

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. 21-08_____

VOLUME 1 of xx

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Southwest Gas Corporation

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Transmittal Letter



SOUTHWEST GAS CORPORATION

August 31, 2021

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

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

Dear Ms. Osborne:

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

Ordering Paragraph 7 of the Commission's Order in Docket No. 20-02023 directed the Company to file a ledger of certain expenses in its next general rate case. The Commission further directed that, "[t]he ledger must be filed as a separate volume in Southwest Gas Corporation's next general rate case and updated in the Certification Filing." In compliance with this directive, the ledger is provided as the last volume of this filing and is supported by Company witness Amy L. Timperley.

The entire filing consists of the following:

- | | |
|----------|--|
| Volume 1 | Transmittal Letter and Application |
| Volume 2 | Supporting Statements and Schedules for Southern Nevada |
| Volume 3 | Supporting Statements and Schedules for Northern Nevada |
| Volume 4 | Prepared Direct Testimony of Amy L. Timperley |
| Volume 5 | Prepared Direct Testimony of Christopher M. Brown, Michelle L. Ansani, Randi L. Cunningham, William Brincefield, Frederica Harvey, Preston Weaklend, Lisa McRae, Nick Y. Liu, Byron C. Williams, Gregory K. Waller |
| Volume 6 | Prepared Direct Testimony of Dylan W. D'Ascendis, Carla Ayala, Timothy Lyons, Raied N. Stanley |



Volume 7-12	Prepared Direct Testimony of Matthew A. Helmers
Volume 13-29	Prepared Direct Testimony of Thomas W. Cardin
Volume 30	Workpapers for Southern Nevada
Volume 31	Workpapers for Southern Nevada (continued)
Volume 32	Workpapers for Northern Nevada
Volume 33	Workpapers for Northern Nevada (continued)
Volume 34	Ledger of Certain Company Expenses

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

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

The prepared direct testimony of Company witness Frederica Harvey contains attachments that are confidential, proprietary, and commercially sensitive to Southwest Gas, and are hereby designated as such pursuant to Nevada Revised Statute 703.196 and Nevada Administrative Code 703.5274. Pursuant to NAC 703.5274(1), one unredacted copy is being filed with the Commission Secretary herewith in a separate envelope. Pursuant to NAC 703.5274(2), Southwest Gas hereby requests that the above-described information not be disclosed to the public. The confidential attachment contains information that, if made public, would negatively impact Southwest Gas. The Company requests that this information remain confidential for a period of three years following a final decision from the Commission on this Application.

Respectfully submitted,

Christopher Brown
Director/Regulation & Energy Efficiency

Enclosure

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(Identifying each volume and its contents)

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Application

1 Kyle O. Stephens, Esq.
Nevada Bar No. 7928
2 kyle.stephens@swgas.com
Telephone No. 702.876.7293
3 Catherine M. Mazzeo, Esq.
Nevada Bar No. 8179
4 catherine.mazzeo@swgas.com
Telephone No. 702.876.7250
5 Andrew V. Hall, Esq.
Nevada Bar No. 12762
6 andrew.hall@swgas.com
Telephone No. 702.364.3227
7 8360 South Durango Drive
8 Las Vegas, NV 89113
9 *Attorneys for Southwest Gas Corporation*

10 **PUBLIC UTILITIES COMMISSION OF NEVADA**

11
12
13 In the Matter of the Application of
14 Southwest Gas Corporation for Authority to
15 Increase its Retail Natural Gas Utility
Nevada Rate Jurisdictions.

Docket No.: 21-08____

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

17 Southwest Gas Corporation (Southwest Gas or Company) hereby submits its
18 Application to the Public Utilities Commission of Nevada (Commission) requesting approval of
19 an increase in its retail natural gas utility service rates in its Southern and Northern Nevada
20 rate jurisdictions (Application). Southwest Gas' request includes a statewide annual general
21 rate increase of approximately \$30.5 M to account for changes in the cost of service since the
22 Company's last general rate case.

23 Southwest Gas also seeks to continue its general revenues decoupling methodology
24 pursuant to NAC 704.9716(5). The Application further requests approval of the Company's
25 proposed revisions to Nevada Gas Tariff No. 7, including clarifying changes to Rule Nos. 1
26 and 16.

27 This Application is based upon and supported by the material facts, points and
28 authorities, and all other information contained herein; supporting testimony and schedules

1 submitted herewith; and such other matters presented to the Commission at the time of any
2 hearing. In support of its Application, Southwest Gas states as follows:

3 **1. Applicant.**

4 **1.1.** Southwest Gas is a corporation qualified to transact business and is in good
5 standing under the laws of the state of Nevada.

6 **1.2.** Southwest Gas' corporate offices are located at 8360 South Durango Drive, Las
7 Vegas, Nevada 89113.

8 **1.3.** Southwest Gas is a public utility subject to the jurisdiction of the Commission
9 pursuant to Chapter 704 of the Nevada Revised Statutes (NRS). Southwest Gas is engaged
10 in the retail transmission, distribution, transportation, and sale of natural gas for domestic,
11 commercial, agricultural, and industrial uses. Southwest Gas currently serves approximately
12 2 million customers in the states of Nevada, Arizona, and California.

13 **1.4.** Communications regarding this Application should be addressed to:

14 Kyle O. Stephens, Esq.
15 Managing Counsel
16 Southwest Gas Corporation
17 P.O. Box 98510
18 Las Vegas, Nevada 89193-8510
19 Telephone: (702) 876-7293
20 E-mail: kyle.stephens@swgas.com

Christopher M. Brown
Director/Regulation and Energy Efficiency
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Telephone: (702) 876-7133
christopher.brown@swgas.com

19 Catherine M. Mazzeo, Esq.
20 Managing Counsel
21 Southwest Gas Corporation
22 P.O. Box 98510
23 Las Vegas, Nevada 89193-8510
24 Telephone: (702) 876-7250
25 E-mail: catherine.mazzeo@swgas.com

Andrew V. Hall, Esq.
Associate General Counsel
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Telephone: (702) 364-3227
E-mail: andrew.hall@swgas.com

23 And regserve@swg.com

25 **2. Authority.**

26 **2.1** Southwest Gas submits this Application pursuant to sections 704.001, 704.061
27 et seq., and 704.992 of the NRS; and all applicable sections of Chapters 703 and 704 of the
28 Nevada Administrative Code (NAC), including, but not limited to, sections 703.115, 703.2201

1 et seq., 703.530 et seq., and 703.710 of Chapter 703, and all amendments thereto; and
2 sections 704.640 et seq., 704.6502 et seq., 704.6671 et seq., 704.9702 et seq., 704.796 et
3 seq., and 704.9716.

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

11 **3. Brief Overview of Application.**

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

16 **3.2** Southwest Gas requests authorization to increase general rates to recover
17 annual revenues of approximately \$26,107,441 or approximately 5.60 percent in Southern
18 Nevada. This increase includes \$24,471,385 to recover the revenue deficiency and
19 \$1,636,056 related to a proposed revenue adjustment. In Northern Nevada, Southwest Gas
20 requests authorization to increase general rates approximately \$4,410,510 or approximately
21 3.81 percent. The increase includes \$4,442,315 to recover the revenue deficiency and the
22 return of \$30,775 related to a proposed revenue adjustment.

23 **3.3** Southwest Gas' revenue deficiencies in its Southern and Northern Nevada rate
24 jurisdictions are based on a requested return on equity (ROE) of 9.90 percent.

25 **3.4** In addition to Southwest Gas' request for authority to increase its retail natural
26 gas rates, the Company requests authority pursuant to NAC 704.9716 to continue the general
27 revenues decoupling methodology in the form of the General Revenues Adjustment ("GRA")
28

1 provision approved in Docket Nos. 09-04003, 12-04005, 18-05031, and 20-02023 and to
2 include Schedule No. SG/NG-4 in the adjustment mechanism.

3 **3.5** In compliance with NAC 704.7984, the Company submits for inclusion in
4 general rates, the revenue requirement associated with gas infrastructure replacement (“GIR”)
5 projects that have been approved for inclusion in the GIR Mechanism. The Company also
6 seeks a determination of prudence for the GIR projects.

7 **3.6** In compliance with NAC 704.9757, the Company submits for inclusion in
8 general rates, the revenue requirement associated with its Mesquite Expansion Project that
9 previously approved by the Commission. The Company also seeks a determination of
10 prudence for the Mesquite Expansion Project.

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

12 **4.1** Southwest Gas hereby requests authority to increase its Southern Nevada and
13 Northern Nevada retail natural gas utility service rates to recover additional annual revenues
14 of \$24,471,385 in Southern Nevada to produce the Company’s requested 6.57 percent rate of
15 return, and to recover additional annual revenues of \$4,442,315 in Northern Nevada to
16 produce the requested 6.82 percent rate of return.

17 **4.2** Southwest Gas’ request is based upon a historic test period ended May 31,
18 2021, adjusted for changes in revenues and expenses, including its cost of capital, that are
19 known and are measurable with reasonable accuracy and which will become effective within
20 6 months after the last month of the test period.

21 **4.3** Southwest Gas’ requested revenue increase is based on a ROE of 9.90 percent
22 relative to the Company’s target capital structure consisting of an equity ratio of 51.00 percent.
23 Southwest Gas submits that the recommended ROE represents a conservative estimate of
24 investor expectations given the existing financial market conditions. Company witness, Dylan
25 W. D’Ascendis, sponsors Prepared Direct Testimony regarding Southwest Gas’ cost of capital.

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

27 **4.4** Southwest Gas proposes the following changes to its Nevada Gas Tariff: (1)
28 modifications to Rule No. 1 (Definitions) of its Tariff to include definitions for certain terms,

1 delete definitions for terms that are not used in the Tariff, and create additional consistency
2 throughout the Tariff; and (2) clarifying changes to Rule No. 16 (Facilities on Customer's
3 Premises) to reflect the consistent use of certain terminology and more clearly define
4 the Company's responsibilities versus those of its customers. Moreover, in compliance with
5 Commission's order in Docket No. 19-02024, the Company proposes changes to the Anti-
6 Bypass Rate section of its Schedule No. ST-1/NT-1 to align with the recently adopted
7 temporary regulations. These proposed Tariff changes are discussed in the Prepared Direct
8 Testimony of Company witness Christopher M. Brown.

9 **4.5** A copy of Southwest Gas' proposed Nevada Gas Tariff No. 7, inclusive of the
10 proposed rates, fares, and rules is attached hereto as Exhibit 1.

11 **4.6** A copy of Southwest Gas' existing Nevada Gas Tariff No. 7, inclusive of the
12 rates, fares, and rules that will be superseded by the proposed changes is attached hereto as
13 Exhibit 2.

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

15 **4.7** Southwest Gas' existing rates and charges do not provide Southwest Gas with
16 sufficient revenue to allow it a fair and reasonable return on its investment. As reflected in the
17 supporting schedules of Company witness Gregory K. Waller, Southwest Gas' overall rate of
18 return for the test year, as adjusted, was 5.60 and 5.61 for Southern and Northern Nevada,
19 respectively.

20 **4.8** There are four primary circumstances and conditions justifying Southwest Gas'
21 need for rate relief in this proceeding: 1) a change in the cost of capital; 2) updating costs
22 related to capital investments;¹ 3) incremental operations & maintenance (O&M) expense
23 related to the Customer Data Modernization Initiative (CDMI); and 4) the regulatory asset
24 related to the COVID-19 pandemic. These are described in further detail in the Prepared
25 Direct Testimony of Company witness Amy L. Timperley.

26
27
28 ¹ Includes Gas Infrastructure Replacement Projects, service expansion to Mesquite, Nevada and the
Customer Data Modernization Initiative.

1 **4.9** Third, the Company's rates need to be reset to account for capital investments
2 and changes in expenses related to, operations and maintenance, wages, benefits, and
3 inflation. Company witness Gregory K. Waller sponsors Prepared Direct Testimony detailing
4 the Company's results of operations and revenue deficiency.

5 **4.10** Fourth, rates also need to be adjusted to reflect updated customer counts and
6 customer volumes. Company witness Carla Ayala sponsors Prepared Direct Testimony
7 detailing the recorded number of bills and therms, and changes in customer counts and
8 volumes since the Company's last general rate case.

9 **4.11** Southwest Gas' current rates and charges are not sufficient to provide
10 Southwest Gas with a reasonable opportunity to earn a fair and reasonable rate of return on
11 its investment in order to attract the capital necessary to ensure the continuation of reliable
12 service to present and future customers at reasonable rates. Additional details regarding the
13 circumstances and conditions justifying Southwest Gas' proposals are set forth in detail in the
14 supporting testimony and statements and schedules accompanying this Application.

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

16 **4.12** Consistent with NRS 704.110, Southwest Gas is utilizing a certification period
17 in this Application that extends to November 30, 2021. NRS 704.110(3) provides, in pertinent
18 part, that the Commission shall consider evidence in support of the increased rates based
19 upon a 12-month test period, adjusted for increases in revenues and expenses that "are known
20 and are measurable with reasonable accuracy at the time of filing and which will become
21 effective within 6 months" after the last month of the test period. Additional details justifying
22 Southwest Gas' proposed certification adjustments are set forth in the supporting testimony
23 and statements and schedules accompanying this Application. Southwest Gas submits that
24 the proposed certification adjustments are known and measurable with reasonable accuracy
25 and will become effective within 6 months after the test period, or November 30, 2021.

26 **4.13** Southwest Gas requests that the Commission consider Southwest Gas'
27 certification period adjustments as evidence in establishing just and reasonable rates in this
28

1 proceeding, so that the rates approved by the Commission better reflect costs expected to be
2 incurred by the Company during the rate-effective period.

3 Prior Commission Proceedings - NAC 703.2211(5)

4 **4.14** Attached hereto as Exhibit 3 is a list of prior proceedings that based upon
5 Southwest Gas' information and belief have been held before the Commission since the
6 effective date of rates in the Company's last general rate application and may be related to
7 one of more of the proposals contained in the current Application.

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

9 **5.1** Southwest Gas requests authority, pursuant to NAC 704.9716, to include
10 Schedule No. SG/NG-4 in the General Revenues Adjustment Mechanism and to continue the
11 general revenues decoupling methodology approved in Docket Nos. 09-04003, 12-04005, 18-
12 05031, and 20-02023. The GRA provision has performed as designed, has benefited
13 customers by providing credits during times of colder-than-normal weather, and has ensured
14 the Company has recovered no more or less than its Commission-authorized revenues.
15 Southwest Gas' request to continue the GRA is discussed in greater detail in the Prepared
16 Direct Testimony of Company witness Timothy S. Lyons.

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

18 **6.1** NAC 704.7984 requires Southwest Gas to seek a determination of prudence in
19 the first general rate case following completion of a GIR project. Since the Company's last
20 general rate case, Southwest Gas has completed certain GIR projects and included the
21 recorded costs of those projects into the GIR mechanism.

22 **6.2** Southwest Gas seeks a determination that the GIR project costs are prudent
23 and requests approval to include the costs associated with approved GIR projects into the
24 Company's rate base and general rates. Company witnesses Thomas W. Cardin and Matthew
25 A. Helmers each provide Prepared Direct Testimony that discusses these costs and sponsor
26 the documents requested through NAC 704.7984(2).

27 **6.3** Southwest Gas seeks a determination that the Mesquite Expansion Project
28 costs are prudent and requests approval to include the costs associated with the Mesquite

1 Expansion Project into the Company's rate base and general rates. Company witness
2 Thomas W. Cardin provides Prepared Direct Testimony that discusses these costs and
3 sponsors the documents evidencing Mesquite Expansion Project costs.

4 **7. Miscellaneous Items**

5 Rate Spread

6 **7.1** The Company is proposing to allocate the revenue increase to customer classes
7 based upon a cost-of-service study included with this Application. The proposed rate spread
8 is designed to reflect cost-of-service results, while balancing the impact of the rate change
9 across customer classes. The rate spread methodology is consistent with the Company's
10 results of the cost-of-service study, provides rate continuity and its existing non-recourse rate
11 designs approved in Docket No. 20-02023.

12 **7.2** The table below summarizes the proposed increase/decrease based upon the
13 proposed price changes from each listed customer class inclusive of the revenue requirement
14 related to the inclusion of the GIR and Mesquite Expansion projects in rate base.

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16

Proposed Change in Average Monthly Bill		
	Southern Nevada	Northern Nevada
Customer Class		
Single-Family Residential	\$3.39	\$3.49
Multi-Family Residential	\$1.45	\$2.49
General Gas Service – 1	\$2.02	\$5.85
General Gas Service – 2	\$9.56	\$16.59
General Gas Service – 3	\$72.18	\$258.33
General Gas Service – 4	\$430.99	\$-(454.13)

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24 Rate Design

25 **7.3** Southwest Gas designed its proposed rates to accomplish three objectives: (a)
26 rates should recover the overall cost of providing service; (b) rates should be fair, minimizing
27 inequities to maximum the extent possible; and (c) rate changes should be tempered by rate
28

1 continuity concerns. Southwest Gas submits that these objectives are in harmony with its
2 GRA provision and will benefit Southwest Gas' customers during the continuance of the GRA
3 provision.

4 **7.4** The Company is proposing to maintain the currently effective residential rate
5 structure, a monthly basic service charge (BSC) and a per therm usage charge, with no
6 changes in the BSC amounts. The Company is proposing updated delivery charges for
7 customers consistent with the cost of service.

8 Notice of Intent and Meeting with Consumer's Advocate and Commission Staff – NAC
9 703.2207 and 703.2209

10 **7.5** Pursuant to NAC 703.2207, Southwest Gas provided written notice of its intent
11 to file a general rate application to the Secretary of the Commission, the staff of the
12 Commission assigned to regulatory operations, and the Bureau of Consumer Protection. The
13 notice was sent June 28, 2021, at least 60 days before the anticipated date for filing the
14 general rate application and contained a list of the components on which Southwest Gas
15 expected to base its application for adjustments in rates.

16 **7.6** Pursuant to NAC 703.2209, Southwest Gas also met with representatives from
17 the Regulatory Operations Staff of the Commission (Staff) and the Bureau of Consumer
18 Protection on August 4, 2021, at least 20 days prior to the anticipated date of filing this
19 Application.

20 Master Document for the Request of Data – NAC 703.2208

21 **7.7** As contemplated by NAC 703.2208, simultaneous with service of this
22 Application, Southwest Gas is submitting a master document for the request of data, together
23 with answers to the questions contained in the master document, to the Bureau of Consumer
24 Protection and the Regulatory Operations Staff of the Commission. Portions of the answers
25 to the master document for the request of data will be submitted after Southwest Gas and the
26 requesting parties make mutually acceptable arrangements for the exchange of the
27 information.

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

3 **7.8** Attached hereto as Exhibit 4 is a brief description of the Application to be used
4 by the Secretary of the Commission in drafting the public notice required in NAC 703.160.
5 Attached hereto as Exhibit 5 is a proposed notice of hearing that conforms with the
6 requirements of paragraphs (b), (c), and (d) of subsection 2 of NRS 233B.121. Attached
7 hereto as Exhibit 6 is the Draft Notice pursuant to NAC 703.162.

8 **7.9** A consumer session is required to be held pursuant to NRS 704.069 because
9 this is a general rate application, and the proposed changes will result in an increase in annual
10 gross operating revenue in an amount that will exceed the lesser of \$50,000 or 10 percent of
11 Southwest Gas' annual gross operating revenue.

12 Applicable Statements and Schedules - NAC 703.2215

13 **7.10** Attached hereto as Appendix A is an index of all applicable statements and
14 schedules prescribed by NAC 703.2265 to 703.2455, inclusive. The index indicates which
15 statements and schedules are supported by workpapers prepared by Southwest Gas. In
16 addition, Volume II-A and Volume II-B of this Application each contain a table of contents
17 further identifying each of the statements and schedules and identifying the Company witness
18 sponsoring the statement or schedule.

19 Treatment of Confidential Information

20 **7.12** The attachments to the Prepared Direct Testimony of Company witness,
21 Frederica Harvey, contain confidential, proprietary, and commercially sensitive business
22 information specific to Southwest Gas, and are hereby designated as such pursuant to NRS
23 703.196 and NAC 703.5274. Pursuant to NAC 703.5274(1), one unredacted copy of the
24 confidential attachments will be filed with the Commission's Secretary in a separate envelope
25 stamped "confidential."

26 **7.11** Pursuant to NAC 703.5274(2), Southwest Gas hereby requests that the above-
27 described information not be disclosed to the public. The confidential attachments contain
28 information that, if made public, would negatively impact Southwest Gas. Southwest Gas

1 requests that this information remain confidential for a period of three years following a final
2 decision from the Commission on this Application.

3 **7.13** Confidential treatment of the above-described information will not impair the
4 ability of Staff or the Bureau of Consumer Protection, as the Company will provide a copy of
5 the confidential information to each party after the parties make mutually acceptable
6 arrangements for the exchange of the information.

7 *Witnesses – Prefiled Written Testimony*

8 **7.12** This Application and the requests made herein are supported by the prepared
9 direct testimony and exhibits of the following Company witnesses, all of which are submitted
10 as attachments to this Application:

11 • **Amy L. Timperley** provides testimony on the primary drivers for the need to file
12 a general rate case and the underlying causes of the deficiency in Southern Nevada and
13 Northern Nevada, and the enhancements made to the Company’s prefilng cost of service
14 analysis. Ms. Timperley also identifies and supports the recovery of certain Southwest Gas
15 Holdings, Inc. expenses allocated to the Company along with the ledger identifying certain
16 expenses, which is being submitted in compliance with the Commission’s order issued in
17 Docket No. 20-02023. Finally, Ms. Timperley supports the Company’s request to adjust test
18 year revenues and establish regulatory accounting treatment.

19 • **Christopher M. Brown** provides testimony supporting the reasonableness of
20 the Company’s proposed amortization period, discusses the Company’s compliance with prior
21 Commission orders since the last GRC, and supports the Company’s proposed tariff changes.

22 • **Michelle L. Ansani** provides testimony regarding the support and assistance
23 the Company provided to its customers in response to the COVID-19 pandemic and
24 accompanying statistics related to how customers fared through the pandemic with respect to
25 Southwest Gas service. Ms. Ansani also discusses the benefits of Project Horizon, the new
26 customer service system implemented as part of the Customer Data Modernization Initiative,
27 and support related to the Company’s outsourcing of bill print and mailing functions.

1 • **Randi L. Cunningham** provides testimony in support of the recovery of revenue
2 requirement related to Project Horizon.

3 • **William Brincefield** provides testimony supporting the reasonableness and
4 prudence of the Company's capital investments in facilities-related projects for the Southern
5 Nevada Division, Northern Nevada Division, and Corporate that are included in the Company's
6 revenue requirement.

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

11 • **Preston Weaklend** provides testimony supporting, from an Operations
12 perspective, the safety performance measures in the Company's Management Incentive
13 Plan.

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

18 • **Nick Y. Liu** provides testimony supporting the Company's labor annualization.

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

24 • **Gregory K. Waller**, Director at ScottMadden, Inc., provides testimony on the
25 overall results of operations in Southwest Gas' Northern and Southern Nevada rate
26 jurisdictions, including the determination of revenue deficiencies.

27 • **Dylan W. D'Ascendis**, Partner at ScottMadden, Inc., provides testimony on the
28 Company's proposed ROE, capital structure and the overall rate of return requested in this

1 proceeding. Mr. D'Acendis also discusses the Company's embedded cost of debt and the
2 Variable Interest Expense Recovery (VIER) mechanism

3 • **Carla Ayala** provides testimony on the annualized billing determinants for the
4 Company's Southern and Northern Nevada rate jurisdictions. Ms. Ayala also provides
5 testimony on the methodology used to develop annualized billing determinants for the test
6 year and the certification period, including adjustments to the recorded number of bills and
7 therms.

8 • **Timothy S. Lyons**, Partner at ScottMadden, Inc., provides testimony on and
9 sponsors the Company's embedded class cost-of-service study. Mr. Lyons also provides
10 testimony on a second class cost-of-service study that the Commission requested to be
11 performed to provide the Commission information on whether negotiated rate customers
12 provide the average rate of return. Additionally, Mr. Lyons provides testimony on certain
13 compliance items associated with the filing of the Application.

14 • **Raied N. Stanley** provides testimony supporting the reasonableness and
15 prudence of the Company's capital investments in technology-related capital projects that are
16 included in the Company's revenue requirement.

17 • **Matthew A. Helmers** provides testimony supporting the reasonableness and
18 prudence of the Company's investment in capital projects for the Company's Northern Nevada
19 natural gas system, including GIR project costs, requested to be included in rate base and
20 general rates.

21 • **Thomas W. Cardin**, provides testimony supporting the reasonableness and
22 prudence of the Company's investment in capital projects for the Company's Southern Nevada
23 natural gas system, including GIR and Mesquite Expansion project costs requested to be
24 included in rate base and general rates.

25 **8. Conclusion**

26 8.1 Southwest Gas believes that authorization of the rate increases requested in
27 this Application and the approval of revisions to Nevada Gas Tariff No. 7, including the
28 continuation of the GRA provision, represents the best outcome for the Company and its

1 customers and is in the public interest. Southwest Gas further submits that approval of the
2 Application, as proposed, will provide Southwest Gas with a reasonable opportunity to earn a
3 rate of return commensurate with other similarly situated natural gas utilities.

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

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

8 2. Authorizing a retail natural gas service rate increase in Southern Nevada based
9 upon an historic test year ending May 31, 2021 and a certification period through November
10 30, 2021, to recover additional annual revenues of \$26,107,124.

11 3. Authorizing a retail natural gas service rate increase in Northern Nevada based
12 upon an historic test year ending May 31, 2021 and a certification period through November
13 30, 2021, to recover additional annual revenues of \$4,410,409.

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

16 5. Approving the Company's proposed revisions to Nevada Gas Tariff No. 7.

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

18 7. Approving the Company's request to maintain as confidential and not to disclose
19 to the public the attachments to the Prepared Direct Testimony of Company witness Frederica
20 Harvey for a period of three years following a final decision from the Commission on this
21 Application.

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1 8. Approving such other and further relief requested in this Application and
2 accompanying testimony.

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4 Respectfully submitted this 31st day of August 2021.

5 SOUTHWEST GAS CORPORATION

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7 

8 Kyle O. Stephens
9 8360 South Durango Drive
10 Las Vegas, NV 89113
11 Telephone No. 702.876.7293
12 kyle.stephens@swgas.com

13 -and-

14 Catherine M. Mazzeo, Esq.
15 8360 South Durango Drive
16 Las Vegas, NV 89113
17 Telephone No. 702.876.7250
18 catherine.mazzeo@swgas.com

19 -and-

20 Andrew V. Hall, Esq.
21 8360 South Durango Drive
22 Las Vegas, NV 89113
23 Telephone No. 702.364.3227
24 andrew.hall@swgas.com

25
26 *Attorneys for Southwest Gas Corporation*
27
28

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that on the 31st day of August 2021, 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 Application of Southwest Gas Corporation for Authority To Increase its Retail Natural
5 Gas Utility Service Rates in its Southern and Northern Nevada Rate Jurisdictions upon all
6 parties identified below via email electronic service:

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

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

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

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

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17 _____
18 an employee of Southwest Gas Corporation
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Appendix
Schedule of Statements and Schedules

SCHEDULE OF STATEMENTS AND SCHEDULES

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

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

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

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

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

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

NAC §703.2295 Statement F. Statement F must contain a statement that shows the dollar amount of each component of the capital structure, its related cost percentage and the

proportion of each component of the capital structure to the total capital structure. This statement is provided behind tab "F." Statement F shows the information required above for the recorded test period and the certification period.

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

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

NAC 703.2311 Schedule F-3. Schedule F-3 shows the derivation and justification for the cost of common equity included in Statement F. This schedule is provided behind tab "F". Details of the cost of common equity are included in the Prepared Direct Testimony of Company Witness Robert B. Hevert.

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

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

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

NAC §703.2331 Schedule G-2. Schedule G-2 shows by primary accounts the accumulated provisions for depreciation, amortization, and abandonment as of the beginning of the period of testing, the book additions and reductions during the 12-month test period, and the balances at the end of such a period. This schedule is provided behind tab "G". Schedule G-2 shows the information required above for the recorded test period and certification period. Schedule G-2 is supported by workpapers prepared by Southwest Gas.

NAC §703.2335 Schedule G-3. Schedule G-3 provides a description of the methods, procedures and rates used in depreciating or amortizing plant that were previously authorized by the Commission, and a description of any changes in methods or rates since the last order of the Commission setting rates or charges for Southwest Gas. This schedule is provided behind tab "G". Details concerning depreciation methods and proposed depreciation rates are discussed in the Prepared Direct Testimony of Dane A. Watson.

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

NAC §703.2343 Schedule G-5. Schedule G-5 is required if a utility's application includes a provision for cash to be used as working capital. This schedule must contain an

explanation of the inclusion of this amount and a schedule showing the derivation of the amount of cash so requested. This schedule is provided behind tab "G". Schedule G-5 shows the information required above for the recorded test period and certification period. Schedule G-5 is supported by workpapers prepared by Southwest Gas.

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

NAC §703.2345(1) Statement H. Statement H must summarize the applicant's overall results of operations. The statement must show the amounts as recorded on the applicant's books, adjustments during the year of testing for known changes and estimated adjustments to be certified by the applicant. The statement also must include the requested rate of return and must show the application of the requested rate of return to the overall rate base. This statement is provided behind tab "H." This statement shows the information required above for the recorded test period and certification period. Statement H is supported by workpapers prepared by Southwest Gas.

NAC §703.2345(1) Schedules H-1 through H-21. Schedules H-1 through H-21 reflect Southwest Gas' within test period expense adjustments. These schedules are provided behind tab "H". Schedules H-3, H-4, H-5, H-7, H-9, H-10, H-16, H-17 and H-21 are supported by workpapers prepared by Southwest Gas.

NAC §703.2345(2) Schedules H-C1 through H-C9 - Certification Period Adjustments. If the applicant elects to make a certification filing, this provision requires the applicant to include a separate schedule specifically identifying the adjustments to be certified. Southwest Gas is proposing eight certification period adjustments identified as Schedules H-C1 through H-C8 and one additional certification period adjustment for Northern

Nevada identified as Schedule H-C9. These schedules are provided behind tab "H". Schedules H-C2 and H-C6 are supported by workpapers prepared by Southwest Gas.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NAC §703.2411 Statement M. Statement M must show the computation of allowances for federal income taxes for the period of testing. This statement is provided behind tab "M."

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

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

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

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

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

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

NAC §703.2443 Schedule N-1. Schedule N-1 must show all expenses, allocated between regulated and non-regulated operations, related to an officer or employee of the utility who provides services related to operations that are not regulated by the Commission. This schedule is provided behind tab "N".

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

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

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

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

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

Exhibit 1 – Proposed Tariff Sheets

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(Continued)

NEVADA RATE SCHEDULES *(Continued)*

<u>Schedule No.</u>		<u>P.U.C.N. Sheet No.</u>
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SG-G5	General Gas Service – 5	53J – 53L
SG-G6	General Gas Service – 6	53M – 53O
Held For Future Use		53P – 53R
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SPECIAL SUPPLEMENTARY TARIFF PROVISIONS

<u>Title of Sheet</u>	<u>P.U.C.N. Sheet No.</u>
Interstate Pipeline Capacity Services Provision	85
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Taxes and Assessments Not Included in Rates	87
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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	\$.45908	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.88629
<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	\$.50613	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.93334
<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	\$.12033	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.54754
<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	\$.44833	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.87554
<u>SG-G2</u>	<u>General Gas Service - 2</u>						
	Basic Service Charge per Month	\$ 160.00					\$ 160.00
	Commodity Charge per Therm:						
	All Usage	\$.12679	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.55400
<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	\$.13053	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.55774
<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	\$.02768	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.45489
	Demand Charge ^{5/}	\$.05226					\$.05226

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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	\$.00655	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.43376	R
	Demand Charge ^{5/}	\$.00485					\$.00485	R
<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	\$.01188	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.43909	R
	Demand Charge ^{5/}	\$.02855					\$.02855	R
<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	\$.11974	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.54695	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	\$.10712	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.53433	I
<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	\$.00817	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.43538	I
<u>SG-CNG</u>	<u>Gas Service for Compression on Customer's Premises ^{6/}</u>							
	Basic Service Charge per Month	\$ 25.80						\$ 25.80
	Commodity Charge per Therm:							
	All Usage	\$.11387	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.54108	R / L

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 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			
SG-L	Street and Outdoor Lighting Gas Service						
	Commodity Charge per Therm:						
	All Usage	\$.53807	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.96528
SG-OS	Optional Gas Service						
					As specified on Sheet Nos. 48 through 51.		
SG-AS	Alternative Sales Service						
					As specified on Sheet Nos. 52 through 53.		
SG-CGS	Compression Gas Service						
					As specified on Sheet Nos. 47A through 47I		
SG-RNG	Biogas and Renewable Natural Gas Service						
					As specified on Sheet Nos. 53A through 53I		

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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 \$.00003 per therm, and the low pressure shrinkage rate is \$.00104 per therm. Additionally customers will pay the Southwest Gas Transmission Company (SGTC) Annual Charge Adjustment (ACA) rate of \$.00011 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 \$0.23377 per therm and the Imbalance Reservation Charge is \$0.04273 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	.48645	.51356	.11811	.45704	.12029	.12460	.02546	.00433
Accumulated Deferred Interest Rate Adjustment	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)
General Revenues Adjustment	(.02959)	(.00965)	.00000	(.01093)	.00428	.00371	.00000	.00000
Gas Infrastructure Replacement Rate	.00057	.00057	.00057	.00057	.00057	.00057	.00057	.00057
Conservation and Energy Efficiency	.00237	.00237	.00237	.00237	.00237	.00237	.00237	.00237
Total	.45908	.50613	.12033	.44833	.12679	.13053	.02768	.00655

Component/Schedule	SG-G6	SG-AC	SG-WP	SG-EG	SG-CNG	SG-L
Margin	.00966	.11752	.10490	.00595	.11165	.53585
Accumulated Deferred Interest Rate Adjustment	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00057	.00057	.00057	.00057	.00057	.00057
Conservation and Energy Efficiency	.00237	.00237	.00237	.00237	.00237	.00237
Total	.01188	.11974	.10712	.00817	.11387	.53807

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$.00404 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 \$.11560 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	\$0.00061	
Commodity Charge	\$0.00242	

SG-G6	Minimum Rates	Maximum Rates
Basic Service Charge	\$1,000.00	Effective tariff rates
Transportation Charge	\$500.00	
Demand Charge	\$0.00500	
Commodity Charge	\$0.00242	

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STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/7}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	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	\$.41794	\$.72415	\$.00000	\$.00017		\$ 1.14226
<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	\$.44720	\$.72415	\$.00000	\$.00017		\$ 1.17152
<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	\$.59993	\$.72415	\$.00000	\$.00017		\$ 1.32425
<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	\$.24933	\$.72415	\$.00000	\$.00017		\$.97365
<u>NG-G2</u>	<u>General Gas Service - 2</u>						
	Basic Service Charge per Month	\$ 160.00					\$ 160.00
	Commodity Charge per Therm:						
	All Usage	\$.10249	\$.72415	\$.00000	\$.00017		\$.82681
<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	\$.07770	\$.72415	\$.00000	\$.00017		\$.80202
<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	\$.02272	\$.72415	\$.00000	\$.00017		\$.74704
	Demand Charge ^{5/}	\$.02711					\$.02711
<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	\$.01067	\$.72415	\$.00000	\$.00017		\$.73499
	Demand Charge ^{5/}	\$.01361					\$.01361

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 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 ^{1/2/7}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment			
<u>NG-AC</u>	<u>Air Conditioning Gas Service</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.09272	\$.72415	\$.00000	\$.00017		\$.81704
<u>NG-WP</u>	<u>Water Pumping Gas Service</u>						
	Basic Service Charge per Month	\$ 36.00					\$ 36.00
	Commodity Charge per Therm:						
	All Usage	\$.11646	\$.72415	\$.00000	\$.00017		\$.84078
<u>NG-EG</u>	<u>Small Electric Generation Gas Service</u>						
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule					
	Commodity Charge per Therm:						
	All Usage	\$.05073	\$.72415	\$.00000	\$.00017		\$.77505
<u>NG-CNG</u>	<u>Gas Service for Compression on Customer's Premises ^{5/}</u>						
	Basic Service Charge	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.24951	\$.72415	\$.00000	\$.00017		\$.97383
<u>NG-L</u>	<u>Street and Outdoor Lighting Gas Service</u>						
	Commodity Charge per Therm:						
	All Usage	\$.51946	\$.72415	\$.00000	\$.00017		\$ 1.24378
<u>NG-OS</u>	<u>Optional Gas Service</u>						
		As specified on Sheet Nos. 48 through 51.					
<u>NG-AS</u>	<u>Alternative Sales Service</u>						
		As specified on Sheet Nos. 52 through 53.					
<u>NG-CGS</u>	<u>Compression Gas Service</u>						
		As specified on Sheet Nos. 47A through 47I					
<u>NG-RNG</u>	<u>Biogas and Renewable Natural Gas Service</u>						
		As specified on Sheet Nos. 53A through 53I					

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STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/7}
(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 \$0.00072 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 \$0.23863 per therm and the Imbalance Reservation Charge is \$0.35094 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	.39209	.42499	.59337	.23330	.08629	.06496	.01616
General Revenues Adjustment	.01929	.01565	.00000	.00947	.00964	.00618	.00000
Gas Infrastructure Replacement Rate	.00266	.00266	.00266	.00266	.00266	.00266	.00266
Conservation and Energy Efficiency	.00390	.00390	.00390	.00390	.00390	.00390	.00390
Total	.41794	.44720	.59993	.24933	.10249	.07770	.02272

Component/Schedule	NG-G5	NG-AC	NG-WP	NG-EG	NG-CNG	NG-L
Margin	.00411	.08616	.10990	.04417	.24295	.51290
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00266	.00266	.00266	.00266	.00266	.00266
Conservation and Energy Efficiency	.00390	.00390	.00390	.00390	.00390	.00390
Total	.01067	.09272	.11646	.05073	.24951	.51946

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$0.00206 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	\$0.00620	
Commodity Charge	\$0.00250	

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SCHEDULE NO. SG-G6
GENERAL GAS SERVICE - 6

APPLICABILITY

Applicable to customers whose average monthly requirements on an annual basis are greater than 833,333 therms and whose natural gas use during the Company's winter peak months of December through March is at least twenty (20) percent of their annual usage.

TERRITORY

Throughout the Company's certificated Southern Nevada Service Areas, except as may hereafter be provided.

RATES

The demand charge, commodity charge and Basic Service Charge are set forth in the currently effective Statement of Rates of this Nevada Gas Tariff and are incorporated herein by reference.

For customers electing to receive sales service under this schedule, the Base Tariff Energy Rate (BTER) of the customer's sales rate will be determined in accordance with Special Condition No. 4 of this schedule.

The monthly demand charge shall be the product of the demand charge rate multiplied by the customer's billing determinant. The billing determinant shall be equal to the customer's highest monthly throughput during the most recent 12 month period, ending the month prior to the current billing period. Reductions in the customer's billing demand will be limited to no greater than 20 percent during any 12 month period ending with the current billing period. For new customers, the initial billing determinant shall be calculated by multiplying the customer's estimated average daily use by the number of days in the billing period.

The minimum charge per month is the sum of the Basic Service Charge and the demand charge.

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Nevada Gas Tariff No. 7

Canceling 1st Revised P.U.C.N. Sheet No. 53P
Original P.U.C.N. Sheet No. 53P

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SOUTHWEST GAS CORPORATION
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Nevada Gas Tariff No. 7

Canceling 1st Revised P.U.C.N. Sheet No. 53Q
Original P.U.C.N. Sheet No. 53Q

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SOUTHWEST GAS CORPORATION
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Nevada Gas Tariff No. 7

Canceling 1st Revised P.U.C.N. Sheet No. 53R
Original P.U.C.N. Sheet No. 53R

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SCHEDULE NO. ST-1/NT-1

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

3. RATES *(Continued)*

3.1 *(Continued)*

- e. Deferred Energy Account Adjustment. For customers converting from sales service in accordance with Section 1.4 hereof an additional amount equal to the currently effective Deferred Energy Account Adjustment will be assessed for a period of 12 months.
- f. Any applicable imbalance charges as specified in Section 7 hereof.

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SCHEDULE NO. ST-1/NT-1

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

3. RATES *(Continued)*

3.1 *(Continued)*

- g. Anti-Bypass Rate Adjustment. The Company may adjust from time to time the applicable unit transportation rates to customers whose requirements may be served by other natural gas pipelines provided. As a condition precedent to qualifying for an Anti-Bypass Rate Adjustment, the utility and the customer shall jointly file a discounted rate contract with the Commission at least sixty (60) days prior to the customer taking service pursuant to the discounted rate contract and simultaneously serve the Regulatory Operations Staff and the Bureau of Consumer Protection with a copy of the application. Interested parties may, not later than 60 days after the application is filed with the Commission, file a protest. If a protest is filed, the Commission will schedule a hearing to determine whether the protest is valid and will issue an order within 150 days of the filing date of the application. If no protest is filed, the discounted rate contract becomes effective as provided in the application.

The joint filing must include evidence demonstrating the customer can bypass the facilities of the Company and that bypass is feasible physically, economically, operationally and that bypass is imminent. The customer must provide the foregoing evidence to the Company before the Company and the customer jointly file an application for approval of a discounted rate contract.

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GENERAL REVENUES ADJUSTMENT PROVISION

APPLICABILITY

The General Revenues Adjustment (GRA) Provision applies to the single-family and multi-family residential gas service schedules, G1, G2, G3, and G4 general gas service schedules in this Nevada Gas Tariff. The GRA specifies the procedures to allow the utility to recover its authorized Base Tariff General Rate (BTGR) revenues without regard to the difference in the quantity of natural gas delivered. BTGR revenues are those revenues collected through the fixed and variable margin component of the delivery charge of the Company's rates as stated on the Statement of Rates in this Nevada Gas Tariff.

TRACKING PERIOD

The tracking period shall be the first full twelve (12) month period following the implementation of the GRA Provision, and each twelve (12) month period thereafter.

GENERAL REVENUES ADJUSTMENT DEFERRALS

An annual GRA deferral for each applicable gas service schedule will be calculated as follows:

1. For each month of the tracking period, the difference between the authorized per customer general revenue, as stated herein, and the per customer general revenue billed for the month, shall be multiplied by the billed customers for the month.
2. The annual general revenue deferral is equal to the sum of the tracking period monthly computations as described above.

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

GENERAL REVENUES ADJUSTMENT RATE

The GRA rates are per therm charges or credits applicable to each service schedule subject to this provision to recover or refund any GRA deferrals. The Company shall file annually to update the GRA rates. The GRA rates will be calculated by dividing the balances in the GRA sub-accounts at the end of the tracking period by the applicable tracking period sales volume.

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Canceling _____

GENERAL REVENUES ADJUSTMENT PROVISION

(Continued)

AUTHORIZED GENERAL REVENUES PER CUSTOMER

Average Margin per Customer per Month – Southern Nevada

Month	Residential Gas Service		General Gas Service			
	SG-RS Single	SG-RM Multi	SG-G1	SG-G2	SG-G3	SG-G4
January	\$ 59.61	\$ 30.94	\$ 126.93	\$ 401.82	\$ 1,584.67	\$ 8,590.58
February	\$ 48.92	\$ 26.68	\$ 103.35	\$ 363.62	\$ 1,363.04	\$ 8,330.78
March	\$ 37.98	\$ 23.12	\$ 86.25	\$ 341.87	\$ 1,318.74	\$ 8,564.57
April	\$ 27.42	\$ 19.14	\$ 69.29	\$ 313.05	\$ 1,160.42	\$ 8,324.19
May	\$ 24.49	\$ 18.51	\$ 66.60	\$ 303.58	\$ 1,082.43	\$ 8,287.41
June	\$ 22.32	\$ 17.39	\$ 50.71	\$ 244.00	\$ 777.31	\$ 7,941.18
July	\$ 20.23	\$ 16.73	\$ 51.18	\$ 250.84	\$ 834.27	\$ 8,019.64
August	\$ 19.12	\$ 16.16	\$ 49.31	\$ 241.88	\$ 786.26	\$ 8,004.85
September	\$ 19.66	\$ 16.34	\$ 50.98	\$ 249.33	\$ 837.66	\$ 8,017.38
October	\$ 20.86	\$ 16.57	\$ 54.09	\$ 261.04	\$ 896.31	\$ 8,158.67
November	\$ 26.08	\$ 18.93	\$ 62.14	\$ 286.76	\$ 1,055.28	\$ 8,335.48
December	\$ 45.51	\$ 26.16	\$ 93.78	\$ 352.48	\$ 1,376.68	\$ 8,553.76
Total	\$ 372.20	\$ 246.67	\$ 864.61	\$3,610.27	\$13,073.07	\$99,128.49

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	\$ 66.30	\$ 41.90	\$ 97.58	\$ 383.19	\$ 1,239.25	\$ 5,145.16
February	\$ 55.19	\$ 35.93	\$ 84.38	\$ 345.10	\$ 1,098.01	\$ 5,090.51
March	\$ 49.18	\$ 33.87	\$ 75.15	\$ 324.76	\$ 1,073.95	\$ 5,498.43
April	\$ 37.79	\$ 27.96	\$ 58.47	\$ 288.69	\$ 961.62	\$ 5,283.88
May	\$ 27.01	\$ 21.71	\$ 45.84	\$ 250.88	\$ 980.38	\$ 5,176.52
June	\$ 21.88	\$ 18.59	\$ 38.91	\$ 223.98	\$ 986.89	\$ 4,629.83
July	\$ 17.61	\$ 15.79	\$ 35.96	\$ 211.83	\$ 933.89	\$ 4,967.41
August	\$ 16.87	\$ 15.38	\$ 35.56	\$ 207.81	\$ 869.36	\$ 5,032.49
September	\$ 17.46	\$ 15.54	\$ 35.92	\$ 210.78	\$ 955.97	\$ 5,134.76
October	\$ 21.71	\$ 17.53	\$ 40.23	\$ 227.74	\$ 1,023.39	\$ 5,201.52
November	\$ 35.16	\$ 23.95	\$ 57.59	\$ 272.89	\$ 1,078.99	\$ 4,942.84
December	\$ 55.19	\$ 35.39	\$ 84.71	\$ 345.77	\$ 1,151.37	\$ 5,176.95
Total	\$ 421.35	\$ 303.54	\$ 690.30	\$ 3,293.42	\$12,353.07	\$61,280.30

Issued:

Effective:

Advice Letter No.:

Issued by
Amy L. Timperley
Vice President

RULE NO. 1

DEFINITIONS
(Continued)

- Customer: The person or entity who receives or applies to receive service from the Company, as evidenced by the signature on the application or contract for that service, or, in the absence of a signed instrument, by the receipt and payment of bills regularly issued in the name of the service.
- Daily Nomination: A nomination submitted to the Company for one or more Gas Days. Daily Nominations must be submitted at least one calendar day prior to the effective Gas Day, subject to the provisions outlined in Schedule No. ST-1/NT-1.
- Date of Presentation: The date upon which a bill or notice is mailed (as postmarked) or delivered to the customer by the Company.
- Day: Calendar day.
- Delinquent Bill: A bill for service which is not paid prior to issuance of the next regular billing.
- Deposit: Security provided by a customer to ensure payment for service provided by the Company.
- Disabled: A person who (1) is affected by any physical or mental disability as described in NRS 615.110 or a substantial limitation to employment as defined in NRS 615.130; or (2) receives disability benefits from the Social Security Administration.
- Discontinuance of Service: Cessation of service by the Company at the request of the customer.
- Elderly: A person who is 62 years of age or older.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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RULE NO. 1

DEFINITIONS
(Continued)

Industrial Customer:	A customer who is engaged primarily in a process which creates or changes raw or unfinished materials into another form or product.
Inter-Divisional Capacity Transfer	A mechanism by which the unused off-peak interstate capacity of one of the Company's divisions is utilized by another of the Company's divisions to procure and transport otherwise inaccessible economically priced gas. The division owning the off-peak capacity receives benefit in the form of credits to its Deferred Energy Account. The division utilizing the off-peak capacity receives benefit through reduction in its purchased gas costs.
Interruptible Gas Service:	Gas service subject to interruption or curtailment.
Intra-day Nomination:	A Nomination submitted after the nominating deadline for Daily and Standing Nominations specified in Schedule No. ST-1/NT-1 which has an effective time no earlier than the beginning of the next Gas Day, and which has an ending time no later than the end of that Gas Day.
Law:	A rule, or rules, established and enforced by federal, state, county or municipal authorities.
Main:	A pipeline that serves as a common source of supply for more than one service line.
Main Extension:	The length of main and its related facilities required to transport gas from the existing distribution facilities of the Company to the point of connecting with the service line.
Margin:	The currently effective tariff sales rate, less the average cost of purchased gas and the surcharge(s) to amortize the balancing account(s), if any, included in the sales rate, multiplied by the units of gas used, plus the Basic Service Charge, demand charge and transportation service charge, calculated on an annual basis.

Issued:	Issued by Amy L. Timperley Vice President	
Effective:		
Advice Letter No.:		

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RULE NO. 1

DEFINITIONS

(Continued)

Master Meter Customer: A customer who receives gas at a central point and distributes said gas through a piping system, not owned and operated by the Utility, to tenants or occupants for their individual consumption.

Master Meter System: A pipeline system for distributing gas within, but not limited to, a definable area, such as a mobile home park, housing project, or apartment complex, where the operator purchases metered gas from an outside source for resale through an exterior or underground pipeline to more than one building. The gas distribution pipeline system supplies the ultimate consumer who either purchases the gas directly through a meter or by other means, such as by rents.

Maximum Daily Quantity (MDQ): The maximum daily quantity of gas the Company agrees to receive or deliver, in a 24 hour period, at each receipt or delivery point or in the aggregate as specified in the service agreement.

Mcf: 1,000 cubic feet.

Meter: A measuring device and its related facilities downstream of the stop-cock, such as regulators, valves, pipe, fittings, supports, appliances, instruments, controls and telemetry.

Meter Snow Shelter A protective cover that protects the meter, stop-cock, and riser from damage caused by falling, sliding and accumulating snow and/or ice. The cover is designed to meet or exceed the building design snow load requirements as determined by the building development department, fire prevention department, or other authority having jurisdiction.

Mobile Home: A portable unit designed and built to be towed on its own chassis and connected to utilities. It is without a permanent foundation and is designed for year-round living.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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RULE NO. 1

DEFINITIONS

(Continued)

Multi-Family Complex: A location at which more than one dwelling unit receives the benefits of a natural gas service through a single meter including, without limitation, apartment complexes and mobile home parks.

Multi-Family Residential Structure: Any structure where three or more permanent residential dwellings joined by common walls each receive the benefits of natural gas service through an individual meter installed as part of a multiple-meter assembly.

NAC: Nevada Administrative Code.

Normal Working Hours: Except for Company-observed holidays, the period from 8 a.m. to 5 p.m., Monday through Friday.

Ownership: The legal right of possession or proprietorship of the premise(s) where service is established.

Pacific Clock Time (PCT): Pacific Standard Time or Pacific Daylight Time, whichever is currently in effect.

Past Due Bill: A bill for service which is not paid within 15 days after issuance, or 19 days if payment is made by first-class mail.

Permanent Service: Service which, in the opinion of the Company, is of an enduring and established character. The use of gas may be continuous, intermittent or seasonal in nature.

Person: Any individual, partnership, corporation, governmental agency or other organization operating as a single entity.

Pipeline Supplier: An interstate natural gas pipeline company subject to the Federal Energy Regulatory Commission's jurisdiction under the Natural Gas Act.

Point of Delivery: The point where pipes owned, leased or under license by a customer contact the Company's pipes or outlet side at meter.

<p>Issued:</p>		
<p>Effective:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
<p>Advice Letter No.:</p>		

RULE NO. 1

DEFINITIONS
(Continued)

Premises: All real property and apparatus employed in a single-owner enterprise located on an integral parcel of land or on contiguous properties that are located immediately across a public right-of-way.

Primary Customer Owned Yard Line (COYL): The primary customer gas piping that is owned and maintained by a customer that begins from the service point of delivery at the Company's meter at the property line or public right-of-way, and extends underground from the meter to a house, building, or gas utilization equipment where gas is consumed. A Primary COYL does not include secondary customer gas piping that may exist further downstream on a customer's houseline pipe facilities.

Priority: Classification of gas use as determined in the NAC.

PUCN: Public Utilities Commission of Nevada.

Residential Dwelling: A house, apartment, townhouse or any other permanent residential unit that is used as a permanent home.

Rule: A provision included herein which establishes the application of all rates, charges and standards for service when such applicability is not set forth in, and as a part of, a rate schedule.

Satisfactory Credit: The payment of bills for utility service for 12 consecutive months, without a termination of service and with not more than three delinquent payments made during that period. Any history of payment that does not meet these requirements is unsatisfactory credit.

Service Area: Territory in which the Company has the right to supply or make available gas service and is ready and willing to do so.

Service Line: All pipes, valves and fittings from the main to and including the stop cock on the riser(s).

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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RULE NO. 1

DEFINITIONS
(Continued)

Service Line Extension: Service Line as above defined when constructed for a new customer at a premise not heretofore served in accordance with the service line extension rule.

Service Line Shut-Off Valve: A curb valve or other manually operated valve located near the service that is safely accessible to Company personnel or other personnel authorized by the Company to manually shut off gas flow to the service line.

Shrinkage: The cost of the gas quantities lost, unaccounted for, or used as company fuel in the transportation process and represented by the differential between the cost of gas on a sales basis and the cost of gas on a purchased basis.

Shrinkage Rate: The rate used to recover the cost of shrinkage from non-exempt transportation customers. In Southern Nevada, the high pressure shrinkage rate will be calculated using the ratio of the high-pressure-system miles of pipe to the system total miles of pipe for both the high and low pressure systems, consistent with the calculation approved by the Commission in Docket No. 09-03012. High pressure includes all pipe systems that have a Maximum Allowable Operating Pressure (MAOP) of 125 psig or greater. Low pressure includes all pipe systems that have a MAOP of less than 125 psig. Customers receiving service off of a high pressure system will pay the high pressure shrinkage rate for all applicable therms. Customers receiving service off of a low pressure system will pay the low pressure shrinkage rate for all applicable therms.

Single-Family Residential Structure: A permanent residential dwelling, excluding multi-family residential structures, that receives the benefits of natural gas service through an individual meter.

Soft Credit Check: An inquiry initiated by the Company, with the applicant's consent, to a credit agency into a prospective customer's credit to determine creditworthiness. This type of inquiry will show up on a prospective customer's credit report but will not negatively impact that customer's credit score.

Issued:		
Effective:	<p>Issued by Amy L. Timperley Vice President</p>	
Advice Letter No.:		

RULE NO. 1

DEFINITIONS
(Continued)

- Standing Nomination: A Daily Nomination which is effective for multiple Gas Days. Standing Nominations cannot exceed the term of the customer's Transportation Service Agreement. A Standing Nomination can be replaced by a new Daily Nomination or Intra-day Nomination; however, upon the expiration of such replacement Nomination, the Standing Nomination becomes effective again.
- Subdivision: An area for single-family dwellings which may be identified by filed plans.
- Summer Season: The six month period beginning May 1 and ending October 31.
- Tariff: The entire body of effective rates, charges and rules, collectively, of the Company, as set forth herein.
- Temporary Service: Service to premises, enterprises or activities which are provisional or interim in nature, or where it is known in advance that the service will be of limited duration. Service which, in the opinion of the Company, is for operations of a speculative character, or the permanency of which has not been established, is also considered temporary service.
- Termination of Service: The intentional cessation of service by the Company to a customer which has not been requested by the customer and which occurs pursuant to the tariff of the Company.
- Therm: A unit of heating value equivalent to 100,000 British Thermal Units (Btu).
- Third-Party: Any person or public agency willing to receive monthly notifications in the event of a pending termination of service of a residential customer, who assumes no liability for the payment of the customer's bill.
- Timely Payment: The payment of a bill for service prior to the date the bill is past due, unless otherwise specified.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES

A. OWNERSHIP OF METERS, SERVICE LINES AND MAINS

1. All meters, service lines, mains, facilities, fixtures, etc., installed by the Company upon the customer's premises for the purpose of delivering gas to the customer shall continue to be the property of the Company and may be inspected, tested, maintained, repaired, replaced, removed, extended, or abandoned by the Company at any reasonable time or as operating conditions necessitate, including at or after the termination of service.
2. In the cases of residential and commercial customers, meters required by the Company to render service will be constructed and installed at the expense of the Company provided the total estimated cost of the meters, less any cash or non-cash contribution in aid of construction (contribution) does not exceed the allowable investment (except as specified in Rule No. 9.A.12). In the cases of all other customers, each customer will be required to make a nonrefundable advance to the Company equal to the full cost of constructing and installing such meters as determined by the Company.
3. No rent or other charge whatsoever will be made by the customer against the Company for placing or maintaining said meters, service lines, mains, facilities, fixtures, etc., upon the customer's premises. All gas meters will be sealed or soldered by the Company, and no such seal or solder shall be tampered with or broken except by a representative of the Company appointed for that purpose. The customer shall exercise reasonable care to prevent the Company's meters, service lines, mains, facilities, fixtures, etc., upon said premises from being injured or destroyed and shall refrain from interfering with the same and, in case any defect therein or damage thereto shall be discovered, the customer shall promptly notify the Company thereof.
If damage occurs to the Company's facilities because of the customer's failure to use reasonable care or failure to request from the Company a service line location, the customer will be billed for subsequent repairs.
4. The Company will not be responsible for the loss of gas or damage or injury caused by gas in or escaping from piping or appliances beyond the Company's meter.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p style="text-align: center;">Issued by Amy L. Timperley Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES
(Continued)

B. METER INSTALLATION

1. All meters will be installed by the Company in some convenient and safe place approved by the Company upon the customer's premises and so placed as to be at all times accessible for inspection, reading, testing, and emergency operations. The Company will change the meter location on customer's premises for reasonable cause, but when such request is made solely to suit the customer's convenience or to overcome an unsafe condition, a charge to the customer will be made to cover the actual cost of the change.

2. In all buildings in which separate meters are hereafter required to be installed for various floors or groups of rooms in order to measure the gas supplied to each tenant, the Company may require all meters to be located at a central point, and each such meter will be clearly marked to indicate the particular location supplied by it.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES
(Continued)

B. METER INSTALLATION *(Continued)*

4. The Company will place the meter in a location that does not result in the creation and installation of a Primary COYL at the time of the service line installation, absent justifying circumstances. Justifying circumstances include, but are not limited to, field conditions, property rights, and large residential, commercial and industrial customers that require the installation of a Primary COYL at the time of the service line installation. Prior to the installation of a Primary COYL, the Company will document and verify the circumstances that justify the installation of a Primary COYL. If the installation of a Primary COYL is necessary to provide service, the Company will provide the customer with documentation (as referenced in 49 CFR 192.16) outlining the risks associated with the operation of a Primary COYL, notify the customer of their responsibility for the maintenance of a Primary COYL, and require the customer to sign an acknowledgement indicating receipt of such documentation. After requesting and acknowledging the installation of a Primary COYL, a customer who elects to have the Primary COYL replaced at a future date will be responsible for the associated replacement costs.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES
(Continued)

D. CUSTOMER'S RESPONSIBILITY FOR EQUIPMENT AND PROTECTIVE APPARATUS FOR RECEIVING GAS

The customer shall, at the customer's sole risk and expense, furnish, install and keep in good, safe, and leak free condition all equipment such as regulators, gas piping, valves, pipe caps and plugs, appliance connectors, instruments, controls, telemetry, supply and exhaust ventilation and vents, alarms (including natural gas, carbon monoxide, and fire alarms and alarm systems), fixtures, facilities, apparatus, appliances, equipment, and related accessories of any kind or character, and all protective apparatus such as meter snow shelters, supports, covers, housing, barriers, bollards, and protective appliances, which may be required for safely receiving gas from the Company, and for safely applying and utilizing such gas beyond the point of delivery; the customer will be solely responsible for any injury, damage or loss resulting from the gas, or its use or loss, after such gas passes beyond the point of delivery; and the Company shall not be responsible for any loss, injury or damage to any person or property occasioned or caused by, arising from, or concerning the design, assembly, installation, inspection, testing, maintenance, use, operation, or absence of any such equipment or protective apparatus, or for any interference therewith, or from the gas, its use or loss, after such gas passes beyond the point of delivery. The Company has the right, but not the responsibility to refuse service to any customer or discontinue service with or without notice if, in the Company's opinion, the facilities beyond the point of delivery are unsafe or present a hazardous condition.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES
(Continued)

E. SERVICE CONNECTIONS AND TURN-ONS MADE BY COMPANY'S EMPLOYEES

Only duly authorized employees or agents of the Company are allowed to connect the customer's piping to, or disconnect the same from, the Company's service lines, mains, facilities, fixtures, etc., or to turn on the supply of gas from the meter. When turning on the supply of gas, the Company shall perform a leak check of the customer piping at the Company's standard delivery pressure. If any uncontrolled hazardous leakage exists at the time of turn-on, service will be denied until the customer has eliminated all leaks. Except as provided in this Rule, the Company has no duty to test, inspect, maintain, or repair anything upon or concerning the customer's premises and has no duty to warn of any condition it observes thereon; the Company shall not be liable for any failure to test, inspect, maintain, or repair anything upon or concerning the customer's premises or for the failure to warn of any condition.

F. EXCESS FLOW VALVE AND SERVICE LINE SHUT-OFF VALVE

An Excess Flow Valve or Service Line Shut-Off Valve shall be installed in accordance with Rule No. 9 of this Nevada Gas Tariff.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.:</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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Exhibit 2 – Current Tariff Sheets

TABLE OF CONTENTS
(Continued)

NEVADA RATE SCHEDULES (Continued)

<u>Schedule No.</u>		<u>P.U.C.N. Sheet No.</u>
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SG-G5	General Gas Service – 5	53J – 53L
SG-G6	General Gas Service – 6	53M – 53O
SG-G7	General Gas Service – 7	53P – 53R
NG-G5	General Gas Service – 5	53S – 53U
ST-1/NT-1	Transportation of Customer-Secured Natural Gas	54 – 84

SPECIAL SUPPLEMENTARY TARIFF PROVISIONS

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Held For Future Use	86
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<p>Issued: October 2, 2020</p> <p>Effective: October 7, 2020</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
SG-RS	Single-Family Residential Gas Service							
	Basic Service Charge per Month	\$ 10.80						\$ 10.80
	Commodity Charge per Therm:							
	All Usage	\$.36548	\$.43574	(\$.00972)	\$.00085	\$.00034		\$.79269
SG-RM	Multi-Family Residential Gas Service							
	Basic Service Charge per Month	\$ 9.00						\$ 9.00
	Commodity Charge per Therm:							
	All Usage	\$.42425	\$.43574	(\$.00972)	\$.00085	\$.00034		\$.85146
SG-RAC	Air Conditioning Residential Gas Service							
	Basic Service Charge per Month	\$ 10.80						\$ 10.80
	Commodity Charge per Therm:							
	All Usage	\$.09881	\$.43574	(\$.00972)	\$.00085	\$.00034		\$.52602
SG-G1	General Gas Service - 1							
	Basic Service Charge per Month	\$ 25.80						\$ 25.80
	Commodity Charge per Therm:							
	All Usage	\$.35991	\$.43574	(\$.00972)	\$.00085	\$.00034		\$.78712
SG-G2	General Gas Service - 2							
	Basic Service Charge per Month	\$ 160.00						\$ 160.00
	Commodity Charge per Therm:							
	All Usage	\$.10598	\$.43574	(\$.00972)	\$.00085	\$.00034		\$.53319
SG-G3	General Gas Service - 3							
	Basic Service Charge per Month	\$ 350.00						\$ 350.00
	Commodity Charge per Therm:							
	All Usage	\$.10453	\$.43574	(\$.00972)	\$.00085	\$.00034		\$.53174
SG-G4	General Gas Service - 4							
	Basic Service Charge per Month	\$1,000.00						\$1,000.00
	Commodity Charge per Therm:							
	All Usage	\$.02140	\$.43574	(\$.00972)	\$.00085	\$.00034		\$.44861
	Demand Charge ^{5/}	\$.05200						\$.05200

<p>Issued: May 28, 2021</p> <p>Effective: July 1, 2021</p> <p>Advice Letter No.: 524</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment	Renewable Energy Program Rate		
SG-G5	General Gas Service - 5						
	Basic Service Charge per Month	\$1,000.00					\$1,000.00
	Commodity Charge per Therm:						
	All Usage	\$.00749	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.43470
	Demand Charge ^{5/}	\$.00615					\$.00615
SG-G6	General Gas Service - 6						
	Basic Service Charge per Month	\$1,000.00					\$1,000.00
	Commodity Charge per Therm:						
	All Usage	\$.01248	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.43969
	Demand Charge ^{5/}	\$.03774					\$.03774
SG-G7	General Gas Service - 7						
	Basic Service Charge per Month	\$1,000.00					\$1,000.00
	Commodity Charge per Therm:						
	All Usage	\$.02060	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.44781
	Demand Charge ^{5/}	\$.03552					\$.03552
SG-AC	Air Conditioning Gas Service						
	Basic Service Charge per Month	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.11558	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.54279
SG-WP	Water Pumping Gas Service						
	Basic Service Charge per Month	\$ 250.00					\$ 250.00
	Commodity Charge per Therm:						
	All Usage	\$.05993	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.48714
SG-EG	Small Electric Generation Gas Service						
	Basic Service Charge per Month		Otherwise Applicable Rate Schedule				
	Commodity Charge per Therm:						
	All Usage	\$.00692	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.43413

<p>Issued: May 28, 2021</p> <p>Effective: July 1, 2021</p> <p>Advice Letter No.: 524</p>	<p>Issued by Amy L. Timperley Vice President</p>	
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SOUTHWEST GAS CORPORATION
 P.O. Box 98510
 Las Vegas, Nevada 89193-8510
 Nevada Gas Tariff No. 7

Canceling 68th Revised P.U.C.N. Sheet No. 11
67th Revised P.U.C.N. Sheet No. 11

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

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost		Renewable Energy Program Rate	Infrastructure Expansion Rate ^{7/}	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment			
<u>SG-CNG</u>	<u>Gas Service for Compression on Customer's Premises ^{6/}</u>						
	Basic Service Charge per Month	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.15526	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.58247
<u>SG-L</u>	<u>Street and Outdoor Lighting Gas Service</u>						
	Commodity Charge per Therm:						
	All Usage	\$.48594	\$.43574	(\$.00972)	\$.00085	\$.00034	\$.91315
<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:
 May 28, 2021

Effective:
 July 1, 2021

Advice Letter No.:
 524

Issued by
 Amy L. Timperley
 Vice President

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 \$.00003 per therm, and the low pressure shrinkage rate is \$.00104 per therm. Additionally customers will pay the Southwest Gas Transmission Company (SGTC) Annual Charge Adjustment (ACA) rate of \$.00011 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 \$0.23377 per therm and the Imbalance Reservation Charge is \$0.04273 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	.39285	.43168	.09659	.36862	.09948	.09860	.01918	.00527
Accumulated Deferred Interest Rate Adjustment	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)
General Revenues Adjustment	(.02959)	(.00965)	.00000	(.01093)	.00428	.00371	.00000	.00000
Gas Infrastructure Replacement Rate	.00057	.00057	.00057	.00057	.00057	.00057	.00057	.00057
Conservation and Energy Efficiency	.00237	.00237	.00237	.00237	.00237	.00237	.00237	.00237
Total	.36548	.42425	.09881	.35991	.10598	.10453	.02140	.00749

Component/Schedule	SG-G6	SG-G7	SG-AC	SG-WP	SG-EG	SG-CNG	SG-L
Margin	.01026	.01838	.11336	.05771	.00470	.15304	.48372
Accumulated Deferred Interest Rate Adjustment	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)	(.00072)
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00057	.00057	.00057	.00057	.00057	.00057	.00057
Conservation and Energy Efficiency	.00237	.00237	.00237	.00237	.00237	.00237	.00237
Total	.01248	.02060	.11558	.05993	.00692	.15526	.48594

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$0.00404 per therm for the Unrecovered Gas Cost Expense Base Rate.
- 5/ The total monthly demand charge for Schedule Nos. SG-4, SG-5, SG-6, and SG-7 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 \$0.11560 per therm as part of their Infrastructure Expansion Rate.

<p>Issued: December 29, 2020</p> <p>Effective: January 1, 2021</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/7}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	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	\$.34698	\$.72415	\$.00000	\$.00017		\$ 1.07130
<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	\$.35952	\$.72415	\$.00000	\$.00017		\$ 1.08384
<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	\$.47040	\$.72415	\$.00000	\$.00017		\$ 1.19472
<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	\$.19942	\$.72415	\$.00000	\$.00017		\$.92374
<u>NG-G2</u>	<u>General Gas Service - 2</u>						
	Basic Service Charge per Month	\$ 160.00					\$ 160.00
	Commodity Charge per Therm:						
	All Usage	\$.08806	\$.72415	\$.00000	\$.00017		\$.81238
<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	\$.07059	\$.72415	\$.00000	\$.00017		\$.79491
<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	\$.02476	\$.72415	\$.00000	\$.00017		\$.74908
	Demand Charge ^{5/}	\$.03550					\$.03550
<u>NG-G5</u>	<u>General Gas Service - 5</u>						
	Basic Service Charge per Month	\$1,000.00					\$1,000.00
	Commodity Charge per Therm:						
	All Usage	\$.01564	\$.72415	\$.00000	\$.00017		\$.73996
	Demand Charge ^{5/}	\$.03023					\$.03023

<p>Issued:</p> <p align="center">May 28, 2021</p> <p>Effective:</p> <p align="center">July 1, 2021</p> <p>Advice Letter No.:</p> <p align="center">524</p>	<p>Issued by</p> <p>Amy L. Timperley</p> <p>Vice President</p>	
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SOUTHWEST GAS CORPORATION
 P.O. Box 98510
 Las Vegas, Nevada 89193-8510
 Nevada Gas Tariff No. 7

Canceling 68th Revised P.U.C.N. Sheet No. 13
67th Revised P.U.C.N. Sheet No. 13

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/7}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment			
<u>NG-AC</u>	<u>Air Conditioning Gas Service</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.11463	\$.72415	\$.00000	\$.00017		\$.83895
<u>NG-WP</u>	<u>Water Pumping Gas Service</u>						
	Basic Service Charge per Month	\$ 36.00					\$ 36.00
	Commodity Charge per Therm:						
	All Usage	\$.08538	\$.72415	\$.00000	\$.00017		\$.80970
<u>NG-EG</u>	<u>Small Electric Generation Gas Service</u>						
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule					
	Commodity Charge per Therm:						
	All Usage	\$.07541	\$.72415	\$.00000	\$.00017		\$.79973
<u>NG-CNG</u>	<u>Gas Service for Compression on Customer's Premises ^{5/}</u>						
	Basic Service Charge	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.10673	\$.72415	\$.00000	\$.00017		\$.83105
<u>NG-L</u>	<u>Street and Outdoor Lighting Gas Service</u>						
	Commodity Charge per Therm:						
	All Usage	\$.50271	\$.72415	\$.00000	\$.00017		\$ 1.22703
<u>NG-OS</u>	<u>Optional Gas Service</u>	As specified on Sheet Nos. 48 through 51.					
<u>NG-AS</u>	<u>Alternative Sales Service</u>	As specified on Sheet Nos. 52 through 53.					
<u>NG-CGS</u>	<u>Compression Gas Service</u>	As specified on Sheet Nos. 47A through 47I					
<u>NG-RNG</u>	<u>Biogas and Renewable Natural Gas Service</u>	As specified on Sheet Nos. 53A through 53I					

Issued: <p align="center">May 28, 2021</p>		
Effective: <p align="center">July 1, 2021</p>	Issued by Amy L. Timperley Vice President	
Advice Letter No.: <p align="center">524</p>		

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES 1/2/7
(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 \$0.00072 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 \$0.23863 per therm and the Imbalance Reservation Charge is \$0.35094 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	.32113	.33731	.46384	.18339	.07186	.05785	.01820
General Revenues Adjustment	.01929	.01565	.00000	.00947	.00964	.00618	.00000
Gas Infrastructure Replacement Rate	.00266	.00266	.00266	.00266	.00266	.00266	.00266
Conservation and Energy Efficiency	.00390	.00390	.00390	.00390	.00390	.00390	.00390
Total	.34698	.35952	.47040	.19942	.08806	.07059	.02476

Component/Schedule	NG-G5	NG-AC	NG-WP	NG-EG	NG-CNG	NG-L
Margin	.00908	.10807	.07882	.06885	.10017	.49615
General Revenues Adjustment	.00000	.00000	.00000	.00000	.00000	.00000
Gas Infrastructure Replacement Rate	.00266	.00266	.00266	.00266	.00266	.00266
Conservation and Energy Efficiency	.00390	.00390	.00390	.00390	.00390	.00390
Total	.01564	.11463	.08538	.07541	.10673	.50271

- 4/ For all rate schedules, the Base Tariff Energy Rate (BTER) includes \$0.00206 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.

<p>Issued: December 29, 2020</p> <p>Effective: January 1, 2021</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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SCHEDULE NO. SG-G6
GENERAL GAS SERVICE - 6

APPLICABILITY

Applicable to customers whose average monthly requirements on an annual basis are greater than 833,333 therms and whose natural gas use during the Company's winter peak months of December through March is at least twenty (20) percent but less than fifty (50) percent of their annual usage.

TERRITORY

Throughout the Company's certificated Southern Nevada Service Areas, except as may hereafter be provided.

RATES

The demand charge, commodity charge and Basic Service Charge are set forth in the currently effective Statement of Rates of this Nevada Gas Tariff and are incorporated herein by reference.

For customers electing to receive sales service under this schedule, the Base Tariff Energy Rate (BTER) of the customer's sales rate will be determined in accordance with Special Condition No. 4 of this schedule.

The monthly demand charge shall be the product of the demand charge rate multiplied by the customer's billing determinant. The billing determinant shall be equal to the customer's highest monthly throughput during the most recent 12 month period, ending the month prior to the current billing period. Reductions in the customer's billing demand will be limited to no greater than 20 percent during any 12 month period ending with the current billing period. For new customers, the initial billing determinant shall be calculated by multiplying the customer's estimated average daily use by the number of days in the billing period.

The minimum charge per month is the sum of the Basic Service Charge and the demand charge.

<p>Issued: October 2, 2020</p> <p>Effective: October 7, 2020</p> <p>Advice Letter No.:</p>	<p style="text-align: center;">Issued by Justin Lee Brown Senior Vice President</p>	
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SCHEDULE NO. SG-G7
GENERAL GAS SERVICE - 7

APPLICABILITY

Applicable to customers whose average monthly requirements on an annual basis are greater than 833,333 therms and whose natural gas use during the Company's winter peak months of December through March is at least fifty (50) percent of their annual usage.

TERRITORY

Throughout the Company's certificated Southern Nevada Service Areas, except as may hereafter be provided.

RATES

The demand charge, commodity charge and Basic Service Charge are set forth in the currently effective Statement of Rates of this Nevada Gas Tariff and are incorporated herein by reference.

For customers electing to receive sales service under this schedule, the Base Tariff Energy Rate (BTER) of the customer's sales rate will be determined in accordance with Special Condition No. 4 of this schedule.

The monthly demand charge shall be the product of the demand charge rate multiplied by the customer's billing determinant. The billing determinant shall be equal to the customer's highest monthly throughput during the most recent 12 month period, ending the month prior to the current billing period. Reductions in the customer's billing demand will be limited to no greater than 20 percent during any 12 month period ending with the current billing period. For new customers, the initial billing determinant shall be calculated by multiplying the customer's estimated average daily use by the number of days in the billing period.

The minimum charge per month is the sum of the Basic Service Charge and the demand charge.

<p>Issued: October 2, 2020</p> <p>Effective: October 7, 2020</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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SCHEDULE NO. SG-G7
GENERAL GAS SERVICE - 7
(Continued)

LATE CHARGE

The monthly bill is due and payable as of the date of presentation. Included in the bill will be a late charge of five percent on the first \$200 of the monthly bill, plus two percent of any balance above \$200, which will be imposed if payment is not received by the next month's billing.

SPECIAL CONDITIONS

1. A service agreement specifying the customer's volumetric requirements and curtailment priority as defined in NAC 704.501 may be required under this schedule.
2. To receive sales service under this schedule, customers must make a three-year commitment to sales service.
3. Customers under this schedule may elect transportation service after providing an 18 month notification; however, customers with an active sales service agreement can return to transportation service only at the conclusion of their sales service agreement after providing at least 18 months notice.

Customers who switch to transportation service without providing proper notice will be assessed an exit fee to prevent the shifting of any costs to its remaining sales customers, if the Company determines there are such costs associated with the customer's change in service.

<p>Issued: October 2, 2020</p> <p>Effective: October 7, 2020</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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SCHEDULE NO. SG-G7
GENERAL GAS SERVICE - 7
(Continued)

SPECIAL CONDITIONS *(Continued)*

4. The Base Tariff Energy Rate (BTER) of the customer's sales rate will be the higher of the following charges:
- (i) The BTER of the Currently Effective Tariff Rate; or
 - (ii) The monthly weighted average cost of gas, including an assessment for interstate capacity costs, incurred by the Company.

For customers switching from transportation service the customer's sales rate will be adjusted to exclude the Deferred Energy Account Adjustment (DEAA) for the initial 12 month sales period. After the conclusion of the initial twelve 12 month sales period, the customer shall be billed the Currently Effective DEAA Tariff Rate.

BASE TARIFF ENERGY RATE (BTER) AND DEFERRED ENERGY ACCOUNT ADJUSTMENT (DEAA)

The rates specified for this schedule are subject to increases or decreases in the cost of purchased gas in accordance with those provisions set forth in Chapter 704 of the NAC.

GENERAL TERMS AND CONDITIONS

Except as qualified in this schedule, all of the General Terms and Conditions are applicable to this schedule and are hereby made a part hereof.

<p>Issued: October 2, 2020</p> <p>Effective: October 7, 2020</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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SCHEDULE NO. ST-1/NT-1

TRANSPORTATION OF CUSTOMER-SECURED NATURAL GAS
(Continued)

3. RATES (Continued)

3.1 (Continued)

- e. Deferred Energy Account Adjustment. For customers converting from sales service in accordance with Section 1.4 hereof an additional amount equal to the currently effective Deferred Energy Account Adjustment will be assessed for a period of 12 months.
- f. Any applicable imbalance charges as specified in Section 7 hereof.
- g. Anti-Bypass Rate Adjustment. The Company may adjust from time to time the applicable unit transportation rates to customers whose requirements may be served by other natural gas pipelines provided, however, that such adjusted rates shall not exceed the applicable charges as specified in Section 3.1 hereof. As a condition precedent to qualifying for an Anti-Bypass Rate Adjustment, the customer must establish, to the Company's satisfaction, that bypass is economically, operationally and physically feasible and imminent. This demonstration of eligibility shall include engineering studies, cost estimates, economic feasibility analyses, the ability to obtain all necessary right-of-way and the ability to obtain upstream transportation capacity sufficient to supply the customer's requirements. When the Company adjusts rates from the maximum applicable rate to avert customer bypass, the margin component set forth in Section 3.1.b or 3.1.c, or both, will be reduced. In addition, prior to initiating service under this provision, the Company shall file the executed service agreement and supporting economic studies with the Commission.

<p>Issued: April 30, 2019</p> <p>Effective: April 15, 2019</p> <p>Advice Letter No.: 511</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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GENERAL REVENUES ADJUSTMENT PROVISION

APPLICABILITY

The General Revenues Adjustment (GRA) Provision applies to the single-family and multi-family residential gas service schedules, G1, G2 and G3 general gas service schedules in this Nevada Gas Tariff. The GRA specifies the procedures to allow the utility to recover its authorized Base Tariff General Rate (BTGR) revenues without regard to the difference in the quantity of natural gas delivered. BTGR revenues are those revenues collected through the fixed and variable margin component of the delivery charge of the Company's rates as stated on the Statement of Rates in this Nevada Gas Tariff.

TRACKING PERIOD

The tracking period shall be the first full twelve (12) month period following the implementation of the GRA Provision, and each twelve (12) month period thereafter.

GENERAL REVENUES ADJUSTMENT DEFERRALS

An annual GRA deferral for each applicable gas service schedule will be calculated as follows:

1. For each month of the tracking period, the difference between the authorized per customer general revenue, as stated herein, and the per customer general revenue billed for the month, shall be multiplied by the billed customers for the month.
2. The annual general revenue deferral is equal to the sum of the tracking period monthly computations as described above.

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

GENERAL REVENUES ADJUSTMENT RATE

The GRA rates are per therm charges or credits applicable to each service schedule subject to this provision to recover or refund any GRA deferrals. The Company shall file annually to update the GRA rates. The GRA rates will be calculated by dividing the balances in the GRA sub-accounts at the end of the tracking period by the applicable tracking period sales volume.

<p>Issued: October 2, 2020</p> <p>Effective: October 7, 2020</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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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
January	\$ 53.33	\$ 28.98	\$ 123.83	\$ 383.55	\$ 1,438.65
February	\$ 44.01	\$ 25.07	\$ 102.11	\$ 345.05	\$ 1,259.44
March	\$ 34.05	\$ 21.60	\$ 83.45	\$ 314.50	\$ 1,174.90
April	\$ 24.24	\$ 17.95	\$ 61.63	\$ 289.15	\$ 1,044.13
May	\$ 20.71	\$ 16.62	\$ 56.84	\$ 271.01	\$ 922.64
June	\$ 19.67	\$ 16.04	\$ 54.58	\$ 263.03	\$ 898.50
July	\$ 18.19	\$ 15.50	\$ 50.81	\$ 251.86	\$ 806.48
August	\$ 17.23	\$ 14.97	\$ 48.13	\$ 244.43	\$ 767.27
September	\$ 17.77	\$ 15.21	\$ 49.51	\$ 247.75	\$ 778.55
October	\$ 18.75	\$ 15.58	\$ 52.83	\$ 257.89	\$ 867.01
November	\$ 23.94	\$ 18.00	\$ 62.90	\$ 283.75	\$ 1,005.52
December	\$ 39.62	\$ 23.76	\$ 93.80	\$ 343.52	\$ 1,243.86
Total	\$ 331.51	\$ 229.28	\$ 840.42	\$ 3,495.49	\$ 12,206.95

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
January	\$ 57.69	\$ 36.45	\$ 84.55	\$ 361.54	\$ 1,028.89
February	\$ 48.49	\$ 31.22	\$ 74.72	\$ 328.18	\$ 952.12
March	\$ 46.10	\$ 31.33	\$ 67.17	\$ 311.08	\$ 878.43
April	\$ 33.69	\$ 24.72	\$ 51.43	\$ 264.99	\$ 747.47
May	\$ 24.52	\$ 19.48	\$ 41.27	\$ 229.82	\$ 654.75
June	\$ 21.15	\$ 17.94	\$ 37.64	\$ 213.39	\$ 638.20
July	\$ 16.11	\$ 14.48	\$ 33.65	\$ 196.00	\$ 582.14
August	\$ 15.56	\$ 14.10	\$ 33.24	\$ 192.43	\$ 575.93
September	\$ 15.90	\$ 14.29	\$ 33.58	\$ 194.42	\$ 618.62
October	\$ 20.95	\$ 16.84	\$ 38.71	\$ 217.27	\$ 772.61
November	\$ 32.02	\$ 22.41	\$ 51.97	\$ 260.83	\$ 850.29
December	\$ 47.39	\$ 30.50	\$ 72.10	\$ 324.40	\$ 953.73
Total	\$ 379.57	\$ 273.76	\$ 620.03	\$ 3,094.35	\$ 9,253.18

Issued:
October 2, 2020

Effective:
October 7, 2020

Advice Letter No.:

Issued by
Justin Lee Brown
Senior Vice President

RULE NO. 1

DEFINITIONS
(Continued)

Customer:	The person or entity who receives or applies to receive service from the Company, as evidenced by the signature on the application or contract for that service, or, in the absence of a signed instrument, by the receipt and payment of bills regularly issued in the name of the service.
Daily Nomination:	A nomination submitted to the Company for one or more Gas Days. Daily Nominations must be submitted at least one calendar day prior to the effective Gas Day, subject to the provisions outlined in Schedule No. ST-1/NT-1.
Date of Presentation:	The date upon which a bill or notice is mailed (as postmarked) or delivered to the customer by the Company.
Day:	Calendar day.
Delinquent Bill:	A bill for service which is not paid prior to issuance of the next regular billing.
Deposit:	Security provided by a customer to ensure payment for service provided by the Company.
Disabled:	A person who (1) is affected by any physical or mental disability as described in NRS 615.110 or a substantial limitation to employment as defined in NRS 615.130; or (2) receives disability benefits from the Social Security Administration.
Discontinuance of Service:	Cessation of service by the Company at the request of the customer.
Distribution Main:	A gas main of the Company from which service lines are extended to customers and which normally operates at a pressure of 60 psi or less.
Elderly:	A person who is 62 years of age or older.

Issued: December 31, 2018	Issued by Justin Lee Brown Senior Vice President	
Effective: January 1, 2019		
Advice Letter No.:		

RULE NO. 1

DEFINITIONS
(Continued)

Industrial Customer: A customer who is engaged primarily in a process which creates or changes raw or unfinished materials into another form or product.

Inter-Divisional Capacity Transfer: A mechanism by which the unused off-peak interstate capacity of one of the Company's divisions is utilized by another of the Company's divisions to procure and transport otherwise inaccessible economically priced gas. The division owning the off-peak capacity receives benefit in the form of credits to its Deferred Energy Account. The division utilizing the off-peak capacity receives benefit through reduction in its purchased gas costs.

Interruptible Gas Service: Gas service subject to interruption or curtailment.

Intra-day Nomination: A Nomination submitted after the nominating deadline for Daily and Standing Nominations specified in Schedule No. ST-1/NT-1 which has an effective time no earlier than the beginning of the next Gas Day, and which has an ending time no later than the end of that Gas Day.

Law: A rule, or rules, established and enforced by federal, state, county or municipal authorities.

Main Extension: The length of main and its related facilities required to transport gas from the existing distribution facilities of the Company to the point of connecting with the service piping.

Margin: The currently effective tariff sales rate, less the average cost of purchased gas and the surcharge(s) to amortize the balancing account(s), if any, included in the sales rate, multiplied by the units of gas used, plus the Basic Service Charge, demand charge and transportation service charge, calculated on an annual basis.

<p>Issued: December 31, 2018</p> <p>Effective: January 1, 2019</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 1

DEFINITIONS

(Continued)

Master Meter Customer: A customer who receives gas at a central point and distributes said gas through a piping system, not owned and operated by the Utility, to tenants or occupants for their individual consumption.

Master Meter System: A pipeline system for distributing gas within, but not limited to, a definable area, such as a mobile home park, housing project, or apartment complex, where the operator purchases metered gas from an outside source for resale through an exterior or underground pipeline to more than one building. The gas distribution pipeline system supplies the ultimate consumer who either purchases the gas directly through a meter or by other means, such as by rents.

Maximum Daily Quantity (MDQ): The maximum daily quantity of gas the Company agrees to receive or deliver, in a 24 hour period, at each receipt or delivery point or in the aggregate as specified in the service agreement.

Mcf: 1,000 cubic feet.

Meter: A measuring device and its related facilities, such as automated reading devices, regulators and valves.

Mobile Home: A portable unit designed and built to be towed on its own chassis and connected to utilities. It is without a permanent foundation and is designed for year-round living.

Multi-Family Complex: A location at which more than one dwelling unit receives the benefits of a natural gas service through a single meter including, without limitation, apartment complexes and mobile home parks.

<p>Issued: December 31, 2018</p> <p>Effective: January 1, 2019</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 1

DEFINITIONS

(Continued)

Multi-Family Residential Structure:	Any structure where three or more permanent residential dwellings joined by common walls each receive the benefits of natural gas service through an individual meter installed as part of a multiple-meter assembly.
NAC:	Nevada Administrative Code.
Normal Working Hours:	Except for Company-observed holidays, the period from 8 a.m. to 5 p.m., Monday through Friday.
Ownership:	The legal right of possession or proprietorship of the premise(s) where service is established.
Pacific Clock Time (PCT):	Pacific Standard Time or Pacific Daylight Time, whichever is currently in effect.
Past Due Bill:	A bill for service which is not paid within 15 days after issuance, or 19 days if payment is made by first-class mail.
Permanent Service:	Service which, in the opinion of the Company, is of an enduring and established character. The use of gas may be continuous, intermittent or seasonal in nature.
Person:	Any individual, partnership, corporation, governmental agency or other organization operating as a single entity.
Pipeline Supplier:	An interstate natural gas pipeline company subject to the Federal Energy Regulatory Commission's jurisdiction under the Natural Gas Act.
Point of Delivery:	The point where pipes owned, leased or under license by a customer contact the Company's pipes or outlet side at meter.
Premises:	All real property and apparatus employed in a single-owner enterprise located on an integral parcel of land or on contiguous properties that are located immediately across a public right-of-way.

Issued: December 31, 2018	Issued by Justin Lee Brown Senior Vice President	
Effective: January 1, 2019		
Advice Letter No.:		

RULE NO. 1

DEFINITIONS
(Continued)

Primary Customer Owned Yard Line (COYL):	The primary customer gas piping that is owned and maintained by a customer that begins from the service point of delivery at the Company's meter at the property line or public right-of-way, and extends underground from the meter to a house, building, or gas utilization equipment where gas is consumed. A Primary COYL does not include secondary customer gas piping that may exist further downstream on a customer's houseline pipe facilities.
Priority:	Classification of gas use as determined in the NAC.
PUCN:	Public Utilities Commission of Nevada.
Residential Dwelling:	A house, apartment, townhouse or any other permanent residential unit that is used as a permanent home.
Rule:	A provision included herein which establishes the application of all rates, charges and standards for service when such applicability is not set forth in, and as a part of, a rate schedule.
Satisfactory Credit:	The payment of bills for utility service for 12 consecutive months, without a termination of service and with not more than three delinquent payments made during that period. Any history of payment that does not meet these requirements is unsatisfactory credit.
Service Area:	Territory in which the Company has the right to supply or make available gas service and is ready and willing to do so.
Service Line:	All pipes, valves and fittings from the service main to and including the stop cock on the riser(s).
Service Line Extension:	Service Line as above defined when constructed for a new customer at a premise not heretofore served in accordance with the service line extension rule.

<p>Issued: December 31, 2018</p> <p>Effective: January 1, 2019</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 1

DEFINITIONS

(Continued)

Service Line Shut-Off Valve:	A curb valve or other manually operated valve located near the service that is safely accessible to Company personnel or other personnel authorized by the Company to manually shut off gas flow to the service line.
Shrinkage:	The cost of the gas quantities lost, unaccounted for, or used as company fuel in the transportation process and represented by the differential between the cost of gas on a sales basis and the cost of gas on a purchased basis.
Shrinkage Rate:	The rate used to recover the cost of shrinkage from non-exempt transportation customers. In Southern Nevada, the high pressure shrinkage rate will be calculated using the ratio of the high-pressure-system miles of pipe to the system total miles of pipe for both the high and low pressure systems, consistent with the calculation approved by the Commission in Docket No. 09-03012. High pressure includes all pipe systems that have a Maximum Allowable Operating Pressure (MAOP) of 125 psig or greater. Low pressure includes all pipe systems that have a MAOP of less than 125 psig. Customers receiving service off of a high pressure system will pay the high pressure shrinkage rate for all applicable therms. Customers receiving service off of a low pressure system will pay the low pressure shrinkage rate for all applicable therms.
Single-Family Residential Structure:	A permanent residential dwelling, excluding multi-family residential structures, that receives the benefits of natural gas service through an individual meter.
Soft Credit Check:	An inquiry initiated by the Company, with the applicant's consent, to a credit agency into a prospective customer's credit to determine creditworthiness. This type of inquiry will show up on a prospective customer's credit report but will not negatively impact that customer's credit score.

<p>Issued: February 17, 2021</p> <p>Effective: May 1, 2021</p> <p>Advice Letter No.: 522</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 1

DEFINITIONS
(Continued)

Standing Nomination: A Daily Nomination which is effective for multiple Gas Days. Standing Nominations cannot exceed the term of the customer's Transportation Service Agreement. A Standing Nomination can be replaced by a new Daily Nomination or Intra-day Nomination; however, upon the expiration of such replacement Nomination, the Standing Nomination becomes effective again.

Subdivision: An area for single-family dwellings which may be identified by filed plans.

Summer Season: The six month period beginning May 1 and ending October 31.

Tariff: The entire body of effective rates, charges and rules, collectively, of the Company, as set forth herein.

Temporary Service: Service to premises, enterprises or activities which are provisional or interim in nature, or where it is known in advance that the service will be of limited duration. Service which, in the opinion of the Company, is for operations of a speculative character, or the permanency of which has not been established, is also considered temporary service.

Termination of Service: The intentional cessation of service by the Company to a customer which has not been requested by the customer and which occurs pursuant to the tariff of the Company.

Therm: A unit of heating value equivalent to 100,000 British Thermal Units (Btu).

Third-Party: Any person or public agency willing to receive monthly notifications in the event of a pending termination of service of a residential customer, who assumes no liability for the payment of the customer's bill.

Timely Payment: The payment of a bill for service prior to the date the bill is past due, unless otherwise specified.

Transmission Main: A pipeline installed for the purpose of transmitting gas from a source of supply to distribution center, storage facility or large volume customer(s).

<p>Issued: February 17, 2021</p> <p>Effective: May 1, 2021</p> <p>Advice Letter No.: 522</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES

A. METERS AND APPLIANCES

1. All meters, regulators, service pipe, appliances, fixtures, etc., installed by the Company upon the customer's premises for the purpose of delivering gas to the customer shall continue to be the property of the Company and may be repaired, replaced or removed by the Company at any time.
2. In the cases of residential and commercial customers, metering and regulating equipment required by the Company to render service will be constructed and installed at the expense of the Company provided the total estimated cost of the equipment, less any cash or non-cash contribution in aid of construction (contribution) does not exceed the allowable investment (except as specified in Rule No. 9.A.12). In the cases of all other customers, each customer will be required to make a nonrefundable advance to the Company equal to the full cost of constructing and installing such regulating, metering and safety equipment as determined by the Company.
3. No rent or other charge whatsoever will be made by the customer against the Company for placing or maintaining said meters, regulators, service pipe, appliances, fixtures, etc., upon the customer's premises. All meters will be sealed or soldered by the Company, and no such seal or solder shall be tampered with or broken except by a representative of the Company appointed for that purpose. The customer shall exercise reasonable care to prevent the meters, regulators, service line, appliances, fixtures, etc., of the Company upon said premises from being injured or destroyed and shall refrain from interfering with the same and, in case any defect therein or damage thereto shall be discovered, the customer shall promptly notify the Company thereof.
If damage occurs to the Company's facilities because of the customer's failure to use reasonable care or failure to request from the Company a service line location, the customer will be billed for subsequent repairs.
4. The Company will not be responsible for the loss of gas or damage or injury caused by gas in or escaping from piping or appliances beyond the Company's meter.

<p>Issued: December 31, 2018</p> <p>Effective: January 1, 2019</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES
(Continued)

B. METER INSTALLATION

1. All meters will be installed by the Company in some convenient and safe place approved by the Company upon the customer's premises and so placed as to be at all times accessible for inspection, reading and testing. The Company will change the meter location on customer's premises for reasonable cause, but when such request is made solely to suit the customer's convenience or to overcome an unsafe condition, a charge to the customer will be made to cover the actual cost of the change.
2. In all buildings in which separate meters are hereafter required to be installed for various floors or groups of rooms in order to measure the gas supplied to each tenant, the Company may require all meters to be located at a central point, and each such meter will be clearly marked to indicate the particular location supplied by it.

<p>Issued: December 31, 2018</p> <p>Effective: January 1, 2019</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES
(Continued)

B. METER INSTALLATION *(Continued)*

4. The Company will place the meter in a location that does not result in the creation and installation of a Primary COYL at the time of the service installation, absent justifying circumstances. Justifying circumstances include, but are not limited to, field conditions, property rights, and large residential, commercial and industrial customers that require the installation of a Primary COYL at the time of the service installation. Prior to the installation of a Primary COYL, the Company will document and verify the circumstances that justify the installation of a Primary COYL. If the installation of a Primary COYL is necessary to provide service, the Company will provide the customer with documentation (as referenced in 49 CFR 192.16) outlining the risks associated with the operation of a Primary COYL, notify the customer of their responsibility for the maintenance of a Primary COYL, and require the customer to sign an acknowledgement indicating receipt of such documentation. After requesting and acknowledging the installation of a Primary COYL, a customer who elects to have the Primary COYL replaced at a future date will be responsible for the associated replacement costs.

<p>Issued: December 31, 2018</p> <p>Effective: January 1, 2019</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES
(Continued)

D. CUSTOMER'S RESPONSIBILITY FOR EQUIPMENT FOR RECEIVING GAS

The customer shall, at the customer's sole risk and expense, furnish, install and keep in good, safe, and leak free condition all regulators, gas piping, appliances, alarms, fixtures and apparatus of any kind or character located beyond the point of delivery which may be required for receiving gas from the Company and for applying and utilizing gas, including all necessary protective appliances and suitable housing therefore; the Customer will be solely responsible for any injury, damage or loss resulting from the gas, or its use loss, after such gas passes beyond the point of delivery, and the Company shall not be responsible for any loss, injury or damage occasioned or caused by the negligence or wrongful act of the Customer or any of the Customer's agents, employees or licensees in installing, maintaining, using, operating or interfering with any such regulators, gas piping, appliances, alarms, fixtures or apparatus. The Company has the right, but not the responsibility to refuse service to any Customer or discontinue service with or without notice if, in the Company's opinion, the facilities beyond the point of delivery are unsafe or present a hazardous condition.

E. SERVICE CONNECTIONS MADE BY COMPANY'S EMPLOYEES

Only duly authorized employees or agents of the Company are allowed to connect the service pipe to, or disconnect the same from, the Company's gas facilities, or to turn on the supply of gas from the meter. When turning on the supply of gas, the Company shall perform a leak check at the Company's standard delivery pressure of the customer piping and appliances connectors. If any uncontrolled hazardous leakage exists at the time of turn-on, service will be denied until the customer has eliminated all leaks. Except as provided in this Rule, the Company has no duty to inspect, maintain, or repair the customer's premises and has no duty to warn of any condition it observes thereon; the Company shall not be liable for any failure to inspect, maintain, or repair the customer's premises or for the failure to warn of any condition.

<p>Issued: December 31, 2018</p> <p>Effective: January 1, 2019</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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RULE NO. 16

FACILITIES ON CUSTOMER'S PREMISES
(Continued)

F. EXCESS FLOW VALVE AND SERVICE LINE SHUT-OFF VALVE

An Excess Flow Valve or Service Line Shut-Off Valve shall be installed in accordance with Rule No. 9 of this Nevada Gas Tariff.

<p>Issued: December 31, 2018</p> <p>Effective: January 1, 2019</p> <p>Advice Letter No.:</p>	<p>Issued by Justin Lee Brown Senior Vice President</p>	
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Exhibit 3 – SWG Reference Records to Prior Commission Action

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

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

DOCKET NO.	DESCRIPTION
20-11024	Southwest Gas Corporation filed Notice, under Advice Letter No. 521, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective January 1, 2021.
20-12028	Filing by Southwest Gas Corporation of its 2020 Status Report on the Mesquite Expansion Project.
21-01028	Investigation and Rulemaking to consider adopting and revising regulations contained in Chapter 455 of the Nevada Administrative Code regarding notifications, preparation of reports, and other matters related thereto.
21-02019	Application of Southwest Gas Corporation, filed under Advice Letter No. 522, to revise Gas Tariff No. 7 to implement changes to support the implementation of Customer Data Modernization Initiative.
21-02030	Southwest Gas Corporation filed Notice, under Advice Letter No. 523, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective April 1, 2021.
21-03033	Genevieve Tetheron vs. Southwest Gas Corporation. Complaint regarding overbilling.
21-03036	Filing by Southwest Gas Corporation of tax adjustment pursuant to the Order issued in Docket No. 00-1028.
21-05029	Southwest Gas Corporation filed Notice, under Advice Letter No. 524, to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective July 1, 2021.
21-06031	Notifications and filings by natural gas utilities operating in Nevada of new and existing discounted rate contracts, contracts for alternative fuel capable customers, and contracts for special service pursuant to Section 2 of LCB File No. T006-21 and the Order issued in Docket No. 19-02024 for calendar year 2021.

21-06039	Rulemaking to amend, adopt, and/or repeal regulations in accordance with Assembly Bill 173 (2021).
21-06044	Notice by Southwest Gas Corporation of its intent to file an application for adjustment in rates.
21-07017	Joint Petition of the Regulatory Operations Staff and Southwest Gas Corporation ("Southwest Gas") requesting the Commission accept a stipulation regarding violations of 49 CFR Part 192 by Southwest Gas.
21-07026	Filing by Southwest Gas Corporation of revised rate for transportation customer NV Energy (LV2), previously Las Vegas Cogeneration II, LLC, pursuant to the Opinion issued in Docket Nos. 93-3003, et al.

Exhibit 4 – Proposed Notice of Application

Description of Application

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

NOTICE OF APPLICATION BY SOUTHWEST GAS CORPORATION TO ADJUST NATURAL GAS RATES AND CHARGES

Southwest Gas Corporation ("Southwest Gas") filed an Application with the Public Utilities Commission of Nevada ("Commission") August 31, 2021, designated as Docket No. 21-XX_____, for authority to increase its retail natural gas utility service rates and charges and to reset the Gas Infrastructure Replacement (GIR) Rates for its Southern and Northern Nevada rate jurisdictions. Southwest Gas' request includes a statewide annual general rate increase of approximately \$30.5 to account for changes in the cost of service since the last general rate case and the inclusion in rate base of GIR projects and the Mesquite Expansion Project previously approved by the Commission. The proposed increase associated with capital investments since the Company's last general rate case is approximately \$17.2 million, or approximately 3.7 percent in Southern Nevada, and \$2.9 million, or approximately 2.5 percent in Northern Nevada. The proposed increase associated with inclusion in rate base of Commission-approved GIR projects is \$673K or approximately 0.14 percent in Southern Nevada and \$85K or approximately 0.07 percent in Northern Nevada. In addition, approximately \$2.1 million in plant in Southern Nevada, or 0.5 percent, is related to extending service to Mesquite.

Southwest Gas' existing rates and charges do not provide Southwest Gas with sufficient revenue to allow it a fair and reasonable return on its investment. The revenue deficiency is largely attributable to: (1) the inclusion in base rates of capital investments¹;

¹ Includes Gas Infrastructure Replacement Projects, service expansion to Mesquite, Nevada and the Customer Data Modernization Initiative.

(2) changes in the cost of capital; (3) increases in expenses due to capital investment, operations and maintenance, wages, benefits and inflation; 3) the regulatory asset related to the COVID-19 pandemic; and, (4) changes in the number of customers and customer volumes.

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

SOUTHWEST GAS CORPORATION							
SOUTHERN NEVADA							
MONTHLY BILL CHANGE COMPARISON BY RATE CLASS							
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)							
Line No.	Class	Monthly Bill [1], [2]		Increase/(Decrease)		Line No.	
		At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent		
		(a)	(b)	(c)	(d)		(e)
1	Single-Family Residential	\$ 45.57	\$ 48.96	\$ 3.39	7.44%	1	
2	Summer	28.28	30.26	1.98	7.00%	2	
3	Winter	61.86	67.65	5.79	9.36%	3	
4	Multi-Family Residential	\$ 28.82	\$ 30.27	\$ 1.45	5.03%	4	
5	Summer	22.36	23.63	1.27	5.68%	5	
6	Winter	34.49	36.91	2.42	7.02%	6	
7	Residential Air Conditioning	\$ 450.08	\$ 467.97	\$ 17.89	3.97%	7	
8	General Gas Service					8	
9	General-1	\$ 113.72	\$ 115.74	\$ 2.02	1.78%	9	
10	General-2	791.42	800.98	9.56	1.21%	10	
11	General-3	3,339.70	3,411.88	72.18	2.16%	11	
12	General-4	13,801.94	14,232.93	430.99	3.12%	12	
13	Air Conditioning	\$ 745.19	\$ 754.04	\$ 8.85	1.19%	13	
14	Water Pumping	\$ 18,941.17	\$ 20,743.42	\$ 1,802.25	9.51%	14	
15	Electric Generation	\$ 3,724.50	\$ 4,316.17	\$ 591.67	15.89%	15	
16	Compress (CNG)	\$ 3,493.61	\$ 3,248.14	\$ (245.47)	(7.03%)	16	
17	Street Lights	\$ 37.52	\$ 39.66	\$ 2.14	5.70%	17	
[1] Present margin rates effective July 1, 2021. Excludes all surcharges.							
[2] BTER effective July 1, 2021. Excludes all surcharges.							

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY BILL CHANGE COMPARISON BY RATE CLASS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Rate Class	Monthly Bill [1], [2]		Increase / (Decrease)		Line No.
		Present Rates	Proposed Rates	Dollars	Percent	
		(b)	(c)	(d)	(e)	
1	Single-Family Residential	\$ 76.66	\$ 80.15	\$ 3.49	4.55%	1
2	Summer	36.51	38.25	1.74	4.77%	2
3	Winter	115.03	122.09	7.06	6.14%	3
4	Multi-Family Residential	\$ 47.58	\$ 50.07	\$ 2.49	5.23%	4
5	Summer	27.36	28.73	1.37	5.01%	5
6	Winter	66.80	71.42	4.62	6.92%	6
7	Residential Air Conditioning	\$ 73.31	\$ 80.11	\$ 6.80	9.28%	7
8	General Gas Service					8
9	General Gas Service - 1	\$ 139.42	\$ 145.27	\$ 5.85	4.20%	9
10	General Gas Service - 2	1,155.96	1,172.55	16.59	1.44%	10
11	General Gas Service - 3	5,672.28	5,930.61	258.33	4.55%	11
12	General Gas Service - 4	18,015.81	17,561.68	(454.13)	(2.52%)	12
13	Air Conditioning	\$ 351.42	\$ 342.97	\$ (8.45)	(2.40%)	13
14	Water Pumping	\$ 119.25	\$ 122.46	\$ 3.21	2.69%	14
15	Electric Generation	\$ 1,654.63	\$ 1,605.16	\$ (49.47)	(2.99%)	15
16	Compress (CNG)	\$ 54.75	\$ 62.33	\$ 7.58	0.00%	16
17	Street Lights	\$ 50.60	\$ 51.30	\$ 0.70	1.38%	17

[1] Present margin rates effective July 1, 2021. Excludes all surcharges.

[2] BTER effective July 1, 2021. Excludes all surcharges.

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

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

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

Interested and affected persons may file: (1) comments in writing; (2) petitions for leave to intervene; or (3) notices of intent to participate as commenters in order to be placed on the service list to receive the pleadings in the docket at either of the Commission's offices on or before (Day), (Date), 2021.

Exhibit 5 – Proposed Notice of Hearing

Proposed Notice of Hearing to Southern Nevada Customers:

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

Southwest Gas Corporation (“Southwest Gas”) filed an Application with the Public Utilities Commission of Nevada (“Commission”) August 31, 2021, designated as Docket No. 20-XX_____, for authority to increase rates and charges for its Southern Nevada rate jurisdiction.

The Commission has scheduled a public hearing on Southwest Gas’ request for (Day), (Date), 20XX at (Time). The hearing will take place at the Commission offices located at (Location). Southwest Gas is seeking approval of an increase in its retail natural gas utility service rates and to reset the GIR Rate in its Southern Nevada rate jurisdiction. The proposed annual revenue increase for Southwest Gas’ Southern Nevada rate jurisdiction is \$26,107,441 to account for changes in the cost of service since the last general rate case and the inclusion in rate base of GIR and Mesquite Expansion projects previously approved by the Commission. The proposed increase associated with capital investments since the Company’s last general rate case is approximately \$17.2 million or 3.7 percent; the proposed increase to account for inclusion in rate base of Commission-approved GIR projects is approximately \$673K or 0.14 percent; and, the proposed increase to account for extending service to Mesquite is approximately \$2.7 million or 0.5%.

Southwest Gas’ existing rates and charges do not provide Southwest Gas with sufficient revenue to allow it a fair and reasonable return on its investment. The revenue

deficiency is largely attributable to: (1) the inclusion in base rates of capital expenditures¹; (2) changes in the cost of capital; (3) increases in expenses due to capital investment, operations and maintenance, wages, benefits and inflation; 3) the regulatory asset related to the COVID-19 pandemic; and, (4) changes in the number of customers and customer volumes.

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

¹ Includes Gas Infrastructure Replacement Projects, service expansion to Mesquite, Nevada and the Customer Data Modernization Initiative.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY BILL CHANGE COMPARISON BY RATE CLASS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Class (a)	Monthly Bill [1], [2]		Increase/(Decrease)		Line No.
		At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
		(b)	(c)	(d)	(e)	
1	Single-Family Residential	\$ 45.57	\$ 48.96	\$ 3.39	7.44%	1
2	Multi-Family Residential	\$ 28.82	\$ 30.27	\$ 1.45	5.03%	2
3	Residential Air Conditioning	\$ 450.08	\$ 468.00	\$ 17.92	3.98%	3
	General Gas Service					
4	General-1	\$ 113.72	\$ 115.75	\$ 2.03	1.79%	4
5	General-2	791.42	801.06	9.64	1.22%	5
6	General-3	3,339.70	3,412.17	72.47	2.17%	6
7	General-4	13,801.94	14,235.15	433.21	3.14%	7
8	Air Conditioning	\$ 745.19	\$ 754.07	\$ 8.88	1.19%	8
9	Water Pumping	\$ 18,941.17	\$ 20,744.58	\$ 1,803.41	9.52%	9
10	Electric Generation	\$ 3,724.50	\$ 4,320.83	\$ 596.33	16.01%	10
11	Compress (CNG)	\$ 3,493.61	\$ 3,248.31	\$ (245.30)	(7.02%)	11
12	Street Lights	\$ 37.52	\$ 39.66	\$ 2.14	5.70%	12

[1] Present margin rates effective July 1, 2021. Excludes all surcharges.

[2] BTER effective July 1, 2021. Excludes all surcharges.

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

The legal authority and jurisdiction under which the hearing is to be held is embodied in sections 233B.121 *et seq.*, 704.001, 704.061 *et seq.* and 704.992 of the Nevada Revised Statutes ("NRS"); and all applicable sections of Chapters 703 and 704 of the Nevada Administrative Code ("NAC"), including sections 703.115, 703.2201 *et seq.*, 703.530 *et seq.*, and 703.710 of Chapter 703, and all amendments thereto; and sections 704.640 *et seq.*, 704.6502 *et seq.*, 704.6671 *et seq.*, section 704.796 *et seq.*, 704.9702 *et seq.* of Chapter 704, and all amendments thereto; as well as NAC 704.9716.

Southwest Gas' filing is available for review by the public during normal business hours at Southwest Gas' business offices or at the Commission's offices at 1150 East William Street, Carson City, NV 89701-3109 and at 9075 West Diablo Drive, Suite 250, Las Vegas, Nevada 89148. Written comments may be sent to the Commission at either of its offices and should reference Docket No. 21- XX_____.

Proposed Notice of Hearing to Northern Nevada Customers:

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

Southwest Gas Corporation (“Southwest Gas”) filed an Application with the Public Utilities Commission of Nevada (“Commission”) August 31, 2021, designated as Docket No. 21-XX _____, for authority to increase rates and charges for its Northern Nevada rate jurisdiction.

The Commission has scheduled a public hearing on Southwest Gas’ request for (Day), (Date), 20XX at (Time). The hearing will take place at the Commission's office located at (Location). Southwest Gas is seeking approval of an increase in its retail natural gas utility service rates. The proposed annual revenue increase for Southwest Gas’ Northern Nevada rate jurisdiction is \$4,410,540 to account for changes in the cost of service since the last general rate case and the inclusion in rate base of GIR projects previously approved by the Commission. The proposed increase associated with changes in cost of service is approximately \$2.9 million or 2.5 percent, and the proposed increase to account for inclusion in rate base of Commission-approved GIR projects is \$85K, or approximately 0.07 percent.

Southwest Gas’ existing rates and charges do not provide Southwest Gas with sufficient revenue to allow it a fair and reasonable return on its investment. The revenue deficiency is largely attributable to:(1) the inclusion in base rates of capital expenditures²; (2) changes in the cost of capital; (3) increases in expenses due to capital investment, operations and maintenance, wages, benefits and inflation; 3) the regulatory asset related

² Includes Gas Infrastructure Replacement Projects and the Customer Data Modernization Initiative.

to the COVID_19 pandemic; and, (4) changes in the number of customers and customer volumes.

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY BILL CHANGE COMPARISON BY RATE CLASS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Rate Class (a)	Monthly Bill [1], [2]		Increase / (Decrease)		Line No.
		Present Rates (b)	Proposed Rates (c)	Dollars (d)	Percent (e)	
1	Single-Family Residential	\$ 76.66	\$ 80.15	\$ 3.49	4.55%	1
2	Summer	36.51	38.25	1.74	4.77%	2
3	Winter	115.03	122.09	7.06	6.14%	3
4	Multi-Family Residential	\$ 47.58	\$ 50.07	\$ 2.49	5.23%	4
5	Summer	27.36	28.73	1.37	5.01%	5
6	Winter	66.80	71.42	4.62	6.92%	6
7	Residential Air Conditioning	\$ 73.31	\$ 80.11	\$ 6.80	9.28%	7
8	General Gas Service					8
9	General Gas Service - 1	\$ 139.42	\$ 145.27	\$ 5.85	4.20%	9
10	General Gas Service - 2	1,155.96	1,172.55	16.59	1.44%	10
11	General Gas Service - 3	5,672.28	5,930.61	258.33	4.55%	11
12	General Gas Service - 4	18,015.81	17,561.68	(454.13)	(2.52%)	12
13	Air Conditioning	\$ 351.42	\$ 342.97	\$ (8.45)	(2.40%)	13
14	Water Pumping	\$ 119.25	\$ 122.46	\$ 3.21	2.69%	14
15	Electric Generation	\$ 1,654.63	\$ 1,605.16	\$ (49.47)	(2.99%)	15
16	Compress (CNG)	\$ 54.75	\$ 62.33	\$ 7.58	0.00%	16
17	Street Lights	\$ 50.60	\$ 51.30	\$ 0.70	1.38%	17

[1] Present margin rates effective July 1, 2021. Excludes all surcharges.

[2] BTER effective July 1, 2021. Excludes all surcharges.

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

The legal authority and jurisdiction under which the hearing is to be held is embodied in sections 233B.121 *et seq.*, 704.001, 704.061 *et seq.* and 704.992 of the Nevada Revised Statutes ("NRS"); and all applicable sections of Chapters 703 and 704 of the Nevada Administrative Code ("NAC"), including sections 703.115, 703.2201 *et seq.*, 703.530 *et seq.*, and 703.710 of Chapter 703, and all amendments thereto; and

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

Southwest Gas' filing is available for review by the public during normal business hours at Southwest Gas' business offices or at the Commission's offices at 1150 East William Street, Carson City, NV 89701-3109 and at 9075 West Diablo Drive, Suite 250, Las Vegas, Nevada 89148. Written comments may be sent to the Commission at either of its offices and should reference Docket No. 21-XX_____.

Exhibit 6 – Draft Notice

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

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

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

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

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

Southwest Gas Corporation.

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

Southwest Gas requests authorization to increase general rates to recover annual revenues of approximately \$26,107,441, or approximately 5.60 percent in Southern Nevada and approximately \$4,410,540, or approximately 3.81 percent in Northern Nevada to account for changes in the cost of service since the last general rate case. Southwest Gas also requests approval of its proposed revisions to Nevada Gas Tariff No. 7.

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

Consumer sessions are required.

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

¹ NRS 704.069 states in pertinent part:

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

Gas Tariff No.	PUCN Sheet No.	Section
7	4	Table of Contents
7	10	Statement of Rates
7	10A	Statement of Rates
7	11	Statement of Rates
7	11A	Statement of Rates
7	12	Statement of Rates
7	13	Statement of Rates
7	13A	Statement of Rates
7	53M	Proposed Schedule No. SG-6
7	53P-R	Held for Future Use
7	59 & 59A	Schedule No. ST-1/NT-1
7	88	General Revenues Adjustment Provision
7	89	General Revenues Adjustment Provision
7	138	Rule No. 1
7	140	Rule No. 1
7	141	Rule No. 1
7	142	Rule No. 1
7	143	Rule No. 1
7	144	Rule No. 1
7	145	Rule No. 1
7	215	Rule No. 16
7	216	Rule No. 16
7	217	Rule No. 16
7	217C	Rule No. 16
7	217D	Rule No. 16