOMAN	81028059		28,750.00	(9,000.00)	19,750.00	100.0%	19,750.00	19,060.39	1,219.38	6,441.89
122	1001	0092	93020	2740	202.304	ANDREW TENO	81028057		32,750.00	(9,000.00)	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
123	1001	0092	93020	2740	202.304	ANDREW WILLIAM EVANS	81028054		32,750.00	(9,000.00)	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
124	1001	0092	93020	2740	202.304	ANNE L MARIUCCI	81028051		37,250.00	(9,000.00)	28,250.00	100.0%	28,250.00	27,178.15	1,450.42	7,662.46
125	1001	0092	93020	2740	202.304	CARLOS RUISANCHEZ	81028055		32,750.00	(9,000.00)	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
126	1001	0092	93020	2740	202.304	EDNA RENA CONLEY	81028050		48,750.00	(9,000.00)	48,750.00	100.0%	48,750.00	46,900.35	2,502.94	13,222.83
127	1001	0092	93020	2740	202.304	HENRY P LINGINFELTER	81028053		32,750.00	(9,000.00)	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
128	1001	0092	93020	2740	202.304	JANE LEWIS RAYMOND	81028052		37,250.00	(9,000.00)	28,250.00	100.0%	28,250.00	27,659.18	1,476.09	7,798.08
129	1001	0092	93020	2740	202.304	LESLIE THORNTON	81028058		27,500.00	-	27,500.00	100.0%	27,500.00	26,456.61	1,411.92	7,459.03
130	1001	0092	93020	2740	202.304	RUBY SHARMA	81028056		23,750.00	-	23,750.00	100.0%	23,750.00	22,848.89	1,219.38	6,441.89
131	1001	0092	93020	2750	202.206				428.62	(328.62)	100.00	100.0%	100.00	96.21	5.13	27.12
132	1001	0092	93020	2750	202.206	12269F-arnasAWG AMBASSADOR, LLC			27.96	-	27.96	100.0%	27.96	26.90	1.44	7.56
133	1001	0092	93020	2750	202.206	12269F-arnasCHIEFA HUT DURANGO			2,186.00	(1,786.00)	400.00	100.0%	400.00	384.82	20.54	108.50
134	1001	0092	93020	2750	202.206	12269F-arnasSHYATT REGENCY CRYSTAL CI			289.00	(199.00)	100.00	100.0%	100.00	96.21	5.13	27.12
135	1001	0092	93020	2750	202.206	12269F-arnasLIMONETWORK			312.38	(112.75)	199.63	100.0%	199.63	192.06	10.25	54.15
136	1001	0092	93020	2750	202.206	12269F-arnasMARRIOTT GAITHERSBURG			933.02	(6.00)	927.02	100.0%	927.02	891.85	47.60	251.44
137	1001	0092	93020	2750	202.206	12269F-arnasNORA S CUISINE MOTO			427.07	-	427.07	100.0%	427.07	410.87	21.93	115.84
138	1001	0092	93020	2750	202.206	12269F-arnasPANERA BREAD #204089 O			157.68	-	157.68	100.0%	157.68	151.70	8.10	42.77
139	1001	0092	93020	2750	202.206	12269F-arnasSMITHS FOOD #4346			43.42	-	43.42	100.0%	43.42	41.77	2.23	11.78
140	1001	0092	93020	2750	202.206	12269F-arnasSOUTHWES 5262115346527			405.98	(405.98)	-	100.0%	-	-	-	-
141	1001	0092	93020	2750	202.206	12269F-arnasTARGET 00025684			74.26	-	74.26	100.0%	74.26	71.44	3.81	20.14
142	1001	0092	93020	2750	202.206	12269F-arnasWYNN LAS VEGAS HOTEL			2,654.20	(2,204.20)	450.00	100.0%	450.00	432.93	23.10	122.06
143	1001	0092	93020	2750	202.206	13239F-HALLERSW STEAKHOUSE REST/BAR			6,375.70	(2,354.20)	3,000.00	100.0%	3,000.00	2,888.62	15.40	81.37
144	1001	0092	93020	2750	202.206				1,976.68	(5,375.68)	-	100.0%	-	-	-	-
145	1001	0092	93020	2750	202.207	ANNE L MARIUCCI	80995048		1,368.31	(2,186.20)	156.69	100.0%	156.69	150.74	8.04	42.50
146	1001	0092	93020	2750	202.207	ANDREW TENO	80995046		2,313.67	(1,368.31)	1,274.77	100.0%	1,274.77	1,226.33	6.54	34.57
147	1001	0092	93020	2750	202.207	ANDREW WILLIAM EVANS	80995065		1,368.31	(1,368.31)	-	100.0%	-	-	-	-
148	1001	0092	93020	2750	202.207	EDNA RENA CONLEY	80995025		1,515.16	(19.98)	1,495.17	100.0%	1,495.17	1,438.44	76.77	405.55
149	1001	0092	93020	2750	202.207	HENRY P LINGINFELTER	80995053		2,767.59	(1,794.70)	1,321.					

L#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWIG Alloc %	SWIG \$ Alloc	3.79% Net of MMF	5.34% NNV	28.19% SNV
165	1001	0092	93020	2750	202.209	ANDREW TENO	80965384	13239HALLERLEWINGS # 4203	2,513.81	(2,063.81)	450.00	100.00	430.00	432.83	23.10	122.06
166	1001	0092	93020	2750	202.209	ANDREW TENO	80965384	13239HALLERLAS AIRPORT	3.00		3.00	100.00	3.00	2.89	0.15	0.81
167	1001	0092	93020	2750	202.209	ANDREW TENO	80965384	13239HALLERLSINATRA	2,017.19	(1,587.19)	450.00	100.00	450.00	432.93	23.10	122.06
168	1001	0092	93020	2750	202.209	ANDREW TENO	80965384	13239HALLERTFK SUMMERLIN	80.19	(20.19)	60.00	100.00	60.00	57.72	3.08	16.27
169	1001	0092	93020	2750	202.209	ANDREW TENO	80965384	13239HALLERTST BORDER GRILL - MANDA	118.72	(15.00)	103.72	100.00	103.72	99.78	5.33	28.13
170	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasBLACKLANE *497399274	363.29	(363.29)		100.00				
171	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasCAFE ZUPAS ONLINE ORDER	384.01	(245.00)	139.01	100.00	139.01	133.74	7.14	37.70
172	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasDESTINATION LAS VEGAS	2,314.66	(1,314.66)	1,000.00	100.00	1,000.00	962.06	51.34	271.24
173	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasINTERNATIONAL TRANSACTION	5.45	(5.45)		100.00				
174	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasJASON'S DELI LIVA 217	234.53		234.53	100.00	234.53	225.63	12.04	63.61
175	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasNORAS CUISINE	670.14		670.14	100.00	670.14	644.71	34.41	181.77
176	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasPANERA BREAD #204089 O	210.22		210.22	100.00	210.22	202.24	10.79	57.02
177	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasSMITHS FOOD #4346	18.35		18.35	100.00	18.35	17.65	0.94	4.98
178	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasTARGET 00025684	115.62		115.62	100.00	115.62	111.23	5.94	31.36
179	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasTARGET 00025684	639.82		639.82	100.00	639.82	615.54	32.85	173.54
180	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	13239HALLERARARIA-GROUP DNNC-ECOMM TS	4,168.05	(3,688.05)	480.00	100.00	480.00	461.79	24.64	130.19
181	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasJASON'S DELI LIVA 217--700737	3,075.44	(2,981.20)	94.24	100.00	94.24	90.66	4.84	25.56
182	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasMASTRO OCN CB LV BQT--700745	3,963.40	(3,963.40)		100.00				
183	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasNORA S CUISINE--701388	1,423.87	(1,322.20)	101.67	100.00	101.67	97.81	5.22	27.58
184	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasPANERA BREAD #204089 O--701396	2,406.16	(2,063.43)	342.73	100.00	342.73	329.73	17.60	92.96
185	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasTARGET 00025684--701389	8,785.51	(319.04)	8,466.47	100.00	8,466.47	8,145.24	434.69	2,286.43
186	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasTARGET 00025684--701390	14,680.00	(14,123.02)	556.98	100.00	556.98	543.03	27.88	147.29
187	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasTARGET 00025684--701391	2,418.44	(2,195.20)	223.24	100.00	223.24	214.77	11.46	60.85
188	1001	0092	93020	2750	202.212	ANDREW TENO	80965384	12269FairnasTARGET 00025684--701392	1,029.74	(79.98)	949.75	100.00	949.75	913.71	48.76	257.61
189	1001	0092	93020	2750	202.301	HENRY P LINGINFELTER	80964781	BOARD MEMBER REIMB	244.75	(1,009.51)	(1,009.51)	100.00	(1,009.51)	(971.21)	(51.83)	(273.82)
190	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasJASON'S DELI LIVA 217--700737	1,900.00	(1,900.00)		100.00		235.46	12.57	66.39
191	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasMASTRO OCN CB LV BQT--700745	543.03	(1,900.00)	543.03	100.00	543.03	522.43	27.88	147.29
192	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasNORA S CUISINE MOTO--700739	25.00	(25.00)		100.00				
193	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasPANERA BREAD #204089 O--701396	196.87	(25.00)	161.87	100.00	161.87	189.50	10.11	53.43
194	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasPANERA BREAD #204089 O--701396	83.90		83.90	100.00	83.90	80.72	4.31	22.76
195	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasTARGET 00025684--701389	252.82		252.82	100.00	252.82	243.23	12.98	68.57
196	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasTARGET 00025684--701390	511.21		511.21	100.00	511.21	491.81	26.25	138.66
197	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasTARGET 00025684--701391	100.00		100.00	100.00	100.00	96.21	5.13	27.12
198	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasTARGET 00025684--701392	2,604.11	(2,576.40)	27.71	100.00	27.71	26.66	1.42	7.52
199	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasTARGET 00025684--701393	176.13	(80.35)	95.78	100.00	95.78	92.15	4.92	25.98
200	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasTARGET 00025684--701394	213.98		213.98	100.00	213.98	205.86	10.99	58.04
201	1001	0092	93020	2750	202.303	HENRY P LINGINFELTER	80964781	12269FairnasTARGET 00025684--701395	1,273.79		1,273.79	100.00	1,273.79	1,225.46	66.40	345.50
202	1001	0092	93020	2750	202.304	MANDALAY CORP	81018867	12269FairnasWVWV CARVERSTEAK COOM--71225	9,914.47	(314.54)	9,600.00	100.00	9,600.00	9,235.69	492.88	2,603.86
203	1001	0092	93020	2750	202.304	MANDALAY CORP	81018867	12269FairnasWVWV CARVERSTEAK COOM--71225	1,713.61	(1,063.61)	650.00	100.00	650.00	625.34	33.37	176.30
204	1001	0092	93020	2750	202.304	MANDALAY CORP	81018867	13239HALLERMASTROS-OCEANCLUB(LV)--7016	2,069.39	(1,826.39)	243.00	100.00	243.00	244.75	24.64	130.19
205	1001	0092	93020	2750	202.304	MANDALAY CORP	81018867	13239HALLERMASTROS-OCEANCLUB(LV)--7016	1,246.43	(816.27)	430.16	100.00	430.16	461.79	24.64	130.19
206	1001	0092	93020	2750	202.304	MANDALAY CORP	81018867	13239HALLERMASTROS-OCEANCLUB(LV)--7016	1,528.77	(886.43)	642.34	100.00	642.34	625.34	33.37	176.30
207	1001	0092	93020	2750	202.304	MANDALAY CORP	81018867	13239HALLERMASTROS-OCEANCLUB(LV)--7016	1,71.04	(1,471.70)		100.00		461.79	24.64	130.19
208	1001	0092	93020	2750	202.304	JANE LEWIS RAYMOND	81030497	12269FairnasJASON'S DELI LIVA 217--716661	360.00		360.00	100.00	360.00	346.34	18.48	97.65
209	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasNORA S CUISINE MOTO--716662	57.07		57.07	100.00	57.07	54.90	2.93	15.48
210	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasNORA S CUISINE MOTO--716662	77.03		77.03	100.00	77.03	74.11	6.78	46.39
211	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasNORA S CUISINE MOTO--716662	489.85		489.85	100.00	489.85	480.88	29.66	20.89
212	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasPANERA BREAD #204089 O--716656	229.87		229.87	100.00	229.87	220.96	11.79	135.56
213	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasPANERA BREAD #204089 O--716656	3.79		3.79	100.00	3.79	3.65	0.19	62.30
214	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTARGET 00025684--716657	66.79		66.79	100.00	66.79	64.26	3.43	18.12
215	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTIGER LILY FLORAL--716658	146.20	(146.20)		100.00		105.83	5.65	29.84
216	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTIGER LILY FLORAL--716658	110.00		110.00	100.00	110.00	105.83	5.65	29.84
217	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTARGET 00025684--716660	562.90		562.90	100.00	562.90	541.54	28.90	152.68
218	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTARGET 00025684--716660	3,058.03		3,058.03	100.00	3,058.03	2,939.11	6.11	32.26
219	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTARGET 00025684--716660	1,164.86	(1,120.88)	43.98	100.00	43.98	42.31	2.26	11.93
220	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTARGET 00025684--716660	2,648.40	(2,496.80)	151.60	100.00	151.60	149.81	1.89	9.60
221	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTARGET 00025684--716660	8,701.72	(644.78)	8,056.94	100.00	8,056.94	7,751.25	413.66	2,185.35
222	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTARGET 00025684--716660	2,747.83	(2,496.80)	251.03	100.00	251.03	241.51	12.89	68.09
223	1001	0092	93020	2750	202.305	JANE LEWIS RAYMOND	81030497	12269FairnasTARGET 00025684--716660	7,500.00		7,500.00	100.00	7,500.00	7,215.44	388.07	2,034.28
224	1001	0092	93020	2750	202.211	GLASS LEWIS & CO LLC	80978277	14781DurandTCC PRODUCTS SERVICES	5,500.00		5,500.00	100.00	5,500.00	5,291.32	282.38	1,491.81
225	1001	0092	93020	2720	202.210	GLASS LEWIS & CO LLC	80978277	14781DurandTCC PRODUCTS SERVICES	5,500.00		5,500.00	100.00	5,500.00	5,291.32	282.38	1,491.81
226	1001	0092	93020	2720	202.211	GLASS LEWIS & CO LLC	80978277	14781DurandTCC PRODUCTS SERVICES	4,137.50		4,137.50	100.00	4,137.50	3,980.52	40.43	213.60
227	1001	0092	93020	2720	202.211	GLASS LEWIS & CO LLC	80978277	14781DurandTCC PRODUCTS SERVICES	4,840.00		4,840.00	100.00	4,840.00			

STATEMENT N
SHEET 4 OF 7
CERTIFICATION

LN#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [L]	Amount	Adjustment	Requested Amount	SWG Alloc %	SWG \$ Alloc	3.79% Net of MMF	5.34% NNV	28.19% SNV	
1478	Duran	FEDEX	87448728	-	719200	1478 DURAN FEDEX	87448728	CORP COMM-719200	45.00	-	45.00	100.00	45.00	-	-	-	
1478	Duran	FEDEX	87449024	-	719200	1478 DURAN FEDEX	87449024	NEWS GROUP-719201	45.00	-	45.00	100.00	45.00	-	-	12.21	
1478	Duran	FEDEX	88015687	-	719198	1478 DURAN FEDEX	88015687	SOS PORTAL-719198	900.00	-	900.00	100.00	900.00	-	-	12.21	
1478	Duran	FEDEX	88016124	-	719195	1478 DURAN FEDEX	88016124	SOS PORTAL-719203	650.00	-	650.00	100.00	650.00	-	-	176.30	
80924531	BROADRIDGE	INVESTOR	COMMUNICATION	80924531	202.305	BROADRIDGE INVESTOR COMMUNICATION	80924531		5.51	-	5.51	100.00	5.51	-	-	-	
80924535	BROADRIDGE	INVESTOR	COMMUNICATION	80924535	202.206	BROADRIDGE INVESTOR COMMUNICATION	80924535		16.85	-	16.85	100.00	16.85	-	-	4.57	
80924539	BROADRIDGE	INVESTOR	COMMUNICATION	80924539	202.206	BROADRIDGE INVESTOR COMMUNICATION	80924539		2,867.07	-	2,867.07	100.00	2,867.07	-	-	-	
80924543	CORPORATE	ELECTION	SERVICES INC	80920129	202.206	CORPORATE ELECTION SERVICES INC	80920129		11,500.00	-	11,500.00	100.00	11,500.00	-	-	3,119.23	
80930964	CORPORATE	ELECTION	SERVICES INC	80930964	202.206	CORPORATE ELECTION SERVICES INC	80930964		4,161.02	-	4,161.02	100.00	4,161.02	-	-	1,128.63	
80933175	MEDIANT	COMMUNICATIONS	INC	80933175	202.207	MEDIANT COMMUNICATIONS INC	80933175		59.86	-	59.86	100.00	59.86	-	-	-	
80945188	NNISFREE	M&A	INC	80945188	202.208	NNISFREE M&A INC	80945188		630.00	-	630.00	100.00	630.00	-	-	170.88	
80945191	NNISFREE	M&A	INC	80945191	202.208	NNISFREE M&A INC	80945191		15,000.00	-	15,000.00	100.00	15,000.00	-	-	4,068.56	
80956603	NNISFREE	M&A	INC	80956603	202.209	NNISFREE M&A INC	80956603		16,588.13	-	16,588.13	100.00	16,588.13	-	-	4,499.32	
80957749	NNISFREE	M&A	INC	80957749	202.209	NNISFREE M&A INC	80957749		16,155.00	-	16,155.00	100.00	16,155.00	-	-	4,381.84	
80970140	DONNELLEY	FINANCIAL	LLC	80970140	202.210	DONNELLEY FINANCIAL LLC	80970140		16,100.00	-	16,100.00	100.00	16,100.00	-	-	4,381.84	
80970163	DONNELLEY	FINANCIAL	LLC	80970163	202.210	DONNELLEY FINANCIAL LLC	80970163		1,070.00	-	1,070.00	100.00	1,070.00	-	-	290.22	
80968886	NNISFREE	M&A	INC	80968886	202.210	NNISFREE M&A INC	80968886		1,270.00	-	1,270.00	100.00	1,270.00	-	-	344.47	
80970591	Donnelley	Financial	LLC	80970591	202.211	Donnelley Financial LLC	80970591		16,588.13	-	16,588.13	100.00	16,588.13	-	-	4,499.32	
80973981	Donnelley	Financial	LLC	80973981	202.211	Donnelley Financial LLC	80973981		1,600.00	-	1,600.00	100.00	1,600.00	-	-	433.96	
80978663	NNISFREE	M&A	INC	80978663	202.211	NNISFREE M&A INC	80978663		16,155.00	-	16,155.00	100.00	16,155.00	-	-	4,381.84	
80980662	NNISFREE	M&A	INC	80980662	202.212	NNISFREE M&A INC	80980662		16,155.00	-	16,155.00	100.00	16,155.00	-	-	4,381.84	
81001500	NNISFREE	M&A	INC	81001500	202.301	NNISFREE M&A INC	81001500		16,155.00	-	16,155.00	100.00	16,155.00	-	-	4,381.84	
81024384	KPMG	LLP	81024384	202.303	KPMG LLP	81024384		91,750.00	-	91,750.00	100.00	91,750.00	100.00	91,750.00	-	-	24,886.05
81035987	BROADRIDGE	INVESTOR	COMMUNICATION	81035987	202.304	BROADRIDGE INVESTOR COMMUNICATION	81035987		66,646.43	-	66,646.43	100.00	66,646.43	-	-	18,072.67	
81032828	NNISFREE	M&A	INC	81032828	202.304	NNISFREE M&A INC	81032828		17,021.25	-	17,021.25	100.00	17,021.25	-	-	4,616.80	
81038307	MEDIANT	COMMUNICATIONS	INC	81038307	202.305	MEDIANT COMMUNICATIONS INC	81038307		750.40	-	750.40	100.00	750.40	-	-	203.54	
81042857	Donnelley	Financial	LLC	81042857	202.305	Donnelley Financial LLC	81042857		25,881.51	-	25,881.51	100.00	25,881.51	-	-	7,020.04	
80967638	Donnelley	Financial	LLC	80967638	202.210	Donnelley Financial LLC	80967638		4,183.88	-	4,183.88	100.00	4,183.88	-	-	1,134.83	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		67,233.64	-	67,233.64	100.00	67,233.64	-	-	18,236.29	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		54.94	-	54.94	100.00	54.94	-	-	15.11	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		4.40	-	4.40	100.00	4.40	-	-	1.90	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		63.95	-	63.95	100.00	63.95	-	-	17.35	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		89.07	-	89.07	100.00	89.07	-	-	24.16	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		33.09	-	33.09	100.00	33.09	-	-	9.88	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		78.51	-	78.51	100.00	78.51	-	-	21.29	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		2.65	-	2.65	100.00	2.65	-	-	0.72	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		47.33	-	47.33	100.00	47.33	-	-	12.84	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		4.55	-	4.55	100.00	4.55	-	-	1.23	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		24,270.75	-	24,270.75	100.00	24,270.75	-	-	6,583.14	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		14,418.75	-	14,418.75	100.00	14,418.75	-	-	3,910.91	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		13,062.37	-	13,062.37	100.00	13,062.37	-	-	3,543.01	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		15,775.10	-	15,775.10	100.00	15,775.10	-	-	4,278.80	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		22,146.99	-	22,146.99	100.00	22,146.99	-	-	6,007.10	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		14,434.34	-	14,434.34	100.00	14,434.34	-	-	3,915.14	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		14,159.06	-	14,159.06	100.00	14,159.06	-	-	3,840.47	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		22,176.72	-	22,176.72	100.00	22,176.72	-	-	6,015.16	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		13,938.77	-	13,938.77	100.00	13,938.77	-	-	3,780.72	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		14,317.32	-	14,317.32	100.00	14,317.32	-	-	3,883.40	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		23,622.19	-	23,622.19	100.00	23,622.19	-	-	6,407.23	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		12,988.78	-	12,988.78	100.00	12,988.78	-	-	3,523.05	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		13,798.58	-	13,798.58	100.00	13,798.58	-	-	3,742.69	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		51,743.06	-	51,743.06	100.00	51,743.06	-	-	14,034.66	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		83,336.00	-	83,336.00	100.00	83,336.00	-	-	22,603.86	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		1,197,500.00	-	1,197,500.00	100.00	1,197,500.00	-	-	-	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		325,000.00	-	325,000.00	100.00	325,000.00	-	-	-	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		650,000.00	-	650,000.00	100.00	650,000.00	-	-	-	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		287,383.30	-	287,383.30	100.00	287,383.30	-	-	77,949.16	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		151,579.09	-	151,579.09	100.00	151,579.09	-	-	(77,949.16)	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		80,887.50	-	80,887.50	100.00	80,887.50	-	-	4,113.95	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		123,244.21	-	123,244.21	100.00	123,244.21	-	-	7,782.44	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		15,666.00	-	15,666.00	100.00	15,666.00	-	-	4,152.96	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		20,705.13	-	20,705.13	100.00	20,705.13	-	-	5,616.61	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		15,000.00	-	15,000.00	100.00	15,000.00	-	-	4,289.47	
81015.00	Donnelley	Financial	LLC	81015.00	202.305	Donnelley Financial LLC	81015.00		15,000.00	-	15,000.00	100.00	15,000.00	-	-	4,088.56	

N HoldCo Itemized

Ln#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWIG Alloc %	SWIG \$ Alloc	3.79% Net of MMF	5.34% NNV	28.19% SNV
325	1077	0092	93020	3516	202.301	WORKS DESIGN COMMUNICATIONS LTD	80987569		18,609.94		18,609.94	100.0%	18,609.94	7,903.85	850.48	5,047.72
326	1077	0092	93020	3516	202.303	WORKS DESIGN COMMUNICATIONS LTD	80987660		31,754.94		31,754.94	100.0%	31,754.94	30,530.87	1,629.35	6,007.71
327	1077	0092	93020	3516	202.301	WORKS DESIGN COMMUNICATIONS LTD	81015428		7,500.00		7,500.00	100.0%	7,500.00	7,215.44	385.07	2,084.28
328	1077	0092	93020	3516	202.305	WORKS DESIGN COMMUNICATIONS LTD	81042614		6,300.00		6,300.00	100.0%	6,300.00	6,060.97	323.46	1,708.80
329	1077	0092	93020	3516	202.305	WORKS DESIGN COMMUNICATIONS LTD	81046990		47,512.50		47,512.50	100.0%	47,512.50	45,709.80	2,439.41	12,887.18
330	1077	0092	93020	3516	202.305	WORKS DESIGN COMMUNICATIONS LTD	81046992		14,929.50		14,929.50	100.0%	14,929.50	14,363.05	756.52	4,049.44
331	1077	0092	93020	3516	202.210	RESIDUAL STUDIOS LLC	80984556		3,000.00		3,000.00	100.0%	3,000.00	2,886.18	154.03	813.71
332	1077	0092	93020	4405	202.302	NASDAQ CORPORATE SOLUTIONS LLC	80967776		39,370.21		39,370.21	100.0%	39,370.21	37,876.44	2,021.36	10,678.88
333	1077	0092	93020	4405	202.304	NASDAQ CORPORATE SOLUTIONS LLC	81033241		21,424.50		21,424.50	100.0%	21,424.50	20,611.62	1,099.99	5,811.13
335	1077	0092	93020	4405	202.304	NASDAQ CORPORATE SOLUTIONS LLC	81033278		21,424.50		21,424.50	100.0%	21,424.50	20,611.62	1,099.99	5,811.13
337	1077	0092	93020	4504	202.302	NASDAQ CORPORATE SOLUTIONS LLC	81033282		4,080.00		4,080.00	100.0%	4,080.00	3,925.20	209.48	1,106.65
338	1077	0092	93020	4504	202.303	DONNELLY FINANCIAL LLC	81026422	Reclass Charge	7,094.00		7,094.00	100.0%	7,094.00	6,824.84	364.22	1,924.16
339	1077	0092	93020	4504	202.304	DONNELLY FINANCIAL LLC	81035990		2,595.00		2,595.00	100.0%	2,595.00	2,496.54	703.86	3,017.67
340	1077	0092	93020	4504	202.305	DONNELLY FINANCIAL LLC	81038306		67,193.00		67,193.00	100.0%	67,193.00	64,643.59	3,449.85	18,225.27
341	1077	0092	93020	4504	202.305	DONNELLY FINANCIAL LLC	81042855		885.00		885.00	100.0%	885.00	851.42	240.05	454.44
342	1077	0092	93020	4504	202.305	DONNELLY FINANCIAL LLC	81042860		4,975.00		4,975.00	100.0%	4,975.00	4,786.24	255.43	1,349.41
343	1310	0092	93020	4402	202.305	FINANCIAL ACCOUNTING FOUNDATION	81045422		4,500.00		4,500.00	100.0%	4,500.00	4,329.26	231.04	1,220.57
344	1310	0092	93020	4402	202.305	PUBLIC COMPANY ACCOUNTING	81045427		29,800.00		29,800.00	100.0%	29,800.00	28,669.34	1,530.00	8,092.88
345	1415	0092	93020	2790	202.207	BANK OF AMERICA	80936733		1,304.87		1,304.87	100.0%	1,304.87	1,255.36	67.00	353.93
346	1415	0092	93020	3512	202.210	DONNELLY FINANCIAL LLC	80967641		5,015.00		5,015.00	100.0%	5,015.00	4,824.72	257.48	1,360.26
347	1415	0092	93020	3515	202.207	INTRADO DIGITAL MEDIA LLC	80931241		591.00		591.00	100.0%	591.00	568.58	30.34	160.30
348	1415	0092	93020	3515	202.207	INTRADO DIGITAL MEDIA LLC	80931245		(915,000.00)	315,000.00	(30,360.00)	100.0%	(30,360.00)	29,208.09	1,558.76	8,234.77
349	1415	0092	93020	4405	202.206	NYSE MARKET DE INC	80925926		30,360.00		30,360.00	100.0%	30,360.00	29,208.09	1,558.76	8,234.77
351	1415	0092	93020	4405	202.303	S&P GLOBAL INC	81023.9433		57,545.83		57,545.83	100.0%	57,545.83	55,362.45	2,954.54	15,608.99
352	1415	0092	93020	4702	202.207	BANK OF NEW YORK MELLON	80934749		32,690.97		32,690.97	100.0%	32,690.97	31,450.62	1,676.43	8,867.02
353	1415	0092	93020	4702	202.210	BANK OF NEW YORK MELLON	80966444		18,878.13		18,878.13	100.0%	18,878.13	18,161.86	969.25	5,120.46
354	1415	0092	93020	4702	202.301	BANK OF NEW YORK MELLON	80995325		67,423.63		67,423.63	100.0%	67,423.63	64,865.47	3,461.69	18,287.82
355	1415	0092	93020	4702	202.304	BANK OF NEW YORK MELLON	81030808		180.00		180.00	100.0%	180.00	173.17	9.24	48.82
356	1420	0092	93020	0743	202.206			14418MontoyalLIQUID WEB CLOUD SITES	4,080.00		4,080.00	100.0%	4,080.00	3,925.20	209.48	1,106.65
357	1420	0092	93020	4405	202.207	NASDAQ CORPORATE SOLUTIONS LLC	80935923		20,700.00		20,700.00	100.0%	20,700.00	19,914.61	1,062.79	5,614.62
358	1420	0092	93020	4405	202.207	NASDAQ CORPORATE SOLUTIONS LLC	80935932		29,621.00		29,621.00	100.0%	29,621.00	28,497.13	1,520.81	8,034.33
359	1420	0092	93020	4405	202.207	NASDAQ CORPORATE SOLUTIONS LLC	80936013		11,500.00		11,500.00	100.0%	11,500.00	11,063.67	590.44	3,119.23
360	1420	0092	93020	4504	202.206	DONNELLY FINANCIAL LLC	80931138		990.00		990.00	100.0%	990.00	952.44	50.83	268.53
362	1610	0092	93020	3212	202.207	DONNELLY FINANCIAL LLC	80933169		6,735.00		6,735.00	100.0%	6,735.00	6,479.46	345.79	1,826.79
363	1610	0092	93020	3212	202.212	DONNELLY FINANCIAL LLC	80994106		8,081.00		8,081.00	100.0%	8,081.00	7,774.39	414.90	2,191.87
364	1610	0092	93020	3212	202.301	DONNELLY FINANCIAL LLC	80994108		7,094.00		7,094.00	100.0%	7,094.00	6,824.84	364.22	1,924.16
365	1610	0092	93020	3212	202.302	DONNELLY FINANCIAL LLC	81001504		(7,094.00)		(7,094.00)	100.0%	(7,094.00)	(6,824.84)	(364.22)	(1,924.16)
367	1610	0092	93020	3212	202.302	DONNELLY FINANCIAL LLC	81008512	Reclass Charge	3,245.00		3,245.00	100.0%	3,245.00	3,121.88	168.61	860.17
368	1610	0092	93020	3212	202.303	DONNELLY FINANCIAL LLC	81015546		941.00		941.00	100.0%	941.00	905.30	48.31	255.23
370	1657	0092	93020	0737	202.207			16203ValdezTARGET 00002669	10.83		10.83	100.0%	10.83	10.42	2.94	2.84
371	1657	0092	93020	0743	202.207	14418MontoyalLIQUID WEB CLOUD SITES		360.00		360.00	100.0%	360.00	346.34	16.48	97.65	
372	1657	0092	93020	0743	202.206	14418MontoyalLIQUID WEB CLOUD SITES		360.00		360.00	100.0%	360.00	346.34	16.48	97.65	
373	1657	0092	93020	0743	202.210	14418MontoyalLIQUID WEB CLOUD SITES		222.26		222.26	100.0%	222.26	213.83	11.41	60.29	
374	1657	0092	93020	0743	202.212	14418MontoyalLIQUID WEB CLOUD SITES		410.00		410.00	100.0%	410.00	394.44	21.05	111.21	
375	1657	0092	93020	0743	202.301	14418MontoyalLIQUID WEB CLOUD SITES		205.00		205.00	100.0%	205.00	197.22	10.53	55.60	
376	1657	0092	93020	0743	202.302	14418MontoyalLIQUID WEB CLOUD SITES		84.00		84.00	100.0%	84.00	80.81	4.31	22.78	
377	1657	0092	93020	0743	202.301	14418MontoyalLIQUID WEB CLOUD SITES--69823		205.00		205.00	100.0%	205.00	197.22	10.53	55.60	
378	1657	0092	93020	0743	202.302	14418MontoyalLIQUID WEB CLOUD SITES--70456		205.00		205.00	100.0%	205.00	197.22	10.53	55.60	
379	1657	0092	93020	0743	202.303	14418MontoyalLIQUID WEB CLOUD SITES--70889		205.00		205.00	100.0%	205.00	197.22	10.53	55.60	
380	1657	0092	93020	0743	202.305	14418MontoyalLIQUID WEB CLOUD SITES--71958		205.00		205.00	100.0%	205.00	197.22	10.53	55.60	
381	1657	0092	93020	0743	202.305	14418MontoyalLIQUID WEB CLOUD SITES--71958		205.00		205.00	100.0%	205.00	197.22	10.53	55.60	
382	1657	0092	93020	2010	202.207	16203ValdezSWA - HYV_BAG526924682947		75.00		75.00	100.0%	75.00	72.15	3.85	20.34	
383	1657	0092	93020	2030	202.207	16203ValdezSWA - HYV_BAG526924682947		586.20		586.20	100.0%	586.20	563.96	30.10	159.00	
384	1657	0092	93020	2030	202.207	16203ValdezHAMPTON INN PHEONIX		562.20		562.20	100.0%	562.20	540.87	28.86	152.49	
385	1657	0092	93020	2030	202.207	16203ValdezHAMPTON INN PHEONIX		562.20		562.20	100.0%	562.20	540.87	28.86	152.49	
386	1657	0092	93020	2050	202.207	16840BaiHAMPTON INN PHEONIX		19.81		19.81	100.0%	19.81	19.06	1.02	5.37	
387	1657	0092	93020	2050	202.207	16203ValdezSchoenbeckCONNECTIONS C S3 CONC PH		14.97		14.97	100.0%	14.97	14.40	0.77	4.06	
388	1657	0092	93020	2050	202.207	16203ValdezSHELL OIL 10005963003		107.22	(107.22)	-	100.0%	-	-	-	-	
389	1657	0092	93020	2050	202.207	16203ValdezTST BREAKFAST CLUB - BIL		107.22	(99.32)	-	100.0%	-	-	-	-	
398	1657	0092	93020	2050	202.207	16203ValdezJBR POSTMATES		39.32	(39.32)	-	100.0%	-	-	-	-	
399	1657	0092	93020	2050	202.207	16840BaisAUCE MADISON		118.28	-	118.28	100.0%	118.28	113.79	6.07	32.08	
391	1657	0092	93020	2050	202.207	16840BaiUBER EATS		47.36	-	47.36	100.0%	47.36	45.56	2.43	12.85	
393	1657	0092	93020	2060	202.207	15724SchoenbeckHERTZ		594.04	(206.25)	387.79						

STATEMENT N
SHEET 6 OF 7
CERTIFICATION

Ln#	ORC	RD	FERRC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWIG Alloc %	SWIG \$ Alloc	3.79% Net of MFMF	5.34% NNV	28.19% SNV
405	1567	0082	93020	3514	202304	INUV56011625736			13,95		13,95	100.0%	3,95			3,78
406	2255	0082	93020	4204	202207	METROPOLITAN LIFE INSURANCE CO	80932171		87,75		87,75	100.0%	84,42		4,51	23,80
407	2255	0082	93020	4204	202207	METROPOLITAN LIFE INSURANCE CO	80938741		87,75		87,75	100.0%	84,42		4,51	23,80
408	2255	0082	93020	4204	202209	METROPOLITAN LIFE INSURANCE CO	80951583		87,75		87,75	100.0%	84,42		4,51	23,80
409	2255	0082	93020	4204	202209	METROPOLITAN LIFE INSURANCE CO	80960979		87,75		87,75	100.0%	84,42		4,51	23,80
410	2255	0082	93020	4204	202211	METROPOLITAN LIFE INSURANCE CO	80972276					100.0%				
411	2255	0082	93020	4204	202211	METROPOLITAN LIFE INSURANCE CO	80980848		87,75		87,75	100.0%	84,42		4,51	23,80
412	2255	0082	93020	4204	202212	METROPOLITAN LIFE INSURANCE CO	80985999		87,75		87,75	100.0%	84,42		4,51	23,80
413	2255	0082	93020	4204	202212	METROPOLITAN LIFE INSURANCE CO	80990797		87,75		87,75	100.0%	84,42		4,51	23,80
414	2255	0082	93020	4204	202301	METROPOLITAN LIFE INSURANCE CO	80998174		87,75		87,75	100.0%	84,42		4,51	23,80
415	2255	0082	93020	4204	202303	METROPOLITAN LIFE INSURANCE CO	81017667		87,75		87,75	100.0%	84,42		4,51	23,80
416	2255	0082	93020	4204	202304	METROPOLITAN LIFE INSURANCE CO	81037089		87,75		87,75	100.0%	84,42		4,51	23,80
417	2255	0082	93020	4204	202305	METROPOLITAN LIFE INSURANCE CO	81044895		87,75		87,75	100.0%	84,42		4,51	23,80
418	2255	0082	93020	4204	202305	METROPOLITAN LIFE INSURANCE CO	81048399		87,75		87,75	100.0%	84,42		4,51	23,80
Subtotal: Test Year Holding Company Charges									\$ 228,625.41	\$ 5,099,196.54	\$ 5,327,821.95	100.0%	\$ 5,327,821.95	\$ 273,543.32	\$ 1,446,105.71	
Recorded									\$ 4,388,340.37	\$ 4,221,839.68	\$ 225,308.05	100.0%	\$ 1,190,282.97			
Adjusting to Annualize Test Year Holding Company Charges									\$ 939,481.58	\$ 903,836.14	\$ 48,235.27	100.0%	\$ 254,872.74			
Accounting Corrections: Reclass from Company 01 to Company 92																
1,001	2215	0074	92100	2510	202207	13412CAFE ZUPAS ONLINE ORDER			383.16		383.16	100.0%	383.16		19.67	103.93
1,002	1015	0070	92100	2080	202212	1456BARRIA HTL VALET			28.00		28.00	100.0%	28.00		1.44	7.59
1,003	1657	0072	92100	2510	202302	1625VILLAGE PUB BERMUDA INC			142.13		142.13	100.0%	136.74		7.30	38.55
1,004	1657	0072	92100	2510	202302	1625ZWEERA THAI			89.47		89.47	100.0%	86.08		4.59	24.27
1,005	1310	0063	92100	2510	202211	13557BONEFISH GRILL #9203		(61.00)	331.00		270.00	100.0%	259.76		13.86	73.23
1,006	1657	0072	92100	2510	202208	16775UBER EATS			40.34		40.34	100.0%	38.81		2.07	10.94
1,007	1023	0070	92100	2720	202206	14781DITCC PRODUCTS SERVICES			787.50		787.50	100.0%	757.62		40.43	213.60
1,008	1023	0070	92100	2720	202206	14781DITCC PRODUCTS SERVICES			787.50		787.50	100.0%	757.62		40.43	213.60
1,009	1023	0070	92100	2720	202207	14781DITCC PRODUCTS SERVICES			787.50		787.50	100.0%	757.62		40.43	213.60
1,010	1023	0070	92100	2720	202208	14781DITCC PRODUCTS SERVICES			787.50		787.50	100.0%	757.62		40.43	213.60
1,011	1023	0070	92100	2720	202210	14781DITCC PRODUCTS SERVICES			787.50		787.50	100.0%	757.62		40.43	213.60
1,012	1023	0070	92100	2720	202210	14781DITCC PRODUCTS SERVICES			787.50		787.50	100.0%	757.62		40.43	213.60
1,013	1001	0070	92100	2510	202212	12269CAFE ZUPAS ONLINE ORDER			19.56		19.56	100.0%	18.88		1.00	5.31
1,014	1001	0070	92100	2510	202212	12269CAFE ZUPAS ONLINE ORDER			69.59		69.59	100.0%	66.95		3.57	18.88
1,015	1105	0062	92100	2510	202305	12268JASON JAMES PIZZA BISTRO			189.52		189.52	100.0%	182.33		9.73	51.40
1,016	1105	0062	92100	2510	202304	12268JASON JAMES PIZZA BISTRO			52.52		52.52	100.0%	50.53		2.70	14.25
1,017	1001	0070	92100	2510	202210	12268SMITHS FOOD #4346			31.13		31.13	100.0%	29.95		1.60	8.44
1,018	1001	0070	93020	2750	202209	12268SMITHS FOOD #4346		(404.48)	1,843.66		1,439.18	100.0%	1,384.58		73.89	390.36
1,019	1001	0070	93020	2750	202209	12268SMITHS FOOD #4346		26.36				100.0%				
1,020	1001	0070	93020	2750	202209	12268TARGET 00025684		52.03				100.0%				
1,021	1001	0070	93020	2750	202209	12268PANERA BREAD #24088 O		179.35				100.0%				
1,022	1001	0070	93020	2750	202209	12268PANERA BREAD #24088 O		58.02				100.0%				
1,023	1001	0070	93020	2750	202212	12268CHOP STOP- RHODES RANCHE		28.73		28.73	28.73	100.0%	27.64		1.48	7.79
1,024	1105	0062	92100	2510	202304	12268JASON JAMES PIZZA BISTRO		27.93		27.93	27.93	100.0%	26.87		1.43	7.58
1,025	3965	0070	92100	2510	202212	12268SMITHS FOOD #4346		23.34		23.34	23.34	100.0%	22.45		1.20	6.33
1,026	1001	0070	92100	2790	202212	1329BARRIA HTL VALET			72.20			100.0%				
1,027	1001	0070	92100	2080	202212	1329BARRIA HTL VALET						100.0%				
1,028	1105	0062	92100	2510	202301	39762CHOP STOP- RHODES RANCHE			16.07		16.07	100.0%	15.46		0.83	4.36
1,029	1105	0062	92100	2510	202301	39762JASON JAMES PIZZA BISTRO			22.55		22.55	100.0%	21.59		1.16	6.12
1,030	1105	0062	92100	2510	202304	39762JASON JAMES PIZZA BISTRO			44.86		44.86	100.0%	43.16		2.30	12.17
1,031	1105	0062	92100	2510	202304	39762JASON JAMES PIZZA BISTRO			51.50		51.50	100.0%	49.55		2.64	13.97
1,032	1105	0062	92100	2510	202305	39762JASON JAMES PIZZA BISTRO			30.22		30.00	100.0%	28.86		1.54	8.14
1,033	1105	0062	92100	2510	202305	39762JASON JAMES PIZZA BISTRO			30.22	(0.22)	30.00	100.0%	28.86		1.54	8.14
1,034	1105	0062	92100	2510	202305	39762JASON JAMES PIZZA BISTRO			30.22	(0.22)	30.00	100.0%	28.86		1.54	8.14
1,035	1105	0062	92100	2510	202305	39762JASON JAMES PIZZA BISTRO			30.22	(0.22)	30.00	100.0%	28.86		1.54	8.14
1,036	1105	0062	92100	2510	202305	39762JASON JAMES PIZZA BISTRO			30.22	(0.22)	30.00	100.0%	28.86		1.54	8.14
1,037	1105	0062	92100	2510	202305	39762JASON JAMES PIZZA BISTRO			30.22	(0.22)	30.00	100.0%	28.86		1.54	8.14
1,038	1105	0062	92100	2510	202304	39762MONTANA MEAT COMPANY TWO			98.30	(98.30)	30.00	100.0%				
1,039	1105	0062	92100	2510	202302	39762MONTANA MEAT COMPANY TWO			16.62		16.62	100.0%	15.99		0.85	4.51
1,040	1105	0062	92100	2510	202302	39762MONTANA MEAT COMPANY TWO			15.37		15.37	100.0%	14.79		0.79	4.17
1,041	1105	0062	92100	2510	202302	39762MONTANA MEAT COMPANY TWO			14.37		14.37	100.0%	13.82		0.74	3.90
1,042	1105	0062	92100	2510	202304	39762PATISSERIE MANON			45.96		45.96	100.0%	44.22		2.36	12.47
1,043	1105	0062	92100	2510	202304	39762Pat's Grocery Store			6.98		6.98	100.0%	6.72		1.89	3.80
1,044	1105	0062	92100	2510	202301	39762CHOP STOP- RHODES RANCHE			14.02		14.02	100.0%	13.49		0.72	3.80
1,045	1105	0062	92100	2510	202303	39762CHOP STOP- RHODES RANCHE			18.36		18.36	100.0%	17.66		0.94	4.98
1,046	1105	0062	92100	2510	202303	39762CHOP STOP- RHODES RANCHE			18.36		18.36	100.0%	17.66		0.94	4.98
1,047	1105	0062	92100	2510	202303	39762CHOP STOP- RHODES RANCHE			18.36		18.36	100.0%	17.66		0.94	4.98
1,048	1105	0062	92100	2510	202303	39762CHOP STOP- RHODES RANCHE			18.36		18.36	100.0%	17.66		0.94	4.98
1,049	1105	0062	92100	2510	202303	39762CHOP STOP- RHODES RANCHE			18.36		18.36	100.0%	17.66		0.94	4.98
1,050	1105	0062	92100	2510	202302	39762CHOP STOP- RHODES RANCHE		(18.36)				100.0%				
1,051	1105	0062	92100	2510	202304	39762JASON JAMES PIZZA BISTRO			23.90		23.90	100.0%	22.99		1.23	6.48
1,052	1105	0062	92100	2510	202305	39762JASON JAMES PIZZA BISTRO			30.00		30.00	100.0%	28.86		1.54	8.14
1,053	2215	0074	93020	2510	202212	40957United Airlines		(0.22)	167.74		167.74	100.0%	161.38		8.61	45.50

Ln#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWIG Alloc %	SWIG \$ Alloc	Net of MMF	3.79% of MMF	5.34% NNV	28.19% SNV
1,060	1105	0062	92100	2680	202305			42305UBER TRIP	27.80		27.80	100.0%	27.80	26.75	1.43	7.54	
1,061	1105	0062	92100	2510	202305			42305MARION JAMES PIZZA BISTRO	30.22	(0.22)	30.00	100.0%	30.00	28.86	1.54	8.14	
1,062	1105	0062	92100	2810	202305			42305ARIA HTL VALET	38.00	(38.00)	-	100.0%	-	-	-	-	
1,063	1105	0062	92100	2810	202305			42305RIVLY HOTEL VALET PARKING	35.00	(35.00)	-	100.0%	-	-	-	-	
1,064	1023	0070	92100	2050	202303			167617-ELEVEN 38584	6.16		6.16	100.0%	6.16	5.93	0.32	1.67	
1,065	1023	0070	92100	2050	202303			16761BLUEBEI SUSHI AND GRILL	29.06		29.06	100.0%	29.06	27.96	1.49	7.88	
1,066	1023	0070	92100	2050	202212			16761BONEFISH GRILL #9203	45.36		45.36	100.0%	45.36	43.64	2.33	12.30	
1,067	1023	0070	92100	2050	202208			16761BRO-LAS VEGAS	45.47		45.47	100.0%	45.47	43.74	2.33	12.33	
1,068	1023	0070	92100	2050	202208			16761GREENS AND PROTEINS - W F	17.61		17.61	100.0%	17.61	16.94	0.90	4.78	
1,069	1023	0070	92100	2050	202208			16761JERSEY MIKES ONLINE ORDE	20.43		20.43	100.0%	20.43	19.65	1.05	5.54	
1,070	1023	0070	92100	2050	202303			16761LOTUS OF SIAM - RED RO	34.26		34.26	100.0%	34.26	32.96	1.76	9.29	
1,071	1023	0070	92100	2050	202303			16761LOVE'S #272	9.48		9.48	100.0%	9.48	9.12	0.49	2.57	
1,072	1023	0070	92100	2050	202206			16761MCDONALD'S F35140	4.78		4.78	100.0%	4.78	4.60	0.25	1.30	
1,073	1023	0070	92100	2050	202208			16761MCDONALD'S F35140	9.02		9.02	100.0%	9.02	8.68	0.46	2.45	
1,074	1023	0070	92100	2050	202305			16761MCDONALD'S F35140	14.61		14.61	100.0%	14.61	14.06	0.75	3.96	
1,075	1023	0070	92100	2050	202305			16761PETRO #315 KINGMAN	7.57		7.57	100.0%	7.57	7.28	0.39	2.05	
1,076	1023	0070	92100	2050	202206			16761PETRO #315 KINGMAN FAS	6.22		6.22	100.0%	6.22	5.98	0.32	1.69	
1,077	1023	0070	92100	2050	202208			16761PETRO #315 KINGMAN FAS	8.55		8.55	100.0%	8.55	8.23	0.44	2.32	
1,078	1023	0070	92100	2050	202208			16761RED ROCK ITALIAN	55.52		55.52	100.0%	55.52	53.41	2.85	15.06	
1,079	1023	0070	92100	2050	202208			16761SAPPRO REVOLVING SUSHI	25.50		25.50	100.0%	25.50	24.53	0.94	6.92	
1,080	1023	0070	92100	2050	202208			16761STARBUCKS STORE 08919	10.51		10.51	100.0%	10.51	10.11	0.54	2.85	
1,081	1023	0070	92100	2050	202212			16761STARBUCKS STORE 25811	11.51		11.51	100.0%	11.51	11.07	0.59	3.12	
1,082	1023	0070	92100	2050	202206			16761STARBUCKS STORE 55033	10.51		10.51	100.0%	10.51	10.11	0.54	2.85	
1,083	1023	0070	92100	2050	202303			16761THE SPARKLINGS	51.89		51.89	100.0%	51.89	49.92	2.66	14.07	
1,084	1023	0070	92100	2050	202303			16761TST - BLUEBEI SUSHI & GRIL	47.50		47.50	100.0%	47.50	45.70	2.44	12.88	
1,085	1023	0070	92100	2050	202212			16761TST - FIRELY TAPAS KITCHE	67.97		67.97	100.0%	67.97	65.39	3.49	18.44	
1,086	1023	0070	92100	2050	202305			16761TST - FIRELY TAPAS KITCHE	17.33		17.33	100.0%	17.33	16.67	0.89	4.70	
1,087	1023	0070	92100	2050	202206			16761TST - NAPOLI PIZZA - BLUE	22.21		22.21	100.0%	22.21	21.37	1.14	6.02	
1,088	1023	0070	92100	2050	202303			16761TST - SKINNYFATS - WARM SP	22.21		22.21	100.0%	22.21	21.37	1.14	6.02	
1,089	1023	0070	92100	2050	202206			16761TST - SKINNYFATS - WARM SP	42.74		42.74	100.0%	42.74	41.12	2.19	11.59	
1,090	1023	0070	92100	2100	202206			16761WEEERA THAI	239.27		239.27	100.0%	239.27	230.19	12.28	64.90	
1,091	1023	0070	92100	2030	202207			16761ADELMAN TVL 0001671340984	4.00		4.00	100.0%	4.00	3.85	0.21	1.08	
1,092	1023	0070	92100	2030	202208			16761Hampton Inns	119.87		119.87	100.0%	119.87	115.42	6.16	32.54	
1,093	1023	0070	92100	2030	202208			16761Hampton Inns	15.60		15.60	100.0%	15.60	15.01	0.80	4.23	
1,094	1023	0070	92100	2100	202208			16761	255.63		255.63	100.0%	255.63	245.93	13.12	69.34	
1,095	1023	0070	92100	2080	202211			16761ADELMAN TVL 0001627380667	4.00		4.00	100.0%	4.00	3.85	0.21	1.08	
1,096	1023	0070	92100	2080	202212			16761Enterprise	156.53		156.53	100.0%	156.53	150.59	8.04	42.46	
1,097	1023	0070	92100	2080	202212			1676176 - GVG 86	41.72		41.72	100.0%	41.72	40.14	2.14	11.32	
1,098	1023	0070	92100	2080	202212			16761CIRCLE K 01576	30.01		30.01	100.0%	30.01	28.87	1.54	8.14	
1,099	1023	0070	92100	2080	202301			16761ADELMAN TVL 0001647390841	4.00		4.00	100.0%	4.00	3.85	0.21	1.08	
1,100	1023	0070	92100	2060	202301			16761Enterprise	207.18		207.18	100.0%	207.18	199.32	10.64	56.20	
1,101	1023	0070	92100	2080	202303			167617-ELEVEN 38584	33.45		33.45	100.0%	33.45	32.18	1.72	9.07	
1,102	1023	0070	92100	2080	202303			16761CIRCLE K 01995	23.96		23.96	100.0%	23.96	23.05	1.23	6.50	
1,103	1023	0070	92100	2060	202303			16761ADELMAN TVL 0001755310208	4.00		4.00	100.0%	4.00	3.85	0.21	1.08	
1,104	1023	0070	92100	2080	202305			16761ENTERPRISE	132.62		132.62	100.0%	132.62	127.59	6.81	35.97	
1,105	1023	0070	92100	2080	202305			167617-ELEVEN 38584	34.79		34.79	100.0%	34.79	33.47	1.79	9.44	
1,106	1023	0070	92100	2080	202305			16761CIRCLE K 01976	23.74		23.74	100.0%	23.74	23.61	1.53	8.07	
1,107	2215	0074	93020	2510	202210			40957NEVADA WADNESS LLC	364.95	24.00	604.95	100.0%	604.95	582.03	31.06	164.09	
Subtotal: Test Year Holding Company Charges - Reclassed from Company 01									\$ 13,185.70	\$ (84.88)	\$ 12,340.84	100.0%	\$ 12,340.84	\$ 11,872.81	\$ 633.61	\$ 3,347.50	
Total									\$ 241,771.11	\$ 5,096,391.68	\$ 5,340,162.79	100.0%	\$ 5,340,162.79	\$ 5,137,548.43	\$ 274,176.93	\$ 1,448,453.01	

[1] All adjustments addressed in the cost of service analysis except those in footnotes [2] through [4].
 [2] Since the allocation to SWG is shown, the reclass journals are zeroed out.
 [3] BOD interest is removed in Adjustment No. 12.
 [4] The Company-Owned Aircraft adjustment is in Adjustment No. 20.

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA DIVISION
CLASS COST OF SERVICE STUDY
DERIVATION OF SUMMARY SCHEDULES

Three (3) embedded class cost of service summaries for the twelve-months ended November 30, 2023 (certification) are included in this Application. The three are:

- Present Rates;
- Proposed Rates;
- Proposed Rates at System Rate of Return

The first summary (Schedule N-2, Sheet 2), Present Rates, details the net income and rate of return achieved under Southwest Gas' current rate levels and rate schedules.

The second summary (Schedule N-2, Sheet 3), Proposed Rates, details the net income and rate of return achieved under Southwest Gas' proposed rate levels and current rate schedules.

The third summary (Schedule N-2, Sheet 4), Proposed Rates at System Rate of Return, sets forth the margin necessary to attain the proposed system average rate of return for each individual rate class in this filing. This study provides the starting point for the rate design calculations included in Statement O.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA DIVISION
CLASS COST OF SERVICE STUDY
DERIVATION OF SUMMARY SCHEDULES

Three (3) embedded class cost of service summaries for the twelve-months ended November 30, 2021 (certification) are included in this Application. The three are:

- Present Rates;
- Proposed Rates;
- Proposed Rates at System Rate of Return

The first summary (Schedule N-2, Sheet 2), Present Rates, details the net income and rate of return achieved under Southwest Gas' current rate levels and rate schedules.

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SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CLASS COST OF SERVICE STUDY SUMMARY AT PRESENT RATES AND PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description (a)	Total Amount (c)	Single-Family Residential (d)	Multi-Family Residential (e)	Residential Air Conditioning (f)	Extra-1 (g)	Extra-2 (h)	General-1 (i)	General-2 (j)	General-3 (k)	General-4 (l)	General-5 (m)	Air Conditioning (n)	Water Pumping (o)	Electric Generation (p)	Compress (ONG) (q)	Street Lights (r)	Line No.
1	Rate Base																	1
2	Total Direct Net Plant	\$ 235,976,871	\$ 157,331,771	\$ 20,289,320	\$ 5,809	\$ 0	\$ 0	\$ 27,582,889	\$ 15,158,300	\$ 5,874,888	\$ 9,621,311	\$ 0	\$ 3,846	\$ 5,872	\$ 27,533	\$ 6,456	\$ 70,877	2
3	Total Common Allocable Net Plant	9,486,422	6,324,785	815,637	234	0	0	1,108,840	609,368	236,172	386,780	0	155	236	1,107	260	2,849	3
4	Cash Working Capital	(736,200)	(490,839)	(63,298)	(18)	0	0	(86,032)	(47,290)	(18,328)	(30,016)	0	(12)	(18)	(86)	(20)	(221)	4
5	Materials & Supplies	15,622,734	10,415,985	1,343,233	385	0	0	1,826,096	1,003,539	388,941	636,969	0	255	389	1,823	427	4,692	5
6	Other Debits and Credits	6,833,323	4,555,911	587,525	168	0	0	798,727	438,944	170,121	278,608	0	111	170	797	187	2,052	6
7	Customer Advances	(7,887,282)	(5,908,546)	(1,281,484)	(229)	0	0	(604,180)	(78,205)	(7,626)	(2,213)	0	(76)	(153)	(305)	(76)	(4,198)	7
8	Deferred Taxes	(32,237,581)	(21,493,452)	(2,771,768)	(794)	0	0	(3,768,158)	(2,070,805)	(602,381)	(1,314,388)	0	(525)	(802)	(3,761)	(882)	(9,683)	8
9	Total Rate Base	\$ 227,060,276	\$ 150,735,634	\$ 18,919,185	\$ 5,555	\$ 0	\$ 0	\$ 26,858,162	\$ 15,013,848	\$ 5,847,587	\$ 9,577,050	\$ 0	\$ 3,753	\$ 5,694	\$ 27,107	\$ 6,351	\$ 66,370	9
10	Revenue																	10
11	Net Operating Margin	\$ 46,322,687	\$ 30,548,222	\$ 4,763,441	\$ 1,507	\$ 0	\$ 0	\$ 5,124,847	\$ 3,120,848	\$ 1,123,192	\$ 1,629,152	\$ 0	\$ 589	\$ 1,070	\$ 4,831	\$ 137	\$ 4,851	11
12	Negotiated Contracts Margin	448,108	295,512	46,080	15	0	0	49,576	30,190	10,865	15,760	0	6	10	47	1	47	12
13	Other Revenues	1,323,910	851,712	287,187	0	0	0	125,290	45,387	8,561	5,655	0	77	26	14	0	0	13
14	Total Revenue	\$ 48,094,705	\$ 31,695,446	\$ 5,096,707	\$ 1,522	\$ 0	\$ 0	\$ 5,298,713	\$ 3,196,425	\$ 1,142,618	\$ 1,650,587	\$ 0	\$ 672	\$ 1,107	\$ 4,892	\$ 138	\$ 4,988	14
15	Operating Deductions																	15
16	Operations & Maintenance Exps	\$ (16,804,769)	\$ (11,140,983)	\$ (1,968,499)	\$ (407)	\$ 0	\$ 0	\$ (1,817,445)	\$ (841,990)	\$ (308,900)	\$ (518,236)	\$ 0	\$ (224)	\$ (372)	\$ (1,826)	\$ (390)	\$ (5,487)	16
17	Administrative & General Exps	(8,987,148)	(6,029,939)	(1,065,429)	(220)	0	0	(983,672)	(455,718)	(167,189)	(280,489)	0	(121)	(201)	(989)	(211)	(2,970)	17
18	Regulatory Amortization	(460,936)	(307,315)	(39,651)	(11)	0	0	(53,878)	(29,609)	(11,475)	(18,793)	0	(8)	(11)	(54)	(13)	(138)	18
19	Mill Tax	162,372	107,079	16,697	5	0	0	17,964	10,939	3,937	5,711	0	2	4	17	0	17	19
20	Modified Business Tax	(76,307)	(50,876)	(6,561)	(2)	0	0	(8,919)	(4,902)	(1,900)	(3,111)	0	(1)	(2)	(9)	(2)	(23)	20
21	Depreciation Expenses	(10,529,479)	(7,020,212)	(905,318)	(259)	0	0	(1,230,760)	(676,370)	(262,140)	(429,307)	0	(172)	(262)	(1,229)	(288)	(3,163)	21
22	Taxes Other than Income	(3,008,989)	(2,006,152)	(258,711)	(74)	0	0	(351,712)	(193,285)	(74,911)	(122,682)	0	(48)	(75)	(351)	(82)	(904)	22
23	Total Operating Deductions	\$ (39,505,257)	\$ (26,448,485)	\$ (4,227,452)	\$ (969)	\$ 0	\$ 0	\$ (4,428,423)	\$ (2,190,833)	\$ (622,578)	\$ (1,366,905)	\$ 0	\$ (573)	\$ (919)	\$ (4,440)	\$ (886)	\$ (12,667)	23
24	Taxable Income																	24
25	Taxable Income before Interest Exp	\$ 8,586,448	\$ 5,247,038	\$ 869,256	\$ 553	\$ 0	\$ 0	\$ 871,291	\$ 1,005,491	\$ 320,041	\$ 283,668	\$ 0	\$ 99	\$ 188	\$ 451	\$ (848)	\$ (7,769)	25
26	Interest Expenses	(5,131,562)	(3,421,314)	(441,209)	(126)	0	0	(599,813)	(329,630)	(127,754)	(209,224)	0	(84)	(128)	(599)	(140)	(1,541)	26
27	Schedule M Adjustments	(38,487,078)	(25,680,094)	(3,309,096)	(947)	0	0	(4,498,643)	(2,472,250)	(958,167)	(1,569,192)	0	(627)	(958)	(4,490)	(1,053)	(11,560)	27
28	Total Taxable Income	\$ (35,028,192)	\$ (23,834,370)	\$ (2,881,049)	\$ (521)	\$ 0	\$ 0	\$ (4,227,166)	\$ (1,796,385)	\$ (765,881)	\$ (1,494,757)	\$ 0	\$ (612)	\$ (898)	\$ (4,638)	\$ (2,041)	\$ (20,870)	28
29	State Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	State Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	30
31	South Georgia State	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
32	Total State Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
33	Federal Income Tax																	33
34	Federal Income Tax	\$ (7,356,130)	\$ (5,005,218)	\$ (605,020)	\$ (109)	\$ 0	\$ 0	\$ (887,705)	\$ (377,242)	\$ (160,835)	\$ (313,899)	\$ 0	\$ (129)	\$ (189)	\$ (974)	\$ (429)	\$ (4,383)	34
35	Investment Tax Credit (I.T.C.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Federal Deferred Provision	7,649,428	5,100,025	657,693	188	0	0	894,120	491,367	190,439	311,882	0	125	190	892	209	2,298	36
37	South Georgia Amortization - Fed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Total Federal Income Tax	\$ 293,298	\$ 94,807	\$ 52,673	\$ 79	\$ 0	\$ 0	\$ 6,415	\$ 114,126	\$ 29,604	\$ (2,017)	\$ 0	\$ (4)	\$ 2	\$ (81)	\$ (219)	\$ (2,085)	38
39	Net Income	\$ 8,296,150	\$ 5,152,231	\$ 816,583	\$ 474	\$ 0	\$ 0	\$ 864,876	\$ 891,365	\$ 290,437	\$ 285,676	\$ 0	\$ 103	\$ 186	\$ 533	\$ (628)	\$ (5,684)	39
40	Rate of Return on Rate Base	3.65%	3.42%	4.32%	8.53%	0.00%	0.00%	3.22%	5.94%	4.97%	2.98%	0.00%	2.74%	3.26%	1.97%	-9.90%	-8.95%	40

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CLASS COST OF SERVICE STUDY SUMMARY AT PRESENT RATES AND PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Allocation Factor	Total Amount	Single-Family Residential (g)	Multi-Family Residential (e)	Residential Air Conditioning (f)	Extra-1 (g)	Extra-2 (h)	General-1 (i)	General-2 (j)	General-3 (k)	General-4 (l)	General-5 (m)	Air Conditioning (n)	Water Pumping (o)	Electric Generation (p)	Compress (CNG) (q)	Street Lights (r)	Line No.
1	Rate Base		\$ 235,978,871	\$ 157,331,771	\$ 20,289,320	\$ 5,809	\$ 0	\$ 0	\$ 27,582,889	\$ 15,158,300	\$ 5,874,888	\$ 9,621,311	\$ 0	\$ 3,846	\$ 5,872	\$ 27,533	\$ 6,456	\$ 70,877	1
2	Total Common Allocable Net Plant	1.1	9,486,422	6,324,785	815,637	234	0	0	1,108,840	609,388	236,172	386,780	0	155	236	1,107	260	2,849	2
3	Cash Working Capital	1.1	(736,200)	(490,839)	(63,298)	(18)	0	0	(86,652)	(47,290)	(18,328)	(30,016)	0	(12)	(18)	(86)	(20)	(221)	3
4	Materials & Supplies	1.1	15,632,734	10,415,985	1,343,233	385	0	0	1,826,096	1,003,539	388,941	636,969	0	265	388	1,823	427	4,692	4
5	Other Debts and Credits	4	6,833,323	4,555,911	587,525	168	0	0	798,727	438,944	170,121	278,608	0	116	170	797	187	2,052	5
6	Customer Advances	8	(7,887,292)	(5,908,546)	(1,281,484)	(229)	0	0	(604,180)	(78,205)	(7,626)	(2,213)	0	(76)	(153)	(305)	(76)	(4,198)	6
7	Deferred Taxes	1.1	(32,237,581)	(21,493,432)	(2,711,768)	(794)	0	0	(3,768,158)	(2,070,808)	(802,581)	(4,314,388)	0	(525)	(802)	(3,761)	(882)	(9,883)	7
8	Total Rate Base		\$ 227,060,276	\$ 150,735,634	\$ 18,919,165	\$ 5,555	\$ 0	\$ 0	\$ 26,858,162	\$ 15,013,848	\$ 5,841,587	\$ 9,577,050	\$ 0	\$ 3,253	\$ 5,864	\$ 27,107	\$ 6,351	\$ 66,370	8
9	Revenue		\$ 46,322,687	\$ 30,548,222	\$ 4,763,441	\$ 1,507	\$ 0	\$ 0	\$ 5,124,847	\$ 3,120,848	\$ 1,123,192	\$ 1,629,152	\$ 0	\$ 589	\$ 1,070	\$ 4,831	\$ 137	\$ 4,851	10
10	Net Operating Margin	Direct	448,108	295,512	46,080	15	0	0	49,576	30,190	10,865	15,760	0	6	10	47	1	47	11
11	Negotiated Contracts Margin	Net Op Mrg	1,323,910	851,712	287,187	0	0	0	125,290	45,387	8,561	5,655	0	77	26	14	0	0	12
12	Other Revenues	Various	\$ 48,084,705	\$ 31,895,446	\$ 5,036,707	\$ 1,522	\$ 0	\$ 0	\$ 5,209,713	\$ 3,196,425	\$ 1,142,618	\$ 1,650,567	\$ 0	\$ 672	\$ 1,107	\$ 4,892	\$ 138	\$ 4,898	13
13	Total Revenue		\$ 94,730,300	\$ 62,170,390	\$ 10,085,230	\$ 3,039	\$ 0	\$ 0	\$ 10,334,060	\$ 6,352,670	\$ 2,274,373	\$ 3,285,777	\$ 0	\$ 749	\$ 1,133	\$ 9,723	\$ 276	\$ 9,349	14
14	Operating Deductions		\$ (16,604,769)	\$ (11,140,983)	\$ (1,968,499)	\$ (407)	\$ 0	\$ 0	\$ (1,817,445)	\$ (841,990)	\$ (308,900)	\$ (518,236)	\$ 0	\$ (224)	\$ (372)	\$ (1,826)	\$ (390)	\$ (5,487)	15
15	Operations & Maintenance Exps	O&M	(6,987,148)	(6,028,939)	(1,065,429)	(220)	0	0	(983,672)	(455,718)	(167,189)	(280,489)	0	(121)	(201)	(969)	(211)	(2,970)	16
16	Administrative & General Exps	Depr Exp	(460,936)	(307,315)	(39,631)	(11)	0	0	(53,878)	(29,609)	(11,475)	(18,793)	0	(8)	(11)	(54)	(13)	(138)	17
17	Regulatory Amortization		162,372	107,079	16,897	5	0	0	17,984	10,939	3,837	5,711	0	2	4	17	0	17	18
18	Misc Tax		(76,307)	(50,876)	(6,561)	(2)	0	0	(8,919)	(4,902)	(1,900)	(3,111)	0	(1)	(2)	(9)	(2)	(23)	19
19	Modified Business Tax	1.1	(10,529,479)	(7,020,212)	(905,318)	(259)	0	0	(1,230,780)	(676,370)	(262,140)	(429,307)	0	(172)	(262)	(1,229)	(288)	(3,163)	20
20	Depreciation Expenses	1.1	(3,008,969)	(2,006,152)	(258,711)	(74)	0	0	(351,712)	(193,285)	(74,911)	(122,682)	0	(49)	(75)	(351)	(82)	(904)	21
21	Taxes Other than Income	1.1	(39,505,257)	(26,448,408)	(4,227,452)	(969)	0	0	(4,428,423)	(2,190,333)	(822,578)	(1,386,908)	0	(573)	(919)	(4,440)	(986)	(12,867)	22
22	Total Operating Deductions		\$ (39,505,257)	\$ (26,448,408)	\$ (4,227,452)	\$ (969)	\$ 0	\$ 0	\$ (4,428,423)	\$ (2,190,333)	\$ (822,578)	\$ (1,386,908)	\$ 0	\$ (573)	\$ (919)	\$ (4,440)	\$ (986)	\$ (12,867)	23
23	Taxable Income		\$ 55,225,023	\$ 35,721,982	\$ 5,857,778	\$ 206	\$ 0	\$ 0	\$ 6,505,637	\$ 4,162,337	\$ 1,451,795	\$ 2,900,869	\$ 0	\$ 176	\$ 214	\$ 5,383	\$ 186	\$ 4,862	24
24	State Income Tax	1.1	(5,131,562)	(3,421,314)	(441,209)	(126)	0	0	(599,613)	(329,630)	(127,754)	(209,224)	0	(84)	(128)	(599)	(140)	(1,541)	25
25	Federal Income Tax	1.1	(38,487,078)	(25,660,094)	(3,309,066)	(947)	0	0	(4,498,643)	(2,472,250)	(958,167)	(1,589,192)	0	(627)	(958)	(4,480)	(1,053)	(11,960)	26
26	Schedule M Adjustments	1.1	(35,029,192)	(23,834,370)	(2,881,049)	(621)	0	0	(4,227,166)	(1,796,388)	(765,881)	(1,484,757)	0	(612)	(898)	(4,638)	(2,041)	(20,970)	27
27	Total Taxable Income		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
28	State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
29	State Income Tax	1.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	30
30	South Georgia State	1.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
31	Total State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
32	Federal Income Tax	21.0%	\$ (7,356,130)	\$ (5,005,218)	\$ (605,020)	\$ (109)	\$ 0	\$ 0	\$ (887,705)	\$ (377,242)	\$ (160,835)	\$ (313,899)	\$ 0	\$ (129)	\$ (188)	\$ (974)	\$ (429)	\$ (4,383)	33
33	Investment Tax Credit (I.T.C.)	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
34	Federal Deferred Provision	1.1	7,649,428	5,100,025	657,893	188	0	0	894,120	491,367	190,439	311,882	0	125	190	892	209	2,298	35
35	South Georgia Amortization - Fed	1.1	293,298	94,807	52,673	79	0	0	6,415	114,126	29,604	(2,017)	0	(4)	2	(61)	(219)	(2,085)	36
36	Total Federal Income Tax		\$ 8,296,150	\$ 5,152,231	\$ 816,933	\$ 474	\$ 0	\$ 0	\$ 864,876	\$ 891,365	\$ 290,437	\$ 285,676	\$ 0	\$ 103	\$ 186	\$ 533	\$ (629)	\$ (5,684)	37
37	Net Income		\$ 3,659	\$ 3,429	\$ 4,329	\$ 8.53%	\$ 0.00%	\$ 0.00%	\$ 3.22%	\$ 5.94%	\$ 4.97%	\$ 2.98%	\$ 0.00%	\$ 2.74%	\$ 3.26%	\$ 1.97%	\$ -9.90%	\$ -8.95%	38
38	Rate of Return on Rate Base		3.65%	3.42%	4.32%	8.53%	0.00%	0.00%	3.22%	5.94%	4.97%	2.98%	0.00%	2.74%	3.26%	1.97%	-9.90%	-8.95%	39
39																			40

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CLASS COST OF SERVICE STUDY SUMMARY AT SYSTEM RATE OF RETURN
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Total Amount (c)	Single-Family Residential (d)	Multi-Family Residential (e)	Residential Air (f)	General-1 (g)	General-2 (h)	General-3 (i)	General-4 (j)	General-5 (k)	General-6 (l)	General-7 (m)	Air Conditioning (n)	Water Pumping (o)	Electric Generation (p)	Compress (CNG) (q)	Street Lights (r)	Line No.
1	Rate Base	\$ 235,978,871	\$ 157,331,771	\$ 20,289,320	\$ 5,809	\$ 27,582,889	\$ 15,158,300	\$ 5,874,888	\$ 9,621,311	\$ 0	\$ 3,846	\$ 5,872	\$ 27,533	\$ 6,456	\$ 70,877			1
2	Total Common Allocable Net Plant	9,486,422	6,324,785	815,637	234	1,108,840	609,368	236,172	386,780	0	155	236	1,107	260	2,849			2
3	Cash Working Capital	(736,200)	(490,839)	(63,298)	(18)	(86,052)	(47,290)	(18,328)	(30,016)	0	(12)	(18)	(86)	(20)	(221)			3
4	Materials & Supplies	15,622,734	10,415,985	1,843,233	385	1,826,096	1,003,539	388,941	636,969	0	255	389	1,823	427	4,692			4
5	Other Debts and Credits	6,833,323	4,555,911	587,121	168	798,727	438,944	170,121	278,608	0	111	170	797	187	2,052			5
6	Customer Advances	(7,867,292)	(5,908,546)	(1,281,484)	(229)	(604,180)	(78,205)	(7,626)	(2,213)	0	(76)	(153)	(305)	(76)	(4,198)			6
7	Deferred Taxes	(32,237,581)	(21,493,432)	(2,771,768)	(794)	(3,768,188)	(2,070,808)	(802,581)	(1,314,388)	0	(525)	(802)	(3,761)	(882)	(9,683)			7
8	Total Rate Base	\$ 227,060,276	\$ 150,735,634	\$ 18,913,165	\$ 5,555	\$ 26,858,162	\$ 15,013,848	\$ 5,841,587	\$ 9,577,050	\$ 0	\$ 3,753	\$ 5,694	\$ 27,107	\$ 6,351	\$ 66,370			8
9	Revenue	\$ 56,795,492	\$ 37,955,557	\$ 5,488,716	\$ 1,424	\$ 6,504,802	\$ 3,376,907	\$ 1,293,152	\$ 2,146,509	\$ 0	\$ 804	\$ 1,360	\$ 6,646	\$ 1,507	\$ 18,107			9
10	Net Operating Margin	448,108	289,463	43,306	11	51,322	26,643	10,203	16,936	0	6	11	52	12	143			10
11	Contract Revenue Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0			11
12	Other Revenue - Labor	225	150	1	0	26	13	5	9	0	0	0	0	0	0			12
13	Other Revenue - Parts & Material	14	9	1	0	2	1	1	1	0	0	0	0	0	0			13
14	Other Revenue - Rental Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0			14
15	Late Charges	839,134	536,175	146,194	0	99,201	43,537	8,297	5,612	0	77	26	14	0	0			15
16	Reconnect / Reread Charges	407,710	261,031	123,327	0	21,786	1,317	224	25	0	0	0	0	0	0			16
17	Other Revenue - Field Collection Fee	7,975	5,106	2,412	0	426	26	4	0	0	0	0	0	0	0			17
18	Other Revenue - Returned Items	68,852	49,242	15,228	0	3,851	490	30	10	0	0	0	0	0	0			18
19	Total Revenue	\$ 58,567,505	\$ 39,105,735	\$ 5,819,206	\$ 1,435	\$ 6,881,416	\$ 3,448,935	\$ 1,311,915	\$ 2,169,101	\$ 0	\$ 888	\$ 1,397	\$ 6,712	\$ 1,519	\$ 18,249			19
20	Operating Deductions	\$ (16,604,769)	\$ (11,140,993)	\$ (1,968,499)	\$ (407)	\$ (1,817,445)	\$ (841,990)	\$ (308,900)	\$ (518,236)	\$ 0	\$ (224)	\$ (372)	\$ (1,826)	\$ (390)	\$ (5,487)			20
21	Operations & Maintenance Exps	(107,708)	(60,687)	(17,500)	(3)	(8,251)	(1,068)	(104)	(30)	0	(1)	(2)	(4)	(57)	(138)			21
22	Incremental Uncollectible Exps	(480,936)	(307,315)	(93,631)	(11)	(53,878)	(29,609)	(11,475)	(18,793)	0	(8)	(11)	(54)	(13)	(17)			22
23	Regulatory Amortization	162,372	107,079	16,897	5	17,964	10,939	3,937	5,711	0	2	4	17	0	0			23
24	Modified Business Tax	(76,307)	(50,876)	(6,561)	(2)	(8,919)	(4,902)	(1,900)	(3,111)	0	(1)	(2)	(9)	(2)	(23)			24
25	Administrative & General Exps	(8,967,146)	(6,029,939)	(1,065,428)	(220)	(963,672)	(485,718)	(167,189)	(280,489)	0	(121)	(201)	(989)	(211)	(2,970)			25
26	Depreciation Expenses	(10,529,479)	(7,020,212)	(905,318)	(259)	(1,230,760)	(676,370)	(262,140)	(429,307)	0	(172)	(262)	(1,229)	(288)	(3,163)			26
27	Taxes Other than Income	(3,008,989)	(2,006,152)	(258,711)	(74)	(351,712)	(193,285)	(74,911)	(122,682)	0	(49)	(75)	(351)	(82)	(904)			27
28	Total Operating Deductions	\$ (39,612,965)	\$ (26,529,094)	\$ (4,244,952)	\$ (972)	\$ (4,336,673)	\$ (2,192,001)	\$ (822,682)	\$ (1,366,939)	\$ 0	\$ (574)	\$ (921)	\$ (4,444)	\$ (987)	\$ (12,724)			28
29	State Income Tax	18,954,544	12,577,641	1,574,254	463	2,244,742	1,256,934	489,233	802,163	0	314	476	2,268	531	5,525			29
30	Interest Expenses	(5,131,562)	(3,421,314)	(441,209)	(126)	(599,813)	(329,630)	(127,794)	(209,224)	0	(84)	(128)	(589)	(140)	(1,541)			30
31	State Taxable Income	\$ 13,822,982	\$ 9,156,327	\$ 1,133,045	\$ 337	\$ 1,644,929	\$ 927,304	\$ 361,479	\$ 592,939	\$ 0	\$ 230	\$ 348	\$ 1,689	\$ 391	\$ 3,984			31
32	State Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0			32
33	South Georgia State	0	0	0	0	0	0	0	0	0	0	0	0	0	0			33
34	Total State Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0			34
35	State Income before Interest Exp	18,954,544	12,577,641	1,574,254	463	2,244,742	1,256,934	489,233	802,163	0	314	476	2,268	531	5,525			35
36	Interest Expenses	(5,131,562)	(3,421,314)	(441,209)	(126)	(599,813)	(329,630)	(127,794)	(209,224)	0	(84)	(128)	(589)	(140)	(1,541)			36
37	Schedule M Adjustments	(38,467,076)	(23,660,094)	(3,309,096)	(947)	(4,498,643)	(2,472,250)	(956,167)	(1,369,192)	0	(627)	(956)	(4,490)	(1,053)	(11,560)			37
38	State Taxable Income	\$ (24,664,096)	\$ (16,503,677)	\$ (2,176,050)	\$ (610)	\$ (2,853,715)	\$ (1,544,946)	\$ (596,688)	\$ (976,253)	\$ 0	\$ (397)	\$ (610)	\$ (2,821)	\$ (662)	\$ (7,576)			38
39	Federal Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0			39
40	Federal Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0			40
41	Investment Tax Credit (I.T.C.)	7,649,428	5,100,025	657,683	188	894,120	491,367	190,439	311,862	0	125	190	892	209	2,298			41
42	Federal Deferred Provision	0	0	0	0	0	0	0	0	0	0	0	0	0	0			42
43	South Georgia Amortization - Fed	2,469,958	1,634,234	200,723	60	294,839	166,929	65,134	106,889	0	41	62	300	70	707			43
44	Total Federal Income Tax	\$ 16,484,576	\$ 10,943,407	\$ 1,373,531	\$ 403	\$ 1,949,903	\$ 1,090,005	\$ 424,099	\$ 695,294	\$ 0	\$ 272	\$ 413	\$ 1,968	\$ 461	\$ 4,818			44
45	Net Income	\$ 42,082,700	\$ 28,162,328	\$ 4,545,675	\$ 103	\$ 5,938,513	\$ 3,358,930	\$ 1,287,817	\$ 2,173,807	\$ 0	\$ 616	\$ 1,083	\$ 5,744	\$ 1,148	\$ 13,521			45
46	Rate of Return on Rate Base	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	0.00%	7.26%	7.26%	7.26%	7.26%	7.26%			46

N-2 Prop ROR NonRecourse

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Tab O

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA DIVISION
STATEMENT OF THE DERIVATION OF PROPOSED RATE

The required net operating margin for Southwest Gas' Northern Nevada Division is \$58,567,279 as shown in Statement H, Sheet 1.

The Company relied upon the embedded class cost of service summary reflected on Schedule N-2, Sheet 4 to develop the overall rate design as set forth in Statement O, Sheets 4 through 6.

Southwest Gas' current rate structure was established by the last general rate case (Docket No. 21-09001) decision effective April 1, 2022.

Southwest Gas is not proposing to restructure its current rate schedule.

For Southwest Gas' proposed rate schedules, it is retaining the same structure of the current rate design.

Statement O, Sheets 4 through 6 set forth Southwest Gas' proposed margin rates for each schedule.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF PRESENT AND PROPOSED RATES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Schedule Number & Type of Charge (a)	Present Rates			Proposed Rates			Line No.
		Delivery Charge [1] (b)	Base Tariff Energy Rate [2] (c)	Currently Effective Tariff Rate (d)	Delivery Charge [3] (f)	Base Tariff Energy Rate [2] (g)	Proposed Tariff Rate (h)	
1	<u>NG-RS Single-Family Residential Gas Service</u>							1
2	Basic Service Charge per Month	\$ 10.80	\$	10.80	\$	10.80	\$	2
3	Commodity Charge per Therm:							3
4	All Usage	\$ 0.35605	1.41270	1.76875	\$ 0.46259	1.41270	\$ 1.87529	4
5	<u>NG-RM Multi-Family Residential Gas Service</u>							5
6	Basic Service Charge per Month	\$ 10.80	\$	10.80	\$	10.80	\$	6
7	Commodity Charge per Therm:							7
8	All Usage	\$ 0.37610	1.41270	1.78880	\$ 0.47192	1.41270	\$ 1.88462	8
9	<u>NG-RAC Air Conditioning Residential Gas Service</u>							9
10	Basic Service Charge per Month	\$ 10.80	\$	10.80	\$	10.80	\$	10
11	Commodity Charge per Therm:							11
12	All Usage	\$ 0.54724	1.41270	1.95994	\$ 0.50700	1.41270	\$ 1.91970	12
13	<u>General Gas Service</u>							13
14	Basic Service Charge per Month	\$ 28.80	\$	28.80	\$	28.80	\$	14
15	NG-G1 General-1	135.00		135.00	135.00		135.00	15
16	NG-G2 General-2	350.00		350.00	350.00		350.00	16
17	NG-G3 General-3	1,000.00		1,000.00	1,000.00		1,000.00	17
18	NG-G4 General-4	1,000.00		1,000.00	1,000.00		1,000.00	18
19	NG-G5 General-5	1,000.00		1,000.00	1,000.00		1,000.00	19
20	Commodity Charge per Therm:							20
21	NG-G1 General-1	\$ 0.20424	1.41270	1.61694	\$ 0.29963	1.41270	\$ 1.71233	21
22	NG-G2 General-2	0.08970	1.41270	1.50240	0.10342	1.41270	1.51612	22
23	NG-G3 General-3	0.05624	1.41270	1.46894	0.07768	1.41270	1.49038	23
24	NG-G4 General-4	0.03702	1.41270	1.44972	0.05169	1.41270	1.46439	24
25	NG-G5 General-5	0.02158	1.41270	1.43428	0.02529	1.41270	1.43799	25
26	Demand Charge							26
27	NG-G4 General-4	\$ 0.01038	\$	0.01038	\$	0.01853	\$	27
28	NG-G5 General-5	\$ 0.01806	\$	0.01806	\$	0.02043	\$	28
29	<u>NG-AC Air Conditioning Gas Service</u>							29
30	Basic Service Charge per Month	\$ 28.80	\$	28.80	\$	28.80	\$	30
31	Commodity Charge per Therm:							31
32	All Usage	\$ 0.07249	1.41270	1.48519	\$ 0.13669	1.41270	\$ 1.54939	32
33	<u>NG-WP Water Pumping Gas Service</u>							33
34	Basic Service Charge per Month	\$ 36.00	\$	36.00	\$	36.00	\$	34
35	Commodity Charge per Therm:							35
36	All Usage	\$ 0.08066	1.41270	1.49336	\$ 0.19382	1.41270	\$ 1.60652	36

[1] Delivery charge effective July 1, 2023. Excludes all surcharges.
 [2] BTER effective January 1, 2024. Excludes all surcharges.
 [3] Proposed margin per Statement O, Sheets 4 - 6.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SUMMARY OF PRESENT AND PROPOSED RATES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Present Rates			Proposed Rates			Line No.	
	Schedule Number & Type of Charge (a)	Delivery Charge [1] (b)	Base Tariff Energy Rate [2] (c)	Currently Effective Tariff Rate (d)	Schedule Number & Type of Charge (e)	Delivery Charge [3] (f)		Base Tariff Energy Rate [2] (g)
40	<u>NG-EG Small Electric Generation Gas Service</u>							
41	Basic Service Charge per Month				NG-EG Small Electric Generation Gas Service			
42	NG-EG General-1	\$ 28.80	\$	28.80	Basic Service Charge per Month	\$ 28.80		28.80
43	NG-EG General-2	135.00		135.00	NG-EG General-1	135.00	\$	135.00
44	NG-EG General-3	350.00		350.00	NG-EG General-2	350.00		350.00
45	Commodity Charge per Therm:				NG-EG General-3			
46	All Usage	\$ 0.04427	\$ 1.41270	1.45697	Commodity Charge per Therm:		\$ 0.08125	1.49395
					All Usage		\$ 1.41270	
47	<u>NG-CNG Gas Service for Compression on Customer's Premises</u>							
48	Basic Service Charge per Month				NG-CNG Gas Service for Compression on Customer's Premises			
49	Residential	\$ 10.80	\$	10.80	Basic Service Charge per Month	\$ 10.80		10.80
50	Non-Residential	25.80		25.80	Residential	25.80	\$	25.80
51	Commodity Charge per Therm:				Non-Residential			
52	All Usage	\$ 0.21487	\$ 1.41270	1.62757	Commodity Charge per Therm:		\$ 1.06033	2.47303
					All Usage		\$ 1.41270	
53	<u>NG-L Street and Outdoor Lighting Gas Service</u>							
54	Commodity Charge per Therm:				NG-L Street and Outdoor Lighting Gas Service			
55	All Usage	\$ 0.47960	\$ 1.41270	1.89230	Commodity Charge per Therm:		\$ 0.76750	2.18020
					All Usage		\$ 1.41270	
56	<u>NG-OS Optional Gas Service</u>				NG-OS Optional Gas Service			
								As specified on Tariff Sheet Nos. 48 through 51.

[1] Delivery charge effective July 1, 2023. Excludes all surcharges.
 [2] BTER effective January 1, 2024. Excludes all surcharges.
 [3] Proposed margin per Statement O, Sheets 4 - 6.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants		Proposed Margin Rates		Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (j)	
1	Single-Family Residential Gas Service	NG-RS	Sch J-1, Sh 14	928,988							1
2	Basic Service Charge per Month					\$ 10.80		\$ 10,033,070		\$	2
3	Commodity Charge per Therm:										3
4	All Usage		Sch J-1, Sh 14	928,988	60,378,126	\$ 0.46259		27,930,317		27,930,317	4
5	Total Single-Family Residential Gas Service			928,988	60,378,126			27,930,317		37,963,387	5
6	Multi-Family Residential Gas Service	NG-RM	Sch J-1, Sh 14	201,485							6
7	Basic Service Charge per Month					\$ 10.80		\$ 2,176,038		\$	7
8	Commodity Charge per Therm:										8
9	All Usage		Sch J-1, Sh 14	201,485	7,021,939	\$ 0.47192		3,313,793		3,313,793	9
10	Total Multi-Family Residential Gas Service			201,485	7,021,939			3,313,793		5,489,831	10
11	Air Conditioning Residential Gas Service	NG-RAC	Sch J-1, Sh 14	36							11
12	Basic Service Charge per Month					\$ 10.80		\$ 389		\$	12
13	Commodity Charge per Therm:										13
14	All Usage		Sch J-1, Sh 14	36	2,043	\$ 0.50700		1,036		1,036	14
15	Total Air Conditioning Residential Gas Service			36	2,043			389		1,425	15
16	Total Residential Gas Services			1,130,509	67,402,108			12,209,497		31,245,146	16
17	General Gas Service - 1	NG-G1									17
18	Basic Service Charge per Month		Sch J-1, Sh 14	93,878		\$ 28.80		\$ 2,703,686		\$	18
19	Sales Customers		WP Sch J-1, Sh 42	1,116		28.80		32,141			19
20	Transportation Customers										20
21	Commodity Charge per Therm:										21
22	Sales Customers		Sch J-1, Sh 14		12,359,672	\$ 0.29963		3,703,329		3,703,329	22
23	Transportation Customers		WP Sch J-1, Sh 42		223,417	0.29963		66,943		66,943	23
24	Total General Gas Service - 1			94,994	12,583,089			2,735,827		3,770,272	24
25	General Gas Service - 2	NG-G2									25
26	Basic Service Charge per Month		Sch J-1, Sh 14	11,804		\$ 135.00		\$ 1,593,540		\$	26
27	Sales Customers		WP Sch J-1, Sh 42	492		135.00		66,420			27
28	Transportation Customers										28
29	Commodity Charge per Therm:										29
30	Sales Customers		Sch J-1, Sh 14		15,761,927	\$ 0.10342		1,630,098		1,630,098	30
31	Transportation Customers		WP Sch J-1, Sh 42		845,988	0.10342		87,492		87,492	31
32	Total General Gas Service - 2			12,296	16,607,915			1,659,960		1,717,590	32

O Prop-Prop Margin

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**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants		Proposed Margin Rates			Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (j)		
33	General Gas Service - 3	NG-G3										
34	Basic Service Charge per Month		Sch J-1, Sh 14	1,031		\$		\$		\$		
35	Sales Customers		WP Sch J-1, Sh 42	168		350.00		360,850		360,850		360,850
36	Transportation Customers		WP Sch J-1, Sh 42	48		500.00		58,800		58,800		58,800
37	Transportation Service Charge							24,000		24,000		24,000
38	Commodity Charge per Therm:											
39	Sales Customers		Sch J-1, Sh 14		7,828,320		0.07768		608,104	608,104		608,104
40	Transportation Customers		WP Sch J-1, Sh 42		3,110,582		0.07768		241,630	241,630		241,630
41	Total General Gas Service - 3			1,199	10,938,902			443,650	849,734	1,293,384		1,293,384
42	General Gas Service - 4	NG-G4										
43	Basic Service Charge per Month		Sch J-1, Sh 14	144		\$		\$		\$		
44	Sales Customers		WP Sch J-1, Sh 42	204		1,000.00		144,000		144,000		144,000
45	Transportation Customers		WP Sch J-1, Sh 42	192		500.00		204,000		204,000		204,000
46	Transportation Service Charge							96,000		96,000		96,000
47	Demand Charge											
48	Sales Customers		WP Sch J-1, Sh 44		8,037,012		0.018534		148,957	148,957		148,957
49	Transportation Customers		WP Sch J-1, Sh 44		25,926,396		0.018534		480,518	480,518		480,518
50	Commodity Charge per Therm:											
51	Sales Customers		Sch J-1, Sh 14		6,016,960		0.05169		311,013	311,013		311,013
52	Transportation Customers		WP Sch J-1, Sh 42		14,750,826		0.05169		762,462	762,462		762,462
53	Total General Gas Service - 4			348	20,767,786			444,000	1,702,950	2,146,950		2,146,950
54	General Gas Service - 5	NG-G5										
55	Basic Service Charge per Month		Sch J-1, Sh 14	0		\$		\$		\$		
56	Sales Customers		WP Sch J-1, Sh 42	0		1,000.00		0		0		0
57	Transportation Customers		WP Sch J-1, Sh 42	0		1,000.00		0		0		0
58	Transportation Service Charge							0		0		0
59	Demand Charge											
60	Sales Customers		WP Sch J-1, Sh 44		0		0.020430		0	0		0
61	Transportation Customers		WP Sch J-1, Sh 44		0		0.020430		0	0		0
62	All Usage											
63	Sales Customers		Sch J-1, Sh 14		0		0.02529		0	0		0
64	Transportation Customers		WP Sch J-1, Sh 42		0		0.02529		0	0		0
65	Total General Gas Service - 5			0	0			0	0	0		0
66	Total General Gas Service			108,837	60,897,692			5,283,437	8,040,546	13,323,983		13,323,983
67	Air Conditioning Gas Service	NG-AC										
68	Basic Service Charge per Month		Sch J-1, Sh 14	12		\$		\$		\$		
69	Commodity Charge per Therm:											
70	All Usage		Sch J-1, Sh 14		3,356		0.13669		459	459		459
71	Total Air Conditioning Gas Service			12	3,356			346	459	805		805
72	Water Pumping Gas Service	NG-WP										
73	Basic Service Charge per Month		Sch J-1, Sh 14	24		\$		\$		\$		
74	Commodity Charge per Therm:											
75	All Usage		Sch J-1, Sh 14		2,559		0.19382		496	496		496
76	Total Water Pumping Gas Service			24	2,559			864	496	1,360		1,360

O Prop-Prop Margin

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SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants		Proposed Margin Rates		Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (h)+(i)	
77	Small Electric Generation Gas Service										
78	NG-EG General-1	NG-EG	Sch J-1, Sh 14	36	\$	28.80		\$ 1,037	\$	1,037	77
79	NG-EG General-2		Sch J-1, Sh 14	12		135.00		1,620		1,620	78
80	NG-EG General-3		Sch J-1, Sh 14	0		350.00		0		0	79
81	Commodity Charge per Therm:										80
82	All Usage		Sch J-1, Sh 14		49,113	\$	0.08125		3,990	3,990	81
83	Total Small Electric Generation Gas Service			48	49,113			2,657	3,990	6,647	82
84	Gas Service for Compression on Customer's Premises	NG-CNG									83
85	Basic Service Charge per Month		Sch J-1, Sh 14	12	\$	10.80		\$ 130	\$	130	84
86	Residential		Sch J-1, Sh 14	0		25.80		0		0	85
87	Non-Residential		Sch J-1, Sh 14								86
88	Commodity Charge per Therm:										87
89	All Usage		Sch J-1, Sh 14		33	\$	1.06033		35	35	88
90	Total Gas Service for Compression on Customer's Premises			12	33			130	35	165	89
91	Street and Outdoor Lighting Gas Service	NG-L									90
92	Commodity Charge per Therm:		Sch J-1, Sh 14	660	10,114	\$	0.76750	\$	7,762	7,762	91
93	Total Street and Outdoor Lighting Gas Service			660	10,114			0	7,762	7,762	92
94	Total Tariff Sales and Transportation			1,240,102	128,364,975	\$		17,496,931	39,298,434	56,795,365	93
95	Optional Gas Service	NG-OS	Sch J-1, Sh 14	0	0			0	0	0	94
96	Negotiated Contract (General Gas Service - 5)		Sch J-1, Sh 14	12	23,468,740			18,000	430,108	448,108	95
97	Other Operating Revenues		Statement O, Sh 8	0	0			0	0	1,323,910	96
98	Total Revenue			1,240,114	151,833,715	\$		17,514,931	39,728,542	58,567,383	97

O Prop-Prop Margin

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**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CUSTOMER, DEMAND & COMMODITY RELATED COSTS BY RATE SCHEDULE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Single-Family Residential (b)	Multi-Family Residential (c)	Residential Air Conditioning (d)	General-1 (e)	General-2 (f)	General-3 (g)	General-4 (h)	General-5 (i)	Air Conditioning (j)	Water Pumping (k)	Electric Generation (l)	Compress (ONG) (m)	Street Lights (n)	Line No.
1	<u>Classified Revenue Requirement</u>														1
2	Customer	\$ 31,485,798	\$ 4,976,471	\$ 1,163	\$ 5,003,909	\$ 1,549,293	\$ 338,288	\$ 737,295	\$ 88,733	\$ 480	\$ 1,110	\$ 6,443	\$ 1,515	\$ 17,549	2
3	Demand	6,566,314	714,543	235	1,456,791	1,649,640	834,923	1,186,277	1,160,431	355	246	(7)	(0)	528	3
4	Commodity	270,996	31,517	9	56,477	74,541	49,097	93,212	105,335	15	11	220	0	45	4
5	Total	\$ 38,323,108	\$ 5,722,530	\$ 1,407	\$ 6,517,177	\$ 3,273,475	\$ 1,222,308	\$ 2,016,785	\$ 1,354,500	\$ 850	\$ 1,368	\$ 6,656	\$ 1,515	\$ 18,123	5
6	Annual Bills	928,988	201,485	36	94,994	12,296	1,199	348	12	12	24	48	12	660	6
7	Average Customer Related Cost Per Bill	\$ 33.89	\$ 24.70	\$ 32.31	\$ 52.68	\$ 126.00	\$ 282.14	\$ 2,118.66	\$ 7,394.45	\$ 39.99	\$ 46.25	\$ 134.24	\$ 126.21	\$ 26.59	7
8	Average Demand Related Cost Per Bill	7.07	3.55	6.52	15.34	134.16	696.35	3,408.84	96,702.61	29.56	10.27	(0.16)	(0.002000)	0.80	8
9	Average Fixed Cost Per Bill	\$ 40.96	\$ 28.25	\$ 38.83	\$ 68.01	\$ 260.16	\$ 978.49	\$ 5,527.51	\$ 104,097.06	\$ 69.56	\$ 56.52	\$ 134.08	\$ 126.21	\$ 27.39	9
10	Current Basic Service Charge	\$ 10.80	\$ 10.80	\$ 10.80	\$ 28.80	\$ 135.00	\$ 350.00	\$ 1,000.00	\$ 0	\$ 28.80	\$ 36.00	\$ 28.80	\$ 10.80	\$ 0	10
11	Proposed Basic Service Charge Increase	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Proposed Basic Service Charge	\$ 10.80	\$ 10.80	\$ 10.80	\$ 28.80	\$ 135.00	\$ 350.00	\$ 1,000.00	\$ 0	\$ 28.80	\$ 36.00	\$ 28.80	\$ 10.80	\$ 0	12

** Otherwise Applicable Rate Schedule

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

Line No.	Description (a)	FERC No. (b)	Test Year Ended 05/31/23 [1] (c)	Adjustments (d)	Total As Adjusted (e) (c)+(d)	Proposed Other Operating Revenue (f)	Line No.
1	Late Charges	48700.25	\$ 839,134	\$ 0	\$ 839,134	\$ 839,134	1
2	Service Establishment Charge	48800.2531	407,710	0	407,710	407,710	2
3	Reconnect and Reread Charge	48800.2532	7,975	0	7,975	7,975	3
4	Other Revenue-Labor	48800.2533	225	0	225	225	4
5	Other Revenue-Parts & Materials	48800.2534	14	0	14	14	5
6	Other Revenue-Returned Item Fee	48800.2536	68,852	0	68,852	68,852	6
7	Rent from Gas Property	49300.0000	0	0	0	0	7
8	Other Gas Revenue	49500.0000	0	0	0	0	8
9	Unbilled Revenue	49500.2592	31,000	(31,000)	0	0	9
10	General Revenue Adjustment	49500.2561	(7,657,544)	7,657,544	0	0	10
11	NV UGCE Revenue Recovery	49500.2562	0	0	0	0	11
12	NV Renewable Energy Program	49500.2563	0	0	0	0	12
13	Total Other Operating Revenues		<u>\$ (6,302,634)</u>	<u>\$ 7,626,544</u>	<u>\$ 1,323,910</u>	<u>\$ 1,323,910</u>	13

[1] Recorded Test Year data from Southwest Gas company records.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
SINGLE-FAMILY RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
1	Single-Family Residential Gas Service						1
2	<u>Summer (May - October)</u>						2
3	50 Percent of Average Use	12	\$ 32.03	\$ 33.30	\$ 1.27	3.97%	3
4	Average Summer Use [1]	24	53.25	55.81	2.56	4.81%	4
5	150 Percent of Average Use	36	74.48	78.31	3.83	5.14%	5
6	<u>Winter (November - April)</u>						6
7	50 Percent of Average Use	53	\$ 104.54	\$ 110.19	\$ 5.65	5.40%	7
8	Average Winter Use [1]	106	198.29	209.58	11.29	5.69%	8
9	150 Percent of Average Use	159	292.03	308.97	16.94	5.80%	9

	Tariff Rate
<u>Effective Tariff Rates [2]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 1.76875
<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 1.87529

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
MULTI-FAMILY RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
Multi-Family Residential Gas Service							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	8	\$ 25.11	\$ 25.88	\$ 0.77	3.07%	1
2	Average Summer Use [1]	15	37.63	39.07	1.44	3.83%	2
3	150 Percent of Average Use	23	51.94	54.15	2.21	4.25%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	27	\$ 59.10	\$ 61.68	\$ 2.58	4.37%	4
5	Average Winter Use [1]	54	107.40	112.57	5.17	4.81%	5
6	150 Percent of Average Use	81	155.69	163.45	7.76	4.98%	6

	Tariff Rate
<u>Effective Tariff Rates [2]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 1.78880
<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 1.88462

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
AIR CONDITIONING RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e)	Percent (f)	
	Air Conditioning Residential Gas Service				(d)-(c)	(e)/(c)	
	<u>Summer (May - October)</u>						
1	50 Percent of Average Use	9	\$ 28.44	\$ 28.08	\$ (0.36)	(1.27%)	1
2	Average Summer Use [1]	18	46.08	45.35	(0.73)	(1.58%)	2
3	150 Percent of Average Use	27	63.72	62.63	(1.09)	(1.71%)	3
	<u>Winter (November - April)</u>						
4	50 Percent of Average Use	48	\$ 104.88	\$ 102.95	\$ (1.93)	(1.84%)	4
5	Average Winter Use [1]	95	196.99	193.17	(3.82)	(1.94%)	5
6	150 Percent of Average Use	143	291.07	285.32	(5.75)	(1.98%)	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 1.95994
 <u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 1.91970

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 1**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 1</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	21	\$ 62.76	\$ 64.76	\$ 2.00	3.19%	1
2	Average Summer Use [1]	41	95.09	99.01	3.92	4.12%	2
3	150 Percent of Average Use	62	129.05	134.96	5.91	4.58%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	111	\$ 208.28	\$ 218.87	\$ 10.59	5.08%	4
5	Average Winter Use [1]	222	387.76	408.94	21.18	5.46%	5
6	150 Percent of Average Use	333	567.24	599.01	31.77	5.60%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 28.80
Commodity Charge	
All Usage	\$ 1.61694
<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 28.80
Commodity Charge	
All Usage	\$ 1.71233

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 2**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
	<u>General Gas Service - 2</u>						
	<u>Summer (May - October)</u>						
1	50 Percent of Average Use	312	\$ 603.75	\$ 608.03	\$ 4.28	0.71%	1
2	Average Summer Use [1]	623	1,071.00	1,079.54	8.54	0.80%	2
3	150 Percent of Average Use	935	1,539.74	1,552.57	12.83	0.83%	3
	<u>Winter (November - April)</u>						
4	50 Percent of Average Use	1,024	\$ 1,673.46	\$ 1,687.51	\$ 14.05	0.84%	4
5	Average Winter Use [1]	2,047	3,210.41	3,238.50	28.09	0.87%	5
6	150 Percent of Average Use	3,071	4,748.87	4,791.00	42.13	0.89%	6

	Effective Tariff Rates [2]	Tariff Rate
Basic Service Charge	\$	135.00
Commodity Charge		
All Usage	\$	1.50240
<u>Proposed Tariff Rates [3]</u>		
Basic Service Charge	\$	135.00
Commodity Charge		
All Usage	\$	1.51612

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 3**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
	<u>General Gas Service - 3</u>						
	<u>Summer (May - October)</u>						
1	50 Percent of Average Use	2,401	\$ 3,876.92	\$ 3,928.40	\$ 51.48	1.33%	1
2	Average Summer Use [1]	4,801	7,402.38	7,505.31	102.93	1.39%	2
3	150 Percent of Average Use	7,202	10,929.31	11,083.72	154.41	1.41%	3
	<u>Winter (November - April)</u>						
4	50 Percent of Average Use	5,190	\$ 7,973.80	\$ 8,085.07	\$ 111.27	1.40%	4
5	Average Winter Use [1]	10,380	15,597.60	15,820.14	222.54	1.43%	5
6	150 Percent of Average Use	15,570	23,221.40	23,555.22	333.82	1.44%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 350.00
Commodity Charge	
All Usage	\$ 1.46894
<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 350.00
Commodity Charge	
All Usage	\$ 1.49038

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

Tab P

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
STATEMENT P**

1. RATEMAKING AND ACCOUNTING CHANGES REQUIRING DISCLOSURE

a. East Durango Office Building

East Durango Office Building

The Company will no longer be allocating a portion of the East Durango Office Building asset and expenses to Centuri (the Company's unregulated affiliate) since Centuri is in the process of being separated from Southwest Gas Holdings. The impact to Northern Nevada rate base is an increase of approximately \$120,000 and the impact to operating expenses is approximately \$9,500.

Spring Mountain Office Building

The Company is removing the test year operating expenses associated with the Spring Mountain location, incurred in Account 935, required to maintain the property until it is sold. This adjustment decreases expense for Northern Nevada by \$54,707.

b. Print to Mail

The Company is adjusting rate base to properly account for its decision to outsource its remittance processing (which was adjusted out in Docket No. 20-02023) and print to mail functions. The adjustment decreases Northern Nevada rate base by \$12,673.

2. CATEGORIES OF EXPENSE OR RATE BASE CONSIDERED AND DISALLOWED IN THE PAST

The Board of Directors' Compensation and Related Expenses, Compensation, Directors and Officers (D&O) Liability Insurance and the Excavation Damage O&M were included in the Company's Statement P in its most recent general rate case filing in Docket No. 21-09001. The Commission approved Stipulation in Docket No. 21-09001 does not specifically address the aforementioned adjustments. Consequently, the Company is presenting those same items again herewith in this Statement P.

a. Board of Directors' Compensation and Related Expenses

Consistent with prior Commission directives, Southwest Gas is not seeking recovery of interest earned on past and current Directors' deferred compensation. The Company is, however, proposing recovery of 100 percent of the remaining adjusted Board of Directors' compensation and related expenses allocable to Southwest Gas, half of which was disallowed in Docket

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
STATEMENT P**

No. 20-02023. Approximately \$185,000 is included in the Company's Northern Nevada revenue requirement. Please refer to the Prepared Direct Testimony of Company witnesses Randi L. Cunningham and Frederica Harvey for additional information.

b. Compensation

The Company is proposing recovery of a normalized level of variable pay, part of which was disallowed in Docket No. 20-02023. The items previously disallowed and that are included in the Company's revenue requirement is \$501,715 for Northern Nevada. Company witness Frederica Harvey discusses the variable pay offered by the Company and Randi L. Cunningham discusses the normalization adjustment.

The Company's 2020 wage increases that were disallowed in Docket No. 20-02023 are embedded in the Company's labor costs and therefore contemplated in the wages included in the instant application. Company witness Frederica Harvey discusses the Company's compensation policies and the reasonableness of the total compensation included in the application. Company witness Randi L. Cunningham discusses the annualization adjustment.

c. Directors and Officers (D&O) Liability Insurance

Southwest Gas is requesting to recover approximately \$57,422 or 100 percent of its jurisdictional share of D&O Liability Insurance for Northern Nevada. The Commission disallowed 50 percent in Docket 20-02023. D&O insurance is necessary because attracting qualified directors and officers requires indemnification. Qualified individuals will not risk their personal assets to serve as a corporate director or officer without mitigating the risks associated with these positions, especially when all comparable positions at other companies will provide that mitigation. That indemnification creates a liability for the Company which is prudent to insure through D&O insurance. D&O insurance is a reasonable and necessary operating expense that is incurred by publicly traded companies.

d. Excavation Damage O&M

Consistent with Order in Docket No.20-02023, the Company has removed expenses for excavation damages for instances in which the Company was at fault. The Company, however, has not made an adjustment for damages that have been billed to a third-party but have yet to be collected. The Company utilizes accrual accounting methodology when accounting for billable third-party

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
STATEMENT P**

damages. When a billable third-party damage occurs, the Company generates an invoice to the party from which it seeks reimbursement. The accounting entry made at that time is a debit to accounts receivable and a credit to expense. When payment is received, the accounting entry is a debit to cash and credit to accounts receivable. Thus, the credit (reduction) to expense occurs in the same time period as the damage itself, ensuring compliance with the matching principle of accounting. Given that the credit to expense occurs at the time the invoice is created, an adjustment to reduce expense for billed but not yet collected invoices would inappropriately reduce expense twice for each billable third-party damage and violate the matching principle of accounting. The amount of third-party damages billed and credited to expense but not yet collected is \$9,039 in Northern Nevada.

3. CHANGES IN PRESENTATION

a. AGA Dues

In previous rate cases, the Company included a pro forma adjustment to show the removal of the percentage of AGA dues related to lobbying. The Company now books that percentage below-the-line to FERC account 426.5 when the invoice is processed. As such, a separate adjustment for AGA dues is no longer necessary. Company witnesses Jerome T. Schmitz and Randi L. Cunningham discuss the benefits of the Company's membership in AGA.

b. Statement M

Due to enhancements to the PowerTax Provision software, system allocable amounts are allocated directly to each ratemaking jurisdiction within the provision software. As such, there is no longer a need to allocate system allocable amounts manually, and those allocations are no longer presented on the associated statements, schedules and workpapers.

c. Statement N

Enhancements have been made to Statement N to show the test year allocation factors for the Southwest Gas Holdings FERC Account 930.2 allocation and the District 0022 allocation. Statement N now also includes a list of adjusted transactions requested for recovery that originated at Southwest Gas Holdings and the allocation of those costs to Southwest Gas. Company witness Randi L. Cunningham discusses these allocations and the Southwest Gas Holdings charges.