

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 33 of 34

Northern Nevada Workpapers

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Southwest Gas Corporation

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SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
NN_NGRS	Single Family Residential Gas Service													
	Sales	8,470,645	10,591,644	8,471,429	7,323,795	5,151,031	3,093,504	2,115,329	1,300,237	1,157,872	1,271,197	2,082,210	4,648,287	55,677,180
	Customers	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	897,876
	Sales/Customer	113.2	141.6	113.2	97.9	68.8	41.3	28.3	17.4	15.5	17.0	27.8	62.1	62.0
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	960,070	1,213,877	981,111	900,758	669,705	425,999	304,221	194,616	178,846	184,963	262,632	513,436	6,790,234
	Customers	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	199,080
	Sales/Customer	57.9	73.2	59.1	54.3	40.4	25.7	18.3	11.7	10.8	11.1	15.8	30.9	34.1
NN_NGRAC	Air Conditioning Residential Gas Service													
	Sales	298	360	291	264	176	89	80	74	21	16	43	179	1,891
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	99.3	120.0	97.0	88.0	58.7	29.7	26.7	24.7	7.0	5.3	14.3	59.7	52.5
NN_NGG1	General Gas Service - G1 (<= 7,200 therms/year)													
	G1 Apartments													
	Sales	9,754	11,549	9,411	8,864	6,921	4,611	3,354	2,793	2,482	2,431	3,253	5,413	70,836
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	390.2	462.0	376.4	354.6	276.8	184.4	134.2	111.7	99.3	97.2	130.1	216.5	236.1
	G1 Small Commercial													
	Sales	1,909,384	2,354,788	1,905,744	1,588,739	1,005,994	554,761	298,611	203,081	192,133	213,776	371,121	977,428	11,575,560
	Customers	7,956	7,956	7,956	7,956	7,956	7,956	7,956	7,956	7,956	7,956	7,956	7,956	95,474
	Sales/Customer	240.0	296.0	239.5	199.7	126.4	69.7	37.5	25.5	24.1	26.9	46.6	122.9	121.2
	G1 Small Industrial													
	Sales	15,867	15,795	9,577	6,565	3,228	4,290	2,961	3,237	3,766	3,632	3,649	9,181	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	881.5	877.5	532.1	364.7	179.3	238.3	164.5	179.8	209.2	201.8	202.7	510.1	378.5
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	1,412	1,944	1,612	1,176	527	217	124	98	58	52	164	597	7,981
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	706.0	972.0	806.0	588.0	263.5	108.5	62.0	49.0	29.0	26.0	82.0	298.5	332.5
NN_NGG2	General Gas Service - G2 (> 7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	11,085	13,112	10,950	10,498	8,394	6,427	4,455	3,659	3,654	3,243	3,895	6,474	85,846
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,231.7	1,456.9	1,216.7	1,166.4	932.7	714.1	495.0	406.6	406.0	360.3	432.8	719.3	794.9
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	1,524,075	1,852,600	1,521,212	1,339,322	1,008,720	662,912	379,310	295,293	271,221	294,738	462,342	865,251	10,496,996
	Customers	682	682	682	682	682	682	682	682	682	682	682	682	8,183
	Sales/Customer	2,234.9	2,716.6	2,230.7	1,964.0	1,479.2	972.1	556.2	433.0	397.7	432.2	678.0	1,298.1	1,282.7
	G2 Small Industrial													
	Sales	84,856	90,804	85,793	85,036	61,724	45,947	36,681	31,593	29,787	43,665	60,105	68,729	724,720
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,013.1
	G2 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Armed Forces													
	Sales	8,460	11,588	9,483	7,934	5,166	2,880	2,511	1,344	878	1,132	2,526	5,370	59,272
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	2,115.0	2,897.0	2,370.8	1,983.5	1,291.5	720.0	627.8	336.0	219.5	283.0	631.5	1,342.5	1,234.8

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGG3</u>	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial													
	Sales	494,732	571,136	450,461	429,738	363,282	252,027	144,881	147,094	137,321	145,664	197,163	303,820	3,637,339
	Customers	42	42	42	42	42	42	42	42	42	42	42	42	504
	Sales/Customer	11,779.3	13,598.5	10,725.3	10,231.9	8,649.6	6,000.6	3,449.5	3,502.2	3,269.5	3,468.7	4,694.4	7,233.8	7,216.9
	G3 Small Industrial													
	Sales	253,318	256,879	209,130	203,540	67,421	183,901	202,368	186,736	171,833	232,916	321,827	308,859	2,586,728
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	12,062.8	12,232.3	9,958.6	9,692.4	3,210.5	8,757.2	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	10,312.4
	G3 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGG4</u>	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand													
	Sales	151,788	150,685	143,156	124,055	105,882	87,554	69,503	56,911	50,521	59,465	83,286	117,955	1,200,761
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	37,947.0	37,671.3	35,789.0	31,013.8	26,470.5	21,888.5	17,375.8	14,227.8	12,630.3	14,866.3	20,821.5	29,488.8	25,015.9
	G4 Small Industrial, Monthly Demand													
	Sales	705,970	535,652	334,300	635,035	305,562	516,145	246,449	334,673	371,632	396,957	392,764	274,438	5,049,597
	Customers	9	9	9	9	9	9	10	10	10	10	10	9	113
	Sales/Customer	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,493.1	44,686.7
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Small Industrial, Annual Demand													
	Sales	24,257	29,123	24,344	20,093	14,221	10,089	0	0	0	0	0	7,563	129,690
	Customers	1	1	1	1	1	1	0	0	0	0	0	1	7
	Sales/Customer	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	0.0	0.0	0.0	0.0	0.0	7,563.0	18,527.7
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
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Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv@ Address, G2, BSC)													
	Sales	658	700	537	474	375	179	217	293	501	124	189	393	4,640
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	658.0	700.0	537.0	474.0	375.0	179.0	217.0	293.0	501.0	124.0	189.0	393.0	386.7
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>Water Pumping Gas Service</u>													
	Sales	335	422	351	400	319	316	172	59	1	1	11	94	2,481
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	167.5	211.0	175.5	200.0	159.5	158.0	86.0	29.5	0.5	0.5	5.5	47.0	103.4
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	31	42	0	72	52	21	0	0	0	0	0	10	228
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	10.3	14.0	0.0	24.0	17.3	7.0	0.0	0.0	0.0	0.0	0.0	3.3	6.3
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	259	16,985	24,507	26,285	27,910	95,946
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	259.0	16,985.0	24,507.0	26,285.0	27,910.0	7,995.5
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGCG</u>	<u>Compressed Natural Gas on Customer Premises</u>													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	65	0	0	61	0	105	46	37	122	43	101	58	638
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	65.0	0.0	0.0	61.0	0.0	105.0	46.0	37.0	122.0	43.0	101.0	58.0	53.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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NEVADA RATE CASE 2021
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Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGL</u>	Street And Outdoor Lighting, Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	544	534	404	521	508	570	529	513	502	553	504	485	6,167
	Sales	35	35	35	35	35	35	35	35	35	35	35	35	420
	Customers	15.5	15.3	11.5	14.9	14.5	16.3	15.1	14.7	14.3	15.8	14.4	13.9	14.7
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	31	32	27	29	30	31	29	31	28	28	29	30	355
	Customers	31.0	32.0	27.0	29.0	30.0	31.0	29.0	31.0	28.0	28.0	29.0	30.0	29.6
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Optional Gas Service													
	Optional Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	1,037	1,069	907	972	1,004	1,004	972	1,037	940	940	972	1,004	11,858
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	972.0	1,037.0	940.0	940.0	972.0	1,004.0	988.2
<u>NN_NGOS</u>	Optional Gas Service													
	Optional Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	14,628,672	17,704,335	14,170,230	12,687,941	8,780,242	5,853,579	3,812,803	2,763,668	2,591,104	2,880,063	4,275,091	8,162,964	98,310,692
	Customers	100,264	100,264	100,264	100,264	100,264	100,264	100,264	100,264	100,264	100,264	100,264	100,264	1,203,169

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
Transportation														
Transportation - Residential														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial														
Deliveries	598,431	602,775	534,998	568,860	403,877	372,428	280,916	291,564	284,029	304,090	368,324	493,358	5,103,650	
Customers	29	29	29	29	29	29	29	29	29	29	29	29	348	
Transportation - Military														
Deliveries	220,133	187,222	184,822	144,460	96,500	32,322	19,327	15,590	10,772	16,569	74,995	145,068	1,147,780	
Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500	
Transportation - Industrial														
Deliveries	890,418	951,614	1,080,430	1,609,130	1,667,713	1,279,657	585,702	1,173,132	1,301,682	1,446,868	1,496,994	957,668	14,441,008	
Customers	9	9	9	9	9	9	9	9	9	9	9	9	108	
Transportation - Cogeneration														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial														
Deliveries	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	23,928,375	
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36	
Transportation - Negotiated Essential Agriculture														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Compressed Natural Gas														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Electric Generation														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Sales														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Cogeneration														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Commercial														
Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSPORTATION														
Deliveries	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	2,831,427	3,130,286	3,656,333	4,012,267	3,583,945	3,780,384	44,620,813	
Customers	166	166	166	166	166	166	166	166	166	166	166	166	1,992	
TOTAL DISTRICT														
Sales	18,594,955	21,352,477	17,907,810	16,967,781	13,084,502	9,543,645	6,644,230	5,893,954	6,247,437	6,892,330	7,859,036	11,943,348	142,931,505	
Customers	100,430	100,430	100,430	100,430	100,430	100,430	100,430	100,430	100,430	100,430	100,430	100,430	1,205,161	

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
NN_NGRS	Simple Family Residential Gas Service													
	Sales	38,172	22,360	8,459	(1,483)	(3,213)	9,193	13,432	7,634	6,569	4,984	5,342	0	111,449
	Customers	368	197	110	46	13	254	565	480	451	312	195	0	2,991
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	(992)	(2,431)	(3,770)	(7,354)	(5,640)	(408)	1,059	457	501	429	14	0	(18,135)
	Customers	5	(7)	(48)	(120)	(115)	(5)	78	52	58	40	2	0	(60)
NN_NGRAC	Air Conditioning Residential Gas Service													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Small Commercial													
	Sales	44,142	43,643	29,857	25,487	17,085	16,247	5,908	4,534	4,194	3,793	5,113	0	200,003
	Customers	185	149	126	131	141	241	168	186	177	152	117	0	1,774
	G1 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Sales	(149,660)	(175,363)	(119,517)	(101,506)	(74,948)	(12,348)	(24,960)	(56,650)	(11,051)	(6,434)	(3,197)	0	(735,634)
	Customers	(70)	(65)	(64)	(51)	(50)	(9)	(44)	(129)	(26)	(15)	(5)	0	(518)
	G2 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL	
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments													0	
	Sales													0	
	Customers													0	
	G3 Master Meter Mobile Home Park													0	
	Sales													0	
	Customers													0	
	G3 Small Commercial													0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G3 Small Industrial														0
	Sales														0
	Customers														0
G3 Large Industrial														0	
Sales														0	
Customers														0	
G3 Armed Forces														0	
Sales														0	
Customers														0	
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)														
	G4 Large Commercial, Monthly Demand													0	
	Sales													0	
	Customers													0	
	G4 Small Industrial, Monthly Demand													0	
	Sales													0	
	Customers													0	
	G4 Armed Forces, Monthly Demand													0	
	Sales													0	
	Customers													0	
	G4 Large Commercial, Annual Demand													0	
	Sales													0	
	Customers													0	
G4 Small Industrial, Annual Demand													0		
Sales													0		
Customers													0		
G4 Armed Forces, Annual Demand													0		
Sales													0		
Customers													0		
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
	G5 Large Commercial, Winter Peak < 15% Annual Usage													0	
	Sales													0	
	Customers													0	
	G5 Small Industrial, Winter Peak < 15% Annual Usage													0	
Sales													0		
Customers													0		
G5 Armed Forces, Winter Peak < 15% Annual Usage													0		
Sales														0	
Customers														0	

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													0
	Sales													0
	Customers													0
	<u>Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)</u>													
	Sales													0
	Customers													0
	<u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)</u>													0
	<u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)</u>													0
	Sales													0
	Customers													0
	<u>Water Pumping Gas Service</u>													0
	Sales													0
	Customers													0
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													0
	Sales													0
	Customers													0
	<u>Small Electric Generation - Commercial Cogeneration, G1</u>													0
	Sales													0
	Customers													0
	<u>Small Electric Generation - Commercial Cogeneration, G2</u>													0
	Sales													0
	Customers													0
	<u>Small Electric Generation - Commercial Cogeneration, G3</u>													0
	Sales													0
	Customers													0
<u>NN_NGCNG</u>	<u>Compressed Natural Gas on Customer Premises</u>													
	CNG on Customer's Premises - Non-Residential for Resale													0
	Sales													0
	Customers													0
	<u>CNG on Customer's Premises - Non-Residential</u>													0
	Sales													0
	Customers													0
	<u>CNG on Customer's Premises - Non-Residential by Southwest Gas</u>													0
	Sales													0
	Customers													0
	<u>CNG on Customer's Premises - Residential</u>													0
	Sales													0
	Customers													0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGL</u>	Street And Outdoor Lighting, Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													0
	Sales													0
	Customers													0
<u>NN_NGOS</u>	Optional Gas Service													0
	Optional, Large Commercial													0
	Sales													0
	Customers													0
<u>NN_NGAS</u>	Alternative Sales Service													0
	Alternative Sales Service, Large Commercial													0
	Sales													0
	Customers													0
<u>NN_NGCGS</u>	Compression Gas Service													0
	Compression, Large Commercial													0
	Sales													0
	Customers													0
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service													0
	Biogas and Renewable, Large Commercial													0
	Sales													0
	Customers													0
	TOTAL SALES SERVICE													
	Sales	(68,338)	(111,791)	(84,971)	(84,856)	(66,716)	12,684	(4,561)	(44,025)	213	2,772	7,272	0	(442,317)
	Customers	488	274	134	6	(11)	481	767	559	660	489	309	0	4,187

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	Transportation - Residential Deliveries													0
	Customers													0
	Transportation - Master Metered Deliveries													0
	Customers													0
	Transportation - Commercial Deliveries													0
	Customers													0
	Transportation - Military Deliveries													0
	Customers													0
	Transportation - Industrial Deliveries													0
	Customers													0
	Transportation - Cogeneration Deliveries													0
	Customers													0
	Transportation - Irrigation Deliveries													0
	Customers													0
	Transportation - Water Pumping Deliveries													0
	Customers													0
	Transportation - Compressed Natural Gas Deliveries													0
	Customers													0
	Transportation - Essential Agriculture Deliveries													0
	Customers													0
	Transportation - Electric Generation Deliveries													0
	Customers													0
	Transportation - Core Aggregation Agency Deliveries													0
	Customers													0
	Transportation - Negotiated Industrial Deliveries													0
	Customers													0
	Transportation - Negotiated Essential Agriculture Deliveries													0
	Customers													0
	Transportation - Negotiated Compressed Natural Gas Deliveries													0
	Customers													0
	Transportation - Negotiated Electric Generation Deliveries													0
	Customers													0
	Transportation - Negotiated Sales Deliveries													0
	Customers													0
	Transportation - Negotiated Cogeneration Deliveries													0
	Customers													0
	Transportation - Negotiated Commercial Deliveries													0
	Customers													0
	TOTAL TRANSPORTATION Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT Sales	(68,338)	(111,791)	(84,971)	(84,866)	(66,716)	12,684	(4,561)	(44,025)	213	2,772	7,272	0	(442,317)
	Customers	488	274	134	6	(11)	481	767	589	660	489	309	0	4,187

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	8,432,473	10,569,284	8,462,970	7,325,278	5,154,244	3,084,311	2,101,897	1,292,603	1,151,303	1,266,213	2,076,868	4,648,287	55,565,731
	Customers	74,455	74,626	74,713	74,777	74,810	74,569	74,258	74,343	74,372	74,511	74,628	74,823	894,885
	Sales/Customer	113.3	141.6	113.3	98.0	68.9	41.4	28.3	17.4	15.5	17.0	27.8	62.1	62.1
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	961,062	1,216,308	984,881	908,112	675,345	426,407	303,162	194,159	178,345	184,534	262,618	513,436	6,808,369
	Customers	16,585	16,597	16,638	16,710	16,705	16,595	16,512	16,538	16,532	16,550	16,588	16,590	199,140
	Sales/Customer	57.9	73.3	59.2	54.3	40.4	25.7	18.4	11.7	10.8	11.2	15.8	30.9	34.2
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	298	360	291	264	176	89	80	74	21	16	43	179	1,891
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	99.3	120.0	97.0	88.0	58.7	29.7	26.7	24.7	7.0	5.3	14.3	59.7	52.5
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	9,754	11,549	9,411	8,864	6,921	4,611	3,354	2,793	2,482	2,431	3,253	5,413	70,836
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	390.2	462.0	376.4	354.6	276.8	184.4	134.2	111.7	99.3	97.2	130.1	216.5	236.1
	<u>G1 Small Commercial</u>													
	Sales	1,865,242	2,311,145	1,875,887	1,563,252	988,909	538,514	292,703	198,547	187,939	209,983	366,008	977,428	11,375,557
	Customers	7,771	7,807	7,830	7,825	7,815	7,715	7,768	7,770	7,779	7,804	7,839	7,956	93,699
	Sales/Customer	240.0	296.0	239.6	199.8	126.5	69.8	37.6	25.6	24.2	26.9	46.7	122.9	121.4
	<u>G1 Small Industrial</u>													
	Sales	15,867	15,795	9,577	6,565	3,228	4,290	2,961	3,237	3,766	3,632	3,649	9,181	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	881.5	877.5	532.1	364.7	179.3	238.3	164.5	179.8	209.2	201.8	202.7	510.1	378.5
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	1,412	1,944	1,612	1,176	527	217	124	98	58	52	164	597	7,981
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	706.0	972.0	806.0	588.0	263.5	108.5	62.0	49.0	29.0	26.0	82.0	298.5	332.5
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	11,085	13,112	10,950	10,498	8,394	6,427	4,455	3,659	3,654	3,243	3,895	6,474	85,846
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,231.7	1,456.9	1,216.7	1,166.4	932.7	714.1	495.0	406.6	406.0	360.3	432.8	719.3	794.9
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	1,673,735	2,027,963	1,640,729	1,440,828	1,083,688	675,260	404,270	351,943	282,272	301,172	465,539	885,251	11,232,630
	Customers	752	747	736	733	732	691	726	811	708	697	687	682	8,702
	Sales/Customer	2,225.7	2,714.8	2,229.3	1,965.7	1,480.4	977.2	556.8	434.0	398.7	432.1	677.7	1,298.1	1,290.8
	<u>G2 Small Industrial</u>													
	Sales	84,856	90,804	85,793	85,036	61,724	45,947	36,681	31,593	29,787	43,665	60,105	68,729	724,720
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,013.1
	<u>G2 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Armed Forces</u>													
	Sales	8,460	11,588	9,483	7,934	5,166	2,880	2,511	1,344	878	1,132	2,526	5,370	59,272
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	2,115.0	2,897.0	2,370.8	1,983.5	1,291.5	720.0	627.8	336.0	219.5	283.0	631.5	1,342.5	1,234.8

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<u>NN_NGG3</u>	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial													
	Sales	494,732	571,136	450,461	429,738	363,282	252,027	144,881	147,094	137,321	145,684	197,163	303,820	3,637,339
	Customers	42	42	42	42	42	42	42	42	42	42	42	42	504
	Sales/Customer	11,779.3	13,596.5	10,725.3	10,231.9	8,649.6	6,000.6	3,449.5	3,502.2	3,269.5	3,468.7	4,694.4	7,233.8	7,216.9
	G3 Small Industrial													
	Sales	253,318	256,879	209,130	203,540	67,421	183,901	202,368	186,736	171,833	232,916	321,827	308,859	2,598,728
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	12,062.8	12,232.3	9,958.6	9,692.4	3,210.5	8,757.2	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	10,312.4
	G3 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGG4</u>	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand													
	Sales	151,788	150,685	143,166	124,055	105,882	87,554	69,503	56,911	50,521	59,465	83,286	117,955	1,200,761
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	37,947.0	37,671.3	35,789.0	31,013.8	26,470.5	21,888.5	17,375.8	14,227.8	12,630.3	14,866.3	20,821.5	29,488.8	25,015.9
	G4 Small Industrial, Monthly Demand													
	Sales	705,970	535,652	334,300	635,035	305,562	516,145	246,449	334,673	371,632	396,957	392,784	274,438	5,049,597
	Customers	9	9	9	9	9	9	10	10	10	10	10	9	113
	Sales/Customer	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,493.1	44,886.7
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Small Industrial, Annual Demand													
	Sales	24,257	29,123	24,344	20,093	14,221	10,089	0	0	0	0	0	7,563	129,690
	Customers	1	1	1	1	1	1	0	0	0	0	0	1	7
	Sales/Customer	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	0.0	0.0	0.0	0.0	0.0	7,563.0	18,527.1
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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NN_NGAC	Air Conditioning Gas Service															
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)	658	700	537	474	375	179	217	293	293	501	124	189	393	4,640	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales	658.0	700.0	537.0	474.0	375.0	179.0	217.0	293.0	293.0	501.0	124.0	189.0	393.0	386.7	
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
NN_NGWP	Water Pumping Gas Service															
	Water Pumping Gas Service	335	422	351	400	319	316	172	59	1	1	11	94	2,481		
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24		
	Sales/Customer	167.5	211.0	175.5	200.0	159.5	158.0	86.0	29.5	0.5	0.5	5.5	47.0	103.4		
	NN_NGEG	Small Electric Generation Gas Service														
		Small Electric Generation - Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		Small Electric Generation - Commercial Cogeneration, G1	31	42	3	72	52	21	3	3	3	3	3	3	10	228
		Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Sales		10.3	14.0	0.0	24.0	17.3	7.0	0.0	0.0	0.0	0.0	0.0	0.0	3.3	6.3	
Sales/Customer		3.4	4.7	0.0	8.0	5.8	2.3	0.0	0.0	0.0	0.0	0.0	0.0	1.1	1.8	
Small Electric Generation - Commercial Cogeneration, G2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		1	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Small Electric Generation - Commercial Cogeneration, G3	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
NN_NGCNG	Compressed Natural Gas on Customer Premises															
	Compressed Natural Gas on Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	Compressed Natural Gas on Customer Premises - Non-Residential for Resale	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	Compressed Natural Gas on Customer Premises - Non-Residential	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Compressed Natural Gas on Customer Premises - Non-Residential by Southwest Gas	65	0	0	61	0	105	46	37	122	43	101	58	638			
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12			
Sales/Customer	65.0	0.0	0.0	61.0	0.0	105.0	46.0	37.0	122.0	43.0	101.0	58.0	53.2			
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0			
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

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<u>NN_NGL</u>	Street And Outdoor Lighting, Gas Service													
	Sales	544	534	404	521	508	570	529	513	502	553	504	485	6,167
	Customers	35	35	35	35	35	35	35	35	35	35	35	35	420
	Sales/Customer	15.5	15.3	11.5	14.9	14.5	16.3	15.1	14.7	14.3	15.8	14.4	13.9	14.7
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	31	32	27	29	30	31	28	29	28	28	29	30	355
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	31.0	32.0	27.0	29.0	30.0	31.0	28.0	29.0	28.0	28.0	29.0	30.0	29.6	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Optional Gas Service														
Optional, Large Commercial														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day														
Sales	1,037	1,069	907	972	1,004	1,004	972	972	1,037	940	940	972	1,004	11,858
Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
Sales/Customer	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	972.0	972.0	1,037.0	940.0	940.0	972.0	1,004.0	988.2
<u>NN_NGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL SALES SERVICE														
Sales	14,697,010	17,816,126	14,255,201	12,772,797	8,846,958	5,840,895	3,817,364	2,807,693	2,590,891	2,877,291	4,267,819	8,162,964	98,753,009	
Customers	99,776	99,990	100,130	100,256	100,275	99,783	99,497	99,575	99,604	99,775	99,955	100,264	1,198,982	

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	Transportation - Residential Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial Deliveries	598,431	602,775	534,998	568,860	403,877	372,428	280,916	291,564	284,029	304,090	368,324	493,358	5,103,650
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military Deliveries	220,133	187,222	184,822	144,460	96,500	32,322	19,327	15,590	10,772	16,569	74,995	145,068	1,147,780
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
	Transportation - Industrial Deliveries	890,418	951,614	1,080,430	1,609,130	1,667,713	1,279,657	585,702	1,173,132	1,301,882	1,446,868	1,496,994	957,668	14,441,008
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Transportation - Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Deliveries	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	23,928,375
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION Deliveries	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	2,831,427	3,130,286	3,656,333	4,012,267	3,583,945	3,780,384	44,620,813
	Customers	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	TOTAL DISTRICT Sales	18,663,293	21,464,266	17,992,781	17,052,637	13,151,218	9,530,961	6,648,791	5,937,979	6,247,224	6,889,566	7,851,764	11,943,348	143,373,822
	Customers	99,942	100,156	100,296	100,424	100,441	99,949	99,663	99,841	99,770	99,941	100,121	100,430	1,200,974

**SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED**

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
NN NGRS	Single Family Residential Gas Service													
	Sales	2,106,856	1,295,384	1,153,413	1,266,376	2,074,670	4,631,911	8,444,632	10,560,262	8,446,840	7,304,149	5,137,674	3,084,311	55,506,478
	Customers	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	894,828
	Sales/Customer	28.3	17.4	15.5	17.0	27.8	62.1	113.2	141.6	113.3	98.0	68.9	41.4	62.0
NN NGRM	Multi-Family Residential Gas Service													
	Sales	303,656	194,418	178,642	184,809	262,578	513,428	960,700	1,214,948	981,740	901,679	670,599	426,407	6,793,604
	Customers	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	199,140
	Sales/Customer	18.3	11.7	10.8	11.1	15.8	30.9	57.9	73.2	59.2	54.3	40.4	25.7	34.1
NN NGRAC	Air Conditioning Residential Gas Service													
	Sales	80	74	21	16	43	179	298	360	291	264	176	89	1,891
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	26.7	24.7	7.0	5.3	14.3	59.7	99.3	120.0	97.0	88.0	58.7	29.7	52.5
NN NGG1	General Gas Service - G1 (≤ 7,200 Therms/year)													
	G1 Apartments													
	Sales	3,354	2,793	2,482	2,431	3,253	5,413	9,754	11,549	9,411	8,864	6,921	4,611	70,836
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	134.2	111.7	99.3	97.2	130.1	216.5	390.2	462.0	376.4	354.6	276.8	184.4	236.1
	G1 Small Commercial													
	Sales	289,391	196,889	186,258	207,189	359,514	946,704	1,850,915	2,282,870	1,847,383	1,540,890	976,140	538,514	11,222,457
	Customers	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	92,580
	Sales/Customer	37.5	25.5	24.1	26.9	46.6	122.7	239.9	295.9	239.5	199.7	126.5	69.8	121.2
	G1 Small Industrial													
	Sales	2,961	3,237	3,766	3,632	3,649	9,181	15,867	15,795	9,577	6,565	3,228	4,290	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	164.5	179.8	209.2	201.8	202.7	510.1	881.5	877.5	532.1	364.7	179.3	238.3	378.5
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	124	98	58	52	164	597	1,412	1,944	1,612	1,176	527	217	7,981
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	62.0	49.0	29.0	26.0	82.0	298.5	706.0	972.0	806.0	588.0	263.5	108.5	332.5
NN NGG2	General Gas Service - G2 (7,201 - 50,000 Therms/year)													
	G2 Apartments													
	Sales	4,455	3,659	3,654	3,243	3,895	6,474	11,085	13,112	10,950	10,498	8,394	6,427	85,846
	Customers	495.0	406.6	406.0	360.3	432.8	719.3	1,231.7	1,456.9	1,216.7	1,166.4	932.7	714.1	794.9
	Sales/Customer	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	108.0
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	384,987	300,310	275,701	299,655	488,767	896,554	1,536,249	1,875,159	1,539,839	1,359,890	1,024,821	675,260	10,636,992
	Customers	691	691	691	691	691	691	691	691	691	691	691	691	8,292
	Sales/Customer	557.1	434.6	399.0	433.7	678.4	1,297.5	2,223.2	2,713.7	2,228.4	1,967.7	1,483.1	977.2	1,282.8
	G2 Small Industrial													
	Sales	36,681	31,593	29,787	43,665	60,105	68,729	84,856	90,804	85,793	85,036	61,724	45,947	724,720
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	2,013.1
	G2 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Armed Forces													
	Sales	2,511	1,344	878	1,132	2,526	5,370	8,460	11,588	9,483	7,934	5,166	2,880	59,272
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	627.8	336.0	219.5	283.0	631.5	1,342.5	2,115.0	2,897.0	2,370.8	1,983.5	1,291.5	720.0	1,234.8

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN NGG3</u>	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial													
	Sales	144,881	147,094	137,321	145,684	197,163	303,820	494,732	571,136	450,461	429,738	363,282	252,027	3,637,339
	Customers	42	42	42	42	42	42	42	42	42	42	42	42	504
	Sales/Customer	3,449.5	3,502.2	3,269.5	3,468.7	4,694.4	7,233.8	11,779.3	13,598.5	10,725.3	10,231.9	8,649.6	6,000.6	7,216.9
	G3 Small Industrial													
	Sales	202,368	186,736	171,833	232,916	321,827	308,859	253,318	256,879	209,130	203,540	67,421	183,901	2,598,728
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	12,062.8	12,232.3	9,958.6	9,692.4	3,210.5	8,757.2	10,312.4
	G3 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN NGG4</u>	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand													
	Sales	69,503	56,911	50,521	59,465	83,286	117,955	151,788	150,685	143,156	124,055	105,882	87,554	1,200,761
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	17,375.8	14,227.8	12,630.3	14,866.3	20,821.5	29,488.8	37,947.0	37,671.3	35,789.0	31,013.8	26,470.5	21,888.5	25,015.9
	G4 Small Industrial, Monthly Demand													
	Sales	246,449	334,673	371,632	396,957	392,784	274,438	705,970	535,652	334,300	635,035	305,562	516,145	5,049,597
	Customers	10	10	10	10	10	9	9	9	9	9	9	9	113
	Sales/Customer	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,483.1	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	44,686.7
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Small Industrial, Annual Demand													
	Sales	0	0	0	0	0	7,563	24,257	29,123	24,344	20,093	14,221	10,089	129,690
	Customers	0	0	0	0	0	1	1	1	1	1	1	1	7
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	7,563.0	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	18,527.1
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN NGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN NGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (Chiller-Only Serv (@ Address, G2, BSC)													
	Sales	217	293	501	124	189	393	658	700	537	474	375	179	4,640
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	217.0	293.0	501.0	124.0	189.0	393.0	658.0	700.0	537.0	474.0	375.0	179.0	386.7
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN NGWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	172	59	1	1	11	94	335	422	351	400	319	316	2,481
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	86.0	29.5	0.5	0.5	5.5	47.0	167.5	211.0	175.5	200.0	159.5	158.0	103.4
<u>NN NGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	10	31	42	0	72	52	21	228
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	3.3	10.3	14.0	0.0	24.0	17.3	7.0	6.3
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	259	16,985	24,507	26,285	27,910	0	0	0	0	0	0	95,946
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	259.0	16,985.0	24,507.0	26,285.0	27,910.0	0.0	0.0	0.0	0.0	0.0	0.0	7,995.5
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN NGCNG</u>	<u>Compressed Natural Gas on Customer Premises</u>													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	48	37	122	43	101	58	65	0	0	61	0	105	638
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	48.0	37.0	122.0	43.0	101.0	58.0	65.0	0.0	0.0	61.0	0.0	105.0	53.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN NGL</u>	Street And Outdoor Lighting, Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	529	513	502	553	504	485	544	534	404	521	508	570	6,167
	Customers	35	35	35	35	35	35	35	35	35	35	35	35	420
	Sales/Customer	15.1	14.7	14.3	15.8	14.4	13.9	15.5	15.3	11.5	14.9	14.5	16.3	14.7
	Street & Outdoor Lighting, Residential 0.6200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day	29	31	28	28	29	30	31	32	27	29	30	31	355
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	29.0	31.0	28.0	28.0	29.0	30.0	31.0	32.0	27.0	29.0	30.0	31.0	29.6
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day	972	1,037	940	940	972	1,004	1,037	1,069	907	972	1,004	1,004	11,858
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	972.0	1,037.0	940.0	940.0	972.0	1,004.0	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	988.2
<u>NN NGOS</u>	Optional Gas Service													
	Optional, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN NGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN NGCGS</u>	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN NGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE	3,800,222	2,757,442	2,585,046	2,873,418	4,262,315	8,127,159	14,556,994	17,624,665	14,106,536	12,641,535	8,754,026	5,840,895	97,930,253
	Customers	99,783	99,783	99,783	99,783	99,783	99,783	99,783	99,783	99,783	99,783	99,783	99,783	1,197,396

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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	280,916	291,564	284,029	304,090	368,324	493,358	598,431	602,775	534,998	568,860	403,877	372,428	5,103,650
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military													
	Deliveries	19,327	15,590	10,772	16,569	74,995	145,068	220,133	187,222	184,822	144,460	96,500	32,322	1,147,780
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
	Transportation - Industrial													
	Deliveries	585,702	1,173,132	1,301,682	1,446,868	1,496,994	957,668	890,418	951,614	1,080,430	1,609,130	1,667,713	1,279,657	14,441,008
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Transportation - Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	23,928,375
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	2,831,427	3,130,286	3,656,333	4,012,267	3,583,945	3,780,384	3,966,283	3,648,142	3,737,680	4,279,840	4,304,260	3,690,066	44,620,813
	Deliveries	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	Customers													
	TOTAL DISTRICT	6,631,649	5,887,728	6,241,379	6,885,685	7,846,260	11,907,543	18,523,277	21,272,807	17,844,116	16,921,375	13,056,286	9,530,961	142,551,066
	Sales	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	1,199,388
	Customers													

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
NN_NGRS	Simple Family Residential Gas Service													
	Sales	18,857	11,509	10,144	9,255	13,080	18,724	12,159	(9,022)	(16,130)	(21,129)	(16,570)	0	30,877
	Customers	802	728	716	593	490	311	114	(57)	(144)	(208)	(241)	0	3,104
NN_NGRM	Multi-Family Residential Gas Service													
	Sales	2,440	2,302	2,034	2,070	2,493	3,458	(362)	(1,360)	(3,141)	(6,433)	(4,746)	0	(1,245)
	Customers	189	231	224	206	167	117	10	(2)	(43)	(115)	(110)	0	874
NN_NGRAC	Air Conditioning Residential Gas Service													
	Sales													0
	Customers													0
NN_NGG1	General Gas Service - G1 (<= 7,200 therms/year)													
	G1 Apartments													0
	Sales													0
	Customers													0
	G1 Small Commercial													
	Sales	5,671	4,399	4,047	3,587	4,623	(977)	(14,327)	(28,275)	(28,504)	(22,562)	(12,769)	0	(85,087)
	Customers	166	182	173	148	114	1	(66)	(92)	(115)	(110)	(100)	0	311
	G1 Small Industrial													
	Sales													0
	Customers													0
	G1 Large Industrial													
	Sales													0
	Customers													0
	G1 Armed Forces													
	Sales													0
	Customers													0
NN_NGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													0
	Sales													0
	Customers													0
	G2 Master Meter Mobile Home Park													
	Sales													0
	Customers													0
	G2 Small Commercial													
	Sales	(64,387)	(47,733)	(37,276)	(33,951)	(46,281)	(83,532)	(137,486)	(152,804)	(100,890)	(81,138)	(58,847)	0	(844,325)
	Customers	(116)	(111)	(94)	(81)	(69)	(64)	(61)	(56)	(45)	(42)	(41)	0	(780)
	G2 Small Industrial													
	Sales													0
	Customers													0
	G2 Large Industrial													
	Sales													0
	Customers													0
	G2 Armed Forces													
	Sales													0
	Customers													0

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NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments														
	Sales													0	
	Customers													0	
	G3 Master Meter Mobile Home Park														
	Sales													0	
	Customers													0	
	G3 Small Commercial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Industrial														
	Sales														0
Customers														0	
G3 Large Industrial															
Sales														0	
Customers														0	
G3 Armed Forces															
Sales														0	
Customers														0	
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)														
	G4 Large Commercial, Monthly Demand														
	Sales													0	
	Customers													0	
	G4 Small Industrial, Monthly Demand														
	Sales													0	
	Customers													0	
	G4 Armed Forces, Monthly Demand														
	Sales													0	
	Customers													0	
	G4 Large Commercial, Annual Demand														
	Sales													0	
Customers													0		
G4 Small Industrial, Annual Demand															
Sales													0		
Customers													0		
G4 Armed Forces, Annual Demand															
Sales													0		
Customers													0		
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
	G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales													0	
	Customers													0	
	G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales													0	
Customers													0		
G5 Armed Forces, Winter Peak < 15% Annual Usage															
Sales														0	
Customers														0	

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<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													0
	Sales													0
	Customers													0
	<u>Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)</u>													
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													0
	Sales													0
	Customers													0
	<u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)</u>													
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													0
	Sales													0
	Customers													0
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u>													
	Water Pumping Gas Service													0
	Sales													0
	Customers													0
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													0
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G1													0
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G2													0
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G3													0
	Sales													0
Customers													0	
<u>NN_NGCNG</u>	<u>Compressed Natural Gas on Customer Premises</u>													
	CNG on Customer's Premises - Non-Residential for Resale													0
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential													0
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													0
	Sales													0
	Customers													0
	CNG on Customer's Premises - Residential													0
	Sales													0
Customers													0	

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGL</u>	Street And Outdoor Lighting, Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													0
	Customers													0
<u>NN_NGOS</u>	Optional Gas Service													
	Optional, Large Commercial													0
	Customers													0
<u>NN_NGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													0
	Customers													0
<u>NN_NGCGS</u>	Compression Gas Service													
	Compression, Large Commercial													0
	Customers													0
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													0
	Customers													0
	TOTAL SALES SERVICE													
	Sales	(37,419)	(29,523)	(21,051)	(19,039)	(26,085)	(62,327)	(140,016)	(191,461)	(148,665)	(131,262)	(92,932)	0	(895,780)
	Customers	1,041	1,030	1,019	866	702	365	7	(207)	(347)	(475)	(492)	0	3,509

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Residential Deliveries													0
	Customers													0
	Transportation - Master Metered Deliveries													0
	Customers													0
	Transportation - Commercial Deliveries													0
	Customers													0
	Transportation - Military Deliveries													0
	Customers													0
	Transportation - Industrial Deliveries													0
	Customers													0
	Transportation - Cogeneration Deliveries													0
	Customers													0
	Transportation - Irrigation Deliveries													0
	Customers													0
	Transportation - Water Pumping Deliveries													0
	Customers													0
	Transportation - Compressed Natural Gas Deliveries													0
	Customers													0
	Transportation - Essential Agriculture Deliveries													0
	Customers													0
	Transportation - Electric Generation Deliveries													0
	Customers													0
	Transportation - Core Aggregation Agency Deliveries													0
	Customers													0
	Transportation - Negotiated Industrial Deliveries													0
	Customers													0
	Transportation - Negotiated Essential Agriculture Deliveries													0
	Customers													0
	Transportation - Negotiated Compressed Natural Gas Deliveries													0
	Customers													0
	Transportation - Negotiated Electric Generation Deliveries													0
	Customers													0
	Transportation - Negotiated Sales Deliveries													0
	Customers													0
	Transportation - Negotiated Cogeneration Deliveries													0
	Customers													0
	Transportation - Negotiated Commercial Deliveries													0
	Customers													0
	TOTAL TRANSPORTATION Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT Sales	(37,419)	(29,523)	(21,051)	(19,039)	(26,085)	(62,327)	(140,016)	(191,461)	(148,665)	(131,262)	(92,932)	0	(899,780)
	Customers	1,041	1,030	1,019	866	702	365	7	(207)	(347)	(475)	(492)	0	3,509

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,087,999	1,283,875	1,143,269	1,257,121	2,061,590	4,613,187	8,432,473	10,569,284	8,462,970	7,325,278	5,154,244	3,084,311	55,475,601
	Customers	73,767	73,841	73,863	73,976	74,079	74,258	74,455	74,626	74,713	74,777	74,810	74,569	891,724
	Sales/Customer	28.3	17.4	15.5	17.0	27.8	62.1	113.3	141.6	113.3	98.0	68.9	41.4	62.2
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	301,216	192,116	176,608	182,739	260,085	509,970	961,062	1,216,308	984,881	908,112	675,345	426,407	6,794,849
	Customers	16,406	16,364	16,371	16,389	16,428	16,478	16,585	16,597	16,638	16,710	16,705	16,595	198,266
	Sales/Customer	18.4	11.7	10.8	11.2	15.8	30.9	57.9	73.3	59.2	54.3	40.4	25.7	34.3
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	80	74	21	16	43	179	298	360	291	264	176	89	1,891
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	26.7	24.7	7.0	5.3	14.3	59.7	99.3	120.0	97.0	88.0	58.7	29.7	52.5
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	3,354	2,793	2,482	2,431	3,253	5,413	9,754	11,549	9,411	8,864	6,921	4,611	70,836
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	134.2	111.7	99.3	97.2	130.1	216.5	390.2	462.0	376.4	354.6	276.8	184.4	236.1
	<u>G1 Small Commercial</u>													
	Sales	283,720	192,490	182,211	203,602	354,891	947,681	1,865,242	2,311,145	1,875,887	1,563,252	988,909	538,514	11,307,544
	Customers	7,549	7,533	7,542	7,567	7,601	7,714	7,807	7,830	7,850	7,815	7,715	7,715	92,269
	Sales/Customer	37.6	25.6	24.2	26.9	46.7	122.9	240.0	296.0	239.6	199.8	126.5	69.8	122.5
	<u>G1 Small Industrial</u>													
	Sales	2,961	3,237	3,766	3,632	3,649	9,181	15,867	15,795	9,577	6,565	3,228	4,290	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	164.5	179.8	209.2	201.8	202.7	510.1	881.5	877.5	532.1	364.7	179.3	238.3	378.5
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	124	98	58	52	164	597	1,412	1,944	1,612	1,176	527	217	7,981
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	62.0	49.0	29.0	26.0	82.0	298.5	706.0	972.0	806.0	588.0	263.5	108.5	332.5
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	4,455	3,659	3,654	3,243	3,895	6,474	11,085	13,112	10,950	10,498	8,394	6,427	85,846
	Customers	495.0	406.6	406.0	360.3	432.8	719.3	1,231.7	1,456.9	1,216.7	1,166.4	932.7	714.1	794.9
	Sales/Customer	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	108
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	449,374	348,043	312,977	333,606	515,048	980,086	1,673,735	2,027,963	1,640,729	1,440,828	1,083,668	675,260	11,481,317
	Customers	807	802	785	772	760	755	752	747	736	733	732	691	9,072
	Sales/Customer	556.8	434.0	398.7	432.1	677.7	1,298.1	2,225.7	2,714.8	2,229.3	1,965.7	1,480.4	977.2	1,265.6
	<u>G2 Small Industrial</u>													
	Sales	36,681	31,593	29,787	43,665	60,105	68,729	84,856	90,804	85,793	85,036	61,724	45,947	724,720
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	2,013.1
	<u>G2 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Armed Forces</u>													
	Sales	2,511	1,344	878	1,132	2,526	5,370	8,460	11,588	9,483	7,934	5,166	2,880	59,272
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	627.8	336.0	219.5	283.0	631.5	1,342.5	2,115.0	2,897.0	2,370.8	1,983.5	1,291.5	720.0	1,234.8

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<u>NN_NGG3</u>	General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
	G3 Master Meter Mobile Home Park														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
	G3 Small Commercial	144,881	147,094	137,321	145,684	197,163	303,820	494,732	571,136	450,461	429,738	363,282	252,027	3,637,339	
	Sales	42	42	42	42	42	42	42	42	42	42	42	42	504	
	Customers	3,449.5	3,502.2	3,269.5	3,466.7	4,694.4	7,233.8	11,779.3	13,598.5	10,725.3	10,231.9	8,649.6	6,000.6	7,216.9	
	Sales/Customer														
	G3 Small Industrial	202,368	186,736	171,833	232,916	321,827	308,859	253,318	256,879	209,130	203,540	67,421	183,901	2,598,728	
	Sales	21	21	21	21	21	21	21	21	21	21	21	21	252	
	Customers	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	12,062.8	12,232.3	9,968.6	9,692.4	3,210.5	8,757.2	10,312.4	
	Sales/Customer														
	G3 Large Industrial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
	G3 Armed Forces														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
<u>NN_NGG4</u>	General Gas Service - G4 (>180,000 therms/year)														
	G4 Large Commercial, Monthly Demand	69,503	56,911	50,521	59,465	83,286	117,955	151,788	150,685	143,156	124,055	105,882	87,554	1,200,761	
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48	
	Customers	17,375.8	14,227.8	12,630.3	14,866.3	20,821.5	29,488.8	37,947.0	37,671.3	35,789.0	31,013.8	26,470.5	21,888.5	25,015.9	
	Sales/Customer														
	G4 Small Industrial, Monthly Demand	246,449	334,673	371,632	396,957	392,784	274,438	705,970	535,652	334,300	635,035	305,562	516,145	5,049,597	
	Sales	10	10	10	10	10	9	9	9	9	9	9	9	113	
	Customers	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,493.1	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	44,866.7	
	Sales/Customer														
	G4 Armed Forces, Monthly Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
	G4 Large Commercial, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
	G4 Small Industrial, Annual Demand														
	Sales	0	0	0	0	0	7,563	24,257	29,123	24,344	20,093	14,221	10,089	129,690	
	Customers	0.0	0.0	0.0	0.0	0.0	1	1	1	1	1	1	1	7	
	Sales/Customer														
	G4 Armed Forces, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
<u>NN_NGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
	G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
	G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														
	G5 Armed Forces, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer														

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<u> </u> <u> </u> <u> </u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv@ Address, G2, BSC)													
	Sales	217	293	501	124	189	393	658	700	537	474	375	179	4,640
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	217.0	293.0	501.0	124.0	189.0	393.0	658.0	700.0	537.0	474.0	375.0	179.0	386.7
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u> </u> <u> </u> <u> </u>	<u>Water Pumping Gas Service</u>													
	Sales	172	59	1	1	11	94	335	422	351	400	319	316	2,481
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	86.0	29.5	0.5	0.5	5.5	47.0	167.5	211.0	175.5	200.0	159.5	158.0	103.4
<u> </u> <u> </u> <u> </u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	3	3	3	3	3	10	31	42	0	72	52	21	228
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	3.3	10.3	14.0	0.0	24.0	17.3	7.0	6.3
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	259	16,985	24,507	26,285	27,910	0	0	0	0	0	0	95,946
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	259.0	16,985.0	24,507.0	26,285.0	27,910.0	0.0	0.0	0.0	0.0	0.0	0.0	7,995.5
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u> </u> <u> </u> <u> </u>	<u>Compressed Natural Gas on Customer Premises</u>													
	ONG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	ONG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	ONG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	46	37	122	43	101	58	65	0	0	61	0	105	638
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	46.0	37.0	122.0	43.0	101.0	58.0	65.0	0.0	0.0	61.0	0.0	105.0	53.2
	ONG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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<u>NIN_NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	529	513	502	553	504	485	544	534	404	521	508	570	6,167
	Customers	35	35	35	35	35	35	35	35	35	35	35	35	420
	Sales/Customer	15.1	14.7	14.3	15.8	14.4	13.9	15.5	15.3	11.5	14.9	14.5	16.3	14.7
	Street & Outdoor Lighting, Residential 0.6200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day	29	31	28	28	29	30	31	32	27	29	30	31	355
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	29.0	31.0	28.0	28.0	29.0	30.0	31.0	32.0	27.0	29.0	30.0	31.0	29.6
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day	972	1,037	940	940	972	1,004	1,037	1,069	907	972	1,004	1,004	11,858
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	972.0	1,037.0	940.0	940.0	972.0	1,004.0	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	988.2
<u>NIN_NGOS</u>	Optional Gas Service													
	Optional Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NIN_NGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NIN_NGCGS</u>	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NIN_NGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE	3,837,641	2,786,965	2,606,097	2,892,457	4,288,400	8,189,486	14,697,010	17,816,126	14,255,201	12,772,797	8,846,958	5,840,895	98,830,033
	Customers	98,742	98,753	98,764	98,917	99,081	99,418	99,776	99,990	100,130	100,258	100,275	99,783	1,193,887

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
Transportation - Residential														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial														
Deliveries		280,916	291,564	284,029	304,090	368,324	493,358	598,431	602,775	534,988	588,860	403,877	372,428	5,103,650
Customers		29	29	29	29	29	29	29	29	29	29	29	29	348
Transportation - Military														
Deliveries		19,327	15,590	10,772	16,569	74,995	145,068	220,133	187,222	184,822	144,460	96,500	32,322	1,147,780
Customers		125	125	125	125	125	125	125	125	125	125	125	125	1,500
Transportation - Industrial														
Deliveries		565,702	1,173,132	1,301,682	1,446,888	1,496,994	957,688	890,418	951,614	1,080,430	1,609,130	1,867,713	1,279,657	14,441,008
Customers		9	9	9	9	9	9	9	9	9	9	9	9	108
Transportation - Cogeneration														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial														
Deliveries		1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	23,928,375
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Essential Agriculture														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Compressed Natural Gas														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Electric Generation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Sales														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Cogeneration														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Commercial														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSPORTATION		2,831,427	3,130,286	3,656,333	4,012,287	3,583,945	3,780,384	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	44,620,813
Deliveries		166	166	166	166	166	166	166	166	166	166	166	166	1,992
Customers														
TOTAL DISTRICT		6,669,068	5,917,251	6,262,430	6,904,724	7,872,345	11,969,870	18,663,293	21,464,268	17,992,781	17,052,637	13,151,218	9,550,961	143,450,846
Sales		98,908	98,919	98,930	99,083	99,247	99,584	99,942	100,156	100,296	100,424	100,441	99,949	1,195,879
Customers														

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>	44,611	(111,876)	29,677	61,024	481,546	122,702	(188,128)	806,139	(4,391)	(527,036)	(143,697)	(148,170)	422,403
	Therms													
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>	(902)	(23,734)	9,222	13,465	46,709	7,831	(26,211)	71,619	(6,837)	(66,320)	(16,246)	(25,039)	(16,443)
	Therms													
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>	3	(9)	(39)	(27)	0	5	(3)	39	5	(10)	(2)	(2)	(40)
	Therms													
<u>NN_NGG1</u>	<u>General Gas Service - G1 (<= 7,200 Therms/year)</u>													
	G1 Apartments	(25)	(143)	0	37	453	69	(195)	474	(210)	(571)	(77)	(228)	(416)
	Therms													
	G1 Small Commercial	7,665	(14,137)	1,368	6,776	82,439	24,318	(46,466)	183,586	18,962	(103,872)	(34,240)	(25,985)	100,414
	Therms													
	G1 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Therms													
	G1 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Therms													
	G1 Armed Forces	(3)	0	0	1	93	26	(95)	147	14	(141)	(51)	(12)	(21)
	Therms													
<u>NN_NGG2</u>	<u>General Gas Service - G2 (> 7,201 - 50,000 Therms/year)</u>													
	G2 Apartments	(28)	(134)	0	0	372	53	(182)	501	(159)	(550)	(60)	(239)	(426)
	Therms													
	G2 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	Therms													
	G2 Small Commercial	10,752	(19,243)	2,433	8,745	95,009	21,829	(38,977)	143,308	15,043	(87,454)	(31,275)	(15,444)	104,726
	Therms													
	G2 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Therms													
	G2 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Therms													
	G2 Armed Forces	100	(15)	0	65	708	175	(79)	1,136	150	(300)	(70)	(119)	1,751
	Therms													

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial	3,519	(4,069)	0	2,403	22,421	5,645	(9,010)	37,270	(1,599)	(27,662)	(7,949)	(6,045)	14,924
	G3 Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Industrial, Monthly Demand	919	(1,584)	0	42	10,795	2,506	(3,186)	8,989	(288)	(6,457)	(2,254)	(1,708)	7,774
	G4 Small Industrial, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGAC</u>	Air Conditioning Gas Service Air Conditioning Gas Service (Chiller - 2nd Service - No BSC) Therms													0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC) Therms													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) Therms													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) Therms													0
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u> Therms													0
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u> Small Electric Generation - Small Industrial Therms													0
	Small Electric Generation - Commercial Cogeneration, G1 Therms													0
	Small Electric Generation - Commercial Cogeneration, G2 Therms													0
	Small Electric Generation - Commercial Cogeneration, G3 Therms													0
<u>NN_NGCNG</u>	<u>Compressed Natural Gas on Customer Premises</u> CNG on Customer's Premises - Non-Residential for Resale Therms													0
	CNG on Customer's Premises - Non-Residential Therms													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas Therms													0
	CNG on Customer's Premises - Residential Therms													0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGL</u>	Street And Outdoor Lighting Gas Service													0
	Street & Outdoor Lighting, Residential 0.4800 therms/day													0
	Therms													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													0
	Therms													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													0
	Therms													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													0
	Therms													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													0
	Therms													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													0
	Therms													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													0
	Therms													0
<u>NN_NGOS</u>	Optional Gas Service													0
	Optional, Large Commercial													0
	Therms													0
<u>NN_NGAS</u>	Alternative Sales Service													0
	Alternative Sales Service, Large Commercial													0
	Therms													0
<u>NN_NCGS</u>	Compression Gas Service													0
	Compression, Large Commercial													0
	Therms													0
<u>NN_NGRNG</u>	Biogas and Renewable Natural Gas Service													0
	Biogas and Renewable, Large Commercial													0
	Therms													0
	TOTAL SALES SERVICE	66,611	(174,944)	42,661	92,531	740,545	185,159	(312,530)	1,253,208	20,690	(820,373)	(235,921)	(222,991)	634,646
	Therms													

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
	Transportation - Residential Therms													0
	Transportation - Master Metered Therms													0
	Transportation - Commercial Therms													0
	Transportation - Military Therms													0
	Transportation - Industrial Therms													0
	Transportation - Cogeneration Therms													0
	Transportation - Irrigation Therms													0
	Transportation - Water Pumping Therms													0
	Transportation - Compressed Natural Gas Therms													0
	Transportation - Essential Agriculture Therms													0
	Transportation - Electric Generation Therms													0
	Transportation - Core Aggregation Agency Therms													0
	Transportation - Negotiated Industrial Therms													0
	Transportation - Negotiated Essential Agriculture Therms													0
	Transportation - Negotiated Compressed Natural Gas Therms													0
	Transportation - Negotiated Electric Generation Therms													0
	Transportation - Negotiated Sales Therms													0
	Transportation - Negotiated Cogeneration Therms													0
	Transportation - Negotiated Commercial Therms													0
	TOTAL TRANSPORTATION Therms	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT Therms	66,611	(174,944)	42,661	92,531	740,545	185,159	(312,530)	1,253,208	20,690	(820,373)	(235,921)	(222,991)	634,646

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,043,388	1,395,751	1,113,592	1,196,097	1,580,044	4,490,485	8,620,599	9,763,145	8,467,361	7,852,314	5,297,941	3,232,481	55,053,198
	Customers	73,767	73,841	73,853	73,976	74,079	74,258	74,455	74,626	74,713	74,777	74,810	74,569	891,724
	Sales/Customer	27.7	18.9	15.1	16.2	21.3	60.5	115.8	130.8	113.3	105.0	70.8	43.3	61.7
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	302,118	215,850	167,386	169,274	213,376	502,139	987,273	1,144,689	991,718	974,432	691,591	451,446	6,811,292
	Customers	16,406	16,364	16,371	16,389	16,428	16,478	16,585	16,597	16,638	16,710	16,705	16,595	198,266
	Sales/Customer	18.4	13.2	10.2	10.3	13.0	30.5	59.5	69.0	59.6	58.3	41.4	27.2	34.4
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	77	83	60	43	43	174	301	321	286	274	178	91	1,931
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	25.7	27.7	20.0	14.3	14.3	56.0	100.3	107.0	95.3	91.3	59.3	30.3	53.6
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	3,379	2,936	2,482	2,394	2,800	5,344	9,949	11,075	9,621	9,435	6,998	4,839	71,252
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	135.2	117.4	98.3	95.8	112.0	213.8	398.0	443.0	384.8	377.4	279.9	193.6	237.5
	<u>G1 Small Commercial</u>													
	Sales	276,055	206,627	180,843	196,826	272,452	923,363	1,911,708	2,127,589	1,856,925	1,667,124	1,023,149	564,499	11,207,130
	Customers	7,549	7,533	7,542	7,567	7,601	7,714	7,771	7,807	7,850	7,825	7,815	7,715	92,269
	Sales/Customer	36.6	27.4	24.0	26.0	35.8	119.7	246.0	272.5	237.2	213.1	130.9	73.2	121.5
	<u>G1 Small Industrial</u>													
	Sales	2,961	3,237	3,766	3,632	3,649	9,181	15,867	15,795	9,577	6,565	3,228	4,290	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	164.5	179.8	209.2	201.8	202.7	510.1	881.5	877.5	532.1	364.7	179.3	238.3	378.5
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	127	98	58	51	71	571	1,507	1,797	1,598	1,317	578	229	8,002
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	63.5	49.0	29.0	25.5	35.5	285.5	753.5	898.5	799.0	658.5	289.0	114.5	333.4
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	4,483	3,793	3,654	3,243	3,523	6,421	11,267	12,611	11,109	11,048	8,454	6,666	86,272
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	498.1	421.4	406.0	360.3	391.4	713.4	1,251.9	1,401.2	1,234.3	1,227.6	939.3	740.7	798.8
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	438,622	367,286	310,544	324,861	420,039	968,257	1,712,712	1,884,655	1,625,686	1,528,282	1,114,943	690,704	11,376,591
	Customers	807	802	785	772	760	755	752	747	736	733	732	691	9,072
	Sales/Customer	543.5	458.0	395.6	420.8	552.7	1,269.2	2,277.5	2,523.0	2,208.8	2,065.0	1,523.1	999.6	1,254.0
	<u>G2 Small Industrial</u>													
	Sales	36,681	31,593	29,787	43,665	60,105	68,729	84,856	90,804	85,793	85,036	61,724	45,947	724,720
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	2,013.1
	<u>G2 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Armed Forces</u>													
	Sales	2,411	1,359	878	1,067	1,818	5,195	8,539	10,452	9,333	8,234	5,236	2,989	57,521
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	602.8	339.8	219.5	266.8	454.5	1,298.8	2,134.8	2,613.0	2,333.3	2,058.5	1,309.0	749.8	1,198.4

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<u>NN_NGG3</u>	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>														
	G3 Apartments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G3 Master Meter Mobile Home Park														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G3 Small Commercial														
	Sales	141,362	151,163	137,321	143,281	174,742	298,175	503,742	533,866	452,060	457,400	371,231	258,072	3,622,415	
	Customers	42	42	42	42	42	42	42	42	42	42	42	42	504	
	Sales/Customer	3,365.8	3,599.1	3,269.5	3,411.5	4,160.5	7,099.4	11,993.9	12,711.1	10,763.3	10,890.5	8,838.8	6,144.6	7,187.3	
	G3 Small Industrial														
	Sales	202,368	186,736	171,833	232,916	321,827	308,859	253,318	256,879	209,130	203,540	67,421	183,901	2,598,728	
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252	
	Sales/Customer	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	12,062.8	12,232.3	9,968.6	9,692.4	3,210.5	8,757.2	10,312.4	
	G3 Large Industrial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G3 Armed Forces														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>														
	G4 Large Commercial, Monthly Demand														
	Sales	68,584	58,495	50,521	59,423	72,491	115,449	154,974	141,696	143,444	130,512	108,136	89,262	1,192,987	
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48	
	Sales/Customer	17,146.0	14,623.8	12,630.3	14,855.8	18,122.8	28,862.3	38,743.5	35,424.0	35,861.0	32,628.0	27,034.0	22,315.5	24,853.9	
	G4 Small Industrial, Monthly Demand														
	Sales	246,449	334,673	371,632	396,957	392,784	274,438	705,970	535,652	334,300	635,035	305,562	516,145	5,049,597	
	Customers	10	10	10	10	10	9	9	9	9	9	9	9	113	
	Sales/Customer	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,493.1	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	44,686.7	
	G4 Armed Forces, Monthly Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G4 Large Commercial, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G4 Small Industrial, Annual Demand														
	Sales	0	0	0	0	0	7,563	24,257	29,123	24,344	20,093	14,221	10,089	129,690	
	Customers	0.0	0.0	0.0	0.0	0.0	1	1	1	1	1	1	1	7	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	7,563.0	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	18,527.1	
	G4 Armed Forces, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>														
	G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Armed Forces, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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<u> </u> <u> </u> <u> </u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	217	293	501	124	189	393	658	700	537	474	375	179	4,640
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	217.0	293.0	501.0	124.0	189.0	393.0	658.0	700.0	537.0	474.0	375.0	179.0	386.7
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u> </u> <u> </u> <u> </u>	<u>Water Pumping Gas Service</u>													
	Sales	172	59	1	1	11	94	335	422	351	400	319	316	2,481
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	86.0	29.5	0.5	0.5	5.5	47.0	167.5	211.0	175.5	200.0	159.5	158.0	103.4
<u> </u> <u> </u> <u> </u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	3	3	3	3	3	10	31	42	0	72	52	21	228
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	3.3	10.3	14.0	0.0	24.0	17.3	7.0	6.3
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	259	16,985	24,507	26,285	27,910	0	0	0	0	0	0	95,946
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	259.0	16,985.0	24,507.0	26,285.0	27,910.0	0.0	0.0	0.0	0.0	0.0	0.0	7,995.5
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u> </u> <u> </u> <u> </u>	<u>Compressed Natural Gas on Customer Premises</u>													
	NGNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	NGNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	NGNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	46	37	122	43	101	58	65	0	0	61	0	105	638
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	46.0	37.0	122.0	43.0	101.0	58.0	65.0	0.0	0.0	61.0	0.0	105.0	53.2
	NGNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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<u>NIN_NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	529	513	502	553	504	485	544	534	404	521	508	570	6,167
	Customers	35	35	35	35	35	35	35	35	35	35	35	35	420
	Sales/Customer	15.1	14.7	14.3	15.8	14.4	13.9	15.5	15.3	11.5	14.9	14.5	16.3	14.7
	Street & Outdoor Lighting, Residential 0.6200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day	29	31	28	28	29	30	31	32	27	29	30	31	355
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	29.0	31.0	28.0	28.0	29.0	30.0	31.0	32.0	27.0	29.0	30.0	31.0	29.6
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day	972	1,037	940	940	972	1,004	1,037	1,069	907	972	1,004	1,004	11,858
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	972.0	1,037.0	940.0	940.0	972.0	1,004.0	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	988.2
<u>NIN_NGOS</u>	Optional Gas Service													
	Optional Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NIN_NGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NIN_NGCGS</u>	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NIN_NGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE	3,771,030	2,961,909	2,563,436	2,799,926	3,547,855	8,004,327	15,009,540	16,562,918	14,234,511	13,593,170	9,082,879	6,063,886	98,195,387
	Customers	98,742	96,753	96,764	98,917	99,081	99,418	99,776	99,990	100,130	100,258	100,275	99,783	1,193,887

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Transportation														
Transportation - Residential														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial														
Deliveries		280,916	291,564	284,029	304,090	368,324	493,358	598,431	602,775	534,988	588,860	403,877	372,428	5,103,650
Customers		29	29	29	29	29	29	29	29	29	29	29	29	348
Transportation - Military														
Deliveries		19,327	15,590	10,772	16,569	74,995	145,068	220,133	187,222	184,822	144,460	96,500	32,322	1,147,780
Customers		125	125	125	125	125	125	125	125	125	125	125	125	1,500
Transportation - Industrial														
Deliveries		565,702	1,173,132	1,301,682	1,446,888	1,496,994	957,688	890,418	951,614	1,080,430	1,609,130	1,867,713	1,279,657	14,441,008
Customers		9	9	9	9	9	9	9	9	9	9	9	9	108
Transportation - Cogeneration														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial														
Deliveries		1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	23,928,375
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Essential Agriculture														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Compressed Natural Gas														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Electric Generation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Sales														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Cogeneration														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Commercial														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSPORTATION		2,831,427	3,130,286	3,656,333	4,012,287	3,583,945	3,780,384	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	44,620,813
Deliveries		166	166	166	166	166	166	166	166	166	166	166	166	1,992
Customers														
TOTAL DISTRICT		6,602,457	6,092,195	6,219,769	6,812,193	7,131,800	11,784,711	18,975,823	20,211,060	17,972,091	17,873,010	13,387,139	9,753,952	142,816,200
Sales		98,908	98,919	98,930	99,083	99,247	99,584	99,942	100,156	100,296	100,424	100,441	99,949	1,195,879
Customers														

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL		
NN_NGRS	<u>Single Family Residential Gas Service</u>															
		<u>Billing Adjustments</u>														
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		898	612	489	553	859	2,333	4,027	3,298	985	172	67	0	0	14,283	
		35	35	35	35	35	35	34	23	13	8	3	0	0	291	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		898	612	489	553	859	2,333	4,027	3,298	985	172	67	0	0	14,283	
		35	35	35	35	35	35	34	23	13	8	3	0	0	291	
	NN_NGRM	<u>Multi-Family Residential Gas Service</u>														
			<u>Billing Adjustments</u>													
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NN_NGRAC		<u>Air Conditioning Residential Gas Service</u>														
		<u>Billing Adjustments</u>														
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	NN_NGG1	<u>General Gas Service - G1 (<=7,200 therms/year)</u>														
		<u>G1 Apartments</u>														
		<u>Billing Adjustments</u>														
		0	0	0	0	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)	(2)	(2)	(3)	(13)	(85)	(111)	(85)	(77)	0	0	0	(391)	
		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	(10)	
		316	(82)	(479)	(297)	324	(255)	918	991	849	0	0	0	0	2,285	
		1	1	0	0	1	0	1	1	1	0	0	0	0	6	
		314	(85)	(481)	(299)	321	(268)	825	880	764	(77)	0	0	0	1,894	
		0	0	(1)	(1)	0	(1)	0	0	0	(1)	0	0	0	(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	0	0	0	0		
	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	1,816	81	18	1,845	4,240	10,281	15,924	13,925	12,106	10,754	0	0	0	70,990		
	0	2	2	2	2	2	2	1	1	2	1	0	0	17		
	1,816	81	18	1,845	4,240	10,281	15,924	13,925	12,106	10,754	0	0	0	70,990		
	0	2	2	2	2	2	2	1	1	2	1	0	0	17		

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL	
G1 Small Industrial	Billing Adjustments							(9)	0	0	0	0	906	906	
	Sales	0	0	0	0	0	0	0	0	0	0	0	2	2	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	850	164	(97)	(342)	(388)	(5,693)	(72)	1,064	1,064	(2,221)	(1,977)	(2,150)	0	(10,862)
	Sales	3	0	1	(1)	(1)	(2)	(2)	(2)	(2)	(1)	0	0	0	(5)
	Customers	850	164	(97)	(342)	(388)	(5,684)	(81)	1,064	1,064	(2,221)	(1,977)	(2,150)	906	(9,956)
	Total Adjustments	3	0	1	(1)	(1)	(2)	(2)	(2)	(2)	(1)	0	0	2	(3)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G1 Armed Forces	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization	(48)	(35)	(29)	(37)	(39)	(235)	(671)	(750)	(629)	(565)	(273)	0	(3,311)	
	Sales	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	(10)	
	Customers	7,608	(2,195)	(2,219)	(3,218)	(16,403)	5,691	0	0	0	0	0	0	0	(10,736)
	Sales	(86)	(86)	(86)	(86)	(86)	0	0	0	0	0	0	0	0	(430)
	Customers	7,560	(2,230)	(2,248)	(3,255)	(16,442)	5,456	(671)	(750)	(629)	(565)	(273)	0	0	(14,047)
	Total Adjustments	(87)	(87)	(87)	(87)	(87)	(1)	(1)	(1)	(1)	(1)	0	0	0	(440)
	Customers														
	G2 Apartments	Billing Adjustments													
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification		(705)	(581)	(320)	(279)	(740)	(425)	(1,755)	(991)	(849)	0	0	0	0	(6,645)
Sales		(2)	(2)	(1)	(1)	(2)	(1)	(2)	(1)	(1)	(1)	0	0	0	(13)
Customers		(705)	(581)	(320)	(279)	(740)	(425)	(1,755)	(991)	(849)	0	0	0	0	(6,645)
Total Adjustments		(2)	(2)	(1)	(1)	(2)	(1)	(2)	(1)	(1)	(1)	0	0	0	(13)
Customers															
G2 Master Meter Mobile Home Park		Billing Adjustments													
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	

General Gas Service - G2 (7,201 - 50,000 therms/year)

SOUTHWEST GAS CORPORATION
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL	
G2 Small Commercial	Billing Adjustments														
	Sales	(3,019)	(4,524)	(5,739)	(6,390)	(6,895)	635	6,076	17,340	13,659	4,581	3,782	0	19,506	
	Customers	3	3	3	3	3	4	4	3	3	0	0	0	0	29
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification														
	Sales	3,493	(5,434)	(9,678)	(11,393)	(15,811)	(12,423)	(15,188)	(15,759)	(6,763)	(6,763)	(19,860)	0	0	(108,814)
	Customers	3	1	1	1	0	0	0	0	0	0	(1)	0	0	5
	Total Adjustments														
	Sales	474	(9,958)	(15,417)	(17,783)	(22,706)	(11,788)	(9,110)	1,581	6,896	(15,279)	3,782	0	0	(89,308)
	Customers	6	4	4	4	3	4	4	3	3	(1)	(1)	0	0	34
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	3,044	0	0	0	7,108	10,152
	Customers	0	0	0	0	0	0	0	1	1	0	0	0	5	7
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	1,137	1,299	1,982	14,467	23,956	23,292	5,784	1,280	(2,631)	(2,604)	(1,632)	0	0	66,330	
Customers	1	2	1	2	2	3	3	3	1	1	1	0	0	19	
Total Adjustments															
Sales	1,137	1,299	1,982	14,467	23,956	23,292	5,784	1,280	413	(2,604)	(1,632)	7,108	5	76,482	
Customers	1	2	1	2	2	3	3	4	2	1	1	0	0	26	
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	1,986	(8,710)	(7,714)	(9,580)	(55,346)	19,808	(81)	(352)	0	0	0	0	0	(59,989)	
Customers	(30)	(30)	(30)	(30)	(30)	0	0	0	0	0	0	0	0	(150)	
Total Adjustments															
Sales	1,986	(8,710)	(7,714)	(9,580)	(55,346)	19,808	(81)	(352)	0	0	0	0	0	(59,989)	
Customers	(30)	(30)	(30)	(30)	(30)	0	0	0	0	0	0	0	0	(150)	
General Gas Service - G3 (50,000 - 150,000 therms/year)															
G3 Apartments															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

SOUTHWEST GAS CORPORATION
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	G3 Master Meter Mobile Home Park													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial													
	Billing Adjustments	(2,436)	4,747	6,442	6,401	(1,313)	(3,193)	(15,396)	(11,256)	(8,081)	(417)	0	5,414	(19,088)
	Sales	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(2)	(2)	(1)	0	2	(19)
	Customers	(1,392)	(618)	(39)	(83)	0	0	0	0	0	0	0	0	(2,132)
	Volume Annualization	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	0	(4)
	Sales	(9,263)	3,216	5,212	4,779	6,414	(7,529)	(6,345)	(6,950)	(13,102)	9,523	0	21,431	7,386
	Customers	(5)	(3)	(4)	(4)	(3)	(3)	(2)	(2)	(2)	0	(1)	5	(24)
	Reclassification	(13,091)	7,345	11,615	11,097	5,101	(10,722)	(21,741)	(18,206)	(21,183)	9,106	0	26,845	(13,834)
	Sales	(8)	(6)	(7)	(7)	(5)	(6)	(5)	(4)	(4)	(1)	(1)	7	(47)
	Customers	(11,823)	(8,602)	(8,592)	(18,244)	(27,336)	(2,565)	(3,040)	(2,864)	0	(31,140)	31,140	7,004	(75,662)
	Billing Adjustments	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	0	0	0	1	(12)
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	1	1	1	0	0	0	0	0	0	0	0	4
	Volume Annualization	48,729	62,252	52,066	51,964	74,805	92,715	63,721	44,843	15,761	12,955	(12,629)	30,590	537,772
	Sales	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0
	Customers	37,106	53,650	43,474	33,720	47,469	90,150	60,681	42,179	15,761	(18,185)	18,511	37,594	462,110
	Total Adjustments	(2)	(2)	(1)	(1)	(2)	(1)	(1)	(1)	0	0	0	3	(8)
	G3 Large Industrial													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	(506)	(6,420)	(7,384)	(5,435)	(36,982)	13,351	0	0	0	0	0	0	(43,376)
	Sales	(7)	(7)	(7)	(7)	(7)	0	0	0	0	0	0	0	(85)
	Customers	(506)	(6,420)	(7,384)	(5,435)	(36,982)	13,351	0	0	0	0	0	0	(43,376)
	Total Adjustments	(7)	(7)	(7)	(7)	(7)	0	0	0	0	0	0	0	(85)
	Sales	(506)	(6,420)	(7,384)	(5,435)	(36,982)	13,351	0	0	0	0	0	0	(43,376)
	Customers	(7)	(7)	(7)	(7)	(7)	0	0	0	0	0	0	0	(85)

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	(10,753)	(12,774)	(12,225)	(12,007)	(12,392)	(12,954)	(13,957)	(14,459)	(11,200)	(11,849)	(11,849)	0	0
Customers	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	(12)
Total Adjustments	(10,753)	(12,774)	(12,225)	(12,007)	(12,392)	(12,954)	(13,957)	(14,459)	(11,200)	(11,849)	(11,849)	0	0	(124,570)
Customers	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	(12)
G4 Small Industrial, Monthly Demand														
Billing Adjustments														
Sales	6,438	109,056	21,939	16,221	(22,079)	(131,575)	166,188	4,653	(170,841)	134,784	(134,784)	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification														
Sales	18,040	10,357	10,265	19,911	28,963	13,104	28,266	42,186	39,239	30,644	22,629	0	0	263,594
Customers	2	2	2	2	2	1	1	1	1	1	1	1	0	16
Total Adjustments	24,478	119,413	32,204	36,132	6,884	(118,471)	194,444	46,839	(131,602)	165,428	(112,155)	0	0	263,594
Customers	2	2	2	2	2	1	1	1	1	1	1	1	0	16
G4 Armed Forces, Monthly Demand														
Billing Adjustments														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Large Commercial, Annual Demand														
Billing Adjustments														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Small Industrial, Annual Demand														
Billing Adjustments														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL	
G4 Armed Forces, Annual Demand	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>														
	G5 Large Commercial, Winter Peak < 15% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>G5 Small Industrial, Winter Peak < 15% Annual Usage</u>															
G5 Armed Forces, Winter Peak < 15% Annual Usage		Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<u>Air Conditioning Gas Service</u>														
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization		0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	

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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u>													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	1	0	1	0	1	0	0	0	0	0	0	3
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	6
	Total Adjustments	0	1	0	1	0	1	0	0	0	0	0	0	3
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	6
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Small Electric Generation - Commercial Cogeneration, G1													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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NEVADA RATE CASE 2021
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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Residential													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Billing Adjustments													
	Sales	(12)	(22)	(18)	20	(14)	(20)	(32)	(16)	(14)	41	0	570	483
	Customers	0	0	0	1	0	(1)	(1)	0	0	1	1	35	36
	Volume Annualization													
	Sales	(59)	(57)	(56)	(59)	(42)	(43)	(45)	(46)	(31)	(35)	(43)	0	(516)
	Customers	(4)	(4)	(4)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(37)
	Reclassification													
	Sales	(29)	(31)	(28)	(28)	(29)	(30)	(31)	0	0	0	0	0	(206)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	(7)
	Total Adjustments	(100)	(110)	(102)	(67)	(65)	(63)	(108)	(62)	(45)	6	(43)	570	(239)
	Sales	(6)	(5)	(5)	(4)	(4)	(5)	(5)	(3)	(3)	(2)	(2)	35	(8)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	31
	Customers	0	0	0	0	0	0	0	0	0	0	0	1	1
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	29	31	28	28	29	30	31	0	0	0	0	0	206
	Customers	1	1	1	1	1	1	1	0	0	0	0	0	7
	Total Adjustments													
	Sales	29	31	28	28	29	30	31	0	0	0	0	0	237
	Customers	1	1	1	1	1	1	1	0	0	0	0	1	8
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
NN_NGOS	Optional Gas Service													
	Optional, Large Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
NN_NGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
NN_NGCCS	Compression Gas Service													
	Compression, Large Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Sales Service	Billing Adjustments	(10,652)	100,655	14,032	(1,992)	(57,637)	(136,709)	153,787	8,057	(162,233)	107,849	(99,862)	21,033	(63,672)
	Sales	(1)	(1)	(1)	0	(1)	(1)	(1)	1	2	0	1	46	44
	Customers	(603)	(100)	363	373	775	2,043	3,218	2,391	240	(505)	(249)	0	7,946
	Volume Annualization	29	29	29	29	30	30	29	18	8	3	0	0	234
	Sales	62,748	41,173	29,427	50,415	640	138,963	77,207	65,778	31,189	27,586	6,218	52,021	583,365
	Customers	(122)	(122)	(121)	(122)	(122)	(122)	(122)	0	(1)	2	1	7	(600)
	Total Adjustments	51,493	141,728	43,822	48,796	(56,222)	4,297	234,212	76,226	(130,804)	134,930	(93,893)	73,054	527,639
	Sales	(94)	(94)	(93)	(93)	(93)	29	28	19	9	5	2	53	(322)
	Customers													

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Residential													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Billing Adjustments													
	Deliveries	0	(14)	14	(920)	920	0	0	0	(358)	358	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	45,530	38,440	36,490	37,500	47,940	53,910	73,650	72,170	72,210	66,880	0	0	544,720
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	45,530	38,426	36,504	36,580	48,860	53,910	73,650	72,170	71,852	67,238	0	0	544,720
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Military													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	(6,738)	(6,738)
	Customers	0	0	0	0	0	31	(31)	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	60	60	60	60	60	(132)	(277)	(918)	60	0	0	0	(967)
	Customers	1	1	1	1	1	1	1	1	1	(1)	0	0	8
	Reclassification													
	Deliveries	19,267	15,530	10,712	16,509	74,935	0	0	0	0	0	0	0	136,953
	Customers	124	124	124	124	124	0	0	0	0	0	0	0	620
	Total Adjustments	19,327	15,590	10,772	16,569	74,995	(132)	(277)	(918)	60	0	0	(6,738)	129,248
	Deliveries	125	125	125	125	125	32	(30)	1	1	(1)	0	0	628
	Customers													

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Industrial													
	Billing Adjustments													
	Deliveries	0	14	(14)	0	0	0	1,850	0	358	(358)	0	2,180,314	2,182,164
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	(2,631,200)	(2,149,784)	(2,983,059)	(2,821,112)	(3,086,120)	(638,634)	0	0	0	0	0	0	(14,309,909)
	Customers	(5)	(5)	(5)	(5)	(5)	(2)	0	0	0	0	0	0	(27)
	Reclassification													
	Deliveries	(1,991,862)	(1,702,700)	(2,103,250)	(2,300,490)	(1,731,212)	(2,290,040)	(2,335,321)	(1,979,101)	(1,981,130)	(1,989,140)	(2,136,170)	0	(22,540,416)
	Customers	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	2	(42)
	Total Adjustments	(4,623,062)	(3,852,470)	(5,086,323)	(5,121,602)	(4,817,332)	(2,928,674)	(2,333,471)	(1,979,101)	(1,980,772)	(1,989,498)	(2,136,170)	2,180,314	(34,668,161)
	Customers	(9)	(9)	(9)	(9)	(9)	(6)	(4)	(4)	(4)	(4)	(4)	2	(69)
	Transportation - Cogeneration													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Essential Agriculture													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	(2,136,170)	(2,136,170)
	Customers	0	0	0	0	0	0	0	0	0	0	0	(3)	(3)
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	0	21,922,716
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	33
	Total Adjustments	1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	(2,136,170)	19,786,546
	Deliveries	3	3	3	3	3	3	3	3	3	3	3	3	30
	Customers													
	Transportation - Negotiated Essential Agriculture													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Negotiated Compressed Natural Gas													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Negotiated Commercial													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Transportation													
	Billing Adjustments													
	Deliveries	0	0	0	(920)	920	0	1,850	0	0	0	0	37,406	39,256
	Customers	0	0	0	0	0	31	(31)	0	0	0	0	(3)	(3)
	Volume Annualization													
	Deliveries	(2,585,810)	(2,111,284)	(2,946,509)	(2,783,552)	(3,038,120)	(584,856)	73,373	71,252	72,270	66,880	0	0	(13,766,156)
	Customers	(4)	(4)	(4)	(4)	(4)	(1)	1	1	1	(1)	0	0	(19)
	Reclassification													
	Deliveries	(27,113)	(37,170)	(32,688)	(39,241)	(12,645)	(105,750)	(78,020)	(72,570)	(43,800)	(31,750)	0	0	(480,747)
	Customers	123	123	123	123	123	(1)	(1)	(1)	(1)	(1)	(1)	2	611
	Total Adjustments	(2,612,723)	(2,148,454)	(2,979,197)	(2,823,713)	(3,049,845)	(690,606)	(2,797)	(1,318)	28,470	35,130	0	37,406	(14,207,647)
	Customers	119	119	119	119	119	29	(31)	0	0	(2)	(1)	(1)	589
	TOTAL													
	Billing Adjustments													
	Sales	(10,652)	100,655	14,032	(2,912)	(56,717)	(136,709)	155,637	8,057	(162,233)	107,849	(99,862)	58,439	(24,416)
	Customers	(1)	(1)	(1)	0	(1)	30	(32)	1	2	0	1	43	41
	Volume Annualization													
	Sales	(2,586,213)	(2,111,384)	(2,946,146)	(2,783,179)	(3,037,345)	(582,813)	76,591	73,643	72,510	66,375	(249)	0	(13,758,210)
	Customers	25	25	25	25	26	29	30	19	9	2	0	0	215
	Reclassification													
	Sales	35,635	4,003	(3,261)	11,174	(12,005)	33,213	(813)	(6,792)	(12,611)	(4,164)	6,218	52,021	102,618
	Customers	1	1	2	1	1	(1)	(1)	(1)	(2)	1	0	9	11
	Total Adjustments	(2,561,230)	(2,006,726)	(2,935,375)	(2,774,917)	(3,106,067)	(686,309)	231,415	74,908	(102,334)	170,060	(93,893)	110,460	(13,680,008)
	Customers	25	25	26	26	26	58	(3)	19	9	3	1	52	267

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,042,490	1,395,139	1,113,103	1,195,544	1,579,185	4,488,152	8,616,572	9,759,847	8,466,376	7,852,142	5,297,874	3,232,481	55,038,905
	Customers	73,732	73,806	73,818	73,941	74,044	74,223	74,421	74,603	74,700	74,769	74,807	74,569	891,433
	Sales/Customer	27.7	18.9	15.1	16.2	21.3	60.5	115.8	130.8	113.3	105.0	70.8	43.3	61.7
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	302,118	215,850	167,386	169,274	213,376	502,139	987,273	1,144,689	991,718	974,432	691,591	451,446	6,811,292
	Customers	16,406	16,364	16,371	16,389	16,428	16,478	16,585	16,597	16,638	16,710	16,705	16,595	198,266
	Sales/Customer	18.4	13.2	10.2	10.3	13.0	30.5	59.5	69.0	59.6	58.3	41.4	27.2	34.4
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	77	83	60	43	43	174	301	321	286	274	178	91	1,931
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	25.7	27.7	20.0	14.3	14.3	58.0	100.3	107.0	95.3	91.3	59.3	30.3	53.6
<u>NN_NGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	3,065	3,021	2,963	2,693	2,479	5,612	9,124	10,195	8,857	9,512	6,998	4,839	69,358
	Customers	122.6	120.8	114.0	103.6	98.2	215.8	365.0	407.8	354.3	365.8	279.9	193.6	228.2
	Sales/Customer	274.239	206.546	180.825	194.981	268.212	913.082	1,844.819	2,113.634	1,844.819	1,656.370	1,023.149	564.499	11,136.140
	Sales	7,549	7,531	7,540	7,565	7,599	7,712	7,769	7,806	7,829	7,823	7,814	7,715	92,252
	Customers	36.3	27.4	24.0	25.8	35.3	118.4	244.0	270.8	235.6	211.7	130.9	73.2	120.7
	Sales/Customer	2,111	3,073	3,863	3,974	4,037	14,865	15,948	14,731	11,798	8,542	5,378	3,384	91,704
	Customers	15	18	17	19	19	20	20	20	19	18	18	16	219
	Sales/Customer	140.7	170.7	227.2	209.2	212.5	743.3	797.4	736.6	620.9	474.6	298.8	211.5	418.7
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	(7,433)	2,328	2,306	3,306	16,513	(4,885)	2,178	2,547	2,227	1,882	851	229	22,049
	Customers	89	89	89	89	89	3	3	3	3	3	3	2	464
	Sales/Customer	(83.5)	26.2	25.9	37.1	185.5	(1,628.3)	726.0	849.0	742.3	627.3	425.5	114.5	47.5
<u>NN_NGG2</u>	<u>General Gas Service - G2 (> 7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	5,188	4,374	3,974	3,522	4,263	6,846	13,022	13,602	11,958	11,048	8,454	6,666	92,917
	Customers	11	11	10	10	11	10	11	10	10	9	9	9	121
	Sales/Customer	471.6	397.6	397.4	352.2	387.5	684.6	1,183.8	1,360.2	1,195.8	1,227.6	939.3	740.7	767.9
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	438,148	377,244	325,961	342,644	442,745	970,045	1,721,822	1,883,074	1,618,790	1,543,561	1,111,161	690,704	11,465,899
	Customers	801	798	781	768	757	751	748	744	733	734	732	691	9,038
	Sales/Customer	547.0	472.7	417.4	446.2	584.9	1,291.7	2,301.9	2,531.0	2,208.4	2,102.9	1,518.0	999.6	1,268.6
	G2 Small Industrial													
	Sales	35,544	30,294	27,805	29,198	36,149	45,437	79,072	89,524	85,380	87,640	63,356	38,839	646,238
	Customers	29	28	28	28	28	27	27	26	28	29	29	25	334
	Sales/Customer	1,225.7	1,081.9	956.8	1,042.8	1,291.0	1,682.9	3,443.2	3,049.3	3,022.1	2,111.9	1,553.6	1,553.6	1,940.8
	G2 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Armed Forces													
	Sales	425	10,069	8,592	10,647	57,164	(14,613)	8,620	10,804	9,333	8,234	5,236	2,999	117,510
	Customers	34	34	34	34	34	4	4	4	4	4	4	4	198
	Sales/Customer	12.5	296.1	252.7	313.1	1,681.3	(3,665.3)	2,155.0	2,701.0	2,333.3	2,058.5	1,309.0	749.8	593.5

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
NN_NGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3 Apartments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial													
	Sales	154,453	143,818	125,706	132,184	169,641	306,897	525,483	448,294	371,231	448,294	371,231	231,227	3,636,249
	Customers	50	48	49	49	47	48	47	46	46	43	43	35	35
	Sales/Customer	3,089.1	2,996.2	2,565.4	2,697.6	3,609.4	6,435.4	11,180.5	12,001.6	10,287.9	10,425.4	8,633.3	6,606.5	6,599.4
	G3 Small Industrial													
	Sales	165,262	133,086	128,359	199,196	274,368	218,709	192,637	214,700	193,369	221,725	48,910	146,307	2,136,618
Customers	23	23	22	22	23	22	22	22	21	21	21	18	260	
Sales/Customer	7,185.3	5,786.3	5,834.5	9,054.4	11,928.6	9,941.3	8,756.2	9,759.1	9,208.0	10,568.3	2,329.0	8,128.2	8,217.8	
G3 Large Industrial														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Armed Forces														
Sales	506	6,420	7,384	5,435	36,982	(13,351)	0	0	0	0	0	0	43,376	
Customers	7	7	7	7	7	7	0	0	0	0	0	0	35	
Sales/Customer	72.3	917.1	1,064.9	776.4	5,283.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,239.3	
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Large Commercial, Monthly Demand													
	Sales	79,337	71,269	62,746	71,430	84,883	128,403	168,931	156,155	154,644	142,361	108,136	89,262	1,317,557
	Customers	6	6	5	5	5	5	5	5	5	5	4	4	4
	Sales/Customer	13,222.8	11,878.2	12,549.2	14,286.0	16,976.6	25,680.6	33,786.2	31,231.0	30,928.8	28,472.2	27,034.0	22,315.5	21,959.3
	G4 Small Industrial, Monthly Demand													
	Sales	221,971	215,260	339,428	360,825	385,900	392,909	511,526	488,813	465,902	469,607	417,717	516,145	4,786,003
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	9
	Sales/Customer	27,746.4	26,907.5	42,428.5	45,103.1	48,237.5	49,113.6	63,940.8	61,101.6	58,237.8	58,700.9	52,214.6	57,349.4	49,340.2
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	
G4 Small Industrial, Annual Demand														
Sales	0	0	0	0	0	0	7,563	24,257	29,123	24,344	20,093	14,221	10,089	129,690
Customers	0.0	0.0	0.0	0.0	0.0	0.0	1	1	1	1	1	1	1	7
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	7,563.0	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	18,527.1
G4 Armed Forces, Annual Demand														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
TOTAL NORTHERN NEVADA
NEVADA RATE CASE 2021
TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL	
NN_NGAC	Air Conditioning Gas Service														
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Air Conditioning Gas Service, (Chiller-Only Serv@ Address, G2, BSC)														
	Sales	217	293	501	124	189	393	658	700	537	474	375	179	4,640	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales/Customer	217.0	293.0	501.0	124.0	189.0	393.0	658.0	700.0	537.0	474.0	375.0	179.0	386.7	
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
NN_NGWP	Water Pumping Gas Service														
	Sales	172	58	1	0	11	93	335	422	351	400	319	316	2,478	
	Customers	1	1	1	1	1	1	1	2	2	2	2	2	18	
	Sales/Customer	172.0	58.0	1.0	0.0	11.0	93.0	167.5	211.0	175.5	200.0	159.5	158.0	137.7	
	NN_NGEG	Small Electric Generation Gas Service													
		Small Electric Generation - Small Industrial													
		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Small Electric Generation - Commercial Cogeneration, G1													
Sales		0	0	0	0	0	10	31	42	0	72	52	21	228	
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36	
Sales/Customer		0.0	0.0	0.0	0.0	0.0	3.3	10.3	14.0	0.0	24.0	17.3	7.0	6.3	
Small Electric Generation - Commercial Cogeneration, G2															
Sales	0	259	16,985	24,507	26,285	27,910	27,910	0	0	0	0	0	95,946		
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12		
Sales/Customer	0.0	259.0	16,985.0	24,507.0	26,285.0	27,910.0	27,910.0	0.0	0.0	0.0	0.0	0.0	7,996.5		
Small Electric Generation - Commercial Cogeneration, G3															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
NN_NGCNG	Compressed Natural Gas on Customer Premises														
	CNG on Customer's Premises - Non-Residential for Resale														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	CNG on Customer's Premises - Non-Residential														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	CNG on Customer's Premises - Non-Residential by Southwest Gas														
Sales	46	37	122	43	101	58	65	61	0	61	0	105	638		
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12		
Sales/Customer	46.0	37.0	122.0	43.0	101.0	58.0	65.0	61.0	0.0	61.0	0.0	105.0	53.2		
CNG on Customer's Premises - Residential															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

SOUTHWEST GAS CORPORATION
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RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGL</u>														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	629	623	604	620	589	578	652	596	449	515	551	0	6,406
	Customers	40	40	40	39	39	40	40	38	38	37	37	0	428
	Sales/Customer	15.7	15.6	15.1	15.9	15.1	14.5	16.3	15.7	11.8	13.9	14.9	0.0	15.0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	972	1,037	940	940	972	1,004	1,037	1,069	907	972	1,004	1,004	11,858
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	972.0	1,037.0	940.0	940.0	972.0	1,004.0	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	988.2
<u>NN_NGOS</u>														
	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGAS</u>														
	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGCGS</u>														
	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGRNG</u>														
	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	3,719,537	2,820,181	2,519,614	2,751,130	3,604,077	8,000,030	14,775,328	16,486,692	14,365,315	13,458,240	9,176,772	5,990,832	97,667,748
	Customers	98,836	98,847	98,857	99,010	99,174	99,389	99,748	99,971	100,121	100,253	100,273	99,730	1,194,209

SOUTHWEST GAS CORPORATION
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TWELVE MONTHS ENDING MAY 2021
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation														
Deliveries	Transportation - Residential	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Commercial	235,386	253,138	247,525	267,510	319,464	439,448	524,781	530,605	483,146	501,622	403,877	372,428	4,553,930
Customers	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
Deliveries	Transportation - Military	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Industrial	5,208,764	5,025,602	6,388,005	6,568,470	6,314,326	3,886,342	3,223,889	2,930,715	3,061,202	3,598,628	3,803,883	(900,657)	49,109,169
Customers	Customers	18	18	18	18	18	15	13	13	13	13	13	7	177
Deliveries	Transportation - Cogeneration	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Irrigation	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Water Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Compressed Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Electric Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Core Aggregation Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Negotiated Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Negotiated Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Negotiated Compressed Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Negotiated Electric Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Negotiated Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Negotiated Cogeneration	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Deliveries	Transportation - Negotiated Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSPORTATION		5,444,150	5,278,740	6,635,530	6,835,980	6,633,790	4,470,990	3,969,080	3,649,460	3,709,110	4,244,710	4,304,260	3,652,660	58,828,460
Deliveries	Deliveries	47	47	47	47	47	137	197	166	166	168	167	167	1,403
Customers	Customers													
TOTAL DISTRICT		9,163,687	8,098,921	9,155,144	9,587,110	10,237,867	12,471,020	18,744,408	20,136,152	18,074,425	17,702,950	13,481,032	9,643,492	156,496,208
Sales	Sales	98,883	98,884	98,904	99,057	99,221	99,526	99,945	100,137	100,287	100,421	100,440	99,887	1,195,612
Customers	Customers													

SOUTHWEST GAS CORPORATION
2021 NEVADA RATE CASE
NORTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charges	Contract Number	Rate Schedule	Invoice Customer	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total
				1,876,890	1,588,000	2,016,560	2,207,830	1,553,010	2,107,810	2,155,450	1,804,220	1,849,190	1,872,610	2,059,920	1,915,960	23,007,450
1	26001	NG-G4	Large Industrial 26001	1,876,890	1,588,000	2,016,560	2,207,830	1,553,010	2,107,810	2,155,450	1,804,220	1,849,190	1,872,610	2,059,920	1,915,960	23,007,450
			Total Large Industrial	1,876,890	1,588,000	2,016,560	2,207,830	1,553,010	2,107,810	2,155,450	1,804,220	1,849,190	1,872,610	2,059,920	1,915,960	23,007,450

Special Contract

SOUTHWEST GAS CORPORATION
2021 NEVADA RATE CASE
NORTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charges	Contract Number	Rate Schedule	Customer	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total
		Full Margin														
2	23006	NG-G1	23006	100	(10)	1	35	228	541	1,010	990	612	808	317	103	4,735
3	25003	NG-G1	25003	410	254	271	213	472	1,254	1,368	1,738	1,110	1,141	1,265	258	9,754
88	27005	NG-G1	27005	2,871	1,955	1,535	2,356	11,921	25,512	43,195	36,565	34,413	25,305	16,950	6,029	208,607
93			Total NG-G1	3,381	2,199	1,807	2,604	12,621	27,307	45,573	39,293	36,135	27,254	18,532	6,390	223,096
7	23006	NG-G2	23006	9124	5305	9926	10601	17576	15992	35179	30774	22053	27573	17127	14682	215412
2	25003	NG-G2	25003	1,192	994	1,021	612	1,056	1,327	3,537	3,586	2,182	2,374	3,628	1,103	22612
1	27001	NG-G2	27001	18	8	5	12	134	1,186	1,892	1,452	1,310	1,140	791	737	8685
31	27005	NG-G2	27005	10,132	6,743	4,653	8,568	39,538	70,401	104,331	92,348	93,254	76,836	50,880	19,725	577,409
41			Total NG-G2	20,466	13,050	15,605	19,693	58,304	88,906	144,939	128,160	118,799	107,923	72,426	36,247	824,118
1	23002	NG-G3	23002	955	2280	2297	2569	2397	4159	5645	5792	5381	4906	4425	4339	45145
4	23006	NG-G3	23006	14776	8234	14214	11512	18776	16179	35726	29111	21095	24939	12918	12536	220016
2	25003	NG-G3	25003	11,198	11,152	11,108	7,981	13,972	19,919	19,585	25,366	16,555	18,475	4,397	14,379	174087
6	27005	NG-G3	27005	6,324	6,892	4,584	5,645	23,536	49,155	72,607	58,309	57,155	42,319	28,670	6,568	361764
1	27024	NG-G3	27024	168,600	197,500	194,850	197,150	235,600	221,880	274,120	239,700	206,280	249,050	228,800	213,600	2627130
14			Total NG-G3	201853	226058	227053	224857	294281	311292	407683	358278	306486	339689	279210	251422	3428142
1	23007	NG-G4	23007	14600	18650	17050	16200	22940	37980	36270	38716	37520	33810	24418	30790	328944
1	23001	NG-G4	23001	64572	78081	67710	70920	87500	118360	120320	132900	107910	133330	96180	93230	1171013
1	23002	NG-G4	23002	58445	56536	56113	63611	70143	90441	108849	115738	101959	96774	80735	69701	969045
1	23009	NG-G4	23009	15300	10540	9610	19674	23250	24640	29600	39060	34321	32670	22670	21081	286016
1	23003	NG-G4	23003	28026	35340	32860	35400	40560	75180	89340	70098	87430	77000	48094	48670	667998
1	23004	NG-G4	23004	45530	38440	36490	37500	47940	53910	73650	72170	72210	66880	50110	38539	633869
1	24008	NG-G4	24008	70	15160	16063	13200	8900	15170	13390	13860	12470	16420	14480	11620	150803
1	24012	NG-G4	24012	31200	29250	26340	30350	35420	55500	58340	60140	48400	60830	46740	41450	524960
1	24015	NG-G4	24015	17420	15920	18600	21000	22010	32000	36250	32870	30800	31000	27100	25950	310920
1	24009	NG-G4	24009	93050	108500	113671	87480	124700	167100	294920	238070	202370	247650	141000	141428	1959939
2	26004	NG-G4	26004	68,592	62,000	43,290	36,910	90,622	76,480	101,851	102,311	88,140	84,780	76,250	89,699	920925
1	27014	NG-G4	27014	81,670	80,250	66,262	65,540	57,970	81,450	77,060	84,610	76,800	104,250	91,800	89,600	957962
1	27021	NG-G4	27021	16,780	16,890	15,810	15,550	18,430	19,200	24,010	24,440	18,880	21,150	18,690	19,370	228900
1	27018	NG-G4	27018	21,500	23,960	24,850	25,570	23,050	21,250	24,990	29,500	20,350	40,230	27,500	24,314	315634
1	27001	NG-G4	27001	84,982	650,312	769,395	958,798	921,994	298,058	47,708	175,718	408,880	787,040	1,035,955	684,685	6793535
1	27015	NG-G4	27015	87,100	61,850	81,194	59,580	70,300	78,750	75,120	87,990	69,540	94,950	72,450	79,920	918744
17			Total NG-G4	728837	1,300,979	1,395,308	1,557,283	1,665,729	1,245,469	1,212,638	1,318,191	1,426,990	1,832,364	1,874,172	1,480,047	1,719,807
165			Total Full Margin	954,537	1,542,286	1,639,773	1,804,437	2,050,935	1,872,574	1,810,933	1,843,922	1,888,390	2,407,230	2,244,340	1,774,106	2,181,363

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FULL MARGIN TRANSPORTATION CUSTOMERS, DELIVERIES AND MARGIN RATE SCHEDULES [1]
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description	Rate Schedule	Number of												Proposed Billing Demand	Present Billing Demand	April 2021	May	Total		
			Annual Bills	Basic Charges	Transport	Charges	September 2020	October 2020	November 2020	December 2020	January 2021	February	March	April 2021							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
1	Switch for Customer Names																				
2	General Gas Service - 1																				
23006		NG-G1	24	24	0	38,716	38,716	100	(10)	35	228	541	1,010	990	612	808	317	103	4,735	2	
25003		NG-G1	36	36	0	115,738	115,738	410	254	271	472	1,254	1,368	1,738	1,110	1,141	1,265	258	9,754	3	
27005		NG-G1	1,056	1,056	0	2,871	2,871	2,871	1,955	2,356	11,921	25,512	43,195	36,565	34,413	25,305	16,950	6,029	208,607	4	
5	Subtotal General Gas Service - 1		1,116	1,116	0	0	0	3,381	2,199	1,807	12,621	27,307	45,573	39,293	36,156	27,254	18,532	6,390	223,096	5	
6	General Gas Service - 2																				
23006		NG-G2	84	84	0	9,124	9,124	5,305	9,926	10,501	17,576	15,592	35,179	30,774	22,053	27,573	17,127	14,682	215,412	8	
25003		NG-G2	24	24	0	1,192	1,192	994	1,021	612	1,056	1,327	3,586	3,586	2,182	2,374	3,628	1,103	22,612	9	
27001		NG-G2	12	12	0	18	18	8	5	12	134	1,186	1,892	1,452	1,310	1,140	865	737	8,685	10	
10	27005	NG-G2	372	372	0	10,132	10,132	6,743	4,653	8,568	39,538	70,401	104,331	92,348	93,254	76,836	50,880	19,725	577,409	11	
11	Subtotal General Gas Service - 2		492	492	0	0	0	13,050	15,605	19,693	58,304	88,506	144,939	128,180	118,799	107,923	72,426	36,247	824,118	11	
12	General Gas Service - 3																				
23002		NG-G3	12	12	0	2,280	2,280	2,280	2,280	2,569	2,397	4,159	5,645	5,792	5,381	4,906	4,425	4,339	45,145	13	
23006		NG-G3	48	48	0	14,776	14,776	8,234	14,214	11,512	18,776	16,179	35,726	29,111	21,095	24,939	12,918	12,536	220,016	14	
15	25003	NG-G3	24	24	0	11,198	11,198	11,152	11,108	7,981	13,972	19,919	19,685	25,366	16,555	18,475	4,397	14,379	174,087	15	
16	27005	NG-G3	72	72	0	6,882	6,882	4,584	5,645	6,324	23,536	49,155	72,607	58,309	57,155	42,319	28,670	6,568	361,764	16	
17	27024	NG-G3	12	12	0	168,600	168,600	197,500	194,850	197,150	235,600	221,880	274,120	239,700	206,280	249,050	228,800	213,600	2,627,130	17	
18	Subtotal General Gas Service - 3		168	168	0	0	0	201,853	226,058	224,857	294,281	311,292	407,683	358,278	306,466	339,669	279,210	251,422	3,428,142	18	
19	General Gas Service - 4																				
23007		NG-G4	12	12	1	14,600	14,600	18,650	17,050	16,200	22,940	37,980	36,270	38,716	37,520	33,810	24,418	30,790	328,944	20	
23001		NG-G4	12	12	1	64,572	64,572	78,081	67,710	70,920	87,500	118,360	120,320	132,900	107,910	133,330	96,180	93,230	1,171,013	21	
22	23002	NG-G4	12	12	1	115,738	115,738	56,536	56,111	63,611	70,143	90,441	108,849	115,738	101,969	96,774	80,735	69,701	969,045	22	
23	23009	NG-G4	12	12	1	39,060	39,060	10,540	9,610	19,674	23,250	24,640	29,600	39,060	34,321	36,270	22,670	21,081	286,016	23	
24	23003	NG-G4	12	12	1	89,340	89,340	35,340	32,860	35,400	40,560	75,180	89,340	70,098	87,430	77,000	48,094	48,670	667,998	24	
25	23004	NG-G4	12	12	1	73,650	73,650	38,440	36,490	37,500	47,940	53,910	73,650	72,170	72,210	66,880	50,110	38,539	633,369	25	
26	24008	NG-G4	12	12	1	16,420	16,420	15,160	16,063	13,200	8,900	15,170	13,390	13,860	13,860	16,420	14,480	11,620	150,803	26	
27	24012	NG-G4	12	12	1	60,830	60,830	29,250	26,340	30,350	35,420	55,500	59,340	60,140	48,400	60,830	46,740	41,450	524,960	27	
28	24015	NG-G4	12	12	1	36,250	36,250	17,420	18,600	21,000	22,010	32,000	32,550	32,870	30,900	30,900	27,100	25,950	310,920	28	
29	24009	NG-G4	12	12	1	294,920	294,920	108,500	113,671	87,480	124,700	167,100	294,920	238,070	202,370	247,650	141,000	141,428	1,959,939	29	
30	26004	NG-G4	12	12	1	102,311	102,311	68,592	62,000	43,290	90,622	76,480	101,851	102,311	88,140	84,760	78,250	89,699	920,925	30	
31	27014	NG-G4	12	12	1	104,250	104,250	80,250	66,262	65,540	57,970	81,450	77,060	84,610	76,800	104,250	91,800	89,600	957,292	31	
32	27021	NG-G4	12	12	1	24,440	24,440	16,590	15,810	15,550	18,430	19,200	24,010	24,440	18,900	21,150	18,600	19,370	228,900	32	
34	27001	NG-G4	12	12	1	1,035,955	1,035,955	84,982	650,312	769,395	921,994	298,058	47,708	175,718	408,690	787,040	1,035,955	654,685	6,793,535	34	
35	27015	NG-G4	12	12	1	94,950	94,950	61,850	81,194	59,980	70,300	78,750	75,120	87,990	69,540	94,950	72,450	79,920	918,744	35	
36	Subtotal General Gas Service - 4		192	204	16	2,300,390	2,300,390	728,837	1,300,979	1,395,308	1,665,729	1,245,469	1,212,638	1,318,191	1,426,890	1,932,364	1,874,172	1,480,047	17,138,007	36	
37	Total Full-Margin Transportation		1,968	1,980	16	2,300,390	2,300,390	954,537	1,542,286	1,639,773	2,030,935	1,672,574	1,810,833	1,843,922	1,888,390	2,407,230	2,244,340	1,774,106	21,613,363	37	

[1] Worksheet Schedule J-1, Sheets 37 - 41.

REVOPS REVENUE TWELVE MONTHS BY RATE JURISDICTION
BY RATER
Current Period: MAY-21

FERC Activity Rate Code	JUN-20	JUL-20	AUG-20	SEP-20	OCT-20	NOV-20	DEC-20	ADJ-20	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	TOTAL
2000	2,976,397.77	2,211,118.90	1,849,273.69	1,928,608.46	2,264,573.83	4,885,955.27	8,641,101.52	0.00	9,588,441.32	8,326,697.77	7,784,065.81	5,491,895.37	3,124,978.25	59,273,113.96
2001	514,881.03	408,138.36	344,648.49	346,388.35	385,791.21	650,195.53	1,103,723.10	0.00	1,235,415.82	1,075,425.38	1,061,319.56	804,131.08	513,058.93	8,443,718.84
2002	472,885.16	406,786.00	373,930.73	386,184.80	450,577.17	939,869.75	1,689,847.52	0.00	1,833,609.51	1,608,335.63	1,469,168.50	999,393.86	545,422.48	11,166,617.11
2003	472,885.16	406,786.00	373,930.73	386,184.80	450,577.17	939,869.75	1,689,847.52	0.00	1,833,609.51	1,608,335.63	1,469,168.50	999,393.86	545,422.48	11,166,617.11
2004	530,763.00	459,134.45	394,354.29	401,020.62	498,791.50	790,668.31	1,328,191.41	0.00	1,412,891.33	1,208,731.71	1,161,884.13	869,002.96	486,035.06	9,541,516.77
2005	281,211.57	234,664.28	202,864.07	252,218.66	341,584.23	352,964.80	489,694.88	0.00	505,272.57	389,516.51	481,988.13	339,473.95	209,695.12	3,914,886.18
2006	285,788.17	237,060.00	207,000.00	216,318.66	330,584.23	352,964.80	489,694.88	0.00	505,272.57	389,516.51	481,988.13	339,473.95	209,695.12	3,914,886.18
2007	0.00	0.00	0.00	0.00	0.00	7,083.55	16,579.87	0.00	19,313.30	15,633.31	13,229.96	9,682.28	0.00	81,722.27
2009	205.61	246.90	402.53	98.89	158.25	302.44	486.96	0.00	339.37	380.66	339.37	272.00	0.00	3,396.13
2010	182.40	86.40	86.40	86.40	86.40	86.40	86.40	0.00	86.40	86.40	86.40	86.40	0.00	718.08
2011	182.40	86.40	86.40	86.40	86.40	86.40	86.40	0.00	86.40	86.40	86.40	86.40	0.00	718.08
2012	182.40	86.40	86.40	86.40	86.40	86.40	86.40	0.00	86.40	86.40	86.40	86.40	0.00	718.08
2014	160.00	371.93	12,017.40	17,268.58	18,478.72	18,522.70	160.00	0.00	160.00	160.00	160.00	160.00	160.00	67,779.13
2016	64.82	56.86	114.11	64.82	68.80	65.73	70.55	0.00	25.80	25.80	25.80	25.80	0.00	762.99
2020	1,247.75	1,202.29	1,083.83	1,089.83	1,032.42	1,031.81	1,124.48	0.00	1,117.18	946.28	1,014.10	1,035.27	1,035.27	13,088.51
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2028	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2031	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2032	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2033	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2034	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2036	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2038	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4480	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4570	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4890	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9249	161,444.05	172,510.54	186,552.09	190,639.01	198,000.54	250,282.50	219,876.95	0.00	286,335.17	229,635.79	235,612.95	225,490.48	-239,609.90	2,126,770.17
9850	0.00	0.00	0.00	0.00	0.00	0.00	664,037.11	0.00	-82,465.19	-194,785.75	-744,530.52	-582,026.08	0.00	418,528.21
9990	-33,084.93	239,080.24	54,775.50	-791,792.20	908,379.58	980,940.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REVENUE BY RATE JURISDICTION
 Current Period: MAY-21

CITY OF LAS VEGAS
 REVENUE BY RATE JURISDICTION

FERC Activity Rate Code	JUN-20	JUL-20	AUG-20	SEP-20	OCT-20	NOV-20	DEC-20	ADJ-20	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	TOTAL
Total Revenue by Rate Code	5,174,119.37	4,371,349.30	3,711,796.80	3,044,218.19	5,398,797.44	9,223,371.32	14,605,692.52	0.00	15,220,564.06	13,091,570.12	11,798,948.78	8,350,500.74	6,281,548.33	100,272,476.97
Revenue by Revenue Account														
48700 0000	3,452,209.25	2,620,103.26	2,194,723.85	2,276,395.05	2,651,100.39	5,536,992.67	9,745,880.60	0.00	10,824,841.78	9,402,909.08	8,846,231.68	6,296,807.82	4,228,254.84	63,888,195.43
48700 0001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48700 0002	3,452,209.25	2,620,103.26	2,194,723.85	2,276,395.05	2,651,100.39	5,536,992.67	9,745,880.60	0.00	10,824,841.78	9,402,909.08	8,846,231.68	6,296,807.82	4,228,254.84	63,888,195.43
48700 0003	1,180,654.08	1,003,867.13	890,452.84	520,582.66	1,067,160.37	2,010,996.82	3,409,993.63	0.00	3,630,451.84	3,147,049.20	2,939,689.15	2,112,397.91	0.00	22,313,295.63
48700 2006	368,537.87	311,397.87	362,136.99	424,321.19	489,954.07	465,315.63	557,751.31	0.00	551,837.85	498,520.11	514,650.02	293,223.35	1,333,000.00	4,837,652.26
48700 2502	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
48700 2506	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
48700 2509	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
48700 2518	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
48700 2004	1,549,191.95	1,315,265.00	1,252,589.83	1,344,503.85	1,557,114.44	2,476,312.45	3,967,744.94	0.00	4,192,289.69	3,645,569.31	3,454,339.17	2,405,627.26	1,843,006.35	28,993,954.24
48700 2010	4,359.05	24,390.26	23,155.53	24,072.48	84,202.49	-21,156.75	8,152.92	0.00	9,562.61	8,241.69	7,295.50	4,601.26	0.00	176,877.04
48700 2008	4,359.05	24,390.26	23,155.53	24,072.48	84,202.49	-21,156.75	8,152.92	0.00	9,562.61	8,241.69	7,295.50	4,601.26	0.00	176,877.04
48700 2014	4,359.05	24,390.26	23,155.53	24,072.48	84,202.49	-21,156.75	8,152.92	0.00	9,562.61	8,241.69	7,295.50	4,601.26	0.00	176,877.04
48700 2502	4,359.05	24,390.26	23,155.53	24,072.48	84,202.49	-21,156.75	8,152.92	0.00	9,562.61	8,241.69	7,295.50	4,601.26	0.00	176,877.04
48700 2503	4,359.05	24,390.26	23,155.53	24,072.48	84,202.49	-21,156.75	8,152.92	0.00	9,562.61	8,241.69	7,295.50	4,601.26	0.00	176,877.04
48700 2506	4,359.05	24,390.26	23,155.53	24,072.48	84,202.49	-21,156.75	8,152.92	0.00	9,562.61	8,241.69	7,295.50	4,601.26	0.00	176,877.04
48700 2512	4,359.05	24,390.26	23,155.53	24,072.48	84,202.49	-21,156.75	8,152.92	0.00	9,562.61	8,241.69	7,295.50	4,601.26	0.00	176,877.04
48700 TOTAL	421.93	-290.10	-516.44	-581.29	-312.14	-142.86	-184.86	0.00	-125.97	-56.47	-88.04	-88.04	0.00	0.00
48800 2019	30,750.00	38,190.00	38,425.00	41,735.00	44,975.00	41,735.00	41,415.00	0.00	33,190.00	32,555.00	36,200.00	37,220.00	59,822.87	136,847.45
48800 2021	50.00	50.00	25.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	416,370.00
48800 2022	2,010.00	1,960.00	1,752,161.00	2,290.00	2,500.00	2,200.00	3,000.00	0.00	2,900.00	3,210.00	2,850.00	2,530.00	30,215.00	125,000.00
48800 2536	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48800 TOTAL	32,763.22	40,178.22	40,148.39	43,996.61	47,475.00	43,985.00	44,495.00	0.00	36,090.00	35,765.00	39,050.00	39,776.61	35,495.00	27,805.00
48930 2525	161,444.05	172,510.54	186,552.09	190,639.01	198,000.54	250,282.50	219,876.95	0.00	286,135.17	229,635.79	235,612.95	225,490.48	210,027.14	2,566,407.21
49500 0000	182.00	62.00	20.00	-1,050,000.00	567.00	762.00	667.00	0.00	-465.00	-126.00	-685.00	-538.00	0.00	-1,050,000.00
49500 2037	126,573.78	261,192.12	4,856.45	2,924.48	294,216.72	175,112.26	-47,373.03	0.00	349,570.78	-104,494.28	-685,580.52	-173,473.28	0.00	783,780.58
49500 2561	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-78,197.55
49500 TOTAL	-65,486.22	199,192.12	15,143.55	-835,207.52	861,216.72	937,112.26	619,726.97	0.00	-118,429.22	-230,494.28	-783,580.52	-701,473.28	-284,197.55	-366,000.00

BY JURISDICTION
REV095 REVENUE TWELVE MONTHS
Current Period: MAY-21

	JUN-20	JUL-20	AUG-20	SEP-20	OCT-20	NOV-20	DEC-20	ADJ-20	JAN-21	FEB-21	MAR-21	APR-21	MAY-21	TOTAL
FERC Activity Rate Code	5,174,119.37	4,371,349.30	3,711,796.80	3,044,218.19	5,398,797.44	9,223,371.32	14,605,692.52	0.00	15,220,564.06	13,091,570.12	11,798,948.78	8,350,500.74	6,112,668.65	100,103,597.29
Total by Revenue Account														

Agency: USF
R0-052 (NORTHERN NEVADA RATE JURISDICTION)
FERC Activity Rate Code

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
BILL DEMAND
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

<u>CSS Customers</u>	<u>Bill Demand</u>	<u>GTS Customers</u>	<u>CSA</u>	<u>Bill Demand</u>
	18,967		24008T	15,860
	26,418		24012T	63,364
	22,957		24015T	32,854
	18,747		27014T	99,190
	153,147		23007T	39,367
	177,166		23001T	127,469
	34,627		23002T	112,960
	28,775		27021T	24,183
	45,298		23009T	34,955
	35,880		27018T	39,445
	40,712		23003T	84,456
	39,293		26004T	101,705
	26,508		23004T	65,610
	87,401		27001T	1,026,812
			27015T	94,819
			27024T	254,209
			24009T	259,281
Total CSS Bill Demand	<u>755,896</u>			
		Total GTS Bill Demand		<u>2,476,539</u>
	NNV			
	<u>12-Month Transportation Bills</u>			
	<u>38,789,220</u>			

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEGOTIATED TRANSPORTATION CONTRACTS AND OPTIONAL GAS SERVICE REVENUE CALCULATIONS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	Rate Schedule	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	26001	NG-G4	1,876,890	1,588,000	2,016,560	2,207,830	1,553,010	2,107,810	2,155,450	1,804,220	1,849,190	1,872,610	2,059,920	1,915,960	23,007,450	1
2	MAV True Up Volumes		230,244	230,244	230,244	230,244	230,244	230,244	230,244	230,244	230,244	230,244	230,244	230,244	2,762,929	2
3	Total Billed Volume		2,107,134	1,818,244	2,246,804	2,438,074	1,783,254	2,338,054	2,385,694	2,034,464	2,079,434	2,102,854	2,290,164	2,146,204	25,770,379	3
4	Meters		1	1	1	1	1	1	1	1	1	1	1	1	12	4
5	Basic Service Charges		1	1	1	1	1	1	1	1	1	1	1	1	12	5
6	Basic Service Charge per Meter		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	6
7	Total Basic Service Charges		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	7
8	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Transportation Service Charges		500	500	500	500	500	500	500	500	500	500	500	500	6,000	9
10	Volume Charge per Therm		0.01543	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Total Volume Charge		32,513	28,056	34,668	37,619	27,516	36,076	36,811	31,392	32,086	32,447	35,337	33,116	397,637	11
12	Total Margin		34,013	29,556	36,168	39,119	29,016	37,576	38,311	32,892	33,586	33,947	36,837	34,616	415,637	12
13	Customer 2															13
14	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Customer 3															24
25	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	34

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
NEGOTIATED TRANSPORTATION CONTRACTS AND OPTIONAL GAS SERVICE REVENUE CALCULATIONS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	Rate Schedule	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total	Line No.	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
35	Customer 4															35	
36	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	36
37	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
44	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
45	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	0	36
46	Customer 5															46	
47	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
48	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
49	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	49
50	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	0	50
51	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
52	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	52
53	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
54	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
55	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	55
56	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	0	56
57	Customer 6															57	
58	Monthly Volumes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	58
59	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	60
61	Basic Service Charge per Meter		0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
62	Total Basic Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	62
63	Demand Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
64	Transportation Service Charges		0	0	0	0	0	0	0	0	0	0	0	0	0	0	64
65	Volume Charge per Therm		0	0	0	0	0	0	0	0	0	0	0	0	0	0	65
66	Total Volume Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
67	Total Margin		0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
68	Total Negotiated Transportation Contract Customers		1	1	1	1	1	1	1	1	1	1	1	1	1	12	68
69	Number of Meters		1	1	1	1	1	1	1	1	1	1	1	1	1	12	69
70	Number of Basic Charges		1,876,890	1,588,000	2,016,560	2,207,830	1,553,010	2,107,810	2,155,450	1,804,220	1,849,190	1,872,610	2,059,920	1,915,960	23,007,450	71	
71	Volumes		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	72	
72	Basic Charge \$		0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
73	Demand Charge \$		500	500	500	500	500	500	500	500	500	500	500	500	6,000	74	
74	Transportation Charge \$		32,513	28,056	34,668	37,619	27,516	36,076	36,811	31,392	32,086	32,447	35,337	33,116	397,637	75	
75	Delivery Charges		34,013	29,556	36,168	39,119	29,016	37,576	38,311	32,892	33,586	33,947	36,837	34,616	415,637	76	
76	Margin																

WP Contracts

NONV 2021 COSS and Rate Design.xlsx

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
MONTHLY MARGIN PER CUSTOMER**

Line No.	Description	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Line No.
1	<u>Single-Family Residential Gas Service</u>														
2	Sales	8,470,645	10,591,644	8,471,429	7,323,795	5,151,031	3,093,504	2,115,329	1,300,237	1,157,872	1,271,197	2,082,210	4,648,287	55,677,180	2
3	Customers	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	74,823	897,876	3
4	Proposed Rates														4
5	Basic Service Charge	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	5
6	Commodity	0.39209	0.39209	0.39209	0.39209	0.39209	0.39209	0.39209	0.39209	0.39209	0.39209	0.39209	0.39209	0.39209	6
7	Monthly Margin	4,129,344	4,960,966	4,129,651	3,679,675	2,827,756	2,021,020	1,637,488	1,317,898	1,262,078	1,306,512	1,624,502	2,630,635	31,527,526	7
8	Monthly Margin Per Customer	55.19	66.30	55.19	49.18	37.79	27.01	21.88	17.61	16.87	17.46	21.71	35.16	421.35	8
9	<u>Multi-Family Residential Gas Service</u>														
10	Sales	960,070	1,213,877	981,111	900,758	669,705	425,999	304,221	194,616	178,846	184,963	262,632	513,436	6,790,234	10
11	Customers	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	16,590	199,080	11
12	Proposed Rates														12
13	Basic Service Charge	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	13
14	Commodity	0.42499	0.42499	0.42499	0.42499	0.42499	0.42499	0.42499	0.42499	0.42499	0.42499	0.42499	0.42499	0.42499	14
15	Monthly Margin	587,192	695,058	596,134	561,968	463,790	360,217	308,463	261,882	255,180	257,779	290,788	397,377	5,035,846	15
16	Monthly Margin Per Customer	35.39	41.90	35.93	33.87	27.96	21.71	18.59	15.79	15.38	15.54	17.53	23.95	303.54	16
17	<u>General Gas Service - 1</u>														
18	<u>Sales Customers</u>														
19	Sales	1,936,417	2,384,076	1,926,344	1,605,344	1,016,670	563,879	305,050	209,209	198,439	219,891	378,187	992,619	11,736,125	18
20	Customers	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	96,014	20
21	<u>Transportation Customers</u>														
22	Sales	3,381	2,199	1,807	2,604	12,621	27,307	45,573	39,293	36,135	27,254	18,532	6,390	223,096	21
23	Customers	93	93	93	93	93	93	93	93	93	93	93	93	1,116	23
24	<u>Schedule Total</u>														
25	Sales	1,939,798	2,386,275	1,928,151	1,607,948	1,029,291	591,186	350,623	248,502	234,574	247,145	396,719	999,009	11,959,221	25
26	Customers	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	97,130	26
27	Proposed Rates														27
28	Basic Service Charge	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28
29	Commodity	0.23330	0.23330	0.23330	0.23330	0.23330	0.23330	0.23330	0.23330	0.23330	0.23330	0.23330	0.23330	0.23330	29
30	Monthly Margin	685,666	789,829	682,949	608,245	473,245	371,035	314,912	291,087	287,837	290,770	325,666	466,180	5,587,420	30
31	Monthly Margin Per Customer	84.71	97.58	84.38	75.15	58.47	45.84	38.91	35.96	35.56	35.92	40.23	57.59	690.30	31
32	<u>General Gas Service - 2</u>														
33	<u>Sales Customers</u>														
34	Sales	1,628,476	1,968,104	1,627,438	1,442,790	1,084,004	718,166	422,957	331,889	305,540	342,778	528,868	965,824	11,366,834	34
35	Customers	725	725	725	725	725	725	725	725	725	725	725	725	8,659	35
36	<u>Transportation Customers</u>														
37	Sales	20,466	13,050	15,605	19,693	58,304	88,506	144,939	128,160	118,799	107,923	72,426	36,247	824,118	37
38	Customers	41	41	41	41	41	41	41	41	41	41	41	41	492	38
39	<u>Schedule Total</u>														
40	Sales	1,648,942	1,981,154	1,643,043	1,462,483	1,142,308	806,672	567,896	460,049	424,339	450,701	601,294	1,002,071	12,190,952	40
41	Customers	766	766	766	766	766	766	766	766	766	766	766	766	9,191	41
42	Proposed Rates														42
43	Basic Service Charge	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	43
44	Commodity	0.08629	0.08629	0.08629	0.08629	0.08629	0.08629	0.08629	0.08629	0.08629	0.08629	0.08629	0.08629	0.08629	44
45	Monthly Margin	264,838	293,505	264,329	248,749	221,121	192,159	171,555	162,249	159,167	161,442	174,437	209,020	2,522,571	45
46	Monthly Margin Per Customer	345.77	383.19	345.10	324.76	288.69	250.88	223.98	211.83	207.81	210.78	227.74	272.89	3,293.42	46

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
MONTHLY MARGIN PER CUSTOMER**

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Line No.
47	General Gas Service -3															47
48	Sales Customers															48
49	Sales	748,050	828,015	659,591	633,278	430,703	347,249	333,830	309,154	378,600	518,990	612,679	6,236,067	49	49	
50	Customers	63	63	63	63	63	63	63	63	63	63	63	756	50	51	
51	Transportation Customers															51
52	Sales	201,853	226,058	227,053	224,857	294,281	407,663	358,278	306,466	339,689	279,210	251,422	3,428,142	52	52	
53	Customers	14	14	14	14	14	14	14	14	14	14	14	168	53	53	
54	Transportation Service Charge	0	0	0	0	0	0	0	0	0	0	0	0	54	54	
55	Schedule Total	949,903	1,054,073	886,644	858,135	724,984	747,220	692,108	615,620	718,289	798,200	864,101	9,664,209	55	55	
56	Sales	77	77	77	77	77	77	77	77	77	77	77	924	56	56	
57	Customers												77	57	57	
58	Proposed Rates															58
59	Basic Service Charge	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	59	59	
60	Commodity	0.06496	0.06496	0.06496	0.06496	0.06496	0.06496	0.06496	0.06496	0.06496	0.06496	0.06496	0.06496	60	60	
61	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	61	61	
62	Monthly Margin	88,656	95,423	84,546	82,694	74,045	75,990	71,909	66,941	73,610	78,801	83,082	951,187	62	62	
63	Monthly Margin Per Customer	1,151.37	1,239.25	1,098.01	1,073.95	961.62	986.89	933.89	869.36	955.97	1,023.39	1,078.99	12,353.07	63	63	
64	General Gas Service -4															64
65	Sales Customers															65
66	Sales	882,015	715,460	501,800	779,183	425,665	315,952	391,584	422,153	456,422	476,070	399,956	6,380,048	66	66	
67	Customers	15	15	15	15	15	15	15	15	15	15	15	180	67	67	
68	Transportation Customers															68
69	Sales	1,212,638	1,318,191	1,426,990	1,932,364	1,874,172	728,837	1,300,979	1,395,308	1,557,283	1,665,729	1,245,469	17,138,007	69	69	
70	Customers	16	16	16	16	16	16	16	16	16	16	16	192	70	70	
71	Schedule Total	2,094,653	2,033,651	1,928,790	2,711,547	2,299,837	1,044,789	1,692,563	1,817,461	2,013,705	2,141,799	1,645,425	23,518,055	71	71	
72	Sales	31	31	31	31	31	31	31	31	31	31	31	372	72	72	
73	Customers	16	16	16	16	16	16	16	16	16	16	16	16	73	73	
74	Transportation Service Charge	3,232,435	3,232,435	3,232,435	3,232,435	3,232,435	3,232,435	3,232,435	3,232,435	3,232,435	3,232,435	3,232,435	3,232,435	74	74	
75	Bill Demand															75
76	Proposed Rates															76
77	Basic Service Charge	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	77	77	
78	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	78	78	
79	Demand Charge	0.02711	0.02711	0.02711	0.02711	0.02711	0.02711	0.02711	0.02711	0.02711	0.02711	0.02711	0.02711	79	79	
80	Commodity	0.01616	0.01616	0.01616	0.01616	0.01616	0.01616	0.01616	0.01616	0.01616	0.01616	0.01616	0.01616	80	80	
81	Monthly Margin	160,485	159,500	157,806	170,451	163,800	143,525	153,990	156,007	159,178	161,247	153,228	1,899,689	81	81	
82	Monthly Margin Per Customer	5,176.95	5,145.16	5,090.51	5,498.43	5,283.88	4,629.83	4,967.41	5,032.49	5,134.76	5,201.52	4,942.84	61,280.30	82	82	

Tab K WPs

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./Reference	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)
															Sum (c) thru (n)
1	Purchased Gas Transmission Line Purchases	803	\$ 328,127	\$ (12,629)	\$ 384,851	\$ 910,230	\$ 1,428,992	\$ 4,279,412	\$ 7,644,082	\$ 6,334,718	\$ 3,697,575	\$ 18,589,130	\$ 1,491,947	\$ 418,885	\$ 45,479,057
2	Purchased Gas Cost Adjustments	803-1	\$ 871	\$ (25,892)	\$ (67,784)	\$ (59,674)	\$ (1,398,614)	\$ (1,299,841)	\$ (1,939,262)	\$ 230	\$ 1,329,074	\$ (14,022,825)	\$ 835,824	\$ 73,974	\$ (15,456,699)
3	Material	804	\$ 27,212	\$ 57,200	\$ 30,889	\$ 48,591	\$ 30,889	\$ 40,098	\$ 54,302	\$ 49,452	\$ 52,300	\$ 132,884	\$ 49,320	\$ 40,955	\$ 646,690
4	Gas Delivered to Storage	805-2	\$ (253,730)	\$ 0	\$ 0	\$ 0	\$ (118,459)	\$ (138,429)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (47,767)	\$ (558,395)
5	Gas Used for Compressor Station Fuel	810	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Total	Sum Lns 1-5	\$ 818,553	\$ 19,435	\$ (369,254)	\$ 392,654	\$ 240,380	\$ 2,669,021	\$ 6,059,118	\$ 6,640,191	\$ 5,140,952	\$ 4,709,229	\$ 2,376,486	\$ 1,146,748	\$ 29,843,695
7	Other Gas Costs	815	\$ 5,819	\$ 8,909	\$ 5,918	\$ 5,511	\$ 6,087	\$ 5,686	\$ 5,330	\$ 7,971	\$ 5,713	\$ 6,142	\$ 5,635	\$ 5,932	\$ 74,063
8	Labor Loadings	815-1	\$ 3,578	\$ 5,110	\$ 3,539	\$ 3,389	\$ 3,743	\$ 3,497	\$ 2,113	\$ 4,633	\$ 3,394	\$ 3,649	\$ 3,347	\$ 3,524	\$ 43,616
9	Materials and Expenses	815-2	\$ 7,191	\$ 189	\$ 189	\$ 192	\$ 631	\$ 3,472	\$ 188	\$ 187	\$ 187	\$ 860	\$ 179	\$ 229	\$ 13,838
10	Total	Sum Lns 7-9	\$ 16,588	\$ 13,808	\$ 9,746	\$ 9,092	\$ 10,461	\$ 12,655	\$ 7,631	\$ 12,834	\$ 9,294	\$ 10,751	\$ 9,161	\$ 9,684	\$ 131,506
11	Transmission - Gas Cost	858	\$ 1,934,178	\$ 1,904,372	\$ 1,917,734	\$ 1,298,761	\$ 1,916,426	\$ 1,964,581	\$ 2,494,003	\$ 2,600,789	\$ 2,595,635	\$ 2,539,322	\$ 2,505,141	\$ 2,006,667	\$ 25,677,609
	Transmission and Compression of Gas by Others														
	Operations														
	Operation Supervision and Engineering	850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12	Labor	850-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13	Labor Loadings	850-2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14	Materials and Expenses	850-3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15	Total	Sum Lns 12-14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	System Control and Load Dispatching														
16	Labor	851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
17	Labor Loadings	851-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18	Materials and Expenses	851-2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19	Total	Sum Lns 16-18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Communication System Expense														
20	Labor	852	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21	Labor Loadings	852-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22	Materials and Expenses	852-2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23	Total	Sum Lns 20-22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Communication Station Labor and Expense														
24	Labor	853	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25	Labor Loadings	853-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26	Materials and Expenses	853-2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27	Total	Sum Lns 24-26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Gas for Compressor Station Fuel														
28	Labor	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29	Labor Loadings	854-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30	Materials and Expenses	854-2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31	Total	Sum Lns 28-30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Mains Expense														
32	Labor	856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
33	Labor Loadings	856-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
34	Materials and Expenses	856-2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
35	Total	Sum Lns 32-34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Measuring and Regulating Station Expense														
36	Labor	857	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
37	Labor Loadings	857-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
38	Materials and Expenses	857-2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
39	Total	Sum Lns 36-38	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
40	Rents	860	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o) Sum (c) thru (n)	Line No.
Transmission Expenses, Excluding Account 858 - Continued																
Maintenance																
Maintenance Supervision and Engineering																
1		861	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	4
	Total	Sum Lns 1-3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Maintenance of Structures and Improvements																
5	Labor	862	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5-7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Maintenance of Mains																
9	Labor	863	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Total	Sum Lns 9-11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Maintenance of Compressor Station Equipment																
13	Labor	864	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13-15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Maintenance of Measuring & Regulating Station Equip																
17	Labor	865	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Maintenance of SCADA Equipment																
21	Labor	866	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total Transmission Expense, Excluding Account 858																
25	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Total	Sum Lns 25-27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

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SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./Reference	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.	
Distribution																	
1	Operation Supervision and Engineering	870	\$ 126,095	\$ 38,475	\$ 108,020	\$ 123,210	\$ 128,144	\$ 141,226	\$ 91,578	\$ (4,511)	\$ 100,084	\$ 148,607	\$ 134,466	\$ 121,110	\$ 1,258,144	1	
2	Labor Loadings		75,801	24,110	64,732	72,654	84,194	84,194	37,841	(4,056)	58,946	86,701	78,501	70,702	759,915	2	
3	Materials and Expenses		40,887	10,862	32,519	7,654	10,407	8,830	6,603	10,900	8,820	1,128	8,499	11,370	137,968	3	
4	Total	Sum Lns 1-3	\$ 213,822	\$ 73,945	\$ 205,370	\$ 204,622	\$ 215,155	\$ 233,703	\$ 136,022	\$ 3,333	\$ 168,752	\$ 246,330	\$ 221,466	\$ 203,182	\$ 2,125,314	4	
5	Operation Distribution Load Dispatching	871	\$ 5,916	\$ 8,065	\$ 5,590	\$ 5,095	\$ 5,590	\$ 5,569	\$ 7,253	\$ 8,841	\$ 5,408	\$ 5,668	\$ 5,896	\$ 5,731	\$ 74,472	5	
6	Labor Loadings		3,630	4,959	3,290	3,133	3,436	3,421	2,875	5,252	3,212	3,365	3,552	3,404	43,529	6	
7	Materials and Expenses		3,900	34	354	334	354	95	210	68	79	122	95	3,688	9,145	7	
8	Total	Sum Lns 5-7	\$ 13,477	\$ 13,059	\$ 8,994	\$ 8,562	\$ 9,182	\$ 9,065	\$ 10,338	\$ 14,160	\$ 9,155	\$ 9,632	\$ 9,632	\$ 9,632	\$ 12,823	\$ 127,146	8
9	Operation Mains and Services	874	\$ 37,212	\$ 45,104	\$ 31,566	\$ 30,716	\$ 33,934	\$ 28,015	\$ 22,896	\$ 44,601	\$ 36,203	\$ 26,974	\$ 36,232	\$ 36,689	\$ 410,142	9	
10	Labor Loadings		22,379	27,131	18,991	18,475	20,427	16,863	10,076	26,044	21,142	15,753	21,153	21,415	238,849	10	
11	Materials and Expenses		120,356	106,534	99,957	79,504	95,246	110,981	110,557	55,456	84,549	102,662	81,847	80,733	1,131,584	11	
12	Total	Sum Lns 9-11	\$ 179,949	\$ 178,769	\$ 150,515	\$ 128,695	\$ 152,607	\$ 155,859	\$ 142,529	\$ 126,102	\$ 141,894	\$ 145,589	\$ 139,231	\$ 138,637	\$ 1,760,575	12	
13	Operation Measuring and Regulation Station	875	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13	
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13-15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Operation Meter and House Regulator	878	\$ 46,264	\$ 72,957	\$ 53,903	\$ 54,879	\$ 67,504	\$ 67,376	\$ 69,376	\$ 99,235	\$ 68,652	\$ 68,038	\$ 63,468	\$ 62,366	\$ 763,782	17	
18	Labor Loadings		27,839	43,902	32,424	33,028	40,532	40,089	27,500	57,944	40,089	39,715	37,054	36,409	450,810	18	
19	Materials and Expenses		11,748	20,754	13,257	13,536	15,193	15,809	16,827	24,208	16,827	20,013	15,124	13,223	186,037	19	
20	Total	Sum Lns 17-19	\$ 85,851	\$ 137,612	\$ 99,384	\$ 101,443	\$ 123,229	\$ 123,229	\$ 112,684	\$ 181,368	\$ 125,568	\$ 127,766	\$ 115,646	\$ 112,001	\$ 1,420,630	20	
21	Customer Installation	879	\$ 59,130	\$ 85,372	\$ 64,735	\$ 58,212	\$ 58,593	\$ 60,054	\$ 53,824	\$ 91,436	\$ 65,180	\$ 65,711	\$ 68,011	\$ 61,895	\$ 792,153	21	
22	Labor Loadings		35,650	51,498	39,067	35,154	35,400	36,271	21,335	53,524	38,166	38,459	39,804	36,230	460,556	22	
23	Materials and Expenses		15,279	26,396	16,129	15,443	14,697	14,701	12,244	21,666	14,751	20,005	17,306	12,409	201,315	23	
24	Total	Sum Lns 21-23	\$ 110,059	\$ 163,267	\$ 119,931	\$ 108,909	\$ 108,689	\$ 111,025	\$ 87,403	\$ 166,916	\$ 118,096	\$ 124,175	\$ 125,121	\$ 110,533	\$ 1,454,024	24	
25	Other	880	\$ 19,616	\$ 38,051	\$ 30,945	\$ 24,946	\$ 30,208	\$ 30,208	\$ 23,817	\$ 33,367	\$ 19,347	\$ 43,634	\$ 61,622	\$ 42,396	\$ 400,755	25	
26	Labor Loadings		11,613	22,900	16,923	13,016	16,163	16,163	9,443	19,508	11,306	25,605	35,965	24,763	232,860	26	
27	Materials and Expenses		46,279	52,800	37,529	29,260	37,529	37,529	14,374	13,859	8,041	18,029	25,657	17,633	167,895	27	
28	Total	Sum Lns 25-27	\$ 76,222	\$ 113,952	\$ 110,800	\$ 89,206	\$ 99,269	\$ 118,991	\$ 75,384	\$ 102,701	\$ 75,410	\$ 154,697	\$ 173,919	\$ 102,299	\$ 1,372,667	28	
29	Rents	881	\$ (48,329)	\$ (48,329)	\$ (46,608)	\$ (46,233)	\$ (46,603)	\$ (46,991)	\$ (47,547)	\$ (48,348)	\$ (48,708)	\$ (42,609)	\$ (48,523)	\$ (47,319)	\$ (566,147)	29	

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./Reference	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.	
1	Maintenance Supervision and Engineering	885	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1	
2	Labor		27,365	(39,223)	19,945	28,143	29,908	36,916	15,631	(58,853)	12,019	37,336	28,172	20,649	20,649	2	
3	Labor Loadings		16,619	(22,324)	11,639	10,782	11,063	17,023	1,766	(1,931)	1,619	21,189	16,452	12,699	12,699	3	
4	Materials and Expenses		45,241	(59,026)	33,833	46,598	49,591	63,815	24,074	(86,551)	20,701	60,992	46,300	34,403	34,403	4	
	Total	Sum Lns 1-3	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	4	
5	Maintenance of Structures and Improvements	886	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	5	
6	Labor		68	136	0	90	0	0	0	0	0	0	0	0	0	6	
7	Labor Loadings		41	82	78	54	0	0	0	0	0	0	0	0	0	7	
8	Materials and Expenses		126	257	244	167	0	0	0	0	0	0	0	0	0	8	
	Total	Sum Lns 5-7	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	8	
9	Maintenance of Mains	887	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	9	
10	Labor		33,553	60,127	29,891	26,275	30,809	16,796	25,197	27,052	30,064	27,941	23,400	24,639	24,639	10	
11	Labor Loadings		20,190	36,168	17,993	15,794	18,545	10,111	9,988	15,798	17,588	16,317	13,665	14,389	14,389	11	
12	Materials and Expenses		106,317	70,217	47,434	59,144	67,224	33,966	53,356	26,109	50,450	89,681	69,433	100,594	100,594	12	
	Total	Sum Lns 9-11	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	12	
13	Maintenance of Measuring and Reg. Station Eq.	889	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	13	
14	Labor		8,385	7,720	6,468	7,202	7,972	11,046	8,770	12,107	9,140	9,122	7,927	16,071	16,071	14	
15	Labor Loadings		4,571	3,854	3,186	4,162	4,638	6,393	4,923	6,436	5,336	5,439	4,619	9,796	9,796	15	
16	Materials and Expenses		25,682	6,631	7,466	7,466	10,960	3,993	21,234	9,664	5,436	22,587	7,966	23,245	23,245	16	
	Total	Sum Lns 13-15	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	16	
17	Maintenance of Services	892	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	17	
18	Labor		31,642	38,690	31,501	22,992	21,383	15,179	17,982	30,477	26,046	17,496	16,117	19,179	19,179	18	
19	Labor Loadings		19,031	23,285	18,563	13,826	12,857	9,138	7,128	17,797	15,211	10,218	9,412	11,194	11,194	19	
20	Materials and Expenses		28,120	26,039	19,421	27,533	19,649	7,799	53,286	9,448	30,238	41,628	23,668	11,940	288,770	288,770	20
	Total	Sum Lns 17-19	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	20	
21	Maintenance of Meters and House Regulators	893	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	21	
22	Labor		7,894	6,182	5,460	4,576	5,731	3,017	3,295	6,896	5,061	5,432	4,355	8,251	8,251	22	
23	Labor Loadings		4,571	3,719	3,266	2,752	3,448	1,813	1,306	4,023	2,955	3,170	2,544	4,819	4,819	23	
24	Materials and Expenses		2,460	2,072	5,520	1,582	1,324	1,019	685	2,370	1,352	2,475	990	2,303	2,303	24	
	Total	Sum Lns 21-23	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	24	
25	Maintenance of Other Equipment	894	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	25	
26	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	26	
27	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	27	
28	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	28	
	Total	Sum Lns 25-27	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	28	
29	Total Distribution		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	29	
30	Labor		403,701	361,566	387,937	386,336	411,805	417,531	339,619	293,738	378,103	456,058	449,755	418,979	418,979	30	
31	Labor Loadings		242,342	219,971	233,232	231,930	246,845	250,198	137,020	171,126	220,945	286,434	262,761	244,768	244,768	31	
32	Materials and Expenses		324,654	280,447	259,371	227,171	228,856	222,012	269,847	210,224	354,992	354,992	254,285	264,445	3,060,269	32	
	Total	Sum Lns 29-31	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	32	
			970,698	861,985	880,540	845,437	887,506	889,741	746,486	628,827	809,273	1,077,484	986,801	928,191	10,492,070		
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./Reference	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
Customer Accounts																
1	Supervision	901														1
2	Labor		14,891	22,003	16,276	14,862	15,066	14,195	12,172	20,413	15,518	16,096	16,272	17,862	17,862	2
3	Labor Loadings		8,852	1,665	9,164	9,089	9,198	8,685	4,752	12,028	9,146	9,182	9,666	10,575	10,575	3
4	Materials and Expenses		865	1,275	1,415	573	726	530	478	912	706	856	900	1,370	1,370	4
	Total	Sum Lns 1-3	24,598	37,944	26,924	24,493	24,989	23,390	17,401	33,354	25,371	26,433	26,801	29,916	29,916	
5	Meter Reading	902														5
6	Labor		12,791	17,674	12,535	13,383	11,900	12,826	13,545	17,847	11,544	11,162	13,920	13,238	13,238	6
7	Labor Loadings		7,667	10,611	7,524	8,031	7,155	7,702	5,369	10,409	6,737	6,517	8,122	7,723	7,723	7
8	Materials and Expenses		2,894	4,850	3,029	3,392	2,536	2,632	2,938	4,226	2,673	2,301	2,886	2,460	2,460	8
	Total	Sum Lns 5-7	23,453	33,135	23,089	24,806	21,591	23,159	21,852	32,482	20,954	19,960	25,029	23,421	23,421	
9	Customer Records and Collection	903														9
10	Labor		45,882	68,055	53,075	51,446	54,624	58,566	21,980	54,641	48,409	43,432	43,042	54,207	54,207	10
11	Labor Loadings		28,122	41,725	32,536	31,540	33,483	35,787	4,642	32,219	28,679	25,724	25,513	32,119	32,119	11
12	Materials and Expenses		84,050	68,035	82,347	148,896	74,036	132,070	132,070	70,312	65,394	134,574	59,833	144,660	144,660	12
	Total	Sum Lns 9-11	158,054	177,815	167,958	231,882	162,144	226,692	156,691	157,172	142,482	203,730	128,488	230,995	230,995	
13	Uncollectible Accounts	904														13
	Total		2,917	2,313	1,990	2,088	2,425	4,936	156,534	9,279	7,979	107,457	5,334	3,950	309,213	
14	Miscellaneous	905														14
15	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	17
	Total	Sum Lns 14-16	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Customer Accounts																
18	Labor		73,354	108,132	81,886	79,681	81,590	86,587	47,696	92,902	75,471	70,690	73,234	85,406	85,406	18
19	Labor Loadings		44,742	66,002	49,884	48,600	49,836	52,135	14,763	54,655	44,580	41,723	54,655	50,417	50,417	19
20	Materials and Expenses		90,926	76,473	88,080	154,948	79,723	140,456	294,019	84,730	76,755	245,188	69,195	152,459	152,459	20
21	Total	Sum Lns 18-20	209,022	250,607	219,970	283,269	211,149	279,177	356,478	232,287	196,786	357,601	185,651	288,282	288,282	21

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o) Sum (c) thru (n)	Line No.
Customer Service and Information:																
1	Customer Assistance	906	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1-3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Informational and Instructional Advertising	909	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5-7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Miscellaneous	910	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		13,510	4,284	3,761	2,783	2,004	8,204	5,663	1,842	395	3,419	22,335	4,459	72,659	11
12	Total	Sum Lns 9-11	\$ 13,510	\$ 4,284	\$ 3,761	\$ 2,783	\$ 2,004	\$ 8,204	\$ 5,663	\$ 1,842	\$ 395	\$ 3,419	\$ 22,335	\$ 4,459	\$ 72,659	12
Total Customer Service and Information																
13	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Materials and Expenses		13,510	4,284	3,761	2,783	2,004	8,204	5,663	1,842	395	3,419	22,335	4,459	72,659	14
15	Materials and Expenses		13,510	4,284	3,761	2,783	2,004	8,204	5,663	1,842	395	3,419	22,335	4,459	72,659	15
16	Total	Sum Lns 13-15	\$ 13,510	\$ 4,284	\$ 3,761	\$ 2,783	\$ 2,004	\$ 8,204	\$ 5,663	\$ 1,842	\$ 395	\$ 3,419	\$ 22,335	\$ 4,459	\$ 72,659	16
Sales																
17	Supervision	911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
Demonstration and Selling																
21	Labor	912	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
Advertising																
25	Labor	913	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		504	4,975	4,007	600	1,046	(180)	423	689	0	6,461	3,011	13,937	35,475	27
28	Total	Sum Lns 25-27	\$ 504	\$ 4,975	\$ 4,007	\$ 600	\$ 1,046	\$ (180)	\$ 423	\$ 689	\$ 0	\$ 6,461	\$ 3,011	\$ 13,937	\$ 35,475	28
Total Sales																
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Materials and Expenses		504	4,975	4,007	600	1,046	(180)	423	689	0	6,461	3,011	13,937	35,475	31
32	Total	Sum Lns 29-31	\$ 504	\$ 4,975	\$ 4,007	\$ 600	\$ 1,046	\$ (180)	\$ 423	\$ 689	\$ 0	\$ 6,461	\$ 3,011	\$ 13,937	\$ 35,475	32
Total O&M																
33	Labor		\$ 482,674	\$ 478,007	\$ 475,740	\$ 471,528	\$ 489,482	\$ 508,803	\$ 392,646	\$ 394,611	\$ 459,288	\$ 532,891	\$ 528,624	\$ 510,317	\$ 5,794,612	33
34	Labor Loadings		290,663	291,083	286,666	283,959	300,425	305,829	153,895	230,414	268,889	311,805	309,330	298,709	3,331,876	34
35	Materials and Expenses		3,189,496	2,290,175	1,903,698	2,077,108	2,469,087	5,007,566	9,123,261	9,492,435	6,024,148	7,859,572	5,230,634	3,588,943	60,256,307	35
36	Total	Sum Lns 33-35	\$ 3,963,035	\$ 3,059,265	\$ 2,666,505	\$ 2,832,595	\$ 3,263,974	\$ 5,822,199	\$ 9,669,802	\$ 10,117,460	\$ 8,752,335	\$ 8,704,266	\$ 6,088,987	\$ 4,397,969	\$ 69,322,984	36

**NORTHERN NEVADA
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct Charges		To Be Allocated to NNV (f)	NNV Allocation Factors				Total Allocation to NNV (k)	Total NNV (d) + (k)	Line No.
			Total Company (c)	Other Jurisdictions (e)		4-Factor (g)	Factor II (h)	Factor III (i)	A&G Factor (j)			
			Company Records (d)	(c) - (d) - (e)	Company Records (f)	5.34% Smt N, Sh 8, Ln 9(h)	4.04% Smt N, Sh 8, Ln 4(h)	6.61% Smt N, Sh 8, Ln 6(h)	4.00% Smt N, Sh 8, Ln 10(h)	Sum Coals (g) thru (j)		
	Administrative and General (A&G)											
	A&G Salaries	920										
1	Labor		\$ 66,624,568	\$ 0	\$ 66,624,568	\$ 3,554,971	\$ 0	\$ 0	\$ 0	\$ 3,554,971	\$ 3,554,971	1
2	Labor Loadings		30,404,878	0	30,404,878	1,622,351	0	0	0	1,622,351	1,622,351	2
3	Materials and Expenses		(3,880,272)	0	(3,880,272)	(207,045)	0	0	0	(207,045)	(207,045)	3
4	Total	Sum Lns 1 - 3	93,149,164	0	93,149,164	4,970,278	0	0	0	4,970,278	4,970,278	4
5	Office Supplies and Expenses	921	\$ 11,214,737	\$ 0	\$ 11,214,737	\$ 598,399	\$ 0	\$ 0	\$ 0	\$ 598,399	\$ 598,399	5
6	A&G Expenses Transferred (Credit)	922	\$ (14,999,176)	\$ 0	\$ (14,999,176)	\$ 0	\$ 0	\$ 0	\$ (599,967)	\$ (599,967)	\$ (599,967)	6
7	Outside Services	923	\$ 31,082,102	\$ 9,320	\$ 30,935,513	\$ 1,650,665	\$ 0	\$ 0	\$ 0	\$ 1,650,665	\$ 1,650,665	7
8	Property Insurance	924	\$ 816,818	\$ 0	\$ 816,818	\$ 0	\$ 33,040	\$ 0	\$ 0	\$ 33,040	\$ 33,040	8
9	Injuries and Damages	925	\$ 13,548,070	\$ 55,001	\$ 12,851,637	\$ 685,741	\$ 0	\$ 0	\$ 0	\$ 685,741	\$ 685,741	9
10	Employee Pension and Benefits	926	\$ 16,757,950	\$ 934	\$ 16,753,149	\$ 0	\$ 0	\$ 1,108,018	\$ 0	\$ 1,108,018	\$ 1,108,018	10
11	Regulatory Commission Expenses	928	\$ 163,876	\$ 9,888	\$ 153,988	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 1,691,768	\$ 64,050	\$ 1,691,768	\$ 34,720	\$ 0	\$ 0	\$ 0	\$ 34,720	\$ 34,720	12
	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
13	Labor		0	0	0	0	0	0	0	0	0	14
14	Labor Loadings		0	0	0	0	0	0	0	0	0	15
15	Materials and Expenses		7,722,913	85,141	7,808,054	319,096	0	0	0	319,096	404,237	16
16	Total	Sum Lns 13 - 15	7,722,913	85,141	7,808,054	319,096	0	0	0	319,096	404,237	16
17	Rents	931	\$ 2,440,633	\$ 70,269	\$ 2,079,726	\$ 110,971	\$ 0	\$ 0	\$ 0	\$ 110,971	\$ 181,240	17
	Maintenance of General Plant	935	\$ 868,385	\$ 11,434	\$ 855,999	\$ 45,653	\$ 0	\$ 0	\$ 0	\$ 45,653	\$ 57,087	18
18	Labor		510,694	6,606	503,301	26,855	0	0	0	26,855	33,461	19
19	Labor Loadings		7,268,311	4,393,270	2,377,541	126,861	0	0	0	126,861	624,362	20
20	Materials and Expenses		8,647,390	515,540	8,131,850	199,370	0	0	0	199,370	714,910	21
21	Total	Sum Lns 18 - 20	172,236,245	8,257,146	163,983,956	8,569,239	33,040	1,108,018	(599,967)	9,110,330	9,920,473	25
22	Total A&G Expenses		\$ 67,492,944	\$ 11,434	\$ 67,481,508	\$ 3,600,624	\$ 0	\$ 0	\$ 0	\$ 3,600,624	\$ 3,612,058	22
23	Labor Loadings		30,915,572	6,606	30,908,179	1,649,207	0	0	0	1,649,207	1,655,813	23
24	Materials and Expenses		73,827,729	792,103	74,619,832	3,319,408	33,040	1,108,018	(599,967)	3,860,499	4,652,602	24
25	Total	Sum Lns 22 - 24	172,236,245	8,257,146	163,983,956	8,569,239	33,040	1,108,018	(599,967)	9,110,330	9,920,473	25

SOUTHWEST GAS CORPORATION
TOTAL COMPANY
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Reference	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
															Sum (e thru n)	
1	Administrative and General (A&G)															
2	A&G Salaries	920	\$ 5,544,600	\$ 4,943,955	\$ 5,304,845	\$ 6,671,864	\$ 5,696,940	\$ 5,677,722	\$ 5,519,069	\$ 3,711,560	\$ 6,265,445	\$ 6,088,458	\$ 5,700,098	\$ 5,500,004	\$ 66,624,558	1
3	Labor		2,770,451	2,488,083	2,632,132	2,708,009	2,794,954	2,790,096	1,953,136	1,511,626	2,470,355	2,963,457	2,731,322	2,611,256	30,404,878	2
4	Labor Loadings		(343,201)	(300,373)	(329,820)	(992,185)	(353,227)	(259,188)	(306,370)	(204,468)	(954,467)	(367,513)	(341,840)	(3,880,272)	(3,880,272)	3
5	Materials and Expenses		7,971,849	7,111,665	7,607,158	8,997,688	8,138,667	8,208,630	7,155,834	5,018,719	8,381,333	8,684,402	8,089,561	7,783,639	93,149,164	4
6	Total		\$ 786,481	\$ 1,092,750	\$ 404,848	\$ 835,816	\$ 1,634,404	\$ 690,200	\$ 1,344,679	\$ 1,018,887	\$ 687,370	\$ 1,070,434	\$ 1,012,011	\$ 636,878	\$ 11,214,737	5
7	Office Supplies and Expenses	921	\$ (1,276,088)	\$ (1,200,472)	\$ (1,172,132)	\$ (1,438,647)	\$ (1,441,050)	\$ (988,406)	\$ (1,236,343)	\$ (902,228)	\$ (1,339,627)	\$ (1,432,269)	\$ (1,339,627)	\$ (1,237,816)	\$ (14,999,176)	6
8	A&G Expenses Transferred (Credit)		\$ 2,678,582	\$ 2,188,861	\$ 2,808,171	\$ 2,527,597	\$ 2,408,580	\$ 2,091,450	\$ 2,988,087	\$ 3,512,770	\$ 2,081,186	\$ 3,177,864	\$ 2,185,749	\$ 2,453,405	\$ 31,082,102	7
9	Outside Services		\$ 64,075	\$ 64,075	\$ 65,419	\$ 65,419	\$ 65,419	\$ 65,419	\$ 64,885	\$ 64,885	\$ 65,649	\$ 64,885	\$ 63,079	\$ 83,079	\$ 816,818	8
10	Property Insurance		\$ 897,517	\$ 889,284	\$ 1,183,905	\$ 1,085,072	\$ 1,159,161	\$ 1,104,378	\$ 1,297,354	\$ 1,179,888	\$ 1,219,901	\$ 1,289,832	\$ 1,204,587	\$ 1,059,202	\$ 13,548,070	9
11	Injuries and Damages		\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,598,574	\$ 1,075,885	\$ 1,075,883	\$ 727,414	\$ 1,119,437	\$ 16,757,950	10
12	Employee Pension and Benefits		\$ 4,611	\$ 4,611	\$ 4,611	\$ 4,611	\$ 4,899	\$ 4,899	\$ 4,899	\$ 18,428	\$ 18,784	\$ 57,749	\$ 17,887	\$ 17,887	\$ 163,876	11
13	Regulatory Commission Expenses		\$ 150,859	\$ 127,737	\$ 244,297	\$ 166,593	\$ 61,934	\$ 63,481	\$ 100,704	\$ 101,226	\$ 312	\$ 337,773	\$ 184,921	\$ 161,952	\$ 1,691,768	12
14	Safety Advertising		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
15	Miscellaneous General		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
16	Labor Loadings		\$ 718,228	\$ 575,568	\$ 382,946	\$ 483,988	\$ 504,047	\$ 327,263	\$ 1,052,682	\$ 2,026,512	\$ 427,866	\$ 462,396	\$ 549,673	\$ 211,765	\$ 7,722,913	15
17	Materials and Expenses		\$ 718,228	\$ 575,568	\$ 382,946	\$ 483,988	\$ 504,047	\$ 327,263	\$ 1,052,682	\$ 2,026,512	\$ 427,866	\$ 462,396	\$ 549,673	\$ 211,765	\$ 7,722,913	16
18	Total		\$ 367,238	\$ 217,677	\$ 178,506	\$ 175,920	\$ 163,822	\$ 124,027	\$ 115,690	\$ 269,027	\$ 246,040	\$ 236,579	\$ 213,895	\$ 132,211	\$ 2,440,633	17
19	Rents		\$ 68,787	\$ 98,920	\$ 74,321	\$ 66,816	\$ 66,071	\$ 64,934	\$ 62,276	\$ 102,803	\$ 65,183	\$ 66,992	\$ 62,486	\$ 65,798	\$ 868,385	18
20	Maintenance of General Plant		\$ 42,303	\$ 60,834	\$ 45,705	\$ 42,935	\$ 40,634	\$ 39,928	\$ 24,685	\$ 58,972	\$ 38,711	\$ 39,790	\$ 37,117	\$ 39,081	\$ 510,694	19
21	Labor Loadings		\$ 668,321	\$ 385,617	\$ 645,928	\$ 594,589	\$ 613,437	\$ 561,754	\$ 933,449	\$ 986,717	\$ 500,164	\$ 685,863	\$ 325,131	\$ 755,341	\$ 7,268,311	20
22	Materials and Expenses		\$ 779,412	\$ 545,370	\$ 765,954	\$ 707,340	\$ 720,142	\$ 666,616	\$ 1,020,410	\$ 760,491	\$ 604,057	\$ 792,645	\$ 424,734	\$ 860,220	\$ 8,647,390	21
23	Total		\$ 5,613,387	\$ 5,042,875	\$ 5,379,166	\$ 6,741,680	\$ 5,763,011	\$ 5,742,656	\$ 5,581,345	\$ 3,814,363	\$ 6,330,627	\$ 6,155,450	\$ 5,762,584	\$ 5,565,802	\$ 67,492,944	22
24	Labor		\$ 2,812,754	\$ 2,528,917	\$ 2,677,838	\$ 2,750,944	\$ 2,836,588	\$ 2,830,024	\$ 1,977,821	\$ 1,570,598	\$ 2,509,065	\$ 3,003,247	\$ 2,768,439	\$ 2,650,338	\$ 30,915,572	23
25	Labor Loadings		\$ 6,311,016	\$ 5,589,727	\$ 6,011,073	\$ 5,690,146	\$ 6,418,820	\$ 5,379,870	\$ 7,954,643	\$ 9,282,177	\$ 4,635,591	\$ 6,659,277	\$ 4,822,890	\$ 5,065,699	\$ 73,827,729	24
26	Materials and Expenses		\$ 147,937,157	\$ 13,171,519	\$ 14,068,076	\$ 15,162,770	\$ 15,014,419	\$ 13,952,350	\$ 15,513,808	\$ 14,867,138	\$ 13,475,283	\$ 15,817,874	\$ 13,353,913	\$ 13,281,839	\$ 172,236,245	25
27	Total		\$ 147,937,157	\$ 13,171,519	\$ 14,068,076	\$ 15,162,770	\$ 15,014,419	\$ 13,952,350	\$ 15,513,808	\$ 14,867,138	\$ 13,475,283	\$ 15,817,874	\$ 13,353,913	\$ 13,281,839	\$ 172,236,245	26

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Account No./Reference	Description (a)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o) Sum (c) thru (n)	Line No.
1	920	Administrative and General (A&G)														
2		A&G Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3		Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	2
4		Labor Loadings	0	0	0	0	0	0	0	0	0	0	0	0	0	3
5		Materials and Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	4
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	921	Office Supplies and Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	922	A&G Expenses Transferred (Credit)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	923	Outside Services	\$ 141	\$ 815	\$ 199	\$ 16	\$ 172	\$ 31	\$ 667	\$ 1,569	\$ 437	\$ 2,223	\$ 1,512	\$ 1,538	\$ 9,320	8
9	924	Property Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	925	Injuries and Damages	\$ 489	\$ 0	\$ 771	\$ 95	\$ 2,305	\$ 1,639	\$ 1,639	\$ 6,052	\$ 22,059	\$ 10,257	\$ 0	\$ 9,693	\$ 55,001	10
11	926	Employee Pension and Benefits	\$ 0	\$ 0	\$ 67	\$ 0	\$ 0	\$ 101	\$ 347	\$ 102	\$ 67	\$ 0	\$ 0	\$ 250	\$ 994	11
12	928	Regulatory Commission Expenses	\$ 784	\$ 784	\$ 784	\$ 784	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 9,888	12
13	930.1	Safety Advertising	\$ 5,854	\$ 3,300	\$ 7,800	\$ 5,851	\$ 1,953	\$ 3,902	\$ 3,901	\$ 7,814	\$ 4	\$ 14,527	\$ 3,909	\$ 5,234	\$ 64,050	13
14	930.2	Miscellaneous General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15		Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16		Labor Loadings	403	5,452	4,924	0	0	0	15,649	57,171	1,542	0	0	0	85,141	16
		Materials and Expenses	0	0	0	0	0	0	15,649	57,171	1,542	0	0	0	85,141	16
		Total	403	5,452	4,924	0	0	0	15,649	57,171	1,542	0	0	0	85,141	16
17	931	Rents	\$ 8,544	\$ 8,544	\$ 13,684	\$ 8,544	\$ 8,544	\$ 8,544	\$ (28,376)	\$ 8,544	\$ 8,544	\$ 9,044	\$ 8,553	\$ 8,553	\$ 70,269	17
18	935	Maintenance of General Plant	\$ 56	\$ 134	\$ 136	\$ 164	\$ 0	\$ 466	\$ 470	\$ 8,828	\$ 606	\$ 292	\$ 0	\$ 281	\$ 11,434	18
19		Labor	34	81	82	99	0	280	186	5,156	170	170	0	164	6,606	19
20		Labor Loadings	52,063	19,927	29,015	31,353	27,096	32,518	151,039	27,641	24,470	36,833	37,470	28,056	497,500	20
21		Materials and Expenses	52,119	20,061	29,197	31,452	27,192	32,518	151,039	27,641	24,470	36,833	37,470	28,056	497,500	21
		Total	52,175	20,141	29,233	31,616	27,096	33,265	151,695	41,624	25,431	37,296	37,470	28,501	515,540	21
22		Total A&G Expenses	\$ 56	\$ 134	\$ 136	\$ 164	\$ 0	\$ 466	\$ 470	\$ 8,828	\$ 606	\$ 292	\$ 0	\$ 281	\$ 11,434	22
23		Labor	34	81	82	99	0	280	186	5,156	170	170	0	164	6,606	23
24		Labor Loadings	68,299	38,823	57,244	46,642	40,915	47,580	144,711	109,736	57,989	73,729	52,288	54,169	792,103	24
25		Materials and Expenses	68,355	38,889	57,310	46,706	40,915	48,326	145,367	123,720	58,929	74,191	52,288	54,615	810,143	25
		Total	68,389	39,037	57,462	46,904	40,915	48,326	145,367	123,720	58,929	74,191	52,288	54,615	810,143	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Account No./Description	Reference	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
Sum (c) thru (n)																
1	Administrative and General (A&G)															
2	Labor	920	\$ 5,544,600	\$ 4,943,855	\$ 5,304,845	\$ 6,671,864	\$ 5,696,940	\$ 5,677,722	\$ 5,519,069	\$ 3,711,560	\$ 6,265,445	\$ 6,088,458	\$ 5,700,098	\$ 5,500,004	\$ 66,624,558	1
3	Labor Loadings		2,770,451	2,468,083	2,632,132	2,708,009	2,794,954	2,790,096	1,953,136	1,511,626	2,470,355	2,963,457	2,731,322	2,611,256	30,404,878	2
4	Materials and Expenses		(343,201)	(300,972)	(329,820)	(392,185)	(353,227)	(259,188)	(306,370)	(204,468)	(354,467)	(367,513)	(341,840)	(327,621)	(3,880,272)	3
5	Total	Sum Lns 1 - 3	7,971,849	7,111,665	7,607,156	8,987,688	8,138,667	8,208,630	7,165,834	5,018,719	8,381,333	8,684,402	8,089,581	7,783,639	93,149,164	4
6	Office Supplies and Expenses	921	\$ 786,481	\$ 1,092,750	\$ 404,848	\$ 835,816	\$ 1,634,404	\$ 690,200	\$ 1,344,679	\$ 1,018,867	\$ 687,370	\$ 1,070,434	\$ 1,012,011	\$ 636,878	\$ 11,214,737	5
7	A&G Expenses Transferred (Credit)	922	\$ (1,276,088)	\$ (1,200,472)	\$ (1,172,132)	\$ (1,439,647)	\$ (1,441,050)	\$ (988,406)	\$ (1,236,343)	\$ (902,228)	\$ (1,333,099)	\$ (1,432,268)	\$ (1,339,627)	\$ (1,237,816)	\$ (14,999,176)	6
8	Outside Services	923	\$ 2,670,368	\$ 2,148,374	\$ 2,806,519	\$ 2,517,203	\$ 2,407,341	\$ 2,079,588	\$ 2,971,713	\$ 3,500,529	\$ 2,067,682	\$ 3,166,422	\$ 2,173,833	\$ 2,425,980	\$ 30,935,513	7
9	Property Insurance	924	\$ 64,075	\$ 64,075	\$ 65,419	\$ 65,419	\$ 65,419	\$ 65,419	\$ 65,419	\$ 64,885	\$ 65,649	\$ 64,885	\$ 83,079	\$ 83,079	\$ 816,818	8
10	Injuries and Damages	925	\$ 836,833	\$ 871,136	\$ 1,161,395	\$ 1,044,009	\$ 1,098,438	\$ 1,058,701	\$ 1,232,296	\$ 1,116,622	\$ 1,155,370	\$ 1,201,465	\$ 1,086,697	\$ 988,675	\$ 12,851,637	9
11	Employee Pension and Benefits	926	\$ 1,594,683	\$ 1,594,349	\$ 1,594,294	\$ 1,594,394	\$ 1,594,150	\$ 1,592,128	\$ 1,593,440	\$ 1,598,423	\$ 1,075,785	\$ 1,075,883	\$ 727,203	\$ 1,118,419	\$ 16,753,149	10
12	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
13	Safety Advertising	930.1	\$ 51,916	\$ 49,083	\$ 136,800	\$ 64,141	\$ 54,658	\$ 12,947	\$ 50,390	\$ 909	\$ 25	\$ 38,083	\$ 134,605	\$ 57,137	\$ 650,694	12
14	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
15	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	14
16	Materials and Expenses		705,878	408,513	232,057	483,968	504,047	327,263	573,150	1,142,012	379,531	462,396	549,673	211,765	5,980,252	15
17	Total	Sum Lns 13 - 15	705,878	408,513	232,057	483,968	504,047	327,263	573,150	1,142,012	379,531	462,396	549,673	211,765	5,980,252	16
18	Rents	881	\$ 335,302	\$ 185,371	\$ 140,859	\$ 143,326	\$ 131,312	\$ 93,876	\$ 121,092	\$ 235,067	\$ 213,732	\$ 202,119	\$ 179,926	\$ 97,742	\$ 2,079,726	17
19	Maintenance of General Plant	885	\$ 68,731	\$ 98,786	\$ 74,127	\$ 69,652	\$ 66,071	\$ 64,468	\$ 61,806	\$ 93,007	\$ 64,426	\$ 66,523	\$ 62,486	\$ 65,517	\$ 855,599	18
20	Labor Loadings		42,269	60,917	45,588	42,836	40,634	39,648	24,499	53,267	38,269	39,514	37,117	38,917	503,301	19
21	Materials and Expenses		172,848	169,817	227,608	183,286	179,952	170,962	405,865	173,934	159,686	223,845	88,624	162,087	2,377,541	20
22	Total	Sum Lns 16 - 20	283,848	329,157	347,322	305,794	337,435	284,068	481,369	320,196	282,682	329,862	188,227	256,501	3,736,442	21
23	Total A&G Expenses		\$ 5,613,331	\$ 5,042,741	\$ 5,378,971	\$ 6,741,516	\$ 5,763,011	\$ 5,742,190	\$ 5,580,875	\$ 3,804,587	\$ 6,329,871	\$ 6,154,981	\$ 5,762,584	\$ 5,865,521	\$ 67,480,158	22
24	Labor Loadings		2,812,720	2,528,836	2,877,720	2,750,846	2,638,588	2,829,744	1,977,634	1,564,883	2,508,624	3,002,972	2,768,439	2,850,174	30,908,179	23
25	Materials and Expenses		5,599,063	5,082,423	5,267,847	5,109,709	5,926,221	4,852,460	6,814,529	7,744,554	4,117,564	5,705,751	4,354,185	4,206,284	64,708,619	24
26	Total	Sum Lns 22 - 24	14,025,144	12,654,000	13,324,538	14,602,071	14,524,819	13,424,393	14,373,038	13,114,004	12,956,059	14,863,703	12,885,208	12,421,978	163,188,956	25

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co-Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	CDMI Incremental O&M Adj. No. 24 (j)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-6, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1	Sum (k) thru (l)	
Purchased Gas Costs												
1	Natural Gas Transmission Line Purchases	803	\$ (45,479,057)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (45,479,057)	1
2	Purchased Gas Cost Adjustments	806.1	15,725,776	0	0	0	0	0	0	0	15,725,776	2
3	Gas Withdrawn from Storage	808.1	(648,609)	0	0	0	0	0	0	0	(648,609)	3
4	Gas Delivered to Storage	808.2	598,395	0	0	0	0	0	0	0	598,395	4
5	Gas Used for Compressor Station Fuel	810	0	0	0	0	0	0	0	0	0	5
6	Total	Sum Lns 1 - 5	\$ (29,843,495)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (29,843,495)	6
Other Gas Costs												
7	Other Gas Supply	813	\$ 0	\$ 5,225	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,225	7
8	Labor Loadings		0	534	0	0	0	0	0	0	534	8
9	Materials and Expenses		0	0	0	0	0	0	0	0	0	9
10	Total	Sum Lns 7 - 9	\$ 0	\$ 5,759	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,759	10
11	Transmission - Gas Cost	858	\$ (25,677,609)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (25,677,609)	11
Transmission Expenses, Excluding Account 858 Operations												
Operation Supervision and Engineering												
12	Labor	850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Labor Loadings		0	0	0	0	0	0	0	0	0	13
14	Materials and Expenses		0	0	0	0	0	0	0	0	0	14
15	Total	Sum Lns 12 - 14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
System Control and Load Dispatching												
16	Labor	851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Labor Loadings		0	0	0	0	0	0	0	0	0	17
18	Materials and Expenses		0	0	0	0	0	0	0	0	0	18
19	Total	Sum Lns 16 - 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19
Communication System Expense												
20	Labor	852	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
21	Labor Loadings		0	0	0	0	0	0	0	0	0	21
22	Materials and Expenses		0	0	0	0	0	0	0	0	0	22
23	Total	Sum Lns 20 - 22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
Communication Station Labor and Expense												
24	Labor	853	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
25	Labor Loadings		0	0	0	0	0	0	0	0	0	25
26	Materials and Expenses		0	0	0	0	0	0	0	0	0	26
27	Total	Sum Lns 24 - 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	27
Gas for Compressor Station Fuel												
28	Labor	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Labor Loadings		0	0	0	0	0	0	0	0	0	29
30	Materials and Expenses		0	0	0	0	0	0	0	0	0	30
31	Total	Sum Lns 28 - 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
Mains Expense												
32	Labor	856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
33	Labor Loadings		0	0	0	0	0	0	0	0	0	33
34	Materials and Expenses		0	0	0	0	0	0	0	0	0	34
35	Total	Sum Lns 32 - 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35
Measuring and Regulating Station Expense												
36	Labor	857	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	36
37	Labor Loadings		0	0	0	0	0	0	0	0	0	37
38	Materials and Expenses		0	0	0	0	0	0	0	0	0	38
39	Total	Sum Lns 36 - 38	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	39
40	Rents	860	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	40

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c) Sch H-2, Sh 1	Labor/Benefits Annualization Adj. No. 3 (d) Sch H-3, Sh 1	Call Center & Customer Supp. Adj. No. 4 (e) Sch H-4, Sh 1	Cost of Service Analysis Adj. No. 5 (f) Sch H-5, Sh 1	Co-Owned Vehicles Adj. No. 6 (g) Sch H-6, Sh 1	Uncollectibles Annualization Adj. No. 7 (h) Sch H-7, Sh 1	Promotional Advertising Adj. No. 8 (i) Sch H-8, Sh 1	CDMI Incremental O&M Adj. No. 24 (j) Sch H-24, Sh 1	Total (k) Sum (c) thru (j)	Line No.
Transmission Expenses, Excluding Account 858 Continued												
Maintenance												
Maintenance Supervision and Engineering												
861												
1	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Labor Loadings		0	0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
Maintenance of Structures and Improvements												
862												
5	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	8
Maintenance of Mains												
863												
9	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	0	0	0	0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	12
Maintenance of Compressor Station Equipment												
864												
13	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	16
Maintenance of Measuring & Regulating Station Ec												
865												
17	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	20
Maintenance of SCADA Equipment												
866												
21	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	24
Total Transmission Expense, Excluding Account 858												
25	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	28

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c) Sch H-2, Sh 1	Labor/Benefits Annualization Adj. No. 3 (d) Sch H-3, Sh 1	Call Center & Customer Supp. Adj. No. 4 (e) Sch H-4, Sh 1	Cost of Service Analysis Adj. No. 5 (f) Sch H-5, Sh 1	Co-Owned Vehicles Adj. No. 6 (g) Sch H-6, Sh 1	Uncollectibles Annualization Adj. No. 7 (h) Sch H-7, Sh 1	Promotional Advertising Adj. No. 8 (i) Sch H-8, Sh 1	CDMI Incremental O&M Adj. No. 24 (j) Sch H-24, Sh 1	Total (k) Sum (c) thru (j)	Line No.
Distribution												
870	Operation Supervision and Engineering											
1	Labor		\$ 0	\$ (95,738)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (95,738)	1
2	Labor Loadings		0	(25,119)	0	0	0	0	0	0	(25,119)	2
3	Materials and Expenses		0	0	0	(9,285)	0	0	0	0	(9,285)	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ (120,857)	\$ 0	\$ (9,285)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (130,142)	4
871	Operation Distribution Load Dispatching											
5	Labor		\$ 0	\$ 4,977	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,977	5
6	Labor Loadings		0	480	0	0	0	0	0	0	480	6
7	Materials and Expenses		0	0	0	(185)	0	0	0	0	(185)	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 5,457	\$ 0	\$ (185)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,273	8
874	Operation Mains and Services											
9	Labor		\$ 0	\$ (33,220)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (33,220)	9
10	Labor Loadings		0	(8,656)	0	0	0	0	0	0	(8,656)	10
11	Materials and Expenses		0	0	0	0	0	0	0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0	\$ (41,876)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (41,876)	12
875	Operation Measuring and Regulation Station											
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
878	Operation Meter and House Regulator											
17	Labor		\$ 0	\$ (63,483)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (63,483)	17
18	Labor Loadings		0	(16,337)	0	0	0	0	0	0	(16,337)	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ (79,820)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (79,820)	20
879	Customer Installation											
21	Labor		\$ 0	\$ (44,513)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (44,513)	21
22	Labor Loadings		0	(12,991)	0	0	0	0	0	0	(12,991)	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ (57,503)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (57,503)	24
880	Other											
25	Labor		\$ 0	\$ (31,275)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (31,275)	25
26	Labor Loadings		0	(8,196)	0	0	0	0	0	0	(8,196)	26
27	Materials and Expenses		0	0	0	(14,081)	0	0	0	0	(14,081)	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ (39,471)	\$ 0	\$ (14,081)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (53,552)	28
881	Rents		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Co-Owned Vehicles Adj. No. 6 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	CDMI Incremental O&M Adj. No. 24 (j)	Line No.	Total (k)
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-3, Sh 1	Sch H-6, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-24, Sh 1		Sum (c) thru (j)
1	Maintenance Supervision and Engineering	885	\$									
2	Labor		0 \$	(17,794) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1	(17,794)
3	Labor Loadings		0	(3,163)	0	0	0	0	0	0	2	(3,163)
4	Materials and Expenses		0	0	0	0	0	0	0	0	3	0
	Total	Sum Lns 1 - 3	0 \$	(14,957) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4	(14,957)
5	Maintenance of Structures and Improvements	886	\$									
6	Labor		0 \$	(35) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5	(35)
7	Labor Loadings		0	(9)	0	0	0	0	0	0	6	(9)
8	Materials and Expenses		0	0	0	0	0	0	0	0	7	0
	Total	Sum Lns 5 - 7	0 \$	(44) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	8	(44)
9	Maintenance of Mains	887	\$									
10	Labor		0 \$	(28,814) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9	(28,814)
11	Labor Loadings		0	(7,484)	0	0	0	0	0	0	10	(7,484)
12	Materials and Expenses		0	0	0	(2,584)	0	0	0	0	11	(2,584)
	Total	Sum Lns 9 - 11	0 \$	(36,298) \$	0 \$	(2,584) \$	0 \$	0 \$	0 \$	0 \$	12	(38,882)
13	Maintenance of Measuring and Reg. Station Eq.	889	\$									
14	Labor		0 \$	(9,076) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13	(9,076)
15	Labor Loadings		0	(2,344)	0	0	0	0	0	0	14	(2,344)
16	Materials and Expenses		0	0	0	0	0	0	0	0	15	0
	Total	Sum Lns 13 - 15	0 \$	(11,419) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	16	(11,419)
17	Maintenance of Services	892	\$									
18	Labor		0 \$	(23,382) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	17	(23,382)
19	Labor Loadings		0	(6,090)	0	0	0	0	0	0	18	(6,090)
20	Materials and Expenses		0	0	0	0	0	0	0	0	19	0
	Total	Sum Lns 17 - 19	0 \$	(29,472) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	20	(29,472)
21	Maintenance of Meters and House Regulators	893	\$									
22	Labor		0 \$	(5,334) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21	(5,334)
23	Labor Loadings		0	(1,392)	0	0	0	0	0	0	22	(1,392)
24	Materials and Expenses		0	0	0	0	0	0	0	0	23	0
	Total	Sum Lns 21 - 23	0 \$	(6,725) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	24	(6,725)
25	Maintenance of Other Equipment	894	\$									
26	Labor		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	25	0
27	Labor Loadings		0	0	0	0	0	0	0	0	26	0
28	Materials and Expenses		0	0	0	0	0	0	0	0	27	0
	Total	Sum Lns 25 - 27	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	28	0
29	Total Distribution		\$									
30	Labor		0 \$	(341,684) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	29	(341,684)
31	Labor Loadings		0	(91,301)	0	0	0	0	0	0	30	(91,301)
32	Materials and Expenses		0	0	0	(26,135)	0	0	0	0	31	(26,135)
	Total	Sum Lns 29 - 31	0 \$	(432,985) \$	0 \$	(26,135) \$	0 \$	0 \$	0 \$	0 \$	32	(459,120)

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c) Sch H-2, Sh 1	Labor/Benefits Annualization Adj. No. 3 (d) Sch H-3, Sh 1	Call Center & Customer Supp. Adj. No. 4 (e) Sch H-4, Sh 1	Cost of Service Analysis Adj. No. 5 (f) Sch H-5, Sh 1	Co-Owned Vehicles Adj. No. 6 (g) Sch H-6, Sh 1	Uncollectibles Annualization Adj. No. 7 (h) Sch H-7, Sh 1	Promotional Advertising Adj. No. 8 (i) Sch H-8, Sh 1	CDMI Incremental O&M Adj. No. 24 (j) Sch H-24, Sh 1	Total (k) Sum (c) thru (j)	Line No.
Customer Accounts												
1	Supervision	901										
2	Labor		\$ 0	\$ 1,354	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,354	1
3	Labor Loadings		0	(914)	0	0	0	0	0	0	(914)	2
4	Materials and Expenses		0	0	0	(639)	0	0	0	0	(639)	3
	Total	Sum Lns 1 - 3	\$ 0	\$ 441	\$ 0	\$ (639)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (197)	4
5	Meter Reading	902										
6	Labor		\$ 0	\$ (13,151)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13,151)	5
7	Labor Loadings		0	(3,391)	0	0	0	0	0	0	(3,391)	6
8	Materials and Expenses		0	0	0	0	0	0	0	0	0	7
	Total	Sum Lns 5 - 7	\$ 0	\$ (16,542)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (16,542)	8
Customer Records and Collection												
9	Labor	903										
10	Labor		\$ 0	\$ 27,807	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,807	9
11	Labor Loadings		0	1,643	0	0	0	0	0	0	1,643	10
12	Materials and Expenses		0	(62,934)	(62,934)	(1,103)	0	0	0	(103,320)	(167,357)	11
	Total	Sum Lns 9 - 11	\$ 0	\$ 29,450	\$ (62,934)	\$ (1,103)	\$ 0	\$ 0	\$ 0	\$ (103,320)	\$ (137,907)	12
13	Uncollectible Accounts	904										
	Total	Sum Lns 9 - 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (196,779)	\$ 0	\$ 0	\$ (196,779)	13
Miscellaneous												
14	Labor	905										
15	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
16	Labor Loadings		0	0	0	0	0	0	0	0	0	15
17	Materials and Expenses		0	0	0	0	0	0	0	0	0	16
	Total	Sum Lns 14 - 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Total Customer Accounts												
18	Labor		\$ 0	\$ 16,010	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,010	18
19	Labor Loadings		0	(2,661)	0	0	0	0	0	0	(2,661)	19
20	Materials and Expenses		0	0	(62,934)	(1,740)	0	(196,779)	0	(103,320)	(364,774)	20
	Total	Sum Lns 18 - 20	\$ 0	\$ 13,349	\$ (62,934)	\$ (1,740)	\$ 0	\$ (196,779)	\$ 0	\$ (103,320)	\$ (351,425)	21

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 Sch H-2, Sh 1 (c)	Labor/Benefits Annualization Adj. No. 3 Sch H-3, Sh 1 (d)	Call Center & Customer Supp. Adj. No. 4 Sch H-4, Sh 1 (e)	Cost of Service Analysis Adj. No. 5 Sch H-5, Sh 1 (f)	Co-Owned Vehicles Adj. No. 6 Sch H-6, Sh 1 (g)	Uncollectibles Annualization Adj. No. 7 (h)	Promotional Advertising Adj. No. 8 (i)	CDMI Incremental O&M Adj. No. 24 (j)	Total (k)	Line No.
Customer Service and Information												
Customer Assistance												
1	Labor	908	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	0	0	0	0	0	0	0	0	0	4
Informational and Instructional Advertising												
5	Labor	909	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	0	0	0	0	0	0	0	0	0	8
Miscellaneous												
9	Labor	910	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	(306)	0	0	(4,851)	0	(5,157)	11
12	Total	Sum Lns 9 - 11	0	0	0	(306)	0	0	(4,851)	0	(5,157)	12
Total Customer Service and Information												
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	(306)	0	0	(4,851)	0	(5,157)	15
16	Total	Sum Lns 13 - 15	0	0	0	(306)	0	0	(4,851)	0	(5,157)	16
Sales												
Supervision												
17	Labor	911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	0	0	0	0	0	0	0	0	0	20
Demonstration and Selling												
21	Labor	912	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	0	0	0	0	0	0	0	0	0	24
Advertising												
25	Labor	913	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	(2,500)	0	0	(8,045)	0	(10,545)	27
28	Total	Sum Lns 25 - 27	0	0	0	(2,500)	0	0	(8,045)	0	(10,545)	28
Total Sales												
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	0	0	0	0	0	0	30
31	Materials and Expenses		0	0	0	(2,500)	0	0	(8,045)	0	(10,545)	31
32	Total	Sum Lns 29 - 31	0	0	0	(2,500)	0	0	(8,045)	0	(10,545)	32
Total O&M												
33	Labor		\$ 0	\$ (320,448)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (320,448)	33
34	Labor Loadings		0	(93,429)	0	0	0	0	0	0	(93,429)	34
35	Materials and Expenses		(65,521,104)	0	(62,934)	(30,682)	0	(196,779)	(12,896)	(103,320)	(55,927,716)	35
36	Total	Sum Lns 33 - 35	(55,521,104)	(413,877)	(62,934)	(30,682)	0	(196,779)	(12,896)	(103,320)	(56,341,593)	36

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE WITHIN TEST YEAR ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct NNV (c)	To Be Allocated (d)	NNV Allocation Factors				Total Allocation to NNV (i)	Total NNV (c) + (i)	Line No.
					4-Factor (e)	Factor II (f)	Factor III (g)	A&G Factor (h)			
					5.34% Smt N, Sh 8, Ln 9(h)	4.04% Smt N, Sh 8, Ln 4(h)	6.61% Smt N, Sh 8, Ln 6(h)	4.00% Smt N, Sh 8, Ln 10(h)			
Administrative and General (A&G)											
1	A&G Salaries	920	\$ 0	(2,941,365)	\$ (156,946)	\$ 0	\$ 0	\$ 0	(156,946)	\$ (156,946)	1
2	Labor		0	(1,093,839)	(98,365)	0	0	0	(98,365)	(58,365)	2
3	Labor Loadings		0	(242,992)	(12,966)	0	0	0	(12,966)	(12,966)	3
4	Materials and Expenses		0	(4,278,196)	(228,277)	0	0	0	(228,277)	(228,277)	4
	Total	Sum Lns 1 - 3	\$ 0	(4,278,196)	(228,277)	0	0	0	(228,277)	(228,277)	
5	Office Supplies and Expenses	921	\$ 0	(877,272)	(46,810)	0	0	0	(46,810)	(46,810)	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	568,248	0	0	0	22,730	22,730	22,730	6
7	Outside Services	923	\$ (200)	(430,876)	(22,991)	0	0	0	(22,991)	(23,191)	7
8	Property Insurance	924	\$ 0	27,790	0	1,124	0	0	1,124	1,124	8
9	Injuries and Damages	925	\$ 6,750	101,143	5,397	0	0	0	5,397	12,147	9
10	Employee Pension and Benefits	926	\$ 0	(1,961,984)	(104,688)	0	0	0	(104,688)	(104,688)	10
11	Regulatory Commission Expenses	928	\$ 0	0	0	0	0	0	0	0	11
12	Safety Advertising	930.1	\$ 0	0	0	0	0	0	0	0	12
Miscellaneous General											
13	Labor		0	0	0	0	0	0	0	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		(85)	(987,369)	(52,684)	0	0	0	(52,684)	(52,769)	15
16	Total	Sum Lns 13 - 15	\$(85)	(987,369)	(52,684)	0	0	0	(52,684)	(52,769)	16
17	Rents	931	\$ 0	(35,266)	(1,882)	0	0	0	(1,882)	(1,882)	17
Maintenance of General Plant											
18	Labor		(926)	(43,181)	(2,304)	0	0	0	(2,304)	(3,230)	18
19	Labor Loadings		(239)	(18,107)	(966)	0	0	0	(966)	(1,206)	19
20	Materials and Expenses		(232)	(2,867,004)	(152,978)	0	0	0	(152,978)	(153,210)	20
21	Total	Sum Lns 18 - 20	\$(1,397)	(2,928,291)	(156,249)	0	0	0	(156,249)	(157,646)	21
Total A&G Expenses											
22	Labor		(926)	(2,984,545)	(159,250)	0	0	0	(159,250)	(160,176)	22
23	Labor Loadings		(239)	(1,111,946)	(59,332)	0	0	0	(59,332)	(59,571)	23
24	Materials and Expenses		6,233	(6,705,582)	(389,602)	1,124	0	22,730	(365,748)	(359,515)	24
25	Total	Sum Lns 22 - 24	\$ 5,068	(10,802,073)	(608,183)	1,124	0	22,730	(584,329)	(579,262)	25

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Self-Insured Retention Adj. No. 9 (e)	Wrongful Termination Adj. No. 14 (f)	OQ Badge Project Adj. No. 23 (g)	COVID Amortization Adj. No. 29 (h)	Total NNV (i)	Line No.
			Sch H-3, Sh 1	Sch H-5, Sh 1	Sch H-9, Sh 1	Sch H-14, Sh 1	Sch H-23, Sh 1	Sch H-29, Sh 1	Sum Cols (c) - (h)	
Administrative and General (A&G)										
A&G Salaries										
920										
1	Labor	\$	0	0	0	0	0	0	0	1
2	Labor Loadings	0	0	0	0	0	0	0	0	2
3	Materials and Expenses	0	0	0	0	0	0	0	0	3
4	Total	0	0	0	0	0	0	0	0	4
5	Office Supplies and Expenses	\$	0	0	0	0	0	0	0	5
6	A&G Expenses Transferred (Credit)	\$	0	0	0	0	0	0	0	6
7	Outside Services	\$	0	0	0	0	(200)	0	(200)	7
8	Property Insurance	\$	0	0	0	0	0	0	0	8
9	Injuries and Damages	\$	0	0	6,750	0	0	0	6,750	9
10	Employee Pension and Benefits	\$	0	0	0	0	0	0	0	10
11	Regulatory Commission Expenses	\$	0	0	0	0	0	0	0	11
12	Safety Advertising	\$	0	0	0	0	0	0	0	12
Miscellaneous General										
930.2										
13	Labor	\$	0	0	0	0	0	0	0	13
14	Labor Loadings	0	0	0	0	0	0	0	0	14
15	Materials and Expenses	0	(85)	0	0	0	0	0	(85)	15
16	Total	0	(85)	0	0	0	0	0	(85)	16
931	Rents	\$	0	0	0	0	0	0	0	17
935	Maintenance of General Plant	\$	(926)	0	0	0	0	0	(926)	18
18	Labor	\$	(239)	0	0	0	0	0	(239)	19
19	Labor Loadings	0	0	0	0	0	0	0	0	20
20	Materials and Expenses	0	(232)	0	0	0	0	0	(232)	20
21	Total	(1,165)	(232)	0	0	0	0	0	(1,397)	21
Total A&G Expenses										
22	Labor	\$	(926)	0	0	0	0	0	(926)	22
23	Labor Loadings	0	(239)	0	0	0	0	0	(239)	23
24	Materials and Expenses	0	(317)	6,750	0	0	(200)	0	6,233	24
25	Total	(1,165)	(317)	6,750	0	0	(200)	0	5,068	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Co-Owned Vehicles Adj. No. 6 (e)	Promotional Advertising Adj. No. 8 (f)	Self-Insured Retention Adj. No. 9 (g)	Paint/Alic. Annualization Adj. No. 10 (h)	AGA Dues Adj. No. 11 (i)	BOD Interest Adj. No. 12 (j)	Commitment Fees Adj. No. 13 (k)	Wrongful Termination Adj. No. 14 (l)	General Plant Maint. Adj. No. 15 (m)	Variable Pay Normalization Adj. No. 19 (n)	Co-Operated Aircraft Adj. No. 20 (o)	Prepayments Adj. No. 21 (p)	Officer Perqs Adj. No. 28 (q)	Total System Alloc. (r)	Line No.	
			Sch H-3, Sh 2	Sch H-5, Sh 2	Sch H-6, Sh 2	Sch H-8, Sh 1	Sch H-9, Sh 1	Sch H-10, Sh 1	Sch H-11, Sh 1	Sch H-12, Sh 1	Sch H-13, Sh 1	Sch H-14, Sh 1	Sch H-16, Sh 1	Sch H-19, Sh 1	Sch H-20, Sh 2	Sch H-21, Sh 1	Sch H-28, Sh 1	Sum Cos (r) - (q)		
Administrative and General (A&G)																				
1	A&G Salaries	920																	1	
2	Labor		(2,606,624)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,606,624)	2
3	Labor Loadings		(1,093,039)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,093,039)	3
4	Materials and Expenses		(3,700,463)	0	0	0	0	(242,892)	0	0	0	0	0	0	0	0	0	0	(4,276,199)	4
	Total	Sum Lns 1 - 4																		
5	Office Supplies and Expenses	921	0	(200,051)	(3,645)	(438)	0	(17,436)	0	0	0	0	0	0	(655,703)	0	0	0	(877,272)	5
6	A&G Expenses Transferred (Credit)	922	543,968	0	0	0	0	24,280	0	0	0	0	0	0	0	0	0	0	568,248	6
7	Outside Services	923	0	(241,047)	0	0	0	(130,052)	0	0	0	0	0	0	0	(69,777)	0	0	(430,876)	7
8	Property Insurance	924	0	0	0	0	0	27,790	0	0	0	0	0	0	0	0	0	0	27,790	8
9	Injuries and Damages	925	0	0	0	0	0	(9,573)	0	0	0	0	0	0	0	0	0	0	(9,573)	9
10	Employee Pension and Benefits	926	(1,922,812)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,922,812)	10
11	Regulatory Commission Expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Safety Advertising	930.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
Miscellaneous General																				
13	Labor	930.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		(7,333)	(7,333)	0	0	0	(4,468)	(24,128)	(674,172)	(277,268)	0	0	0	0	0	0	0	(987,369)	15
16	Total	Sum Lns 13 - 15																		
17	Rents	931	0	(2,914)	0	0	0	(32,352)	0	0	0	0	0	0	0	0	0	0	(35,266)	17
Maintenance of General Plant																				
18	Labor	935	(43,181)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43,181)	18
19	Labor Loadings		(18,107)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(61,287)	19
20	Materials and Expenses		(61,287)	(5,983)	0	0	0	46,047	0	0	0	0	0	0	0	0	0	0	(2,907,064)	20
21	Total	Sum Lns 18 - 20																		
Total A&G Expenses																				
22	Labor		(2,649,804)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,649,804)	22
23	Labor Loadings		(1,111,946)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,111,946)	23
24	Materials and Expenses		(1,378,844)	(457,333)	(3,645)	(438)	110,716	(338,757)	(24,128)	(674,172)	(277,268)	0	0	0	(655,703)	0	0	(6,705,582)	24	
25	Total	Sum Lns 22 - 24																		
			(5,140,595)	(457,333)	(3,645)	(438)	110,716	(338,757)	(24,128)	(674,172)	(277,268)	0	0	0	(655,703)	0	0	(10,902,073)	25	

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Co-Owned Vehicles Adj. No. 6 (e)	Promotional Advertising Adj. No. 8 (f)	Self-Insured Retention Adj. No. 9 (g)	Paide Alloc. Annualization Adj. No. 10 (h)	AGA Dues Adj. No. 11 (i)	BOD Interest Adj. No. 12 (j)	Commitment Fees Adj. No. 13 (k)	Wrongful Termination Adj. No. 14 (l)	General Plant Maint. Adj. No. 15 (m)	Variable Pay Normalization Adj. No. 19 (n)	Co-Operated Aircraft Adj. No. 20 (o)	Prepayments Adj. No. 21 (p)	Officer Perqs Adj. No. 28 (q)	Total System Alloc. (R)	Line No.
Administrative and General (A&G)																			
1	A&G Salaries	920																	1
2	Labor		(139,085)	0	0	0	0	0	0	0	0	0	0	(17,861)	0	0	0	(156,946)	1
3	Labor Loadings		(58,365)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58,365)	2
4	Materials and Expenses		0	0	0	0	0	(12,968)	0	0	0	0	0	0	0	0	0	(12,968)	3
4	Total	Sum Line 1-3	(197,450)	0	0	0	0	(12,968)	0	0	0	0	0	(17,861)	0	0	0	(228,277)	4
5	Office Supplies and Expenses	921	0	(10,674)	(194)	(23)	0	(930)	0	0	0	0	0	0	(34,987)	0	0	(46,810)	5
6	A&G Expenses Transferred (Credit)	922	21,759	0	0	0	0	971	0	0	0	0	0	0	0	0	0	22,730	6
7	Outside Services	923	0	(12,862)	0	0	0	(6,939)	0	0	0	0	0	0	0	(3,190)	0	(22,991)	7
8	Property Insurance	924	0	0	0	0	0	1,124	0	0	0	0	0	0	0	0	0	1,124	8
9	Injuries and Damages	925	0	0	0	0	5,908	(511)	0	0	0	0	0	0	0	0	0	5,397	9
10	Employee Pension and Benefits	926	(102,598)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,090)	(104,688)	10
11	Regulatory Commission Expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Safety Advertising	930.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
Miscellaneous General																			
13	Labor	930.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		(391)	(391)	0	0	0	(238)	(1,287)	(35,973)	(14,795)	0	0	0	0	0	0	(52,684)	15
16	Total	Sum Line 13 - 15	(391)	(391)	0	0	0	(238)	(1,287)	(35,973)	(14,795)	0	0	0	0	0	0	(52,684)	16
17	Rents	931	0	(155)	0	0	0	(1,726)	0	0	0	0	0	0	0	0	0	(1,882)	17
Maintenance of General Plant																			
18	Labor	935	(2,304)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,304)	18
19	Labor Loadings		(966)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(966)	19
20	Materials and Expenses		0	(319)	0	0	0	2,457	0	0	0	0	(155,116)	0	0	0	0	(152,978)	20
21	Total	Sum Line 18 - 20	(3,270)	(319)	0	0	0	2,457	0	0	0	0	(155,116)	0	0	0	0	(156,249)	21
Total A&G Expenses																			
22	Labor		(141,389)	0	0	0	0	0	0	0	0	0	0	(17,861)	0	0	0	(159,250)	22
23	Labor Loadings		(59,332)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(59,332)	23
24	Materials and Expenses		(60,839)	(24,403)	(194)	(23)	5,908	(18,759)	(1,287)	(35,973)	(14,795)	0	(155,116)	0	(34,987)	(3,190)	(2,090)	(665,748)	24
25	Total	Sum Line 22 - 24	(281,560)	(24,403)	(194)	(23)	5,908	(18,759)	(1,287)	(35,973)	(14,795)	0	(155,116)	(17,861)	(34,987)	(3,190)	(2,090)	(664,228)	25

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch H-C2, Sh 1</small>	Remittance Processing Expense Adjustment Adj. No. C7 (d) <small>Sch H-H-C7, Sh 1</small>	Total (e) <small>Sum Cols (c) - (d)</small>	Line No.
<u>Purchased Gas Costs</u>						
1	Natural Gas Transmission Line Purchases	803	\$ 0	\$ 0	\$ 0	1
2	Purchased Gas Cost Adjustments	805.1	0	0	0	2
3	Gas Withdrawn from Storage	808.1	0	0	0	3
4	Gas Delivered to Storage	808.2	0	0	0	4
5	Gas Used for Compressor Station Fuel	810	0	0	0	5
6	Total	Sum Lns 1 - 5	\$ 0	\$ 0	\$ 0	6
<u>Other Gas Costs</u>						
Other Gas Supply						
7	Labor	813	\$ 2,956	\$ 0	\$ 2,956	7
8	Labor Loadings		695	0	695	8
9	Materials and Expenses		0	0	0	9
10	Total	Sum Lns 7 - 9	\$ 3,652	\$ 0	\$ 3,652	10
<u>Transmission - Gas Cost</u>						
11	Transmission and Compression of Gas by Others	858	\$ 0	\$ 0	\$ 0	11
<u>Transmission Expenses, Excluding Account 858 Operations</u>						
Operation Supervision and Engineering						
12	Labor	850	\$ 0	\$ 0	\$ 0	12
13	Labor Loadings		0	0	0	13
14	Materials and Expenses		0	0	0	14
15	Total	Sum Lns 12 - 14	\$ 0	\$ 0	\$ 0	15
System Control and Load Dispatching						
16	Labor	851	\$ 0	\$ 0	\$ 0	16
17	Labor Loadings		0	0	0	17
18	Materials and Expenses		0	0	0	18
19	Total	Sum Lns 16 - 18	\$ 0	\$ 0	\$ 0	19
Communication System Expense						
20	Labor	852	\$ 0	\$ 0	\$ 0	20
21	Labor Loadings		0	0	0	21
22	Materials and Expenses		0	0	0	22
23	Total	Sum Lns 20 - 22	\$ 0	\$ 0	\$ 0	23
Communication Station Labor and Expense						
24	Labor	853	\$ 0	\$ 0	\$ 0	24
25	Labor Loadings		0	0	0	25
26	Materials and Expenses		0	0	0	26
27	Total	Sum Lns 24 - 26	\$ 0	\$ 0	\$ 0	27
Gas for Compressor Station Fuel						
28	Labor	854	\$ 0	\$ 0	\$ 0	28
29	Labor Loadings		0	0	0	29
30	Materials and Expenses		0	0	0	30
31	Total	Sum Lns 28 - 30	\$ 0	\$ 0	\$ 0	31
Mains Expense						
32	Labor	856	\$ 0	\$ 0	\$ 0	32
33	Labor Loadings		0	0	0	33
34	Materials and Expenses		0	0	0	34
35	Total	Sum Lns 32 - 34	\$ 0	\$ 0	\$ 0	35
Measuring and Regulating Station Expense						
36	Labor	857	\$ 0	\$ 0	\$ 0	36
37	Labor Loadings		0	0	0	37
38	Materials and Expenses		0	0	0	38
39	Total	Sum Lns 36 - 38	\$ 0	\$ 0	\$ 0	39
40	Rents	860	\$ 0	\$ 0	\$ 0	40

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch H-C2, Sh 1</small>	Remittance Processing Expense Adjustment Adj. No. C7 (d) <small>Sch H-H-C7, Sh 1</small>	Total (e) <small>Sum Cols (c) - (d)</small>	Line No.
<u>Transmission Expenses, Excluding Account 858 Continued</u>						
<u>Maintenance</u>						
Maintenance Supervision and Engineering 861						
1	Labor		\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	0	4
Maintenance of Structures and Improvements 862						
5	Labor		\$ 0	\$ 0	0	5
6	Labor Loadings		0	0	0	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	0	8
Maintenance of Mains 863						
9	Labor		\$ 0	\$ 0	0	9
10	Labor Loadings		0	0	0	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0	\$ 0	0	12
Maintenance of Compressor Station Equipment 864						
13	Labor		\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	0	16
Maintenance of Measuring & Regulating Station Equipn 865						
17	Labor		\$ 0	\$ 0	0	17
18	Labor Loadings		0	0	0	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	0	20
Maintenance of SCADA Equipment 866						
21	Labor		\$ 0	\$ 0	0	21
22	Labor Loadings		0	0	0	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	0	24
Total Transmission Expense, Excluding Account 858						
25	Labor		\$ 0	\$ 0	0	25
26	Labor Loadings		0	0	0	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	0	28

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch H-C2, Sh 1</small>	Remittance Processing Expense Adjustment Adj. No. C7 (d) <small>Sch H-H-C7, Sh 1</small>	Total (e) <small>Sum Cols (c) - (d)</small>	Line No.
Distribution						
Operation Supervision and Engineering 870						
1	Labor		\$ 32,550	\$ 0	\$ 32,550	1
2	Labor Loadings		7,082	0	7,082	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 39,631</u>	<u>\$ 0</u>	<u>\$ 39,631</u>	4
Operation Distribution Load Dispatching 871						
5	Labor		\$ 2,948	\$ 0	\$ 2,948	5
6	Labor Loadings		687	0	687	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 3,635</u>	<u>\$ 0</u>	<u>\$ 3,635</u>	8
Operation Mains and Services 874						
9	Labor		\$ 10,736	\$ 0	\$ 10,736	9
10	Labor Loadings		2,342	0	2,342	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	<u>\$ 13,078</u>	<u>\$ 0</u>	<u>\$ 13,078</u>	12
Operation Measuring and Regulation Station 875						
13	Labor		\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	16
Operation Meter and House Regulator 878						
17	Labor		\$ 20,517	\$ 0	\$ 20,517	17
18	Labor Loadings		4,421	0	4,421	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	<u>\$ 24,938</u>	<u>\$ 0</u>	<u>\$ 24,938</u>	20
Customer Installation 879						
21	Labor		\$ 22,518	\$ 0	\$ 22,518	21
22	Labor Loadings		4,985	0	4,985	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	<u>\$ 27,502</u>	<u>\$ 0</u>	<u>\$ 27,502</u>	24
Other 880						
25	Labor		\$ 10,598	\$ 0	\$ 10,598	25
26	Labor Loadings		2,307	0	2,307	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	<u>\$ 12,905</u>	<u>\$ 0</u>	<u>\$ 12,905</u>	28
29	Rents	881	\$ 0	\$ 0	\$ 0	29

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits	Remittance	Total (e)	Line No.
			Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Processing Expense Adjustment Adj. No. C7 (d) Sch H-H-C7, Sh 1		
			Sum Cols (c) - (d)			
	Maintenance Supervision and Engineering	885				
1	Labor		\$ 4,392	\$ 0	\$ 4,392	1
2	Labor Loadings		958	0	958	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 5,350	\$ 0	\$ 5,350	4
	Maintenance of Structures and Improvements	886				
5	Labor		\$ 11	\$ 0	\$ 11	5
6	Labor Loadings		3	0	3	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 14	\$ 0	\$ 14	8
	Maintenance of Mains	887				
9	Labor		\$ 9,312	\$ 0	\$ 9,312	9
10	Labor Loadings		2,025	0	2,025	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 11,337	\$ 0	\$ 11,337	12
	Maintenance of Measuring and Reg. Station Eq.	889				
13	Labor		\$ 2,933	\$ 0	\$ 2,933	13
14	Labor Loadings		634	0	634	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 3,567	\$ 0	\$ 3,567	16
	Maintenance of Services	892				
17	Labor		\$ 7,557	\$ 0	\$ 7,557	17
18	Labor Loadings		1,648	0	1,648	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 9,205	\$ 0	\$ 9,205	20
	Maintenance of Meters and House Regulators	893				
21	Labor		\$ 1,724	\$ 0	\$ 1,724	21
22	Labor Loadings		377	0	377	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 2,100	\$ 0	\$ 2,100	24
	Maintenance of Other Equipment	894				
25	Labor		\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	\$ 0	28
	Total Distribution					
29	Labor		\$ 125,795	\$ 0	\$ 125,795	29
30	Labor Loadings		27,468	0	27,468	30
31	Materials and Expenses		0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 153,263	\$ 0	\$ 153,263	32

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Remittance Processing Expense Adjustment Adj. No. C7	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	
			Sch H-C2, Sh 1	Sch H-H-C7, Sh 1	Sum Cols (c) - (d)	
<u>Customer Accounts</u>						
<u>Supervision</u>						
1	Labor	901	\$ 6,690	\$ 0	\$ 6,690	1
2	Labor Loadings		1,540	0	1,540	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 8,230</u>	<u>\$ 0</u>	<u>\$ 8,230</u>	4
<u>Meter Reading</u>						
5	Labor	902	\$ 4,250	\$ 0	\$ 4,250	5
6	Labor Loadings		918	0	918	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 5,168</u>	<u>\$ 0</u>	<u>\$ 5,168</u>	8
<u>Customer Records and Collection</u>						
9	Labor	903	\$ 22,546	\$ 0	\$ 22,546	9
10	Labor Loadings		5,276	0	5,276	10
11	Materials and Expenses		0	23,890	23,890	11
12	Total	Sum Lns 9 - 11	<u>\$ 27,822</u>	<u>\$ 23,890</u>	<u>\$ 51,711</u>	12
13	Uncollectible Accounts	904	\$ 0	\$ 0	\$ 0	13
<u>Miscellaneous</u>						
14	Labor	905	\$ 0	\$ 0	\$ 0	14
15	Labor Loadings		0	0	0	15
16	Materials and Expenses		0	0	0	16
17	Total	Sum Lns 14 - 16	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	17
<u>Total Customer Accounts</u>						
18	Labor		\$ 33,486	\$ 0	\$ 33,486	18
19	Labor Loadings		7,734	0	7,734	19
20	Materials and Expenses		0	23,890	23,890	20
21	Total	Sum Lns 18 - 20	<u>\$ 41,220</u>	<u>\$ 23,890</u>	<u>\$ 65,109</u>	21

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch H-C2, Sh 1</small>	Remittance Processing Expense Adjustment Adj. No. C7 (d) <small>Sch H-H-C7, Sh 1</small>	Total (e) <small>Sum Cols (c) - (d)</small>	Line No.
Customer Service and Information						
Customer Assistance 908						
1	Labor		\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	4
Informational and Instructional Advertising 909						
5	Labor		\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	\$ 0	8
Miscellaneous 910						
9	Labor		\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0	\$ 0	\$ 0	12
Total Customer Service and Information						
13	Labor		\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	16
Sales						
Supervision 911						
17	Labor		\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	\$ 0	20
Demonstration and Selling 912						
21	Labor		\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	\$ 0	24
Advertising 913						
25	Labor		\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	\$ 0	28
Total Sales						
29	Labor		\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	30
31	Materials and Expenses		0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 0	\$ 0	\$ 0	32
Total O&M						
33	Labor		\$ 162,237	\$ 0	\$ 162,237	33
34	Labor Loadings		35,897	0	35,897	34
35	Materials and Expenses		0	23,890	23,890	35
36	Total	Sum Lns 33 - 35	\$ 198,134	\$ 23,890	\$ 222,024	36

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE CERTIFICATION ADJUSTMENTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct NNV (c)	To Be Allocated (d)	4-Factor (e)	NNV Allocation Factor II (f)	Factor III (g)	A&G Factor (h)	Total Allocation to NNV (i)	Total NNV (c) + (i)	Line No.
			WP K-1, Sh.28	WP K-1, Sh.29	5.34% Smt N, Sh.8, Ln.9(h)	4.04% Smt N, Sh.8, Ln.4(h)	6.61% Smt N, Sh.8, Ln.6(h)	4.00% Smt N, Sh.8, Ln.10(h)	Sum Coils (e) - (h)		
	Administrative and General (A&G)										
1	A&G Salaries	920	\$ 0	\$ 1,742,791	\$ 92,992	\$ 0	\$ 0	\$ 0	\$ 92,992	\$ 92,992	1
2	Labor		0	408,704	21,808	0	0	0	21,808	21,808	2
3	Labor Loadings		0	0	0	0	0	0	0	0	3
4	Materials and Expenses		0	0	0	0	0	0	0	0	4
	Total	Sum Lns 1 - 3	\$ 0	\$ 2,151,495	\$ 114,800	\$ 0	\$ 0	\$ 0	\$ 114,800	\$ 114,800	
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ (710,715)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (710,715)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
13	Labor		0	0	0	0	0	0	0	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
	Maintenance of General Plant	935	\$ 299	\$ 28,871	\$ 1,540	\$ 0	\$ 0	\$ 0	\$ 1,540	\$ 1,840	
18	Labor		65	6,765	361	0	0	0	361	426	18
19	Labor Loadings		0	0	0	0	0	0	0	0	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 364	\$ 35,636	\$ 1,901	\$ 0	\$ 0	\$ 0	\$ 1,901	\$ 2,266	
	Total A&G Expenses		\$ 299	\$ 1,771,661	\$ 94,533	\$ 0	\$ 0	\$ 0	\$ 94,533	\$ 94,832	22
22	Labor		65	415,470	22,169	0	0	0	22,169	22,234	23
23	Labor Loadings		(710,715)	0	0	0	0	0	0	(710,715)	24
24	Materials and Expenses		(710,351)	2,187,131	116,702	0	0	0	116,702	(593,649)	25
25	Total	Sum Lns 22 - 24	\$ (710,351)	\$ 2,187,131	\$ 116,702	\$ 0	\$ 0	\$ 0	\$ 116,702	\$ (593,649)	

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Regulatory Commission Expense Adj. No. C3 (d) Sch H-C3, Sh 1	Reamort. Adjustment Adj. No. C6 (e) Sch H-C6, Sh 1	Dist 22 Amort Adj. No. C10 (f) Sch H-9, Sh 1	Total NNV (g) Sum Cols (c) - (f)	Line No.
<u>Administrative and General (A&G)</u>								
A&G Salaries								
1	Labor	920	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	A&G Expenses Transferred (Credit)	922	\$	\$	\$	\$	0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 77,898	\$ (207,837)	\$ (580,776)	(710,715)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	0	12
Miscellaneous General								
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	0	17
Maintenance of General Plant								
18	Labor	935	\$ 299	\$ 0	\$ 0	\$ 0	299	18
19	Labor Loadings		65	0	0	0	65	19
20	Materials and Expenses		0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 364	\$ 0	\$ 0	\$ 0	\$ 364	21
Total A&G Expenses								
22	Labor		\$ 299	\$ 0	\$ 0	\$ 0	299	22
23	Labor Loadings		65	0	0	0	65	23
24	Materials and Expenses		0	77,898	(207,837)	(580,776)	(710,715)	24
25	Total	Sum Lns 22 - 24	\$ 364	\$ 77,898	\$ (207,837)	\$ (580,776)	\$ (710,351)	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch H-C2, Sh 1</small>	Total System Alloc. (e) <small>Sum Cols (c)</small>	Line No.
<u>Administrative and General (A&G)</u>					
A&G Salaries					
1	Labor	920	\$ 1,742,791	\$ 1,742,791	1
2	Labor Loadings		408,704	408,704	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 2,151,495</u>	<u>\$ 2,151,495</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
Miscellaneous General					
13	Labor	930.2	\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	17
Maintenance of General Plant					
18	Labor	935	\$ 28,871	\$ 28,871	18
19	Labor Loadings		6,765	6,765	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 35,636</u>	<u>\$ 35,636</u>	21
Total A&G Expenses					
22	Labor		\$ 1,771,661	\$ 1,771,661	22
23	Labor Loadings		415,470	415,470	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	<u>\$ 2,187,131</u>	<u>\$ 2,187,131</u>	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total System Alloc. (d) (c)	Line No.
<u>Administrative and General (A&G)</u>					
A&G Salaries					
		920			
1	Labor		\$ 92,992	\$ 92,992	1
2	Labor Loadings		21,808	21,808	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 114,800	\$ 114,800	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
Miscellaneous General					
		930.2			
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	17
Maintenance of General Plant					
		935			
18	Labor		\$ 1,540	\$ 1,540	18
19	Labor Loadings		361	361	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 1,901	\$ 1,901	21
Total A&G Expenses					
22	Labor		\$ 94,533	\$ 94,533	22
23	Labor Loadings		22,169	22,169	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	\$ 116,702	\$ 116,702	25

SNOW SEASON SAFETY

Heavy snow and ice falling from roofs can damage natural gas meters, regulators and associated natural gas piping. Special care must be taken when clearing roofs to prevent impact.

Also, ice and snow accumulation, whether natural or manmade, can damage gas meters and outdoor appliances and create a hazardous leak.

SEGURIDAD PARA LA TEMPORADA DE NIEVE

La nieve y el hielo pesados que caen de los techos pueden dañar los medidores, los reguladores y la tubería de gas natural relacionada. Se debe tener cuidado especial cuando se limpian los techos para evitar un impacto. También, la acumulación de nieve y hielo, ya sea natural o artificial, puede dañar los medidores de gas y los aparatos exteriores, y así crear una fuga peligrosa.



METER WITHOUT SNOW SHELTER



METER WITH SNOW SHELTER



MEDIDOR SIN PROTECCIÓN PARA NIEVE



MEDIDOR CON PROTECCIÓN PARA NIEVE

Southwest Gas reminds you that it's important to maintain and protect natural gas meters and appliances because failure to do so can result in damages and injuries, and possibly the discontinuance of natural gas service.

A leak may be present if you:

SMELL a distinct sulfur-like odor similar to rotten eggs, even if it's faint or momentary.

HEAR a hissing or roaring coming from the ground, above-ground piping or a natural gas appliance.

SEE dirt or water blowing into the air, unexplained dead or dying vegetation or grass or standing water continuously bubbling.

If you suspect a leak: from a safe place, call **911** and **Southwest Gas** immediately at **877-860-6020**.

For more information about natural gas safety, visit www.swgas.com/safety or call **877-860-6020**.

Southwest Gas le recuerda que es importante dar mantenimiento y proteger los medidores y aparatos de gas natural porque el no hacerlo puede provocar daños y lesiones, y tal vez el corte del servicio de gas natural.

Puede haber una fuga si usted:

HUELE - un olor como azufre, similar a huevos podridos, incluso si es débil o momentáneo.

ESCUCHA - un sonido como silbido o un estruendo inusual que provenga del suelo, la tubería sobre el suelo, o un aparato de gas natural.

VE - suciedad o agua volando por el aire, vegetación muerta o a punto de morir sin causa aparente, o si ve agua estancada que forma burbujas de forma continua.

Si usted sospecha una fuga: Desde un lugar seguro, llame al **911** y a **Southwest Gas** inmediatamente al **877-860-6020**.

Para obtener más información sobre seguridad de gas natural, visite www.swgas.com/safety o llame al **877-860-6020**.

TIPS TO HELP PROTECT AGAINST POTENTIAL DAMAGE:

Install a structurally engineered shelter above the natural gas meter to prevent snow and ice accumulation. For more information on how to build a snow shelter or for a contractor referral, please visit Southwest Gas at swgas.com/safety or call **800-654-2765**.

- Use a broom, instead of a shovel where possible, to clear snow or ice off natural gas meters and outdoor appliances, including regulators, associated piping and propane appliances.
- When shoveling or plowing, don't pile snow on gas meters or outdoor appliances.
- Keep all outside gutters free of leaves and debris, including those above or near the natural gas meter and outdoor appliances.
- Natural gas appliances require proper exhaust and ventilation. It's important to know the location of air supply and exhaust ducts, and keep them free of snow, ice, leaves or other debris. Keeping vents clear can prevent operational problems for appliances and the accumulation of carbon monoxide in buildings.
- If you live in California, make sure your residence has functioning carbon monoxide alarms as required by Health and Safety Code §17926.

HE AQUÍ CONSEJOS PARA AYUDAR A PROTEGERLOS DE UN POSIBLE DAÑO:

Instale una protección sobre el medidor de gas natural para evitar la acumulación de nieve y hielo. Para mayor información sobre cómo construir una protección contra nieve o para obtener referencias sobre un contratista, visite Southwest Gas en swgas.com/safety o llame al **800-654-2765**.

- Utilice una escoba, en lugar de una pala cuando sea posible, para limpiar de nieve y hielo los medidores y aparatos exteriores, incluso los reguladores, la tubería relacionada y los dispositivos a gas propano.
- Cuando palee o se abra camino, no acumule la nieve en los medidores o aparatos exteriores.
- Mantenga todos los desagües exteriores libres de hojas y basura, incluso aquellos sobre o cerca del medidor de gas natural y de los aparatos exteriores.
- Los aparatos de gas natural requieren de una salida y ventilación adecuadas. Es importante que conozca la ubicación de sus ductos de suministro y salida de aire y que los mantenga libres de nieve, hielo, hojas u otros desechos. Mantener los conductos libres puede evitar problemas operativos de los aparatos y la acumulación de monóxido de carbono en los edificios.
- Si vive en California, asegúrese de que su residencia cuente con alarmas de monóxido de carbono en buen funcionamiento como lo pide el Código de Salud y Seguridad §17926.



FEBRUARY 2021

NEWS TO USE



SOUTHWEST GAS



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youtube.com/swgasliving

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

GET NOTIFIED!

Make sure your account is set up to receive notifications in the event of an outage. Log into MyAccount to review and update your phone, text and email settings today.

DID YOU KNOW?

Natural gas is an affordable pathway to a clean energy future.

- Natural gas only accounts for 4%* of a home's greenhouse gas emissions.
- Even on cloudy, windless days, natural gas — the reliable companion for other renewables — is producing energy, lots of it.
- Increased use of natural gas is the single largest factor in U.S. power sector emissions reductions reaching 34-year lows.*

**2020 American Gas Association*



SUSPECT A NATURAL GAS LEAK?

Don't turn engines or equipment on or off. From a safe place, call **911 & 877-860-6020** immediately.

Learn what to do — and what *not* to do — if you suspect a leak at swgas.com/safety.



VISIT US ONLINE ON
[SWGAS.COM](https://swgas.com)



Download our mobile app today!

APRIL IS NATIONAL
SAFE DIGGING MONTH

Before starting your Spring yardwork, be sure calling 811 is on your to-do list!

- ✓ Decide where to plant tree
- ✓ CALL 811
- ✓ Wait for the site to be marked
- ✓ Dig carefully!

Calling 811 is easy and free... and more important, it keeps you and your family safe!



Know what's below.
Call 811 before you dig.

ABRIL ES EL MES NACIONAL
DE EXCAVACIÓN SEGURA

¡Antes de comenzar trabajando en el jardín esta primavera, asegúrese de llamar al 811!

- ✓ Decide dónde plantar un árbol
- ✓ LLAME AL 811
- ✓ Espere a que se marque el sitio
- ✓ ¡Cavar con cuidado!

Llamar al 811 es fácil y gratuito ... y más importante, ¡mantiene a usted y su familia protegidos!



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.



SOUTHWEST GAS

For more information visit
swgas.com/safety

Para obtener más información visite
swgas.com/safety

APRIL 2021





NEWS TO USE



SOUTHWEST GAS



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-  instagram.com/southwestgas
-  youtube.com/swgasliving

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

APRIL IS NATIONAL SAFE DIGGING MONTH

Keep your community safe and connected by calling 811 at least two working days before any digging project to get all underground utility-owned lines marked for free.

WAYS TO PAY YOUR BILL

Southwest Gas provides easy and convenient ways for you to pay your bill. You can pay your bill online 24/7 on swgas.com or by using our mobile app. You can also pay via phone, check or in person. To save you time, we encourage you to opt into our Automatic Payment Plan (APP) where your payments are drafted automatically from your checking account. We also provide an Equal Payment Plan (EPP) to help you budget your monthly expenses. Learn more on swgas.com and sign up by logging into MyAccount.

Starting May 3, 2021, recurring debit/credit card payments will no longer be accepted. However, you can still make one-time debit/credit card payments via MyAccount, our mobile app and our automated phone system.

Learn more at swgas.com/app.



SMELL NATURAL GAS? TAKE IMMEDIATE ACTION!

In its untouched state, natural gas is odorless. To make it easier to detect, Southwest Gas adds mercaptan, which emits an odor similar to sulfur or rotten eggs.

If you smell natural gas, leave the area immediately. From a safe location, call **911** and Southwest Gas at **877-860-6020**, day or night.

Learn more at swgas.com/safety.



VISIT US ONLINE ON
[SWGAS.COM](https://swgas.com)



Download our mobile app today!



SOUTHWEST GAS

**NEWS
TO
USE**

SCHEDULE K-2
SHEET 5 OF 123

JUNE 2020

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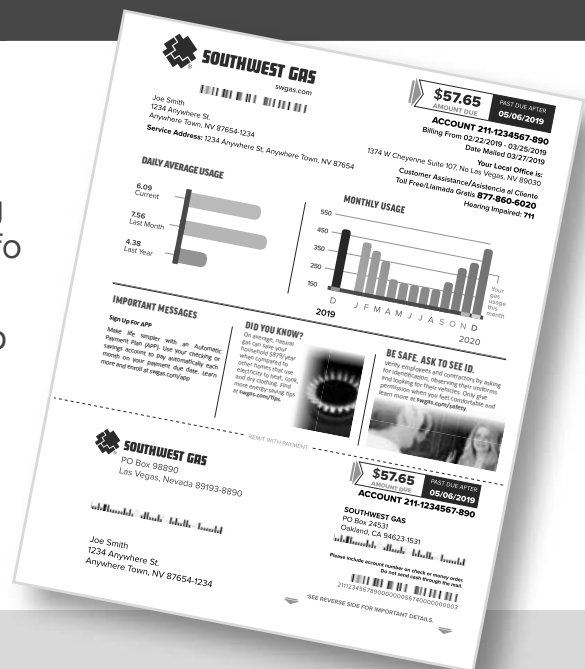


Download our mobile app today!

YOUR BILL IS GOING TO HAVE A NEW LOOK

Your Southwest Gas bill is going to have a new look very soon, based on feedback from customers just like you. We're making your new bill easier to read, placing key info where you need it most, saving you time.

- Find easy-to-read information at the top of your bill.
- Review and compare your monthly and daily usage at a glance.
- Keep up with useful info on safety, energy-saving tips and more.



CUSTOMERS USING THEIR BANK'S ONLINE BILL PAY SERVICES – TAKE NOTE

Our payment method has changed to:

**Southwest Gas
PO Box 24531
Oakland, CA 94623-1531**

Please update your bank's online bill pay settings ASAP.



Visit us online at swgas.com

GET NOTIFIED!

Make sure your account is set up to receive notifications in the event of an outage. Log on to MyAccount to review and update your phone, text and email settings today.

LEARNING TO BE ENERGY SAFE IS FUN!

While spending more time at home, keep your kids engaged by visiting energysafekids.org/swgas. Here you'll find fun tools to help them learn about natural gas safety — including short videos, interactive games and creative activities. Encourage your kids to be Energy Safe Kids!



GET TEXT UPDATES

In the rare instance that your natural gas service is interrupted, Southwest Gas can send you a text message to keep you informed. Opt in at swgas.com through MyAccount, via the Southwest Gas **mobile app** or by calling **877-860-6020**.

*Our notification service is free.
Message and data rates may apply.*

WE'RE HERE TO HELP

If you're facing unexpected financial hardship due to the COVID-19 pandemic, we're here to help you through it.

Read more at swgas.com/covid19 or call **877-860-6020** and select **option 3** to discuss flexible payment options and available assistance programs.



GO GREEN, GO PAPERLESS!

With paperless billing, there's no envelope to open or paper to recycle.

Sign up online through **MyAccount** or enroll via the Southwest Gas **mobile app**. It's a secure, fast and easy way to view and pay your bill!

SIGN UP TODAY!
Visit swgas.com/paperless.



CALL 811 BEFORE YOU DIG!



Natural Gas Safety Information



You can do your part to help keep yourself and your loved ones safe by knowing how to recognize and respond to a natural gas leak.

A leak may be present if you:



SMELL
A DISTINCT SULFUR-LIKE ODOR,
SIMILAR TO ROTTEN EGGS, EVEN IF
IT'S FAINT OR MOMENTARY.



HEAR
A HISSING OR ROARING COMING FROM
THE GROUND, ABOVE-GROUND PIPING,
OR A GAS APPLIANCE.



SEE
DIRT OR WATER BLOWING INTO THE AIR,
UNEXPLAINED DEAD OR DYING GRASS
OR PLANTS, OR STANDING WATER
CONTINUOUSLY BUBBLING.



If you notice any of these signs:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call **911** and Southwest Gas at **877-860-6020**, day or night, **whether you're our customer or not.** A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn off or on any electric switches, thermostats, or appliance controls.
- Don't start or stop an engine, or use an automated (garage) door.



Know what's below.
Call 811 before you dig.



REMEMBER: Call Before You Dig. It's easy and free.

You can help prevent unsafe conditions when digging by calling 811 to get underground utility-owned lines marked for **FREE**. Even small jobs like planting a tree require a call, so be sure to:

- Call 811 at least two working days in advance
- Wait for the site to be marked
- Respect the marks
- Dig with care – use hand tools only when digging within 24 inches of marked gas lines
- Familiarize yourself with your state's call-before-you-dig law

Natural gas pipeline leaks can occur due to careless or unsafe excavation and may lead to evacuations, natural gas service outages, fire, property damage, injury, or loss of life. So, if you ever suspect a natural gas leak, from a safe place call 911 and Southwest Gas right away.

At Southwest Gas, your safety is our priority. Working together, you can help us do what we do best...provide safe and reliable natural gas service 24/7. Our commitment to safety includes:

- Routinely patrolling, testing, repairing, and replacing our pipelines to ensure the highest level of safety and reliability;
- Meeting or exceeding all federal and state requirements and standards for safe pipeline operation and maintenance; and
- Regularly communicating and training with emergency responders to remain prepared for any natural gas emergency.

Safety Information

Please share with others
in your organization.

Southwest Gas 24-Hour Emergency Phone
Number: **877-860-6020**

For more information about natural gas safety,
visit us at swgas.com/safety



Información De Seguridad

Sobre El Gas Natural



Usted puede ayudar a mantenerse y a sus seres queridos seguros, sabiendo cómo reconocer y responder a una fuga de gas natural.

Puede haber una fuga si usted:



PERCIBE UN OLORES
UN OLORES PECULIAR SEMEJANTE AL AZUFRE, SIMILAR A LOS HUEVOS PODRIDOS, NO IMPORTA SI ES MUY LIGERO O MOMENTÁNEO.



ESCUCHA
UN SISEO O RUGIDO PROCEDENTES DE DEBAJO DE LA TIERRA O DE LA TUBERÍA QUE ESTÁ SOBRE EL SUELO, O DE UN APARATO DE GAS.



SI VE
TIERRA, SUCIEDAD O AGUA SOPLANDO EN EL AIRE, PLANTAS MUERTAS O MORIBUNDAS SIN EXPLICACIÓN, O AGUA ESTANCADA CON UN BURBUJEO CONTINUO.



Si usted nota alguna de estas señales:

- **Salga del área o edificio inmediatamente.** Dígale a los demás que también evacúen, y dejen las puertas abiertas.
- Desde un lugar seguro, llame al **911** y a Southwest Gas al **877-860-6020**, de día o de noche, **si eres nuestro cliente o no.** Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni prenda cerillos o encendedores.
- No encienda ni apague ningún interruptor eléctrico, termostato, o controles de aparatos.
- No arranque o detenga un motor, ni tampoco use una puerta (de garaje) automática.



Entérrase de lo que hay enterrado.
Lláme al 811 antes de excavar.



RECUERDE: Llame Antes de Excavar. Es fácil y gratis.

Usted puede ayudar a evitar condiciones inseguras al excavar llamando al **811** para que le marquen las tuberías de servicios subterráneas en forma **GRATUITA**. Hasta trabajos pequeños como la siembra de un árbol requieren que haga la llamada, así que asegúrese de hacer lo siguiente:

- Llame al 811 por lo menos dos días hábiles antes
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado. Cuando excave a menos de 24 pulgadas de tuberías de gas marcadas, utilice solo herramientas manuales.
- Usted debe familiarizarse con la ley de su estado acerca de llamar antes de excavar

Las fugas de tuberías de gas natural pueden ocurrir debido a las excavaciones descuidadas o inseguras y pueden dar lugar a evacuaciones, interrupciones del servicio de gas natural, incendios, daños a la propiedad, lesiones o pérdida de vidas. Por lo tanto, si alguna vez sospecha que hay una fuga de gas natural, llame inmediatamente al 911 y a Southwest Gas desde un lugar seguro.

En **Southwest Gas**, su seguridad es nuestra prioridad. Si trabajamos juntos, usted nos puede ayudar a hacer lo que mejor sabemos hacer... proporcionar un servicio de abastecimiento de gas natural seguro y confiable las 24 horas del día, 7 días a la semana.

Nuestro compromiso con la seguridad incluye:

- Patrullar, verificar, reparar y reemplazar nuestras tuberías, en forma rutinaria y así garantizar el máximo nivel de seguridad y confiabilidad;
- Alcanzar o superar todos los requisitos y estándares federales y estatales para la operación segura de las tuberías y su mantenimiento; y
- Estar en comunicación en forma regular y capacitar a los equipos de los servicios de emergencia y estar siempre preparados para cualquier emergencia de gas natural.

Información de Seguridad

Por favor, comparta esto con otras personas de su organización.

Número de Teléfono de **Southwest Gas para Emergencias, con atención las 24 horas: 877-860-6020**

Para obtener más información acerca de la seguridad del gas natural, visítenos en swgas.com/safety



AUGUST 2020

NEWS TO USE







SOUTHWEST GAS



FIND HIDDEN SAVINGS!

Your home may be hiding energy savings in places you didn't even know! Explore our Energy Saving Portal at swg.opower.com to find out how natural gas is being used in your home.

CONNECT WITH US

-  facebook.com/southwestgas
-  twitter.com/swgas
-  instagram.com/southwestgas
-  youtube.com/swgasliving

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

INTRODUCING YOUR NEW BILL DESIGN!

Based on feedback from customers, we've updated the look of our bill with a new, simple layout and easy-to-read language. Your bill may look different, but all the important information is still there!

- Find key info where you need it most.**
Look to the upper-right corner for your account number, bill amount, and customer assistance details.
- Curious about your natural gas usage?**
View your usage in two colorful, easy-to-read graphs to help manage your energy usage and save money!
- Communication is essential.**
That's why you'll find important account messages, safety info, energy-saving tips and more on your new bill!

To learn more about these exciting changes and more, visit swgas.com/newbill.



UNDERGROUND PIPELINES CAN BE LOCATED ANYWHERE

Out of sight shouldn't mean out of mind. Natural gas lines can be buried anywhere. If you ever suspect a gas leak, immediately go to a safe place and call **911** and Southwest Gas at **877-860-6020**. Learn how to recognize a gas leak at swgas.com/safety.



VISIT US ONLINE ON
SWGAS.COM



Download our mobile app today!

SNOW SEASON SAFETY

Heavy snow and ice falling from roofs can damage natural gas meters, regulators and associated natural gas piping. Special care must be taken when clearing roofs to prevent impact.

Also, ice and snow accumulation, whether natural or manmade, can damage gas meters and outdoor appliances and create a hazardous leak.

SEGURIDAD PARA LA TEMPORADA DE NIEVE

La nieve y el hielo pesados que caen de los techos pueden dañar los medidores, los reguladores y la tubería de gas natural relacionada. Se debe tener cuidado especial cuando se limpian los techos para evitar un impacto. También, la acumulación de nieve y hielo, ya sea natural o artificial, puede dañar los medidores de gas y los aparatos exteriores, y así crear una fuga peligrosa.



METER WITHOUT
SNOW SHELTER

METER WITH
SNOW SHELTER

MEDIDOR SIN
PROTECCIÓN
PARA NIEVE

MEDIDOR CON
PROTECCIÓN
PARA NIEVE

Southwest Gas reminds you that it's important to maintain and protect natural gas meters and appliances because failure to do so can result in damages and injuries, and possibly the discontinuance of natural gas service.

A leak may be present if you:

SMELL a distinct sulfur-like odor similar to rotten eggs, even if it's faint or momentary.

HEAR a hissing or roaring coming from the ground, above-ground piping or a natural gas appliance.

SEE dirt or water blowing into the air, unexplained dead or dying vegetation or grass or standing water continuously bubbling.

If you suspect a leak: from a safe place, call **911** and **Southwest Gas** immediately at **877-860-6020**.

For more information about natural gas safety, visit www.swgas.com/safety or call **877-860-6020**.

Southwest Gas le recuerda que es importante dar mantenimiento y proteger los medidores y aparatos de gas natural porque el no hacerlo puede provocar daños y lesiones, y tal vez el corte del servicio de gas natural.

Puede haber una fuga si usted:

HUELE - un olor como azufre, similar a huevos podridos, incluso si es débil o momentáneo.

ESCUCHA - un sonido como silbido o un estruendo inusual que provenga del suelo, la tubería sobre el suelo, o un aparato de gas natural.

VE - suciedad o agua volando por el aire, vegetación muerta o a punto de morir sin causa aparente, o si ve agua estancada que forma burbujas de forma continua.

Si usted sospecha una fuga: Desde un lugar seguro, llame al **911** y a **Southwest Gas** inmediatamente al **877-860-6020**.

Para obtener más información sobre seguridad de gas natural, visite www.swgas.com/safety o llame al **877-860-6020**.

TIPS TO HELP PROTECT AGAINST POTENTIAL DAMAGE:

Install a structurally engineered shelter above the natural gas meter to prevent snow and ice accumulation. For more information on how to build a snow shelter or for a contractor referral, please visit Southwest Gas at swgas.com/safety or call **800-654-2765**.

- Use a broom, instead of a shovel where possible, to clear snow or ice off natural gas meters and outdoor appliances, including regulators, associated piping and propane appliances.
- When shoveling or plowing, don't pile snow on gas meters or outdoor appliances.
- Keep all outside gutters free of leaves and debris, including those above or near the natural gas meter and outdoor appliances.
- Natural gas appliances require proper exhaust and ventilation. It's important to know the location of air supply and exhaust ducts, and keep them free of snow, ice, leaves or other debris. Keeping vents clear can prevent operational problems for appliances and the accumulation of carbon monoxide in buildings.
- If you live in California, make sure your residence has functioning carbon monoxide alarms as required by Health and Safety Code §17926.

HE AQUÍ CONSEJOS PARA AYUDAR A PROTEGERLOS DE UN POSIBLE DAÑO:

Instale una protección sobre el medidor de gas natural para evitar la acumulación de nieve y hielo. Para mayor información sobre cómo construir una protección contra nieve o para obtener referencias sobre un contratista, visite Southwest Gas en swgas.com/safety o llame al **800-654-2765**.

- Utilice una escoba, en lugar de una pala cuando sea posible, para limpiar de nieve y hielo los medidores y aparatos exteriores, incluso los reguladores, la tubería relacionada y los dispositivos a gas propano.
- Cuando palee o se abra camino, no acumule la nieve en los medidores o aparatos exteriores.
- Mantenga todos los desagües exteriores libres de hojas y basura, incluso aquellos sobre o cerca del medidor de gas natural y de los aparatos exteriores.
- Los aparatos de gas natural requieren de una salida y ventilación adecuadas. Es importante que conozca la ubicación de sus ductos de suministro y salida de aire y que los mantenga libres de nieve, hielo, hojas u otros desechos. Mantener los conductos libres puede evitar problemas operativos de los aparatos y la acumulación de monóxido de carbono en los edificios.
- Si vive en California, asegúrese de que su residencia cuente con alarmas de monóxido de carbono en buen funcionamiento como lo pide el Código de Salud y Seguridad §17926.



Natural Gas Safety Information



SOUTHWEST GAS

swgas.com/safety



You can do your part to help keep yourself and your loved ones safe by knowing how to recognize and respond to a natural gas leak.

A leak may be present if you:



SMELL

A DISTINCT SULFUR-LIKE ODOR, SIMILAR TO ROTTEN EGGS, EVEN IF IT'S FAINT OR MOMENTARY.



HEAR

A HISSING OR ROARING COMING FROM THE GROUND, ABOVE-GROUND PIPING, OR A GAS APPLIANCE.



SEE

DIRT OR WATER BLOWING INTO THE AIR, UNEXPLAINED DEAD OR DYING GRASS OR PLANTS, OR STANDING WATER CONTINUOUSLY BUBBLING.

If you notice any of these signs:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call **911** and Southwest Gas at **877-860-6020**, day or night, **whether you're our customer or not.** A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn off or on any electric switches, thermostats, or appliance controls.
- Don't start or stop an engine, or use an automated (garage) door.



Know what's below.
Call 811 before you dig.



REMEMBER: Call Before You Dig. It's easy and free.

You can help prevent unsafe conditions when digging by calling 811 to get underground utility-owned lines marked for **FREE**. Even small jobs like planting a tree require a call, so be sure to:

- Call 811 at least two working days in advance
- Wait for the site to be marked
- Respect the marks
- Dig with care – use hand tools only when digging within 24 inches of marked gas lines
- Familiarize yourself with your state's call-before-you-dig law

Natural gas pipeline leaks can occur due to careless or unsafe excavation and may lead to evacuations, natural gas service outages, fire, property damage, injury, or loss of life. So, if you ever suspect a natural gas leak, from a safe place call 911 and Southwest Gas right away.

At Southwest Gas, your safety is our priority. Working together, you can help us do what we do best...provide safe and reliable natural gas service 24/7. Our commitment to safety includes:

- Routinely patrolling, testing, repairing, and replacing our pipelines to ensure the highest level of safety and reliability;
- Meeting or exceeding all federal and state requirements and standards for safe pipeline operation and maintenance; and
- Regularly communicating and training with emergency responders to remain prepared for any natural gas emergency.

Safety Information

Please share with others in your organization.



Southwest Gas 24-Hour Emergency
Phone Number: **877-860-6020**

For more information about natural gas safety, visit us at **swgas.com/safety**

Información De Seguridad Sobre El Gas Natural



SOUTHWEST GAS

swgas.com/safety



Usted puede ayudar a mantenerse y a sus seres queridos seguros, sabiendo cómo reconocer y responder a una fuga de gas natural.

Puede haber una fuga si usted:



PERCIBE UN OLOR

UN OLOR PECULIAR SEMEJANTE AL AZUFRE, SIMILAR A LOS HUEVOS PODRIDOS, NO IMPORTA SI ES MUY LIGERO O MOMENTÁNEO.



ESCUCHA

UN SISEO O RUGIDO PROCEDENTES DE DEBAJO DE LA TIERRA O DE LA TUBERÍA QUE ESTÁ SOBRE EL SUELO, O DE UN APARATO DE GAS.



SIVE

TIERRA, SUCIEDAD O AGUA SOPLANDO EN EL AIRE, PLANTAS MUERTAS O MORIBUNDAS SIN EXPLICACIÓN, O AGUA ESTANCADA CON UN BURBUJEO CONTINUO.

Si usted nota alguna de estas señales:

- **Salga del área o edificio inmediatamente.** Dígale a los demás que también evacúen, y dejen las puertas abiertas.
- Desde un lugar seguro, llame al **911** y a Southwest Gas al **877-860-6020**, de día o de noche, **si eres nuestro cliente o no.** Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni prenda cerillos o encendedores.
- No encienda ni apague ningún interruptor eléctrico, termostato, o controles de aparatos.
- No arranque o detenga un motor, ni tampoco use una puerta (de garaje) automática.



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.



RECUERDE: Llame Antes de Excavar. Es fácil y gratis.

Usted puede ayudar a evitar conciones inseguras al excavar llamando al **811** para que le marquen las tuberías de servicios subterráneas en forma **GRATUITA**. Hasta trabajos pequeños como la siembra de un árbol requieren que haga la llamada, así que asegúrese de hacer lo siguiente:

- Llame al 811 por lo menos dos días hábiles antes
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado. Cuando excave a menos de 24 pulgadas de tuberías de gas marcadas, utilice solo herramientas manuales.
- Usted debe familiarizarse con la ley de su estado acerca de llamar antes de excavar

Las fugas de tuberías de gas natural pueden ocurrir debido a las excavaciones descuidadas o inseguras y pueden dar lugar a evacuaciones, interrupciones del servicio de gas natural, incendios, daños a la propiedad, lesiones o pérdida de vidas. Por lo tanto, si alguna vez sospecha que hay una fuga de gas natural, llame inmediatamente al 911 y a Southwest Gas desde un lugar seguro.

En Southwest Gas, su seguridad es nuestra prioridad. Si trabajamos juntos, usted nos puede ayudar a hacer lo que mejor sabemos hacer... proporcionar un servicio de abastecimiento de gas natural seguro y confiable las 24 horas del día, 7 días a la semana.

Nuestro compromiso con la seguridad incluye:

- Patrullar, verificar, reparar y reemplazar nuestras tuberías, en forma rutinaria y así garantizar el máximo nivel de seguridad y confiabilidad;
- Alcanzar o superar todos los requisitos y estándares federales y estatales para la operación segura de las tuberías y su mantenimiento; y
- Estar en comunicación en forma regular y capacitar a los equipos de los servicios de emergencia y estar siempre preparados para cualquier emergencia de gas natural.

Información de Seguridad

Por favor, comparta esto con otras personas de su organización.



Número de Teléfono de **Southwest Gas** para
Emergencias, con atención las 24 horas: 877-860-6020

Para obtener más información acerca de la seguridad del gas natural, visítenos en **swgas.com/safety**

OCTOBER 2020

NEWS TO USE



SOUTHWEST GAS



CONNECT WITH US



facebook.com/southwestgas



twitter.com/swgas



instagram.com/southwestgas



youtube.com/swgasliving

GET NOTIFIED!

Make sure your account is set up to receive notifications in the event of an outage. Log into MyAccount to review and update your phone, text and email settings today.

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

GET READY FOR HEATING SEASON!

Natural gas heating keeps you warm and comfortable — and a properly maintained heating system provides many years of reliable and efficient operation.

Be prepared for heating season by having your furnace serviced by a licensed contractor.

Visit swgas.com/rebates to find out about a seasonal home heating inspection offer, available in most areas.

SAVE MONEY AND ENERGY THIS WINTER

- Lower your thermostat, lower your heating bill — save 10% by reducing 7–10 degrees for 8 hours/day*, health permitting
- Change air filters regularly (at least every 1–3 months)
- Dress for the weather, even when you're inside

*Source: AGA 2019 Efficiency Fact Sheet



GET TO KNOW NATURAL GAS SAFETY DATA SHEETS (SDS)

Natural gas is a safe and reliable energy source. To better understand the composition and properties of odorized natural gas, as well as safety and regulatory information, visit swgas.com/sds to review the natural gas safety data sheets (SDS).



VISIT US ONLINE ON
[SWGAS.COM](https://swgas.com)



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Download our mobile app today!



OUR COMMITMENT TO A CLEANER ENERGY FUTURE

We're working to build a greener future for customers and are devoted to stewarding our natural resources for generations to come.

Learn more by visiting swgas.com/sustainability.



SAFETY FIRST

Our employees and contractors:

- Always carry proper identification.
- Identify themselves and state the purpose of their visit.
- Drive vehicles marked with Southwest Gas or "Contractor for Southwest Gas" logos.

Feel free to call us anytime at **877-860-6020** to verify an employee's identity and reason for their visit.

SCAM ALERT

As a reminder, Southwest Gas will never call you for payment over the phone or threaten the immediate cancellation of your natural gas service.

If you receive a call from our representatives, they will simply verify your identity to discuss your account.

You can call **877-860-6020** to verify the legitimacy of any calls that you receive.



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DECEMBER 2020

NEWS TO USE



SOUTHWEST GAS

SCHEDULE K-2
SHEET 15 OF 123



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youtube.com/swgasliving

HAPPY HOLIDAYS FROM SOUTHWEST GAS!

Wishing you a home filled with warmth and comfort this holiday season, and may clean and affordable natural gas be one of many sources of joy for your family.

Find energy-saving tips, safety information, energy efficiency rebates, employment opportunities and more.

SAVE A BUNDLE THIS WINTER

Wrap yourself in savings with these simple tips to help lower your utility bills:

- Repair leaky faucets quickly.
- Run full loads when washing dishes or doing laundry.
- Seal leaks around doors, windows and openings with caulking or weatherstripping.



FIND HIDDEN SAVINGS!

Your home may be hiding energy savings in places you didn't even know! Explore our Energy Saving Portal at swg.opower.com to find out how natural gas is being used in your home.

DO YOU HEAR WHAT I HEAR?

Natural gas leaks aren't just smelly. They can be heard, too.

Hissing or roaring coming from the ground, aboveground piping or a natural gas appliance can indicate a leak.

Learn more about the signs of a natural gas leak at swgas.com/safety.



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Download our mobile app today!

DAMAGE PREVENTION & NATURAL GAS

Safety Information

For Excavators and Contractors

Información en español
en el interior.



SOUTHWEST GAS

swgas.com/safety

As a company that may excavate in our service territory, federal regulations require us to share important natural gas safety information with you. The following messages are intended to provide essential reminders about staying safe while working with or around natural gas.

Providing Gas Safety

Southwest Gas delivers natural gas safely and reliably through our pipeline systems. To ensure the continued integrity of these pipeline systems, we've implemented safe construction practices and procedures, as well as perform pipeline improvement projects and conduct routine safety inspections. To advance the safety of natural gas transmission high-pressure pipelines in populated areas, we've also developed and implemented a pipeline integrity management program. As a result of these efforts, Southwest Gas continues to meet or exceed all federal and state requirements for safe pipeline operation and maintenance.



SIGNS

of a Natural Gas leak



For more information about natural gas pipeline safety, visit us at swgas.com/safety

**Southwest Gas 24-Hour
Emergency Phone Number:
877-860-6020**

EMERGENCY PLANNING & TRAINING

Southwest Gas continually collaborates with local emergency response officials through regular meetings, participation in emergency response drills, and ongoing review of deployment practices. This allows each organization to refine safety procedures and coordinate how to respond with others involved in the event of a natural gas incident or emergency. Additionally, Southwest Gas provides pipeline safety training to employees and contractors. If you're interested in attending safety training, call **800-654-2765** for more information.

RECOGNITION & RESPONSE

Although natural gas pipelines are considered one of the safest methods of energy transportation in the United States, damage to pipelines can occur due to improper excavation, corrosion, or natural disasters, which may result in the release of natural gas. A natural gas leak has the potential to lead to evacuations, service outages, fire or explosion, property damage, injury, or loss of life. Timely recognition and response help minimize the potential effects caused by escaping gas.



SMELL
a distinct sulfur-like odor,
similar to rotten eggs, even
if it's faint
or momentary.



HEAR
a hissing or roaring
coming from the
ground or aboveground
pipeline.



SEE
dirt or water blowing
into the air, unexplained
dead or dying plants or
grass, or standing water
continuously bubbling.

For Everyone's Safety...

...IF A LINE HAS BEEN DAMAGED OR IF YOU SUSPECT A LEAK:

- **Leave the area immediately.**
- Move to a safe location and call **911** and Southwest Gas at **877-860-6020**, day or night. Remain at this location until fire department and Southwest Gas emergency crews arrive.
- Secure the area and keep all coworkers, bystanders, and traffic from entering.
- Don't enter the area where natural gas is escaping.
- Don't smoke or use lighters or matches.
- Eliminate nearby sources of ignition, such as sparks or flames.
- Don't move equipment, or turn it on or off, near the linebreak.
- Don't repair any damage or control the flow of natural gas.
- Don't extinguish a fire should ignition of escaping gas occur.

CALL 811 BEFORE YOU DIG—IT'S THE LAW

Natural gas pipelines can be buried anywhere. State law requires that excavators call a one-call center at least two working days before starting any digging project so that underground utilities can be marked. Calling **811** is the first step. They'll take your proposed excavation information and transmit it to Southwest Gas and other underground facility owners. We'll respond and mark each gas pipeline with yellow paint, yellow whisks, yellow flags, or yellow stakes, and label the yellow marking with "SWG," so you'll know which markings are for our facilities. Additional markings are also provided including the size and material type and whether or not it's a distribution or high pressure-facility.

A quick phone call can prevent unnecessary damage to underground pipelines and avoid significant penalties or repair bills for the person digging into our pipeline. Remember to call **811** before you dig -- it's free, it's easy, it's the law.



5 Steps To Safe Excavation



- 1 DEFINE THE DIG**
Mark the area where you'll be digging.
- 2 CALL 811 BEFORE YOU DIG**
It's free. It's the law!
- 3 WAIT THE REQUIRED TIME**
It pays to wait!
- 4 RESPECT THE MARKS**
Don't destroy the marks...they're there for your safety!
- 5 EXCAVATE WITH CARE!**
Careless or unsafe excavating could damage the pipeline. This could result in a natural gas leak which has the potential to lead to evacuations, service outages, fire or explosion, property damage, injury, or loss of life.

For more information, please call **800-654-2765** and ask about our free damage prevention workshops or visit **swgas.com/safety**.

Rules To Ensure Your Safety

EXCAVATION OR INSTALLATION RULES

- Hand dig within 24" of the natural gas pipeline until it's exposed.
- Support pipelines during construction or excavation.
- Exposed pipelines need a 12" separation from all other utilities or sub-structures. If the 12" minimum cannot be maintained call Southwest Gas so other steps to protect the natural gas line can be taken.
- Backfill the excavation 6" below and 6" above the pipeline with 3/8" minus shading material. This material under and around the pipe must be compacted, but DO NOT compact directly over the pipeline.
- If performing work near a high-pressure pipeline, call Southwest Gas 24 hours in advance to schedule a technician to standby. If a high-pressure pipeline is exposed, call us 24 hours a day, 7 days a week, and we'll immediately dispatch personnel to inspect the pipeline.

DAMAGES TO PLASTIC PIPE OR PROTECTIVE COATING ON STEEL PIPE

- Stop excavating and call Southwest Gas immediately if steel or plastic pipe or protective coating on steel pipe (which may contain asbestos), has been scuffed, nicked, or damaged without leaking gas, or if the tracer wire on plastic pipe has been broken or damaged. Repairs must be made by Southwest Gas crews and usually you won't be charged.
- Some abandoned Southwest Gas steel pipe with asphaltic coating may contain asbestos. Please call Southwest Gas before you disturb the coating on any pipe that may be an abandoned Southwest Gas pipe so that we can inspect and, where appropriate, render the pipe safe for removal. This inspection and related remediation is usually done without charge to you. Improper handling of coating that contains asbestos can be harmful to your employees and the general public and can subject you to liability and to civil and criminal penalties.

BORING UNDERGROUND AND BLASTING ALERTS

- The boring method merits its own special work practices around natural gas pipelines that differ from open trench installation. When you call **811** to request a line locate, be sure to tell the operator that boring is planned. This will help to ensure that the operator correctly completes your order.
- Potholing is required prior to boring near natural gas pipelines. Request that Southwest Gas personnel visually verify the exposed gas facilities prior to the bore operation. During the boring process, periodically inspect the pipeline facilities. Notify Southwest Gas immediately if you or others involved have any concerns or find any damage.
- **Call us before blasting if there are natural gas facilities in the area.** A leak survey must be conducted on all natural gas pipelines located within 250' before and after any blasting activity. While there are no charges for these services, one of our representatives must standby during blasting and boring activities.

EXCAVATING NEAR TRANSMISSION (HIGH-PRESSURE) PIPELINES

- Prior to performing any work in the vicinity of a high-pressure pipeline, call us 24 hours in advance to schedule a technician to standby while you're excavating around our high-pressure pipeline facilities.
- If at any time you've exposed a natural gas transmission (high-pressure) pipeline, it's important to call Southwest Gas at **877-860-6020** 24 hours a day, 7 days a week, and we'll immediately dispatch personnel to inspect the pipeline.



Yellow Pipeline Markers

Since most natural gas pipelines are buried underground, line markers are used to indicate the approximate location of the pipeline.

Pipeline markers:

- Are yellow
- Are typically seen where a pipeline intersects a street, highway, railway, or open field
- Are NOT required for all pipeline facilities
- DO NOT indicate the pipeline's depth or exact location
- List emergency telephone numbers in case of a natural gas emergency

Make sure these markers are left undisturbed to help remind others that natural gas lines are in the area. Calling **811** is still required for marking the pipelines, even if the markers are present.

Additionally, below-ground markers, such as yellow warning tape or mesh, may be present to warn excavators of the presence of buried pipe. If this below ground marking tape is encountered, stop work immediately and call Southwest Gas.



Federal Law States

“Any person who willfully and knowingly defaces, damages, removes or destroys any pipeline sign or marker shall, upon conviction, be subject for offense to a fine of not more than \$5,000, imprisonment for a term not to exceed one year, or both.”

Utility Line Markings

WHAT THE MARKINGS MEAN



YELLOW
Gas, oil, dangerous materials, products lines

RED
Electric power

ORANGE
Communications, cable TV Fiber optics (with F)

BLUE
Water systems, slurry pipelines

GREEN
Sanitary sewer systems

PURPLE
Reclaimed water

WHITE
Proposed excavation

PINK
Temporary survey



YELLOW
Gas, oil, steam, petroleum or gaseous materials

RED
Electric power lines, cables, conduit and lighting cables

ORANGE
Communication, alarm or signal lines, cables or conduit

BLUE
Potable water

GREEN
Sewer and drain lines

PURPLE
Reclaimed water systems, s irrigation and slurry lines

WHITE
Proposed excavation

PINK
Temporary survey

Cross Bore Information for Excavators/Plumbers

Natural gas utilities across the country have discovered locations where natural gas pipes were inadvertently installed through sewer pipes. This doesn't create a safety hazard if the natural gas pipe is undamaged. However, damage to natural gas pipes can occur when equipment is used to unclog sewer pipes. This can lead to a natural gas leak that could result in a fire or explosion, possibly causing injury or death to those who unclog the sewer pipes and to those in structures attached to the sewer pipe.

CALL BEFORE YOU CLEAR - KNOW WHAT'S INSIDE

If you're called to an address with a possible blockage in an outdoor sewer pipe, please call Southwest Gas at **877-860-6020** and press "9" for immediate assistance, even if the address doesn't have gas. The intersecting natural gas line could be serving others in the neighborhood. Southwest Gas will respond promptly to mark the location of our underground pipe before you clean out the sewer pipe. There's no charge for this service.

SENSE A BUMP? CALL IT IN!

If you begin clearing a sewer pipe and sense or see, but haven't penetrated, an obstruction in the pipe, call Southwest Gas at **877-860-6020** and press "9" for immediate assistance. A Southwest Gas representative will be there as soon as possible to ensure that a gas pipe hasn't been damaged. There's no charge for this service.

TAKE IMMEDIATE ACTION IF YOU ENCOUNTER ANY OF THE FOLLOWING SIGNS WHEN YOU CLEAN OUT A SEWER LINE WITH A ROOTER DEVICE:

- A natural gas odor at the cleanout or inside the building served by the sewer line, even if it's faint or momentary.
- Bubbles rising through standing water or in the toilet bowl.

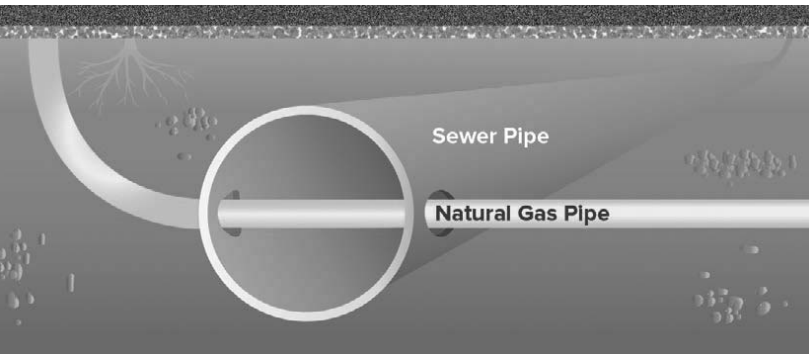
IF THESE SIGNS ARE PRESENT, STOP WHAT YOU'RE DOING, AND:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- Don't use an automated door or turn on or off any electric switches, thermostats or appliance controls.
- From a safe place, call **911** and Southwest Gas at **877-860-6020** immediately, day or night. A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use lighters or matches.

Purging Natural Gas

Whenever you purge a natural gas line, don't rely on your sense of smell alone to detect the presence of natural gas.

An improperly performed purge may cause a fire or explosion, property damage, injury, or death. For more information, please consult the 2012 National Fuel Gas Code and the Southwest Gas Safety Data Sheets (SDS) at swgas.com/safety.





RIGHTS-OF-WAY ENCROACHMENT

A right-of-way is a strip of land where some of the property owner's legal rights have been granted to a utility company. They allow the pipeline operator to inspect, repair, maintain, or replace pipeline on property owned by others. Pipeline markers are often placed along the rights-of-way to indicate the pipeline's approximate location.

Encroachments into the rights-of-way can cause unsafe conditions. When a pipeline is accidentally damaged by excavation and other construction activities, outages, impaired access, excessive/dangerous loads on the pipeline, and evacuations can occur.

Safety of rights-of-way can be promoted by:

- Always calling **811** at least two working days before any digging, blasting, or boring project
- Using safe excavation practices
- Monitoring and reporting suspicious activity on a rights-of-way
- Keeping rights-of-way free from obstructions
- Following recommended practices on land use near rights-of-way

EXCESS FLOW VALVES

Southwest Gas installs devices in its service lines that automatically shut in the event of damage. Known as an Excess Flow Valve (EFV), these valves may activate if there's excavation damage or any other damage to an underground or aboveground gas facility. It's important to understand the EFV doesn't shut off the flow of gas completely. Some leakage may still occur and result in a hazardous condition. A person performing an excavation is responsible for immediately reporting any damage to gas facilities.

Important Phone Numbers and Websites

FOR GAS EMERGENCIES AND ADDITIONAL INFORMATION:

- Southwest Gas Emergency Number **877-860-6020**
- For more information about natural gas safety visit swgas.com/safety or call **877-860-6020**
- Safety Data Sheets (SDS) for odorized natural gas swgas.com/safety
- U.S. Department of Transportation Pipeline Safety Community phmsa.dot.gov/pipeline
- Pipeline and Hazardous Materials Safety Administration, Office of Pipeline Safety National Pipeline Mapping System npms.phmsa.dot.gov
- Occupational Safety and Health Administration (OSHA) osha.gov





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Prevención de Daños y Información de Seguridad

Sobre el Gas Natural
Para Excavadores y Contratistas



Siendo usted parte de una compañía que puede realizar excavaciones dentro de nuestros territorios, las regulaciones federales requieren que compartamos información importante de seguridad del gas natural con usted. Los siguientes mensajes están destinados para proporcionar recordatorios necesarios sobre la seguridad al estar trabajando con o alrededor del gas natural.

Suministrando Gas con Seguridad

Southwest Gas suministra gas natural de forma segura y confiable a través de nuestros sistemas de tuberías. Para asegurar la integridad continuada de estos sistemas de tuberías, hemos implementado prácticas y procedimientos de construcción seguros, y también hemos llevado a cabo proyectos de mejoría de tuberías y realizamos inspecciones de seguridad rutinarias. Para fomentar la seguridad en la transmisión del gas natural por tuberías de alta presión a través de áreas pobladas, también hemos desarrollado e implementado un programa de administración de integridad de tuberías. Como resultado de estos esfuerzos, Southwest Gas sigue cumpliendo o excediendo todos los requisitos federales y estatales para la operación y el mantenimiento de tuberías seguras.



AVISOS

de una fuga de Gas Natural:



Para obtener más información sobre la seguridad de tuberías de gas, visítenos en swgas.com/safety

Número de Teléfono de Southwest Gas de Emergencia las 24 horas: 877-860-6020

PLANEACIÓN Y CAPACITACIÓN PARA EMERGENCIAS

Southwest Gas colabora continuamente con funcionarios de respuesta a emergencias locales a través de reuniones periódicas, la participación en ejercicios de respuesta de emergencias, y la revisión continua de las prácticas a implementación. Esto permite que cada organización pueda afinar los procedimientos de seguridad y que coordine la forma de responder más eficazmente cuando hay otras personas involucradas en caso de un incidente o emergencia con gas natural. Además, Southwest Gas brinda capacitación de seguridad para tuberías a los empleados y contratistas. Si usted está interesado en asistir a una sesión de capacitación en seguridad, llame al **800-654-2765** para mayor información.

RECONOCIMIENTO Y RESPUESTA

A pesar de que las tuberías de gas natural son consideradas como uno de los métodos más seguros de transporte de energía en los Estados Unidos, los daños a las tuberías puede ocurrir debido a la excavación inadecuada, corrosión o desastres naturales, los cuales pueden resultar en la liberación de gas natural. Una fuga de gas natural tiene el potencial de provocar evacuaciones, interrupciones de servicios, incendios o explosiones, daños a propiedades, lesiones o pérdida de vidas. El reconocimiento y la respuesta oportuna ayudan a minimizar los efectos potenciales causados por las fugas de gas.



PERCIBE UN OLOR

azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.



ESCUCHA

un siseo o rugido procedentes por debajo de la tierra o de la tubería que está sobre el suelo.



SI VE

tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

Para la Seguridad de Todos...

... SI UNA TUBERÍA HA SIDO DAÑADA O SI SOSPECHA QUE HAY UNA FUGA:

- **Salga del área inmediatamente.**
- Vaya a un lugar seguro y llame al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche. Permanezca en ese lugar hasta que lleguen los bomberos y los equipos de emergencia de Southwest Gas.
- Asegure el área y evite que todos los compañeros de trabajo, los espectadores y el tráfico vayan a entrar.
- No entre al área donde está la fuga de gas.
- No fume ni prenda encendedores o cerillos.
- Elimine fuentes de ignición cercanas, tales como chispas o flamas.
- No mueva el equipo ni trate de encenderlo o apagarlo cerca de un interruptor de circuito eléctrico.
- No trate de reparar ningún tipo de daño o de controlar el flujo de gas natural.
- No intente extinguir el fuego si se enciende la fuga de gas.

LLAME AL 811 ANTES DE EXCAVAR. ES LA LEY

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. La ley del estado exige que las compañías excavadoras se comuniquen al centro de reportes por lo menos dos días hábiles antes de comenzar el proyecto de excavación para que se puedan marcar las tuberías subterráneas. El primer paso es llamar al **811**. El centro de llamadas tomará la información de la excavación propuesta y la transmitirá a Southwest Gas y a otros propietarios de instalaciones subterráneas. Responderemos y marcaremos cada tubería de gas con pintura amarilla, fibras amarillas, banderas amarillas, o estacas amarillas, y pondremos en las marcas amarillas una etiqueta con las letras "SWG", y así usted sabrá qué marcas son para nuestras instalaciones. También se proporcionan marcas adicionales incluyendo el tamaño y el tipo de material y si es o no es una instalación de distribución o de alta presión.

Una breve llamada telefónica puede evitar daños innecesarios a las tuberías subterráneas y evitar multas significativas o cobros por reparaciones para la persona que excave en nuestra tubería. Recuerde que tiene que llamar al **811** antes de excavar. Es gratis, es fácil, es la ley.



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

Los 5 Pasos Para Una Excavación Segura



1 MARQUE CON UNA LÍNEA BLANCA DONDE QUIERE HACER LA EXCAVACIÓN

¡Defina dónde quiere excavar!

2 LLAME AL 811 ANTES DE EXCAVAR

Es gratis. ¡Es la ley!

3 ESPERE EL TIEMPO NECESARIO

¡Vale la pena esperar!

4 RESPETE LAS MARCAS

No destruya las marcas... ¡están ahí para su seguridad!

5 ¡EXCAVE CON CUIDADO!

Excavar sin precaución o sin seguridad, puede dañar la tubería. Esto podría dar lugar a una fuga de gas natural que tiene el potencial de provocar evacuaciones, las interrupciones de servicios, incendios, daños a propiedades, lesiones o pérdida de vidas.

Para obtener mayor información, por favor llame al **800-654-2765** y pregunte por nuestros cursos gratuitos de prevención de daños o visite **swgas.com/safety**.

Reglas Para Garantizar Su Seguridad

REGLAS DE EXCAVACIÓN O INSTALACIÓN

- Excave a mano a una distancia mínima de 24" de las tuberías de gas natural hasta que queden expuestas.
- Dé soporte a las tuberías durante la construcción o la excavación.
- Las tuberías expuestas necesitan una separación mínima de 12" del resto de los servicios públicos o de las subestructuras. Si no se puede mantener el mínimo de 12", llame a Southwest Gas para que se tomen otros pasos para proteger las tuberías de gas natural.
- Rellene la excavación 6" por debajo y 6" por encima de la tubería dejando menos 3/8" para el material de protección. El material por debajo y alrededor de la tubería debe ser compactado, pero NO lo compacte directamente sobre la tubería.
- Si se va a realizar trabajo cerca de una tubería de alta presión, debe llamar a Southwest Gas con 24 horas de anticipación para programar que un técnico esté presente. Si una tubería de alta presión está expuesta, llámenos las 24 horas del día, 7 días a la semana, y de inmediato enviaremos personal a inspeccionar la tubería.

DAÑOS A TUBERÍA DE PLÁSTICO O A RECUBRIMIENTOS PROTECTORES DE LA TUBERÍA DE ACERO

- Deje de excavar y llame a Southwest Gas de inmediato si algún tubo de acero o de plástico, o algún recubrimiento protector en tubos de acero (que pueden contener asbestos), se han raspado, roto o dañado sin dejar escapar el gas, o si el cable rastreador en un tubo de plástico se ha roto o ha sido dañado. El personal de Southwest Gas debe realizar las reparaciones y, por lo general, no se le cobrarán a usted.
- Algunas tuberías de acero con recubrimientos de asfalto abandonadas de Southwest pueden contener asbestos. Llame a Southwest Gas antes de que desestabilice el recubrimiento de algún tubo que pueda ser parte de una tubería abandonada de SWG y permita que la compañía la pueda inspeccionar. Si es factible, declararán que la tubería es segura para ser removida. Esta inspección y el saneamiento relacionado se hacen por lo general sin cargo para usted. El manejo inadecuado del recubrimiento que contiene asbestos puede ser dañino para sus empleados y para el público en general y puede causarle responsabilidades y penas civiles y criminales.

ALERTAS DE PERFORACIÓN SUBTERRÁNEA Y DE EXPLOSIÓN

- El Método de perforación conlleva sus propias prácticas especiales de trabajo alrededor de tuberías de gas, las cuales difieren de la instalación usando zanjas abiertas. Cuando llame al **811** para solicitar la ubicación de la tubería, asegúrese de decirle al operador que se planea hacer una perforación. Esto ayudará a asegurar que el operador llene correctamente la orden.
- Hay que hacer excavaciones de exploración antes de perforar cerca de las tuberías de gas natural. Pida que el personal de Southwest Gas verifique visualmente las instalaciones de gas que están expuestas antes de realizar la operación de perforado. Durante el proceso de perforación, se deben de inspeccionar las instalaciones de las tuberías de forma periódica. Notifique a Southwest Gas de inmediato si usted u otras personas involucradas tiene alguna duda o encuentra algún daño.
- **Llámenos antes de hacer las explosiones y si hay instalaciones de gas natural en la zona.** Debe de hacerse una verificación de fugas en todas las tuberías de gas que se localizan dentro de una distancia de 250 pies antes y después de realizar explosiones. Aunque estos servicios no se le cobran, uno de nuestros representantes debe estar presente durante las actividades de explosiones y perforaciones.

EXCAVACIONES CERCA DE TUBERÍAS DE TRANSMISIÓN (DE ALTA PRESIÓN)

- Antes de realizar cualquier trabajo en el entorno de una tubería de alta presión, llámenos con 24 horas de anticipación para programar que un técnico esté presente mientras se está excavando alrededor de nuestras instalaciones de tuberías de alta presión.
- Si en cualquier momento usted ha expuesto una tubería de transporte de gas natural (de alta presión), es importante llamar a Southwest Gas al teléfono **877-860-6020** las 24 horas del día, 7 días a la semana, y de inmediato enviaremos personal para inspeccionar la tubería.



Marcadores de las Tuberías Color Amarillo

Ya que la mayoría de las tuberías de gas natural están enterradas bajo tierra, se utilizan marcadores para indicar la ubicación aproximada de la tubería.

Los marcadores de las tuberías tienen estas características:

- Son de color amarillo
- Por lo general se observan donde una tubería intersecta una calle, carretera o ferrocarril, o un campo abierto
- NO se requieren en todas las instalaciones de tuberías
- NO indican la profundidad de la tubería o su ubicación exacta
- Tienen una lista de números de teléfono para casos de emergencia de gas natural

Asegúrese de que los marcadores no se tocan y así ayuden a otras personas a recordar que hay tuberías de gas natural, en el área. La llamada al **811** todavía se requiere para el marcado de las tuberías, aunque ya haya marcadores presentes.

Además, los marcadores bajo tierra, tales como cinta de advertencia de color amarillo o las mallas, puede estar presentes para advertir a los excavadores de la presencia de tubería enterrada.

Si se encuentra una cinta de advertencia de color amarillo subterránea, inmediatamente debe dejar de trabajar y debe llamar a Southwest Gas.



La Ley Federal

“Toda persona que intencionalmente y con conocimiento desfigura, daña, elimina o destruye cualquier señal o marcador de tuberías, en caso de resultar culpable, será acreedor a una multa de no más de \$5,000, reclusión por un término no mayor de un año, o ambas cosas”.

Señales de Mercado de Tuberías de Servicios y su Significado



NARANJA
Sistemas de telefono, telegrafo, líneas de fibra optica (marcada con la letra "F")

MORADO
Sistemas de agua reclamada

AMARILLO
Líneas de gas, materiales peligrosos, petroleo

AZUL
Tuberías de sistemas de agua, y de lodos

BLANCO
Excavación propuesta

ROJO
Energía eléctrica

VERDE
Sistemas de alcantarillado sanitario

ROSADO
Marcas temporales



NARANJA
Sistemas de telefono, telegrafo, líneas de fibra optica (marcada con la letra "F")

MORADO
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AMARILLO
Líneas de gas, materiales peligrosos, petroleo

AZUL
Tuberías de sistemas de agua, y de lodos

BLANCO
Excavación propuesta

ROJO
Energía eléctrica

VERDE
Sistemas de alcantarillado sanitario

ROSADO
Marcas temporales

Información sobre Perforaciones Transversales para Excavadores y Plomeros Plomeros

Empresas de servicios de suministro de gas natural del país han descubierto lugares donde las tuberías de gas natural se instalaron por error pasando por tuberías de drenaje. Esto no crea riesgos de seguridad siempre y cuando la tubería de gas natural no se haya dañado. Sin embargo, las tuberías de gas natural se pueden dañar cuando se utilizan equipos para desazolver las tuberías de drenaje. Esto puede provocar fugas de gas natural, que pueden generar un incendio o una explosión y posiblemente causar lesiones o hasta la muerte a quienes están desazolvando la tubería de drenaje y a las estructuras que están unidas al drenaje.

LLAME ANTES DE DESAZOLVAR - SEPA LO QUE HAY ADENTRO

Si a usted le llaman a un lugar que tiene un posible bloqueo en una tubería exterior de drenaje, por favor llame a Southwest Gas al teléfono **877-860-6020** y presione "9" para asistencia inmediata, incluso si el lugar no tiene gas. La tubería de gas natural de la intersección puede estar surtiendo a otras personas del vecindario. Southwest Gas responderá de inmediato para marcar la ubicación de nuestra tubería subterránea antes de que vaya a desazolver la tubería de drenaje. No hay ningún cargo por este servicio

¿SIENTE ALGUNA OBSTRUCCIÓN? ¡REPÓRTELA!

Si comienza a desazolver un drenaje y siente o ve alguna obstrucción o tope, pero aún no ha penetrado en el tubo, llame a los números de emergencia de Southwest Gas, al teléfono **877-860-6020** y presione el "9" para que lo atiendan de inmediato. Un representante de Southwest Gas estará ahí lo más pronto posible para asegurar que no ha sido dañada una tubería de gas. No hay ningún cargo por este servicio.

ACTÚE DE INMEDIATO SI ENCUENTRA CUALQUIERA DE LAS SIGUIENTES SEÑALES CUANDO LIMPIE UNA TUBERÍA DE DRENAJE CON UN DISPOSITIVO PARA DESAZOLVARLAS:

- Un olor a gas natural durante la limpieza o dentro del edificio al que sirve esa tubería de drenaje, aunque sea ligero o momentáneo.
- Se ven burbujas en agua estancada o en la taza del inodoro.

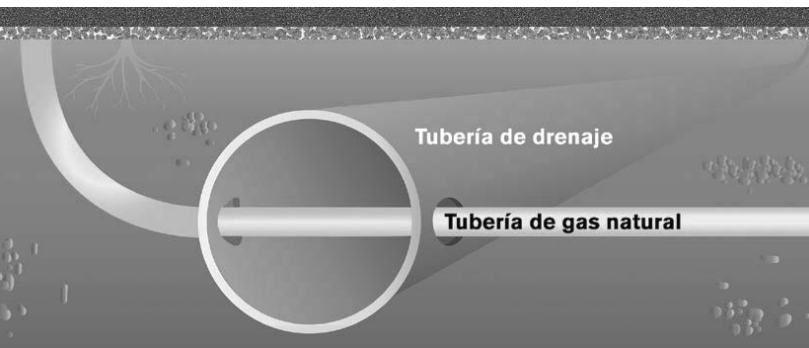
SI DETECTA ESTAS SEÑALES, DEJE LO QUE ESTÉ HACIENDO, Y HAGA LO SIGUIENTE:

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- No utilice puertas automáticas ni encienda o apague interruptores eléctricos, termostatos o controles de aparatos.
- Desde un lugar seguro, llame de inmediato al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni use encendedores o cerillos.

Purgado de gas Natural

Cuando purgue una tubería de gas natural, no confíe únicamente en su sentido del olfato para detectar la presencia de gas natural.

Una purga realizada de manera incorrecta puede provocar un incendio o una explosión, daños a la propiedad, lesiones o la muerte. Para obtener más información, consulte el Código Nacional de Gas Combustible del 2012 (2012 National Fuel Gas Code) y las Hojas de Datos de Seguridad (SDS) de Southwest Gas en swgas.com/safety.





DERECHO DE PASO E INVASIONES

El derecho de paso es una franja de terreno en el que algunos de los derechos legales del dueño de la propiedad han sido concedidos a una empresa de servicios públicos. Permiten que el operador de la tubería pueda inspeccionar, reparar, mantener o reemplazar la tubería en la propiedad de otros. Los marcadores de las tuberías se colocan a menudo en los derechos de paso para indicar la ubicación aproximada de la tubería.

Las invasiones en los derechos de paso pueden causar condiciones inseguras. Cuando una tubería se daña accidentalmente por la excavación y otras actividades de construcción, pueden ocurrir interrupciones en el servicio, problemas de acceso, cargas excesivas o peligrosas en la tubería, y evacuaciones.

La seguridad en los derechos de paso puede mejorar si se cumple lo siguiente:

- Siempre llamamos al 811 por lo menos dos días hábiles antes de hacer proyectos de excavación, explosiones o perforaciones
- Se utilizan prácticas seguras de excavación
- Se monitorea y se reportan las actividades sospechosas en los derechos de paso
- Se mantienen los derechos de paso libres de obstáculos
- Se siguen las prácticas recomendadas para el uso de la tierra cerca de los derechos de paso

VÁLVULAS DE FLUJO EXCESIVO

Southwest Gas instala dispositivos en sus tuberías de servicio que se cierran de forma automática en caso de que ocurra algún desperfecto. Estas válvulas se conocen como las Válvulas De Flujo Excesivo (EFV), y se activan si hay daños por excavaciones o cualquier otro tipo de daño en una instalación de gas subterránea o sobre el suelo. Es importante entender que la válvula EFV no corta el flujo de gas por completo. Aun así puede haber fugas causando una condición peligrosa.

Números de Teléfono y Sitios Web Importantes

PARA EMERGENCIAS DE GAS E INFORMACIÓN ADICIONAL:

- Número de teléfono de emergencia de Southwest Gas **877-860-6020**
- Para obtener más información sobre seguridad de gas natural, visite swgas.com/safety o llame al **877-860-6020**
- Hojas de Datos de Seguridad (SDS) de gas natural swgas.com/safety
- Departamento de Transporte de Estados Unidos phmsa.dot.gov/pipeline
- Administración de Seguridad de Tuberías y Materiales Peligrosos, Oficina del Sistema Nacional de Mapeo de Tuberías para la Seguridad de las Tuberías npms.phmsa.dot
- Administración de Salud y Seguridad Laboral (OSHA) osha.gov





SOUTHWEST GAS



Know what's **below**.
Call **811** before you dig.

Damage Prevention & Natural Gas

Safety Information

Please share with others in your organization.

Información de seguridad.

Por favor comparta esta información con otros en su organización.



Entérese de lo que hay **enterrado**.
Llame al **811** antes de excavar.

Natural Gas
SAFETY INFORMATION
For Excavators and Contractors

SCHEDULE K-2
SHEET 31 OF 123

Hit A Line? Suspect A Leak?
Leave the area immediately and call 911 & Southwest Gas at 877-860-6020 from a safe location.

SIGNS OF A NATURAL GAS LEAK

- **SMELL** a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.
- **HEAR** a hissing or roaring coming from the ground or above-ground pipeline.
- **SEE** dirt or water blowing into the air, unexplained dead or dying plants or grass surrounding a pipeline, or standing water continuously bubbling.

5 Steps to a Safe Excavation

- 1 DEFINE THE DIG**
White line the proposed site to define where you're digging.
- 2 CALL 811**
Call before you dig. It's free and it's the law.
- 3 WAIT THE REQUIRED TIME**
Don't begin the dig until you get the "all clear."
- 4 RESPECT THE MARKS**
Don't destroy the marks...they're there for your safety!
- 5 DIG WITH CARE**
Careless or unsafe excavating could damage the pipeline and create a dangerous situation.



Call **800-654-2765** to schedule a free damage prevention workshop.

Información de Seguridad

Sobre el Gas Natural

Para Excavadores y Contratistas

¿Ha Tocado Una Tubería? ¿Sospecha Usted Que Hay Una Fuga?
Abandone el área inmediatamente y llame al 911 y Southwest Gas al teléfono 877-860-6020 desde un lugar seguro.

SEÑALES DE UNA FUGA DE GAS NATURAL

- **PUUEDE OLER** un olor peculiar semejante al azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.
- **PUUEDE ESCUCHAR** un siseo o rugido procedentes de debajo de la tierra o de la tubería que está sobre el suelo.
- **PUUEDE VER** tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

Los 5 Pasos Para Una Excavación Segura

- 1 DEFINA LA EXCAVACIÓN**
Ponga una línea blanca en el lugar donde va a estar excavando
- 2 LLAME AL 811 ANTES DE EXCAVAR**
Es gratis y es la ley
- 3 ESPERE EL TIEMPO NECESARIO**
Permita que pasen dos días hábiles para que las compañías de servicios marquen las tuberías
- 4 RESPETE LAS MARCAS**
Mantenga las marcas durante la excavación. ¡Están allí para su seguridad!
- 5 EXCAVE CON CUIDADO**
Si se excava en forma descuidada o insegura se podría dañar la tubería de gas y generar una situación peligrosa.



Llame al teléfono **800-654-2765** para programar un taller gratuito de prevención de daños.

Natural Gas
Safety Information
For Excavators



Know what's **below.**
Call 811 before you dig.

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SOUTHWEST GAS

P.O. Box 98510 | Las Vegas | Nevada | 89193-8510

PLEASE SHARE THIS WITH OTHERS IN YOUR ORGANIZATION.

EX2020

Natural Gas
Safety Information
For Excavators



Know what's **below.**
Call 811 before you dig.



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PLEASE SHARE THIS WITH OTHERS IN YOUR ORGANIZATION.

EX2020

Working Safely Around Natural Gas Pipelines

Take action if a natural gas pipeline is damaged, ruptured or leaking – from a safe location call 911 and Southwest Gas at **877-860-6020** immediately.

Información en español en el interior.

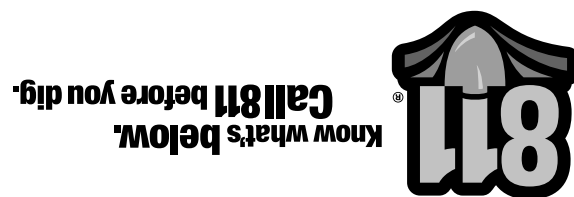


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Please share this important safety information with others in your organization.

06/2020

SCHEDULE K-2
SHEET 34 OF 123



Las Vegas, Nevada 89193-8510
P. O. Box 98510

SOUTHWEST GAS



If a **natural gas** pipeline is damaged, ruptured or leaking:

DO

- **MOVE TO A SAFE LOCATION** and call 911 and Southwest Gas at 877-860-6020 immediately, day or night.
- **COMMUNICATE REQUESTED INFORMATION** to Southwest Gas emergency dispatch.
- **SECURE THE AREA** and keep others from entering.
- **WAIT FOR FIRE DEPARTMENT** and Southwest Gas emergency crews to arrive.
- **CONSULT THE SOUTHWEST GAS Safety Data Sheets (SDS)** for information about odorized natural gas.

DO NOT

- **DO NOT** attempt to repair any damage or control the flow of natural gas.
- **DO NOT** start or stop an engine or attempt to move equipment.
- **DO NOT** enter the area where natural gas is escaping or allow others to enter.
- **DO NOT** smoke, strike a match, turn on or off any electrical switches.
- **DO NOT** attempt to extinguish a fire should ignition occur.
- **DO NOT** leave the scene of the incident until assistance has arrived.

Please share this with others in your organization. For more information visit swgas.com/safety.



Si una tubería de **gas natural** está dañada, rota o con fugas:

HAGA LO SIGUIENTE

- **VAYA A UN LUGAR SEGURO** y llame de inmediato al 911 y a Southwest Gas al teléfono 877-860-6020, de día o de noche.
- **COMUNIQUE LA INFORMACIÓN SOLICITADA** al despacho de emergencia de Southwest Gas.
- **ASEGURE EL ÁREA** y evite que otros entren.
- **ELIMINE LAS FUENTES DE IGNICIÓN.**
- **ESPERE A QUE LLEGUEN LOS BOMBEROS** y los equipos de emergencia de Southwest Gas.
- **CONSULTE LAS HOJAS DE DATOS DE SEGURIDAD (SDS) DE SOUTHWEST GAS** para obtener información sobre el gas natural olorizado.

O HAGA LO SIGUIENTE

- **NO** trate de reparar cualquier tipo de daño o de controlar el flujo de gas natural.
- **NO** arranque o detenga un motor o intente mover equipos.
- **NO** entre en el área donde se está escapando el gas natural, ni permita que otros entren.
- **NO** fume, no encienda cerillos o prenda o apague interruptores eléctricos.
- **NO** trate de apagar un incendio en caso de que ocurra la ignición.
- **NO** se aleje del lugar de los hechos hasta que haya llegado la ayuda.

Natural Gas

SAFETY INFORMATION

Cross Bores &
Sewer Work Safeguards

Informacion el español en el interior



SOUTHWEST GAS

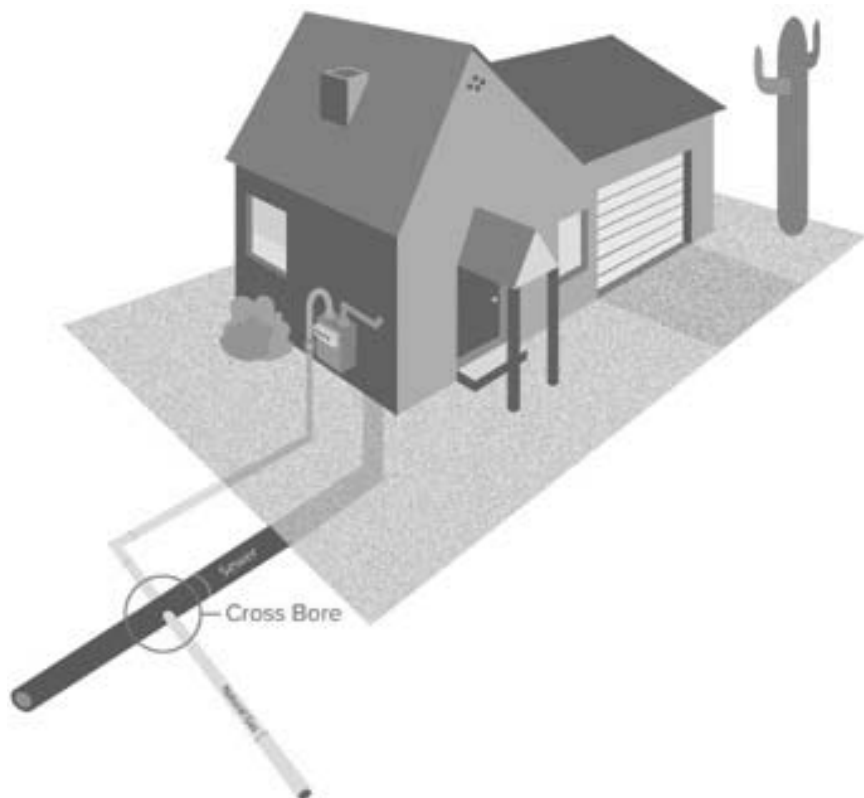
Clean. Affordable. Natural Gas.

swgas.com/safety

“Cross Bores” are Natural Gas Lines Intersecting a Sewer or Septic Line

For many years, utilities nationwide have installed gas pipelines by boring underground rather than digging trenches. A “cross bore” happens when the new pipe is inadvertently installed through an existing sewer or septic line.

This is a rare occurrence and isn't a safety hazard if the natural gas pipe is undamaged. However, if a natural gas line is cut or damaged while using a roofer device or other equipment to unclog the pipes, it can create a serious hazard. This damage can lead to a natural gas leak that could result in a fire or explosion, possibly causing injury or death to those who unclog the sewer pipes and to those in structures attached to the sewer or septic pipe.



Sense a Bump? Call It In!

If you begin clearing a sewer or septic pipe and sense or see, but haven't penetrated, an obstruction in the pipe, call Southwest Gas at **877-860-6020** and press **"9"** for immediate assistance. A Southwest Gas representative will be there as soon as possible to ensure that a gas pipe hasn't been damaged. There's no charge for this service.

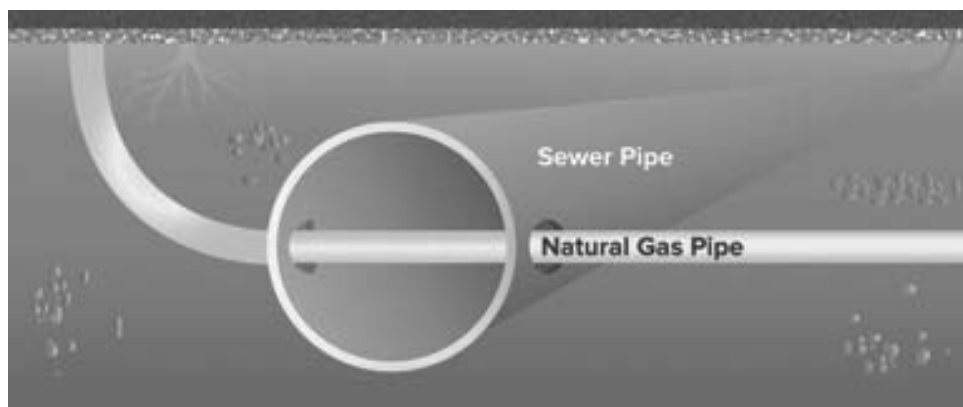
Know How to Recognize and Respond to a Gas Emergency

TAKE IMMEDIATE ACTION IF YOU ENCOUNTER ANY OF THE FOLLOWING SIGNS WHEN YOU CLEAN OUT A SEWER OR SEPTIC LINE WITH A ROOTER DEVICE:

- A sulfur-like natural gas odor, similar to rotten eggs, at the cleanout or inside the building served by the sewer or septic line, even if it's faint or momentary.
- Bubbles rising through standing water or in the toilet bowl.

IF THESE SIGNS ARE PRESENT:

- Stop all work immediately.
- Evacuate everyone from the premises and leave doors open as you leave.
- From a safe place, call **911** and Southwest Gas at **877-860-6020** immediately, day or night. A Southwest Gas representative will be there as soon as possible.
- Don't use an automated door or turn on or off any electric switches, thermostats, or appliance controls.
- Don't smoke or use lighters or matches, or do anything that could cause a spark.





To learn more about cross bore safety, visit **swgas.com/safety**.



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For more information about natural gas safety, including hazard recognition and emergency action, please see our Safety Data Sheet (SDS). To obtain our SDS call **877-860-6020** or visit **swgas.com/safety**.



Visit **callbeforeyouclear.com** for more information.

Información de seguridad

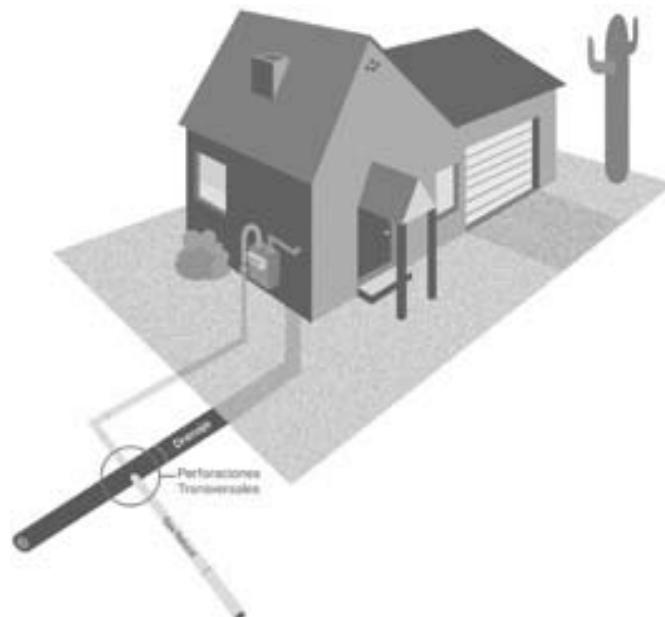
Sobre el Gas Natural

Perforaciones Transversales y Protecciones de Trabajos de Drenaje

Las “Perforaciones Transversales” son Tuberías de Gas Natural que entrecruzan Tuberías de Drenaje o de Fosas Sépticas

Por muchos años, los servicios públicos en todo el país han instalado tuberías de gas perforando bajo tierra en lugar de excavar zanjas y así evitar romper innecesariamente la pavimentación y los paisajes. Las “Perforaciones Transversales” ocurren cuando una tubería nueva se instala inadvertidamente pasando por una tubería de drenaje o de fosa séptica ya existentes.

Esto rara vez ocurre y no genera peligros, siempre y cuando la tubería de gas natural quede intacta. Sin embargo, si una tubería de gas natural se corta o se daña al estar usando un dispositivo para desazolver o destapar las tuberías, se puede crear un grave peligro. Este daño puede causar una fuga de gas natural que podría provocar un incendio o una explosión, y posiblemente causar lesiones o hasta la muerte a las personas que están realizando el trabajo de destapar las tuberías de drenaje y a las estructuras conectadas a las tuberías de drenaje o sépticas.



¿Siente una Obstrucción?

Si comienza a desazolvar un drenaje o una tubería séptica y siente o ve alguna obstrucción o tope, pero aún no ha penetrado, llame a los números de emergencia de Southwest Gas de su área, al teléfono **877-860-6020 y presione el “9”** para que lo atiendan de inmediato. Un representante de Southwest Gas estará ahí lo más pronto posible para asegurar que no ha sido dañada una tubería de gas. No hay ningún cargo por este servicio.

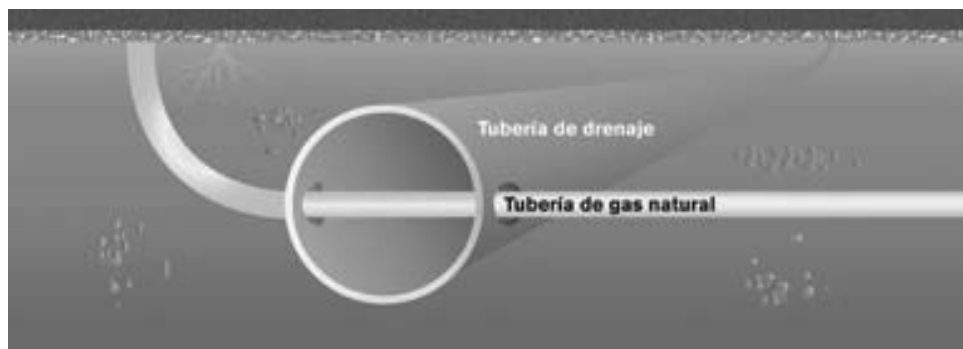
Aprenda a Reconocer y Responder a una Emergencia de Gas

ACTÚE DE INMEDIATO SI ENCUENTRA CUALQUIERA DE LAS SIGUIENTES SEÑALES CUANDO LIMPIE UNA TUBERÍA DE DRENAJE CON UN DISPOSITIVO PARA DESTAPAR CAÑOS O TUBERÍAS SÉPTICAS:

- Al momento de estar realizando la limpieza o en el interior del edificio donde está la red de drenaje o la tubería séptica, se presenta un olor a gas natural parecido al azufre, similar al olor a huevos podridos, aunque el olor sea leve o momentáneo.
- Se ven burbujas en agua estancada o en la taza del inodoro.

SI SE PRESENTAN ESTAS SEÑALES:

- Inmediatamente deje de trabajar.
- Evacúe a todas las personas fuera del establecimiento y dejen las puertas abiertas al salir.
- Desde un lugar seguro, llame de inmediato al 911 y a Southwest Gas al teléfono 877-860-6020, de día o de noche. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No utilice puertas automáticas ni encienda o apague ningún interruptor eléctrico, termostatos o controles de aparatos.
- No fume ni use encendedores o cerillos, o haga algo que pueda generar una chispa.





Para saber más sobre la seguridad en las perforaciones transversales, visite swgas.com/safety



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Para obtener más información acerca de la seguridad con gas natural, incluyendo el reconocimiento de los riesgos y las acciones de emergencia, consulte nuestra Hoja de Datos de Seguridad (SDS). Para obtener nuestros SDS llame al teléfono **877-860-6020** o visite swgas.com/safety.





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89193-8510

PLEASE SHARE
this information with others
in your organization.

CB2021

DAMAGE PREVENTION & NATURAL GAS **Safety Information** For Excavators and Contractors

Work safe so you can go home safe!

Información en español
en el interior.



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As a company that may excavate in our service territory, federal regulations require us to share important natural gas safety information with you. The following messages are intended to provide essential reminders about staying safe while working with or around natural gas.

Providing Gas Safely

Southwest Gas delivers natural gas safely and reliably through our pipeline systems. To ensure the continued integrity of these pipeline systems, we've implemented safe construction practices and procedures, as well as perform pipeline improvement projects and conduct routine safety inspections. To advance the safety of natural gas transmission high-pressure pipelines in populated areas, we've also developed and implemented a pipeline integrity management program. As a result of these efforts, Southwest Gas continues to meet or exceed all federal and state requirements for safe pipeline operation and maintenance.



SIGNS
of a Natural Gas leak



For more information about natural gas pipeline safety, visit us at swgas.com/safety

Southwest Gas 24-Hour Emergency Phone Number: **877-860-6020**

EMERGENCY PLANNING & TRAINING

Southwest Gas continually collaborates with local emergency response officials through regular meetings, participation in emergency response drills, and ongoing review of deployment practices. This allows each organization to refine safety procedures and coordinate how to respond with others involved in the event of a natural gas incident or emergency. Additionally, Southwest Gas provides pipeline safety training to employees and contractors. If you're interested in attending safety training, call **800-654-2765** for more information.

RECOGNITION & RESPONSE

Although natural gas pipelines are considered one of the safest methods of energy transportation in the United States, damage to pipelines can occur due to improper excavation, corrosion, or natural disasters, which may result in the release of natural gas. A natural gas leak has the potential to lead to evacuations, service outages, fire or explosion, property damage, injury, or loss of life. Timely recognition and response help minimize the potential effects caused by escaping gas.



SMELL

a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.



HEAR

a hissing or roaring coming from the ground or aboveground pipeline.



SEE

dirt or water blowing into the air, unexplained dead or dying plants or grass, or standing water continuously bubbling.

For Everyone's Safety...

...IF A LINE HAS BEEN DAMAGED OR IF YOU SUSPECT A LEAK:

- **Leave the area immediately.**
- Move to a safe location and call **911** and Southwest Gas at **877-860-6020**, day or night. Remain at this location until fire department and Southwest Gas emergency crews arrive.
- Secure the area and keep all coworkers, bystanders, and traffic from entering.
- Don't enter the area where natural gas is escaping.
- Don't smoke or use lighters or matches.
- Eliminate nearby sources of ignition, such as sparks or flames.
- Don't move equipment, or turn it on or off, near the linebreak.
- Don't repair any damage or control the flow of natural gas.
- Don't extinguish a fire should ignition of escaping gas occur.

CALL 811 BEFORE YOU DIG—IT'S THE LAW

Natural gas pipelines can be buried anywhere. State law requires that excavators call a one-call center at least two working days before starting any digging project so that underground utilities can be marked. Calling **811** is the first step. They'll take your proposed excavation information and transmit it to Southwest Gas and other underground facility owners. We'll respond and mark each gas pipeline with yellow paint, yellow whiskers, yellow flags, or yellow stakes, and label the yellow marking with "SWG," so you'll know which markings are for our facilities. Additional markings are also provided including the size and material type and whether or not it's a distribution or high pressure-facility.

A quick phone call can prevent unnecessary damage to underground pipelines and avoid significant penalties or repair bills for the person digging into our pipeline. Remember to call **811** before you dig -- it's free, it's easy, it's the law.



**Know what's below.
Call 811 before you dig.**

5 Steps To Safe Excavation



1 DEFINE THE DIG
Mark the area where you'll be digging.

2 CALL 811 BEFORE YOU DIG
It's free. It's the law!

3 WAIT THE REQUIRED TIME
It pays to wait!

4 RESPECT THE MARKS
Don't destroy the marks...they're there for your safety!

5 EXCAVATE WITH CARE!
Careless or unsafe excavating could damage the pipeline. This could result in a natural gas leak which has the potential to lead to evacuations, service outages, fire or explosion, property damage, injury, or loss of life.

For more information, please call **800-654-2765** and ask about our free damage prevention workshops or visit **swgas.com/safety**.

Rules To Ensure Your Safety

EXCAVATION OR INSTALLATION RULES

- Hand dig within 24” of the natural gas pipeline until it’s exposed.
- Support pipelines during construction or excavation.
- Exposed pipelines need a 12” separation from all other utilities or sub-structures. If the 12” minimum cannot be maintained call Southwest Gas so other steps to protect the natural gas line can be taken.
- Backfill the excavation 6” below and 6” above the pipeline with 3/8” minus shading material. This material under and around the pipe must be compacted, but DO NOT compact directly over the pipeline.
- If performing work near a high-pressure pipeline, call Southwest Gas 24 hours in advance to schedule a technician to standby. If a high-pressure pipeline is exposed, call us 24 hours a day, 7 days a week, and we’ll immediately dispatch personnel to inspect the pipeline.

NON- LEAKING DAMAGES TO PLASTIC PIPE OR PROTECTIVE COATING ON STEEL PIPE

- Stop excavating and call Southwest Gas immediately if steel or plastic pipe or protective coating on steel pipe (which may contain asbestos), has been scuffed, nicked, or damaged without leaking gas, or if the tracer wire on plastic pipe has been broken or damaged. Repairs must be made by Southwest Gas crews and usually you won’t be charged.
- Some abandoned Southwest Gas steel pipe with asphaltic coating may contain asbestos. Please call Southwest Gas before you disturb the coating on any pipe that may be an abandoned Southwest Gas pipe so that we can inspect and, where appropriate, render the pipe safe for removal. This inspection and related remediation is usually done without charge to you. Improper handling of coating that contains asbestos can be harmful to your employees and the general public and can subject you to liability and to civil and criminal penalties.

BORING UNDERGROUND AND BLASTING ALERTS

- The boring method merits its own special work practices around natural gas pipelines that differ from open trench installation. When you call **811** to request a line locate, be sure to tell the operator that boring is planned. This will help to ensure that the operator correctly completes your order.
- Potholing is required prior to boring near natural gas pipelines. Request that Southwest Gas personnel visually verify the exposed gas facilities prior to the bore operation. During the boring process, periodically inspect the pipeline facilities. Notify Southwest Gas immediately if you or others involved have any concerns or find any damage.
- **Call us before blasting if there are natural gas facilities in the area.** A leak survey must be conducted on all natural gas pipelines located within 250' before and after any blasting activity. While there are no charges for these services, one of our representatives must standby during blasting and boring activities.

EXCAVATING NEAR TRANSMISSION (HIGH-PRESSURE) PIPELINES

- Prior to performing any work in the vicinity of a high-pressure pipeline, call us 24 hours in advance to schedule a technician to standby while you're excavating around our high-pressure pipeline facilities.
- If at any time you've exposed a natural gas transmission (high-pressure) pipeline, it's important to call Southwest Gas at **877-860-6020** 24 hours a day, 7 days a week, and we'll immediately dispatch personnel to inspect the pipeline.



Yellow Pipeline Markers

Since most natural gas pipelines are buried underground, line markers are used to indicate the approximate location of the pipeline.

Pipeline markers:

- Are yellow
- Are typically seen where a pipeline intersects a street, highway, railway, or open field
- Are NOT required for all pipeline facilities
- DO NOT indicate the pipeline's depth or exact location
- List emergency telephone numbers in case of a natural gas emergency

Make sure these markers are left undisturbed to help remind others that natural gas lines are in the area. Calling **811** is still required for marking the pipelines, even if the markers are present.

Additionally, below-ground markers, such as yellow warning tape or mesh, may be present to warn excavators of the presence of buried pipe. If this below ground marking tape is encountered, stop work immediately and call Southwest Gas.



Federal Law States

“Any person who willfully and knowingly defaces, damages, removes or destroys any pipeline sign or marker shall, upon conviction, be subject for offense to a fine of not more than \$5,000, imprisonment for a term not to exceed one year, or both.”

Utility Line Markings

WHAT THE MARKINGS MEAN



YELLOW
Gas, oil, dangerous materials, products lines

RED
Electric power

ORANGE
Communications, cable TV Fiber optics (with F)

BLUE
Water systems, slurry pipelines

GREEN
Sanitary sewer systems

PURPLE
Reclaimed water

WHITE
Proposed excavation

PINK
Temporary survey



YELLOW
Gas, oil, steam, petroleum or gaseous materials

RED
Electric power lines, cables, conduit and lighting cables

ORANGE
Communication, alarm or signal lines, cables or conduit

BLUE
Potable water

GREEN
Sewer and drain lines

PURPLE
Reclaimed water systems, s irrigation and slurry lines

WHITE
Proposed excavation

PINK
Temporary survey

Cross Bore Information for Excavators/Plumbers

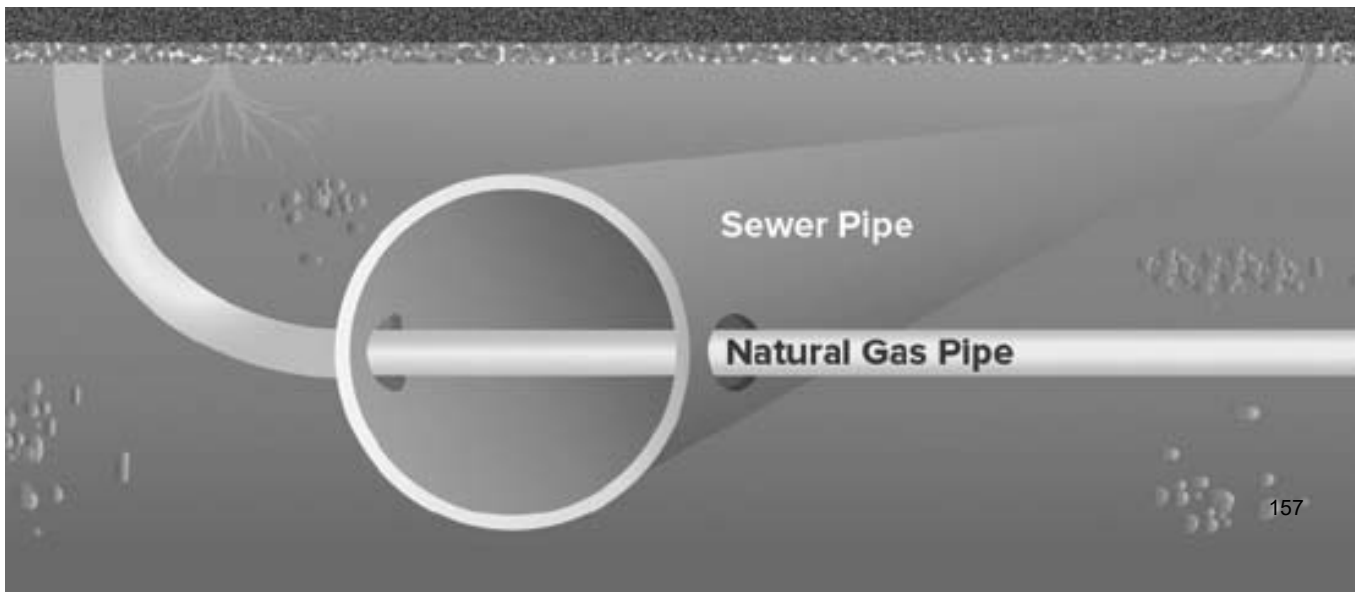
Natural gas utilities across the country have discovered locations where natural gas pipes were inadvertently installed through sewer pipes. This doesn't create a safety hazard if the natural gas pipe is undamaged. However, damage to natural gas pipes can occur when equipment is used to unclog sewer pipes. This can lead to a natural gas leak that could result in a fire or explosion, possibly causing injury or death to those who unclog the sewer pipes and to those in structures attached to the sewer pipe.

CALL BEFORE YOU CLEAR - KNOW WHAT'S INSIDE

If you're called to an address with a possible blockage in an outdoor sewer pipe, please call Southwest Gas at **877-860-6020** and press "9" for immediate assistance, even if the address doesn't have gas. The intersecting natural gas line could be serving others in the neighborhood. Southwest Gas will respond promptly to mark the location of our underground pipe before you clean out the sewer pipe. There's no charge for this service.

SENSE A BUMP? CALL IT IN!

If you begin clearing a sewer pipe and sense or see, but haven't penetrated, an obstruction in the pipe, call Southwest Gas at **877-860-6020** and press "9" for immediate assistance. A Southwest Gas representative will be there as soon as possible to ensure that a gas pipe hasn't been damaged. There's no charge for this service.



TAKE IMMEDIATE ACTION IF YOU ENCOUNTER ANY OF THE FOLLOWING SIGNS WHEN YOU CLEAN OUT A SEWER LINE WITH A ROOTER DEVICE:

- A natural gas odor at the cleanout or inside the building served by the sewer line, even if it's faint or momentary.
- Bubbles rising through standing water or in the toilet bowl.

IF THESE SIGNS ARE PRESENT, STOP WHAT YOU'RE DOING, AND:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- Don't use an automated door or turn on or off any electric switches, thermostats or appliance controls.
- From a safe place, call **911** and Southwest Gas at **877-860-6020** immediately, day or night. A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use lighters or matches.

Purging Natural Gas

Whenever you purge a natural gas line, don't rely on your sense of smell alone to detect the presence of natural gas.

An improperly performed purge may cause a fire or explosion, property damage, injury, or death. For more information, please consult the 2012 National Fuel Gas Code and the Southwest Gas Safety Data Sheets (SDS) at swgas.com/safety.





RIGHTS-OF-WAY ENCROACHMENT

A right-of-way is a strip of land where some of the property owner's legal rights have been granted to a utility company. They allow the pipeline operator to inspect, repair, maintain, or replace pipeline on property owned by others. Pipeline markers are often placed along the rights-of-way to indicate the pipeline's approximate location.

Encroachments into the rights-of-way can cause unsafe conditions. When a pipeline is accidentally damaged by excavation and other construction activities, outages, impaired access, excessive/dangerous loads on the pipeline, and evacuations can occur.

Safety of rights-of-way can be promoted by:

- Always calling **811** at least two working days before any digging, blasting, or boring project
- Using safe excavation practices
- Monitoring and reporting suspicious activity on a rights-of-way
- Keeping rights-of-way free from obstructions
- Following recommended practices on land use near rights-of-way

EXCESS FLOW VALVES

Southwest Gas installs devices in its service lines that automatically shut in the event of damage. Known as an Excess Flow Valve (EFV), these valves may activate if there's excavation damage or any other damage to an underground or aboveground gas facility. It's important to understand the EFV doesn't shut off the flow of gas completely. Some leakage may still occur and result in a hazardous condition. A person performing an excavation is responsible for immediately reporting any damage to gas facilities.

Important Phone Numbers and Websites

FOR GAS EMERGENCIES AND ADDITIONAL INFORMATION:

- Southwest Gas Emergency Number **877-860-6020**
- For more information about natural gas safety visit **swgas.com/safety** or call **877-860-6020**
- Safety Data Sheets (SDS) for odorized natural gas **swgas.com/safety**
- U.S. Department of Transportation Pipeline Safety Community **phmsa.dot.gov/pipeline**
- Pipeline and Hazardous Materials Safety Administration, Office of Pipeline Safety National Pipeline Mapping System **npms.phmsa.dot.gov**
- Occupational Safety and Health Administration (OSHA) **osha.gov**





Prevención de Daños y Información de Seguridad

Sobre el Gas Natural

Para Excavadores y Contratistas

¡Trabaja seguro para que puedas ir a casa seguro!



Siendo usted parte de una compañía que puede realizar excavaciones dentro de nuestros territorios, las regulaciones federales requieren que compartamos información importante de seguridad del gas natural con usted. Los siguientes mensajes están destinados para proporcionar recordatorios necesarios sobre la seguridad al estar trabajando con o alrededor del gas natural.

Suministrando Gas con Seguridad

Southwest Gas suministra gas natural de forma segura y confiable a través de nuestros sistemas de tuberías. Para asegurar la integridad continuada de estos sistemas de tuberías, hemos implementado prácticas y procedimientos de construcción seguros, y también hemos llevado a cabo proyectos de mejoría de tuberías y realizamos inspecciones de seguridad rutinarias. Para fomentar la seguridad en la transmisión del gas natural por tuberías de alta presión a través de áreas pobladas, también hemos desarrollado e implementado un programa de administración de integridad de tuberías. Como resultado de estos esfuerzos, Southwest Gas sigue cumpliendo o excediendo todos los requisitos federales y estatales para la operación y el mantenimiento de tuberías seguras.



AVISOS

de una fuga de Gas Natural:



Para obtener más información sobre la seguridad de tuberías de gas, visítenos en **swgas.com/safety**

Número de Teléfono de Southwest Gas de Emergencia las 24 horas: **877-860-6020**

PLANEACIÓN Y CAPACITACIÓN PARA EMERGENCIAS

Southwest Gas colabora continuamente con funcionarios de respuesta a emergencias locales a través de reuniones periódicas, la participación en ejercicios de respuesta de emergencias, y la revisión continua de las prácticas a implementación. Esto permite que cada organización pueda afinar los procedimientos de seguridad y que coordine la forma de responder más eficazmente cuando hay otras personas involucradas en caso de un incidente o emergencia con gas natural. Además, Southwest Gas brinda capacitación de seguridad para tuberías a los empleados y contratistas. Si usted está interesado en asistir a una sesión de capacitación en seguridad, llame al **800-654-2765** para mayor información.

RECONOCIMIENTO Y RESPUESTA

A pesar de que las tuberías de gas natural son consideradas como uno de los métodos más seguros de transporte de energía en los Estados Unidos, los daños a las tuberías puede ocurrir debido a la excavación inadecuada, corrosión o desastres naturales, los cuales pueden resultar en la liberación de gas natural. Una fuga de gas natural tiene el potencial de provocar evacuaciones, interrupciones de servicios, incendios o explosiones, daños a propiedades, lesiones o pérdida de vidas. El reconocimiento y la respuesta oportuna ayudan a minimizar los efectos potenciales causados por las fugas de gas.



PERCIBE UN OLOR
azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.



ESCUCHA
un siseo o rugido procedentes por debajo de la tierra o de la tubería que está sobre el suelo.



SI VE
tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

Para la Seguridad de Todos...

... SI UNA TUBERÍA HA SIDO DAÑADA O SI SOSPECHA QUE HAY UNA FUGA:

- **Salga del área inmediatamente.**
- Vaya a un lugar seguro y llame al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche. Permanezca en ese lugar hasta que lleguen los bomberos y los equipos de emergencia de Southwest Gas.
- Asegure el área y evite que todos los compañeros de trabajo, los espectadores y el tráfico vayan a entrar.
- No entre al área donde está la fuga de gas.
- No fume ni prenda encendedores o cerillos.
- Elimine fuentes de ignición cercanas, tales como chispas o flamas.
- No mueva el equipo ni trate de encenderlo o apagarlo cerca de un interruptor de circuito eléctrico.
- No trate de reparar ningún tipo de daño o de controlar el flujo de gas natural.
- No intente extinguir el fuego si se enciende la fuga de gas.

LLAME AL 811 ANTES DE EXCAVAR. ES LA LEY

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. La ley del estado exige que las compañías excavadoras se comuniquen al centro de reportes por lo menos dos días hábiles antes de comenzar el proyecto de excavación para que se puedan marcar las tuberías subterráneas. El primer paso es llamar al **811**. El centro de llamadas tomará la información de la excavación propuesta y la transmitirá a Southwest Gas y a otros propietarios de instalaciones subterráneas. Responderemos y marcaremos cada tubería de gas con pintura amarilla, fibras amarillas, banderas amarillas, o estacas amarillas, y pondremos en las marcas amarillas una etiqueta con las letras "SWG", y así usted sabrá qué marcas son para nuestras instalaciones. También se proporcionan marcas adicionales incluyendo el tamaño y el tipo de material y si es o no es una instalación de distribución o de alta presión.

Una breve llamada telefónica puede evitar daños innecesarios a las tuberías subterráneas y evitar multas significativas o cobros por reparaciones para la persona que excave en nuestra tubería. Recuerde que tiene que llamar al **811** antes de excavar. Es gratis, es fácil, es la ley.



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

Los 5 Pasos Para Una Excavación Segura



1 MARQUE CON UNA LÍNEA BLANCA DONDE QUIERE HACER LA EXCAVACIÓN
¡Defina dónde quiere excavar!

2 LLAME AL 811 ANTES DE EXCAVAR
Es gratis. ¡Es la ley!

3 ESPERE EL TIEMPO NECESARIO
¡Vale la pena esperar!

4 RESPETE LAS MARCAS
No destruya las marcas... ¡están ahí para su seguridad!

5 ¡EXCAVE CON CUIDADO!
Excavar sin precaución o sin seguridad, puede dañar la tubería. Esto podría dar lugar a una fuga de gas natural que tiene el potencial de provocar evacuaciones, las interrupciones de servicios, incendios, daños a propiedades, lesiones o pérdida de vidas.

Para obtener mayor información, por favor llame al **800-654-2765** y pregunte por nuestros cursos gratuitos de prevención de daños o visite **swgas.com/safety**.

Reglas Para Garantizar Su Seguridad

REGLAS DE EXCAVACIÓN O INSTALACIÓN

- Excave a mano a una distancia mínima de 24" de las tuberías de gas natural hasta que queden expuestas.
- Dé soporte a las tuberías durante la construcción o la excavación.
- Las tuberías expuestas necesitan una separación mínima de 12" del resto de los servicios públicos o de las subestructuras. Si no se puede mantener el mínimo de 12", llame a Southwest Gas para que se tomen otros pasos para proteger las tuberías de gas natural.
- Rellene la excavación 6" por debajo y 6" por encima de la tubería dejando menos 3/8" para el material de protección. El material por debajo y alrededor de la tubería debe ser compactado, pero NO lo compacte directamente sobre la tubería.
- Si se va a realizar trabajo cerca de una tubería de alta presión, debe llamar a Southwest Gas con 24 horas de anticipación para programar que un técnico esté presente. Si una tubería de alta presión está expuesta, llámenos las 24 horas del día, 7 días a la semana, y de inmediato enviaremos personal a inspeccionar la tubería.

DAÑOS SIN FUGAS A LA TUBERÍA DE PLÁSTICO O EL REVESTIMIENTO PROTECTOR DE LA TUBERÍA DE ACERO

- Deje de excavar y llame a Southwest Gas de inmediato si algún tubo de acero o de plástico, o algún recubrimiento protector en tubos de acero (que pueden contener asbestos), se han raspado, roto o dañado sin dejar escapar el gas, o si el cable rastreador en un tubo de plástico se ha roto o ha sido dañado. El personal de Southwest Gas debe realizar las reparaciones y, por lo general, no se le cobrarán a usted.
- Algunas tuberías de acero con recubrimientos de asfalto abandonadas de Southwest pueden contener asbestos. Llame a Southwest Gas antes de que desestabilice el recubrimiento de algún tubo que pueda ser parte de una tubería abandonada de SWG y permita que la compañía la pueda inspeccionar. Si es factible, declararán que la tubería es segura para ser removida. Esta inspección y el saneamiento relacionado se hacen por lo general sin cargo para usted. El manejo inadecuado del recubrimiento que contiene asbestos puede ser dañino para sus empleados y para el público en general y puede causarle responsabilidades y penas civiles y criminales.

ALERTAS DE PERFORACIÓN SUBTERRÁNEA Y DE EXPLOSIÓN

- El Método de perforación conlleva sus propias prácticas especiales de trabajo alrededor de tuberías de gas, las cuales difieren de la instalación usando zanjas abiertas. Cuando llame al **811** para solicitar la ubicación de la tubería, asegúrese de decirle al operador que se planea hacer una perforación. Esto ayudará a asegurar que el operador llene correctamente la orden.
- Hay que hacer excavaciones de exploración antes de perforar cerca de las tuberías de gas natural. Pida que el personal de Southwest Gas verifique visualmente las instalaciones de gas que están expuestas antes de realizar la operación de perforado. Durante el proceso de perforación, se deben de inspeccionar las instalaciones de las tuberías de forma periódica. Notifique a Southwest Gas de inmediato si usted u otras personas involucradas tiene alguna duda o encuentra algún daño.
- **Llámenos antes de hacer las explosiones y si hay instalaciones de gas natural en la zona.** Debe de hacerse una verificación de fugas en todas las tuberías de gas que se localizan dentro de una distancia de 250 pies antes y después de realizar explosiones. Aunque estos servicios no se le cobran, uno de nuestros representantes debe estar presente durante las actividades de explosiones y perforaciones.

EXCAVACIONES CERCA DE TUBERÍAS DE TRANSMISIÓN (DE ALTA PRESIÓN)



- Antes de realizar cualquier trabajo en el entorno de una tubería de alta presión, llámenos con 24 horas de anticipación para programar que un técnico esté presente mientras se está excavando alrededor de nuestras instalaciones de tuberías de alta presión.
- Si en cualquier momento usted ha expuesto una tubería de transporte de gas natural (de alta presión), es importante llamar a Southwest Gas al teléfono **877-860-6020** las 24 horas del día, 7 días a la semana, y de inmediato enviaremos personal para inspeccionar la tubería.



Marcadores de las Tuberías Color Amarillo

Ya que la mayoría de las tuberías de gas natural están enterradas bajo tierra, se utilizan marcadores para indicar la ubicación aproximada de la tubería.

Los marcadores de las tuberías tienen estas características:

- Son de color amarillo
- Por lo general se observan donde una tubería intersecta una calle, carretera o ferrocarril, o un campo abierto
- NO se requieren en todas las instalaciones de tuberías
- NO indican la profundidad de la tubería o su ubicación exacta
- Tienen una lista de números de teléfono para casos de emergencia de gas natural

Asegúrese de que los marcadores no se tocan y así ayuden a otras personas a recordar que hay tuberías de gas natural, en el área. La llamada al **811** todavía se requiere para el marcado de las tuberías, aunque ya haya marcadores presentes.

Además, los marcadores bajo tierra, tales como cinta de advertencia de color amarillo o las mallas, puede estar presentes para advertir a los excavadores de la presencia de tubería enterrada.

Si se encuentra una cinta de advertencia de color amarillo subterránea, inmediatamente debe dejar de trabajar y debe llamar a Southwest Gas.



La Ley Federal

“Toda persona que intencionalmente y con conocimiento desfigura, daña, elimina o destruye cualquier señal o marcador de tuberías, en caso de resultar culpable, será acreedor a una multa de no más de \$5,000, reclusión por un término no mayor de un año, o ambas cosas”.

Señales de Marcado de Tuberías de Servicios y su Significado



AMARILLO
Lineas de gas, materiales peligrosos, petroleo

ROJO
Energia electrica

NARANJA
Sistemas de telefono, telegrafo, lineas de fibra optica (marcada con la letra "F")

AZUL
Tuberías de sistemas de agua, y de lodos

VERDE
Sistemas de alcantarillado sanitario

MORADO
Sistemas de agua reclamada

BLANCO
Excavación propuesta

ROSADO
Marcas temporales



AMARILLO
Lineas de gas, materiales peligrosos, petroleo

ROJO
Energia electrica

NARANJA
Sistemas de telefono, telegrafo, lineas de fibra optica (marcada con la letra "F")

AZUL
Tuberías de sistemas de agua, y de lodos

VERDE
Sistemas de alcantarillado sanitario

MORADO
Sistemas de agua reclamada

BLANCO
Excavación propuesta

ROSADO
Marcas temporales

Información sobre Perforaciones Transversales para Excavadores y Plomeros Plomeros

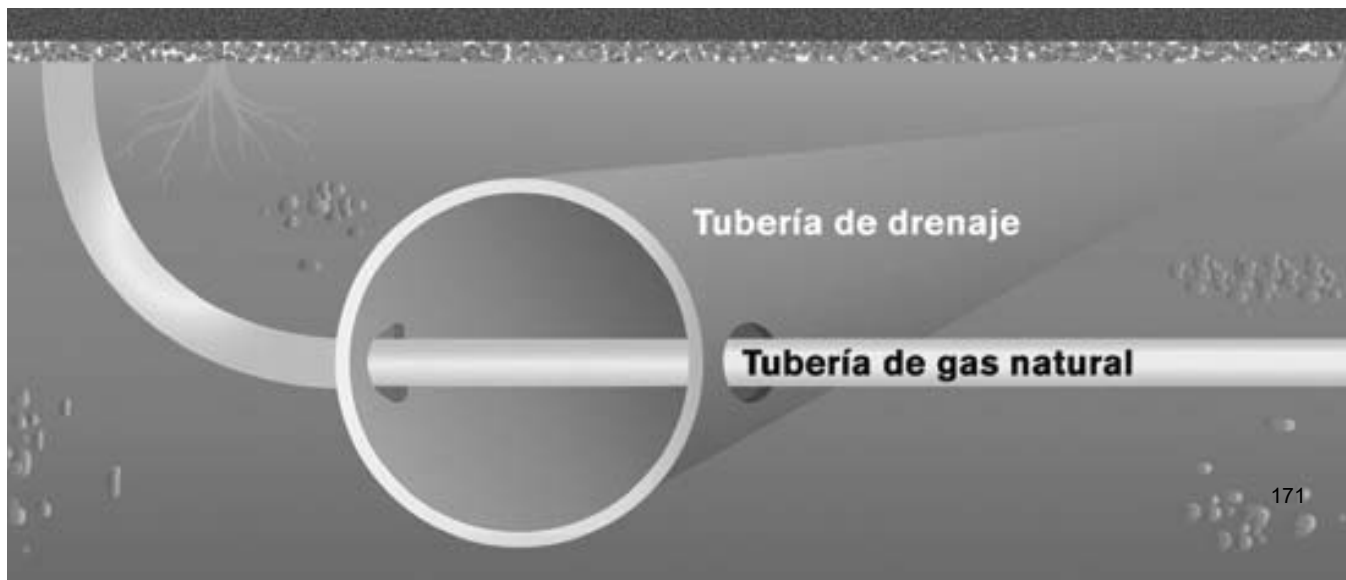
Empresas de servicios de suministro de gas natural del país han descubierto lugares donde las tuberías de gas natural se instalaron por error pasando por tuberías de drenaje. Esto no crea riesgos de seguridad siempre y cuando la tubería de gas natural no se haya dañado. Sin embargo, las tuberías de gas natural se pueden dañar cuando se utilizan equipos para desazolver las tuberías de drenaje. Esto puede provocar fugas de gas natural, que pueden generar un incendio o una explosión y posiblemente causar lesiones o hasta la muerte a quienes están desazolviendo la tubería de drenaje y a las estructuras que están unidas al drenaje.

LLAME ANTES DE DESAZOLVAR - SEPA LO QUE HAY ADENTRO

Si a usted le llaman a un lugar que tiene un posible bloqueo en una tubería exterior de drenaje, por favor llame a Southwest Gas al teléfono **877-860-6020** y presione "9" para asistencia inmediata, incluso si el lugar no tiene gas. La tubería de gas natural de la intersección puede estar surtiendo a otras personas del vecindario. Southwest Gas responderá de inmediato para marcar la ubicación de nuestra tubería subterránea antes de que vaya a desazolvar la tubería de drenaje. No hay ningún cargo por este servicio

¿SIENTE ALGUNA OBSTRUCCIÓN? ¡REPÓRTELA!

Si comienza a desazolvar un drenaje y siente o ve alguna obstrucción o tope, pero aún no ha penetrado en el tubo, llame a los números de emergencia de Southwest Gas, al teléfono **877-860-6020** y presione el "9" para que lo atiendan de inmediato. Un representante de Southwest Gas estará ahí lo más pronto posible para asegurar que no ha sido dañada una tubería de gas. No hay ningún cargo por este servicio.



ACTÚE DE INMEDIATO SI ENCUENTRA CUALQUIERA DE LAS SIGUIENTES SEÑALES CUANDO LIMPIE UNA TUBERÍA DE DRENAJE CON UN DISPOSITIVO PARA DESAZOLVARLAS:

- Un olor a gas natural durante la limpieza o dentro del edificio al que sirve esa tubería de drenaje, aunque sea ligero o momentáneo.
- Se ven burbujas en agua estancada o en la taza del inodoro.

SI DETECTA ESTAS SEÑALES, DEJE LO QUE ESTÉ HACIENDO, Y HAGA LO SIGUIENTE:

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- No utilice puertas automáticas ni encienda o apague interruptores eléctricos, termostatos o controles de aparatos.
- Desde un lugar seguro, llame de inmediato al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni use encendedores o cerillos.

Purgado de gas Natural

Cuando purgue una tubería de gas natural, no confíe únicamente en su sentido del olfato para detectar la presencia de gas natural.

Una purga realizada de manera incorrecta puede provocar un incendio o una explosión, daños a la propiedad, lesiones o la muerte. Para obtener más información, consulte el Código Nacional de Gas Combustible del 2012 (2012 National Fuel Gas Code) y las Hojas de Datos de Seguridad (SDS) de Southwest Gas en swgas.com/safety.





DERECHO DE PASO E INVASIONES

El derecho de paso es una franja de terreno en el que algunos de los derechos legales del dueño de la propiedad han sido concedidos a una empresa de servicios públicos. Permiten que el operador de la tubería pueda inspeccionar, reparar, mantener o reemplazar la tubería en la propiedad de otros. Los marcadores de las tuberías se colocan a menudo en los derechos de paso para indicar la ubicación aproximada de la tubería.

Las invasiones en los derechos de paso pueden causar condiciones inseguras. Cuando una tubería se daña accidentalmente por la excavación y otras actividades de construcción, pueden ocurrir interrupciones en el servicio, problemas de acceso, cargas excesivas o peligrosas en la tubería, y evacuaciones.

La seguridad en los derechos de paso puede mejorar si se cumple lo siguiente:

- Siempre llamamos al 811 por lo menos dos días hábiles antes de hacer proyectos de excavación, explosiones o perforaciones
- Se utilizan prácticas seguras de excavación
- Se monitorea y se reportan las actividades sospechosas en los derechos de paso
- Se mantienen los derechos de paso libres de obstáculos
- Se siguen las prácticas recomendadas para el uso de la tierra cerca de los derechos de paso

VÁLVULAS DE FLUJO EXCESIVO

Southwest Gas instala dispositivos en sus tuberías de servicio que se cierran de forma automática en caso de que ocurra algún desperfecto. Estas válvulas se conocen como las Válvulas De Flujo Excesivo (EFV), y se activan si hay daños por excavaciones o cualquier otro tipo de daño en una instalación de gas subterránea o sobre el suelo. Es importante entender que la válvula EFV no corta el flujo de gas por completo. Aun así puede haber fugas causando una condición peligrosa.

Números de Teléfono y Sitios Web Importantes

PARA EMERGENCIAS DE GAS E INFORMACIÓN ADICIONAL:

- Número de teléfono de emergencia de Southwest Gas **877-860-6020**
- Para obtener más información sobre seguridad de gas natural, visite swgas.com/safety o llame al **877-860-6020**
- Hojas de Datos de Seguridad (SDS) de gas natural swgas.com/safety
- Departamento de Transporte de Estados Unidos phmsa.dot.gov/pipeline
- Administración de Seguridad de Tuberías y Materiales Peligrosos, Oficina del Sistema Nacional de Mapeo de Tuberías para la Seguridad de las Tuberías npms.phmsa.dot
- Administración de Salud y Seguridad Laboral (OSHA) osha.gov





SOUTHWEST GAS



Know what's **below**.
Call **811** before you dig.

Damage Prevention & Natural Gas

Safety Information

Please share with others in your organization.

Información de seguridad.

Por favor comparta esta información con otros en su organización.



Entérese de lo que hay **enterrado**.
Llame al **811** antes de excavar.

Natural Gas
SAFETY INFORMATION

SCHEDULE K-2
SHEET 72 OF 123

For Excavators and Contractors

Hit A Line? Suspect A Leak?
Leave the area immediately and call 911 & Southwest Gas at 877-860-6020 from a safe location.

SIGNS OF A NATURAL GAS LEAK

- **SMELL** a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.
- **HEAR** a hissing or roaring coming from the ground or above-ground pipeline.
- **SEE** dirt or water blowing into the air, unexplained dead or dying plants or grass surrounding a pipeline, or standing water continuously bubbling.

5 Steps to a Safe Excavation

- 1 DEFINE THE DIG**
White line the proposed site to define where you're digging.
- 2 CALL 811**
Call before you dig. It's free and it's the law.
- 3 WAIT THE REQUIRED TIME**
Don't begin the dig until you get the "all clear."
- 4 RESPECT THE MARKS**
Don't destroy the marks...they're there for your safety!
- 5 DIG WITH CARE**
Careless or unsafe excavating could damage the pipeline and create a dangerous situation.



Know what's below.
Call 811 before you dig.

Call **800-654-2765** to schedule a free damage prevention workshop.

Información de Seguridad

Sobre el Gas Natural

Para Excavadores y Contratistas

¿Ha Tocado Una Tubería? ¿Sospecha Usted Que Hay Una Fuga?
Abandone el área inmediatamente y llame al 911 y Southwest Gas al teléfono 877-860-6020 desde un lugar seguro.

SEÑALES DE UNA FUGA DE GAS NATURAL

- **PUEDE OLER** un olor peculiar semejante al azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.
- **PUEDE ESCUCHAR** un siseo o rugido procedentes de debajo de la tierra o de la tubería que está sobre el suelo.
- **PUEDE VER** tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

Los 5 Pasos Para Una Excavación Segura

- 1 DEFINA LA EXCAVACIÓN**
Ponga una línea blanca en el lugar donde va a estar excavando
- 2 LLAME AL 811 ANTES DE EXCAVAR**
Es gratis y es la ley
- 3 ESPERE EL TIEMPO NECESARIO**
Permita que pasen dos días hábiles para que las compañías de servicios marquen las tuberías
- 4 RESPETE LAS MARCAS**
Mantenga las marcas durante la excavación. ¡Están allí para su seguridad!
- 5 EXCAVE CON CUIDADO**
Si se excava en forma descuidada o insegura se podría dañar la tubería de gas y generar una situación peligrosa.



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

Llame al teléfono **800-654-2765** para programar un taller gratuito de prevención de daños.

Important Natural Gas Safety Information

because you live, work, or own property
within 1,000 feet of a natural gas pipeline.

Información en español en el interior.



SOUTHWEST GAS



Clean.
Affordable.
Natural Gas.

NATURAL GAS LINES CAN BE LOCATED ANYWHERE.

The following messages are intended to provide essential reminders about natural gas safety - whether you're a natural gas customer or not.

Your Safety. Our Priority.

Southwest Gas has sent you this brochure because we may operate natural gas pipelines near where you live, work or own property and we want to assure you about the safety and reliability of our natural gas pipelines. While pipeline problems are rare, maintaining a safe pipeline requires your participation as well. This information is provided to help you know how to recognize and respond to a pipeline emergency.

SOUTHWEST GAS EMERGENCY NUMBER

IN CASE OF AN EMERGENCY, or if you smell natural gas, call **911** and Southwest Gas at **877-860-6020**, immediately, whether you're our customer or not.

Resources For Natural Gas Safety Information

- Southwest Gas swgas.com/safety or call **877-860-6020**
- U.S. Department of Transportation Pipeline Safety Community phmsa.dot.gov/pipeline
- Pipeline and Hazardous Materials Safety Administration, Office of Pipeline Safety National Pipeline Mapping System npms.phmsa.dot.gov for information on transmission pipeline operators near you and to view maps with general location of pipelines.
- Safety Data Sheet (SDS) - If you're an employer, please request an SDS for natural gas by calling **877-860-6020** or **visit swgas.com/safety**. In addition, please make sure that your employees are familiar with both the content of the SDS information and how to obtain it.

How to Recognize and Respond to a Natural Gas Leak

A NATURAL GAS LEAK MAY BE PRESENT IF YOU:



SMELL

A DISTINCT SULFUR-LIKE ODOR, SIMILAR TO ROTTEN EGGS, EVEN IF IT'S FAINT OR MOMENTARY.



HEAR

A HISSING OR ROARING COMING FROM THE GROUND OR ABOVE-GROUND PIPELINE.



SEE

DIRT OR WATER BLOWING INTO THE AIR, UNEXPLAINED DEAD OR DYING PLANTS OR GRASS, OR STANDING WATER CONTINUOUSLY BUBBLING.



If you suspect a natural gas leak:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call **911** and Southwest Gas at **877-860-6020**, day or night, **whether you're our customer or not.** A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn off or on any electric switches, thermostats, or appliance controls.
- Don't start or stop an engine, or use an automated garage door.

Make sure you and your family know the signs of a natural gas leak and how to respond in case of an emergency.

REMEMBER: Call Before You Dig.



Know what's below.
Call 811 before you dig.

Natural gas lines can be located anywhere, so every digging project requires a call to **811** – even small projects like planting trees or shrubs. Whether you're a homeowner or professional excavator, one call to 811 gets underground utility-owned lines marked for **FREE**.

Before digging:

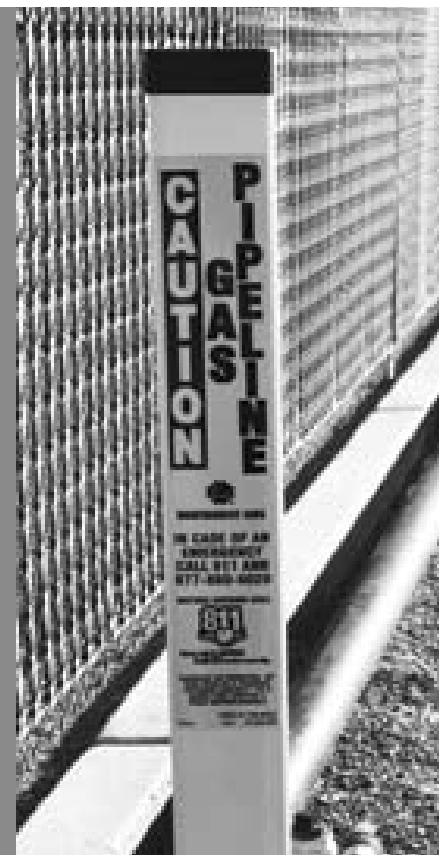
- Call 811 at least two working days in advance
- Wait for the site to be marked
- Respect the marks
- Dig with care – use hand tools only when digging within 24 inches of marked gas lines
- Familiarize yourself with your state's call-before-you-dig law

SIGNS OF SAFETY—PIPELINE MARKERS

Since most natural gas pipelines are buried underground, line markers are often used to indicate the approximate location of the pipeline. Pipeline markers:

- Are yellow
- Are typically placed where a pipeline intersects a street, highway, or railroad
- List emergency telephone numbers in case of a natural gas emergency
- Are NOT required for all pipeline facilities
- Don't indicate the pipeline's depth or exact location

Don't try to guess the pipeline's location or route by the marker's placement; call 811 two working days before any digging project. Damage or removal of pipeline markers is a federal offense.



Digging without calling can result in a natural gas leak, which has the potential to disrupt natural gas service to an entire neighborhood, cause an evacuation, fire, property damage, injury, or loss of life, and potentially result in fines and repair costs. Calling 811 before every digging project gets underground utility-owned lines marked for free and helps prevent undesired consequences.

Rights-of-Way

A right-of-way is a strip of land where some of the property owner's legal rights have been granted to a utility company. They allow the pipeline operator to inspect, repair, maintain, or replace pipeline on property owned by others. Pipeline markers are often placed along the rights-of-way to indicate the pipeline's approximate location.

Encroachments into the rights-of-way can cause unsafe conditions. When a pipeline is accidentally damaged by excavation and other construction activities, outages, impaired access, excessive/dangerous loads on the pipeline, and evacuations can occur.



**Working together
to protect pipelines,
we can significantly
reduce risks to people,
communities, and the
environment.**



Safety of rights-of-way can be promoted by:

- Always calling **811** at least two working days before any digging, blasting, or boring project
- Using safe excavation practices
- Monitoring and reporting suspicious activity on a right-of-way
- Keeping rights-of-way free from obstructions
- Following recommended practices on land use near rights-of-way

Keeping Our Communities Safe

Natural gas pipelines are considered one of the safest methods of energy transportation in the United States. However, damage to pipelines can occur due to improper digging, corrosion, or natural disasters, which may result in the unintentional release of natural gas.

We're dedicated to protecting people and property along our natural gas pipelines. Our goal is to identify and resolve potential problems before they occur. The reliability of our pipeline systems is achieved through:

- **SAFE CONSTRUCTION PRACTICES**
- **COMPREHENSIVE INTEGRITY MANAGEMENT PROGRAMS**
- **IMPROVEMENT PROJECTS**
- **ROUTINE INSPECTION AND MAINTENANCE**
- **BUILDING, MAINTAINING, AND ENHANCING OUR PARTNERSHIPS WITH PUBLIC SAFETY AND EMERGENCY RESPONSE AGENCIES IN OUR COMMUNITIES**
- **MEETING OR EXCEEDING ALL FEDERAL AND STATE REQUIREMENTS FOR SAFE PIPELINE OPERATIONS AND MAINTENANCE**

Additionally, we use a risk-based integrity management program to evaluate the condition of our high-pressure transmission pipelines and employ specific measures to protect densely populated areas or places where people gather near the pipeline.

Neighbors like you can help us maintain a safe, secure, and reliable pipeline system. If you observe any unusual or suspicious activity near our pipeline facilities, please call Southwest Gas immediately at **877-860-6020**.





**Know what's below.
Call 811 before you dig.**



**Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.**

Información de Seguridad Importante

Sobre el Gas Natural

porque usted vive, trabaja o tiene propiedades a menos de 1,000 pies de una tubería de gas natural.

LAS TUBERÍAS DE GAS NATURAL PUEDEN ESTAR UBICADAS EN CUALQUIER LUGAR.

Los siguientes mensajes están destinados para proporcionar recordatorios necesarios sobre la seguridad del gas natural, no importa si usted es un cliente de gas natural o no.

Su Seguridad. Nuestra Prioridad.

Southwest Gas le ha enviado este folleto porque podemos estar operando gasoductos de gas natural cerca de donde usted vive, trabaja o tiene propiedades y queremos que esté seguro acerca de la seguridad y la confiabilidad de nuestras tuberías de gas natural. Aunque los problemas de tuberías son poco frecuentes, el mantenimiento de una tubería segura también requiere de su participación. Esta información se le está proporcionando para ayudarle a saber cómo reconocer y responder a una emergencia de tubería.

NÚMERO DE TELÉFONO DE SOUTHWEST GAS PARA EMERGENCIAS

EN CASO DE UNA EMERGENCIA, o si usted huele gas natural, llame al **911** y a Southwest Gas al teléfono **877-860-6020**, no importa si usted es nuestro cliente o no.

Recursos de Información de Seguridad para el Gas Natural

- Southwest Gas swgas.com/safety o **877-860-6020**.
- Departamento del Transporte de los Estados Unidos Seguridad de Tuberías en Comunidades phmsa.dot.gov/pipeline
- Para obtener información acerca de los operadores de tuberías de transmisión de gas natural cerca de usted, y para ver mapas con las ubicaciones generales de la tubería, contacte a la Administración de Seguridad de Tuberías y Materiales Peligrosos, Sistema Nacional de Mapas de Tuberías de la Oficina de Seguridad de Tuberías npms.phmsa.dot.gov
- Hojas de Datos de Seguridad (SDS). Si usted es un patrón, por favor solicite una SDS para el gas natural, llamando al teléfono **877-860-6020** o visite swgas.com/safety. Además, asegúrese de que sus empleados estén familiarizados tanto con el contenido de la información de la SDS como con la forma de obtenerla.

Cómo Reconocer y Responder a una Fuga de Gas Natural

PUEDE HABER UNA FUGA DE GAS NATURAL SI USTED:



PERCIBE UN OLOR
UN OLOR PECULIAR SEMEJANTE AL AZUFRE, SIMILAR A LOS HUEVOS PODRIDOS, NO IMPORTA SI ES MUY LIGERO O MOMENTÁNEO.



ESCUCHA
UN SISEO O RUGIDO PROCEDENTES DE DEBAJO DE LA TIERRA O DE LA TUBERÍA QUE ESTÁ SOBRE EL SUELO.



SI VE
TIERRA, SUCIEDAD O AGUA SOPLANDO EN EL AIRE, PLANTAS MUERTAS O MORIBUNDAS SIN EXPLICACIÓN, O AGUA ESTANCADA CON UN BURBUJEO CONTINUO.



Si usted sospecha que hay una fuga de gas natural:

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- Desde un lugar seguro, llame al **911** y a Southwest Gas al teléfono **877-860-6020**, de día o de noche, no importa si usted es nuestro cliente o no. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni use cerillos o encendedores.
- No encienda o apague ningún interruptor eléctrico, termostatos o controles de aparatos.
- No arranque o detenga un motor, ni tampoco use una puerta de garaje automática.

Asegúrese de que usted y su familia conocen las señales de una fuga de gas natural y cómo responder en caso de una emergencia.¹⁸⁷

RECUERDE: Llame Antes de Excavar.



Entérese de lo que hay enterrado.
Llame al 811 antes de excavar.

Las tuberías de gas natural pueden estar ubicadas en cualquier lugar, por lo que cada proyecto de excavación requiere una llamada al **811**, aún para los proyectos pequeños como la siembra de árboles o arbustos. Si usted es propietario de una casa o un excavador profesional, una llamada al 811 hará que le marquen las tuberías subterráneas de servicios públicos en forma **GRATUITA**.

Antes de excavar:

- Llame al 811 por lo menos dos días hábiles antes de excavar
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado. Cuando excave a menos de 24 pulgadas de tuberías de gas marcadas, utilice solo herramientas manuales.
- Usted debe familiarizarse con la ley de su estado acerca de llamar antes de cavar

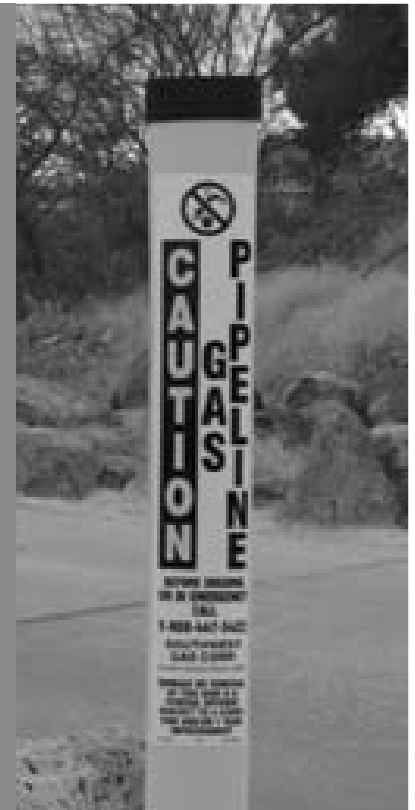
SEÑALES DE SEGURIDAD - MARCADORES DE TUBERÍAS

Ya que la mayoría de las tuberías de gas natural están enterradas bajo tierra, por lo general se utilizan marcadores para indicar la ubicación aproximada de la tubería. Los marcadores de las tuberías:

- Son de color amarillo
- Por lo general se colocan donde una tubería intersecta una calle, carretera o ferrocarril
- Tienen una lista de números de teléfono para casos de emergencia de gas natural
- NO se requieren en todas las instalaciones de tuberías
- No indican la profundidad de la tubería o su ubicación exacta

No trate de adivinar la ubicación o la ruta de la tubería por la colocación de sus marcadores; llame al 811 dos días hábiles antes de iniciar cualquier proyecto de excavación.

Dañar o quitar los marcadores de tuberías es un delito federal.



Excavar sin llamar puede dar origen a una fuga de gas natural, la cual tiene el potencial de interrumpir el servicio de gas natural a todo un barrio, causar una evacuación, incendio, daños a la propiedad, lesiones o pérdida de vidas, y potencialmente resultar en multas y costos de reparación. Llamar al 811 antes de cada proyecto de excavación permitirá que las tuberías subterráneas de propiedad de los servicios públicos sean marcadas de forma gratuita y ayuda a evitar las consecuencias no deseadas.

Derecho de paso

El derecho de paso es una franja de terreno en la que algunos de los derechos legales del dueño de la propiedad han sido concedidos a una empresa de servicios públicos. Permiten que el operador de la tubería pueda inspeccionar, reparar, mantener o reemplazar la tubería en la propiedad de otros. Los marcadores de las tuberías se colocan a menudo en los derechos de paso para indicar la ubicación aproximada de la tubería.

Las invasiones en los derechos de paso pueden causar condiciones inseguras. Cuando una tubería se daña accidentalmente por la excavación y otras actividades de construcción, pueden ocurrir interrupciones en el servicio, problemas de acceso, cargas excesivas o peligrosas en la tubería, y evacuaciones.



Trabajando juntos para proteger las tuberías, podemos reducir significativamente los riesgos para las personas, las comunidades y el medio ambiente.



La seguridad en los derechos de paso puede mejorar si hacemos lo siguiente:

- Siempre llamamos al **811** por lo menos dos días hábiles antes de iniciar proyectos de excavación, explosiones o perforaciones
- Se utilizan prácticas seguras de excavación
- Se monitorea y se reportan las actividades sospechosas en los derechos de paso
- Se mantienen los derechos de paso libres de obstáculos
- Se siguen las prácticas recomendadas para el uso de la tierra cerca de los derechos de paso

Forma de Mantener Nuestras Comunidades Seguras

Las tuberías de gas natural son consideradas como uno de los métodos más seguros de transporte de energía en los Estados Unidos. Sin embargo, daños a las tuberías pueden ocurrir debido a la excavación inadecuada, corrosión o desastres naturales, los cuales pueden resultar en la liberación de gas natural.

Nosotros nos dedicamos a la protección de las personas y sus propiedades que están localizadas a lo largo de nuestras tuberías de gas natural. Nuestro objetivo es identificar y resolver problemas potenciales antes de que ocurran. La confiabilidad de nuestros sistemas de tuberías se logra mediante:

- **PRÁCTICAS SEGURAS DE CONSTRUCCIÓN**
- **PROGRAMAS AMPLIOS DE GESTIÓN DE LA INTEGRIDAD**
- **PROYECTOS DE MEJORÍAS**
- **INSPECCIÓN Y MANTENIMIENTO RUTINARIO**
- **LA CONSTRUCCIÓN, MANTENIMIENTO Y MEJORAMIENTO DE NUESTRAS ASOCIACIONES CON AGENCIAS DE SEGURIDAD PÚBLICA Y ORGANISMOS DE RESPUESTA A EMERGENCIAS EN NUESTRAS COMUNIDADES**
- **EL CUMPLIMIENTO Y LA SUPERACIÓN DE TODOS LOS REQUISITOS FEDERALES Y ESTATALES PARA LA OPERACIÓN SEGURA DE TUBERÍAS Y DE MANTENIMIENTO.**

Además, utilizamos un programa de gestión de integridad basado en el riesgo para evaluar las condiciones de nuestras tuberías de transmisión de alta presión y empleamos medidas específicas para proteger las zonas o los lugares densamente poblados o donde la gente se reúne cerca de la tubería.

Vecinos como usted pueden ayudarnos a mantener un sistema de tuberías seguro y confiable. Si observa alguna actividad inusual o sospechosa cerca de nuestras instalaciones de ductos, llame a Southwest Gas inmediatamente al **877-860-6020.**





SOUTHWEST GAS

P.O. Box 98510 | Las Vegas | Nevada
89193-8510

Safety Information

Please share with others in
your household or business.

AP2021

Call 811

Before you dig!



ONE SIMPLE CALL TO 811 GETS UNDERGROUND UTILITY-OWNED LINES MARKED FOR FREE.

Whether you're a homeowner or professional excavator, every digging job requires a call — even small projects — so be sure to:

- Call 811 at least two working days before starting any digging project
- Wait for the site to be marked
- Respect the marks
- Dig with care

NOT CALLING CAN BE LIFE THREATENING AND COSTLY.

You can harm yourself or others, disrupt natural gas service to an entire neighborhood, and potentially be responsible for injuries, repair costs, and criminal penalties.

Natural gas lines can be buried anywhere. If you ever suspect a natural gas leak, call **911** and Southwest Gas at **877-860-6020** immediately, whether you're our customer or not.

For more information about natural gas safety, visit

swgas.com/safety

or call **877-860-6020**



SOUTHWEST GAS

Llame al 811

¡Antes de excavar!



UNA SIMPLE LLAMADA AL 811 PERMITIRÁ QUE LE MARQUEN LAS TUBERÍAS DE SERVICIOS SUBTERRÁNEAS EN FORMA GRATUITA.

Ya sea que usted es propietario de una casa o un excavador profesional, todos los trabajos de excavación requieren una llamada, incluso pequeños proyectos, así que asegúrese de hacer lo siguiente:

- Llame al 811 por lo menos dos días hábiles antes de iniciar cualquier proyecto de excavación
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado

NO LLAMAR PUEDE SER POTENCIALMENTE MORTAL Y COSTOSO.

Usted puede dañarse a sí mismo o a otros, interrumpir el servicio de gas natural a todo un barrio, y, potencialmente, ser responsable por lesiones, costos de reparación y sanciones penales.

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. Si usted sospecha que hay una fuga de gas natural, llame al **911** y a Southwest Gas al teléfono **877-860-6020**, no importa si usted es nuestro cliente o no.

Para mayor información sobre la seguridad con el gas natural, visite

swgas.com/safety

o llame al teléfono **877-860-6020**



SOUTHWEST GAS

Natural Gas Safety

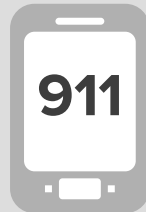
We're working to keep you safe.



THIS INCLUDES:

- Routinely patrolling, testing, repairing, and replacing our pipelines.
- Continually meeting or exceeding all federal and state requirements and standards for safe pipeline operation and maintenance.
- Regularly communicating and training with emergency responders.

Natural gas lines can be buried anywhere. Leaks can occur due to natural disasters, corrosion, and careless or unsafe excavation. Natural gas leaks may lead to evacuations, service outages, fire, property damage, injury, or loss of life.



**IF YOU EVER SUSPECT A NATURAL GAS LEAK,
WHETHER YOU'RE OUR CUSTOMER OR NOT...**

Call **911** and Southwest Gas at
877-860-6020
immediately

For more information about natural gas safety visit

swgas.com/safety

or call **877-860-6020**



SOUTHWEST GAS

Seguridad Con Gas Natural

Estamos trabajando para mantenerlo seguro.



ESTO INCLUYE:

- Patrullar, verificar, reparar y reemplazar nuestras tuberías, en forma rutinaria.
- Continuamente alcanzamos o superamos todos los requisitos y estándares federales y estatales para la operación segura de las tuberías y su mantenimiento.
- Regularmente estamos en comunicación y damos capacitación a los equipos de los servicios de emergencia.

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. Las fugas pueden ocurrir a causa de desastres naturales, corrosión y debido a la excavación inadecuada. Las fugas de gas natural pueden provocar evacuaciones, interrupciones de servicios, incendios, daños a propiedades, lesiones o pérdida de vidas.



**SI USTED SOSPECHA QUE HAY UNA FUGA DE GAS NATURAL,
NO IMPORTA SI USTED ES NUESTRO CLIENTE O NO...**

Llame al **911** y a Southwest Gas al
877-860-6020 de inmediato.

Para mayor información sobre la seguridad
con el gas natural, visite

swgas.com/safety

o llame al teléfono **877-860-6020**



SOUTHWEST GAS

Natural Gas Safety

Wherever you live, work, or play.



NATURAL GAS LINES

can be buried anywhere, even in areas where homes don't use natural gas. So it's important that **EVERYONE** knows how to recognize and respond to a natural gas leak, wherever they are.

A LEAK MAY BE PRESENT IF YOU:



SMELL:

a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.



HEAR:

a hissing or roaring coming from the ground, above-ground pipeline, or natural gas appliance.



SEE:

dirt or water blowing into the air, unexplained dead or dying grass or plants, or standing water continuously bubbling.

IF YOU SUSPECT A LEAK

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call 911 and Southwest Gas at **877-860-6020**, day or night, whether you're a customer or not. A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn on or off electrical switches, thermostats, or appliance controls; or do anything that could cause a spark.
- Don't start or stop an engine, or use automated (garage) doors.

For more information about natural gas safety visit

swgas.com/safety

or call **877-860-6020**



SOUTHWEST GAS

Seguridad con Gas Natural

Dondequiera que usted viva, trabaje o juegue.



TUBERÍAS DE GAS NATURAL

Pueden estar enterradas donde sea, aún en zonas donde las casas no utilizan gas natural. Por eso es importante que **TODO EL MUNDO** sepa cómo reconocer y responder a una fuga de gas natural, dondequiera que se encuentren.

PUEDA HABER UNA FUGA SI USTED:



OLFATEA:

un olor peculiar semejante al azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.



OYE:

un sonido como silbido o un estruendo inusual que provenga del suelo, la tubería sobre el suelo, o un aparato de gas natural.



VE:

tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

SI USTED SOSPECHA QUE HAY UNA FUGA

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- Desde un lugar seguro, llame al 911 y a **Southwest Gas** al teléfono **877-860-6020**, de día o de noche, no importa si usted es un cliente o no. Un representante de **Southwest Gas** estará ahí lo más pronto posible.
- **No fume ni use cerillos o encendedores.**
- **No encienda o apague ningún interruptor eléctrico, termostatos o controles de aparatos; ni haga nada que pudiera causar chispas.**
- **No arranque o detenga un motor, ni tampoco use puertas (de garaje) automáticas.**

Para mayor información sobre la seguridad con el gas natural, visite

swgas.com/safety

o llame al teléfono **877-860-6020**



SOUTHWEST GAS



Be Winter Safe



HEAVY SNOW AND ICE CAN DAMAGE NATURAL GAS METERS

Follow these tips to keep the meter protected.

- Don't pile snow on the gas meter when shoveling or plowing
- Clear snow and ice off the meter, preferably with a broom
- Keep snow from landing on the gas meter when clearing roofs
- Install a meter shelter

NATURAL GAS LINES CAN BE BURIED ANYWHERE.

If you ever suspect a natural gas leak, whether you're our customer or not, leave the area immediately and from a safe location call **911** and Southwest Gas at **877-860-6020**.



For information about how to build a structurally engineered shelter or for a contractor referral, visit

swgas.com/safety or call **877-860-6020**



SOUTHWEST GAS



Seguridad durante el Invierno



LAS FUERTES NEVADAS Y EL HIELO PUEDEN DAÑAR LOS MEDIDORES DE GAS NATURAL

Siga estos consejos para mantener el medidor protegido.

- Instale un refugio para el medidor
- Quite la nieve y el hielo del medidor, de preferencia con una escoba
- No acumule nieve en el medidor de gas al estar paleando o removiendo nieve
- Evite que caiga nieve sobre el medidor de gas cuando limpie los techos

LAS TUBERÍAS DE GAS NATURAL PUEDEN ESTAR ENTERRADAS EN CUALQUIER LUGAR.

Si usted sospecha que hay una fuga de gas natural, tanto si es nuestro cliente como si no lo es, deje el área inmediatamente y desde un lugar seguro llame al **911** y Southwest Gas al **877-860-6020**.



Para obtener información sobre cómo construir un refugio estructuralmente adecuado o para contactar a un contratista, visite swgas.com/safety
o llame al teléfono **877-860-6020**



SOUTHWEST GAS

Natural Gas Pipeline
SAFETY INFORMATION
For Emergency Responders



SOUTHWEST GAS

swgas.com/safety

Southwest Gas
Emergency Number:
877-860-6020

PROTECTING OUR COMMUNITIES

Firefighters, police, and EMTs are usually the first to arrive on the scene in an emergency, and face the greatest risk from natural gas hazards. The decisions you make can impact your safety and that of the communities you serve. Understanding how to recognize and manage these hazards makes everyone safer. Working together we can significantly reduce risks to people, communities, and the environment.

KEY STEPS FOR EMERGENCY RESPONDERS:

- Evacuate the immediate area.
- Contact Southwest Gas immediately.
- Prohibit smoking, matches, and operation of electric equipment in the immediate area, as well as flares on the roadway and other areas.
- Coordinate with Southwest Gas crews and other emergency responder personnel at the scene.

THE FOLLOWING ARE TYPICAL RESPONSIBILITIES OF RESPONDING AGENCIES:

911 Operator

- Gather as much information as possible regarding the pipeline and/or who may own it.
- Give instructions to the caller about how to evacuate the area.
- Contact the pipeline operator immediately.

Law Enforcement

- Secure the area.
- Crowd control.
- Traffic control. (without the use of flares)
- Assist with evacuation.

Emergency Management

- Coordinate with local, state and federal agencies as needed.
- Disaster preparedness (e.g., planning, training, exercises).



Emergency Medical Services

- Use caution when entering the area.
- Assess health hazards.
- Provide medical assistance.
- Always be aware of all ignition sources.

Fire Department

- Assist in setting up incident command.
- Establish hot, warm and cold zones.
- If allowed by your department, turn the gas valve off at the meter. Once off, DO NOT reopen valve. (This action is safe only for agencies that have adopted the policy of turning off the gas supply at a structure and has supplied its personnel with the appropriate tooling, personal protective equipment, and training.)
- DO NOT turn off a valve at the main or regulator station, even in an emergency. Doing so could cause public safety issues elsewhere.
- DO NOT extinguish natural gas fires (fire consumes the natural gas and prevents it from spreading dangerously to other locations).

Pipeline Operators

- Dispatch personnel to the scene as soon as contacted.
- Arrive at the scene and establish incident command.
- Shut down pipeline if required.

Additionally, you can help us maintain a safe, secure, and reliable pipeline system by contacting Southwest Gas at 877-870-6020 if you ever observe any unusual or suspicious activity near our pipeline facilities.

HOW TO RECOGNIZE A NATURAL GAS LEAK



SMELL
A DISTINCT SULFUR-LIKE ODOR, SIMILAR TO ROTTEN EGGS, EVEN IF IT'S FAINT OR MOMENTARY.



HEAR
A HISSING OR ROARING COMING FROM THE GROUND OR ABOVE-GROUND PIPELINE.



SEE
DIRT OR WATER BLOWING INTO THE AIR, UNEXPLAINED DEAD OR DYING PLANTS OR GRASS, STANDING WATER CONTINUOUSLY BUBBLING.

EMERGENCY METER SHUT OFF

Southwest Gas doesn't encourage anyone to shut off natural gas at the meter. However, some fire departments have made it a policy to shut off the meter under limited circumstances. In those instances, the following work practices should be followed by appropriately trained and equipped first responders.

- To close the gas meter shut-off valve, use a **RUBBER-HANDLED WRENCH** to turn it one-quarter turn, so that the ear on the valve stem is crosswise to the pipe.
- If a gas leak is suspected but there's no fire, care should be taken before disconnecting electrical supply at a circuit breaker or elsewhere outside the affected structure or area. Specifically, a combustible gas indicator should be used to verify the absence of natural gas in or around the circuit breaker before operating the switch.
- Once the gas is turned off, **ONLY SOUTHWEST GAS PERSONNEL CAN TURN THE GAS BACK ON.**



EMERGENCY PLANNING AND TRAINING

Southwest Gas continually collaborates with local emergency response officials through regular meetings, participation in emergency response drills, and ongoing review of deployment practices. This allows each organization to refine safety procedures, and coordinate how to respond with others involved more effectively in the event of a natural gas incident or emergency. Additionally, Southwest Gas provides ongoing pipeline safety training to our employees and contractors.

IF YOU'D LIKE TO SCHEDULE A MEETING, A JOINT EMERGENCY RESPONSE DRILL, OR WOULD LIKE MORE INFORMATION ABOUT TRAINING...

Please call 800-654-2765



Resources for Safety Information

- Southwest Gas Corporation **877-860-6020** or swgas.com/safety
- U.S. Department of Transportation Pipeline Safety Community phmsa.dot.gov/pipeline
- Occupational Safety and Health Administration (OSHA) osha.gov
- Office of Pipeline Safety's National Pipeline Mapping System at npms.phmsa.dot.gov for information on natural gas transmission pipeline operators near you and to view maps with general location of pipelines.

KEEPING OUR COMMUNITIES SAFE

Southwest Gas is dedicated to protecting people and property along our natural gas pipelines. Our goal is to identify and resolve potential problems before they occur. The reliability of our pipeline systems is achieved through:

- **SAFE CONSTRUCTION PRACTICES**
- **COMPREHENSIVE INTEGRITY MANAGEMENT PROGRAMS**
- **IMPROVEMENT PROJECTS**
- **ROUTINE INSPECTION AND MAINTENANCE**

Additionally, we use a risk-based integrity management program to evaluate the condition of our high-pressure transmission pipelines and employ specific measures to protect densely populated areas or places where people gather near the pipeline. We continually evaluate our practices to ensure they meet or exceed all federal and state requirements for safe pipeline operations and maintenance.

SAFETY DATA SHEETS

Southwest Gas has prepared Safety Data Sheets (SDS) for odorized natural gas. Although natural gas has a very positive safety record, lack of knowledge may lead to unsafe practices. Our SDS contains extensive information about natural gas safety, such as **emergency response information**, the nature of potential hazards that you may not be familiar with (including odor masking, odor fatigue, and odor fade), how to recognize and safely account for those hazards, and general precautions for safe handling and use of natural gas. To obtain copies, or to get additional safety information about natural gas, call us at **877-860-6020**, or visit **swgas.com/safety**. Please make sure that your employees are familiar with both the content of the SDS and how to obtain it.



PIPELINE MARKERS

Since most natural gas pipelines are buried underground, line markers are used to indicate the approximate location of the pipeline. Pipeline markers:

- Are yellow
- Are typically seen where a pipeline intersects a street, highway or railway
- Are NOT required for all pipeline facilities
- Do not indicate the pipeline's depth or exact location
- List emergency telephone numbers in case of a natural gas emergency.

Damage or removal of pipeline markers is a federal offense.



Although natural gas pipelines are considered one of the safest methods of energy transportation in the United States, damage to pipelines can occur due to improper excavation, corrosion or natural disasters, which may result in the release of natural gas. This could result in a natural gas leak which has the potential to lead to evacuations, service outages, fire, property damage, injury, or loss of life. Timely recognition and response help minimize the potential effects caused by escaping gas.





SOUTHWEST GAS

P.O. Box 98510 | Las Vegas | Nevada
89193-8510

Safety Information

Please share with others in your organization.

ER2020

Natural Gas **PIPELINE SAFETY**

Information for local leaders,
public works, permitting
and planning officials



SOUTHWEST GAS

swgas.com/safety

Federal regulations require Southwest Gas to share important natural gas safety information with public officials who have land use and street/road jurisdiction along the pipeline route. Permitting, planning and excavation decisions impact individuals living and working near pipelines. The following messages are intended to provide essential reminders about natural gas safety.

Recognizing and Responding to a Natural Gas Leak

A natural gas leak may be present if you:



SMELL

A DISTINCT SULFUR-LIKE ODOR, SIMILAR TO ROTTEN EGGS, EVEN IF IT'S FAINT OR MOMENTARY.



HEAR

A HISSING OR ROARING COMING FROM THE GROUND OR ABOVE-GROUND PIPELINE.



SEE

DIRT OR WATER BLOWING INTO THE AIR, UNEXPLAINED DEAD OR DYING PLANTS OR GRASS, OR STANDING WATER CONTINUOUSLY BUBBLING.



If you suspect a natural gas leak:

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call **911** and Southwest Gas at **877-860-6020**, day or night, **whether you're our customer or not.** A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn off or on any electric switches, thermostats, or appliance controls.
- Don't start or stop an engine, or use an automated garage door.

Resources For Safety Information

- Southwest Gas **877-860-6020** or **swgas.com/safety**
- U.S. Department of Transportation Pipeline Safety Community **phmsa.dot.gov/pipeline**
- Occupational Safety and Health Administration (OSHA) **osha.gov**
- Office of Pipeline Safety's National Pipeline Mapping System at **npms.phmsa.dot.gov** for information on natural gas transmission pipeline operators near you and to view maps with general location of pipelines.
- Common Ground Alliance at **commongroundalliance.com** for information about underground utility damage protection programs

877-860-6020

Southwest Gas
Emergency Number



Calling 811 Before Digging Minimizes Pipeline Damage

When it comes to underground pipes, maintaining their safe and continual operation is the top priority. Accomplishing this objective relies on damage prevention. Improper excavation remains the number one cause of accidents involving pipelines and the leading cause of the injuries and fatalities that are sustained as a result. State law requires that excavators call a one-call center at least two business days before starting any digging project so underground lines can be marked. Making one call to **811** to get lines marked is simple, easy and free. Everyone from facility owner/operators to excavators has a responsibility to ensure the call is made in order to protect the safety of their employees and that of the people and environment in their communities.



**Know what's below.
Call 811 before you dig.**

Rights-Of-Way Encroachment

Pipeline rights-of-way are strips of land of various widths in which pipelines are installed. Southwest Gas acquires rights-of-way to provide natural gas service to our customers and to allow pipelines to be permanently located on public and private land. Encroachments into the rights-of-way may increase the chance of third-party damage, and often occur when there is excavation or other construction activity near the pipeline and the pipe is accidentally struck. Safety of the rights-of-way can be promoted through:

- Using safe excavation practices
- Monitoring and reporting suspicious activity on transmission pipeline rights-of-way
- Keeping rights-of-way free from obstructions and encroachments
- Following recommended practices on land use near transmission pipelines

PIPELINE MARKERS

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Building Safe Communities

The decisions you make can impact the safety of the community surrounding the pipeline. **Working together, we can significantly reduce risks to people, communities, and the environment.**

MAKING INFORMED LAND-USE DECISIONS

The Pipelines and Informed Planning Alliance (PIPA) has developed recommended practices to help in making decisions about what, where and how to build safely near transmission pipelines. The PIPA Recommended Practices identifies steps that local governments, pipeline operators, and property owners should take when making decisions about developments. **For more information on these land-use best practices near transmission pipeline facilities, visit: primis.phmsa.dot.gov/comm/localofficials.htm**

877-860-6020

Southwest Gas
Emergency Number



Although natural gas pipelines are considered one of the safest methods of energy transportation in the United States, damage to pipelines can occur due to improper excavation, corrosion or natural disasters, which may result in the release of natural gas. This could result in a natural gas leak which has the potential to lead to evacuations, service outages, fire, property damage, injury, or loss of life. Timely recognition and response help minimize the potential effects caused by escaping gas.

Keeping Our Communities Safe

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- **IMPROVEMENT PROJECTS, AND**
- **ROUTINE INSPECTION AND MAINTENANCE.**

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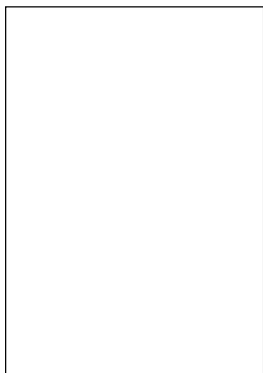
SOUTHWEST GAS

P.O. Box 98510 | Las Vegas | Nevada
89193-8510

Safety Information

Please share with others in
your organization.

PO2020



SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/811 SCRIPT

87 word count

sounds of outdoor neighborhood, daytime

Deep Voiced Narrator (*James-Earl Jones-type*): You're in the front yard; shovel in hand, about to dig...when a thought crosses your mind...

Older Dude: Was I supposed to call EIGHT ONE ONE before I start digging? Hhhmmm, nah, that's just for excavator dudes.

Deep Voiced Narrator: No dude. It's for homeowners too. Before starting any digging project, call EIGHT ONE ONE two working days in advance to get ALL underground lines marked for free, because natural gas lines and other utilities can be buried anywhere.

Older Dude: Got it! Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome dude.

Announcer: Brought to you by Southwest Gas.

811 (78 words)

Deep Voiced Narrator (*James-Earl Jones-type*): Estás en el patio delantero a punto de escarbar ... cuando te entra la duda...

Older Dude: ¿Debí haber llamado al OCHO UNO UNO antes de escarbar? Hhhmmm, nah, eso es solo para escabadores profesionales.

Deep Voiced Narrator: No amigo. Es para propietarios también. Antes de cualquier proyecto de escabación, llama al OCHO UNO UNO dos días antes para obtener TODAS las líneas subterráneas marcadas por gratis, porque las utilidades pueden estar enterradas en cualquier lugar.

Older Dude: ¡Listo! ¡Gracias!

Deep Voiced Narrator: De nada, amigo.

Announcer: Presentado por Southwest Gas.

Deep Voiced Narrator (*James-Earl Jones-type*): You're in the front yard; shovel in hand, about to dig...when a thought crosses your mind...

Older Dude: Was I supposed to call EIGHT ONE ONE before I start digging? Hhhmmm, nah, that's just for excavator dudes.

Deep Voiced Narrator: No dude. It's for homeowners too. Before starting any digging project, call EIGHT ONE ONE two working days in advance to get ALL underground lines marked for free, because natural gas lines and other utilities can be buried anywhere.

Older Dude: Got it! Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome dude.

Announcer: Brought to you by Southwest Gas.

SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/811 SCRIPT 2019

66 word count (minus announcer end tag)

sounds of outdoors, daytime

Home Makeover Dude: *(as if in the middle of explaining home renovation plans)* In the front yard, we'll take out that tree, install a new fence...

Deep Voiced Narrator: *(interrupts)* You're going to call 811, right?

Home Makeover Dude: Isn't that just for excavators?

Deep Voiced Narrator: No dude. Calling 811 is for excavators, homeowners, contractors, anyone. Natural gas lines and other utilities can be buried anywhere. Call EIGHT ONE ONE two working days before any digging project get ALL underground lines marked for free.

Home Makeover Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, Dude.

Announcer: Brought to you by Southwest Gas.

SOUTHWEST GAS DEEP-VOICED NARRATOR/NON-GAS SCRIPT

88 word count

kitchen sounds: pots and pans clanging, etc.

Deep Voiced Narrator (*James-Earl Jones-type*): You're home after a long day, preparing dinner when...

Youngish Female: EWWW! **(exaggerated sniffing sound effect*)* What's that? It smells like ROTTEN EGGS!

Deep Voiced Narrator: That might be a natural gas leak.

Youngish Female: It can't be! We don't have any natural gas appliances.

Deep Voiced Narrator: Even if you don't use natural gas, that rotten egg odor could be a sign of a leak in your neighborhood. Because gas lines can be buried anywhere.

Youngish Female: Shut up!

Deep Voiced Narrator: No, SPEAK up: If you ever suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Youngish Female: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're very welcome.

NON-GAS DUDETTE (76 words)

Deep Voiced Narrator : Estás en tu casa, preparando la cena cuando ...

Youngish Female: ¡Wakala!* (efecto de sonido de olfateo exagerado *) ¡Huele a HUEVOS PODRIDOS!

Deep Voiced Narrator: Eso podría ser una fuga de gas natural.

Youngish Female: Pero ni tenemos electrodoméstico de gas natural.

Deep Voiced Narrator: Entonces, ese olor podría ser una fuga cerca. Porque las líneas de gas pueden estar enterradas en cualquier lugar.

Youngish Female : ¡No me cuentes!

Deep Voiced Narrator: ¡No es broma! si alguna vez sospechas que hay una fuga, sal de inmediato y llama al NUEVE UNO-UNO y Southwest Gas.

Youngish Female: ¡Gracias, narradora profunda!

Spanish: De nada.

Deep Voiced Narrator (*James-Earl Jones-type*): You're home after a long day, preparing dinner when...

Youngish Female: EWWW! **(exaggerated sniffing sound effect*)* What's that? It smells like ROTTEN EGGS!

Deep Voiced Narrator: That might be a natural gas leak.

Youngish Female: It can't be! We don't have any natural gas appliances.

Deep Voiced Narrator: Even if you don't use natural gas, that rotten egg odor could be a sign of a leak in your neighborhood. Because gas lines can be buried anywhere.

Youngish Female: Shut up!

Deep Voiced Narrator: No, SPEAK up: If you ever suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Youngish Female: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're very welcome.

SWG Recognition & Response - Spanish (73 words)

Deep Voiced Narrator: Estás afuera caminando, cuando derrepente ...

Millennial Dude: ¡Wakala! (*efecto de sonido de olfateo exagerado *) ¡Huele a HUEVOS PODRIDOS!

Deep Voiced Narrator: Derrepente vez un remolino de tierra (* efecto de sonido de aire arremolinado *), y escuchas un silbido (* efecto de sonido silbante *).

Millennial Dude: ¡OH NO, Es Una serpiente!

Deep Voiced Narrator: No amigo. Un remolino, un silbido, o un olor a huevo podrido pueden ser señales de fuga de gas natural.

Deep Voiced Narrator: Las líneas de gas natural pueden estar enterradas DONDE SEA. Si sospechas que hay una fuga, sal de inmediato y llama al NUEVE UNO-UNO y Southwest Gas.

Millennial Dude: ¡Gracias, narrador profundo!

Deep Voiced Narrator: De nada, joven.

Deep Voiced Narrator (*James-Earl Jones-type*): You're out for a jog, getting in THE ZONE, when...

Millennial Dude: EWWW! (**exaggerated sniffing sound effect**) It smells like ROTTEN EGGS!

Deep Voiced Narrator: Meanwhile, dirt is swirling in the air (**swirling air sound effect**), and you hear a hissing noise (**hissing sound effect**).

Millennial Dude:DUDE, it's a snake!

Deep Voiced Narrator: No, dude. A hissing sound, swirling dirt or rotten egg odor can mean there's a natural gas leak.

Deep Voiced Narrator: Natural gas lines can be buried ANYWHERE. If you suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Millennial Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, young person.

SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/ROTTEN EGGS SCRIPT

81 word count

sound of jogging footsteps and heavy breathing

Deep Voiced Narrator (*James-Earl Jones-type*): You're out for a jog, getting in THE ZONE, when...

Young Person: EWWW! **(exaggerated sniffing sound effect*)* It smells like ROTTEN EGGS!

Deep Voiced Narrator: Meanwhile, dirt is swirling in the air **(swirling air sound effect*)*, and you hear a hissing noise **(hissing sound effect*)*.

Young Person: DUDE, it's a snake!

Deep Voiced Narrator: No, dude. A hissing sound, swirling dirt or rotten egg odor can mean there's a natural gas leak.

Deep Voiced Narrator: Natural gas lines can be buried ANYWHERE. If you suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Young Person: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, young person.

SOUTHWEST GAS SAFETY RADIO SCRIPT – SPANISH

(10-22-14)

“La Abuela Dice - Reconocimiento y Respuesta”

(75 words)

Niña: Hola, papá. Líneas de gas se pueden enterrar en cualquier lugar, por eso la abuela me enseñó los signos de una fuga de gas natural.

Niña: La abuela dijo que si percibimos un olor similar a huevos podridos, escuchamos un sonido como silbido o vemos suciedad volando por el aire, debemos irnos de inmediato y llamar al NUEVE-UNO-UNO y a Southwest Gas al UNO-OCHO-SIETE-SIETE-OCHO-SEIS-CERO-SESENTA-VEINTE.

Padre: ¡Y tiene razón! ¿Qué más dijo la abuela?

Niña: Dijo que me ama.

“Grandma Says – Recognition & Response”

Little girl: Hey Dad. Gas lines can be buried anywhere, so Grandma taught me the signs of a natural gas leak.

Little girl: Grandma said if we smell something like rotten eggs, hear a hissing noise; or see dirt blowing into the air, we should leave right away and call NINE-ONE-ONE and Southwest Gas at ONE-EIGHT-SEVEN-SEVEN-EIGHT-SIX-ZERO-SIXTY-TWENTY.

Dad: She’s right! Anything else?

Little girl: She said she loves me.

SOUTHWEST GAS DEEP-VOICED NARRATOR/SNOW SCRIPT/HONEY

88 word count

Deep Voiced Narrator (*James-Earl Jones-type*): It's the weekend, and your honey is supposed to install a snow shelter for the gas meter (*snoring sound effect*).

Youngish Female (calls out from a distance): Honey...are you sleeping? We need that snow shelter.

Deep Voiced Narrator: Yes, you do. Shelters protect meters from snow build up that can lead to a gas leak!

Youngish Female (no longer from a distance, in same room, surprised by Narrator's input, speaks hesitantly, nervously): Really? That can happen?!

Deep Voiced Narrator: Yes, it can. And heavy snow and ice falling from roofs can damage gas piping, and outdoor appliances too. So, (extra stern voice) *install a meter shelter!*

Sound effects of footsteps scampering out of room, door opening and closing

Youngish Female: Thanks deep voiced narrator.

Deep Voiced Narrator: You're welcome (pause) honey.

Announcer: Learn more at [sw gas dot com](http://swgas.com).

**Southwest Gas Snow Safety Radio Script
For Spanish (03/20/2015)**

“¿Por qué?”
(77 words)

Sounds of hammering, wood scraping - sounds associated with building a snow shelter.

Niño: (curiously) ¿Qué haces abuelo?

Abuelo: (youngish Grandpa, not elderly): Estoy haciendo un refugio de nieve para el medidor de gas natural.

Niño: ¿Por qué?

Abuelo: Para protegerlo.

Niño: ¿Por qué?

Abuelo: Porque la nieve y el hielo podrían dañar el medidor y las tuberías de gas y puede causar una fuga de gas.

Niño: Hmmm...Entonces debemos ser cuidadosos al limpiar nuestro techo también! Nieve podría caer y aterrizar (*hand clap sound effect*) justo encima de el!

Abuelo: Tienes toda la razón!

Announcer: Obtenga más información en s. w. gas punto com, barra diagonal, seguridad.

“Why?”
(75 words)

Young Boy: (curiously): What are you doing Grandpa?

Grandpa (youngish Grandpa, not elderly): I'm making a snow shelter for the natural gas meter.

Young Boy: Why?

Grandpa: To protect it.

Young Boy: Why?

Grandpa: Because snow and ice could damage the meter and the gas pipes, and cause a gas leak.

Young Boy: Hmm...Then we should be careful when clearing our roof too! Snow could fall and land (*hand clap sound effect*) right on top of it!

Grandpa: You're absolutely right!

Announcer: Learn more at [s. w. gas dot com](http://s.w.gasdot.com), forward slash, safety.

Southwest Gas Safety Radio Script – Spanish

“Algo Esta Mal”– Non Natural Gas

(76 words)

sounds of cooking, pots and pans

Teenage girl (sniffing sound effect): Algo está mal, abuela. Huele como a huevos podridos.

Grandma (sniffing sound effect): Sí, hija. Lo huelo también. Tal vez sea una fuga de gas natural.

Teenage girl: No puede ser. No tenemos gas natural en nuestra casa.

Grandma: Eso es cierto, pero las líneas de gas natural se pueden enterrar en cualquier lugar. Incluso si nuestra casa no lo usa, podría haber una fuga en el vecindario.

Teenage girl: Vamos a llamar NUEVE UNO UNO y Southwest Gas ahora mismo.

Grandma: ¡Tienes toda la razón!

“Something’s Wrong”

Teenage girl (sniffing sound effect): Something’s wrong Grandma. It smells like rotten eggs.

Grandma (sniffing sound effect): Yes, child. I smell that too. Maybe it’s a natural gas leak.

Teenage girl: It can’t be. We don’t have natural gas in our home.

Grandma: That’s true, but natural gas lines can be buried anywhere. Even if our house doesn’t use it, there could be a leak in the neighborhood.

Teenage girl: Let’s call NINE ONE ONE and Southwest Gas right now.

Grandma: You’re absolutely right!

SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/RECOGNITION & RESPONSE SCRIPT 2019

77 word count

calm evening sounds, crickets, footsteps & dog lightly panting

Deep Voiced Narrator: You & Buddy are enjoying your walk when...

Buddy sniffs and whimpers

Dude: Yeah. *(sniffs)* I smell that too!

Buddy sniffs and whimpers some more

Dude: I know, "Don't blame it on the dog!"

Walking sound effects continue. Buddy barks.

Dude: I hear that hissing too. Maybe it's a cat.

Deep Voiced Narrator: No, dude. A sulfur-like odor and hissing can be signs of a natural gas leak.

Natural gas lines can be buried ANYWHERE. If you suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, Dude.

Buddy whimper-barks

Deep Voiced Narrator: You too, Buddy.

Tab N WPs

SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Reference (b)	Total System (c)	Northern Nevada (d)	Line No.
Factor I					
1	Direct Operating Expense	WP N, Sh 2	\$ 239,891,592	\$ 14,302,821	1
2	Percent of Total		100%	5.96%	2
Factor II					
3	Average Direct Gross Gas Plant in Service	WP N, Sh 3	\$ 7,625,295,059	\$ 308,438,435	3
4	Percent of Total		100%	4.04%	4
Factor III					
5	Direct Labor	WP N, Sh 4	\$ 86,882,799	\$ 5,746,246	5
6	Percent of Total		100%	6.61%	6
Factor IV					
7	Average Number of Customers	WP N, Sh 5	2,109,828	99,634	7
8	Percent of Total		100%	4.72%	8
9	Total 4-Factor	Lns 2 + 4 + 6 + 8	400.00%	21.34%	9
10	4-Factor	Ln 9 / 4	100.00%	5.34%	10

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor I</u>			
	<u>Direct Operating Expense</u>			
1	June 2020	\$ 19,957,200	\$ 1,275,795	1
2	July 2020	19,526,973	1,172,183	2
3	August 2020	19,783,113	1,173,488	3
4	September 2020	20,259,525	1,185,997	4
5	October 2020	19,156,718	1,150,657	5
6	November 2020	19,762,006	1,231,987	6
7	December 2020	19,876,768	1,103,515	7
8	January 2021	18,444,211	990,920	8
9	February 2021	17,708,288	1,066,697	9
10	March 2021	24,736,605	1,422,451	10
11	April 2021	18,761,688	1,233,913	11
12	May 2021	21,918,497	1,295,218	12
13	Total	<u>\$ 239,891,592</u>	<u>\$ 14,302,821</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor II</u>			
	<u>Direct Gross Gas Plant in Service</u>			
1	June 2020	\$ 7,408,565,275	\$ 302,048,006	1
2	July 2020	7,447,084,413	302,433,900	2
3	August 2020	7,479,583,430	304,099,346	3
4	September 2020	7,527,228,997	304,616,654	4
5	October 2020	7,554,481,722	304,959,108	5
6	November 2020	7,580,971,937	305,621,927	6
7	December 2020	7,682,729,661	310,533,964	7
8	January 2021	7,700,856,523	311,942,737	8
9	February 2021	7,726,879,227	312,256,638	9
10	March 2021	7,776,413,052	314,113,465	10
11	April 2021	7,797,564,220	315,072,734	11
12	May 2021	7,821,182,251	313,562,744	12
13	Average	<u>\$ 7,625,295,059</u>	<u>\$ 308,438,435</u>	13

[1] Source: Company Records

SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor III</u>			
	<u>Direct Labor</u>			
1	June 2020	\$ 7,068,764	\$ 482,931	1
2	July 2020	7,534,787	478,141	2
3	August 2020	7,018,129	475,877	3
4	September 2020	6,976,023	471,692	4
5	October 2020	7,417,097	499,482	5
6	November 2020	7,072,898	509,269	6
7	December 2020	6,711,607	393,116	7
8	January 2021	6,832,926	403,439	8
9	February 2021	7,046,705	459,894	9
10	March 2021	8,012,420	533,183	10
11	April 2021	7,706,778	528,624	11
12	May 2021	7,484,665	510,598	12
13	Total	<u>\$ 86,882,799</u>	<u>\$ 5,746,246</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor IV</u>			
	<u>Number of Customers</u>			
1	June 2020	2,090,296	98,883	1
2	July 2020	2,087,845	98,894	2
3	August 2020	2,101,789	98,904	3
4	September 2020	2,099,552	99,057	4
5	October 2020	2,103,604	99,221	5
6	November 2020	2,109,090	99,526	6
7	December 2020	2,115,218	99,945	7
8	January 2021	2,120,184	100,137	8
9	February 2021	2,123,683	100,287	9
10	March 2021	2,125,724	100,421	10
11	April 2021	2,126,184	100,440	11
12	May 2021	2,114,767	99,897	12
13	Average	2,109,828	99,634	13

[1] Source: Company Records

SOUTHWEST GAS CORPORATION
CLASS COST OF SERVICE STUDY
GUIDE TO WORKPAPERS
NORTHERN NEVADA

Supporting schedules for the class cost of service study is included in the workpapers.

The workpapers are divided into sections as follows:

Amounts by FERC Account	Workpapers 2 – 10
Allocation Factors	Workpapers 11 – 28
Class Cost of Service Study	Workpapers 29 – 100
Miscellaneous Workpapers	Workpapers 101 – 106

Sheets 2 through 10 of the workpapers include net plant, other rate base items, expenses, taxes and revenues that flow from Statements G, K, L, and M (and associated schedules). These amounts, by FERC account, are then multiplied by the factor for the particular customer class in the Development of Allocation Factors workpapers. The resulting amount is the allocated amount for each rate class, by classification (demand, customer, and/or commodity). The amounts by classification are aggregated by customer class in the Summary Schedules (Schedule N-2, Sheets 2 through 4).

Sheets 11 through 28 detail the derivation of the allocation factors. Allocation factors are utilized to allocate the various FERC accounts based on the appropriate methodology.

References are listed on the amounts for each FERC account to detail the origination of each total amount. All amounts then flow from one section to the next in the model to produce the final results.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
1		<u>Gas Plant in Service</u>			
2		<u>Direct</u>			
3		<u>Intangible Plant</u>			3
4	301	Organization	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 0	4
5	302	Franchise & Consents	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	5
6	303	Miscellaneous Intangible Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	6
7		Total Intangible Plant		<u>\$ 0</u>	7
8		<u>Distribution Plant</u>			8
9	374.1	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 950	9
10	374.2	Rights of Way	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	21,509	10
11	375	Structures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	11
12	376	Mains	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	100,428,914	12
13	378	Measuring & Reg Stations	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	5,042,145	13
14	380	Services	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	33,968,730	14
15	381	Meters	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	32,796,743	15
16	385	Industrial Measuring & Reg Station	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,585,658	16
17	387	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	403	17
18		Total Distribution Plant		<u>\$ 173,845,053</u>	18
19		Total Percent Distribution Plant		100.00%	19
20		<u>General Plant</u>			20
21	389	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 3,648,426	21
22	390.1	Structures & Improvements - Owned	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	15,859,715	22
23	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	31,490	23
24	390.21	Amortization Struct & Improv - Lease	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	24
25	391	Office Furniture & Fixtures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,094,156	25
26	391.1	Computer Software & Hardware	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	287,534	26
27	392	Transportation Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	27
28	392.11	Transportation Equipment - Light	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	2,554,386	28
29	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,806,942	29
30	393	Stores Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	156,988	30
31	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,066,000	31
32	395	Laboratory Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	49,183	32
33	396	Power-Operated Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	811,670	33
34	397.1	Communication Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	931,947	34
35	397.2	Telemetry Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	35
36	398	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	788,151	36
37		Total General Plant		<u>\$ 29,086,588</u>	37
38		<u>Common Plant - Systems Allocable</u>			38
39		<u>Intangible Plant</u>			39
40	301	Organization	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	\$ 3,298	40
41	302	Franchises and Consents	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	0	41
42	303	Miscellaneous Intangible Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	7,336,257	42
43		Total Intangible Plant		<u>\$ 7,339,556</u>	43

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
44		<u>General Plant</u>			44
45	389	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	\$ 105,883	45
46	390.1	Structures & Improvements - Owned	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	2,038,284	46
47	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	17,109	47
48	390.21	Amortization Struct & Improv - Lease	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(14)	48
49	390.3	Structures, Main Building	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8		49
50	391	Office Furniture & Fixtures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	272,241	50
51	391.1	Computer Software & Hardware	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	882,771	51
52	392.1	Transportation Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8		52
53	392.11	Transportation Equipment - Light	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	57,833	53
54	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(326)	54
55	392.21	Transportation Equipment - Aircraft	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	3,038	55
56	393	Stores Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	1,202	56
57	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	41,706	57
58	395	Laboratory Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	49,051	58
59	396	Power-Operated Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	13,565	59
60	397	Communication Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	203,282	60
61	397.2	Telemetry Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(909)	61
62	398	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	219,255	62
63		Total General Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	<u>\$ 3,903,969</u>	63
64		<u>Net Plant</u>			64
65		Total Direct Net Plant		\$ 202,931,641	65
66		Total Common Allocation Net Plant	6.817%	11,243,525	66
67		Total Net Plant		<u>\$ 214,175,166</u>	67
68		<u>Rate Base</u>			68
69	925.01	Cash Working Capital	Stmt H, Sh 1	\$ 361,990	69
70		Materials & Supplies	Stmt H, Sh 1	11,333,602	70
71		Other Debits and Credits	Stmt H, Sh 1	4,984,909	71
72		Customer Advances	Stmt H, Sh 1	(5,247,604)	72
73		Deferred Taxes	Stmt H, Sh 1	(37,829,923)	73
74		Total Rate Base		<u>\$ (26,397,027)</u>	74
75		Total Rate Base & Net Plant		<u>\$ 187,778,139</u>	75

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
1		<u>Depreciation Expenses & Amortization</u>			
2		<u>Direct</u>			
3		<u>Intangible Plant</u>			
4	301	Organization	Stmt L, Sh 1	\$ 0	4
5	302	Franchise & Consents	Stmt L, Sh 1	0	5
6	303	Miscellaneous Intangible Plant	Stmt L, Sh 1	0	6
7		Total Intangible Plant		<u>\$ 0</u>	7
8		<u>Distribution Plant</u>			8
9	374	Land & Land Rights	Stmt L, Sh 1	\$ 0	9
10	374.2	Rights of Way	Stmt L, Sh 1	369	10
11	375	Structures	Stmt L, Sh 1	0	11
12	376	Mains	Stmt L, Sh 1	2,977,477	12
13	378	Measuring & Reg Station	Stmt L, Sh 1	151,288	13
14	380	Services	Stmt L, Sh 1	1,373,312	14
15	381.0	Meters	Stmt L, Sh 1	1,185,405	15
16	385	Industrial Measure & Reg Station Equip	Stmt L, Sh 1	48,335	16
17	387	Miscellaneous Equipment	Stmt L, Sh 1	131	17
18		Total Distribution Plant		<u>\$ 5,736,318</u>	18
19		Total Direct Distribution Plant Allocator		100.00%	19
20		<u>General Plant</u>			20
21	389	Land & Land Rights	Stmt L, Sh 1	\$ 0	21
22	390.1	Structures & Improvements - Owned	Stmt L, Sh 1	424,833	22
23	390.2	Structures & Improvements - Leasehold	Stmt L, Sh 1	850	23
24	390.21	Amortization Struct & Improv - Lease	Stmt L, Sh 1		24
25	391	Office Furniture & Fixtures	Stmt L, Sh 1	81,744	25
26	391.1	Computer Software & Hardware	Stmt L, Sh 1	247,599	26
27	392.00	Transportation Equipment	Stmt L, Sh 1		27
28	392.11	Transportation Equipment - Light	Stmt L, Sh 1	389,458	28
29	392.12	Transportation Equipment - Heavy	Stmt L, Sh 1	181,431	29
30	393	Stores Equipment	Stmt L, Sh 1	13,887	30
31	394	Tools, Shop & Garage Equipment	Stmt L, Sh 1	83,463	31
32	395	Laboratory Equipment	Stmt L, Sh 1	5,484	32
33	396	Power Operated Equipment	Stmt L, Sh 1	72,311	33
34	397.1	Communication Equipment	Stmt L, Sh 1	85,598	34
35	397.2	Telemetry Equipment	Stmt L, Sh 1	0	35
36	398	Miscellaneous Equipment	Stmt L, Sh 1	67,180	36
37		Total General Plant		<u>\$ 1,653,840</u>	37
38		<u>Common - Systems Allocable</u>			38
39		<u>Intangible Plant</u>			39
40	301	Organization	Stmt L, Sh 1 & Stmt N, Sh 8	\$ 0	40
41	302	Franchises & Consents	Stmt L, Sh 1 & Stmt N, Sh 8		41
42	303	Miscellaneous Intangible	Stmt L, Sh 1 & Stmt N, Sh 8	1,120,385	42
43		Total Intangible Plant		<u>\$ 1,120,385</u>	43

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
44		<u>General Plant</u>			44
45	389	Land & Land Rights	Stmt L, Sh 1 & Stmt N, Sh 8	\$ 0	45
46	390.1	Structures & Improvements - Owned	Stmt L, Sh 1 & Stmt N, Sh 8	47,601	46
47	390.2	Structures & Improvements - Leasehold	Stmt L, Sh 1 & Stmt N, Sh 8	5,433	47
48	390.21	Amortization Struct & Improv - Lease	Stmt L, Sh 1 & Stmt N, Sh 8	0	48
49	390.3	Structures, Main Building	Stmt L, Sh 1 & Stmt N, Sh 8		49
50	391	Office Furniture & Fixtures	Stmt L, Sh 1 & Stmt N, Sh 8	29,609	50
51	391.10	Computer Software & Hardware	Stmt L, Sh 1 & Stmt N, Sh 8	291,754	51
52	392.11	Transportation Equipment - Light	Stmt L, Sh 1 & Stmt N, Sh 8	7,251	52
53	392.12	Transportation Equipment - Heavy	Stmt L, Sh 1 & Stmt N, Sh 8	0	53
54	392.21	Transportation Equipment - Aircraft	Stmt L, Sh 1 & Stmt N, Sh 8	783	54
55	393	Stores Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	122	55
56	394	Tools, Shop & Garage Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	4,689	56
57	395	Laboratory Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	3,900	57
58	396	Power Operated Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	785	58
59	397	Communication Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	27,784	59
60	397.2	Telemetry Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	(20)	60
61	398	Miscellaneous Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	17,996	61
62		Total General Plant		<u>\$ 437,687</u>	62
63		Total System Allocable Depreciation		<u>\$ 7,390,157</u>	63
64		<u>System Allocable Amortization</u>			64
65	303	Total Common Intangible Plant	Stmt L, Sh 1	\$ 1,120,385	65
66	309.2-398	Gen Plant Excluding Struct & Land	Stmt L, Sh 1	384,653	66
67		Total System Allocable Amortization		<u>\$ 1,505,038</u>	67
68	389-390.1	Total Common Allocable Depreciation	Stmt L, Sh 1	\$ 1,558,072	68
69		Total Common Allocable Amor & Depr	Stmt L, Sh 1	<u>\$ 1,558,072</u>	69
70		Total Depreciation Expenses	Stmt L, Sh 1	<u>\$ 8,948,229</u>	70
71		<u>Operation and Maintenance Expenses</u>			71
72		<u>Operation Expenses</u>			72
73		<u>Gas Supply Expenses</u>			73
74	803	Natural Gas Transmission Line Purch	Sch K-1, Sh 1 - 7	\$ 0	74
75	805.1	Purchased Gas Cost Adjustments	Sch K-1, Sh 1 - 7	0	75
76	810	Gas Used for Compression Station Fuel	Sch K-1, Sh 1 - 7	0	76
77	813	Other Gas Supply Expenses	Sch K-1, Sh 1 - 7	140,917	77
78		Total Gas Supply Expenses		<u>\$ 140,917</u>	78

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
79		<u>Distribution Expenses</u>			79
80	870	Operation Supervision and Engineering			80
81		Labor	Sch K-1, Sh 1 - 7	\$ 1,194,955	81
82		Labor Loadings	Sch K-1, Sh 1 - 7	711,197	82
83		Materials and Expenses	Sch K-1, Sh 1 - 7	128,651	83
84	871	Operating Distribution Load Dispatching			84
85		Labor	Sch K-1, Sh 1 - 7	82,398	85
86		Labor Loadings	Sch K-1, Sh 1 - 7	44,696	86
87		Materials and Expenses	Sch K-1, Sh 1 - 7	8,960	87
88	874	Operation Mains and Services Expenses			88
89		Labor	Sch K-1, Sh 1 - 7	387,658	89
90		Labor Loadings	Sch K-1, Sh 1 - 7	232,535	90
91		Materials and Expenses	Sch K-1, Sh 1 - 7	1,131,584	91
92	875	Operating Measuring & Regulation Station			92
93		Labor	Sch K-1, Sh 1 - 7	0	93
94		Labor Loadings	Sch K-1, Sh 1 - 7	0	94
95		Materials and Expenses	Sch K-1, Sh 1 - 7	155	95
96	878	Operation Meter and House Regulator			96
97		Labor	Sch K-1, Sh 1 - 7	740,816	97
98		Labor Loadings	Sch K-1, Sh 1 - 7	438,894	98
99		Materials and Expenses	Sch K-1, Sh 1 - 7	186,037	99
100	879	Customer Installation Expense			100
101		Labor	Sch K-1, Sh 1 - 7	770,158	101
102		Labor Loadings	Sch K-1, Sh 1 - 7	452,550	102
103		Materials and Expenses	Sch K-1, Sh 1 - 7	201,315	103
104	880	Other Expenses			104
105		Labor	Sch K-1, Sh 1 - 7	380,078	105
106		Labor Loadings	Sch K-1, Sh 1 - 7	226,461	106
107		Materials and Expenses	Sch K-1, Sh 1 - 7	665,480	107
108	881	Rents	Sch K-1, Sh 1 - 7	(566,147)	108
109		Total Distribution Expenses		<u>\$ 7,418,434</u>	109
110		Total Operation & Distribution Expenses		<u>\$ 7,559,351</u>	110

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
111		<u>Maintenance Expenses</u>			111
112	885	Maintenance Supervision & Engineering			112
113		Labor	Sch K-1, Sh 1 - 7	\$ 155,527	113
114		Labor Loadings	Sch K-1, Sh 1 - 7	92,140	114
115		Materials and Expenses	Sch K-1, Sh 1 - 7	21,810	115
116	886	Maintenance of Structures & Improvement			116
117		Labor	Sch K-1, Sh 1 - 7	404	117
118		Labor Loadings	Sch K-1, Sh 1 - 7	248	118
119		Materials and Expenses	Sch K-1, Sh 1 - 7	111	119
120	887	Maintenance of Mains			120
121		Labor	Sch K-1, Sh 1 - 7	336,241	121
122		Labor Loadings	Sch K-1, Sh 1 - 7	201,056	122
123		Materials and Expenses	Sch K-1, Sh 1 - 7	771,322	123
124	889	Maintenance of Measuring and Reg. Station Eq.			124
125		Labor	Sch K-1, Sh 1 - 7	105,909	125
126		Labor Loadings	Sch K-1, Sh 1 - 7	62,962	126
127		Materials and Expenses	Sch K-1, Sh 1 - 7	146,240	127
128	892	Maintenance of Services			128
129		Labor	Sch K-1, Sh 1 - 7	272,857	129
130		Labor Loadings	Sch K-1, Sh 1 - 7	163,606	130
131		Materials and Expenses	Sch K-1, Sh 1 - 7	298,770	131
132	893	Maintenance of Meters and House Regulators			132
133		Labor	Sch K-1, Sh 1 - 7	62,240	133
134		Labor Loadings	Sch K-1, Sh 1 - 7	37,392	134
135		Materials and Expenses	Sch K-1, Sh 1 - 7	24,422	135
136	894	Maintenance of Other Equipment			136
137		Labor	Sch K-1, Sh 1 - 7	0	137
138		Labor Loadings	Sch K-1, Sh 1 - 7	0	138
139		Materials and Expenses	Sch K-1, Sh 1 - 7	15,421	139
140		Total Maintenance Expenses		<u>\$ 2,768,678</u>	140
141		Total Oper, Dist & Maint Exps		<u>\$ 10,328,029</u>	141

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
142		<u>Customer Accounts Expenses</u>			142
143	901	Supervision			143
144		Labor	Sch K-1, Sh 1 - 7	\$ 203,949	144
145		Labor Loadings	Sch K-1, Sh 1 - 7	115,677	145
146		Materials and Expenses	Sch K-1, Sh 1 - 7	9,422	146
147	902	Meter Reading			147
148		Labor	Sch K-1, Sh 1 - 7	153,465	148
149		Labor Loadings	Sch K-1, Sh 1 - 7	91,095	149
150		Materials and Expenses	Sch K-1, Sh 1 - 7	37,017	150
151	903	Customer Records & Collections			151
152		Labor & Loadings	Sch K-1, Sh 1 - 7	867,720	152
153		Materials and Expenses	Sch K-1, Sh 1 - 7	1,049,843	153
154	903	Customer Records & Collections - KAM			154
155		Labor & Loadings	Company Records	138,980	155
156		Materials and Expenses	Company Records	3,364	156
157	904	Uncollectible Accounts	Sch K-1, Sh 1 - 7	112,433	157
158	905	Miscellaneous			158
159		Labor	Sch K-1, Sh 1 - 7	0	159
160		Labor Loadings	Sch K-1, Sh 1 - 7	0	160
161		Materials and Expenses	Sch K-1, Sh 1 - 7	0	161
162		Total Customer Accounts Expenses		<u>\$ 2,782,964</u>	162
163		<u>Customer Service & Informational Exps</u>			163
164	908	Customer Assistance			164
165		Labor	Sch K-1, Sh 1 - 7	\$ 0	165
166		Labor Loadings	Sch K-1, Sh 1 - 7	0	166
167		Materials and Expenses	Sch K-1, Sh 1 - 7	0	167
168	909	Informational and Instructional Advertising			168
169		Labor	Sch K-1, Sh 1 - 7	0	169
170		Labor Loadings	Sch K-1, Sh 1 - 7	0	170
171		Materials and Expenses	Sch K-1, Sh 1 - 7	0	171
172	910	Miscellaneous			172
173		Labor	Sch K-1, Sh 1 - 7	0	173
174		Labor Loadings	Sch K-1, Sh 1 - 7	0	174
175		Materials and Expenses	Sch K-1, Sh 1 - 7	67,502	175
176		Total Cust Srvc & Info Expenses	Sch K-1, Sh 1 - 7	<u>\$ 67,502</u>	176
177		<u>Sales Expenses</u>			177
178	912	Demonstrating & Selling			178
179		Labor	Sch K-1, Sh 1 - 7	\$ 0	179
180		Labor Loadings	Sch K-1, Sh 1 - 7	0	180
181		Materials and Expenses	Sch K-1, Sh 1 - 7	0	181
182	913	Advertising			182
183		Labor	Sch K-1, Sh 1 - 7	0	183
184		Labor Loadings	Sch K-1, Sh 1 - 7	0	184
185		Materials and Expenses	Sch K-1, Sh 1 - 7	24,930	185
186		Total Sales Expenses		<u>\$ 24,930</u>	186
187		Total O&M Expenses		<u>\$ 13,203,425</u>	187
188		<u>Administrative & General Expenses</u>			188
189	920	Administrative & General Salaries			189
190		Labor	Sch K-1, Sh 1 - 7	\$ 3,491,017	190
191		Labor Loadings	Sch K-1, Sh 1 - 7	1,585,794	191
192		Materials and Expense	Sch K-1, Sh 1 - 7	(220,010)	192
193		Total A&G Salaries Exps		<u>\$ 4,856,801</u>	193

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
194		<u>Other Administrative & General Exps.</u>			194
195	921	Office Supplies	Sch K-1, Sh 1 - 7	\$ 551,589	195
196	922	A&G Expenses Transferred - Credit	Sch K-1, Sh 1 - 7	(577,237)	196
197	923	Outside Services	Sch K-1, Sh 1 - 7	1,636,794	197
198	924	Property Insurance	Sch K-1, Sh 1 - 7	34,164	198
199	925	Injuries and Damages	Sch K-1, Sh 1 - 7	752,889	199
200	926	Employee Pensions and Benefits	Sch K-1, Sh 1 - 7	1,004,264	200
201	928	Regulatory Commission Expenses	Sch K-1, Sh 1 - 7	(700,827)	201
202	930.1	Safety Advertising	Sch K-1, Sh 1 - 7	98,770	202
203	930.2	Miscellaneous General			203
204		Labor	Sch K-1, Sh 1 - 7	0	204
205		Labor Loadings	Sch K-1, Sh 1 - 7	0	205
206		Materials and Expense	Sch K-1, Sh 1 - 7	351,467	206
207	931	Rents	Sch K-1, Sh 1 - 7	179,358	207
208	935	Maintenance of General Plant	Sch K-1, Sh 1 - 7		208
209		Labor	Sch K-1, Sh 1 - 7	55,697	209
210		Labor Loadings	Sch K-1, Sh 1 - 7	32,682	210
211		Materials and Expense	Sch K-1, Sh 1 - 7	471,152	211
212		Total Other A&G Expenses		<u>\$ 3,890,761</u>	212
213		Total A&G Expenses		<u>\$ 8,747,562</u>	213
214		Total O&M and A&G Expenses		<u>\$ 21,950,987</u>	214
215		<u>Other Deductions</u>			
216		Taxes Other than Income	Stmt H, Sh 1	\$ 2,328,026	216
217		Interest Expenses	Sch M, Sh 1	3,319,023	217
218		Schedule M Adjustments	Sch M, Sh 1	(5,435,367)	218
219		Investment Tax Credit (I.T.C.)	Sch M, Sh 1	0	219
220		South Georgia Amortization - Fed	Sch M, Sh 1	0	220
221		Federal Deferred Provision	Sch M, Sh 1	652,483	221
222		Regulatory Amortization	Stmt H, Sh 1	393,293	222
223		Mill Tax	Sch M-5, Sh 1	403,527	223
224		Modified Business Tax	Sch M-5, Sh 1	(1,018)	224
225		Amortization Gas Plant Acquisition		0	225
226		<u>Rate Base</u>			226
227		Total Direct Net Plant		\$ 202,931,641	227
228		Total System Allocable Net Plant		<u>11,243,525</u>	228
229		Total Net Plant		<u>\$ 214,175,166</u>	229
230		Cash Working Capital	Stmt H, Sh 1	\$ 361,990	230
231		Materials & Supplies	Stmt H, Sh 1	11,333,602	231
232		Other Debits and Credits	Stmt H, Sh 1	4,984,909	232
233		Customer Advances	Stmt H, Sh 1	(5,247,604)	233
234		Deferred Taxes	Stmt H, Sh 1	<u>(37,829,923)</u>	234
235		Total Rate Base		<u>\$ 187,778,139</u>	235

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
236		<u>Revenues</u>			236
237		Net Operating Margin	Sch J-1, Sh 8	\$ 42,917,606	237
238		Negotiated Contract Margin	Sch J-1, Sh 8	415,637	238
239		Late Charges	STMT O, SH 8	282,516	239
240		Service Establishment Charges	STMT O, SH 8	446,585	240
241		Reconnect & Reread Charges	STMT O, SH 8	(100)	241
242		Other Revenue - Labor	STMT O, SH 8	125	242
243		Other Revenue - Parts & Material	STMT O, SH 8	8	243
244		Other Revenue - Field Collection Fee	STMT O, SH 8	0	244
245		Other Revenue - Returned Item Fee	STMT O, SH 8	32,600	245
246		Other Revenue - Rental Gas Property	STMT O, SH 8	0	246
247		Total Revenues		<u>\$ 44,094,977</u>	247
248		<u>Operating Deductions</u>			248
249		Operations & Maintenance Expenses	Stmt L, Sh 1	\$ (13,203,425)	249
250		Administrative & General Expenses	Stmt L, Sh 1	(8,747,562)	250
251		Regulatory Amortization	Stmt H, Sh 1	(393,293)	251
252		Mill Tax	Sch M-5, Sh 1	(403,527)	252
253		Modified Business Tax	Sch M-5, Sh 1	1,018	253
254		Depreciation Expenses	Stmt L, Sh 1	(8,948,229)	254
255		Taxes other than Income	Stmt H, Sh 1	(2,328,026)	255
256		Total Operating Deductions		<u>\$ (34,023,044)</u>	256
264		<u>Taxable Income</u>			264
265		Taxable Income before Interest Exp	Stmt H, Sh 1	\$ 10,071,934	265
266		Interest Expenses	Sch M, Sh 1	(3,319,023)	266
267		Schedule M Adjustments	Sch M, Sh 1	(5,435,367)	267
268		Total Taxable Income		<u>\$ 1,317,544</u>	268
269		<u>Federal Income Tax</u>			269
270		Federal Income Tax	21%	\$ 276,684.19	270
271		Investment Tax Credit (I.T.C.)	Sch M, Sh 1	0	271
272		Federal Deferred Provision	Sch M, Sh 1	652,483	272
273		South Georgia Amortization - Fed	Sch M, Sh 1	0	273
274		Total Federal Income Tax		<u>\$ 929,167</u>	274
275		Total Net Income		<u>\$ 9,142,766</u>	275

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Single-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
		1	3	5	7	9
1	<u>Allocation Factors</u>					
2	Peak Demand		19,548,257	10,591,644	0	0
3	Allocation Percent -	1	100.000%	54.182%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	10,591,644	0	0
5	Allocation Percent -	1.2	100.000%	54.182%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	19,243,058	0
7	Allocation Percent -	2	100.000%	0.000%	55.968%	0.000%
8	Throughput		119,924,055	0	0	55,677,180
9	Allocation Percent -	3	100.000%	0.000%	0.000%	46.427%
10	Throughput w/ Contracts		142,931,505	0	0	55,677,180
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	38.954%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	27.091%	0.000%	19.477%
13	Allocation Percent -	3.5	100.000%	27.091%	0.000%	19.477%
14	Customers w/ Contracts		100,429	0	74,823	0
15	Allocation Percent -	4	100.000%	0.000%	74.503%	0.000%
16	Customers With Mains		100,429	0	74,823	0
17	Allocation Percent -	5	100.000%	0.000%	74.503%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	19,243,058	0
19	Allocation Percent -	6	100.000%	0.000%	58.674%	0.000%
20	Service Lines for Customers		100.0%	0.0%	79.7%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	79.676%	0.000%
22	Customer Advances		100,429	0	74,823	0
23	Allocation Percent -	8	100.000%	0.000%	74.503%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	290,188	0
25	Allocation Percent -	9	100.000%	0.000%	63.124%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	74,823	0
29	Allocation Percent -	11	100.000%	0.000%	74.531%	0.000%
30	Late Fees		221,804	0	136,279	0
31	Allocation Percent -	12	100.000%	0.000%	61.441%	0.000%
32	Return Item Fees		45,455	0	30,276	0
33	Allocation Percent -	13	100.000%	0.000%	66.607%	0.000%
34	Uncollectible Margin		119,337	0	74,648	0
35	Allocation Percent -	14	100.000%	0.000%	62.552%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	27,156,751		
39	Allocation Percent -	20.1	100.000%	54.082%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		37,342,045	
41	Allocation Percent -	20.2	100.000%		74.365%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	1,159,486	1,594,358	0
43	Allocation Percent -	21	100.000%	23.032%	31.671%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	28,585,572	85,597,698	0
46	Allocation Percent -	1.1	100.000%	16.443%	49.238%	0.000%
47	Distribution Mains (Account 376)		100,428,914	27,207,216	37,411,438	0
48	Allocation Percent -	2.2	100.000%	27.091%	37.252%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	27,064,920	0
50	Allocation Percent -	3.3	100.000%	0.000%	79.676%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	27,207,216	64,476,358	0
52	Allocation Percent -	4.4	100.000%	20.244%	47.974%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	354,669	2,665,784	63,166
54	Allocation Percent -	5.5	100.000%	7.582%	56.989%	1.350%
55	Allocable Distribution Maintenance Expenses		2,483,017	439,885	1,263,458	0
56	Allocation Percent -	6.6	100.000%	17.716%	50.884%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	0	28,400,566	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	65.842%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	1,708,838	0
60	Allocation Percent -	10.1	100.000%	0.000%	69.637%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Multi-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	11	13	15
2	Peak Demand		19,548,257	1,213,877	0	0
3	Allocation Percent -	1	100.000%	6.210%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	1,213,877	0	0
5	Allocation Percent -	1.2	100.000%	6.210%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	3,432,853	0
7	Allocation Percent -	2	100.000%	0.000%	9.984%	0.000%
8	Throughput		119,924,055	0	0	6,790,234
9	Allocation Percent -	3	100.000%	0.000%	0.000%	5.662%
10	Throughput w/ Contracts		142,931,505	0	0	6,790,234
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	4.751%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	3.105%	0.000%	2.375%
13	Allocation Percent -	3.5	100.000%	3.105%	0.000%	2.375%
14	Customers w/ Contracts		100,429	0	16,590	0
15	Allocation Percent -	4	100.000%	0.000%	16.519%	0.000%
16	Customers With Mains		100,429	0	16,590	0
17	Allocation Percent -	5	100.000%	0.000%	16.519%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	3,432,853	0
19	Allocation Percent -	6	100.000%	0.000%	10.467%	0.000%
20	Service Lines for Customers		100.0%	0.0%	5.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	5.037%	0.000%
22	Customer Advances		100,429	0	16,590	0
23	Allocation Percent -	8	100.000%	0.000%	16.519%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	143,118	0
25	Allocation Percent -	9	100.000%	0.000%	31.132%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	16,590	0
29	Allocation Percent -	11	100.000%	0.000%	16.525%	0.000%
30	Late Fees		221,804	0	39,137	0
31	Allocation Percent -	12	100.000%	0.000%	17.645%	0.000%
32	Return Item Fees		45,455	0	10,533	0
33	Allocation Percent -	13	100.000%	0.000%	23.173%	0.000%
34	Uncollectible Margin		119,337	0	30,540	0
35	Allocation Percent -	14	100.000%	0.000%	25.592%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	3,112,355		
39	Allocation Percent -	20.1	100.000%	6.198%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		8,279,600	
41	Allocation Percent -	20.2	100.000%		16.488%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	132,885	353,506	0
43	Allocation Percent -	21	100.000%	2.640%	7.022%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	3,276,108	13,855,395	0
46	Allocation Percent -	1.1	100.000%	1.884%	7.970%	0.000%
47	Distribution Mains (Account 376)		100,428,914	3,118,139	8,294,986	0
48	Allocation Percent -	2.2	100.000%	3.105%	8.260%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	1,711,097	0
50	Allocation Percent -	3.3	100.000%	0.000%	5.037%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	3,118,139	10,006,083	0
52	Allocation Percent -	4.4	100.000%	2.320%	7.445%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	40,648	502,032	7,704
54	Allocation Percent -	5.5	100.000%	0.869%	10.732%	0.165%
55	Allocable Distribution Maintenance Expenses		2,483,017	50,414	184,133	0
56	Allocation Percent -	6.6	100.000%	2.030%	7.416%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	0	4,541,678	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	10.529%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	392,069	0
60	Allocation Percent -	10.1	100.000%	0.000%	15.977%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Residential Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	17	19	21
2	Peak Demand			360	0	0
3	Allocation Percent -	1	100.000%	0.002%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	360	0	0
5	Allocation Percent -	1.2	100.000%	0.002%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	1,746	0
7	Allocation Percent -	2	100.000%	0.000%	0.005%	0.000%
8	Throughput		119,924,055	0	0	1,891
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.002%
10	Throughput w/ Contracts		142,931,505	0	0	1,891
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.001%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.001%	0.000%	0.001%
13	Allocation Percent -	3.5	100.000%	0.001%	0.000%	0.001%
14	Customers w/ Contracts		100,429	0	3	0
15	Allocation Percent -	4	100.000%	0.000%	0.003%	0.000%
16	Customers With Mains		100,429	0	3	0
17	Allocation Percent -	5	100.000%	0.000%	0.003%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	1,746	0
19	Allocation Percent -	6	100.000%	0.000%	0.005%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.003%	0.000%
22	Customer Advances		100,429	0	3	0
23	Allocation Percent -	8	100.000%	0.000%	0.003%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	3	0
29	Allocation Percent -	11	100.000%	0.000%	0.003%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	923		
39	Allocation Percent -	20.1	100.000%	0.002%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		1,497	
41	Allocation Percent -	20.2	100.000%		0.003%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	39	64	0
43	Allocation Percent -	21	100.000%	0.001%	0.001%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	972	4,468	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.003%	0.000%
47	Distribution Mains (Account 376)		100,428,914	925	1,500	0
48	Allocation Percent -	2.2	100.000%	0.001%	0.001%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	1,148	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.003%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	925	2,648	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.002%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	12	146	2
54	Allocation Percent -	5.5	100.000%	0.000%	0.003%	0.000%
55	Allocable Distribution Maintenance Expenses		2,483,017	15	56	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.002%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	877	389	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.002%	0.001%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	66	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.003%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-1		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	35	37	39
2	Peak Demand		19,548,257	2,423,369	0	0
3	Allocation Percent -	1	100.000%	12.397%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	2,423,369	0	0
5	Allocation Percent -	1.2	100.000%	12.397%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	6,023,879	0
7	Allocation Percent -	2	100.000%	0.000%	17.520%	0.000%
8	Throughput		119,924,055	0	0	11,959,221
9	Allocation Percent -	3	100.000%	0.000%	0.000%	9.972%
10	Throughput w/ Contracts		142,931,505	0	0	11,959,221
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	8.367%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	6.198%	0.000%	4.184%
13	Allocation Percent -	3.5	100.000%	6.198%	0.000%	4.184%
14	Customers w/ Contracts		100,429	0	8,094	0
15	Allocation Percent -	4	100.000%	0.000%	8.060%	0.000%
16	Customers With Mains		100,429	0	8,094	0
17	Allocation Percent -	5	100.000%	0.000%	8.060%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	6,023,879	0
19	Allocation Percent -	6	100.000%	0.000%	18.367%	0.000%
20	Service Lines for Customers		100.0%	0.0%	11.3%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	11.298%	0.000%
22	Customer Advances		100,429	0	8,094	0
23	Allocation Percent -	8	100.000%	0.000%	8.060%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25,114	0
25	Allocation Percent -	9	100.000%	0.000%	5.463%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	8,094	0
29	Allocation Percent -	11	100.000%	0.000%	8.063%	0.000%
30	Late Fees		221,804	0	27,035	0
31	Allocation Percent -	12	100.000%	0.000%	12.189%	0.000%
32	Return Item Fees		45,455	0	4,536	0
33	Allocation Percent -	13	100.000%	0.000%	9.979%	0.000%
34	Uncollectible Margin		119,337	0	12,973	0
35	Allocation Percent -	14	100.000%	0.000%	10.871%	0.000%
36	KAM Direct Allocation		1,980	0	1,116	0
37	Allocation Percent -	15	100.000%	0.000%	56.364%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	6,213,467		
39	Allocation Percent -	20.1	100.000%	12.374%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		4,039,555	
41	Allocation Percent -	20.2	100.000%		8.045%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	265,290	172,473	0
43	Allocation Percent -	21	100.000%	5.270%	3.426%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	6,540,381	14,111,811	0
46	Allocation Percent -	1.1	100.000%	3.762%	8.117%	0.000%
47	Distribution Mains (Account 376)		100,428,914	6,225,013	4,047,062	0
48	Allocation Percent -	2.2	100.000%	6.198%	4.030%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	3,837,683	0
50	Allocation Percent -	3.3	100.000%	0.000%	11.298%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	6,225,013	7,884,745	0
52	Allocation Percent -	4.4	100.000%	4.632%	5.867%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	81,148	456,830	13,568
54	Allocation Percent -	5.5	100.000%	1.735%	9.766%	0.290%
55	Allocable Distribution Maintenance Expenses		2,483,017	100,646	171,282	0
56	Allocation Percent -	6.6	100.000%	4.053%	6.898%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	0	5,018,608	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	11.635%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	269,702	0
60	Allocation Percent -	10.1	100.000%	0.000%	10.991%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-2		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	41	43	45
2	Peak Demand		19,548,257	2,096,264	0	0
3	Allocation Percent -	1	100.000%	10.724%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	2,096,264	0	0
5	Allocation Percent -	1.2	100.000%	10.724%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	3,011,953	0
7	Allocation Percent -	2	100.000%	0.000%	8.760%	0.000%
8	Throughput		119,924,055	0	0	12,190,952
9	Allocation Percent -	3	100.000%	0.000%	0.000%	10.166%
10	Throughput w/ Contracts		142,931,505	0	0	12,190,952
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	8.529%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	5.362%	0.000%	4.265%
13	Allocation Percent -	3.5	100.000%	5.362%	0.000%	4.265%
14	Customers w/ Contracts		100,429	0	766	0
15	Allocation Percent -	4	100.000%	0.000%	0.763%	0.000%
16	Customers With Mains		100,429	0	766	0
17	Allocation Percent -	5	100.000%	0.000%	0.763%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	3,011,953	0
19	Allocation Percent -	6	100.000%	0.000%	9.184%	0.000%
20	Service Lines for Customers		100.0%	0.0%	3.2%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	3.200%	0.000%
22	Customer Advances		100,429	0	766	0
23	Allocation Percent -	8	100.000%	0.000%	0.763%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	981	0
25	Allocation Percent -	9	100.000%	0.000%	0.213%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	766	0
29	Allocation Percent -	11	100.000%	0.000%	0.763%	0.000%
30	Late Fees		221,804	0	14,407	0
31	Allocation Percent -	12	100.000%	0.000%	6.495%	0.000%
32	Return Item Fees		45,455	0	90	0
33	Allocation Percent -	13	100.000%	0.000%	0.198%	0.000%
34	Uncollectible Margin		119,337	0	1,175	0
35	Allocation Percent -	14	100.000%	0.000%	0.985%	0.000%
36	KAM Direct Allocation		1,980	0	492	0
37	Allocation Percent -	15	100.000%	0.000%	24.848%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	5,374,776		
39	Allocation Percent -	20.1	100.000%	10.704%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		382,261	
41	Allocation Percent -	20.2	100.000%		0.761%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	229,482	16,321	0
43	Allocation Percent -	21	100.000%	4.558%	0.324%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	5,657,564	4,501,180	0
46	Allocation Percent -	1.1	100.000%	3.254%	2.589%	0.000%
47	Distribution Mains (Account 376)		100,428,914	5,384,764	382,972	0
48	Allocation Percent -	2.2	100.000%	5.362%	0.381%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	1,087,028	0
50	Allocation Percent -	3.3	100.000%	0.000%	3.200%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	5,384,764	1,470,000	0
52	Allocation Percent -	4.4	100.000%	4.007%	1.094%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	70,195	149,663	13,831
54	Allocation Percent -	5.5	100.000%	1.501%	3.199%	0.296%
55	Allocable Distribution Maintenance Expenses		2,483,017	87,061	41,113	0
56	Allocation Percent -	6.6	100.000%	3.506%	1.656%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	0	2,370,100	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	5.495%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	53,251	0
60	Allocation Percent -	10.1	100.000%	0.000%	2.170%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-3		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	47	49	51
2	Peak Demand		19,548,257	1,186,293	0	0
3	Allocation Percent -	1	100.000%	6.069%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	1,186,293	0	0
5	Allocation Percent -	1.2	100.000%	6.069%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	536,029	0
7	Allocation Percent -	2	100.000%	0.000%	1.559%	0.000%
8	Throughput		119,924,055	0	0	9,664,209
9	Allocation Percent -	3	100.000%	0.000%	0.000%	8.059%
10	Throughput w/ Contracts		142,931,505	0	0	9,664,209
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	6.761%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	3.034%	0.000%	3.381%
13	Allocation Percent -	3.5	100.000%	3.034%	0.000%	3.381%
14	Customers w/ Contracts		100,429	0	77	0
15	Allocation Percent -	4	100.000%	0.000%	0.077%	0.000%
16	Customers With Mains		100,429	0	77	0
17	Allocation Percent -	5	100.000%	0.000%	0.077%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	536,029	0
19	Allocation Percent -	6	100.000%	0.000%	1.634%	0.000%
20	Service Lines for Customers		100.0	0.0%	0.5%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.495%	0.000%
22	Customer Advances		100,429	0	77	0
23	Allocation Percent -	8	100.000%	0.000%	0.077%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	153	0
25	Allocation Percent -	9	100.000%	0.000%	0.033%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	77	0
29	Allocation Percent -	11	100.000%	0.000%	0.077%	0.000%
30	Late Fees		221,804	0	2,098	0
31	Allocation Percent -	12	100.000%	0.000%	0.946%	0.000%
32	Return Item Fees		45,455	0	20	0
33	Allocation Percent -	13	100.000%	0.000%	0.044%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	168	0
37	Allocation Percent -	15	100.000%	0.000%	8.485%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	3,041,630		
39	Allocation Percent -	20.1	100.000%	6.057%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		38,429	
41	Allocation Percent -	20.2	100.000%		0.077%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	129,866	1,641	0
43	Allocation Percent -	21	100.000%	2.580%	0.033%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	3,201,662	744,653	0
46	Allocation Percent -	1.1	100.000%	1.842%	0.428%	0.000%
47	Distribution Mains (Account 376)		100,428,914	3,047,282	38,500	0
48	Allocation Percent -	2.2	100.000%	3.034%	0.038%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	168,191	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.495%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	3,047,282	206,691	0
52	Allocation Percent -	4.4	100.000%	2.267%	0.154%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	39,724	25,078	10,964
54	Allocation Percent -	5.5	100.000%	0.849%	0.536%	0.234%
55	Allocable Distribution Maintenance Expenses		2,483,017	49,268	6,290	0
56	Allocation Percent -	6.6	100.000%	1.984%	0.253%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	0	712,495	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	1.652%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	13,764	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.561%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-4		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	53	55	57
2	Peak Demand		19,548,257	2,033,651	0	0
3	Allocation Percent -	1	100.000%	10.403%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	2,033,651	0	0
5	Allocation Percent -	1.2	100.000%	10.403%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	2,106,360	0
7	Allocation Percent -	2	100.000%	0.000%	6.126%	0.000%
8	Throughput		119,924,055	0	0	23,518,055
9	Allocation Percent -	3	100.000%	0.000%	0.000%	19.611%
10	Throughput w/ Contracts		142,931,505	0	0	23,518,055
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	16.454%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	5.202%	0.000%	8.227%
13	Allocation Percent -	3.5	100.000%	5.202%	0.000%	8.227%
14	Customers w/ Contracts		100,429	0	31	0
15	Allocation Percent -	4	100.000%	0.000%	0.031%	0.000%
16	Customers With Mains		100,429	0	31	0
17	Allocation Percent -	5	100.000%	0.000%	0.031%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	520,702	0
19	Allocation Percent -	6	100.000%	0.000%	1.588%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.3%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.252%	0.000%
22	Customer Advances		100,429	0	31	0
23	Allocation Percent -	8	100.000%	0.000%	0.031%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	1,510,542	0
27	Allocation Percent -	10	100.000%	0.000%	100.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	31	0
29	Allocation Percent -	11	100.000%	0.000%	0.031%	0.000%
30	Late Fees		221,804	0	2,786	0
31	Allocation Percent -	12	100.000%	0.000%	1.256%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	204	0
37	Allocation Percent -	15	100.000%	0.000%	10.303%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	5,214,238		
39	Allocation Percent -	20.1	100.000%	10.384%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		15,471	
41	Allocation Percent -	20.2	100.000%		0.031%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	222,627	661	0
43	Allocation Percent -	21	100.000%	4.422%	0.013%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	5,488,579	2,208,205	0
46	Allocation Percent -	1.1	100.000%	3.157%	1.270%	0.000%
47	Distribution Mains (Account 376)		100,428,914	5,223,928	15,500	0
48	Allocation Percent -	2.2	100.000%	5.202%	0.015%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	85,567	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.252%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	5,223,928	101,067	0
52	Allocation Percent -	4.4	100.000%	3.887%	0.075%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	68,098	85,426	26,681
54	Allocation Percent -	5.5	100.000%	1.456%	1.826%	0.570%
55	Allocable Distribution Maintenance Expenses		2,483,017	84,460	4,072	0
56	Allocation Percent -	6.6	100.000%	3.402%	0.164%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	1,600,627	468,000	0
58	Allocation Percent -	Net Op Mrg	100.000%	3.711%	1.085%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	15,345	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.625%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General Gas Service - 5		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	59	61	63
2	Peak Demand		19,548,257	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	0		
5	Allocation Percent -	1.2	100.000%	0.000%		
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401			
7	Allocation Percent -	2	100.000%			
8	Throughput		119,924,055			0
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.000%
10	Throughput w/ Contracts		142,931,505			23,007,450
11	Allocation Percent -	3.2	100.000%			16.097%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	8.048%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	8.048%
14	Customers w/ Contracts		100,429	0	0	0
15	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
16	Customers With Mains		100,429	0	0	0
17	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743		0	
19	Allocation Percent -	6	100.000%		0.000%	
20	Service Lines for Customers		100.0		0.0%	
21	Allocation Percent -	7	100.000%	0.000%	0.000%	0.000%
22	Customer Advances		100,429			
23	Allocation Percent -	8	100.000%			
24	Service Establishment & Reconnect Charges		459,709			
25	Allocation Percent -	9	100.000%			
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	0	0
29	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
30	Late Fees		221,804		0	
31	Allocation Percent -	12	100.000%		0.000%	
32	Return Item Fees		45,455			
33	Allocation Percent -	13	100.000%			
34	Uncollectible Margin		119,337			
35	Allocation Percent -	14	100.000%			
36	KAM Direct Allocation		1,980		0	
37	Allocation Percent -	15	100.000%		0.000%	
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	93,141		
39	Allocation Percent -	20.1	100.000%	0.185%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		93,141	
41	Allocation Percent -	20.2	100.000%		0.185%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	377,114	377,114	0
43	Allocation Percent -	21	100.000%	7.491%	7.491%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	0	0	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
47	Distribution Mains (Account 376)		100,428,914	0	0	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	0	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	0	0	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	0	0	0
54	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
55	Allocable Distribution Maintenance Expenses		2,483,017	0	0	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	0	0	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	0	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	65	67	69
2	Peak Demand		19,548,257	700	0	0
3	Allocation Percent -	1	100.000%	0.004%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	700	0	0
5	Allocation Percent -	1.2	100.000%	0.004%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	249	0
7	Allocation Percent -	2	100.000%	0.000%	0.001%	0.000%
8	Throughput		119,924,055	0	0	4,640
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.004%
10	Throughput w/ Contracts		142,931,505	0	0	4,640
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.003%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.002%	0.000%	0.002%
13	Allocation Percent -	3.5	100.000%	0.002%	0.000%	0.002%
14	Customers w/ Contracts		100,429	0	1	0
15	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
16	Customers With Mains		100,429	0	1	0
17	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	249	0
19	Allocation Percent -	6	100.000%	0.000%	0.001%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
22	Customer Advances		100,429	0	1	0
23	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25	0
25	Allocation Percent -	9	100.000%	0.000%	0.005%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	1	0
29	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
30	Late Fees		221,804	0	13	0
31	Allocation Percent -	12	100.000%	0.000%	0.006%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	1,795		
39	Allocation Percent -	20.1	100.000%	0.004%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		499	
41	Allocation Percent -	20.2	100.000%		0.001%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	77	21	0
43	Allocation Percent -	21	100.000%	0.002%	0.000%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	1,889	1,210	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.001%	0.000%
47	Distribution Mains (Account 376)		100,428,914	1,798	500	0
48	Allocation Percent -	2.2	100.000%	0.002%	0.000%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	436	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	1,798	936	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	23	36	5
54	Allocation Percent -	5.5	100.000%	0.001%	0.001%	0.000%
55	Allocable Distribution Maintenance Expenses		2,483,017	29	18	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	501	346	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.001%	0.001%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	22	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Water Pumping		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	71	73	75
2	Peak Demand		19,548,257	422	0	0
3	Allocation Percent -	1	100.000%	0.002%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	422	0	0
5	Allocation Percent -	1.2	100.000%	0.002%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	1,483	0
7	Allocation Percent -	2	100.000%	0.000%	0.004%	0.000%
8	Throughput		119,924,055	0	0	2,481
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.002%
10	Throughput w/ Contracts		142,931,505	0	0	2,481
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.002%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.001%	0.000%	0.001%
13	Allocation Percent -	3.5	100.000%	0.001%	0.000%	0.001%
14	Customers w/ Contracts		100,429	0	2	0
15	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
16	Customers With Mains		100,429	0	2	0
17	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	1,483	0
19	Allocation Percent -	6	100.000%	0.000%	0.005%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%
22	Customer Advances		100,429	0	2	0
23	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25	0
25	Allocation Percent -	9	100.000%	0.000%	0.005%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	2	0
29	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%
30	Late Fees		221,804	0	13	0
31	Allocation Percent -	12	100.000%	0.000%	0.006%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	1,082		
39	Allocation Percent -	20.1	100.000%	0.002%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		998	
41	Allocation Percent -	20.2	100.000%		0.002%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	46	43	0
43	Allocation Percent -	21	100.000%	0.001%	0.001%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	1,139	3,180	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.002%	0.000%
47	Distribution Mains (Account 376)		100,428,914	1,084	1,000	0
48	Allocation Percent -	2.2	100.000%	0.001%	0.001%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	647	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	1,084	1,647	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	14	109	3
54	Allocation Percent -	5.5	100.000%	0.000%	0.002%	0.000%
55	Allocable Distribution Maintenance Expenses		2,483,017	18	36	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	196	864	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.002%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	44	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Electric Generation		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	77	79	81
2	Peak Demand		19,548,257	42	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	42	0	0
5	Allocation Percent -	1.2	100.000%	0.000%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	19,415	0
7	Allocation Percent -	2	100.000%	0.000%	0.056%	0.000%
8	Throughput		119,924,055	0	0	96,174
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.080%
10	Throughput w/ Contracts		142,931,505	0	0	96,174
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.067%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	0.034%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	0.034%
14	Customers w/ Contracts		100,429	0	4	0
15	Allocation Percent -	4	100.000%	0.000%	0.004%	0.000%
16	Customers With Mains		100,429	0	4	0
17	Allocation Percent -	5	100.000%	0.000%	0.004%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	19,415	0
19	Allocation Percent -	6	100.000%	0.000%	0.059%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.010%	0.000%
22	Customer Advances		100,429	0	4	0
23	Allocation Percent -	8	100.000%	0.000%	0.004%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	4	0
29	Allocation Percent -	11	100.000%	0.000%	0.004%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	108		
39	Allocation Percent -	20.1	100.000%	0.000%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		1,996	
41	Allocation Percent -	20.2	100.000%		0.004%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	5	85	0
43	Allocation Percent -	21	100.000%	0.000%	0.002%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	113	24,843	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.014%	0.000%
47	Distribution Mains (Account 376)		100,428,914	108	2,000	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.002%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	3,328	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.010%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	108	5,328	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.004%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	1	897	109
54	Allocation Percent -	5.5	100.000%	0.000%	0.019%	0.002%
55	Allocable Distribution Maintenance Expenses		2,483,017	2	178	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.007%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	6,622	2,957	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.015%	0.007%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	88	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.004%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Compress (CNG)		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	83	85	87
2	Peak Demand		19,548,257	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	0	0	0
5	Allocation Percent -	1.2	100.000%	0.000%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	5,378	0
7	Allocation Percent -	2	100.000%	0.000%	0.016%	0.000%
8	Throughput		119,924,055	0	0	638
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.001%
10	Throughput w/ Contracts		142,931,505	0	0	638
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	0.000%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	0.000%
14	Customers w/ Contracts		100,429	0	1	0
15	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
16	Customers With Mains		100,429	0	1	0
17	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	5,378	0
19	Allocation Percent -	6	100.000%	0.000%	0.016%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.003%	0.000%
22	Customer Advances		100,429	0	1	0
23	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	1	0
29	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	0		
39	Allocation Percent -	20.1	100.000%	0.000%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		499	
41	Allocation Percent -	20.2	100.000%		0.001%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	0	21	0
43	Allocation Percent -	21	100.000%	0.000%	0.000%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	0	7,021	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.004%	0.000%
47	Distribution Mains (Account 376)		100,428,914	0	500	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	1,118	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.003%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	0	1,618	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	0	249	1
54	Allocation Percent -	5.5	100.000%	0.000%	0.005%	0.000%
55	Allocable Distribution Maintenance Expenses		2,483,017	0	53	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.002%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	64	130	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	22	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Street Lights		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	89	91	93
2	Peak Demand		19,548,257	1,635	0	0
3	Allocation Percent -	1	100.000%	0.008%	0.000%	0.000%
4	CP w/ Contracts		19,548,257	1,635	0	0
5	Allocation Percent -	1.2	100.000%	0.008%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401	0	0	0
7	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
8	Throughput		119,924,055	0	0	18,380
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.015%
10	Throughput w/ Contracts		142,931,505	0	0	18,380
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.013%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.004%	0.000%	0.006%
13	Allocation Percent -	3.5	100.000%	0.004%	0.000%	0.006%
14	Customers w/ Contracts		100,429	0	37	0
15	Allocation Percent -	4	100.000%	0.000%	0.037%	0.000%
16	Customers With Mains		100,429	0	37	0
17	Allocation Percent -	5	100.000%	0.000%	0.037%	0.000%
18	Meters for Customers w/ Customer 1		32,796,743	0	0	0
19	Allocation Percent -	6	100.000%	0.000%	0.000%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.022%	0.000%
22	Customer Advances		100,429	0	37	0
23	Allocation Percent -	8	100.000%	0.000%	0.037%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	105	0
25	Allocation Percent -	9	100.000%	0.000%	0.023%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,392	0	0	0
29	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
30	Late Fees		221,804	0	35	0
31	Allocation Percent -	12	100.000%	0.000%	0.016%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457	4,192		
39	Allocation Percent -	20.1	100.000%	0.008%		
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457		18,466	
41	Allocation Percent -	20.2	100.000%		0.037%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192	179	788	0
43	Allocation Percent -	21	100.000%	0.004%	0.016%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		173,845,053	4,413	26,995	0
46	Allocation Percent -	1.1	100.000%	0.003%	0.016%	0.000%
47	Distribution Mains (Account 376)		100,428,914	4,200	18,500	0
48	Allocation Percent -	2.2	100.000%	0.004%	0.018%	0.000%
49	Distribution Services (Account 380)		33,968,730	0	7,567	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.022%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644	4,200	26,067	0
52	Allocation Percent -	4.4	100.000%	0.003%	0.019%	0.000%
53	Allocable Distribution Operating Expenses		4,677,758	55	864	21
54	Allocation Percent -	5.5	100.000%	0.001%	0.018%	0.000%
55	Allocable Distribution Maintenance Expenses		2,483,017	68	463	0
56	Allocation Percent -	6.6	100.000%	0.003%	0.019%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140	9,119	0	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.021%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916	0	706	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.029%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,548,257
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,548,257
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401
7	Allocation Percent -	2	100.000%
8	Throughput		119,924,055
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		142,931,505
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,429
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,429
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,796,743
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,429
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,392
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		173,845,053
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		100,428,914
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,968,730
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,677,758
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,483,017
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,548,257
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,548,257
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401
7	Allocation Percent -	2	100.000%
8	Throughput		119,924,055
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		142,931,505
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,429
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,429
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,796,743
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,429
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,392
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		173,845,053
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		100,428,914
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,968,730
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,677,758
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,483,017
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,548,257
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,548,257
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401
7	Allocation Percent -	2	100.000%
8	Throughput		119,924,055
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		142,931,505
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,429
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,429
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,796,743
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,429
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,392
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		173,845,053
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		100,428,914
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,968,730
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,677,758
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,483,017
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,548,257
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,548,257
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401
7	Allocation Percent -	2	100.000%
8	Throughput		119,924,055
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		142,931,505
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,429
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,429
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,796,743
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,429
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,392
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		173,845,053
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		100,428,914
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,968,730
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,677,758
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,483,017
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,548,257
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,548,257
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		34,382,401
7	Allocation Percent -	2	100.000%
8	Throughput		119,924,055
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		142,931,505
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,429
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,429
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,796,743
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,429
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,510,542
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,392
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		50,214,457
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		50,214,457
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		5,034,192
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		173,845,053
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		100,428,914
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,968,730
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		134,397,644
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,677,758
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,483,017
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,134,140
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,453,916
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Single-Family Residential		
					Demand 5	Customer 7	Commodity 9
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 515	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 11,654	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 27,207,216	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 37,411,438	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 1,365,968	\$ 1,878,283	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 27,064,920	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 19,243,058	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 218	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 28,585,572	\$ 85,597,698	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	16.44%	49.24%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 4,782,746	\$ 14,321,633	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 33,368,318	\$ 99,919,331	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 1,206,853	\$ 3,613,845	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 641,935	\$ 1,922,234	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 1,848,788	\$ 5,536,078	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 35,217,106	\$ 105,455,409	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 361,990	\$ 59,523	\$ 178,237	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 1,863,599	\$ 5,580,431	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 819,675	\$ 2,454,466	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (3,909,640)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (6,220,424)	\$ (18,626,670)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 31,739,478	\$ 91,132,233	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Multi-Family Residential		
					Demand 11	Customer 13	Commodity 15
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 59	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 1,336	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 3,118,139	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 8,294,986	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 156,550	\$ 416,459	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 1,711,097	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 3,432,853	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 25	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 3,276,108	\$ 13,855,395	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	1.88%	7.97%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 548,136	\$ 2,318,192	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 3,824,244	\$ 16,173,586	\$ 0
<u>Common - Systems Allocable</u>							
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 138,314	\$ 584,960	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 73,570	\$ 311,145	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 211,884	\$ 896,105	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 4,036,128	\$ 17,069,692	\$ 0
<u>Other Rate Base Items</u>							
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 361,990	\$ 6,822	\$ 28,851	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 213,582	\$ 903,284	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 93,941	\$ 397,296	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (866,858)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (712,904)	\$ (3,015,033)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 3,637,568	\$ 14,517,231	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Residential Air Conditioning		
					Demand 17	Customer 19	Commodity 21
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 925	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 1,500	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 46	\$ 75	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 1,148	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 1,746	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 972	\$ 4,468	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 163	\$ 748	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 1,134	\$ 5,216	\$ 0
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 41	\$ 189	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 22	\$ 100	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 63	\$ 289	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 1,197	\$ 5,505	\$ 0
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 361,990	\$ 2	\$ 9	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 63	\$ 291	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 28	\$ 128	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (157)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (211)	\$ (972)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 1,079	\$ 4,805	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General-1		
					Demand 35	Customer 37	Commodity 39
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 118	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 2,666	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 6,225,013	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 4,047,062	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 312,534	\$ 203,187	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 3,837,683	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 6,023,879	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 50	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 6,540,381	\$ 14,111,811	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.76%	8.12%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 1,094,293	\$ 2,361,094	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 7,634,674	\$ 16,472,905	\$ 0
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 276,128	\$ 595,786	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 146,875	\$ 316,903	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 423,003	\$ 912,689	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 8,057,677	\$ 17,385,594	\$ 0
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 361,990	\$ 13,619	\$ 29,384	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 426,392	\$ 920,001	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 187,542	\$ 404,648	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (422,934)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (1,423,234)	\$ (3,070,831)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 7,261,995	\$ 15,245,864	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General-2		
					Demand 41	Customer 43	Commodity 45
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 102	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 2,307	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 5,384,764	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 382,972	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 270,348	\$ 19,228	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 1,087,028	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 3,011,953	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 43	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 5,657,564	\$ 4,501,180	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.25%	2.59%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 946,586	\$ 753,107	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 6,604,150	\$ 5,254,288	\$ 0
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 238,856	\$ 190,035	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 127,050	\$ 101,081	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 365,906	\$ 291,116	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 6,970,056	\$ 5,545,404	\$ 0
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 361,990	\$ 11,781	\$ 9,373	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 368,838	\$ 293,449	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 162,227	\$ 129,069	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (40,022)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (1,231,126)	\$ (979,489)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 6,281,775	\$ 4,957,783	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General-3		
					Demand 47	Customer 49	Commodity 51
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 58	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 1,305	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 3,047,282	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 38,500	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 152,992	\$ 1,933	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 168,191	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 536,029	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 24	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 3,201,662	\$ 744,653	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	1.84%	0.43%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 535,681	\$ 124,590	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 3,737,343	\$ 869,243	\$ 0
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 135,171	\$ 31,438	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 71,898	\$ 16,722	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 207,069	\$ 48,161	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 3,944,412	\$ 917,404	\$ 0
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 361,990	\$ 6,667	\$ 1,551	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 208,728	\$ 48,547	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 91,806	\$ 21,353	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (4,023)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (696,704)	\$ (162,042)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 3,554,908	\$ 822,789	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General-4		
					Demand 53	Customer 55	Commodity 57
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 99	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 2,238	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 5,223,928	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 15,500	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 262,273	\$ 778	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 85,567	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 520,702	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 1,585,658	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 42	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 5,488,579	\$ 2,208,205	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.16%	1.27%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 918,312	\$ 369,462	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 6,406,891	\$ 2,577,667	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 231,722	\$ 93,228	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 123,255	\$ 49,589	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 354,977	\$ 142,817	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 6,761,868	\$ 2,720,484	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 361,990	\$ 11,429	\$ 4,598	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 357,821	\$ 143,961	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 157,382	\$ 63,319	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (1,620)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (1,194,354)	\$ (480,521)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 6,094,146	\$ 2,450,221	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General Gas Service - 5		
					Demand 59	Customer 61	Commodity 63
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 0	\$ 0	0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 0	0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 0	\$ 0	0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 0	0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 0	0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	0
20		Total Distribution Plant		\$ 173,845,053	\$ 0	\$ 0	0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 0	\$ 0	0
23		Total Direct Net Plant		\$ 202,931,641	\$ 0	\$ 0	0
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 0	\$ 0	0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 0	\$ 0	0
27		Total Systems Allocable		\$ 11,243,525	\$ 0	\$ 0	0
28		Total Net Plant		\$ 214,175,166	\$ 0	\$ 0	0
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 361,990	\$ 0	\$ 0	0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 0	\$ 0	0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 0	\$ 0	0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ 0	0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ 0	\$ 0	0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 0	\$ 0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Air Conditioning		
					Demand 65	Customer 67	Commodity 69
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
7		Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
8	374.1	Rights of Way	1.0	\$ 21,509	\$ 1	\$ 0	0
9	375	Structures	1.0	\$ 0	\$ 0	\$ 0	0
10	376	Mains - Demand	1.0	\$ 50,214,457	\$ 1,798	\$ 0	0
11	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 500	0
12	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	0
13	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 90	\$ 25	0
14	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	0
15	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 436	0
16	381	Meters	6	\$ 32,796,743	\$ 0	\$ 249	0
17	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	0
18	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	0
19		Total Distribution Plant		\$ 173,845,053	\$ 1,889	\$ 1,210	0
20		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
21	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 316	\$ 203	0
22		Total Direct Net Plant		\$ 202,931,641	\$ 2,205	\$ 1,413	0
<u>Common - Systems Allocable</u>							
23	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 80	\$ 51	0
24	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 42	\$ 27	0
25		Total Systems Allocable		\$ 11,243,525	\$ 122	\$ 78	0
26		Total Net Plant		\$ 214,175,166	\$ 2,327	\$ 1,491	0
<u>Other Rate Base Items</u>							
27		Cash Working Capital	1.1	\$ 361,990	\$ 4	\$ 3	0
28		Materials & Supplies	1.1	\$ 11,333,602	\$ 123	\$ 79	0
29		Other Debits and Credits	1.1	\$ 4,984,909	\$ 54	\$ 35	0
30		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (52)	0
31		Deferred Taxes	1.1	\$ (37,829,923)	\$ (411)	\$ (263)	0
32		Total Allocated Rate Base		\$ 187,778,139	\$ 2,098	\$ 1,292	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Water Pumping		
					Demand 71	Customer 73	Commodity 75
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 1,084	\$ 0	0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 1,000	0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 54	\$ 50	0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 647	0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 1,483	0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	0
20		Total Distribution Plant		\$ 173,845,053	\$ 1,139	\$ 3,180	0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 191	\$ 532	0
23		Total Direct Net Plant		\$ 202,931,641	\$ 1,329	\$ 3,712	0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 48	\$ 134	0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 26	\$ 71	0
27		Total Systems Allocable		\$ 11,243,525	\$ 74	\$ 206	0
28		Total Net Plant		\$ 214,175,166	\$ 1,403	\$ 3,918	0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 361,990	\$ 2	\$ 7	0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 74	\$ 207	0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 33	\$ 91	0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (105)	0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (248)	\$ (692)	0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 1,265	\$ 3,426	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Electric Generation		
					Demand 77	Customer 79	Commodity 81
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 108	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 2,000	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 5	\$ 100	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 3,328	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 19,415	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 113	\$ 24,843	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.01%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 19	\$ 4,157	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 132	\$ 29,000	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 5	\$ 1,049	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 3	\$ 558	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 7	\$ 1,607	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 140	\$ 30,607	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 361,990	\$ 0	\$ 52	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 7	\$ 1,620	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 3	\$ 712	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (209)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (25)	\$ (5,406)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 126	\$ 27,375	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Compress (CNG)		
					Demand 83	Customer 85	Commodity 87
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 0	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 500	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 0	\$ 25	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 1,118	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 5,378	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 0	\$ 7,021	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 0	\$ 1,175	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 0	\$ 8,196	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 0	\$ 296	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 0	\$ 158	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 0	\$ 454	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 0	\$ 8,650	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 361,990	\$ 0	\$ 15	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 0	\$ 458	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 0	\$ 201	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (52)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ 0	\$ (1,528)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 0	\$ 7,743	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Street Lights		
					Demand 89	Customer 91	Commodity 93
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 2	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457	\$ 4,200	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 50,214,457	\$ 0	\$ 18,500	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145	\$ 211	\$ 929	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730	\$ 0	\$ 7,567	\$ 0
17	381	Meters	6	\$ 32,796,743	\$ 0	\$ 0	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	\$ 0
20		Total Distribution Plant		\$ 173,845,053	\$ 4,413	\$ 26,995	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.02%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 29,086,588	\$ 738	\$ 4,517	\$ 0
23		Total Direct Net Plant		\$ 202,931,641	\$ 5,151	\$ 31,512	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556	\$ 186	\$ 1,140	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,903,969	\$ 99	\$ 606	\$ 0
27		Total Systems Allocable		\$ 11,243,525	\$ 285	\$ 1,746	\$ 0
28		Total Net Plant		\$ 214,175,166	\$ 5,436	\$ 33,258	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 361,990	\$ 9	\$ 56	\$ 0
31		Materials & Supplies	1.1	\$ 11,333,602	\$ 288	\$ 1,760	\$ 0
32		Other Debits and Credits	1.1	\$ 4,984,909	\$ 127	\$ 774	\$ 0
33		Customer Advances	8	\$ (5,247,604)	\$ 0	\$ (1,933)	\$ 0
34		Deferred Taxes	1.1	\$ (37,829,923)	\$ (960)	\$ (5,874)	\$ 0
35		Total Allocated Rate Base		\$ 187,778,139	\$ 4,900	\$ 28,040	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457
12	376	Mains - Customer	5.0	\$ 50,214,457
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145
15	380	Services - Demand	1.0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730
17	381	Meters	6	\$ 32,796,743
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658
19	387	Miscellaneous Equipment	1.0	\$ 403
20		Total Distribution Plant		<u>\$ 173,845,053</u>
21		Direct Dist Allocation Percentage	Dist Plant	100.00%
22	389-398	Total Direct General Plant	1.1	<u>\$ 29,086,588</u>
23		Total Direct Net Plant		<u>\$ 202,931,641</u>
24		<u>Common - Systems Allocable</u>		
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556
26	389-398	Total General Plant	1.1	\$ 3,903,969
27		Total Systems Allocable		<u>\$ 11,243,525</u>
28		Total Net Plant		<u>\$ 214,175,166</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 361,990
31		Materials & Supplies	1.1	\$ 11,333,602
32		Other Debits and Credits	1.1	\$ 4,984,909
33		Customer Advances	8	\$ (5,247,604)
34		Deferred Taxes	1.1	\$ (37,829,923)
35		Total Allocated Rate Base		<u>\$ 187,778,139</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457
12	376	Mains - Customer	5.0	\$ 50,214,457
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145
15	380	Services - Demand	1.0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730
17	381	Meters	6	\$ 32,796,743
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658
19	387	Miscellaneous Equipment	1.0	\$ 403
20		Total Distribution Plant		<u>\$ 173,845,053</u>
21		Direct Dist Allocation Percentage	Dist Plant	100.00%
22	389-398	Total Direct General Plant	1.1	<u>\$ 29,086,588</u>
23		Total Direct Net Plant		<u>\$ 202,931,641</u>
24		<u>Common - Systems Allocable</u>		
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556
26	389-398	Total General Plant	1.1	\$ 3,903,969
27		Total Systems Allocable		<u>\$ 11,243,525</u>
28		Total Net Plant		<u>\$ 214,175,166</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 361,990
31		Materials & Supplies	1.1	\$ 11,333,602
32		Other Debits and Credits	1.1	\$ 4,984,909
33		Customer Advances	8	\$ (5,247,604)
34		Deferred Taxes	1.1	\$ (37,829,923)
35		Total Allocated Rate Base		<u>\$ 187,778,139</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457
12	376	Mains - Customer	5.0	\$ 50,214,457
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145
15	380	Services - Demand	1.0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730
17	381	Meters	6	\$ 32,796,743
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658
19	387	Miscellaneous Equipment	1.0	\$ 403
20		Total Distribution Plant		<u>\$ 173,845,053</u>
21		Direct Dist Allocation Percentage	Dist Plant	100.00%
22	389-398	Total Direct General Plant	1.1	\$ <u>29,086,588</u>
23		Total Direct Net Plant		<u>\$ 202,931,641</u>
24		<u>Common - Systems Allocable</u>		
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556
26	389-398	Total General Plant	1.1	\$ 3,903,969
27		Total Systems Allocable		<u>\$ 11,243,525</u>
28		Total Net Plant		<u>\$ 214,175,166</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 361,990
31		Materials & Supplies	1.1	\$ 11,333,602
32		Other Debits and Credits	1.1	\$ 4,984,909
33		Customer Advances	8	\$ (5,247,604)
34		Deferred Taxes	1.1	\$ (37,829,923)
35		Total Allocated Rate Base		<u>\$ 187,778,139</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
		<u>Intangible Plant</u>		
1				
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
		<u>Distribution Plant</u>		
7				
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457
12	376	Mains - Customer	5.0	\$ 50,214,457
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145
15	380	Services - Demand	1.0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730
17	381	Meters	6	\$ 32,796,743
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658
19	387	Miscellaneous Equipment	1.0	\$ 403
20		Total Distribution Plant		<u>\$ 173,845,053</u>
21		Direct Dist Allocation Percentage	Dist Plant	100.00%
22	389-398	Total Direct General Plant	1.1	<u>\$ 29,086,588</u>
23		Total Direct Net Plant		<u>\$ 202,931,641</u>
		<u>Common - Systems Allocable</u>		
24				
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556
26	389-398	Total General Plant	1.1	\$ 3,903,969
27		Total Systems Allocable		<u>\$ 11,243,525</u>
28		Total Net Plant		<u>\$ 214,175,166</u>
		<u>Other Rate Base Items</u>		
29				
30		Cash Working Capital	1.1	\$ 361,990
31		Materials & Supplies	1.1	\$ 11,333,602
32		Other Debits and Credits	1.1	\$ 4,984,909
33		Customer Advances	8	\$ (5,247,604)
34		Deferred Taxes	1.1	\$ (37,829,923)
35		Total Allocated Rate Base		<u>\$ 187,778,139</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 50,214,457
12	376	Mains - Customer	5.0	\$ 50,214,457
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 5,042,145
15	380	Services - Demand	1.0	\$ 0
16	380	Services - Customer	7	\$ 33,968,730
17	381	Meters	6	\$ 32,796,743
18	385	Industrial Measuring & Reg Station	10	\$ 1,585,658
19	387	Miscellaneous Equipment	1.0	\$ 403
20		Total Distribution Plant		<u>\$ 173,845,053</u>
21		Direct Dist Allocation Percentage	Dist Plant	100.00%
22	389-398	Total Direct General Plant	1.1	\$ <u>29,086,588</u>
23		Total Direct Net Plant		\$ <u>202,931,641</u>
24		<u>Common - Systems Allocable</u>		
25	301-303	Total Intangible Plant	1.1	\$ 7,339,556
26	389-398	Total General Plant	1.1	\$ 3,903,969
27		Total Systems Allocable		<u>\$ 11,243,525</u>
28		Total Net Plant		\$ <u>214,175,166</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 361,990
31		Materials & Supplies	1.1	\$ 11,333,602
32		Other Debits and Credits	1.1	\$ 4,984,909
33		Customer Advances	8	\$ (5,247,604)
34		Deferred Taxes	1.1	\$ (37,829,923)
35		Total Allocated Rate Base		<u>\$ 187,778,139</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Single-Family Residential		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	5	7	9
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	943,230	2,824,444	0
5	389 - 398	General	1.1	1,653,840	271,943	814,316	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 1,215,173	\$ 3,638,760	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	184,226	551,654	0
9		Structures-Leasehold Improvements	1.1	384,653	63,249	189,395	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 247,475	\$ 741,049	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	256,196	767,162	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 1,471,369	\$ 4,405,922	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	65,423
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 65,423
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	144,525	1,086,288	25,740
23		Materials & Expenses	5.5	128,651	9,754	73,317	1,737
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	59,006
26		Materials & Expenses	3	8,960	0	0	4,160
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	125,551	297,534	0
29		Materials & Expenses	4.4	1,131,584	229,076	542,870	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	42	58	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	660,257	0
35		Materials & Expenses	2	186,037	0	104,121	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	910,958	0
38		Materials & Expenses	5	201,315	0	149,987	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	45,988	345,658	8,190
41		Materials & Expenses	5.5	665,480	50,457	379,247	8,986
42	881	Rents	5.5	(566,147)	(42,925)	(322,639)	(7,645)
43		Total Distribution Expenses		\$ 7,418,434	\$ 562,468	\$ 4,227,655	\$ 100,174
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 562,468	\$ 4,227,655	\$ 165,598

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential				
					Demand	Customer	Commodity		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
			1	3	5	7	9		
45		<u>Maintenance Expenses</u>							
46	885	Maintenance Supervision & Engineering							
47		Labor & Labor Loading	6.6	\$ 247,667	43,876	126,023	0		
48		Materials & Expenses	6.6	21,810	3,864	11,098	0		
49	886	Maintenance of Structures & Improvement							
50		Labor & Labor Loading	1.0	653	354	0	0		
51		Materials & Expenses	1.0	111	60	0	0		
52	887	Maintenance of Mains							
53		Labor & Labor Loading	2.2	537,297	145,559	200,152	0		
54		Materials & Expenses	2.2	771,322	208,959	287,330	0		
55	889	Maintenance of Measuring and Reg. Station Eq.							
56		Labor & Labor Loading	2.2	168,871	45,749	62,907	0		
57		Materials & Expenses	2.2	146,240	39,618	54,477	0		
58	892	Maintenance of Services							
59		Labor & Labor Loading	3.3	436,463	0	347,756	0		
60		Materials & Expenses	3.3	298,770	0	238,048	0		
61	893	Maintenance of Meter & House Regulators							
62		Labor & Labor Loading	6	99,632	0	58,458	0		
63		Materials & Expenses	6	24,422	0	14,329	0		
64	894	Maintenance of Other Equipment							
65		Labor & Labor Loading	6.6	0	0	0	0		
66		Materials & Expenses	6.6	15,421	2,732	7,847	0		
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 490,770	\$ 1,408,425	\$ 0		
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 1,053,238	\$ 5,636,080	\$ 165,598		
69		<u>Customer Accounts Expenses</u>							
70	901	Supervision							
71		Labor & Labor Loading	10.1	\$ 319,626	0	222,579	0		
72		Materials & Expenses	10.1	9,422	0	6,561	0		
73	902	Meter Reading							
74		Labor & Labor Loading	11	244,560	0	182,272	0		
75		Materials & Expenses	11	37,017	0	27,589	0		
76	903	Customer Records & Collections - KAM							
77		Labor & Labor Loading - KAM	15	138,980	0	0	0		
78		Materials & Expenses - KAM	15	3,364	0	0	0		
79	903	Customer Records & Collections							
80		Labor & Labor Loading	5	867,720	0	646,480	0		
81		Materials & Expenses	5	1,049,843	0	782,168	0		
82	904	Uncollectible Accounts	14	112,433	0	70,329	0		
83	905	Miscellaneous							
84		Labor & Labor Loading	10.1	0	0	0	0		
85		Materials & Expenses	10.1	0	0	0	0		
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 1,937,978	\$ 0		
87		<u>Customer Service & Informational Expenses</u>							
88	908	Customer Assistance							
89		Labor & Labor Loading	4	\$ 0	0	0	0		
90		Materials & Expenses	4	0	0	0	0		
91	909	Informational and Instructional Advertising							
92		Labor & Labor Loading	4	0	0	0	0		
93		Materials & Expenses	4	0	0	0	0		
94	910	Miscellaneous							
95		Labor & Labor Loading	4	0	0	0	0		
96		Materials & Expenses	4	67,502	0	50,291	0		
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 50,291	\$ 0		
98		<u>Sales Expense</u>							
99	912	Demonstrating & Selling							
100		Labor & Labor Loading	4	\$ 0	0	0	0		
101		Materials & Expenses	4	0	0	0	0		
102	913	Advertising							
103		Labor & Labor Loading	4	0	0	0	0		
104		Materials & Expenses	4	24,930	0	18,574	0		
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 18,574	\$ 0		
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 1,053,238	\$ 7,642,922	\$ 165,598		
107		Allocation Percentage	O&M	100.00%	7.98%	57.89%	1.25%		

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Single-Family Residential		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	5	7	9
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 697,794	\$ 5,063,606	\$ 109,712
110		Regulatory Amortization	1.1	393,293	64,670	193,649	0
111		Mill Tax	Net Op Mrg	403,527	0	265,692	0
112		Modified Business Tax	1.1	(1,018)	(167)	(501)	0
113		Taxes Other Than Income	1.1	2,328,026	382,800	1,146,272	0
114		Total Other Deductions		\$ 25,074,815	\$ 2,198,334	\$ 14,311,640	\$ 275,310
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	\$ 545,751	1,634,218	0
117		Schedule M Adjustments	1.1	(5,435,367)	(893,745)	(2,676,262)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	107,289	321,269	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 33,368,318	\$ 99,919,331	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	1,848,788	5,536,078	0
125		Cash Working Capital	1.1	361,990	59,523	178,237	0
126		Materials & Supplies	1.1	11,333,602	1,863,599	5,580,431	0
127		Other Debits and Credits	1.1	4,984,909	819,675	2,454,466	0
128		Customer Advances	8	(5,247,604)	0	(3,909,640)	0
129		Deferred Taxes	1.1	(37,829,923)	(6,220,424)	(18,626,670)	0
130		Total Rate Base		\$ 187,778,139	\$ 31,739,478	\$ 91,132,233	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 0	\$ 28,400,566	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	273,665	0
134		Late Charges	12	282,516	0	173,581	0
135		Service Establishment Charges	9	446,585	0	281,904	0
136		Reconnect & Reread Charges	9	(100)	0	(63)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	82	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	5	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	21,714	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 0	\$ 29,151,455	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (1,053,238)	\$ (7,642,922)	\$ (165,598)
145		Administrative & General Expenses	O&M	(8,747,562)	(697,794)	(5,063,606)	(109,712)
146		Regulatory Amortization	1.1	(393,293)	(64,670)	(193,649)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(265,692)	0
148		Modified Business Tax	1.1	1,018	167	501	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(1,471,369)	(4,405,922)	0
150		Taxes other than Income	1.1	(2,328,026)	(382,800)	(1,146,272)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (3,669,703)	\$ (18,717,562)	\$ (275,310)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ (3,669,703)	\$ 10,433,893	\$ (275,310)
161		Interest Expense	1.1	(3,319,023)	(545,751)	(1,634,218)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(893,745)	(2,676,262)	0
163		Total Taxable Income		\$ 6,969,445	\$ (4,215,455)	\$ 8,799,675	\$ (275,310)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ (885,245)	\$ 1,847,932	\$ (57,815)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	107,289	321,269	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ (777,957)	\$ 2,169,201	\$ (57,815)
170		Total Net Income		\$ 8,172,401	\$ (2,891,747)	\$ 8,264,692	\$ (217,495)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1		<u>Depreciation Expense & Amortization</u>	1		3	11	13	15
2		<u>Direct</u>						
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	108,101	457,183		0
5	389 - 398	General	1.1	1,653,840	31,167	131,810		0
6		Total Depreciation Expense		\$ 7,390,157	\$ 139,267	\$ 588,993		\$ 0
7		<u>System Allocable Amortization</u>						
8		Miscellaneous Intangible	1.1	\$ 1,120,385	21,114	89,294		0
9		Structures-Leasehold Improvements	1.1	384,653	7,249	30,657		0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 28,362	\$ 119,951		\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	29,362	124,178		0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 168,629	\$ 713,171		\$ 0
13		<u>Operation and Maintenance Expense</u>						
14		<u>Gas Supply Expense</u>						
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0		0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0		0
17	810	Gas Used for Compression Station Fuel	3	0	0	0		0
18	813	Other Gas Supply Expenses	3	140,917	0	0		7,979
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0		\$ 7,979
20		<u>Distribution Expenses</u>						
21	870	Operation Supervision and Engineering						
22		Labor & Labor Loading	5.5	\$ 1,906,152	16,564	204,574		3,139
23		Materials & Expenses	5.5	128,651	1,118	13,807		212
24	871	Distribution Load Dispatching						
25		Labor & Labor Loading	3	127,093	0	0		7,196
26		Materials & Expenses	3	8,960	0	0		507
27	874	Operation Mains and Services Expenses						
28		Labor & Labor Loading	4.4	620,194	14,389	46,174		0
29		Materials & Expenses	4.4	1,131,584	26,254	84,248		0
30	875	Operating Measuring & Regulation Station						
31		Labor & Labor Loading	2.2	0	0	0		0
32		Materials & Expenses	2.2	155	5	13		0
33	878	Operation Meter and House Regulator						
34		Labor & Labor Loading	2	1,179,710	0	117,786		0
35		Materials & Expenses	2	186,037	0	18,575		0
36	879	Customer Installation Expense						
37		Labor & Labor Loading	5	1,222,708	0	201,981		0
38		Materials & Expenses	5	201,315	0	33,256		0
39	880	Other Expenses						
40		Labor & Labor Loading	5.5	606,539	5,271	65,096		999
41		Materials & Expenses	5.5	665,480	5,783	71,421		1,096
42	881	Rents	5.5	(566,147)	(4,920)	(60,761)		(932)
43		Total Distribution Expenses		\$ 7,418,434	\$ 64,463	\$ 796,170		\$ 12,217
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 64,463	\$ 796,170		\$ 20,196

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	11	13	15
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	5,029	18,366	0
48		Materials & Expenses	6.6	21,810	443	1,617	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	41	0	0
51		Materials & Expenses	1.0	111	7	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	16,682	44,378	0
54		Materials & Expenses	2.2	771,322	23,948	63,708	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	5,243	13,948	0
57		Materials & Expenses	2.2	146,240	4,540	12,079	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	21,986	0
60		Materials & Expenses	3.3	298,770	0	15,050	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	10,428	0
63		Materials & Expenses	6	24,422	0	2,556	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	313	1,144	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 56,246	\$ 205,261	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 120,708	\$ 1,001,431	\$ 20,196
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	51,068	0
72		Materials & Expenses	10.1	9,422	0	1,505	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	40,414	0
75		Materials & Expenses	11	37,017	0	6,117	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	143,340	0
81		Materials & Expenses	5	1,049,843	0	173,425	0
82	904	Uncollectible Accounts	14	112,433	0	28,774	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 444,642	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	11,151	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 11,151	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	4,118	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 4,118	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 120,708	\$ 1,461,342	\$ 20,196
107		Allocation Percentage	O&M	100.00%	0.91%	11.07%	0.15%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	11	13	15
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 79,972	\$ 968,171	\$ 13,380
110		Regulatory Amortization	1.1	393,293	7,412	31,345	0
111		Mill Tax	Net Op Mrg	403,527	0	42,488	0
112		Modified Business Tax	1.1	(1,018)	(19)	(81)	0
113		Taxes Other Than Income	1.1	2,328,026	43,872	185,543	0
114		Total Other Deductions		\$ 25,074,815	\$ 251,945	\$ 2,688,808	\$ 33,576
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	62,547	264,525	0
117		Schedule M Adjustments	1.1	(5,435,367)	(102,429)	(433,197)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	12,296	52,003	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 3,824,244	\$ 16,173,586	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	211,884	896,105	0
125		Cash Working Capital	1.1	361,990	6,822	28,851	0
126		Materials & Supplies	1.1	11,333,602	213,582	903,284	0
127		Other Debits and Credits	1.1	4,984,909	93,941	397,296	0
128		Customer Advances	8	(5,247,604)	0	(866,858)	0
129		Deferred Taxes	1.1	(37,829,923)	(712,904)	(3,015,033)	0
130		Total Rate Base		\$ 187,778,139	\$ 3,637,568	\$ 14,517,231	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 0	\$ 4,541,678	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	43,763	0
134		Late Charges	12	282,516	0	49,850	0
135		Service Establishment Charges	9	446,585	0	139,032	0
136		Reconnect & Reread Charges	9	(100)	0	(31)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	13	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	1	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	7,554	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 0	\$ 4,781,860	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (120,708)	\$ (1,461,342)	\$ (20,196)
145		Administrative & General Expenses	O&M	(8,747,562)	(79,972)	(968,171)	(13,380)
146		Regulatory Amortization	1.1	(393,293)	(7,412)	(31,345)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(42,488)	0
148		Modified Business Tax	1.1	1,018	19	81	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(168,629)	(713,171)	0
150		Taxes other than Income	1.1	(2,328,026)	(43,872)	(185,543)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (420,574)	\$ (3,401,979)	\$ (33,576)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ (420,574)	\$ 1,379,882	\$ (33,576)
161		Interest Expense	1.1	(3,319,023)	(62,547)	(264,525)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(102,429)	(433,197)	0
163		Total Taxable Income		\$ 6,969,445	\$ (483,121)	\$ 1,115,357	\$ (33,576)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ (101,455)	\$ 234,225	\$ (7,051)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	12,296	52,003	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ (89,159)	\$ 286,228	\$ (7,051)
170		Total Net Income		\$ 8,172,401	\$ (331,415)	\$ 1,093,654	\$ (26,525)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	17	19	21
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	32	147	0
5	389 - 398	General	1.1	1,653,840	9	43	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 41	\$ 190	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	6	28.80	0
9		Structures-Leasehold Improvements	1.1	384,653	2	10	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 8	\$ 39	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	9	40	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 50	\$ 230	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	2
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 2
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	5	60	1
23		Materials & Expenses	5.5	128,651	0	4	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	2
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	4	12	0
29		Materials & Expenses	4.4	1,131,584	8	22	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	60	0
35		Materials & Expenses	2	186,037	0	9	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	37	0
38		Materials & Expenses	5	201,315	0	6	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	2	19	0
41		Materials & Expenses	5.5	665,480	2	21	0
42	881	Rents	5.5	(566,147)	(1)	(18)	(0)
43		Total Distribution Expenses		\$ 7,418,434	\$ 19	\$ 232	\$ 3
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 19	\$ 232	\$ 6

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	17	19	21
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	1	6	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	5	8	0
54		Materials & Expenses	2.2	771,322	7	12	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	2	3	0
57		Materials & Expenses	2.2	146,240	1	2	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	15	0
60		Materials & Expenses	3.3	298,770	0	10	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	5	0
63		Materials & Expenses	6	24,422	0	1	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 17	\$ 62	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 36	\$ 294	\$ 6
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	9	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	7	0
75		Materials & Expenses	11	37,017	0	1	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	26	0
81		Materials & Expenses	5	1,049,843	0	31	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 75	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	2	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 2	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	1	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 1	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 36	\$ 371	\$ 6
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	17	19	21
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 24	\$ 246	\$ 4
110		Regulatory Amortization	1.1	393,293	2	10	0
111		Mill Tax	Net Op Mrg	403,527	8	4	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,328,026	13	60	0
114		Total Other Deductions		\$ 25,074,815	\$ 83	\$ 691	\$ 9
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	19	85	0
117		Schedule M Adjustments	1.1	(5,435,367)	(30)	(140)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	4	17	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 1,134	\$ 5,216	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	63	289	0
125		Cash Working Capital	1.1	361,990	2	9	0
126		Materials & Supplies	1.1	11,333,602	63	291	0
127		Other Debits and Credits	1.1	4,984,909	28	128	0
128		Customer Advances	8	(5,247,604)	0	(157)	0
129		Deferred Taxes	1.1	(37,829,923)	(211)	(972)	0
130		Total Rate Base		\$ 187,778,139	\$ 1,079	\$ 4,805	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 877	\$ 389	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	8	4	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 885	\$ 393	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (36)	\$ (371)	\$ (6)
145		Administrative & General Expenses	O&M	(8,747,562)	(24)	(246)	(4)
146		Regulatory Amortization	1.1	(393,293)	(2)	(10)	0
147		Mill Tax	Net Op Mrg	(403,527)	(8)	(4)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(50)	(230)	0
150		Taxes other than Income	1.1	(2,328,026)	(13)	(60)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (133)	\$ (921)	\$ (9)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ 753	\$ (528)	\$ (9)
161		Interest Expense	1.1	(3,319,023)	(19)	(85)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(30)	(140)	0
163		Total Taxable Income		\$ 6,969,445	\$ 734	\$ (614)	\$ (9)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ 154	\$ (129)	\$ (2)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	4	17	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ 158	\$ (112)	\$ (2)
170		Total Net Income		\$ 8,172,401	\$ 595	\$ (416)	\$ (7)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	35	37	39
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	215,811	465,644	0
5	389 - 398	General	1.1	1,653,840	62,221	134,250	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 278,032	\$ 599,893	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	42,151	90,947	0
9		Structures-Leasehold Improvements	1.1	384,653	14,471	31,224	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 56,622	\$ 122,171	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	58,618	126,476	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 336,649	\$ 726,369	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	14,053
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 14,053
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	33,067	186,155	5,529
23		Materials & Expenses	5.5	128,651	2,232	12,564	373
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	12,674
26		Materials & Expenses	3	8,960	0	0	894
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	28,726	36,385	0
29		Materials & Expenses	4.4	1,131,584	52,413	66,387	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	10	6	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	206,688	0
35		Materials & Expenses	2	186,037	0	32,594	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	98,545	0
38		Materials & Expenses	5	201,315	0	16,225	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	10,522	59,235	1,759
41		Materials & Expenses	5.5	665,480	11,545	64,991	1,930
42	881	Rents	5.5	(566,147)	(9,821)	(55,290)	(1,642)
43		Total Distribution Expenses		\$ 7,418,434	\$ 128,693	\$ 724,485	\$ 21,517
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 128,693	\$ 724,485	\$ 35,570

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	35	37	39
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	10,039	17,084	0
48		Materials & Expenses	6.6	21,810	884	1,504	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	81	0	0
51		Materials & Expenses	1.0	111	14	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	33,304	21,652	0
54		Materials & Expenses	2.2	771,322	47,810	31,083	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	10,467	6,805	0
57		Materials & Expenses	2.2	146,240	9,065	5,893	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	49,310	0
60		Materials & Expenses	3.3	298,770	0	33,754	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	18,300	0
63		Materials & Expenses	6	24,422	0	4,486	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	625	1,064	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 112,288	\$ 190,935	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 240,981	\$ 915,420	\$ 35,570
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	35,129	0
72		Materials & Expenses	10.1	9,422	0	1,036	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	19,718	0
75		Materials & Expenses	11	37,017	0	2,984	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	78,334	0
78		Materials & Expenses - KAM	15	3,364	0	1,896	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	69,934	0
81		Materials & Expenses	5	1,049,843	0	84,613	0
82	904	Uncollectible Accounts	14	112,433	0	12,223	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 305,867	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	5,440	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 5,440	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	2,009	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 2,009	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 240,981	\$ 1,228,737	\$ 35,570
107		Allocation Percentage	O&M	100.00%	1.83%	9.31%	0.27%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	35	37	39
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 159,655	\$ 814,066	\$ 23,566
110		Regulatory Amortization	1.1	393,293	14,796	31,925	0
111		Mill Tax	Net Op Mrg	403,527	0	46,950	0
112		Modified Business Tax	1.1	(1,018)	(38)	(83)	0
113		Taxes Other Than Income	1.1	2,328,026	87,585	188,977	0
114		Total Other Deductions		\$ 25,074,815	\$ 502,979	\$ 2,310,572	\$ 59,135
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	124,868	269,421	0
117		Schedule M Adjustments	1.1	(5,435,367)	(204,489)	(441,214)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	24,548	52,965	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 7,634,674	\$ 16,472,905	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	423,003	912,689	0
125		Cash Working Capital	1.1	361,990	13,619	29,384	0
126		Materials & Supplies	1.1	11,333,602	426,392	920,001	0
127		Other Debits and Credits	1.1	4,984,909	187,542	404,648	0
128		Customer Advances	8	(5,247,604)	0	(422,934)	0
129		Deferred Taxes	1.1	(37,829,923)	(1,423,234)	(3,070,831)	0
130		Total Rate Base		\$ 187,778,139	\$ 7,261,995	\$ 15,245,864	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 0	\$ 5,018,608	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	48,359	0
134		Late Charges	12	282,516	0	34,435	0
135		Service Establishment Charges	9	446,585	0	24,397	0
136		Reconnect & Reread Charges	9	(100)	0	(5)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	15	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	1	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	3,253	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 0	\$ 5,129,062	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (240,981)	\$ (1,228,737)	\$ (35,570)
145		Administrative & General Expenses	O&M	(8,747,562)	(159,655)	(814,066)	(23,566)
146		Regulatory Amortization	1.1	(393,293)	(14,796)	(31,925)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(46,950)	0
148		Modified Business Tax	1.1	1,018	38	83	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(336,649)	(726,369)	0
150		Taxes other than Income	1.1	(2,328,026)	(87,585)	(188,977)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (839,628)	\$ (3,036,941)	\$ (59,135)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ (839,628)	\$ 2,092,121	\$ (59,135)
161		Interest Expense	1.1	(3,319,023)	(124,868)	(269,421)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(204,489)	(441,214)	0
163		Total Taxable Income		\$ 6,969,445	\$ (964,496)	\$ 1,822,700	\$ (59,135)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ (202,544)	\$ 382,767	\$ (12,418)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	24,548	52,965	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ (177,997)	\$ 435,732	\$ (12,418)
170		Total Net Income		\$ 8,172,401	\$ (661,632)	\$ 1,656,389	\$ (46,717)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	41	43	45
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	186,681	148,524	0
5	389 - 398	General	1.1	1,653,840	53,822	42,821	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 240,503	\$ 191,345	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	36,461	29,009	0
9		Structures-Leasehold Improvements	1.1	384,653	12,518	9,959	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 48,980	\$ 38,968	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	50,705	40,341	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 291,209	\$ 231,687	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	14,325
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 14,325
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	28,604	60,987	5,636
23		Materials & Expenses	5.5	128,651	1,931	4,116	380
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	12,920
26		Materials & Expenses	3	8,960	0	0	911
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	24,849	6,783	0
29		Materials & Expenses	4.4	1,131,584	45,338	12,377	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	8	1	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	103,344	0
35		Materials & Expenses	2	186,037	0	16,297	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	9,325	0
38		Materials & Expenses	5	201,315	0	1,535	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	9,102	19,406	1,793
41		Materials & Expenses	5.5	665,480	9,986	21,292	1,968
42	881	Rents	5.5	(566,147)	(8,496)	(18,114)	(1,674)
43		Total Distribution Expenses		\$ 7,418,434	\$ 111,322	\$ 237,350	\$ 21,934
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 111,322	\$ 237,350	\$ 36,259

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	41	43	45
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	8,684	4,101	0
48		Materials & Expenses	6.6	21,810	765	361	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	70	0	0
51		Materials & Expenses	1.0	111	12	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	28,809	2,049	0
54		Materials & Expenses	2.2	771,322	41,356	2,941	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	9,054	644	0
57		Materials & Expenses	2.2	146,240	7,841	558	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	13,967	0
60		Materials & Expenses	3.3	298,770	0	9,561	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	9,150	0
63		Materials & Expenses	6	24,422	0	2,243	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	541	255	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 97,132	\$ 45,830	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 208,453	\$ 283,180	\$ 36,259
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	6,936	0
72		Materials & Expenses	10.1	9,422	0	204	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	1,866	0
75		Materials & Expenses	11	37,017	0	282	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	34,534	0
78		Materials & Expenses - KAM	15	3,364	0	836	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	6,618	0
81		Materials & Expenses	5	1,049,843	0	8,007	0
82	904	Uncollectible Accounts	14	112,433	0	1,107	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 60,391	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	515	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 515	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	190	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 190	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 208,453	\$ 344,276	\$ 36,259
107		Allocation Percentage	O&M	100.00%	1.58%	2.61%	0.27%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	41	43	45
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 138,105	\$ 228,091	\$ 24,022
110		Regulatory Amortization	1.1	393,293	12,799	10,183	0
111		Mill Tax	Net Op Mrg	403,527	0	22,173	0
112		Modified Business Tax	1.1	(1,018)	(33)	(26)	0
113		Taxes Other Than Income	1.1	2,328,026	75,763	60,277	0
114		Total Other Deductions		\$ 25,074,815	\$ 435,087	\$ 664,974	\$ 60,281
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	108,013	85,936	0
117		Schedule M Adjustments	1.1	(5,435,367)	(176,887)	(140,732)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	21,234	16,894	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 6,604,150	\$ 5,254,288	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	365,906	291,116	0
125		Cash Working Capital	1.1	361,990	11,781	9,373	0
126		Materials & Supplies	1.1	11,333,602	368,838	293,449	0
127		Other Debits and Credits	1.1	4,984,909	162,227	129,069	0
128		Customer Advances	8	(5,247,604)	0	(40,022)	0
129		Deferred Taxes	1.1	(37,829,923)	(1,231,126)	(979,489)	0
130		Total Rate Base		\$ 187,778,139	\$ 6,281,775	\$ 4,957,783	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 0	\$ 2,370,100	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	22,838	0
134		Late Charges	12	282,516	0	18,351	0
135		Service Establishment Charges	9	446,585	0	953	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	7	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	65	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 0	\$ 2,412,314	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (208,453)	\$ (344,276)	\$ (36,259)
145		Administrative & General Expenses	O&M	(8,747,562)	(138,105)	(228,091)	(24,022)
146		Regulatory Amortization	1.1	(393,293)	(12,799)	(10,183)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(22,173)	0
148		Modified Business Tax	1.1	1,018	33	26	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(291,209)	(231,687)	0
150		Taxes other than Income	1.1	(2,328,026)	(75,763)	(60,277)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (726,296)	\$ (896,660)	\$ (60,281)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ (726,296)	\$ 1,515,653	\$ (60,281)
161		Interest Expense	1.1	(3,319,023)	(108,013)	(85,936)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(176,887)	(140,732)	0
163		Total Taxable Income		\$ 6,969,445	\$ (834,309)	\$ 1,429,718	\$ (60,281)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ (175,205)	\$ 300,241	\$ (12,659)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	21,234	16,894	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ (153,971)	\$ 317,135	\$ (12,659)
170		Total Net Income		\$ 8,172,401	\$ (572,325)	\$ 1,198,519	\$ (47,622)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Depreciation Expense & Amortization</u>	1	3	47	49	51
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	105,644	24,571	0
5	389 - 398	General	1.1	1,653,840	30,458	7,084	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 136,103	\$ 31,655	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	20,634	4,799	0
9		Structures-Leasehold Improvements	1.1	384,653	7,084	1,648	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 27,718	\$ 6,447	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	28,695	6,674	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 164,797	\$ 38,329	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	11,356
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 11,356
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	16,187	10,219	4,468
23		Materials & Expenses	5.5	128,651	1,093	690	302
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	10,242
26		Materials & Expenses	3	8,960	0	0	722
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	14,062	954	0
29		Materials & Expenses	4.4	1,131,584	25,657	1,740	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	5	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	18,392	0
35		Materials & Expenses	2	186,037	0	2,900	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	937	0
38		Materials & Expenses	5	201,315	0	154	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	5,151	3,252	1,422
41		Materials & Expenses	5.5	665,480	5,651	3,568	1,560
42	881	Rents	5.5	(566,147)	(4,808)	(3,035)	(1,327)
43		Total Distribution Expenses		\$ 7,418,434	\$ 62,998	\$ 39,771	\$ 17,388
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 62,998	\$ 39,771	\$ 28,744

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	47	49	51
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	4,914	627	0
48		Materials & Expenses	6.6	21,810	433	55	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	40	0	0
51		Materials & Expenses	1.0	111	7	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	16,303	206	0
54		Materials & Expenses	2.2	771,322	23,404	296	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	5,124	65	0
57		Materials & Expenses	2.2	146,240	4,437	56	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	2,161	0
60		Materials & Expenses	3.3	298,770	0	1,479	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	1,628	0
63		Materials & Expenses	6	24,422	0	399	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	306	39	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 54,968	\$ 7,012	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 117,966	\$ 46,784	\$ 28,744
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	1,793	0
72		Materials & Expenses	10.1	9,422	0	53	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	188	0
75		Materials & Expenses	11	37,017	0	28	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	11,792	0
78		Materials & Expenses - KAM	15	3,364	0	285	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	665	0
81		Materials & Expenses	5	1,049,843	0	805	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 15,609	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	52	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 52	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	19	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 19	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 117,966	\$ 62,464	\$ 28,744
107		Allocation Percentage	O&M	100.00%	0.89%	0.47%	0.22%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	47	49	51
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 78,155	\$ 41,384	\$ 19,043
110		Regulatory Amortization	1.1	393,293	7,243	1,685	0
111		Mill Tax	Net Op Mrg	403,527	0	6,666	0
112		Modified Business Tax	1.1	(1,018)	(19)	(4)	0
113		Taxes Other Than Income	1.1	2,328,026	42,875	9,972	0
114		Total Other Deductions		\$ 25,074,815	\$ 246,219	\$ 122,165	\$ 47,787
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	61,126	14,217	0
117		Schedule M Adjustments	1.1	(5,435,367)	(100,102)	(23,282)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	12,017	2,795	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 3,737,343	\$ 869,243	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	207,069	48,161	0
125		Cash Working Capital	1.1	361,990	6,667	1,551	0
126		Materials & Supplies	1.1	11,333,602	208,728	48,547	0
127		Other Debits and Credits	1.1	4,984,909	91,806	21,353	0
128		Customer Advances	8	(5,247,604)	0	(4,023)	0
129		Deferred Taxes	1.1	(37,829,923)	(696,704)	(162,042)	0
130		Total Rate Base		\$ 187,778,139	\$ 3,554,908	\$ 822,789	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 0	\$ 712,495	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	6,866	0
134		Late Charges	12	282,516	0	2,673	0
135		Service Establishment Charges	9	446,585	0	149	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	2	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	14	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 0	\$ 722,199	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (117,966)	\$ (62,464)	\$ (28,744)
145		Administrative & General Expenses	O&M	(8,747,562)	(78,155)	(41,384)	(19,043)
146		Regulatory Amortization	1.1	(393,293)	(7,243)	(1,685)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(6,666)	0
148		Modified Business Tax	1.1	1,018	19	4	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(164,797)	(38,329)	0
150		Taxes other than Income	1.1	(2,328,026)	(42,875)	(9,972)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (411,017)	\$ (160,495)	\$ (47,787)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ (411,017)	\$ 561,704	\$ (47,787)
161		Interest Expense	1.1	(3,319,023)	(61,126)	(14,217)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(100,102)	(23,282)	0
163		Total Taxable Income		\$ 6,969,445	\$ (472,142)	\$ 547,487	\$ (47,787)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ (99,150)	\$ 114,972	\$ (10,035)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	12,017	2,795	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ (87,133)	\$ 117,767	\$ (10,035)
170		Total Net Income		\$ 8,172,401	\$ (323,883)	\$ 443,937	\$ (37,752)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Depreciation Expense & Amortization</u>	1	3	53	55	57
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	181,105	72,864	0
5	389 - 398	General	1.1	1,653,840	52,214	21,007	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 233,320	\$ 93,871	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	35,372	14,231	0
9		Structures-Leasehold Improvements	1.1	384,653	12,144	4,886	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 47,517	\$ 19,117	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	49,191	19,791	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 282,511	\$ 113,662	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	27,635
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 27,635
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	27,750	34,811	10,872
23		Materials & Expenses	5.5	128,651	1,873	2,349	734
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	24,924
26		Materials & Expenses	3	8,960	0	0	1,757
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	24,106	466	0
29		Materials & Expenses	4.4	1,131,584	43,984	851	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	8	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	72,272	0
35		Materials & Expenses	2	186,037	0	11,397	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	377	0
38		Materials & Expenses	5	201,315	0	62	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	8,830	11,077	3,460
41		Materials & Expenses	5.5	665,480	9,688	12,153	3,796
42	881	Rents	5.5	(566,147)	(8,242)	(10,339)	(3,229)
43		Total Distribution Expenses		\$ 7,418,434	\$ 107,997	\$ 135,477	\$ 42,314
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 107,997	\$ 135,477	\$ 69,948

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	53	55	57
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	8,424	406	0
48		Materials & Expenses	6.6	21,810	742	36	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	68	0	0
51		Materials & Expenses	1.0	111	12	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	27,948	83	0
54		Materials & Expenses	2.2	771,322	40,121	119	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	8,784	26	0
57		Materials & Expenses	2.2	146,240	7,607	23	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	1,099	0
60		Materials & Expenses	3.3	298,770	0	753	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	1,582	0
63		Materials & Expenses	6	24,422	0	388	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	525	25	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 94,230	\$ 4,539	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 202,227	\$ 140,017	\$ 69,948
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	1,999	0
72		Materials & Expenses	10.1	9,422	0	59	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	76	0
75		Materials & Expenses	11	37,017	0	11	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	14,319	0
78		Materials & Expenses - KAM	15	3,364	0	347	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	268	0
81		Materials & Expenses	5	1,049,843	0	324	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 17,402	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	21	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 21	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	8	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 8	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 202,227	\$ 157,447	\$ 69,948
107		Allocation Percentage	O&M	100.00%	1.53%	1.19%	0.53%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	53	55	57
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 133,980	\$ 104,312	\$ 46,342
110		Regulatory Amortization	1.1	393,293	12,417	4,996	0
111		Mill Tax	Net Op Mrg	403,527	14,974	4,378	0
112		Modified Business Tax	1.1	(1,018)	(32)	(13)	0
113		Taxes Other Than Income	1.1	2,328,026	73,500	29,571	0
114		Total Other Deductions		\$ 25,074,815	\$ 437,066	\$ 300,692	\$ 116,291
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	104,787	42,159	0
117		Schedule M Adjustments	1.1	(5,435,367)	(171,604)	(69,041)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	20,600	8,288	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 6,406,891	\$ 2,577,667	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	354,977	142,817	0
125		Cash Working Capital	1.1	361,990	11,429	4,598	0
126		Materials & Supplies	1.1	11,333,602	357,821	143,961	0
127		Other Debits and Credits	1.1	4,984,909	157,382	63,319	0
128		Customer Advances	8	(5,247,604)	0	(1,620)	0
129		Deferred Taxes	1.1	(37,829,923)	(1,194,354)	(480,521)	0
130		Total Rate Base		\$ 187,778,139	\$ 6,094,146	\$ 2,450,221	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 1,600,627	\$ 468,000	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	15,424	4,510	0
134		Late Charges	12	282,516	0	3,548	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	5	1	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 1,616,055	\$ 476,059	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (202,227)	\$ (157,447)	\$ (69,948)
145		Administrative & General Expenses	O&M	(8,747,562)	(133,980)	(104,312)	(46,342)
146		Regulatory Amortization	1.1	(393,293)	(12,417)	(4,996)	0
147		Mill Tax	Net Op Mrg	(403,527)	(14,974)	(4,378)	0
148		Modified Business Tax	1.1	1,018	32	13	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(282,511)	(113,662)	0
150		Taxes other than Income	1.1	(2,328,026)	(73,500)	(29,571)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (719,576)	\$ (414,353)	\$ (116,291)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ 896,479	\$ 61,706	\$ (116,291)
161		Interest Expense	1.1	(3,319,023)	(104,787)	(42,159)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(171,604)	(69,041)	0
163		Total Taxable Income		\$ 6,969,445	\$ 791,692	\$ 19,547	\$ (116,291)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ 166,255	\$ 4,105	\$ (24,421)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	20,600	8,288	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ 186,855	\$ 12,393	\$ (24,421)
170		Total Net Income		\$ 8,172,401	\$ 709,624	\$ 49,313	\$ (91,870)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General Gas Service - 5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1		3	59	63
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	0	0	0
5	389 - 398	General	1.1	1,653,840	0	0	0
6		Total Depreciation Expense		\$ 7,390,157	0	\$ 0	0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	0	0	0
9		Structures-Leasehold Improvements	1.1	384,653	0	0	0
10		Total System Allocable Amortization		\$ 1,505,038	0	\$ 0	0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	0	0	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	0	\$ 0	0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	0
19		Total Gas Supply Expenses		\$ 140,917	0	\$ 0	0
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	0	0	0
23		Materials & Expenses	5.5	128,651	0	0	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	0
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	0	0	0
29		Materials & Expenses	4.4	1,131,584	0	0	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	0	0
35		Materials & Expenses	2	186,037	0	0	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	0	0
38		Materials & Expenses	5	201,315	0	0	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	0	0	0
41		Materials & Expenses	5.5	665,480	0	0	0
42	881	Rents	5.5	(566,147)	0	0	0
43		Total Distribution Expenses		\$ 7,418,434	0	\$ 0	0
44		Total Operation & Distribution Expenses		\$ 7,559,351	0	\$ 0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General Gas Service - 5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	59	61	63
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	0	0	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	0	0	0
54		Materials & Expenses	2.2	771,322	0	0	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	0	0	0
57		Materials & Expenses	2.2	146,240	0	0	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	0	0
60		Materials & Expenses	3.3	298,770	0	0	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	0	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,768,678	0	\$ 0	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	0	\$ 0	\$ 0
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	0	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	0	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	0	0
81		Materials & Expenses	5	1,049,843	0	0	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	0	\$ 0	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	0	0
97		Total Customer Service & Info. Exp.		\$ 67,502	0	\$ 0	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	0	\$ 0	\$ 0
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General Gas Service - 5			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1		3	59	61	63
108		<u>Other Deductions</u>						
109		Administrative & General Expense	O&M	\$ 8,747,562	0	\$ 0	\$ 0	0
110		Regulatory Amortization	1.1	393,293	0	0	0	0
111		Mill Tax	Net Op Mrg	403,527	0	0	0	0
112		Modified Business Tax	1.1	(1,018)	0	0	0	0
113		Taxes Other Than Income	1.1	2,328,026	0	0	0	0
114		Total Other Deductions		\$ 25,074,815	0	\$ 0	\$ 0	0
115		<u>Tax Adjustments</u>						
116		Interest Expense	1.1	\$ 3,319,023	0	0	0	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	0	0	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	0	0	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>						
122		<u>Rate Base</u>						
123		Total Direct Net Plant		\$ 202,931,641	0	\$ 0	\$ 0	0
124		Total Common Systems Alloc Net Plant		11,243,525	0	0	0	0
125		Cash Working Capital	1.1	361,990	0	0	0	0
126		Materials & Supplies	1.1	11,333,602	0	0	0	0
127		Other Debits and Credits	1.1	4,984,909	0	0	0	0
128		Customer Advances	8	(5,247,604)	0	0	0	0
129		Deferred Taxes	1.1	(37,829,923)	0	0	0	0
130		Total Rate Base		\$ 187,778,139	0	\$ 0	\$ 0	0
131		<u>Revenue</u>						
132		Net Operating Margin	Direct	\$ 43,134,140	0	\$ 0	\$ 0	0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	0	0	0
134		Late Charges	12	282,516	0	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0	0
142		Total Revenue		\$ 44,311,511	0	\$ 0	\$ 0	0
143		<u>Operating Deductions</u>						
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	0	\$ 0	\$ 0	0
145		Administrative & General Expenses	O&M	(8,747,562)	0	0	0	0
146		Regulatory Amortization	1.1	(393,293)	0	0	0	0
147		Mill Tax	Net Op Mrg	(403,527)	0	0	0	0
148		Modified Business Tax	1.1	1,018	0	0	0	0
149		Depreciation Expense	Depr Exp	(8,948,229)	0	0	0	0
150		Taxes other than Income	1.1	(2,328,026)	0	0	0	0
151		Total Operating Deductions		\$ (34,023,044)	0	\$ 0	\$ 0	0
159		<u>Taxable Income</u>						
160		Taxable Income before Interest Exp.		\$ 10,288,467	0	\$ 0	\$ 0	0
161		Interest Expense	1.1	(3,319,023)	0	0	0	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	0	0	0
163		Total Taxable Income		\$ 6,969,445	0	\$ 0	\$ 0	0
164		<u>Federal Income Tax</u>						
165		Federal Income Tax	21.00%	\$ 1,463,583	0	\$ 0	\$ 0	0
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	0	0	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	0	\$ 0	\$ 0	0
170		Total Net Income		\$ 8,172,401	0	\$ 0	\$ 0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Depreciation Expense & Amortization</u>	1	3	65	67	69
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	62	40	0
5	389 - 398	General	1.1	1,653,840	18	12	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 80	\$ 51	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	12	8	0
9		Structures-Leasehold Improvements	1.1	384,653	4	3	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 16	\$ 10	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	17	11	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 97	\$ 62	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	5
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 5
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	10	15	2
23		Materials & Expenses	5.5	128,651	1	1	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	5
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	8	4	0
29		Materials & Expenses	4.4	1,131,584	15	8	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	9	0
35		Materials & Expenses	2	186,037	0	1	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	12	0
38		Materials & Expenses	5	201,315	0	2	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	3	5	1
41		Materials & Expenses	5.5	665,480	3	5	1
42	881	Rents	5.5	(566,147)	(3)	(4)	(1)
43		Total Distribution Expenses		\$ 7,418,434	\$ 37	\$ 58	\$ 8
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 37	\$ 58	\$ 14

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	65	67	69
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	3	2	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	10	3	0
54		Materials & Expenses	2.2	771,322	14	4	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	3	1	0
57		Materials & Expenses	2.2	146,240	3	1	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	6	0
60		Materials & Expenses	3.3	298,770	0	4	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	1	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 32	\$ 21	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 70	\$ 78	\$ 14
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	3	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	2	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	9	0
81		Materials & Expenses	5	1,049,843	0	10	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 25	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	1	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 70	\$ 104	\$ 14
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	65	67	69
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 46	\$ 69	\$ 9
110		Regulatory Amortization	1.1	393,293	4	3	0
111		Mill Tax	Net Op Mrg	403,527	5	3	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,328,026	25	16	0
114		Total Other Deductions		\$ 25,074,815	\$ 150	\$ 195	\$ 23
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	36	23	0
117		Schedule M Adjustments	1.1	(5,435,367)	(59)	(38)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	7	5	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 2,205	\$ 1,413	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	122	78	0
125		Cash Working Capital	1.1	361,990	4	3	0
126		Materials & Supplies	1.1	11,333,602	123	79	0
127		Other Debits and Credits	1.1	4,984,909	54	35	0
128		Customer Advances	8	(5,247,604)	0	(52)	0
129		Deferred Taxes	1.1	(37,829,923)	(411)	(263)	0
130		Total Rate Base		\$ 187,778,139	\$ 2,098	\$ 1,292	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 501	\$ 346	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	5	3	0
134		Late Charges	12	282,516	0	17	0
135		Service Establishment Charges	9	446,585	0	24	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 506	\$ 390	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (70)	\$ (104)	\$ (14)
145		Administrative & General Expenses	O&M	(8,747,562)	(46)	(69)	(9)
146		Regulatory Amortization	1.1	(393,293)	(4)	(3)	0
147		Mill Tax	Net Op Mrg	(403,527)	(5)	(3)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(97)	(62)	0
150		Taxes other than Income	1.1	(2,328,026)	(25)	(16)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (247)	\$ (257)	\$ (23)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ 259	\$ 133	\$ (23)
161		Interest Expense	1.1	(3,319,023)	(36)	(23)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(59)	(38)	0
163		Total Taxable Income		\$ 6,969,445	\$ 223	\$ 110	\$ (23)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ 47	\$ 23	\$ (5)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	7	5	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ 54	\$ 28	\$ (5)
170		Total Net Income		\$ 8,172,401	\$ 205	\$ 105	\$ (18)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Depreciation Expense & Amortization</u>	1	3	71	73	75
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	38	105	0
5	389 - 398	General	1.1	1,653,840	11	30	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 48	\$ 135	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	7	20	0
9		Structures-Leasehold Improvements	1.1	384,653	3	7	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 10	\$ 28	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	10	29	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 59	\$ 164	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	3
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 3
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	6	44	1
23		Materials & Expenses	5.5	128,651	0	3	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	3
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	5	8	0
29		Materials & Expenses	4.4	1,131,584	9	14	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	51	0
35		Materials & Expenses	2	186,037	0	8	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	24	0
38		Materials & Expenses	5	201,315	0	4	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	2	14	0
41		Materials & Expenses	5.5	665,480	2	15	0
42	881	Rents	5.5	(566,147)	(2)	(13)	(0)
43		Total Distribution Expenses		\$ 7,418,434	\$ 22	\$ 172	\$ 4
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 22	\$ 172	\$ 7

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	71	73	75
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	2	4	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	6	5	0
54		Materials & Expenses	2.2	771,322	8	8	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	2	2	0
57		Materials & Expenses	2.2	146,240	2	1	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	8	0
60		Materials & Expenses	3.3	298,770	0	6	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	5	0
63		Materials & Expenses	6	24,422	0	1	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 20	\$ 40	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 42	\$ 212	\$ 7
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	6	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	5	0
75		Materials & Expenses	11	37,017	0	1	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	17	0
81		Materials & Expenses	5	1,049,843	0	21	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 50	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	1	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 42	\$ 264	\$ 7
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	71	73	75
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 28	\$ 175	\$ 5
110		Regulatory Amortization	1.1	393,293	3	7	0
111		Mill Tax	Net Op Mrg	403,527	2	8	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,328,026	15	43	0
114		Total Other Deductions		\$ 25,074,815	\$ 89	\$ 496	\$ 12
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	22	61	0
117		Schedule M Adjustments	1.1	(5,435,367)	(36)	(99)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	4	12	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 1,329	\$ 3,712	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	74	206	0
125		Cash Working Capital	1.1	361,990	2	7	0
126		Materials & Supplies	1.1	11,333,602	74	207	0
127		Other Debits and Credits	1.1	4,984,909	33	91	0
128		Customer Advances	8	(5,247,604)	0	(105)	0
129		Deferred Taxes	1.1	(37,829,923)	(248)	(692)	0
130		Total Rate Base		\$ 187,778,139	\$ 1,265	\$ 3,426	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 196	\$ 864	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	2	8	0
134		Late Charges	12	282,516	0	17	0
135		Service Establishment Charges	9	446,585	0	24	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 198	\$ 914	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (42)	\$ (264)	\$ (7)
145		Administrative & General Expenses	O&M	(8,747,562)	(28)	(175)	(5)
146		Regulatory Amortization	1.1	(393,293)	(3)	(7)	0
147		Mill Tax	Net Op Mrg	(403,527)	(2)	(8)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(59)	(164)	0
150		Taxes other than Income	1.1	(2,328,026)	(15)	(43)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (148)	\$ (660)	\$ (12)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ 50	\$ 253	\$ (12)
161		Interest Expense	1.1	(3,319,023)	(22)	(61)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(36)	(99)	0
163		Total Taxable Income		\$ 6,969,445	\$ 28	\$ 193	\$ (12)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ 6	\$ 40	\$ (3)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	4	12	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ 10	\$ 52	\$ (3)
170		Total Net Income		\$ 8,172,401	\$ 40	\$ 201	\$ (10)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	77	79	81
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	4	820	0
5	389 - 398	General	1.1	1,653,840	1	236	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 5	\$ 1,056	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	1	160	0
9		Structures-Leasehold Improvements	1.1	384,653	0	55	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 1	\$ 215	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	1	223	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 6	\$ 1,279	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	113
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 113
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	1	366	44
23		Materials & Expenses	5.5	128,651	0	25	3
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	102
26		Materials & Expenses	3	8,960	0	0	7
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	0	25	0
29		Materials & Expenses	4.4	1,131,584	1	45	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	666	0
35		Materials & Expenses	2	186,037	0	105	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	49	0
38		Materials & Expenses	5	201,315	0	8	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	0	116	14
41		Materials & Expenses	5.5	665,480	0	128	16
42	881	Rents	5.5	(566,147)	(0)	(109)	(13)
43		Total Distribution Expenses		\$ 7,418,434	\$ 2	\$ 1,423	\$ 173
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 2	\$ 1,423	\$ 286

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	77	79	81
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	0	18	0
48		Materials & Expenses	6.6	21,810	0	2	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	1	11	0
54		Materials & Expenses	2.2	771,322	1	15	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	0	3	0
57		Materials & Expenses	2.2	146,240	0	3	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	43	0
60		Materials & Expenses	3.3	298,770	0	29	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	59	0
63		Materials & Expenses	6	24,422	0	14	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	1	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 2	\$ 198	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 4	\$ 1,621	\$ 286
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	11	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	10	0
75		Materials & Expenses	11	37,017	0	1	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	35	0
81		Materials & Expenses	5	1,049,843	0	42	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 99	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	3	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 3	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	1	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 1	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 4	\$ 1,724	\$ 286
107		Allocation Percentage	O&M	100.00%	0.00%	0.01%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Electric Generation		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	77	79	81
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 3	\$ 1,142	\$ 190
110		Regulatory Amortization	1.1	393,293	0	56	0
111		Mill Tax	Net Op Mrg	403,527	62	28	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,328,026	2	333	0
114		Total Other Deductions		\$ 25,074,815	\$ 71	\$ 3,283	\$ 476
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	2	474	0
117		Schedule M Adjustments	1.1	(5,435,367)	(4)	(777)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	93	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 132	\$ 29,000	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	7	1,607	0
125		Cash Working Capital	1.1	361,990	0	52	0
126		Materials & Supplies	1.1	11,333,602	7	1,620	0
127		Other Debits and Credits	1.1	4,984,909	3	712	0
128		Customer Advances	8	(5,247,604)	0	(209)	0
129		Deferred Taxes	1.1	(37,829,923)	(25)	(5,406)	0
130		Total Rate Base		\$ 187,778,139	\$ 126	\$ 27,375	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 6,622	\$ 2,957	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	64	28	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 6,686	\$ 2,986	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (4)	\$ (1,724)	\$ (286)
145		Administrative & General Expenses	O&M	(8,747,562)	(3)	(1,142)	(190)
146		Regulatory Amortization	1.1	(393,293)	(0)	(56)	0
147		Mill Tax	Net Op Mrg	(403,527)	(62)	(28)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(6)	(1,279)	0
150		Taxes other than Income	1.1	(2,328,026)	(2)	(333)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (77)	\$ (4,562)	\$ (476)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ 6,609	\$ (1,576)	\$ (476)
161		Interest Expense	1.1	(3,319,023)	(2)	(474)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(4)	(777)	0
163		Total Taxable Income		\$ 6,969,445	\$ 6,607	\$ (2,051)	\$ (476)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ 1,388	\$ (431)	\$ (100)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	93	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ 1,388	\$ (337)	\$ (100)
170		Total Net Income		\$ 8,172,401	\$ 5,221	\$ (1,239)	\$ (376)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	83	85	87
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	0	232	0
5	389 - 398	General	1.1	1,653,840	0	67	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 0	\$ 298	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	0	45	0
9		Structures-Leasehold Improvements	1.1	384,653	0	16	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 0	\$ 61	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	0	63	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 0	\$ 361	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	1
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 1
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	0	101	0
23		Materials & Expenses	5.5	128,651	0	7	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	1
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	0	7	0
29		Materials & Expenses	4.4	1,131,584	0	14	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	185	0
35		Materials & Expenses	2	186,037	0	29	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	12	0
38		Materials & Expenses	5	201,315	0	2	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	0	32	0
41		Materials & Expenses	5.5	665,480	0	35	0
42	881	Rents	5.5	(566,147)	0	(30)	(0)
43		Total Distribution Expenses		\$ 7,418,434	\$ 0	\$ 395	\$ 1
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 0	\$ 395	\$ 2

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	83	85	87
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	0	5	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	0	3	0
54		Materials & Expenses	2.2	771,322	0	4	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	0	1	0
57		Materials & Expenses	2.2	146,240	0	1	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	14	0
60		Materials & Expenses	3.3	298,770	0	10	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	16	0
63		Materials & Expenses	6	24,422	0	4	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 0	\$ 59	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 0	\$ 453	\$ 2
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	3	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	2	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	9	0
81		Materials & Expenses	5	1,049,843	0	10	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 25	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	1	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 0	\$ 479	\$ 2
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	83	85	87
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 0	\$ 317	\$ 1
110		Regulatory Amortization	1.1	393,293	0	16	0
111		Mill Tax	Net Op Mrg	403,527	1	1	0
112		Modified Business Tax	1.1	(1,018)	0	(0)	0
113		Taxes Other Than Income	1.1	2,328,026	0	94	0
114		Total Other Deductions		\$ 25,074,815	\$ 1	\$ 908	\$ 3
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	0	134	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	(220)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	26	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 0	\$ 8,196	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	0	454	0
125		Cash Working Capital	1.1	361,990	0	15	0
126		Materials & Supplies	1.1	11,333,602	0	458	0
127		Other Debits and Credits	1.1	4,984,909	0	201	0
128		Customer Advances	8	(5,247,604)	0	(52)	0
129		Deferred Taxes	1.1	(37,829,923)	0	(1,528)	0
130		Total Rate Base		\$ 187,778,139	\$ 0	\$ 7,743	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 64	\$ 130	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	1	1	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 65	\$ 131	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ 0	\$ (479)	\$ (2)
145		Administrative & General Expenses	O&M	(8,747,562)	0	(317)	(1)
146		Regulatory Amortization	1.1	(393,293)	0	(16)	0
147		Mill Tax	Net Op Mrg	(403,527)	(1)	(1)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,948,229)	0	(361)	0
150		Taxes other than Income	1.1	(2,328,026)	0	(94)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (1)	\$ (1,269)	\$ (3)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ 64	\$ (1,138)	\$ (3)
161		Interest Expense	1.1	(3,319,023)	0	(134)	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	(220)	0
163		Total Taxable Income		\$ 6,969,445	\$ 64	\$ (1,272)	\$ (3)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ 13	\$ (267)	\$ (1)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	26	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ 13	\$ (241)	\$ (1)
170		Total Net Income		\$ 8,172,401	\$ 51	\$ (897)	\$ (2)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	89	91	93
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318	146	891	0
5	389 - 398	General	1.1	1,653,840	42	257	0
6		Total Depreciation Expense		\$ 7,390,157	\$ 188	\$ 1,148	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,120,385	28	174	0
9		Structures-Leasehold Improvements	1.1	384,653	10	60	0
10		Total System Allocable Amortization		\$ 1,505,038	\$ 38	\$ 234	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,558,072	40	242	0
12		Total Depreciation Expense	1.1	\$ 8,948,229	\$ 227	\$ 1,390	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	140,917	0	0	22
19		Total Gas Supply Expenses		\$ 140,917	\$ 0	\$ 0	\$ 22
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,906,152	22	352	8
23		Materials & Expenses	5.5	128,651	2	24	1
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,093	0	0	19
26		Materials & Expenses	3	8,960	0	0	1
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	620,194	19	120	0
29		Materials & Expenses	4.4	1,131,584	35	219	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,179,710	0	0	0
35		Materials & Expenses	2	186,037	0	0	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,222,708	0	450	0
38		Materials & Expenses	5	201,315	0	74	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	606,539	7	112	3
41		Materials & Expenses	5.5	665,480	8	123	3
42	881	Rents	5.5	(566,147)	(7)	(105)	(3)
43		Total Distribution Expenses		\$ 7,418,434	\$ 87	\$ 1,371	\$ 33
44		Total Operation & Distribution Expenses		\$ 7,559,351	\$ 87	\$ 1,371	\$ 55

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	89	91	93
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 247,667	7	46	0
48		Materials & Expenses	6.6	21,810	1	4	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	653	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	537,297	22	99	0
54		Materials & Expenses	2.2	771,322	32	142	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	168,871	7	31	0
57		Materials & Expenses	2.2	146,240	6	27	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	436,463	0	97	0
60		Materials & Expenses	3.3	298,770	0	67	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	99,632	0	0	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	3	0
67		Total Distribution-Maintenance		\$ 2,768,678	\$ 76	\$ 516	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,328,029	\$ 163	\$ 1,887	\$ 55
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 319,626	0	92	0
72		Materials & Expenses	10.1	9,422	0	3	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	244,560	0	0	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	867,720	0	320	0
81		Materials & Expenses	5	1,049,843	0	387	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,782,964	\$ 0	\$ 801	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	25	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 25	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	9	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 9	\$ 0
106		Total O & M Expense	O&M	\$ 13,203,425	\$ 163	\$ 2,722	\$ 55
107		Allocation Percentage	O&M	100.00%	0.00%	0.02%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	89	91	93
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,747,562	\$ 108	\$ 1,803	\$ 36
110		Regulatory Amortization	1.1	393,293	10	61	0
111		Mill Tax	Net Op Mrg	403,527	85	0	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,328,026	59	362	0
114		Total Other Deductions		\$ 25,074,815	\$ 425	\$ 4,948	\$ 91
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,319,023	84	515	0
117		Schedule M Adjustments	1.1	(5,435,367)	(138)	(844)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	17	101	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 202,931,641	\$ 5,151	\$ 31,512	\$ 0
124		Total Common Systems Alloc Net Plant		11,243,525	285	1,746	0
125		Cash Working Capital	1.1	361,990	9	56	0
126		Materials & Supplies	1.1	11,333,602	288	1,760	0
127		Other Debits and Credits	1.1	4,984,909	127	774	0
128		Customer Advances	8	(5,247,604)	0	(1,933)	0
129		Deferred Taxes	1.1	(37,829,923)	(960)	(5,874)	0
130		Total Rate Base		\$ 187,778,139	\$ 4,900	\$ 28,040	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,134,140	\$ 9,119	\$ 0	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	88	0	0
134		Late Charges	12	282,516	0	45	0
135		Service Establishment Charges	9	446,585	0	102	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,311,511	\$ 9,207	\$ 146	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)	\$ (163)	\$ (2,722)	\$ (55)
145		Administrative & General Expenses	O&M	(8,747,562)	(108)	(1,803)	(36)
146		Regulatory Amortization	1.1	(393,293)	(10)	(61)	0
147		Mill Tax	Net Op Mrg	(403,527)	(85)	0	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,948,229)	(227)	(1,390)	0
150		Taxes other than Income	1.1	(2,328,026)	(59)	(362)	0
151		Total Operating Deductions		\$ (34,023,044)	\$ (652)	\$ (6,338)	\$ (91)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 10,288,467	\$ 8,555	\$ (6,191)	\$ (91)
161		Interest Expense	1.1	(3,319,023)	(84)	(515)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(138)	(844)	0
163		Total Taxable Income		\$ 6,969,445	\$ 8,471	\$ (6,707)	\$ (91)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 1,463,583	\$ 1,779	\$ (1,408)	\$ (19)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	17	101	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 2,116,067	\$ 1,795	\$ (1,307)	\$ (19)
170		Total Net Income		\$ 8,172,401	\$ 6,760	\$ (4,884)	\$ (72)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301 - 303	Intangible Plant	Intang Plant	\$ 0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318
5	389 - 398	General	1.1	1,653,840
6		Total Depreciation Expense		<u>\$ 7,390,157</u>
7		<u>System Allocable Amortization</u>		
8		Miscellaneous Intangible	1.1	\$ 1,120,385
9		Structures-Leasehold Improvements	1.1	384,653
10		Total System Allocable Amortization		<u>\$ 1,505,038</u>
11		Total Common Depreciation Expense	1.1	\$ 1,558,072
12		Total Depreciation Expense	1.1	<u>\$ 8,948,229</u>
13		<u>Operation and Maintenance Expense</u>		
14		<u>Gas Supply Expense</u>		
15	803	Natural Gas Transmission Line Purchases	3	\$ 0
16	805.1	Purchased Gas Cost Adjustments	3	0
17	810	Gas Used for Compression Station Fuel	3	0
18	813	Other Gas Supply Expenses	3	140,917
19		Total Gas Supply Expenses		<u>\$ 140,917</u>
20		<u>Distribution Expenses</u>		
21	870	Operation Supervision and Engineering		
22		Labor & Labor Loading	5.5	\$ 1,906,152
23		Materials & Expenses	5.5	128,651
24	871	Distribution Load Dispatching		
25		Labor & Labor Loading	3	127,093
26		Materials & Expenses	3	8,960
27	874	Operation Mains and Services Expenses		
28		Labor & Labor Loading	4.4	620,194
29		Materials & Expenses	4.4	1,131,584
30	875	Operating Measuring & Regulation Station		
31		Labor & Labor Loading	2.2	0
32		Materials & Expenses	2.2	155
33	878	Operation Meter and House Regulator		
34		Labor & Labor Loading	2	1,179,710
35		Materials & Expenses	2	186,037
36	879	Customer Installation Expense		
37		Labor & Labor Loading	5	1,222,708
38		Materials & Expenses	5	201,315
39	880	Other Expenses		
40		Labor & Labor Loading	5.5	606,539
41		Materials & Expenses	5.5	665,480
42	881	Rents	5.5	(566,147)
43		Total Distribution Expenses		<u>\$ 7,418,434</u>
44		Total Operation & Distribution Expenses		<u>\$ 7,559,351</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
45		<u>Maintenance Expenses</u>		
46	885	Maintenance Supervision & Engineering		
47		Labor & Labor Loading	6.6	\$ 247,667
48		Materials & Expenses	6.6	21,810
49	886	Maintenance of Structures & Improvement		
50		Labor & Labor Loading	1.0	653
51		Materials & Expenses	1.0	111
52	887	Maintenance of Mains		
53		Labor & Labor Loading	2.2	537,297
54		Materials & Expenses	2.2	771,322
55	889	Maintenance of Measuring and Reg. Station Eq.		
56		Labor & Labor Loading	2.2	168,871
57		Materials & Expenses	2.2	146,240
58	892	Maintenance of Services		
59		Labor & Labor Loading	3.3	436,463
60		Materials & Expenses	3.3	298,770
61	893	Maintenance of Meter & House Regulators		
62		Labor & Labor Loading	6	99,632
63		Materials & Expenses	6	24,422
64	894	Maintenance of Other Equipment		
65		Labor & Labor Loading	6.6	0
66		Materials & Expenses	6.6	15,421
67		Total Distribution-Maintenance		<u>\$ 2,768,678</u>
68		Total Oper, Dist & Maint Exps		<u>\$ 10,328,029</u>
69		<u>Customer Accounts Expenses</u>		
70	901	Supervision		
71		Labor & Labor Loading	10.1	\$ 319,626
72		Materials & Expenses	10.1	9,422
73	902	Meter Reading		
74		Labor & Labor Loading	11	244,560
75		Materials & Expenses	11	37,017
76	903	Customer Records & Collections - KAM		
77		Labor & Labor Loading - KAM	15	138,980
78		Materials & Expenses - KAM	15	3,364
79	903	Customer Records & Collections		
80		Labor & Labor Loading	5	867,720
81		Materials & Expenses	5	1,049,843
82	904	Uncollectible Accounts	14	112,433
83	905	Miscellaneous		
84		Labor & Labor Loading	10.1	0
85		Materials & Expenses	10.1	0
86		Total Customer Accounts Expenses		<u>\$ 2,782,964</u>
87		<u>Customer Service & Informational Expenses</u>		
88	908	Customer Assistance		
89		Labor & Labor Loading	4	\$ 0
90		Materials & Expenses	4	0
91	909	Informational and Instructional Advertising		
92		Labor & Labor Loading	4	0
93		Materials & Expenses	4	0
94	910	Miscellaneous		
95		Labor & Labor Loading	4	0
96		Materials & Expenses	4	67,502
97		Total Customer Service & Info. Exp.		<u>\$ 67,502</u>
98		<u>Sales Expense</u>		
99	912	Demonstrating & Selling		
100		Labor & Labor Loading	4	\$ 0
101		Materials & Expenses	4	0
102	913	Advertising		
103		Labor & Labor Loading	4	0
104		Materials & Expenses	4	24,930
105		Total Sales Expense		<u>\$ 24,930</u>
106		Total O & M Expense	O&M	<u>\$ 13,203,425</u>
107		Allocation Percentage	O&M	100.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
		<u>Other Deductions</u>		
108		Administrative & General Expense	O&M	\$ 8,747,562
110		Regulatory Amortization	1.1	393,293
111		Mill Tax	Net Op Mrg	403,527
112		Modified Business Tax	1.1	(1,018)
113		Taxes Other Than Income	1.1	2,328,026
114		Total Other Deductions		<u>\$ 25,074,815</u>
		<u>Tax Adjustments</u>		
115		Interest Expense	1.1	\$ 3,319,023
117		Schedule M Adjustments	1.1	(5,435,367)
118		Investment Tax Credit (I.T.C.)	1.1	0
119		Federal Deferred Provision	1.1	652,483
120		South Georgia Amortization - Fed	1.1	0
121		<u>Summary of Allocated Cost of Service</u>		
122		<u>Rate Base</u>		
123		Total Direct Net Plant		\$ 202,931,641
124		Total Common Systems Alloc Net Plant		11,243,525
125		Cash Working Capital	1.1	361,990
126		Materials & Supplies	1.1	11,333,602
127		Other Debits and Credits	1.1	4,984,909
128		Customer Advances	8	(5,247,604)
129		Deferred Taxes	1.1	(37,829,923)
130		Total Rate Base		<u>\$ 187,778,139</u>
		<u>Revenue</u>		
131		Net Operating Margin	Direct	\$ 43,134,140
133		Negotiated Contracts Margin	Net Op Mrg	415,637
134		Late Charges	12	282,516
135		Service Establishment Charges	9	446,585
136		Reconnect & Reread Charges	9	(100)
137		Other Revenue - Labor	Net Op Mrg	125
138		Other Revenue - Parts & Material	Net Op Mrg	8
139		Other Revenue - Field Collection Fee	Net Op Mrg	0
140		Other Revenue - Returned Item Fee	13	32,600
141		Other Revenue - Rental Gas Property	Net Op Mrg	0
142		Total Revenue		<u>\$ 44,311,511</u>
		<u>Operating Deductions</u>		
143		Operations & Maintenance Expenses	O&M	\$ (13,203,425)
144		Administrative & General Expenses	O&M	(8,747,562)
146		Regulatory Amortization	1.1	(393,293)
147		Mill Tax	Net Op Mrg	(403,527)
148		Modified Business Tax	1.1	1,018
149		Depreciation Expense	Depr Exp	(8,948,229)
150		Taxes other than Income	1.1	(2,328,026)
151		Total Operating Deductions		<u>\$ (34,023,044)</u>
		<u>Taxable Income</u>		
159		Taxable Income before Interest Exp.		\$ 10,288,467
161		Interest Expense	1.1	(3,319,023)
162		Schedule M Adjustments	1.1	(5,435,367)
163		Total Taxable Income		<u>\$ 6,969,445</u>
		<u>Federal Income Tax</u>		
164		Federal Income Tax	21.00%	\$ 1,463,583
166		Investment Tax Credit (I.T.C.)	1.1	0
167		Federal Deferred Provision	1.1	652,483
168		South Georgia Amortization - Fed	1.1	0
169		Total Federal Income Tax		<u>\$ 2,116,067</u>
170		Total Net Income		<u>\$ 8,172,401</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301 - 303	Intangible Plant	Intang Plant	\$ 0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318
5	389 - 398	General	1.1	1,653,840
6		Total Depreciation Expense		<u>\$ 7,390,157</u>
7		<u>System Allocable Amortization</u>		
8		Miscellaneous Intangible	1.1	\$ 1,120,385
9		Structures-Leasehold Improvements	1.1	384,653
10		Total System Allocable Amortization		<u>\$ 1,505,038</u>
11		Total Common Depreciation Expense	1.1	\$ 1,558,072
12		Total Depreciation Expense	1.1	<u>\$ 8,948,229</u>
13		<u>Operation and Maintenance Expense</u>		
14		<u>Gas Supply Expense</u>		
15	803	Natural Gas Transmission Line Purchases	3	\$ 0
16	805.1	Purchased Gas Cost Adjustments	3	0
17	810	Gas Used for Compression Station Fuel	3	0
18	813	Other Gas Supply Expenses	3	140,917
19		Total Gas Supply Expenses		<u>\$ 140,917</u>
20		<u>Distribution Expenses</u>		
21	870	Operation Supervision and Engineering		
22		Labor & Labor Loading	5.5	\$ 1,906,152
23		Materials & Expenses	5.5	128,651
24	871	Distribution Load Dispatching		
25		Labor & Labor Loading	3	127,093
26		Materials & Expenses	3	8,960
27	874	Operation Mains and Services Expenses		
28		Labor & Labor Loading	4.4	620,194
29		Materials & Expenses	4.4	1,131,584
30	875	Operating Measuring & Regulation Station		
31		Labor & Labor Loading	2.2	0
32		Materials & Expenses	2.2	155
33	878	Operation Meter and House Regulator		
34		Labor & Labor Loading	2	1,179,710
35		Materials & Expenses	2	186,037
36	879	Customer Installation Expense		
37		Labor & Labor Loading	5	1,222,708
38		Materials & Expenses	5	201,315
39	880	Other Expenses		
40		Labor & Labor Loading	5.5	606,539
41		Materials & Expenses	5.5	665,480
42	881	Rents	5.5	(566,147)
43		Total Distribution Expenses		<u>\$ 7,418,434</u>
44		Total Operation & Distribution Expenses		<u>\$ 7,559,351</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
45		<u>Maintenance Expenses</u>		
46	885	Maintenance Supervision & Engineering		
47		Labor & Labor Loading	6.6	\$ 247,667
48		Materials & Expenses	6.6	21,810
49	886	Maintenance of Structures & Improvement		
50		Labor & Labor Loading	1.0	653
51		Materials & Expenses	1.0	111
52	887	Maintenance of Mains		
53		Labor & Labor Loading	2.2	537,297
54		Materials & Expenses	2.2	771,322
55	889	Maintenance of Measuring and Reg. Station Eq.		
56		Labor & Labor Loading	2.2	168,871
57		Materials & Expenses	2.2	146,240
58	892	Maintenance of Services		
59		Labor & Labor Loading	3.3	436,463
60		Materials & Expenses	3.3	298,770
61	893	Maintenance of Meter & House Regulators		
62		Labor & Labor Loading	6	99,632
63		Materials & Expenses	6	24,422
64	894	Maintenance of Other Equipment		
65		Labor & Labor Loading	6.6	0
66		Materials & Expenses	6.6	15,421
67		Total Distribution-Maintenance		<u>\$ 2,768,678</u>
68		Total Oper, Dist & Maint Exps		<u>\$ 10,328,029</u>
69		<u>Customer Accounts Expenses</u>		
70	901	Supervision		
71		Labor & Labor Loading	10.1	\$ 319,626
72		Materials & Expenses	10.1	9,422
73	902	Meter Reading		
74		Labor & Labor Loading	11	244,560
75		Materials & Expenses	11	37,017
76	903	Customer Records & Collections - KAM		
77		Labor & Labor Loading - KAM	15	138,980
78		Materials & Expenses - KAM	15	3,364
79	903	Customer Records & Collections		
80		Labor & Labor Loading	5	867,720
81		Materials & Expenses	5	1,049,843
82	904	Uncollectible Accounts	14	112,433
83	905	Miscellaneous		
84		Labor & Labor Loading	10.1	0
85		Materials & Expenses	10.1	0
86		Total Customer Accounts Expenses		<u>\$ 2,782,964</u>
87		<u>Customer Service & Informational Expenses</u>		
88	908	Customer Assistance		
89		Labor & Labor Loading	4	\$ 0
90		Materials & Expenses	4	0
91	909	Informational and Instructional Advertising		
92		Labor & Labor Loading	4	0
93		Materials & Expenses	4	0
94	910	Miscellaneous		
95		Labor & Labor Loading	4	0
96		Materials & Expenses	4	67,502
97		Total Customer Service & Info. Exp.		<u>\$ 67,502</u>
98		<u>Sales Expense</u>		
99	912	Demonstrating & Selling		
100		Labor & Labor Loading	4	\$ 0
101		Materials & Expenses	4	0
102	913	Advertising		
103		Labor & Labor Loading	4	0
104		Materials & Expenses	4	24,930
105		Total Sales Expense		<u>\$ 24,930</u>
106		Total O & M Expense	O&M	<u>\$ 13,203,425</u>
107		Allocation Percentage	O&M	100.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
108		<u>Other Deductions</u>		
109		Administrative & General Expense	O&M	\$ 8,747,562
110		Regulatory Amortization	1.1	393,293
111		Mill Tax	Net Op Mrg	403,527
112		Modified Business Tax	1.1	(1,018)
113		Taxes Other Than Income	1.1	2,328,026
114		Total Other Deductions		<u>\$ 25,074,815</u>
115		<u>Tax Adjustments</u>		
116		Interest Expense	1.1	\$ 3,319,023
117		Schedule M Adjustments	1.1	(5,435,367)
118		Investment Tax Credit (I.T.C.)	1.1	0
119		Federal Deferred Provision	1.1	652,483
120		South Georgia Amortization - Fed	1.1	0
121		<u>Summary of Allocated Cost of Service</u>		
122		<u>Rate Base</u>		
123		Total Direct Net Plant		\$ 202,931,641
124		Total Common Systems Alloc Net Plant		11,243,525
125		Cash Working Capital	1.1	361,990
126		Materials & Supplies	1.1	11,333,602
127		Other Debits and Credits	1.1	4,984,909
128		Customer Advances	8	(5,247,604)
129		Deferred Taxes	1.1	(37,829,923)
130		Total Rate Base		<u>\$ 187,778,139</u>
131		<u>Revenue</u>		
132		Net Operating Margin	Direct	\$ 43,134,140
133		Negotiated Contracts Margin	Net Op Mrg	415,637
134		Late Charges	12	282,516
135		Service Establishment Charges	9	446,585
136		Reconnect & Reread Charges	9	(100)
137		Other Revenue - Labor	Net Op Mrg	125
138		Other Revenue - Parts & Material	Net Op Mrg	8
139		Other Revenue - Field Collection Fee	Net Op Mrg	0
140		Other Revenue - Returned Item Fee	13	32,600
141		Other Revenue - Rental Gas Property	Net Op Mrg	0
142		Total Revenue		<u>\$ 44,311,511</u>
143		<u>Operating Deductions</u>		
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)
145		Administrative & General Expenses	O&M	(8,747,562)
146		Regulatory Amortization	1.1	(393,293)
147		Mill Tax	Net Op Mrg	(403,527)
148		Modified Business Tax	1.1	1,018
149		Depreciation Expense	Depr Exp	(8,948,229)
150		Taxes other than Income	1.1	(2,328,026)
151		Total Operating Deductions		<u>\$ (34,023,044)</u>
159		<u>Taxable Income</u>		
160		Taxable Income before Interest Exp.		\$ 10,288,467
161		Interest Expense	1.1	(3,319,023)
162		Schedule M Adjustments	1.1	(5,435,367)
163		Total Taxable Income		<u>\$ 6,969,445</u>
164		<u>Federal Income Tax</u>		
165		Federal Income Tax	21.00%	\$ 1,463,583
166		Investment Tax Credit (I.T.C.)	1.1	0
167		Federal Deferred Provision	1.1	652,483
168		South Georgia Amortization - Fed	1.1	0
169		Total Federal Income Tax		<u>\$ 2,116,067</u>
170		Total Net Income		<u>\$ 8,172,401</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301 - 303	Intangible Plant	Intang Plant	\$ 0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318
5	389 - 398	General	1.1	1,653,840
6		Total Depreciation Expense		<u>\$ 7,390,157</u>
7		<u>System Allocable Amortization</u>		
8		Miscellaneous Intangible	1.1	\$ 1,120,385
9		Structures-Leasehold Improvements	1.1	384,653
10		Total System Allocable Amortization		<u>\$ 1,505,038</u>
11		Total Common Depreciation Expense	1.1	\$ 1,558,072
12		Total Depreciation Expense	1.1	<u>\$ 8,948,229</u>
13		<u>Operation and Maintenance Expense</u>		
14		<u>Gas Supply Expense</u>		
15	803	Natural Gas Transmission Line Purchases	3	\$ 0
16	805.1	Purchased Gas Cost Adjustments	3	0
17	810	Gas Used for Compression Station Fuel	3	0
18	813	Other Gas Supply Expenses	3	140,917
19		Total Gas Supply Expenses		<u>\$ 140,917</u>
20		<u>Distribution Expenses</u>		
21	870	Operation Supervision and Engineering		
22		Labor & Labor Loading	5.5	\$ 1,906,152
23		Materials & Expenses	5.5	128,651
24	871	Distribution Load Dispatching		
25		Labor & Labor Loading	3	127,093
26		Materials & Expenses	3	8,960
27	874	Operation Mains and Services Expenses		
28		Labor & Labor Loading	4.4	620,194
29		Materials & Expenses	4.4	1,131,584
30	875	Operating Measuring & Regulation Station		
31		Labor & Labor Loading	2.2	0
32		Materials & Expenses	2.2	155
33	878	Operation Meter and House Regulator		
34		Labor & Labor Loading	2	1,179,710
35		Materials & Expenses	2	186,037
36	879	Customer Installation Expense		
37		Labor & Labor Loading	5	1,222,708
38		Materials & Expenses	5	201,315
39	880	Other Expenses		
40		Labor & Labor Loading	5.5	606,539
41		Materials & Expenses	5.5	665,480
42	881	Rents	5.5	(566,147)
43		Total Distribution Expenses		<u>\$ 7,418,434</u>
44		Total Operation & Distribution Expenses		<u>\$ 7,559,351</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
45		<u>Maintenance Expenses</u>		
46	885	Maintenance Supervision & Engineering		
47		Labor & Labor Loading	6.6	\$ 247,667
48		Materials & Expenses	6.6	21,810
49	886	Maintenance of Structures & Improvement		
50		Labor & Labor Loading	1.0	653
51		Materials & Expenses	1.0	111
52	887	Maintenance of Mains		
53		Labor & Labor Loading	2.2	537,297
54		Materials & Expenses	2.2	771,322
55	889	Maintenance of Measuring and Reg. Station Eq.		
56		Labor & Labor Loading	2.2	168,871
57		Materials & Expenses	2.2	146,240
58	892	Maintenance of Services		
59		Labor & Labor Loading	3.3	436,463
60		Materials & Expenses	3.3	298,770
61	893	Maintenance of Meter & House Regulators		
62		Labor & Labor Loading	6	99,632
63		Materials & Expenses	6	24,422
64	894	Maintenance of Other Equipment		
65		Labor & Labor Loading	6.6	0
66		Materials & Expenses	6.6	15,421
67		Total Distribution-Maintenance		<u>\$ 2,768,678</u>
68		Total Oper, Dist & Maint Exps		<u>\$ 10,328,029</u>
69		<u>Customer Accounts Expenses</u>		
70	901	Supervision		
71		Labor & Labor Loading	10.1	\$ 319,626
72		Materials & Expenses	10.1	9,422
73	902	Meter Reading		
74		Labor & Labor Loading	11	244,560
75		Materials & Expenses	11	37,017
76	903	Customer Records & Collections - KAM		
77		Labor & Labor Loading - KAM	15	138,980
78		Materials & Expenses - KAM	15	3,364
79	903	Customer Records & Collections		
80		Labor & Labor Loading	5	867,720
81		Materials & Expenses	5	1,049,843
82	904	Uncollectible Accounts	14	112,433
83	905	Miscellaneous		
84		Labor & Labor Loading	10.1	0
85		Materials & Expenses	10.1	0
86		Total Customer Accounts Expenses		<u>\$ 2,782,964</u>
87		<u>Customer Service & Informational Expenses</u>		
88	908	Customer Assistance		
89		Labor & Labor Loading	4	\$ 0
90		Materials & Expenses	4	0
91	909	Informational and Instructional Advertising		
92		Labor & Labor Loading	4	0
93		Materials & Expenses	4	0
94	910	Miscellaneous		
95		Labor & Labor Loading	4	0
96		Materials & Expenses	4	67,502
97		Total Customer Service & Info. Exp.		<u>\$ 67,502</u>
98		<u>Sales Expense</u>		
99	912	Demonstrating & Selling		
100		Labor & Labor Loading	4	\$ 0
101		Materials & Expenses	4	0
102	913	Advertising		
103		Labor & Labor Loading	4	0
104		Materials & Expenses	4	24,930
105		Total Sales Expense		<u>\$ 24,930</u>
106		Total O & M Expense	O&M	<u>\$ 13,203,425</u>
107		Allocation Percentage	O&M	100.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
108		<u>Other Deductions</u>		
109		Administrative & General Expense	O&M	\$ 8,747,562
110		Regulatory Amortization	1.1	393,293
111		Mill Tax	Net Op Mrg	403,527
112		Modified Business Tax	1.1	(1,018)
113		Taxes Other Than Income	1.1	2,328,026
114		Total Other Deductions		<u>\$ 25,074,815</u>
115		<u>Tax Adjustments</u>		
116		Interest Expense	1.1	\$ 3,319,023
117		Schedule M Adjustments	1.1	(5,435,367)
118		Investment Tax Credit (I.T.C.)	1.1	0
119		Federal Deferred Provision	1.1	652,483
120		South Georgia Amortization - Fed	1.1	0
121		<u>Summary of Allocated Cost of Service</u>		
122		<u>Rate Base</u>		
123		Total Direct Net Plant		\$ 202,931,641
124		Total Common Systems Alloc Net Plant		11,243,525
125		Cash Working Capital	1.1	361,990
126		Materials & Supplies	1.1	11,333,602
127		Other Debits and Credits	1.1	4,984,909
128		Customer Advances	8	(5,247,604)
129		Deferred Taxes	1.1	(37,829,923)
130		Total Rate Base		<u>\$ 187,778,139</u>
131		<u>Revenue</u>		
132		Net Operating Margin	Direct	\$ 43,134,140
133		Negotiated Contracts Margin	Net Op Mrg	415,637
134		Late Charges	12	282,516
135		Service Establishment Charges	9	446,585
136		Reconnect & Reread Charges	9	(100)
137		Other Revenue - Labor	Net Op Mrg	125
138		Other Revenue - Parts & Material	Net Op Mrg	8
139		Other Revenue - Field Collection Fee	Net Op Mrg	0
140		Other Revenue - Returned Item Fee	13	32,600
141		Other Revenue - Rental Gas Property	Net Op Mrg	0
142		Total Revenue		<u>\$ 44,311,511</u>
143		<u>Operating Deductions</u>		
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)
145		Administrative & General Expenses	O&M	(8,747,562)
146		Regulatory Amortization	1.1	(393,293)
147		Mill Tax	Net Op Mrg	(403,527)
148		Modified Business Tax	1.1	1,018
149		Depreciation Expense	Depr Exp	(8,948,229)
150		Taxes other than Income	1.1	(2,328,026)
151		Total Operating Deductions		<u>\$ (34,023,044)</u>
159		<u>Taxable Income</u>		
160		Taxable Income before Interest Exp.		\$ 10,288,467
161		Interest Expense	1.1	(3,319,023)
162		Schedule M Adjustments	1.1	(5,435,367)
163		Total Taxable Income		<u>\$ 6,969,445</u>
164		<u>Federal Income Tax</u>		
165		Federal Income Tax	21.00%	\$ 1,463,583
166		Investment Tax Credit (I.T.C.)	1.1	0
167		Federal Deferred Provision	1.1	652,483
168		South Georgia Amortization - Fed	1.1	0
169		Total Federal Income Tax		<u>\$ 2,116,067</u>
170		Total Net Income		<u>\$ 8,172,401</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301 - 303	Intangible Plant	Intang Plant	\$ 0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318
5	389 - 398	General	1.1	1,653,840
6		Total Depreciation Expense		<u>\$ 7,390,157</u>
7		<u>System Allocable Amortization</u>		
8		Miscellaneous Intangible	1.1	\$ 1,120,385
9		Structures-Leasehold Improvements	1.1	384,653
10		Total System Allocable Amortization		<u>\$ 1,505,038</u>
11		Total Common Depreciation Expense	1.1	\$ 1,558,072
12		Total Depreciation Expense	1.1	<u>\$ 8,948,229</u>
13		<u>Operation and Maintenance Expense</u>		
14		<u>Gas Supply Expense</u>		
15	803	Natural Gas Transmission Line Purchases	3	\$ 0
16	805.1	Purchased Gas Cost Adjustments	3	0
17	810	Gas Used for Compression Station Fuel	3	0
18	813	Other Gas Supply Expenses	3	140,917
19		Total Gas Supply Expenses		<u>\$ 140,917</u>
20		<u>Distribution Expenses</u>		
21	870	Operation Supervision and Engineering		
22		Labor & Labor Loading	5.5	\$ 1,906,152
23		Materials & Expenses	5.5	128,651
24	871	Distribution Load Dispatching		
25		Labor & Labor Loading	3	127,093
26		Materials & Expenses	3	8,960
27	874	Operation Mains and Services Expenses		
28		Labor & Labor Loading	4.4	620,194
29		Materials & Expenses	4.4	1,131,584
30	875	Operating Measuring & Regulation Station		
31		Labor & Labor Loading	2.2	0
32		Materials & Expenses	2.2	155
33	878	Operation Meter and House Regulator		
34		Labor & Labor Loading	2	1,179,710
35		Materials & Expenses	2	186,037
36	879	Customer Installation Expense		
37		Labor & Labor Loading	5	1,222,708
38		Materials & Expenses	5	201,315
39	880	Other Expenses		
40		Labor & Labor Loading	5.5	606,539
41		Materials & Expenses	5.5	665,480
42	881	Rents	5.5	(566,147)
43		Total Distribution Expenses		<u>\$ 7,418,434</u>
44		Total Operation & Distribution Expenses		<u>\$ 7,559,351</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
45		<u>Maintenance Expenses</u>		
46	885	Maintenance Supervision & Engineering		
47		Labor & Labor Loading	6.6	\$ 247,667
48		Materials & Expenses	6.6	21,810
49	886	Maintenance of Structures & Improvement		
50		Labor & Labor Loading	1.0	653
51		Materials & Expenses	1.0	111
52	887	Maintenance of Mains		
53		Labor & Labor Loading	2.2	537,297
54		Materials & Expenses	2.2	771,322
55	889	Maintenance of Measuring and Reg. Station Eq.		
56		Labor & Labor Loading	2.2	168,871
57		Materials & Expenses	2.2	146,240
58	892	Maintenance of Services		
59		Labor & Labor Loading	3.3	436,463
60		Materials & Expenses	3.3	298,770
61	893	Maintenance of Meter & House Regulators		
62		Labor & Labor Loading	6	99,632
63		Materials & Expenses	6	24,422
64	894	Maintenance of Other Equipment		
65		Labor & Labor Loading	6.6	0
66		Materials & Expenses	6.6	15,421
67		Total Distribution-Maintenance		<u>\$ 2,768,678</u>
68		Total Oper, Dist & Maint Exps		<u>\$ 10,328,029</u>
69		<u>Customer Accounts Expenses</u>		
70	901	Supervision		
71		Labor & Labor Loading	10.1	\$ 319,626
72		Materials & Expenses	10.1	9,422
73	902	Meter Reading		
74		Labor & Labor Loading	11	244,560
75		Materials & Expenses	11	37,017
76	903	Customer Records & Collections - KAM		
77		Labor & Labor Loading - KAM	15	138,980
78		Materials & Expenses - KAM	15	3,364
79	903	Customer Records & Collections		
80		Labor & Labor Loading	5	867,720
81		Materials & Expenses	5	1,049,843
82	904	Uncollectible Accounts	14	112,433
83	905	Miscellaneous		
84		Labor & Labor Loading	10.1	0
85		Materials & Expenses	10.1	0
86		Total Customer Accounts Expenses		<u>\$ 2,782,964</u>
87		<u>Customer Service & Informational Expenses</u>		
88	908	Customer Assistance		
89		Labor & Labor Loading	4	\$ 0
90		Materials & Expenses	4	0
91	909	Informational and Instructional Advertising		
92		Labor & Labor Loading	4	0
93		Materials & Expenses	4	0
94	910	Miscellaneous		
95		Labor & Labor Loading	4	0
96		Materials & Expenses	4	67,502
97		Total Customer Service & Info. Exp.		<u>\$ 67,502</u>
98		<u>Sales Expense</u>		
99	912	Demonstrating & Selling		
100		Labor & Labor Loading	4	\$ 0
101		Materials & Expenses	4	0
102	913	Advertising		
103		Labor & Labor Loading	4	0
104		Materials & Expenses	4	24,930
105		Total Sales Expense		<u>\$ 24,930</u>
106		Total O & M Expense	O&M	<u>\$ 13,203,425</u>
107		Allocation Percentage	O&M	100.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
		<u>Other Deductions</u>		
108		Administrative & General Expense	O&M	\$ 8,747,562
110		Regulatory Amortization	1.1	393,293
111		Mill Tax	Net Op Mrg	403,527
112		Modified Business Tax	1.1	(1,018)
113		Taxes Other Than Income	1.1	2,328,026
114		Total Other Deductions		<u>\$ 25,074,815</u>
		<u>Tax Adjustments</u>		
115		Interest Expense	1.1	\$ 3,319,023
117		Schedule M Adjustments	1.1	(5,435,367)
118		Investment Tax Credit (I.T.C.)	1.1	0
119		Federal Deferred Provision	1.1	652,483
120		South Georgia Amortization - Fed	1.1	0
121		<u>Summary of Allocated Cost of Service</u>		
122		<u>Rate Base</u>		
123		Total Direct Net Plant		\$ 202,931,641
124		Total Common Systems Alloc Net Plant		11,243,525
125		Cash Working Capital	1.1	361,990
126		Materials & Supplies	1.1	11,333,602
127		Other Debits and Credits	1.1	4,984,909
128		Customer Advances	8	(5,247,604)
129		Deferred Taxes	1.1	(37,829,923)
130		Total Rate Base		<u>\$ 187,778,139</u>
		<u>Revenue</u>		
131		Net Operating Margin	Direct	\$ 43,134,140
133		Negotiated Contracts Margin	Net Op Mrg	415,637
134		Late Charges	12	282,516
135		Service Establishment Charges	9	446,585
136		Reconnect & Reread Charges	9	(100)
137		Other Revenue - Labor	Net Op Mrg	125
138		Other Revenue - Parts & Material	Net Op Mrg	8
139		Other Revenue - Field Collection Fee	Net Op Mrg	0
140		Other Revenue - Returned Item Fee	13	32,600
141		Other Revenue - Rental Gas Property	Net Op Mrg	0
142		Total Revenue		<u>\$ 44,311,511</u>
		<u>Operating Deductions</u>		
143		Operations & Maintenance Expenses	O&M	\$ (13,203,425)
144		Administrative & General Expenses	O&M	(8,747,562)
146		Regulatory Amortization	1.1	(393,293)
147		Mill Tax	Net Op Mrg	(403,527)
148		Modified Business Tax	1.1	1,018
149		Depreciation Expense	Depr Exp	(8,948,229)
150		Taxes other than Income	1.1	(2,328,026)
151		Total Operating Deductions		<u>\$ (34,023,044)</u>
		<u>Taxable Income</u>		
159		Taxable Income before Interest Exp.		\$ 10,288,467
161		Interest Expense	1.1	(3,319,023)
162		Schedule M Adjustments	1.1	(5,435,367)
163		Total Taxable Income		<u>\$ 6,969,445</u>
		<u>Federal Income Tax</u>		
164		Federal Income Tax	21.00%	\$ 1,463,583
166		Investment Tax Credit (I.T.C.)	1.1	0
167		Federal Deferred Provision	1.1	652,483
168		South Georgia Amortization - Fed	1.1	0
169		Total Federal Income Tax		<u>\$ 2,116,067</u>
170		Total Net Income		<u>\$ 8,172,401</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
1		<u>Depreciation Expense & Amortization</u>		
2		<u>Direct</u>		
3	301 - 303	Intangible Plant	Intang Plant	\$ 0
4	374.1 - 387	Distribution Plant	Dist Plant	5,736,318
5	389 - 398	General	1.1	1,653,840
6		Total Depreciation Expense		<u>\$ 7,390,157</u>
7		<u>System Allocable Amortization</u>		
8		Miscellaneous Intangible	1.1	\$ 1,120,385
9		Structures-Leasehold Improvements	1.1	384,653
10		Total System Allocable Amortization		<u>\$ 1,505,038</u>
11		Total Common Depreciation Expense	1.1	\$ 1,558,072
12		Total Depreciation Expense	1.1	<u>\$ 8,948,229</u>
13		<u>Operation and Maintenance Expense</u>		
14		<u>Gas Supply Expense</u>		
15	803	Natural Gas Transmission Line Purchases	3	\$ 0
16	805.1	Purchased Gas Cost Adjustments	3	0
17	810	Gas Used for Compression Station Fuel	3	0
18	813	Other Gas Supply Expenses	3	140,917
19		Total Gas Supply Expenses		<u>\$ 140,917</u>
20		<u>Distribution Expenses</u>		
21	870	Operation Supervision and Engineering		
22		Labor & Labor Loading	5.5	\$ 1,906,152
23		Materials & Expenses	5.5	128,651
24	871	Distribution Load Dispatching		
25		Labor & Labor Loading	3	127,093
26		Materials & Expenses	3	8,960
27	874	Operation Mains and Services Expenses		
28		Labor & Labor Loading	4.4	620,194
29		Materials & Expenses	4.4	1,131,584
30	875	Operating Measuring & Regulation Station		
31		Labor & Labor Loading	2.2	0
32		Materials & Expenses	2.2	155
33	878	Operation Meter and House Regulator		
34		Labor & Labor Loading	2	1,179,710
35		Materials & Expenses	2	186,037
36	879	Customer Installation Expense		
37		Labor & Labor Loading	5	1,222,708
38		Materials & Expenses	5	201,315
39	880	Other Expenses		
40		Labor & Labor Loading	5.5	606,539
41		Materials & Expenses	5.5	665,480
42	881	Rents	5.5	(566,147)
43		Total Distribution Expenses		<u>\$ 7,418,434</u>
44		Total Operation & Distribution Expenses		<u>\$ 7,559,351</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount
	(a)	(b)	(c)	(d)
			1	3
45		<u>Maintenance Expenses</u>		
46	885	Maintenance Supervision & Engineering		
47		Labor & Labor Loading	6.6	\$ 247,667
48		Materials & Expenses	6.6	21,810
49	886	Maintenance of Structures & Improvement		
50		Labor & Labor Loading	1.0	653
51		Materials & Expenses	1.0	111
52	887	Maintenance of Mains		
53		Labor & Labor Loading	2.2	537,297
54		Materials & Expenses	2.2	771,322
55	889	Maintenance of Measuring and Reg. Station Eq.		
56		Labor & Labor Loading	2.2	168,871
57		Materials & Expenses	2.2	146,240
58	892	Maintenance of Services		
59		Labor & Labor Loading	3.3	436,463
60		Materials & Expenses	3.3	298,770
61	893	Maintenance of Meter & House Regulators		
62		Labor & Labor Loading	6	99,632
63		Materials & Expenses	6	24,422
64	894	Maintenance of Other Equipment		
65		Labor & Labor Loading	6.6	0
66		Materials & Expenses	6.6	15,421
67		Total Distribution-Maintenance		\$ 2,768,678
68		Total Oper, Dist & Maint Exps		\$ 10,328,029
69		<u>Customer Accounts Expenses</u>		
70	901	Supervision		
71		Labor & Labor Loading	10.1	\$ 319,626
72		Materials & Expenses	10.1	9,422
73	902	Meter Reading		
74		Labor & Labor Loading	11	244,560
75		Materials & Expenses	11	37,017
76	903	Customer Records & Collections - KAM		
77		Labor & Labor Loading - KAM	15	138,980
78		Materials & Expenses - KAM	15	3,364
79	903	Customer Records & Collections		
80		Labor & Labor Loading	5	867,720
81		Materials & Expenses	5	1,049,843
82	904	Uncollectible Accounts	14	112,433
83	905	Miscellaneous		
84		Labor & Labor Loading	10.1	0
85		Materials & Expenses	10.1	0
86		Total Customer Accounts Expenses		\$ 2,782,964
87		<u>Customer Service & Informational Expenses</u>		
88	908	Customer Assistance		
89		Labor & Labor Loading	4	\$ 0
90		Materials & Expenses	4	0
91	909	Informational and Instructional Advertising		
92		Labor & Labor Loading	4	0
93		Materials & Expenses	4	0
94	910	Miscellaneous		
95		Labor & Labor Loading	4	0
96		Materials & Expenses	4	67,502
97		Total Customer Service & Info. Exp.		\$ 67,502
98		<u>Sales Expense</u>		
99	912	Demonstrating & Selling		
100		Labor & Labor Loading	4	\$ 0
101		Materials & Expenses	4	0
102	913	Advertising		
103		Labor & Labor Loading	4	0
104		Materials & Expenses	4	24,930
105		Total Sales Expense		\$ 24,930
106		Total O & M Expense	O&M	\$ 13,203,425
107		Allocation Percentage	O&M	100.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)
			1	3
		<u>Other Deductions</u>		
108		Administrative & General Expense	O&M	\$ 8,747,562
110		Regulatory Amortization	1.1	393,293
111		Mill Tax	Net Op Mrg	403,527
112		Modified Business Tax	1.1	(1,018)
113		Taxes Other Than Income	1.1	2,328,026
114		Total Other Deductions		<u>\$ 25,074,815</u>
		<u>Tax Adjustments</u>		
116		Interest Expense	1.1	\$ 3,319,023
117		Schedule M Adjustments	1.1	(5,435,367)
118		Investment Tax Credit (I.T.C.)	1.1	0
119		Federal Deferred Provision	1.1	652,483
120		South Georgia Amortization - Fed	1.1	0
121		<u>Summary of Allocated Cost of Service</u>		
122		<u>Rate Base</u>		
123		Total Direct Net Plant		\$ 202,931,641
124		Total Common Systems Alloc Net Plant		11,243,525
125		Cash Working Capital	1.1	361,990
126		Materials & Supplies	1.1	11,333,602
127		Other Debits and Credits	1.1	4,984,909
128		Customer Advances	8	(5,247,604)
129		Deferred Taxes	1.1	(37,829,923)
130		Total Rate Base		<u>\$ 187,778,139</u>
		<u>Revenue</u>		
132		Net Operating Margin	Direct	\$ 43,134,140
133		Negotiated Contracts Margin	Net Op Mrg	415,637
134		Late Charges	12	282,516
135		Service Establishment Charges	9	446,585
136		Reconnect & Reread Charges	9	(100)
137		Other Revenue - Labor	Net Op Mrg	125
138		Other Revenue - Parts & Material	Net Op Mrg	8
139		Other Revenue - Field Collection Fee	Net Op Mrg	0
140		Other Revenue - Returned Item Fee	13	32,600
141		Other Revenue - Rental Gas Property	Net Op Mrg	0
142		Total Revenue		<u>\$ 44,311,511</u>
		<u>Operating Deductions</u>		
144		Operations & Maintenance Expenses	O&M	\$ (13,203,425)
145		Administrative & General Expenses	O&M	(8,747,562)
146		Regulatory Amortization	1.1	(393,293)
147		Mill Tax	Net Op Mrg	(403,527)
148		Modified Business Tax	1.1	1,018
149		Depreciation Expense	Depr Exp	(8,948,229)
150		Taxes other than Income	1.1	(2,328,026)
151		Total Operating Deductions		<u>\$ (34,023,044)</u>
		<u>Taxable Income</u>		
159		Taxable Income before Interest Exp.		\$ 10,288,467
161		Interest Expense	1.1	(3,319,023)
162		Schedule M Adjustments	1.1	(5,435,367)
163		Total Taxable Income		<u>\$ 6,969,445</u>
		<u>Federal Income Tax</u>		
164		Federal Income Tax	21.00%	\$ 1,463,583
166		Investment Tax Credit (I.T.C.)	1.1	0
167		Federal Deferred Provision	1.1	652,483
168		South Georgia Amortization - Fed	1.1	0
169		Total Federal Income Tax		<u>\$ 2,116,067</u>
170		Total Net Income		<u>\$ 8,172,401</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PEAK DEMAND ALLOCATOR - PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Coincident Peak at Present Rate Schedules						
Line No.	Description (a)	Sales [1] (b)	Full Margin Transportation [2] (c)	Allocable Peak Month (d)	Percent of Total (e)	Line No.
1	Single-Family Residential Gas Service	10,591,644	0	10,591,644	54.18%	1
2	Multi-Family Residential Gas Service	1,213,877	0	1,213,877	6.21%	2
3	Air Conditioning Residential Gas Service	360	0	360	0.00%	3
4	General Gas Service - 1	2,384,076	39,293	2,423,369	12.40%	4
5	General Gas Service - 2	1,968,104	128,160	2,096,264	10.72%	5
6	General Gas Service - 3	828,015	358,278	1,186,293	6.07%	6
7	General Gas Service - 4	715,460	1,318,191	2,033,651	10.40%	7
9	Air Conditioning Gas Service	700	0	700	0.00%	9
10	Water Pumping Gas Service	422	0	422	0.00%	10
11	Small Electric Generation Gas Service	42	0	42	0.00%	11
12	Gas Service for Compression on Customer's Premises	0	0	0	0.00%	12
13	Street and Outdoor Lighting Gas Service	1,635	0	1,635	0.01%	13
14	Total	<u>17,704,335</u>	<u>1,843,922</u>	<u>19,548,257</u>	<u>100.00%</u>	14

[1] Peak Month January 2020, Workpaper Schedule J-1, Sheets 10 - 12.

[2] Workpaper Schedule J-1, Sheet 42. Includes Contract customers for cost allocation.

0.00

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PEAK DEMAND ALLOCATOR AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Coincident Peak at Proposed Schedules			Percent of Total (e)	Line No.
		Sales [1] (b)	Transportation [2] (c)	Allocable Peak Month (d)		
1	Single-Family Residential Gas Service	10,591,644	0	10,591,644	54.18%	1
2	Multi-Family Residential Gas Service	1,213,877	0	1,213,877	6.21%	2
3	Air Conditioning Residential Gas Service	360	0	360	0.00%	3
4	General Gas Service - 1	2,384,076	39,293	2,423,369	12.40%	4
5	General Gas Service - 2	1,968,104	128,160	2,096,264	10.72%	5
6	General Gas Service - 3	828,015	358,278	1,186,293	6.07%	6
7	General Gas Service - 4	715,460	1,318,191	2,033,651	10.40%	7
8	General Gas Service - 5					8
10	Water Pumping Gas Service	422	0	422	0.00%	10
11	Small Electric Generation Gas Service	42	0	42	0.00%	11
12	Gas Service for Compression on Customer's Premises	0	0	0	0.00%	12
13	Street and Outdoor Lighting Gas Service	1,635	0	1,635	0.01%	13
14	Total	<u>17,704,335</u>	<u>1,843,922</u>	<u>19,548,257</u>	<u>100.00%</u>	14

[1] Peak Month January 2020, Workpaper Schedule J-1, Sheets 10 - 12.

[2] Workpaper Schedule J-1, Sheet 42. Includes Contract customers for cost allocation.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
METER SET ASSEMBLY AND SERVICES ALLOCATION FACTORS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Rate Schedules	Schedule Number	Meter Set Assembly		Service Line		Line No.
			# Customers	Customer \$	# Customers	Customer \$	
1	Single-Family Residential Gas Service	NG-RS	74,823	255	74,823	1,437	1
2	Multi-Family Residential Gas Service	NG-RM	16,590	205	16,590	410	2
3	Air Conditioning Residential Gas Service	NG-RAC	3	576	3	1,520	3
4	General Gas Service - 1	NG-G1	8,094	737	8,094	1,884	4
5	General Gas Service - 2	NG-G2	766	3,894	766	5,639	5
6	General Gas Service - 3	NG-G3	77	6,894	77	8,679	6
7	General Gas Service - 4	NG-G4	31	16,634	31	10,968	7
8	Air Conditioning Gas Service	NG-AC	1	246	1	1,734	8
9	Water Pumping Gas Service	NG-WP	2	734	2	1,286	9
10	Small Electric Generation Gas Service	NG-EG	4	4,807	4	3,306	10
11	Gas Service for Compression on Customer's Premises	NG-CNG	1	5,326	1	4,443	11
12	Street and Outdoor Lighting Gas Service	NG-L	37	0	37	813	12

Line No.	Rate Schedules	Schedule Number	Meter Set Assembly		Service Line		Line No.
			Authorized	Revised	Authorized	Revised	
13	Single-Family Residential Gas Service	NG-RS	246	279	1,692	672	13
14	Multi-Family Residential Gas Service	NG-RM	198	225	525	63	14
15	Air Conditioning Residential Gas Service	NG-RAC	696	217	1,802	672	15
16	General Gas Service - 1	NG-G1	703	840	2,212	900	16
17	General Gas Service - 2	NG-G2	3,796	4,189	7,219	900	17
18	General Gas Service - 3	NG-G3	6,860	6,997	10,421	3,454	18
19	General Gas Service - 4	NG-G4	16,634	16,634	13,473	3,454	19
20	Air Conditioning Gas Service	NG-AC	246	246	2,012	900	20
21	Water Pumping Gas Service	NG-WP	734	734	1,415	900	21
22	Small Electric Generation Gas Service	NG-EG	4,807	4,807	4,107	900	22
23	Gas Service for Compression on Customer's Premises	NG-CNG	5,326	5,326	5,623	900	23
24	Street and Outdoor Lighting Gas Service	NG-L	-	-	859	672	24

Proration 75% 25% 75% 25%

Line No.	Rate Schedules	Schedule Number	Meters		Line No.
			W/d. Customers	Cost Allocation \$/ Customer	
25	Proration		74,823	\$ 19,243,058	25
26	Single-Family Residential Gas Service	NG-RS	74,823	58.67%	26
27	Multi-Family Residential Gas Service	NG-RM	13,348	10.47%	27
28	Air Conditioning Residential Gas Service	NG-RAC	7	0.01%	28
29	General Gas Service - 1	NG-G1	23,423	18.37%	29
30	General Gas Service - 2	NG-G2	11,711	9.18%	30
31	General Gas Service - 3	NG-G3	2,084	1.63%	31
32	General Gas Service - 4	NG-G4	2,025	1.59%	32
33	Air Conditioning Gas Service	NG-AC	1	0.00%	33
34	Water Pumping Gas Service	NG-WP	6	0.00%	34
35	Small Electric Generation Gas Service	NG-EG	75	0.06%	35
36	Gas Service for Compression on Customer's Premises	NG-CNG	21	0.02%	36
37	Street and Outdoor Lighting Gas Service	NG-L	-	0.00%	37

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
SERVICE ESTABLISHMENT/RE-ESTABLISHMENT CHARGES, LATE FEES, AND RETURNED ITEM FEES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

SERVICE ESTABLISHMENT/RE-ESTABLISHMENT CHARGES												
	Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights
	410/2000 XXX/2021 XXX/2027	416/2001 XXX/2028	412/2002 XXX/2029	436/2003 XXX/2030	437/2004 XXX/2031	429/2005 XXX/2032	438/2006 XXX/2033	452/2009 XXX/2036	489/2012 XXX/2039	456/2013 457/202014	470/2016	446/2018 447/2019 448/2020
May 2020-April 2021	\$ 280,875.00	\$ 140,760.00	\$ -	\$ 24,100.00	\$ 850.00	\$ 75.00	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ -
less May 2020	\$ 19,140.00	\$ 10,200.00	\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June 2020-April 2021	\$ 261,735.00	\$ 130,560.00	\$ -	\$ 23,000.00	\$ 850.00	\$ 75.00	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ -
May 2021	\$ 28,453.47	\$ 12,557.96	\$ -	\$ 2,113.77	\$ 131.01	\$ 78.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104.52
Total TY (June 2020-May 2021)	\$ 290,188.47	\$ 143,117.96	\$ -	\$ 25,113.77	\$ 981.01	\$ 153.39	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ 104.52

LATE FEES												
	Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights
	410/2000 XXX/2021 XXX/2027	416/2001 XXX/2028	412/2002 XXX/2029	436/2003 XXX/2030	437/2004 XXX/2031	429/2005 XXX/2032	438/2006 XXX/2033	452/2009 XXX/2036	489/2012 XXX/2039	456/2013 457/202014	470/2016	446/2018 447/2019 448/2020
May 2020-April 2021	\$ 44,204.26	\$ 10,086.93	\$ -	\$ 11,494.19	\$ 6,529.49	\$ 1,294.97	\$ 439.29	\$ 13.09	\$ 12.01	\$ -	\$ -	\$ -
less May 2020	\$ (525.16)	\$ (64.01)	\$ -	\$ (22.33)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June 2020-April 2021	\$ 44,729.42	\$ 10,150.94	\$ -	\$ 11,516.52	\$ 6,529.49	\$ 1,294.97	\$ 439.29	\$ 13.09	\$ 12.01	\$ -	\$ -	\$ -
May 2021	\$ 91,549.11	\$ 28,985.98	\$ -	\$ 15,518.76	\$ 7,877.72	\$ 803.49	\$ 2,346.27	\$ -	\$ 1.26	\$ -	\$ -	\$ 35.25
Total TY (June 2020-May 2021)	\$ 136,278.53	\$ 39,136.92	\$ -	\$ 27,035.28	\$ 14,407.21	\$ 2,098.46	\$ 2,785.56	\$ 13.09	\$ 13.27	\$ -	\$ -	\$ 35.25

RETURNED ITEM FEES												
	Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CNG)	Street Lights
	410/2000 XXX/2021 XXX/2027	416/2001 XXX/2028	412/2002 XXX/2029	436/2003 XXX/2030	437/2004 XXX/2031	429/2005 XXX/2032	438/2006 XXX/2033	452/2009 XXX/2036	489/2012 XXX/2039	456/2013 457/202014	470/2016	446/2018 447/2019 448/2020
May 2020-April 2021	\$ 19,130.00	\$ 8,550.00	\$ -	\$ 1,330.00	\$ 130.00	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
less May 2020	\$ 1,130.00	\$ 500.00	\$ -	\$ 170.00	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June 2020-April 2021	\$ 18,000.00	\$ 8,050.00	\$ -	\$ 1,160.00	\$ 90.00	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May 2021	\$ 12,276.16	\$ 2,483.15	\$ -	\$ 3,375.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,135.19
Total TY (June 2020-May 2021)	\$ 30,276.16	\$ 10,533.15	\$ -	\$ 4,535.88	\$ 90.00	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,455.19

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
CALCULATION OF NET UNCOLLECTIBLE MARGIN BY RATE CLASS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR) [1]**

SINGLE FAMILY RESIDENTIAL

Rate Code 410	Net		
	Charge-off	Recoveries	Uncollectible
Jun-20	6,095.56	3,870.29	2,225.27
Jul-20	7,809.02	3,777.10	4,031.92
Aug-20	6,248.11	1,939.76	4,308.35
Sep-20	5,889.16	1,473.10	4,416.06
Oct-20	5,487.64	3,570.99	1,916.65
Nov-20	6,724.49	2,813.10	3,911.39
Dec-20	8,759.97	2,189.21	6,570.76
Jan-21	9,416.56	1,498.63	7,917.93
Feb-21	11,922.13	1,548.16	10,373.97
Mar-21	16,558.76	3,382.25	13,176.51
Apr-21	13,312.09	4,380.59	8,931.50
May-21	9,555.98	2,688.67	6,867.31
Total	107,779.47	33,131.85	74,647.62

MULTI-FAMILY RESIDENTIAL

Rate Code 416	Net		
	Charge-off	Recoveries	Uncollectible
Jun-20	3,578.32	2,409.67	1,168.65
Jul-20	1,751.58	1,751.40	0.18
Aug-20	3,305.27	1,250.02	2,055.25
Sep-20	2,965.41	1,046.95	1,918.46
Oct-20	2,703.02	2,250.47	452.55
Nov-20	2,669.87	1,198.37	1,471.50
Dec-20	4,508.70	827.24	3,681.46
Jan-21	3,744.93	1,188.66	2,556.27
Feb-21	5,983.24	1,140.82	4,842.42
Mar-21	5,969.81	1,892.28	4,077.53
Apr-21	6,174.86	2,189.39	3,985.47
May-21	6,947.48	2,616.92	4,330.56
Total	50,302.49	19,762.19	30,540.30

GENERAL GAS SERVICE - 1

Rate Code 436	Net		
	Charge-off	Recoveries	Uncollectible
Jun-20	985.36	65.49	919.87
Jul-20	414.50	56.66	357.84
Aug-20	287.89	0	287.89
Sep-20	1,100.41	26.47	1,073.94
Oct-20	212.68	247.42	(34.74)
Nov-20	778.49	534.98	243.51
Dec-20	1,629.24	0	1,629.24
Jan-21	2,455.43	725.93	1,729.50
Feb-21	947.53	0	947.53
Mar-21	2,063.10	0	2,063.10
Apr-21	1,295.41	123.05	1,172.36
May-21	2,704.20	120.82	2,583.38
Total	14,874.24	1,900.82	12,973.42

GENERAL GAS SERVICE - 2

Rate Code 437	Net		
	Charge-off	Recoveries	Uncollectible
Jun-20	652.20	77.41	574.79
Jul-20	0	0	0
Aug-20	0	0	0
Sep-20	0	0	0
Oct-20	0	0	0
Nov-20	0	0	0
Dec-20	0	0	0
Jan-21	0	0	0
Feb-21	129.57	0	129.57
Mar-21	0	0	0
Apr-21	471.08	0	471.08
May-21	0	0	0
Total	1,252.85	77.41	1,175.44

[1] April 2020 and May 2020 were used as a proxy for April 2021 and May 2021, respectively

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER OPERATING REVENUE BY MONTH
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	FERC No. (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
1	Late Charges - Residential	48700.2001/2501	(422) \$	(290) \$	(471) \$	(581) \$	(312) \$	(143) \$	(185) \$	(126) \$	(34) \$	0 \$	57,445 \$	50,293 \$	105,173	1
2	Late Charges - Small Commercial	48700.2010/2502	0	0	(45)	0	0	(14)	0	0	(22)	0	18,417	9,999	28,335	2
3	Late Charges - Large Commercial	48700.2004/2503	0	0	0	0	0	0	0	0	0	0	853	(650)	203	3
4	Late Charges - Natural Gas Engine	48700.2008/2504	0	0	0	0	0	0	0	0	0	0	12	0	12	4
5	Late Charges - Industrial	48700.2006/2506	0	0	0	0	0	0	0	0	0	0	2,855	268	3,123	5
6	Late Charges - Irr/Water	48700.XXXX/2509	0	0	0	0	0	0	0	0	0	0	0	1	1	6
7	Late Charges - Sales to Public Authorities	48700.2014/2512	0	0	0	0	0	0	0	0	0	0	88	(88)	0	7
8	Total Late Charges	48700.20___/25___	(422) \$	(290) \$	(516) \$	(581) \$	(312) \$	(157) \$	(185) \$	(126) \$	(56) \$	0 \$	79,671 \$	59,823 \$	136,847	8
9	Service Establishment Charge	48800.2019/2531	30,750 \$	38,190 \$	38,425 \$	41,715 \$	44,975 \$	41,735 \$	41,415 \$	33,190 \$	32,555 \$	36,200 \$	37,220 \$	30,215 \$	446,585	9
10	Reconnect and Reread Charge	48800.2020/2532	(50)	(25)	0	(25)	0	0	0	0	0	0	0	0	(100)	10
11	Other Revenue-Labor	48800.2021/2533	50	50	(25)	25	0	0	0	0	0	0	25	0	125	11
12	Other Revenue-Parts & Materials	48800.2022/2534	3	3	(2)	2	0	0	0	0	0	0	2	0	8	12
13	Other Revenue-Returned Item Fee	48800.2025/2536	2,010	1,960	1,750	2,280	2,500	2,250	3,080	2,900	3,210	2,850	2,530	5,280	32,600	13
14	Total for 4880	48800.20___/25___	32,763 \$	40,178 \$	40,148 \$	43,997 \$	47,475 \$	43,985 \$	44,495 \$	36,090 \$	35,765 \$	39,050 \$	39,777 \$	35,495 \$	479,218	14
15	Rent from Gas Property	49300.0000	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	15
16	Other Gas Revenue	49500.0000	0	0	0	(1,050,000)	0	0	0	0	0	0	0	0	(1,050,000)	16
17	Unbilled Revenue	49500.2035/2592	(192,000)	(62,000)	20,000	209,000	567,000	762,000	667,000	(468,000)	(126,000)	(685,000)	(528,000)	(186,000)	(22,000)	17
18	General Revenue Adjustment	49500.2037/2561	126,574	261,192	(4,856)	5,792	294,217	175,112	(47,273)	349,571	(104,494)	(98,581)	(173,473)	(78,198)	705,583	18
19	NV UGCE Revenue Recovery	49500.2038/2562	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	NV Renewable Energy Program	49500.2047/2563	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Total for 49	49_____	(65,426) \$	199,192 \$	15,144 \$	(835,209) \$	861,217 \$	937,112 \$	619,727 \$	(118,429) \$	(230,494) \$	(783,581) \$	(701,473) \$	(264,198) \$	(386,417)	21
22	Total Other Operating Revenues		(33,085) \$	239,080 \$	54,776 \$	(791,792) \$	908,380 \$	980,940 \$	664,037 \$	(82,465) \$	(194,786) \$	(744,531) \$	(582,026) \$	(168,880) \$	249,649	22

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