

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 32 of 34

Northern Nevada Workpapers

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Southwest Gas Corporation

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NORTHERN NEVADA
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**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RETIREMENTS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Account Number (b)	Retirements (c) [1]	RWIP (d) [1]	Total Retirements 5/31/2021 (e) (c) + (d)	Line No.
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>						
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	7
8	Structures - General	366.2	0	0	0	8
9	Mains	367	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	12
13	Communication Equipment	370	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	14
15	Total Transmission Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	15
<u>Distribution Plant</u>						
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	17
18	Structures and Improvements	375	0	0	0	18
19	Mains	376	(71,983)	(229,943)	(301,926)	19
20	Measuring and Reg. Stations	378	0	0	0	20
21	Services	380	(218,158)	0	(218,158)	21
22	Meters	381	(1,926,645)	0	(1,926,645)	22
23	Industrial Measuring and Reg. Sta.	385	(17,946)	0	(17,946)	23
24	Miscellaneous Equipment	387	0	0	0	24
25	Total Distribution Plant		<u>\$ (2,234,732)</u>	<u>\$ (229,943)</u>	<u>\$ (2,464,676)</u>	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	(58,641)	(30,024)	(88,665)	27
28	Structures and Improv - Leasehold	390.2	0	0	0	28
29	Office Furniture and Fixtures	391	(5,045)	0	(5,045)	29
30	Computer Software and Hardware	391.1	(377,505)	0	(377,505)	30
31	Transportation Equipment - Light	392.11	(96,838)	0	(96,838)	31
32	Transportation Equipment - Heavy	392.12	(105,309)	0	(105,309)	32
33	Stores Equipment	393	(2,521)	0	(2,521)	33
34	Tool, Shop, and Garage Equip.	394	(60,689)	0	(60,689)	34
35	Laboratory Equipment	395	0	0	0	35
36	Power Operated Equipment	396	(39,293)	0	(39,293)	36
37	Communication Equipment	397	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	39
40	Total General Plant		<u>\$ (745,840)</u>	<u>\$ (30,024)</u>	<u>\$ (775,864)</u>	40
41	Total		<u>\$ (2,980,572)</u>	<u>\$ (259,968)</u>	<u>\$ (3,240,540)</u>	41

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LEAD-LAG SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 71,117,929	41.75	\$ 2,969,163,880	1
2	Labor and Benefits Expense	WP G-5, Sh 15	12,285,633	11.98	147,154,307	2
3	Pension Costs Charge to O&M	WP G-5, Sh 29	1,415,301	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	1,709,907	0.00	0	4
5	Uncollectibles Expense	WP G-5, Sh 29	112,433	90.83	10,212,672	5
6	Other O&M Expense	WP G-5, Sh 29	6,799,338	23.50	159,781,889	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 93,440,541</u>	35.17	<u>\$ 3,286,312,748</u>	7
8	Interest	Stmt M, Sh 1, Ln 4(d)	3,267,229	88.63	289,570,195	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(e)	2,504,259	39.95	100,036,424	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(e)	1,026,014	36.50	37,449,495	10
11	Total	Sum Lns 7 - 10	<u>\$ 100,238,044</u>	37.05	<u>\$ 3,713,368,862</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 274,625			13
14	Lag in Receipt of Revenue	WP G-5, Sh 55, Ln 4(b)		<u>38.40</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>1.35</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 371,399</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5, Sh 71, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5, Sh 71, Col (h)	1,292,268			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 32, Ln 8(b)	1,964			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5, Sh 71, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5, Sh 71, Col (h)	470,006			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5, Sh 71, Col (h)	48,356			22
23	Account 190 - Alternative Minimum Tax	WP G-5, Sh 71, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5, Sh 71, Col (h)	(67,445)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5, Sh 71, Col (h)	5,744,997			25
26	Account 242 Accrued SERP	WP G-5, Sh 71, Col (h)	(1,145,496)			26
27	Account 253 - Other Deferred Credits	WP G-5, Sh 71, Col (h)	(1,804,219)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5, Sh 71, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 4,540,430</u>			29
30	Total Working Capital Requirements		<u>\$ 4,911,829</u>			30

[1] Gas costs adjusted for present volumes and rates. WP G-5, Sh 29, Ln 2(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Amount (b) WP G-5, Sh 3 - 14, Col (b)	Lag Days (c) WP G-5, Sh 3 - 14, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2020	\$ 4,522,211	41.28	\$ 186,692,736	1
2	July 2020	3,740,728	40.16	150,240,963	2
3	August 2020	4,563,903	41.55	189,620,955	3
4	September 2020	6,022,605	42.24	254,413,277	4
5	October 2020	8,419,487	41.56	349,939,191	5
6	November 2020	17,834,813	42.21	752,733,241	6
7	December 2020	30,887,740	42.73	1,319,742,497	7
8	January 2021	30,279,482	40.78	1,234,947,323	8
9	February 2021	98,768,862	41.65	4,113,653,932	9
10	March 2021	19,349,336	41.86	809,912,773	10
11	April 2021	10,417,477	42.10	438,541,961	11
12	May 2021	9,615,381	42.03	404,147,455	12
13	Totals	\$ <u>244,422,024</u>	<u>41.75</u>	\$ <u>10,204,586,304</u>	13
			WP G-5, Sh 1, Ln 1(d)		

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR JUNE 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80690277	\$ 489,386	6/1/2020	6/30/2020	6/15/2020	7/20/2020	34.50	\$ 16,883,819	1
2	80690278	24,233	6/1/2020	6/30/2020	6/15/2020	7/23/2020	37.50	908,749	2
3	80692789	471,000	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	19,546,500	3
4	80692792	1,260,336	6/1/2020	6/30/2020	6/15/2020	7/31/2020	45.50	57,345,268	4
5	80692820	788,834	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	32,736,627	5
6	80692828	19,180	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	795,970	6
7	80692832	471,000	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	19,546,500	7
8	80692835	23,550	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	977,325	8
9	80694125	79,613	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	3,303,919	9
10	80687308	126,465	6/1/2020	6/30/2020	6/15/2020	7/13/2020	27.50	3,477,795	10
11	80690279	4,820	6/1/2020	6/30/2020	6/15/2020	7/17/2020	31.50	151,824	11
12	80690280	347,668	6/1/2020	6/30/2020	6/15/2020	7/24/2020	38.50	13,385,228	12
13	80692783	275,400	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	11,429,100	13
14	80692785	90,998	6/1/2020	6/30/2020	6/15/2020	7/31/2020	45.50	4,140,420	14
15	80692797	49,728	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	2,063,691	15
16	Totals	\$ <u>4,522,211</u>					<u>41.28</u>	\$ <u>186,692,736</u>	16

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR JULY 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80698559	\$ 129,349	7/16/2020	8/14/2020	29.00	\$ 3,751,130	1
2	80703317	142,777	7/16/2020	8/31/2020	46.00	6,567,734	2
3	80703323	482,825	7/16/2020	8/25/2020	40.00	19,313,000	3
4	80703327	505,467	7/16/2020	8/31/2020	46.00	23,251,483	4
5	80703329	940,850	7/16/2020	8/25/2020	40.00	37,634,000	5
6	80703333	716,839	7/16/2020	8/25/2020	40.00	28,673,550	6
7	80703345	439,230	7/16/2020	8/21/2020	36.00	15,812,273	7
8	80703347	24,462	7/16/2020	8/21/2020	36.00	880,641	8
9	80703355	<u>358,929</u>	7/16/2020	8/25/2020	40.00	<u>14,357,152</u>	9
10	Totals	<u>\$ 3,740,728</u> WP G-5, Sh 2, Col (b)			<u>40.16</u> WP G-5, Sh 2, Col (c)	<u>\$ 150,240,963</u>	10

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR AUGUST 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80709692	\$ 129,045	8/16/2020	9/14/2020	29.00	\$ 3,742,302	1
2	80713568	1,004,112	8/16/2020	9/30/2020	45.00	45,185,036	2
3	80713575	486,696	8/16/2020	9/21/2020	36.00	17,521,065	3
4	80713578	23,610	8/16/2020	9/30/2020	45.00	1,062,429	4
5	80713600	530,875	8/16/2020	9/25/2020	40.00	21,235,000	5
6	80713604	1,058,498	8/16/2020	9/30/2020	45.00	47,632,412	6
7	80713610	971,850	8/16/2020	9/25/2020	40.00	38,874,000	7
8	80713631	359,218	8/16/2020	9/25/2020	40.00	14,368,712	8
9	Totals	\$ <u>4,563,903</u> WP G-5, Sh 2, Col (b)			<u>41.55</u> WP G-5, Sh 2, Col (c)	\$ <u>189,620,955</u>	9

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR SEPTEMBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80713568	\$ (40)	9/15/2020	9/30/2020	14.50	\$ (581)	1
2	80713630	36	9/15/2020	9/25/2020	9.50	344	2
3	80722620	128,705	9/15/2020	10/13/2020	27.50	3,539,399	3
4	80725919	348,144	9/15/2020	10/23/2020	37.50	13,055,411	4
5	80725928	5,464	9/15/2020	10/16/2020	30.50	166,638	5
6	80725934	36,060	9/15/2020	10/22/2020	36.50	1,316,199	6
7	80725937	281,605	9/15/2020	10/22/2020	36.50	10,278,571	7
8	80727798	605,211	9/15/2020	11/2/2020	47.50	28,747,523	8
9	80727812	1,452,000	9/15/2020	10/26/2020	40.50	58,806,000	9
10	80727822	1,472,042	9/15/2020	11/2/2020	47.50	69,921,987	10
11	80727829	62,103	9/15/2020	10/26/2020	40.50	2,515,151	11
12	80727843	<u>1,631,275</u>	9/15/2020	10/26/2020	40.50	<u>66,066,633</u>	12
13	Totals	\$ <u>6,022,605</u> WP G-5, Sh 2, Col (b)			<u>42.24</u> WP G-5, Sh 2, Col (c)	\$ <u>254,413,277</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR OCTOBER 2020**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80733782	\$ 128,132	10/16/2020	11/13/2020	28.00	\$ 3,587,701	1
2	80735725	41,799	10/16/2020	11/16/2020	31.00	1,295,754	2
3	80735735	785,057	10/16/2020	11/20/2020	35.00	27,477,009	3
4	80735740	360,704	10/16/2020	11/25/2020	40.00	14,428,164	4
5	80738050	954,496	10/16/2020	11/30/2020	45.00	42,952,300	5
6	80738054	89,355	10/16/2020	11/30/2020	45.00	4,020,975	6
7	80738055	1,078,515	10/16/2020	11/25/2020	40.00	43,140,600	7
8	80738056	2,755,906	10/16/2020	11/30/2020	45.00	124,015,790	8
9	80738058	628,458	10/16/2020	11/25/2020	40.00	25,138,300	9
10	80738059	3,100	10/16/2020	11/25/2020	40.00	124,000	10
11	80738066	1,398,742	10/16/2020	11/25/2020	40.00	55,949,670	11
12	80738070	34,410	10/16/2020	11/25/2020	40.00	1,376,400	12
13	80738072	64,688	10/16/2020	11/25/2020	40.00	2,587,528	13
14	80738077	96,125	10/16/2020	11/25/2020	40.00	3,845,000	14
15	Totals	\$ <u>8,419,487</u>			<u>41.56</u>	\$ <u>349,939,191</u>	15
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR NOVEMBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80743386	\$ 126,436	11/15/2020	12/14/2020	28.50	\$ 3,603,425	1
2	80743388	440,136	11/15/2020	12/23/2020	37.50	16,505,105	2
3	80743390	53,860	11/15/2020	12/14/2020	28.50	1,535,000	3
4	80743391	60,328	11/15/2020	12/16/2020	30.50	1,839,994	4
5	80748434	429,224	11/15/2020	12/21/2020	35.50	15,237,437	5
6	80748455	26,972	11/15/2020	12/28/2020	42.50	1,146,302	6
7	80748475	2,766,184	11/15/2020	12/28/2020	42.50	117,562,810	7
8	80748480	1,954,950	11/15/2020	12/31/2020	45.50	88,950,241	8
9	80748484	6,355	11/15/2020	12/28/2020	42.50	270,096	9
10	80748488	3,633,900	11/15/2020	12/28/2020	42.50	154,440,750	10
11	80748491	2,465,185	11/15/2020	12/31/2020	45.50	112,165,921	11
12	80748494	284,298	11/15/2020	12/28/2020	42.50	12,082,644	12
13	80748497	1,414,028	11/15/2020	12/28/2020	42.50	60,096,190	13
14	80748510	31,150	11/15/2020	12/28/2020	42.50	1,323,875	14
15	80748520	1,983,570	11/15/2020	12/28/2020	42.50	84,301,714	15
16	80748530	60,150	11/15/2020	12/31/2020	45.50	2,736,825	16
17	80748537	636,110	11/15/2020	12/28/2020	42.50	27,034,687	17
18	80748542	<u>1,461,978</u>	11/15/2020	12/21/2020	35.50	<u>51,900,226</u>	18
19	Totals	\$ <u>17,834,813</u>			<u>42.21</u>	\$ <u>752,733,241</u>	19

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR DECEMBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80755927	\$ 454,824	12/16/2020	1/25/2021	40.00	\$ 18,192,966	1
2	80755929	127,444	12/16/2020	1/15/2021	30.00	3,823,331	2
3	80755954	16,219	12/16/2020	1/13/2021	28.00	454,137	3
4	80755957	153,201	12/16/2020	1/19/2021	34.00	5,208,848	4
5	80758691	5,760,169	12/16/2020	1/25/2021	40.00	230,406,770	5
6	80758696	4,564,110	12/16/2020	2/1/2021	47.00	214,513,169	6
7	80758699	4,295	12/16/2020	1/25/2021	40.00	171,780	7
8	80758702	4,215,789	12/16/2020	1/25/2021	40.00	168,631,545	8
9	80758705	7,402,789	12/16/2020	2/1/2021	47.00	347,931,076	9
10	80758707	506,075	12/16/2020	1/27/2021	42.00	21,255,130	10
11	80758711	1,475,527	12/16/2020	1/25/2021	40.00	59,021,074	11
12	80758716	429,337	12/16/2020	1/25/2021	40.00	17,173,461	12
13	80758753	36,600	12/16/2020	1/25/2021	40.00	1,464,000	13
14	80758766	133,200	12/16/2020	1/25/2021	40.00	5,328,000	14
15	80758770	1,860,920	12/16/2020	1/22/2021	37.00	68,854,044	15
16	80758775	1,991,052	12/16/2020	1/25/2021	40.00	79,642,096	16
17	80758782	48,425	12/16/2020	1/25/2021	40.00	1,937,000	17
18	80758795	37,500	12/16/2020	2/1/2021	47.00	1,762,500	18
19	80758800	9,345	12/16/2020	1/25/2021	40.00	373,800	19
20	80758809	637,919	12/16/2020	1/25/2021	40.00	25,516,769	20
21	80758841	1,023,000	12/16/2020	2/1/2021	47.00	48,081,000	21
22	Totals	\$ <u>30,887,740</u>			<u>42.73</u>	\$ <u>1,319,742,497</u>	22

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR JANUARY 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80764134	\$ 147,000	1/16/2021	2/16/2021	31.00	\$ 4,556,992	1
2	80764165	126,986	1/16/2021	2/12/2021	27.00	3,428,635	2
3	80764172	456,700	1/16/2021	2/25/2021	40.00	18,267,985	3
4	80765972	2,208,823	1/16/2021	2/19/2021	34.00	75,099,968	4
5	80767734	429,340	1/16/2021	2/22/2021	37.00	15,885,593	5
6	80767737	5,756,808	1/16/2021	2/25/2021	40.00	230,272,315	6
7	80767749	252,923	1/16/2021	2/25/2021	40.00	10,116,925	7
8	80767751	3,108,927	1/16/2021	2/25/2021	40.00	124,357,088	8
9	80767755	2,924,493	1/16/2021	3/1/2021	44.00	128,677,695	9
10	80767757	76,511	1/16/2021	3/1/2021	44.00	3,366,495	10
11	80767758	1,438,594	1/16/2021	3/1/2021	44.00	63,298,125	11
12	80767760	276,725	1/16/2021	2/25/2021	40.00	11,069,000	12
13	80767762	5,720	1/16/2021	2/17/2021	32.00	183,024	13
14	80767766	744,680	1/16/2021	2/25/2021	40.00	29,787,198	14
15	80767769	1,121,890	1/16/2021	3/1/2021	44.00	49,363,160	15
16	80767770	206,072	1/16/2021	2/26/2021	41.00	8,448,957	16
17	80767771	20,254	1/16/2021	3/1/2021	44.00	891,176	17
18	80767774	4,425,747	1/16/2021	2/25/2021	40.00	177,029,865	18
19	80767780	4,256,712	1/16/2021	3/1/2021	44.00	187,295,320	19
20	80767783	442,176	1/16/2021	3/1/2021	44.00	19,455,722	20
21	80767794	1,558,111	1/16/2021	2/25/2021	40.00	62,324,434	21
22	80767803	294,291	1/16/2021	2/25/2021	40.00	11,771,650	22
23	Totals	\$ <u>30,279,482</u>			<u>40.78</u>	\$ <u>1,234,947,323</u>	23
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR FEBRUARY 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80771394	\$ 130,593	2/14/2021	3/12/2021	25.50	\$ 3,330,129	1
2	80773894	412,503	2/14/2021	3/25/2021	38.50	15,881,365	2
3	80773896	127,991	2/14/2021	3/15/2021	28.50	3,647,740	3
4	80774551	1,593,049	2/14/2021	3/19/2021	32.50	51,774,079	4
5	80777403	1,798,688	2/14/2021	3/25/2021	38.50	69,249,475	5
6	80777404	20,853,401	2/14/2021	3/25/2021	38.50	802,855,927	6
7	80777415	29,272,637	2/14/2021	3/31/2021	44.50	1,302,632,325	7
8	80777419	2,943,612	2/14/2021	3/25/2021	38.50	113,329,050	8
9	80777430	9,064,922	2/14/2021	3/31/2021	44.50	403,389,013	9
10	80777437	76,480	2/14/2021	3/25/2021	38.50	2,944,480	10
11	80777444	7,668,704	2/14/2021	3/25/2021	38.50	295,245,085	11
12	80777448	1,639,403	2/14/2021	3/25/2021	38.50	63,117,028	12
13	80777455	679	2/14/2021	3/25/2021	38.50	26,122	13
14	80777456	2,505,709	2/14/2021	3/31/2021	44.50	111,504,071	14
15	80777459	730,220	2/14/2021	3/25/2021	38.50	28,113,451	15
16	80777464	865,480	2/14/2021	3/31/2021	44.50	38,513,860	16
17	80777467	18,655,793	2/14/2021	3/29/2021	42.50	792,871,192	17
18	80777470	429,001	2/14/2021	3/22/2021	35.50	15,229,540	18
19	Totals	\$ <u>98,768,862</u>			<u>41.65</u>	\$ <u>4,113,653,932</u>	19

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR MARCH 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80784963	\$ 129,526	3/16/2021	4/15/2021	30.00	\$ 3,885,775	1
2	80784975	456,301	3/16/2021	4/23/2021	38.00	17,339,443	2
3	80785374	54,633	3/16/2021	4/16/2021	31.00	1,693,616	3
4	80786773	1,054,445	3/16/2021	4/22/2021	37.00	39,014,481	4
5	80789519	2,191,896	3/16/2021	4/26/2021	41.00	89,867,741	5
6	80789520	1,426,088	3/16/2021	4/30/2021	45.00	64,173,955	6
7	80789521	1,466,471	3/16/2021	4/26/2021	41.00	60,125,308	7
8	80789522	429,337	3/16/2021	4/23/2021	38.00	16,314,804	8
9	80789524	95,765	3/16/2021	4/26/2021	41.00	3,926,365	9
10	80789529	23,541	3/16/2021	4/26/2021	41.00	965,161	10
11	80789530	3,751,930	3/16/2021	4/26/2021	41.00	153,829,130	11
12	80789532	2,194,849	3/16/2021	4/26/2021	41.00	89,988,822	12
13	80789533	4,859,688	3/16/2021	4/30/2021	45.00	218,685,978	13
14	80789534	12,298	3/16/2021	4/26/2021	41.00	504,218	14
15	80789535	103,209	3/16/2021	4/26/2021	41.00	4,231,549	15
16	80789536	75,225	3/16/2021	4/26/2021	41.00	3,084,225	16
17	80789538	292,683	3/16/2021	4/27/2021	42.00	12,292,665	17
18	80789539	10,616	3/16/2021	4/26/2021	41.00	435,236	18
19	80789540	<u>720,837</u>	3/16/2021	4/26/2021	41.00	<u>29,554,304</u>	19
20	Totals	\$ <u>19,349,336</u>			<u>41.86</u>	\$ <u>809,912,773</u>	20

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR APRIL 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80795986	\$ 1,363,882	4/15/2021	5/21/2021	35.50	\$ 48,417,825	1
2	80795993	441,946	4/15/2021	5/25/2021	39.50	17,456,882	2
3	80795999	36,862	4/15/2021	5/17/2021	31.50	1,161,146	3
4	80796228	130,001	4/15/2021	5/14/2021	28.50	3,705,031	4
5	80798992	580,100	4/15/2021	5/25/2021	39.50	22,913,950	5
6	80798996	1,101,330	4/15/2021	6/1/2021	46.50	51,211,845	6
7	80799000	1,101,285	4/15/2021	5/25/2021	39.50	43,500,758	7
8	80799020	819,938	4/15/2021	6/1/2021	46.50	38,127,094	8
9	80799023	291,600	4/15/2021	5/25/2021	39.50	11,518,200	9
10	80799031	13,650	4/15/2021	5/25/2021	39.50	539,175	10
11	80799038	111,400	4/15/2021	5/25/2021	39.50	4,400,300	11
12	80799041	2,969,029	4/15/2021	6/1/2021	46.50	138,059,843	12
13	80799042	787,313	4/15/2021	5/25/2021	39.50	31,098,844	13
14	80799045	9,610	4/15/2021	5/25/2021	39.50	379,595	14
15	80799048	659,531	4/15/2021	5/25/2021	39.50	26,051,475	15
16	Totals	\$ <u>10,417,477</u>			<u>42.10</u>	\$ <u>438,541,961</u>	16

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
GAS LAG TEST
PURCHASES FOR MAY 2021**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80804487	\$ 456,282	5/16/2021	6/25/2021	40.00	\$ 18,251,295	1
2	80804489	7,516	5/16/2021	6/14/2021	29.00	217,972	2
3	80804499	127,479	5/16/2021	6/14/2021	29.00	3,696,883	3
4	80807164	1	5/16/2021	6/25/2021	40.00	20	4
5	80807173	50	5/16/2021	6/30/2021	45.00	2,250	5
6	80807183	3,150,129	5/16/2021	6/30/2021	45.00	141,755,791	6
7	80807189	532,355	5/16/2021	6/25/2021	40.00	21,294,200	7
8	80807207	604,220	5/16/2021	6/21/2021	36.00	21,751,918	8
9	80807217	877,300	5/16/2021	6/25/2021	40.00	35,092,000	9
10	80807221	438,657	5/16/2021	6/25/2021	40.00	17,546,270	10
11	80807227	1,884,761	5/16/2021	6/25/2021	40.00	75,390,450	11
12	80807234	<u>1,536,631</u>	5/16/2021	6/30/2021	45.00	<u>69,148,406</u>	12
13	Totals	\$ <u>9,615,381</u>			<u>42.03</u>	\$ <u>404,147,455</u>	13
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 8,866,245 [3]	12.00	\$ 106,394,942	1
2	Labor Loading	[2] <u>3,419,388</u> [4]	11.92	<u>40,759,364</u>	2
3	Totals	<u>\$ 12,285,633</u>	<u>11.98</u>	<u>\$ 147,154,307</u>	3
		WP G-5, Sh 1, Ln 2(c)	WP G-5, Sh 1, Ln 2(d)		

[1] Sch K-1, Sh 6, Ln 33(c) + Ln 33(d) and Sch K-1, Sh 7, Ln 22(c) + Ln 22(d)

[2] Sch K-1, Sh 6, Ln 34(c) + Ln 34(d) and Sch K-1, Sh 7, Ln 23(c) + Ln 23(d) less WP G-5, Sheet 29, Ln 4(c)

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

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Amount (b) WP G-5, Sh 17 - 28, Col (b)	Lag Days (c) WP G-5, Sh 17 - 28, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2020	\$ 2,842,709	14.59	\$ 41,464,659	1
2	July 2020	2,529,312	13.68	34,599,990	2
3	August 2020	2,847,843	12.51	35,614,624	3
4	September 2020	2,651,230	11.13	29,507,640	4
5	October 2020	3,752,387	10.72	40,227,349	5
6	November 2020	2,760,048	10.32	28,472,035	6
7	December 2020	2,541,547	8.49	21,580,252	7
8	January 2021	3,385,182	12.30	41,627,694	8
9	February 2021	3,075,347	9.91	30,484,284	9
10	March 2021	3,276,824	14.53	47,628,525	10
11	April 2021	4,147,186	10.76	44,638,598	11
12	May 2021	<u>2,612,249</u>	14.66	<u>38,305,752</u>	12
13	Totals	<u>\$ 36,421,863</u>	<u>11.92</u>	<u>\$ 434,151,403</u>	13

WP G-5, Sh 15,
Ln 2(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JUNE 2020**

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80675592	\$ 87,610	1/16/2020	6/9/2020	145.00	\$ 12,703,505	1
2	80675594	61,398	2/15/2020	6/9/2020	115.00	7,060,759	2
3	80677843	1,064,428	5/31/2020	6/11/2020	10.50	11,176,496	3
4	80677844	134,099	5/31/2020	6/11/2020	10.50	1,408,034	4
5	80682392	10,380	3/10/2020	6/25/2020	107.00	1,110,660	5
6	80683174	1,059,883	6/14/2020	6/25/2020	10.50	11,128,775	6
7	80683626	133,637	6/14/2020	6/26/2020	11.50	1,536,820	7
8	80683628	291,274	7/16/2020	6/30/2020	(16.00)	(4,660,389)	8
9	Totals	\$ <u>2,842,709</u>			<u>14.59</u>	\$ <u>41,464,659</u>	9
		WP G-5, Sh 16, Col (b)			WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

[2] Vouchers with service periods that occurred outside the test period, and were not needed to complete a full year of expenses, have been removed. Vouchers with service periods inside the test period have been added.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JULY 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80683136	\$ 15,000	6/12/2020	7/7/2020	25.00	\$ 375,000	1
2	80683154	17,500	5/16/2020	7/7/2020	52.00	910,000	2
3	80684101	44,340	3/27/2020	7/23/2020	117.50	5,209,950	3
4	80685680	27,625	5/16/2020	7/2/2020	47.00	1,298,384	4
5	80687954	1,079,077	6/28/2020	7/9/2020	10.50	11,330,309	5
6	80688631	132,700	6/28/2020	7/10/2020	11.50	1,526,044	6
7	80693812	1,081,034	7/12/2020	7/24/2020	11.50	12,431,889	7
8	80693950	132,036	7/12/2020	7/24/2020	11.50	1,518,414	8
9	Totals	\$ <u>2,529,312</u>			<u>13.68</u>	\$ <u>34,599,990</u>	9

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR AUGUST 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80697803	\$ 65,640	5/19/2020	8/25/2020	98.00	\$ 6,432,720	1
2	80698714	1,079,840	7/26/2020	8/7/2020	11.50	12,418,162	2
3	80698793	132,050	7/26/2020	8/7/2020	11.50	1,518,575	3
4	80699546	15,000	7/7/2020	8/11/2020	35.00	525,000	4
5	80699549	51,000	7/17/2020	8/11/2020	25.00	1,275,000	5
6	80701297	292,072	8/16/2020	8/18/2020	2.00	584,145	6
7	80703306	1,079,738	8/9/2020	8/20/2020	10.50	11,337,250	7
8	80704212	132,502	8/9/2020	8/21/2020	11.50	1,523,773	8
9	Totals	\$ <u>2,847,843</u>			<u>12.51</u>	\$ <u>35,614,624</u>	9

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR SEPTEMBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80706474	\$ 291,780	9/15/2020	9/1/2020	(14.50)	\$ (4,230,813)	1
2	80707356	15,950	5/16/2020	9/1/2020	108.00	1,722,587	2
3	80709210	1,077,206	8/23/2020	9/3/2020	10.50	11,310,659	3
4	80713018	1,061,342	9/6/2020	9/17/2020	10.50	11,144,096	4
5	80713903	132,057	9/6/2020	9/18/2020	11.50	1,518,656	5
6	80715428	45,270	5/1/2020	9/29/2020	150.50	6,813,135	6
7	80718994	27,625	8/15/2020	9/29/2020	44.50	1,229,321	7

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR OCTOBER 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80713010	\$ 17,500	7/1/2020	9/30/2020	8/15/2020	10/6/2020	51.50	\$ 901,250	1
2	80718591	38,820	4/7/2020	8/4/2020	6/5/2020	10/27/2020	143.50	5,570,670	2
3	80721184	1,055,634	9/14/2020	9/27/2020	9/20/2020	10/1/2020	10.50	11,084,155	3
4	80721621	131,800	9/14/2020	9/27/2020	9/20/2020	10/1/2020	10.50	1,383,900	4
5	80722323	297,208	10/1/2020	10/31/2020	10/16/2020	10/6/2020	(10.00)	(2,972,078)	5
6	80726006	130,260	9/28/2020	10/11/2020	10/4/2020	10/15/2020	10.50	1,367,730	6
7	80726223	1,039,490	9/28/2020	10/11/2020	10/4/2020	10/16/2020	11.50	11,954,139	7
8	80731250	910,550	10/12/2020	10/25/2020	10/18/2020	10/29/2020	10.50	9,560,771	8
9	80731400	131,125	10/12/2020	10/25/2020	10/18/2020	10/29/2020	10.50	1,376,813	9
10	Totals	\$ <u>3,752,387</u>					10.72	\$ <u>40,227,349</u>	10

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR NOVEMBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80732067	\$ 119,817	10/18/2020	11/2/2020	14.50	\$ 1,737,346	1
2	80733608	30,401	8/16/2020	11/5/2020	81.00	2,462,510	2
3	80734601	11,220	7/3/2020	11/24/2020	143.50	1,610,070	3
4	80734840	289,716	11/15/2020	11/10/2020	(5.50)	(1,593,439)	4
5	80735502	1,024,083	11/1/2020	11/13/2020	11.50	11,776,953	5
6	80735789	136,448	11/1/2020	11/13/2020	11.50	1,569,146	6
7	80739396	139,808	11/15/2020	11/25/2020	9.50	1,328,171	7
8	80739544	<u>1,008,555</u>	11/15/2020	11/25/2020	9.50	<u>9,581,277</u>	8
9	Totals	<u>\$ 2,760,048</u> WP G-5, Sh 16, Col (b)			<u>10.32</u> WP G-5, Sh 16, Col (c)	<u>\$ 28,472,035</u>	9

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR DECEMBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80734842	\$ 17,500	11/15/2020	12/1/2020	15.50	\$ 271,250	1
2	80744075	137,914	11/29/2020	12/10/2020	10.50	1,448,097	2
3	80744594	290,497	12/16/2020	12/10/2020	(6.00)	(1,742,980)	3
4	80744799	998,758	11/29/2020	12/10/2020	10.50	10,486,954	4
5	80750535	957,563	12/13/2020	12/23/2020	9.50	9,096,849	5
6	80751039	<u>139,316</u>	12/13/2020	12/28/2020	14.50	<u>2,020,082</u>	6
7	Totals	<u>\$ 2,541,547</u>			<u>8.49</u>	<u>\$ 21,580,252</u>	7

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JANUARY 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80747937	\$ 15,000	12/14/2020	1/7/2021	24.00	\$ 360,000	1
2	80748774	10,710	10/25/2020	1/12/2021	78.50	840,735	2
3	80751592	10,855	11/7/2020	1/12/2021	65.50	711,003	3
4	80752419	18,510	10/20/2020	1/7/2021	79.00	1,462,290	4
5	80753987	27,625	11/15/2020	1/5/2021	50.50	1,395,072	5
6	80755812	1,109,048	12/27/2020	1/8/2021	11.50	12,754,049	6
7	80755814	143,519	12/27/2020	1/8/2021	11.50	1,650,469	7
8	80755815	719,208	12/27/2020	1/8/2021	11.50	8,270,892	8
9	80755816	55,440	12/27/2020	1/8/2021	11.50	637,560	9
10	80758968	1,119,945	1/10/2021	1/21/2021	10.50	11,759,427	10
11	80759382	155,322	1/10/2021	1/22/2021	11.50	1,786,197	11
12	Totals	\$ <u>3,385,182</u>			<u>12.30</u>	\$ <u>41,627,694</u>	12

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR FEBRUARY 2021**

<u>Line No.</u>	<u>Voucher Number</u>	<u>Amount</u>	<u>Service Date</u>	<u>Date Paid</u>	<u>Lag Days</u>	<u>Dollar Days</u>	<u>Line No.</u>
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80758000	\$ 16,638	12/16/2020	2/9/2021	55.00	\$ 915,098	1
2	80762290	290,716	1/16/2021	2/2/2021	17.00	4,942,175	2
3	80762291	300,204	2/14/2021	2/2/2021	(12.50)	(3,752,556)	3
4	80763930	35,715	1/24/2021	2/5/2021	11.50	410,723	4
5	80763977	1,183,534	1/24/2021	2/5/2021	11.50	13,610,640	5
6	80767332	1,100,581	2/7/2021	2/19/2021	11.50	12,656,676	6
7	80767408	<u>147,959</u>	<u>2/7/2021</u>	<u>2/19/2021</u>	<u>11.50</u>	<u>1,701,529</u>	<u>7</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR MARCH 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80769414	\$ 66,419	1/16/2021	3/18/2021	61.00	\$ 4,051,570	1
2	80770755	12,870	12/18/2020	3/11/2021	82.50	1,061,775	2
3	80772174	1,116,964	2/21/2021	3/4/2021	10.50	11,728,126	3
4	80772449	146,100	2/21/2021	3/5/2021	11.50	1,680,144	4
5	80774553	298,143	3/16/2021	3/16/2021	0	0	5
6	80774597	17,500	2/14/2021	3/30/2021	43.50	761,250	6
7	80775240	83,950	7/1/2020	3/15/2021	256.50	21,533,203	7
8	80776950	1,101,614	3/7/2021	3/18/2021	10.50	11,566,946	8
9	80777068	138,203	3/7/2021	3/19/2021	11.50	1,589,329	9
10	80778353	<u>295,061</u>	4/15/2021	3/25/2021	(21.50)	<u>(6,343,819)</u>	10
11	Totals	\$ <u>3,276,824</u>			<u>14.53</u>	\$ <u>47,628,525</u>	11

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR APRIL 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80782937	\$ 28,454	1/1/2021	3/31/2021	2/14/2021	4/1/2021	45.50	\$ 1,294,655	1
2	80783077	30,091	2/1/2021	2/28/2021	2/14/2021	4/22/2021	66.50	2,001,052	2
3	80783279	1,109,431	3/15/2021	3/28/2021	3/21/2021	4/1/2021	10.50	11,649,027	3
4	80783760	134,785	3/15/2021	3/28/2021	3/21/2021	4/5/2021	14.50	1,954,375	4
5	80783761	14,616	3/15/2021	3/28/2021	3/21/2021	4/5/2021	14.50	211,932	5
6	80784277	32,610	11/17/2020	1/26/2021	12/22/2020	4/8/2021	107.00	3,489,270	6
7	80787415	1,096,070	3/29/2021	4/11/2021	4/4/2021	4/16/2021	11.50	12,604,799	7
8	80787604	135,606	3/29/2021	4/11/2021	4/4/2021	4/16/2021	11.50	1,559,463	8
9	80788980	36,505	3/29/2021	4/11/2021	4/4/2021	4/22/2021	17.50	638,838	9
10	80791959	1,100,698	4/12/2021	4/25/2021	4/18/2021	4/30/2021	11.50	12,658,028	10
11	80791981	292,931	5/1/2021	5/31/2021	5/16/2021	4/29/2021	(17.00)	(4,979,831)	11
12	80792371	135,391	4/12/2021	4/25/2021	4/18/2021	4/30/2021	11.50	1,556,991	12
13	Totals	\$ <u>4,147,186</u>					<u>10.76</u>	\$ <u>44,638,598</u>	13

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST
PURCHASES FOR MAY 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80789927	\$ 15,057	3/1/2021	3/31/2021	3/16/2021	5/11/2021	56.00	\$ 843,181	1
2	80796714	141,865	4/26/2021	5/9/2021	5/2/2021	5/14/2021	11.50	1,631,442	2
3	80796950	1,121,957	4/26/2021	5/9/2021	5/2/2021	5/14/2021	11.50	12,902,504	3
4	80798782	47,100	11/3/2020	3/2/2021	1/1/2021	5/25/2021	143.50	6,758,850	4
5	80801317	1,101,658	5/10/2021	5/23/2021	5/16/2021	5/28/2021	11.50	12,669,071	5
6	80801384	134,622	5/10/2021	5/23/2021	5/16/2021	5/28/2021	11.50	1,548,147	6
7	80799157	15,600	1/1/2021	12/31/2021	7/2/2021	6/8/2021	(24.00)	(374,400)	7
8	80800262	13,987	4/1/2021	4/30/2021	4/15/2021	6/10/2021	55.50	776,253	8
9	80801208	20,404	2/1/2021	4/30/2021	3/17/2021	6/1/2021	76.00	1,550,704	9
10	Totals	\$ <u>2,612,249</u>					14.66	\$ <u>38,305,752</u>	10
		WP G-5, Sh 16, Col (b)					WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER O&M SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Total O&M	[1]		\$ 93,440,541	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-1	\$ 71,117,929		2
3	Labor and Benefits	WP G-5, Sh 15, Ln 3(b)	12,285,633		3
4	Pension Costs Charged to O&M	WP G-5, Sh 30, Ln 9(f)	1,415,301		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	1,709,907		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>112,433</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>86,641,203</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>6,799,338</u>	8
				WP G-5, Sh 1, Ln 6(c)	

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PENSION CHARGED TO O&M
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	NNV (c)	Corporate Direct NNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 1,102,109	\$ 176,766	\$ 10,923,108		1
2	Percent O&M to Total	[2]	75.83%	99.99%	90.77%		2
3	Total	Ln 1 * Ln 2	\$ 835,685	\$ 176,745	\$ 9,915,417		3
4	Paiute and SGTC Percent	[3]	0.00%	0.00%	4.46%		4
5	Total Net of Paiute and SGTC	Ln 3 * Ln 4	\$ 835,685	\$ 176,745	\$ 9,473,126		5
6	4-Factor	[4]	100.00%	100.00%	5.34%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 835,685	\$ 176,745	\$ 505,470		7
8	Non-Service Pension Costs	[5]	0	0	(102,598)		8
9	Total Pension Costs Charged to O&M		\$ 835,685	\$ 176,745	\$ 402,872	\$ 1,415,301	9

WP G-5, Sh 29, Ln 4(c)

[1] WP H-3, Sh 36 Lns 2(e), WP H-3, Sh 36(j) and 8(e)

[2] WP H-3, Sh 13, Ln 24(c); WP H-3, Sh 27, Ln 24(i); WP H-3, Sh 29, Ln 24(c)

[3] Stmt N, Sh 10, Ln 7(i) + (j)

[4] Stmt N, Sh 8, Ln 9(h)

[5] Sch H-3, Sh 2, Ln 8(f)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PREPAYMENTS AMORTIZED TO O&M
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month	165001129 - Insurance Premiums and Other				Prepaid Supplies- General Office 165001132	Total	Line No.
		Prepayments 165000000	Liability Insurance	Property Insurance	Software Maintenance			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		[1]	[1]	[1]	[1]	[1]	sum (b) to (f)	
1	June 2020	\$ 911,692	\$ 802,128	\$ 75,756	\$ 989,808	\$ 40,471	\$ 2,819,855	1
2	July 2020	378,341	801,533	75,756	1,003,165	36,941	2,295,737	2
3	August 2020	293,773	1,138,263	77,345	2,114,128	40,755	3,664,263	3
4	September 2020	50,027	1,054,361	77,345	1,228,579	40,173	2,450,485	4
5	October 2020	54,142	1,054,282	77,345	1,211,886	37,089	2,434,744	5
6	November 2020	43,554	1,054,282	77,345	1,196,487	45,001	2,416,669	6
7	December 2020	30,737	1,129,453	77,345	1,407,423	52,796	2,697,754	7
8	January 2021	25,052	1,123,119	77,345	1,492,533	53,349	2,771,398	8
9	February 2021	31,982	1,123,119	77,345	1,369,986	52,107	2,654,539	9
10	March 2021	49,819	1,123,119	77,345	1,453,320	57,544	2,761,148	10
11	April 2021	40,572	1,004,926	99,033	1,345,504	50,736	2,540,771	11
12	May 2021	32,116	1,004,926	99,033	1,355,876	46,460	2,538,411	12
13	Totals	\$ 1,941,807	\$ 12,413,510	\$ 968,341	\$ 16,168,694	\$ 553,421	\$ 32,045,774	13
14	4-Factor	[2] 5.34%	5.34%	5.34%	5.34%	5.34%	5.34%	14
15	Amount Allocated	\$ 103,611	\$ 662,363	\$ 51,669	\$ 862,733	\$ 29,530	\$ 1,709,907	15

WP G-5, Sh 29,
Ln 5(c)

[1] Source: Company Records

[2] Stmt N, Sh 8, Ln 9(h)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE - OTHER WORKING CAPITAL
EXPENSES RECLASSIFIED AS PREPAYMENTS - SUMMARY
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Amount (b) WP G-5, Sh 33, Col (q)	Line No.
	<u>System Allocable</u>		
1	Account 923	38,518	1
2	Total System Allocable	\$ 38,518	2
3	Paiute and SGTC Allocation	[1] 4.46%	3
4	Amount to be Allocated	\$ 36,799	4
5	4-Factor	[2] 5.34%	5
6	Total System Allocable to NNV	\$ 1,964	6
7	Total Northern Nevada Direct	0	7
8	Total Northern Nevada	\$ 1,964	8
		WP G-5, Sh 1, Ln 19(c)	

[1] Stmt N, Sh 10, Ln 7(i) + (j)

[2] Stmt N, Sh 8, Ln 9(h)

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE - OTHER WORKING CAPITAL
EXPENSES RECLASSIFIED AS PREPAYMENTS - DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021

Line No.	Account (a)	Voucher Number (b)	Amount (c)	July 2020 (f)	August 2020 (g)	September 2020 (h)	October 2020 (i)	November 2020 (j)	December 2020 (k)	January 2021 (l)	February 2021 (m)	March 2021 (n)	April 2021 (o)	May 2021 (p)	13 Month Average (q) sum (d) to (p) divided by 13	Line No.
System Allocable																
1	Account 923															
2	8068806	923	\$ 37,069	\$ 0	\$ 0	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 23,428	\$ 21,830	\$ 20,285	\$ 23,750	1
3	8077724	923	\$ 66,050	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,866	\$ 63,970	\$ 62,135	\$ 14,767	2
3	Total Account 923		\$ 103,119	\$ 0	\$ 0	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 89,292	\$ 85,800	\$ 82,421	\$ 38,518	3
4	Total System Allocable		\$ 103,119	\$ 0	\$ 0	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 89,292	\$ 85,800	\$ 82,421	\$ 38,518	4
Northern Nevada																
5	Total Northern Nevada		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
UNCOLLECTIBLES EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Lag Days (c)	Line No.
1	Average Month	[1]	30.42	1
2	Due to Overdue	[1]	30.42	2
3	Overdue to Outside Collections	[2]	30.00	3
4	Total		90.83	4

WP G-5, Sh 1,
Ln 5(d)

[1] Average days in the month for the test year. (365/12)

[2] Company policy gives the customer 30 days after the bill has been declared overdue to pay before the amount is charged off and turned over to an outside collection agency.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Amount (b) WP G-5, Sh 36 - 47, Col (b)	Lag Days (c) WP G-5, Sh 36 - 47, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2020	\$ 42,449	(4.05)	\$ (171,717)	1
2	July 2020	96,917	4.05	392,671	2
3	August 2020	50,387	32.54	1,639,758	3
4	September 2020	73,723	61.11	4,505,505	4
5	October 2020	84,815	53.41	4,529,721	5
6	November 2020	9,538	24.59	234,483	6
7	December 2020	138,229	27.09	3,744,207	7
8	January 2021	12,327	22.69	279,692	8
9	February 2021	44,992	28.48	1,281,193	9
10	March 2021	30,627	53.13	1,627,315	10
11	April 2021	96,282	(34.55)	(3,326,060)	11
12	May 2021	182,048	30.36	5,527,743	12
13	Totals	\$ <u>862,333</u>	<u>23.50</u>	\$ <u>20,264,512</u>	13

WP G-5, Sh 1,
Ln 6(d)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
JUNE 2020**

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80674379	\$ 486	6/15/2020	6/2/2020	(13.50)	\$ (6,560)	1
2	80675150	1,686	4/15/2020	6/3/2020	48.50	81,793	2
3	80676568	50	5/7/2020	6/11/2020	35.00	1,753	3
4	80674649	1,933	5/20/2020	6/16/2020	27.00	52,182	4
5	80679747	75	6/15/2020	6/18/2020	2.50	188	5
6	80679689	8,000	12/3/2020	6/18/2020	(168.00)	(1,344,000)	6
7	80678216	254	5/22/2020	6/23/2020	32.00	8,127	7
8	80675283	870	5/22/2020	6/23/2020	32.00	27,836	8
9	80675633	11,931	5/30/2020	6/23/2020	24.00	286,356	9
10	80674570	105	5/28/2020	6/23/2020	26.00	2,730	10
11	80683178	3,007	3/27/2020	6/25/2020	90.00	270,612	11
12	80679234	396	5/17/2020	6/26/2020	40.00	15,845	12
13	80681540	1,050	6/3/2020	6/30/2020	27.00	28,350	13
14	80683184	478	6/19/2020	6/30/2020	11.00	5,258	14
15	80684242	51	5/27/2020	7/2/2020	36.00	1,834	15
16	80677319	8,640	5/31/2020	7/7/2020	36.50	315,360	16
17	80680796	562	6/15/2020	7/9/2020	24.00	13,488	17
18	80683311	785	6/20/2020	7/14/2020	24.00	18,834	18
19	80683567	2,007	6/21/2020	7/14/2020	22.50	45,147	19
20	80682957	83	6/9/2020	7/17/2020	38.00	3,149	20
21	Totals	\$ <u>42,449</u>			<u>(4.05)</u>	\$ <u>(171,717)</u>	21

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

[2] Vouchers with service periods that occurred outside the test period, and were not needed to complete a full year of expenses, have been removed. Vouchers with service periods inside the test period have been added.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
JULY 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80686335	\$ 20,625	9/30/2020	7/1/2020	(91.00)	\$ (1,876,875)	1
2	80687147	840	6/11/2020	7/7/2020	26.00	21,840	2
3	80687168	633	2/22/2020	7/9/2020	137.50	86,969	3
4	80687374	348	6/30/2020	7/9/2020	9.00	3,128	4
5	80689696	27	7/9/2020	7/16/2020	7.00	190	5
6	80692061	300	6/1/2020	7/21/2020	50.00	15,000	6
7	80693409	3,841	6/16/2020	7/23/2020	37.00	142,107	7
8	80687905	220	6/26/2020	7/24/2020	28.00	6,160	8
9	80692516	709	7/5/2020	7/28/2020	22.50	15,952	9
10	80695891	6,963	7/5/2020	7/30/2020	24.50	170,594	10
11	80695744	58	5/18/2020	7/30/2020	73.00	4,203	11
12	80689833	185	6/30/2020	8/4/2020	35.00	6,475	12
13	80692121	137	7/16/2020	8/4/2020	19.00	2,599	13
14	80695299	102	7/28/2020	8/4/2020	7.00	717	14
15	80695996	203	7/11/2020	8/4/2020	24.00	4,861	15
16	80692598	2,297	7/8/2020	8/4/2020	27.00	62,024	16
17	80692598	2,297	7/8/2020	8/4/2020	27.00	62,024	17
18	80693965	2,937	7/7/2020	8/6/2020	30.00	88,106	18
19	80692688	980	7/8/2020	8/11/2020	34.00	33,320	19
20	80696103	<u>53,216</u>	7/15/2020	8/13/2020	29.00	<u>1,543,278</u>	20
21	Totals	\$ <u>96,917</u>			<u>4.05</u>	\$ <u>392,671</u>	21

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
AUGUST 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80698259	\$ 54	7/5/2020	8/6/2020	32.00	\$ 1,720	1
2	80698490	735	2/18/2020	8/6/2020	170.00	124,950	2
3	80698221	261	3/6/2020	8/6/2020	152.50	39,793	3
4	80698204	750	6/16/2020	8/11/2020	56.00	42,000	4
5	80699935	76	7/28/2020	8/11/2020	14.00	1,059	5
6	80699579	7,271	6/18/2020	8/11/2020	54.00	392,618	6
7	80699245	514	12/25/2020	8/11/2020	(136.00)	(69,915)	7
8	80699641	150	7/24/2020	8/11/2020	18.00	2,698	8
9	80700838	35	7/25/2020	8/12/2020	18.00	630	9
10	80698328	82	7/16/2020	8/18/2020	33.00	2,706	10
11	80700996	1,082	7/16/2020	8/18/2020	33.00	35,719	11
12	80698715	427	7/24/2020	8/21/2020	28.00	11,970	12
13	80701193	2,525	7/30/2020	8/25/2020	26.00	65,657	13
14	80699095	10,150	8/1/2020	8/25/2020	24.00	243,609	14
15	80699047	61	7/31/2020	8/25/2020	25.00	1,524	15
16	80699055	273	7/31/2020	8/25/2020	25.00	6,816	16
17	80699797	386	7/29/2020	8/25/2020	27.00	10,429	17
18	80703577	852	7/27/2020	8/25/2020	29.00	24,708	18
19	80700320	11,041	8/2/2020	8/25/2020	22.50	248,416	19
20	80699055	6,427	7/22/2020	8/25/2020	34.00	218,520	20
21	80700606	682	7/22/2020	8/27/2020	36.00	24,552	21
22	80704853	32	7/18/2020	8/31/2020	43.50	1,379	22
23	80707344	497	5/28/2020	8/31/2020	95.00	47,204	23
24	80701290	80	7/28/2020	9/1/2020	35.00	2,800	24
25	80705144	324	8/12/2020	9/10/2020	29.00	9,396	25
26	80706882	354	8/18/2020	9/15/2020	28.00	9,911	26
27	80706870	4,849	8/22/2020	9/15/2020	24.00	116,371	27
28	80706882	417	8/6/2020	9/29/2020	54.00	22,518	28
29	Totals	\$ <u>50,387</u>			<u>32.54</u>	\$ <u>1,639,758</u>	29

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
SEPTEMBER 2020**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80709577	\$ 18,291	4/12/2020	9/8/2020	148.50	\$ 2,716,214	1
2	80710251	3,992	8/4/2020	9/11/2020	37.50	149,690	2
3	80711743	1,225	7/20/2020	9/15/2020	57.00	69,806	3
4	80711290	66	7/25/2020	9/15/2020	52.00	3,454	4
5	80711705	824	6/17/2021	9/15/2020	(275.00)	(226,512)	5
6	80713991	21	8/11/2020	9/22/2020	42.00	879	6
7	80715924	1,559	9/5/2020	9/24/2020	19.00	29,623	7
8	80708888	200	8/31/2020	9/25/2020	25.00	5,000	8
9	80718180	370	8/12/2020	9/29/2020	47.50	17,575	9
10	80718440	10	8/27/2020	9/29/2020	33.00	315	10
11	80714101	945	8/26/2020	9/29/2020	34.00	32,142	11
12	80716860	26,274	8/26/2020	9/29/2020	34.00	893,325	12
13	80719581	284	6/18/2020	9/30/2020	104.00	29,536	13
14	80715600	2,481	8/27/2020	10/2/2020	35.50	88,090	14
15	80710538	884	8/27/2020	10/2/2020	36.00	31,825	15
16	80714287	152	9/15/2020	10/6/2020	21.00	3,190	16
17	80716116	546	9/14/2020	10/7/2020	23.00	12,555	17
18	80718738	354	9/19/2020	10/13/2020	24.00	8,508	18
19	80717264	15,245	9/8/2020	10/20/2020	42.00	640,290	19
20	Totals	\$ <u>73,723</u>			<u>61.11</u>	\$ <u>4,505,505</u>	20

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
OCTOBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80722289	\$ 48	9/7/2020	10/8/2020	30.50	\$ 1,479	1
2	80722779	1,582	9/9/2020	10/8/2020	29.00	45,871	2
3	80722975	535	7/15/2020	10/8/2020	85.00	45,475	3
4	80723867	14	9/30/2020	10/13/2020	13.00	187	4
5	80725386	195	8/27/2020	10/14/2020	48.00	9,361	5
6	80724030	42	8/31/2020	10/15/2020	45.00	1,868	6
7	80721818	313	9/15/2020	10/20/2020	35.00	10,955	7
8	80726275	23,600	8/24/2020	10/20/2020	57.00	1,345,200	8
9	80721654	88	9/24/2020	10/20/2020	26.00	2,278	9
10	80728750	16,575	7/16/2020	10/22/2020	98.00	1,624,350	10
11	80725811	1,747	9/21/2020	10/27/2020	36.00	62,905	11
12	80728933	8,286	8/26/2020	10/27/2020	61.50	509,610	12
13	80726018	9,691	10/3/2020	10/27/2020	24.00	232,573	13
14	80722026	157	9/16/2020	10/27/2020	41.00	6,422	14
15	80721977	97	10/7/2020	10/27/2020	19.50	1,900	15
16	80722638	2,411	9/30/2020	10/27/2020	27.00	65,108	16
17	80729092	3,324	10/16/2020	10/29/2020	13.00	43,212	17
18	80731230	293	10/23/2020	10/29/2020	6.00	1,760	18
19	80725314	207	6/4/2020	10/30/2020	148.00	30,689	19
20	80730166	2,667	9/22/2020	10/30/2020	38.00	101,332	20
21	80726226	2,135	9/29/2020	11/3/2020	35.00	74,715	21
22	80728289	56	10/7/2020	11/3/2020	27.00	1,499	22
23	80725780	3,240	10/8/2020	11/3/2020	26.00	84,234	23
24	80731278	2,536	10/4/2020	11/3/2020	29.50	74,808	24
25	80724929	1,007	9/14/2020	11/4/2020	51.00	51,339	25
26	80730649	85	9/29/2020	11/5/2020	36.50	3,117	26
27	80728403	268	10/9/2020	11/10/2020	32.00	8,576	27
28	80730207	800	10/7/2020	11/10/2020	34.00	27,200	28
29	80732013	2,604	11/1/2020	11/24/2020	23.00	59,889	29
30	80726662	213	11/15/2020	11/24/2020	8.50	1,811	30
31	Totals	\$ <u>84,815</u>			<u>53.41</u>	\$ <u>4,529,721</u>	31

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
NOVEMBER 2020**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80733513	\$ 45	10/14/2020	11/10/2020	27.00	\$ 1,214	1
2	80735112	304	10/15/2020	11/12/2020	28.00	8,512	2
3	80736141	445	10/4/2020	11/17/2020	43.50	19,341	3
4	80737840	46	9/18/2020	11/24/2020	67.00	3,109	4
5	80736049	85	12/16/2020	11/24/2020	(22.50)	(1,920)	5
6	80738310	1,385	12/1/2020	11/24/2020	(7.00)	(9,692)	6
7	80739056	1,187	10/28/2020	11/24/2020	27.00	32,038	7
8	80736906	1,477	11/1/2020	11/24/2020	22.50	33,237	8
9	80733374	190	10/26/2020	11/30/2020	35.00	6,650	9
10	80740511	70	11/30/2020	11/30/2020	(0.50)	(35)	10
11	80739716	7	10/11/2020	11/30/2020	50.00	330	11
12	80738283	2,252	11/10/2020	12/8/2020	28.00	63,063	12
13	80737697	1,520	11/4/2020	12/10/2020	36.00	54,720	13
14	80739606	526	10/26/2020	12/11/2020	45.50	23,915	14
15	Totals	\$ <u>9,538</u>			<u>24.59</u>	\$ <u>234,483</u>	15
		WP G-5, Sh 35, Col (b)			WP G-5, Sh 35, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
DECEMBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80740750	\$ 14,113	10/13/2020	12/8/2020	56.00	\$ 790,311	1
2	80743319	725	11/20/2020	12/10/2020	20.00	14,500	2
3	80745055	52	11/15/2020	12/11/2020	25.50	1,326	3
4	80743552	63	11/26/2020	12/11/2020	15.00	940	4
5	80745560	990	11/15/2020	12/11/2020	25.50	25,245	5
6	80740912	504	11/19/2020	12/14/2020	25.00	12,594	6
7	80745689	1,287	11/19/2020	12/15/2020	26.00	33,452	7
8	80746409	145	12/8/2020	12/15/2020	7.00	1,013	8
9	80747543	12	8/4/2020	12/17/2020	134.50	1,592	9
10	80742966	238	11/17/2020	12/22/2020	35.00	8,330	10
11	80741295	1,200	11/12/2020	12/22/2020	39.50	47,400	11
12	80746285	2,837	11/26/2020	12/22/2020	26.00	73,765	12
13	80743234	927	8/12/2020	12/22/2020	132.00	122,390	13
14	80742160	6,160	11/16/2020	12/23/2020	36.50	224,832	14
15	80744978	4,507	12/5/2020	12/29/2020	24.00	108,167	15
16	80744713	120	11/23/2020	12/29/2020	36.00	4,320	16
17	80749794	165	11/23/2020	12/31/2020	37.50	6,188	17
18	80748435	5,239	10/14/2020	12/31/2020	77.50	405,984	18
19	80752943	6,694	11/4/2020	12/31/2020	57.00	381,531	19
20	80743713	1,500	12/8/2020	12/31/2020	23.00	34,500	20
21	80750110	280	12/4/2020	1/5/2021	32.00	8,960	21
22	80750598	134	11/30/2020	1/5/2021	36.00	4,824	22
23	80754166	33	12/1/2020	1/5/2021	35.00	1,148	23
24	80748437	468	12/15/2020	1/5/2021	21.00	9,837	24
25	80753731	80,564	12/30/2020	1/12/2021	12.50	1,007,051	25
26	80752908	362	12/9/2020	1/12/2021	34.00	12,324	26
27	80750049	36	11/15/2020	1/14/2021	59.50	2,153	27
28	80750632	810	12/10/2020	1/15/2021	36.00	29,166	28
29	80752616	2,224	12/16/2020	1/19/2021	34.00	75,602	29
30	80752299	118	12/28/2020	1/21/2021	24.00	2,839	30
31	80753205	5,724	12/9/2020	1/29/2021	51.00	291,924	31
32	Totals	\$ <u>138,229</u>			<u>27.09</u>	\$ <u>3,744,207</u>	32

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
JANUARY 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80755351	\$ 576	12/31/2020	1/7/2021	7.00	\$ 4,032	1
2	80755912	95	2/14/2021	1/12/2021	(33.50)	(3,183)	2
3	80756067	1,441	12/17/2020	1/14/2021	28.00	40,337	3
4	80755411	434	12/19/2020	1/14/2021	26.00	11,279	4
5	80755452	3,458	2/1/2021	1/26/2021	(6.00)	(20,745)	5
6	80759670	236	12/16/2020	1/26/2021	41.00	9,670	6
7	80755680	961	12/29/2020	1/26/2021	27.50	26,439	7
8	80760110	242	10/31/2020	1/26/2021	86.50	20,895	8
9	80759354	698	10/9/2020	1/26/2021	109.00	76,031	9
10	80760533	59	9/24/2020	1/29/2021	127.00	7,480	10
11	80761472	402	1/16/2021	2/2/2021	16.50	6,640	11
12	80761683	30	1/2/2021	2/4/2021	33.00	988	12
13	80759526	230	1/15/2021	2/8/2021	24.00	5,526	13
14	80758163	1,415	1/6/2021	2/9/2021	34.00	48,126	14
15	80760103	1,973	1/17/2021	2/9/2021	22.50	44,385	15
16	80760755	78	1/20/2021	2/12/2021	23.00	1,792	16
17	Totals	\$ <u>12,327</u>			<u>22.69</u>	\$ <u>279,692</u>	17
		WP G-5, Sh 35, Col (b)			WP G-5, Sh 35, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
FEBRUARY 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80763546	\$ 452	10/9/2020	2/4/2021	118.00	\$ 53,315	1
2	80765262	29	1/8/2021	2/11/2021	34.00	989	2
3	80762873	71	6/24/2020	2/11/2021	232.00	16,565	3
4	80766343	5,000	1/16/2021	2/16/2021	31.00	155,000	4
5	80765896	5,955	2/8/2021	2/16/2021	8.00	47,643	5
6	80762621	7,600	1/16/2021	2/18/2021	32.50	247,000	6
7	80764261	9,180	1/24/2021	2/23/2021	30.00	275,400	7
8	80767485	2,181	2/17/2021	2/23/2021	6.00	13,086	8
9	80769339	124	3/1/2021	2/25/2021	(4.50)	(557)	9
10	80769083	1,360	1/20/2021	2/25/2021	36.00	48,960	10
11	80765724	225	2/2/2021	2/25/2021	23.00	5,180	11
12	80768113	624	1/29/2021	3/2/2021	32.00	19,960	12
13	80769763	3,579	2/3/2021	3/2/2021	27.00	96,633	13
14	80767456	19	2/3/2021	3/2/2021	27.00	513	14
15	80766425	4,721	2/3/2021	3/9/2021	33.50	158,159	15
16	80769474	3,702	2/11/2021	3/19/2021	36.00	133,268	16
17	80778340	169	2/14/2021	4/15/2021	59.50	10,082	17
18	Totals	\$ <u>44,992</u>			<u>28.48</u>	\$ <u>1,281,193</u>	18

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
MARCH 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80770592	\$ 180	1/31/2021	3/2/2021	30.00	\$ 5,407	1
2	80770993	250	2/16/2021	3/9/2021	21.00	5,250	2
3	80774398	901	1/16/2021	3/11/2021	54.00	48,666	3
4	80770622	112	2/20/2021	3/16/2021	24.00	2,688	4
5	80774609	4,152	3/1/2021	3/16/2021	15.00	62,278	5
6	80773221	60	2/28/2021	3/23/2021	23.00	1,380	6
7	80772409	1,893	3/2/2021	3/23/2021	21.00	39,756	7
8	80771690	247	2/18/2021	3/26/2021	36.00	8,908	8
9	80780524	1,163	1/28/2021	3/29/2021	60.00	69,797	9
10	80780784	170	2/14/2021	3/30/2021	43.50	7,398	10
11	80772964	1,131	1/28/2021	3/30/2021	61.00	68,991	11
12	80772028	22	3/3/2021	3/30/2021	27.00	599	12
13	80781690	38	2/28/2021	3/30/2021	29.50	1,120	13
14	80774514	25	2/14/2021	3/30/2021	43.50	1,067	14
15	80780522	1,260	3/3/2021	3/30/2021	27.00	34,020	15
16	80773793	609	2/14/2021	3/31/2021	44.50	27,108	16
17	80781404	90	2/9/2021	3/31/2021	49.50	4,435	17
18	80782728	12,958	1/16/2021	4/6/2021	80.00	1,036,600	18
19	80776356	161	3/2/2021	4/8/2021	37.00	5,957	19
20	80780744	30	3/11/2021	4/13/2021	33.00	990	20
21	80781298	140	3/20/2021	4/13/2021	24.00	3,360	21
22	80783121	1,336	3/17/2021	4/13/2021	27.00	36,083	22
23	80783672	1,652	2/25/2021	4/16/2021	49.50	81,766	23
24	80782237	2,047	3/18/2021	4/23/2021	36.00	73,691	24
25	Totals	\$ <u>30,627</u>			<u>53.13</u>	\$ <u>1,627,315</u>	25

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
APRIL 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80784142	\$ 378	12/16/2020	4/6/2021	111.00	\$ 41,911	1
2	80783809	1,110	3/7/2021	4/6/2021	30.00	33,291	2
3	80783872	128	3/6/2021	4/8/2021	32.50	4,153	3
4	80784421	100	2/10/2021	4/8/2021	57.00	5,727	4
5	80785267	28	3/8/2021	4/13/2021	35.50	1,005	5
6	80786082	34	3/17/2021	4/13/2021	26.50	900	6
7	80787997	32,500	2/23/2021	4/20/2021	56.00	1,820,000	7
8	80785409	662	4/8/2021	4/20/2021	12.00	7,938	8
9	80788202	5,492	3/31/2021	4/20/2021	19.50	107,090	9
10	80785135	40	3/25/2021	4/23/2021	29.00	1,159	10
11	80789587	26	3/17/2021	4/27/2021	40.50	1,043	11
12	80789691	115	4/6/2021	4/27/2021	20.50	2,355	12
13	80790450	1,313	4/19/2021	4/27/2021	8.00	10,504	13
14	80786362	1,616	3/31/2021	4/27/2021	27.00	43,640	14
15	80784800	409	3/27/2021	4/27/2021	31.00	12,671	15
16	80785961	17	3/16/2021	4/29/2021	44.00	739	16
17	80787871	330	3/29/2021	5/4/2021	35.50	11,715	17
18	80792102	459	3/23/2021	5/4/2021	42.00	19,273	18
19	80792429	671	3/17/2021	5/6/2021	50.00	33,545	19
20	80788286	2,758	3/25/2021	5/7/2021	43.00	118,596	20
21	80790107	359	4/14/2021	5/11/2021	27.00	9,683	21
22	80792067	93	3/4/2021	5/18/2021	74.50	6,942	22
23	80790376	42,093	9/30/2021	5/18/2021	(135.00)	(5,682,608)	23
24	80790841	85	3/31/2021	5/20/2021	49.50	4,227	24
25	80799265	3,128	5/1/2021	5/25/2021	24.00	75,075	25
26	80795099	1,787	4/15/2021	5/25/2021	39.50	70,581	26
27	80792253	552	10/30/2021	5/25/2021	(158.00)	(87,216)	27
28	Totals	\$ <u>96,282</u>			<u>(34.55)</u>	\$ <u>(3,326,060)</u>	28

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNTS PAYABLE TEST
MAY 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80793159	\$ 600	4/7/2021	5/4/2021	27.00	\$ 16,187	1
2	80792754	46	3/30/2021	5/6/2021	36.50	1,687	2
3	80794159	1,063	4/7/2021	5/11/2021	34.00	36,145	3
4	80794272	2,090	3/16/2021	5/11/2021	56.00	117,015	4
5	80799040	65	4/30/2021	5/25/2021	25.00	1,616	5
6	80794118	649	4/24/2021	5/25/2021	31.00	20,133	6
7	80796317	31	4/30/2021	5/25/2021	25.00	769	7
8	80798145	165,674	4/27/2021	5/27/2021	30.00	4,970,234	8
9	80801145	4	5/8/2021	5/31/2021	23.00	85	9
10	80800920	1,028	5/19/2021	5/31/2021	12.00	12,336	10
11	80801390	776	3/24/2021	5/31/2021	68.00	52,761	11
12	80795161	1,826	5/2/2021	5/31/2021	29.00	52,966	12
13	80801370	4,337	5/8/2021	6/3/2021	25.50	110,594	13
14	80801234	340	5/5/2021	6/3/2021	29.00	9,858	14
15	80801255	586	5/3/2021	6/8/2021	35.50	20,803	15
16	80799231	762	5/1/2021	6/14/2021	44.00	33,506	16
17	80800420	1,868	5/14/2021	6/15/2021	32.00	59,771	17
18	80799121	130	5/6/2021	6/15/2021	40.00	5,200	18
19	80800001	174	5/11/2021	6/15/2021	35.00	6,080	19
20	Totals	\$ <u>182,048</u>			<u>30.36</u>	\$ <u>5,527,743</u>	20

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES SUMMARY
PROPERTY AND OTHER
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)			(d)	(e)	(f)	(g)	
	[1]							(e) - (f)	(c) * (f)	
1	City of North Las Vegas	80678654	\$ 149,975	5/1/2020	5/31/2020	5/16/2020	6/16/2020	31.00	\$ 4,649,221	1
2	Clark County	80682825	389,317	1/1/2019	12/31/2019	7/2/2019	6/25/2020	359.00	139,764,886	2
3	Nevada Mill Tax Installment	80687522	483,768	4/1/2020	6/30/2020	5/16/2020	7/16/2020	51.00	24,672,170	3
4	Clark County	80689650	1,911,634	4/1/2020	6/30/2020	5/16/2020	7/15/2020	60.00	114,698,051	4
5	City of Winnemucca	80689651	15,963	4/1/2020	6/30/2020	5/16/2020	7/15/2020	60.00	957,798	5
6	Churchill County	80689793	45,020	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	2,746,227	6
7	City of Boulder City	80689810	98,216	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	5,991,172	7
8	City of Carlin	80689822	2,240	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	136,636	8
9	City of Carson City	80689835	244,263	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	14,900,032	9
10	City of Yerington	80689871	9,635	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	587,760	10
11	Washoe County	80689877	59,472	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	3,627,775	11
12	Bureau of Indian Affairs	80689884	1,910	4/1/2020	6/30/2020	3/31/2020	7/16/2020	106.50	203,419	12
13	City of Elko	80689889	70,220	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	4,283,396	13
14	Pershing County	80689893	1,795	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	109,505	14
15	Lyon County	80689894	43,034	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	2,625,061	15
16	Lyon County	80689898	64,541	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	3,937,017	16
17	City of Las Vegas	80689899	1,179,247	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	71,934,086	17
18	Lander County	80689901	6,288	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	383,576	18
19	City of North Las Vegas	80689903	148,915	6/1/2020	6/30/2020	6/15/2020	7/16/2020	30.50	4,541,903	19
20	City of Mesquite	80689904	342	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	20,833	20
21	Humboldt County	80689906	8,674	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	529,121	21
22	City of Henderson	80689909	749,516	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	45,720,472	22
23	City of Fernley	80689912	90,583	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	5,525,576	23
24	City of Fallon	80689915	38,051	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	2,321,085	24
25	Eureka County	80689917	40	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	2,465	25
26	Elko County	80689920	7,031	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	428,919	26
27	Douglas County	80689923	138,904	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	8,473,142	27
28	Douglas County	80689927	110,994	4/1/2020	6/30/2020	5/16/2020	7/16/2020	61.00	6,770,633	28
29	Nevada Sales and Use Tax	80694258	262,668	4/1/2020	6/30/2020	5/16/2020	7/24/2020	69.00	18,124,100	29
30	Nevada Modified Business Tax	80696701	194,416	4/1/2020	6/30/2020	5/16/2020	7/31/2020	76.00	14,775,651	30
31	Nevada Universal Energy Charge	80697056	415,773	4/1/2020	6/30/2020	5/16/2020	7/31/2020	76.00	31,598,771	31
32	Nevada Property Tax Installment	80699164	1,999,135	7/1/2020	6/30/2021	12/30/2020	8/11/2020	(141.00)	(281,878,027)	32
33	City of North Las Vegas	80701028	135,197	7/1/2020	7/31/2020	7/16/2020	8/13/2020	28.00	3,785,510	33
34	Nevada Commerce Tax	80702219	754,255	7/1/2019	6/30/2020	12/30/2019	8/14/2020	227.50	171,593,042	34
35	City of North Las Vegas	80711941	124,038	8/1/2020	8/31/2020	8/16/2020	9/15/2020	30.00	3,721,139	35
36	Nevada Property Tax Installment	80721686	1,999,135	7/1/2020	6/30/2021	12/30/2020	10/2/2020	(89.00)	(177,923,009)	36
37	Nevada Mill Tax Installment	80722489	483,768	7/1/2020	9/30/2020	8/15/2020	10/2/2020	47.50	22,978,982	37
38	Washoe County	80725359	22,672	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	1,348,955	38
39	Pershing County	80725363	1,120	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	66,649	39
40	Lyon County	80725367	24,253	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	1,443,042	40
41	Lyon County	80725370	36,352	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	2,162,929	41
42	Lander County	80725372	3,697	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	219,958	42
43	Humboldt County	80725373	4,791	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	285,051	43
44	Eureka County	80725374	20	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	1,174	44
45	Elko County	80725375	3,721	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	221,413	45
46	Douglas County	80725376	62,696	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	3,730,408	46
47	Douglas County	80725377	50,156	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	2,984,273	47
48	Clark County	80725379	1,426,818	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	84,895,685	48
49	City of Yerington	80725380	5,328	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	317,027	49
50	City of Winnemucca	80725381	7,698	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	458,038	50
51	City of North Las Vegas	80725384	124,986	9/1/2020	9/30/2020	9/15/2020	10/14/2020	28.50	3,562,087	51
52	Churchill County	80725406	29,594	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	1,760,821	52
53	City of Boulder City	80725416	94,584	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	5,627,767	53
54	City of Carlin	80725422	1,278	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	76,040	54
55	City of Carson City	80725430	129,599	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	7,711,162	55
56	City of Elko	80725438	34,865	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	2,074,487	56
57	City of Fallon	80725445	21,804	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	1,297,324	57
58	City of Fernley	80725487	55,537	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	3,304,432	58

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES SUMMARY
PROPERTY AND OTHER
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a) [1]	Voucher Number (b)	Amount (c)	Begin Date	End Date	Service Date (d)	Date Paid (e)	Lag Days (f) (e) - (d)	Dollar Days (g) (c) * (f)	Line No.
59	City of Henderson	80725490	492,776	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	29,320,171	59
60	City of Las Vegas	80725498	837,518	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	49,832,322	60
61	City of Lovelock	80725508	3,530	4/1/2020	9/30/2020	7/1/2020	10/14/2020	105.00	370,614	61
62	City of Mesquite	80725513	481	7/1/2020	9/30/2020	8/15/2020	10/14/2020	59.50	28,614	62
63	Nevada Sales and Use Tax	80729828	101,700	7/1/2020	9/30/2020	8/15/2020	10/23/2020	68.50	6,966,428	63
64	Nevada Modified Business Tax	80731719	264,136	7/1/2020	9/30/2020	8/15/2020	10/30/2020	75.50	19,942,301	64
65	Nevada Universal Energy Charge	80732095	328,712	7/1/2020	9/30/2020	8/15/2020	10/30/2020	75.50	24,817,745	65
66	City of North Las Vegas	80735495	127,343	10/1/2020	10/31/2020	10/16/2020	11/17/2020	32.00	4,074,976	66
67	Nevada Property Tax	80742040	542,640	7/1/2020	6/30/2021	12/30/2020	12/8/2020	(22.00)	(11,938,084)	67
68	City of North Las Vegas	80746426	166,105	11/1/2020	11/30/2020	11/15/2020	12/15/2020	29.50	4,900,090	68
69	Nevada Property Tax Installment	80748324	1,999,135	7/1/2020	6/30/2021	12/30/2020	12/22/2020	(8.00)	(15,993,079)	69
70	Nevada Mill Tax Installment	80755675	483,768	10/1/2020	12/31/2020	11/15/2020	1/5/2021	50.50	24,430,286	70
71	City of North Las Vegas	80757057	255,563	12/1/2020	12/31/2020	12/16/2020	1/14/2021	29.00	7,411,339	71
72	City of Winnemucca	80757060	18,230	10/1/2020	12/31/2020	11/15/2020	1/14/2021	59.50	1,084,693	72
73	Clark County	80757064	2,146,793	10/1/2020	12/31/2020	11/15/2020	1/14/2021	59.50	127,734,154	73
74	Churchill County	80757817	64,458	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	4,157,553	74
75	City of Boulder City	80757820	100,638	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	6,491,145	75
76	City of Carlin	80757823	4,227	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	272,668	76
77	City of Carson City	80757827	325,311	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	20,982,577	77
78	City of Elko	80757830	93,134	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	6,007,158	78
79	City of Fallon	80757832	45,291	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	2,921,240	79
80	City of Fernley	80757836	114,125	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	7,361,074	80
81	City of Henderson	80757839	700,405	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	45,176,139	81
82	City of Las Vegas	80757842	1,397,679	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	90,150,298	82
83	City of Mesquite	80757847	561	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	36,201	83
84	City of Yerington	80757851	15,187	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	979,590	84
85	Douglas County	80757856	109,160	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	7,040,843	85
86	Douglas County	80757862	136,453	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	8,801,213	86
87	Elko County	80757864	8,363	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	539,413	87
88	Eureka County	80757866	84	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	5,448	88
89	Humboldt County	80757871	12,887	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	831,202	89
90	Lander County	80757892	9,884	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	637,508	90
91	Lyon County	80757903	71,177	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	4,590,893	91
92	Lyon County	80757912	47,455	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	3,060,832	92
93	Pershing County	80757926	2,620	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	169,005	93
94	Washoe County	80757928	49,897	10/1/2020	12/31/2020	11/15/2020	1/19/2021	64.50	3,218,377	94
95	Bureau of Indian Affairs	80757930	886	7/1/2020	12/31/2020	9/30/2020	1/19/2021	110.50	97,955	95
96	Nevada Universal Energy Charge	80761846	552,718	10/1/2020	12/31/2020	11/15/2020	1/28/2021	73.50	40,624,753	96
97	Nevada Sales and Use Tax	80761857	61,100	10/1/2020	12/31/2020	11/15/2020	1/29/2021	74.50	4,551,949	97
98	Nevada Modified Business Tax	80761870	223,936	10/1/2020	12/31/2020	11/15/2020	1/29/2021	74.50	16,683,199	98
99	City of North Las Vegas	80767027	307,730	1/1/2021	1/31/2021	1/16/2021	2/18/2021	33.00	10,155,099	99
100	Nevada Property Tax Installment	80768537	1,999,135	7/1/2020	6/30/2021	12/30/2020	2/25/2021	57.00	113,950,691	100
101	City of North Las Vegas	80774862	252,675	2/1/2021	2/28/2021	2/14/2021	3/16/2021	29.50	7,453,904	101
102	Nevada Mill Tax Installment	80785783	483,768	1/1/2021	3/31/2021	2/14/2021	4/5/2021	49.50	23,946,518	102
103	City of Winnemucca	80786502	29,601	1/1/2021	3/31/2021	2/14/2021	4/15/2021	59.50	1,761,258	103
104	Churchill County	80786835	83,820	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	5,071,108	104
105	City of Boulder City	80786838	330,990	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	20,024,905	105
106	City of Carlin	80786841	3,972	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	240,296	106
107	City of Carson City	80786842	458,582	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	27,744,181	107
108	City of Elko	80786844	131,164	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	7,935,408	108
109	City of Fallon	80786847	72,943	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	4,413,046	109
110	City of Fernley	80786849	168,267	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	10,180,158	110
111	City of Henderson	80786850	1,220,194	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	73,821,730	111
112	City of Las Vegas	80786851	1,986,409	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	120,177,714	112
113	City of Lovelock	80786852	10,617	10/1/2020	3/31/2021	12/30/2020	4/16/2021	106.50	1,130,680	113
114	City of Mesquite	80786853	1,274	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	77,096	114
115	City of North Las Vegas	80786855	226804.84	3/1/2021	3/31/2021	3/16/2021	4/16/2021	31.00	7,030,950	115
116	City of Yerington	80786856	20,708	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	1,252,804	116

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES SUMMARY
PROPERTY AND OTHER
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)			(d)	(e)	(f)	(g)	
	[1]							(e) - (d)	(c) * (f)	
117	Clark County	80786858	3,081,483	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	186,429,702	117
118	Douglas County	80786859	186,768	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	11,299,444	118
119	Douglas County	80786861	233,464	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	14,124,559	119
120	Elko County	80786864	12,341	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	746,604	120
121	Eureka County	80786867	95	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	5,723	121
122	Humboldt County	80786875	14,566	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	881,227	122
123	Lander County	80786877	12,408	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	750,696	123
124	Lyon County	80786883	78,191	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	4,730,561	124
125	Lyon County	80786886	117,284	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	7,095,686	125
126	Pershing County	80786893	2,820	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	170,605	126
127	Washoe County	80786900	89,570	1/1/2021	3/31/2021	2/14/2021	4/16/2021	60.50	5,419,003	127
128	Nevada Universal Energy Charge	80790118	873412.79	1/1/2021	3/31/2021	2/14/2021	4/21/2021	65.50	57,208,538	128
129	Nevada Sales and Use Tax	80792579	66,890	1/1/2021	3/31/2021	2/14/2021	4/30/2021	74.50	4,983,297	129
130	Nevada Modified Business Tax	80792587	383,641	1/1/2021	3/31/2021	2/14/2021	4/30/2021	74.50	28,581,219	130
131	City of North Las Vegas	80796185	155,639	4/1/2021	4/30/2021	4/15/2021	5/13/2021	27.50	4,280,066	131
132	Payroll Taxes	[2] NV Portion	<u>5,038,445</u>					14.00	<u>70,551,767</u>	132
133	Totals		<u>\$ 44,631,277</u>					<u>39.95</u>	<u>\$ 1,782,863,863</u>	133

WP G-5, Sh 1, Ln 9(d)

[1] Source: Company Records

[2] WP G-5, Sh 52, Ln 93

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES OTHER THAN INCOME TAXES - PAYROLL
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)			(d)	(e)	(f)	(g)	
	[1]							(e) - (d)	(c) * (f)	
73	FICA - Internal Revenue Service	80779690	9	3/19/2021	3/19/2021	3/19/2021	3/22/2021	3.00	27	73
74	FICA - Internal Revenue Service	80782708	1,345	3/22/2021	3/22/2021	3/22/2021	3/26/2021	4.00	5,378	74
75	FICA - Internal Revenue Service	80783046	1,080	3/31/2021	3/31/2021	3/31/2021	3/31/2021	0.00	0	75
76	FICA - Internal Revenue Service	80785770	283,062	4/2/2021	4/2/2021	4/2/2021	4/5/2021	3.00	849,187	76
77	FICA - Internal Revenue Service	80785781	377	4/2/2021	4/2/2021	4/2/2021	4/5/2021	3.00	1,131	77
78	FICA - Internal Revenue Service	80788509	513	4/16/2021	4/16/2021	4/16/2021	4/19/2021	3.00	1,538	78
79	FICA - Internal Revenue Service	80788524	283,404	4/16/2021	4/16/2021	4/16/2021	4/19/2021	3.00	850,213	79
80	FICA - Internal Revenue Service	80790154	276	4/19/2021	4/19/2021	4/19/2021	4/23/2021	4.00	1,104	80
81	Federal Unemployment	80792536	96,187	1/1/2021	3/31/2021	2/14/2021	4/30/2021	74.50	7,165,917	81
82	FICA - Internal Revenue Service	80792540	171	4/26/2021	4/26/2021	4/26/2021	4/30/2021	4.00	682	82
83	State of Nevada	80795306	221,217	1/1/2021	3/31/2021	2/14/2021	5/3/2021	77.50	17,144,279	83
84	FICA - Internal Revenue Service	80795453	280,223	4/30/2021	4/30/2021	4/30/2021	5/4/2021	4.00	1,120,891	84
85	FICA - Internal Revenue Service	80795463	2,390	4/30/2021	4/30/2021	4/30/2021	5/3/2021	3.00	7,170	85
86	FICA - Internal Revenue Service	80797286	1,143	5/4/2021	5/4/2021	5/4/2021	5/7/2021	3.00	3,430	86
87	FICA - Internal Revenue Service	80797966	662	5/7/2021	5/7/2021	5/7/2021	5/12/2021	5.00	3,308	87
88	FICA - Internal Revenue Service	80799875	205	5/14/2021	5/14/2021	5/14/2021	5/17/2021	3.00	616	88
89	FICA - Internal Revenue Service	80799886	281,627	5/14/2021	5/14/2021	5/14/2021	5/17/2021	3.00	844,881	89
90	FICA - Internal Revenue Service	80800771	807	5/24/2021	5/24/2021	5/24/2021	5/26/2021	2.00	1,615	90
91	FICA - Internal Revenue Service	80803597	1,888	5/31/2021	5/31/2021	5/31/2021	6/1/2021	1.00	1,888	91
92	FICA - Internal Revenue Service	80803600	199,680	5/28/2021	5/28/2021	5/28/2021	6/1/2021	4.00	798,722	92
93	Totals		<u>\$ 5,038,445</u>					<u>14.00</u>	<u>\$ 70,551,767</u>	93

WP G-5, Sh 50, Ln 132(c)

WP G-5, Sh 50, Ln 132(f)

[1] Source: Company Records limited to Nevada records only.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FEDERAL INCOME TAX LAG
FOR TAX YEAR 2021**

Line No.	Due Date (a) [1]	Percentage Due (b)	Tax Year Service Date (c) [2]	Days (d) (a) - Ln 1(c)	Weighted Days (e) (b) * (d)	Line No.
1	April 15, 2021	25.00%	July 2, 2021	(78.00)	(19.50)	1
2	June 15, 2021	25.00%		(17.00)	(4.25)	2
3	September 15, 2021	25.00%		75.00	18.75	3
4	December 15, 2021	25.00%		166.00	41.50	4
5	Totals	<u>100.00%</u>			<u>36.50</u>	5

WP G-5, Sh 1, Ln 10(d)

[1] Quarterly tax due dates for fiscal-year taxpayers.
[2] Midpoint of Tax Year 2021.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
INTEREST LAG
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Amount Outstanding (b) [1]	Allocated to Rate Base (c) [2]	Rate (d) [1]	Interest Expense (e) (c) * (d)	Days (f) [1]	Dollar Days (g) (e) * (f)	Line No.
1	Debentures	\$ 2,028,577,317	\$ 72,565,270	4.15%	\$ 3,011,588	91.25	\$ 274,807,382	1
2	Medium Term Notes	57,390,034	2,052,928	7.79%	160,011	91.25	14,600,994	2
3	Preferred Securities	(3,838,246)	(137,300)	-4.48%	6,148	45.63	280,491	3
4	CP Facility	49,986,856	1,788,105	0.44%	7,943	(14.00)	(111,199)	4
5	Term Facility	99,557,867	3,561,335	1.20%	42,896	3.50	150,138	5
6	Tax Exempt - Fixed Rate	1,929,339	0	-9.07%	0	15.21	0	6
7	Tax Exempt - Variable Rate	145,225,541	0	1.06%	0	15.21	0	7
8	Total Long-Term Debt	\$ 2,378,828,707	\$ 79,830,338		\$ 3,228,586		\$ 289,727,806	8
9	Short-Term Debt	\$ 73,952,599	2,645,396	1.71%	45,213	3.50	158,244	9
10	Customer Deposits	18,828,581	3,152,577	0.09%	2,837	182.50	517,811	10
11	Total Short-Term Debt	\$ 92,781,180	\$ 5,797,973		\$ 48,050		\$ 676,055	11
12	Total Debt	\$ 2,471,609,887	\$ 85,628,310	3.83%	\$ 3,276,636	88.63	\$ 290,403,861	12

WP G-5, Sh 1, Ln 8(d)

[1] Source: Company Records

[2] Allocation of the amount of debt financing rate base is \$169,050,670 x 50.65% Debt = \$85,628,310. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
REVENUE LAG
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Days (b)	Line No.
1	Cycle	[1] 15.21	1
2	Read to Bill	[2] 2.88	2
3	Bill to Collection	[3] <u>20.31</u>	3
4	Total	<u>38.40</u>	4

WP G-5, Sh 1, Ln 14(d)

[1] Bi-monthly for the test year (365 days/12 months/2 cycles).

[2] WP G-5, Sh 56, Ln 13(d)

[3] WP G-5, Sh 69, Ln 13(j)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Number of Cycles (b) <small>WP G-5, Sh 57 - 68, Col (d)</small>	Lag Days (c) <small>WP G-5, Sh 57 - 68, Col (d)</small>	Average Lag Days (d) <small>(c) / (b)</small>	Line No.
1	June 2020	22	60	2.73	1
2	July 2020	22	66	3.00	2
3	August 2020	21	58	2.76	3
4	September 2020	21	60	2.86	4
5	October 2020	22	64	2.91	5
6	November 2020	18	58	3.22	6
7	December 2020	22	68	3.09	7
8	January 2021	21	56	2.67	8
9	February 2021	19	56	2.95	9
10	March 2021	23	62	2.70	10
11	April 2021	21	60	2.86	11
12	May 2021	21	61	2.90	12
13	Totals	<u>253</u>	<u>729</u>	<u>2.88</u>	13

WP G-5, Sh 55, Ln 2(b)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
JUNE 2020**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	19	6/1/2020	6/3/2020	2	1
2	20	6/2/2020	6/4/2020	2	2
3	21	6/3/2020	6/5/2020	2	3
4	1	6/4/2020	6/8/2020	4	4
5	2	6/5/2020	6/9/2020	4	5
6	3	6/8/2020	6/10/2020	2	6
7	4	6/9/2020	6/11/2020	2	7
8	5	6/10/2020	6/12/2020	2	8
9	6	6/11/2020	6/15/2020	4	9
10	7	6/12/2020	6/16/2020	4	10
11	8	6/15/2020	6/17/2020	2	11
12	9	6/16/2020	6/18/2020	2	12
13	10	6/17/2020	6/19/2020	2	13
14	11	6/18/2020	6/22/2020	4	14
15	12	6/19/2020	6/23/2020	4	15
16	13	6/22/2020	6/24/2020	2	16
17	14	6/23/2020	6/25/2020	2	17
18	15	6/24/2020	6/26/2020	2	18
19	16	6/25/2020	6/29/2020	4	19
20	17	6/26/2020	6/30/2020	4	20
21	18	6/29/2020	7/1/2020	2	21
22	19	6/30/2020	7/2/2020	2	22
23	Total Lag Days			<u>60</u>	23
				WP G-5, Sh 56, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 56, Col (b)	
25	Average Number of Lag Days			<u><u>2.73</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
JULY 2020**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	20	7/1/2020	7/6/2020	5	1
2	21	7/2/2020	7/7/2020	5	2
3	1	7/6/2020	7/8/2020	2	3
4	2	7/7/2020	7/9/2020	2	4
5	3	7/8/2020	7/10/2020	2	5
6	4	7/9/2020	7/13/2020	4	6
7	5	7/10/2020	7/14/2020	4	7
8	6	7/13/2020	7/15/2020	2	8
9	7	7/14/2020	7/16/2020	2	9
10	8	7/15/2020	7/17/2020	2	10
11	9	7/16/2020	7/20/2020	4	11
12	10	7/17/2020	7/21/2020	4	12
13	11	7/20/2020	7/22/2020	2	13
14	12	7/21/2020	7/23/2020	2	14
15	13	7/22/2020	7/24/2020	2	15
16	14	7/23/2020	7/27/2020	4	16
17	15	7/24/2020	7/28/2020	4	17
18	16	7/27/2020	7/29/2020	2	18
19	17	7/28/2020	7/30/2020	2	19
20	18	7/29/2020	7/31/2020	2	20
21	19	7/30/2020	8/3/2020	4	21
22	20	7/31/2020	8/4/2020	4	22
23	Total Lag Days			<u>66</u>	23
				WP G-5, Sh 56, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 56, Col (b)	
25	Average Number of Lag Days			<u><u>3.00</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
AUGUST 2020**

<u>Line No.</u>	<u>Cycle Number</u>	<u>Read Date</u>	<u>Bill Date</u>	<u>Lag Days</u>	<u>Line No.</u>
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	21	8/3/2020	8/5/2020	2	1
2	1	8/4/2020	8/6/2020	2	2
3	2	8/5/2020	8/7/2020	2	3
4	3	8/6/2020	8/10/2020	4	4
5	4	8/7/2020	8/11/2020	4	5
6	5	8/10/2020	8/12/2020	2	6
7	6	8/11/2020	8/13/2020	2	7
8	7	8/12/2020	8/14/2020	2	8
9	8	8/13/2020	8/17/2020	4	9
10	9	8/14/2020	8/18/2020	4	10
11	10	8/17/2020	8/19/2020	2	11
12	11	8/18/2020	8/20/2020	2	12
13	12	8/19/2020	8/21/2020	2	13
14	13	8/20/2020	8/24/2020	4	14
15	14	8/21/2020	8/25/2020	4	15
16	15	8/24/2020	8/26/2020	2	16
17	16	8/25/2020	8/27/2020	2	17
18	17	8/26/2020	8/28/2020	2	18
19	18	8/27/2020	8/31/2020	4	19
20	19	8/28/2020	9/1/2020	4	20
21	20	8/31/2020	9/2/2020	<u>2</u>	21
22	Total Lag Days			<u>58</u>	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			<u><u>2.76</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
SEPTEMBER 2020**

<u>Line No.</u>	<u>Cycle Number</u>	<u>Read Date</u>	<u>Bill Date</u>	<u>Lag Days</u>	<u>Line No.</u>
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	21	9/1/2020	9/3/2020	2	1
2	1	9/2/2020	9/4/2020	2	2
3	2	9/3/2020	9/8/2020	5	3
4	3	9/4/2020	9/9/2020	5	4
5	4	9/8/2020	9/10/2020	2	5
6	5	9/9/2020	9/11/2020	2	6
7	6	9/10/2020	9/14/2020	4	7
8	7	9/11/2020	9/15/2020	4	8
9	8	9/14/2020	9/16/2020	2	9
10	9	9/15/2020	9/17/2020	2	10
11	10	9/16/2020	9/18/2020	2	11
12	11	9/17/2020	9/21/2020	4	12
13	12	9/18/2020	9/22/2020	4	13
14	13	9/21/2020	9/23/2020	2	14
15	14	9/22/2020	9/24/2020	2	15
16	15	9/23/2020	9/25/2020	2	16
17	16	9/24/2020	9/28/2020	4	17
18	17	9/25/2020	9/29/2020	4	18
19	18	9/28/2020	9/30/2020	2	19
20	19	9/29/2020	10/1/2020	2	20
21	20	9/30/2020	10/2/2020	2	21
22	Total Lag Days			<u>60</u>	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			<u><u>2.86</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
OCTOBER 2020**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	21	10/1/2020	10/5/2020	4	1
2	1	10/2/2020	10/6/2020	4	2
3	2	10/5/2020	10/7/2020	2	3
4	3	10/6/2020	10/8/2020	2	4
5	4	10/7/2020	10/9/2020	2	5
6	5	10/8/2020	10/12/2020	4	6
7	6	10/9/2020	10/13/2020	4	7
8	7	10/12/2020	10/14/2020	2	8
9	8	10/13/2020	10/15/2020	2	9
10	9	10/14/2020	10/16/2020	2	10
11	10	10/15/2020	10/19/2020	4	11
12	11	10/16/2020	10/20/2020	4	12
13	12	10/19/2020	10/21/2020	2	13
14	13	10/20/2020	10/22/2020	2	14
15	14	10/21/2020	10/23/2020	2	15
16	15	10/22/2020	10/26/2020	4	16
17	16	10/23/2020	10/27/2020	4	17
18	17	10/26/2020	10/28/2020	2	18
19	18	10/27/2020	10/29/2020	2	19
20	19	10/28/2020	10/30/2020	2	20
21	20	10/29/2020	11/2/2020	4	21
22	21	10/30/2020	11/3/2020	4	22
23	Total Lag Days			<u>64</u>	23
				WP G-5, Sh 56, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 56, Col (b)	
25	Average Number of Lag Days			<u><u>2.91</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
NOVEMBER 2020**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	1	11/2/2020	11/4/2020	2	1
2	2	11/3/2020	11/5/2020	2	2
3	3	11/4/2020	11/6/2020	2	3
4	4	11/5/2020	11/9/2020	4	4
5	5	11/6/2020	11/10/2020	4	5
6	6	11/9/2020	11/12/2020	3	6
7	7	11/10/2020	11/13/2020	3	7
8	8	11/12/2020	11/16/2020	4	8
9	9	11/13/2020	11/17/2020	4	9
10	10	11/16/2020	11/18/2020	2	10
11	11	11/17/2020	11/19/2020	2	11
12	12	11/18/2020	11/20/2020	2	12
13	13	11/19/2020	11/23/2020	4	13
14	14	11/20/2020	11/24/2020	4	14
15	15	11/23/2020	11/25/2020	2	15
16	16	11/24/2020	11/30/2020	6	16
17	17	11/25/2020	12/1/2020	6	17
18	18	11/30/2020	12/2/2020	2	18
19	Total Lag Days			<u>58</u>	19
				WP G-5, Sh 56, Col (c)	
20	Number of Cycles			<u>18</u>	20
				WP G-5, Sh 56, Col (b)	
21	Average Number of Lag Days			<u><u>3.22</u></u>	21

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
DECEMBER 2020**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	19	12/1/2020	12/3/2020	2	1
2	20	12/2/2020	12/4/2020	2	2
3	21	12/3/2020	12/5/2020	2	3
4	1	12/4/2020	12/7/2020	3	4
5	2	12/5/2020	12/8/2020	3	5
6	3	12/7/2020	12/9/2020	2	6
7	4	12/8/2020	12/10/2020	2	7
8	5	12/9/2020	12/11/2020	2	8
9	6	12/10/2020	12/14/2020	4	9
10	7	12/11/2020	12/15/2020	4	10
11	8	12/14/2020	12/16/2020	2	11
12	9	12/15/2020	12/17/2020	2	12
13	10	12/16/2020	12/18/2020	2	13
14	11	12/17/2020	12/21/2020	4	14
15	12	12/18/2020	12/22/2020	4	15
16	13	12/21/2020	12/23/2020	2	16
17	14	12/22/2020	12/28/2020	6	17
18	15	12/23/2020	12/29/2020	6	18
19	16	12/28/2020	12/30/2020	2	19
20	17	12/29/2020	12/31/2020	2	20
21	18	12/30/2020	1/4/2021	5	21
22	19	12/31/2020	1/5/2021	5	22
23	Total Lag Days			<u>68</u>	23
				WP G-5, Sh 56, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 56, Col (b)	
25	Average Number of Lag Days			<u><u>3.09</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
JANUARY 2021**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	20	1/4/2021	1/6/2021	2	1
2	21	1/5/2021	1/7/2021	2	2
3	1	1/6/2021	1/8/2021	2	3
4	2	1/7/2021	1/11/2021	4	4
5	3	1/8/2021	1/12/2021	4	5
6	4	1/11/2021	1/13/2021	2	6
7	5	1/12/2021	1/14/2021	2	7
8	6	1/13/2021	1/15/2021	2	8
9	7	1/14/2021	1/16/2021	2	9
10	8	1/15/2021	1/18/2021	3	10
11	9	1/16/2021	1/19/2021	3	11
12	10	1/18/2021	1/20/2021	2	12
13	11	1/19/2021	1/21/2021	2	13
14	12	1/20/2021	1/22/2021	2	14
15	13	1/21/2021	1/25/2021	4	15
16	14	1/22/2021	1/26/2021	4	16
17	15	1/25/2021	1/27/2021	2	17
18	16	1/26/2021	1/28/2021	2	18
19	17	1/27/2021	1/29/2021	2	19
20	18	1/28/2021	2/1/2021	4	20
21	19	1/29/2021	2/2/2021	4	21
22	Total Lag Days			<u>56</u>	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			<u><u>2.67</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
FEBRUARY 2021**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	2/1/2021	2/3/2021	2	1
2	21	2/2/2021	2/4/2021	2	2
3	1	2/3/2021	2/5/2021	2	3
4	2	2/4/2021	2/8/2021	4	4
5	3	2/5/2021	2/9/2021	4	5
6	4	2/8/2021	2/10/2021	2	6
7	5	2/9/2021	2/11/2021	2	7
8	6	2/10/2021	2/12/2021	2	8
9	7	2/11/2021	2/16/2021	5	9
10	8	2/12/2021	2/17/2021	5	10
11	9	2/16/2021	2/18/2021	2	11
12	10	2/17/2021	2/19/2021	2	12
13	11	2/18/2021	2/22/2021	4	13
14	12	2/19/2021	2/23/2021	4	14
15	13	2/22/2021	2/24/2021	2	15
16	14	2/23/2021	2/25/2021	2	16
17	15	2/24/2021	2/26/2021	2	17
18	16	2/25/2021	3/1/2021	4	18
19	17	2/26/2021	3/2/2021	4	19
20	Total Lag Days			<u>56</u>	20
					WP G-5, Sh 56, Col (c)
21	Number of Cycles			<u>19</u>	21
					WP G-5, Sh 56, Col (b)
22	Average Number of Lag Days			<u><u>2.95</u></u>	22

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
MARCH 2021**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b) [1]	(c) [1]	(d) (c) - (b)	
1	18	3/1/2021	3/3/2021	2	1
2	19	3/2/2021	3/4/2021	2	2
3	20	3/3/2021	3/5/2021	2	3
4	21	3/4/2021	3/8/2021	4	4
5	1	3/5/2021	3/9/2021	4	5
6	2	3/8/2021	3/10/2021	2	6
7	3	3/9/2021	3/11/2021	2	7
8	4	3/10/2021	3/12/2021	2	8
9	5	3/11/2021	3/15/2021	4	9
10	6	3/12/2021	3/16/2021	4	10
11	7	3/15/2021	3/17/2021	2	11
12	8	3/16/2021	3/18/2021	2	12
13	9	3/17/2021	3/19/2021	2	13
14	10	3/18/2021	3/22/2021	4	14
15	11	3/19/2021	3/23/2021	4	15
16	12	3/22/2021	3/24/2021	2	16
17	13	3/23/2021	3/25/2021	2	17
18	14	3/24/2021	3/26/2021	2	18
19	15	3/25/2021	3/29/2021	4	19
20	16	3/26/2021	3/30/2021	4	20
21	17	3/29/2021	3/31/2021	2	21
22	18	3/30/2021	4/1/2021	2	22
23	19	3/31/2021	4/2/2021	2	23
24	Total Lag Days			<u>62</u>	24
				WP G-5, Sh 56, Col (c)	
25	Number of Cycles			<u>23</u>	25
				WP G-5, Sh 56, Col (b)	
26	Average Number of Lag Days			<u><u>2.70</u></u>	26

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
APRIL 2021**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	20	10/1/2019	10/3/2019	2	1
2	21	10/2/2019	10/4/2019	2	2
3	1	10/3/2019	10/7/2019	4	3
4	2	10/4/2019	10/8/2019	4	4
5	3	10/7/2019	10/9/2019	2	5
6	4	10/8/2019	10/10/2019	2	6
7	5	10/9/2019	10/11/2019	2	7
8	6	10/10/2019	10/14/2019	4	8
9	7	10/11/2019	10/15/2019	4	9
10	8	10/14/2019	10/16/2019	2	10
11	9	10/15/2019	10/17/2019	2	11
12	10	10/16/2019	10/18/2019	2	12
13	11	10/17/2019	10/21/2019	4	13
14	12	10/18/2019	10/22/2019	4	14
15	15	10/23/2019	10/25/2019	2	15
16	16	10/24/2019	10/28/2019	4	16
17	17	10/25/2019	10/29/2019	4	17
18	18	10/28/2019	10/30/2019	2	18
19	19	10/29/2019	10/31/2019	2	19
20	20	10/30/2019	11/1/2019	2	20
21	21	10/31/2019	11/4/2019	4	21
22	Total Lag Days			60	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			21	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			2.86	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
READ TO BILL
MAY 2021**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	19	5/3/2021	5/5/2021	2	1
2	20	5/4/2021	5/6/2021	2	2
3	21	5/5/2021	5/7/2021	2	3
4	1	5/6/2021	5/10/2021	4	4
5	2	5/7/2021	5/11/2021	4	5
6	3	5/10/2021	5/12/2021	2	6
7	4	5/11/2021	5/13/2021	2	7
8	5	5/12/2021	5/14/2021	2	8
9	6	5/13/2021	5/17/2021	4	9
10	7	5/14/2021	5/18/2021	4	10
11	8	5/17/2021	5/19/2021	2	11
12	9	5/18/2021	5/20/2021	2	12
13	10	5/19/2021	5/21/2021	2	13
14	11	5/20/2021	5/24/2021	4	14
15	12	5/21/2021	5/25/2021	4	15
16	13	5/22/2021	5/25/2021	3	16
17	14	5/24/2021	5/26/2021	2	17
18	15	5/25/2021	5/27/2021	2	18
19	16	5/26/2021	5/28/2021	2	19
20	17	5/27/2021	6/1/2021	5	20
21	18	5/28/2021	6/2/2021	5	21
22	Total Lag Days			<u>61</u>	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			<u><u>2.90</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BILLING TO COLLECTION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Revenue (b)	Taxes (c)	Total Revenue (d)	Number of Days in Month (e)	Average Revenue (f)	Accounts Receivable (g)	Process Days (h)	Average A/R (i)	Lag Days (j)	Line No.
		[1]	[2]	(b) + (c)		(d) / (e)	[1]		(g) / (h)	(j) / (f)	
1	June 2020	\$ 5,174,119	\$ 265,046	\$ 5,439,165	30	\$ 181,306	\$ 103,758,972	22	\$ 4,716,317	26.01	1
2	July 2020	4,371,349	224,303	4,595,652	31	148,247	75,590,536	22	3,435,933	23.18	2
3	August 2020	3,711,797	208,341	3,920,137	31	126,456	52,441,345	21	2,497,207	19.75	3
4	September 2020	3,044,218	213,364	3,257,583	30	108,586	39,450,706	21	1,878,605	17.30	4
5	October 2020	5,398,797	239,941	5,638,738	31	181,895	39,336,343	22	1,788,016	9.83	5
6	November 2020	9,223,371	397,414	9,620,785	30	320,693	52,716,431	18	2,928,691	9.13	6
7	December 2020	14,605,693	639,837	15,245,530	31	491,791	146,175,159	21	6,960,722	14.15	7
8	January 2021	15,220,564	691,350	15,911,914	31	513,288	198,301,726	20	9,915,086	19.32	8
9	February 2021	13,091,570	612,717	13,704,287	28	489,439	192,421,164	19	10,127,430	20.69	9
10	March 2021	11,798,949	571,669	12,370,617	31	399,052	232,615,696	23	10,113,726	25.34	10
11	April 2021	8,350,501	482,116	8,832,617	30	294,421	193,964,857	21	9,236,422	31.37	11
12	May 2021	6,112,669	33,831	6,146,500	31	198,274	130,698,142	20	6,534,907	32.96	12
13	Totals	\$ 100,103,597	\$ 4,579,929	\$ 104,683,527	365	\$ 3,453,447	\$ 1,457,471,076	250	\$ 70,133,061	20.31	13

WP G-5, Sh 55, Ln 3(b)

[1] Source: Company Records
[2] WP G-5, Sh 70, Ln 24

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
TAXES RELATED TO REVENUE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	July 2020 (b)	August 2020 (c)	September 2020 (d)	October 2020 (e)	November 2020 (f)	December 2020 (g)	January 2021 (h)	February 2021 (i)	March 2021 (j)	April 2021 (k)	May 2021 (l)	Total (m) sum (b) to (m)	Line No.
1	241001429 Southern Nevada	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 8	1
2	Carson	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Elko	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
4	Fernley	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Tahoe	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Winnemucca	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Northern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	241001430 Mesquite	\$ 131	\$ 160	\$ 153	\$ 169	\$ 152	\$ 169	\$ 244	\$ 456	\$ 378	\$ 455	\$ 374	\$ 0	8
9	Southern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Southern Nevada	\$ 131	\$ 160	\$ 153	\$ 169	\$ 152	\$ 169	\$ 244	\$ 456	\$ 378	\$ 455	\$ 374	\$ 0	10
11	Carson	\$ 121,576	\$ 98,407	\$ 83,817	\$ 85,514	\$ 97,968	\$ 170,515	\$ 306,910	\$ 342,212	\$ 294,343	\$ 283,544	\$ 260,360	\$ 12	11
12	Fernley	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Northern Nevada	\$ 121,576	\$ 98,407	\$ 83,817	\$ 85,514	\$ 97,968	\$ 170,515	\$ 306,910	\$ 342,212	\$ 294,343	\$ 283,544	\$ 260,360	\$ 12	13
14	241001431 Southern Nevada	\$ 167,654	\$ 154,409	\$ 146,360	\$ 152,373	\$ 144,388	\$ 274,170	\$ 275,955	\$ 421,149	\$ 273,126	\$ 244,299	\$ 171,990	\$ 31	14
15	241001432 Southern Nevada	\$ 348,408	\$ 299,305	\$ 286,669	\$ 293,941	\$ 298,168	\$ 418,094	\$ 715,457	\$ 772,229	\$ 674,327	\$ 574,559	\$ 375,159	\$ 84	15
16	241001433 Southern Nevada	\$ 216,562	\$ 191,846	\$ 163,204	\$ 160,313	\$ 174,364	\$ 200,927	\$ 343,289	\$ 496,301	\$ 393,781	\$ 347,530	\$ 268,988	\$ 0	16
17	241001434 Southern Nevada	\$ 52,040	\$ 53,443	\$ 54,452	\$ 100,931	\$ 57,362	\$ 57,240	\$ 58,191	\$ 62,619	\$ 60,112	\$ 275,029	\$ 117,274	\$ 94,584	17
18	241001438 Southern Nevada	\$ 115,619	\$ 129,803	\$ 130,120	\$ 133,280	\$ 129,956	\$ 129,910	\$ 129,671	\$ 129,737	\$ 130,786	\$ 141,034	\$ 132,752	\$ 123,614	18
19	Northern Nevada	\$ 31,749	\$ 34,150	\$ 34,024	\$ 34,123	\$ 34,039	\$ 34,120	\$ 34,528	\$ 34,145	\$ 34,144	\$ 33,980	\$ 33,999	\$ 33,820	19
20	241001439 Southern Nevada	\$ 617,948	\$ 571,698	\$ 509,066	\$ 528,264	\$ 558,596	\$ 678,902	\$ 1,085,382	\$ 1,265,169	\$ 1,047,320	\$ 961,391	\$ 698,543	\$ 0	20
21	Carson	\$ 57,358	\$ 48,341	\$ 45,120	\$ 46,193	\$ 53,319	\$ 112,180	\$ 165,555	\$ 166,359	\$ 158,992	\$ 138,200	\$ 101,109	\$ 0	21
22	Fernley	\$ 54,362	\$ 43,405	\$ 45,380	\$ 47,535	\$ 54,616	\$ 80,599	\$ 132,844	\$ 148,634	\$ 125,239	\$ 115,945	\$ 86,649	\$ 0	22
23	Northern Nevada	\$ 111,720	\$ 91,746	\$ 90,499	\$ 93,728	\$ 107,934	\$ 192,778	\$ 298,399	\$ 314,993	\$ 284,231	\$ 254,145	\$ 187,757	\$ 0	23
24	Total Northern Nevada	\$ 265,046	\$ 224,303	\$ 208,341	\$ 213,364	\$ 239,941	\$ 397,414	\$ 639,837	\$ 691,350	\$ 612,717	\$ 571,669	\$ 482,116	\$ 33,831	24

[1] Source: Company Records
[2] WP G-5, Sh 69, Col (c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS SUMMARY
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Northern Nevada (h)	Line No.
1	Working Funds	135	\$ 432,863	\$ 0	\$ 432,863	\$ 0	\$ 432,863	\$ 0	1
2	Prepayments	165	24,476,170	0	24,476,170	(42,650)	24,433,520	1,292,268	2
3	Miscellaneous Current and Accrued Assets	174	(9,621,210)	0	(10,095,742)	0	(10,095,742)	0	3
4	Other Regulatory Assets	182.3	455,830,940	(693,295)	455,137,645	(95,063,598)	360,074,047	470,006	4
5	Miscellaneous Deferred Debits	186	11,043,129	(47,350)	10,995,779	(2,308,597)	8,687,182	48,356	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(4,623,077)	(26,923)	(4,650,000)	976,500	(3,673,500)	(67,445)	7
8	Miscellaneous Current and Accrued Liabilities	242	115,921,914	0	115,921,914	(27,772,540)	88,149,374	5,744,997	8
9	Accrued SERP	242	(27,888,745)	714,037	(27,174,708)	5,706,689	(21,468,019)	(1,145,496)	9
10	Other Deferred Credits	253	(554,457,732)	11,969,940	(542,487,792)	113,922,436	(428,565,356)	(1,804,219)	10
11	Other Regulatory Liabilities	254	(438,465,463)	0	(438,465,463)	3,356,865	(435,108,599)	0	11
12	Totals		<u>(427,351,212)</u>	<u>11,916,410</u>	<u>(415,909,335)</u>	<u>(1,224,894)</u>	<u>(417,134,229)</u>	<u>4,538,466</u>	12

WP G-5, Sh 1
Ln 17(c) to Ln 28(c)

[1] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)		Northern Nevada (i)	Allocation Method (j)	Line No.
									WP G-5, Sh 71, Ln 1	WP G-5, Sh 71, Ln 2	WP G-5, Sh 71, Ln 1		
Account 135 - Working Funds													
1	Working Funds	[3]	135000000	432,863	\$	432,863	0	432,863	0	0	0	N	1
2	Petty Cash/Revolving Funds/Employee Relocations	[3]	135001072	0	0	0	0	0	0	0	0	N	2
3	Total Account 135		\$	432,863	0	432,863	0	432,863	0	0	0		3
Account 165 - Prepayments													
4	Prepayments		165000000	203,093	\$	203,093	(42,650)	160,444	44,917	8,561	8,561	A	4
5	Insurance Premiums and Other	[3]	165001129	24,012,577		24,012,577	0	24,012,577	6,722,442	1,281,269	1,281,269	A	5
6	COLI	[3]	165001129	76,331		76,331	0	76,331	0	0	0	N	6
7	Licenses and Franchise Taxes	[3][4]	165001131	134,598		134,598	0	134,598	0	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	45,680		45,680	0	45,680	12,788	2,437	2,437	A	8
9	Commercial Paper Facility	[3]	165001363	3,890		3,890	0	3,890	0	0	0	N	9
10	Total Account 165		\$	24,476,170	0	24,476,170	(42,650)	24,433,520	6,780,148	1,292,268	1,292,268		10
Account 174 - Misc Current and Accrued Assets													
11	Misc Current & Accrued Equity in Employee Homes CA GRGMA	[3][4]	174001158	474,532	\$	474,532	0	474,532	0	0	0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002013	(10,095,742)	\$	(10,095,742)	0	(10,095,742)	0	0	0	N	12
13	Total Account 174		\$	(9,621,210)	0	(10,095,742)	0	(10,095,742)	0	0	0		13
Account 182.3 - Other Regulatory Assets													
14	Accrued Vacation Pay	[4]	182301370	15,001,769	\$	15,001,769	(3,150,372)	11,851,398	0	0	0	N	14
15	SFAS 109 Deferral (Common)	[3][4]	182302109	0		0	0	0	0	0	0	N	15
16	Arizona Gas Research and Development	[4]	182303003	0		0	0	0	0	0	0	N	16
17	TRIMP (Arizona)	[4]	182303004	(250,539)		(250,539)	52,613	(197,926)	0	0	0	N	17
18	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	(91,699)		(91,699)	19,257	(72,442)	0	0	0	I	18
19	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303006	1,424,614		1,424,614	(299,169)	1,125,445	0	0	0	I	19
20	UGCE Deferral (No. Nevada)	[4]	182303007	106,553		106,553	(22,376)	84,177	0	0	0	I	20
21	UGCE Deferral (So. Nevada)	[4]	182303007	1,235,135		1,235,135	(259,378)	975,756	0	0	0	I	21
22	California Environmental Compliance Cost	[4]	182303008	898,571		898,571	(188,700)	709,871	0	0	0	N	22
23	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	(2)		(2)	0	0	0	0	0	D-N	23
24	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	2		(2)	0	0	0	0	0	D-S	24
25	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	71,437		71,437	(15,002)	56,436	0	0	0	N	25
26	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	425,858		425,858	(89,430)	336,428	0	0	0	N	26
27	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	266,544		266,544	(55,974)	210,570	0	0	0	N	27
28	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	(246,233)		(246,233)	51,709	(194,524)	0	0	0	N	28
29	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	1,848,001		1,848,001	(388,080)	1,459,920	0	0	0	N	29
30	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	(8,027,100)		(8,027,100)	1,685,691	(6,341,409)	0	0	0	N	30
31	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	201,477		201,477	(42,310)	159,167	0	0	0	N	31
32	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	733,639		733,639	(154,106)	579,533	0	0	0	N	32
33	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	173,590		173,590	(36,454)	137,136	0	0	0	N	33
34	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	881,905		881,905	(185,200)	696,705	0	0	0	N	34
35	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[4]	182303017	16,737		16,737	(3,515)	13,222	0	0	0	I	35
36	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[4]	182303017	89,609		89,609	(18,818)	70,791	0	0	0	I	36
37	IDRB Variable Interest Adj. (So. Nevada)		182303021	(1,969,488)		(1,969,488)	413,593	(1,555,896)	0	0	0	I	37

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g) (f) * -1 * 0.21 (1)	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) (1) (2)	Line No.
38	California Public Interest R & D	[4]	182303027	216,313		216,313	(45,426)	170,887	0	0	N	38
39	Renewable Energy Program Rate (No. Nevada)		182303032	(28,513)		(28,513)	5,988	(22,525)	0	0	I	39
40	Renewable Energy Program Rate (So. Nevada)		182303032	(4,031)		(4,031)	847	(3,185)	0	0	I	40
41	California Rate Case TY 2014		182303035	0		0	0	0	0	0	N	41
42	Arizona Rate Case 2016		182303038	0		0	0	0	0	0	N	42
43	Arizona Rate Case 2019		182303042	432,263		432,263	(90,775)	341,488	0	0	N	43
44	Nevada Rate Case 2018		182303044	225,147	(29,172)	195,975	(41,155)	154,820	130,036	24,784	R	44
45	Low Income Program (LIRA) (Arizona)		182303045	3,838,863		3,838,863	(806,161)	3,032,702	0	0	N	45
46	California Public Purpose Program - CARE		182303047	4,392,658		4,392,658	(922,456)	3,470,200	0	0	N	46
47	Nevada Rate Case Post July 2018		182303051	399,048	27,768	426,816	(89,631)	337,185	283,207	53,978	R	47
48	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)		182303052	20,486		20,486	(4,302)	16,184	0	0	N	48
49	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)		182303052	(725,402)		(725,402)	152,334	(573,067)	0	0	N	49
50	California Rate Case TY 2021		182303056	753,368		753,368	(156,207)	595,160	0	0	N	50
51	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)		182303058	24,940		24,940	(5,237)	19,703	0	0	I	51
52	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)		182303058	(1,840,847)		(1,840,847)	386,578	(1,454,269)	0	0	I	52
53	California Public Purpose Program - ESAP		182303068	1,722,728		1,722,728	(361,773)	1,360,955	0	0	N	53
54	California Infrastructure Replacement/Reliability Adj		182303071	(9,269)		(9,269)	1,946	(7,323)	0	0	N	54
55	California MHP Conversion to the Meter		182303072	1,364,555		1,364,555	(286,557)	1,077,999	0	0	N	55
56	California MHP Conversion Beyond the Meter		182303073	3,751,642		3,751,642	(787,845)	2,963,797	0	0	N	56
57	So. Nevada Self Insurance		182303074	4,068,912		4,068,912	(854,472)	3,214,441	0	0	N	57
58	California MHP Conversion Beyond the Meter Revenue Requirement		182303075	1,239,030		1,239,030	(260,196)	978,834	0	0	N	58
59	CA MHP Conversions GAAP Adj.		182303076	(1,333,892)		(1,333,892)	280,117	(1,053,775)	0	0	N	59
60	Arizona Conservation Deferred Costs		182303079	995,384		995,384	(209,031)	786,353	0	0	N	60
61	California Pension Balancing Account		182303080	2,245,138		2,245,138	(471,479)	1,773,659	0	0	N	61
62	Accrued Purchased Gas Cost	[3][4]	182303082	2,453,846		2,453,846	0	2,453,846	0	0	I	62
63	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	1,336,133	(173,134)	1,162,999	(244,230)	918,769	918,769	0	D-S	63
64	So. Nevada Gas Lights Pre May 2009	[6]	182303086	128,488	(16,649)	111,839	(23,486)	88,353	88,353	0	D-S	64
65	So. Nevada Gas Lights Post May 2012	[6]	182303087	495,488	(64,204)	431,284	(90,570)	340,714	340,714	0	D-S	65
66	So. Nevada Gas Lights Post July 2018	[6]	182303088	12,146	3,636	15,782	(3,314)	12,468	12,468	0	D-S	66
67	California Conservation and Energy Efficiency Program		182303089	(524,763)		(524,763)	110,200	(414,562)	0	0	N	67
68	Arizona EEP/DCA Single-Family	[4]	182303090	6,008,204		6,008,204	(1,261,723)	4,746,481	0	0	N	68
69	Arizona EEP/DCA Multi-Family	[4]	182303091	1,377,514		1,377,514	(289,276)	1,088,236	0	0	N	69
70	Arizona EEP/DCA General-Small	[4]	182303092	205,519		205,519	(43,159)	162,360	0	0	N	70
71	Arizona EEP/DCA General-Medium	[4]	182303093	(9,594,265)		(9,594,265)	2,014,796	(7,579,469)	0	0	N	71
72	Arizona EEP/DCA General-Large 1	[4]	182303094	(6,587,674)		(6,587,674)	1,383,411	(5,204,262)	0	0	N	72
73	Arizona EEP/DCA General-Large 2	[4]	182303095	(706,799)		(706,799)	148,428	(558,371)	0	0	N	73
74	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	3,725,337		3,725,337	(782,321)	2,943,016	0	0	N	74
75	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	323,461		323,461	(67,927)	255,534	0	0	N	75
76	Arizona Property Tax	[4]	182303098	(6,588,105)		(6,588,105)	1,383,502	(5,204,603)	0	0	N	76
77	Arizona Property Tax February 2019	[4]	182303099	(7,277,276)		(7,277,276)	(1,528,228)	(8,805,504)	0	0	N	77
78	California Greenhouse Gas Balancing Account Costs	[4]	182303101	3,569,989		3,569,989	(749,698)	2,820,292	0	0	N	78
79	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	1,220,682		1,220,682	(256,343)	964,339	0	0	N	79
80	California Greenhouse Gas Balancing Account Admin	[4]	182303103	19,928		19,928	(4,185)	15,743	0	0	N	80
81	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[6]	182303104	(5,367)	(222,264)	(227,631)	47,803	(179,829)	0	(179,829)	D-N	81

**SOUTHWEST GAS CORPORATION
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82	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[6]	182303104	(276,963)	(351,111)	(628,075)	131,896	(496,179)		0	D-S	82
83	California NERBA Balancing Account	[4]	182303107	(147,039)		(147,039)	30,878	(116,161)	0	0	N	83
84	California NGLAPBA Balancing Account	[4]	182303109	(293,538)		(293,538)	61,643	(231,895)	0	0	N	84
85	US GAAP Offset to Benefit Obligations	[4]	182303110	411,004,846		411,004,846	(86,311,018)	324,693,828	0	0	N	85
86	Mesquite Infrastructure Expansion Rate - SNV	[4]	182303111	723,653		723,653	(151,967)	571,686	0	0	I	86
87	Nevada Rate Case Post May 2020	[6]	182303112	212,033	131,836	343,869	(72,212)	271,656	228,168	43,488	R	87
88	Arizona Rate Case 2021	[4]	182303113	1,731		1,731	(363)	1,367	0	0	I	88
89	Mesquite Infrastructure Expansion Rate - Mesquite Only	[4]	182303115	11,567		11,567	(2,429)	9,138	0	0	I	89
90	Arizona LNG Facility	[4]	182303116	9,315,017		9,315,017	(1,956,154)	7,358,863	0	0	N	90
91	US GAAP Adj SAZ LNG Facility	[4]	182303117	(3,832,171)		(3,832,171)	804,756	(3,027,415)	0	0	N	91
92	California CDMI Bal Acct	[4]	182303160	413,995		413,995	(86,939)	327,056	0	0	N	92
93	NV COVID 19	[4]	182303200	4,171,724		4,171,724	(876,062)	3,295,662	2,768,078	527,584	R	93
94	US GAAP Adj NV COVID 19	[4]	182303201	(4,171,724)		(4,171,724)	876,062	(3,295,662)	0	0	N	94
95	CA Emergency Customer Protection Memo Acct	[4]	182303250	640,889		640,889	(134,587)	506,303	0	0	N	95
96	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(640,889)		(640,889)	134,587	(506,303)	0	0	N	96
97	NN NV Div Spring Creek NO NV RA	[4]	182303300	26,246		26,246	(5,512)	20,735	0	0	I	97
98	NN NV Div Spring Creek NO NV RA	[4]	182303304	(766)		(766)	161	(605)	0	0	I	98
99	NN NV Div Spring Creek NO NV Rates	[4]	182303305	(13,809)		(13,809)	2,900	(10,909)	0	0	I	99
100	Total Account 186.3			\$ 455,830,940	\$ (693,295)	\$ 455,137,645	\$ (95,063,598)	\$ 360,074,047	\$ 4,273,614	\$ 470,006		100
									WP G-5, Sh 71, Ln 4	WP G-5, Sh 71, Ln 4		
101	Account 186 - Miscellaneous Deferred Debits											
102	Misc. Deferred Debits (So. Lake Tahoe)	[4]	186000000	4,650,162		4,650,162	(976,534)	3,673,628	0	0	N	101
103	Misc. Deferred Debits (Mesquite)	[4]	186000000	76,292		76,292	(16,021)	60,271	0	0	N	102
104	Misc. Deferred Debits (Arizona)	[4]	186000000	5,445,215		5,445,215	(1,143,495)	4,301,720	0	0	N	103
105	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461	0	0	N	104
106	Accrued Labor (No. Nevada)	[4]	186001020	42,807		42,807	(8,989)	33,817	0	33,817	D-N	105
107	Accrued Labor (So. Nevada)	[4]	186001020	115,339		115,339	(24,221)	91,118	91,118	0	D-S	106
108	Accrued Labor (California)	[4]	186001020	44,245		44,245	(9,291)	34,953	0	0	N	107
109	Accrued Labor (Arizona)	[4]	186001020	275,253		275,253	(57,803)	217,450	0	0	N	108
110	Franchise Project (Arizona)	[4]	186003020	344,909		344,909	(72,431)	272,478	76,282	14,539	A	109
111	Deferred Financing Costs (Common)	[4]	186003024	(903)		(903)	190	(713)	0	0	N	110
112	Total Account 186	[4]		\$ 11,043,129	\$ (47,350)	\$ 10,995,779	\$ (2,308,597)	\$ 8,687,182	\$ 167,400	\$ 48,356		112
									WP G-5, Sh 71, Ln 5	WP G-5, Sh 71, Ln 5		
113	Account 190 - Alternative Minimum Tax											
114	Alternative Minimum Tax-Current	[3]	190002110	0		0	0	0	0	0	A	113
115	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0	0	0	A	114
	Total Account 190			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		115
									WP G-5, Sh 71, Ln 6	WP G-5, Sh 71, Ln 6		
116	Account 228.2 - Injuries and Damages											
117	So. California Injuries and Damages	[4]	228200000	(2,500,000)		(2,500,000)	525,000	(1,975,000)	0	0	N	116
118	No. California Injuries and Damages	[4]	228200000	0		0	0	0	0	0	N	117
119	So. Lake Tahoe Injuries and Damages	[4]	228200000	(300,000)		(300,000)	63,000	(237,000)	0	0	N	118
120	No. Nevada Injuries and Damages	[6]	228200000	(250,000)	0	(250,000)	52,500	(197,500)	(197,500)	0	D-S	119
121	Arizona Injuries and Damages	[4]	228200000	0		0	0	0	0	0	N	120
122	System Allocable Injuries and Damages	[4]	228200000	(1,573,077)	(26,923)	(1,600,000)	336,000	(1,264,000)	(353,863)	(67,445)	N	121
123	Total Account 228.2	[6]		\$ (4,623,077)	\$ (26,923)	\$ (4,650,000)	\$ 976,500	\$ (3,673,500)	\$ (651,363)	\$ (67,445)	A	122
									WP G-5, Sh 71, Ln 7	WP G-5, Sh 71, Ln 7		123

**SOUTHWEST GAS CORPORATION
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	<u>Account 242 - Misc Current and Accrued Liabilities</u>											
124	Misc. Current and Accrued Liabilities					\$	0	(4,507,113)	(1,261,789)	(240,492)	A	124
125	A/R Credit Balances	[3]	242000000	(4,507,113)		(4,507,113)	0	(6,100,000)	(1,707,726)	(325,485)	A	125
126	Accrued Pension Liability	[3]	242001074	(6,100,000)		(6,100,000)	0	144,357,723	40,413,674	7,702,677	A	126
127	Deferred Revenue UESC	[3]	242001141	182,731,295		182,731,295	(38,373,572)	(2,836)	(794)	(151)	A	127
128	Accrued Customer Deposits	[3]	242001250	(2,836)		(2,836)	0	(5,129,714)	0	0	I	128
129	Accrued Vacation	[4]	242001370	(5,129,714)		(5,129,714)	3,150,372	(11,851,396)	0	0	N	129

**SOUTHWEST GAS CORPORATION
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130	Accrued Incentive Pay		242001371	(5,406,169)		(5,406,169)	1,135,295	(4,270,873)	(1,195,653)	(227,886)	A	130
131	Vacation, Holiday, Other Time Off		242001375	(460,801)		(460,801)	0	(460,801)	(129,004)	(24,588)	A	131
132	Accrued PPOP Costs	[3]	242001380	(22,317,457)		(22,317,457)	4,686,666	(17,630,791)	(4,935,829)	(940,748)	A	132
133	ST US GAAP Post Retirement Funded Status	[4]	242001381	(3,146,154)		(3,146,154)	660,692	(2,485,462)	0	0	N	133
134	Accrued Health and Dental		242001383	(4,602,213)		(4,602,213)	966,465	(3,635,749)	(1,017,846)	(193,997)	A	134
135	Accrued SERP	[7]	242001387	(27,888,745)	714,037	(27,174,708)	5,706,689	(21,468,019)	(6,010,081)	(1,145,496)	A	135
136	Operating Leases		242001525	(7,344)		(7,344)	1,542	(5,802)	(1,624)	(310)	A	136
137	Energy Share Fuel Fund (Other)	[3][4]	242001605	(49,527)		(49,527)	0	(49,527)	0	0	N	137
138	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(74,262)		(74,262)	0	(74,262)	(74,262)	0	D-S	138
139	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(4,023)		(4,023)	0	(4,023)	0	(4,023)	D-N	139
140	Total Account 242			\$ 88,033,169	\$ 714,037	\$ 88,747,206	\$ (22,065,851)	\$ 66,681,355	\$ 24,079,068	\$ 4,589,500		140
WP G-5, Sh 71, Lns 8 - 9P G-5, Sh 71, Lns 8 - 9												
141	Account 253 - Other Deferred Credits											
141	Other Deferred Credits (Common)	[4]	253000000	(8,066,774)		(8,066,774)	1,694,022	(6,372,751)	0	0	N	141
142	Other Deferred Credits (Arizona)	[4]	253000000	0		0	0	0	0	0	N	142
143	Deferred Comp.- Officers	[4]	253001151	(16,452,464)		(16,452,464)	3,455,017	(12,997,447)	(3,638,701)	(693,521)	A	143
144	Deferred Comp.- Directors	[4]	253001152	(7,071,016)		(7,071,016)	0	0	0	0	N	144
145	Deferred Comp.- Inactive Officers	[4]	253001155	(26,349,182)		(26,349,182)	5,533,328	(20,815,854)	(5,827,503)	(1,110,698)	A	145
146	Deferred Comp.- Inactive Directors	[4]	253001156	(4,898,924)		(4,898,924)	0	0	0	0	N	146
147	Deferred Inc.- Customer Advances Gross-Up (So. California)	[4]	253001473	(239,156)		(239,156)	50,223	(188,933)	0	0	N	147
148	Deferred Inc.- Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(619,454)		(619,454)	130,085	(489,369)	0	0	M	148
149	Deferred Inc.- Customer Advances Gross-Up (No. California)	[4]	253001473	(94,152)		(94,152)	19,772	(74,380)	0	0	N	149
150	Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	16,132		16,132	(3,385)	12,744	0	0	N	150
151	Deferred Inc.- Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(7,369,707)		(7,369,707)	1,547,638	(5,822,068)	0	0	M	151
152	LT US GAAP Post Retirement Funded Status	[4]	253001475	(477,509,846)		(477,509,846)	100,277,068	(377,232,778)	0	0	N	152
153	Deferred ER SS Payments	[4]	253001489	(5,803,190)		(5,803,190)	1,218,670	(4,584,520)	0	0	N	153
154	Total Account 253			\$ (654,457,732)	\$ 11,969,940	\$ (642,487,792)	\$ 113,922,436	\$ (428,565,356)	\$ (9,466,204)	\$ (1,804,219)		154
WP G-5, Sh 71, Ln 10 WP G-5, Sh 71, Ln 10												
155	Account 254 - Other Regulatory Liabilities											
155	Deferred Inc.- CIAC Gross-Up (So. California)	[4]	254001472	(634,926)		(634,926)	133,335	(501,592)	0	0	N	155
156	Deferred Inc.- CIAC Gross-Up (No. Nevada)	[4]	254001472	(178,727)		(178,727)	37,533	(141,194)	0	0	M	156
157	Deferred Inc.- CIAC Gross-Up (No. California)	[4]	254001472	(384,792)		(384,792)	80,806	(303,986)	0	0	N	157
158	Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(61,842)		(61,842)	12,987	(48,855)	0	0	N	158
159	Deferred Inc.- CIAC Gross-Up (So. Nevada)	[4]	254001472	(1,016,931)		(1,016,931)	213,556	(803,376)	0	0	M	159
160	Deferred Inc.- CIAC Gross-Up (Arizona)	[4]	254001472	(38,476)		(38,476)	8,080	(30,396)	0	0	N	160
161	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[4]	254001480	(743,511)		(743,511)	156,137	(587,374)	0	0	I	161
162	Tax Reform Savings (So. California)	[4]	254001484	(5,611,501)		(5,611,501)	1,178,415	(4,433,086)	0	0	N	162
163	Tax Reform Savings (No. California)	[4]	254001484	(2,397,073)		(2,397,073)	503,385	(1,893,688)	0	0	N	163
164	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(896,531)		(896,531)	188,272	(708,260)	0	0	N	164
165	Tax Reform Savings (Arizona)	[4]	254001484	2,817,521		2,817,521	(591,680)	2,225,842	0	0	N	165
166	NV Contract Transition Adj Provision (No. Nevada)		254001490	(4,846)		(4,846)	1,018	(3,828)	0	0	N	166
167	SFAS Regulatory Liab	[4]	254002108	(6,833,434)		(6,833,434)	1,435,021	(5,398,413)	0	0	N	167
168	SFAS 109 Deferral	[3][4]	254002109	(422,480,393)		(422,480,393)	0	(422,480,393)	0	0	N	168
169	Total Account 254			\$ (438,465,463)	\$ 0	\$ (438,465,463)	\$ 3,356,865	\$ (435,108,599)	\$ 0	\$ 0		169
WP G-5, Sh 71, Ln 11 WP G-5, Sh 71, Ln 11												

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k) (j)	Line No.
170	Totals			\$ (427,351,212)	\$ 11,916,410	(415,909,335)	(1,224,894)	(417,134,229)	25,282,661	4,538,466		170

[1] Federal income tax rate is 21%. In addition, the excess deferred taxes at 14% difference is included and the related amortization is shown in Schedule M-4.

[2] The following rates and allocations factors are used in the above calculations:

Methods	So. Nevada	No. Nevada
Allocated by 4-Factor		
Allocated 13 Month Ending Balance	A	5.34%
Ratio of Nevada Jurisdictions	A*	28.00%
Northern Nevada - Direct	R	83.99%
Southern Nevada - Direct	D-N	0%
Not Included/Other Jurisdictions	D-S	100%
Interest Bearing or Earned Return	N	0%
Sch. M-3	I	0%
	M	0%

[3] Account has a specially calculated deferred tax or no tax applies.

[4] Removed due to the account being expired, non-recurring, attributed directly to another jurisdiction, or to comply with prior Commission Order.

[5] In accordance with NAC 704.9714, the subaccount is adjusted to the November 2019 ending balance.

[6] Adjustment to reflect the end-of-period balance which is more appropriate for ratemaking.

[7] Account 242001387 represents a balance accumulated over time. Nevada ratepayers first began contributing to this account on November 1, 2009.

The adjustment reflects the amount accumulated since November 1, 2009 that is subject to allocation to Nevada using the 4-Factor.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 135 - WORKING FUNDS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	Working Funds 135000000	Petty Cash/ Revolving Funds/ Emp. Relocations 135001072	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) sum (b) to (c)	
1	May 2020	\$ 501,451	\$ 0	\$ 501,451	1
2	June 2020	292,933	0	292,933	2
3	July 2020	466,624	0	466,624	3
4	August 2020	344,725	0	344,725	4
5	September 2020	336,586	0	336,586	5
6	October 2020	305,860	0	305,860	6
7	November 2020	391,542	0	391,542	7
8	December 2020	532,304	0	532,304	8
9	January 2021	1,182,376	0	1,182,376	9
10	February 2021	742,669	0	742,669	10
11	March 2021	518,898	0	518,898	11
12	April 2021	5,629	0	5,629	12
13	May 2021	5,629	0	5,629	13
14	Totals	\$ <u>5,627,225</u>	\$ <u>0</u>	\$ <u>5,627,225</u>	14
15	13 Month Average	\$ <u><u>432,863</u></u> [2]	\$ <u><u>0</u></u> [2]	\$ <u><u>432,863</u></u>	15

[1] Source: Company Records

[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 165 - PREPAYMENTS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Prepayments 165000000 (b) [1]	Insurance Premiums and Other 165001129 (c) [1]	COLI 165001129 (d) [1]	Licenses and Franchise Taxes 165001131 (e) [1]	Prepaid Supplies-General Office 165001132 (f) [1]	Commercial Paper Facility 165001353 (g) [1]	Total (h) sum (b) to (g)	Line No.
1	May 2020	\$ 698,406	\$ 18,695,785	\$ 59,778	\$ 0	\$ 40,418	\$ 0	\$ 19,494,386	1
2	June 2020	911,692	18,417,611	47,822	1,749,777	40,471	0	21,167,373	2
3	July 2020	378,341	18,803,323	35,867	0	36,941	0	19,254,473	3
4	August 2020	293,773	32,199,183	23,911	0	40,755	0	32,557,622	4
5	September 2020	50,027	30,247,908	11,956	0	40,173	4,958	30,355,021	5
6	October 2020	54,142	28,087,076	143,466	0	37,089	6,514	28,328,287	6
7	November 2020	43,554	25,828,594	131,511	0	45,001	5,417	26,054,077	7
8	December 2020	30,737	28,386,602	119,555	0	52,796	4,533	28,594,223	8
9	January 2021	25,052	25,688,007	107,600	0	53,349	2,667	25,876,674	9
10	February 2021	31,982	23,117,557	95,644	0	52,107	2,633	23,299,924	10
11	March 2021	49,819	22,557,944	83,689	0	57,544	9,300	22,758,296	11
12	April 2021	40,572	21,296,873	71,733	0	50,736	8,300	21,468,214	12
13	May 2021	32,116	18,837,038	59,778	0	46,460	6,244	18,981,636	13
14	Totals	\$ 2,640,213	\$ 312,163,502	\$ 992,309	\$ 1,749,777	\$ 593,839	\$ 50,567	\$ 318,190,207	14
15	13 Month Average	\$ 203,093	\$ 24,012,577	\$ 76,331	\$ 134,598	\$ 45,680	\$ 3,890	\$ 24,476,170	15

[1] Source: Company Records

[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1]	California Fixed Cost Adj Mech - 2009 174002013 (c) [1]	Total (d) sum (b) to (c)	Line No.
1	May 2020	\$ 0	\$ (14,035,057)	(14,035,057)	1
2	June 2020	0	(12,278,932)	(12,278,932)	2
3	July 2020	0	(10,769,133)	(10,769,133)	3
4	August 2020	0	(8,917,464)	(8,917,464)	4
5	September 2020	0	(6,728,296)	(6,728,296)	5
6	October 2020	0	(5,961,966)	(5,961,966)	6
7	November 2020	0	(6,062,843)	(6,062,843)	7
8	December 2020	0	(7,513,669)	(7,513,669)	8
9	January 2021	0	(8,453,288)	(8,453,288)	9
10	February 2021	0	(9,723,471)	(9,723,471)	10
11	March 2021	2,056,305	(14,404,139)	(12,347,834)	11
12	April 2021	2,056,305	(14,018,024)	(11,961,719)	12
13	May 2021	2,056,305	(12,378,368)	(10,322,063)	13
14	Totals	\$ <u>6,168,915</u>	\$ <u>(131,244,651)</u>	<u>(125,075,736)</u>	14
15	13 Month Average	\$ <u><u>474,532</u></u>	\$ <u><u>(10,095,742)</u></u>	<u><u>(9,621,210)</u></u>	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Accrued Vacation Pay 182301370 (b)	SFAS 109 Deferral (Common) 182302109 (c)	Arizona Gas Research and Development 182303003 (d)	TRIMP (Arizona) 182303004 (e)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (f)	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) 182303005 (g)	UGCE Deferral (No. Nevada) 182303007 (h)	UGCE Deferral (So. Nevada) 182303007 (i)	California Environmental Compliance Cost 182303008 (j)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (k)	Line No.
1	May 2020	\$ 14,519,000	0	0	(1,072,369)	(91,699)	1,424,614	114,788	1,348,827	782,100	0	1
2	June 2020	14,519,000	0	0	(958,347)	(91,699)	1,424,614	119,009	1,364,969	782,100	0	2
3	July 2020	14,519,000	0	0	(969,386)	(91,699)	1,424,614	122,962	1,380,522	782,100	0	3
4	August 2020	14,519,000	0	0	(879,887)	(91,699)	1,424,614	126,333	1,405,027	782,100	0	4
5	September 2020	14,519,000	0	0	(448,750)	(91,699)	1,424,614	130,443	1,424,057	782,100	0	5
6	October 2020	14,519,000	0	0	(74,828)	(91,699)	1,424,614	128,812	1,443,821	782,100	0	6
7	November 2020	14,519,000	0	0	(30,115)	(91,699)	1,424,614	124,880	1,464,941	998,404	0	7
8	December 2020	15,565,000	0	0	299,801	(91,699)	1,424,614	117,711	1,451,707	998,404	0	8
9	January 2021	15,565,000	0	0	268,083	(91,699)	1,424,614	93,734	1,183,713	998,404	0	9
10	February 2021	15,565,000	0	0	229,271	(91,699)	1,424,614	87,616	1,095,956	998,404	(22)	10
11	March 2021	15,565,000	0	0	93,635	(91,699)	1,424,614	79,952	944,584	998,404	0	11
12	April 2021	15,565,000	0	0	181,765	(91,699)	1,424,614	78,074	848,419	998,404	0	12
13	May 2021	15,565,000	0	0	104,121	(91,699)	1,424,614	60,873	700,208	998,404	0	13
14	Totals	\$ 195,023,000	0	0	(3,257,007)	(1,192,091)	18,519,976	1,385,186	16,056,750	11,681,428	(22)	14
15	13 Month Average	\$ 15,001,769	0	0	(250,539)	(91,699)	1,424,614	106,553	1,235,135	898,571	(2)	15

[1] Source: Company Records
[2] WP G-5, Sh. 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009	General Revenues Adj General Service 3 (No. Nevada) 182303010	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011	General Revenues Adj Multi-Family Residential (So. Nevada) 182303011	General Revenues Adj Single-Family Residential (No. Nevada) 182303012	General Revenues Adj Single-Family Residential (So. Nevada) 182303012	General Revenues Adj General Service 1 (No. Nevada) 182303013	General Revenues Adj General Service 1 (So. Nevada) 182303013	General Revenues Adj General Service 2 (No. Nevada) 182303015	Line No.	
		(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
1	May 2020	0	\$ 53,931	\$ 183,379	\$ 150,524	\$ (336,330)	\$ 1,414,172	\$ (8,656,128)	\$ 144,579	\$ (77,827)	\$ 159,348	1
2	June 2020	0	60,846	248,701	154,474	(357,427)	1,499,160	(9,075,575)	163,266	54,013	171,382	2
3	July 2020	0	63,673	287,620	276,651	(395,706)	1,613,879	(9,450,736)	175,324	165,981	180,793	3
4	August 2020	0	65,654	320,410	274,503	(422,780)	1,611,078	(9,718,203)	177,012	225,108	177,216	4
5	September 2020	0	66,965	359,436	271,392	(439,772)	1,613,815	(9,940,890)	180,141	294,204	178,942	5
6	October 2020	0	75,554	412,026	291,772	(336,298)	1,849,014	(9,634,737)	203,544	437,910	185,588	6
7	November 2020	0	86,723	456,223	306,150	(267,741)	1,988,421	(9,377,049)	201,532	593,384	197,758	7
8	December 2020	0	82,363	496,811	289,093	(281,803)	1,945,564	(9,376,553)	224,156	821,355	192,136	8
9	January 2021	0	84,384	536,209	312,600	(51,393)	2,222,956	(6,588,382)	266,829	1,198,808	196,114	9
10	February 2021	22	82,310	562,225	298,981	37,387	2,150,046	(4,906,864)	264,216	1,454,907	182,836	10
11	March 2021	0	73,183	554,035	294,354	(88,127)	2,110,023	(5,654,717)	239,222	1,476,551	163,026	11
12	April 2021	0	70,184	558,553	278,543	(115,013)	2,012,654	(5,940,531)	203,684	1,452,880	141,269	12
13	May 2021	0	62,916	560,525	266,038	(146,020)	1,993,226	(6,031,935)	175,698	1,442,633	130,259	13
14	Totals	22	\$ 928,686	\$ 5,536,153	\$ 3,465,074	\$ (3,201,023)	\$ 24,024,008	\$ (104,352,301)	\$ 2,619,202	\$ 9,539,907	\$ 2,256,667	14
15	13 Month Average	2	\$ 71,437	\$ 425,858	\$ 266,544	\$ (246,233)	\$ 1,848,001	\$ (8,027,100)	\$ 201,477	\$ 733,839	\$ 173,590	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	General Revenues Adj General Service 2 (So. Nevada) 182303015 (v)	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada) 182303017 (w)	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada) 182303017 (x)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (y)	California Public Interest R & D 182303027 (z)	Renewable Energy Program Rate (No. Nevada) 182303032 (aa)	Renewable Energy Program Rate (So. Nevada) 182303032 (ab)	California Rate Case TY 2014 182303035 (ac)	Arizona Rate Case 2016 182303038 (ad)	Arizona Rate Case 2019 182303042 (ae)	Nevada Rate Case 2018 182303044 (af)	Line No.
1	May 2020	\$ 416,737	\$ 18,853	\$ 100,937	\$ (559,671)	\$ 221,259	\$ 1,315	\$ 368,985	\$ 0	\$ 0	\$ 304,520	\$ 253,611	1
2	June 2020	531,364	18,510	99,102	(813,185)	222,609	(1,277)	322,080	0	0	332,279	249,000	2
3	July 2020	609,395	18,167	97,267	(1,056,993)	216,528	(4,480)	271,055	0	0	393,812	244,389	3
4	August 2020	677,797	17,824	95,432	(1,307,966)	216,446	(7,832)	220,746	0	0	416,852	239,778	4
5	September 2020	741,957	17,481	93,597	(1,563,081)	216,446	(11,849)	167,699	0	0	456,030	235,167	5
6	October 2020	860,003	17,117	91,647	(1,786,266)	216,479	(16,285)	112,516	0	0	458,530	230,268	6
7	November 2020	959,286	16,753	89,697	(2,032,984)	216,489	(24,808)	39,049	0	0	461,030	225,369	7
8	December 2020	1,075,973	16,389	87,747	(2,353,932)	216,324	(38,968)	(95,831)	0	0	476,126	220,470	8
9	January 2021	1,174,385	16,025	85,797	(2,568,403)	214,465	(48,610)	(186,092)	0	0	473,521	215,571	9
10	February 2021	1,188,883	15,661	83,847	(2,694,703)	214,390	(51,281)	(248,242)	0	0	472,096	210,672	10
11	March 2021	1,112,326	15,297	81,897	(2,816,771)	213,780	(53,889)	(305,035)	0	0	458,210	205,773	11
12	April 2021	1,074,869	14,933	79,947	(2,954,270)	213,660	(55,740)	(343,818)	0	0	458,210	200,874	12
13	May 2021	1,041,786	14,569	77,997	(3,095,125)	213,190	(56,972)	(375,531)	0	0	458,210	195,975	13
14	Totals	\$ 11,464,762	\$ 217,579	\$ 1,164,911	\$ (25,603,350)	\$ 2,812,065	\$ (370,668)	\$ (62,408)	\$ 0	\$ 0	\$ 5,619,424	\$ 2,926,917	14
15	13 Month Average	\$ 881,905	\$ 16,737	\$ 89,609	\$ (1,969,488)	\$ 216,313	\$ (28,513)	\$ (4,031)	\$ 0	\$ 0	\$ 432,263	\$ 225,147	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Low Income Program (LIRA) (Arizona) 182303045 (ag)	California Public Purpose Program - CARE 182303047 (ah)	Nevada Rate Case Post July 2018 182303051 (ai)	Incremental Pipe Replacement Costs (No. Nevada) 182303052 (aj)	Incremental Pipe Replacement Costs (So. Nevada) 182303052 (ak)	California Rate Case TY 2021 182303056 (al)	Incremental Pipe Replacement Costs (No. Nevada) 182303058 (am)	Incremental Pipe Replacement Costs (So. Nevada) 182303058 (an)	California Public Purpose Program - ESAP 182303068 (ao)	California Infrastructure Replacement/Reliability Adj 182303071 (ap)	Line No.
1	May 2020	\$ 3,662,652	\$ 6,039,461	\$ 277,516	\$ (52,359)	\$ (1,643,124)	\$ 687,819	\$ 99,058	\$ (909,309)	\$ 1,645,559	\$ (9,262)	1
2	June 2020	3,637,145	6,374,601	357,665	(54,477)	(1,634,948)	694,619	103,479	(940,747)	1,705,230	(9,263)	2
3	July 2020	3,636,172	3,339,992	375,405	(69,564)	(1,898,008)	769,230	109,034	(936,734)	(1,045,826)	(9,265)	3
4	August 2020	3,651,365	3,652,559	376,942	(23,582)	(1,122,613)	776,040	115,418	(905,990)	813,085	(9,266)	4
5	September 2020	3,662,532	3,916,879	407,539	(26,884)	(1,158,925)	776,040	121,985	(860,593)	1,720,530	(9,267)	5
6	October 2020	3,655,870	2,881,141	422,472	(27,980)	(1,115,420)	776,040	124,806	(857,309)	1,161,913	(9,268)	6
7	November 2020	3,657,856	3,232,068	409,336	(8,725)	(814,005)	777,493	91,978	(1,398,631)	1,928,557	(9,269)	7
8	December 2020	3,733,777	4,271,272	426,780	26,853	(234,999)	779,268	31,345	(2,436,507)	2,423,861	(9,270)	8
9	January 2021	3,794,689	4,428,133	426,780	59,230	64,263	779,268	(23,878)	(2,975,649)	2,471,994	(9,272)	9
10	February 2021	3,966,554	5,347,221	426,780	83,386	59,983	782,463	(65,080)	(2,971,058)	2,645,434	(9,273)	10
11	March 2021	4,154,081	5,236,226	426,780	106,484	46,287	744,741	(104,536)	(2,951,271)	2,703,682	(9,273)	11
12	April 2021	4,318,546	4,106,915	426,816	122,839	26,750	731,753	(132,425)	(2,919,605)	1,710,917	(9,274)	12
13	May 2021	4,373,982	4,478,085	426,816	131,092	(5,465)	720,007	(146,963)	(2,867,612)	2,510,526	(9,275)	13
14	Totals	\$ 49,905,223	\$ 57,104,554	\$ 5,187,625	\$ 266,314	\$ (9,430,223)	\$ 9,793,779	\$ 324,219	\$ (23,931,016)	\$ 22,395,462	\$ (120,497)	14
15	13 Month Average	\$ 3,838,863	\$ 4,392,658	\$ 399,048	\$ 20,486	\$ (725,402)	\$ 753,368	\$ 24,940	\$ (1,840,847)	\$ 1,722,728	\$ (9,269)	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	California MHP Conversion to the Meter 182303072 (aq) (1)	California MHP Conversion Beyond the Meter 182303073 (ar) (1)	So. Nevada Self Insurance 182303074 (as) (1)	MHP Conversion Rev Reqmt 182303075 (at) (1)	CA MHP Conversions GAAP Adj. 182303076 (au) (1)	Arizona Conservation Deferred Costs 182303079 (av) (1)	California Pension Balancing Account 182303080 (aw) (1)	Accrued Purchased Gas Cost 182303082 (ax) (1)	So. Nevada Gas Lights May 2009 - May 2012 182303085 (ay) (1)	So. Nevada Gas Lights Pre May 2009 182303086 (az) (1)	So. Nevada Gas Lights Post May 2012 182303087 (ba) (1)	So. Nevada Gas Lights Post July 2018 182303088 (bb) (1)	Line No.
1	May 2020	\$ 1,252,705	\$ 3,287,960	\$ 4,583,335	\$ 946,230	\$ (1,102,771)	\$ 635,678	\$ (1,087,929)	\$ 0	\$ 1,505,055	\$ 144,731	\$ 558,132	\$ 10,592	1
2	June 2020	1,293,843	3,666,468	4,500,002	994,853	(1,147,334)	1,188,162	299,673	(4,200,000)	1,477,691	142,100	547,984	10,571	2
3	July 2020	1,338,923	3,676,864	4,416,669	1,054,904	(1,191,734)	1,602,743	299,673	0	1,450,327	139,469	537,836	10,550	3
4	August 2020	1,394,589	3,707,974	4,333,336	1,111,619	(1,242,125)	2,052,117	299,673	0	1,422,963	136,838	527,688	10,529	4
5	September 2020	1,441,504	3,776,242	4,250,003	1,166,844	(1,287,058)	1,897,131	1,687,275	2,900,000	1,395,599	134,207	517,540	10,508	5
6	October 2020	1,485,631	3,782,464	4,161,461	1,221,155	(1,331,814)	1,767,107	1,687,275	0	1,366,524	131,411	506,758	10,487	6
7	November 2020	1,513,056	3,975,384	4,072,919	1,275,522	(1,376,401)	1,513,885	1,687,275	0	1,337,449	128,615	495,976	10,466	7
8	December 2020	1,503,381	4,382,245	3,984,377	1,336,645	(1,420,819)	1,098,421	3,074,877	29,000,000	1,308,374	125,819	485,194	10,445	8
9	January 2021	1,416,941	4,382,245	3,895,835	1,359,991	(1,427,076)	544,136	3,162,282	0	1,279,299	123,023	474,412	10,424	9
10	February 2021	1,338,556	3,579,953	3,807,293	1,380,532	(1,432,472)	79,317	3,162,282	0	1,250,224	120,227	463,630	15,878	10
11	March 2021	1,284,217	3,545,228	3,718,751	1,400,760	(1,450,087)	323,098	4,917,797	4,200,000	1,221,149	117,431	452,848	15,846	11
12	April 2021	1,240,726	3,521,359	3,630,209	1,419,543	(1,456,303)	24,246	4,971,480	0	1,192,074	114,635	442,066	15,814	12
13	May 2021	1,235,150	3,486,957	3,541,667	1,438,790	(1,474,604)	213,949	5,025,163	0	1,162,989	111,839	431,284	15,782	13
14	Totals	\$ 17,739,220	\$ 48,771,346	\$ 52,895,857	\$ 16,107,388	\$ #####	\$ 12,939,991	\$ 29,186,796	\$ 31,900,000	\$ 17,369,727	\$ 1,670,345	\$ 6,441,348	\$ 157,892	14
15	13 Month Average	\$ 1,364,555	\$ 3,751,642	\$ 4,066,912	\$ 1,239,030	\$ (1,333,892)	\$ 995,384	\$ 2,245,138	\$ 2,453,846	\$ 1,336,133	\$ 128,488	\$ 495,488	\$ 12,146	15

(1) Source: Company Records
(2) WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	California Conservation and Energy Efficiency Program 182303089		Arizona EEP/DCA Multi-Family 182303091		Arizona EEP/DCA General-Small 182303092		Arizona EEP/DCA General-Medium 182303093		Arizona EEP/DCA General-Large 1 182303094		Arizona EEP/DCA General-Large 2 182303095		Arizona EEP/DCA Single-Family Low-Income 182303096		Arizona EEP/DCA Multi-Family Low-Income 182303097		Arizona Property Tax Feb-19 182303099		California Greenhouse Gas Balancing Account Costs 182303101	
		(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)								
1	May 2020	\$ (407,024)	\$ 6,759,047	\$ 1,374,967	\$ (27,497)	\$ (10,381,926)	\$ (9,253,745)	\$ (1,206,702)	\$ 3,642,871	\$ 320,563	\$ (6,761,476)	\$ 5,888,194	\$ 3,725,109								
2	June 2020	(432,406)	7,621,624	1,395,439	23,258	(10,103,163)	(8,214,636)	(962,030)	3,692,884	321,681	(6,761,476)	7,057,935	2,907,153								
3	July 2020	(483,491)	8,183,287	1,387,203	57,606	(9,991,921)	(7,803,394)	(855,682)	3,718,528	320,468	(6,761,476)	8,212,561	4,829,386								
4	August 2020	(447,296)	8,883,261	1,387,520	89,259	(9,876,638)	(7,181,033)	(800,849)	3,740,581	318,715	(6,761,476)	9,394,316	4,241,866								
5	September 2020	(447,208)	9,801,769	1,386,230	119,593	(9,766,747)	(6,674,422)	(745,449)	3,769,332	317,387	(6,761,476)	10,572,330	3,941,152								
6	October 2020	(544,721)	10,537,352	1,406,530	151,555	(9,637,373)	(6,215,255)	(661,524)	3,804,505	315,690	(6,761,476)	6,464,798	5,932,755								
7	November 2020	(498,393)	8,990,073	1,389,874	164,256	(9,629,125)	(6,018,484)	(610,580)	3,776,106	313,342	(6,761,476)	7,125,636	5,016,461								
8	December 2020	(495,152)	10,924,182	1,421,087	230,223	(9,480,494)	(5,742,258)	(536,477)	3,863,743	321,056	(6,761,476)	7,786,355	3,893,587								
9	January 2021	(567,537)	8,251,050	1,427,895	298,708	(9,257,817)	(5,571,390)	(588,561)	3,860,920	331,159	(6,761,476)	7,105,060	4,760,348								
10	February 2021	(565,814)	5,461,566	1,412,591	367,003	(8,991,338)	(5,319,663)	(522,195)	3,855,260	339,439	(6,761,476)	6,439,665	2,883,583								
11	March 2021	(563,160)	239,917	1,331,696	398,280	(9,159,031)	(5,787,961)	(576,987)	3,684,379	335,288	(6,198,019)	5,769,204	815,111								
12	April 2021	(685,088)	(2,833,344)	1,308,609	403,775	(9,178,045)	(5,849,739)	(545,360)	3,619,700	334,026	(6,010,200)	5,097,320	2,123,245								
13	May 2021	(684,626)	(4,713,128)	1,268,040	395,726	(9,271,822)	(6,007,779)	(575,984)	3,400,572	316,172	(5,822,381)	7,691,209	1,340,107								
14	Totals	\$ (6,821,914)	\$ 78,106,655	\$ 17,907,682	\$ 2,671,745	\$ (124,725,439)	\$ (85,639,756)	\$ (9,188,387)	\$ 48,429,382	\$ 4,204,987	\$ (85,645,360)	\$ 94,604,583	\$ 46,409,863								
15	13 Month Average	\$ (524,763)	\$ 6,008,204	\$ 1,377,514	\$ 205,519	\$ (9,594,265)	\$ (6,587,674)	\$ (706,799)	\$ 3,725,337	\$ 323,461	\$ (6,588,105)	\$ 7,277,276	\$ 3,569,989								

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	California Greenhouse Gas Balancing Account Revenue 182303102 (bo) (1)	California Greenhouse Gas Balancing Account Admin 182303103 (bp) (1)	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bq) (1)	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (br) (1)	California NERBA Balancing Account 182303107 (bs) (1)	California NGLAPBA Balancing Account 182303109 (bt) (1)	US GAAP Offset to Benefit Obligations 182303110 (bu) (1)	Mesquite Infrastructure Expansion Rate SNV 182303111 (bv) (1)	Nevada Rate Case Post May 2020 182303112 (bw) (1)	Arizona Rate Case 2021 182303113 (bx) (1)	Line No.	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (by) (1)	Arizona LNG Facility 182303116 (bz) (1)
1	May 2020	\$ 2,749,706	\$ 15,718	\$ 131,985	\$ (61,661)	\$ (131,589)	\$ 196,967	\$ 411,720,000	\$ 238,478	\$ 0	\$ 0	1	\$ 3,831	\$ 4,341,067
2	June 2020	2,057,947	16,935	118,791	(78,743)	(135,530)	146,447	403,325,000	284,315	0	0	2	4,542	5,276,982
3	July 2020	2,058,343	17,553	108,477	(130,077)	(138,864)	102,991	403,325,000	327,611	36,115	0	3	5,216	6,228,996
4	August 2020	2,058,557	18,170	108,194	(115,748)	(141,911)	62,269	403,325,000	372,650	106,372	0	4	5,915	7,219,199
5	September 2020	117,809	18,787	97,484	(167,282)	(145,015)	20,631	394,931,000	423,332	223,978	0	5	6,701	8,146,786
6	October 2020	117,848	19,404	89,934	(172,024)	(148,550)	(25,405)	394,931,000	475,473	235,526	0	6	7,511	9,090,119
7	November 2020	117,886	19,406	55,859	(109,693)	(154,634)	(100,199)	394,931,000	575,811	235,526	0	7	9,055	10,055,385
8	December 2020	321,639	20,639	(6,795)	(197,486)	(165,604)	(238,918)	427,550,000	651,966	285,042	0	8	10,246	11,011,130
9	January 2021	321,711	21,257	(60,926)	(301,472)	(166,333)	(435,874)	427,550,000	999,448	285,042	0	9	15,825	11,944,911
10	February 2021	321,775	21,874	(114,009)	(431,925)	(156,770)	(647,576)	427,550,000	962,137	325,561	0	10	15,659	11,944,911
11	March 2021	(1,532,317)	22,491	(167,327)	(562,699)	(147,468)	(847,554)	417,975,000	1,159,483	339,696	5,000	11	19,034	11,944,911
12	April 2021	3,277,589	23,108	(203,804)	(643,639)	(141,341)	(981,297)	417,975,000	1,366,333	339,696	7,500	12	22,437	11,944,911
13	May 2021	3,860,377	23,725	(227,631)	(628,075)	(137,895)	(1,068,480)	417,975,000	1,570,450	343,869	10,000	13	24,403	11,944,911
14	Totals	\$ 15,868,872	\$ 259,068	\$ (69,769)	\$ (3,600,523)	\$ (1,911,504)	\$ (3,815,999)	\$ 5,343,063,000	\$ 9,407,486	\$ 2,756,425	\$ 22,500	14	\$ 150,375	\$ 121,095,219
15	13 Month Average	\$ 1,220,682	\$ 19,928	\$ (5,367)	\$ (276,963)	\$ (147,039)	\$ (293,538)	\$ 411,004,846	\$ 723,653	\$ 212,033	\$ 1,731	15	\$ 11,567	\$ 9,315,017

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	US GAAP		CALIFORNIA		NV		US GAAP ADJ		CA EMERGENCY CUSTOMER PROTECTION		NO NV DIV SPRING CREEK		NO NV DIV SPRING CREEK		Total (bx)	Line No.
		LNG FACILITY	ADJ SAZ	CDMI	BAL ACCT	COVID 19	NV COVID 19	MEMO ACT	GAAP ADJ	NO NV RA	NO NV RA	NO NV RA	NO NV RA	NO NV RA	NO NV RA		
		(ca)	(ca)	(cb)	(cc)	(cc)	(cc)	(cc)	(cc)	(cc)	(cc)	(cd)	(ce)	(cf)	(cf)	(bx)	
1	May 2020	(1,889,073)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 442,707,005	1
2	June 2020	(2,262,633)	0	0	1,748,019	230,146	(1,748,019)	(230,146)	0	0	0	0	0	0	0	435,346,601	2
3	July 2020	(2,635,499)	0	0	2,305,501	310,263	(2,305,501)	(310,263)	0	0	0	0	0	0	0	438,600,327	3
4	August 2020	(3,007,586)	472,283	472,283	2,827,927	390,332	(2,827,927)	(390,332)	0	0	0	0	0	0	0	445,115,313	4
5	September 2020	(3,378,939)	498,527	498,527	3,310,300	471,290	(3,310,300)	(471,290)	0	0	0	0	0	0	0	443,433,367	5
6	October 2020	(3,749,664)	500,565	500,565	3,812,810	560,540	(3,812,810)	(560,540)	0	0	0	0	0	0	0	439,565,501	6
7	November 2020	(4,119,655)	499,910	499,910	4,223,828	635,760	(4,223,828)	(635,760)	0	0	0	0	0	0	0	440,319,459	7
8	December 2020	(4,488,832)	605,868	605,868	4,788,142	727,162	(4,788,142)	(727,162)	0	0	0	0	(13)	0	0	508,447,552	8
9	January 2021	(4,857,269)	613,657	613,657	5,437,109	824,042	(5,437,109)	(824,042)	0	0	0	0	(273)	0	0	480,451,765	9
10	February 2021	(4,857,269)	635,599	635,599	6,051,534	919,020	(6,051,534)	(919,020)	33,884	33,884	0	0	(915)	0	0	476,859,915	10
11	March 2021	(4,857,269)	500,318	500,318	6,585,746	1,024,798	(6,585,746)	(1,024,798)	68,191	68,191	(39,844)	0	(1,815)	(39,844)	0	461,360,420	11
12	April 2021	(4,857,269)	535,021	535,021	6,585,746	1,119,105	(6,585,746)	(1,119,105)	102,474	102,474	(59,866)	0	(2,861)	(59,866)	0	456,343,437	12
13	May 2021	(4,857,269)	520,186	520,186	6,585,746	1,119,105	(6,585,746)	(1,119,105)	136,653	136,653	(79,806)	0	(4,086)	(79,806)	0	457,251,556	13
14	Totals	(49,818,226)	5,381,936	5,381,936	54,232,406	8,331,563	(54,232,406)	(8,331,563)	341,202	341,202	(179,516)	0	(9,963)	(179,516)	0	5,925,802,217	14
15	13 Month Average	(3,832,171)	413,995	413,995	4,171,724	640,889	(4,171,724)	(640,889)	26,246	26,246	(13,809)	0	(766)	(13,809)	0	455,830,940	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	Misc. Deferred Debits (So. Lake Tahoe) 186000000	Misc. Deferred Debits (Mesquite) 186000000	Misc. Deferred Debits (Arizona) 186000000	Misc. Deferred Debits (Common) 186000000	Accrued Labor (No. Nevada) 186001020	Accrued Labor (So. Nevada) 186001020	Accrued Labor (California) 186001020	Accrued Labor (Arizona) 186001020	Accrued Labor (Common) 186001020	Franchise Project (Arizona) 186001020	Deferred Financing Costs (Common) 186003024	Total	Line No.
	(a)	(b)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	May 2020	\$ 4,650,162	\$ 0	\$ 5,445,215	\$ 2,461	\$ 53,482	\$ 146,559	\$ 55,862	\$ 348,429	\$ 437,684	\$ 0	\$ 105,883	\$ 11,245,737	1
2	June 2020	4,650,162	0	5,445,215	2,461	74,875	205,183	78,205	487,799	612,758	0	(250)	11,556,408	2
3	July 2020	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	13,594	10,111,432	3
4	August 2020	4,650,162	0	5,445,215	2,461	10,696	29,312	11,172	69,686	87,537	0	13,594	10,319,835	4
5	September 2020	4,650,162	0	5,445,215	2,461	32,089	87,936	33,516	209,057	262,610	0	22,451	10,745,497	5
6	October 2020	4,650,162	123,975	5,445,215	2,461	53,482	146,559	55,862	348,429	437,684	0	73,404	11,337,233	6
7	November 2020	4,650,162	123,975	5,445,215	2,461	64,178	175,871	67,034	418,115	525,221	0	98,047	11,570,278	7
8	December 2020	4,650,162	123,975	5,445,215	2,461	96,267	263,807	100,550	627,170	787,831	0	0	12,097,438	8
9	January 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	46,000	10,267,813	9
10	February 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	47,601	10,269,413	10
11	March 2021	4,650,162	123,975	5,445,215	2,461	36,733	95,183	37,067	229,200	285,533	0	133,428	11,038,957	11
12	April 2021	4,650,162	123,975	5,445,215	2,461	61,222	158,638	61,779	381,999	475,889	0	61,793	11,423,133	12
13	May 2021	4,650,162	123,975	5,445,215	2,461	73,466	190,365	74,134	458,399	571,066	(11,740)	0	11,577,503	13
14	Totals	\$ 60,452,103	\$ 991,800	\$ 70,787,801	\$ 31,987	\$ 556,490	\$ 1,499,413	\$ 575,181	\$ 3,578,283	\$ 4,483,813	\$ (11,740)	\$ 615,544	\$ 143,560,675	14
15	13 Month Average	\$ 4,650,162	\$ 76,292	\$ 5,445,215	\$ 2,461	\$ 42,807	\$ 115,339	\$ 44,245	\$ 275,253	\$ 344,909	\$ (903)	\$ 47,350	\$ 11,043,129	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Alternative Minimum Tax- Current 190002110 (b) [1]	Alternative Minimum Tax- Non-Current 190002115 (c) [1]	Total (d) sum (b) to (c)
1	May 2020	\$ 0	\$ 0	\$ 0
2	June 2020	0	0	0
3	July 2020	0	0	0
4	August 2020	0	0	0
5	September 2020	0	0	0
6	October 2020	0	0	0
7	November 2020	0	0	0
8	December 2020	0	0	0
9	January 2021	0	0	0
10	February 2021	0	0	0
11	March 2021	0	0	0
12	April 2021	0	0	0
13	May 2021	0	0	0
14	Totals	\$ 0	\$ 0	\$ 0
15	13 Month Average	\$ 0	\$ 0	\$ 0
		[2]	[2]	

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 228.2 - INJURIES AND DAMAGES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	So. California Injuries and Damages (b)	No. California Injuries and Damages (c)	So. Lake Tahoe Injuries and Damages (d)	So. Nevada Injuries and Damages (e)	No. Nevada Injuries and Damages (f)	Arizona Injuries and Damages (g)	System Allocable Injuries and Damages (h)	Total (i)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (h)	
1	May 2020	\$ (2,500,000)	0 \$	(300,000) \$	(250,000) \$	0 \$	0 \$	(1,550,000) \$	(4,600,000)	1
2	June 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	2
3	July 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	3
4	August 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	4
5	September 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	5
6	October 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	6
7	November 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	7
8	December 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	8
9	January 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	9
10	February 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	10
11	March 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	11
12	April 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	12
13	May 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	13
14	Totals	\$ (32,500,000)	0 \$	(3,900,000) \$	(3,250,000) \$	0 \$	0 \$	(20,450,000) \$	(60,100,000)	14
15	13 Month Average	\$ (2,500,000)	0 \$	(300,000) \$	(250,000) \$	0 \$	0 \$	(1,573,077) \$	(4,623,077)	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Accrued PBOP Costs	Line No.
			Misc. Current and Accrued Liabilities	A/R Credit Balances	Accrued Pension Liability	Deferred Revenue UESC	Accrued Customer Deposits	Accrued Vacation	Accrued Incentive Pay	Vacation, Holiday, Other Time Off	242001380	
			242000000	242001074	242001140	242001141	242001250	242001370	242001371	242001375	242001380	
1	May 2020		\$ (4,619,274)	0	162,850,789	(36,863)	(5,363,403)	(14,519,000)	(3,227,481)	478,384	(20,733,450)	1
2	June 2020		(4,619,274)	(17,400,000)	158,635,541	0	(5,323,965)	(14,519,000)	(3,916,828)	(471,573)	(20,981,248)	2
3	July 2020		(4,619,274)	0	167,420,293	0	(5,313,477)	(14,519,000)	(4,586,106)	(4,892,155)	(21,233,380)	3
4	August 2020		(4,619,274)	0	163,205,045	0	(5,375,378)	(14,519,000)	(5,264,184)	(5,240,232)	(21,500,797)	4
5	September 2020		(4,619,274)	(23,700,000)	158,989,797	0	(5,384,234)	(14,519,000)	(7,178,774)	(3,234,968)	(21,721,441)	5
6	October 2020		(4,619,274)	0	167,774,549	0	(5,396,198)	(14,519,000)	(7,976,416)	(5,418,344)	(21,978,637)	6
7	November 2020		(3,858,954)	0	163,559,301	0	(7,953,104)	(14,519,000)	(8,774,058)	(5,159,642)	(22,216,691)	7
8	December 2020		(3,873,106)	(22,400,000)	159,344,053	0	(5,311,875)	(15,565,000)	(9,571,700)	(0)	(22,584,643)	8
9	January 2021		(4,628,954)	0	218,077,861	0	(5,104,578)	(15,565,000)	(10,256,350)	2,109,312	(22,894,060)	9
10	February 2021		(4,628,954)	0	213,811,676	0	(5,442,255)	(15,565,000)	(1,369,300)	2,727,276	(23,120,344)	10
11	March 2021		(4,628,954)	(15,800,000)	209,545,491	0	(5,149,735)	(15,565,000)	(2,035,015)	4,960,327	(23,314,232)	11
12	April 2021		(4,628,954)	0	218,279,314	0	(5,568,076)	(15,565,000)	(2,719,665)	4,032,102	(23,507,590)	12
13	May 2021		(4,628,954)	0	214,013,128	0	0	(15,565,000)	(3,404,315)	4,119,100	(24,340,430)	13
14	Totals		\$ (58,592,474)	\$ (79,300,000)	\$ 2,375,506,839	\$ (36,863)	\$ (66,686,277)	\$ (195,023,000)	\$ (70,280,192)	\$ (5,990,415)	\$ (290,126,942)	14
15	13 Month Average		\$ (4,507,113)	\$ (6,100,000)	\$ 182,731,295	\$ (2,836)	\$ (5,129,714)	\$ (15,001,769)	\$ (5,406,169)	\$ (460,801)	\$ (22,317,457)	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	ST US GAAP Post Retirement Funded Status 242001381 (k)	Accrued Health and Dental 242001383 (l)	Accrued SERP 242001387 (m)	Operating Leases 242001525 (n)	Energy Share Fuel Fund (Other) 242001605 (o)	Energy Share Fuel Fund (So. Nevada) 242001605 (p)	Energy Share Fuel Fund (No. Nevada) 242001605 (q)	Total (r)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (q)	
1	May 2020	\$ (3,100,000)	(4,977,337)	(27,360,482)	(8,205)	(51,451)	(73,309)	(4,006)	\$ 79,254,912	1
2	June 2020	(3,100,000)	(5,576,966)	(27,411,775)	(8,077)	(54,010)	(74,303)	(4,300)	55,174,223	2
3	July 2020	(3,100,000)	(5,573,535)	(27,463,065)	(7,948)	(50,830)	(73,335)	(4,093)	75,984,095	3
4	August 2020	(3,100,000)	(5,601,936)	(27,514,347)	(7,530)	(49,894)	(74,011)	(3,885)	70,334,577	4
5	September 2020	(3,100,000)	(5,291,202)	(27,565,611)	(7,434)	(48,325)	(73,402)	(3,649)	42,542,484	5
6	October 2020	(3,100,000)	(5,419,592)	(27,683,151)	(7,336)	(47,456)	(73,679)	(3,575)	71,531,892	6
7	November 2020	(3,200,000)	(5,024,513)	(27,794,661)	(7,239)	(47,063)	(73,399)	(3,653)	65,027,324	7
8	December 2020	(3,200,000)	(3,000,000)	(27,845,914)	(7,141)	(49,301)	(74,721)	(3,856)	45,856,796	8
9	January 2021	(3,200,000)	(3,931,012)	(28,229,142)	(7,065)	(49,996)	(74,612)	(4,708)	126,241,696	9
10	February 2021	(3,200,000)	(3,764,863)	(28,138,900)	(6,989)	(54,033)	(76,491)	(5,517)	131,166,307	10
11	March 2021	(3,200,000)	(3,891,605)	(28,290,151)	(6,913)	(53,529)	(77,121)	(4,559)	112,489,005	11
12	April 2021	(3,200,000)	(4,166,152)	(28,673,371)	(6,835)	(46,103)	(74,527)	(3,452)	134,151,689	12
13	May 2021	(3,200,000)	(3,610,065)	(28,583,113)	(6,758)	(41,857)	(72,493)	(3,049)	134,676,195	13
14	Totals	\$ (40,900,000)	(59,828,775)	(362,553,683)	(95,471)	(643,848)	(965,402)	(52,302)	\$ 1,144,431,196	14
15	13 Month Average	\$ (3,146,154)	(4,602,213)	(27,888,745)	(7,344)	(49,527)	(74,262)	(4,023)	\$ 88,033,169	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Other Deferred Credits (Common) 253000000 (b) [1]	Other Deferred Credits (Arizona) 253000000 (c) [1]	Deferred Comp.-Officers 253001151 (d) [1]	Deferred Comp.-Directors 253001152 (e) [1]	Deferred Comp.-Inactive Officers 253001155 (f) [1]	Deferred Comp.-Inactive Directors 253001156 (g) [1]	Line No.
1	May 2020	\$ (8,346,054)	0	(15,572,587)	(8,537,902)	(27,636,498)	(3,899,903)	1
2	June 2020	(8,346,054)	0	(15,673,230)	(6,794,881)	(27,426,760)	(5,553,971)	2
3	July 2020	(8,346,054)	0	(15,789,419)	(6,823,277)	(27,215,469)	(5,440,118)	3
4	August 2020	(8,346,054)	0	(15,891,722)	(6,851,672)	(27,002,615)	(5,340,000)	4
5	September 2020	(7,538,054)	0	(15,994,245)	(6,880,068)	(26,788,185)	(5,239,258)	5
6	October 2020	(7,768,223)	0	(16,131,870)	(6,908,463)	(26,572,168)	(5,137,888)	6
7	November 2020	(7,768,223)	0	(16,234,392)	(6,936,859)	(26,354,550)	(5,035,886)	7
8	December 2020	(8,068,223)	0	(16,336,914)	(6,965,254)	(26,135,320)	(4,933,247)	8
9	January 2021	(8,068,223)	0	(16,455,595)	(6,993,650)	(25,914,465)	(4,829,967)	9
10	February 2021	(8,068,223)	0	(17,282,827)	(7,022,045)	(25,692,746)	(4,726,041)	10
11	March 2021	(8,068,223)	0	(17,381,740)	(7,045,879)	(25,467,637)	(4,621,465)	11
12	April 2021	(8,068,223)	0	(17,520,145)	(7,069,713)	(25,267,332)	(4,516,239)	12
13	May 2021	(8,068,223)	0	(17,617,345)	(7,093,547)	(25,065,620)	(4,412,026)	13
14	Totals	\$ (104,868,056)	0	(213,882,032)	(91,923,213)	(342,539,366)	(63,686,009)	14
15	13 Month Average	\$ (8,066,774)	0	(16,452,464)	(7,071,016)	(26,349,182)	(4,898,924)	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred ER SS Payments		Total (n)	sum (b) to (m)	Line No.
		(So. California) 253001473 (h)	(No. Nevada) 253001473 (i)	(No. California) 253001473 (j)	(So. Lake Tahoe) 253001473 (k)	(So. Nevada) 253001473 (l)	(So. Nevada) 253001473 (m)	Post Retirement Status 253001475 (n)	253001489 (o)					
1	May 2020	\$ (217,306)	\$ (554,710)	\$ (94,993)	\$ 16,132	\$ (7,213,128)	\$ (473,869,000)	\$ (1,294,090)	\$ (547,220,040)	1				
2	June 2020	(217,619)	(559,881)	(94,948)	16,132	(7,123,400)	(464,123,000)	(2,164,418)	(538,062,030)	2				
3	July 2020	(227,298)	(562,542)	(94,913)	16,132	(7,226,866)	(464,123,000)	(3,032,468)	(538,865,293)	3				
4	August 2020	(229,883)	(572,493)	(94,886)	16,132	(7,302,755)	(464,123,000)	(3,906,540)	(539,645,490)	4				
5	September 2020	(234,245)	(589,853)	(94,859)	16,132	(7,331,679)	(454,377,000)	(4,802,196)	(529,853,510)	5				
6	October 2020	(235,705)	(611,011)	(94,832)	16,132	(7,170,123)	(454,377,000)	(6,093,745)	(531,084,896)	6				
7	November 2020	(239,330)	(611,674)	(94,805)	16,132	(7,401,418)	(454,377,000)	(6,985,424)	(532,023,428)	7				
8	December 2020	(243,312)	(625,773)	(94,778)	16,132	(7,464,411)	(502,071,000)	(7,860,432)	(580,782,532)	8				
9	January 2021	(245,489)	(620,299)	(94,751)	16,132	(7,465,752)	(502,071,000)	(7,860,432)	(580,603,492)	9				
10	February 2021	(250,461)	(654,809)	(94,724)	16,132	(7,455,976)	(502,071,000)	(7,860,432)	(581,163,153)	10				
11	March 2021	(256,951)	(669,931)	(94,697)	16,132	(7,516,675)	(490,682,000)	(7,860,432)	(569,649,497)	11				
12	April 2021	(251,909)	(703,417)	(90,751)	16,132	(7,517,384)	(490,682,000)	(7,860,432)	(569,531,413)	12				
13	May 2021	(259,518)	(716,510)	(90,037)	16,132	(7,616,620)	(490,682,000)	(7,860,432)	(569,465,747)	13				
14	Totals	\$ (3,109,024)	\$ (8,052,903)	\$ (1,223,970)	\$ 209,711	\$ (95,806,186)	\$ (6,207,628,000)	\$ (75,441,473)	\$ (7,207,950,520)	14				
15	13 Month Average	\$ (239,156)	\$ (619,454)	\$ (94,152)	\$ 16,132	\$ (7,369,707)	\$ (477,509,846)	\$ (5,803,190)	\$ (554,457,732)	15				

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Line No.
		Defered Inc.- CIAC Gross-Up (So. California) 254001472	Defered Inc.- CIAC Gross-Up (So. Lake Tahoe) 254001472	Defered Inc.- CIAC Gross-Up (So. Nevada) 254001472	Defered Inc.- CIAC Gross-Up (Arizona) 254001472	NNV Cost Alloc. Dkt No. 20-02023 (No. Nevada) 254001480	Tax Reform Savings (So. California) 254001484	Tax Reform Savings (No. California) 254001484	Tax Reform Savings (So. Lake Tahoe) 254001484	Tax Reform Savings (Arizona) 254001484	NV Contract Transition Adj Provision (No. Nevada) 254001490	SFAS 109 Regulatory Liab 254002108	SFAS 109 Deferral 254002109	Total sum (b) to (l)	
1	May 2020	\$ (667,303)	\$ (173,905)	\$ (173,905)	\$ (392,699)	\$ (60,395)	\$ (954,024)	\$ (42,338)	\$ (4,673,976)	\$ (2,078,606)	\$ (756,670)	\$ (1,633,079)	\$ 0	\$ (431,961,488)	1
2	June 2020	(667,334)	(175,285)	(175,285)	(394,326)	(61,470)	(961,040)	(42,338)	(4,889,111)	(2,153,610)	(788,468)	1,694,315	0	(431,745,053)	2
3	July 2020	(667,365)	(176,563)	(176,563)	(398,311)	(61,825)	(973,647)	(42,338)	(5,091,928)	(2,207,068)	(814,119)	1,815,358	0	(440,170,140)	3
4	August 2020	(670,553)	(178,459)	(178,459)	(400,968)	(61,825)	(984,266)	(42,338)	(5,276,476)	(2,254,531)	(838,114)	1,898,768	0	(440,200,121)	4
5	September 2020	(670,584)	(180,591)	(180,591)	(418,037)	(63,914)	(1,048,352)	(42,338)	(5,467,637)	(2,305,099)	(863,171)	2,006,456	0	(441,333,501)	5
6	October 2020	(670,615)	(182,239)	(182,239)	(419,723)	(64,827)	(1,071,564)	(42,338)	(5,642,681)	(2,368,442)	(893,971)	2,167,212	0	(441,326,927)	6
7	November 2020	(670,646)	(183,275)	(183,275)	(420,083)	(64,827)	(1,074,798)	(42,338)	(5,857,319)	(2,473,013)	(936,784)	2,385,390	0	(441,314,722)	7
8	December 2020	(670,678)	(183,861)	(183,861)	(420,110)	(64,827)	(1,095,881)	(42,338)	(6,213,517)	(2,641,652)	(993,732)	1,023,565	0	(443,045,131)	8
9	January 2021	(579,254)	(175,625)	(175,625)	(345,262)	(59,347)	(963,511)	(32,296)	(6,213,517)	(2,641,652)	(993,732)	4,205,128	(10,500)	(437,866,449)	9
10	February 2021	(579,285)	(176,477)	(176,477)	(345,289)	(59,347)	(1,004,310)	(32,296)	(6,213,517)	(2,641,652)	(993,732)	4,215,080	(10,500)	(436,387,778)	10
11	March 2021	(579,595)	(178,353)	(178,353)	(345,316)	(59,920)	(1,005,792)	(32,296)	(5,902,840)	(2,509,571)	(944,046)	4,374,752	(10,500)	(433,997,330)	11
12	April 2021	(580,202)	(178,944)	(178,944)	(347,424)	(59,920)	(1,023,598)	(32,296)	(5,799,281)	(2,465,544)	(927,484)	4,528,174	(10,500)	(432,627,302)	12
13	May 2021	(580,230)	(179,670)	(179,670)	(354,750)	(61,503)	(1,029,324)	(32,296)	(5,695,722)	(2,421,517)	(910,922)	4,680,483	(10,500)	(431,449,581)	13
14	Totals	\$ (8,254,044)	\$ (2,323,446)	\$ (2,323,446)	\$ (5,002,299)	\$ (803,945)	\$ (13,220,106)	\$ (500,184)	\$ (72,949,519)	\$ (31,161,949)	\$ (11,654,909)	\$ 36,627,779	\$ (63,000)	\$ (5,492,245,113)	14
15	13 Month Average	\$ (634,928)	\$ (178,727)	\$ (178,727)	\$ (384,792)	\$ (61,842)	\$ (1,016,951)	\$ (38,476)	\$ (5,611,501)	\$ (2,397,073)	\$ (896,531)	\$ 2,817,521	\$ (4,846)	\$ (438,465,463)	15

[1] Source: Company Records
[2] WP 6-5 Sh 72-76

Tab H

WPs

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-3, Sh 10	WP H-3, Sh 12	WP H-3, Sh 17	WP H-3, Sh 26	WP H-3, Sh 21	WP H-3, Sh 30			
										(h) + (i)
		\$	\$	\$	\$	\$	\$	\$	\$	
1	Operations									
2	Account 813	0	0	5,225	534	0	0	5,225	534	5,759
3	Account 840	0	0	0	0	0	0	0	0	0
4	Account 841	0	0	0	0	0	0	0	0	0
5	Account 850	0	0	0	0	0	0	0	0	0
6	Account 851	0	0	0	0	0	0	0	0	0
7	Account 852	0	0	0	0	0	0	0	0	0
8	Account 853	0	0	0	0	0	0	0	0	0
9	Account 856	0	0	0	0	0	0	0	0	0
10	Account 857	0	0	0	0	0	0	0	0	0
11	Account 859	0	0	0	0	0	0	0	0	0
12	Account 870	(97,547)	(25,300)	1,809	181	0	0	(95,738)	(25,119)	(120,857)
13	Account 871	(148)	(40)	5,126	519	0	0	4,977	480	5,457
14	Account 874	(33,220)	(8,656)	0	0	0	0	(33,220)	(8,656)	(41,876)
15	Account 875	0	0	0	0	0	0	0	0	0
16	Account 878	(63,483)	(16,337)	0	0	0	0	(63,483)	(16,337)	(79,820)
17	Account 879	(53,660)	(13,925)	9,148	934	0	0	(44,513)	(12,991)	(57,503)
18	Account 880	(31,826)	(8,253)	551	57	0	0	(31,275)	(8,196)	(39,471)
19	Account 901	(6,664)	(1,736)	8,018	822	0	0	1,354	(914)	441
20	Account 902	(13,151)	(3,391)	0	0	0	0	(13,151)	(3,391)	(16,542)
21	Account 903	(7,666)	(1,993)	35,472	3,636	0	0	27,807	1,643	29,450
22	Account 905	0	0	0	0	0	0	0	0	0
23	Account 908	0	0	0	0	0	0	0	0	0
24	Account 910	0	0	0	0	0	0	0	0	0
25	Account 920	0	0	0	0	(139,085)	(58,365)	(139,085)	(58,365)	(197,450)
26	Account 922	0	0	0	0	15,327	6,432	15,327	6,432	21,759
27	Account 930.2	0	0	0	0	0	0	0	0	0
	Total Operations	\$ (307,365)	\$ (79,630)	\$ 65,350	\$ 6,683	\$ (123,758)	\$ (51,934)	\$ (365,773)	\$ (124,880)	\$ (490,653)

NNV TY Sum

NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)		Total (j)
		WP H-3, Sh 11	WP H-3, Sh 13	WP H-3, Sh 18	WP H-3, Sh 27	WP H-3, Sh 22	WP H-3, Sh 31				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Maintenance										
2	Account 843.1	0	0	0	0	0	0	0	0	0	1
3	Account 843.2	0	0	0	0	0	0	0	0	0	2
4	Account 843.3	0	0	0	0	0	0	0	0	0	3
5	Account 843.4	0	0	0	0	0	0	0	0	0	4
6	Account 843.5	0	0	0	0	0	0	0	0	0	5
7	Account 843.6	0	0	0	0	0	0	0	0	0	6
8	Account 843.7	0	0	0	0	0	0	0	0	0	7
9	Account 843.8	0	0	0	0	0	0	0	0	0	8
10	Account 843.9	0	0	0	0	0	0	0	0	0	9
11	Account 861	0	0	0	0	0	0	0	0	0	10
12	Account 863	0	0	0	0	0	0	0	0	0	11
13	Account 864	0	0	0	0	0	0	0	0	0	12
14	Account 865	0	0	0	0	0	0	0	0	0	13
15	Account 866	0	0	0	0	0	0	0	0	0	14
16	Account 885	(12,447)	(3,228)	653	65	0	0	(11,794)	(3,163)	(14,957)	15
17	Account 886	(35)	(9)	0	0	0	0	(35)	(9)	(44)	16
18	Account 887	(28,814)	(7,484)	0	0	0	0	(28,814)	(7,484)	(36,298)	17
19	Account 889	(9,076)	(2,344)	0	0	0	0	(9,076)	(2,344)	(11,419)	18
20	Account 892	(23,382)	(6,090)	0	0	0	0	(23,382)	(6,090)	(29,472)	19
21	Account 893	(5,334)	(1,392)	0	0	0	0	(5,334)	(1,392)	(6,725)	20
22	Account 894	0	0	0	0	0	0	0	0	0	21
23	Account 935	(926)	(239)	0	0	(2,304)	(966)	(3,230)	(1,206)	(4,436)	22
	Total Maintenance	\$(80,012)	\$(20,786)	\$653	\$65	\$(2,304)	\$(966)	\$(81,663)	\$(21,687)	\$(103,351)	
	Total O&M	\$(387,377)	\$(100,416)	\$66,003	\$6,748	\$(126,062)	\$(52,900)	\$(447,436)	\$(146,568)	\$(594,004)	

NNV TY Sum

NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
	Functionalization									
1	Other Gas Supply	\$ 0	\$ 0	\$ 5,225	\$ 534	\$ 0	\$ 0	\$ 5,225	\$ 534	\$ 5,759
2	Storage	0	0	0	0	0	0	0	0	0
3	Transmission	0	0	0	0	0	0	0	0	0
4	Distribution	(358,971)	(93,057)	17,287	1,756	0	0	(341,684)	(91,301)	(432,985)
5	Customer Accounts	(27,480)	(7,119)	43,490	4,458	0	0	16,010	(2,661)	13,349
6	Customer Service & Info	0	0	0	0	0	0	0	0	0
7	Sales	0	0	0	0	0	0	0	0	0
	Administrative and General									
8	Direct	(926)	(239)	0	0	0	0	(926)	(239)	(1,165)
9	System Allocable	0	0	0	0	(126,062)	(52,900)	(126,062)	(52,900)	(178,962)
10	Total	\$ (387,377)	\$ (100,416)	\$ 66,003	\$ 6,748	\$ (126,062)	\$ (52,900)	\$ (447,436)	\$ (146,568)	\$ (594,004)

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Annualized Labor at May 31, 2021 - Direct	WP-H-3, Sh 6	\$ 62,197,793	\$ 25,004,333	\$ 6,247,470	\$ 1,270,578	\$ 1,647,466	\$ 3,354,904	\$ 9,043,630	\$ 61,919,300	\$ 170,685,474	1
2	Overtime Percentage	WP-H-3, Sh 5	9.48%	11.44%	6.79%	28.40%	37.35%	12.19%	18.92%	1.97%		2
3	Overtime	Ln 1 * Ln 2	\$ 5,893,696	\$ 2,861,655	\$ 424,186	\$ 360,882	\$ 615,262	\$ 408,863	\$ 1,710,694	\$ 1,221,625	\$ 13,496,863	3
4	Total Annualized Labor	Ln 1 + Ln 3	\$ 68,091,489	\$ 27,865,988	\$ 6,671,656	\$ 1,631,461	\$ 2,262,727	\$ 3,763,767	\$ 10,754,324	\$ 63,140,925	\$ 184,182,337	4
5	Less:											5
6	Percent Indirect Time	WP-H-3, Sh 9	13.2%	13.7%	13.2%	13.2%	13.2%	13.2%	13.2%	13.3%		6
7	Total Indirect Time	Ln 4 * Ln 5	\$ 8,954,710	\$ 3,821,151	\$ 882,755	\$ 215,865	\$ 299,391	\$ 498,000	\$ 1,422,950	\$ 8,385,523	\$ 24,480,345	7
8	Annualized Labor Less Indirect Time	Ln 4 - Ln 6	\$ 59,136,779	\$ 24,044,837	\$ 5,788,901	\$ 1,415,595	\$ 1,963,336	\$ 3,265,767	\$ 9,331,374	\$ 54,755,403	\$ 159,701,992	8
9	Number of Employees	WP-H-3, Sh 6	815	328	77	16	20	41	117	629	2,043	9
Annualized Corporate Direct Labor												
10	Annualized Labor at May 31, 2021 - Corporate	WP-H-3, Sh 6	\$ 10,730,278	\$ 5,658,221	\$ 1,002,022	\$ 300,959	\$ 236,660	\$ 1,401,037	\$ 1,437,259	\$ 20,766,437		10
11	Overtime Percentage	WP-H-3, Sh 5	4.81%	0.76%	15.26%	0.00%	0.00%	17.43%	0.00%			11
12	Overtime	Ln 9 * Ln 10	\$ 516,333	\$ 42,766	\$ 152,875	\$ 0	\$ 0	\$ 244,189	\$ 0	\$ 956,163		12
13	Total Annualized Labor	Ln 9 + Ln 11	\$ 11,246,612	\$ 5,700,986	\$ 1,154,897	\$ 300,959	\$ 236,660	\$ 1,645,227	\$ 1,437,259	\$ 21,722,600		13
14	Less:											14
15	Percent Indirect Time	Ln 5 (j)	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%		15
16	Total Indirect Time	Ln 12 * Ln 13	\$ 1,493,623	\$ 757,128	\$ 153,378	\$ 39,969	\$ 31,430	\$ 218,497	\$ 190,877	\$ 2,884,902		16
17	Annualized Labor Less Indirect Time	Ln 12 - Ln 14	\$ 9,752,989	\$ 4,943,858	\$ 1,001,519	\$ 260,990	\$ 205,230	\$ 1,426,730	\$ 1,246,382	\$ 18,837,699		17
18	Number of Employees	WP-H-3, Sh 6	109	57	10	3	2	14	15	211		18
19	Total Direct and Corporate Labor	Ln 7 + Ln 15	\$ 68,889,768	\$ 28,988,695	\$ 6,790,420	\$ 1,676,585	\$ 2,168,566	\$ 4,692,497	\$ 10,577,756	\$ 54,755,403	\$ 178,539,691	19
20	Total Direct and Corporate Number of Employees	Ln 8 + Ln 16	924	385	87	19	23	55	132	629	2,254	20

TY Annualized Labor

NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
OVERTIME PERCENTAGE CALCULATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
sum (c) thru (j)												
	<u>Direct</u>											
1	Regular Overtime - CE 0110		\$ 5,923,631	\$ 2,840,203	\$ 534,746	\$ 234,867	\$ 435,919	\$ 368,658	\$ 1,710,143	\$ 1,626,983	\$ 13,675,151	1
2	Other Overtime - CE 0101		46,265	24,921	5,801	3,741	105	2,969	5,113	19,859	108,775	2
3	Total Overtime	Ln 1 + Ln 2	\$ 5,969,896	\$ 2,865,123	\$ 540,547	\$ 238,609	\$ 436,024	\$ 371,628	\$ 1,715,256	\$ 1,646,842	\$ 13,783,926	3
4	Regular Pay		\$ 63,001,962	\$ 25,034,635	\$ 7,961,240	\$ 840,082	\$ 1,167,528	\$ 3,049,376	\$ 9,067,751	\$ 83,471,841	\$ 193,594,415	4
5	Overtime Percentage	Ln 3 / Ln 4	9.48%	11.44%	6.79%	28.40%	37.35%	12.19%	18.92%	1.97%	7.12%	5
Corporate Direct Overtime												
6	Regular Overtime - CE 0110		\$ 27,903	\$ 1,788	\$ 1,974	\$ 0	\$ 0	\$ 194,143	\$ 0	\$ 0	\$ 225,809	6
7	Other Overtime - CE 0101		0	0	0	0	0	0	0	0	0	7
8	Total Overtime	Ln 6 + Ln 7	\$ 27,903	\$ 1,788	\$ 1,974	\$ 0	\$ 0	\$ 194,143	\$ 0	\$ 0	\$ 225,809	8
9	Regular Pay		\$ 579,877	\$ 236,613	\$ 12,940	\$ 21,983	\$ 0	\$ 1,113,894	\$ 6,481	\$ 0	\$ 1,971,789	9
10	Overtime Percentage	Ln 8 / Ln 9	4.81%	0.76%	15.26%	0.00%	0.00%	17.43%	0.00%	0.00%	11.45%	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paute (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Annualized Labor [1]	Ln 1 / Ln 1(k)	\$ 62,197,793	\$ 25,004,333	\$ 6,247,470	\$ 1,270,578	\$ 1,647,466	\$ 3,354,904	\$ 9,043,630	\$ 82,685,737	\$ 191,451,911	1
2	Percent of Total Labor		32.49%	13.06%	3.26%	0.66%	0.86%	1.75%	4.72%	43.19%	100.00%	2
3	Number of Employees		815	328	77	16	20	41	117	840	2,254	3
Allocation of Corporate Labor and Employees												
4	Annualized Corporate Labor	Ln 1(j)									82,685,737	4
5	Historical Distribution	WP H-3, Sh 16	12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	5
6	Allocation of Corporate Labor	Ln 5 * Ln 4(k)	\$ 10,730,278	\$ 5,658,221	\$ 1,002,022	\$ 300,959	\$ 236,660	\$ 1,401,037	\$ 1,437,259	\$ 61,919,300	\$ 82,685,737	6
7	Number of Employees										840	7
8	Historical Distribution	WP H-3, Sh 16	12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	8
9	Allocation of Corporate Emp.	Ln 8 * Ln 7(k)	109	57	10	3	2	14	15	629	840	9

[1] Included an amortization of \$1,241,798 test year VRIP-related severance pay over a two-year period.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Line No.
		Labor (f)	Loading (g)	
<u>Operations</u>				
1	Account 813	\$ 0	\$ 0	1
2	Account 840	0	0	2
3	Account 841	0	0	3
4	Account 850	0	0	4
5	Account 851	0	0	5
6	Account 852	0	0	6
7	Account 853	0	0	7
8	Account 856	0	0	8
9	Account 857	0	0	9
10	Account 859	0	0	10
11	Account 870	[1] 1,204,353	698,127	11
12	Account 871	1,830	1,090	12
13	Account 874	410,142	238,849	13
14	Account 875	0	0	14
15	Account 878	783,782	450,810	15
16	Account 879	662,511	384,235	16
17	Account 880	392,939	227,722	17
18	Account 901	82,272	47,890	18
19	Account 902	162,366	93,568	19
20	Account 903	94,642	54,990	20
21	Account 905	0	0	21
22	Account 908	0	0	22
23	Account 910	0	0	23
24	Account 920	0	0	24
25	Account 922	0	0	25
26	Account 930.2	0	0	26
27	Total Ops.	\$ 3,794,838	\$ 2,197,282	27

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Line No.
		Labor (f)	Loading (g)	
<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	1
2	Account 843.2	0	0	2
3	Account 843.3	0	0	3
4	Account 843.5	0	0	4
5	Account 843.6	0	0	5
6	Account 843.7	0	0	6
7	Account 843.8	0	0	7
8	Account 843.9	0	0	8
9	Account 861	[1] 0	0	9
10	Account 863	0	0	10
11	Account 864	0	0	11
12	Account 865	0	0	12
13	Account 866	0	0	13
14	Account 885	153,674	89,060	14
15	Account 886	428	255	15
16	Account 887	355,742	206,515	16
17	Account 889	112,051	64,671	17
18	Account 892	288,682	168,048	18
19	Account 893	65,849	38,407	19
20	Account 894	0	0	20
21	Account 935	11,434	6,606	21
22	Total Maint.	\$ <u>987,861</u>	\$ <u>573,563</u>	22
23	Total O&M	\$ 4,782,699	\$ 2,770,844	23
24	% O&M to Total	75.9%	75.8%	24
<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	25
26	Account 163	192,578	111,991	26
27	Account 182.3	0	0	27
28	Account 183.2	0	0	28
29	Account 184	74,639	43,338	29
30	Account 186	12,680	7,304	30
31	Account 426	0	0	31
32	Total Deferred	\$ <u>279,897</u>	\$ <u>162,633</u>	32
<u>Capital</u>				
33	Account 107	\$ 1,202,551	\$ 700,814	33
34	Account 108	33,952	19,922	34
35	Total Capital	\$ <u>1,236,504</u>	\$ <u>720,736</u>	35
36	Total	\$ <u>6,299,100</u>	\$ <u>3,654,213</u>	36

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV		Line No.
		Labor (f)	Loading (g)	
	<u>Indirect Time</u>			
1	Account 242	\$ 1,752,782	\$ N/A	1
2	242 as % of Labor	13.2%	N/A	2
3	Total Incl. Account 242	\$ <u>8,051,882</u>		3

[1] Division VP labor reallocated

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
			Ln 1 (c) * ((b) ÷ WP H-3, Sh 11, Ln 36 (b))	(c) - (b)	
		WP H-3, Sh 7			
1	Annualized Labor (WP H-3, Sh 4, Ln 7 (e))	\$	5,788,901		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	1,204,353	1,106,806	(97,547)	12
13	Account 871	1,830	1,682	(148)	13
14	Account 874	410,142	376,922	(33,220)	14
15	Account 875	0	0	0	15
16	Account 878	783,782	720,300	(63,483)	16
17	Account 879	662,511	608,851	(53,660)	17
18	Account 880	392,939	361,113	(31,826)	18
19	Account 901	82,272	75,608	(6,664)	19
20	Account 902	162,366	149,215	(13,151)	20
21	Account 903	94,642	86,976	(7,666)	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 3,794,838	\$ 3,487,473	\$ (307,365)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	NNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
			WP H-3, Sh 10, Ln 1 WP H-3, Sh 8 & 9		
			(c) * ((b) ÷ Ln 36 (b))	(c) - (b)	
	<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	153,674	141,227	(12,447)	14
15	Account 886	428	393	(35)	15
16	Account 887	355,742	326,929	(28,814)	16
17	Account 889	112,051	102,976	(9,076)	17
18	Account 892	288,682	265,300	(23,382)	18
19	Account 893	65,849	60,516	(5,334)	19
20	Account 894	0	0	0	20
21	Account 935	11,434	10,507	(926)	21
22	Total Maintenance	\$ 987,861	\$ 907,849	\$ (80,012)	22
23	Total O&M	\$ 4,782,699	\$ 4,395,322	\$ (387,377)	23
24	% O&M to Total	75.93%	75.93%	75.93%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	192,578	176,980	(15,598)	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	74,639	68,594	(6,045)	29
30	Account 186	12,680	11,653	(1,027)	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 279,897	\$ 257,227	\$ (22,670)	32
	<u>Capital</u>				
33	Account 107	\$ 1,202,551	\$ 1,105,150	\$ (97,401)	33
34	Account 108	33,952	31,202	(2,750)	34
35	Total Capital	\$ 1,236,504	\$ 1,136,353	\$ (100,151)	35
36	Total	\$ 6,299,100	\$ 5,788,901	\$ (510,199)	36
37	Account 242	\$ 1,752,782	\$ 882,755	\$ (870,027)	37
38	Total Incl. Account 242	\$ 8,051,882	\$ 6,671,656	\$ (1,380,226)	38

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	NNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
			Ln 1 (c) * (b) ÷ WP H-3, Sh 13, Ln 36 (b)	(c) - (b)	
		WP H-3, Sh 7			
1	Annualized Labor Loading (WP H-3, Sh 32 , Ln 21 (e))		\$ 3,521,784		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	698,127	672,827	(25,300)	12
13	Account 871	1,090	1,051	(40)	13
14	Account 874	238,849	230,193	(8,656)	14
15	Account 875	0	0	0	15
16	Account 878	450,810	434,473	(16,337)	16
17	Account 879	384,235	370,310	(13,925)	17
18	Account 880	227,722	219,470	(8,253)	18
19	Account 901	47,890	46,154	(1,736)	19
20	Account 902	93,568	90,177	(3,391)	20
21	Account 903	54,990	52,997	(1,993)	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 2,197,282	\$ 2,117,652	\$ (79,630)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	NNV			Line No.
		Recorded	Annualized	Adjustment	
	(a)	(b)	(c)	(d)	
			WP H-3, Sh 12, Ln 1 (c) * ((b) ÷ Ln 36)		
		WP H-3, Sh 8 & 9	(b)	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	89,060	85,832	(3,228)	14
15	Account 886	255	246	(9)	15
16	Account 887	206,515	199,031	(7,484)	16
17	Account 889	64,671	62,328	(2,344)	17
18	Account 892	168,048	161,958	(6,090)	18
19	Account 893	38,407	37,015	(1,392)	19
20	Account 894	0	0	0	20
21	Account 935	6,606	6,367	(239)	21
22	Total Maintenance	\$ 573,563	\$ 552,777	\$ (20,786)	22
23	Total O&M	\$ 2,770,844	\$ 2,670,429	\$ (100,416)	23
24	% O&M to Total	75.83%	75.83%	75.83%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	111,991	107,932	(4,059)	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	43,338	41,768	(1,571)	29
30	Account 186	7,304	7,039	(265)	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 162,633	\$ 156,739	\$ (5,894)	32
<u>Capital</u>					
33	Account 107	\$ 700,814	\$ 675,416	\$ (25,398)	33
34	Account 108	19,922	19,200	(722)	34
35	Total Capital	\$ 720,736	\$ 694,616	\$ (26,120)	35
36	Total	\$ 3,654,213	\$ 3,521,784	\$ (132,429)	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Patute (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
Operations											
1	Account 813	\$ 751,342	\$ 380,748	\$ 74,053	\$ 20,804	\$ 18,528	\$ 0	\$ 105,496	\$ 0	\$ 1,350,971	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	0	0	0	0	279,015	0	0	279,015	4
5	Account 851	0	234,895	0	0	0	1,023,301	0	0	1,258,196	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	121,740	29,080	25,643	29,938	1,221	0	27,510	0	235,132	11
12	Account 871	731,900	133,960	72,642	20,251	18,077	0	102,959	0	1,079,789	12
13	Account 874	248	172	0	0	0	0	0	0	420	13
14	Account 875	0	0	0	0	0	0	0	0	0	14
15	Account 878	0	245	0	0	0	0	0	0	245	15
16	Account 879	1,314,716	666,621	129,641	36,391	32,435	0	184,816	0	2,364,620	16
17	Account 880	645,723	261,263	7,815	2,237	1,956	0	10,954	0	929,949	17
18	Account 901	1,190,389	660,987	113,633	31,327	26,437	0	168,577	0	2,191,350	18
19	Account 902	0	0	0	0	0	0	0	0	0	19
20	Account 903	5,211,044	2,892,686	502,717	135,845	114,318	5,721	737,763	0	9,600,094	20
21	Account 905	0	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	0	0	0	51,648,858	51,648,858	24
25	Account 922	0	0	0	0	0	0	0	0	0	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	\$ 9,967,100	\$ 5,260,658	\$ 926,145	\$ 276,795	\$ 212,972	\$ 1,308,037	\$ 1,338,075	\$ 51,648,858	\$ 70,938,640	27

Corp Labor Recorded

NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Patute (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
Maintenance											
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	0	0	9
10	Account 863	0	638	0	0	0	0	0	0	638	10
11	Account 864	0	0	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	0	0	13
14	Account 885	50,910	21,160	9,254	4,187	7,979	0	3,780	0	97,270	14
15	Account 886	0	0	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	0	0	17
18	Account 892	0	85	0	0	0	0	0	0	85	18
19	Account 893	0	0	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	0	0	20
21	Account 935	0	0	0	0	0	0	0	855,599	855,599	21
22	Total Maintenance	\$ 50,910	\$ 21,883	\$ 9,254	\$ 4,187	\$ 7,979	\$ 0	\$ 3,780	\$ 855,599	\$ 953,592	22
23	Total O&M	\$ 10,018,010	\$ 5,282,541	\$ 935,399	\$ 280,982	\$ 220,951	\$ 1,308,037	\$ 1,341,855	\$ 52,504,458	\$ 71,892,233	23
24	% O&M to Total	100.00%	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%	90.82%	93.13%	24

Corp Labor Recorded

NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Patute (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
										sum (b) thru (i)	
1	<u>Deferred and Other</u>										
2	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 244,867	\$ 244,867	1
3	Account 163	0	0	0	0	0	0	0	967,468	967,468	2
4	Account 182.3	0	0	0	0	0	0	0	5,458	5,458	3
5	Account 183.2	0	0	0	0	0	0	0	0	0	4
6	Account 184	0	0	0	0	0	0	0	217,004	217,004	5
7	Account 186	0	0	0	0	0	0	0	83,160	83,160	6
8	Account 426	0	0	0	0	0	0	0	70,209	70,209	7
9	Account 920 HoldCo	0	0	0	0	0	0	0	470,722	470,722	8
	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,058,888	\$ 2,058,888	9
	<u>Capital</u>										
10	Account 107	\$ 0	\$ 91	\$ 110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,245,795	\$ 3,245,996	10
11	Account 108	0	0	0	0	0	0	0	0	0	11
12	Total Capital	\$ 0	\$ 91	\$ 110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,245,795	\$ 3,245,996	12
13	Total	\$ 10,018,010	\$ 5,282,632	\$ 935,509	\$ 280,982	\$ 220,951	\$ 1,308,037	\$ 1,341,855	\$ 57,809,141	\$ 77,197,117	13
14	Historical Distribution (Ln 13 ÷ Ln 13 (j))	12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	14
	<u>Indirect Time</u>										
15	Account 242 (Ln 14 * Ln 15 (j))	\$ 1,534,209	\$ 809,009	\$ 143,269	\$ 43,031	\$ 33,837	\$ 200,320	\$ 205,499	\$ 8,853,188	\$ 11,822,361	15
16	242 as % of Labor (Ln 15 ÷ (Ln 13 + Ln 15))	13.28%	13.28%	13.28%	13.28%	13.28%	13.28%	13.28%	13.28%	13.28%	16

Corp Labor Recorded

NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	Recorded (b)	Adjusted (c)	Adjusted (d)	Recorded (e)	Adjusted (f)	Adjusted (g)	Recorded (h)	Adjusted (i)	Recorded (j)	Adjusted (k)	Adjusted (l)	Recorded (m)	Adjusted (n)	Recorded (o)	Adjusted (p)	Recorded (q)	Adjusted (r)	Recorded (s)	Adjusted (t)	Recorded (u)	Adjusted (v)	Line No.	
1	Annualized Labor (WP H-3, Sh 4, Ln 15)	\$ 751,342	\$ 731,465	\$ (19,876)	\$ 380,748	\$ 356,331	\$ (24,417)	\$ 74,053	\$ 79,279	\$ 5,225	\$ 20,804	\$ 19,324	\$ (1,480)	\$ 18,528	\$ 17,209	\$ (1,318)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,496	\$ 97,990	\$ (7,506)	2
2	Account 813	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
3	Account 840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
4	Account 850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
5	Account 851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
6	Account 852	0	0	0	234,895	219,832	(15,064)	0	0	0	0	0	0	0	0	0	0	279,015	304,233	25,318	0	0	0	7
7	Account 853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,023,301	1,116,156	92,855	0	0	0	8
8	Account 854	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
9	Account 855	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
10	Account 857	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
11	Account 859	121,740	118,540	(3,200)	290,600	271,400	(8,200)	26,640	27,400	800	290,200	27,600	(1,600)	1,220	1,100	(120)	0	0	0	0	27,450	25,650	(1,800)	12
12	Account 860	731,900	712,537	(19,363)	133,980	125,369	(8,611)	72,642	77,768	5,126	20,251	18,811	(1,441)	18,077	16,791	(1,286)	0	0	0	0	100,969	95,633	(5,336)	13
13	Account 871	248	241	(7)	172	172	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
14	Account 875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
15	Account 876	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
16	Account 877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
17	Account 879	1,314,716	1,279,935	(34,781)	666,621	623,871	(42,750)	129,641	139,789	9,148	36,391	33,602	(2,789)	32,435	30,127	(2,308)	0	0	0	0	184,816	171,666	(13,150)	18
18	Account 880	645,723	628,641	(17,082)	281,283	244,508	(36,775)	7,815	8,367	551	2,237	2,078	(159)	1,956	1,817	(139)	0	0	0	0	10,954	10,175	(779)	19
19	Account 881	1,190,389	1,158,896	(31,493)	660,897	616,598	(44,299)	115,653	121,651	6,018	31,227	29,098	(2,129)	28,437	24,556	(3,881)	0	0	0	0	168,577	156,593	(11,984)	20
20	Account 900	5,211,044	5,073,188	(137,856)	2,892,686	2,707,179	(185,507)	502,717	539,189	36,472	135,845	126,190	(9,655)	114,318	106,184	(8,134)	0	0	0	0	737,763	685,271	(52,492)	21
21	Account 905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
22	Account 906	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
23	Account 910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
24	Account 920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
25	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
26	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
27	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
28	Total 044	\$ 9,967,100	\$ 9,703,426	\$ (263,674)	\$ 5,260,685	\$ 4,922,203	\$ (338,484)	\$ 926,146	\$ 991,485	\$ 65,339	\$ 276,795	\$ 257,100	\$ (19,694)	\$ 212,972	\$ 197,819	\$ (15,153)	\$ 0	\$ 1,308,037	\$ 1,426,730	\$ 118,693	\$ 1,338,075	\$ 1,242,871	\$ (95,204)	28

TY Corp Dir Labor Annualized

NNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Recorded (b)	Adjusted (c)	Adjusted (d)	Recorded (e)	Adjusted (f)	Adjusted (g)	Recorded (h)	Adjusted (i)	Adjusted (j)	Recorded (k)	Adjusted (l)	Adjusted (m)	Recorded (n)	Adjusted (o)	Adjusted (p)	Recorded (q)	Adjusted (r)	Adjusted (s)	Recorded (t)	Adjusted (u)	Recorded (v)	Adjusted (w)	Line No.		
1	Maintenance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1		
2	Account 843.1	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2		
3	Account 843.2	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	3		
4	Account 843.5	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	4		
5	Account 843.9	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	5		
6	Account 843.8	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	6		
7	Account 843.8	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	7		
8	Account 843.9	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	8		
9	Account 881	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	9		
10	Account 882	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	10		
11	Account 884	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	11		
12	Account 885	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	12		
13	Account 886	\$ 50.90	\$ 49.85	\$ (1,340)	\$ 21,169	\$ 18,800	\$ (1,927)	\$ 9,254	\$ 9,007	\$ 3,988	\$ 4,187	\$ (288)	\$ 7,411	\$ 7,979	\$ (656)	\$ (656)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13	
14	Account 887	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	14		
15	Account 888	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	15		
16	Account 887	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	16		
17	Account 889	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	17		
18	Account 890	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	18		
19	Account 893	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	19		
20	Account 894	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	20		
21	Account 894	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	21		
22	Total Maint.	\$ 50.90	\$ 49.85	\$ (1,340)	\$ 21,169	\$ 18,800	\$ (1,927)	\$ 9,254	\$ 9,007	\$ 3,988	\$ 4,187	\$ (288)	\$ 7,411	\$ 7,979	\$ (656)	\$ (656)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	22	
23	Total O&M	\$ 10,018,010	\$ 9,752,898	\$ (265,021)	\$ 5,282,441	\$ 4,943,773	\$ (338,768)	\$ 935,359	\$ 1,001,402	\$ 280,982	\$ (8,929)	\$ (8,929)	\$ 205,230	\$ 220,951	\$ (15,721)	\$ (15,721)	\$ 1,308,037	\$ 1,308,037	\$ 1,426,730	\$ 1,426,730	\$ 1,344,865	\$ 1,344,865	\$ 1,246,382	\$ (95,473)	23	
24	% O&M to Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	99.99%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	24	
25	Deferred and Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	25	
26	Account 146	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	26	
27	Account 182.3	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	27	
28	Account 183.2	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	28	
29	Account 184	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	29	
30	Account 426	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	30	
31	Account 426	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	31	
32	Total Deferred	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	32	
33	Charity	\$ 0.00	\$ 0.00	\$ 0.00	\$ 91	\$ 85	\$ (6)	\$ 110	\$ 117	\$ 8	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	33
34	Account 108	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	34
35	Total Charity	\$ 0.00	\$ 0.00	\$ 0.00	\$ 91	\$ 85	\$ (6)	\$ 110	\$ 117	\$ 8	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35
36	Total	\$ 10,018,010	\$ 9,752,898	\$ (265,021)	\$ 5,282,441	\$ 4,943,773	\$ (338,774)	\$ 935,509	\$ 1,001,519	\$ 66,011	\$ (8,929)	\$ 205,230	\$ 220,951	\$ (15,721)	\$ (15,721)	\$ 1,308,037	\$ 1,308,037	\$ 1,426,730	\$ 1,426,730	\$ 1,426,730	\$ 1,344,865	\$ 1,344,865	\$ 1,246,382	\$ (95,473)	36	
37	Account 242	\$ 1,534,209	\$ 1,493,628	\$ (40,581)	\$ 809,009	\$ 757,128	\$ (51,882)	\$ 143,269	\$ 153,378	\$ 10,109	\$ 43,031	\$ (3,837)	\$ 31,430	\$ (2,408)	\$ (2,408)	\$ 200,320	\$ 200,320	\$ 216,497	\$ 216,497	\$ 18,177	\$ 206,499	\$ 190,877	\$ (14,621)	\$ (14,621)	37	
38	Total Incl. Account 242	\$ 11,552,220	\$ 11,246,526	\$ (305,694)	\$ 6,091,450	\$ 5,700,901	\$ (390,656)	\$ 1,078,778	\$ 1,154,897	\$ 76,120	\$ (23,054)	\$ 236,660	\$ (18,128)	\$ (18,128)	\$ 1,508,357	\$ 1,508,357	\$ 1,643,227	\$ 1,643,227	\$ 158,870	\$ 1,801,726	\$ 1,547,363	\$ 1,431,761	\$ (110,604)	\$ (110,604)	38	

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NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
BEFORE ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Allocable			Paiute MMF	Amount to Allocate	Line No.
		Recorded	Annualized	Adjustment			
	(a)	(b)	(c)	(d)	(e)	(f)	
		WP H-3, Sh 14	Ln 1 (c) * ((b) ÷ WP H-3, Sh 20, Ln 37 (b))	(c) - (b)	4.46%	(d) - (e)	
1	Annualized Labor (WP H-3, Sh 4, Ln 7 (j))		\$ 54,755,403				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	51,648,858	48,920,534	(2,728,325)	(121,701)	(2,606,624)	25
26	Account 922	0	0	401,064	17,890	383,174	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 51,648,858	\$ 48,920,534	\$ (2,327,261)	\$ (103,811)	\$ (2,223,450)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
BEFORE ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	System Allocable			Paiute MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 15 & 16	WP H-3, Sh 19, Ln 1 (c) * ((b) ÷ Ln 37 (b))	(c) - (b)	4.46%	(d) - (e)	
	<u>Maintenance</u>						
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	855,599	810,403	(45,197)	(2,016)	(43,181)	21
22	Total Maint.	\$ 855,599	\$ 810,403	\$ (45,197)	\$ (2,016)	\$ (43,181)	22
23	Total O&M	\$ 52,504,458	\$ 49,730,937	\$ (2,372,458)	\$ (105,827)	\$ (2,266,631)	23
24	% O&M to Total	90.82%	90.82%	89.44%	100.00%	89.00%	24
	<u>Deferred and Other</u>						
25	Account 146	\$ 244,867	\$ 231,932	\$ (12,935)	\$ 0	\$ (12,935)	25
26	Account 163	967,468	916,362	(51,106)	0	(51,106)	26
27	Account 182.3	5,458	5,170	(288)	0	(288)	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	217,004	205,541	(11,463)	0	(11,463)	29
30	Account 186	83,160	78,767	(4,393)	0	(4,393)	30
31	Account 426	70,209	66,500	(3,709)	0	(3,709)	31
32	Account 920 HoldCo	470,722	445,856	(24,866)	0	(24,866)	32
33	Total Deferred	\$ 2,058,888	\$ 1,950,128	\$ (108,760)	\$ 0	\$ (108,760)	33
	<u>Capital</u>						
34	Account 107	\$ 3,245,795	\$ 3,074,338	\$ (171,457)	\$ 0	\$ (171,457)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 3,245,795	\$ 3,074,338	\$ (171,457)	\$ 0	\$ (171,457)	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 57,809,141	\$ 54,755,403	\$ (2,652,675)	\$ (105,827)	\$ (2,546,848)	37
38	Account 242	\$ 8,853,188	\$ 8,385,523	\$ (467,665)			38
39	Total Incl. Account 242	\$ 66,662,329	\$ 63,140,925	\$ (3,120,340)			39

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * Ln 1, 2, or 3 (c)	SNV (d) (b) * Ln 1, 2, or 3 (d)	NNV (e) (b) * Ln 1, 2, or 3 (e)	NCA (f) (b) * Ln 1, 2, or 3 (f)	SLT (g) (b) * Ln 1, 2, or 3 (g)	SCA (h) (b) * Ln 1, 2, or 3 (h)	Line No.
1	4-Factor (all others)		56.40%	28.00%	5.34%	1.55%	1.33%	7.39%	1
2	Factor IV (901-910)		53.30%	32.49%	4.72%	1.31%	0.96%	7.21%	2
3	G&A Factor (922)		51.71%	33.63%	4.00%	0.73%	1.86%	8.07%	3
4	<u>Operations</u>	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Account 813	0	0	0	0	0	0	0	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 870	0	0	0	0	0	0	0	15
16	Account 871	0	0	0	0	0	0	0	16
17	Account 874	0	0	0	0	0	0	0	17
18	Account 875	0	0	0	0	0	0	0	18
19	Account 878	0	0	0	0	0	0	0	19
20	Account 879	0	0	0	0	0	0	0	20
21	Account 880	0	0	0	0	0	0	0	21
22	Account 901	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	23
24	Account 903	0	0	0	0	0	0	0	24
25	Account 905	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	26
27	Account 910	0	0	0	0	0	0	0	27
27	Account 920	(2,606,624)	(1,470,061)	(729,738)	(139,085)	(40,297)	(34,735)	(192,709)	27
28	Account 922	383,174	196,130	128,858	15,327	2,801	7,123	30,934	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ (2,223,450)	\$ (1,271,931)	\$ (600,879)	\$ (123,758)	\$ (37,496)	\$ (27,612)	\$ (161,775)	30

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Alloc Net of MMF (b)	AZ (c) (e) * WP H-3, Sh 21, Ln 1 (c)	SNV (d) (b) * WP H-3, Sh 21, Ln 1 (d)	NNV (e) (b) * WP H-3, Sh 21, Ln 1 (e)	NCA (f) (b) * WP H-3, Sh 21, Ln 1 (f)	SLT (g) (b) * WP H-3, Sh 21, Ln 1 (g)	SCA (h) (e) * WP H-3, Sh 21, Ln 1 (h)	Line No.
1	Maintenance	\$	\$	\$	\$	\$	\$	\$	1
2	Account 843.1	0	0	0	0	0	0	0	2
3	Account 843.2	0	0	0	0	0	0	0	3
4	Account 843.3	0	0	0	0	0	0	0	4
5	Account 843.5	0	0	0	0	0	0	0	5
6	Account 843.6	0	0	0	0	0	0	0	6
7	Account 843.7	0	0	0	0	0	0	0	7
8	Account 843.8	0	0	0	0	0	0	0	8
9	Account 843.9	0	0	0	0	0	0	0	9
10	Account 861	0	0	0	0	0	0	0	10
11	Account 863	0	0	0	0	0	0	0	11
12	Account 864	0	0	0	0	0	0	0	12
13	Account 865	0	0	0	0	0	0	0	13
14	Account 866	0	0	0	0	0	0	0	14
15	Account 885	0	0	0	0	0	0	0	15
16	Account 886	0	0	0	0	0	0	0	16
17	Account 887	0	0	0	0	0	0	0	17
18	Account 889	0	0	0	0	0	0	0	18
19	Account 892	0	0	0	0	0	0	0	19
20	Account 893	0	0	0	0	0	0	0	20
21	Account 894	0	0	0	0	0	0	0	21
22	Account 935	(43,181)	(24,353)	(12,089)	(2,304)	(668)	(575)	(3,192)	22
	Total Maint.	<u>(43,181)</u>	<u>(24,353)</u>	<u>(12,089)</u>	<u>(2,304)</u>	<u>(668)</u>	<u>(575)</u>	<u>(3,192)</u>	
23	Total O&M	\$ (2,266,631)	\$ (1,296,283)	\$ (612,968)	\$ (126,062)	\$ (38,163)	\$ (28,187)	\$ (164,967)	23
24	% O&M to Total	89.00%	89.13%	88.65%	89.40%	89.81%	88.30%	88.84%	24
25	Deferred and Other	\$	\$	\$	\$	\$	\$	\$	25
26	Account 146	(12,935)	(7,295)	(3,621)	(690)	(200)	(172)	(956)	26
27	Account 163	(51,106)	(28,822)	(14,307)	(2,727)	(790)	(681)	(3,778)	27
28	Account 182.3	(288)	(163)	(81)	(15)	(4)	(4)	(21)	28
29	Account 183.2	0	0	0	0	0	0	0	29
30	Account 184	(11,463)	(6,465)	(3,209)	(612)	(177)	(153)	(847)	30
31	Account 186	(4,393)	(2,477)	(1,230)	(234)	(68)	(59)	(325)	31
32	Account 426	(3,709)	(2,092)	(1,038)	(198)	(57)	(49)	(274)	32
33	Account 920 HoldCo	(24,866)	(14,024)	(6,961)	(1,327)	(384)	(331)	(1,839)	33
	Total Deferred	<u>(108,760)</u>	<u>(61,337)</u>	<u>(30,448)</u>	<u>(5,803)</u>	<u>(1,681)</u>	<u>(1,449)</u>	<u>(8,041)</u>	
34	Capital	\$	\$	\$	\$	\$	\$	\$	34
35	Account 107	(171,457)	(96,697)	(48,000)	(9,149)	(2,651)	(2,285)	(12,676)	35
36	Account 108	0	0	0	0	0	0	0	36
	Total Capital	<u>(171,457)</u>	<u>(96,697)</u>	<u>(48,000)</u>	<u>(9,149)</u>	<u>(2,651)</u>	<u>(2,285)</u>	<u>(12,676)</u>	
37	Total	<u>(2,546,848)</u>	<u>(1,454,318)</u>	<u>(691,416)</u>	<u>(141,014)</u>	<u>(42,495)</u>	<u>(31,921)</u>	<u>(185,684)</u>	37

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Paiute (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Operations										1
2	Account 813	\$ 442,550	\$ 224,252	\$ 43,616	\$ 12,254	\$ 10,913	\$ 0	\$ 62,131	\$ 0	\$ 795,717	2
3	Account 840	0	0	0	0	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	165,103	0	0	165,103	5
6	Account 851	0	136,437	0	0	0	603,730	0	0	740,167	6
7	Account 852	0	0	0	0	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	0	0	0	0	11
12	Account 870	70,038	16,274	14,779	17,542	698	0	15,901	0	135,231	12
13	Account 871	427,769	79,099	42,438	11,838	10,562	0	60,133	0	631,841	13
14	Account 874	151	102	0	0	0	0	0	0	253	14
15	Account 875	0	0	0	0	0	0	0	0	0	15
16	Account 878	0	148	0	0	0	0	0	0	148	16
17	Account 879	774,094	392,436	76,321	21,429	19,095	0	108,782	0	1,392,156	17
18	Account 880	383,215	154,836	4,628	1,325	1,159	0	6,486	0	551,648	18
19	Account 901	703,719	390,884	67,160	18,516	15,619	0	99,642	0	1,295,540	19
20	Account 902	0	0	0	0	0	0	0	0	0	20
21	Account 903	3,079,762	1,710,116	297,080	80,263	67,520	3,327	436,026	0	5,674,095	21
22	Account 905	0	0	0	0	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	0	0	0	0	24
25	Account 920	0	0	0	0	0	0	0	30,404,878	30,404,878	25
26	Account 922	0	0	0	0	0	0	0	0	0	26
27	Account 930.2	0	0	0	0	0	0	0	0	0	27
	Total Operations	\$ 5,881,297	\$ 3,104,585	\$ 546,023	\$ 163,167	\$ 125,565	\$ 772,160	\$ 789,102	\$ 30,404,878	\$ 41,786,779	

Corp Load Recorded

NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Paute (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
	Maintenance										
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0	0	1
2	Account 843.2	0	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	0	0	9
10	Account 863	0	391	0	0	0	0	0	0	391	10
11	Account 864	0	0	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	0	0	13
14	Account 885	28,927	12,137	5,286	2,403	4,599	0	2,185	0	55,537	14
15	Account 886	0	0	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	0	0	17
18	Account 892	0	50	0	0	0	0	0	0	50	18
19	Account 893	0	0	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	0	0	20
21	Account 935	0	0	0	0	0	0	0	503,301	503,301	21
22	Total Maintenance	\$ 28,927	\$ 12,578	\$ 5,286	\$ 2,403	\$ 4,599	\$ 0	\$ 2,185	\$ 503,301	\$ 559,279	22
23	Total O&M	\$ 5,910,224	\$ 3,117,163	\$ 551,309	\$ 165,571	\$ 130,164	\$ 772,160	\$ 791,287	\$ 30,908,179	\$ 42,346,058	23
24	% O&M to Total	100.00%	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%	90.77%	93.09%	24

Corp Load Recorded

NNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Paute (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
										sum (b) thru (i)	
1	<u>Deferred and Other</u>										1
2	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144,597	\$ 144,597	2
3	Account 163	0	0	0	0	0	0	0	572,661	572,661	3
4	Account 182.3	0	0	0	0	0	0	0	3,357	3,357	4
5	Account 183.2	0	0	0	0	0	0	0	0	0	5
6	Account 184	0	0	0	0	0	0	0	128,200	128,200	6
7	Account 186	0	0	0	0	0	0	0	50,222	50,222	7
8	Account 426	0	0	0	0	0	0	0	41,927	41,927	8
9	Account 920 HoldCo	0	0	0	0	0	0	0	277,317	277,317	9
	<u>Total Deferred</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,218,282	\$ 1,218,282	
10	<u>Capital</u>										10
11	Account 107	\$ 0	\$ 56	\$ 65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,922,877	\$ 1,922,999	11
12	Account 108	0	0	0	0	0	0	0	0	0	12
	<u>Total Capital</u>	\$ 0	\$ 56	\$ 65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,922,877	\$ 1,922,999	
13	Total (WP H-3, Sh 24 (Ln 23) + Ln 9 + Ln 12)	\$ 5,910,224	\$ 3,117,220	\$ 551,374	\$ 165,571	\$ 130,164	\$ 772,160	\$ 791,287	\$ 34,049,339	\$ 45,487,339	13
14	Historical Distribution (Ln 13 ÷ Ln 13 (j))	12.99%	6.85%	1.21%	0.36%	0.29%	1.70%	1.74%	74.85%	100.00%	14

Corp Load Recorded

NNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	AZ Recorded (b) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (c)	SNV Recorded (c) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (d)	SNV Adjusted (e) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (f)	Adjustment (d) - (c)	NV Recorded (f) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (g)	NV Adjusted (h) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (i)	Adjustment (g) - (h)	NCA Recorded (k) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (l)	NCA Adjusted (m) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (n)	Adjustment (l) - (m)	SLT Recorded (n) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (o)	SLT Adjusted (p) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (q)	Adjustment (n) - (p)	PA Recorded (q) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (r)	PA Adjusted (s) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (t)	Adjustment (q) - (s)	Recorded (r) WP H-3, Sh 23	Adjusted (s) WP H-3, Sh 23	Adjustment (r) - (s)	Recorded (t) WP H-3, Sh 23	Adjusted (u) WP H-3, Sh 23	Adjustment (t) - (u)	Recorded (v) WP H-3, Sh 23	Adjusted (w) WP H-3, Sh 23	Adjustment (v) - (w)	Line No.	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 42)	\$ 5,742,139	\$ 2,979,871	\$ 568,122	\$ 158,022	\$ 124,281	\$ 786,742	\$ 786,742	\$ 786,742	\$ 786,742	\$ 0	\$ 124,281	\$ 124,281	\$ 0	\$ 786,742	\$ 786,742	\$ 0	\$ 786,742	\$ 786,742	\$ 0	\$ 786,742	\$ 786,742	\$ 0	\$ 786,742	\$ 786,742	\$ 0	1	
2	Account 613	\$ 442,550	\$ 429,864	\$ 44,150	\$ 534	\$ 43,616	\$ 44,150	\$ 534	\$ 12,254	\$ 11,698	\$ (556)	\$ 10,913	\$ 10,418	\$ (495)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 614	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	
4	Account 615	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	
5	Account 616	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
6	Account 617	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
7	Account 618	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
8	Account 619	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
9	Account 620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
10	Account 621	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
11	Account 622	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	
12	Account 623	70,038	68,046	16,274	1,992	14,779	14,959	1,818	17,542	16,742	(800)	6,888	6,667	(221)	0	0	0	0	0	0	0	0	0	0	0	0	12	
13	Account 624	427,719	415,025	7,525	(12,126)	42,250	42,399	519	11,542	11,259	(283)	10,625	10,065	(479)	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Account 625	151	147	102	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Account 626	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Account 627	774,650	750,000	148	624	76,600	77,200	600	21,450	20,450	(1,000)	19,000	18,200	(800)	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Account 628	383,215	372,216	10,999	(10,989)	4,628	4,685	57	13,325	12,962	(363)	11,959	11,706	(253)	0	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Account 629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Account 630	703,719	683,705	20,014	(20,014)	360,884	373,661	12,777	18,516	17,671	(844)	15,619	14,911	(708)	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Account 631	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Account 632	3,079,762	2,982,110	1,701,110	(87,652)	237,090	300,710	63,620	80,293	76,604	(3,689)	67,290	64,459	(2,831)	0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Account 633	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Account 634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Account 635	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Account 636	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Account 637	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Account 638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Account 930.2	5,881,237	5,714,634	3,104,585	(167,263)	546,023	552,706	6,683	163,107	155,728	(7,379)	125,655	119,671	(6,084)	0	0	0	0	0	0	0	0	0	0	0	0	0	28
	Total Ops.	\$ 5,881,237	\$ 5,714,634	\$ 3,104,585	\$ (167,263)	\$ 546,023	\$ 552,706	\$ 6,683	\$ 163,107	\$ 155,728	\$ (7,379)	\$ 125,655	\$ 119,671	\$ (6,084)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Recorded (b)	Adjusted (c)	AZ (c)	Adjusted (d)	Recorded (e)	SNV (f)	Adjusted (g)	NV (h)	Adjusted (i)	Recorded (j)	NCA (k)	Adjusted (l)	Recorded (m)	Adjusted (n)	Recorded (o)	SLT (p)	Adjusted (q)	Recorded (r)	PA (s)	Adjusted (t)	Recorded (u)	SCA (v)	Adjusted (w)	Line No.	
1	Maintenance																									1
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 843.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Account 844	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Account 845	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Account 846	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Account 847	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Account 848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Account 849	28,927	28,104	28,104	(823)	12,137	11,660	11,660	5,360	65	2,403	2,294	2,294	(11)	4,998	0	4,300	(209)	0	0	0	0	0	2,064	(10)	15
16	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Account 849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Account 935	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Total Maint	\$ 28,927	\$ 28,104	\$ 28,104	\$ (823)	\$ 12,137	\$ 11,660	\$ 11,660	\$ 5,360	\$ 65	\$ 2,403	\$ 2,294	\$ 2,294	\$ (11)	\$ 4,998	\$ 0	\$ 4,300	\$ (209)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,064	\$ (10)	22
23	Total O&M	\$ 5,910,224	\$ 5,742,139	\$ 5,742,139	\$ (168,085)	\$ 3,117,483	\$ 2,979,817	\$ 2,979,817	\$ 551,308	\$ 6,748	\$ 165,571	\$ 158,022	\$ 158,022	\$ (7,548)	\$ 130,164	\$ 0	\$ 124,281	\$ (5,803)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 754,651	\$ (36,636)	23
24	% O&M to T	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	24
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Account 182.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Account 182.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Account 184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Account 186	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Account 626	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Total Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
33	Account 107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	33
34	Account 107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Total Credits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35
36	Total	\$ 5,910,224	\$ 5,742,139	\$ 5,742,139	\$ (168,085)	\$ 3,117,220	\$ 2,979,817	\$ 2,979,817	\$ 551,374	\$ 6,748	\$ 165,571	\$ 158,022	\$ 158,022	\$ (7,548)	\$ 130,164	\$ 0	\$ 124,281	\$ (5,803)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 754,651	\$ (36,636)	36

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SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			Paiute MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 23	Ln 1 (c) * ((b) ÷ WP H-3, Sh 29, Ln 37 (b))	(c) - (b)	4.46%	(d) - (e)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 21 (j))		\$ 32,767,195				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	30,404,878	29,259,969	(1,144,910)	(51,070)	(1,093,839)	25
26	Account 922	0	0	168,302	7,507	160,794	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 30,404,878	\$ 29,259,969	\$ (976,608)	\$ (43,563)	\$ (933,045)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			Paiute MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 24 & 25	WP H-3, Sh 28, Ln 1 (c) * ((b) ÷ Ln 37 (b))	(c) - (b)	4.46%	(d) - (e)	
<u>Maintenance</u>							
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	503,301	484,349	(18,952)	(845)	(18,107)	21
22	Total Maint.	\$ 503,301	\$ 484,349	\$ (18,952)	\$ (845)	\$ (18,107)	22
23	Total O&M	\$ 30,908,179	\$ 29,744,318	\$ (995,560)	\$ (44,408)	\$ (951,152)	23
24	% O&M to Total	90.77%	90.77%	89.38%	100.00%	88.94%	24
<u>Deferred and Other</u>							
25	Account 146	\$ 144,597	\$ 139,152	\$ (5,445)	\$ 0	\$ (5,445)	25
26	Account 163	572,661	551,098	(21,564)	0	(21,564)	26
27	Account 182.3	3,357	3,231	(126)	0	(126)	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	128,200	123,373	(4,827)	0	(4,827)	29
30	Account 186	50,222	48,331	(1,891)	0	(1,891)	30
31	Account 426	41,927	40,348	(1,579)	0	(1,579)	31
32	Account 920	277,317	266,874	(10,442)	0	(10,442)	32
33	Total Deferred	\$ 1,218,282	\$ 1,172,407	\$ (45,875)	\$ 0	\$ (45,875)	33
<u>Capital</u>							
34	Account 107	\$ 1,922,877	\$ 1,850,470	\$ (72,407)	\$ 0	\$ (72,407)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 1,922,877	\$ 1,850,470	\$ (72,407)	\$ 0	\$ (72,407)	36
37	Total	\$ 34,049,339	\$ 32,767,195	\$ (1,113,842)	\$ (44,408)	\$ (1,069,433)	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	SCA (h)	Line No.
		WP H-3, Sh 28	(b) * Ln 1, 2, or 3 (c)	(b) * Ln 1, 2, or 3 (d)	(b) * Ln 1, 2, or 3 (e)	(b) * Ln 1, 2, or 3 (f)	(b) * Ln 1, 2, or 3 (g)	(b) * Ln 1, 2, or 3 (h)	
1	4-Factor (all others)		56.40%	28.00%	5.34%	1.55%	1.33%	7.39%	1
2	Factor IV (901-910)		53.30%	32.49%	4.72%	1.31%	0.96%	7.21%	2
3	G&A Factor (922)		51.71%	33.63%	4.00%	0.73%	1.86%	8.07%	3
4	<u>Operations</u>	\$	\$	\$	\$	\$	\$	\$	4
5	Account 813	0	0	0	0	0	0	0	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 870	0	0	0	0	0	0	0	15
16	Account 871	0	0	0	0	0	0	0	16
17	Account 874	0	0	0	0	0	0	0	17
18	Account 875	0	0	0	0	0	0	0	18
19	Account 878	0	0	0	0	0	0	0	19
20	Account 879	0	0	0	0	0	0	0	20
21	Account 880	0	0	0	0	0	0	0	21
22	Account 901	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	23
24	Account 903	0	0	0	0	0	0	0	24
25	Account 905	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	26
27	Account 910	0	0	0	0	0	0	0	27
28	Account 920	(1,093,839)	(616,894)	(306,226)	(58,365)	(16,910)	(14,576)	(80,868)	28
29	Account 922	160,794	83,143	54,074	6,432	1,176	2,989	12,981	29
30	Account 930.2	0	0	0	0	0	0	0	30
	Total Ops.	\$ (933,045)	\$ (633,751)	\$ (252,152)	\$ (51,934)	\$ (15,735)	\$ (11,587)	\$ (67,887)	

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NNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * WP H-3, Sh 30, Ln 1 (c)	SNV (d) (b) * WP H-3, Sh 30, Ln 1 (d)	NNV (e) (b) * WP H-3, Sh 30, Ln 1 (e)	NCA (f) (b) * WP H-3, Sh 30, Ln 1 (f)	SLT (g) (b) * WP H-3, Sh 30, Ln 1 (g)	SCA (h) (b) * WP H-3, Sh 30, Ln 1 (h)	Line No.
	Maintenance								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	20
21	Account 935	(18,107)	(10,212)	(5,069)	(966)	(280)	(241)	(1,339)	21
22	Total Maint.	<u>(18,107)</u>	<u>(10,212)</u>	<u>(5,069)</u>	<u>(966)</u>	<u>(280)</u>	<u>(241)</u>	<u>(1,339)</u>	22
23	Total O&M	<u>(951,152)</u>	<u>(543,963)</u>	<u>(257,221)</u>	<u>(52,900)</u>	<u>(16,014)</u>	<u>(11,828)</u>	<u>(69,226)</u>	23
24	% O&M to Total	<u>88.94%</u>	<u>89.08%</u>	<u>88.59%</u>	<u>89.34%</u>	<u>89.75%</u>	<u>88.24%</u>	<u>88.78%</u>	24
	Deferred and Other								
25	Account 146	\$ (5,445)	(3,071)	(1,524)	(291)	(84)	(73)	(403)	25
26	Account 163	(21,564)	(12,161)	(6,037)	(1,151)	(333)	(287)	(1,594)	26
27	Account 182.3	(126)	(71)	(35)	(7)	(2)	(2)	(9)	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	(4,827)	(2,723)	(1,351)	(258)	(75)	(64)	(357)	29
30	Account 186	(1,891)	(1,067)	(529)	(101)	(29)	(25)	(140)	30
31	Account 426	(1,579)	(890)	(442)	(84)	(24)	(21)	(117)	31
32	Account 920	(10,442)	(5,889)	(2,923)	(557)	(161)	(139)	(772)	32
33	Total Deferred	<u>(45,875)</u>	<u>(25,872)</u>	<u>(12,843)</u>	<u>(2,448)</u>	<u>(709)</u>	<u>(611)</u>	<u>(3,392)</u>	33
	Capital								
34	Account 107	\$ (72,407)	(40,835)	(20,271)	(3,864)	(1,119)	(965)	(5,353)	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	<u>(72,407)</u>	<u>(40,835)</u>	<u>(20,271)</u>	<u>(3,864)</u>	<u>(1,119)</u>	<u>(965)</u>	<u>(5,353)</u>	36
37	Total	<u>(1,069,433)</u>	<u>(610,670)</u>	<u>(290,335)</u>	<u>(59,211)</u>	<u>(17,843)</u>	<u>(13,404)</u>	<u>(77,970)</u>	37

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NNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED TEST YEAR BENEFITS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
1	Social Security and Medicare	WP H-3, Sh 33	\$ 5,179,331	\$ 2,114,737	\$ 505,778	\$ 123,870	\$ 171,885	\$ 285,456	\$ 820,715	\$ 4,598,804	\$ 13,800,576	1
2	Federal Unemployment Insurance	WP H-3, Sh 34	34,230	13,776	3,227	656	851	1,733	4,914	26,419	85,807	2
3	State Unemployment Insurance	WP H-3, Sh 34	4,564	98,597	23,099	4,698	6,091	12,404	14,742	189,088	353,283	3
4	Medical Insurance	WP H-3, Sh 37	5,068,493	2,039,835	477,889	97,191	126,020	256,628	727,624	3,911,974	12,705,654	4
5	Dental Insurance	WP H-3, Sh 37	427,829	172,182	40,338	8,204	10,637	21,662	61,418	330,208	1,072,478	5
6	Life and AD&D Insurance	WP H-3, Sh 37	104,981	42,250	9,898	2,013	2,610	5,315	15,071	81,027	263,165	6
7	Long-Term Disability Insurance	WP H-3, Sh 37	466,456	187,727	43,980	8,945	11,598	23,618	66,964	360,021	1,169,308	7
8	Employee Assistance Program	WP H-3, Sh 37	44,263	17,814	4,173	849	1,101	2,241	6,354	34,163	110,959	8
9	Deferred Compensation	WP H-3, Sh 37	1,108,121	445,968	104,481	21,249	27,552	56,106	159,080	855,272	2,777,829	9
10	SERP	WP H-3, Sh 37	24,406	9,822	2,301	468	607	1,236	3,504	18,837	61,182	10
11	Flex Benefits	WP H-3, Sh 37	379,192	152,607	35,753	7,271	9,428	19,199	54,436	292,669	950,555	11
12	Employee Communications	WP H-3, Sh 37	991	399	93	19	25	50	142	765	2,485	12
13	Tuition Reimbursement	WP H-3, Sh 37	247,923	99,778	23,376	4,754	6,164	12,553	35,591	191,353	621,492	13
14	Miscellaneous Benefits	WP H-3, Sh 37	209,212	84,198	19,726	4,012	5,202	10,593	30,034	161,475	524,452	14
15	Basic Retirement Plan (BRP)	WP H-3, Sh 36	10,972,237	4,410,984	1,102,109	224,141	290,627	591,835	1,595,376	10,923,108	30,110,417	15
16	Professional Services - BRP	WP H-3, Sh 36	35,155	14,133	3,531	718	931	1,896	5,112	34,997	96,473	16
17	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	1,862,832	748,883	187,112	38,054	49,342	100,480	270,858	1,854,491	5,112,051	17
18	Other EIP Expenses	WP H-3, Sh 36	26,816	10,780	2,693	548	710	1,446	3,899	26,696	73,588	18
19	Post-Employment Benefits other than Pension	WP H-3, Sh 36	492,511	197,996	49,470	10,061	13,045	26,566	71,612	490,306	1,351,566	19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	8,954,710	3,821,151	882,755	215,865	299,391	498,000	1,422,950	8,385,523	24,480,345	20
21	Total Annualized Benefits		\$ 35,644,254	\$ 14,683,617	\$ 3,521,784	\$ 773,585	\$ 1,033,817	\$ 1,929,016	\$ 5,370,396	\$ 32,767,195	\$ 95,723,665	21
Corporate Direct Benefits												
22	Social Security and Medicare	WP H-3, Sh 33	\$ 820,252	\$ 414,973	\$ 84,604	\$ 21,898	\$ 17,220	\$ 120,622	\$ 104,577		\$ 1,584,147	22
23	Federal Unemployment Insurance	WP H-3, Sh 34	4,578	2,414	428	128	101	598	613		8,861	23
24	State Unemployment Insurance	WP H-3, Sh 34	32,768	17,279	3,060	919	723	4,278	4,369		63,416	24
25	Medical Insurance	WP H-3, Sh 37	677,924	357,478	63,306	19,014	14,952	88,516	90,804		1,311,994	25
26	Dental Insurance	WP H-3, Sh 37	57,223	30,175	5,344	1,605	1,262	7,665	7,665		110,745	26
27	Life and AD&D Insurance	WP H-3, Sh 37	14,041	7,404	1,311	394	310	1,833	1,881		27,175	27
28	Long-Term Disability Insurance	WP H-3, Sh 37	62,390	32,899	5,826	1,750	1,376	8,146	8,357		120,744	28
29	Employee Assistance Program	WP H-3, Sh 37	5,920	3,122	553	166	131	773	793		11,458	29
30	Deferred Compensation	WP H-3, Sh 37	148,214	78,155	13,841	4,157	3,269	19,352	19,852		286,840	30
31	SERP	WP H-3, Sh 37	3,264	1,721	305	92	72	426	437		6,318	31
32	Flex Benefits	WP H-3, Sh 37	50,718	26,744	4,736	1,423	1,119	6,622	6,793		98,155	32
33	Employee Communications	WP H-3, Sh 37	133	70	12	4	3	17	18		257	33
34	Tuition Reimbursement	WP H-3, Sh 37	33,160	17,486	3,097	930	731	4,330	4,442		64,176	34
35	Miscellaneous Benefits	WP H-3, Sh 37	27,983	14,756	2,613	785	617	3,654	3,748		54,155	35
36	Basic Retirement Plan (BRP)	WP H-3, Sh 36	1,892,915	998,160	176,766	53,092	41,749	247,155	253,545		3,663,382	36
37	Professional Services - BRP	WP H-3, Sh 36	6,065	3,198	566	170	134	792	812		11,737	37
38	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	321,373	169,464	30,011	9,014	7,088	41,961	43,046		621,957	38
39	Other EIP Expenses	WP H-3, Sh 36	4,626	2,439	432	130	102	604	620		8,953	39
40	Post-Employment Benefits other than Pension	WP H-3, Sh 36	84,967	44,804	7,934	2,383	1,874	11,094	11,381		164,438	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	1,493,623	757,128	153,378	39,969	31,430	218,497	190,877		2,884,902	41
42	Total Annualized Benefits		\$ 5,742,139	\$ 2,979,871	\$ 558,122	\$ 158,022	\$ 124,261	\$ 786,742	\$ 754,651		\$ 11,103,808	42

TY Benefits Summary

NNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paicut (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
	<u>Annualized Social Security (SS)</u>											
1	Annualized Labor	WP H-3, Sh 4	\$ 68,091,489	\$ 27,865,988	\$ 6,671,656	\$ 1,631,461	\$ 2,262,727	\$ 3,763,767	\$ 10,754,324	\$ 63,140,925	\$ 184,182,337	1
2	Salaries not Subject to SS		478,516	274,370	74,260	15,103	19,583	39,878	32,107	3,733,493	4,667,310	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 67,612,973	\$ 27,591,618	\$ 6,597,395	\$ 1,616,358	\$ 2,243,145	\$ 3,723,889	\$ 10,722,217	\$ 59,407,433	\$ 179,515,027	3
4	SS Rate		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 4,192,004	\$ 1,710,680	\$ 409,039	\$ 100,214	\$ 139,075	\$ 230,881	\$ 664,777	\$ 3,683,261	\$ 11,129,932	5
	<u>Annualized Medicare</u>											
6	Annualized Labor	WP H-3, Sh 4	\$ 68,091,489	\$ 27,865,988	\$ 6,671,656	\$ 1,631,461	\$ 2,262,727	\$ 3,763,767	\$ 10,754,324	\$ 63,140,925	\$ 184,182,337	6
7	Medicare Rate		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 987,327	\$ 404,057	\$ 96,739	\$ 23,656	\$ 32,810	\$ 54,575	\$ 155,938	\$ 915,543	\$ 2,670,644	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 5,179,331	\$ 2,114,737	\$ 505,778	\$ 123,870	\$ 171,885	\$ 285,456	\$ 820,715	\$ 4,598,804	\$ 13,800,576	9
	Corporate Direct SS and Medicare											
	<u>Annualized Social Security (SS)</u>											
10	Annualized Labor	WP H-3, Sh 4	\$ 11,246,612	\$ 5,700,986	\$ 1,154,897	\$ 300,959	\$ 236,660	\$ 1,645,227	\$ 1,437,259		\$ 21,722,600	10
11	Salaries not Subject to SS		646,994	341,169	60,418	18,147	14,270	84,477	86,661		1,252,135	11
12	Labor Subject to SS	Ln 10 - Ln 11	\$ 10,599,618	\$ 5,359,818	\$ 1,094,479	\$ 282,812	\$ 222,390	\$ 1,560,750	\$ 1,350,598		\$ 20,470,465	12
13	SS Rate		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		6.20%	13
14	Total Annualized SS	Ln 12 * Ln 13	\$ 657,176	\$ 332,309	\$ 67,858	\$ 17,534	\$ 13,788	\$ 96,766	\$ 83,737		\$ 1,269,169	14
	<u>Annualized Medicare</u>											
15	Annualized Labor	WP H-3, Sh 4	\$ 11,246,612	\$ 5,700,986	\$ 1,154,897	\$ 300,959	\$ 236,660	\$ 1,645,227	\$ 1,437,259		\$ 21,722,600	15
16	Medicare Rate		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		1.45%	16
17	Total Annualized Medicare	Ln 15 * Ln 16	\$ 163,076	\$ 82,664	\$ 16,746	\$ 4,364	\$ 3,432	\$ 23,856	\$ 20,840		\$ 314,978	17
18	Annualized FICA	Ln 14 + Ln 17	\$ 820,252	\$ 414,973	\$ 84,604	\$ 21,898	\$ 17,220	\$ 120,622	\$ 104,577		\$ 1,584,147	18

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paiute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
Federal Unemployment Insurance												
1	Tax Base Factor		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees		815	328	77	16	20	41	117	629	629	2
3	Tax Base	Ln 1 * Ln 2	\$ 5,705,000	\$ 2,296,000	\$ 537,903	\$ 109,396	\$ 141,846	\$ 288,855	\$ 819,000	\$ 4,403,244	\$ 4,403,244	3
4	Federal Unemployment Insurance Rate		0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	4
5	Total FUJ	Ln 3 * Ln 4	\$ 34,230	\$ 13,776	\$ 3,227	\$ 656	\$ 851	\$ 1,733	\$ 4,914	\$ 26,419	\$ 85,807	5
State Unemployment Insurance												
6	Tax Base Factor		\$ 7,000	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 7,000	\$ 33,400	\$ 33,400	6
7	Number of Employees		815	328	77	16	20	41	117	629	629	7
8	Tax Base	Ln 6 * Ln 7	\$ 5,705,000	\$ 10,955,200	\$ 2,566,566	\$ 521,975	\$ 676,807	\$ 1,378,252	\$ 819,000	\$ 21,009,765	\$ 21,009,765	8
9	State Unemployment Insurance Rate		0.08%	0.90%	0.90%	0.90%	0.90%	0.90%	1.80%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 4,564	\$ 98,597	\$ 23,099	\$ 4,698	\$ 6,091	\$ 12,404	\$ 14,742	\$ 189,088	\$ 353,283	10
Corporate Direct FUJ/SUI												
Federal Unemployment Insurance												
11	Tax Base Factor		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	11
12	Number of Employees		109	57	10	3	2	14	15	15	15	12
13	Tax Base	Ln 11 * Ln 12	\$ 763,058	\$ 402,371	\$ 71,256	\$ 21,402	\$ 16,830	\$ 99,631	\$ 102,207	\$ 102,207	\$ 102,207	13
14	Federal Unemployment Insurance Rate	Ln 4	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	14
15	Total FUJ	Ln 13 * Ln 14	\$ 4,578	\$ 2,414	\$ 428	\$ 128	\$ 101	\$ 598	\$ 613	\$ 613	\$ 8,861	15
State Unemployment Insurance												
16	Tax Base Factor		\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	16
17	Number of Employees		109	57	10	3	2	14	15	15	15	17
18	Tax Base	Ln 16 * Ln 17	\$ 3,640,878	\$ 1,919,884	\$ 339,995	\$ 102,118	\$ 80,301	\$ 475,384	\$ 487,675	\$ 487,675	\$ 487,675	18
19	State Unemployment Insurance Rate	Ln 9	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	19
20	Total SUI	Ln 18 * Ln 19	\$ 32,768	\$ 17,279	\$ 3,060	\$ 919	\$ 723	\$ 4,278	\$ 4,389	\$ 4,389	\$ 63,416	20

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Recorded 5/31/2021 (b)	Adjustments (c)	Annualized at 5/31/2021 (d)	Line No.
	<u>Allocated based on Number of Employees</u>			(b) + (c)	
1	Medical Insurance	\$ 14,017,648	\$ 0	14,017,648	1
2	Dental Insurance	1,183,223	0	1,183,223	2
3	Life and AD&D Insurance	290,340	0	290,340	3
4	Long-Term Disability Insurance	1,290,051	0	1,290,051	4
5	Employee Assistance Program	122,416	0	122,416	5
6	Deferred Compensation	3,064,669	0	3,064,669	6
7	SERP	446,077	(378,577)	67,500	7
8	Flex Benefits	1,048,710	0	1,048,710	8
9	Employee Communications	2,742	0	2,742	9
10	Tuition Reimbursement	685,668	0	685,668	10
11	Miscellaneous Benefits	434,139	144,468	578,607	11
	<u>Allocated based on Labor Dollars</u>				
12	Basic Retirement Plan (BRP)	37,157,292	(3,383,493)	33,773,799	12
13	Professional Services - BRP	108,211	0	108,211	13
14	Employee Investment Plan (EIP) Employer Match	5,836,238	(102,229)	5,734,008	14
15	Other EIP Expenses	82,542	0	82,542	15
16	Post-Employment Benefits other than Pension	1,558,313	(42,309)	1,516,004	16
	Total Benefits Recorded to Account 926	<u>\$ 67,328,278</u>	<u>\$ (3,762,141)</u>	<u>\$ 63,566,137</u>	

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Total Cost (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patuite (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
		WP H-3, Sh 35	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	(b) * Ln 1	sum (c) thru (j)	
1	Percent of Total Labor (WP H-3, Sh 6)		32.49%	13.06%	3.26%	0.66%	0.86%	1.75%	4.72%	32.34%	89.15%	1
2	Basic Retirement Plan (BRP)	\$ 33,773,799	\$ 10,972,237	\$ 4,410,984	\$ 1,102,109	\$ 224,141	\$ 290,627	\$ 591,835	\$ 1,595,376	\$ 10,923,108	\$ 30,110,417	2
3	Professional Services - BRP	108,211	35,155	14,133	3,531	718	931	1,896	5,112	34,997	96,473	3
4	Employee Investment Plan (EIP) Employer Match	5,734,008	1,862,832	748,883	187,112	38,054	49,342	100,480	270,858	1,854,491	5,112,051	4
5	Other EIP Expenses	82,542	26,816	10,780	2,693	548	710	1,446	3,899	26,696	73,588	5
6	Post-Employment Benefits other than Pension	1,516,004	492,511	197,996	49,470	10,061	13,045	26,566	71,612	490,306	1,351,566	6
Corporate Direct Benefits												
7	Percent of Total Labor (WP H-3, Sh 6, Ln 2 (j) * Ln 5)		5.60%	2.96%	0.52%	0.16%	0.12%	0.73%	0.75%		10.85%	7
8	Basic Retirement Plan (BRP)	\$ 33,773,799	\$ 1,892,915	\$ 998,160	\$ 176,766	\$ 53,092	\$ 41,749	\$ 247,155	\$ 253,545	\$	\$ 3,663,382	8
9	Professional Services - BRP	108,211	6,065	3,198	566	170	134	792	812		11,737	9
10	Employee Investment Plan (EIP) Employer Match	5,734,008	321,373	169,464	30,011	9,014	7,088	41,961	43,046		621,957	10
11	Other EIP Expenses	82,542	4,626	2,439	432	130	102	604	620		8,953	11
12	Post-Employment Benefits other than Pension	1,516,004	84,967	44,804	7,934	2,383	1,874	11,094	11,381		164,438	12

Benefits-%Labor

NNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Cost Per Employee (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patuite (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Number of Employees (WP H-3, Sh 6)	2,254	815	328	77	16	20	41	117	629	2,043	1
2	Medical Insurance	\$ 6,219	\$ 5,068,493	\$ 2,039,835	\$ 477,889	\$ 97,191	\$ 126,020	\$ 256,628	\$ 727,624	\$ 3,911,974	\$ 12,705,654	2
3	Dental Insurance	525	427,829	172,182	40,338	8,204	10,637	21,662	61,418	330,208	1,072,478	3
4	Life and AD&D Insurance	129	104,981	42,250	9,898	2,013	2,610	5,315	15,071	81,027	263,165	4
5	Long-Term Disability Insurance	572	466,456	187,727	43,980	8,945	11,598	23,618	66,964	360,021	1,169,308	5
6	Employee Assistance Program	54	44,263	17,814	4,173	849	1,101	2,241	6,354	34,163	110,959	6
7	Deferred Compensation	1,360	1,108,121	445,968	104,481	21,249	27,552	56,106	159,080	855,272	2,777,829	7
8	SERP	30	24,406	9,822	2,301	468	607	1,236	3,504	18,837	61,182	8
9	Flex Benefits	465	379,192	152,607	35,753	7,271	9,428	19,199	54,436	292,669	950,555	9
10	Employee Communications	1	991	399	93	19	25	50	142	765	2,485	10
11	Tuition Reimbursement	304	247,923	99,778	23,376	4,754	6,164	12,553	35,591	191,353	621,492	11
12	Miscellaneous Benefits	257	209,212	84,198	19,726	4,012	5,202	10,593	30,034	161,475	524,452	12
Corporate Direct Benefits												
13	Number of Employees (WP H-3, Sh 6)		109	57	10	3	2	14	15		211	13
14	Medical Insurance	\$ 6,219	\$ 677,924	\$ 357,478	\$ 63,306	\$ 19,014	\$ 14,952	\$ 88,516	\$ 90,804	\$	\$ 1,311,994	14
15	Dental Insurance	525	57,223	30,175	5,344	1,605	1,262	7,472	7,665		110,745	15
16	Life and AD&D Insurance	129	14,041	7,404	1,311	394	310	1,833	1,881		27,175	16
17	Long-Term Disability Insurance	572	62,390	32,899	5,826	1,750	1,376	8,146	8,357		120,744	17
18	Employee Assistance Program	54	5,920	3,122	553	166	131	773	793		11,458	18
19	Deferred Compensation	1,360	148,214	78,155	13,841	4,157	3,269	19,352	19,852		286,840	19
20	SERP	30	3,264	1,721	305	92	72	426	437		6,318	20
21	Flex Benefits	465	50,718	26,744	4,736	1,423	1,119	6,622	6,793		98,155	21
22	Employee Communications	1	133	70	12	4	3	17	18		257	22
23	Tuition Reimbursement	304	33,160	17,486	3,097	930	731	4,330	4,442		64,176	23
24	Miscellaneous Benefits	257	27,983	14,756	2,613	785	617	3,654	3,748		54,155	24

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
COST OF SERVICE ANALYSIS - ACCOUNT 926
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	Expenses Removed					Total	Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Retirement/Emp Gift/Meals		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
							sum (b) thru (f)	
1	80708649	\$ (670)	\$	\$	\$	\$	\$ (670)	1
2	80743689			(40,000)			(40,000)	2
3	80674123				(390)		(390)	3
4	80677355			(605)			(605)	4
5	80677389			(605)			(605)	5
6	80679209	(335)					(335)	6
7	80683725	(295)					(295)	7
8	80683728	(700)					(700)	8
9	80693214	(640)					(640)	9
10	80696925	(375)					(375)	10
11	80697426	(640)					(640)	11
12	80709161	(315)					(315)	12
13	80721730	(730)					(730)	13
14	80725978	(760)					(760)	14
15	80735325			(28,958)			(28,958)	15
16	80737409	(880)					(880)	16
17	80742146	(655)					(655)	17
18	80744628					(1,500)	(1,500)	18
19	80749916			(200)			(200)	19
20	80755924	(775)					(775)	20
21	80761866	(325)					(325)	21
22	80761883	(790)					(790)	22
23	80761892	(685)					(685)	23
24	80761895	(850)					(850)	24
25	80761901	(395)					(395)	25
26	80761907	(375)					(375)	26
27	80761925	(685)					(685)	27
28	80761933	(655)					(655)	28
29	80761940	(400)					(400)	29
30	80761949	(300)					(300)	30
31	80761956	(415)					(415)	31
32	80761964	(700)					(700)	32
33	80761969	(745)					(745)	33
34	80761974	(640)					(640)	34
35	80761982	(745)					(745)	35
36	80762004	(330)					(330)	36
37	80762011	(760)					(760)	37
38	80762039	(640)					(640)	38
39	80762044	(835)					(835)	39
40	80764835	(850)					(850)	40
41	80766656	(640)					(640)	41
42	80766661	(760)					(760)	42
43	80766668	(850)					(850)	43
44	80766996	(700)					(700)	44
45	80770024	(820)					(820)	45
46	80770054	(325)					(325)	46
47	80770057	(355)					(355)	47
48	80770061	(760)					(760)	48
49	80771442	(345)					(345)	49
50	80771935	(745)					(745)	50
51	80771938	(345)					(345)	51
52	80773777	(835)					(835)	52
53	80773921	(325)					(325)	53
54	80784701	(625)					(625)	54
55	80792502	(685)					(685)	55

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
COST OF SERVICE ANALYSIS - ACCOUNT 926
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	Expenses Removed					Total	Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Retirement/Emp Gift/Meals		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
							sum (b) thru (f)	
56	80792509	(805)					(805)	56
57	80795135				(480)		(480)	57
58	80795641	(775)					(775)	58
59	Exp Rpt	(280)		(423)	(67)	(15,916)	(16,686)	59
60	Total \$	<u>(30,865)</u>	<u>0</u>	<u>(70,791)</u>	<u>(937)</u>	<u>(17,416)</u>	<u>(120,009)</u>	60

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
OUT OF PERIOD EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Voucher [1] (a)	Reference (b)	Amount (c)	Missed Payment [2] (d)	Extra Payment [3] (e)	Adjustment (f)	Line No.
1	Callan LLC	80676755	\$ 27,625	\$ 0	\$ (27,625)	(27,625)	1
2	Metropolitan Life Insurance Co.	80673369	291,102	291,102	0	291,102	2
3	Deposit Refund	Exp Rpt	(1,000)	0	1,000	1,000	3
4	Total Misc. Benefits		<u>\$ 317,727</u>	<u>\$ 291,102</u>	<u>\$ (26,625)</u>	<u>264,477</u>	4

[1] Source: Company Records

[2] In order for the test year to have a full year of monthly/quarterly payments, vouchers were added.

[3] In order to ensure the test year does not include more than 12 monthly or 4 quarterly payments, vouchers were removed.

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Total Cost (b)	NNV (c) (b) * Ln 10 (c)	Corporate Direct NNV (d) (b) * Ln 10 (d)	Other Jurisdictions (e) (b) * Ln 10 (e)	System Allocable (f) (b) * Ln 10 (f)	Line No.
1	Employee Investment Plan [1]	\$ 5,918,779	\$ 193,142	\$ 30,978	\$ 3,780,410	\$ 1,914,249	1
2	EIP Employer Match [2]	5,836,238					2
3	Other Employee Investment Plan Expenses	\$ 82,542					3
4	Ratio of EIP Employer Match to Labor [2]	2.78%					4
5	Annualized Labor (Includes OT and Wage Increase)	\$ 205,904,937					5
6	Adjusted EIP Employer Match (Ln 4 * Ln 5)	\$ 5,734,008	\$ 187,112	\$ 30,011	\$ 3,662,394	\$ 1,854,491	6
7	Plus: Other EIP Plan Expenses (Ln 3)	82,542	2,693	432	52,720	26,696	7
8	Total Adjusted EIP	\$ 5,816,550	\$ 189,806	\$ 30,443	\$ 3,715,115	\$ 1,881,186	8
9	EIP Adjustment (Ln 8 - Ln 1)	\$ (102,229)	\$ (3,336)	\$ (535)	\$ (65,295)	\$ (33,063)	9
10	Percent to Total Labor	100.00%	3.26%	0.52%	63.87%	32.34%	10

[1] Expense as recorded during the twelve months ended May 31, 2021.

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

	Labor & Overtime	EIP Employer Match	Ratio
For The Twelve Months Ended May 31, 2021	\$ 209,575,938	\$ 5,836,238	2.78%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Corporate Labor (b) WP H-3, Sh 19	Corporate Loadings (c) WP H-3, Sh 28	Total (d) (b) + (c)	Line No.
1	Account 920 Adjustment	\$ (2,728,325)	\$ (1,144,910)	\$ (3,873,234)	1
2	Capitalization Percentage	14.7%	14.7%	14.7%	2
3	Account 922 Adjustment	<u>\$ 401,064</u>	<u>\$ 168,302</u>	<u>\$ 569,365</u>	3

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
RETIREMENT BENEFITS NORMALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	2019 (b)	2020 (c)	2021 (d)	Three-Year Normalization (e)	Line No.
	<u>Current Service Cost</u>					
1	Basic Retirement Plan (BRP)	\$ 25,863,464	\$ 34,298,967	\$ 41,158,965	\$ 33,773,799	1
2	Post-Employment Benefits other than Pension	1,275,821	1,581,403	1,690,789	1,516,004	2
3	SERP - Restorative	[2] 116,969	48,220	37,310	67,500	3
	<u>Non-Service Cost</u>					
4	Basic Retirement Plan (BRP)	\$ 11,118,104	\$ 16,284,017	\$ 10,035,262	\$ 12,479,128	4
5	Post-Employment Benefits other than Pension	1,161,248	328,312	(87,368)	467,397	5
6	SERP - Restorative	[2] 2,194,450	2,660,870	2,831,215	2,562,178	6
	<u>Net Periodic Pension Cost</u>					
7	Basic Retirement Plan (BRP)	\$ 36,981,568	\$ 50,582,984	\$ 51,194,227	\$ 46,252,926	7
8	Post-Employment Benefits other than Pension	2,437,069	1,909,715	1,603,421	1,983,402	8
9	SERP - Restorative	[2] 2,311,419	2,709,090	2,868,525	2,629,678	9

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
CALL CENTER AND SUPPORT FUNCTION ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 4**

Line No.	Description (a)	Reference (b)	AZ (c)	SCA (d)	NCA (e)	SLT (f)	SNV (g)	NNV (h)	Total (i) Sum (c) thru (h)	Line No.
Account 903										
1	903001777 - Call Center	Company Records	\$ 3,539,802	\$ 452,219	\$ 84,026	\$ 70,844	\$ 1,775,356	\$ 304,766	\$ 6,227,013	1
2	903001778 - Support Function	Company Records	1,242,891	175,637	32,614	27,357	693,450	162,471	2,334,420	2
3	Total as Recorded	Ln 1 + Ln 2	<u>\$ 4,782,692</u>	<u>\$ 627,856</u>	<u>\$ 116,639</u>	<u>\$ 98,202</u>	<u>\$ 2,468,807</u>	<u>\$ 467,237</u>	<u>\$ 8,561,433</u>	3
4	Factor IV	Simt N, Sh 8, Ln 8	53.30%	7.21%	1.31%	0.96%	32.49%	4.72%	100.00%	4
5	Total as Allocated	Ln 3 * Ln 4	\$ 4,563,308	\$ 617,703	\$ 112,355	\$ 82,493	\$ 2,781,272	\$ 404,303	\$ 8,561,433	5
6	Adjustment	Ln 5 - Ln 3	<u>\$ (219,385)</u>	<u>\$ (10,153)</u>	<u>\$ (4,285)</u>	<u>\$ (15,709)</u>	<u>\$ 312,466</u>	<u>\$ (62,934)</u>	<u>\$ 0</u>	6

Sch H-4, Sh 1, Ln 1(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 870
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (k)	Line No.	
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)				
1	80742132	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(4)	1
2	80730867												(6)	2
3	80770667												(35)	3
4	80735566												(5)	4
5	Exp Rpt												(9,235)	5
6	Total \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(9,285)	6

Sch H-5, Sh 1, Ln 2

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 880
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (k)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)			
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Total	0	0	0	0	0	0	0	0	(13,845)	0	0	2
												(13,845)	
												(13,845)	

Sch H-5, Sh 1, Ln 3

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 903
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Out of Period Expenses	Expense Annualization	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Excavation Damages	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,584)	\$ 0	\$ 0	\$ 0	\$ (2,584)	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,584)	\$ 0	\$ 0	\$ 0	\$ (2,584)	2

Sch H-5, Sh 1, Ln 4

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 903
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (k)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)			
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Total	0	0	0	0	0	0	0	0	(68)	(68)	0	2
												Sch H-5, Sh 1, Ln 5	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 910
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (k)	Line No.	
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)				
1	Exp Rpt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
													Sch H-5, Sh 1, Ln 6	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 935
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (k)	Line No.		
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)					
1	80778340	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(76)	1
2	Exp Rpt													(156)	2
3	Total \$	0	0	0	0	0	0	0	0	0	0	0	0	(232)	3

Sch H-5, Sh 1, Ln 8

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 903
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Expenses Removed				Out of Period Expenses (i)	Expense Annualization (j)	Total (k)	Line No.
					Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)				
1	80730702	\$	\$	\$	\$	\$	\$	\$	\$	\$	(24)	1
2	80760110										(21)	2
3	80765525										(6)	3
4	80765526										(4)	4
5	Meals above \$30 Per Person										(1,414)	5
6	Exp Rpt										(3,944)	6
7	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(20,438)	7
											(21,906)	

Sch H-5, Str 2, Ln 4

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 910
WORKPAPER SUPPORTING ADJUSTMENT NO. 5

Line No.	Reference Number (a)	Expenses Removed										Total (k)	Line No.	
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)				
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(124)	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (124)	\$ 0	\$ 0	\$ (124)	2

Sch H-5, Sh 2, Ln 5

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 921
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed							Total (k)		
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)		Out of Period Expenses (i)	Expense Annualization (j)
1	80725739	\$	\$	\$	\$	\$	\$	\$	\$	\$	(4)
2	80765526						(4)				(8)
3	80765889						(31)				(31)
4	80755122						(24)				(24)
5	80765526						(4)				(4)
6	80782579						(22)				(22)
7	80688957						(24)				(24)
8	80688957						(20)				(20)
9	80782582						(20)				(20)
10	80697700						(23)				(23)
11	80747165						(6)				(6)
12	80765889						(34)				(34)
13	Meals above \$30 Per Person						(8,195)				(8,195)
14	Exp Rpt						(207,745)				(207,745)
15	Exhibit No. (ALT-1)						(98)				(98)
16	Exhibit No. (ALT-1)						(605)				(605)
17	Exp Rpt								7,472		7,472
18	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	(216,863)	0	7,472	0	(209,391)

Sch H-5, Sh 2, Ln 6

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 923
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total	Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Out of Period Expenses	Expense Annualization			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	80694325	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(39,672)	1
2	80694326						(39,672)					(39,672)	2
3	WP H-5, Sh 11									1,497		1,497	3
4	WP H-5, Sh 12								(174,554)			(174,554)	4
5	Total	\$	\$	\$	\$	\$	(79,245)	\$	(174,554)	1,497	\$	(252,301)	5

Sch H-5, Sh 2, Ln 7

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

Line No.	Description (a)	Recorded (b) Company Records	Annualized (c) (c * 12) or (c * 4)	Test Year Recorded (d) Company Records	Adjustment (e) (c) - (d)	Line No.
	<u>Account 923</u>					
1	CHEX SYSTEMS INC	\$ 749	\$ 8,982	\$ 7,485	\$ 1,497	1
2	Total 923	<u>\$ 749</u>	<u>\$ 8,982</u>	<u>\$ 7,485</u>	<u>\$ 1,497</u>	2

WP H-5, Sh 9
Col (j)

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS
OUT OF PERIOD EXPENSES
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Voucher (a)	Voucher Amount (b)	Voucher Classification		Adjustment (e)	Line No.
			Missed Payment [1] (c)	Extra Payment [2] (d)		
	Company Records				(c) + (d)	
	<u>Account 923</u>					
1	80659865	\$ 24,908	\$ 24,908	\$ 0	\$ 24,908	1
2	80664125	350	350	0	350	2
3	80805331	350	350	0	350	3
4	80665915	12,300	12,300	0	12,300	4
5	80689983	212,462	0	(212,462)	(212,462)	5
6	Total 923	\$ <u>250,370</u>	\$ <u>37,908</u>	\$ <u>(212,462)</u>	\$ <u>(174,554)</u>	6

WP H-5, Sh 9
Col (i)

[1] In order for the test year to have a full year of monthly payments, vouchers were added.

[2] In order to ensure the test year does not include more than 12 monthly payments, vouchers were removed.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA AND SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - EXPENSE REPORT
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Account	Expenses Removed										Total (k)	Line No.	
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recuring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)				
NORTHERN NEVADA														
1	885	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(195)	1
2	913												(2,500)	2
3	930.2												(85)	3
4	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(2,780)	4
SYSTEM ALLOCABLE														
5	871	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	776	5
6	880												1,251	6
7	901												(50)	7
8	931												(3,050)	8
9	935												(6,267)	9
10	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1,977	10

[1] Includes removal of the amounts of meals above \$30 per person.

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

Line No.	Description (a)	Reference (b)	Twelve months ended		Total (e) (c) + (d)	Line No.
			5/31/2020 (c)	5/31/2021 (d)		
1	Net Write - offs - Margin	Company Records	\$ 105,791	\$ 119,337	\$ 225,128	1
2	Recorded Margin	Company Records	\$ 43,836,870	\$ 44,455,867	\$ 88,292,737	2
3	2 Yr Avg Write-off Percentage	Ln 1 / 2	0.2413%	0.2684%	0.2550%	3
					Sch H-7, Sh 1 Ln 2	

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

Line No.	Year	AZ	NCA	SCA	SLT	NNV	SNV	Paiute	Common	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Less Than \$1,000,000 Self-Insurance Per Claim [2]											
1	2011	\$ 242,286	0	0	12,875	0	24,364	0	0	\$ 279,525	1
2	2012	1,196,500	0	20,000	450,000	67,500	0	0	0	1,734,000	2
3	2013	250,000	0	0	40,000	0	230,000 [4]	0	167,500	687,500	3
4	2014	0	0	0	0	0	0	0	975,000	975,000	4
5	2015	110,000	0	0	88,951	0	24,000	0	366,354	589,305	5
6	2016	0	0	0	0	0	80,000	0	0	80,000	6
7	2017	266,970	130,000	150,000	0	0	51,164	0	0	598,134	7
8	2018	0	0	0	0	0	10,000	0	0	10,000	8
9	2019	0	0	0	0	0	761,528	0	0	761,528	9
10	2020	0	0	0	0	0	60,000	0	150,000	210,000	10
11	Total	\$ 2,065,756	\$ 130,000	\$ 170,000	\$ 591,826	\$ 67,500	\$ 1,241,056	\$ 0	\$ 1,658,854	\$ 5,924,992	11
						Sch H-9, Sh 2 Ln 1(c)					Sch H-9, Sh 2 Ln 1(d)
\$1,000,000 Self-Insurance Per Claim [3]											
12	2011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	2012	0	0	0	0	0	0	0	0	0	13
14	2013	0	0	0	0	0	0	0	0	0	14
15	2014	0	0	0	0	0	0	0	0	0	15
16	2015	1,000,000	0	0	0	0	0	0	0	1,000,000	16
17	2016	0	0	0	0	0	0	0	0	0	17
18	2017	0	0	0	0	0	0	0	0	0	18
19	2018	0	0	0	0	0	0	0	0	0	19
20	2019	0	0	0	0	0	0	0	0	0	20
21	2020	0	0	0	0	0	0	0	0	0	21
22	Total	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000	22
						Sch H-9, Sh 2 Ln 2(c)					Sch H-9, Sh 2 Ln 2(d)
\$4,000,000 Aggregate Above \$1,000,000 Self-Insurance Per Claim [3]											
23	2011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
24	2012	0	0	0	0	0	0	0	0	0	24
25	2013	0	0	0	0	0	0	0	0	0	25
26	2014	0	0	0	0	0	0	0	0	0	26
27	2015	4,000,000	0	0	0	0	0	0	0	4,000,000	27
28	2016	0	0	0	0	0	0	0	0	0	28
29	2017	0	0	0	0	0	0	0	0	0	29
30	2018	0	0	0	0	0	0	0	0	0	30
31	2019	0	0	0	0	0	0	0	0	0	31
32	2020	0	0	0	0	0	0	0	0	0	32
33	Total	\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,000,000	33
						Sch H-9, Sh 2 Ln 3(d)					
34	Total	\$ 7,065,756	\$ 130,000	\$ 170,000	\$ 591,826	\$ 67,500	\$ 1,241,056	\$ 0	\$ 1,658,854	\$ 10,924,992	34

[1] Company Records
 [2] Based on year settlement was made.
 [3] Based on incident year of claim.
 [4] Removed \$614,772 related to the Commerce Substation Incident to exclude from the 10-year normalization as regulatory asset was approved in Docket No. 18-05031 for this incident.

PAIUTE PIPELINE COMPANY
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 10

Line No.	Description (a)	Reference (b)	Total (c)	No.
1	Paiute Insurance Allocation Factor	WP H-10, Sh 2	11.91%	1
2	Sys. Alloc. Property Insurance Alloc.	WP H-10, Sh 2	21.64%	2
3	Paiute MMF	Stmt N, Sh 10, Ln 7(i)	4.40%	3
4	Sys. Alloc. Property Insurance Alloc to Paiute	Ln 2 * Ln 3	<u>0.95%</u>	4
5	Total Property Insurance Allocation Factor	Ln 1 + Ln 4	<u>12.86%</u>	5
			Sch H-10, Sh 1 Ln 5(f)	

SOUTHWEST GAS CORPORATION
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 10

Line No.	Description (a)	Acct Number (b)	AZ (c)	NCA (d)	SCA (e)	SLT (f)	NNV (g)	SNV (h)	Palute (i)	SGTC (j)	Common (k)	Total (l)	Line No.
	Company Records											Sum (c) thru (k)	
1	Storage		\$ 74,838,330	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,813,085	\$ 0	\$ 0	\$ 102,651,415	1
Transmission													
2	Structures - Compressor Stations	366.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 647,857	\$ 837,938	\$ 0	\$ 0	\$ 1,485,794	2
3	Structures - General	366.2	0	0	0	0	0	1,275,555	70,058	0	0	1,345,613	3
4	Compressor Station Equipment	368	0	0	0	0	0	7,104,365	22,227,249	0	0	29,331,613	4
5	Communication Equipment	370	0	0	0	0	0	677,562	3,951,557	0	0	4,629,120	5
6	Miscellaneous Equipment	371	0	0	0	0	0	18,823	174,343	20,152	0	213,317	6
7	Total Transmission		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,724,162	\$ 27,261,144	\$ 20,152	\$ 0	\$ 37,005,458	7
Distribution													
8	Structures and Improvements	375	\$ 110,557	\$ 851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,407	8
9	Other Property on Customer's Property	386	0	0	0	0	0	0	0	0	0	0	9
10	Miscellaneous Equipment	387	432,098	12,872	0	0	5,649	0	0	0	0	450,620	10
11	Total Distribution		\$ 432,098	\$ 13,723	\$ 0	\$ 0	\$ 5,649	\$ 0	\$ 0	\$ 0	\$ 0	\$ 450,620	11
General													
12	Structures and Improv - Co. Owned	390.1	\$ 71,562,194	\$ 2,354,735	\$ 28,321,784	\$ 19,823	\$ 18,658,752	\$ 41,671,530	\$ 3,733,627	\$ 0	\$ 58,821,062	\$ 225,343,507	12
13	Structures and Improv - Leasehold	390.2	125,749	0	0	190,382	36,499	317,472	0	0	2,347,609	3,017,710	13
14	Office Furniture and Fixtures	391	5,304,348	1,176	2,009,341	0	1,634,888	3,148,639	345,896	0	11,634,809	24,079,096	14
15	Computer Software and Hardware	391.1	12,594,547	17,478	982,764	54,473	1,278,926	2,672,107	73,090	0	24,635,629	42,309,014	15
16	Stores Equipment	393	1,174,565	28,703	419,590	0	280,268	116,418	605,541	0	63,037	2,688,123	16
17	Tool, Shop, and Garage Equip.	394	18,708,028	103,685	2,224,751	249,620	1,599,355	5,963,361	780,284	0	1,320,531	30,949,615	17
18	Laboratory Equipment	395	544,223	0	3,577	0	109,685	301,928	21,094	0	1,461,944	2,442,451	18
19	Power Operated Equipment	396	10,219,084	177,239	1,512,611	145,135	1,587,360	4,128,859	1,894,692	0	259,442	19,924,441	19
20	Communication Equipment	397	5,727,744	18,018	1,290,644	0	1,283,328	2,505,125	67,484	0	7,859,771	18,752,114	20
21	Telemetry Equipment	397.2	40,369	0	0	0	0	4,755	0	0	0	45,124	21
22	Miscellaneous Equipment	398	4,703,760	45,977	632,309	58,950	1,028,034	2,099,099	212,818	0	4,839,053	13,620,000	22
23	Total General		\$ 130,704,613	\$ 2,747,010	\$ 37,397,370	\$ 718,382	\$ 27,697,114	\$ 63,418,417	\$ 7,245,402	\$ 0	\$ 113,242,889	\$ 383,171,196	23
24	Total		\$ 206,085,598	\$ 2,760,733	\$ 37,397,370	\$ 718,382	\$ 27,702,763	\$ 73,142,578	\$ 62,319,631	\$ 20,152	\$ 113,242,889	\$ 523,390,096	24
25	Percent of Total		39.38%	0.53%	7.15%	0.14%	5.29%	13.97%	11.91%	0.00%	21.64%	100.00%	25

WP H-10, Sh 1
Ln 1(c)

WP H-10, Sh 1
Ln 2(c)

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

Line No.	Description	Amount 12 Months Ended 5/31/2021 Company Records	Percent of Total [1]	Line No.
	(a)	(b)	(c)	
	<u>Transportation and Work Equipment Loading</u>			
1	Deferred	\$ 10,278	1.95%	1
2	Operations	364,635	69.07%	2
3	Maintenance	73,356	13.90%	3
4	Capital	79,637	15.09% [2]	4
5	Total	<u>\$ 527,905</u>	<u>100.00%</u>	5

[1] The order in Docket 93-3003/3004 ordered SWG to capitalize 40%, 40% and 60% of accounts 391.11, 392.12 and 396, respectively, and charge it to account 376. Southwest is proposing a capitalization percentage of 15.09% based upon actual transportation and power operated equipment clearing account charges.

[2] Annualized depreciation expense of accounts 392.11, 392.12 and 396 is being reduced by the 15.09% of depreciation expense being transferred to capital. See Sch H-16, Sh 1, Ln 32(f), 33(f), 34(f) and 38(f).

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

Table with columns: Line No., Description, In-Service Date, Work Order Number, Life - Months, Remaining Life - Months, Asset Beginning Balance, Additions, Retirements, Asset Ending Balance, Beginning Reserve Balance, Current Monthly Expense, Ending Reserve Balance, Net Balance, Annualized Amort.

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
(n)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
159	Com System Upgrade	11/23/2004	0061C4100080	36	0	44,579	0	0	44,579	44,579	0	44,579	0	0	159
160	Da Microwave Software	12/22/2004	0061C4100071	36	0	267,153	0	0	267,153	267,153	0	267,153	0	0	160
161	E Bill Software	4/11/2005	0065C4100126	36	0	25,000	0	0	25,000	25,000	0	25,000	0	0	161
162	Navigation License	4/20/2005	0061C5100015	36	0	60,829	0	0	60,829	60,829	0	60,829	0	0	162
163	Exray/Periscope License	4/20/2005	0061C4100128	36	0	31,014	0	0	31,014	31,014	0	31,014	0	0	163
164	Security Patch Management	4/22/2005	0061C4100071	36	0	16,197	0	0	16,197	16,197	0	16,197	0	0	164
165	Oracle Business Intelligence	5/12/2005	0061C4100027	36	0	21,325	0	0	21,325	21,325	0	21,325	0	0	165
166	Dps-32 Connect Module	6/8/2005	0057C4100130	36	0	42,600	0	0	42,600	42,600	0	42,600	0	0	166
167	Novell License	6/28/2005	0061C5100044	36	0	63,385	0	0	63,385	63,385	0	63,385	0	0	167
168	500 Symantic License	6/29/2005	0061C5100047	36	0	10,772	0	0	10,772	10,772	0	10,772	0	0	168
169	Identity Manager License	6/29/2005	0061C5100042	36	0	23,684	0	0	23,684	23,684	0	23,684	0	0	169
170	Sun6900/E4900 Veritas Sof	6/29/2005	0061C5100039	36	0	103,847	0	0	103,847	103,847	0	103,847	0	0	170
171	Enns Software	7/5/2005	0052C4100105	36	0	215,084	0	0	215,084	215,084	0	215,084	0	0	171
172	Oracle Technical Re-Licen	9/28/2005	0061C5100082	36	0	588,675	0	0	588,675	588,675	0	588,675	0	0	172
173	Purchase Remedys Licenses	9/22/2005	0061C5100063	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	173
174	Purchase Microsoft Licens	9/22/2005	0061C5100068	36	0	36,591	0	0	36,591	36,591	0	36,591	0	0	174
175	Oracle Post Processor	10/12/2005	0061C5100041	36	0	12,908	0	0	12,908	12,908	0	12,908	0	0	175
176	Big Licenses	12/22/2005	0061C5100091	36	0	12,908	0	0	12,908	12,908	0	12,908	0	0	176
177	Auto Call Licenses	12/19/2005	0052C5100066	36	0	389,254	0	0	389,254	389,254	0	389,254	0	0	177
178	Hcs License	12/20/2005	0061C5100116	36	0	1,229,369	0	0	1,229,369	1,229,369	0	1,229,369	0	0	178
179	Seagull Software	12/20/2005	0061C5100110	36	0	140,246	0	0	140,246	140,246	0	140,246	0	0	179
180	Quest Toad Licenses	12/20/2005	0061C5100101	36	0	39,231	0	0	39,231	39,231	0	39,231	0	0	180
181	Kbaace Payroll & Hr Toolkit	12/20/2005	0061C5100096	36	0	85,250	0	0	85,250	85,250	0	85,250	0	0	181
182	Riser Verification Projct	12/31/2005	0052C5100102	36	0	756,043	0	0	756,043	756,043	0	756,043	0	0	182
183	Crx Licenses	2/19/2006	0061C5100148	36	0	17,852	0	0	17,852	17,852	0	17,852	0	0	183
184	Microsoft Vba Licenses	2/11/2006	0061C5100120	36	0	120,161	0	0	120,161	120,161	0	120,161	0	0	184
185	Microsoft Office 2003	2/15/2006	0061C5100126	36	0	33,629	0	0	33,629	33,629	0	33,629	0	0	185
186	Windows Server Cal Licens	7/27/2006	0061C5100033	36	0	33,629	0	0	33,629	33,629	0	33,629	0	0	186
187	Upgrade 30 Autocad Licens	11/14/2006	0052C5100053	36	0	37,659	0	0	37,659	37,659	0	37,659	0	0	187
188	Bnc Remedys License	12/19/2006	0061C5100068	36	0	17,240	0	0	17,240	17,240	0	17,240	0	0	188
189	Commvault License	12/19/2006	0061C5100071	36	0	52,411	0	0	52,411	52,411	0	52,411	0	0	189
190	Commvault Software	12/19/2006	0061C5100102	36	0	164,426	0	0	164,426	164,426	0	164,426	0	0	190
191	Patchlink Licenses	12/19/2006	0061C5100102	36	0	17,731	0	0	17,731	17,731	0	17,731	0	0	191
192	Stalbecker Software	12/19/2006	0061C5100092	36	0	37,702	0	0	37,702	37,702	0	37,702	0	0	192
193	Mackinney Vsi/Coold Licens	12/19/2006	0061C5100020	36	0	17,590	0	0	17,590	17,590	0	17,590	0	0	193
194	Enns Software	2/21/2007	0052C5100077	36	0	266,637	0	0	266,637	266,637	0	266,637	0	0	194
195	Enns Software	2/21/2007	0052C5100055	36	0	252,484	0	0	252,484	252,484	0	252,484	0	0	195
196	Wms/Enns Database Interfa	2/21/2007	0052C5100055	36	0	292,484	0	0	292,484	292,484	0	292,484	0	0	196
197	Patent - Natural Gas Ar	2/22/2007	0052C4100127	36	0	89,919	0	0	89,919	89,919	0	89,919	0	0	197
198	Expoint Software	4/27/2007	0061C5100110	36	0	102,896	0	0	102,896	102,896	0	102,896	0	0	198
199	Vista Plus License	4/27/2007	0061C5100113	36	0	37,626	0	0	37,626	37,626	0	37,626	0	0	199
200	Livstate Data Recovery S	4/27/2007	0061C5100115	36	0	139,789	0	0	139,789	139,789	0	139,789	0	0	200
201	Ethink Enterprise Softwar	4/30/2007	0061C5100088	36	0	104,766	0	0	104,766	104,766	0	104,766	0	0	201
202	Lead Balancer	5/24/2007	0061C7100019	36	0	37,780	0	0	37,780	37,780	0	37,780	0	0	202
203	Crx Licenses	5/24/2007	0061C7100028	36	0	82,628	0	0	82,628	82,628	0	82,628	0	0	203
204	Comm Vault Licenses	5/24/2007	0061C7100020	36	0	10,419	0	0	10,419	10,419	0	10,419	0	0	204
205	Enns Software	5/24/2007	0052C5100098	36	0	15,489	0	0	15,489	15,489	0	15,489	0	0	205
206	PI Data Access	6/27/2007	0058C7100008	36	0	25,900	0	0	25,900	25,900	0	25,900	0	0	206
207	Autocad Training	6/29/2007	0052C5100077	36	0	128,129	0	0	128,129	128,129	0	128,129	0	0	207
208	Receivables Software	6/29/2007	0061C5100109	36	0	76,084	0	0	76,084	76,084	0	76,084	0	0	208
209	Acid Reporting Licenses	8/27/2007	0061C7100047	36	0	20,678	0	0	20,678	20,678	0	20,678	0	0	209
210	Oracle EBusiness Suite Li	8/27/2007	0061C7100040	36	0	172,400	0	0	172,400	172,400	0	172,400	0	0	210
211	Powerbroker License	10/31/2007	0061C7100059	36	0	10,926	0	0	10,926	10,926	0	10,926	0	0	211
212	Tholl Workbook Scheduler	10/31/2007	0061C7100060	36	0	110,638	0	0	110,638	110,638	0	110,638	0	0	212
213	Powerbroker Licenses	11/30/2007	0061C7100082	36	0	11,980	0	0	11,980	11,980	0	11,980	0	0	213
214	Triplet Oclsim Licenses	11/30/2007	0061C7100097	36	0	16,300	0	0	16,300	16,300	0	16,300	0	0	214
215	Enns Software	12/22/2007	0061C7100098	36	0	89,308	0	0	89,308	89,308	0	89,308	0	0	215
216	Hpl Licenses	12/22/2007	0061C7100111	36	0	54,728	0	0	54,728	54,728	0	54,728	0	0	216
217	Maxx Gis Software	12/22/2007	0061C7100098	36	0	35,031	0	0	35,031	35,031	0	35,031	0	0	217
218	Ops Mgr Server Licenses	12/22/2007	0061C7100120	36	0	61,285	0	0	61,285	61,285	0	61,285	0	0	218
219	Oracle Internet Licenses	12/22/2007	0061C7100084	36	0	49,177	0	0	49,177	49,177	0	49,177	0	0	219
220	Wms Test Project	12/31/2007	0055C7100028	36	0	301,580	0	0	301,580	301,580	0	301,580	0	0	220
221	Wms/Enns Interface Phase	1/22/2008	0052C7100013	36	0	316,502	0	0	316,502	316,502	0	316,502	0	0	221
222	Enns Software	1/22/2008	0052C6100095	36	0	195,120	0	0	195,120	195,120	0	195,120	0	0	222
223	Questionmark Software	2/19/2008	0052C6100097	36	0	26,130	0	0	26,130	26,130	0	26,130	0	0	223
224	Microsoft License For Com	2/26/2008	0061C7100132	36	0	7,937	0	0	7,937	7,937	0	7,937	0	0	224
225	Microsoft Office 2003	4/9/2008	0061C7100133	36	0	9,348	0	0	9,348	9,348	0	9,348	0	0	225
226	Vista And Office Licenses	4/9/2008	0061C7100133	36	0	106,726	0	0	106,726	106,726	0	106,726	0	0	226
227	On Demand Personal Naviga	5/23/2008	0061C7100130	36	0	192,348	0	0	192,348	192,348	0	192,348	0	0	227
228	Ventias Cluster File Syst	7/21/2008	0061C8100031	36	0	22,498	0	0	22,498	22,498	0	22,498	0	0	228
229	Power Plan Software	10/7/2008	0061C7100118	60	0	1,496,069	0	0	1,496,069	1,496,069	0	1,49			

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
236	Purch Ms Licenses - Visio	2/19/2009	0061C8100068	36	0	5,819	0	0	5,819	0	0	5,819	0	0	236
237	Purch Ms Licenses - Server	2/19/2009	0061C8100068	36	0	18,371	0	0	18,371	0	0	18,371	0	0	237
238	Purchase Software For Emrs	2/19/2009	0052C8100006	36	0	267,459	0	0	267,459	0	0	267,459	0	0	238
239	Purch Ms Licenses - Operating Mgmt	2/19/2009	0061C8100068	36	0	10,786	0	0	10,786	0	0	10,786	0	0	239
240	Purchase Idata Licenses For Network Servers	2/19/2009	0061C8100047	36	0	14,317	0	0	14,317	0	0	14,317	0	0	240
241	Preliminary Plan And Design For A Virtual Call	2/19/2009	0061C7100041	60	0	811,474	0	0	811,474	0	0	811,474	0	0	241
242	Purch 25 Powerbroker Licenses	2/26/2009	0061C8100053	36	0	48,488	0	0	48,488	0	0	48,488	0	0	242
243	Purch Additional Licensing For Novel Ide Nity	2/26/2009	0061C8100032	36	0	96,797	0	0	96,797	0	0	96,797	0	0	243
244	Manager/Open Workgroup Suite	3/9/2009	0061C7100117	60	0	402,359	0	0	402,359	0	0	402,359	0	0	244
245	Software & Convert From Acoulife.	4/6/2009	0061C8100075	36	0	240,837	0	0	240,837	0	0	240,837	0	0	245
246	PURCHASE FRAME SOFTWARE/TESTING	4/28/2009	0061W0000082	36	0	23,683	0	0	23,683	0	0	23,683	0	0	246
247	Upgrade Energy Management System At Corp	4/28/2009	0057C8100077	36	0	37,300	0	0	37,300	0	0	37,300	0	0	247
248	PURCHASE UPK DEVELOPER/RETAIL	4/30/2009	0061W0000076	36	0	23,065	0	0	23,065	0	0	23,065	0	0	248
249	IMPLEMENTATION ORACLE SUPPLIER	4/30/2009	0061W0000078	36	0	24,547	0	0	24,547	0	0	24,547	0	0	249
250	PORTAL MODULE	9/12/2009	0061W0000137	36	0	970,151	0	0	970,151	0	0	970,151	0	0	250
251	GPS Resource Viewer Software	10/12/2009	0057W0000128	36	0	51,704	0	0	51,704	0	0	51,704	0	0	251
252	Purchase Nexus PDF upgrade	10/28/2009	0062W0000085	36	0	52,764	0	0	52,764	0	0	52,764	0	0	252
253	Audit Control Software														
253	Purchase 100 Oracle Professional User Licenses	10/29/2009	0061W0000228	36	0	422,022	0	0	422,022	0	0	422,022	0	0	253
254	Upgrade Risk Master X	11/5/2009	0061W0000044	36	0	64,944	0	0	64,944	0	0	64,944	0	0	254
255	Purchase Veeam Backup Edition for On-Line	12/9/2009	0061W0000044	36	0	25,295	0	0	25,295	0	0	25,295	0	0	255
256	Implement/Shareholder Relations	12/9/2009	0061W0000081	36	0	24,800	0	0	24,800	0	0	24,800	0	0	256
257	Purchase Symantec PowerBroker Licenses	12/17/2009	0061W0000233	36	0	70,616	0	0	70,616	0	0	70,616	0	0	257
258	Purchase Oracle Database Enterprise Software	1/4/2010	0061W0000178	60	0	1,693,860	0	0	1,693,860	0	0	1,693,860	0	0	258
259	WMS/EMRS Interface - Phase 4	1/14/2010	0052W0000073	36	0	360,898	0	0	360,898	0	0	360,898	0	0	259
260	Purchase and Install Software for EMRS	1/14/2010	0052W0000095	36	0	289,694	0	0	289,694	0	0	289,694	0	0	260
261	Integrate a New Module into EMRS to Incorporate	1/14/2010	0052C5100055	36	0	89,924	0	0	89,924	0	0	89,924	0	0	261
262	EMRS and Additional Security	1/13/2010	0065W0000300	36	0	86,745	0	0	86,745	0	0	86,745	0	0	262
263	Methodology Project	3/31/2010	0061W0000195	36	0	1,429,754	0	0	1,429,754	0	0	1,429,754	0	0	263
264	On-line Customer Service System (OCS) - Phase	4/14/2010	0061W0000131	60	0	1,054,027	0	0	1,054,027	0	0	1,054,027	0	0	264
265	1. Start/Stop/Move functionality.	5/4/2010	0061W0000201	36	0	37,650	0	0	37,650	0	0	37,650	0	0	265
266	Purchase 6 Com/Vault Backup Agent Licenses														
266	Establish the evaluation environment for enhanced														
266	Work Management System	5/7/2010	0061W0000387	60	0	2,566,724	0	0	2,566,724	0	0	2,566,724	0	0	266
267	Execution of the FCOM/EC Process Redesign	5/15/2010	0061W0000120	60	0	231,732	0	0	231,732	0	0	231,732	0	0	267
268	EMRS Data Migration	6/17/2010	0061W0000018	36	0	25,000	0	0	25,000	0	0	25,000	0	0	268
269	Purchase Quest Migration Tools, Windows	6/23/2010	0061W0000122	36	0	138,097	0	0	138,097	0	0	138,097	0	0	269
270	Software	7/1/2010	0063W0000243	36	0	186,637	0	0	186,637	0	0	186,637	0	0	270
271	Purchase Image Cash Letter Software	7/19/2010	0061W0000160	36	0	79,938	0	0	79,938	0	0	79,938	0	0	271
272	MS Client Licensing CALS	7/19/2010	0061W0000426	36	0	19,534	0	0	19,534	0	0	19,534	0	0	272
273	Microsoft Visio Software (59)	7/26/2010	0061W0000426	36	0	22,084	0	0	22,084	0	0	22,084	0	0	273
274	Microsoft Project Software (29)	7/26/2010	0061W0000426	36	0	128,518	0	0	128,518	0	0	128,518	0	0	274
275	Windows Operating Software for Servers (110)														
275	Purchase IBM Intelligent Mail Barcode software	7/28/2010	0061W0000342	36	0	367,170	0	0	367,170	0	0	367,170	0	0	275
276	Implement OCS MyAccount functionality in the Ch-														
276	line Customer Service (OCS) system	7/28/2010	0061W0000359	60	0	994,261	0	0	994,261	0	0	994,261	0	0	276
277	Purchase VMWare Enterprise License Agreement	8/16/2010	0061W0000429	36	0	1,061,800	0	0	1,061,800	0	0	1,061,800	0	0	277
278	Purchase SQL server upgrade for SQL Enterprise														
278	software	8/16/2010	0061W0000427	36	0	48,268	0	0	48,268	0	0	48,268	0	0	278
279	Implement additional functionality into the On-line														
280	Customer Service (OCS) MyAccount application	10/1/2010	0061W0000390	60	0	567,944	0	0	567,944	0	0	567,944	0	0	279
281	Software	12/8/2010	0061W0000681	36	0	237,270	0	0	237,270	0	0	237,270	0	0	280
281	Purchase Maritane Deflate Software	12/8/2010	0061W0000684	36	0	25,082	0	0	25,082	0	0	25,082	0	0	281
282	File transfer/sharing software for mainframe and														
282	distributed systems	12/8/2010	0061W0000419	36	0	22,473	0	0	22,473	0	0	22,473	0	0	282
283	Purchase Doc Minder PRO Level 3 software.	12/29/2010	0061W0000444	36	0	19,800	0	0	19,800	0	0	19,800	0	0	283
284	Purchase 20 licenses of edocs dm and Contracted														
284	services	12/29/2010	0061W0000121	36	0	39,566	0	0	39,566	0	0	39,566	0	0	284
285	Purchase AssetWorks for the Fleet Management														
285	Application upgrade	12/29/2010	0061W0000329	36	0	284,925	0	0	284,925	0	0	284,925	0	0	285
286	Upgrade DRMS DOC/Managing Software from														
286	Docs Open 4.0 to eDOCS DRMS.2	12/29/2010	0061W0000304	36	0	43,731	0	0	43,731	0	0	43,731	0	0	286

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Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
287	Software development of EMRS. This will include modules for support of division operations. TRIMP, DIMP, WMS interface, Outage Management, cathodic protection and leak survey operations. Locate and identify transmission lines via satellite imagery. Update the EMRS system with the LMR based and already been posted. This process will utilize the recently developed Maintenance Action Item in EMRS and data entered into the PaperVision LMR.	12/30/2010	0052W00000313	36	0	162,976	0	0	162,976	162,976	0	162,976	0	0	287
288	WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Rectifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FIDCID. Assign the FIDCID to each Regulator Station object. Identify WMS Facilities (Regulator Stations, Rectifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FIDCID. Assign the FIDCID to each Regulator Station object. Identify WMS Facilities (Regulator Stations, Rectifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FIDCID. Assign the FIDCID to each Regulator Station object.	12/30/2010	0052W00000310	36	0	95,606	0	0	95,606	95,606	0	95,606	0	0	288
289	Acquire, configure and implement Avaya Intelligent Communications Management Software to perform call detail recording and produce management reports about voice telephone call which use the company PBX.	12/30/2010	0052W00000311	36	0	217,547	0	0	217,547	217,547	0	217,547	0	0	289
290	Oracle eBusiness Suite - Release 12.1.2 software.	12/31/2010	0061W0000466	36	0	41,687	0	0	41,687	41,687	0	41,687	0	0	290
291	Oracle eBusiness Suite - Release 12.1.2 software.	5/3/2011	0061W0000303	60	0	1,855,671	0	0	1,855,671	1,855,671	0	1,855,671	0	0	291
292	Purchase UNLINKUS Informer; Licenses for Purchase Blue Coat Proxy 2010 application to manage, control and repair on internet usage.	6/14/2011	0061W0000480	36	0	25,485	0	0	25,485	25,485	0	25,485	0	0	292
293	Purchase UNLINKUS Informer; Licenses for Purchase Blue Coat Proxy 2010 application to manage, control and repair on internet usage.	6/14/2011	0061W0000450	36	0	5,454	0	0	5,454	5,454	0	5,454	0	0	293
294	Purchase Microsoft Terminal Server Licenses for Active Directory Migration project.	6/14/2011	0061W0000477	36	0	38,243	0	0	38,243	38,243	0	38,243	0	0	294
295	MS VISIO STANDARD	7/19/2011	0061W0000502	36	0	95,280	0	0	95,280	95,280	0	95,280	0	0	295
296	MS VISIO STANDARD	8/31/2011	0061W0000620	36	0	23,372	0	0	23,372	23,372	0	23,372	0	0	296
297	WINDOWS SERVER STANDARD	8/31/2011	0061W0000620	36	0	2,344	0	0	2,344	2,344	0	2,344	0	0	297
298	WINDOWS SERVER STANDARD	8/31/2011	0061W0000620	36	0	57,703	0	0	57,703	57,703	0	57,703	0	0	298
299	WINDOWS SERVER ENTERPRISE	8/31/2011	0061W0000620	36	0	11,685	0	0	11,685	11,685	0	11,685	0	0	299
300	WINDOWS SERVER ENTERPRISE	8/31/2011	0061W0000620	36	0	29,912	0	0	29,912	29,912	0	29,912	0	0	300
301	Microsoft Exchange Server 2010	10/28/2011	0061W0000653	36	0	252,701	0	0	252,701	252,701	0	252,701	0	0	301
302	Microsoft Exchange Server 2010	10/28/2011	0061W0000653	36	0	252,701	0	0	252,701	252,701	0	252,701	0	0	302
303	Microsoft Active Directory	10/31/2011	0061W0000467	36	0	419,951	0	0	419,951	419,951	0	419,951	0	0	303
304	Application	11/22/2011	0061W0000642	60	0	504,407	0	0	504,407	504,407	0	504,407	0	0	304
305	Purchase Powerbroker software	11/14/2011	0061W0000619	36	0	97,043	0	0	97,043	97,043	0	97,043	0	0	305
306	Purchase Comm Vault Backup	11/18/2011	0061W0000595	36	0	356,637	0	0	356,637	356,637	0	356,637	0	0	306
307	OPNET 21.00	11/21/2011	0061W0000643	36	0	60,675	0	0	60,675	60,675	0	60,675	0	0	307
308	Purchase OPNET Tools	11/21/2011	0061W0000483	36	0	261,386	0	0	261,386	261,386	0	261,386	0	0	308
309	Redirection for Mobile Office	11/22/2011	0061W0000683	36	0	645,347	0	0	645,347	645,347	0	645,347	0	0	309
310	PowerPoint Maker software	11/29/2011	0061W0000686	36	0	849,336	0	0	849,336	849,336	0	849,336	0	0	310
311	PowerPoint Maker software	11/29/2011	0061W0000686	36	0	175,000	0	0	175,000	175,000	0	175,000	0	0	311
312	PowerBroker Server Licenses	12/17/2011	0061W0000743	60	0	271,988	0	0	271,988	271,988	0	271,988	0	0	312
313	Oracle WebLogic Suite Licenses	12/17/2011	0061W0000743	60	0	920,158	0	0	920,158	920,158	0	920,158	0	0	313
314	DA-Oracle Database Protection Client, Linux	12/17/2011	0061W0000743	36	0	76,145	0	0	76,145	76,145	0	76,145	0	0	314
315	Oracle Security Business Intelligence Software	12/24/2011	0061W0000636	60	0	1,120,249	0	0	1,120,249	1,120,249	0	1,120,249	0	0	315
316	Software Development for EMRS - 2011	12/28/2011	0052W0000662	36	0	254,647	0	0	254,647	254,647	0	254,647	0	0	316
317	PowerCenter Software	12/29/2011	0061W0000625	60	0	254,225	0	0	254,225	254,225	0	254,225	0	0	317
318	PowerExchange Software	12/29/2011	0061W0000625	60	0	95,515	0	0	95,515	95,515	0	95,515	0	0	318
319	TeamMate Software to implement the CCH Inc- Internal Audit	12/31/2011	0061W0000668	60	0	232,526	0	0	232,526	232,526	0	232,526	0	0	319
320	EMRS Correlation project	2/10/2012	0062W0000487	36	0	50,882	0	0	50,882	50,882	0	50,882	0	0	320
321	CIC Areams Software	5/29/2012	0052W0000663	60	0	2,663,489	0	0	2,663,489	2,663,489	0	2,663,489	0	0	321
322	CIC Refresh software	5/31/2012	0061W0000762	36	0	3,980	0	0	3,980	3,980	0	3,980	0	0	322
323	Novell upgrade licensing	5/31/2012	0061W0000815	36	0	165,354	0	0	165,354	165,354	0	165,354	0	0	323
324	Interdependency Analyzer and CICS Deployment Assistant Software	5/31/2012	0061W0000793	36	0	45,452	0	0	45,452	45,452	0	45,452	0	0	324
325	PowerPlant Depreciation Module	6/15/2012	0061W0000687	60	0	159,636	0	0	159,636	159,636	0	159,636	0	0	325
326	Comm Vault Licenses	7/18/2012	0061W0000732	60	0	17,940	0	0	17,940	17,940	0	17,940	0	0	326
327	MOVE! DMZ Software from IPSWITCH	8/22/2012	0061W0000852	60	0	76,567	0	0	76,567	76,567	0	76,567	0	0	327
328	Enterprise VCenter Operations Management Enterprise Suite 5.0	8/24/2012	0061W0000881	60	0	15,000	0	0	15,000	15,000	0	15,000	0	0	328
329	Enterprise VCenter Operations Management Enterprise Suite 5.0	8/24/2012	0061W0000889	60	0	523,850	0	0	523,850	523,850	0	523,850	0	0	329
330	GPS Coordinate Process System & software for aed/ Trimble units	9/13/2012	0061W0000837	36	0	154,340	0	0	154,340	154,340	0	154,340	0	0	330
331	Bascom - Turner software upgrade	10/30/2012	0051W0000816	36	0	33,079	0	0	33,079	33,079	0	33,079	0	0	331
332	Windows Server Data Center Software ACP-B	10/10/2012	0061W0000886	36	0	224,359	0	0	224,359	224,359	0	224,359	0	0	332
333	System Center Data Center Software ANL G MWL	10/10/2012	0061W0000886	36	0	150,247	0	0	150,247	150,247	0	150,247	0	0	333
334	System Center Data Center Software ANL G MWL	10/10/2012	0061W0000886	36	0	39,319	0	0	39,319	39,319	0	39,319	0	0	334
335	FS BIG-IP/AVE Software Licenses (6)	10/11/2012	0061W0000873	36	0	150,247	0	0	150,247	150,247	0	150,247	0	0	335

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336	Vblock 300 upgrade	10/29/2012	0061W0000885	60	0	848,671	0	0	848,671	848,671	0	848,671	0	0	336
337	Endevor SCM	11/12/2012	0061W000759	60	0	222,032	0	0	222,032	222,032	0	222,032	0	0	337
338	Data & Dependency Mapping License	11/30/2012	0061W0000872	36	0	361,042	0	0	361,042	361,042	0	361,042	0	0	338
339	Microsoft Project 2010	11/30/2012	0061W0000872	36	0	24,000	0	0	24,000	24,000	0	24,000	0	0	339
340	CIC Phone system software in the Dispatch	12/18/2012	0061W0000791	36	0	4,075	0	0	4,075	4,075	0	4,075	0	0	340
341	Starwinds Software - IP address Mgmt	12/28/2012	0061W0000836	60	0	17,915	0	0	17,915	17,915	0	17,915	0	0	341
342	Starwinds Software - IP address Mgmt	12/28/2012	0061W0000836	60	0	105,174	0	0	105,174	105,174	0	105,174	0	0	342
343	2012 EMRS Software Development	13/12/2013	0052W0000874	36	0	250,000	0	0	250,000	250,000	0	250,000	0	0	343
344	BluzZone Integration Street Software	2/28/2013	0061W0000944	36	0	25,944	0	0	25,944	25,944	0	25,944	0	0	344
345	BMC Middleware Management software licensing	3/7/2013	0061W0000956	36	0	48,000	0	0	48,000	48,000	0	48,000	0	0	345
346	GS/Asset Manager Licenses	4/1/2013	0061W0000972	60	0	20,000	0	0	20,000	20,000	0	20,000	0	0	346
347	Field Operations Management System (FOMS)	4/8/2013	0061W0001001	120	24	13,313,529	(4,546)	0	13,308,983	10,675,313	109,926	10,785,239	2,523,744	1,316,736	347
348	ORMP-PHASE I & II	4/12/2013	0061W0000871	60	0	227,579	0	0	227,579	227,579	0	227,579	0	0	348
349	PITNEY BOWES LICENSES FOR MAINFRAME	4/25/2013	0061W0000973	36	0	79,613	0	0	79,613	79,613	0	79,613	0	0	349
350	SCADA Monitoring System	5/13/2013	0061W0000689	60	0	3,442,625	0	0	3,442,625	3,442,625	0	3,442,625	0	0	350
351	Faxcom	5/30/2013	0061W0000482	60	0	15,555	0	0	15,555	15,555	0	15,555	0	0	351
352	Iron Field Collection System	6/7/2013	0061W0000810	60	0	283,237	0	0	283,237	283,237	0	283,237	0	0	352
353	2010 Sharepoint Project	6/14/2013	0061W0000834	60	0	2,072,981	0	0	2,072,981	2,072,981	0	2,072,981	0	0	353
354	Oracle EBS licenses	6/19/2013	0061W0001002	60	0	513,070	0	0	513,070	513,070	0	513,070	0	0	354
355	CIC Software Licenses	8/1/2013	0061W0000975	60	0	30,300	0	0	30,300	30,300	0	30,300	0	0	355
356	Microsoft CIS DataCenter Software Licensing	8/1/2013	0061W0001030	60	0	348,430	0	0	348,430	348,430	0	348,430	0	0	356
357	License for Delphix database virtualization software	8/1/2013	0061W0001038	36	0	216,200	0	0	216,200	216,200	0	216,200	0	0	357
358	Microsoft SQL Server Enterprise Licenses	8/23/2013	0061W0000971	60	0	11,540	0	0	11,540	11,540	0	11,540	0	0	358
359	Microsoft SQL Server Enterprise Licenses	8/23/2013	0061W0001019	60	0	330,000	0	0	330,000	330,000	0	330,000	0	0	359
360	Critical dispatch candidate testing software	8/23/2013	0061W0001022	36	0	25,045	0	0	25,045	25,045	0	25,045	0	0	360
361	Microsoft SQL Database Licensing	8/30/2013	0061W0001005	60	0	153,915	0	0	153,915	153,915	0	153,915	0	0	361
362	PowerPlan Tax, Repairs Module and 10.4 Software Upgrade	9/15/2013	0061W0000963	60	0	563,076	0	0	563,076	563,076	0	563,076	0	0	362
363	Locally software licenses	9/25/2013	0061W0001021	60	0	99,452	0	0	99,452	99,452	0	99,452	0	0	363
364	StealthAUDIT Software License	11/29/2013	0061W0000946	36	0	29,187	0	0	29,187	29,187	0	29,187	0	0	364
365	Pitney Bowes Non-prod Software	12/17/2013	0061W0001104	60	0	216,955	0	0	216,955	216,955	0	216,955	0	0	365
366	DLIT Control Center Software	12/19/2013	0061W0000971	60	0	82,000	0	0	82,000	82,000	0	82,000	0	0	366
367	Microsoft Dynamics CRM Project	12/19/2013	0061W0000985	60	0	402,000	0	0	402,000	402,000	0	402,000	0	0	367
368	COYL Application Development	12/31/2013	0061W0000806	60	0	573,377	0	0	573,377	573,377	0	573,377	0	0	368
369	MAOP records standardization	12/31/2013	0052W0000885	60	0	2,531,394	0	0	2,531,394	2,531,394	0	2,531,394	0	0	369
370	Web Content Mgmt Phase 2 Software	1/31/2014	0061W0001018	60	0	756,278	0	0	756,278	756,278	0	756,278	0	0	370
371	Custom development of enhancements to Aesetworks fleet focus IMS application	4/15/2014	0061W0000733	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	371
372	Web Content Management Design	6/30/2014	0061W0000876	60	0	101,430	0	0	101,430	101,430	0	101,430	0	0	372
373	Windows 7 upgrade	7/1/2014	0061W0000620	60	0	1,191,336	0	0	1,191,336	1,191,336	0	1,191,336	0	0	373
374	Microsoft SQL Licensing TrueUp	7/1/2014	0061W0001385	60	0	320,272	0	0	320,272	320,272	0	320,272	0	0	374
375	MICROSOFT CIS DATA CENTER LICENSING	7/1/2014	0061W0001386	60	0	6,520,386	0	0	6,520,386	6,520,386	0	6,520,386	0	0	375
376	Microsoft Dynamics CRM Project	7/28/2014	0061W0000985	60	0	402,000	0	0	402,000	402,000	0	402,000	0	0	376
377	VMware Software Licenses	7/31/2014	0061W0001409	60	0	1,189,763	0	0	1,189,763	1,189,763	0	1,189,763	0	0	377
378	Milton Athene Software	8/1/2014	0061W0001439	36	0	79,805	0	0	79,805	79,805	0	79,805	0	0	378
379	FOMS PH2	8/11/2014	0061W0000511	120	40	9,784,464	(1,815)	0	9,782,649	6,555,959	80,813	6,634,772	3,149,877	969,193	379
380	Forms Based Procedures for FOMS Phase II	8/11/2014	0061W0000668	60	0	150,000	0	0	150,000	150,000	0	150,000	0	0	380
381	FTP software for mainframe	9/1/2014	0061W0001474	36	0	43,000	0	0	43,000	43,000	0	43,000	0	0	381
382	AUTO DESK AUDIT SOFTWARE	9/8/2014	0061W0001478	36	0	15,339	0	0	15,339	15,339	0	15,339	0	0	382
383	Workstation licensing for Windows 7 Enterprise, Exchange Server 2010, and other Microsoft software	9/26/2014	0061W0000647	60	0	552,637	0	0	552,637	552,637	0	552,637	0	0	383
384	Remedy Application to BMC's Item Suite	10/1/2014	0061W0001070	60	0	541,415	0	0	541,415	541,415	0	541,415	0	0	384
385	Pass through Oracle license required for the Performance Manager implementation	10/1/2014	0061W0001438	36	0	37,500	0	0	37,500	37,500	0	37,500	0	0	385
386	10 additional HP Quality Center licenses	10/6/2014	0061W0001481	36	0	65,412	0	0	65,412	65,412	0	65,412	0	0	386
387	SUSE LINUX OPS SYSTEM	10/30/2014	0061W0001116	36	0	14,400	0	0	14,400	14,400	0	14,400	0	0	387
388	DYNAMIC REPORT SYSTEM	11/1/2014	0061W0001187	36	0	31,349	0	0	31,349	31,349	0	31,349	0	0	388
389	PaperVision Capture Application	12/10/2014	0061W0000888	36	0	88,954	0	0	88,954	88,954	0	88,954	0	0	389
390	IBM Tivoli Storage Manager Project	12/15/2014	0061W0001071	36	0	504,680	0	0	504,680	504,680	0	504,680	0	0	390
391	2012 EMRS SOFTWARE DEVELOP	12/15/2014	0052W0000971	36	0	600,000	0	0	600,000	600,000	0	600,000	0	0	391
392	Business Intelligence License	11/4/2015	0061W0001684	36	0	11,135	0	0	11,135	11,135	0	11,135	0	0	392
393	CYBERARK SOFTWARE FOR LINUX	12/7/2015	0061W0001121	60	0	110,391	0	0	110,391	110,391	0	110,391	0	0	393
394	ARM PERFORMANCE MANAGER	2/4/2016	0061W0001688	60	0	108,500	0	0	108,500	108,500	0	108,500	0	0	394
395	BDNA SOFTWARE	3/31/2015	0061W0001587	60	0	148,724	0	0	148,724	148,724	0	148,724	0	0	395
396	MAOP Records Standardization	6/8/2015	0061W0000915	60	0	1,181,291	0	0	1,181,291	1,181,291	0	1,181,291	0	0	396
397	CPM SOLUTIONS	6/10/2015	0061W0001686	36	0	475,988	0	0	475,988	475,988	0	475,988	0	0	397
398	UPK LICENSES	6/30/2015	0061W0001975	36	0	64,050	0	0	64,050	64,050	0	64,050	0	0	398
399	NETRAIN SOFTWARE	7/15/2015	0061W0001693	36	0	55,200	0	0	55,200	55,200	0	55,200	0	0	399
400	IBM Tivoli Storage Manager Project	8/1/2015	0061W0001683	60	0	353,991	0	0	353,991	353,991	0	353,991	0	0	400
401	COSSOFT IP	8/1/2015	0061W0001683	60	0	12,628	0	0	12,628	12,628	0	12,628	0	0	401
402	PaperVision Capture License	10/1/2015	0061W0002149	36	0	12,628	0	0	12,628	12,628	0	12,628	0	0	402
403	Windows DataCenter Enterprise	10/1/2015	0061W0002069	60	0	159,299	0	0	159,299	159,299	0	159,299	0	0	403

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
404	Microsoft Exchange Server License	10/12/2015	0061W0020669	36	0	23,129	0	0	23,129	0	0	23,129	0	0	404
405	Microsoft SharePoint Server License	10/12/2015	0061W0020669	36	0	51,753	0	0	51,753	0	0	51,753	0	0	405
406	StealthINTECEPT Software Licensing	10/27/2015	0061W0022933	36	0	67,550	0	0	67,550	0	0	67,550	0	0	406
407	IBM IMS tools for H1 and H2	11/16/2015	0061W0001960	36	0	97,598	0	0	97,598	0	0	97,598	0	0	407
408	CommVault CLA Licensing	11/20/2015	0061W0001686	36	0	160,667	0	0	160,667	0	0	160,667	0	0	408
409	Avecto Network Security Licenses	11/20/2015	0061W0003236	36	0	162,590	0	0	162,590	0	0	162,590	0	0	409
410	EBS ENTERPRISE PORTAL	11/20/2015	0061W0001430	36	0	3,475,560	0	0	3,475,560	0	0	3,475,560	0	0	410
411	ORACLE PORTAL JOELMGMNT	12/23/2015	0061W0002277	60	16	775,398	0	0	775,398	57,207	12,708	762,691	180,619	152,495	411
412	Venables Metric Edge ITSM	11/12/2016	0061W0002016	36	0	10,000	0	0	10,000	0	0	10,000	0	0	412
413	Financial Applications	11/12/2016	0061W0001059	120	58	18,446,654	(624,193)	0	17,822,460	9,477,479	149,469	9,626,948	7,895,512	1,662,213	413
414	GIS SOFTWARE	2/12/2016	0052W0001714	60	0	274,449	0	0	274,449	0	0	274,449	0	0	414
415	PRIMARY RATE INTERFACE SOFTWARE	2/25/2016	0061W0002314	36	0	23,818	0	0	23,818	0	0	23,818	0	0	415
416	Kelveron integration software license	2/29/2016	0061W0002321	36	0	18,000	0	0	18,000	0	0	18,000	0	0	416
417	DATALOSS PREVENTION SOFTWARE	3/31/2016	0061W0000980	60	0	692,303	0	0	692,303	0	0	692,303	0	0	417
418	ARM DATA MIGRATION TOOL	4/12/2016	0061W0002116	60	0	105,987	0	0	105,987	0	0	105,987	0	0	418
419	ARM DATA MIGRATION TOOL	4/12/2016	0061W0002116	60	0	220,743	0	0	220,743	0	0	220,743	0	0	419
420	ARM DATA MIGRATION TOOL	4/12/2016	0061W0002116	60	0	220,743	0	0	220,743	0	0	220,743	0	0	420
421	ARM DATA MIGRATION TOOL	6/7/2016	0061W0002590	36	0	77,055	0	0	77,055	0	0	77,055	0	0	421
422	NETMON LICENSES	6/28/2016	0061W0002129	60	2	158,749	0	0	158,749	153,456	2,646	156,102	2,646	31,755	422
423	Corporate Performance Management Project	7/12/2016	0061W0002848	60	0	14,211	0	0	14,211	9,087	233	15,198	5,124	2,795	423
424	United Vulnerability Virtual Appliance	7/12/2016	0061W0002848	60	0	182,942	0	0	182,942	113,983	2,998	116,981	65,961	35,979	424
425	PowerBroker Servers with BeyondInsight Prof.	7/12/2016	0061W0002848	60	0	182,942	0	0	182,942	113,983	2,998	116,981	65,961	35,979	425
426	Svcs.	7/12/2016	0061W0002848	60	0	5,043	0	0	5,043	3,142	83	3,225	1,818	992	426
427	150 FUSION LICENSES	7/21/2016	0061W0002336	36	0	32,713	0	0	32,713	0	0	32,713	0	0	427
428	FOMS SW/GPAULTE Separation	8/15/2016	0061W0001961	36	0	386,566	0	0	386,566	386,566	0	0	0	48,575	428
429	ALTYON C/C LICENSES	10/21/2016	0061W0002452	36	0	231,418	0	0	231,418	231,418	4,113	0	20,656	427	429
430	ALTYON C/C LICENSES	10/21/2016	0061W0002452	36	0	231,418	0	0	231,418	231,418	4,113	0	20,656	427	430
431	RISKMASTER	11/22/2016	0061W0001800	36	0	18,686	0	0	18,686	18,686	0	0	0	0	431
432	Config Snapshot Application, to be used with Oracle business Support and Application Service	12/12/2016	0061W0002850	60	8	70,577	0	0	70,577	61,167	1,176	62,343	8,234	14,115	432
433	TEAMMATE LICENSES	12/22/2016	0061W0003017	36	0	18,900	0	0	18,900	18,900	0	0	0	0	433
434	1450 ALTYON LICENSES	12/27/2016	0061W0003001	60	11	202,220	0	0	202,220	169,078	3,314	169,078	33,142	38,770	434
435	VDI AUTO PORTAL	12/30/2016	0061W0002915	36	0	70,684	0	0	70,684	70,684	0	0	0	0	435
436	EN POINTE SYMANTEC LICENSES	12/31/2016	0061W0002905	36	0	54,520	0	0	54,520	54,520	0	0	0	0	436
437	ORACLE BUSINESS SUPPORT	12/31/2016	0061W0002109	36	0	17,000	0	0	17,000	17,000	0	0	0	0	437
438	ORACLE BUSINESS SUPPORT	12/31/2016	0061W0002110	36	0	17,000	0	0	17,000	17,000	0	0	0	0	438
439	CI2016 UPGRADE	13/12/2017	0061W0001533	60	9	1,362,791	(3,894)	0	1,362,791	1,611,580	22,782	1,184,342	178,448	267,674	439
440	Informatica Licenses	3/9/2017	0061W0003052	36	0	73,200	0	0	73,200	73,200	0	0	0	0	440
441	Public Awareness Manager Program	4/16/2017	0061W0003162	36	5	30,978	0	0	30,978	26,795	837	27,632	3,346	10,039	441
442	SIEM PROJECT	5/9/2017	0061W0002477	60	22	588,533	0	0	588,533	434,206	9,645	443,852	144,681	115,745	442
443	Magnitude Software Global View	5/31/2017	0061W0002847	60	12	126,480	0	0	126,480	80,877	2,073	82,953	43,530	24,874	443
444	Schneider Electric SCADA License	7/14/2017	0061W0003984	36	0	20,000	0	0	20,000	20,000	0	20,000	0	0	444
445	XIA Configuration Server Tool	7/24/2017	0061W0003464	36	0	17,000	0	0	17,000	17,000	0	17,000	0	0	445
446	LOST AND UNACCOUNTED FOR GAS	7/31/2017	0061W0002091	60	17	324,373	0	0	324,373	235,311	5,239	240,550	83,822	62,867	446
447	Winar Horizon Enterprise Licenses	8/21/2017	0061W0003153	60	16	395,762	0	0	395,762	286,966	6,378	108,426	76,336	447	
448	Winar Horizon Enterprise Licenses	8/21/2017	0061W0003153	60	16	395,762	0	0	395,762	286,966	6,378	108,426	76,336	447	448
449	WinLS Suite Pro/CSS Interface	9/12/2017	0061W0002083	60	19	792,807	(114)	0	792,807	548,908	12,965	559,923	233,791	155,861	449
450	PaperVision Capture License	9/15/2017	0061W0003532	36	0	20,873	0	0	20,873	20,873	0	0	0	0	450
451	DMC Remedy 9 Upgrade	9/27/2017	0061W0003009	60	19	328,552	(1,550)	0	327,002	227,337	5,327	232,664	94,338	62,892	451
452	Oracle Identity Management for EBS	10/12/2017	0061W0001977	60	28	231,747	0	0	231,747	132,997	3,798	138,795	94,952	45,577	452
453	Fleet Screen Designer Module	10/12/2017	0061W0003653	36	0	6,240	0	0	6,240	6,240	102	3,377	2,863	1,227	453
454	Avecto License	10/17/2017	0061W0003613	36	0	40,000	0	0	40,000	40,000	0	40,000	0	0	454
455	Turnkey Factory Software	12/12/2017	0061W0003189	60	21	1,010,388	(8,900)	0	1,001,488	652,396	17,046	669,442	332,026	199,215	455
456	Oracle WebLogic Licenses	12/18/2017	0061W0003686	60	20	282,800	0	0	282,800	193,200	4,680	200,080	92,720	58,560	456
457	Oracle Identity and Access Management License	12/18/2017	0061W0003686	60	20	43,212	0	0	43,212	43,212	0	43,212	0	0	457
458	Hachi ID Systems Software	12/21/2017	0061W0002526	60	21	314,761	0	0	314,761	206,414	5,159	103,187	103,187	61,912	458
459	SCADA System Monitoring	12/28/2017	0061W0003002	60	22	372,341	0	0	372,341	240,324	6,001	246,325	126,016	72,009	459
460	Dispatch Operations Viewer Software	12/29/2017	0061W0002154	60	26	257,364	(288)	0	166,107	166,107	4,148	86,822	86,822	48,612	460
461	Quest Enterprise Reporting License	1/12/2018	0061W0003617	60	26	176,436	0	0	176,436	101,255	2,882	104,146	72,290	34,689	461
462	Web Agency Portal Project	1/12/2018	0061W0002623	60	21	288,633	(637)	0	289,966	187,329	4,824	192,153	95,843	57,506	462
463	Licenses for Zerto DR software	1/16/2018	0061W0003726	60	21	269,962	0	0	269,962	175,475	4,489	179,975	89,988	53,983	463
464	UPK Developer Perpetual	1/16/2018	0061W0003733	36	0	17,500	0	0	17,500	17,500	0	17,500	0	0	464
465	License & support for EBS CCG	1/16/2018	0061W0003733	36	0	3,059	0	0	3,059	3,059	0	3,059	0	0	465
466	License & support for EBS AAG	1/16/2018	0061W0003733	36	0	3,059	0	0	3,059	3,059	0	3,059	0	0	466
467	License & support for EBS AAG	1/16/2018	0061W0003733	36	0	713	0	0	713	713	0	713	0	0	467
468	E-Business Suite Professional User	1/16/2018	0061W0003733	60	21	132,000	0	0	132,000	85,800	2,200	86,000	44,000	26,400	468
469	Oracle Config Controls for EBS CCG	1/16/2018	0061W0003733	36	0	4,131	0	0	4,131	4,131	0	4,131	0	0	469
470	Oracle Preventive Controls Governor	1/16/2018	0061W0003733	36	0	9,315	0	0	9,315	9,315	0	9,315	0	0	470
471	SLicense & Support UPK Dev Perpetual	1/16/2018	0061W0003733	36	0	3,850	0	0	3,850	3,850	0	3,850	0	0	471
472	Oracle Application Access for EBS AAC	1/16/2018	0061W0003733	36	0	3,240	0	0	3,240	3,240	0	3,240	0	0	472
473	License & Support for EBS EIT Trans Gov	1/16/2018	0061W0003733	36	0	392	0	0	392	392	0	392	0	0	473
474	License & Support Prev Controls Governor	1/16/2018	0061W0003733	36	0	2,049	0	0	2,049	2,049	0	2,049	0	0	474
475	License & Support for Oracle Controls Gov	1/16/2018	0061W0003733	36	0	1,723	0	0	1,723	1,723	0	1,723	0	0	475
476	License & Support for Oracle Controls Gov	1/16/2018	0061W0003733	36	0	1,723	0	0	1,723	1,723	0	1,723	0	0	476
477	Oracle Sourcing Opt for Oracle Purchasing	1/16/2018	0061W0003733	36	0	13,800	0	0	13,800	13,800	0	13,800	0	0	477
478	Oracle Application Access Controls Governor	1/16/2018	0061W0003733	36	0	14,499	0	0	14,499	14,499	0	14,499	0	0	478

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

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
479	Oracle Config Controls Governor User Perpetual License & Support Application Access Controls Gov	1/16/2018	0061W0003733	36	0	5,103	0	0	5,103	5,103	0	5,103	0	0	479
480	Software Update License & Support - EBS Prof User	1/16/2018	0061W0003733	36	0	3,190	0	0	3,190	3,190	0	3,190	0	0	480
481	User	1/16/2018	0061W0003733	36	0	29,040	0	0	29,040	29,040	0	29,040	0	0	481
482	Enterprise	1/16/2018	0061W0003733	60	21	579,020	(5,866)	0	573,154	367,786	10,529	573,154	204,711	123,828	482
483	Succession Planning Project	1/24/2018	0061W0002739	60	21	281,870	0	0	281,870	183,958	4,862	188,620	83,249	55,950	483
484	Virtual Server Automation Solution	2/28/2018	0061W0003650	36	0	60,940	0	0	60,940	60,940	0	60,940	0	0	484
485	Symantec Advanced Threat Protection (EndPoint) from OPTV	4/1/2018	0061W0003720	36	2	80,028	0	0	80,028	77,865	2,161	77,865	2,161	25,935	485
486	HPQC Area License Purchase	4/26/2018	0061W0004142	36	2	99,743	0	0	99,743	94,353	2,694	97,049	2,694	32,324	486
487	MAOP Application	6/30/2018	0061W0001096	60	28	1,123,479	(14,881)	0	1,108,598	616,683	18,100	634,782	474,015	210,673	487
488	NetMotion Licenses	6/30/2018	0061W0004283	60	34	118,250	0	0	118,250	51,242	1,971	53,219	65,038	23,650	488
489	Area Isolation Module (AIM) License	8/16/2018	0061W0004274	36	8	24,439	0	0	24,439	19,159	660	19,819	4,620	7,920	489
490	ESR (gas) contractor Referral Program	10/1/2018	0061W0002732	36	23	2,088,177	0	0	2,088,177	84,653	33,762	1,180,376	99,977	15,997	490
491	AIM License System Implementation	10/1/2018	0061W0002732	36	23	2,088,177	0	0	2,088,177	84,653	33,762	1,180,376	99,977	15,997	491
492	Scanned Log	10/15/2018	0061W0004236	36	8	25,500	(2,862)	0	22,638	1,073,722	33,762	1,087,484	98,740	36,626	492
493	Balancing Report Module - Imbalance Report	10/30/2018	0061W0003100	60	35	202,389	(2,548)	0	199,841	183,902	3,397	187,299	4,541	8,254	493
494	GTS Purchasing Portal	10/31/2018	0061W0001012	60	32	1,646,846	(1,721)	0	1,645,125	797,432	26,542	824,034	821,091	317,842	494
495	NEXUS Service Order Notification	11/1/2018	0061W0004359	60	32	1,387,823	0	0	1,387,823	659,902	22,748	662,650	705,174	272,970	495
496	NEXUS Service Order Notification	11/15/2018	0061W0004588	36	8	21,679	(106)	0	21,573	16,942	592	17,534	4,145	7,106	496
497	Lost and Unaccounted Gas (LUG)	11/30/2018	0061W0003520	36	11	62,311	0	0	62,311	43,272	1,731	45,003	17,202	20,643	497
498	GTS NextGen Architecture Blueprint	12/1/2018	0061W0004689	36	18	78,580	0	0	78,580	39,290	2,183	41,473	37,107	26,183	498
499	Adaxes Software	12/8/2018	0061W0004514	36	8	27,226	0	0	27,226	21,159	758	21,917	5,309	9,101	499
500	Network Software	12/8/2018	0061W000452	36	8	27,226	0	0	27,226	21,159	758	21,917	5,309	9,101	500
501	Network Software	12/8/2018	0061W000452	36	8	27,226	0	0	27,226	21,159	758	21,917	5,309	9,101	501
502	NEXUS Customer Facing Mobile App	12/7/2018	0061W0004550	60	33	339,620	0	0	339,620	152,077	2,666	154,943	187,673	67,698	502
503	Powerplan Upgrade	12/2/2018	0061W0004360	60	32	1,431,616	0	0	1,431,616	686,953	23,896	690,849	740,767	286,759	503
504	Lease Accounting Module License & Implementation	12/12/2019	0061W0003584	60	34	780,443	(320)	0	780,123	330,782	13,225	344,007	436,116	165,557	504
505	GeoData Meddeler Software	12/12/2019	0061W0003621	60	33	725,751	0	0	725,751	318,196	12,250	330,547	395,204	148,202	505
506	Brightwork Software	2/12/2019	0061W0004670	36	15	28,000	0	0	28,000	16,333	778	17,111	10,889	9,333	506
507	Remedy Licenses	2/9/2019	0061W0004639	36	10	67,848	0	0	67,848	48,786	1,906	50,692	17,156	22,874	507
508	COYL Phase III Management Tool	3/1/2019	0061W0003686	36	15	27,670	(1,398)	0	26,272	16,141	769	16,909	10,761	9,223	508
509	Oracle Primavera P6 Enterprise Project Collaboration System	3/1/2019	0061W0003686	36	15	200,198	0	0	200,198	83,416	3,337	86,752	112,047	39,546	509
510	NSX Data Ctr Ent License	3/29/2019	0061W0004332	60	35	477,896	0	0	477,896	254,260	2,222	256,082	223,868	83,056	510
511	NSX Data Ctr Ent License	3/29/2019	0061W0004332	60	35	477,896	0	0	477,896	254,260	2,222	256,082	223,868	83,056	511
512	Horizon Enterprise Licenses	3/29/2019	0061W0004332	60	35	1,202,813	0	0	1,202,813	571,181	20,047	521,209	681,604	240,566	512
513	GT Treasury - Treasury Management System	4/1/2019	0061W0003841	60	36	699,103	0	0	699,103	291,287	11,652	302,939	396,164	139,823	513
514	ESRI APR Tool - ArcGIS Pipeline Referencing	4/4/2019	0061W0004870	36	15	165,951	(988)	0	164,963	66,381	2,768	69,147	95,817	32,852	514
515	PowerPlant License NalPPZ/Bill	4/15/2019	0061W0004950	36	12	37,000	0	0	37,000	21,583	1,028	22,611	14,389	12,333	515
516	Data Design Collection Application	4/15/2019	0061W0003101	60	47	83,200	0	0	83,200	55,150	2,338	57,487	25,713	28,050	516
517	SEW Self Service Accelerator	6/30/2019	0061W0005325	60	40	252,724	0	0	252,724	54,757	4,212	58,969	189,755	50,545	517
518	ARCS New Mapping Functionality	6/30/2019	0061W0004432	36	15	3,421,000	0	0	3,421,000	1,140,333	57,017	1,197,350	2,223,650	884,200	518
519	ERP Invoicing Business Improvement - Phase I	6/30/2019	0061W0002687	60	38	65,922	(1,963)	0	63,959	38,454	1,831	40,286	25,656	21,974	519
520	SCADA SPS online simulation software model	7/9/2019	0061W0003803	60	39	282,643	0	0	282,643	227,448	9,874	237,322	363,958	118,040	520
521	Netwix Software License True-Up	7/30/2019	0061W0004937	36	15	13,079	0	0	13,079	9,022	4,715	103,737	179,182	56,594	521
522	Zentao Licenses for DR	9/1/2019	0061W0004116	60	43	62,128	0	0	62,128	17,603	1,035	16,638	43,489	12,426	522
523	IVR Enhancements	9/1/2019	0061W0004443	60	41	275,399	0	0	275,399	87,188	4,591	91,779	183,621	55,086	523
524	Sada Upgrade Project	9/18/2019	0061W0003542	60	47	2,113,094	0	0	2,113,094	512,650	34,052	546,702	1,566,392	408,624	524
525	NEXUS Release & Security Enhancement	10/1/2019	0061W0005143	60	42	1,26,843	0	0	1,26,843	38,053	2,114	40,167	86,676	26,369	525
526	NEXUS Agent Desktop	10/9/2019	0061W0004363	60	42	2,564,394	\$	0	2,564,394	769,319	42,740	1,782,335	1,782,335	512,878	526
527	NEXUS Hybris Marketing (MKT)	10/9/2019	0061W0004363	60	42	648,796	0	0	648,796	194,218	10,823	205,042	443,754	128,879	527

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ALLOCATION OF NEVADA PROPERTY TAX BILLS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	Total (c) (d) + (e)	NNV (d)	SNV (e)	Line No.
1	Property Tax Bill	WP H-17, Sh 2	\$ 9,828,512	\$ 3,639,199	\$ 6,189,314	1
2	Supplemental Tax Bill	WP H-17, Sh 2	671,686	256,348	415,338	2
3	Total Tax Bills	Ln 1 + Ln 2	\$ 10,500,198	\$ 3,895,546	\$ 6,604,652	3
4	Less: Allocation to Paiute and Common [1]	Ln 8	2,137,447	1,961,018	176,429	4
5	Direct Property Taxes [2]	Ln 3 - Ln 4	<u>\$ 8,362,751</u>	<u>\$ 1,934,528</u>	<u>\$ 6,428,222</u>	5
				Sch H-17, Sh 1 Ln 1(c)		

[1] Taxes Allocated to Paiute and Common

			NNV to Paiute	SNV to Common	
6	Total Taxes By Division	Ln 3	\$ 3,895,546	\$ 6,604,652	6
7	Allocation Factors	[a], [b]	50.34%	2.67%	7
8	As Allocated	Ln 6 * Ln 7	<u>\$ 1,961,018</u>	<u>\$ 176,429</u>	8
			Ln 4(d)	Ln 4(e)	

[a] Paiute allocation factor based on latest study prepared July 31, 2019.

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

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

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

Capitalized Allocation Factors Based on Recorded Amounts at May 31, 2021

			NNV	SNV	
9	Capitalized Taxes	Sch M-5, Sh 2	\$ 50,983	\$ 185,461	9
10	Total Accrued Taxes	Sch M-5, Sh 2	1,902,000	6,820,369	10
11	Portion of Property Taxes Capitalized	Ln 9 / Ln 10	<u>2.68%</u>	<u>2.72%</u>	11
			Sch H-17, Sh 1 Ln 4(c)		

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEVADA PROPERTY TAX BILLED DURING PERIOD
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	County (a)	General Billing (b) [1]	Supplemental Billing (c) [2]	Total (d) (b) + (c)	Line No.
1	Carson	\$ 734,696	\$ 58,147	\$ 792,843	1
2	Churchill	374,499	25,123	399,622	2
3	Douglas	174,919	14,029	188,948	3
4	Elko	375,028	25,159	400,187	4
5	Eureka	32,606	2,187	34,793	5
6	Humbolt	273,460	18,345	291,805	6
7	Lander	71,671	4,808	76,479	7
8	Lyon	571,030	39,349	610,378	8
9	Mineral	29,842	2,018	31,860	9
10	Nye	26,130	1,753	27,883	10
11	Pershing	465,033	31,197	496,230	11
12	Storey	22,368	1,501	23,869	12
13	Washoe	487,917	32,732	520,649	13
14	Subtotal - Northern Nevada	<u>\$ 3,639,199</u>	<u>\$ 256,348</u>	<u>\$ 3,895,546</u>	14
15	Clark - Southern Nevada	\$ 6,189,314	\$ 415,338	\$ 6,604,652	15
16	Total	<u><u>\$ 9,828,512</u></u>	<u><u>\$ 671,686</u></u>	<u><u>\$ 10,500,198</u></u>	16

WP H-17, Sh 1
Ln 1

WP H-17, Sh 1
Ln 2

[1] State of Nevada Department of Taxation, Tax Bill dated July 1, 2020

[2] State of Nevada Department of Taxation, Tax Bill dated October 27, 2020

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPERTY TAX ADJUSTMENT
TAXABLE PLANT IN SERVICE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	As of 6/30/20 (c)	Adjusted At 5/31/2021 (d)	Adjusted At 11/30/2021 (e)	After Final Adjustments (f)	Line No.
1	<u>Northern Nevada</u> Plant in Service	Account 101	\$ 302,048,006	\$ 308,409,206	\$ 328,525,730	\$ 328,525,730	1
	Less:						
2	Depreciation and Amortization		(120,406,789)	(123,652,334)	(125,594,089)	(125,594,089)	2
3	Vehicles Net Book Value	[1]	(4,414,142)	(3,856,377)	(4,361,327)	(4,361,327)	3
4	Taxable Plant in Service		\$ 177,227,075	\$ 180,900,496	\$ 198,570,314	\$ 198,570,314	4
			Sch H-17, Sh 1	Sch H-17, Sh 1			
			Ln 1(d)	Ln 2(f)			
5	<u>System Allocable</u> Plant in Service	Account 101	\$ 376,531,739	\$ 434,938,427	\$ 468,223,307	\$ 468,223,307	5
	Less:						
6	Depreciation and Amortization		(244,985,345)	(245,906,419)	(257,505,709)	(257,505,709)	6
7	Vehicles Net Book Value	[1]	(2,096,607)	(1,283,062)	(1,083,863)	(1,083,863)	7
8	Add: Capitalized Leases -(NV Value)		0	0	0	0	8
9	Net Plant in Service		\$ 129,449,787	\$ 187,748,945	\$ 209,633,735	\$ 209,633,735	9
10	Nevada 4-Factor		33.57%	33.33%	33.33%	33.33%	10
11	Taxable Plant in Service		\$ 43,456,293	\$ 62,579,224	\$ 69,873,716	\$ 69,873,716	11
			Sch H-17, Sh 1	Sch H-17, Sh 1			
			Ln 8(d)	Ln 9(f)			

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

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

Line No.	Description (a)	Reference (b)	Pre-May 2012 Incremental Pipe Replacement (c)	Rate Case Expense 5/12-7/18 (d)	Rate Case Expense 8/18-5/20 (e)	District 22 Amortization (f)	Total Regulatory Amortization (g)	Line No.
1	Balance at September 2020	20-02023	\$ 17,485	\$ 40,514	\$ 44,408	\$ (750,000)		1
2	Amortization Period (Years)	20-02023	4	4	4	4		2
3	Annual Amortization Expense	Ln 1 / Ln 2	\$ 4,371	\$ 10,129	\$ 11,102	\$ (187,500)		3
	<u>Monthly Amortization</u>							
4	October 2020	Ln 3 / 12	\$ 364	\$ 844	\$ 925	\$ (15,625)		4
5	November 2020	Ln 3 / 12	364	844	925	(15,625)		5
6	December 2020	Ln 3 / 12	364	844	925	(15,625)		6
7	January 2021	Ln 3 / 12	364	844	925	(15,625)		7
8	February 2021	Ln 3 / 12	364	844	925	(15,625)		8
9	March 2021	Ln 3 / 12	364	844	925	(15,625)		9
10	April 2021	Ln 3 / 12	364	844	925	(15,625)		10
11	May 2021	Ln 3 / 12	364	844	925	(15,625)		11
12	June 2021	Ln 3 / 12	364	844	925	(15,625)		12
13	July 2021	Ln 3 / 12	364	844	925	(15,625)		13
14	August 2021	Ln 3 / 12	364	844	925	(15,625)		14
15	September 2021	Ln 3 / 12	364	844	925	(15,625)		15
16	October 2021	Ln 3 / 12	364	844	925	(15,625)		16
17	November 2021	Ln 3 / 12	364	844	925	(15,625)		17
18	December 2021	Ln 3 / 12	364	844	925	(15,625)		18
19	January 2022	Ln 3 / 12	364	844	925	(15,625)		19
20	February 2022	Ln 3 / 12	364	844	925	(15,625)		20
21	March 2022	Ln 3 / 12	364	844	925	(15,625)		21
22	Balance at April 2022	Ln 1 - (Sum Lns 4-21)	\$ 10,928	\$ 25,321	\$ 27,755	\$ (468,750)	\$ (202,373)	22

Purpose: To project the balance of regulatory amortization and rate case expenses authorized in Docket No. 20-02023 to the month prior to rates becoming effective in the instant docket.
WP Reg Amort

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSES RECLASSIFIED AS PREPAYMENTS [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 21**

Line No.	Voucher Number (a)	Account (b)	Invoice Amount (c)	Begin Service	End Service	Months	Month 1 (d)	Month 2 (e)	Month 3 (f)	Month 4 (g)	Month 5 (h)	Month 6 (i)	Month 7 (j)	Month 8 (k)	Month 9 (l)	Month 10 (m)	Month 11 (n)	Month 12 (o)	Amortized Total (p)	Annualized (q)	Adjustment (r) - (c)	Line No.
1	80688606	923	\$ 37,069	6/9/2020	6/8/2022	24	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 18,535	\$ 18,535	\$ (18,535)	1
2	8077724	923	\$ 66,050	2/26/2021	2/25/2024	36	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 22,017	\$ 22,017	\$ (44,033)	2
3	Total Account 923		\$ <u>103,119</u>				\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>40,551</u>	\$ <u>40,551</u>	\$ <u>(62,568)</u>	3
			Sch H-21, Sh 1 Ln 3(b)																			
4	Total System Allocable		\$ <u>103,119</u>				\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>3,379</u>	\$ <u>40,551</u>	\$ <u>40,551</u>	\$ <u>(62,568)</u>	4

[1] Prepayments are defined in this sheet as having longer than a 365-day service period and a lag period of 100 days or more. This adjustment removes expenses in excess of one year.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 26**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
<u>Northern Nevada</u>					
1	0021W0004408		398	\$ (3,438)	1
2	0022W0005785	[3]	398	(92,407)	2
<u>System Allocable</u>					
3	0073W0004415		398	\$ (4,038)	3
<u>Work Orders Identified in Docket No. 18-05031 [1]</u>					
4	0061W0000511 - FOMS Phase 2 - Work Mgmt	[1]	303	\$ (1,900)	4
5	0061W0001001 - FOMS Phase 1 - Customer Service	[1]	303	(4,758)	5
6	0061W0001012 - GTS Purchasing Module	[1]	303	(1,801)	6
7	0061W0001059 - Financial Applications Replacement	[1]	303	(653,336)	7
8	0061W0001096 - MAOP Application	[1]	303	(15,367)	8
9	0061W0001533 - CIC Upgrade	[1]	303	(3,981)	9
10	0061W0002063 - WinJa LegaSuite Proj-CSS Interface	[1]	303	(119)	10
11	0061W0002154 - Dispatch Operations Viewer Proj	[1]	303	(301)	11
12	0061W0002687 - ERP Invoicing Business Improve	[1]	303	(1,427)	12
13	0061W0002738 - OLTE Replacement	[1]	303	(2,996)	13
14	0061W0002823 - Web Agency Portal Project	[1]	303	(667)	14
15	0061W0003009 - DMC Remedy 9 Upgrade	[1]	303	(1,623)	15
16	0061W0003100 - Balancing Report Portal	[1]	303	(2,667)	16
17	0061W0003318 - Turnkey Cfactory Software	[1]	303	(9,316)	17
18	0061W0003416 - Windows 10 Migration	[1]	303	(6,140)	18
19	0061W0003520 - Lost and Unaccounted for Gas Enhanc	[1]	303	(111)	19
20	0061W0003584 - PowerPlan Upgrade	[1]	303	(335)	20
21	0061W0003606 - COYL Phase II	[1]	303	(1,463)	21
22	0061W0003641 - Treasury Management System	[1]	303	(1,034)	22
23	Total 303	[2]		\$ (709,341)	23
24	0061W0001875 - SCADA Hdw to Replc H1 and H2	[1]	391.1	\$ (1,696)	24
25	0061W0002185 - MWS Eval	[1]	391.1	(83)	25
26	0061W0002287 - EWS Replacement at Corporate	[1]	391.1	(5,427)	26
27	0061W0002637 - Next Generation Firewall	[1]	391.1	(62)	27
28	0061W0002785 - F5 Viprion Blades for H1 server	[1]	391.1	(4,127)	28
29	Total 391.1			\$ (11,395)	29
30	0061W0003622 - Video Conferencing Equipment	[1]	398	\$ (760)	30
31	Total Adjustment			\$ (728,971)	31

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 26**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
<u>Fully Amortized by November 30, 2019</u>					
32	0052W0000885 - MAOP Records Standardization		303	(51)	32
33	0061W0000669 - SCADA Replacement Project		303	(3,220)	33
34	0061W0000759 - Purchase Endeavor SCM		303	(692)	34
35	0061W0000778 - Purchase Exchange Migration		303	(352)	35
36	0061W0000806 - COYL Application Development		303	(436)	36
37	0061W0000876 - Web Content Management Design		303	(1,537)	37
38	0061W0000898 - PaperFlow Capture Upgrade		303	(55)	38
39	0061W0000934 - Sharepoint 2010 Project		303	(5,141)	39
40	0061W0000963 - PowerPlan Tax Repairs		303	(631)	40
41	0061W0000980 - Data Loss Prevention Software		303	(1,348)	41
<u>Fully Amortized by May 30, 2020</u>					
42	0061W0000740 - Remedy Upgrade Project		303	(512)	42
43	0061W0000888 - GIS Mapping Migration Project		303	(13,274)	43
44	0061W0001101 - Vista Plus forms Pro Installation		303	(89)	44
<u>Fully Amortized by May 30, 2021</u>					
45	0061W0000980 - Data Loss Prevention Software		303	(1,019)	45
46	0061W0001120 - Web Content Mgmt Phase II		303	(10,119)	46
47	0061W0001686 - CPM Solution		303	(5,787)	47
48	0061W0003124 - Search Software for SWGas.com		303	(83)	48
<u>Fully Amortized by November 30, 2021</u>					
49	0061W0002129 - CPM Project Phase II		303	(2,818)	49
<u>Cancelled</u>					
50	0061W0003424 - Text Notifications Project		303	(2,574)	50
<u>In CWIP as of November 30, 2019</u>					
51	0061W0002490 - CIS Assessment & Strategic Roadmap		303	(12,405)	51
52	0061W0003101 - Design Data Collection Application		303	(1,919)	52
53	0061W0003658 - Outage Management Project		303	(119)	53

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-C2, Sh 6	WP H-C2, Sh 8	WP H-C2, Sh 10	WP H-C2, Sh 12	WP H-C2, Sh 14	WP H-C2, Sh 16	(b) + (d) + (f)	(c) + (e) + (g)	
1	Operations									
2	Account 813	\$ 0	\$ 0	\$ 2,956	\$ 695	\$ 0	\$ 0	\$ 2,956	\$ 695	\$ 3,652
3	Account 840	0	0	0	0	0	0	0	0	0
4	Account 841	0	0	0	0	0	0	0	0	0
5	Account 850	0	0	0	0	0	0	0	0	0
6	Account 851	0	0	0	0	0	0	0	0	0
7	Account 852	0	0	0	0	0	0	0	0	0
8	Account 853	0	0	0	0	0	0	0	0	0
9	Account 856	0	0	0	0	0	0	0	0	0
10	Account 857	0	0	0	0	0	0	0	0	0
11	Account 859	0	0	0	0	0	0	0	0	0
12	Account 870	31,526	6,846	1,024	236	0	0	32,550	7,082	39,631
13	Account 871	48	11	2,900	677	0	0	2,948	687	3,635
14	Account 874	10,736	2,342	0	0	0	0	10,736	2,342	13,078
15	Account 875	0	0	0	0	0	0	0	0	0
16	Account 878	20,517	4,421	0	0	0	0	20,517	4,421	24,938
17	Account 879	17,342	3,768	5,175	1,217	0	0	22,518	4,985	27,502
18	Account 880	10,286	2,233	312	74	0	0	10,598	2,307	12,905
19	Account 901	2,154	470	4,536	1,071	0	0	6,690	1,540	8,230
20	Account 902	4,250	918	0	0	0	0	4,250	918	5,168
21	Account 903	2,477	539	20,068	4,737	0	0	22,546	5,276	27,822
22	Account 905	0	0	0	0	0	0	0	0	0
23	Account 908	0	0	0	0	0	0	0	0	0
24	Account 910	0	0	0	0	0	0	0	0	0
25	Account 920	0	0	0	0	92,992	21,808	92,992	21,808	114,800
26	Account 922	0	0	0	0	0	0	0	0	0
27	Account 930.2	0	0	0	0	0	0	0	0	0
	Total Operations	\$ 99,337	\$ 21,547	\$ 36,971	\$ 8,706	\$ 92,992	\$ 21,808	\$ 229,300	\$ 52,061	\$ 281,361

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-C2, Sh 7	WP H-C2, Sh 9	WP H-C2, Sh 11	WP H-C2, Sh 13	WP H-C2, Sh 15	WP H-C2, Sh 17			
		\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Maintenance	0	0	0	0	0	0	0	0	0
2	Account 843.1	0	0	0	0	0	0	0	0	0
3	Account 843.2	0	0	0	0	0	0	0	0	0
4	Account 843.3	0	0	0	0	0	0	0	0	0
5	Account 843.4	0	0	0	0	0	0	0	0	0
6	Account 843.5	0	0	0	0	0	0	0	0	0
7	Account 843.6	0	0	0	0	0	0	0	0	0
8	Account 843.7	0	0	0	0	0	0	0	0	0
9	Account 843.8	0	0	0	0	0	0	0	0	0
10	Account 843.9	0	0	0	0	0	0	0	0	0
11	Account 861	0	0	0	0	0	0	0	0	0
12	Account 863	0	0	0	0	0	0	0	0	0
13	Account 864	0	0	0	0	0	0	0	0	0
14	Account 865	0	0	0	0	0	0	0	0	0
15	Account 866	0	0	0	0	0	0	0	0	0
16	Account 885	4,023	873	369	84	0	0	4,392	958	5,350
17	Account 886	11	3	0	0	0	0	11	3	14
18	Account 887	9,312	2,025	0	0	0	0	9,312	2,025	11,337
19	Account 889	2,933	634	0	0	0	0	2,933	634	3,567
20	Account 892	7,557	1,648	0	0	0	0	7,557	1,648	9,205
21	Account 893	1,724	377	0	0	0	0	1,724	377	2,100
22	Account 894	0	0	0	0	0	0	0	0	0
23	Account 935	299	65	0	0	1,540	361	1,840	426	2,266
	Total Maintenance	\$ 25,859	\$ 5,625	\$ 369	\$ 84	\$ 1,540	\$ 361	\$ 27,769	\$ 6,070	\$ 33,839
	Total O&M	\$ 125,196	\$ 27,172	\$ 37,341	\$ 8,790	\$ 94,533	\$ 22,169	\$ 257,069	\$ 58,131	\$ 315,200

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)		Total (j)
1	Functionalization										
2	Other Gas Supply	\$ 0	\$ 0	\$ 2,956	\$ 695	\$ 0	\$ 0	\$ 2,956	\$ 695	\$ 3,652	1
3	Storage	0	0	0	0	0	0	0	0	0	2
4	Transmission	0	0	0	0	0	0	0	0	0	3
5	Distribution	116,015	25,181	9,780	2,287	0	0	125,795	27,468	153,263	4
6	Customer Accounts	8,881	1,926	24,604	5,808	0	0	33,486	7,734	41,220	5
7	Customer Service & Info Sales	0	0	0	0	0	0	0	0	0	6
8	Administrative and General	0	0	0	0	0	0	0	0	0	7
9	Direct	299	65	0	0	0	0	299	65	364	8
10	System Allocable	0	0	0	0	94,533	22,169	94,533	22,169	116,702	9
	Total	\$ 125,196	\$ 27,172	\$ 37,341	\$ 8,790	\$ 94,533	\$ 22,169	\$ 257,069	\$ 58,131	\$ 315,200	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR AFTER CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp Direct NNV (d)	Sys Alloc (e)	Line No.
1	Certification Labor	WP H-C2, Sh 5	\$ 6,425,421	\$ 1,039,386	\$ 64,228,161	1
2	Overtime Percentage	WP H-3, Sh 4	6.79%	15.26%	1.97%	2
3	Overtime	Ln 1 * Ln 2	<u>\$ 436,269</u>	<u>\$ 158,575</u>	<u>\$ 1,267,178</u>	3
4	Total Certification Labor	Ln 1 + Ln 3	<u>\$ 6,861,690</u>	<u>\$ 1,197,961</u>	<u>\$ 65,495,339</u>	4
	Less:					
5	Percent Indirect Time	WP H-3, Sh 4	13.23%	13.28%	13.28%	5
6	Total Indirect Time	Ln 4 * Ln 5	<u>\$ 907,899</u>	<u>\$ 159,097</u>	<u>\$ 8,698,204</u>	6
7	Certification Labor less Indirect Time	Ln 4 - Ln 6	<u>\$ 5,953,791</u>	<u>\$ 1,038,864</u>	<u>\$ 56,797,135</u>	7
8	Number of Employees	WP H-C2, Sh 5	77	10	629	8

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	PP (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Certification Labor [1]		\$ 63,937,387	\$ 25,664,597	\$ 6,425,421	\$ 1,306,769	\$ 1,694,392	\$ 3,450,465	\$ 9,297,561	\$ 85,768,942	\$ 197,559,534	1
2	Percent of Total Labor		32.36%	13.00%	3.25%	0.66%	0.86%	1.75%	4.71%	43.41%	100.00%	2
3	Number of Employees		815	328	77	16	20	41	117	840	2,254	3
Allocation of Corporate Labor and Employees												
4	Annualized Corporate Labor (Ln 1 (i))										85,768,942	4
5	Historical Distribution (WP H-3, Sh 16)		12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	5
6	Allocation of Corporate Labor (Ln 5 * Ln 4 (j))		\$ 11,130,392	\$ 5,869,206	\$ 1,039,386	\$ 312,181	\$ 245,484	\$ 1,453,279	\$ 1,490,852	\$ 64,228,161	\$ 85,768,942	6
7	Number of Employees										840	7
8	Historical Distribution (WP H-3, Sh 16)		12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	8
9	Allocation of Corporate Emp. (Ln 8 * Ln 7 (k))		109	57	10	3	2	14	15	629	840	9

[1] Included an amortization of \$481,909 certification VRIP severance pay over a two-year period.

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV			Line No.
		Annualized (b) WP H-3, Sh 10	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 5,953,791		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	1,106,806	1,138,332	31,526	12
13	Account 871	1,682	1,730	48	13
14	Account 874	376,922	387,658	10,736	14
15	Account 875	0	0	0	15
16	Account 878	720,300	740,816	20,517	16
17	Account 879	608,851	626,193	17,342	17
18	Account 880	361,113	371,399	10,286	18
19	Account 901	75,608	77,762	2,154	19
20	Account 902	149,215	153,465	4,250	20
21	Account 903	86,976	89,453	2,477	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 3,487,473	\$ 3,586,810	\$ 99,337	\$ 28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b) WP H-3, Sh 11	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	141,227	145,250	4,023	14
15	Account 886	393	404	11	15
16	Account 887	326,929	336,241	9,312	16
17	Account 889	102,976	105,909	2,933	17
18	Account 892	265,300	272,857	7,557	18
19	Account 893	60,516	62,240	1,724	19
20	Account 894	0	0	0	20
21	Account 935	10,507	10,807	299	21
22	Total Maintenance	\$ 907,849	\$ 933,708	\$ 25,859	22
23	Total O&M	\$ 4,395,322	\$ 4,520,517	\$ 125,196	23
24	% O&M to Total	75.93%	75.93%	75.93%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	176,980	182,021	5,041	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	68,594	70,548	1,954	29
30	Account 186	11,653	11,985	332	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 257,227	\$ 264,554	\$ 7,327	32
<u>Capital</u>					
33	Account 107	\$ 1,105,150	\$ 1,136,629	\$ 31,479	33
34	Account 108	31,202	32,091	889	34
35	Total Capital	\$ 1,136,353	\$ 1,168,720	\$ 32,368	35
36	Total	\$ 5,788,901	\$ 5,953,791	\$ 164,890	36
37	Account 242	882,755	907,899	25,144	37
38	Total Incl. Account 242	\$ 6,671,656	\$ 6,861,690	\$ 190,034	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 12	WP H-C2, Sh 18	(c) - (b)	
1	Annualized Labor Loading		\$ 3,557,618		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	672,827	679,673	6,846	12
13	Account 871	1,051	1,062	11	13
14	Account 874	230,193	232,535	2,342	14
15	Account 875	0	0	0	15
16	Account 878	434,473	438,894	4,421	16
17	Account 879	370,310	374,078	3,768	17
18	Account 880	219,470	221,703	2,233	18
19	Account 901	46,154	46,624	470	19
20	Account 902	90,177	91,095	918	20
21	Account 903	52,997	53,536	539	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 2,117,652	\$ 2,139,199	\$ 21,547	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 13	WP H-C2, Sh 18	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	85,832	86,705	873	14
15	Account 886	246	248	3	15
16	Account 887	199,031	201,056	2,025	16
17	Account 889	62,328	62,962	634	17
18	Account 892	161,958	163,606	1,648	18
19	Account 893	37,015	37,392	377	19
20	Account 894	0	0	0	20
21	Account 935	6,367	6,432	65	21
22	Total Maintenance	\$ 552,777	\$ 558,401	\$ 5,625	22
23	Total O&M	\$ 2,670,429	\$ 2,697,600	\$ 27,172	23
24	% O&M to Total	75.83%	75.83%	75.83%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	107,932	109,030	1,098	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	41,768	42,193	425	29
30	Account 186	7,039	7,111	72	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 156,739	\$ 158,334	\$ 1,595	32
<u>Capital</u>					
33	Account 107	\$ 675,416	\$ 682,288	\$ 6,872	33
34	Account 108	19,200	19,395	195	34
35	Total Capital	\$ 694,616	\$ 701,684	\$ 7,068	35
36	Total	\$ 3,521,784	\$ 3,557,618	\$ 35,834	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 17	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 1,038,864		1
	<u>Operations</u>				
2	Account 813	\$ 79,279	\$ 82,235	\$ 2,956	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	27,452	28,476	1,024	12
13	Account 871	77,768	80,668	2,900	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	138,789	143,964	5,175	17
18	Account 880	8,367	8,679	312	18
19	Account 901	121,651	126,188	4,536	19
20	Account 902	0	0	0	20
21	Account 903	538,189	558,257	20,068	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 991,495	\$ 1,028,466	\$ 36,971	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 18	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	9,907	10,277	369	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 9,907	\$ 10,277	\$ 369	22
23	Total O&M	\$ 1,001,402	\$ 1,038,743	\$ 37,341	23
24	% O&M to Total	99.99%	99.99%	99.99%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
<u>Capital</u>					
33	Account 107	\$ 117	\$ 122	\$ 4	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 117	\$ 122	\$ 4	35
36	Total	\$ 1,001,519	\$ 1,038,864	\$ 37,345	36
37	Account 242	153,378	159,097	5,719	37
38	Total Incl. Account 242	\$ 1,154,897	\$ 1,197,961	\$ 43,064	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 26	WP H-C2, Sh 18	(c) - (b)	
1	Annualized Labor		\$ 566,913		1
	<u>Operations</u>				
2	Account 813	\$ 44,150	\$ 44,845	\$ 695	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	14,959	15,195	236	12
13	Account 871	42,958	43,634	677	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	77,255	78,472	1,217	17
18	Account 880	4,685	4,759	74	18
19	Account 901	67,982	69,053	1,071	19
20	Account 902	0	0	0	20
21	Account 903	300,716	305,453	4,737	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 552,706	\$ 561,412	\$ 8,706	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 27	WP H-C2, Sh 18	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	5,350	5,435	84	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 5,350	\$ 5,435	\$ 84	22
23	Total O&M	\$ 558,056	\$ 566,847	\$ 8,790	23
24	% O&M to Total	99.99%	99.99%	99.99%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
<u>Capital</u>					
33	Account 107	\$ 66	\$ 67	\$ 1	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 66	\$ 67	\$ 1	35
36	Total	\$ 558,122	\$ 566,913	\$ 8,791	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP H-3, Sh 19	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 56,797,135					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	2
3	Account 840	0	0	0	0	5.34%	0	3
4	Account 841	0	0	0	0	5.34%	0	4
5	Account 850	0	0	0	0	5.34%	0	5
6	Account 851	0	0	0	0	5.34%	0	6
7	Account 852	0	0	0	0	5.34%	0	7
8	Account 853	0	0	0	0	5.34%	0	8
9	Account 856	0	0	0	0	5.34%	0	9
10	Account 857	0	0	0	0	5.34%	0	10
11	Account 859	0	0	0	0	5.34%	0	11
12	Account 870	0	0	0	0	5.34%	0	12
13	Account 871	0	0	0	0	5.34%	0	13
14	Account 874	0	0	0	0	5.34%	0	14
15	Account 875	0	0	0	0	5.34%	0	15
16	Account 878	0	0	0	0	5.34%	0	16
17	Account 879	0	0	0	0	5.34%	0	17
18	Account 880	0	0	0	0	5.34%	0	18
19	Account 901	0	0	0	0	4.72%	0	19
20	Account 902	0	0	0	0	4.72%	0	20
21	Account 903	0	0	0	0	4.72%	0	21
22	Account 905	0	0	0	0	4.72%	0	22
23	Account 908	0	0	0	0	4.72%	0	23
24	Account 910	0	0	0	0	4.72%	0	24
25	Account 920	48,920,534	50,744,694	1,824,160	1,742,791	5.34%	92,992	25
26	Account 922	0	0	0	0	4.00%	0	26
27	Account 930.2	0	0	0	0	5.34%	0	27
28	Total Operations	<u>\$ 48,920,534</u>	<u>\$ 50,744,694</u>	<u>\$ 1,824,160</u>	<u>\$ 1,742,791</u>		<u>\$ 92,992</u>	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP H-3, Sh 20	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	1
2	Account 843.2	0	0	0	0	5.34%	0	2
3	Account 843.3	0	0	0	0	5.34%	0	3
4	Account 843.5	0	0	0	0	5.34%	0	4
5	Account 843.6	0	0	0	0	5.34%	0	5
6	Account 843.7	0	0	0	0	5.34%	0	6
7	Account 843.8	0	0	0	0	5.34%	0	7
8	Account 843.9	0	0	0	0	5.34%	0	8
9	Account 861	0	0	0	0	5.34%	0	9
10	Account 863	0	0	0	0	5.34%	0	10
11	Account 864	0	0	0	0	5.34%	0	11
12	Account 865	0	0	0	0	5.34%	0	12
13	Account 866	0	0	0	0	5.34%	0	13
14	Account 885	0	0	0	0	5.34%	0	14
15	Account 886	0	0	0	0	5.34%	0	15
16	Account 887	0	0	0	0	5.34%	0	16
17	Account 889	0	0	0	0	5.34%	0	17
18	Account 892	0	0	0	0	5.34%	0	18
19	Account 893	0	0	0	0	5.34%	0	19
20	Account 894	0	0	0	0	5.34%	0	20
21	Account 935	810,403	840,621	30,218	28,871	5.34%	1,540	21
22	Total Maintenance	\$ 810,403	\$ 840,621	\$ 30,218	\$ 28,871		\$ 1,540	22
23	Total O&M	\$ 49,730,937	\$ 51,585,315	\$ 1,854,378	\$ 1,771,661		\$ 94,533	23
24	% O&M to Total	90.82%	90.82%	90.82%	90.44%		90.44%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 231,932	\$ 240,580	\$ 8,648	\$ 8,648	5.34%	\$ 461	25
26	Account 163	916,362	950,532	34,170	34,170	5.34%	1,823	26
27	Account 182.3	5,170	5,363	193	193	5.34%	10	27
28	Account 183.2	0	0	0	0	5.34%	0	28
29	Account 184	205,541	213,205	7,664	7,664	5.34%	409	29
30	Account 186	78,767	81,704	2,937	2,937	5.34%	157	30
31	Account 426	66,500	68,980	2,480	2,480	5.34%	132	31
32	Account 920 HoldCo	445,856	462,481	16,625	16,625	5.34%	887	32
33	Total Deferred	\$ 1,950,128	\$ 2,022,845	\$ 72,717	\$ 72,717		\$ 3,880	33
<u>Capital</u>								
34	Account 107	\$ 3,074,338	\$ 3,188,974	\$ 114,637	\$ 114,637	5.34%	\$ 6,117	34
35	Account 108	0	0	0	0	5.34%	0	35
36	Total Capital	\$ 3,074,338	\$ 3,188,974	\$ 114,637	\$ 114,637		\$ 6,117	36
37	Total	\$ 54,755,403	\$ 56,797,135	\$ 2,041,732	\$ 1,959,015		\$ 104,530	37
38	Account 242	8,385,523	8,698,204	312,681				38
39	Total Incl. Account 242	\$ 63,140,925	\$ 65,495,339	\$ 2,354,413	\$ 1,959,015		\$ 104,530	39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Annualized	Certification	Adjustment	Net of Paiute and SGTC	Allocation Factor	Allocated Adjustment	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		WP H-3, Sh 28	WP H-C2, Sh 18	(c) - (b)	(d)	WP H-3, Sh 21	(e) * (f)	
1	Annualized Labor		\$ 33,246,258					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	2
3	Account 840	0	0	0	0	5.34%	0	3
4	Account 841	0	0	0	0	5.34%	0	4
5	Account 850	0	0	0	0	5.34%	0	5
6	Account 851	0	0	0	0	5.34%	0	6
7	Account 852	0	0	0	0	5.34%	0	7
8	Account 853	0	0	0	0	5.34%	0	8
9	Account 856	0	0	0	0	5.34%	0	9
10	Account 857	0	0	0	0	5.34%	0	10
11	Account 859	0	0	0	0	5.34%	0	11
12	Account 870	0	0	0	0	5.34%	0	12
13	Account 871	0	0	0	0	5.34%	0	13
14	Account 874	0	0	0	0	5.34%	0	14
15	Account 875	0	0	0	0	5.34%	0	15
16	Account 878	0	0	0	0	5.34%	0	16
17	Account 879	0	0	0	0	5.34%	0	17
18	Account 880	0	0	0	0	5.34%	0	18
19	Account 901	0	0	0	0	4.72%	0	19
20	Account 902	0	0	0	0	4.72%	0	20
21	Account 903	0	0	0	0	4.72%	0	21
22	Account 905	0	0	0	0	4.72%	0	22
23	Account 908	0	0	0	0	4.72%	0	23
24	Account 910	0	0	0	0	4.72%	0	24
25	Account 920	29,259,969	29,687,755	427,786	408,704	5.34%	21,808	25
26	Account 922	0	0	0	0	4.00%	0	26
27	Account 930.2	0	0	0	0	5.34%	0	27
28	Total Operations	\$ 29,259,969	\$ 29,687,755	\$ 427,786	\$ 408,704		\$ 21,808	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Annualized (b) WP H-3, Sh 29	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	1
2	Account 843.2	0	0	0	0	5.34%	0	2
3	Account 843.3	0	0	0	0	5.34%	0	3
4	Account 843.5	0	0	0	0	5.34%	0	4
5	Account 843.6	0	0	0	0	5.34%	0	5
6	Account 843.7	0	0	0	0	5.34%	0	6
7	Account 843.8	0	0	0	0	5.34%	0	7
8	Account 843.9	0	0	0	0	5.34%	0	8
9	Account 861	0	0	0	0	5.34%	0	9
10	Account 863	0	0	0	0	5.34%	0	10
11	Account 864	0	0	0	0	5.34%	0	11
12	Account 865	0	0	0	0	5.34%	0	12
13	Account 866	0	0	0	0	5.34%	0	13
14	Account 885	0	0	0	0	5.34%	0	14
15	Account 886	0	0	0	0	5.34%	0	15
16	Account 887	0	0	0	0	5.34%	0	16
17	Account 889	0	0	0	0	5.34%	0	17
18	Account 892	0	0	0	0	5.34%	0	18
19	Account 893	0	0	0	0	5.34%	0	19
20	Account 894	0	0	0	0	5.34%	0	20
21	Account 935	484,349	491,430	7,081	6,765	5.34%	361	21
22	Total Maintenance	\$ 484,349	\$ 491,430	\$ 7,081	\$ 6,765		\$ 361	22
23	Total O&M	\$ 29,744,318	\$ 30,179,186	\$ 434,868	\$ 415,470		\$ 22,169	23
24	% O&M to Total	90.77%	90.77%	90.77%	90.39%		90.39%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 139,152	\$ 141,187	\$ 2,034	\$ 2,034	5.34%	\$ 109	25
26	Account 163	551,098	559,155	8,057	8,057	5.34%	430	26
27	Account 182.3	3,231	3,278	47	47	5.34%	3	27
28	Account 183.2	0	0	0	0	5.34%	0	28
29	Account 184	123,373	125,177	1,804	1,804	5.34%	96	29
30	Account 186	48,331	49,037	707	707	5.34%	38	30
31	Account 426	40,348	40,938	590	590	5.34%	31	31
32	Account 920	266,874	270,776	3,902	3,902	5.34%	208	32
33	Total Deferred	\$ 1,172,407	\$ 1,189,548	\$ 17,141	\$ 17,141		\$ 915	33
<u>Capital</u>								
34	Account 107	\$ 1,850,470	\$ 1,877,525	\$ 27,054	\$ 27,054	5.34%	\$ 1,444	34
35	Account 108	0	0	0	0	5.34%	0	35
36	Total Capital	\$ 1,850,470	\$ 1,877,525	\$ 27,054	\$ 27,054		\$ 1,444	36
37	Total	\$ 32,767,195	\$ 33,246,258	\$ 479,063	\$ 459,665		\$ 24,527	37

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED BENEFITS AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp. Dir. NNV (d)	System Allocable (e)	Line No.
1	Test Year Adjusted Employee Benefits	WP H-3, Sh 32	\$ 3,521,784	\$ 558,122	\$ 32,767,195	1
Certification Adjustments						
2	Social Security and Medicare	Ln 14	\$ 8,057	\$ 2,650	\$ 140,283	2
3	Federal Unemployment Insurance	Ln 17	0	0	0	3
4	State Unemployment Insurance	Ln 20	0	0	0	4
5	Employee Investment Plan (EIP) Employer Match	WP H-C2, Sh 21	2,633	422	26,098	5
6	Basic Retirement Plan (BRP)	WP H-C2, Sh 21	0	0	0	6
7	Post-Employment Benefits other than Pension	WP H-C2, Sh 21	0	0	0	7
8	SERP	WP H-C2, Sh 21	0	0	0	8
9	Indirect Time (Holidays, Vacation, Other Leave)	[1]	25,144	5,719	312,681	9
10	Total Certification Adjustments	Sum Lns 2 thru 9	\$ 35,834	\$ 8,791	\$ 479,063	10
11	Employee Benefits at Certification	Ln 1 + Ln 10	\$ 3,557,618	\$ 566,913	\$ 33,246,258	11
DETAILS:						
<u>FICA</u>						
12	Test Year	WP H-3, Sh 33	\$ 505,778	\$ 84,604	\$ 4,598,804	12
13	Certification	WP H-C2, Sh 19	513,834	87,254	4,739,088	13
14	Certification Adjustment	Ln 13 - Ln 12	\$ 8,057	\$ 2,650	\$ 140,283	14
			Ln 2	Ln 2	Ln 2	
<u>FUI</u>						
15	Test Year	WP H-3, Sh 34	\$ 3,227	\$ 428	\$ 26,419	15
16	Certification	WP H-C2, Sh 20	3,227	428	26,419	16
17	Certification Adjustment	Ln 16 - Ln 15	0	0	0	17
			Ln 3	Ln 3	Ln 3	
<u>SUI</u>						
18	Test Year	WP H-3, Sh 34	\$ 23,099	\$ 3,060	\$ 189,088	18
19	Certification	WP H-C2, Sh 20	23,099	3,060	189,088	19
20	Certification Adjustment	Ln 19 - Ln 18	0	0	0	20
			Ln 4	Ln 4	Ln 4	

[1] WP H-C2, Sh 7, Ln 37, WP H-C2, Sh 11, Ln 37 and WP H-C2, Sh 15, Ln 38
Cert Benefits Summary

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp. Dir. NNV (d)	System Allocable (e)	Line No.
	<u>Annualized Social Security (SS)</u>					
1	Annualized Labor	WP H-C2, Sh 4	\$ 6,861,690	\$ 1,197,961	\$ 65,495,339	1
2	Salaries not Subject to SS	Ln 12	178,790	70,814	4,375,901	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 6,682,900	\$ 1,127,147	\$ 61,119,438	3
4	SS Rate	WP H-3, Sh 33	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 414,340	\$ 69,883	\$ 3,789,405	5
	<u>Annualized Medicare</u>					
6	Annualized Labor	Ln 1	\$ 6,861,690	\$ 1,197,961	\$ 65,495,339	h 6
7	Medicare Rate	WP H-3, Sh 33	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 99,495	\$ 17,370	\$ 949,682	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 513,834	\$ 87,254	\$ 4,739,088	9
	<u>Ineligible Salaries</u>					
10	Ineligible Salaries	Company Records	\$ 178,790	\$ 5,843,486	\$ 5,843,486	10
11	Historical Distribution	WP H-3, Sh 33	49.90%	1.21%	74.89%	11
12	Total	Ln 10 * Ln 11	\$ 178,790	\$ 70,814	\$ 4,375,901	12

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp. Dir. NNV (d)	System Allocable (e)	Line No.
	<u>Federal Unemployment Insurance</u>					
1	Tax Base Factor	WP H-3, Sh 34	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees	WP H-3, Sh 6	77	10	629	2
3	Tax Base	Ln 1 * Ln 2	\$ 537,903	\$ 71,256	\$ 4,403,244	3
4	Federal Unemployment Insurance Rate	WP H-3, Sh 34	0.60%	0.60%	0.60%	4
5	Total FUI	Ln 3 * Ln 4	\$ 3,227	\$ 428	\$ 26,419	5
	<u>State Unemployment Insurance</u>					
6	Tax Base Factor	WP H-3, Sh 34	\$ 33,400	\$ 33,400	\$ 33,400	6
7	Number of Employees	Ln 2	77	10	629	7
8	Tax Base	Ln 6 * Ln 7	\$ 2,566,566	\$ 339,995	\$ 21,009,765	8
9	State Unemployment Insurance Rate	WP H-3, Sh 34	0.90%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 23,099	\$ 3,060	\$ 189,088	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN, BASIC RETIREMENT PLAN, POST EMPLOYMENT BENEFITS OTHER THAN PENSION AND
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	Total Cost (c)	NNV (d)	Corporate Direct NNV (e)	Other Jurisdictions (f)	System Allocable (g)	Line No.
1	Employee Investment Plan	WP H-3, Sh 42	\$ 5,918,779	\$ 193,142	\$ 30,978	\$ 3,780,410	\$ 1,914,249	1
2	EIP Employer Match	WP H-3, Sh 42	5,836,238					2
3	Other Employee Investment Plan Expenses	Ln 1 - Ln 2	82,542					3
4	Ratio of EIP Employer Match to Labor	WP H-3, Sh 42	2.78%					4
5	Annualized Labor (Includes OT and Wage Increase) [1]	WP H-C2, Sh 5	212,473,635					5
6	Adjusted EIP Employer Match	Ln 4 * Ln 5	5,916,932	\$ 193,082	\$ 30,968	\$ 3,779,231	\$ 1,913,652	6
7	Plus: Other EIP Plan Expenses	Ln 3	82,542	2,693	432	52,720	26,696	7
8	Total Adjusted EIP	Ln 6 + Ln 7	5,999,474	195,775	31,400	3,831,951	1,940,347	8
9	EIP Adjustment	Ln 8 - Ln 1	80,695	2,633	422	51,541	26,098	9
10	Percent to Total Labor	WP H-3, Sh 6	100.00%	3.26%	0.52%	63.87%	32.34%	10

[1] Total Company Overtime percentage is 7.55%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Labor (b)	Corporate Loadings (c)	Total (d)	Line No.
1	Account 920 Adjustment	\$ (2,728,325)	\$ (1,144,910)	\$ (3,873,234)	1
2	Capitalization Percentage	14.7%	14.7%	14.7%	2
3	Account 922 Adjustment	<u>\$ 401,064</u>	<u>\$ 168,302</u>	<u>\$ 569,365</u>	3

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions (c)	Retirements (d)	Total (e)	Provision (f)	Retirements (g)	Other Adjustments (h)	Total (i)	
			WP H-C5, Sh 2	WP H-C5, Sh 4	(c) + (d)	WP H-C5, Sh 3	(d)	WP H-C5, Sh 5	(f) + (g) + (h)	
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	185	0	0	185	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	15,534,861	(30,780)	15,504,081	1,435,668	(30,780)	10,411	1,415,299	19
20	Measuring and Reg. Stations	378	679,214	(21)	679,193	69,320	(21)	0	69,299	20
21	Services	380	2,417,154	(135,318)	2,281,836	676,775	(135,318)	7,973	549,429	21
22	Meters	381	1,288,750	(1,144,913)	143,837	598,742	(1,144,913)	7,160	(539,011)	22
23	Industrial Measuring and Reg. Sta.	385	90,909	(15,113)	75,796	23,847	(15,113)	0	8,734	23
24	Miscellaneous Equipment	387	0	0	0	66	0	0	66	24
25	Total Distribution Plant		\$ 20,010,888	\$ (1,326,145)	\$ 18,684,743	\$ 2,804,602	\$ (1,326,145)	\$ 25,544	\$ 1,504,001	25
General Plant										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	862,500	(143,675)	718,825	208,711	(143,675)	0	65,036	27
28	Structures & Improv - Leasehold	390.2	0	0	0	425	0	0	425	28
29	Office Furniture & Fixtures	391	0	0	0	40,872	0	0	40,872	29
30	Computer Software & Hardware	391.1	0	(28,425)	(28,425)	127,454	(28,425)	0	99,029	30
31	Transportation Equipment - Light	392.11	829,766	(129,558)	700,208	217,984	(129,558)	0	88,426	31
32	Transportation Equipment - Heavy	392.12	0	0	0	106,831	0	0	106,831	32
33	Stores Equipment	393	0	(2,521)	(2,521)	9,257	(2,521)	0	6,736	33
34	Tool, Shop, & Garage Equip.	394	106,043	(36,146)	69,897	41,242	(36,146)	0	5,096	34
35	Laboratory Equipment	395	0	0	0	2,742	0	0	2,742	35
36	Power-Operated Equipment	396	0	(101,204)	(101,204)	45,478	(101,204)	0	(55,725)	36
37	Communication Equipment	397	0	0	0	42,799	0	0	42,799	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	75,000	0	75,000	35,487	0	0	35,487	39
40	Total General Plant		\$ 1,873,309	\$ (441,528)	\$ 1,431,780	\$ 879,283	\$ (441,528)	\$ 0	\$ 437,755	40
41	Total Gas Plant in Service		\$ 21,884,197	\$ (1,767,673)	\$ 20,116,523	\$ 3,683,885	\$ (1,767,673)	\$ 25,544	\$ 1,941,755	41

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

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.	
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)			
Company Records											
Sum (c) thru (h)											
Intangible Plant											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
Transmission Plant											
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
Distribution Plant											
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	3,695,635	2,367,845	2,367,845	2,367,845	2,367,845	2,367,845	2,367,845	15,534,861	19
20	Measuring and Reg. Stations	378	460,252	43,792	43,792	43,792	43,792	43,792	43,792	679,214	20
21	Services	380	339,347	415,561	415,561	415,561	415,561	415,561	415,561	2,417,154	21
22	Meters	381	190,338	219,682	219,682	219,682	219,682	219,682	219,682	1,288,750	22
23	Industrial Measuring and Reg. Sta.	385	(702)	18,322	18,322	18,322	18,322	18,322	18,322	90,909	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 4,684,870	\$ 3,065,204	\$ 3,065,204	\$ 3,065,204	\$ 3,065,204	\$ 3,065,204	\$ 3,065,204	\$ 20,010,888	25
General Plant											
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	107,982	150,904	150,904	150,904	150,904	150,904	150,904	862,500	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light [1]	392.11	0	195,400	48,164	195,400	195,400	195,400	195,400	829,766	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	5,399	20,129	20,129	20,129	20,129	20,129	20,129	106,043	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	2,901	14,420	14,420	14,420	14,420	14,420	14,420	75,000	39
40	Total General Plant		\$ 116,281	\$ 380,853	\$ 233,616	\$ 380,853	\$ 380,853	\$ 380,853	\$ 380,853	\$ 1,873,309	40
41	Total Gas Plant in Service		\$ 4,801,151	\$ 3,446,056	\$ 3,298,820	\$ 3,446,056	\$ 3,446,056	\$ 3,446,056	\$ 3,446,056	\$ 21,884,197	41

[1] Includes transfers.

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

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.	
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)			
Company Records											
Sum (c) thru (h)											
<u>Intangible Plant</u>											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>											
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>											
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	31	31	31	31	31	31	31	185	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	229,708	233,536	237,364	241,192	245,020	248,848	1,435,668	19	19
20	Measuring and Reg. Stations	378	11,351	11,432	11,513	11,594	11,675	11,756	69,320	20	20
21	Services	380	111,419	111,970	112,520	113,071	113,622	114,172	676,775	21	21
22	Meters	381	98,427	98,972	99,518	100,063	100,609	101,154	598,742	22	22
23	Industrial Measuring and Reg. Sta.	385	3,893	3,925	3,958	3,991	4,023	4,056	23,847	23	23
24	Miscellaneous Equipment	387	11	11	11	11	11	11	66	24	24
25	Total Distribution Plant		\$ 454,839	\$ 459,877	\$ 464,915	\$ 469,953	\$ 474,990	\$ 480,028	\$ 2,804,602	25	25
<u>General Plant</u>											
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	34,103	34,376	34,649	34,922	35,194	35,467	208,711	27	27
28	Structures & Improv - Leasehold	390.2	71	71	71	71	71	71	425	28	28
29	Office Furniture & Fixtures	391	6,812	6,812	6,812	6,812	6,812	6,812	40,872	29	29
30	Computer Software & Hardware	391.1	21,102	21,102	21,102	21,102	21,522	21,522	127,454	30	30
31	Transportation Equipment - Light [1]	392.11	32,834	34,584	35,016	36,766	38,517	40,267	217,984	31	31
32	Transportation Equipment - Heavy	392.12	17,805	17,805	17,805	17,805	17,805	17,805	106,831	32	32
33	Stores Equipment	393	1,168	1,618	1,618	1,618	1,618	1,618	9,257	33	33
34	Tool, Shop, & Garage Equip.	394	6,664	6,748	6,832	6,916	6,999	7,083	41,242	34	34
35	Laboratory Equipment	395	457	457	457	457	457	457	2,742	35	35
36	Power-Operated Equipment	396	7,580	7,580	7,580	7,580	7,580	7,580	45,478	36	36
37	Communication Equipment	397	7,133	7,133	7,133	7,133	7,133	7,133	42,799	37	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38	38
39	Miscellaneous Equipment	398	5,714	5,794	5,874	5,955	6,035	6,115	35,487	39	39
40	Total General Plant		\$ 141,443	\$ 144,080	\$ 144,949	\$ 147,136	\$ 149,744	\$ 151,931	\$ 879,283	40	40
41	Total Gas Plant in Service		\$ 596,282	\$ 603,957	\$ 609,864	\$ 617,089	\$ 624,734	\$ 631,959	\$ 3,683,885	41	41

[1] Includes transfers.

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

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)		
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	0	(28,262)	(162)	0	(710)	(1,646)	(30,780)	19
20	Measuring and Reg. Stations	378	(21)	0	0	0	0	0	(21)	20
21	Services	380	(2,212)	(62,934)	(18,557)	(14,512)	(9,370)	(27,734)	(135,318)	21
22	Meters	381	0	(351,660)	(249,581)	(184,193)	(283,061)	(76,417)	(1,144,913)	22
23	Industrial Measuring and Reg. Sta.	385	0	(15,113)	0	0	0	0	(15,113)	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (2,233)	\$ (457,969)	\$ (268,299)	\$ (198,705)	\$ (293,141)	\$ (105,797)	\$ (1,326,145)	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	(85,034)	0	0	0	0	(58,641)	(143,675)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	(28,425)	(28,425)	30
31	Transportation Equipment - Light	392.11	(129,558)	0	0	0	0	0	(129,558)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	(2,521)	0	(2,521)	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	(24,811)	(11,336)	0	(36,146)	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	(61,911)	0	0	0	0	(39,293)	(101,204)	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ (276,503)	\$ 0	\$ 0	\$ (24,811)	\$ (13,856)	\$ (126,358)	\$ (441,528)	40
41	Total Gas Plant in Service		\$ (278,736)	\$ (457,969)	\$ (268,299)	\$ (223,516)	\$ (306,997)	\$ (232,155)	\$ (1,767,673)	41

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

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)		
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	0	6,096	0	338	46	3,932	10,411	19
20	Measuring and Reg. Stations	378	0	0	0	0	0	0	0	20
21	Services	380	(16,607)	4,261	8,408	4,705	6,080	1,126	7,973	21
22	Meters	381	0	4,518	1,258	1,165	218	0	7,160	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (16,607)	\$ 14,875	\$ 9,666	\$ 6,208	\$ 6,344	\$ 5,058	\$ 25,544	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	0	0	0	0	0	0	0	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	40
41	Total Gas Plant in Service		\$ (16,607)	\$ 14,875	\$ 9,666	\$ 6,208	\$ 6,344	\$ 5,058	\$ 25,544	41

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service		Total (e)	Provision (f)	Accumulated Provision		Total (i)	Line No.
			Additions (c)	Retirements (d)			Retirements (g)	Other Adjustments (h)		
			WP H-C5, Sh 7	WP H-C5, Sh 9	(e) + (d)	WP H-C5, Sh 8	WP H-C5, Sh 9	WP H-C5, Sh 10	(f) + (g) + (h)	
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	10,738,374	0	10,738,374	10,150,429	0	0	10,150,429	2
3	Total Intangible Plant		\$ 10,738,374	\$ 0	\$ 10,738,374	\$ 10,150,429	\$ 0	\$ 0	\$ 10,150,429	3
General Plant										
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	19,396,431	(173,500)	19,222,931	840,953	(173,500)	0	667,453	5
6	Structures & Improv - Leasehold	390.2	0	(334,013)	(334,013)	111,048	(334,013)	(43,666)	(266,631)	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	444,025	0	444,025	391,045	0	0	391,045	8
9	Computer Software & Hardware	391.1	5,754,748	(2,533,104)	3,221,644	2,541,679	(2,533,104)	0	8,575	9
10	Transportation Equipment-Light	392.11	0	(174,890)	(174,890)	158,617	(174,890)	40,582	24,310	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	164,427	0	0	164,427	12
13	Stores Equipment	393	0	0	0	2,102	0	0	2,102	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	44,040	0	0	44,040	14
15	Laboratory Equipment	395	0	0	0	36,549	0	0	36,549	15
16	Power-Operated Equipment	396	0	0	0	7,355	0	0	7,355	16
17	Communication Equipment	397	0	(53,030)	(53,030)	262,123	(53,030)	0	209,094	17
18	Telemetry Equipment	397.2	0	(2,241)	(2,241)	0	(2,241)	0	(2,241)	18
19	Miscellaneous Equipment	398	225,733	(3,655)	222,078	166,437	(3,655)	0	162,783	19
20	Total General Plant		\$ 25,820,937	\$ (3,274,431)	\$ 22,546,506	\$ 4,726,375	\$ (3,274,431)	\$ (3,084)	\$ 1,448,860	20
21	Total		\$ 36,559,311	\$ (3,274,431)	\$ 33,284,879	\$ 14,876,804	\$ (3,274,431)	\$ (3,084)	\$ 11,599,289	21
22	4-Factor				5.34%				5.34%	22
23	After Allocation				\$ 1,776,023				\$ 618,918	23

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

Line No.	Description (a)	Account Number (b)	Actual	July 2021	August 2021	September 2021	October 2021	November 2021	Certification Total (f)	Line No.
			June 2021 (c)	(d)	(e)	(f)	(g)	(h)		
	[1]									
	Intangible Plant									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	1,168,363	1,968,448	4,373,472	1,228,090	0	2,000,000	10,738,374	2
3	Total Intangible Plant		\$ 1,168,363	\$ 1,968,448	\$ 4,373,472	\$ 1,228,090	\$ 0	\$ 2,000,000	\$ 10,738,374	3
	General Plant									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	18,996,431	0	0	200,000	200,000	19,396,431	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	100,000	344,025	444,025	8
9	Computer Software & Hardware	391.1	843,047	77,545	335,156	0	0	4,499,000	5,754,748	9
10	Transportation Equipment-Light	392.11	0	0	0	0	0	0	0	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	32,106	151,858	24,832	16,937	0	0	225,733	19
20	Total General Plant		\$ 875,152	\$ 19,225,835	\$ 359,988	\$ 16,937	\$ 300,000	\$ 5,043,025	\$ 25,820,937	20
21	Total Gas Plant in Service		\$ 2,043,515	\$ 21,194,283	\$ 4,733,460	\$ 1,245,027	\$ 300,000	\$ 7,043,025	\$ 36,559,311	21

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

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated					Certification Total (f)	Line No.	
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)				
	[1]											
	<u>Intangible Plant</u>											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Miscellaneous Intangible	303	\$ 1,663,733	\$ 1,671,586	\$ 1,695,883	\$ 1,702,705	\$ 1,702,705	\$ 1,702,705	\$ 1,713,816	\$ 1,713,816	10,150,429	2
3	Total Intangible Plant		\$ 1,663,733	\$ 1,671,586	\$ 1,695,883	\$ 1,702,705	\$ 1,702,705	\$ 1,702,705	\$ 1,713,816	\$ 1,713,816	10,150,429	3
	<u>General Plant</u>											
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
5	Structures & Improv - Co. Owned	390.1	\$ 110,289	\$ 145,908	\$ 145,908	\$ 145,908	\$ 146,283	\$ 146,658	\$ 146,658	\$ 146,658	840,953	5
6	Structures & Improv - Leasehold	390.2	\$ 18,508	\$ 18,508	\$ 18,508	\$ 18,508	\$ 18,508	\$ 18,508	\$ 18,508	\$ 18,508	111,048	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	7
8	Office Furniture & Fixtures	391	\$ 64,670	\$ 64,670	\$ 64,670	\$ 64,670	\$ 65,226	\$ 67,138	\$ 67,138	\$ 67,138	391,045	8
9	Computer Software & Hardware	391.1	\$ 406,488	\$ 407,767	\$ 413,297	\$ 413,297	\$ 413,297	\$ 487,531	\$ 487,531	\$ 487,531	2,541,679	9
10	Transportation Equipment-Light	392.11	\$ 26,436	\$ 26,436	\$ 26,436	\$ 26,436	\$ 26,436	\$ 26,436	\$ 26,436	\$ 26,436	158,617	10
11	Transportation Equipment-Heavy	392.12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	11
12	Transportation Equipment-Aircraft	392.21	\$ 27,405	\$ 27,405	\$ 27,405	\$ 27,405	\$ 27,405	\$ 27,405	\$ 27,405	\$ 27,405	164,427	12
13	Stores Equipment	393	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	2,102	13
14	Tool, Shop, & Garage Equip.	394	\$ 7,340	\$ 7,340	\$ 7,340	\$ 7,340	\$ 7,340	\$ 7,340	\$ 7,340	\$ 7,340	44,040	14
15	Laboratory Equipment	395	\$ 6,091	\$ 6,091	\$ 6,091	\$ 6,091	\$ 6,091	\$ 6,091	\$ 6,091	\$ 6,091	36,549	15
16	Power-Operated Equipment	396	\$ 1,226	\$ 1,226	\$ 1,226	\$ 1,226	\$ 1,226	\$ 1,226	\$ 1,226	\$ 1,226	7,355	16
17	Communication Equipment	397	\$ 43,687	\$ 43,687	\$ 43,687	\$ 43,687	\$ 43,687	\$ 43,687	\$ 43,687	\$ 43,687	262,123	17
18	Telemetry Equipment	397.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	18
19	Miscellaneous Equipment	398	\$ 26,897	\$ 27,741	\$ 27,879	\$ 27,973	\$ 27,973	\$ 27,973	\$ 27,973	\$ 27,973	166,437	19
20	Total General Plant		\$ 739,388	\$ 777,130	\$ 782,798	\$ 782,892	\$ 783,823	\$ 783,823	\$ 860,344	\$ 860,344	4,726,375	20
21	Total Gas Plant in Service		\$ 2,403,121	\$ 2,448,716	\$ 2,478,681	\$ 2,485,598	\$ 2,486,528	\$ 2,486,528	\$ 2,574,160	\$ 2,574,160	14,876,804	21

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

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

Line No.	Description (a)	Account Number (b)	Actual	July 2021	August 2021	September 2021	October 2021	November 2021	Certification Total (i)	Line No.
			June 2021 (c)	(d)	(e)	(f)	(g)	(h)		
	[1]									
1	Intangible Plant									
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Miscellaneous Intangible	303	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
	General Plant									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	(173,500)	(173,500)	5
6	Structures & Improv - Leasehold	390.2	0	0	(17,228)	(310,281)	0	(6,504)	(334,013)	6
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	8
9	Computer Software & Hardware	391.1	(2,150,292)	(127,159)	0	0	0	(255,652)	(2,533,104)	9
10	Transportation Equipment-Light	392.11	0	0	0	(1,907)	(172,982)	0	(174,890)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	(22,263)	0	(30,767)	0	0	(2,241)	(53,030)	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	(2,241)	18
19	Miscellaneous Equipment	398	0	0	0	0	(3,655)	0	(3,655)	19
	Total General Plant		\$ (2,172,556)	\$ (127,159)	\$ (47,994)	\$ (312,188)	\$ (176,637)	\$ (437,897)	\$ (3,274,431)	20
21	Total Gas Plant in Service		\$ (2,172,556)	\$ (127,159)	\$ (47,994)	\$ (312,188)	\$ (176,637)	\$ (437,897)	\$ (3,274,431)	21

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

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

Line No.	Description	Account Number	Actual		Estimated		Certification		Line No.
			June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	[1]								Sum (c) through (h)
1	Intangible Plant								
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
3	Miscellaneous Intangible	303	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
	General Plant								
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0
6	Structures & Improv - Leasehold	390.2	0	0	(43,666)	0	0	(43,666)	0
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0
8	Office Furniture & Fixtures	391	0	0	0	0	0	0	0
9	Computer Software & Hardware	391.1	0	0	0	0	0	0	0
10	Transportation Equipment-Light	392.11	1,778	15,219	0	0	23,586	0	40,582
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0
13	Stores Equipment	393	0	0	0	0	0	0	0
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0
15	Laboratory Equipment	395	0	0	0	0	0	0	0
16	Power-Operated Equipment	396	0	0	0	0	0	0	0
17	Communication Equipment	397	0	0	0	0	0	0	0
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0
19	Miscellaneous Equipment	398	0	0	0	0	0	0	0
20	Total General Plant		\$ 1,778	\$ 15,219	\$ (43,666)	\$ 23,586	\$ 23,586	\$ (3,084)	0
21	Total Gas Plant in Service		\$ 1,778	\$ 15,219	\$ (43,666)	\$ 23,586	\$ 23,586	\$ (3,084)	0

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

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
1	401k Plan Software	11/15/1985	61-1237-03	60	0	\$ 280,015	\$ 0	\$ 0	\$ 280,015	\$ 280,015	0	\$ 0	\$ 0	0	1
2	General Ledger System	6/15/1986	61-1868-03	60	0	2,098,477	0	0	2,098,477	2,098,477	0	0	0	0	2
3	Stack Transfer Software	10/15/1987	70-1240-03	60	0	320,762	0	0	320,762	320,762	0	0	0	0	3
4	Microsoft Word Software	12/15/1988	61-1252-03	60	0	18,931	0	0	18,931	18,931	0	0	0	0	4
5	Infonet Mv's/S Software	12/15/1988	61-1252-03	60	0	28,712	0	0	28,712	28,712	0	0	0	0	5
6	Human Resources Software	11/15/1989	74-1253-03	60	0	53,820	0	0	53,820	53,820	0	0	0	0	6
7	Onegnam Software	11/15/1990	61-C892590	60	0	91,425	0	0	91,425	91,425	0	0	0	0	7
8	Customer Service System S	11/15/1990	61-C892410	120	0	12,131,211	0	0	12,131,211	12,131,211	0	0	0	0	8
9	Work Order System (Wos) S	11/15/1990	63-C792440	120	0	2,820,450	0	0	2,820,450	2,820,450	0	0	0	0	9
10	Systems Management Project	9/15/1991	61-C110009	60	0	509,985	0	0	509,985	509,985	0	0	0	0	10
11	Configuration Management	12/15/1991	61-C110009	60	0	90,708	0	0	90,708	90,708	0	0	0	0	11
12	Online Bill Generation and Tr	12/15/1991	61-C110009	120	0	3,569,618	0	0	3,569,618	3,569,618	0	0	0	0	12
13	On-Line Time Entry (Ole)	12/15/1992	63-C210023	60	0	56,451	0	0	56,451	56,451	0	0	0	0	13
14	On-Line Time Entry (Ole)	12/15/1992	63-C210023	60	0	276,989	0	0	276,989	276,989	0	0	0	0	14
15	Contract Billing	1/31/1994	0061C3100107	60	0	106,512	0	0	106,512	106,512	0	0	0	0	15
16	Contract Database Software	1/31/1995	0061C3100164	60	0	800,651	0	0	800,651	800,651	0	0	0	0	16
17	(Fos) Field Order System	6/11/1995	0052C3100004	60	0	1,429,229	0	0	1,429,229	1,429,229	0	0	0	0	17
18	Customer Shareholder Syst	6/26/1996	0062C5100099	60	0	10,625	0	0	10,625	10,625	0	0	0	0	18
19	Gas Build - Stages	8/31/1996	0093C5100111	60	0	2,485,720	0	0	2,485,720	2,485,720	0	0	0	0	19
20	On-Line Night Sys - Dms	5/15/1997	0091C8100066	60	0	57,252	0	0	57,252	57,252	0	0	0	0	20
21	Travel	5/15/1997	0091C8100066	60	0	257,252	0	0	257,252	257,252	0	0	0	0	21
22	Water Reading Replacement	5/15/1997	0061C5100053	60	0	2,144,567	0	0	2,144,567	2,144,567	0	0	0	0	22
23	Contract Billing Project	7/31/1997	0061C6100044	60	0	97,868	0	0	97,868	97,868	0	0	0	0	23
24	Web Homepage	4/1/1998	0061C7100104	60	0	19,015	0	0	19,015	19,015	0	0	0	0	24
25	Quest Software	4/1/1998	0061C7100104	60	0	8,692	0	0	8,692	8,692	0	0	0	0	25
26	Synark Server Security So	4/1/1998	0061C7100153	60	0	9,770	0	0	9,770	9,770	0	0	0	0	26
27	Contract Billing Project	4/1/1998	0061C7100153	60	0	2,014,652	0	0	2,014,652	2,014,652	0	0	0	0	27
28	Neostarplus Software	4/17/1998	0092C8100010	60	0	46,652	0	0	46,652	46,652	0	0	0	0	28
29	Mercury & Noetik Software	4/30/1998	0061C7100141	60	0	235,070	0	0	235,070	235,070	0	0	0	0	29
30	Customer Appointment Set	5/29/1998	0052C7100101	60	0	240,546	0	0	240,546	240,546	0	0	0	0	30
31	Network Analyzer Software	5/31/1998	0061C8100036	60	0	24,145	0	0	24,145	24,145	0	0	0	0	31
32	Mv'd Software	6/10/1998	0058C7100122	60	0	85,225	0	0	85,225	85,225	0	0	0	0	32
33	Meter Pto Software	8/11/1998	0052C8100028	60	0	7,385	0	0	7,385	7,385	0	0	0	0	33
34	Web System Improvement	8/11/1998	0052C8100028	60	0	49,876	0	0	49,876	49,876	0	0	0	0	34
35	Intesoft Software	8/31/1998	0061C8100050	60	0	64,805	0	0	64,805	64,805	0	0	0	0	35
36	Veritas Oracle Software	8/31/1998	0061C8100027	60	0	53,886	0	0	53,886	53,886	0	0	0	0	36
37	Help Desk	10/29/1998	0061C7100113	60	0	169,651	0	0	169,651	169,651	0	0	0	0	37
38	Shiner Am Software	12/21/1998	0052C8100085	36	0	83,900	0	0	83,900	83,900	0	0	0	0	38
39	Shiffer Software	12/21/1998	0061C8100115	36	0	19,834	0	0	19,834	19,834	0	0	0	0	39
40	Hybris Software	1/31/1999	0061C8100140	36	0	75,865	0	0	75,865	75,865	0	0	0	0	40
41	Hybris Software	1/31/1999	0061C8100140	36	0	40,884	0	0	40,884	40,884	0	0	0	0	41
42	Freespace Software	1/31/1999	0061C8100137	36	0	78,900	0	0	78,900	78,900	0	0	0	0	42
43	Groupwise Software Licns	1/31/1999	0061C8100048	36	0	39,780	0	0	39,780	39,780	0	0	0	0	43
44	Pc-Access Software	2/11/1999	0052C8100064	36	0	42,860	0	0	42,860	42,860	0	0	0	0	44
45	Mercury Test Director	2/18/1999	0052C9100102	36	0	15,000	0	0	15,000	15,000	0	0	0	0	45
46	Customer Service Manual	2/19/1999	0052C7100118	36	0	35,544	0	0	35,544	35,544	0	0	0	0	46
47	Framevision Software	3/13/1999	0061C9100069	36	0	5,097	0	0	5,097	5,097	0	0	0	0	47
48	Shib System Software	6/21/1999	0061C9100159	36	0	48,825	0	0	48,825	48,825	0	0	0	0	48
49	Acufill	6/30/1999	0063C8100131	36	0	23,000	0	0	23,000	23,000	0	0	0	0	49
50	Acufill	6/30/1999	0063C8100131	36	0	12,995	0	0	12,995	12,995	0	0	0	0	50
51	Mainstar Software	8/30/1999	0061C9100060	36	0	23,000	0	0	23,000	23,000	0	0	0	0	51
52	Mobile Up Project	9/11/1999	0052C7100145	36	0	1,217,712	0	0	1,217,712	1,217,712	0	0	0	0	52
53	Attachmate Epic Software	9/11/1999	0061C9100135	36	0	134,745	0	0	134,745	134,745	0	0	0	0	53
54	Symantec Norton Software	9/11/1999	0061C9100134	36	0	17,145	0	0	17,145	17,145	0	0	0	0	54
55	Sik Systems Billing System	9/11/1999	0061C9100156	36	0	7,626	0	0	7,626	7,626	0	0	0	0	55
56	Mainstar Software	10/31/1999	0061C9100179	36	0	295,234	0	0	295,234	295,234	0	0	0	0	56
57	Wms Phase I	11/15/1999	0052C8100148	120	0	4,371,349	0	0	4,371,349	4,371,349	0	0	0	0	57
58	Symark Software	11/30/1999	0061C9100129	36	0	16,500	0	0	16,500	16,500	0	0	0	0	58
59	Novell Border Manager	11/30/1999	0061C9100108	36	0	43,867	0	0	43,867	43,867	0	0	0	0	59
60	Novell Nfs 2.3 Licenses	11/30/1999	0061C9100106	36	0	12,579	0	0	12,579	12,579	0	0	0	0	60
61	Sunlink Ibm Connectivity	11/30/1999	0061C9100104	36	0	16,262	0	0	16,262	16,262	0	0	0	0	61
62	Sunlink Ibm Connectivity	11/30/1999	0061C9100104	36	0	10,313	0	0	10,313	10,313	0	0	0	0	62
63	Sun Software Ibm Connect	12/14/1999	0061C9100184	36	0	10,192	0	0	10,192	10,192	0	0	0	0	63
64	Network Encryption Sofw	12/31/1999	0061C9100207	36	0	20,705	0	0	20,705	20,705	0	0	0	0	64
65	Hp Openview Netmetrix Sof	11/8/2000	0061C9100226	36	0	23,923	0	0	23,923	23,923	0	0	0	0	65
66	Veritas Software	1/31/2000	0061C9100209	36	0	60,308	0	0	60,308	60,308	0	0	0	0	66
67	ManageWise 2.6 Software	1/31/2000	0061C9100233	36	0	137,094	0	0	137,094	137,094	0	0	0	0	67
68	Erns Version 6.2 Software	4/15/2000	0052C9100113	36	0	30,720	0	0	30,720	30,720	0	0	0	0	68
69	Proact Software	4/29/2000	0061C9100060	36	0	152,158	0	0	152,158	152,158	0	0	0	0	69
70	Proact Software	4/29/2000	0072C8100033	36	0	19,133	0	0	19,133	19,133	0	0	0	0	70
71	Rekmaster Software	4/29/2000	0072C8100033	36	0	65,657	0	0	65,657	65,657	0	0	0	0	71
72	Oracle Prof Tools, Quest	5/11/2000	0061C9100049	36	0	19,133	0	0	19,133	19,133	0	0	0	0	72
73	Clrk Server Software	6/16/2000	0061C9100034	36	0	90,465	0	0	90,465	90,465	0	0	0	0	73
74	Clrk Server Software	6/30/2000	0061C9100034	36	0	377,444	0	0	377,444	377,444	0	0	0	0	74
75	File-Ad Mvs Software	9/25/2000	0061C9100107	36	0	10,906	0	0	10,906	10,906	0	0	0	0	75
76	Form 4 Scanning	10/23/2000	0057C9100036	36	0	10,906	0	0	10,906	10,906	0	0	0	0	76
77	Map Migration Software	12/22/2000	0061C9100132	36	0	45,300	0	0	45,300	45,300	0	0	0	0	77
78	Administrator Suite For G	12/22/2000	0062C9100120	36	0	971,177	0	0	971,177	971,177	0	0	0	0	78
79	Shareholder Ira Software	1/5/2001	0052C9100144	60	0	17,286	0	0	17,286	17,286	0	0	0	0	79
80	Wms Stage Ia Mapping	1/5/2001	0052C9100144	60	0	16,892	0	0	16,892	16,892	0	0	0	0	80
81	Map Migration Software	1/26/2001	0061C9100087	36	0	1,630,640	0	0	1,630,640	1,630,640	0	0	0	0	81
82	15 Kavis Licenses	6/1/2001	0057C9100004	36	0	0	0	0	0	0	0	0	0	0	82
83	Large Customer Billing	6/1/2001	0061C9100063	60	0	0	0	0	0	0	0	0	0	0	83

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
84	Bdr Manager Proxy Soft	6/1/2001	0061C1100075	36	0	11,268	0	0	11,268	11,268	0	11,268	0	0	84
85	Remedy Software	7/1/2001	0061C1100019	36	0	21,450	0	0	21,450	21,450	0	21,450	0	0	85
86	Frontline Software	7/1/2001	0061C1100018	36	0	44,418	0	0	44,418	44,418	0	44,418	0	0	86
87	MS Project Licenses	8/10/2001	0061C1100125	36	0	418	0	0	418	418	0	418	0	0	87
88	Microsoft Software	9/25/2001	0061C1100116	36	0	618,633	0	0	618,633	618,633	0	618,633	0	0	88
89	Teller Terminal Software	9/25/2001	0061C100142	36	0	405,000	0	0	405,000	405,000	0	405,000	0	0	89
90	Purchase Source Code From	9/25/2001	0061C1100112	36	0	820,000	0	0	820,000	820,000	0	820,000	0	0	90
91	Credit Card System	2/14/2002	0061C2100019	36	0	200,000	0	0	200,000	200,000	0	200,000	0	0	91
92	Online Help System	2/14/2002	0061C2100017	36	0	255,000	0	0	255,000	255,000	0	255,000	0	0	92
93	Microsoft Software	4/12/2002	0061C1100183	36	0	17,022	0	0	17,022	17,022	0	17,022	0	0	93
94	Art Software	4/22/2002	0061C1100188	36	0	28,263	0	0	28,263	28,263	0	28,263	0	0	94
95	PI System Scada Historian	4/12/2002	0061C1100189	36	0	298,832	0	0	298,832	298,832	0	298,832	0	0	95
96	Veritas Advanced Reporter	5/1/2002	0061C1100222	36	0	16,614	0	0	16,614	16,614	0	16,614	0	0	96
97	Commet Software	6/11/2002	0052C1100772	36	0	530,528	0	0	530,528	530,528	0	530,528	0	0	97
98	Oracle 11i - Mms	7/8/2002	0052C1100128	84	0	10,183,646	0	0	10,183,646	10,183,646	0	10,183,646	0	0	98
99	Cas To Emrs Interface	7/19/2002	0052C2100098	36	0	66,656	0	0	66,656	66,656	0	66,656	0	0	99
100	Hedra Software Licenses	7/19/2002	0052C2100096	36	0	34,800	0	0	34,800	34,800	0	34,800	0	0	100
101	185 Pdf Licenses	8/2/2002	0061C1100189	36	0	16,034	0	0	16,034	16,034	0	16,034	0	0	101
102	Unaccounted Gas Software	9/18/2002	0061C1100216	36	0	136,800	0	0	136,800	136,800	0	136,800	0	0	102
103	Interactive Voice Respons	10/15/2002	0061C1100038	36	0	472,515	0	0	472,515	472,515	0	472,515	0	0	103
104	Kintana/Oracle 11i Sofwa	11/19/2002	0061C2100062	36	0	135,624	0	0	135,624	135,624	0	135,624	0	0	104
105	Purchase 10 Licenses	12/11/2002	0061C2100114	36	0	11,830	0	0	11,830	11,830	0	11,830	0	0	105
106	Mobileup Centralization	12/11/2002	0061C2100014	36	0	107,017	0	0	107,017	107,017	0	107,017	0	0	106
107	Report Output Management	12/11/2002	0061C2100019	36	0	26,759	0	0	26,759	26,759	0	26,759	0	0	107
108	Oracle 11i - Mms	12/11/2002	0061C2100018	36	0	27,000	0	0	27,000	27,000	0	27,000	0	0	108
109	2003 Functional Software	12/31/2002	0062C2100133	36	0	27,000	0	0	27,000	27,000	0	27,000	0	0	109
110	Emrs Software Enhancement	12/31/2002	0052C1100209	36	0	21,425	0	0	21,425	21,425	0	21,425	0	0	110
111	Purchase 6 Zehrasier Colo	12/31/2002	0052C2100104	36	0	17,625	0	0	17,625	17,625	0	17,625	0	0	111
112	Hazardous Material Info M	1/14/2003	0073C2100074	36	0	64,713	0	0	64,713	64,713	0	64,713	0	0	112
113	Patrol Webpage	3/7/2003	0061C2100145	36	0	43,030	0	0	43,030	43,030	0	43,030	0	0	113
114	Mainview For Linux	3/7/2003	0061C2100143	36	0	54,126	0	0	54,126	54,126	0	54,126	0	0	114
115	Navigation Software	3/7/2003	0061C2100118	36	0	64,210	0	0	64,210	64,210	0	64,210	0	0	115
116	Navigation Software	3/7/2003	0061C2100118	36	0	64,210	0	0	64,210	64,210	0	64,210	0	0	116
117	Afp Designer And Fontima	3/7/2003	0061C2100060	36	0	42,280	0	0	42,280	42,280	0	42,280	0	0	117
118	Windows 2000 Sever Ugrta	3/7/2003	0061C2100139	36	0	20,388	0	0	20,388	20,388	0	20,388	0	0	118
119	Lvvv Virtualization Call	3/19/2003	0061C1100032	36	0	446,679	0	0	446,679	446,679	0	446,679	0	0	119
120	Cas To Emrs Interface	3/24/2003	0052C2100043	36	0	545,169	0	0	545,169	545,169	0	545,169	0	0	120
121	Oracle Comp Workbench	4/28/2003	0061C3100021	36	0	22,653	0	0	22,653	22,653	0	22,653	0	0	121
122	Oracle Comp Workbench	4/28/2003	0061C3100021	36	0	22,653	0	0	22,653	22,653	0	22,653	0	0	122
123	Wms (Work Management Syst	6/29/2003	0062C6100137	180	0	28,878,245	0	0	28,878,245	28,878,245	0	28,878,245	0	0	123
124	Output Management Softwa	7/15/2003	0061C100150	36	0	481,606	0	0	481,606	481,606	0	481,606	0	0	124
125	Ba P Professional Web Serv	9/15/2003	0061C3100055	36	0	32,413	0	0	32,413	32,413	0	32,413	0	0	125
126	lbn Tws1.1 Software	9/18/2003	0061C3100051	36	0	130,965	0	0	130,965	130,965	0	130,965	0	0	126
127	Vie Perpetual Licenses	9/18/2003	0061C3100049	36	0	41,156	0	0	41,156	41,156	0	41,156	0	0	127
128	Sever Protection Softwa	9/18/2003	0061C3100061	36	0	10,725	0	0	10,725	10,725	0	10,725	0	0	128
129	Sever Protection Softwa	9/18/2003	0061C3100061	36	0	10,725	0	0	10,725	10,725	0	10,725	0	0	129
130	Contibales Etlc Sofwa	9/24/2003	0061C2100120	36	0	74,541	0	0	74,541	74,541	0	74,541	0	0	130
131	Microsoft Office Licenses	9/28/2003	0061C3100047	36	0	28,489	0	0	28,489	28,489	0	28,489	0	0	131
132	Novell Licenses	12/8/2003	CONV	36	0	15,694	0	0	15,694	15,694	0	15,694	0	0	132
133	Letter Generation System	12/8/2003	CONV	36	0	45,900	0	0	45,900	45,900	0	45,900	0	0	133
134	Arhive Software License	12/8/2003	CONV	36	0	97,022	0	0	97,022	97,022	0	97,022	0	0	134
135	Brightshare Storage Resou	12/8/2003	CONV	36	0	198,936	0	0	198,936	198,936	0	198,936	0	0	135
136	Gas Licensure Agreement	12/8/2003	CONV	36	0	3,138	0	0	3,138	3,138	0	3,138	0	0	136
137	Gas Verification System	12/16/2003	0061C3100043	60	0	1,529,638	0	0	1,529,638	1,529,638	0	1,529,638	0	0	137
138	Rear Verification Projct	12/22/2003	CONV	36	0	490,334	0	0	490,334	490,334	0	490,334	0	0	138
139	Emrs Software	1/9/2004	0052C3100058	36	0	35,566	0	0	35,566	35,566	0	35,566	0	0	139
140	Logic Arm Web Portal	1/30/2004	0052C3100097	36	0	393,517	0	0	393,517	393,517	0	393,517	0	0	140
141	Ilg Licenses	2/9/2004	0061C3100100	36	0	64,500	0	0	64,500	64,500	0	64,500	0	0	141
142	Tsm Licenses	2/9/2004	0061C3100083	36	0	5,208	0	0	5,208	5,208	0	5,208	0	0	142
143	Main Backup Recovery	3/10/2004	0061C3100103	36	0	127,381	0	0	127,381	127,381	0	127,381	0	0	143
144	Main Backup Recovery	2/9/2004	0061C3100103	36	0	127,381	0	0	127,381	127,381	0	127,381	0	0	144
145	Virware License	4/29/2004	0061C4100053	36	0	24,446	0	0	24,446	24,446	0	24,446	0	0	145
146	Clrk License	7/22/2004	0061C4100067	36	0	11,896	0	0	11,896	11,896	0	11,896	0	0	146
147	Brc Patrol License	7/22/2004	0061C4100066	36	0	58,394	0	0	58,394	58,394	0	58,394	0	0	147
148	Patclink 5.0 Licenses	7/22/2004	0061C4100054	36	0	35,398	0	0	35,398	35,398	0	35,398	0	0	148
149	Storage Virtualization	7/22/2004	0061C4100050	36	0	169,149	0	0	169,149	169,149	0	169,149	0	0	149
150	Veritas Downgrade License	8/16/2004	0061C4100048	36	0	61,142	0	0	61,142	61,142	0	61,142	0	0	150
151	Patclink 5.0 Licenses	8/16/2004	0061C4100054	36	0	51,111	0	0	51,111	51,111	0	51,111	0	0	151
152	Pluk Software	8/31/2004	0058C3100069	36	0	20,850	0	0	20,850	20,850	0	20,850	0	0	152
153	Mapframe Software	8/31/2004	0061C3100085	36	0	284,455	0	0	284,455	284,455	0	284,455	0	0	153
154	Integrity Software	8/31/2004	0052C3100035	36	0	642,048	0	0	642,048	642,048	0	642,048	0	0	154
155	Logic Data Migration Uti	10/22/2004	0052C3100025	36	0	138,000	0	0	138,000	138,000	0	138,000	0	0	155
156	Emrs Software	11/2/2004	0061C4100079	36	0	212,459	0	0	212,459	212,459	0	212,459	0	0	156
157	Sybase Query Data Mgmt	11/2/2004	0061C4100079	36	0	454,500	0	0	454,500	454,500	0	454,500	0	0	157
158	System Management Softw	11/2/2004	0061C4100080	36	0	44,579	0	0	44,579	44,579	0	44,579	0	0	158
159	Com System Upgrade	11/22/2004	0061C4100080	36	0	44,579	0	0	44,579	44,579	0	44,579	0	0	159
160	Dr Microwave Software	4/11/2005	0055C4100126	36	0	267,153	0	0	267,153	267,153	0	267,153	0	0	160
161	E Bill Software	4/20/2005	0061C5100015	36	0	25,000	0	0	25,000	25,000	0	25,000	0	0	161
162	Navision License	4/20/2005	0061C5100015	36	0	60,829	0	0	60,829	60,829	0	60,829	0	0	162
163	Exmy/Periscope License	4/20/2005	0061C4100128	36	0	31,014	0	0	31,014	31,014	0	31,014	0	0	163
164	Security Patch Management	4/20/2005	0061C4100131	36	0	16,197	0	0	16,197	16,1					

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
167	Novell License	6/29/2005	0061C5100044	36	0	63,385	0	0	63,385	63,385	0	63,385	0	0	167
168	500 Symantec License	6/29/2005	0061C5100047	36	0	10,772	0	0	10,772	10,772	0	10,772	0	0	168
169	Novell License	6/29/2005	0061C5100050	36	0	103,847	0	0	103,847	103,847	0	103,847	0	0	169
170	Site#0900/E900 Veritas Ssf	6/29/2005	0061C5100039	36	0	103,847	0	0	103,847	103,847	0	103,847	0	0	170
171	Erns Software	7/25/2005	0052C4100105	36	0	215,084	0	0	215,084	215,084	0	215,084	0	0	171
172	Oracle Technical Res Licm	9/28/2005	0061C5100062	36	0	568,675	0	0	568,675	568,675	0	568,675	0	0	172
173	Purchase Remedy Licenses	9/29/2005	0061C5100063	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	173
174	Purchase Microsoft License	9/29/2005	0061C5100069	36	0	36,591	0	0	36,591	36,591	0	36,591	0	0	174
175	Gas Batch Post Processor	11/9/2005	0052C5100060	36	0	14,345	0	0	14,345	14,345	0	14,345	0	0	175
176	Autocad Licenses	12/18/2005	0061C5100065	36	0	389,256	0	0	389,256	389,256	0	389,256	0	0	176
177	Autocad Licenses	12/18/2005	0061C5100066	36	0	389,256	0	0	389,256	389,256	0	389,256	0	0	177
178	Hocs License	12/29/2005	0061C5100116	36	0	1,229,369	0	0	1,229,369	1,229,369	0	1,229,369	0	0	178
179	Seegal Software	12/29/2005	0061C5100110	36	0	140,246	0	0	140,246	140,246	0	140,246	0	0	179
180	Quest Toad Licenses	12/29/2005	0061C5100110	36	0	39,231	0	0	39,231	39,231	0	39,231	0	0	180
181	Kbase Payroll & Hr Toolki	12/29/2005	0061C5100096	36	0	85,250	0	0	85,250	85,250	0	85,250	0	0	181
182	Riser Verification Progc	12/21/2005	0052C3100102	36	0	756,043	0	0	756,043	756,043	0	756,043	0	0	182
183	Autocad Licenses	12/21/2005	0061C5100095	36	0	120,452	0	0	120,452	120,452	0	120,452	0	0	183
184	Autocad Licenses	12/21/2005	0061C5100098	36	0	120,452	0	0	120,452	120,452	0	120,452	0	0	184
185	Altibase Software Licm	2/15/2006	0061C5100129	36	0	84,062	0	0	84,062	84,062	0	84,062	0	0	185
186	Windows Server Cal Licoms	7/27/2006	0061C6100033	36	0	33,629	0	0	33,629	33,629	0	33,629	0	0	186
187	Upgrade 30 Autocad Licoms	11/14/2006	0052C6100053	36	0	37,659	0	0	37,659	37,659	0	37,659	0	0	187
188	Brc Remedy License	12/19/2006	0061C6100068	36	0	17,240	0	0	17,240	17,240	0	17,240	0	0	188
189	Commvault Licenses	12/19/2006	0061C6100071	36	0	52,411	0	0	52,411	52,411	0	52,411	0	0	189
190	Commvault Software	12/19/2006	0061C6100072	36	0	164,426	0	0	164,426	164,426	0	164,426	0	0	190
191	Commvault Software	12/19/2006	0061C6100073	36	0	164,426	0	0	164,426	164,426	0	164,426	0	0	191
192	Shiberkey Software	12/19/2006	0061C6100062	36	0	37,702	0	0	37,702	37,702	0	37,702	0	0	192
193	MacKinney Vx/Cobol Licoms	12/19/2006	0061C6100020	36	0	17,590	0	0	17,590	17,590	0	17,590	0	0	193
194	Erns Software	2/21/2007	0052C6100077	36	0	266,637	0	0	266,637	266,637	0	266,637	0	0	194
195	Autocad Drawing Processor	2/21/2007	0052C6100015	36	0	259,074	0	0	259,074	259,074	0	259,074	0	0	195
196	WmsErns Database Intra	2/21/2007	0052C5100066	36	0	292,484	0	0	292,484	292,484	0	292,484	0	0	196
197	Patent National Gas Air	2/22/2007	0052C4100127	36	0	89,919	0	0	89,919	89,919	0	89,919	0	0	197
198	Patent National Gas Air	2/22/2007	0052C4100128	36	0	89,919	0	0	89,919	89,919	0	89,919	0	0	198
199	Viaa Plus License	4/27/2007	0061C6100113	36	0	37,626	0	0	37,626	37,626	0	37,626	0	0	199
200	Livestate Data Recovery S	4/27/2007	0061C6100115	36	0	139,789	0	0	139,789	139,789	0	139,789	0	0	200
201	Ethnk Enterprise Sdwr	4/30/2007	0061C6100088	36	0	104,766	0	0	104,766	104,766	0	104,766	0	0	201
202	Load Balancr	5/24/2007	0061C7100019	36	0	37,780	0	0	37,780	37,780	0	37,780	0	0	202
203	Clix Licenses	5/24/2007	0061C7100026	36	0	82,628	0	0	82,628	82,628	0	82,628	0	0	203
204	Comm Vault Licenses	5/24/2007	0061C7100020	36	0	10,419	0	0	10,419	10,419	0	10,419	0	0	204
205	Comm Vault Licenses	5/24/2007	0061C7100022	36	0	10,419	0	0	10,419	10,419	0	10,419	0	0	205
206	PI Data Access	6/27/2007	0098C7100008	36	0	25,900	0	0	25,900	25,900	0	25,900	0	0	206
207	Autocad Training	6/29/2007	0052C6100077	36	0	128,129	0	0	128,129	128,129	0	128,129	0	0	207
208	Receivables Software	6/29/2007	0061C6100109	36	0	76,084	0	0	76,084	76,084	0	76,084	0	0	208
209	Acad Reporting Licenses	8/27/2007	0061C7100047	36	0	20,678	0	0	20,678	20,678	0	20,678	0	0	209
210	Oracle EBusiness Suite Lj	10/31/2007	0061C7100059	36	0	110,926	0	0	110,926	110,926	0	110,926	0	0	210
211	Powerbroker License	11/19/2007	0061C7100080	36	0	11,960	0	0	11,960	11,960	0	11,960	0	0	211
212	Powerbroker License	11/19/2007	0061C7100081	36	0	11,960	0	0	11,960	11,960	0	11,960	0	0	212
213	Powerbroker License	11/19/2007	0061C7100082	36	0	11,960	0	0	11,960	11,960	0	11,960	0	0	213
214	Trident Os/Em Licenses	11/30/2007	0061R7100097	36	0	55,300	0	0	55,300	55,300	0	55,300	0	0	214
215	Ujk Software	12/17/2007	0061C7100035	36	0	189,398	0	0	189,398	189,398	0	189,398	0	0	215
216	Hp Licenses	12/22/2007	0061C7100111	36	0	54,728	0	0	54,728	54,728	0	54,728	0	0	216
217	Maxp Gis Software	12/22/2007	0061C7100098	36	0	35,031	0	0	35,031	35,031	0	35,031	0	0	217
218	Ops Mgr Server Licenses	12/22/2007	0061C7100120	36	0	61,285	0	0	61,285	61,285	0	61,285	0	0	218
219	Ops Mgr Client Licenses	12/22/2007	0061C7100121	36	0	61,285	0	0	61,285	61,285	0	61,285	0	0	219
220	Wms Tell Pro Licenses	12/31/2007	0098C7100028	36	0	301,590	0	0	301,590	301,590	0	301,590	0	0	220
221	WmsErns Interface Phase	1/22/2008	0052C7100013	36	0	316,502	0	0	316,502	316,502	0	316,502	0	0	221
222	Erns Software	1/28/2008	0052C6100095	36	0	195,120	0	0	195,120	195,120	0	195,120	0	0	222
223	Questionmark Software	2/19/2008	0052C7100067	36	0	26,130	0	0	26,130	26,130	0	26,130	0	0	223
224	Microsoft License For Com	2/20/2008	0061C7100132	36	0	74,937	0	0	74,937	74,937	0	74,937	0	0	224
225	Sun Memory For Oracle	4/8/2008	0061C7100131	36	0	9,138	0	0	9,138	9,138	0	9,138	0	0	225
226	Oracle Financials Sdwr	5/2/2008	0061C8100031	36	0	182,448	0	0	182,448	182,448	0	182,448	0	0	226
227	Oracle Financials Sdwr	5/2/2008	0061C8100030	36	0	182,448	0	0	182,448	182,448	0	182,448	0	0	227
228	Oracle Financials Sdwr	5/2/2008	0061C8100032	36	0	182,448	0	0	182,448	182,448	0	182,448	0	0	228
229	Veritas Cluster File Syst	7/21/2008	0061C8100031	60	0	22,468	0	0	22,468	22,468	0	22,468	0	0	229
230	Power Plan Software	10/17/2008	0061C7100118	60	0	1,496,069	0	0	1,496,069	1,496,069	0	1,496,069	0	0	230
231	Proof of concept for EMRS Correlation Project	12/16/2008	0052C7100126	36	0	58,377	0	0	58,377	58,377	0	58,377	0	0	231
231	Purch Charware, Software, Training, Con Sullng	12/20/2009	0052C7100096	36	0	206,679	0	0	206,679	206,679	0	206,679	0	0	231
232	For Time Gas Pliot	1/2/2009	0052C7100096	36	0	206,679	0	0	206,679	206,679	0	206,679	0	0	231
232	Avira Antispy Energy Services Document Alon	1/6/2009	0052C8100059	36	0	15,323	0	0	15,323	15,323	0	15,323	0	0	232
233	Purchase Upgrade Wmware Software	2/18/2009	0061C8100050	36	0	15,516	0	0	15,516	15,516	0	15,516	0	0	233
234	Purch, Design, Install Call Center Software	2/18/2009	0061C8100020	60	0	1,590,329	0	0	1,590,329	1,590,329	0	1,590,329	0	0	234
235	WmsErns Interface Ph3	2/19/2009	0052C8100004	60	0	383,703	0	0	383,703	383,703	0	383,703	0	0	235
236	Purch Mts Licenses - Viso	2/19/2009	0061C8100068	36	0	5,819	0	0	5,819	5,819	0	5,819	0	0	236
237	Purch Mts Licenses - Server	2/19/2009	0061C8100068	36	0	18,371	0	0	18,371	18,371	0	18,371	0	0	237
238	Purchase Software For Erns	2/19/2009	0052C8100066	36	0	267,459	0	0	267,459	267,459	0	267,459	0	0	238
239	Oracle Financials Sdwr	2/19/2009	0061C8100069	36	0	182,448	0	0	182,448	182,448	0	182,448	0	0	239
240	Purchase Idatal Design For Netware Servers	2/19/2009	0061C8100047	36	0	14,317	0	0	14,317	14,317	0	14,317	0	0	240
240	Preliminary Plan And Design For A Virtual Call Center	2/19/2009	0061C7100041	60	0	811,474	0	0	811,474	811,474	0	811,474	0	0	241
242	Purch. 25 Powerbroker Licenses	2/26/2009	0061C8100053	36	0	48,488	0	0	48,488	48,488	0	48,488	0	0	242
243	ManagerOpen Workgroup Suite	2/26/2009	0061C8100032	36	0	96,797	0	0	96,797	96,797	0	96,797	0	0	243
244	Software & Convert From Acclufire.	3/9/2009</													

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
245	Purch Mobile Frame Software/Testing	4/6/2009	0061C6100075	36	0	240,837	0	0	240,837	0	0	240,837	0	0	245
246	PURCHASE DATABASE FOR ORACLE	4/28/2009	0061W0000082	36	0	23,683	0	0	23,683	0	0	23,683	0	0	246
247	Energy Management System/ACI Corp	4/28/2009	005C78100077	36	0	37,300	0	0	37,300	0	0	37,300	0	0	247
248	PURCHASE UPK DEVELOPER PERTUAL	4/30/2009	0061W0000076	36	0	23,005	0	0	23,005	0	0	23,005	0	0	248
249	IMPLEMENTATION ORACLE SUPPLIER	4/30/2009	0061W0000078	36	0	24,547	0	0	24,547	0	0	24,547	0	0	249
250	GPS Resource Viewer Software	9/1/2009	0061W0000137	36	0	970,151	0	0	970,151	0	0	970,151	0	0	250
251	Purchase Nexus PDF upgrade	10/12/2009	0057W0000128	36	0	51,704	0	0	51,704	0	0	51,704	0	0	251
252	Audit Control Software	10/29/2009	0062W0000093	36	0	52,764	0	0	52,764	0	0	52,764	0	0	252
253	Purchase 100 Oracle Professional User Licenses	10/29/2009	0061W0000218	36	0	422,022	0	0	422,022	0	0	422,022	0	0	253
254	Upgrade Risk Master X	11/5/2009	0061W0000044	36	0	64,944	0	0	64,944	0	0	64,944	0	0	254
255	Purchase Weblogic Standard Edition for Orl-Line	12/9/2009	0061W00000240	36	0	25,295	0	0	25,295	0	0	25,295	0	0	255
256	Customer Service	12/9/2009	0061W00000240	36	0	25,295	0	0	25,295	0	0	25,295	0	0	256
257	Implementation/Shareholder Relations	12/17/2009	0061W0000033	36	0	70,816	0	0	70,816	0	0	70,816	0	0	257
258	Purchase Oracle Database Enterprise Software	1/4/2010	0061W0000178	60	0	1,693,860	0	0	1,693,860	0	0	1,693,860	0	0	258
259	WMS/EMRS Interface - Phase 4	1/14/2010	0052W0000073	36	0	360,898	0	0	360,898	0	0	360,898	0	0	259
260	Purchase and Install Software for EMRS	1/14/2010	0052W0000095	36	0	289,694	0	0	289,694	0	0	289,694	0	0	260
261	Integrate New Module into EMRS to incorporate	1/14/2010	0052C5100055	36	0	89,924	0	0	89,924	0	0	89,924	0	0	261
262	PIR and Audit Security	1/14/2010	0055W0000300	36	0	86,745	0	0	86,745	0	0	86,745	0	0	262
263	Methodology project	3/31/2010	0061W0000195	36	0	1,429,754	0	0	1,429,754	0	0	1,429,754	0	0	263
264	Purchase Microsoft Office 2007 Licensing	4/14/2010	0061W0000131	60	0	1,054,027	0	0	1,054,027	0	0	1,054,027	0	0	264
265	1. Start/Stop/Move Functionality.	5/4/2010	0061W00000201	36	0	37,650	0	0	37,650	0	0	37,650	0	0	265
266	Purchase software and professional services to	5/7/2010	0061W00000387	60	0	2,566,724	0	0	2,566,724	0	0	2,566,724	0	0	266
267	Work Management System	5/15/2010	0061W0000120	60	0	231,732	0	0	231,732	0	0	231,732	0	0	267
268	Execution of the FEC/MEC Process Redesign	6/17/2010	0061W0000018	36	0	25,000	0	0	25,000	0	0	25,000	0	0	268
269	Project (PowerPlant Reimburses	6/23/2010	0061W0000122	36	0	138,097	0	0	138,097	0	0	138,097	0	0	269
270	purchase fieldstart software license	7/1/2010	0061W0000160	36	0	79,938	0	0	79,938	0	0	79,938	0	0	270
271	Software	7/19/2010	0061W0000160	36	0	79,938	0	0	79,938	0	0	79,938	0	0	271
272	MS Client Licensing CALS	7/26/2010	0061W0000426	36	0	19,534	0	0	19,534	0	0	19,534	0	0	272
273	Microsoft Visio Software (9)	7/26/2010	0061W0000426	36	0	22,084	0	0	22,084	0	0	22,084	0	0	273
274	Microsoft Project Software (29)	7/26/2010	0061W0000426	36	0	128,518	0	0	128,518	0	0	128,518	0	0	274
275	Windows Operating Software for Servers (110)	7/26/2010	0061W00000342	36	0	367,170	0	0	367,170	0	0	367,170	0	0	275
276	Purchase IBM Intelligent Mail Barcode software	7/26/2010	0061W00000359	60	0	994,261	0	0	994,261	0	0	994,261	0	0	276
277	line Customer Service (CCS) system	8/16/2010	0061W0000429	36	0	1,061,800	0	0	1,061,800	0	0	1,061,800	0	0	277
278	Purchase SQL server upgrade for SQL Enterprise software	8/16/2010	0061W0000427	36	0	48,268	0	0	48,268	0	0	48,268	0	0	278
279	Implement additional functionality into the On-line Customer Service (CCS) MyAccount application	10/1/2010	0061W0000360	60	0	567,944	0	0	567,944	0	0	567,944	0	0	279
280	WebSphere MQ software	12/8/2010	0061W0000613	36	0	237,279	0	0	237,279	0	0	237,279	0	0	280
281	Purchase Mainframe Dfsmg Software	12/8/2010	0061W0000644	36	0	25,092	0	0	25,092	0	0	25,092	0	0	281
282	File transferring software for mainframe and distributed systems	12/8/2010	0061W0000419	36	0	22,473	0	0	22,473	0	0	22,473	0	0	282
283	Purchase Doc Minder PRO Level 3 software.	12/29/2010	0061W0000444	36	0	19,800	0	0	19,800	0	0	19,800	0	0	283
284	Purchase 20 licenses of edocs.im and Contracted	12/29/2010	0061W0000121	36	0	39,566	0	0	39,566	0	0	39,566	0	0	284
285	Purchase Assets/Works for the Fleet Management.	12/29/2010	0061W0000329	36	0	284,925	0	0	284,925	0	0	284,925	0	0	285
286	Upgrade DRMS DOC Managing Software from Does Open 4.0 to edocs DM5.2	12/29/2010	0061W0000304	36	0	43,731	0	0	43,731	0	0	43,731	0	0	286
287	Software development of EMRS. This will include development of the following: TRUMP, DIMP, WMS Interface, Outage Management, cathodic protection and leak survey operations. Locate and identify transmission LMR's vintage 1983 or later and post them to EMRS if identified LMR has not already been posted. This process will utilize the existing EMRS and data entered into the Paper/Scan Log.	12/30/2010	0052W0000313	36	0	162,976	0	0	162,976	0	0	162,976	0	0	287
288	WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Rectifiers, CPT Test Points, Valves, etc.) which do not currently have a WMS FIDCID. Assign the FIDCID to each identified object. Identify WMS facilities (Regulator Stations, etc	12/30/2010	0052W0000311	36	0	217,547	0	0	217,547	0	0	217,547	0	0	288
289	Identified object. Identify WMS facilities (Regulator Stations, etc	12/30/2010	0052W0000311	36	0	217,547	0	0	217,547	0	0	217,547	0	0	289

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
290	Acquire, configure and implement Avotus Intelligent Communications Management Software to perform call routing and produce intelligent call transfers, about Cisco telephony call which use the company PBX.	12/31/2010	0061W0000466	36	0	41,687	0	0	41,687	41,687	0	41,687	0	0	290
291	Oracle eBusiness Suite - Release 12.1.2	5/3/2011	0061W0000303	60	0	1,855,671	0	0	1,855,671	1,855,671	0	1,855,671	0	0	291
292	Purchase Distribution Integrity Management Plans software	6/14/2011	0061W0000460	36	0	25,485	0	0	25,485	25,485	0	25,485	0	0	292
293	Purchase UNIKLINUX Informer Licenses for High-Spindle Hard Drive Transfers to Power-Elastic Backup 2010, Internal Usage	6/14/2011	0061W0000450	36	0	5,454	0	0	5,454	5,454	0	5,454	0	0	293
294	Purchase Microsoft Terminal Server Licenses for manage, control and repair on Internal Usage	6/14/2011	0061W0000477	36	0	38,243	0	0	38,243	38,243	0	38,243	0	0	294
295	Active Directory Migration project	7/19/2011	0061W0000502	36	0	95,280	0	0	95,280	95,280	0	95,280	0	0	295
296	MS VISIO STANDARD	8/31/2011	0061W0000620	36	0	23,372	0	0	23,372	23,372	0	23,372	0	0	296
297	MS PROJECT STANDARD	8/31/2011	0061W0000620	36	0	2,344	0	0	2,344	2,344	0	2,344	0	0	297
298	IBM Cognos 10.2.10.2008020	8/31/2011	0061W0000620	36	0	17,863	0	0	17,863	17,863	0	17,863	0	0	298
299	SYSTEM CENTER OPS MANAGER	8/31/2011	0061W0000620	36	0	1,685	0	0	1,685	1,685	0	1,685	0	0	299
300	WINDOWS SERVER ENTERPRISE	8/31/2011	0061W0000620	36	0	29,812	0	0	29,812	29,812	0	29,812	0	0	300
301	SQL SERVER STANDARD EDITION	8/31/2011	0061W0000620	36	0	1,714	0	0	1,714	1,714	0	1,714	0	0	301
302	Purchase PI 2010	10/28/2011	0061W0000653	36	0	252,701	0	0	252,701	252,701	0	252,701	0	0	302
303	Microsoft Active Directory	10/31/2011	0061W0000467	36	0	419,951	0	0	419,951	419,951	0	419,951	0	0	303
304	HP Discovery and Dependency Mapping Application	11/29/2011	0061W0000642	60	0	564,487	0	0	564,487	564,487	0	564,487	0	0	304
305	Powerstroke software	11/4/2011	0061W0000919	36	0	97,043	0	0	97,043	97,043	0	97,043	0	0	305
306	Purchase Comm Vault Backup	11/18/2011	0061W0000985	36	0	356,637	0	0	356,637	356,637	0	356,637	0	0	306
307	OPENET 2100	11/21/2011	0061W0000643	36	0	60,675	0	0	60,675	60,675	0	60,675	0	0	307
308	Purchase OPNET Tools	11/21/2011	0061W0000493	36	0	281,386	0	0	281,386	281,386	0	281,386	0	0	308
309	NetMotion for Mobile Office	11/21/2011	0061W0000463	36	0	346,347	0	0	346,347	346,347	0	346,347	0	0	309
310	Purchase ARCOS Call Mgmt	11/29/2011	0061W0000986	36	0	642,838	0	0	642,838	642,838	0	642,838	0	0	310
311	Purchase Appointment Maker software	11/29/2011	0061W0000986	36	0	175,000	0	0	175,000	175,000	0	175,000	0	0	311
312	Oracle WebLogic Suite Licenses	12/1/2011	0061W0000620	60	0	275,000	0	0	275,000	275,000	0	275,000	0	0	312
313	Oracle WebLogic Suite Licenses	12/1/2011	0061W0000743	60	0	920,158	0	0	920,158	920,158	0	920,158	0	0	313
314	DA-Oracle Database Protection Client, Linux	12/11/2011	0061W0000743	36	0	76,145	0	0	76,145	76,145	0	76,145	0	0	314
315	Oracle Security Business Intelligence Software	12/24/2011	0061W0000636	60	0	1,120,249	0	0	1,120,249	1,120,249	0	1,120,249	0	0	315
316	Software Development for EMRS - 2011	12/29/2011	0052W0000682	36	0	254,647	0	0	254,647	254,647	0	254,647	0	0	316
317	PowerCenter Software	12/29/2011	0061W0000625	60	0	254,225	0	0	254,225	254,225	0	254,225	0	0	317
318	IBM Cognos 10.2.10.2008020	12/31/2011	0061W0000620	36	0	17,863	0	0	17,863	17,863	0	17,863	0	0	318
319	Mezzatio LingoSuite GUI migration licenses	12/31/2011	0061W0000688	60	0	292,526	0	0	292,526	292,526	0	292,526	0	0	319
320	Internal Audit	2/10/2012	0062W0000487	36	0	50,882	0	0	50,882	50,882	0	50,882	0	0	320
321	EMRS Conflation project	5/29/2012	0052W0000683	60	0	2,683,489	0	0	2,683,489	2,683,489	0	2,683,489	0	0	321
322	Clc Arcms Software	5/4/2012	0061W0000760	36	0	3,980	0	0	3,980	3,980	0	3,980	0	0	322
323	Clc Refresh software	5/31/2012	0061W0000762	36	0	69,943	0	0	69,943	69,943	0	69,943	0	0	323
324	Interdependency Analyzer and CICS Deployment	5/31/2012	0061W0000619	36	0	165,354	0	0	165,354	165,354	0	165,354	0	0	324
325	Assistant Software	5/31/2012	0061W0000793	36	0	45,452	0	0	45,452	45,452	0	45,452	0	0	325
326	PowerPlant Depreciation Module	6/15/2012	0061W0000687	60	0	159,638	0	0	159,638	159,638	0	159,638	0	0	326
327	To implement an application interface between ZONAR and AssetWorks Fleet Focus MS	7/18/2012	0061W0000732	60	0	17,940	0	0	17,940	17,940	0	17,940	0	0	327
328	Comm Vault Licenses	8/22/2012	0061W0000652	60	0	76,987	0	0	76,987	76,987	0	76,987	0	0	328
329	Oracle Enterprise Manager from IBM/ITC	8/22/2012	0061W0000941	60	0	15,000	0	0	15,000	15,000	0	15,000	0	0	329
330	Enterprise Suite 5.0	8/24/2012	0061W0000669	60	0	523,850	0	0	523,850	523,850	0	523,850	0	0	330
331	GPS Coordinate Process System & software for add'l Trimble units	9/13/2012	0061W0000837	36	0	154,340	0	0	154,340	154,340	0	154,340	0	0	331
332	PowerCenter software upgrade	10/3/2012	0051W0000616	36	0	33,079	0	0	33,079	33,079	0	33,079	0	0	332
333	Windows Server Data Center Software ACP-B	10/10/2012	0061W0000966	36	0	224,359	0	0	224,359	224,359	0	224,359	0	0	333
334	System Center Data Center Software ANUG MVL	10/10/2012	0061W0000966	36	0	150,247	0	0	150,247	150,247	0	150,247	0	0	334
335	IBM BIC-LTMVE Software Licenses (6)	10/11/2012	0061W0000973	36	0	39,319	0	0	39,319	39,319	0	39,319	0	0	335
336	VBlock 300 upgrade	10/29/2012	0061W0000995	60	0	848,671	0	0	848,671	848,671	0	848,671	0	0	336
337	Endevor SCM	11/1/2012	0061W0000759	60	0	222,032	0	0	222,032	222,032	0	222,032	0	0	337
338	Data & Dependency Mapping License	11/27/2012	0061W0000891	36	0	361,042	0	0	361,042	361,042	0	361,042	0	0	338
339	Microsoft Project 2010	11/30/2012	0061W0000872	36	0	24,000	0	0	24,000	24,000	0	24,000	0	0	339
340	CyberArk System software in the Dispatch Center	12/8/2012	0061W0000945	60	0	17,815	0	0	17,815	17,815	0	17,815	0	0	340
341	Software for IP	12/8/2012	0061W0000965	60	0	17,815	0	0	17,815	17,815	0	17,815	0	0	341
342	Direct Packet Voice Processor	12/28/2012	0061W0000944	60	0	105,724	0	0	105,724	105,724	0	105,724	0	0	342
343	2012 EMRS Software Development	1/31/2013	0052W0000974	36	0	250,000	0	0	250,000	250,000	0	250,000	0	0	343
344	Bluzzone Integration Server Software	2/28/2013	0061W0000944	36	0	25,944	0	0	25,944	25,944	0	25,944	0	0	344
345	BMC Middleware Management software licensing	3/7/2013	0061W0000956	36	0	48,000	0	0	48,000	48,000	0	48,000	0	0	345
346	ServiceNow Management Licenses	4/12/2013	0061W0000672	36	0	20,000	0	0	20,000	20,000	0	20,000	0	0	346
347	Phase I - Customer Service (FOMS)	4/8/2013	0061W0010001	120	24	13,313,529	(4,546)	0	13,308,983	10,675,313	109,826	10,785,239	2,523,744	1,316,736	347
348	ORMP PHASE I & II	4/12/2013	0061W0000971	60	0	227,579	0	0	227,579	227,579	0	227,579	0	0	348
349	PITNEY BOWES LICENSES FOR MAINFRAME	4/25/2013	0061W0000973	36	0	79,613	0	0	79,613	79,613	0	79,613	0	0	349
350	SCADA Monitoring System	5/13/2013	0061W0000969	60	0	3,442,625	0	0	3,442,625	3,442,625	0	3,442,625	0	0	350
351	Falcon	5/30/2013	0061W0000482	60	0	15,555	0	0	15,555	15,555	0	15,555	0	0	351
352	IBM Cognos 10.2.10.2008020	6/4/2013	0061W0000620	60	0	20,488	0	0	20,488	20,488	0	20,488	0	0	352
353	2010 Sharpspan Project	6/14/2013	0061W0000934	60	0	2,072,981	0	0	2,072,981	2,072,981	0	2,072,981	0	0	353

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
354	Oracle EBS licenses	6/19/2013	0061W0001002	60	0	513,070	0	0	513,070	513,070	0	513,070	0	0	354
355	CLC Software Licenses	8/12/2013	0061W0000875	60	0	30,300	0	0	30,300	30,300	0	30,300	0	0	355
356	Oracle Cloud Platform Software Licensing Licenses for Oracle Database Virtualization	8/12/2013	0061W0001030	60	0	346,430	0	0	346,430	346,430	0	346,430	0	0	356
357	software	8/12/2013	0061W0001038	36	0	216,200	0	0	216,200	216,200	0	216,200	0	0	357
358	ACL licenses	8/23/2013	0061W0000979	60	0	11,543	0	0	11,543	11,543	0	11,543	0	0	358
359	HI/H2 Infrastructure Licenses	8/23/2013	0061W0001019	60	0	330,000	0	0	330,000	330,000	0	330,000	0	0	359
360	ChnCAl, dispatch candidate testing software	8/30/2013	0061W0001022	36	0	25,045	0	0	25,045	25,045	0	25,045	0	0	360
361	Microsoft SQL Database Licensing	8/30/2013	0061W0001005	36	0	153,915	0	0	153,915	153,915	0	153,915	0	0	361
362	Workman tax Reports Module and 10.4 Software Licenses	9/15/2013	0061W0000983	60	0	563,076	0	0	563,076	563,076	0	563,076	0	0	362
363	Locality software licenses	9/25/2013	0061W0001021	60	0	99,452	0	0	99,452	99,452	0	99,452	0	0	363
364	ShaltAJDIT Software License	11/29/2013	0061W0000946	36	0	29,187	0	0	29,187	29,187	0	29,187	0	0	364
365	Pinney Bowes Non-prod Software	12/1/2013	0061W000104	60	0	216,955	0	0	216,955	216,955	0	216,955	0	0	365
366	DLM Control Center Software	12/9/2013	0061W0000881	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	366
367	Outlook Project	12/11/2013	0061W0000778	60	0	802,068	0	0	802,068	802,068	0	802,068	0	0	367
368	IBM Vistas	1/31/2014	0061W0000854	60	0	273,777	0	0	273,777	273,777	0	273,777	0	0	368
369	MAOP	1/23/2014	0061W0000885	60	0	2,531,384	0	0	2,531,384	2,531,384	0	2,531,384	0	0	369
370	Web Content Mgmt Phase 2 Software	1/31/2014	0061W0001018	60	0	756,278	0	0	756,278	756,278	0	756,278	0	0	370
371	Custom development of enhancements to AssetWorks fleet focus M.S. application	4/15/2014	0061W0000733	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	371
372	Web Content Management Design	6/30/2014	0061W0000876	60	0	101,430	0	0	101,430	101,430	0	101,430	0	0	372
373	Windows 7 Upgrade	7/12/2014	0061W0000920	60	0	1,191,336	0	0	1,191,336	1,191,336	0	1,191,336	0	0	373
374	Microsoft Dynamics CRM for the Field Operations	7/12/2014	0061W0001385	60	0	220,272	0	0	220,272	220,272	0	220,272	0	0	374
375	MICROSOFT CIS DATA CENTER LICENSING	7/28/2014	0061W0000988	60	0	6,530,306	0	0	6,530,306	6,530,306	0	6,530,306	0	0	375
376	GIS Mapping Software Licenses	7/28/2014	0061W0000988	60	0	6,530,306	0	0	6,530,306	6,530,306	0	6,530,306	0	0	376
377	VNavere Software Licenses	7/31/2014	0061W0001409	60	0	1,189,763	0	0	1,189,763	1,189,763	0	1,189,763	0	0	377
378	Metron Athene Software	8/1/2014	0061W0001439	36	0	79,805	0	0	79,805	79,805	0	79,805	0	0	378
379	FOMS PH2	8/11/2014	0061W0000511	120	40	97,866,464	(1,815)	0	97,864,649	6,553,959	80,813	6,634,772	3,149,877	969,193	379
380	FOMS PH2	8/11/2014	0061W0000668	60	0	150,000	0	0	150,000	150,000	0	150,000	0	0	380
381	SIS Vitalsigns V.T.A.M, Vitalsigns IP, Vitalsigns	9/12/2014	0061W0001474	36	0	43,000	0	0	43,000	43,000	0	43,000	0	0	381
382	AUTO DESK-AUDIT SOFTWARE	9/8/2014	0061W0001478	36	0	15,339	0	0	15,339	15,339	0	15,339	0	0	382
383	Workstation licensing for Windows 7 Enterprise, Exchange, System Center, Configuration Manager, Starpoint and other Microsoft software	9/26/2014	0061W0000647	60	0	552,637	0	0	552,637	552,637	0	552,637	0	0	383
384	Starpoint and other Microsoft software	10/12/2014	0061W0000740	60	0	541,415	0	0	541,415	541,415	0	541,415	0	0	384
385	Performance Manager implementation	10/12/2014	0061W0001438	36	0	37,500	0	0	37,500	37,500	0	37,500	0	0	385
386	10 additional HP Quality Center licenses	10/9/2014	0061W0001481	36	0	65,412	0	0	65,412	65,412	0	65,412	0	0	386
387	SUSE LINUX OPS SYSTEM	10/30/2014	0061W0001116	36	0	14,400	0	0	14,400	14,400	0	14,400	0	0	387
388	DYNAMIC REPORT SYSTEM	12/10/2014	0061W000187	36	0	31,349	0	0	31,349	31,349	0	31,349	0	0	388
389	PaperVision Capture Application	12/10/2014	0061W0000898	36	0	88,954	0	0	88,954	88,954	0	88,954	0	0	389
390	VISTA PLUS FORMS APP	12/31/2014	0061W0001101	60	0	64,680	0	0	64,680	64,680	0	64,680	0	0	390
391	Business Intelligence Licenses	1/14/2015	0061W0001101	60	0	58,700	0	0	58,700	58,700	0	58,700	0	0	391
392	Business Intelligence Licenses	1/14/2015	0061W0001084	36	0	11,135	0	0	11,135	11,135	0	11,135	0	0	392
393	CYBERARK SOFTWARE FOR LINUX	1/27/2015	0061W0001121	60	0	110,391	0	0	110,391	110,391	0	110,391	0	0	393
394	ARM PERFORMANCE MANAGER	2/4/2015	0061W0001688	60	0	108,500	0	0	108,500	108,500	0	108,500	0	0	394
395	BDNA SOFTWARE	3/31/2015	0061W0001567	60	0	148,724	0	0	148,724	148,724	0	148,724	0	0	395
396	MAOP Records Standardization	6/8/2015	0061W0000915	60	0	1,181,291	0	0	1,181,291	1,181,291	0	1,181,291	0	0	396
397	CRM SOLUTIONS	6/10/2015	0061W0001968	60	0	475,988	0	0	475,988	475,988	0	475,988	0	0	397
398	ERP SOLUTIONS	6/10/2015	0061W0001969	60	0	475,988	0	0	475,988	475,988	0	475,988	0	0	398
399	NETRAIN SOFTWARE	7/15/2015	0061W0001933	36	0	55,200	0	0	55,200	55,200	0	55,200	0	0	399
400	WORKFLOW SOFTWARE	8/1/2015	0061W0001683	60	0	353,091	0	0	353,091	353,091	0	353,091	0	0	400
401	OSISOFT PT TACS	9/11/2015	0061W0002102	60	0	47,512	0	0	47,512	47,512	0	47,512	0	0	401
402	PaperVision Capture License	10/1/2015	0061W0002149	36	0	12,628	0	0	12,628	12,628	0	12,628	0	0	402
403	Windows DataCenter Enterprise	10/1/2015	0061W0002069	60	0	159,299	0	0	159,299	159,299	0	159,299	0	0	403
404	Microsoft Exchange Server License	10/1/2015	0061W0002069	36	0	23,129	0	0	23,129	23,129	0	23,129	0	0	404
405	IBM Business Partner Support Licenses	10/27/2015	0061W0002153	36	0	67,150	0	0	67,150	67,150	0	67,150	0	0	405
406	SHANNONBREEZE Software Licensing	10/27/2015	0061W0002293	36	0	67,150	0	0	67,150	67,150	0	67,150	0	0	406
407	IBM IMS tools for H1 and H2	11/6/2015	0061W0001980	36	0	97,598	0	0	97,598	97,598	0	97,598	0	0	407
408	Commanaut CLA Licensing	11/20/2015	0061W0001696	60	0	160,667	0	0	160,667	160,667	0	160,667	0	0	408
409	Aveco Defragmentation Software Licenses	12/10/2015	0061W0002306	36	0	82,500	0	0	82,500	82,500	0	82,500	0	0	409
410	WEB CONTENT MGMT PH II	12/15/2015	0061W0001120	60	16	3,479,565	0	0	3,479,565	3,479,565	12,708	3,479,565	0	0	410
411	ORACLE PORTAL/JEEM MGMT	12/23/2015	0061W0002277	60	16	775,380	0	0	775,380	775,380	0	775,380	0	0	411
412	Oracle Analytics Licenses	1/20/2016	0061W0002277	60	16	9,422,000	0	0	9,422,000	9,422,000	0	9,422,000	0	0	412
413	Oracle Analytics Licenses	1/20/2016	0061W0002277	60	16	18,146,544	(624,103)	0	17,522,441	9,422,000	149,468	9,571,469	7,895,512	1,662,213	413
414	GIS SOFTWARE	2/10/2016	0062W0001714	36	0	274,449	0	0	274,449	274,449	0	274,449	0	0	414
415	PRIMARY RATE INTERFACE SOFTWARE	2/25/2016	0061W0002314	36	0	23,818	0	0	23,818	23,818	0	23,818	0	0	415
416	Kelation integration software license	2/29/2016	0061W0000860	60	0	18,000	0	0	18,000	18,000	0	18,000	0	0	416
417	DATA LOSS PREVENTION SOFTWARE	3/31/2016	0061W0000980	60	0	692,303	0	0	692,303	692,303	0	692,303	0	0	417
418	ARM DATA MIGRATION TOOL	4/12/2016	0061W0002116	60	0	105,967	0	0	105,967	105,967	0	105,967	0	0	418
419	IBM DATA MIGRATION TOOL	4/12/2016	0061W0002380	60	0	220,423	0	0	220,423	220,423	0	220,423	0	0	419
420	IBM DATA MIGRATION TOOL	4/12/2016	0061W0002381	36	0	14,765	0	0	14,765	14,765	0	14,765	0	0	420
421	MARKETPLACE	6/7/2016	0061W0002590	36	0	77,055	0	0	77,055	77,055	0	77,055	0	0	421
422	NETMOTION LICENSES	6/28/2016	0061W0002129	60	2	158,749	0	0	158,749	153,456	2,646	156,102	2,646	31,755	422
423	Corporate Performance Management Project	7/11													

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Ending Balance (i)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
428	ALTON/CIC LICENSES	8/20/2016	0061W0002862	60	6	252,075	0	0	252,075	4,131	231,419	20,656	49,575	428
429	EnergyCap Software	10/31/2016	0057W0002459	36	36	23,426	0	0	23,426	0	23,426	0	0	429
430	RISKMASTER	11/22/2016	0061W0001800	36	0	16,686	0	0	16,686	0	16,686	0	0	430
	Config Snapshot Application, to be used with Oracle business Support and Application Service													
431	TEAMMATE LICENSES	12/22/2016	0061W0002850	60	8	70,577	0	0	70,577	1,176	62,343	8,234	14,115	431
432	1450 ALTIVON LICENSES	12/22/2016	0061W0003017	36	0	18,900	0	0	18,900	0	18,900	0	0	432
433	VDI AUTOPORTAL	12/30/2016	0061W0003001	60	11	202,220	0	0	202,220	3,314	168,078	33,142	38,770	433
434	1450 ALTIVON LICENSES	12/30/2016	0061W0002915	36	0	70,684	0	0	70,684	0	70,684	0	0	434
435	ORACLE FAN	1/15/2017	0061W0003495	36	0	4,500	0	0	4,500	0	4,500	0	0	435
436	ORACLE FAN	1/15/2017	0061W0003209	36	0	12,000	0	0	12,000	0	12,000	0	0	436
437	NEW DIMENSION FUNCTIONALITY	1/23/2017	0061W0002122	36	0	81,837	0	0	81,837	0	81,837	0	0	437
438	CIC2016 UPGRADE	1/31/2017	0061W0001533	36	9	1,362,791	(3,804)	0	1,358,987	22,782	1,184,342	178,449	267,674	438
439	Informatica Licenses	3/3/2017	0061W0003652	36	0	73,200	0	0	73,200	0	73,200	0	0	439
440	Public Awareness Manager Program	4/16/2017	0061W0003162	36	5	30,978	0	0	30,978	837	27,632	3,346	10,039	440
441	SIEM PROJECT	5/9/2017	0061W0002477	60	16	588,533	0	0	588,533	9,645	443,652	144,681	115,745	441
442	Signature Software (Click View)	7/17/2017	0061W0003745	60	22	20,900	0	0	20,900	2,073	18,827	2,073	24,674	442
443	Signature Software (Click View)	7/17/2017	0061W0002884	60	0	17,000	0	0	17,000	0	17,000	0	0	443
444	XA Configuration Server Tool	7/24/2017	0061W0003464	36	0	17,000	0	0	17,000	0	17,000	0	0	444
445	LOST AND UNACCOUNTED FOR GAS	7/31/2017	0061W0002091	60	17	324,373	0	0	324,373	5,239	240,550	83,822	62,867	445
446	VWare Horizon Enterprise Licenses	8/7/2017	0061W0003483	60	18	395,762	0	0	395,762	6,378	280,958	108,426	76,536	446
447	SQLZ Software	8/51/2017	0061W0003124	36	0	45,342	0	0	45,342	0	45,342	0	0	447
448	WholeLifeSuite Pro/CSB Interface	9/12/2017	0061W0002963	36	19	792,807	0	0	792,807	12,995	558,902	233,791	156,861	448
449	Workforce Capture License	9/15/2017	0061W0003632	36	0	278,873	0	0	278,873	5,329	243,973	34,900	62,868	449
450	Oracle Identity Manager For EBS	9/22/2017	0061W0003582	36	19	33,662	(1,530)	0	32,132	3,798	136,795	94,952	45,577	450
451	Oracle Identity Manager For EBS	10/12/2017	0061W0001977	60	28	231,747	0	0	231,747	102	3,777	2,863	1,227	451
452	Fleet Screen Designer Module	10/12/2017	0061W0003653	36	0	6,240	0	0	6,240	0	6,240	0	0	452
453	Avecto License	10/17/2017	0061W0003613	36	0	40,000	0	0	40,000	0	40,000	0	0	453
454	Turkey Factory Software	12/1/2017	0061W0003318	60	21	1,010,368	(8,900)	0	1,001,467	17,046	666,442	332,026	196,215	454
455	Toad Software Licenses	12/12/2017	0061W0003999	36	0	60,448	0	0	60,448	0	60,448	0	0	455
456	Oracle WebLogic Licenses	12/19/2017	0061W0003996	60	20	292,800	0	0	292,800	4,880	200,080	92,720	56,560	456
457	Oracle Identity and Access Management Licence	12/19/2017	0061W0003966	36	0	43,212	0	0	43,212	0	43,212	0	0	457
458	Hitachi IDS Systems Software	12/21/2017	0061W0002526	60	21	314,761	0	0	314,761	5,159	211,573	103,187	61,912	458
459	SCADA System Monitoring	12/28/2017	0061W0003002	60	22	372,341	0	0	372,341	0	246,325	126,016	72,009	459
460	Dispatch Operations Viewer Software	12/29/2017	0061W0002154	60	26	257,076	(288)	0	166,107	4,148	170,255	86,822	49,612	460
461	QuickEnterprise Reporting License	1/1/2018	0061W0003817	60	26	176,438	0	0	176,438	2,892	104,146	72,290	34,899	461
462	Web Agency Portal Project	1/1/2018	0061W0002923	60	21	287,890	(637)	0	287,253	4,824	192,153	95,643	57,506	462
463	Oracle Primavera Software	1/1/2018	0061W0002596	60	21	1,040,087	0	0	1,040,087	17,500	88,965	951,122	245,922	463
464	LPK Developer Perpetual	1/16/2018	0061W0003733	36	0	17,900	0	0	17,900	0	17,900	0	0	464
465	License & Support for EBS CCG	1/16/2018	0061W0003733	36	0	909	0	0	909	0	909	0	0	465
466	License & Support for EBS AAG	1/16/2018	0061W0003733	36	0	3,036	0	0	3,036	0	3,036	0	0	466
467	License & Support for EBS AAG	1/16/2018	0061W0003733	36	0	713	0	0	713	0	713	0	0	467
468	E-Business Suite Professional User	1/16/2018	0061W0003733	60	21	132,000	0	0	132,000	2,200	88,000	44,000	26,400	468
469	Oracle Config Controls for EBS CCG	1/16/2018	0061W0003733	36	0	4,131	0	0	4,131	0	4,131	0	0	469
470	Oracle Config Controls for EBS CCG	1/16/2018	0061W0003733	36	0	4,131	0	0	4,131	0	4,131	0	0	470
471	Support & Training License for EBS CCG	1/16/2018	0061W0003733	36	0	3,850	0	0	3,850	0	3,850	0	0	471
472	Oracle Application Access for EBS AAG	1/16/2018	0061W0003733	36	0	3,240	0	0	3,240	0	3,240	0	0	472
473	License & Support for EBS AAG	1/16/2018	0061W0003733	36	0	392	0	0	392	0	392	0	0	473
474	License & Support for EBS Ent. Trans. Gov	1/16/2018	0061W0003733	36	0	2,049	0	0	2,049	0	2,049	0	0	474
475	License & Support for Config Controls Gov	1/16/2018	0061W0003733	36	0	1,123	0	0	1,123	0	1,123	0	0	475
476	License & Support for EBS for Ent Trans Gov	1/16/2018	0061W0003733	36	0	1,782	0	0	1,782	0	1,782	0	0	476
477	Oracle Security Guard for Oracle Patching	1/16/2018	0061W0003733	36	0	13,800	0	0	13,800	0	13,800	0	0	477
478	Oracle Application Access Controls Governor	1/16/2018	0061W0003733	36	0	14,489	0	0	14,489	0	14,489	0	0	478
479	Oracle Config Controls Governor User Perpetual License & Support Application Access Controls Gov	1/16/2018	0061W0003733	36	0	5,103	0	0	5,103	0	5,103	0	0	479
480	Software Update License & Support - EBS Prof	1/16/2018	0061W0003733	36	0	3,190	0	0	3,190	0	3,190	0	0	480
481	Windows 10 Enterprise	1/16/2018	0061W0003733	36	0	29,840	0	0	29,840	0	29,840	0	0	481
482	Succession Planning Project	1/29/2018	0061W0003416	60	21	583,295	(6,869)	0	576,426	10,529	373,115	204,714	123,828	482
483	Virtual Server Automation Solution	1/24/2018	0061W0002739	60	21	291,970	0	0	291,970	4,662	183,620	93,249	55,950	483
484	Symantec Advanced Threat Protection (EndPoint) from OP TV	2/28/2018	0061W0003650	36	0	60,940	0	0	60,940	0	60,940	0	0	484
485	HPCC Area License Purchase	4/1/2018	0061W0003720	36	2	80,028	0	0	80,028	2,161	77,866	2,161	25,935	485
486	Workforce Application	4/26/2018	0061W0004142	36	2	99,743	0	0	99,743	0	97,049	2,694	32,324	486
487	Network	5/27/2018	0061W0003733	36	2	1,108,879	(14,681)	0	1,094,198	16,000	64,016	44,016	20,683	487
488	Network	6/9/2018	0061W0003463	60	34	1,131,750	0	0	1,131,750	1,079	53,212	4,620	7,920	488
489	Area Isolation Module (AMI) License	8/16/2018	0061W0004274	36	8	24,439	0	0	24,439	660	19,159	4,820	7,920	489
490	EGA (gas) contractor Referral Program	10/1/2018	0061W0002332	36	23	26,177	0	0	26,177	9,453	10,180	15,997	8,726	490
491	Project Hourglass System Implementation	10/1/2018	0061W0002738	60	31	2,096,236	(2,862)	0	2,093,374	33,999	1,06,163	960,110	396,044	491
492	Project Hourglass	10/15/2018	0061W0004236	36	8	25,500	0	0	25,500	689	20,679	4,821	8,264	492
493	Blanching Report Portal - Imbalance Report	10/30/2018	0061W0003100	60	35	202,389	(2,548)	0	199,841	3,397	86,889	112,941	39,862	493
494	Blanching Report Portal - Imbalance Report	10/31/2018	0061W0001162	60	32	1,646,945	(1,721)	0	1,645,224	26,542	624,034	921,051	377,562	494
495	MSIS License Notification	11/1/2018	0061W0003733	36	0	1,316,910	0	0	1,316,910	22,592	48,496	1,268,414	305,918	495
496	Paper/Vision Licenses	11/1/2018	0061W0004568	36	8	21,679	0	0	21,679	0	17,534	4,145	7,106	496
497	Lot and Unaccounted Gas (LUG)	11/13/2018	0061W0003520	36	11	62,311	(1,06)	0	62,205	17,321	45,003	17,202	20,643	497
498	AGS NextGen Architecture Blueprint	12/1/2018	0061W0004669	36	8	78,580	0	0	78,580	2,183	39,290	41,473	26,193	498
499	Adaxes Software	12/5/2018	0061W0004514	36	8	27,226	0	0	27,226	1,519	21,917	5,309	9,101	499

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2020
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
504	Lease Accounting Module License & Implementation	1/21/2019	0051W0000821	60	33	725,751	0	0	725,751	318,196	12,350	330,547	395,204	146,202	504
505	Brightwork Software	9/19/2019	0051W0000433	60	30	67,848	0	0	67,848	6,785	1,906	50,692	17,156	22,874	505
506	Brightwork Software	2/02/2019	0051W0004633	36	10	27,670	0	0	27,670	16,141	769	16,909	10,761	9,223	506
507	Remedy Licenses	3/11/2019	0051W0004863	36	15	67,848	(1,399)	0	66,449	16,141	3,337	86,752	112,047	39,546	507
508	CYL - Phase II	3/15/2019	0051W0003906	60	35	200,198	0	0	198,600	83,416	3,337	86,752	112,047	39,546	508
509	Firewall Management Tool	3/18/2019	0051W0003719	36	19	96,196	0	0	96,196	45,426	2,672	48,098	48,098	32,065	509
510	NSX Data Center Desktop	3/18/2019	0051W0004332	60	35	417,809	0	0	417,809	174,117	20,047	181,092	236,808	83,579	510
511	NSX Data Center Licenses	3/29/2019	0051W0004332	60	35	1,202,813	0	0	1,202,813	591,104	68,000	201,209	881,604	326,598	511
512	Arizona Enterprise Licenses	9/19/2019	0051W0003942	60	30	182,843	0	0	182,843	88,941	2,792	59,831	126,012	47,974	512
513	Oracle Software Licenses	10/02/2019	0051W0003843	60	36	955,451	0	0	955,451	66,381	2,792	66,381	338,822	513	
514	ESRI APR Tool - ArcGIS Pipeline Relicensing	4/4/2019	0051W0004874	36	15	37,000	(989)	0	36,011	21,593	1,028	22,611	14,389	12,333	514
515	PowerPlant License NePE7/BLL	4/15/2019	0051W0004950	36	12	83,200	0	0	83,200	43,200	2,338	57,487	25,713	28,050	515
516	Data Design Collection Application	4/15/2019	0051W0003101	60	47	252,724	0	0	252,724	54,757	4,212	58,969	193,755	50,545	516
517	SEW Soft Service Accelerator	6/30/2019	0051W0005325	60	40	3,421,000	0	0	3,421,000	1,140,333	57,017	1,197,350	2,223,650	684,200	517
518	ARCS New Mapping Functionality	6/30/2019	0051W0004432	36	15	65,922	0	0	65,922	38,454	1,831	40,286	25,636	21,974	518
519	ERP Invoicing Business Improvement - Phase I	6/30/2019	0051W0002887	60	39	602,843	(1,393)	0	601,450	277,448	9,874	237,322	363,958	118,040	519
520	SCADA SPS online simulation software model	7/9/2019	0055W0003903	60	38	292,919	0	0	292,919	99,022	4,715	103,737	179,182	56,594	520
521	Network Software License True-Up	7/9/2019	0051W0004937	36	15	13,079	0	0	13,079	7,567	367	7,934	5,144	4,409	521
522	Zerto licenses for DR	7/31/2019	0051W0004116	60	43	62,128	0	0	62,128	17,603	1,035	18,638	43,489	12,426	522
523	IVR Enhancements	9/18/2019	0051W0004443	60	41	275,399	0	0	275,399	87,188	4,591	91,779	183,621	55,086	523
524	Oracle Upgrade Project	10/16/2019	0051W00033542	60	47	2,113,094	0	0	2,113,094	512,850	34,052	546,702	1,566,392	408,624	524
525	Oracle License & Security Enhancement	10/16/2019	0051W0005143	60	42	28,943	0	0	28,943	18,053	1,114	16,917	10,926	8,359	525
526	Oracle License & Security Enhancement	10/16/2019	0051W0005143	60	42	28,943	0	0	28,943	18,053	1,114	16,917	10,926	8,359	526
527	NEXUS Hybrid Marketing (MKT)	10/9/2019	0051W0004364	60	42	648,796	\$	0	648,796	194,218	10,823	205,042	443,754	129,879	527
528	SAS Forecast Software	11/1/2019	0051W0004359	60	44	713,427	0	0	713,427	190,247	11,890	202,137	511,289	142,695	528
529	GTS Purchasing Project Phase II	11/18/2019	0051W0004766	60	43	460,000	0	0	460,000	130,333	7,667	138,000	322,000	92,000	529
530	Infonet Home Page Redesign	11/29/2019	0051W0005141	36	22	24,700	0	0	24,700	9,606	686	10,292	14,408	8,233	530
531	Brightworks SharePoint Solutions Licensing	11/29/2019	0051W0005141	36	22	34,000	0	0	34,000	13,222	944	14,167	19,833	11,333	531
532	K2 Electronic Form Development	11/30/2019	0051W0005115	60	53	50,000	0	0	50,000	17,500	2,500	20,000	30,000	10,000	532
533	Microsoft Dynamics 365 - License	12/02/2019	0051W0003978	60	50	1,800,000	0	0	1,800,000	665,280	50,000	200,000	1,134,720	380,000	533
534	Data Warehouse Project	12/02/2019	0051W0003978	60	44	2,298,223	0	0	2,298,223	610,021	38,141	646,182	1,640,060	457,691	534
535	Navas Tech on Route	2/5/2020	0051W0004361	60	46	1,067,979	0	0	1,067,979	249,139	17,799	266,937	800,941	213,594	535
536	SAP Software Automation Solution	2/28/2020	0051W0005414	60	47	194,280	0	0	194,280	42,094	3,238	45,332	148,948	38,856	536
537	WCM Enhancements	3/18/2020	0051W0005380	60	47	294,820	0	0	294,820	63,878	4,914	68,791	226,029	58,964	537
538	Strategic Financial Planning PH 1	3/25/2020	0051W0004959	60	47	1,871,247	0	0	1,871,247	405,437	31,897	438,624	1,434,623	374,249	538
539	Phase 2&3 of firewall implementation	3/30/2020	0051W0005987	60	55	71,055	0	0	71,055	5,921	1,184	7,106	63,950	14,211	539
540	Risk Management Information System - Ventry	6/1/2020	0051W0005709	60	51	385,750	0	0	385,750	130,682	5,886	36,598	254,792	70,750	540
541	RMS System Licenses	8/24/2020	0051W0005652	60	53	431,793	0	0	431,793	50,376	7,197	57,572	374,220	86,359	541
542	HCM Project	10/19/2020	0051W0005349	60	54	464,225	0	0	464,225	46,423	7,737	54,160	410,066	92,845	542
543	Project HCM 2020 - Cloud Based	10/19/2020	0051W0005683	60	54	1,772,382	0	0	1,772,382	180,136	29,856	188,993	1,582,389	395,277	543
544	Fleet Management System Project	10/26/2020	0051W0005362	60	56	580,458	0	0	580,458	35,480	9,732	45,212	535,246	116,781	544
545	Outage Management Project	11/20/2020	0051W0003958	60	55	890,095	0	0	890,095	73,004	14,686	87,691	802,234	175,274	545
546	Cloud Based Project	12/15/2020	0051W0005710	36	12	37,560	0	0	37,560	18,682	1,055	19,737	18,878	10,962	546
547	AWEVA Software Licenses	12/15/2020	0051W0006981	36	32	37,560	0	0	37,560	3,792	1,055	4,847	32,713	12,663	547
548	Cloud-Based	12/15/2020	0051W0006668	36	32	25,500	0	0	25,500	2,574	716	3,291	22,209	8,597	548
549	DNV GL-DIMP and TRIMP Risk Model Project	12/31/2020	0051W0004323	60	56	1,220,415	0	0	1,220,415	81,100	20,345	101,444	1,118,970	244,139	549
550	DDVA Web-base Learning Training Courses	3/26/2021	0061W0005700	36	35	60,290	0	0	60,290	0	1,694	2,699	57,591	20,326	550
551	Work Order request to reject the creation of 14 Web Based Learning from Yikon Learning for the Design Data Collection Application (DDCA). This request is to approve the work order creation for Teammates + cloud implementation project. Teammate software is used to store audit workpapers and manage the audit workflow with the workpapers.	3/26/2021	0061W0005700	60	59	60,290	(60,290)	0	0	1,005	0	0	0	0	551
552	Workpapers	5/1/2021	0051W0006266	60	60	0	11,400	0	11,400	0	0	0	11,400	2,319	552
553	Teammates + cloud implementation project	5/31/2021	0051W0005905	180	109	0	103,829,866	0	103,829,866	0	0	0	103,829,866	6,963,654	553
554	Customer Service (CSS) - The work order will encompass the Horizon, replacing the existing Customer Service System (CSS). The work order will encompass the Horizon, replacing the existing Customer Service System (CSS).	8/1/2021	0051W0005449	36	36	0	21,200	0	21,200	0	0	0	21,200	3,729	554
555	Capital Budgeting Improvements	9/1/2021	0051W0005988	60	60	0	183,090	0	183,090	0	0	0	183,090	37,239	555
556	ISML Implementation	7/1/2021	0051W0005983	36	36	0	18,370	0	18,370	0	0	0	18,370	6,298	556
557	HCM Phase 2 Project (Cloud-Based)	7/1/2021	0051W0006975	60	60	0	995,000	0	995,000	0	0	0	995,000	202,373	557

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

Line No.	Description (a)	Reference (b)	NNV (c)	System Allocable (d)	Line No.
<u>Annualized at Certification</u>					
1	Net Taxable Plant in Service	WP H-17, Sh 3	\$ 198,570,314	\$ 209,633,735	1
2	Property Tax Rate	Sch H-17, Sh 1	1.0916%	0.4060%	2
3	Property Tax	Ln 1 * Ln 2	\$ 2,167,501	\$ 851,097	3
4	Capitalized Property Tax Rate	Sch H-17, Sh 1	2.6805%	N/A	4
5	Property Tax Expense	Ln 3 * (1 - Ln 4)	\$ 2,109,401	\$ 851,097	5
6	4-Factor	Stmt N, Sh 8, Ln 9(h)	N/A	5.34%	6
7	After Allocation		\$ 2,109,401	\$ 45,413	7
8	Annualized at Test Year	Sch H-17, Sh 1	1,921,696	40,672	8
9	Adjustment	Ln 7 - Ln 8	\$ 187,705	\$ 4,741	9

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER RATE BASE
AT NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Reference (b)	Test Year 5/31/2021 (c)	Certification Adjustment (d)	Certification 11/30/2021 (e)	Line No.
				(e) - (c)		
1	Materials and Supplies	Sch G-4	\$ 11,478,378	\$ (144,776)	\$ 11,333,602	1
2	Cash Working Capital	Sch G-5	\$ 371,399	\$ (9,408)	\$ 361,990	2
Other Working Capital Required						
3	Account 135 Working Funds	Sch G-5	\$ 0	\$ 0	\$ 0	3
4	Account 165 Prepayments		1,292,268	0	1,292,268	4
5	Account 165 Expenses Reclassified to Prepays		1,964	0	1,964	5
6	Account 174 Misc. Current and Accrued Assets		0	0	0	6
7	Account 182.3 Other Regulatory Assets		470,006	491,802	961,808	7
8	Account 186 Miscellaneous Deferred Debits		48,356	0	48,356	8
9	Account 190 Alternative Minimum Tax		0	0	0	9
10	Account 228.2 Injuries and Damages		(67,445)	2,108	(65,337)	10
11	Account 242 Misc. Current and Accrued Liabilities		5,744,997	0	5,744,997	11
12	Account 242 Accrued SERP		(1,145,496)	(49,431)	(1,194,927)	12
13	Account 253 Other Deferred Credits		(1,804,219)	0	(1,804,219)	13
14	Account 254 Other Regulatory Liabilities		0	0	0	14
15	Total Other Working Capital Required	Sum Lns 3 - 14	\$ 4,540,430	\$ 444,479	\$ 4,984,909	15
16	Customer Advances	Sch G-6	\$ (4,721,177)	\$ (526,428)	\$ (5,247,604)	16
17	Deferred Taxes	Sch M-4, Sh 4	(37,929,857)	99,934	(37,829,923)	17
18	Total Other Rate Base	Ln 1+Ln 2+Ln 15+Ln 16+Ln 17	\$ (26,260,826)	\$ (136,200)	\$ (26,397,027)	18

0
0

0
0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEFERRED TAXES
AT NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Reference (b)	NNV (c)	System Allocable (d)	Total (e) (c) + (d)	Line No.
	<u>Balances at Certification</u>					
1	Deferred Taxes	Company Records	\$ (22,777,965)	\$ (16,790,385)		1
2	Total 282	Ln 1	\$ (22,777,965)	\$ (16,790,385)		2
3	4-Factor	Stmnt N, Sh 8		5.34%		3
4	Allocation of System Allocable	Ln 2 * Ln 3	\$	\$ (895,906)		4
5	Deferred Taxes at Certification		\$ (22,777,965)	\$ (895,906)	\$ (23,673,870)	5
6	Test Year Deferred Taxes	Sch M-4, Sh 4	\$ (22,752,266)	\$ (857,283)	\$ (23,609,549)	6
7	Adjustment	Ln 5 - Ln 6	\$ (25,699)	\$ (38,622)	\$ (64,321)	7

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LEAD-LAG SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 71,394,209	41.75	\$ 2,980,698,532	1
2	Labor and Benefits Expense	WP G-5 Cert, Sh 2	12,600,833	11.98	150,932,057	2
3	Pension Costs Charge to O&M	WP G-5 Cert, Sh 3	1,415,301	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	1,709,907	0.00	0	4
5	Uncollectibles Expense	WP G-5 Cert, Sh 3	112,433	90.83	10,212,672	5
6	Other O&M Expense	WP G-5 Cert, Sh 3	6,112,513	23.50	143,641,754	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 93,345,196</u>	35.20	<u>\$ 3,285,485,015</u>	7
8	Interest	Stmt M, Sh 1, Ln 4(e)	3,319,023	87.89	291,711,795	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(g)	2,730,535	39.95	109,075,364	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(g)	974,639	36.50	35,574,339	10
11	Total	Sum Lns 7 - 10	<u>\$ 100,369,393</u>	37.08	<u>\$ 3,721,846,513</u>	11
12	Number of Days in Test Period			365		12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 274,985			13
14	Lag in Receipt of Revenue	WP G-5, Sh 55, Ln 4(b)		<u>38.40</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)		<u>1.32</u>		15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 361,990</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5 Cert, Sh 6, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5 Cert, Sh 6, Col (h)	1,292,268			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	1,964			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5 Cert, Sh 6, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5 Cert, Sh 6, Col (h)	961,808			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5 Cert, Sh 6, Col (h)	48,356			22
23	Account 190 - Alternative Minimum Tax	WP G-5 Cert, Sh 6, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5 Cert, Sh 6, Col (h)	(65,337)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5 Cert, Sh 6, Col (h)	5,744,997			25
26	Account 242 Accrued SERP	WP G-5 Cert, Sh 6, Col (h)	(1,194,927)			26
27	Account 253 - Other Deferred Credits	WP G-5 Cert, Sh 6, Col (h)	(1,804,219)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5 Cert, Sh 6, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 4,984,909</u>			29
30	Total Working Capital Requirements		<u>\$ 5,346,899</u>			30

[1] Gas costs adjusted for present volumes and rates. WP G-5 Cert, Sh 3, Ln 2(c)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 9,123,314 [3]	12.00	\$ 109,479,769	1
2	Labor Loading	[2] <u>3,477,519</u> [4]	11.92	<u>41,452,288</u>	2
3	Totals	\$ <u>12,600,833</u> WP G-5 Cert, Sh 1 Ln 2(c)	<u>11.98</u> WP G-5 Cert, Sh 1 Ln 2(d)	<u>\$ 150,932,057</u>	3

[1] Sch K-1, Sh 6, Ln 33(g) and Sch K-1, Sh 7, Ln 22(g)

[2] Sch K-1, Sh 6, Ln 34(g) and Sch K-1, Sh 7, Ln 23(g)
less WP G-5 Cert, Sheet 3, Ln 4(c)

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

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER O&M SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Labor	[1]		\$ 93,345,196	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-1	\$ 71,394,209		2
3	Labor and Benefits	WP G-5 Cert, Sh 2, Ln 3(b)	12,600,833		3
4	Pension Costs Charged to O&M	WP G-5 Cert, Sh 4, Ln 9(f)	1,415,301		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	1,709,907		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>112,433</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>87,232,683</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u><u>6,112,513</u></u>	8
				WP G-5 Cert, Sh 1, Ln 6(c)	

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PENSION CHARGED TO O&M
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	NNV (c)	Corporate Direct NNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 1,102,109	\$ 176,766	\$ 10,923,108		1
2	Percent O&M to Total	[2]	75.83%	99.99%	90.77%		2
3	Total	Ln 1 * Ln 2	\$ 835,685	\$ 176,745	\$ 9,915,417		3
4	Paiute and SGTC Percent	[3]	0.00%	0.00%	4.46%		4
5	Total Net of Paiute and SGTC	Ln 3 * Ln 4	\$ 835,685	\$ 176,745	\$ 9,473,126		5
6	4-Factor	[4]	100.00%	100.00%	5.34%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 835,685	\$ 176,745	\$ 505,470		7
8	Non-Service Pension Costs	[5]	0	0	(102,598)		8
9	Total Pension Costs Charged to O&M		\$ 835,685	\$ 176,745	\$ 402,872	\$ 1,415,301	9

WP G-5 Cert, Sh 1, Ln 3(c)

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
INTEREST LAG
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Amount Outstanding (b) [1]	Allocated to Rate Base (c) [2]	Rate (d) [1]	Interest Expense (e) (c) * (d)	Days (f) [1]	Dollar Days (g) (e) * (f)	Line No.
1	Debentures	\$ 2,326,728,000	\$ 75,576,753	4.03%	\$ 3,048,384	91.25	\$ 278,165,085	1
2	Medium Term Notes	57,406,078	1,864,664	7.79%	145,338	91.25	13,262,065	2
3	Preferred Securities	(3,752,316)	(121,883)	-4.58%	5,582	45.63	254,697	3
4	CP Facility	49,986,389	1,623,657	0.46%	7,410	(14.00)	(103,739)	4
5	Term Facility	99,619,205	3,235,830	1.28%	41,331	3.50	144,658	5
6	Tax Exempt - Fixed Rate	1,841,824	0	-9.50%	0	15.21	0	6
7	Tax Exempt - Variable Rate	145,382,598	0	1.04%	0	15.21	0	7
8	Total Long-Term Debt	\$ 2,677,211,780	\$ 82,179,021		\$ 3,248,045		\$ 291,722,767	8
9	Short-Term Debt	\$ 210,934,868	\$ 6,851,584	1.11%	\$ 75,818	3.50	\$ 265,363	9
10	Customer Deposits	18,828,581	3,152,577	0.05%	1,576	182.50	287,673	10
11	Total Short-Term Debt	\$ 229,763,449	\$ 10,004,161		\$ 77,394		\$ 553,036	11
12	Total Debt	\$ 2,906,975,229	\$ 92,183,182	3.61%	\$ 3,325,440	87.89	\$ 292,275,803	12

WP G-5 Cert, Sh 1, Ln 8(d)

[1] Source: Company Records

[2] Allocation of the amount of debt financing rate base is \$188,128,942 x 49.00% Debt = \$92,183,182. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS SUMMARY
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Northern Nevada (h)	Line No.
1	Working Funds	135	\$ 432,863	\$ 0	\$ 432,863	\$ (90,901)	\$ 341,962	0	1
2	Prepayments	165	24,476,170	0	24,476,170	(42,650)	24,433,520	1,292,268	2
3	Miscellaneous Current and Accrued Assets	174	(9,621,210)	0	(10,095,742)	0	(10,095,742)	0	3
4	Other Regulatory Assets	182.3	457,793,241	316,348	458,109,589	(95,687,706)	362,421,883	961,808	4
5	Miscellaneous Deferred Debits	186	11,043,129	(47,350)	10,995,779	(2,308,597)	8,687,182	48,356	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(4,623,077)	23,077	(4,600,000)	966,000	(3,634,000)	(65,337)	7
8	Miscellaneous Current and Accrued Liabilities	242	115,921,914	0	115,921,914	(27,772,540)	88,149,374	5,744,997	8
9	Accrued SERP	242	(27,888,745)	(458,620)	(28,347,365)	5,952,947	(22,394,418)	(1,194,927)	9
10	Other Deferred Credits	253	(554,457,732)	11,969,940	(542,487,792)	113,922,436	(428,565,356)	(1,804,219)	10
11	Other Regulatory Liabilities	254	(438,465,463)	0	(438,465,463)	3,356,865	(435,108,599)	0	11
12	Totals		\$ (425,388,911)	\$ 11,803,396	\$ (414,060,047)	\$ (1,704,146)	\$ (415,764,193)	\$ 4,982,945	12

WP G-5 Cert, Sh 1
Ln 17(c) to Ln 28(c)

[1] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
				(f) * -1 + 0.21 (1)			(f) * (g)			(i)	(j)	
Account 135 - Working Funds												
1	Working Funds	[3]	135000000	\$ 432,863	\$	\$ 432,863	(90,901)	\$ 341,962	\$ 0	\$ 0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3]	135001072	0	0	0	0	0	0	0	N	2
3	Total Account 135		\$	\$ 432,863	0	\$ 432,863	(90,901)	\$ 341,962	\$ 0	\$ 0		3
Account 165 - Prepayments												
4	Postage		165000000	203,093	\$	\$ 203,093	(42,650)	\$ 160,444	\$ 44,917	\$ 8,561	A	4
5	Insurance Other	[3]	165001129	24,012,577		24,012,577	0	24,012,577	6,722,442	1,281,269	A	5
6	COLI	[3]	165001129	76,331		76,331	0	76,331	0	0	N	6
7	Licenses and Franchise Taxes	[3][4]	165001131	134,598		134,598	0	134,598	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	45,680		45,680	0	45,680	12,788	2,437	A	8
9	Commercial Paper Facility	[3]	165001353	3,890		3,890	0	3,890	0	0	N	9
10	Total Account 165		\$	\$ 24,476,170	0	\$ 24,476,170	(42,650)	\$ 24,433,520	\$ 6,780,148	\$ 1,292,268		10
Account 174 - Misc. Current And Accrued Assets												
11	Misc Current & Accrue Equity in Employee Homes CA GRCMA	[3][4]	174001158	474,532	\$	\$ 474,532	0	\$ 474,532	\$ 0	\$ 0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002013	(10,095,742)	\$	\$ (10,095,742)	0	\$ (10,095,742)	\$ 0	\$ 0	N	12
13	Total Account 174		\$	\$ (9,621,210)	0	\$ (10,095,742)	0	\$ (10,095,742)	\$ 0	\$ 0		13
Account 182.3 - Other Regulatory Assets												
14	Accrued Vacation Pay	[4]	182301370	15,001,769	\$	\$ 15,001,769	(3,150,372)	\$ 11,851,398	\$ 0	\$ 0	N	14
15	SFAS 109 Deferral (Common)	[3][4]	182302109	0	0	0	0	0	0	0	N	15
16	Arizona Gas Research and Development	[4]	182303003	0	0	0	0	0	0	0	N	16
17	TRMP (Arizona)	[4]	182303004	(250,539)		(250,539)	52,613	(197,926)	0	0	N	17
18	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	(91,699)		(91,699)	19,257	(72,442)	0	0	I	18
19	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303007	1,424,614		1,424,614	(299,169)	1,125,445	0	0	I	19
20	UGCE Deferral (No. Nevada)	[4]	182303007	106,553		106,553	(22,376)	84,177	0	0	I	20
21	UGCE Deferral (So. Nevada)	[4]	182303007	1,235,135		1,235,135	(259,378)	975,756	0	0	I	21
22	California Environmental Compliance Cost	[4]	182303008	898,571		898,571	(188,700)	709,871	0	0	N	22
23	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	(2)		(2)	0	0	0	0	D-N	23
24	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	2		(2)	0	0	0	0	D-S	24
25	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	71,437		71,437	(15,002)	56,436	0	0	N	25
26	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	425,858		425,858	(89,430)	336,428	0	0	N	26
27	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	266,544		266,544	(55,974)	210,570	0	0	N	27
28	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	(246,233)		(246,233)	51,709	(194,524)	0	0	N	28
29	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	1,848,001		1,848,001	(388,080)	1,459,920	0	0	N	29
30	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	(8,027,100)		(8,027,100)	1,685,691	(6,341,409)	0	0	N	30
31	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	201,477		201,477	(42,310)	159,167	0	0	N	31
32	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	733,839		733,839	(154,106)	579,733	0	0	N	32
33	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	173,590		173,590	(36,454)	137,136	0	0	N	33
34	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	881,905		881,905	(185,200)	696,705	0	0	N	34
35	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[4]	182303017	89,609		89,609	(3,515)	86,094	0	0	I	35
36	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[4]	182303021	(1,969,488)		(1,969,488)	413,593	(1,555,896)	0	0	I	36
37	IDRB Variable Interest Adj. (So. Nevada)	[4]	182303027	216,313		216,313	(45,426)	170,887	0	0	N	37
38	Renewable Energy Program Rate (No. Nevada)	[4]	182303032	(28,513)		(28,513)	5,988	(22,525)	0	0	I	38
39	Renewable Energy Program Rate (So. Nevada)		182303032	(4,031)		(4,031)	847	(3,185)	0	0	I	39
40												40

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
				WP G-5 Cert. Sh 12-29			(f) * -1 * 0.21	(h) * (g)			(l)	
41	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	0	N	41
42	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	0	N	42
43	Arizona Rate Case 2019	[4]	182303042	432,263		432,263	(90,775)	341,488	0	0	N	43
44	Nevada Rate Case 2018	[6]	182303044	225,147	26,266	251,414	(52,797)	198,617	166,821	31,795	R	44
45	Low Income Program (LIRA) (Arizona)	[4]	182303045	3,838,863		3,838,863	(806,161)	3,032,702	0	0	N	45
46	California Public Purpose Program - CARE	[4]	182303047	4,392,658		4,392,658	(922,458)	3,470,200	0	0	N	46
47	Nevada Rate Case Post July 2018	[6]	182303051	399,048	23,424	422,472	(88,719)	333,753	280,324	53,429	R	47
48	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	20,486		20,486	(4,302)	16,184	0	0	N	48
49	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303056	753,368		753,368	(158,207)	595,160	0	0	N	49
50	California Rate Case TY 2021	[4]	182303058	24,940		24,940	(5,237)	19,703	0	0	N	50
51	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303068	(1,840,847)		(1,840,847)	386,578	(1,454,269)	0	0	I	51
52	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303068	1,722,728		1,722,728	(361,773)	1,360,955	0	0	N	52
53	California Public Purpose Program - ESAP	[4]	182303071	(9,269)		(9,269)	1,946	(7,323)	0	0	N	53
54	California MHP Conversion to the Meter	[4]	182303072	1,364,555		1,364,555	(286,557)	1,077,999	0	0	N	54
55	California MHP Conversion Beyond the Meter	[4]	182303073	3,751,642		3,751,642	(787,845)	2,963,797	0	0	N	55
56	So. Nevada Self Insurance	[4]	182303074	4,068,912		4,068,912	(854,472)	3,214,441	0	0	N	56
57	CA MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,239,030		1,239,030	(260,196)	978,834	0	0	N	57
58	CA MHP Conversions GAAP Adj.	[4]	182303076	(1,333,892)		(1,333,892)	280,117	(1,053,775)	0	0	N	58
59	Arizona Conservation Deferred Costs	[4]	182303079	995,384		995,384	(209,031)	786,353	0	0	N	59
60	Arizona Pension Balancing Account	[4]	182303080	2,245,138		2,245,138	(471,479)	1,773,659	0	0	N	60
61	Accrued Purchased Gas Cost	[3][4]	182303082	2,453,846		2,453,846	0	2,453,846	0	0	I	61
62	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	1,336,133	30,391	1,366,524	(286,970)	1,079,554	1,079,554	0	D-S	62
63	So. Nevada Gas Lights Pre May 2009	[6]	182303086	128,488	2,923	131,411	(27,596)	103,815	103,815	0	D-S	63
64	So. Nevada Gas Lights Post May 2012	[6]	182303087	495,488	11,270	506,758	(106,419)	400,339	400,339	0	D-S	64
65	So. Nevada Gas Lights Post July 2018	[6]	182303088	12,146	(1,659)	10,487	(2,202)	8,285	8,285	0	D-S	65
66	California Conservation and Energy Efficiency Program	[4]	182303089	(524,763)		(524,763)	110,200	(414,562)	0	0	N	66
67	Arizona EEP/DCA Single-Family	[4]	182303090	6,008,204		6,008,204	(1,261,723)	4,746,481	0	0	N	67
68	Arizona EEP/DCA Multi-Family	[4]	182303091	1,377,514		1,377,514	(289,278)	1,088,236	0	0	N	68
69	Arizona EEP/DCA General-Small	[4]	182303092	205,519		205,519	(43,159)	162,360	0	0	N	69
70	Arizona EEP/DCA General-Medium	[4]	182303093	(9,594,265)		(9,594,265)	2,014,796	(7,579,469)	0	0	N	70
71	Arizona EEP/DCA General-Large 1	[4]	182303094	(6,587,674)		(6,587,674)	1,383,411	(5,204,262)	0	0	N	71
72	Arizona EEP/DCA General-Large 2	[4]	182303095	(706,799)		(706,799)	148,428	(558,371)	0	0	N	72
73	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	3,725,337		3,725,337	(782,321)	2,943,016	0	0	N	73
74	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	323,461		323,461	(67,927)	255,534	0	0	N	74
75	Arizona Property Tax	[4]	182303098	(6,588,105)		(6,588,105)	1,383,502	(5,204,603)	0	0	N	75
76	California Greenhouse Gas Balancing Account Revenue	[4]	182303099	7,277,276		7,277,276	(1,528,228)	5,749,048	0	0	N	76
77	California Greenhouse Gas Balancing Account Admin	[4]	182303101	3,569,989		3,569,989	(749,698)	2,820,292	0	0	N	77
78	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[4]	182303102	1,220,682		1,220,682	(256,343)	964,339	0	0	N	78
79	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[4]	182303103	19,928		19,928	(4,185)	15,743	0	0	N	79
80	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[6]	182303104	(5,367)	95,301	89,934	(18,886)	71,048	0	71,048	D-N	80
81	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[6]	182303104	(276,963)	104,939	(172,024)	36,125	(135,899)	(135,899)	0	D-S	81
82	California NERBA Balancing Account	[4]	182303107	(147,039)		(147,039)	30,878	(116,161)	0	0	N	82
83	California NGLAPBA Balancing Account	[4]	182303109	(293,538)		(293,538)	61,643	(231,895)	0	0	N	83
84	US GAAP Offset to Benefit Obligations	[4]	182303110	411,004,846		411,004,846	(86,311,018)	324,693,828	0	0	N	84
85	Mesquite Infrastructure Expansion Rate - SNV	[4]	182303111	723,653		723,653	(151,967)	571,686	0	0	I	85
86	Nevada Rate Case Post May 2020	[6]	182303112	212,033	23,494	235,526	(49,461)	186,066	156,280	29,786	R	86
87	Arizona Rate Case 2021	[4]	182303113	1,731		1,731	(363)	1,367	0	0	N	87
88												88

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
				WP G-5 Cert, Sh 12-29		(f) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)	(i)	(j)	(k)	
89	Mesquite Infrastructure Expansion Rate - Mesquite		182303115	11,567		11,567	(2,429)	9,138	0	0	I	89
90	Arizona LNG Facility		182303116	9,315,017		9,315,017	(1,956,154)	7,358,863	0	0	N	90
91	US GAAP Adj SAZ LNG Facility		182303117	(3,832,171)		(3,832,171)	804,756	(3,027,415)	0	0	N	91
92	California CDMI Bal Acct	[4]	182303160	413,995		413,995	(86,939)	327,056	0	0	N	92
93	NV COVID 19		182303200	6,134,025		6,134,025	(1,288,145)	4,845,880	4,070,130	775,750	R	93
94	US GAAP Adj NV COVID 19		182303201	(4,171,724)		(4,171,724)	876,062	(3,295,662)	0	0	N	94
95	CA Emergency Customer Protection Memo Acct	[4]	182303250	640,889		640,889	(134,587)	506,303	0	0	N	95
96	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(640,889)		(640,889)	134,587	(506,303)	0	0	N	96
97	NN NV DIV Spring Creek NO NV RA		182303300	26,246		26,246	(5,512)	20,735	0	0	I	97
98	NN NV DIV Spring Creek NO NV RA		182303304	(766)		(766)	161	(605)	0	0	I	98
99	NN NV DIV Spring Creek NO NV Rates		182303305	(13,809)		(13,809)	2,900	(10,909)	0	0	I	99
100	Total Account 182.3			\$ 457,793,241	\$ 316,348	\$ 458,109,589	\$ (95,687,706)	\$ 362,421,883	\$ 6,129,648	\$ 961,808		100
									WFP G-5 Cert, Sh 6, LMP G-5 Cert, Sh 6, Ln 4			
101	Account 186 - Miscellaneous Deferred Debits											
102	Misc. Deferred Debits (So. Lake Tahoe)	[4]	186000000	4,650,162		4,650,162	(976,534)	3,673,628	0	0	N	101
103	Misc. Deferred Debits (Mesquite)	[4]	186000000	76,292		76,292	(16,021)	60,271	0	0	N	102
104	Misc. Deferred Debits (Arizona)	[4]	186000000	5,445,215		5,445,215	(1,143,495)	4,301,720	0	0	N	103
105	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461	0	0	N	104
106	Accrued Labor (No. Nevada)		186001020	42,807		42,807	(8,989)	33,817	0	33,817	D-N	105
107	Accrued Labor (So. Nevada)		186001020	115,339		115,339	(24,221)	91,118	91,118	0	D-S	106
108	Accrued Labor (California)	[4]	186001020	44,245		44,245	(9,291)	34,953	0	0	N	107
109	Accrued Labor (Arizona)	[4]	186001020	275,253		275,253	(57,803)	217,450	0	0	N	108
110	Accrued Labor (Common)	[4]	186001020	344,909		344,909	(72,431)	272,478	76,282	14,539	A	109
111	Franchise Project (Arizona)	[4]	186003020	(903)		(903)	190	(713)	0	0	N	110
112	Deferred Financing Costs (Common)	[4]	186003024	47,350	(47,350)	0	0	0	0	0	N	111
	Total Account 186			\$ 11,043,129	\$ (47,350)	\$ 10,995,779	\$ (2,308,597)	\$ 8,687,182	\$ 167,400	\$ 48,356		112
									WFP G-5 Cert, Sh 6, LMP G-5 Cert, Sh 6, Ln 5			
113	Account 190 - Alternative Minimum Tax	[3]	190002110	0		0	0	0	0	0	A	113
114	Alternative Minimum Tax-Current	[3]	190002115	0		0	0	0	0	0	A	114

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
$(f) + (-) + 0.21$ $(f) + (g)$												
115	Total Account 190		\$	0	0	0	0	0	0	0		115
WPP G-5 Cert, Sh 6, LIn 6												
116	Account 228.2 - Injuries And Damages		\$	(2,500,000)	\$	(2,500,000)	525,000	(1,975,000)	0	0	N	116
117	So. California Injuries and Damages	[4]	2282000000	0	0	0	0	0	0	0	N	117
118	No. California Injuries and Damages	[4]	2282000000	(300,000)	(300,000)	(300,000)	63,000	(237,000)	0	0	N	118
119	So. Lake Tahoe Injuries and Damages	[6]	2282000000	(250,000)	0	(250,000)	52,500	(197,500)	(197,500)	0	D-S	119
120	No. Nevada Injuries and Damages	[6]	2282000000	0	0	0	0	0	0	0	D-N	120
121	Arizona Injuries and Damages	[4]	2282000000	0	0	0	0	0	0	0	N	121
122	System Allocable Injuries and Damages	[6]	2282000000	(1,573,077)	23,077	(1,550,000)	325,500	(1,224,500)	(342,805)	(65,337)	A	122
123	Total Account 228.2		\$	(4,623,077)	23,077	(4,600,000)	966,000	(3,634,000)	(540,305)	(65,337)	A	123
WPP G-5 Cert, Sh 6, LIn 7												
124	Account 242 - Misc. Current And Accrued Liabilities		\$	(4,507,113)	\$	(4,507,113)	0	(4,507,113)	(1,261,789)	(240,492)	A	124
125	Misc. Current and Accrued Liabilities	[3]	2420000000	(6,100,000)	(6,100,000)	(6,100,000)	0	(6,100,000)	(1,707,726)	(325,485)	A	125
126	A/R Credit Balances	[3]	242001074	182,731,295	182,731,295	182,731,295	(38,373,572)	144,357,723	40,413,674	7,702,677	A	126
127	Accrued Pension Liability	[3]	242001140	(2,836)	(2,836)	(2,836)	0	(2,836)	(794)	(151)	A	127
128	Accrued Revenue UESC	[3]	242001250	(5,129,714)	(5,129,714)	(5,129,714)	0	(5,129,714)	0	0	I	128
129	Accrued Customer Deposits	[4]	242001370	(15,001,769)	(15,001,769)	(15,001,769)	3,150,372	(11,851,398)	0	0	N	129
130	Accrued Vacation	[4]	242001371	(5,406,169)	(5,406,169)	(5,406,169)	1,135,295	(4,270,873)	(1,195,653)	(227,886)	A	130
131	Accrued Incentive Pay	[3]	242001375	(460,801)	(460,801)	(460,801)	0	(460,801)	(129,004)	(24,588)	A	131
132	Vacation, Holiday, Other Time Off	[3]	242001380	(22,317,457)	(22,317,457)	(22,317,457)	4,686,666	(17,630,791)	(4,935,829)	(940,748)	A	132
133	Accrued PBOP Costs	[4]	242001381	(3,146,154)	(3,146,154)	(3,146,154)	660,692	(2,485,462)	0	0	N	133
134	ST US GAAP Post Retirement Funded Status	[4]	242001383	(4,602,213)	(4,602,213)	(4,602,213)	966,465	(3,635,749)	(1,017,846)	(193,997)	A	134
135	Accrued Health and Dental	[7]	242001387	(27,888,745)	(458,620)	(28,347,365)	5,952,947	(22,394,418)	(6,269,431)	(1,194,927)	A	135
136	Accrued SERP		242001408	(7,344)	(7,344)	(7,344)	1,542	(5,802)	(1,624)	(310)	A	136
137	Accrued Customer Over-Run	[3],[4]	242001605	(49,527)	(49,527)	(49,527)	0	(49,527)	0	0	N	137
138	Energy Share Fuel Fund (Other)	[3]	242001605	(74,262)	(74,262)	(74,262)	0	(74,262)	(74,262)	0	D-S	138
139	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(4,023)	(4,023)	(4,023)	0	(4,023)	0	0	D-N	139
140	Total Account 242		\$	88,033,169	(458,620)	87,574,549	(21,819,593)	65,754,956	23,819,718	4,550,069		140
WPP G-5 Cert, Sh 6, LIn 8 - 9												
141	Account 253 - Other Deferred Credits		\$	(8,066,774)	\$	(8,066,774)	1,694,022	(6,372,751)	0	0	N	141
142	Other Deferred Credits (Common)	[4]	2530000000	0	0	0	0	0	0	0	N	142
143	Other Deferred Credits (Arizona)	[4]	2530001151	(16,452,464)	(16,452,464)	(16,452,464)	3,455,017	(12,997,447)	(3,638,701)	(693,521)	A	143
144	Deferred Comp. - Officers	[4]	2530001152	(7,071,016)	7,071,016	0	0	0	0	0	N	144
145	Deferred Comp. - Directors	[4]	2530001155	(26,349,182)	0	(26,349,182)	5,533,328	(20,815,854)	(5,827,503)	(1,110,698)	A	145
146	Deferred Comp. - Inactive Directors	[4]	2530001156	(4,898,924)	4,898,924	0	0	0	0	0	N	146
147	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	2530001473	(239,156)	(239,156)	(239,156)	50,223	(188,933)	0	0	N	147
148	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	2530001473	(619,454)	(619,454)	(619,454)	130,085	(489,369)	0	0	M	148
149	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	2530001473	(94,152)	(94,152)	(94,152)	19,772	(74,380)	0	0	N	149
150	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	2530001473	16,132	16,132	16,132	(3,388)	12,744	0	0	N	150
151	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[4]	2530001473	(7,369,707)	(7,369,707)	(7,369,707)	1,547,638	(5,822,068)	0	0	M	151
152	LT US GAAP Post Retirement Funded Status	[4]	2530001475	(477,509,846)	(477,509,846)	(477,509,846)	100,277,068	(377,232,778)	0	0	N	152
153	Deferred Deferred ER SS Payments (Common)		2530001489	(5,803,190)	(5,803,190)	(5,803,190)	1,216,670	(4,586,520)	0	0	N	153
154	Total Account 253		\$	(554,457,732)	11,969,940	(542,487,792)	113,922,436	(428,565,356)	(9,466,204)	(1,804,219)		154

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
				WP G-5 Cert, Sh 12-29			(f) * -1 * 0.21	(f) * (g)				
							[1]				[2]	
	Account 254 - Other Regulatory Liabilities											
155	Deferred Inc - CIAC Gross-Up (So. California)	[4]	254001472	\$ (634,926)	\$	\$ (634,926)	\$ 133,335	\$ (501,592)	\$ 0	\$ 0	N	155
156	Deferred Inc - CIAC Gross-Up (No. Nevada)		254001472	(178,727)		(178,727)	37,533	(141,194)	0	0	M	156
157	Deferred Inc - CIAC Gross-Up (No. California)	[4]	254001472	(384,792)		(384,792)	80,806	(303,986)	0	0	N	157
158	Deferred Inc - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(61,842)		(61,842)	12,987	(48,855)	0	0	N	158
159	Deferred Inc - CIAC Gross-Up (So. Nevada)	[4]	254001472	(1,016,931)		(1,016,931)	213,556	(803,376)	0	0	M	159
160	Deferred Inc - CIAC Gross-Up (Arizona)	[4]	254001472	(38,476)		(38,476)	8,080	(30,396)	0	0	N	160
161	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[4]	254001480	(743,511)		(743,511)	156,137	(587,374)	0	0	I	161
162	Tax Reform Savings (So. California)	[4]	254001484	(5,611,501)		(5,611,501)	1,178,415	(4,433,086)	0	0	N	162
163	Tax Reform Savings (No. California)	[4]	254001484	(2,397,073)		(2,397,073)	503,385	(1,893,688)	0	0	N	163
164	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(896,531)		(896,531)	188,272	(708,260)	0	0	N	164
165	Tax Reform Savings (Arizona)	[4]	254001484	2,817,521		2,817,521	(591,680)	2,225,842	0	0	N	165
166	NV Contract Transition Adj Provision (No. Nevada)		254001490	(4,846)		(4,846)	1,018	(3,828)	0	0	N	166
167	SFAS Regulatory Liab	[4]	254002108	(6,833,434)		(6,833,434)	1,435,021	(5,398,413)	0	0	N	167
168	SFAS 109 Deferral	[3][4]	254002109	(422,480,393)		(422,480,393)	0	(422,480,393)	0	0	N	168
169	Total Account 254			\$ (438,465,463)	\$ 0	\$ (438,465,463)	\$ 3,356,865	\$ (435,108,599)	\$ 0	\$ 0		169
								WP G-5 Cert, Sh 6, Lm 11				
170	Totals			\$ (425,388,911)	\$ 11,803,396	\$ (414,060,047)	\$ (1,704,146)	\$ (415,764,193)	\$ 26,890,403	\$ 4,982,945		170
								WP G-5 Cert, Sh 6, Lm 11				

[1] Federal income tax rate is 21%. In addition, the excess deferred taxes at 14% difference is included and the related amortization is shown in Schedule M-4.

[2] The following rates and allocations factors are used in the above calculations:

Methods	So. Nevada	No. Nevada
Allocated by 4-Factor		
Allocated 13 Month Ending Balance	A	5.34%
Ratio of Nevada Jurisdictions	A*	5.34%
Northern Nevada - Direct	R	16.01%
Southern Nevada - Direct	D-N	100%
Not Included/Other Jurisdictions	D-S	0%
Interest Bearing or Eamed Return	N	0%
Sch. M-3	I	0%
	M	0%

[3] Account has a specially calculated deferred tax or no tax applies.

[4] Removed due to the account being expired, non-recurring, or to comply with prior Commission Order.

[5] In accordance with NAC 704.9714, the subaccount is adjusted to the May 2020 ending balance.

[6] Adjustment to reflect the end-of-period balance which is more appropriate for rate-making.

[7] Account 242001387 represents a balance accumulated over time. Nevada ratepayers first began contributing to this account on November 1, 2009. The adjustment reflects the amount accumulated since November 1, 2009 that is subject to allocation to Nevada using the 4-Factor.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 135 - WORKING FUNDS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	Working Funds 135000000	Petty Cash/ Revolving Funds/ Emp. Relocations 135001072	Total (d) sum (b) to (c)	Line No.
	(a)	(b) [1]	(c) [1]		
1	November 2020	\$ 391,542	\$ 0	\$ 391,542	1
2	December 2020	532,304	0	532,304	2
3	January 2021	1,182,376	0	1,182,376	3
4	February 2021	742,669	0	742,669	4
5	March 2021	518,898	0	518,898	5
6	April 2021	5,629	0	5,629	6
7	May 2021	5,629	0	5,629	7
8	June 2021	501,451	0	501,451	8
9	July 2021	292,933	0	292,933	9
10	August 2021	466,624	0	466,624	10
11	September 2021	344,725	0	344,725	11
12	October 2021	336,586	0	336,586	12
13	November 2021	305,860	0	305,860	13
14	Totals	\$ <u>5,627,225</u>	\$ <u>0</u>	\$ <u>5,627,225</u>	14
15	13 Month Average	\$ <u><u>432,863</u></u> [2]	\$ <u><u>0</u></u> [2]	\$ <u><u>432,863</u></u>	15

[1] Source: Company Records

[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 165 - PREPAYMENTS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Postage 165000000 (b)	Insurance Other 165001129 (c)	COLI 165001129 (d)	Licenses and Franchise Taxes 165001131 (e)	Prepaid Supplies-General Office 165001132 (f)	Commercial Paper Facility 165001353 (g)	Total (h)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (g)	
1	November 2020	\$ 43,554	\$ 25,828,594	\$ 131,511	\$ 0	\$ 45,001	\$ 5,417	\$ 26,054,077	1
2	December 2020	30,737	28,386,602	119,555	0	52,796	4,533	28,594,223	2
3	January 2021	25,052	25,688,007	107,600	0	53,349	2,667	25,876,674	3
4	February 2021	31,982	23,117,557	95,644	0	52,107	2,633	23,299,924	4
5	March 2021	49,819	22,557,944	83,689	0	57,544	9,300	22,758,296	5
6	April 2021	40,572	21,296,873	71,733	0	50,736	8,300	21,468,214	6
7	May 2021	32,116	18,837,038	59,778	0	46,460	6,244	18,981,636	7
8	June 2021	698,406	18,695,785	59,778	0	40,418	0	19,494,386	8
9	July 2021	911,692	18,417,611	47,822	1,749,777	40,471	0	21,167,373	9
10	August 2021	378,341	18,803,323	35,867	0	36,941	0	19,254,473	10
11	September 2021	293,773	32,199,183	23,911	0	40,755	0	32,557,622	11
12	October 2021	50,027	30,247,908	11,956	0	40,173	4,958	30,355,021	12
13	November 2021	54,142	28,087,076	143,466	0	37,089	6,514	28,328,287	13
14	Totals	\$ 2,640,213	\$ 312,163,502	\$ 992,309	\$ 1,749,777	\$ 593,839	\$ 50,567	\$ 318,190,207	14
15	13 Month Average	\$ 203,093	\$ 24,012,577	\$ 76,331	\$ 134,598	\$ 45,680	\$ 3,890	\$ 24,476,170	15
		[2]	[2]	[2]	[2]	[2]	[2]		

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1]	California Fixed Cost Adj Mech - 2009 174002013 (c) [1]	Total (d) sum (b) to (c)	Line No.
1	November 2020	\$ 0	\$ (6,062,843)	\$ (6,062,843)	1
2	December 2020	0	(7,513,669)	(7,513,669)	2
3	January 2021	0	(8,453,288)	(8,453,288)	3
4	February 2021	0	(9,723,471)	(9,723,471)	4
5	March 2021	2,056,305	(14,404,139)	(12,347,834)	5
6	April 2021	2,056,305	(14,018,024)	(11,961,719)	6
7	May 2021	2,056,305	(12,378,368)	(10,322,063)	7
8	June 2021	0	(14,035,057)	(14,035,057)	8
9	July 2021	0	(12,278,932)	(12,278,932)	9
10	August 2021	0	(10,769,133)	(10,769,133)	10
11	September 2021	0	(8,917,464)	(8,917,464)	11
12	October 2021	0	(6,728,296)	(6,728,296)	12
13	November 2021	0	(5,961,966)	(5,961,966)	13
14	Totals	\$ <u>6,168,915</u>	\$ <u>(131,244,651)</u>	\$ <u>(125,075,736)</u>	14
15	13 Month Average	\$ <u><u>474,532</u></u> [2]	\$ <u><u>(10,095,742)</u></u> [2]	\$ <u><u>(9,621,210)</u></u>	15

[1] Source: Company Records

[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Accrued Vacation Pay 182301370 (b)	SFAS 109 Deferral (Common) 182302109 (c)	Arizona Gas Research and Development 182303003 (d)	TRIMP (Arizona) 182303004 (e)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (f)	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) 182303005 (g)	UGCE Deferral (No. Nevada) 182303007 (h)	UGCE Deferral (So. Nevada) 182303007 (i)	California Environmental Compliance Cost 182303008 (j)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (k)	Line No.
1	November 2020	\$ 14,519,000	\$ 0	\$ 0	\$ (30,115)	\$ (91,699)	\$ 1,424,614	\$ 124,880	\$ 1,464,941	\$ 998,404	\$ 0	1
2	December 2020	15,565,000	0	0	299,801	(91,699)	1,424,614	117,711	1,451,707	998,404	0	2
3	January 2021	15,565,000	0	0	268,083	(91,699)	1,424,614	93,734	1,183,713	998,404	0	3
4	February 2021	15,565,000	0	0	229,271	(91,699)	1,424,614	87,616	1,095,956	998,404	(22)	4
5	March 2021	15,565,000	0	0	93,635	(91,699)	1,424,614	79,952	944,584	998,404	0	5
6	April 2021	15,565,000	0	0	181,765	(91,699)	1,424,614	78,074	848,419	998,404	0	6
7	May 2021	15,565,000	0	0	104,121	(91,699)	1,424,614	60,873	700,208	998,404	0	7
8	June 2021	14,519,000	\$ 0	\$ 0	(1,072,369)	(91,699)	1,424,614	114,788	1,348,827	782,100	\$ 0	1
9	July 2021	14,519,000	0	0	(958,347)	(91,699)	1,424,614	119,009	1,364,969	782,100	0	2
10	August 2021	14,519,000	0	0	(969,386)	(91,699)	1,424,614	122,962	1,380,522	782,100	0	3
11	September 2021	14,519,000	0	0	(879,887)	(91,699)	1,424,614	126,333	1,405,027	782,100	0	4
12	October 2021	14,519,000	0	0	(448,750)	(91,699)	1,424,614	130,443	1,424,057	782,100	0	5
13	November 2021	14,519,000	0	0	(74,828)	(91,699)	1,424,614	128,812	1,443,821	782,100	0	6
14	Totals	\$ 195,023,000	\$ 0	\$ 0	\$ (3,257,007)	\$ (1,192,091)	\$ 18,519,976	\$ 1,385,186	\$ 16,056,750	\$ 11,681,428	\$ (22)	7
15	13 Month Average	\$ 15,001,769	\$ 0	\$ 0	\$ (250,539)	\$ (91,699)	\$ 1,424,614	\$ 106,553	\$ 1,235,135	\$ 898,571	\$ (2)	8

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	General													Line No.
		Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009	General Service 3 (No. Nevada) 182303010	General Service 3 (So. Nevada) 182303010	General Multi-Family Residential (No. Nevada) 182303011	General Multi-Family Residential (So. Nevada) 182303011	General Single-Family Residential (No. Nevada) 182303012	General Single-Family Residential (So. Nevada) 182303012	General Service 1 (No. Nevada) 182303013	General Service 1 (So. Nevada) 182303013	General Service 2 (No. Nevada) 182303015	General Service 2 (So. Nevada) 182303015	General Service 1 (No. Nevada) 182303013	General Service 1 (So. Nevada) 182303013	
1	November 2020	\$ 0	\$ 86,723	\$ 456,223	\$ 306,150	\$ (267,741)	\$ 1,988,421	\$ (9,377,049)	\$ 201,532	\$ 593,384	\$ 197,758	\$ 593,384	\$ 197,758		
2	December 2020	0	82,363	496,811	289,093	(281,803)	1,945,564	(9,376,553)	224,156	821,355	192,136	821,355	192,136		
3	January 2021	0	84,384	536,209	312,600	(51,393)	2,222,956	(6,588,382)	266,829	1,198,808	196,114	1,198,808	196,114		
4	February 2021	22	82,310	562,225	298,981	37,387	2,150,046	(4,906,864)	264,216	1,454,907	182,836	1,454,907	182,836		
5	March 2021	0	73,183	554,035	294,354	(88,127)	2,110,023	(5,654,717)	239,222	1,476,551	163,026	1,476,551	163,026		
6	April 2021	0	70,184	558,553	278,543	(115,013)	2,012,654	(5,940,531)	203,684	1,452,880	141,269	1,452,880	141,269		
7	May 2021	0	62,916	580,525	266,038	(146,020)	1,993,226	(6,031,935)	175,698	1,442,633	130,259	1,442,633	130,259		
8	June 2021	0	\$ 53,931	\$ 183,379	\$ 150,524	\$ (336,330)	\$ 1,414,172	\$ (8,656,128)	\$ 144,579	\$ (77,827)	\$ 159,348	\$ (77,827)	\$ 159,348		
9	July 2021	0	60,846	248,701	154,474	(357,427)	1,499,160	(9,075,575)	163,266	54,013	171,382	54,013	171,382		
10	August 2021	0	63,673	287,620	276,651	(395,706)	1,613,879	(9,450,736)	175,324	165,981	180,793	165,981	180,793		
11	September 2021	0	65,654	320,410	274,503	(422,780)	1,611,078	(9,718,203)	177,012	225,108	177,216	225,108	177,216		
12	October 2021	0	66,965	359,436	271,392	(439,772)	1,613,815	(9,940,890)	180,141	294,204	178,942	294,204	178,942		
13	November 2021	0	75,554	412,026	291,772	(336,298)	1,849,014	(9,634,737)	203,544	437,910	185,588	437,910	185,588		
14	Totals	22	\$ 928,686	\$ 5,536,153	\$ 3,465,074	\$ (3,201,023)	\$ 24,024,008	\$ (104,352,301)	\$ 2,619,202	\$ 9,539,907	\$ 2,256,667	\$ 9,539,907	\$ 2,256,667		
15	13 Month Average	2	\$ 71,437	\$ 425,858	\$ 266,544	\$ (246,233)	\$ 1,848,001	\$ (8,027,100)	\$ 201,477	\$ 733,839	\$ 173,590	\$ 733,839	\$ 173,590		

[1] Source: Company Records
[2] WP G-5 Cert. Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	General		Incremental		Incremental		California Public Interest R & D (z)	Renewable Energy Program Rate (No. Nevada) (aa)		Renewable Energy Program Rate (So. Nevada) (ab)		California Rate Case TY 2014 (ac)		Arizona Rate Case 2016 (ad)		Arizona Rate Case 2019 (ae)		Nevada Rate Case 2018 (af)		Line No.
		(v)	(u)	(w)	(x)	(y)	(t)		(s)	(r)	(q)	(p)	(o)	(n)	(m)	(l)	(k)	(j)	(i)	(h)	
1	November 2020	\$ 959,286	\$ 16,753	\$ 16,753	\$ 89,697	\$ (2,032,984)	\$ 216,489	\$ (24,808)	\$ 39,049	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	December 2020	1,075,973	16,389	16,389	87,747	(2,353,932)	216,324	(38,968)	(95,831)	0	0	0	0	0	0	0	0	0	0	0	2
3	January 2021	1,174,385	16,025	16,025	85,797	(2,568,403)	214,485	(48,610)	(186,092)	0	0	0	0	0	0	0	0	0	0	0	3
4	February 2021	1,188,883	15,661	15,661	83,847	(2,694,703)	214,390	(51,281)	(248,242)	0	0	0	0	0	0	0	0	0	0	0	4
5	March 2021	1,112,326	15,297	15,297	81,897	(2,816,771)	213,780	(53,883)	(305,035)	0	0	0	0	0	0	0	0	0	0	0	5
6	April 2021	1,074,869	14,933	14,933	79,947	(2,954,270)	213,660	(55,740)	(343,818)	0	0	0	0	0	0	0	0	0	0	0	6
7	May 2021	1,041,786	14,569	14,569	77,997	(3,095,125)	213,190	(56,972)	(375,531)	0	0	0	0	0	0	0	0	0	0	0	7
8	June 2021	416,737	18,853	18,853	100,937	(559,671)	221,259	1,315	368,995	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
9	July 2021	531,364	18,510	18,510	99,102	(813,185)	222,609	(1,277)	322,080	0	0	0	0	0	0	0	0	0	0	0	2
10	August 2021	609,395	18,167	18,167	97,267	(1,056,993)	216,528	(4,480)	271,055	0	0	0	0	0	0	0	0	0	0	0	3
11	September 2021	677,797	17,824	17,824	95,432	(1,307,966)	216,446	(7,832)	220,746	0	0	0	0	0	0	0	0	0	0	0	4
12	October 2021	741,957	17,481	17,481	93,597	(1,563,081)	216,446	(11,849)	167,699	0	0	0	0	0	0	0	0	0	0	0	5
13	November 2021	860,003	17,117	17,117	91,647	(1,786,266)	216,479	(16,285)	112,516	0	0	0	0	0	0	0	0	0	0	0	6
14	Totals	\$ 11,464,762	\$ 217,579	\$ 217,579	\$ 1,164,911	\$ (25,603,350)	\$ 2,812,065	\$ (370,668)	\$ (52,408)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
15	13 Month Average	\$ 881,905	\$ 16,737	\$ 16,737	\$ 89,609	\$ (1,969,488)	\$ 216,313	\$ (28,513)	\$ (4,031)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8

[1] Source: Company Records
[2] WP G-5 Cert, SH 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Low Income Program (LIRA) (Arizona) 182303045 (ag)	California Public Purpose Program-CAIRE 182303047 (ah)	Nevada Rate Case Post July 2018 182303051 (ai)	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (aj)	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (ak)	California Rate Case TY 2021 182303056 (al)	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) 182303058 (am)	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) 182303058 (an)	California Public Purpose Program-ESAP 182303068 (ao)	California Infrastructure Replacement/Reliability Adj 182303071 (ap)	Line No.
1	November 2020	\$ 3,657,856	\$ 3,232,068	\$ 409,336	\$ (8,725)	\$ (814,005)	\$ 777,493	\$ 91,978	\$ (1,398,631)	\$ 1,928,557	\$ (9,269)	1
2	December 2020	3,733,777	4,271,272	426,780	26,853	(234,959)	779,268	31,345	(2,436,507)	2,423,861	(9,270)	2
3	January 2021	3,794,689	4,428,133	426,780	59,230	64,263	779,268	(23,878)	(2,975,649)	2,471,994	(9,272)	3
4	February 2021	3,966,554	5,347,221	426,780	83,386	59,983	782,463	(65,080)	(2,971,058)	2,645,434	(9,273)	4
5	March 2021	4,154,081	5,236,226	426,780	106,484	46,287	744,741	(104,536)	(2,951,271)	2,703,682	(9,273)	5
6	April 2021	4,318,546	4,106,915	426,816	122,839	26,750	731,753	(132,425)	(2,919,605)	1,710,917	(9,274)	6
7	May 2021	4,373,982	4,478,085	426,816	131,092	(5,465)	720,007	(146,963)	(2,867,612)	2,510,526	(9,275)	7
8	June 2021	3,662,652	6,039,461	277,516	(52,359)	(1,643,124)	687,819	99,058	(909,309)	1,645,559	(9,262)	1
9	July 2021	3,637,145	6,374,601	357,665	(64,477)	(1,634,948)	694,619	103,479	(940,747)	1,705,230	(9,263)	2
10	August 2021	3,636,172	3,339,992	375,405	(69,564)	(1,898,008)	768,230	109,034	(936,734)	(1,045,826)	(9,265)	3
11	September 2021	3,651,365	3,652,559	376,942	(23,582)	(1,122,613)	776,040	115,418	(905,990)	813,085	(9,266)	4
12	October 2021	3,662,532	3,916,879	407,539	(26,884)	(1,156,925)	776,040	121,985	(860,593)	1,720,530	(9,267)	5
13	November 2021	3,655,870	2,681,141	422,472	(27,980)	(1,115,420)	776,040	124,806	(857,309)	1,161,913	(9,268)	6
14	Totals	\$ 49,905,223	\$ 57,104,554	\$ 5,187,625	\$ 266,314	\$ (9,430,223)	\$ 9,793,779	\$ 324,219	\$ (23,931,016)	\$ 22,395,462	\$ (120,497)	7
15	13 Month Average	\$ 3,838,863	\$ 4,392,658	\$ 399,048	\$ 20,486	\$ (725,402)	\$ 753,368	\$ 24,940	\$ (1,840,847)	\$ 1,722,728	\$ (9,269)	8

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	California		California		California		California		California		California		California		California		California		California		California		
		MHP Conversion to the Meter 182303072	(aq) [1]	MHP Conversion Beyond the Meter 182303073	(ar) [1]	So. Nevada Self Insurance 182303074	(as) [1]	MHP Conversion Beyond the Meter 182303075	(at) [1]	CA MHP Conversions GAAP Adj. 182303076	(au) [1]	Arizona Conservation Deferred Costs 182303079	(av) [1]	Pension Balancing Account 182303080	(aw) [1]	Purchased Gas Cost 182303082	(ax) [1]	So. Nevada Gas Lights May 2009 - May 2012 182303085	(ay) [1]	So. Nevada Gas Lights Pre May 2009 182303086	(az) [1]	So. Nevada Gas Lights Post May 2012 182303087	(ba) [1]	So. Nevada Gas Lights Post July 2018 182303088
1	November 2020	\$ 1,513,056	\$ 3,975,384	\$ 4,072,919	\$ 1,275,522	\$ (1,376,401)	\$ 1,513,885	\$ 1,687,275	\$ 0	\$ 1,337,449	\$ 128,615	\$ 485,976	\$ 10,466											
2	December 2020	1,503,381	4,382,245	3,984,377	1,336,645	(1,420,819)	1,098,421	3,074,877	29,000,000	1,308,374	125,819	485,194	10,445											
3	January 2021	1,416,941	4,382,245	3,895,835	1,359,991	(1,427,076)	544,136	3,162,282	0	1,279,289	123,023	474,412	10,424											
4	February 2021	1,338,556	3,579,953	3,807,293	1,380,532	(1,432,472)	79,317	3,162,282	0	1,250,224	120,227	463,690	15,878											
5	March 2021	1,284,217	3,545,228	3,718,751	1,400,760	(1,450,087)	323,098	4,917,797	4,200,000	1,221,149	117,431	452,848	15,846											
6	April 2021	1,240,726	3,521,359	3,630,209	1,419,543	(1,456,303)	24,246	4,971,480	0	1,192,074	114,635	442,066	15,814											
7	May 2021	1,235,150	3,486,957	3,541,667	1,438,790	(1,474,604)	213,949	5,025,163	0	1,162,999	111,839	431,284	15,782											
8	June 2021	1,252,705	3,287,960	4,583,335	946,230	(1,102,771)	635,678	(1,087,929)	0	1,505,055	144,731	558,132	10,592											
9	July 2021	1,293,843	3,666,468	4,500,002	994,853	(1,147,334)	1,188,162	299,673	(4,200,000)	1,477,691	142,100	547,984	10,571											
10	August 2021	1,338,923	3,676,864	4,416,669	1,054,904	(1,191,734)	1,602,743	299,673	0	1,450,327	139,469	537,836	10,550											
11	September 2021	1,394,589	3,707,974	4,333,336	1,111,619	(1,242,125)	2,052,117	299,673	0	1,422,963	136,838	527,688	10,529											
12	October 2021	1,441,504	3,776,242	4,250,003	1,166,844	(1,287,068)	1,897,131	1,687,275	2,900,000	1,395,599	134,207	517,540	10,508											
13	November 2021	1,485,631	3,782,464	4,161,461	1,221,155	(1,331,814)	1,767,107	1,687,275	0	1,366,524	131,411	506,758	10,487											
14	Totals	\$ 17,739,220	\$ 48,771,346	\$ 52,895,857	\$ 16,107,388	\$ #####	\$ 12,939,991	\$ 29,186,796	\$ -31,900,000	\$ 17,369,727	\$ 1,670,345	\$ 6,441,348	\$ 157,892											
15	13 Month Average	\$ 1,364,555	\$ 3,751,642	\$ 4,068,912	\$ 1,239,030	\$ (1,333,892)	\$ 995,384	\$ 2,245,138	\$ 2,453,846	\$ 1,336,133	\$ 128,488	\$ 495,488	\$ 12,146											

[1] Source: Company Records
[2] WP G-5 Cert. Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	California Conservation and Energy Efficiency Program 182303089		Arizona Single-Family 182303090		Arizona Multi-Family 182303091		Arizona General-Small 182303092		Arizona General-Medium 182303093		Arizona General-Large 1 182303094		Arizona General-Large 2 182303095		Arizona Single-Family Low-Income 182303096		Arizona Multi-Family Low-Income 182303097		Arizona Property Tax 182303098		Arizona Property Tax 182303099		California Greenhouse Gas Balancing Account Costs 182303101		Line No.
		(bc)	(1)	(bd)	(1)	(be)	(1)	(bf)	(1)	(bg)	(1)	(bh)	(1)	(bi)	(1)	(bj)	(1)	(bk)	(1)	(bl)	(1)	(bm)	(1)	(bn)	(1)	
1	November 2020	\$ (498,393)	\$ 8,990,073	\$ 1,389,874	\$ 164,256	\$ (9,629,125)	\$ (6,018,484)	\$ (610,580)	\$ 3,776,106	\$ 313,342	\$ (6,761,476)	\$ 7,125,636	\$ 5,016,461	1												
2	December 2020	(495,152)	10,924,182	1,421,087	230,223	(9,480,494)	(5,742,258)	(536,477)	3,863,743	321,056	(6,761,476)	7,786,355	3,893,587	2												
3	January 2021	(567,537)	8,251,050	1,427,895	298,708	(9,257,817)	(5,571,390)	(588,561)	3,860,920	331,159	(6,761,476)	7,105,060	4,760,348	3												
4	February 2021	(565,814)	5,461,566	1,412,591	367,003	(8,991,338)	(5,319,663)	(522,195)	3,855,260	339,439	(6,761,476)	6,439,665	2,883,583	4												
5	March 2021	(563,160)	239,917	1,331,696	398,280	(9,159,031)	(5,787,961)	(576,987)	3,684,379	335,288	(6,198,019)	5,769,204	815,111	5												
6	April 2021	(685,088)	(2,833,344)	1,308,609	403,775	(9,178,045)	(5,843,739)	(545,360)	3,619,700	334,026	(6,010,200)	5,097,320	2,123,245	6												
7	May 2021	(684,626)	(4,713,128)	1,268,040	395,726	(9,271,822)	(6,007,779)	(575,994)	3,400,572	316,172	(5,822,381)	7,691,209	1,340,107	7												
8	June 2021	(407,024)	6,759,047	1,374,967	(27,497)	(10,381,926)	(9,253,745)	(1,206,702)	3,642,871	320,563	(6,761,476)	5,888,194	3,725,109	1												
9	July 2021	(432,406)	7,621,624	1,395,439	23,258	(10,103,163)	(8,214,636)	(962,030)	3,692,884	321,681	(6,761,476)	7,057,935	2,907,153	2												
10	August 2021	(483,491)	8,183,287	1,387,203	57,606	(9,991,921)	(7,803,394)	(855,682)	3,718,528	320,468	(6,761,476)	8,212,561	4,829,386	3												
11	September 2021	(447,296)	8,883,261	1,387,520	89,259	(9,876,638)	(7,181,033)	(800,849)	3,740,581	318,175	(6,761,476)	9,394,316	4,241,866	4												
12	October 2021	(447,208)	9,801,769	1,386,230	119,593	(9,766,747)	(6,674,422)	(745,449)	3,769,332	317,387	(6,761,476)	10,572,330	3,941,152	5												
13	November 2021	(544,721)	10,537,352	1,406,530	151,555	(9,637,373)	(6,215,255)	(661,524)	3,804,505	315,690	(6,761,476)	6,464,798	5,932,755	6												
14	Totals	\$ (6,821,914)	\$ 78,106,655	\$ 17,907,682	\$ 2,671,745	\$ (124,725,439)	\$ (85,039,758)	\$ (9,188,387)	\$ 48,429,382	\$ 4,204,987	\$ (85,645,360)	\$ 94,604,583	\$ 46,409,863	7												
15	13 Month Average	\$ (524,763)	\$ 6,008,204	\$ 1,377,514	\$ 205,519	\$ (9,594,265)	\$ (6,587,674)	\$ (706,799)	\$ 3,725,337	\$ 323,461	\$ (6,588,105)	\$ 7,277,276	\$ 3,569,989	8												

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	California Greenhouse Gas Balancing Account Revenue 182303102 (bc) (1)	California Greenhouse Gas Balancing Account Admin 182303103 (bp) (1)	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bt) (1)	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (br) (1)	California NERBA Balancing Account 182303107 (bs) (1)	California NGLAPBA Balancing Account 182303109 (bt) (1)	US GAAP Offset to Benefit Obligations 182303110 (bu) (1)	Mesquite Infrastructure Expansion Rate SNV 182303111 (bv) (1)	Nevada Rate Case Post May 2020 182303112 (bw) (1)	Arizona Rate Case 2021 182303113 (bx) (1)	Line No.	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (by) (1)	Arizona LNG Facility 182303116 (bz) (1)
1	November 2020	\$ 117,886	\$ 19,406	\$ 55,859	\$ (109,693)	\$ (154,634)	\$ (100,199)	\$ 394,931,000	\$ 575,811	\$ 235,526	\$ 0	1	\$ 9,055	\$ 10,055,385
2	December 2020	321,639	20,639	(6,795)	(197,486)	(165,604)	(238,918)	427,550,000	651,966	285,042	0	2	10,246	11,011,130
3	January 2021	321,711	21,257	(60,926)	(301,472)	(166,333)	(435,874)	427,550,000	999,448	285,042	0	3	15,825	11,944,911
4	February 2021	321,775	21,874	(114,009)	(431,925)	(156,770)	(647,576)	427,550,000	962,137	325,561	0	4	15,659	11,944,911
5	March 2021	(1,532,317)	22,491	(167,327)	(562,699)	(147,468)	(847,554)	417,975,000	1,159,483	339,696	5,000	5	19,034	11,944,911
6	April 2021	3,277,589	23,108	(203,804)	(643,639)	(141,341)	(981,297)	417,975,000	1,366,333	339,696	7,500	6	22,437	11,944,911
7	May 2021	3,880,377	23,725	(227,631)	(628,075)	(137,895)	(1,068,480)	417,975,000	1,570,450	343,869	10,000	7	24,403	11,944,911
8	June 2021	2,749,706	15,718	131,985	(61,661)	(131,589)	196,967	411,720,000	238,478	0	0	8	3,831	4,341,067
9	July 2021	2,057,947	16,935	118,791	(78,743)	(135,530)	148,447	403,325,000	284,315	0	0	9	4,542	5,276,982
10	August 2021	2,058,343	17,553	108,477	(130,077)	(138,864)	102,991	403,325,000	327,611	36,115	0	10	5,216	6,229,996
11	September 2021	2,058,557	18,170	108,194	(115,748)	(141,911)	62,269	403,325,000	372,650	106,372	0	11	5,915	7,219,199
12	October 2021	117,809	18,787	97,484	(167,282)	(145,015)	20,631	394,931,000	423,332	223,978	0	12	6,701	8,146,786
13	November 2021	117,848	19,404	89,934	(172,024)	(148,550)	(25,405)	394,931,000	475,473	235,526	0	13	7,511	9,090,119
14	Totals	\$ 15,868,872	\$ 259,068	\$ (69,769)	\$ (3,600,523)	\$ (1,911,504)	\$ (3,815,999)	\$ 5,343,063,000	\$ 9,407,486	\$ 2,756,425	\$ 22,500	14	\$ 150,375	\$ 121,095,219
15	13 Month Average	\$ 1,220,682	\$ 19,928	\$ (5,367)	\$ (276,963)	\$ (147,039)	\$ (293,538)	\$ 411,004,846	\$ 723,653	\$ 212,033	\$ 1,731	15	\$ 11,567	\$ 9,315,017

(1) Source: Company Records
(2) WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	US GAAP CALIFORNIA		CA EMERGENCY CUSTOMER PROTECTION		CA EMERGENCY CUSTOMER PROTECTION		NO NV/DIV SPRING CREEK NO NV RA		NO NV/DIV SPRING CREEK NO NV RA		NO NV/DIV SPRING CREEK NO NV RA RATES		Total (c)	sum (b) to (c)	Line No.
		Adj SAZ LNG Facility 182303117 (ca) [1]	BAL ACCT 182303160 (cb) [1]	NV COVID 19 182303200 (cc) [1]	US GAAP ADJ NV COVID 19 182303201 (cd) [1]	MEMO ACT 182303250 (ce) [1]	GAAP ADJ 182303251 (cf) [1]	NO NV RA 182303300 (cg) [1]	NO NV RA 182303304 (ch) [1]	NO NV RA RATES 182303305 (ci) [1]	NO NV/DIV SPRING CREEK NO NV RA RATES 182303305 (ci) [1]	NO NV/DIV SPRING CREEK NO NV RA RATES 182303305 (ci) [1]	NO NV/DIV SPRING CREEK NO NV RA RATES 182303305 (ci) [1]			
1	November 2020	\$ (4,119,655)	\$ 499,910	\$ 4,223,828	\$ (4,223,828)	\$ 635,760	\$ (635,760)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 440,319,459	1	
2	December 2020	(4,488,832)	605,868	4,758,142	(4,758,142)	727,162	(727,162)	0	(13)	0	0	0	0	508,447,552	2	
3	January 2021	(4,857,269)	613,657	5,437,109	(5,437,109)	824,042	(824,042)	0	(273)	0	0	0	0	480,451,765	3	
4	February 2021	(4,857,269)	635,599	6,051,534	(6,051,534)	919,020	(919,020)	33,884	(915)	0	0	0	0	476,859,915	4	
5	March 2021	(4,857,269)	500,318	6,585,746	(6,585,746)	1,024,798	(1,024,798)	68,191	(1,815)	(39,844)	0	0	0	461,360,420	5	
6	April 2021	(4,857,269)	535,021	6,585,746	(6,585,746)	1,119,105	(1,119,105)	102,474	(2,861)	(59,866)	0	0	0	456,343,437	6	
7	May 2021	(4,857,269)	520,186	6,585,746	(6,585,746)	1,119,105	(1,119,105)	136,653	(4,086)	(79,806)	0	0	0	457,251,556	7	
8	June 2021	(1,889,073)	0	6,585,746	0	0	0	0	0	0	0	0	0	449,292,750	8	
9	July 2021	(2,262,633)	0	6,585,746	(1,748,019)	230,146	(230,146)	0	0	0	0	0	0	440,184,327	9	
10	August 2021	(2,635,499)	0	6,585,746	(2,305,501)	310,263	(310,263)	0	0	0	0	0	0	442,880,572	10	
11	September 2021	(3,007,586)	472,283	6,585,746	(2,827,927)	390,332	(390,332)	0	0	0	0	0	0	448,873,131	11	
12	October 2021	(3,378,939)	488,527	6,585,746	(3,310,300)	471,290	(471,290)	0	0	0	0	0	0	446,708,813	12	
13	November 2021	(3,749,664)	500,565	6,585,746	(3,812,810)	560,540	(560,540)	0	0	0	0	0	0	442,338,437	13	
14	Totals	\$ (49,818,226)	\$ 5,381,936	\$ 79,742,322	\$ (64,232,406)	\$ 8,331,563	\$ (8,331,563)	\$ 341,202	\$ (9,963)	\$ (179,516)	\$ 0	\$ 0	\$ 0	\$ 5,951,312,132	14	
15	13 Month Average	\$ (3,832,171)	\$ 413,995	\$ 6,134,025	\$ (4,171,724)	\$ 640,889	\$ (640,889)	\$ 26,246	\$ (766)	\$ (13,809)	\$ 0	\$ 0	\$ 0	\$ 457,793,241	15	

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Misc. Deferred Debits (So. Lake Tahoe) 186000000 (b)	Misc. Deferred Debits (Mesquite) 186000000 (c)	Misc. Deferred Debits (Arizona) 186000000 (d)	Misc. Deferred Debits (Common) 186000000 (e)	Accrued Labor (No. Nevada) 186001020 (f)	Accrued Labor (So. Nevada) 186001020 (g)	Accrued Labor (California) 186001020 (h)	Accrued Labor (Arizona) 186001020 (i)	Accrued Labor (Common) 186001020 (j)	Franchise Project (Arizona) 186001020 (k)	Deferred Financing Costs (Common) 186003024 (l)	Total (m)	Line No.
1	November 2020	\$ 4,650,162	\$ 123,975	\$ 5,445,215	\$ 2,461	\$ 64,178	\$ 175,871	\$ 67,034	\$ 418,115	\$ 525,221	\$ 0	\$ 98,047	\$ 11,570,278	1
2	December 2020	4,650,162	123,975	5,445,215	2,461	96,267	263,807	100,550	627,170	787,831	0	0	12,097,438	2
3	January 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	46,000	10,267,813	3
4	February 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	47,601	10,269,413	4
5	March 2021	4,650,162	123,975	5,445,215	2,461	36,733	95,183	37,067	229,200	285,533	0	133,428	11,038,957	5
6	April 2021	4,650,162	123,975	5,445,215	2,461	61,222	158,638	61,779	381,999	475,889	0	61,793	11,423,133	6
7	May 2021	4,650,162	123,975	5,445,215	2,461	73,466	190,365	74,134	458,399	571,066	(11,740)	0	11,577,503	7
8	June 2021	4,650,162	0	5,445,215	2,461	53,482	146,559	55,862	348,429	437,684	0	105,883	11,245,737	8
9	July 2021	4,650,162	0	5,445,215	2,461	74,875	205,183	78,205	487,799	612,758	0	(250)	11,556,408	9
10	August 2021	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	13,594	10,111,432	10
11	September 2021	4,650,162	0	5,445,215	2,461	10,696	29,312	11,172	69,686	87,537	0	13,594	10,319,835	11
12	October 2021	4,650,162	0	5,445,215	2,461	32,089	87,936	33,516	209,057	282,610	0	22,451	10,745,497	12
13	November 2021	4,650,162	123,975	5,445,215	2,461	53,482	146,559	55,862	348,429	437,684	0	73,404	11,337,233	13
14	Totals	\$ 60,452,103	\$ 991,800	\$ 70,787,801	\$ 31,987	\$ 556,490	\$ 1,499,413	\$ 575,181	\$ 3,578,283	\$ 4,483,813	\$ (11,740)	\$ 615,544	\$ 143,560,675	14
15	13 Month Average	\$ 4,650,162	\$ 76,292	\$ 5,445,215	\$ 2,461	\$ 42,807	\$ 115,339	\$ 44,245	\$ 275,253	\$ 344,909	\$ (903)	\$ 47,350	\$ 11,043,129	15

[1] Source: Company Records
[2] WP G-5 Cert. Sh. 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	Alternative Minimum Tax- Current 190002110	Alternative Minimum Tax- Non-Current 190002115	Total	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	sum (b) to (c)	
1	November 2020	\$ 0	\$ 0	\$ 0	1
2	December 2020	0	0	0	2
3	January 2021	0	0	0	3
4	February 2021	0	0	0	4
5	March 2021	0	0	0	5
6	April 2021	0	0	0	6
7	May 2021	0	0	0	7
8	June 2021	0	0	0	8
9	July 2021	0	0	0	9
10	August 2021	0	0	0	10
11	September 2021	0	0	0	11
12	October 2021	0	0	0	12
13	November 2021	0	0	0	13
14	Totals	\$ 0	\$ 0	\$ 0	14
15	13 Month Average	\$ 0	\$ 0	\$ 0	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 228.2 - INJURIES AND DAMAGES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	So. California Injuries and Damages (b)	No. California Injuries and Damages (c)	So. Lake Tahoe Injuries and Damages (d)	So. Nevada Injuries and Damages (e)	No. Nevada Injuries and Damages (f)	Arizona Injuries and Damages (g)	System Allocable Injuries and Damages (h)	Total (i)	Line No.
1	November 2020	\$ (2,500,000)	0 \$	(300,000) \$	(250,000) \$	0 \$	0 \$	(1,550,000) \$	(4,600,000)	1
2	December 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	2
3	January 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	3
4	February 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	4
5	March 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	5
6	April 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	6
7	May 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	7
8	June 2021	(2,500,000)	0 \$	(300,000) \$	(250,000) \$	0 \$	0 \$	(1,550,000)	(4,600,000)	8
9	July 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	9
10	August 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	10
11	September 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	11
12	October 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	12
13	November 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	13
14	Totals	\$ (32,500,000)	0 \$	(3,900,000) \$	(3,250,000) \$	0 \$	0 \$	(20,450,000) \$	(60,100,000)	14
15	13 Month Average	\$ (2,500,000)	0 \$	(300,000) \$	(250,000) \$	0 \$	0 \$	(1,573,077) \$	(4,623,077)	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Misc. Current and Accrued Liabilities (b)	A/R Credit Balances (c)	Accrued Pension Liability (d)	Deferred Revenue UESC (e)	Accrued Customer Deposits (f)	Accrued Vacation (g)	Accrued Incentive Pay (h)	Vacation, Holiday, Other Time Off (i)	Accrued PBOP Costs (j)	Line No.
1	November 2020	\$ (3,858,954)	\$ 0	\$ 163,559,301	\$ 0	\$ (7,953,104)	\$ (14,519,000)	\$ (8,774,058)	\$ (5,159,642)	\$ (22,216,691)	1
2	December 2020	(3,873,106)	(22,400,000)	159,344,053	0	(5,311,875)	(15,565,000)	(9,571,700)	(0)	(22,584,643)	2
3	January 2021	(4,628,954)	0	218,077,861	0	(5,104,578)	(15,565,000)	(10,256,350)	2,109,312	(22,894,060)	3
4	February 2021	(4,628,954)	0	213,811,676	0	(5,442,255)	(15,565,000)	(1,369,300)	2,727,276	(23,120,344)	4
5	March 2021	(4,628,954)	(15,800,000)	209,545,491	0	(5,149,735)	(15,565,000)	(2,035,015)	4,960,327	(23,314,232)	5
6	April 2021	(4,628,954)	0	218,279,314	0	(5,568,076)	(15,565,000)	(2,719,665)	4,032,102	(23,507,590)	6
7	May 2021	(4,628,954)	0	214,013,128	0	0	(15,565,000)	(3,404,315)	4,119,100	(24,340,430)	7
8	June 2021	(4,619,274)	\$ 0	162,850,789	\$ (36,863)	\$ (5,363,403)	\$ (14,519,000)	\$ (3,227,481)	\$ 478,384	\$ (20,733,450)	1
9	July 2021	(4,619,274)	(17,400,000)	158,635,541	0	(5,323,965)	(14,519,000)	(3,916,828)	(471,573)	(20,981,248)	2
10	August 2021	(4,619,274)	0	167,420,293	0	(5,313,477)	(14,519,000)	(4,586,106)	(4,892,155)	(21,233,380)	3
11	September 2021	(4,619,274)	0	163,205,045	0	(5,375,378)	(14,519,000)	(5,264,184)	(5,240,232)	(21,500,797)	4
12	October 2021	(4,619,274)	(23,700,000)	158,989,797	0	(5,384,234)	(14,519,000)	(7,178,774)	(3,234,968)	(21,721,441)	5
13	November 2021	(4,619,274)	0	167,774,549	0	(5,396,198)	(14,519,000)	(7,976,416)	(5,418,344)	(21,978,637)	6
14	Totals	\$ (58,592,474)	\$ (79,300,000)	\$ 2,375,506,839	\$ (36,863)	\$ (66,686,277)	\$ (195,023,000)	\$ (70,280,192)	\$ (5,990,415)	\$ (290,126,942)	14
15	13 Month Average	\$ (4,507,113)	\$ (6,100,000)	\$ 182,731,295	\$ (2,836)	\$ (5,129,714)	\$ (15,001,769)	\$ (5,406,169)	\$ (460,801)	\$ (22,317,457)	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	ST US GAAP Post Retirement Funded Status 242001381 (k)	Accrued Health and Dental 242001383 (l)	Accrued SERP 242001387 (m)	Operating Leases 242001525 (n)	Energy Share Fuel Fund (Other) 242001605 (o)	Energy Share Fuel Fund (So. Nevada) 242001605 (p)	Energy Share Fuel Fund (No. Nevada) 242001605 (q)	Total (f)	Line No.
1	November 2020	\$ (3,100,000)	\$ (5,024,513)	\$ (27,794,661)	\$ (7,239)	\$ (47,063)	\$ (73,399)	\$ (3,653)	\$ 65,027,324	1
2	December 2020	(3,200,000)	(3,000,000)	(27,845,914)	(7,141)	(49,301)	(74,721)	(3,856)	45,856,796	2
3	January 2021	(3,200,000)	(3,931,012)	(28,229,142)	(7,065)	(49,996)	(74,612)	(4,708)	126,241,696	3
4	February 2021	(3,200,000)	(3,764,863)	(28,138,900)	(6,989)	(54,033)	(76,491)	(5,517)	131,166,307	4
5	March 2021	(3,200,000)	(3,891,605)	(28,290,151)	(6,913)	(53,529)	(77,121)	(4,559)	112,489,005	5
6	April 2021	(3,200,000)	(4,166,152)	(28,673,371)	(6,835)	(46,103)	(74,527)	(3,452)	134,151,689	6
7	May 2021	(3,200,000)	(3,610,065)	(28,583,113)	(6,758)	(41,857)	(72,493)	(3,049)	134,676,195	7
8	June 2021	(3,100,000)	(4,977,337)	(27,360,482)	(8,205)	(51,451)	(73,309)	(4,006)	79,254,912	8
9	July 2021	(3,100,000)	(5,576,966)	(27,411,775)	(8,077)	(54,010)	(74,303)	(4,300)	55,174,223	9
10	August 2021	(3,100,000)	(5,573,535)	(27,463,065)	(7,948)	(50,830)	(73,335)	(4,093)	75,984,095	10
11	September 2021	(3,100,000)	(5,601,936)	(27,514,347)	(7,530)	(49,894)	(74,011)	(3,885)	70,334,577	11
12	October 2021	(3,100,000)	(5,291,202)	(27,565,611)	(7,434)	(48,325)	(73,402)	(3,649)	42,542,484	12
13	November 2021	(3,100,000)	(5,419,592)	(27,683,151)	(7,336)	(47,456)	(73,679)	(3,575)	71,531,892	13
14	Totals	\$ (40,900,000)	\$ (59,828,775)	\$ (362,553,683)	\$ (95,471)	\$ (643,848)	\$ (965,402)	\$ (52,302)	\$ 1,144,431,196	14
15	13 Month Average	\$ (3,146,154)	\$ (4,602,213)	\$ (27,888,745)	\$ (7,344)	\$ (49,527)	\$ (74,262)	\$ (4,023)	\$ 88,033,169	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Other Deferred Credits (Common) 253000000 (b)	Other Deferred Credits (Arizona) 253000000 (c)	Deferred Comp.-Officers 253001151 (d)	Deferred Comp.-Directors 253001152 (e)	Deferred Comp.-Inactive Officers 253001155 (f)	Deferred Comp.-Inactive Directors 253001156 (g)	Line No.
1	November 2020	\$ (7,768,223)	0	(16,234,392)	(6,936,859)	(26,354,550)	(5,035,886)	1
2	December 2020	(8,068,223)	0	(16,336,914)	(6,965,254)	(26,135,320)	(4,933,247)	2
3	January 2021	(8,068,223)	0	(16,455,595)	(6,993,650)	(25,914,465)	(4,829,967)	3
4	February 2021	(8,068,223)	0	(17,282,827)	(7,022,045)	(25,692,746)	(4,726,041)	4
5	March 2021	(8,068,223)	0	(17,381,740)	(7,045,879)	(25,467,637)	(4,621,465)	5
6	April 2021	(8,068,223)	0	(17,520,145)	(7,069,713)	(25,267,332)	(4,516,239)	6
7	May 2021	(8,068,223)	0	(17,617,345)	(7,093,547)	(25,065,620)	(4,412,026)	7
8	June 2021	(8,346,054)	0	(15,572,587)	(8,537,902)	(27,636,498)	(3,899,903)	1
9	July 2021	(8,346,054)	0	(15,673,230)	(6,794,881)	(27,426,760)	(5,553,971)	2
10	August 2021	(8,346,054)	0	(15,789,419)	(6,823,277)	(27,215,469)	(5,440,118)	3
11	September 2021	(8,346,054)	0	(15,891,722)	(6,851,672)	(27,002,615)	(5,340,000)	4
12	October 2021	(7,538,054)	0	(15,994,245)	(6,880,068)	(26,788,185)	(5,239,258)	5
13	November 2021	(7,768,223)	0	(16,131,870)	(6,908,463)	(26,572,168)	(5,137,888)	6
14	Totals	\$ (104,868,056)	0	(213,882,032)	(91,923,213)	(342,539,366)	(63,686,009)	14
15	13 Month Average	\$ (8,066,774)	0	(16,452,464)	(7,071,016)	(26,349,182)	(4,898,924)	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred Inc.- Customer Advances		Deferred ER SS Payments (Common)		Total (n)	sum (b) to (m)
		(So. California) (h)	(No. Nevada) (i)	(No. California) (j)	(So. Lake Tahoe) (k)	(So. Nevada) (l)	(So. Nevada) (m)	(Common) (n)	(Common) (n)				
1	November 2020	\$ (239,330)	\$ (611,674)	\$ (94,805)	\$ 16,132	\$ (7,401,418)	\$ (454,377,000)	\$ (6,985,424)	\$ (532,023,428)				
2	December 2020	(243,312)	(625,773)	(94,778)	16,132	(7,464,411)	(502,071,000)	(7,860,432)	(580,782,532)				
3	January 2021	(245,489)	(620,299)	(94,751)	16,132	(7,465,752)	(502,071,000)	(7,860,432)	(580,603,492)				
4	February 2021	(250,461)	(654,809)	(94,724)	16,132	(7,455,976)	(502,071,000)	(7,860,432)	(581,163,153)				
5	March 2021	(256,951)	(669,931)	(94,697)	16,132	(7,516,675)	(490,682,000)	(7,860,432)	(569,649,497)				
6	April 2021	(251,909)	(703,417)	(90,751)	16,132	(7,517,384)	(490,682,000)	(7,860,432)	(569,531,413)				
7	May 2021	(259,518)	(716,510)	(90,037)	16,132	(7,616,620)	(490,682,000)	(7,860,432)	(569,465,747)				
8	June 2021	(217,306)	(554,710)	(94,993)	16,132	(7,213,128)	(473,869,000)	(1,294,090)	(547,220,040)				
9	July 2021	(217,619)	(559,881)	(94,948)	16,132	(7,123,400)	(464,123,000)	(2,164,418)	(538,062,030)				
10	August 2021	(227,298)	(562,542)	(94,913)	16,132	(7,226,866)	(464,123,000)	(3,032,468)	(538,865,293)				
11	September 2021	(229,883)	(572,493)	(94,886)	16,132	(7,302,755)	(464,123,000)	(3,906,540)	(539,645,490)				
12	October 2021	(234,245)	(589,853)	(94,859)	16,132	(7,331,679)	(454,377,000)	(4,802,196)	(529,853,510)				
13	November 2021	(235,705)	(611,011)	(94,832)	16,132	(7,170,123)	(454,377,000)	(6,093,745)	(531,084,896)				
14	Totals	\$ (3,109,024)	\$ (8,052,903)	\$ (1,223,970)	\$ 209,711	\$ (95,806,186)	\$ (6,207,628,000)	\$ (75,441,473)	\$ (7,207,950,520)				
15	13 Month Average	\$ (239,156)	\$ (619,454)	\$ (94,152)	\$ 16,132	\$ (7,369,707)	\$ (477,509,846)	\$ (5,803,190)	\$ (554,457,732)				

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	Deferred Inc.- CIAC Gross-Up (So. California)		Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe)		Deferred Inc.- CIAC Gross-Up (So. Nevada)		Deferred Inc.- CIAC Gross-Up (Arizona)		NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	Tax Reform Savings (So. California)		Tax Reform Savings (So. Lake Tahoe)		Tax Reform Savings (Arizona)		NV Contract Transition Adj Provision (No. Nevada)		SFAS 109 Regulatory Liab		SFAS 109 Deferral		Total	Line No.
		(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)		
1	November 2020	\$ (670,678)	(183,275)	(64,827)	(1,074,798)	(42,338)	(1,061,846)	(5,887,319)	(2,473,013)	(936,784)	2,385,390	0	(2,194,003)	(14,991,065)	(428,721,180)	(441,314,722)	1							
2	December 2020	(379,284)	(175,325)	(59,347)	(983,511)	(32,266)	(1,073,823)	(6,213,317)	(2,641,652)	(953,732)	1,023,565	(10,500)	(14,991,065)	(415,872,738)	(415,872,738)	(441,314,722)	2							
3	January 2021	(379,285)	(176,477)	(59,347)	(1,004,310)	(32,266)	(1,073,823)	(6,213,317)	(2,641,652)	(953,732)	4,205,128	(10,500)	(14,991,065)	(415,872,738)	(415,872,738)	(441,314,722)	3							
4	February 2021	(379,995)	(176,353)	(59,820)	(1,006,792)	(32,266)	(1,065,940)	(5,902,940)	(2,909,571)	(944,046)	4,215,080	(10,500)	(14,991,065)	(415,872,738)	(415,872,738)	(441,314,722)	4							
5	March 2021	(380,202)	(178,944)	(59,820)	(1,023,895)	(32,266)	(1,092,048)	(5,789,281)	(2,465,544)	(927,464)	4,328,174	(10,500)	(14,991,065)	(415,872,738)	(415,872,738)	(441,314,722)	5							
6	April 2021	(380,230)	(179,670)	(61,303)	(1,029,324)	(32,266)	(1,096,191)	(5,685,722)	(2,421,517)	(910,822)	4,880,463	(10,500)	(14,991,065)	(415,872,738)	(415,872,738)	(441,314,722)	6							
7	May 2021	(667,303)	(173,905)	(60,385)	(694,024)	(42,338)	0	(4,673,976)	(2,078,606)	(750,670)	1,633,079	0	(2,194,003)	(431,961,488)	(431,961,488)	(441,314,722)	7							
8	June 2021	(667,334)	(175,285)	(61,470)	(661,040)	(42,338)	0	(4,888,111)	(2,153,610)	(788,488)	1,694,315	0	(2,194,003)	(431,961,488)	(431,961,488)	(441,314,722)	8							
9	July 2021	(667,365)	(176,563)	(61,525)	(673,647)	(42,338)	0	(5,081,928)	(2,207,058)	(814,119)	1,815,358	0	(2,194,003)	(431,961,488)	(431,961,488)	(441,314,722)	9							
10	August 2021	(670,553)	(178,459)	(61,825)	(664,266)	(42,338)	(1,050,000)	(5,278,476)	(2,254,531)	(863,114)	1,898,768	0	(2,194,003)	(431,961,488)	(431,961,488)	(441,314,722)	10							
11	September 2021	(670,594)	(180,591)	(63,914)	(1,048,352)	(42,338)	(1,050,000)	(5,487,637)	(2,305,099)	(863,171)	2,006,456	0	(2,194,003)	(431,961,488)	(431,961,488)	(441,314,722)	11							
12	October 2021	(670,615)	(182,239)	(64,827)	(1,071,564)	(42,338)	(1,056,108)	(5,642,881)	(2,368,442)	(893,937)	2,167,212	0	(2,194,003)	(431,961,488)	(431,961,488)	(441,314,722)	12							
13	November 2021	(670,615)	(182,239)	(64,827)	(1,071,564)	(42,338)	(1,056,108)	(5,642,881)	(2,368,442)	(893,937)	2,167,212	0	(2,194,003)	(431,961,488)	(431,961,488)	(441,314,722)	13							
14	Totals	\$ (8,254,044)	(2,323,446)	(803,945)	(13,220,068)	(500,184)	(9,665,641)	(72,949,519)	(31,161,949)	(11,654,909)	36,627,779	(63,000)	(88,834,671)	(5,492,245,113)	(5,492,245,113)	(5,700,051,024)	14							
15	13 Month Average	\$ (634,926)	(178,727)	(61,842)	(1,016,931)	(38,476)	(745,511)	(5,611,501)	(2,397,073)	(896,531)	2,817,521	(4,848)	(6,833,434)	(422,480,393)	(422,480,393)	(438,465,463)	15							

[1] Source: Company Records
[2] WP-GS-Cor, Sh 7-11