

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. 21-09001

VOLUME 2 of 15

Southern Nevada Supporting Statements and Schedules

Index

Southwest Gas Corporation

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**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF CAPITAL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Capital Ratio (b)	Capital Cost (c)	Weighted Cost of Capital (b) x (c) (d)	Line No.
1	Long-Term Debt	45.13% [1]	3.39% [5]	1.52%	1
2	Short-Term Debt	2.99% [2]	1.19% [6]	0.04%	2
3	Customer Deposits	0.87% [3]	0.04% [7]	0.00%	3
4	Total Debt	<u>49.00% [4]</u>	<u>3.19% [8]</u>	<u>1.56%</u>	4
5	Preferred Equity	0.00% [4]	0.00% [9]	0.00%	5
6	Common Equity	<u>51.00% [4]</u>	<u>9.90% [4]</u>	<u>5.05%</u>	6
7	Total	<u><u>100.00%</u></u>		<u><u>6.61%</u></u>	7

[1] Sch F-1, Sh 1, Ln 8, Col (d) x 49.00%

[2] Sch F-1, Sh 1, Ln 9, Col (d) x 49.00%

[3] Sch F-1, Sh 1, Ln 10, Col (d) x 49.00%

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

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

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

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

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF CAPITAL
FOR THE TEST PERIOD ENDED MAY 31, 2021**

Line No.	Description (a)	Capital Ratio (b)	Capital Cost (c)	Weighted Cost of Capital (b) x (c) (d)	Line No.
1	Long-Term Debt	48.32% [1]	3.40% [7]	1.64%	1
2	Short-Term Debt	1.27% [2]	1.71% [8]	0.02%	2
3	Customer Deposits	1.06% [3]	0.09% [9]	0.00%	3
4	Total Debt	<u>50.65% [4]</u>	<u>3.29% [10]</u>	<u>1.66%</u>	4
5	Preferred Equity	0.00% [5]	0.00% [11]	0.00%	5
6	Common Equity	<u>49.35% [6]</u>	<u>9.90% [12]</u>	<u>4.89%</u>	6
7	Total	<u><u>100.00%</u></u>		<u><u>6.55%</u></u>	7

[1] Sch F-1, Sh 2, Ln 8, Col (d) x 50.65%

[2] Sch F-1, Sh 2, Ln 9, Col (d) x 50.65%

[3] Sch F-1, Sh 2, Ln 10, Col (d) x 50.65%

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

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

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

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

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

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

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

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

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

SOUTHWEST GAS CORPORATION
CONSOLIDATED COMPANY CAPITAL COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021

Line No.	Description (a)	Recorded Amount (b)	Capital Ratio [4] (c)	Cost of Capital (d)	Line No.
	<u>Debt [1]</u>				
	Long-Term Debt				
1	Debentures	\$ 2,326,728,000	43.10%	4.03%	1
2	Medium Term Notes	57,406,078	1.06%	7.79%	2
3	Loss on Reacquired Debt	(3,752,316)	-0.07%	-4.58%	3
4	Clark County IDR B's - Fixed	1,841,824	0.03%	-9.50%	4
5	Clark County IDR B's - Var	145,318,670	2.69%	1.07%	5
6	Big Bear IDR B's	49,558,139	0.92%	1.06%	6
7	Term Facilities	85,619,205	1.59%	1.48%	7
8	Total Long-Term Debt	2,662,719,602	49.32%		8
9	Short-Term Debt	207,446,068	3.84%	1.19%	9
10	Customer Deposits [2]	16,071,578	0.30%	0.04%	10
11	Total Debt	2,886,237,248	53.46%		11
	<u>Equity</u>				
12	Preferred Equity	\$ -	0.00%		12
13	Common Equity [3]	2,512,777,694	46.54%	9.90%	13
14	Total Equity	2,512,777,694	46.54%		14
15	Total Capital	\$ 5,399,014,942	100.00%		15

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

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

[3] Common equity recorded amount is the total common equity estimated by the Company at November 30, 2021, less capital stock expense. Does not reflect the accumulated other comprehensive income.

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

**SOUTHWEST GAS CORPORATION
CONSOLIDATED COMPANY CAPITAL COSTS
FOR THE TEST PERIOD ENDED MAY 31, 2021**

Line No.	Description (a)	Recorded Amount (b)	Capital Ratio [4] (c)	Cost of Capital (d)	Line No.
	<u>Debt [1]</u>				
	Long-Term Debt				
1	Debentures	\$ 2,028,577,503	40.75%	4.15%	1
2	Medium Term Notes	57,390,034	1.15%	7.79%	2
	Unamortized Loss				
3	on Reacquired Debt	(3,838,246)	-0.08%	-4.48%	3
4	Clark County IDR B's - Fixed	1,929,339	0.04%	-9.07%	4
5	Clark County IDR B's - Var	145,225,541	2.92%	1.06%	5
6	Big Bear IDR B's	49,769,360	1.00%	1.03%	6
7	Term Facilities	149,544,723	3.00%	0.95%	7
8	Total Long-Term Debt	<u>2,428,598,253</u>	<u>48.79%</u>		8
9	Short-Term Debt	73,952,599	1.49%	1.71%	9
10	Customer Deposits [2]	18,828,581	0.38%	0.09%	10
11	Total Debt	<u>2,521,379,433</u>	<u>50.65%</u>		11
	<u>Equity</u>				
12	Preferred Equity	\$ -	0.00%		12
13	Common Equity [3]	<u>2,456,423,830</u>	<u>49.35%</u>	9.90%	13
14	Total Equity	<u>2,456,423,830</u>	<u>49.35%</u>		14
15	Total Capital	<u>\$ 4,977,803,263</u>	<u>100.00%</u>		15

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

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

[3] Common equity recorded amount is the total common equity recorded by the Company at May 31, 2021, less capital stock expense. Does not reflect the accumulated other comprehensive income.

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY COST OF DEBT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base [1] (c)	Ratio (d)	Rate (e)	Weighted Cost (f)	Line No.
1	Debentures [2]	\$ 2,326,728,000	\$ 516,809,718	68.50%	4.03%	2.76%	1
2	Medium Term Notes [3]	57,406,078	12,750,961	1.69%	7.79%	0.13%	2
3	Unamortized Loss on Reacquired Debt [4]	(3,752,316)	(833,459)	-0.11%	-4.58%	0.01%	3
4	Term Facility [5]	85,619,205	19,017,624	2.52%	1.48%	0.04%	4
5	Tax Exempt - Fixed Rate [6]	1,841,824	1,841,824	0.24%	-9.50%	-0.02%	5
6	Tax Exempt - Variable Rate [7]	145,318,670	145,318,670	19.26%	1.07%	0.21%	6
7	Big Bear IDR's [8]	49,558,139	-	0.00%	1.06%	0.00%	7
8	Total Long-Term Debt	<u>\$ 2,662,719,602</u>	<u>\$ 694,905,339</u>	<u>92.11%</u>		<u>3.12%</u>	8
9	Short-Term Debt [9]	207,446,068	46,077,644	6.11%	1.19%	0.07%	9
10	Customer Deposits [10]	16,071,578	13,471,364	1.79%	0.04%	0.00%	10
11	Total Cost of Debt	<u>\$ 2,886,237,248</u>	<u>\$ 754,454,347</u>	<u>100.00%</u>		<u>3.19%</u>	11

[1] Total Debt = Rate Base x Total Debt Ratio = (\$1,539,702,748 X 49.00%)= \$754,454,347

- [2] Sch F-1, Sh 3, Ln 10.
- [3] Sch F-1, Sh 3, Ln 14.
- [4] Sch F-1, Sh 3, Ln 15.
- [5] Sch F-1, Sh 7, Ln 1.
- [6] Sch F-1, Sh 3, Ln 26.
- [7] Sch F-1, Sh 3, Ln 31.
- [8] Sch F-1, Sh 3, Ln 32.
- [9] Sch F-1, Sh 9, Ln 1.
- [10] Sch F-1, Sh 11, Ln 3.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY COST OF DEBT
FOR THE TEST PERIOD ENDED MAY 31, 2021**

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base [1] (c)	Ratio (d)	Rate (e)	Weighted Cost (f)	Line No.
1	Debentures [2]	\$ 2,028,577,503	\$ 515,991,353	68.86%	4.15%	2.86%	1
2	Medium Term Notes [3]	57,390,034	14,597,796	1.95%	7.79%	0.15%	2
3	Unamortized Loss on Reacquired Debt [4]	(3,838,246)	(976,301)	-0.13%	-4.48%	0.01%	3
4	Term Facility [5]	149,544,723	38,038,371	5.08%	0.95%	0.05%	4
5	Tax Exempt - Fixed Rate [6]	1,929,339	1,929,339	0.26%	-9.07%	-0.02%	5
6	Tax Exempt - Variable Rate [7]	145,225,541	145,225,541	19.38%	1.06%	0.21%	6
7	Big Bear IDRB's [8]	49,769,360	-	0.00%	1.03%	0.00%	7
8	Total Long-Term Debt	<u>\$ 2,428,598,253</u>	<u>\$ 714,806,100</u>	<u>95.40%</u>		<u>3.25%</u>	8
9	Short-Term Debt [9]	73,952,599	18,810,670	2.51%	1.71%	0.04%	9
10	Customer Deposits [10]	18,828,581	15,676,004	2.09%	0.09%	0.00%	10
11	Total Debt	<u>\$ 2,521,379,433</u>	<u>\$ 749,292,773</u>	<u>100.00%</u>		<u>3.29%</u>	11

[1] Total Debt = Rate Base x Total Debt Ratio = (\$1,479,282,318 X 50.65%) = \$749,292,773

- [2] Sch F-1, Sh 4, Ln 9.
- [3] Sch F-1, Sh 4, Ln 13.
- [4] Sch F-1, Sh 4, Ln 14.
- [5] Sch F-1, Sh 8, Ln 1.
- [6] Sch F-1, Sh 4, Ln 25.
- [7] Sch F-1, Sh 4, Ln 30.
- [8] Sch F-1, Sh 4, Ln 31.
- [9] Sch F-1, Sh 10, Ln 1.
- [10] Sch F-1, Sh 12, Ln 3.

**SOUTHWEST GAS CORPORATION
COST OF LONG-TERM DEBT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021[1]**

Line No.	Description (a)	Outstanding Principal (b)	Unamortized Debt Expense and Debt Discount (c)	Net Proceeds (d)	Effective Interest Rate (e)	Cost of Debt (f)	Line No.
Debentures & Notes							
1	3.875% Note Due 2022	250,000,000	812,951	249,187,049	4.87%	12,126,352	1
2	8.0% Debenture, Due 2026	75,000,000	2,627,745	72,372,255	8.93%	6,466,434	2
3	3.70% Note Due 2028	300,000,000	2,260,723	297,739,277	3.84%	11,418,813	3
4	6.1% Note Due 2041	125,000,000	137,082	124,862,918	6.11%	7,628,861	4
5	4.875% Note Due 2043	250,000,000	2,384,066	247,615,934	4.95%	12,249,368	5
6	3.80% Note Due 2046	300,000,000	3,869,810	296,130,190	3.88%	11,494,015	6
7	4.15% Note Due 2049	300,000,000	3,396,309	296,603,691	4.22%	12,516,563	7
8	2.2% Note Due 2030	450,000,000	4,012,845	445,987,155	2.32%	10,331,381	8
9	3.18% Note Due 2051	300,000,000	3,770,470	296,229,530	3.25%	9,616,489	9
10	Total Debentures	<u>\$ 2,350,000,000</u>	<u>\$ 23,272,000</u>	<u>\$ 2,326,728,000</u>	<u>4.03%</u>	<u>\$ 93,848,277</u>	10
Sch F-1, Sh 1 Ln 1, Col (b)							
Medium Term Notes							
11	7.78% MTN, Due 2022	\$ 25,000,000	\$ 3,529	\$ 24,996,471	7.86%	\$ 1,965,045	11
12	7.92% MTN, Due 2027	25,000,000	90,392	24,909,608	8.00%	1,993,392	12
13	6.76% MTN, Due 2027	7,500,000	-	7,500,000	6.88%	515,972	13
14	Total Medium Term Notes	<u>\$ 57,500,000</u>	<u>\$ 93,922</u>	<u>\$ 57,406,078</u>	<u>7.79%</u>	<u>\$ 4,474,409</u>	14
Sch F-1, Sh 1 Ln 2, Col (b)							
15	Unamortized Loss on Reacquired Debt[2]	\$ -	\$ 3,752,316	\$ (3,752,316)	-4.58%	\$ 171,862	15
Sch F-1, Sh 1 Ln 3, Col (b)							
Amortization of Gain (Loss) on Retirement of Debt [3]							
16	1999 Series A, Due 2038	\$ -	\$ 318,214	\$ (318,214)	-5.88%	\$ 18,718	16
17	1999 Series C, Due 2038	-	433,761	(433,761)	-5.88%	25,515	17
18	1999 Series D, Due 2038	-	251,068	(251,068)	-5.88%	14,769	18
19	2003 Series C, Due 2038	-	799,988	(799,988)	-6.15%	49,230	19
20	2003 Series D, Due 2038	-	954,960	(954,960)	-6.15%	58,767	20
21	2003 Series E, Due 2038	-	126,139	(126,139)	-6.15%	7,762	21
22	2004 Series A, Due 2034	-	754,402	(754,402)	-7.95%	59,952	22
23	2004 Series B, Due 2033	-	(2,696,826)	2,696,826	-8.33%	(224,736)	23
24	2005 Series A, Due 2035	-	825,115	(825,115)	-7.23%	59,647	24
25	2006 Series A, Due 2036	-	(3,608,647)	3,608,647	-6.78%	(244,654)	25
26	Total Tax Exempt Clark County	<u>\$ -</u>	<u>\$ (1,841,824)</u>	<u>\$ 1,841,824</u>	<u>-9.50%</u>	<u>\$ (175,029)</u>	26
Sch F-1, Sh 1 Ln 5, Col (b)							
27	Total Fixed Rate Debt	<u>\$ 2,407,500,000</u>	<u>\$ 25,276,412</u>	<u>\$ 2,382,223,588</u>	<u>4.13%</u>	<u>\$ 98,319,518</u>	27
Tax Exempt Clark County[4]							
28	2003 Series A, Due 2038	\$ 50,000,000	\$ 1,422,545	\$ 48,577,455	1.12%	\$ 546,293	28
29	2008 Series A, Due 2038	50,000,000	2,816,706	47,183,294	1.23%	580,782	29
30	2009 Series A, Due 2039	50,000,000	442,079	49,557,921	0.88%	433,670	30
31	Total CC Tax Exempt Variable	<u>\$ 150,000,000</u>	<u>\$ 4,681,330</u>	<u>\$ 145,318,670</u>	<u>1.07%</u>	<u>\$ 1,560,745</u>	31
Sch F-1, Sh 1 Ln 6, Col (b)							
Tax Exempt Big Bear							
32	1993 Series A, Due 2028	\$ 50,000,000	\$ 441,861	\$ 49,558,139	1.06%	\$ 523,813	32
33	Term Facility	<u>\$ 86,000,000</u>	<u>\$ 380,795</u>	<u>\$ 85,619,205</u>	<u>1.48%</u>	<u>\$ 1,266,892</u>	33
Sch F-1, Sh 1 Ln 4, Col (b)							
34	Total Variable Rate Debt	<u>\$ 286,000,000</u>	<u>\$ 5,503,985</u>	<u>\$ 280,496,015</u>	<u>1.19%</u>	<u>\$ 3,351,450</u>	34
35	Total Debt	<u>\$ 2,693,500,000</u>	<u>\$ 30,780,398</u>	<u>\$ 2,662,719,602</u>	<u>3.82%</u>	<u>\$ 101,670,968</u>	35

[1] Outstanding principal amounts are the Company's projected amounts at November 30, 2021.

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

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

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

**SOUTHWEST GAS CORPORATION
COST OF LONG-TERM DEBT
FOR THE TEST PERIOD ENDED MAY 31, 2021[1]**

Line No.	Description (a)	Outstanding Principal (b)	Unamortized Debt Expense and Debt Discount (c)	Net Proceeds (d)	Effective Interest Rate (e)	Cost of Debt (f)	Line No.
Debentures & Notes							
1	3.875% Note Due 2022	250,000,000	2,030,191	247,969,809	4.89%	12,119,794	1
2	8.0% Debenture, Due 2026	75,000,000	2,850,989	72,149,011	8.93%	6,446,487	2
3	3.70% Note Due 2028	300,000,000	2,417,130	297,582,870	3.84%	11,412,815	3
4	6.1% Note Due 2041	125,000,000	138,955	124,861,045	6.11%	7,628,747	4
5	4.875% Note Due 2043	250,000,000	2,414,253	247,585,747	4.95%	12,247,875	5
6	3.80% Note Due 2046	300,000,000	3,915,922	296,084,078	3.88%	11,492,225	6
7	4.15% Note Due 2049	300,000,000	3,428,903	296,571,097	4.22%	12,515,187	7
8	2.2% Note Due 2030	450,000,000	4,226,154	445,773,846	2.32%	10,326,620	8
9	Total Debentures	<u>\$ 2,050,000,000</u>	<u>\$ 21,422,497</u>	<u>\$ 2,028,577,503</u>	<u>4.15%</u>	<u>\$ 84,189,750</u>	9
Sch F-1, Sh 2 Ln 1, Col (b)							
Medium Term Notes							
10	7.78% MTN, Due 2022	\$ 25,000,000	\$ 13,135	\$ 24,986,865	7.86%	\$ 1,964,290	10
11	7.92% MTN, Due 2027	25,000,000	96,831	24,903,169	8.00%	1,992,877	11
12	6.76% MTN, Due 2027	7,500,000	-	7,500,000	6.88%	515,972	12
13	Total Medium Term Notes	<u>\$ 57,500,000</u>	<u>\$ 109,966</u>	<u>\$ 57,390,034</u>	<u>7.79%</u>	<u>\$ 4,473,138</u>	13
Sch F-1, Sh 2 Ln 2, Col (b)							
14	Unamortized Loss on Reacquired Debt[2]	\$ -	\$ 3,838,246	\$ (3,838,246)	-4.48%	\$ 171,862	14
Sch F-1, Sh 2 Ln 3, Col (b)							
Amortization of Gain (Loss) on Retirement of Debt [3]							
15	1999 Series A, Due 2038	\$ -	\$ 327,573	\$ (327,573)	-5.71%	\$ 18,718	15
16	1999 Series C, Due 2038	-	446,519	(446,519)	-5.71%	25,515	16
17	1999 Series D, Due 2038	-	258,452	(258,452)	-5.71%	14,769	17
18	2003 Series C, Due 2038	-	824,603	(824,603)	-5.97%	49,230	18
19	2003 Series D, Due 2038	-	984,343	(984,343)	-5.97%	58,767	19
20	2003 Series E, Due 2038	-	130,020	(130,020)	-5.97%	7,762	20
21	2004 Series A, Due 2034	-	784,379	(784,379)	-7.64%	59,952	21
22	2004 Series B, Due 2033	-	(2,809,194)	2,809,194	-8.00%	(224,736)	22
23	2005 Series A, Due 2035	-	854,939	(854,939)	-6.98%	59,647	23
24	2006 Series A, Due 2036	-	(3,730,974)	3,730,974	-6.56%	(244,654)	24
25	Total Tax Exempt Clark County	<u>\$ -</u>	<u>\$(1,929,339)</u>	<u>\$ 1,929,339</u>	<u>-9.07%</u>	<u>\$(175,029)</u>	25
Sch F-1, Sh 2 Ln 5, Col (b)							
26	Total Fixed Rate Debt	<u>\$ 2,107,500,000</u>	<u>\$ 23,441,370</u>	<u>\$ 2,084,058,630</u>	<u>4.25%</u>	<u>\$ 88,659,722</u>	26
Tax Exempt Clark County[4]							
27	2003 Series A, Due 2038	\$ 50,000,000	\$ 1,419,706	\$ 48,580,294	1.11%	\$ 540,138	27
28	2008 Series A, Due 2038	50,000,000	\$ 2,899,883	\$ 47,100,117	1.22%	572,853	28
29	2009 Series A, Due 2039	50,000,000	\$ 454,870	\$ 49,545,130	0.86%	428,540	29
30	Total CC Tax Exempt Variable	<u>\$ 150,000,000</u>	<u>\$ 4,774,459</u>	<u>\$ 145,225,541</u>	<u>1.06%</u>	<u>\$ 1,541,531</u>	30
Sch F-1, Sh 2 Ln 6, Col (b)							
Tax Exempt Big Bear							
31	1993 Series A, Due 2028	\$ 50,000,000	\$ 230,640	\$ 49,769,360	1.03%	\$ 513,228	31
32	Term Facility	<u>\$ 150,000,000</u>	<u>\$ 455,277</u>	<u>\$ 149,544,723</u>	<u>0.95%</u>	<u>\$ 1,421,222</u>	32
Sch F-1, Sh 2 Ln 4, Col (b)							
33	Total Variable Rate Debt	<u>\$ 350,000,000</u>	<u>\$ 5,460,376</u>	<u>\$ 344,539,624</u>	<u>1.01%</u>	<u>\$ 3,475,981</u>	33
34	Total Debt	<u>\$ 2,457,500,000</u>	<u>\$ 28,901,746</u>	<u>\$ 2,428,598,254</u>	<u>3.79%</u>	<u>\$ 92,135,703</u>	34

[1] Outstanding principal amounts are the Company's recorded amounts at November 30, 2019.

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

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

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

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

Line No.	Description (a)	Issue Date (b)	Maturity Date (c)	Interest Rate (d)	Offered (e)	Gross Proceeds (f)	Underwriter's Commissions and Discounts (g)		Debt and Issuance Expense (h)		Net Proceeds (i)		Cost of Money [2] (m)	Line No.
							Amount (g)	Percent of Gross Proceeds (h)	Amount (i)	Percent of Gross Proceeds (j)	Amount (k)	Per \$100 Unit (l)		
1	Debentures													
2	3.875% Note Due 2022	03/23/12	04/01/22	3.875%	250,000,000	250,000,000	1,710,000	0.68%	22,139,458	8.86%	226,150,542	90.46	5.10%	1
3	8.0% Debenture, Due 2026	08/05/96	08/01/26	8.000%	75,000,000	75,000,000	894,750	1.19%	6,383,290	8.51%	67,721,960	90.30	8.93%	2
4	3.70% Note Due 2028	03/15/18	04/01/28	3.700%	300,000,000	300,000,000	1,950,000	0.65%	1,391,902	0.46%	296,658,098	98.89	3.84%	3
5	6.1% Note Due 2041	02/15/11	02/15/41	6.100%	125,000,000	125,000,000	0	0.00%	167,358	0.13%	124,832,642	99.87	6.11%	4
6	4.875% Note Due 2043	10/04/13	10/01/43	4.875%	250,000,000	250,000,000	2,382,500	0.95%	413,165	0.17%	247,204,335	98.88	4.95%	5
7	3.80% Note Due 2046	09/29/16	09/29/46	3.800%	300,000,000	300,000,000	2,625,000	0.88%	1,681,217	0.56%	295,693,783	98.56	3.88%	6
8	4.15% Note Due 2049	05/31/19	06/01/49	4.150%	300,000,000	300,000,000	2,625,000	0.88%	927,680	0.31%	296,447,320	98.82	4.22%	7
9	2.2% Note Due 2030	06/04/20	06/15/30	2.200%	450,000,000	450,000,000	2,825,000	0.65%	1,733,059	0.39%	445,341,941	98.96	2.32%	8
10	3.18% Note Due 2051	08/20/21	08/15/51	3.180%	300,000,000	300,000,000	2,625,000	0.88%	1,170,000	0.39%	296,205,000	98.74	3.25%	9
	Total Debentures				\$ 2,350,000,000	\$ 2,350,000,000	\$ 17,737,250	0.75%	\$ 36,007,130	1.53%	\$ 2,296,255,620	97.71		10
	Medium Term Notes													
11	7.78% MTN, Due 2022	02/03/97	02/03/22	7.780%	\$ 25,000,000	\$ 25,000,000	\$ 187,500	0.75%	\$ 33,400	0.13%	\$ 24,779,100	99.12	7.86%	11
12	7.92% MTN, Due 2027	06/04/97	06/04/27	7.920%	25,000,000	25,000,000	187,500	0.75%	45,761	0.18%	24,766,739	99.07	8.00%	12
13	6.76% MTN, Due 2027	09/23/97	09/24/27	6.760%	7,500,000	7,500,000	46,875	0.63%	17,228	0.23%	7,435,897	99.15	6.88%	13
14	Total Medium Term Notes				\$ 57,500,000	\$ 57,500,000	\$ 421,875	0.73%	\$ 96,390	0.17%	\$ 56,961,735	99.10		14
	Fixed Rate Tax Exempt Clark County [3]													
15	1999 Series A, Due 2038	10/05/99	12/01/38	6.100%	\$ 12,410,000	\$ 12,410,000	\$ 53,920	0.43%	\$ 658,490	5.31%	\$ 11,697,590	94.26	6.63%	15
16	1999 Series C, Due 2038	07/19/00	12/01/38	5.950%	14,320,000	14,320,000	38,342	0.27%	936,800	6.54%	13,344,858	93.19	6.58%	16
17	1999 Series D, Due 2038	09/26/01	12/01/38	5.550%	8,270,000	8,270,000	21,451	0.26%	523,760	6.33%	7,724,789	93.41	6.13%	17
18	2003 Series C, Due 2038	03/20/03	03/01/38	5.450%	30,000,000	30,000,000	200,538	0.67%	1,440,962	4.80%	28,398,500	94.53	5.93%	18
19	2003 Series D, Due 2038	03/20/03	03/01/38	3.350%	20,000,000	20,000,000	133,692	0.67%	154,313	0.77%	19,711,994	98.56	3.44%	19
20	2003 Series E, Due 2038	03/20/03	03/01/38	5.800%	15,000,000	15,000,000	100,269	0.67%	115,735	0.77%	14,783,996	98.56	5.93%	20
21	2004 Series A, Due 2034	07/16/04	07/01/34	5.250%	65,000,000	65,000,000	1,081,500	1.66%	2,915,229	4.48%	61,003,271	93.85	6.08%	21
22	2004 Series B, Due 2033	10/19/04	12/01/33	5.000%	75,000,000	75,000,000	956,250	1.28%	5,034,264	6.71%	69,009,487	92.01	5.99%	22
23	2005 Series A, Due 2035	10/05/05	10/01/35	4.850%	100,000,000	100,000,000	1,350,000	1.35%	2,724,048	2.72%	95,925,952	95.93	5.36%	23
24	2006 Series A, Due 2036	09/20/06	09/01/36	4.750%	56,000,000	56,000,000	686,000	1.23%	801,557	1.43%	54,512,443	97.34	5.09%	24
25	Total Fixed Rate Tax Exempt Clark County				\$ 396,000,000	\$ 396,000,000	\$ 4,621,963	1.17%	\$ 15,305,158	3.86%	\$ 376,072,879	94.97		25
	Variable Rate Tax Exempt Clark County													
26	2003 Series A, Due 2038	03/20/03	03/01/38	Var	\$ 50,000,000	\$ 50,000,000	\$ 128,076	0.26%	\$ 2,820,818	5.64%	47,051,106	94.10	Var	26
27	2008 Series A, Due 2038	09/24/08	03/01/38	Var	50,000,000	50,000,000	178,749	0.36%	4,771,935	9.54%	45,049,316	90.10	Var	27
28	2009 Series A, Due 2039	12/09/09	12/01/39	Var	50,000,000	50,000,000	175,000	0.35%	766,649	1.53%	49,058,351	98.12	Var	28
29	Total Variable Rate Tax Exempt Clark County				\$ 150,000,000	\$ 150,000,000	\$ 481,825	0.32%	\$ 8,359,402	5.57%	\$ 141,158,773	94.11		29
	Tax Exempt Big Bear													
30	1993 Series A, Due 2028	12/15/93	12/01/28	Var	\$ 50,000,000	\$ 50,000,000	\$ 175,000	0.35%	\$ 656,763	1.31%	\$ 49,168,237	98.34	Var	30
31	Term Facility	03/15/12	04/10/25	Var	\$ 150,000,000	\$ 150,000,000	\$ -	0.00%	\$ 575,880	0.38%	\$ 149,424,121	99.62	Var	31
32	Total Debt Capital				\$ 3,153,500,000	\$ 3,153,500,000	\$ 23,437,913	0.74%	\$ 61,000,723	1.93%	\$ 3,069,061,364	97.32	Var	32

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

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

Line No.	Description (a)	Issue Date (b)	Maturity Date (c)	Interest Rate (d)	Offered (e)	Gross Proceeds (f)	Underwriter's Commission and Discounts		Debt and Issuance Expense		Net Proceeds	Cost of Money [2] (m)	Line No.
							Amount (g)	Percent of Gross Proceeds (h)	Amount (i)	Percent of Gross Proceeds (j)			
1	Debtentures												
2	3.875% Note Due 2022	03/23/12	04/01/22	3.875%	250,000,000	250,000,000	1,710,000	0.68%	22,139,458	8.86%	226,150,542	5.10%	1
3	8.0% Debenture, Due 2026	08/05/96	08/01/26	8.000%	75,000,000	75,000,000	894,750	1.19%	6,383,290	8.51%	67,721,960	8.93%	2
4	3.70% Note Due 2028	03/15/18	04/01/28	3.700%	300,000,000	300,000,000	1,950,000	0.65%	1,391,902	0.46%	296,658,098	3.84%	3
5	6.1% Note Due 2041	02/15/11	02/15/41	6.100%	125,000,000	125,000,000	0	0.00%	167,358	0.13%	124,832,642	6.11%	4
6	4.875% Note Due 2043	10/04/13	10/01/43	4.875%	250,000,000	250,000,000	2,382,500	0.95%	413,165	0.17%	247,204,335	4.95%	5
7	3.80% Note Due 2046	09/29/16	09/29/46	3.800%	300,000,000	300,000,000	2,625,000	0.88%	1,681,217	0.56%	295,693,783	3.88%	6
8	4.15% Note Due 2049	05/31/19	06/01/49	4.150%	300,000,000	300,000,000	2,625,000	0.88%	927,680	0.31%	296,447,320	4.22%	7
9	2.2% Note Due 2030	06/04/20	06/15/30	2.200%	450,000,000	450,000,000	1,733,059	0.65%	1,733,059	0.39%	445,341,941	2.32%	8
	Total Debtentures				\$ 2,050,000,000	\$ 2,050,000,000	\$ 15,112,250	0.74%	\$ 34,837,130	1.70%	\$ 2,000,050,620		9
	Medium Term Notes												
10	7.78% MTN, Due 2022	02/03/97	02/03/22	7.780%	25,000,000	25,000,000	187,500	0.75%	33,400	0.13%	24,779,100	7.86%	10
11	7.92% MTN, Due 2027	06/04/97	06/04/27	7.920%	25,000,000	25,000,000	187,500	0.75%	45,761	0.18%	24,766,739	8.00%	11
12	6.76% MTN, Due 2027	09/23/97	09/24/27	6.760%	7,500,000	7,500,000	46,875	0.63%	17,228	0.23%	7,435,897	6.88%	12
13	Total Medium Term Notes				\$ 57,500,000	\$ 57,500,000	\$ 421,875	0.73%	\$ 96,390	0.17%	\$ 56,981,735		13
	Fixed Rate Tax Exempt Clark County [3]												
14	1999 Series A, Due 2038	10/05/99	12/01/38	6.100%	12,410,000	12,410,000	53,920	0.43%	658,490	5.31%	11,697,590	6.63%	14
15	1999 Series C, Due 2038	07/19/00	12/01/38	5.950%	14,320,000	14,320,000	38,342	0.27%	936,800	6.54%	13,344,858	6.58%	15
16	1999 Series D, Due 2038	09/26/01	12/01/38	5.550%	8,270,000	8,270,000	21,451	0.26%	523,760	6.33%	7,724,789	6.13%	16
17	2003 Series C, Due 2038	03/20/03	03/01/38	5.450%	30,000,000	30,000,000	200,538	0.67%	1,440,960	4.80%	28,358,500	5.93%	17
18	2003 Series D, Due 2038	03/20/03	03/01/38	3.350%	20,000,000	20,000,000	133,692	0.67%	154,313	0.77%	19,711,994	3.44%	18
19	2003 Series E, Due 2038	03/20/03	03/01/38	5.800%	15,000,000	15,000,000	100,269	0.67%	115,735	0.77%	14,783,996	5.93%	19
20	2004 Series A, Due 2034	07/16/04	07/01/34	5.250%	65,000,000	65,000,000	1,081,500	1.66%	2,915,229	4.48%	61,003,271	6.08%	20
21	2004 Series B, Due 2033	10/19/04	12/01/33	5.000%	75,000,000	75,000,000	956,250	1.28%	5,034,264	6.71%	69,009,487	5.99%	21
22	2005 Series A, Due 2035	10/05/05	10/01/35	4.850%	100,000,000	100,000,000	1,350,000	1.35%	2,794,048	2.72%	95,925,952	5.36%	22
23	2006 Series A, Due 2036	09/20/06	09/01/36	4.750%	56,000,000	56,000,000	686,000	1.23%	801,557	1.43%	54,512,443	5.09%	23
24	Total Fixed Rate Tax Exempt Clark County				\$ 396,000,000	\$ 396,000,000	\$ 4,621,963	1.17%	\$ 15,305,158	3.86%	\$ 376,072,879		24
	Variable Rate Tax Exempt Clark County												
25	2003 Series A, Due 2038	03/20/03	03/01/38	Var	50,000,000	50,000,000	128,076	0.26%	2,820,818	5.64%	47,051,106	Var	25
26	2008 Series A, Due 2038	09/24/08	03/01/38	Var	50,000,000	50,000,000	178,749	0.36%	4,771,935	9.54%	45,049,316	Var	26
27	2009 Series A, Due 2039	12/09/09	12/01/39	Var	50,000,000	50,000,000	175,000	0.35%	766,649	1.53%	49,058,351	Var	27
28	Total Variable Rate Tax Exempt Clark County				\$ 150,000,000	\$ 150,000,000	\$ 481,825	0.32%	\$ 8,359,402	5.57%	\$ 141,158,773		28
	Tax Exempt Big Bear												
29	1993 Series A, Due 2028	12/15/93	12/01/28	Var	50,000,000	50,000,000	175,000	0.35%	656,763	1.31%	49,168,237	Var	29
30	Term Facility	03/15/12	04/10/25	Var	150,000,000	150,000,000	-	0.00%	575,880	0.38%	149,424,121	Var	30
31	Total Debt Capital				\$ 2,853,500,000	\$ 2,853,500,000	\$ 20,812,913	0.73%	\$ 59,830,723	2.10%	\$ 2,772,856,364	Var	31

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

**SOUTHWEST GAS CORPORATION
COST OF TERM FACILITY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021 [1]**

Line No.	Description (a)	Amount (b)	Annual Cost (c)	Cost (d)	Line No.
1	<u>Bank Borrowings</u> Term Facility	\$ 85,619,205	1.48%	\$ 1,266,892	1
		Sch F-1, Sh 1 Ln 4, Col (b)	Sch F-1, Sh 1 Ln 4, Col (e)		

[1] Projected amount and cost

**SOUTHWEST GAS CORPORATION
COST OF TERM FACILITY
FOR THE TEST PERIOD ENDED MAY 31, 2021 [1]**

Line No.	Description (a)	Amount (b)	Annual Cost (c)	Cost (d)	Line No.
1	<u>Bank Borrowings</u> Term Facility	<u>\$ 149,544,723</u>	<u>0.95%</u>	<u>\$ 1,421,222</u>	1
		Sch F-1, Sh 2 Ln 4, Col (b)	Sch F-1, Sh 2 Ln 4, Col (e)		

[1] Based on Company records.

**SOUTHWEST GAS CORPORATION
COST OF SHORT-TERM DEBT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Principal Amount[1] (b)	Interest Cost (c)	Interest Amount (d)	Line No.
1	Short-Term Borrowing	\$ 207,446,068	1.19%	\$ 2,461,625	1
		Sch F-1, Sh 1 Ln 9, Col (b)	Sch F-1, Sh 1 Ln 9, Col (e)		

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

**SOUTHWEST GAS CORPORATION
COST OF SHORT-TERM DEBT
FOR THE TEST PERIOD ENDED MAY 31, 2021**

Line No.	Description (a)	Principal Amount[1] (b)	Interest Cost (c)	Interest Amount (d)	Line No.
1	Short-Term Borrowing	<u>\$ 73,952,599</u>	<u>1.71%</u>	<u>\$ 1,263,927</u>	1
		Sch F-1, Sh 2 Ln 9, Col (b)	Sch F-1, Sh 2 Ln 9, Col (e)		

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

**SOUTHWEST GAS CORPORATION
CUSTOMER DEPOSITS - INTEREST CALCULATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Deposit Balance (b)	Interest Rate (c)	Interest (d)	Line No.
<u>Customer Deposits by State (Company Estimates)[1]</u>					
1	Southern Nevada	\$ 13,471,364	0.035%	\$ 4,715	1
		Sch F-1, Sh 1 Ln 10, Col (c)			
2	Northern Nevada	<u>2,600,214</u>	<u>0.035%</u>	<u>910</u>	2
3	Total Nevada	<u>\$ 16,071,578</u>	<u>0.035%</u>	<u>\$ 5,625</u>	3
		Sch F-1, Sh 1 Ln 10, Col (b)	Sch F-1, Sh 1 Ln 10, Col (e)		
4	Arizona	29,391,405	0.10%	29,391	4
5	California	11,345,349	0.11%	12,480	5
6	Total	<u>\$ 56,808,331</u>	<u>0.08%</u>	<u>\$ 47,496</u>	6

[1] Does not include Paiute Pipeline Company customer deposits of approximately \$28,953.

**SOUTHWEST GAS CORPORATION
CUSTOMER DEPOSITS - INTEREST CALCULATION
AT MAY 31, 2021**

Line No.	Description (a)	Deposit Balance (b)	Interest Rate (c)	Interest (d)	Line No.
<u>Customer Deposits by State (Company Records)[1]</u>					
1	Southern Nevada	\$ 15,676,004	0.09%	\$ 14,108	1
		Sch F-1, Sh 2 Ln 10, Col (c)			
2	Northern Nevada	<u>3,152,577</u>	<u>0.09%</u>	<u>2,837</u>	2
3	Total Nevada	<u>\$ 18,828,581</u>	<u>0.09%</u>	<u>\$ 16,946</u>	3
		Sch F-1, Sh 2 Ln 10, Col (b)	Sch F-1, Sh 2 Ln 10, Col (e)		
4	Arizona	35,605,959	0.10%	35,606	4
5	California	12,752,671	0.11%	14,028	5
6	Total	<u>\$ 67,187,210</u>	<u>0.10%</u>	<u>\$ 66,580</u>	6

[1] Does not include Paiute Pipeline Company customer deposits of \$28,952.

**SOUTHWEST GAS CORPORATION
COST OF PREFERRED SECURITIES
FOR THE CERTIFICATION PERIOD ENDING NOVEMBER 30, 2021**

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

SOUTHWEST GAS CORPORATION
COST OF PREFERRED SECURITIES
FOR THE TEST PERIOD ENDED MAY 31, 2021

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

SOUTHWEST GAS CORPORATION
COST OF PREFERRED SECURITIES
ISSUES OUTSTANDING AT NOVEMBER 30, 2021

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

1 Currently the Company has no preferred securities.

SOUTHWEST GAS CORPORATION
COST OF PREFERRED SECURITIES
ISSUES OUTSTANDING AT MAY 31, 2021

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

1

1 Currently the Company has no preferred securities.

**SOUTHWEST GAS CORPORATION
COST OF COMMON EQUITY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

The derivation and justification for the requested cost of common equity of 9.90 percent is detailed in the prepared direct testimony of Southwest Gas witness Mr. Dylan D'Ascendis. Based on analytical model results and the consideration of other relevant factors, Mr. D'Ascendis recommends a range of 9.89 percent to 12.82 percent as being representative of the range of equity investors' required rate of return for investment in Southwest Gas. Within that range, he finds a return on common equity of 9.90 percent is reasonable and appropriate for Southwest Gas. The table below summarizes Mr. D'Ascendis's analytical results.

Summary of Common Equity Cost Rate

Discounted Cash Flow Model (DCF)	9.59%
Risk Premium Model (RPM)	10.66%
Capital Asset Pricing Model (CAPM)	11.71%
Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies	<u>12.52%</u>
Indicated Range of Common Equity Cost Rates Before Adjustments	9.59% - 12.52%
Business Risk Adjustment	0.10%
Credit Risk Adjustment	0.13%
Flotation Cost Adjustment	0.07%
Indicated Range of Common Equity Cost Rates After Adjustment	<u>9.89% - 12.82%</u>
Recommended Cost of Common Equity	<u>9.90%</u>

**SOUTHWEST GAS CORPORATION
COST OF COMMON EQUITY
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2021**

The derivation and justification for the requested cost of common equity of 9.90 percent is detailed in the prepared direct testimony of Southwest Gas witness Mr. Dylan D'Ascendis. Based on analytical model results and the consideration of other relevant factors, Mr. D'Ascendis recommends a range of 9.89 percent to 12.82 percent as being representative of the range of equity investors' required rate of return for investment in Southwest Gas. Within that range, he finds a return on common equity of 9.90 percent is reasonable and appropriate for Southwest Gas. The table below summarizes Mr. D'Ascendis's analytical results.

Summary of Common Equity Cost Rate

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Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies	<u>12.52%</u>
Indicated Range of Common Equity Cost Rates Before Adjustments	9.59% - 12.52%
Business Risk Adjustment	0.10%
Credit Risk Adjustment	0.13%
Flotation Cost Adjustment	0.07%
Indicated Range of Common Equity Cost Rates After Adjustment	<u>9.89% - 12.82%</u>
Recommended Cost of Common Equity	<u>9.90%</u>

**SOUTHWEST GAS CORPORATION
COMMON STOCK SALES
FOR THE PERIOD NOVEMBER 30, 2015 THROUGH NOVEMBER 30, 2021**

Line No.	Description (Company Records) [1] [2]	Date (b)	Number of Shares (c)	Gross Proceeds (d)	Underwriter's Expense		Proceeds to the Company (g)	Issuance Expense		Price (i)	Net (k)	Line No.
					Amount (e)	% of Gross Proceeds (f)		Amount (h)	% of Gross Proceeds (l)			
1	Equity Shelf Program	Various	--	\$ -	--	0.00%	\$ -	71,022	0.00%	NA	NA	1
2	Employee Investment Plan	Various	--	--	--	0.00%	--	--	0.00%	NA	NA	2
3	Dividend Reinvestment Plan (DRSPP)	Various	--	--	--	0.00%	10,500	10,500	0.00%	NA	NA	3
4	Stock Incentive Plan	Various	16,762	1,642,518	--	0.00%	1,642,518	--	0.00%	97.99	97.99	4
5	Management Incentive Plan	Various	55,149	6,587,898	--	0.00%	6,587,898	--	0.00%	119.46	119.46	5
6	RSUP	Various	32,582	569,562	--	0.00%	569,562	--	0.00%	17.48	17.48	6
7	Accrued Incentive Pay	Various	--	--	--	--	--	--	--	NA	NA	7
8	Total Issued During the Period		<u>104,493</u>	<u>\$ 8,799,978</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ 8,799,978</u>	<u>\$ 81,522</u>	<u>0.93%</u>	<u>\$ 84.22</u>	<u>\$ 83.44</u>	8
9	Issued and Outstanding at 11-30-15 [3]		<u>47,377,575</u>	<u>947,361,493</u>								9
10	Issued and Outstanding at 11-30-21 [3]		<u>47,482,068</u>	<u>956,161,471</u>								10

[1] All shares were publicly issued. No shares were issued for property or capital stock. Southwest Gas Corporation reorganized as a holding company effective January 01, 2017, with Southwest Gas Corporation becoming a wholly owned subsidiary of Southwest Gas Holdings, Inc. During the period January 1, 2017 through November 30, 2021 no additional common stock has been issued. The issuances reflected in the schedule are for common stock issuances prior to the reorganization.
 [2] Original issues.
 [3] Outstanding based on Company records.

**SOUTHWEST GAS CORPORATION
COMMON STOCK SALES
FOR THE PERIOD MAY 31, 2015 THROUGH MAY 31, 2021**

Line No.	Description (Company Records) [1] [2]	Date (b)	Number of Shares (c)	Gross Proceeds (d)	Underwriter's Expense		Proceeds to the Company (g)	Issuance Expense		Price (i)	Net (k)	Line No.
					Amount (e)	% of Gross Proceeds (f)		Amount (h)	% of Gross Proceeds (j)			
1	Equity Shelf Program	Various	452,963	\$ 24,473,361	--	0.00%	24,473,361	\$ 425,420	1.74%	\$ 54.03	\$ 53.09	1
2	Employee Investment Plan	Various	--	--	--	--	--	--	0.00%	NA	NA	2
3	Dividend Reinvestment Plan (DRSPP)	Various	--	--	--	--	10,500	--	0.00%	NA	NA	3
4	Stock Incentive Plan	Various	24,062	1,803,876	--	--	1,803,876	--	0.00%	74.97	74.97	4
5	Management Incentive Plan	Various	93,255	8,446,695	--	--	8,446,695	--	0.00%	90.58	90.58	5
6	RSUP	Various	52,089	742,784	--	--	742,784	--	0.00%	14.26	14.26	6
7	Accrued Incentive Pay	Various	--	--	--	--	--	--	--	NA	NA	7
8	Total Issued During the Period		<u>622,369</u>	<u>\$ 35,466,717</u>	<u>\$ --</u>	<u>0.00%</u>	<u>\$ 35,466,717</u>	<u>\$ 435,920</u>	<u>1.23%</u>	<u>\$ 56.99</u>	<u>\$ 56.29</u>	8
9	Issued and Outstanding at 05-31-2015 [3]		<u>46,859,699</u>	<u>920,694,754</u>								9
10	Issued and Outstanding at 05-31-2021 [3]		<u>47,482,068</u>	<u>956,161,471</u>								10

[1] All shares were publicly issued. No shares were issued for property or capital stock. Southwest Gas Corporation reorganized as a holding company effective January 01, 2017, with Southwest Gas Corporation becoming a wholly-owned subsidiary of Southwest Gas Holdings, Inc. During the period January 1, 2017 through May 31, 2021 no additional common stock has been issued. The issuances reflected in the schedule are for common stock issuances prior to the reorganization.

[2] Original issues.

[3] Outstanding based on Company records.

Tab G

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

Line No.	Description (a)	Reference (b)	Recorded 5/31/2021 (c)	Test Year Adjustments (d)	As Adjusted at 5/31/2021 (e)	Certification Adjustments (f)	At Certification 11/30/2021 (g)	ECIC Adjustments (h)	Requested (i)	Line No.
			(c)	(d)	(e) + (d)	(f)	(g)	(h)	(i)	
1	Gas Plant in Service	Sch G-1	\$ 2,382,308,582	\$ (16,482,123)	\$ 2,365,826,460	\$ 73,202,420	\$ 2,439,028,880	\$ 0	\$ 2,439,028,880	1
2	Accumulated Provision for Depreciation	Sch G-2	606,665,808	(4,945,055)	601,720,753	22,256,142	623,976,895	0	623,976,895	2
3	Net Plant in Service	Ln 1 - Ln 2	\$ 1,775,642,775	\$ (11,537,068)	\$ 1,764,105,707	\$ 50,946,278	\$ 1,815,051,985	\$ 0	\$ 1,815,051,985	3
Other Rate Base										
4	Materials and Supplies	Sch G-4, Sh 1	\$ 9,307,171	\$ 0	\$ 9,307,171	\$ (1,046,096)	\$ 8,261,075	\$ 0	\$ 8,261,075	4
5	Cash Working Capital	Sch G-5, Sh 1	6,727,766	0	6,727,766	232,698	6,960,464	0	6,960,464	5
6	Other Debits and Credits	Sch G-5, Sh 1	25,292,985	0	25,292,985	5,763,626	31,056,611	0	31,056,611	6
7	Customer Advances	Sch G-6, Sh 1	(55,376,486)	0	(55,376,486)	(2,468,228)	(57,844,713)	0	(57,844,713)	7
8	Deferred Taxes	Sch M-4, Sh 4	(271,602,059)	806,575	(270,795,484)	7,012,841	(263,782,643)	0	(263,782,643)	8
9	Total Other Rate Base	Sum Lns 4 - 8	\$ (285,650,622)	\$ 806,575	\$ (284,844,047)	\$ 9,494,841	\$ (275,349,206)	\$ 0	\$ (275,349,206)	9
10	Total Rate Base	Ln 3 + Ln 9	\$ 1,489,992,152	\$ (10,730,493)	\$ 1,479,261,660	\$ 60,441,119	\$ 1,539,702,779	\$ 0	\$ 1,539,702,779	10

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY COST OF GAS PLANT AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Balance as Recorded at 5/31/2021 (b) Sch G-1, Sh 11-12 Col (c)	SNV 4-Factor (c) Simt N, Sh 8, Ln 9(g)	SNV Allocation (d) (b) * (c)	Allocation of System Allocable Amounts (e) Col (d)	As Allocated at 5/31/2021 (f) (b) + (e)	Line No.
	<u>Direct</u>						
1	Intangible Plant	\$ 1,068,130			\$ 101,524,117	\$ 102,592,247	1
2	Transmission Plant	148,997,044			0	148,997,044	2
3	Distribution Plant	2,005,881,579			0	2,005,881,579	3
4	General Plant	88,214,042			36,623,671	124,837,713	4
5	Total	<u>\$ 2,244,160,794</u>			<u>\$ 138,147,788</u>	<u>\$ 2,382,308,582</u>	5
						Simt G, Sh 1, Ln 1(c)	
	<u>System Allocable</u>						
6	Intangible Plant	\$ 362,644,342	28.00%	\$ 101,524,117			6
7	General Plant	130,819,825	28.00%	36,623,671			7
8	Total	<u>\$ 493,464,167</u>		<u>\$ 138,147,788</u>			8

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY COST OF GAS PLANT AS ADJUSTED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Balance as Adjusted at 5/31/2021 (b) <small>Sch G-1, Sh 11-12 Col (e)</small>	SNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(g)</small>	SNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>Col (d)</small>	As Allocated at 5/31/2021 (f) <small>(b) + (e)</small>	Line No.
	<u>Direct</u>						
1	Intangible Plant	\$ 1,068,130			\$ 101,333,997	\$ 102,402,127	1
2	Transmission Plant	148,996,860			0	148,996,860	2
3	Distribution Plant	2,005,879,221			0	2,005,879,221	3
4	General Plant	88,150,718			20,397,534	108,548,252	4
5	Total	<u>\$ 2,244,094,929</u>			<u>\$ 121,731,531</u>	<u>\$ 2,365,826,460</u>	5
						<small>Stmt G, Sh 1, Ln 1(e)</small>	
	<u>System Allocable</u>						
6	Intangible Plant	\$ 361,965,235	28.00%	\$ 101,333,997			6
7	General Plant	72,860,030	28.00%	20,397,534			7
8	Total	<u>\$ 434,825,265</u>		<u>\$ 121,731,531</u>			8

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY COST OF GAS PLANT AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Balance as Adjusted at 11/30/2021 (b) Sch G-1, Sh 11-12 Col (g)	SNV 4-Factor (c) Stmnt N, Sh 8, Ln 9(g)	SNV Allocation (d) (b) * (c)	Allocation of System Allocable Amounts (e) Col (d)	As Allocated at 11/30/2021 (f) (b) + (e)	Line No.
	<u>Direct</u>						
1	Intangible Plant	\$ 1,068,130			\$ 104,175,351	\$ 105,243,481	1
2	Transmission Plant	144,323,398			0	144,323,398	2
3	Distribution Plant	2,077,620,769			0	2,077,620,769	3
4	General Plant	86,884,067			24,957,164	111,841,231	4
5	Total	<u>\$ 2,309,896,365</u>			<u>\$ 129,132,515</u>	<u>\$ 2,439,028,880</u>	5
						Stmnt G, Sh 1, Ln 1(g)	
	<u>System Allocable</u>						
6	Intangible Plant	\$ 372,114,557	28.00%	\$ 104,175,351			6
7	General Plant	89,147,037	28.00%	24,957,164			7
8	Total	<u>\$ 461,261,594</u>		<u>\$ 129,132,515</u>			8

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY COST OF GAS PLANT AFTER EXPECTED CHANGES IN CIRCUMSTANCES**

Line No.	Description (a)	Balance at ECIC (b)	SNV 4-Factor (c)	SNV Allocation (d)	Allocation of System Allocable Amounts (e)	As Allocated At ECIC (f)	Line No.
		Sch G-1, Sh 11-12 Col 1546771.89	Stmnt N, Sh 8, Ln 9(g)	(b) * (c)	Col (d)	(b) + (e)	
	Direct						
1	Intangible Plant	\$ 1,068,130			\$ 104,175,351	\$ 105,243,481	1
2	Transmission Plant	144,323,398			0	144,323,398	2
3	Distribution Plant	2,077,620,769			0	2,077,620,769	3
4	General Plant	86,884,067			24,957,164	111,841,231	4
5	Total	\$ 2,309,896,365			\$ 129,132,515	\$ 2,439,028,880	5
	System Allocable						
6	Intangible Plant	\$ 372,114,557	28.00%	\$ 104,175,351			6
7	General Plant	89,147,037	28.00%	24,957,164			7
8	Total	\$ 461,261,594		\$ 129,132,515			8

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

Line No.	Description (a)	Balance as Requested (b) <small>Sch G-1, Sh 11-12 Col (i)</small>	SNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(g)</small>	SNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>Col (d)</small>	As Allocated as Requested (f) <small>(b) + (e)</small>	Line No.
Direct							
1	Intangible Plant	\$ 1,068,130			\$ 104,175,351	\$ 105,243,481	1
2	Transmission Plant	144,323,398			0	144,323,398	2
3	Distribution Plant	2,077,620,769			0	2,077,620,769	3
4	General Plant	86,884,067			24,957,164	111,841,231	4
5	Total	\$ 2,309,896,365			\$ 129,132,515	\$ 2,439,028,880	5
						<small>Stmt G, Sh 1, Ln 1(i)</small>	
System Allocable							
6	Intangible Plant	\$ 372,114,557	28.00%	\$ 104,175,351			6
7	General Plant	89,147,037	28.00%	24,957,164			7
8	Total	\$ 461,261,594		\$ 129,132,515			8

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DIRECT GAS PLANT IN SERVICE AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Account Number (b)	Recorded at 5/31/2020 (c)	Additions (d)	Retirements (e)	Transfers (f)	Adjustments (g)	Recorded at 5/31/2021 (h)	Line No.
			[1]	[1]	[1]	[1]	[1]	Sum (c) thru (g)	
<u>Intangible Plant</u>									
1	Organization	301	\$ 68,482	\$ 0	\$ 0	\$ 0	\$ 0	\$ 68,482	1
2	Franchise and Consents	302	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	999,648	0	0	0	0	999,648	3
4	Total Intangible Plant		\$ 1,068,130	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,068,130	4
<u>Transmission Plant</u>									
5	Land and Land Rights	365.1	\$ 888,529	\$ 0	\$ 0	\$ 0	\$ 0	\$ 888,529	5
6	Rights of Way	365.2	442,098	0	0	0	0	442,098	6
7	Structures - Compressor Stations	366.1	647,857	0	0	0	0	647,857	7
8	Structures - General	366.2	1,275,555	0	0	0	0	1,275,555	8
9	Mains	367	108,904,417	33,663	(1,072,958)	0	0	107,865,122	9
10	Mains - Bridge	367.2	105,956	0	0	0	0	105,956	10
11	Compressor Station Equipment	368	6,915,262	238,320	(49,218)	0	0	7,104,365	11
12	Measuring and Reg. Stations	369	23,452,522	6,536,107	(17,453)	0	0	29,971,176	12
13	Communication Equipment	370	677,562	0	0	0	0	677,562	13
14	Miscellaneous Equipment	371	18,823	0	0	0	0	18,823	14
15	Total Transmission Plant		\$ 143,328,582	\$ 6,808,091	\$ (1,139,629)	\$ 0	\$ 0	\$ 148,997,044	15
<u>Distribution Plant</u>									
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,477,702	69,070	0	0	0	1,546,772	17
18	Structures and Improvements	375	0	0	0	0	0	0	18
19	Mains	376	1,134,474,721	109,861,354	(1,956,922)	0	0	1,242,379,153	19
20	Measuring and Reg. Stations	378	20,520,823	1,174,908	(165,748)	0	0	21,529,982	20
21	Services	380	480,842,887	41,408,347	(2,840,050)	0	(14,504)	519,396,680	21
22	Meters	381	208,195,207	13,310,334	(10,491,813)	0	0	211,013,729	22
23	Industrial Measuring and Reg. Sta.	385	9,579,820	436,558	(1,116)	0	0	10,015,263	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 1,855,091,159	\$ 166,260,572	\$ (15,455,648)	\$ 0	\$ (14,504)	\$ 2,005,881,579	25
<u>General Plant</u>									
26	Land and Land Rights	389	\$ 3,730,567	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,730,567	26
27	Structures and Improv - Co. Owned	390.1	41,894,838	95,424	(318,731)	0	0	41,671,530	27
28	Structures and Improv - Leasehold	390.2	317,472	0	0	0	0	317,472	28
29	Office Furniture and Fixtures	391	3,129,425	19,214	0	0	0	3,148,639	29
30	Computer Software and Hardware	391.1	2,486,602	415,435	(229,931)	0	0	2,672,107	30
31	Transportation Equipment - Light	392.11	11,590,784	726,981	(483,749)	81,120	0	11,915,135	31
32	Transportation Equipment - Heavy	392.12	9,640,451	0	(490,528)	0	0	9,149,923	32
33	Stores Equipment	393	605,541	0	0	0	0	605,541	33
34	Tool, Shop, and Garage Equip.	394	5,876,364	282,420	(195,423)	0	0	5,963,361	34
35	Laboratory Equipment	395	315,504	0	(13,576)	0	0	301,928	35
36	Power Operated Equipment	396	4,250,039	0	(111,351)	(9,829)	0	4,128,859	36
37	Communication Equipment	397	2,460,054	56,971	(11,900)	0	0	2,505,125	37
38	Telemetry Equipment	397.2	4,755	0	0	0	0	4,755	38
39	Miscellaneous Equipment	398	1,391,685	723,794	(16,380)	0	0	2,099,099	39
40	Total General Plant		\$ 87,694,081	\$ 2,320,240	\$ (1,871,569)	\$ 71,290	\$ 0	\$ 88,214,042	40
41	Total Gas Plant in Service		\$ 2,087,181,951	\$ 175,388,903	\$ (18,466,846)	\$ 71,290	\$ (14,504)	\$ 2,244,160,794	41

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT IN SERVICE AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference/ Account Number (b)	Recorded at 5/31/2020 (c) [1]	Additions (d) [1]	Retirements (e) [1]	Transfers (f) [1]	Adjustments (g) [1]	Recorded at 5/31/2021 (h) Sum (c) thru (g)	Line No.
<u>Intangible Plant</u>									
1	Organization	301	\$ 61,816	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,816	1
2	Miscellaneous Intangible	303	260,491,635	102,090,891				362,582,526	2
3	Total Intangible Plant		\$ 260,553,451	\$ 102,090,891	\$ 0	\$ 0	\$ 0	\$ 362,644,342	3
<u>General Plant</u>									
4	Land and Land Rights	389	\$ 6,223,947	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,223,947	4
5	Structures and Improv - Co. Owned	390.10	51,454,671	7,539,890	(173,500)	0	0	58,821,062	5
6	Structures and Improv - Leasehold	390.20	2,506,957	174,664	(334,013)	0	0	2,347,609	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	9,972,329	1,857,334	(194,853)	0	0	11,634,809	8
9	Computer Software and Hardware	391.1	18,103,672	7,772,910	(1,240,953)	0	0	24,635,629	9
10	Transportation Equipment - Light	392.11	3,206,530	208,028	(201,810)	(81,120)	0	3,131,629	10
11	Transportation Equipment - Heavy	392.12	66,922	0	(66,922)	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	8,221,361	0	0	0	0	8,221,361	12
13	Stores Equipment	393	63,037	0	0	0	0	63,037	13
14	Tool, Shop, and Garage Equip.	394	1,270,269	55,276	(5,013)	0	0	1,320,531	14
15	Laboratory Equipment	395	1,338,726	123,218	0	0	0	1,461,944	15
16	Power Operated Equipment	396	36,604	222,839	0	0	0	259,442	16
17	Communication Equipment	397	7,610,956	280,609	(31,794)	0	0	7,859,771	17
18	Telemetry Equipment	397.2	2,241	0	(2,241)	0	0	0	18
19	Miscellaneous Equipment	398	3,674,459	1,239,793	(75,199)	0	0	4,839,053	19
20	Total General Plant		\$ 113,752,682	\$ 19,474,561	\$ (2,326,297)	\$ (81,120)	\$ 0	\$ 130,819,825	20
21	Total Gas Plant in Service		\$ 374,306,133	\$ 121,565,452	\$ (2,326,297)	\$ (81,120)	\$ 0	\$ 493,464,167	21

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
GAS PLANT IN SERVICE ADJUSTMENTS
AT MAY 31, 2021**

Line No.	Description (a)	Account Number (b)	Co-Owned Vehicles Adj. No. 6 (c) <small>Sch I-6, Sh 1</small>	Misc Rate Base Adj. No. 26 (d) <small>Sch I-26, Sh 1</small>	Total Adjustments (e)	Line No.
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>						
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	7
8	Structures - General	366.2	0	(184)	(184)	8
9	Mains	367	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	12
13	Communication Equipment	370	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	14
15	Total Transmission Plant		<u>\$ 0</u>	<u>\$ (184)</u>	<u>\$ (184)</u>	15
<u>Distribution Plant</u>						
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	17
18	Structures and Improvements	375	0	0	0	18
19	Mains	376	0	(2,358)	(2,358)	19
20	Measuring and Reg. Stations	378	0	0	0	20
21	Services	380	0	0	0	21
22	Meters	381	0	0	0	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	24
25	Total Distribution Plant		<u>\$ 0</u>	<u>\$ (2,358)</u>	<u>\$ (2,358)</u>	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	0	0	0	27
28	Structures and Improv - Leasehold	390.2	0	0	0	28
29	Office Furniture and Fixtures	391	0	0	0	29
30	Computer Software and Hardware	391.1	0	0	0	30
31	Transportation Equipment - Light	392.11	(59,886)	0	(59,886)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	32
33	Stores Equipment	393	0	0	0	33
34	Tool, Shop, and Garage Equip.	394	0	0	0	34
35	Laboratory Equipment	395	0	0	0	35
36	Power Operated Equipment	396	0	0	0	36
37	Communication Equipment	397	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	38
39	Miscellaneous Equipment	398	0	(3,438)	(3,438)	39
40	Total General Plant		<u>\$ (59,886)</u>	<u>\$ (3,438)</u>	<u>\$ (63,324)</u>	40
41	Total Gas Plant in Service		<u>\$ (59,886)</u>	<u>\$ (5,979)</u>	<u>\$ (65,866)</u>	41

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT IN SERVICE ADJUSTMENTS
AT MAY 31, 2021**

Line No.	Description (a)	Account Number (b)	Co-Owned Vehicles Adj. No. 6 Sch I-6, Sh 1	Co-Operated Aircraft Adj. No. 20 Sch I-20, Sh 1	Corporate HQ Adj. No. 22 Sch I-22, Sh 1	Remittance Processing and Print to Mail Assets Adj. No. 25 Sch I-25, Sh 1	Misc Rate Base Adj. No. 26 Sch I-26, Sh 1	Total Adjustments (h) (d) + (c)	Total Allocated to SNV (i) (h) * Ln 22(i)	Line No.
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	0	0	0	0	(679,107)	(679,107)	(190,119)	2
3	Total Intangible Plant		0	0	0	0	(679,107)	(679,107)	(190,119)	3
General Plant										
4	Land and Land Rights	389	\$ 0	\$ 0	(4,248,364)	\$ 0	\$ 0	(4,248,364)	(1,189,351)	4
5	Structures and Improv - Co. Owned	390.1	0	(904,024)	(37,570,794)	0	0	(38,474,817)	(10,771,220)	5
6	Structures and Improv - Leasehold	390.2	0	0	(1,188,905)	0	0	(1,188,905)	(332,840)	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	(520,261)	0	0	(520,261)	(145,650)	7
8	Office Furniture and Fixtures	391	0	0	0	(3,759,302)	0	(3,759,302)	(1,052,436)	8
9	Computer Software and Hardware	391.1	0	0	0	(231,084)	(10,909)	(241,993)	(67,747)	9
10	Transportation Equipment - Light	392.11	(1,618,604)	0	0	0	0	(1,618,604)	(453,136)	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	(7,870,944)	0	0	0	(7,870,944)	(2,203,510)	12
13	Stores Equipment	393	0	0	0	(28,869)	0	(28,869)	(8,082)	13
14	Tool, Shop, and Garage Equip.	394	0	0	0	(3,144)	0	(3,144)	(880)	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	(4,593)	(4,593)	(1,286)	19
20	Total General Plant		(1,618,604)	(8,774,967)	(43,528,323)	(4,022,399)	(15,502)	(57,959,795)	(16,226,136)	20
21	Total Gas Plant in Service		(1,618,604)	(8,774,967)	(43,528,323)	(4,022,399)	(694,609)	(58,638,903)	(16,416,257)	21
22	4-Factor									22

Sch G-1, Sh 12, Col (d)
Smt N, Sh 8, Ln 9(g)
28.00%

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
GAS PLANT IN SERVICE ADJUSTMENTS
AT NOVEMBER 30, 2021**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization Adj. No. C5 (c) WP I-C5, Sh 1	Total Adjustments (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	2
3	Miscellaneous Intangible	303	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>					
5	Land and Land Rights	365.1	\$ 0	0	5
6	Rights of Way	365.2	0	0	6
7	Structures - Compressor Stations	366.1	0	0	7
8	Structures - General	366.2	0	0	8
9	Mains	367	(391,857)	(391,857)	9
10	Mains - Bridge	367.2	0	0	10
11	Compressor Station Equipment	368	1,309	1,309	11
12	Measuring and Reg. Stations	369	(4,282,913)	(4,282,913)	12
13	Communication Equipment	370	0	0	13
14	Miscellaneous Equipment	371	0	0	14
15	Total Transmission Plant		<u>\$ (4,673,462)</u>	<u>\$ (4,673,462)</u>	15
<u>Distribution Plant</u>					
16	Land and Land Rights	374.1	\$ 0	0	16
17	Rights of Way	374.2	0	0	17
18	Structures and Improvements	375	0	0	18
19	Mains	376	41,980,844	41,980,844	19
20	Measuring and Reg. Stations	378	4,654,002	4,654,002	20
21	Services	380	17,872,090	17,872,090	21
22	Meters	381	7,263,017	7,263,017	22
23	Industrial Measuring and Reg. Sta.	385	(28,405)	(28,405)	23
24	Miscellaneous Equipment	387	0	0	24
25	Total Distribution Plant		<u>\$ 71,741,549</u>	<u>\$ 71,741,549</u>	25
<u>General Plant</u>					
26	Land and Land Rights	389	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	229,374	229,374	27
28	Structures and Improv - Leasehold	390.2	47,430	47,430	28
29	Office Furniture and Fixtures	391	14,725	14,725	29
30	Computer Software and Hardware	391.1	(960,257)	(960,257)	30
31	Transportation Equipment - Light	392.11	(594,444)	(594,444)	31
32	Transportation Equipment - Heavy	392.12	0	0	32
33	Stores Equipment	393	0	0	33
34	Tool, Shop, and Garage Equip.	394	211,361	211,361	34
35	Laboratory Equipment	395	0	0	35
36	Power Operated Equipment	396	(192,645)	(192,645)	36
37	Communication Equipment	397	2,387	2,387	37
38	Telemetry Equipment	397.2	0	0	38
39	Miscellaneous Equipment	398	(24,581)	(24,581)	39
40	Total General Plant		<u>\$ (1,266,651)</u>	<u>\$ (1,266,651)</u>	40
41	Total Gas Plant in Service		<u>\$ 65,801,436</u>	<u>\$ 65,801,436</u>	41

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

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2021 (c)	Test Year Adjustments (d)	As Adjusted at 5/31/2021 (e)	Certification Adjustments (f)	At Certification 11/30/2021 (g)	ECIC Adjustments (h)	Requested (i)	Line No.
			Sch G-1, Sh 5	Sch G-1, Sh 7	(c) + (d)	Sch G-1, Sh 9	(e) + (f)	(h)	(g) + (h)	
Intangible Plant										
1	Organization	301	\$ 68,482	\$ 0	\$ 68,482	\$ 0	\$ 68,482	\$ 0	\$ 68,482	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	999,648	0	999,648	0	999,648	0	999,648	3
4	Total Intangible Plant		\$ 1,068,130	\$ 0	\$ 1,068,130	\$ 0	\$ 1,068,130	\$ 0	\$ 1,068,130	4
Transmission Plant										
5	Land and Land Rights	365.1	\$ 888,529	\$ 0	\$ 888,529	\$ 0	\$ 888,529	\$ 0	\$ 888,529	5
6	Rights of Way	365.2	442,098	0	442,098	0	442,098	0	442,098	6
7	Structures - Compressor Stations	366.1	647,857	0	647,857	0	647,857	0	647,857	7
8	Structures - General	366.2	1,275,555	(184)	1,275,371	0	1,275,371	0	1,275,371	8
9	Mains	367	107,865,122	0	107,865,122	(391,857)	107,473,265	0	107,473,265	9
10	Mains - Bridge	367.2	105,956	0	105,956	0	105,956	0	105,956	10
11	Compressor Station Equipment	368	7,104,365	0	7,104,365	1,309	7,105,673	0	7,105,673	11
12	Measuring and Reg. Stations	369	29,971,176	0	29,971,176	(4,282,913)	25,688,263	0	25,688,263	12
13	Communication Equipment	370	677,562	0	677,562	0	677,562	0	677,562	13
14	Miscellaneous Equipment	371	18,823	0	18,823	0	18,823	0	18,823	14
15	Total Transmission Plant		\$ 1,48,997,044	\$ (184)	\$ 148,996,860	\$ (4,673,462)	\$ 144,323,398	\$ 0	\$ 144,323,398	15
Distribution Plant										
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,546,772	0	1,546,772	0	1,546,772	0	1,546,772	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	1,242,379,153	(2,358)	1,242,376,795	41,980,844	1,284,357,639	0	1,284,357,639	19
20	Measuring and Reg. Stations	378	21,529,982	0	21,529,982	4,654,002	26,183,984	0	26,183,984	20
21	Services	380	519,396,680	0	519,396,680	17,872,090	537,268,770	0	537,268,770	21
22	Meters	381	211,013,729	0	211,013,729	7,263,017	218,276,746	0	218,276,746	22
23	Industrial Measuring and Reg. Sta.	385	10,015,263	0	10,015,263	(28,405)	9,986,858	0	9,986,858	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 2,005,881,579	\$ (2,358)	\$ 2,005,879,221	\$ 71,741,549	\$ 2,077,620,769	\$ 0	\$ 2,077,620,769	25
General Plant										
26	Land and Land Rights	389	\$ 3,730,567	\$ 0	\$ 3,730,567	\$ 0	\$ 3,730,567	\$ 0	\$ 3,730,567	26
27	Structures and Improv - Co. Owned	390.1	41,671,530	0	41,671,530	229,374	41,900,904	0	41,900,904	27
28	Structures and Improv - Leasehold	390.2	317,472	0	317,472	47,430	364,902	0	364,902	28
29	Office Furniture and Fixtures	391	3,148,639	0	3,148,639	14,725	3,163,364	0	3,163,364	29
30	Computer Software and Hardware	391.1	2,672,107	0	2,672,107	(960,257)	1,711,850	0	1,711,850	30
31	Transportation Equipment - Light	392.11	11,915,135	(59,886)	11,855,249	(594,444)	11,260,805	0	11,260,805	31
32	Transportation Equipment - Heavy	392.12	9,149,923	0	9,149,923	0	9,149,923	0	9,149,923	32
33	Stores Equipment	393	605,541	0	605,541	0	605,541	0	605,541	33
34	Tool, Shop, and Garage Equip.	394	5,963,361	0	5,963,361	211,361	6,174,722	0	6,174,722	34
35	Laboratory Equipment	395	301,928	0	301,928	0	301,928	0	301,928	35
36	Power Operated Equipment	396	4,128,859	0	4,128,859	(192,645)	3,936,214	0	3,936,214	36
37	Communication Equipment	397	2,505,125	0	2,505,125	2,387	2,507,513	0	2,507,513	37
38	Telemetry Equipment	397.2	4,755	0	4,755	0	4,755	0	4,755	38
39	Miscellaneous Equipment	398	2,099,099	(3,438)	2,095,661	(24,581)	2,071,080	0	2,071,080	39
40	Total General Plant		\$ 88,214,042	\$ (63,324)	\$ 88,150,718	\$ (1,266,651)	\$ 86,884,067	\$ 0	\$ 86,884,067	40
41	Total Gas Plant in Service		\$ 2,244,160,794	\$ (65,866)	\$ 2,244,094,929	\$ 65,801,436	\$ 2,309,896,365	\$ 0	\$ 2,309,896,365	41

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

Line No.	Description (a)	Reference/Account Number (b)	Recorded 5/31/2021 (c) Sch G-1, Sh 6	Test Year Adjustments (d) Sch G-1, Sh 8	As Adjusted at 5/31/2021 (e) (c) + (d)	Certification Adjustments (f) Sch G-1, Sh 10	At Certification 11/30/2021 (g) (e) + (f)	ECIC Adjustments (h) N/A	Requested (i) (g) + (h)	Line No.
<u>Intangible Plant</u>										
1	Organization	301	\$ 61,816	0	\$ 61,816	0	\$ 61,816	0	\$ 61,816	1
2	Miscellaneous Intangible	303	362,582,526	(679,107)	361,903,418	10,149,323	372,052,741	0	372,052,741	2
3	Total Intangible Plant		\$ 362,644,342	\$ (679,107)	\$ 361,965,235	\$ 10,149,323	\$ 372,114,557	0	\$ 372,114,557	3
<u>General Plant</u>										
4	Land and Land Rights	389	\$ 6,223,947	(4,248,364)	\$ 1,975,584	\$ 2,030,324	\$ 4,005,908	0	\$ 4,005,908	4
5	Structures and Improv - Co. Owned	390.1	58,821,062	(38,474,817)	20,346,244	16,528,443	36,874,687	0	36,874,687	5
6	Structures and Improv - Leasehold	390.2	2,347,609	(1,188,905)	1,158,704	(554,377)	604,327	0	604,327	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	(520,261)	(520,261)	0	(520,261)	0	(520,261)	7
8	Office Furniture and Fixtures	391	11,634,809	(3,759,302)	7,875,507	765,176	8,640,683	0	8,640,683	8
9	Computer Software and Hardware	391.1	24,635,629	(241,993)	24,393,636	(2,607,301)	21,786,334	0	21,786,334	9
10	Transportation Equipment - Light	392.11	3,131,629	(1,618,604)	1,513,024	(54,116)	1,458,908	0	1,458,908	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	8,221,361	(7,870,944)	350,417	0	350,417	0	350,417	12
13	Stores Equipment	393	63,037	(28,869)	34,168	0	34,168	0	34,168	13
14	Tool, Shop, and Garage Equip.	394	1,320,531	(3,144)	1,317,387	0	1,317,387	0	1,317,387	14
15	Laboratory Equipment	395	1,461,944	0	1,461,944	78,533	1,540,478	0	1,540,478	15
16	Power Operated Equipment	396	259,442	0	259,442	0	259,442	0	259,442	16
17	Communication Equipment	397	7,859,771	0	7,859,771	(41,782)	7,817,989	0	7,817,989	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	4,839,053	(4,593)	4,834,461	142,107	4,976,567	0	4,976,567	19
20	Total General Plant		\$ 130,819,825	\$ (57,959,795)	\$ 72,860,030	\$ 16,287,007	\$ 89,147,037	0	\$ 89,147,037	20
21	Total Gas Plant in Service		\$ 493,464,167	\$ (58,638,903)	\$ 434,825,265	\$ 26,436,329	\$ 461,261,594	0	\$ 461,261,594	21

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Balance as Recorded at 5/31/2021 (b) Sch G-2, Sh 11-12	SNV 4-Factor (c) Stmt N, Sh 8, Ln 9(g)	SNV Allocation (d) (b) * (c)	Allocation of System Allocable Amounts (e)	As Allocated at 5/31/2021 (f) (b) + (e)	Line No.
SNV							
1	Intangible Plant	\$ 999,648			\$ 62,990,508	\$ 63,990,156	1
2	Transmission Plant	50,967,143			0	50,967,143	2
3	Distribution Plant	451,563,802			0	451,563,802	3
4	General Plant	29,392,725			10,751,983	40,144,708	4
5	Total	\$ 532,923,317			\$ 73,742,491	\$ 606,665,808	5
						Stmt G, Sh 1, Ln 2(c)	
System Allocable							
6	Intangible Plant	\$ 225,002,217	28.00%	\$ 62,990,508			6
7	General Plant	38,406,103	28.00%	10,751,983			7
8	Total	\$ 263,408,320		\$ 73,742,491			8

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AS ADJUSTED
 FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Balance as Adjusted at 5/31/2021 (b)	SNV 4-Factor (c)	SNV Allocation (d)	Allocation of System Allocable Amounts (e)	As Allocated at 5/31/2021 (f)	Line No.
		Sch G-2, Sh 11-12	Stmt N, Sh 8, Ln 9(g)	(b) * (c)	(d)	(b) + (e)	
	<u>SNV</u>						
1	Intangible Plant	\$ 999,648			\$ 62,990,508	\$ 63,990,156	1
2	Transmission Plant	50,967,143			0	50,967,143	2
3	Distribution Plant	451,563,802			0	451,563,802	3
4	General Plant	29,355,545			5,844,108	35,199,652	4
5	Total	<u>\$ 532,886,137</u>			<u>\$ 68,834,616</u>	<u>\$ 601,720,753</u>	5
						Stmt G, Sh 1, Ln 2(e)	
	<u>System Allocable</u>						
6	Intangible Plant	\$ 225,002,217	28.00%	\$ 62,990,508			6
7	General Plant	20,875,165	28.00%	5,844,108			7
8	Total	<u>\$ 245,877,381</u>		<u>\$ 68,834,616</u>			8

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Balance as Adjusted at 11/30/2021 (b)	SNV 4-Factor (c)	SNV Allocation (d)	Allocation of System Allocable Amounts (e)	As Allocated at 11/30/2021 (f)	Line No.
		Sch G-2, Sh 11-12	Stmt N, Sh 8, Ln 9(g)	(b) * (c)	(d)	(b) + (e)	
	<u>SNV</u>						
1	Intangible Plant	\$ 999,648			\$ 65,844,675	\$ 66,844,323	1
2	Transmission Plant	51,752,132			0	51,752,132	2
3	Distribution Plant	470,264,573			0	470,264,573	3
4	General Plant	29,247,415			5,868,452	35,115,866	4
5	Total	<u>\$ 552,263,768</u>			<u>\$ 71,713,127</u>	<u>\$ 623,976,895</u>	5
						Stmt G, Sh 1, Ln 2(g)	
	<u>System Allocable</u>						
6	Intangible Plant	\$ 235,197,307	28.00%	\$ 65,844,675			6
7	General Plant	20,962,121	28.00%	5,868,452			7
8	Total	<u>\$ 256,159,428</u>		<u>\$ 71,713,127</u>			8

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

Line No.	Description (a)	Balance as Requested (b) Sch G-2, Sh 11-12	SNV 4-Factor (c) Stmt N, Sh 8, Ln 9(g)	SNV Allocation (d) (b) * (c)	Allocation of System Allocable Amounts (e) (d)	As Allocated as Requested (f) (b) + (e)	Line No.
	<u>SNV</u>						
1	Intangible Plant	\$ 999,648			\$ 65,844,675	\$ 66,844,323	1
2	Transmission Plant	51,752,132			0	51,752,132	2
3	Distribution Plant	470,264,573			0	470,264,573	3
4	General Plant	29,247,415			5,868,452	35,115,866	4
5	Total	<u>\$ 552,263,768</u>			<u>\$ 71,713,127</u>	<u>\$ 623,976,895</u>	5
						Stmt G, Sh 1, Ln 2(i)	
	<u>System Allocable</u>						
6	Intangible Plant	\$ 235,197,307	28.00%	\$ 65,844,675			6
7	General Plant	20,962,121	28.00%	5,868,452			7
8	Total	<u>\$ 256,159,428</u>		<u>\$ 71,713,127</u>			8

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Account Number (b)	Recorded at 5/31/2020 (c) [1]	Provision (d) [1]	Salvage (e) [1]	Cost of Removal (f) [1]	Retirements (g) WP G-2, Sh 1	Transfers (h) [1]	Adjustments (i) [1]	Recorded at 5/31/2021 (j) Sum (c) thru (i)	Line No.
1	Intangible Plant										
301	Organization		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
302	Franchise and Consents		0	0	0	0	0	0	0	0	2
303	Miscellaneous Intangible		999,648	0	0	0	0	0	0	999,648	3
4	Total Intangible Plant		999,648 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	999,648	4
5	Transmission Plant										
365.1	Land and Land Rights		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	0	5
365.2	Rights of Way		(58,634)	5,791	0	0	0	0	0	(52,842)	6
366.1	Structures - Compressor Stations		593,655	7,515	0	0	0	0	0	601,170	7
366.2	Structures - General		210,118	27,935	0	0	0	0	0	238,053	8
367	Mains		40,023,819	1,873,156	0	(288,553)	(1,072,958)	0	0	40,535,464	9
367.2	Mains - Bridge		127,146	0	0	0	0	0	0	127,146	10
368	Compressor Station Equipment		2,764,947	125,846	0	(15,804)	(49,218)	0	0	2,825,771	11
369	Measuring and Reg. Stations		5,728,298	640,862	0	(2,785)	(17,453)	0	0	6,348,922	12
370	Communication Equipment		307,725	15,584	0	0	0	0	0	323,309	13
371	Miscellaneous Equipment		20,150	0	0	0	0	0	0	20,150	14
15	Total Transmission Plant		49,717,224 \$	2,696,690 \$	0 \$	(307,142) \$	(1,139,629) \$	0 \$	0	50,967,143	15
16	Distribution Plant										
374.1	Land and Land Rights		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	16
374.2	Rights of Way		349,171	19,807	0	0	0	0	0	368,977	17
375	Structures and Improvements		0	0	0	0	0	0	0	0	18
376	Mains		239,671,473	24,177,471	0	(848,834)	(2,901,706)	0	0	260,098,404	19
378	Measuring and Reg. Stations		12,353,758	753,460	0	(121,613)	(165,748)	0	0	12,819,857	20
380	Services		150,425,576	12,005,843	0	(1,916,622)	(2,840,050)	0	(9,029)	157,665,717	21
381	Meters		18,671,971	8,140,240	0	0	(10,491,813)	0	0	16,320,398	22
385	Industrial Measuring and Reg. Sta.		4,067,789	224,702	0	(928)	(1,116)	0	0	4,290,447	23
387	Miscellaneous Equipment		0	0	0	0	0	0	0	0	24
25	Total Distribution Plant		425,539,738 \$	45,321,522 \$	0 \$	(2,887,997) \$	(16,400,433) \$	0 \$	(9,029)	451,563,802	25
26	General Plant										
389	Land and Land Rights		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	26
390.1	Structures and Improv - Co. Owned		9,335,691	922,016	0	0	(318,731)	0	0	9,938,976	27
390.2	Structures and Improv - Leasehold		45,183	63,494	0	0	0	0	0	108,678	28
391	Office Furniture and Fixtures		1,151,187	157,357	0	0	0	0	0	1,308,544	29
391.1	Computer Software and Hardware		1,439,462	493,253	0	0	(229,931)	0	0	1,702,784	30
392.11	Transportation Equipment - Light		3,465,406	1,287,021	100,451	0	(483,749)	6,954	0	4,376,082	31
392.12	Transportation Equipment - Heavy		5,083,472	532,003	11,200	0	(490,528)	0	0	5,136,147	32
393	Stores Equipment		216,215	24,222	21,175	0	0	0	0	261,611	33
394	Tool, Shop, and Garage Equip.		2,375,072	393,492	0	0	(195,423)	0	0	2,573,141	34
395	Laboratory Equipment		143,618	15,725	0	0	(13,576)	0	0	145,767	35
396	Power Operated Equipment		1,822,435	235,050	20,679	0	(11,351)	(2,261)	0	1,964,553	36
397	Communication Equipment		1,057,525	183,755	0	0	(11,900)	0	0	1,209,380	37
397.2	Telemetry Equipment		(2,603)	317	0	0	0	0	0	(2,286)	38
398	Miscellaneous Equipment		582,429	103,298	0	0	(16,380)	0	0	669,347	39
40	Total General Plant		26,715,091 \$	4,391,004 \$	153,505 \$	0 \$	(1,871,569) \$	4,693 \$	0 \$	29,392,725	40
41	Total		502,971,702 \$	52,409,216 \$	153,505 \$	(3,195,139) \$	(19,411,631) \$	4,693 \$	(9,029)	532,923,317	41

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference/ Account Number (b)	Recorded at 5/31/2020 (c)	Provision (d)	Salvage (e)	Cost of Removal (f)	Retirements (g)	Transfers (h)	Adjustments (i)	Recorded at 5/31/2021 (j)	Line No.
			[1]	[1]	[1]	[1]	[1]	[1]	[1]	Sum (c) thru (i)	
Intangible Plant											
1	Organization	301	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Miscellaneous Intangible	303	211,196,756	13,805,461	0	0	0	0	0	225,002,217	2
3	Total Intangible Plant		<u>211,196,756</u>	<u>13,805,461</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>225,002,217</u>	3
General Plant											
4	Land and Land Rights	389	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Structures and Improv - Co. Owned	390.1	8,124,704	1,267,653	0	(7,011)	(173,500)	0	0	9,211,845	5
6	Structures and Improv - Leasehold	390.2	1,899,032	228,190	0	(43,666)	(334,013)	0	0	1,749,543	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	5,502,761	725,941	53,000	0	(194,853)	0	0	6,086,849	8
9	Computer Software and Hardware	391.1	7,876,822	4,652,743	0	0	(1,240,953)	0	0	11,288,612	9
10	Transportation Equipment - Light	392.11	1,002,634	322,033	64,324	0	(201,810)	(6,954)	0	1,180,226	10
11	Transportation Equipment - Heavy	392.12	70,358	2,677	0	0	(66,922)	0	0	6,113	11
12	Transportation Equipment - Aircraft	392.21	2,929,843	328,854	0	0	0	0	0	3,258,697	12
13	Stores Equipment	393	31,917	4,205	0	0	0	0	0	36,122	13
14	Tool, Shop, and Garage Equip.	394	413,305	86,066	0	0	(5,013)	0	0	494,359	14
15	Laboratory Equipment	395	436,110	70,017	0	0	0	0	0	506,127	15
16	Power Operated Equipment	396	(16,088)	12,605	1,350	0	0	0	0	(2,134)	16
17	Communication Equipment	397	3,304,499	515,187	0	0	(31,794)	0	0	3,787,892	17
18	Telemetry Equipment	397.2	19,098	187	0	0	(2,241)	0	0	17,044	18
19	Miscellaneous Equipment	398	568,453	291,554	0	0	(75,199)	0	0	784,807	19
20	Total General Plant		<u>32,163,447</u>	<u>8,507,911</u>	<u>118,674</u>	<u>(50,677)</u>	<u>(2,326,297)</u>	<u>(6,954)</u>	<u>0</u>	<u>38,406,103</u>	20
21	Total		<u>243,360,203</u>	<u>22,313,372</u>	<u>118,674</u>	<u>(50,677)</u>	<u>(2,326,297)</u>	<u>(6,954)</u>	<u>0</u>	<u>263,408,320</u>	21

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS
AT MAY 31, 2021**

Line No.	Description	Account Number	Co-Owned	Misc	Total Adjustments	Line No.
			Vehicles Adj. No. 6 Sch I-6, Sh 1	Rate Base Adj. No. 26 Sch I-26, Sh 1		
	(a)	(b)	(c)	(d)	(e)	
					(c) + (d)	
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	0	4
<u>Transmission Plant</u>						
5	Land and Land Rights	365.1	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	7
8	Structures - General	366.2	0	0	0	8
9	Mains	367	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	12
13	Communication Equipment	370	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	0	15
<u>Distribution Plant</u>						
16	Land and Land Rights	374.1	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	17
18	Structures and Improvements	375	0	0	0	18
19	Mains	376	0	0	0	19
20	Measuring and Reg. Stations	378	0	0	0	20
21	Services	380	0	0	0	21
22	Meters	381	0	0	0	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	24
25	Total Distribution Plant		\$ 0	\$ 0	0	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	0	0	0	27
28	Structures and Improv - Leasehold	390.2	0	0	0	28
29	Office Furniture and Fixtures	391	0	0	0	29
30	Computer Software and Hardware	391.1	0	0	0	30
31	Transportation Equipment - Light	392.11	37,008	0	37,008	31
32	Transportation Equipment - Heavy	392.12	0	0	0	32
	Transportation Equipment - Aircraft	392.21	0	0	0	
33	Stores Equipment	393	0	0	0	33
34	Tool, Shop, and Garage Equip.	394	0	0	0	34
35	Laboratory Equipment	395	0	0	0	35
36	Power Operated Equipment	396	0	0	0	36
37	Communication Equipment	397	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	38
39	Miscellaneous Equipment	398	0	172	172	39
40	Total General Plant		\$ 37,008	\$ 172	\$ 37,180	40
41	Total		\$ 37,008	\$ 172	\$ 37,180	41

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

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS
AT MAY 31, 2021**

Line No.	Description (a)	Account Number (b)	Co-Owned Vehicles Adj. No. 6 (c) Sch I-6, Sh 1	Co-Operated Aircraft Adj. No. 20 (d) Sch I-20, Sh 1	Corporate HQ Adj. No. 22 (e) Sch I-22, Sh 1	Remittance Processing and Print to Mail Assets Adj. No. 25 (f) Sch I-25, Sh 1	Misc Rate Base Adj. No. 26 (g) Sch I-26, Sh 1	Adjustments (h) (c) through (g)	Total Allocated SNV (i) (h) * Ln 22(i)	Line No.
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
General Plant										
4	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures and Improv - Co. Owned	390.1	0	520,574	7,927,305	0	0	8,447,879	2,365,026	5
6	Structures and Improv - Leasehold	390.2	0	0	978,420	0	0	978,420	273,914	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	519,993	0	0	519,993	145,575	7
8	Office Furniture and Fixtures	391	0	0	0	3,260,495	0	3,260,495	912,792	8
9	Computer Software and Hardware	391.1	0	0	0	226,116	0	226,116	63,302	9
10	Transportation Equipment - Light	392.11	948,877	0	0	0	0	948,877	265,643	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	0	3,119,802	0	0	0	3,119,802	873,404	12
13	Stores Equipment	393	0	0	0	26,577	0	26,577	7,440	13
14	Tool, Shop, and Garage Equip.	394	0	0	0	2,633	0	2,633	737	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	146	146	41	19
20	Total General Plant		\$ 948,877	\$ 3,640,376	\$ 9,425,718	\$ 3,515,821	\$ 146	\$ 17,530,938	\$ 4,907,875	20
21	Total		\$ 948,877	\$ 3,640,376	\$ 9,425,718	\$ 3,515,821	\$ 146	\$ 17,530,938	\$ 4,907,875	21
22	4-Factor								28.00%	22

Sch G-2, Sh 12, Col (d)
Smt N, Sh 8, Ln 9(g)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS
AT NOVEMBER 30, 2021**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization Adj. No. C5 (c) <small>Sch I-C5, Sh 1</small>	Total Adjustments (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	2
3	Miscellaneous Intangible	303	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>					
5	Land and Land Rights	365.1	\$ 0	\$ 0	5
6	Rights of Way	365.2	2,896	2,896	6
7	Structures - Compressor Stations	366.1	3,758	3,758	7
8	Structures - General	366.2	13,967	13,967	8
9	Mains	367	326,106	326,106	9
10	Mains - Bridge	367.2	0	0	10
11	Compressor Station Equipment	368	64,304	64,304	11
12	Measuring and Reg. Stations	369	366,166	366,166	12
13	Communication Equipment	370	7,792	7,792	13
14	Miscellaneous Equipment	371	0	0	14
15	Total Transmission Plant		<u>\$ 784,989</u>	<u>\$ 784,989</u>	15
<u>Distribution Plant</u>					
16	Land and Land Rights	374.1	\$ 0	\$ 0	16
17	Rights of Way	374.2	10,286	10,286	17
18	Structures and Improvements	375	0	0	18
19	Mains	376	9,569,851	9,569,851	19
20	Measuring and Reg. Stations	378	346,688	346,688	20
21	Services	380	4,657,321	4,657,321	21
22	Meters	381	4,056,405	4,056,405	22
23	Industrial Measuring and Reg. Sta.	385	60,221	60,221	23
24	Miscellaneous Equipment	387	0	0	24
25	Total Distribution Plant		<u>\$ 18,700,772</u>	<u>\$ 18,700,772</u>	25
<u>General Plant</u>					
26	Land and Land Rights	389	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	427,615	427,615	27
28	Structures and Improv - Leasehold	390.2	35,650	35,650	28
29	Office Furniture and Fixtures	391	76,840	76,840	29
30	Computer Software and Hardware	391.1	(757,062)	(757,062)	30
31	Transportation Equipment - Light	392.11	(294,537)	(294,537)	31
32	Transportation Equipment - Heavy	392.12	259,400	259,400	32
33	Stores Equipment	393	12,111	12,111	33
34	Tool, Shop, and Garage Equip.	394	161,344	161,344	34
35	Laboratory Equipment	395	7,548	7,548	35
36	Power Operated Equipment	396	(131,475)	(131,475)	36
37	Communication Equipment	397	49,263	49,263	37
38	Telemetry Equipment	397.2	159	159	38
39	Miscellaneous Equipment	398	45,014	45,014	39
40	Total General Plant		<u>\$ (108,130)</u>	<u>\$ (108,130)</u>	40
41	Total		<u>\$ 19,377,631</u>	<u>\$ 19,377,631</u>	41

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS
AT NOVEMBER 30, 2021**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization	Total	As Allocated to	Line No.
			Adj. No. C5 (c) <small>Sch I-C5, Sh 1</small>	Adjustments (d)	SNV (e) <small>(d) * Ln 22(e)</small>	
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	0	1
2	Miscellaneous Intangible	303	10,195,090	10,195,090	2,854,167	2
3	Total Intangible Plant		\$ 10,195,090	\$ 10,195,090	\$ 2,854,167	3
<u>General Plant</u>						
4	Land and Land Rights	389	\$ 0	\$ 0	0	4
5	Structures and Improv - Co. Owned	390.1	780,830	780,830	218,597	5
6	Structures and Improv - Leasehold	390.2	(141,862)	(141,862)	(39,715)	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	7
8	Office Furniture and Fixtures	391	(41,705)	(41,705)	(11,675)	8
9	Computer Software and Hardware	391.1	(1,263,697)	(1,263,697)	(353,778)	9
10	Transportation Equipment - Light	392.11	134,723	134,723	37,716	10
11	Transportation Equipment - Heavy	392.12	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	164,427	164,427	46,032	12
13	Stores Equipment	393	2,102	2,102	589	13
14	Tool, Shop, and Garage Equip.	394	44,040	44,040	12,329	14
15	Laboratory Equipment	395	37,858	37,858	10,598	15
16	Power Operated Equipment	396	7,355	7,355	2,059	16
17	Communication Equipment	397	219,397	219,397	61,421	17
18	Telemetry Equipment	397.2	0	0	0	18
19	Miscellaneous Equipment	398	143,487	143,487	40,170	19
20	Total General Plant		\$ 86,956	\$ 86,956	\$ 24,344	20
21	Total		\$ 10,282,046	\$ 10,282,046	\$ 2,878,511	21
22	4-Factor				Stmt N, Sh 8, Ln 9(g) 28.00%	22

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

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2021 (c) Sch G-2, Sh 5	Test Year Adjustments (d) Sch G-2, Sh 7	As Adjusted at 5/31/2021 (e) (c) + (d)	Certification Adjustments (f) Sch G-2, Sh 9	At Certification 11/30/2021 (g) (e) + (f)	ECIC Adjustments (h)	Requested (i) (g) + (h)	Line No.
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	999,648	0	999,648	0	999,648	0	999,648	3
4	Total Intangible Plant		\$ 999,648	\$ 0	\$ 999,648	\$ 0	\$ 999,648	\$ 0	\$ 999,648	4
Transmission Plant										
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	(52,842)	0	(52,842)	2,896	(49,947)	0	(49,947)	6
7	Structures - Compressor Stations	366.1	601,170	0	601,170	3,758	604,928	0	604,928	7
8	Structures - General	366.2	238,053	0	238,053	13,967	252,021	0	252,021	8
9	Mains	367	40,535,464	0	40,535,464	326,106	40,861,570	0	40,861,570	9
10	Mains - Bridge	367.2	127,146	0	127,146	0	127,146	0	127,146	10
11	Compressor Station Equipment	368	2,825,771	0	2,825,771	64,304	2,890,075	0	2,890,075	11
12	Measuring and Reg. Stations	369	6,348,922	0	6,348,922	366,166	6,715,088	0	6,715,088	12
13	Communication Equipment	370	323,309	0	323,309	7,792	331,101	0	331,101	13
14	Miscellaneous Equipment	371	20,150	0	20,150	0	20,150	0	20,150	14
15	Total Transmission Plant		\$ 50,967,143	\$ 0	\$ 50,967,143	\$ 784,989	\$ 51,752,132	\$ 0	\$ 51,752,132	15
Distribution Plant										
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	368,977	0	368,977	10,286	379,263	0	379,263	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	260,098,404	0	260,098,404	9,569,851	269,668,255	0	269,668,255	19
20	Measuring and Reg. Stations	378	12,819,857	0	12,819,857	346,688	13,166,545	0	13,166,545	20
21	Services	380	157,665,717	0	157,665,717	4,657,321	162,323,038	0	162,323,038	21
22	Meters	381	16,320,398	0	16,320,398	4,056,405	20,376,803	0	20,376,803	22
23	Industrial Measuring and Reg. Sta.	385	4,290,447	0	4,290,447	60,221	4,350,669	0	4,350,669	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 451,563,802	\$ 0	\$ 451,563,802	\$ 18,700,772	\$ 470,264,573	\$ 0	\$ 470,264,573	25
General Plant										
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	9,938,976	0	9,938,976	427,615	10,366,591	0	10,366,591	27
28	Structures and Improv - Leasehold	390.2	108,678	0	108,678	35,650	144,328	0	144,328	28
29	Office Furniture and Fixtures	391	1,308,544	0	1,308,544	76,840	1,385,383	0	1,385,383	29
30	Computer Software and Hardware	391.1	1,702,784	0	1,702,784	(757,062)	945,723	0	945,723	30
31	Transportation Equipment - Light	392.11	4,376,082	(37,008)	4,339,074	(294,537)	4,044,537	0	4,044,537	31
32	Transportation Equipment - Heavy	392.12	5,136,147	0	5,136,147	259,400	5,395,547	0	5,395,547	32
33	Stores Equipment	393	261,611	0	261,611	12,111	273,722	0	273,722	33
34	Tool, Shop, and Garage Equip.	394	2,573,141	0	2,573,141	161,344	2,734,486	0	2,734,486	34
35	Laboratory Equipment	395	145,767	0	145,767	7,548	153,316	0	153,316	35
36	Power Operated Equipment	396	1,964,553	0	1,964,553	(131,475)	1,833,078	0	1,833,078	36
37	Communication Equipment	397	1,209,380	0	1,209,380	49,263	1,258,643	0	1,258,643	37
38	Telemetry Equipment	397.2	(2,286)	0	(2,286)	159	(2,128)	0	(2,128)	38
39	Miscellaneous Equipment	398	669,347	(172)	669,175	45,014	714,189	0	714,189	39
40	Total General Plant		\$ 29,392,725	\$ (37,180)	\$ 29,355,545	\$ (108,130)	\$ 29,247,415	\$ 0	\$ 29,247,415	40
41	Total		\$ 532,923,317	\$ (37,180)	\$ 532,886,137	\$ 19,377,631	\$ 552,263,768	\$ 0	\$ 552,263,768	41

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

Line No.	Description (a)	Reference/ Account Number (b)	Recorded 5/31/2021 (c) Sch G-2, Sh 6	Test Year Adjustments (d) Sch G-2, Sh 8	As Adjusted at 5/31/2021 (e) (c) + (d)	Certification Adjustments (f) Sch G-2, Sh 10	At Certification 11/30/2021 (g) (e) + (f)	ECIC Adjustments (h)	Requested (i) (g) + (h)	Line No.
1	Intangible Plant									
2	Organization	301	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
3	Miscellaneous Intangible	303	225,002,217	0	225,002,217	10,195,090	235,197,307	0	235,197,307	2
	Total Intangible Plant		<u>225,002,217 \$</u>	<u>0 \$</u>	<u>225,002,217 \$</u>	<u>10,195,090 \$</u>	<u>235,197,307 \$</u>	<u>0 \$</u>	<u>235,197,307 \$</u>	3
	General Plant									
4	Land and Land Rights	389	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Structures and Improv - Co. Owned	390.1	9,211,845	(8,447,879)	763,967	780,830	1,544,797	0	1,544,797	5
6	Structures and Improv - Leasehold	390.2	1,749,543	(978,420)	771,123	(141,862)	629,261	0	629,261	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	(519,993)	(519,993)	0	(519,993)	0	(519,993)	7
8	Office Furniture and Fixtures	391	6,086,849	(3,260,495)	2,826,354	(41,705)	2,784,649	0	2,784,649	8
9	Computer Software and Hardware	391.1	11,288,612	(226,116)	11,062,496	(1,263,697)	9,798,799	0	9,798,799	9
10	Transportation Equipment - Light	392.11	1,180,226	(948,877)	231,350	134,723	366,073	0	366,073	10
11	Transportation Equipment - Heavy	392.12	6,113	0	6,113	0	6,113	0	6,113	11
12	Transportation Equipment - Aircraft	392.21	3,258,697	(3,119,802)	138,895	164,427	303,322	0	303,322	12
13	Stores Equipment	393	36,122	(26,577)	9,545	2,102	11,647	0	11,647	13
14	Tool, Shop, and Garage Equip.	394	494,359	(2,633)	491,726	44,040	535,765	0	535,765	14
15	Laboratory Equipment	395	506,127	0	506,127	37,858	543,985	0	543,985	15
16	Power Operated Equipment	396	(2,134)	0	(2,134)	7,355	5,222	0	5,222	16
17	Communication Equipment	397	3,787,892	0	3,787,892	219,397	4,007,289	0	4,007,289	17
18	Telemetry Equipment	397.2	17,044	0	17,044	0	17,044	0	17,044	18
19	Miscellaneous Equipment	398	784,807	(146)	784,661	143,487	928,148	0	928,148	19
20	Total General Plant		<u>38,406,103 \$</u>	<u>(17,530,938) \$</u>	<u>20,875,165 \$</u>	<u>86,956 \$</u>	<u>20,962,121 \$</u>	<u>0 \$</u>	<u>20,962,121 \$</u>	20
21	Total		<u>263,408,320 \$</u>	<u>(17,530,938) \$</u>	<u>245,877,381 \$</u>	<u>10,282,046 \$</u>	<u>256,159,428 \$</u>	<u>0 \$</u>	<u>256,159,428 \$</u>	21

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

Line No.	Description (a)	Account Number (b)	Current Rate (c) [1]	Proposed Rate (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	N/A	N/A	1
2	Franchise and Consents	302	Amortized	Amortized	2
3	Miscellaneous Intangible	303	Amortized	Amortized	3
<u>Transmission Plant</u>					
4	Land and Land Rights	365.1	N/A	N/A	4
5	Rights of Way	365.2	1.31%	1.31%	5
6	Structures - Compressor Stations	366.1	1.16%	1.16%	6
7	Structures - General	366.2	2.19%	2.19%	7
8	Mains	367	1.72%	1.72%	8
9	Mains - Bridge	367.2	0.00%	0.00%	9
10	Compressor Station Equipment	368	1.81%	1.81%	10
11	Measuring and Reg. Stations	369	2.45%	2.45%	11
12	Communication Equipment	370	2.30%	2.30%	12
13	Miscellaneous Equipment	371	0.00%	0.00%	13
<u>Distribution Plant</u>					
14	Land and Land Rights	374.1	N/A	N/A	14
15	Rights of Way	374.2	1.33%	1.33%	15
16	Structures and Improvements	375	0.45%	0.45%	16
17	Mains	376	2.04%	2.04%	17
18	Measuring and Reg. Stations	378	3.62%	3.62%	18
19	Services	380	2.40%	2.40%	19
20	Meters	381	3.92%	3.92%	20
21	Industrial Measuring and Reg. Sta.	385	2.31%	2.31%	21
22	Miscellaneous Equipment	387	0.00%	0.00%	22
<u>General Plant</u>					
23	Land and Land Rights	389	N/A	N/A	23
24	Structures and Improv - Co. Owned	390.1	2.20%	2.20%	24
25	Structures and Improv - Leasehold	390.2	20.00%	20.00%	25
26	Office Furniture and Fixtures	391	5.00%	5.00%	26
27	Computer Software and Hardware	391.1	19.80%	19.80%	27
28	Transportation Equipment - Light	392.11	11.13%	11.13%	28
29	Transportation Equipment - Heavy	392.12	5.67%	5.67%	29
30	Stores Equipment	393	4.00%	4.00%	30
31	Tool, Shop, and Garage Equip.	394	6.67%	6.67%	31
32	Laboratory Equipment	395	5.00%	5.00%	32
33	Power Operated Equipment	396	5.67%	5.67%	33
34	Communication Equipment	397	6.67%	6.67%	34
35	Telemetry Equipment	397.2	6.67%	6.67%	35
36	Miscellaneous Equipment	398	6.67%	6.67%	36

[1] Source: Company Records

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MATERIALS AND SUPPLIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Account Number 154000000 (c)	Account Number 154001115 (d)	Account Number 154001118 (e)	Subtotal 154 (f)	Account Number 155 (g)	Account Number (h)	System Allocable (i)	Total (j)	Line No.
1	May 2020		\$ 11,242,527	302,620	\$ 323,768	\$ 11,868,914	\$ 0	(437,489)	\$ (10,226)	\$ 11,421,199	1
2	June 2020		11,467,130	280,543	341,951	12,089,624	0	(424,245)	(9,898)	11,655,480	2
3	July 2020		10,759,026	172,410	396,025	11,327,462	0	(282,511)	(5,872)	11,039,079	3
4	August 2020		10,698,988	90,312	451,050	11,240,350	0	(298,054)	(6,637)	10,935,659	4
5	September 2020		10,518,618	84,732	473,783	11,077,133	0	(419,498)	(6,645)	10,650,990	5
6	October 2020		8,547,623	19,932	498,917	9,066,472	0	(350,482)	(6,719)	8,709,271	6
7	November 2020		8,613,497	14,853	518,571	9,146,921	0	(366,136)	(6,719)	8,774,066	7
8	December 2020		8,570,955	33,644	507,823	9,112,422	0	(330,984)	(6,719)	8,774,719	8
9	January 2021		8,036,798	(130,525)	471,280	8,377,553	0	(283,260)	(6,719)	8,087,573	9
10	February 2021		7,940,134	(152,561)	479,604	8,267,177	0	(376,830)	(6,739)	7,883,607	10
11	March 2021		7,642,217	(136,331)	523,315	8,029,202	0	(361,595)	(6,739)	7,660,867	11
12	April 2021		7,723,110	(194,650)	542,888	8,071,348	0	(443,695)	(6,738)	7,620,914	12
13	May 2021		7,745,244	(92,320)	588,732	8,241,656	0	(455,951)	(5,903)	7,779,802	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ 119,505,868	\$ 292,659	\$ 6,117,706	\$ 125,916,233	\$ 0	\$ (4,830,731)	\$ (92,274)	\$ 120,993,228	14
15	Thirteen Month Average	Ln 14 / 13	\$ 9,192,759	\$ 22,512	\$ 470,593	\$ 9,685,864	\$ 0	\$ (371,595)	\$ (7,098)	\$ 9,307,171	15
16	Test Year M&S	Ln 15								\$ 9,307,171	16

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
MATERIALS AND SUPPLIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Account Number		Total Common (e) (c) + (d)	4-Factor (f) Stmnt N, Sh 8, Ln 9(g)	Allocated to		No.
			154 (c)	163 (d)			SNV (g)	(e) * (f)	
1	May 2020		\$ 42,433	\$ (78,960)	\$ (36,528)	28.00%	\$ (10,226)	1	
2	June 2020		43,603	(78,960)	(35,357)	28.00%	(9,898)	2	
3	July 2020		57,986	(78,960)	(20,975)	28.00%	(5,872)	3	
4	August 2020		55,252	(78,960)	(23,709)	28.00%	(6,637)	4	
5	September 2020		55,223	(78,960)	(23,737)	28.00%	(6,645)	5	
6	October 2020		54,960	(78,960)	(24,000)	28.00%	(6,719)	6	
7	November 2020		54,960	(78,960)	(24,000)	28.00%	(6,719)	7	
8	December 2020		54,960	(78,960)	(24,000)	28.00%	(6,719)	8	
9	January 2021		54,960	(78,960)	(24,000)	28.00%	(6,719)	9	
10	February 2021		54,888	(78,960)	(24,072)	28.00%	(6,739)	10	
11	March 2021		54,887	(78,960)	(24,073)	28.00%	(6,739)	11	
12	April 2021		54,893	(78,960)	(24,068)	28.00%	(6,738)	12	
13	May 2021		57,848	(78,932)	(21,084)	28.00%	(5,903)	13	
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ 696,853	\$ (1,026,457)	\$ (329,604)		\$ (92,274)	14	
15	Thirteen Month Average	Ln 14/13	\$ 53,604	\$ (78,958)	\$ (25,354)		\$ (7,098)	15	
16	Test Year M&S	Ln 15					\$ (7,098)	16	

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MATERIALS AND SUPPLIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	Account Number 154000000 (c)	Account Number 154001115 (d)	Account Number 154001118 (e)	Subtotal (f)	Account Number 155 (g)	Account Number 163 (h)	System Allocable (i)	Total (j)	Line No.
			[1]	[1]	[1]	Sum (c) thru (e)	[1]	[1]	Sch G-4, Sh 4	Sum (f) thru (i)	
1	November 2020		\$ 8,613,497	\$ 14,853	\$ 518,571	\$ 9,146,921	\$ 0	\$ (366,136)	\$ (6,719)	\$ 8,774,066	1
2	December 2020		8,570,955	33,644	507,823	9,112,422	0	(330,984)	(6,719)	8,774,719	2
3	January 2021		8,036,798	(130,525)	471,280	8,377,553	0	(283,260)	(6,719)	8,087,573	3
4	February 2021		7,940,134	(152,561)	479,604	8,267,177	0	(376,830)	(6,739)	7,883,607	4
5	March 2021		7,642,217	(136,331)	523,315	8,029,202	0	(361,595)	(6,739)	7,660,867	5
6	April 2021		7,723,110	(194,650)	542,888	8,071,348	0	(443,695)	(6,738)	7,620,914	6
7	May 2021		7,745,244	(92,320)	588,732	8,241,656	0	(455,951)	(5,903)	7,779,802	7
8	June 2021		7,707,780	(28,101)	601,995	8,281,674	0	(546,403)	(21,293)	7,713,978	8
9	July 2021		7,781,575	(33,545)	613,081	8,361,111	0	(465,609)	(21,293)	7,874,209	9
10	August 2021		7,695,247	(16,493)	603,460	8,282,214	0	(521,246)	(21,293)	7,739,675	10
11	September 2021		7,653,819	245,784	651,066	8,550,669	0	(533,391)	(21,293)	7,995,985	11
12	October 2021		8,683,869	279,908	650,737	9,614,515	0	(486,604)	(21,293)	9,106,618	12
13	November 2021		9,888,185	355,017	630,494	10,873,696	0	(470,440)	(21,293)	10,381,964	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ 105,682,428	\$ 144,683	\$ 7,383,046	\$ 113,210,156	\$ 0	\$ (5,642,146)	\$ (174,032)	\$ 107,393,978	14
15	Thirteen Month Average	Ln 14/13	\$ 8,129,418	\$ 11,129	\$ 567,927	\$ 8,708,474	\$ 0	\$ (434,011)	\$ (13,387)	\$ 8,261,075	15
16	Test Year M&S	Ln 15								\$ 8,261,075	16

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
MATERIALS AND SUPPLIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	Account Number (c)	Total Common (e)	4-Factor (f)	Allocated to SNV (g)	No.
			154	163			
			(c)	(d)	Stmnt N, Sh 8, Ln 9(g)	(e) * (f)	
			[1]	[1]			
1	November 2020		\$ 54,960	(78,960) \$	28.00%	(6,719)	1
2	December 2020		54,960	(78,960)	28.00%	(6,719)	2
3	January 2021		54,960	(78,960)	28.00%	(6,719)	3
4	February 2021		54,888	(78,960)	28.00%	(6,739)	4
5	March 2021		54,887	(78,960)	28.00%	(6,739)	5
6	April 2021		54,893	(78,960)	28.00%	(6,738)	6
7	May 2021		57,848	(78,932)	28.00%	(5,903)	7
8	June 2021		2,875	(78,932)	28.00%	(21,293)	8
9	July 2021		2,875	(78,932)	28.00%	(21,293)	9
10	August 2021		2,875	(78,932)	28.00%	(21,293)	10
11	September 2021		2,875	(78,932)	28.00%	(21,293)	11
12	October 2021		2,875	(78,932)	28.00%	(21,293)	12
13	November 2021		2,875	(78,932)	28.00%	(21,293)	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ 404,644	\$ (1,026,285)	\$	(174,032)	14
15	Thirteen Month Average	Ln 14/13	\$ 31,126	\$ (78,945)	\$	(13,387)	15
16	Test Year M&S	Ln 15			\$	(13,387)	16
						Sch G-4, Sh 3	
						Col (i)	

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LEAD LAG STUDY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Test Year Cost (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 179,142,662	41.75	\$ 7,479,181,829	1
2	Labor and Benefits Expense		52,882,238	11.98	633,419,997	2
3	Pension Costs Charge to O&M		5,902,508	0.00	0	3
4	Prepayments Amortized to O&M		8,971,376	0.00	0	4
5	Uncollectibles Expense		1,447,909	90.83	131,518,386	5
6	Other O&M Expense		36,891,877	23.50	866,945,228	6
7	Total O&M Expense	WP G-5 TY, Sh 29	\$ 285,238,571	31.94	\$ 9,111,065,440	7
8	Interest	Stmt M, Sh 1, Ln 14	\$ 24,516,146	84.54	\$ 2,072,522,483	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1	9,157,560	39.95	365,812,600	9
10	Income Taxes - Current	Stmt M, Sh 1, Ln 11	12,873,639	36.50	469,887,822	10
11	Total	Sum Lns 7 - 10	\$ 331,785,917	36.23	\$ 12,019,288,345	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expense	Ln 11 / Ln 12	\$ 909,003			13
14	Lag in Receipt of Revenue			<u>43.63</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>7.40</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	\$ <u>6,727,766</u>			16
			Stmt G, Sh 1, Ln 5(e)			
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds		\$ 0			17
18	Account 165 - Prepayments		6,780,148			18
19	Account 165 - Expenses Reclassified as Prepays		10,324			19
20	Account 174 - Misc Current And Accrued Assets		0			20
21	Account 182.3 - Other Regulatory Assets		4,273,614			21
22	Account 186 - Miscellaneous Deferred Debits		167,400			22
23	Account 190 - Alternative Minimum Tax		0			23
24	Account 228.2 - Injuries And Damages		(551,363)			24
25	Account 242 - Misc Current And Accrued Liabilities		30,089,148			25
26	Account 242 Accrued SERP		(6,010,081)			26
27	Account 253 - Other Deferred Credits		(9,466,204)			27
28	Account 254 - Other Regulatory Liabilities		0			28
29	Total Other Working Capital Required	Sum Lns 17 - 28	\$ <u>25,292,985</u>			29
			Stmt G, Sh 1, Ln 6(e)			
30	Total Working Capital Requirements	Ln 16 + Ln 29	\$ <u>32,020,751</u>			30

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LEAD LAG STUDY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	Certification Cost (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
	<u>Cash Working Capital</u>					
1	Cost of Gas	[1]	\$ 184,723,963	41.75	\$ 7,712,200,374	1
2	Labor and Benefits Expense		52,397,827	11.98	627,643,475	2
3	Pension Costs Charge to O&M		5,902,508	0.00	0	3
4	Prepayments Amortized to O&M		8,971,376	0.00	0	4
5	Uncollectibles Expense		1,447,909	90.83	131,518,386	5
6	Other O&M Expense		39,498,719	23.50	928,205,023	6
7	Total O&M Expense	WP G-5 Cert, Sh 3	<u>\$ 292,942,302</u>	32.09	<u>\$ 9,399,567,258</u>	7
8	Interest	Stmt M, Sh 1, Ln 14	\$ 24,096,083	83.81	\$ 2,019,418,712	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1	9,624,122	39.95	384,450,110	9
10	Income Taxes - Current	Stmt M, Sh 1, Ln 11	12,992,711	36.50	474,233,950	10
11	Total	Sum Lns 7 - 10	<u>\$ 339,655,218</u>	36.15	<u>\$ 12,277,670,030</u>	11
12	Number of Days in Certification Period		365			12
13	Average Daily Operating Expense	Ln 11 / Ln 12	\$ 930,562			13
14	Lag in Receipt of Revenue			<u>43.63</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>7.48</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 6,960,464</u>			16
			Stmt G, Sh 1, Ln 5(g)			
	<u>Other Working Capital Required</u>					
17	Account 135 - Working Funds		\$ 0			17
18	Account 165 - Prepayments		6,850,287			18
19	Account 165 - Expenses Reclassified as Prepays		10,324			19
20	Account 174 - Misc Current And Accrued Assets		0			20
21	Account 182.3 - Other Regulatory Assets		5,444,501			21
22	Account 186 - Miscellaneous Deferred Debits		190,949			22
23	Account 190 - Alternative Minimum Tax		0			23
24	Account 228.2 - Injuries And Damages		(353,863)			24
25	Account 242 - Misc Current And Accrued Liabilities		34,592,064			25
26	Account 242 Accrued SERP		(6,269,431)			26
27	Account 253 - Other Deferred Credits		(9,408,219)			27
28	Account 254 - Other Regulatory Liabilities		0			28
29	Total Other Working Capital Required	Sum Lns 17 - 28	<u>\$ 31,056,611</u>			29
			Stmt G, Sh 1, Ln 6(g)			
30	Total Working Capital Requirements	Ln 16 + Ln 29	<u>\$ 38,017,074</u>			30

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CUSTOMER ADVANCES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
Company Records				
1	May 2020		\$ 54,103,712	1
2	June 2020		53,391,795	2
3	July 2020		54,172,036	3
4	August 2020		54,670,117	4
5	September 2020		54,821,117	5
6	October 2020		53,639,120	6
7	November 2020		55,305,233	7
8	December 2020		56,131,131	8
9	January 2021		56,174,495	9
10	February 2021		56,188,953	10
11	March 2021		56,808,077	11
12	April 2021		56,870,844	12
13	May 2021		<u>57,617,685</u>	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ <u>719,894,313</u>	14
15	Thirteen Month Average	Ln 14 /13	\$ <u>55,376,486</u>	15
16	Test Year Customer Advances	Ln 15	\$ <u>55,376,486</u>	16

Stmt G, Sh 1, Ln 7(c)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CUSTOMER ADVANCES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
			Company Records	
1	November 2020		\$ 55,305,233	1
2	December 2020		56,131,131	2
3	January 2021		56,174,495	3
4	February 2021		56,188,953	4
5	March 2021		56,808,077	5
6	April 2021		56,870,844	6
7	May 2021		57,617,685	7
8	June 2021		58,692,207	8
9	July 2021		59,595,628	9
10	August 2021		61,293,069	10
11	September 2021		56,894,063	11
12	October 2021		60,245,628	12
13	November 2021		<u>60,164,259</u>	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ <u>751,981,271</u>	14
15	Thirteen Month Average	Ln 14 /13	\$ <u>57,844,713</u>	15
16	Certification Customer Advances	Ln 15	\$ <u>57,844,713</u> Stmnt G, Sh 1, Ln 7(g)	16

Tab I

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF THE AUTHORIZED OVERALL RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Recorded (c)	Within Test Year Adjustments (d) <small>Simt.1, Sh 3</small>	Test Year As Adjusted (e) <small>(c) + (d)</small>	Certification Adjustments (f) <small>Simt.1, Sh 5</small>	As Adjusted After Certification (g) <small>(e) + (f)</small>	ECIC Adjustments (h) <small>N/A</small>	As Adjusted After ECIC (i) <small>(g) + (h)</small>	Deficiency (j)	Adjusted for Deficiency (k) <small>(i) + (j)</small>	Line No.
1	Operating Revenue	Statement J Ln 1 - Ln 2	\$ 397,208,527	\$ (120,367,207)	\$ 276,841,320	\$ 4,747,152	\$ 281,588,472	\$ 0	\$ 281,588,472	\$ 24,237,906	\$ 305,826,378	1
2	Gas Cost	Statement K	120,877,697	(120,877,697)	0	0	0	0	0	0	0	2
3	Operating Margin	Ln 1 - Ln 2	\$ 276,330,829	\$ 510,490	\$ 276,841,320	\$ 4,747,152	\$ 281,588,472	\$ 0	\$ 281,588,472	\$ 24,237,906	\$ 305,826,378	3
										(233,479)		
4	<u>Operating Expenses</u>											
5	Other Gas Costs	Statement K	\$ 676,295	\$ (34,298)	\$ 641,997	\$ 18,407	\$ 660,404	\$ 0	\$ 660,404	\$ 0	\$ 660,404	4
6	Transmission	Statement K	3,936,455	15,976	3,952,431	56,154	4,008,585	0	4,008,585	0	4,008,585	5
7	Distribution	Statement K	44,957,870	56,070	45,013,940	641,592	45,655,532	0	45,655,532	0	45,655,532	6
8	Customer Accounts	Statement K	14,589,572	(790,658)	13,798,914	357,257	14,156,171	0	14,156,171	126,767	14,282,938	7
9	Customer Service & Info.	Statement K	405,501	(38,234)	367,267	0	367,267	0	367,267	0	367,267	8
10	Sales	Statement K	0	0	0	0	0	0	0	0	0	9
11	<u>Administrative & General</u>											
12	Direct	Statement K	978,063	143,474	1,121,537	360,280	1,481,817	0	1,481,817	0	1,481,817	10
13	System Allocable	Statement K	44,127,858	(2,928,035)	41,199,823	688,740	41,888,563	0	41,888,563	0	41,888,563	11
14	<u>Depreciation & Amortization</u>											
15	Direct	Statement L	52,409,216	1,415,659	53,824,875	1,396,961	55,221,836	0	55,221,836	0	55,221,836	12
16	System Allocable	Statement L	6,246,741	1,306,598	7,553,339	214,501	7,767,841	0	7,767,841	0	7,767,841	13
17	Taxes Other Than Income	Schedule M-5	8,859,790	297,770	9,157,560	466,562	9,624,122	0	9,624,122	94,043	9,718,165	14
18	Regulatory Amortizations	Sch I-16, Sh 1	57,588,398	(1,256,309)	4,502,090	399,753	4,901,842	0	4,901,842	0	4,901,842	15
19	Subtotal Expenses	Sum Lns 4 - 15	\$ 182,945,760	\$ (1,811,987)	\$ 181,133,773	\$ 4,600,207	\$ 185,733,980	\$ 0	\$ 185,733,980	\$ 220,810	\$ 185,954,790	16
20	Net Operating Income Before FIT	Ln 3 - Ln 16	\$ 93,385,089	\$ 2,322,477	\$ 95,707,547	\$ 146,946	\$ 95,854,492	\$ 0	\$ 95,854,492	\$ 24,017,096	\$ 119,871,588	17
21	Federal Income Taxes	Statement M	12,348,573	525,066	12,873,639	119,072	12,992,711	0	12,992,711	5,043,590	18,036,301	18
22	Net Operating Income	Ln 17 - Ln	\$ 81,036,497	\$ 1,797,411	\$ 82,833,908	\$ 27,874	\$ 82,861,781	\$ 0	\$ 82,861,781	\$ 18,973,894	\$ 101,835,676	19
23	<u>Rate Base</u>											
24	<u>Gross Plant in Service</u>											
25	Direct	Schedule G-1	\$ 2,244,160,794	\$ (65,866)	\$ 2,244,094,929	\$ 65,801,436	\$ 2,309,896,365	\$ 0	\$ 2,309,896,365	\$ 0	\$ 2,309,896,365	20
26	System Allocable	Schedule G-1 Ln 20 + Ln 21	136,147,788	(16,416,257)	121,731,531	7,400,984	129,132,515	0	129,132,515	0	129,132,515	21
27	Total Gross Plant in Service	Ln 20 + Ln 21	\$ 2,382,308,582	\$ (16,482,123)	\$ 2,365,828,460	\$ 73,202,420	\$ 2,439,028,880	\$ 0	\$ 2,439,028,880	\$ 0	\$ 2,439,028,880	22
28	<u>Accumulated Depreciation</u>											
29	Direct	Schedule G-2	\$ 532,923,317	\$ (37,180)	\$ 532,886,137	\$ 19,377,631	\$ 552,263,768	\$ 0	\$ 552,263,768	\$ 0	\$ 552,263,768	23
30	System Allocable	Schedule G-2 Ln 23 + Ln 24	73,742,491	(4,907,875)	68,834,616	2,878,511	71,713,127	0	71,713,127	0	71,713,127	24
31	Total Accumulated Depreciation	Ln 23 + Ln 24	\$ 606,665,808	\$ (4,945,055)	\$ 601,720,753	\$ 22,256,142	\$ 623,976,895	\$ 0	\$ 623,976,895	\$ 0	\$ 623,976,895	25
32	Net Plant in Service	Ln 22 - Ln 25	\$ 1,775,642,775	\$ (11,537,068)	\$ 1,764,105,707	\$ 50,946,278	\$ 1,815,051,985	\$ 0	\$ 1,815,051,985	\$ 0	\$ 1,815,051,985	26
33	<u>Other Rate Base</u>											
34	Materials and Supplies	Schedule G-4	\$ 9,307,171	\$ 0	\$ 9,307,171	\$ (1,046,096)	\$ 8,261,075	\$ 0	\$ 8,261,075	\$ 0	\$ 8,261,075	27
35	Cash Working Capital	Schedule G-5	6,727,766	0	6,727,766	232,698	6,960,464	0	6,960,464	0	6,960,464	28
36	Other Debits and Credits	Schedule G-5	25,292,985	0	25,292,985	5,763,626	31,056,611	0	31,056,611	0	31,056,611	29
37	Customer Advances	Schedule G-6	(55,376,486)	0	(55,376,486)	(2,468,228)	(57,844,713)	0	(57,844,713)	0	(57,844,713)	30
38	Deferred Taxes	Schedule M-4	(271,602,059)	806,575	(270,795,484)	7,012,841	(263,782,643)	0	(263,782,643)	0	(263,782,643)	31
39	Total Other Rate Base	Sum Lns 27 - 31	\$ (285,650,622)	\$ 806,575	\$ (284,844,047)	\$ 9,494,841	\$ (275,349,206)	\$ 0	\$ (275,349,206)	\$ 0	\$ (275,349,206)	32
40	Total Rate Base	Ln 26 + Ln 32	\$ 1,489,992,152	\$ (10,730,493)	\$ 1,479,261,660	\$ 60,441,119	\$ 1,539,702,779	\$ 0	\$ 1,539,702,779	\$ 0	\$ 1,539,702,779	33
41	Rate of Return	Ln 19 / Ln 33	5.44%		5.60%		5.38%		5.38%		6.61%	34

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Revenues & Volumes Adj. No. 1 Sch I-1, Sh 1	Remove Gas Cost Adj. No. 2 Sch I-2, Sh 1	Labor/Benefits Annualization Adj. No. 3 Sch I-3, Sh 1	Call Center & Customer Supp. Adj. No. 4 Sch I-4, Sh 1	Cost of Service Analysis Adj. No. 5 Sch I-5, Sh 2	Co-Owned Vehicles Adj. No. 6 Sch I-6, Sh 1 Sch I-6, Sh 2	Uncollectibles Annualization Adj. No. 7 Sch I-7, Sh 1	Promotional Advertising Adj. No. 8 Sch I-8, Sh 1	Self-Insured Retention Adj. No. 9 Sch I-9, Sh 1	Patute Alloc. Annualization Adj. No. 10 Sch I-10, Sh 1	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Operating Revenue	\$ (120,367,207) \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Gas Cost	0	(120,877,697)	0	0	0	0	0	0	0	0	2
3	Operating Margin	\$ (120,367,207) \$	\$ 120,877,697 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3
4	<u>Operating Expenses</u>											
5	Other Gas Supply	0	0	(34,298)	0	0	0	0	0	0	0	4
6	Transmission	0	0	(5,918)	0	(5,177)	0	0	0	0	0	5
7	Distribution	0	0	100,287	0	(43,276)	(941)	0	0	0	0	6
8	Customer Accounts	0	0	(313,298)	312,466	(18,874)	0	(60,195)	0	0	0	7
9	Customer Service & Info.	0	0	0	0	(40)	0	0	(38,194)	0	0	8
10	Sales	0	0	0	0	0	0	0	0	0	0	9
11	Administrative & General	0	0	0	0	0	0	0	0	0	0	10
12	Direct	0	0	0	0	(450)	0	0	0	124,106	0	11
13	System Allocable	0	0	(1,411,414)	0	(128,299)	(1,023)	0	(123)	31,060	(11,196)	12
14	<u>Depreciation & Amortization</u>											13
15	Direct	0	0	0	0	0	0	0	0	0	0	14
16	System Allocable	0	0	0	0	0	0	0	0	0	0	15
17	Taxes Other Than Income	0	0	0	0	0	0	0	0	0	0	16
18	Regulatory Amortizations	0	0	0	0	0	0	0	0	0	0	17
19	Subtotal Expenses	0	0	0	0	0	0	0	0	0	0	18
20	Net Operating Income Before FIT	\$ (120,367,207) \$	\$ 120,877,697 \$	\$ 1,664,641 \$	\$ (312,466) \$	\$ 196,115 \$	\$ 1,963 \$	\$ (60,195) \$	\$ (38,317) \$	\$ (155,166) \$	\$ (11,196) \$	19
21	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	20
22	Total Other Expenses	0	0	0	0	0	0	0	0	0	0	21
23	Net Operating Income	\$ (120,367,207) \$	\$ 120,877,697 \$	\$ 1,664,641 \$	\$ (312,466) \$	\$ 196,115 \$	\$ 1,963 \$	\$ 60,195 \$	\$ 38,317 \$	\$ (155,166) \$	\$ 11,196 \$	22
24	<u>Rate Base</u>											23
25	Gas Plant in Service	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	(59,866) \$	0 \$	0 \$	0 \$	0 \$	24
26	Direct	0	0	0	0	0	(453,136)	0	0	0	0	25
27	System Allocable	0	0	0	0	0	(513,023)	0	0	0	0	26
28	Total Gas Plant in Service	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (972,989) \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	27
29	<u>Accumulated Provision for Depr and Amorts</u>											28
30	Direct	0	0	0	0	0	(37,008)	0	0	0	0	29
31	System Allocable	0	0	0	0	0	(285,643)	0	0	0	0	30
32	Total Accumulated Provision	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (302,651) \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	31
33	Net Plant in Service	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (210,372) \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	32
34	<u>Other Rate Base</u>											33
35	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	34
36	Cash Working Capital	0	0	0	0	0	0	0	0	0	0	35
37	Other Debits and Credits	0	0	0	0	0	0	0	0	0	0	36
38	Customer Advances	0	0	0	0	0	0	0	0	0	0	37
39	Deferred Taxes	0	0	0	0	0	12,774	0	0	0	0	38
40	Total Other Rate Base	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 12,774 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	39
41	Total Rate Base	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (197,597) \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	40

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	AGA Dues Adj. No. 11 Sch I-11, Sh 1 (b)	BOD Interest Adj. No. 12 Sch I-12, Sh 1 (c)	Commitment Fees Adj. No. 13 Sch I-13, Sh 1 (d)	Wrongful Termination Adj. No. 14 Sch I-14, Sh 1 (e)	General Plant Maint. Adj. No. 15 Sch I-15, Sh 1 (f)	Dep/Amort Annualization Adj. No. 16 Sch I-16, Sh 1 + Sch I-16, Sh 2 (g)	Property Tax Annualization Adj. No. 17 Sch I-17, Sh 1 (h)	Regulatory Amortizations Adj. No. 18 Sch I-18, Sh 1 (i)	Variable Pay Normalization Adj. No. 19 Sch I-19, Sh 1 (j)	Co-Operated Aircraft Adj. No. 20 Sch I-20, Sh 1 + Sch I-20, Sh 2 (k)	Line No.
1	Operating Revenue	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	1
2	Gas Cost	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Operating Margin	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	3
4	<u>Operating Expenses</u>											
5	Other Gas Supply	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
6	Transmission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
7	Distribution	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
8	Customer Accounts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
9	Customer Service & Info.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
10	Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
11	Administrative & General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
12	Direct	(6,769)	(189,130)	(94,601)	6,000	(815,537)	0	0	0	0	(179,339)	11
13	System Allocable											12
14	<u>Depreciation & Amortization</u>											13
15	Direct	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,415,659	\$ 0	\$ 0	\$ 0	\$ 0	14
16	System Allocable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,306,598	\$ 0	\$ 0	\$ 0	\$ 0	15
17	Taxes Other Than Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 297,770	\$ 0	\$ 0	\$ 0	\$ 0	16
18	Regulatory Amortizations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,159,387)	\$ 0	\$ 0	\$ 0	17
19	Subtotal Expenses	(6,769)	(189,130)	(94,601)	6,000	(815,537)	2,722,257	297,770	(4,159,387)	(93,907)	(179,339)	18
20	Net Operating Income Before FIT	6,769	189,130	94,601	(6,000)	815,537	(2,722,257)	(297,770)	4,159,387	93,907	179,339	19
21	Federal Income Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
22	Total Other Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
23	Net Operating Income	\$ 6,769	\$ 189,130	\$ 94,601	\$ (6,000)	\$ 815,537	\$ (2,722,257)	\$ (297,770)	\$ 4,159,387	\$ 93,907	\$ 179,339	22
24	<u>Rate Base</u>											23
25	Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
26	Direct	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
27	System Allocable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
28	Total Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	27
29	<u>Accumulated Provision for Depr and Amorts</u>											28
30	Direct	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
31	System Allocable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	30
32	Total Accumulated Provision	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
33	Net Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
34	Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	33
35	Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	34
36	Cash Working Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35
37	Other Debits and Credits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	36
38	Customer Advances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	37
39	Deferred Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	38
40	Total Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	39
41	Total Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	40

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Prepayments Adj. No. 21 (b)	Sch 1-21, Sh 1	Corporate HQ Adj. No. 22 (c)	Sch 1-22, Sh 1	OQ Badge Project Adj. No. 23 (d)	Sch 1-23, Sh 1	CDMI Incremental O&M Adj. No. 24 (e)	Sch 1-24, Sh 1	Remittance Processing and Print to Mail Assets Adj. No. 25 (f)	Sch 1-25, Sh 1	Misc Rate Base Adj. No. 26 (g)	Sch 1-26, Sh 1	Mesquite Office Lease Adjustment Adj. No. 27 (h)	Sch 1-27, Sh 1	Officer Perqs Adj. No. 28 (i)	Sch 1-28, Sh 1	COVID Amortization Adj. No. 29 (j)	Sch 1-29, Sh 1	ILI Normalization Adj. No. 30 (k)	Sch 1-30, Sh 1	Total of Adjustments (l)		
1	Operating Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (120,367,207)	
2	Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(120,877,697)	
3	Operating Margin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510,490	
4	<u>Operating Expenses</u>																							
5	Other Gas Supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(34,298)	
6	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,071	0	15,976	
7	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56,070	
8	Customer Accounts	0	0	0	0	0	0	(710,757)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(790,658)	
9	Customer Service & Info.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(38,234)	
10	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Administrative & General	0	0	0	0	(1,050)	0	0	0	0	0	0	0	14,868	0	0	0	0	0	0	0	0	143,474	
12	Direct	(16,770)	0	0	0	0	0	0	0	0	0	0	0	0	0	(10,989)	0	0	0	0	0	0	(2,928,035)	
13	System Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,415,659	
16	System Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,306,598	
17	Taxes Other Than Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	297,770	
18	Regulatory Amortizations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,256,309)	
19	Net Operating Income Before FIT	(16,770)	0	0	0	(1,050)	0	(710,757)	0	0	0	0	0	14,868	0	(10,989)	0	2,903,079	0	27,071	0	0	(1,811,987)	
20	Subtotal Expenses	16,770	0	0	0	1,050	0	710,757	0	0	0	0	0	(14,868)	0	10,989	0	(2,903,079)	0	(27,071)	0	0	2,322,477	
21	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	Total Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	Net Operating Income	16,770	0	0	0	1,050	0	710,757	0	0	0	0	0	(14,868)	0	10,989	0	(2,903,079)	0	(27,071)	0	0	2,322,477	
24	Rate Base																							
25	Gas Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(65,866)	
26	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	System Allocable	0	(12,185,974)	0	0	0	0	0	0	(1,126,091)	0	(5,979)	0	0	0	0	0	0	0	0	0	0	0	(65,866)
28	Total Gas Plant in Service	0	(12,185,974)	0	0	0	0	0	0	(1,126,091)	0	(194,459)	0	0	0	0	0	0	0	0	0	0	0	(16,416,257)
29	Accumulated Provision for Depr and Amorts	0	0	0	0	0	0	0	0	0	0	(200,439)	0	0	0	0	0	0	0	0	0	0	0	(16,482,123)
30	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	System Allocable	0	(2,638,777)	0	0	0	0	0	0	(984,272)	0	(172)	0	0	0	0	0	0	0	0	0	0	0	(37,180)
32	Total Accumulated Provision	0	(2,638,777)	0	0	0	0	0	0	(984,272)	0	(213)	0	0	0	0	0	0	0	0	0	0	0	(4,907,875)
33	Net Plant in Service	0	(9,547,197)	0	0	0	0	0	0	(141,819)	0	(200,226)	0	0	0	0	0	0	0	0	0	0	0	(11,537,068)
34	Other Rate Base																							
35	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Cash Working Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Other Debits and Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Deferred Taxes	0	268,021	0	0	0	0	0	0	69,247	0	509	0	0	0	0	0	0	0	0	0	0	0	806,575
40	Total Other Rate Base	0	268,021	0	0	0	0	0	0	69,247	0	509	0	0	0	0	0	0	0	0	0	0	0	806,575
41	Total Rate Base	0	(9,279,176)	0	0	0	0	0	0	(72,572)	0	(199,716)	0	0	0	0	0	0	0	0	0	0	0	(10,730,493)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS WITHIN CERTIFICATION PERIOD
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Customer Annualization Adj. No. C1 (b)	Labor/Benefits Annualization Adj. No. C2 (c)	Regulatory Commission Expense Adj. No. C3 (d)	Dep/Amort Annualization Adj. No. C4 (e)	Rate Base and Property Tax Annualization Adj. No. C5 (f)	Reamort. Adjustment Adj. No. C6 (g)	Remittance Processing and Print to Mail Assets Adj. No. C7 (h)	Mill Assessment Adjustment Adj. No. C8 (i)	Total of Adjustments (j)	Line No.
		Sch I-C1, Sh 1	Sch I-C2, Sh 1	Sch I-C3, Sh 1	Sch I-C4, Sh 1 Sch I-C4, Sh 2	Sch I-C5, Sh 1	Sch I-C6, Sh 1	Sch I-C7, Sh 1	Sch I-C8, Sh 1	Sum (b) thru (i)	
1	Operating Revenue	\$ 4,747,150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,747,152	1
2	Gas Cost	0	0	0	0	0	0	0	0	0	2
3	Operating Margin	\$ 4,747,150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,747,152	3
4	Operating Expenses	\$ 0	\$ 18,407	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,407	4
5	Transmission	0	56,154	0	0	0	0	0	0	56,154	5
6	Distribution	0	641,592	0	0	0	0	0	0	641,592	6
7	Customer Accounts	0	192,917	0	0	0	0	164,340	0	357,257	7
8	Customer Service & Info.	0	0	0	0	0	0	0	0	0	8
9	Sales	0	0	0	0	0	0	0	0	0	9
10	Administrative & General	0	0	230,962	0	0	129,318	0	0	360,280	10
11	System Allocable	0	688,740	0	0	0	0	0	0	688,740	11
12	Depreciation & Amortization	0	0	0	1,396,961	0	0	0	0	1,396,961	12
13	Direct	0	0	0	214,501	0	0	0	0	214,501	13
14	System Allocable	0	0	0	0	204,315	0	0	262,247	466,562	14
15	Taxes Other Than Income	0	0	0	0	0	399,753	0	0	399,753	15
16	Regulatory Amortizations	0	0	0	0	0	0	0	0	0	16
17	Subtotal Expenses	\$ 0	\$ 1,597,810	\$ 230,962	\$ 1,611,462	\$ 204,315	\$ 529,070	\$ 164,340	\$ 262,247	\$ 4,600,207	17
18	Net Operating Income Before FIT	\$ 4,747,150	\$ (1,597,810)	\$ (230,962)	\$ (1,611,462)	\$ (204,315)	\$ (529,070)	\$ (164,340)	\$ (262,247)	\$ 146,944	18
19	Federal Income Taxes	0	0	0	0	0	0	0	0	0	19
20	Ratemaking Amort	0	0	0	0	0	0	0	0	0	20
21	Total Other Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
	Net Operating Income	\$ 4,747,150	\$ (1,597,810)	\$ (230,962)	\$ (1,611,462)	\$ (204,315)	\$ (529,070)	\$ (164,340)	\$ (262,247)	\$ 146,944	21
	Rate Base										
	Gas Plant in Service										
22	Direct	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,801,436	\$ 0	\$ 0	\$ 0	\$ 65,801,436	22
23	System Allocable	0	0	0	0	7,400,984	0	0	0	7,400,984	23
24	Total Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,202,420	\$ 0	\$ 0	\$ 0	\$ 73,202,420	24
	Accumulated Provision for Depr and Amort										
25	Direct	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,377,631	\$ 0	\$ 0	\$ 0	\$ 19,377,631	25
26	System Allocable	0	0	0	0	2,878,511	0	0	0	2,878,511	26
27	Total Accumulated Provision	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,256,142	\$ 0	\$ 0	\$ 0	\$ 22,256,142	27
28	Net Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,946,278	\$ 0	\$ 0	\$ 0	\$ 50,946,278	28
	Other Rate Base										
29	Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,046,096)	\$ 0	\$ 0	\$ 0	\$ (1,046,096)	29
30	Cash Working Capital	0	0	0	0	232,698	0	0	0	232,698	30
31	Other Debits and Credits	0	0	0	0	5,763,626	0	0	0	5,763,626	31
32	Customer Advances	0	0	0	0	(2,468,228)	0	0	0	(2,468,228)	32
33	Deferred Taxes	0	0	0	0	7,012,841	0	0	0	7,012,841	33
34	Total Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,494,841	\$ 0	\$ 0	\$ 0	\$ 9,494,841	34
35	Total Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60,441,119	\$ 0	\$ 0	\$ 0	\$ 60,441,119	35

HI Cert Adj

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

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
1	Gross Operating Revenues		\$ 1,000.00	1
2	Less: Uncollectibles	Sch I-7, Sh 1	<u>0.5230%</u>	2
3	Subtotal	Ln 1 * (1- Ln 2)	\$ 994.77	3
4	Less: Mill Assessment		<u>0.388%</u>	4
5	Subtotal	Ln 3 - (Ln 3 * Ln 4)	\$ 990.91	5
6	Less: Federal Income Tax	Stmt M, Sh 1	<u>21.00%</u>	6
7	Total	Ln 5 - (Ln 5 * Ln 6)	\$ 782.82	7
8	Gross Revenue Conversion Factor	Ln 1 / Ln 7	<u><u>1.2774</u></u>	8

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SALES AND TRANSPORTATION QUANTITY AND REVENUES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 1**

Line No.	Description (a)	Recorded 5/31/2021 (b) <small>Sch J-2, Sh 1</small>	Increase/ (Decrease) (c) <small>(d) - (b)</small>	Test Year As Adjusted (d) <small>Sch J-1, Sh 8 and Sh 11</small>	Line No.
1	Sales Volumes (Therms)	439,570,840	(24,600,576)	414,970,264	1
2	Transportation Volumes (Therms)	<u>553,023,530</u>	<u>(5,037,761)</u>	<u>547,985,769</u>	2
3	Total Volumes (Therms)	<u><u>992,594,370</u></u>	<u><u>(29,638,337)</u></u>	<u><u>962,956,033</u></u>	3
4	Revenue	\$ 397,208,527	\$ (120,367,207)	\$ 276,841,320	4
5	Total Revenue Adjustment		<u><u>(120,367,207)</u></u> <small>Stmt I, Sh 2 Col (b)</small>		5

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
REMOVE GAS COST
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 2**

Line No.	Description (a)	Account (b)	Increase/ Amount (c)	Line No.
	<u>Gas Supply Expenses</u>			
1	Natural Gas Transmission Line Purchases	803	\$ (176,932,560)	1
2	Purchased Gas Cost Adjustments	805.1	68,754,594	2
3	Gas Withdrawn from Storage	810	80,281	3
4	Total Other Gas Supply Expenses		<u>\$ (108,097,685)</u>	4
	<u>Transmission Expenses</u>			
5	Transmission and Compression of Gas by Others	858	<u>\$ (12,780,012)</u>	5
6	Total Gas Cost Removed		<u>\$ (120,877,697)</u>	6
			Stmt I, Sh 2 Col (c)	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND BENEFITS ANNUALIZATION
ADJUSTMENT NO. 3**

Line No.	Description (a)	Labor (b) WP I-3, Sh 1 thru 3, Col (h)	Labor Loading (c) WP I-3, Sh 1 thru 3, Col (i)	Total (d) (b) + (c)	Line No.
<u>Operations</u>					
1	Account 813	\$ (24,417)	\$ (9,881)	\$ (34,298)	1
2	Account 840	0	0	0	2
3	Account 841	0	0	0	3
4	Account 850	(692)	2,956	2,264	4
5	Account 851	(15,064)	(6,012)	(21,075)	5
6	Account 852	0	0	0	6
7	Account 853	(220)	938	718	7
8	Account 856	(339)	1,460	1,121	8
9	Account 857	(19)	79	60	9
10	Account 859	0	0	0	10
11	Account 870	(14,222)	52,029	37,808	11
12	Account 871	(8,897)	(2,181)	(11,078)	12
13	Account 874	(4,904)	20,986	16,083	13
14	Account 875	(162)	699	537	14
15	Account 878	(11,167)	47,888	36,720	15
16	Account 879	(54,431)	32,628	(21,803)	16
17	Account 880	(19,864)	6,586	(13,278)	17
18	Account 901	(42,389)	(17,223)	(59,612)	18
19	Account 902	(1,574)	6,754	5,180	19
20	Account 903	(186,115)	(72,751)	(258,866)	20
21	Account 905	0	0	0	21
22	Account 908	0	0	0	22
23	Account 910	0	0	0	23
24	Account 920	(731,253)	(306,862)	(1,038,114)	24
25	Account 922	129,126	54,186	183,312	25
26	Account 930.2	0	0	0	26
27	Total Operations	\$ (986,602)	\$ (187,718)	\$ (1,174,320)	27
<u>Maintenance</u>					
28	Account 861	\$ (345)	\$ 1,456	\$ 1,110	28
29	Account 863	(3,062)	12,862	9,800	29
30	Account 864	0	0	0	30
31	Account 865	(25)	105	80	31
32	Account 866	(1)	4	3	32
33	Account 885	(2,685)	5,129	2,445	33
34	Account 886	0	0	0	34
35	Account 887	(4,224)	18,073	13,849	35
36	Account 889	(1,386)	5,837	4,451	36
37	Account 892	(6,412)	27,451	21,038	37
38	Account 893	(4,032)	17,297	13,264	38
39	Account 894	(75)	325	250	39
40	Account 935 - Direct	0	0	0	40
41	Account 935 - System Alloc.	(12,114)	(5,080)	(17,193)	41
42	Total Maintenance	\$ (34,361)	\$ 83,459	\$ 49,098	42
43	Total O&M	\$ (1,020,963)	\$ (104,259)	\$ (1,125,222)	43
				Stmt 1, Sh 2 Col (d)	
<u>Functionalization</u>					
44	Other Gas Supply	\$ (24,417)	\$ (9,881)	\$ (34,298)	44
45	Storage	0	0	0	45
46	Transmission	(19,766)	13,848	(5,918)	46
47	Distribution	(132,462)	232,749	100,287	47
48	Customer Accounts	(230,078)	(83,220)	(313,298)	48
49	Customer Service & Info.	0	0	0	49
50	Sales	0	0	0	50
51	A&G - Direct	0	0	0	51
52	A&G - Sys. Alloc.	(614,240)	(257,755)	(871,995)	52
53	Total	\$ (1,020,963)	\$ (104,259)	\$ (1,125,222)	53

To annualize labor and benefits at May 31, 2021.

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

Line No.	Description (a)	Reference (b)	Pension (c)	PBOP (d)	SERP (e)	Total (f) (c) + (d) + (e)	Line No.
1	Normalized Total Retirement Benefit Cost	Actuarial Studies	\$ 46,252,926	\$ 1,983,402	\$ 2,629,678		1
2	Normalized Current Service Cost	WP I-3, Sh 35	33,773,799	1,516,004	67,500		2
3	Normalized Non-Service Cost	Ln 1 - Ln 2	\$ 12,479,128	\$ 467,397	\$ 2,562,178	\$ 15,508,703	3
4	Recorded Non-Service Cost	Sch K-4				17,521,290	4
5	Adjustment	Ln 3 - Ln 4				\$ (2,012,587)	5
6	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)				4.26%	6
7	Adjustment after MMF Allocation	Ln 5 * (1- Ln 6)				(1,926,805)	7
8	Allocation to SNV	Stmt N, Sh 8, Ln 9(g)				28.00%	8
9	Amount After Allocation	Ln 7 * Ln 8				\$ (539,419)	9
						Stmt I, Sh 2	

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 CALL CENTER AND CUSTOMER SUPPORT ALLOCATION
 FOR THE TWELVE MONTHS ENDED MAY 31, 2021
 ADJUSTMENT NO. 4**

Line No.	Description (a)	Account Number (b)	Amount (c) WP I-4, Sh 1	Line No.
1	Call Center and Customer Support Allocation	903	\$ <u>312,466</u> Stmt I, Sh 2 Col (e)	1

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

Line No.	Account Number	Reference	Expenses Removed										Total	Line No.
			Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Out of Period Expenses	Expense Annualization			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)			
1	850	WP I-5, Sh 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	852	WP I-5, Sh 13	0	0	0	0	(116)	0	0	0	0	0	2	
3	856	WP I-5, Sh 13	0	0	0	0	(214)	0	0	0	0	0	3	
4	863	WP I-5, Sh 1	0	0	0	0	(650)	0	0	0	0	0	4	
5	865	WP I-5, Sh 13	0	0	0	0	(1,586)	0	0	0	0	0	5	
6	870	WP I-5, Sh 2	0	0	0	0	(2,718)	0	35	0	0	0	6	
7	874	WP I-5, Sh 13	0	0	0	0	(10,809)	0	182	0	0	0	7	
8	879	WP I-5, Sh 13	0	0	0	0	(7,075)	0	237	0	0	0	8	
9	880	WP I-5, Sh 3	0	0	0	0	(26)	0	0	0	0	0	9	
10	885	WP I-5, Sh 13	0	0	0	0	(12,868)	0	744	0	0	0	10	
11	887	WP I-5, Sh 4	0	0	0	0	(219)	0	0	0	0	0	11	
12	889	WP I-5, Sh 13	0	0	0	0	(6,704)	0	0	0	0	0	12	
13	892	WP I-5, Sh 13	0	0	0	0	(932)	0	0	0	0	0	13	
14	893	WP I-5, Sh 13	0	0	0	0	(1,594)	0	0	0	0	0	14	
15	903	WP I-5, Sh 5	0	0	0	0	(2,583)	0	0	0	0	0	15	
16	921	WP I-5, Sh 13	0	0	0	0	(7,908)	0	538	0	0	0	16	
17	930.1	WP I-5, Sh 13	0	0	0	0	0	0	0	0	0	0	17	
18	Total	Sum Lns 1 - 17	\$ 0	\$ 0	\$ 0	\$ 0	\$ (56,453)	\$ 0	\$ 1,736	\$ 0	\$ 0	\$ 0	18	

Stmnt 1, Sh 2
Col (f)

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

Line No.	Account Number	Reference (b)	Expenses Removed										Total (l)	MMF (m) Stmnt N, Sh 10	Amount Before Alloc. to SNV (n) (n) * (i - (m))	SNV Alloc. Factor (o) Stmnt N, Sh 8	Amount After Alloc. to SNV (p) (n) * (e)	Line No.		
			Donation/ Civic Activity (c)	Employee Events (d)	Employee Recognition (e)	Other Emp. Welfare (f)	Sponsorships, Ads, Promo. (g)	Non-Utility Expense (h)	Non-Recurring Expense (i)	Out of Period Expenses (j)	Expense Annualization (k)									
1	851	WP I-5, Sh 13	\$ 0	0	0	0	0	0	0	0	0	0	776	0	0	224	n/a	n/a	73	1
2	880	WP I-5, Sh 13	0	0	0	0	0	0	0	(6,262)	0	1,251	0	0	0	(5,011)	n/a	(5,011)	(1,628)	2
3	901	WP I-5, Sh 13	0	0	0	0	0	0	0	(13,455)	0	(50)	0	0	0	(13,505)	n/a	(13,505)	(4,387)	3
4	903	WP I-5, Sh 6	0	0	0	0	0	0	0	(17,962)	0	(3,944)	0	0	0	(21,906)	n/a	(21,906)	(7,116)	4
5	910	WP I-5, Sh 7	0	0	0	0	0	0	0	(124)	0	0	0	0	0	(124)	n/a	(124)	(40)	5
6	921	WP I-5, Sh 8	0	0	0	0	0	0	0	(216,863)	0	7,472	0	0	0	(209,391)	4.26%	(200,467)	(56,122)	6
7	923	WP I-5, Sh 9	0	0	0	0	0	0	0	(79,245)	0	(174,554)	1,497	0	0	(252,301)	4.26%	(241,548)	(67,622)	7
8	930.2	WP I-5, Sh 10	0	0	0	0	0	0	0	(7,676)	0	0	0	0	0	(7,349)	4.26%	(7,349)	(2,057)	8
9	931	WP I-5, Sh 13	0	0	0	0	0	0	0	(3,050)	0	0	0	0	0	(2,920)	4.26%	(2,920)	(817)	9
10	935	WP I-5, Sh 13	0	0	0	0	0	0	0	(6,267)	0	0	0	0	0	(6,000)	4.26%	(6,000)	(1,680)	10
11	Total	Sum Lns 1 - 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (351,457)	\$ 0	\$ (169,048)	\$ 1,497	\$ 0	\$ (519,008)	\$ (498,605)	\$ (141,398)			11

Stmnt 1, Sh 2
Col (f)

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

Line No.	Description (a)	Reference (b)	Remove Company-Owned Vehicles					Line No.
			Original Cost (c)	Accum. Reserve (d)	Deferred Taxes (e)	Rate Base (f)	Amortization Expense [1] (g)	
1	SNV	Company Records	\$ (59,886)	\$ 37,008	\$ 4,650	\$ (18,228)	\$ (6,210)	1
2	System Allocable	Company Records	\$ (1,690,665)	\$ 991,121	\$ 30,310	\$ (669,234)	\$ (175,322)	2
3	Less: MMF Allocation	Stmnt N, Sh 10	4.26%	4.26%	4.26%	4.26%	4.26%	3
4	Adjustment after MMF Allocation	Ln 2 * (1-Ln 3)	\$ (1,618,604)	\$ 948,877	\$ 29,018	\$ (640,709)	\$ (167,849)	4
5	SNV 4-Factor	Stmnt N, Sh 8, Ln 9(g)	28.00%	28.00%	28.00%	28.00%	28.00%	5
6	Adjustment Allocated to SNV	Ln 4 * Ln 5	\$ (453,136)	\$ 265,643	\$ 8,124	\$ (179,370)	\$ (46,990)	6
7	Total Adjustment	Ln 1 + Ln 6	\$ (513,023)	\$ 302,651	\$ 12,774	\$ (197,597)	\$ (53,200)	7

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COMPANY-OWNED VEHICLES
OPERATING EXPENSES
ADJUSTMENT NO. 6**

Line No.	Description (a)	Reference (b)	Remove Vehicle O&M (c)	Total Adjustment (d)	Line No.
1	SNV [1]	Company Records	\$ (941) \$	(941)	1
2	System Allocable	Company Records	\$ (3,815) \$	(3,815)	2
3	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(i)	4.26%	4.26%	3
4	Adjustment after MMF Allocation	Ln 2 * (1 - Ln 3)	\$ (3,653) \$	(3,653)	4
5	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)	28.00%	28.00%	5
6	Adjustment Allocated to SNV	Ln 4 * Ln 5	\$ (1,023) \$	(1,023)	6
7	Total Adjustment	Ln 1 + Ln 6	\$ (1,963) \$	(1,963)	7
				Stmt 1, Sh 2	
				Col (g)	

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

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

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Margin at Present Rates	Stmt I, Sh 1		\$ 276,841,320	1
2	Write-Off Percent of Revenue	WP I-7, Sh 1		<u>0.5230%</u>	2
3	Annualized Uncollectible Expense	Ln 1 * Ln 2		\$ 1,447,909	3
4	Less: Test Year Recorded	Stmt K, Sh 1, Ln 4(c)	904	<u>1,508,104</u>	4
5	Adjustment	Ln 3 - Ln 4	904	\$ <u>(60,195)</u>	5
				<u>Stmt I, Sh 2</u> Col (h)	

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 REMOVE PROMOTIONAL ADVERTISING
 FOR THE TWELVE MONTHS ENDED MAY 31, 2021
 ADJUSTMENT NO. 8**

Line No.	Account Number (a)	Amount (b)	MMF Allocation 4.26% (c)	Net of MMF (d) - (c)	Allocation Factor (e)	Total (f)	Line No.
	<u>Southern Nevada</u>						
1	910	\$ (38,194)	[1] * -1	(b) - (c)	[3]	\$ (38,194)	1
2	910 Reclass	0				0	2
2	Subtotal	<u>\$ (38,194)</u>				<u>\$ (38,194)</u>	2
3	Total Southern Nevada	<u>\$ (38,194)</u>				<u>\$ (38,194)</u>	3
	<u>System Allocable</u>						
4	921	(458)	(20)	(438)	28.00%	(123)	4
5	Subtotal	<u>\$ (458)</u>	<u>\$ (20)</u>	<u>\$ (438)</u>		<u>\$ (123)</u>	5
6	Total System Allocable	<u>\$ (458)</u>	<u>\$ (20)</u>	<u>\$ (438)</u>		<u>\$ (123)</u>	6
7	Total Adjustment					<u>\$ (38,317)</u>	7

Stmt 1, Sh 2
 Col (i)

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SELF-INSURED RETENTION NORMALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 9**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Southern Nevada	Sch I-9, Sh 2, Ln 7(c)	925	\$ 124,106	1
2	System Allocable	Sch I-9, Sh 2, Ln 7(d)	925	115,885	2
3	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		4.26%	3
4	Adjustment after MMF Allocation	Ln 2 * (1 - Ln 3)		\$ 110,946	4
5	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.00%	5
6	Adjustment Allocated to SNV	Ln 4 * Ln 5		\$ 31,060	6
7	Total Adjustment	Ln 1 + Ln 6		\$ 155,166	7
				<u> </u> Stmt I, Sh 2 Col (j)	

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

Line No.	Description (a)	Reference (b)	SNV Direct (c)	System Allocable (d)	Line No.
	<u>Claims Paid</u>				
1	< \$1,000,000	WP I-9, Sh 1, Ln 11	\$ 1,241,056	\$ 1,658,854	1
2	at \$1,000,000	WP I-9, Sh 1, Ln 22	0	0	2
3	\$4,000,000 Aggregate	WP I-9, Sh 1, Ln 33	0	0	3
4	Total Claims Paid	Sum Lns 1 - 3	<u>\$ 1,241,056</u>	<u>\$ 1,658,854</u>	4
5	10-Year Average	Ln 4 /10	\$ 124,106	\$ 165,885	5
6	Recorded During Test Year	Company Records	\$ 0	\$ 50,000	6
7	Adjustment	Ln 5 - Ln 6	<u>\$ 124,106</u>	<u>\$ 115,885</u>	7
			Sch I-9, Sh 1 Ln 1(d)	Sch I-9, Sh 1 Ln 2(d)	

Purpose: to normalize self-insured retention expense.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PAIUTE ALLOCATION ANNUALIZATION
ADJUSTMENT NO. 10**

Line No.	Description (a)	Ref/ Account Number (b)	For The Twelve Months Ended May 31, 2021		Paiute MMF Allocation [1] (f)	Change to Alloc. of Paiute's A&G Expenses (h)	SNV Allocation Factor [2] (i)	Amount Allocated to SNV (j)	Line No.
			Net Recorded (c)	Gross Recorded (e)					
			WP K-1, Sh 7 Col (f)	(c) + (d)	Stmnt N, Sh 10 Ln 7(i)	(d) - (g)	Stmnt N, Sh 8 Col(g)	(h) * (i)	
1	A&G Salaries	920	\$ 93,149,164	\$ 97,185,731	4.21%	(50,732)	28.00%	\$ (14,203)	1
2	Office Supplies and Expenses	921	11,214,737	11,713,085	4.21%	5,736	28.00%	1,606	2
3	A&G Expenses Transferred (Credit)	922	(14,999,176)	(15,664,689)	4.21%	(6,709)	33.63%	(2,256)	3
4	Outside Services	923	30,935,513	32,224,460	4.21%	(66,303)	28.00%	(18,562)	4
5	Property Insurance	924	816,818	969,251	12.82%	28,205	28.50%	8,037	5
6	Injuries and Damages	925	12,851,637	13,433,611	4.21%	17,002	28.00%	4,760	6
7	Misc. General Expenses	930.2	5,980,252	6,251,048	4.21%	7,898	28.00%	2,211	7
8	Rents	931	2,079,726	2,141,682	4.21%	(28,116)	28.00%	(7,871)	8
9	Maint. Of General Plant	935	3,736,442	3,956,723	4.21%	53,875	28.00%	15,082	9
10	Total	Sum Lns 1 - 9	\$ 145,765,113	\$ 152,210,902	4.21%	\$ (39,145)	28.00%	\$ (11,196)	10
								Stmnt 1, Sh 2 Col (k)	

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
AMERICAN GAS ASSOCIATION DUES
REMOVE LOBBYING PERCENTAGE OF DUES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 11**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	2021 AGA Dues	Company Records	930.2	\$ 664,594	1
2	Lobbying Percentage	AGA Records		-3.80%	2
3	Lobbying Portion of AGA Dues	Ln 1 * Ln 2		\$ (25,255)	3
4	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		4.26%	4
5	Adjustment after MMF Allocation	Ln 3 * (1 - Ln 4)		\$ (24,178)	5
6	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.00%	6
7	Adjustment Allocated to SNV	Ln 5 * Ln 6		\$ (6,769)	7
				<u> </u> Stmt I, Sh 3 Col (b)	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
REMOVE BOARD OF DIRECTORS INTEREST
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 12**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Board of Directors Interest	Company Records	930.2	\$ (705,648)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		4.26%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (675,571)	3
4	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.00%	4
5	Adjustment Allocated to SNV	Ln 3 * Ln 4		\$ (189,130)	5
				<u> </u> <u> </u> Stmt I, Sh 3 Col (c)	

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
REMOVE COMMITMENT FEES RELATED TO SHORT-TERM DEBT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 13**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Commitment Fees - Short-Term Debt	Company Records	930.2	\$ (352,958)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		4.26%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (337,914)	3
4	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.00%	4
5	Adjustment Allocated to SNV	Ln 3 * Ln 4		\$ (94,601)	5
				Stmt I, Sh 3 Col (d)	

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NORMALIZE WRONGFUL TERMINATION CLAIMS
ADJUSTMENT NO. 14**

Line No.	Description (a)	Reference (b)	Account Number (c)	SNV Cash Payments (d)	System Alloc. Cash Payments (e)	Line No.
	<u>Settled Litigation - Three Years</u>					
1	Payments	Company Records	925	\$ 15,000	\$ 0	1
2	Legal and Related Fees	Company Records	925	3,000	0	2
3	Total Settled Litigation	Ln 1 + Ln 2		18,000	0	3
4	Three-Year Average	Ln 3 / 3		6,000	0	4
	<u>Settled Litigation - Test Year</u>					
5	Payments	Company Records		\$ 0	\$ 0	5
6	Legal and Related Fees	Company Records		0	0	6
7	Total Recorded Test Year Amounts	Ln 5 + Ln 6		0	0	7
8	Adjustment Before Allocation	Ln 4 / Ln 7		6,000	0	8
9	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)			4.26%	9
10	Adjustment after MMF Allocation	Ln 8(e) * (1 - Ln 9(e))		\$	0	10
11	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)			28.00%	11
12	Adjustment Allocated to SNV	Ln 10 * Ln 11		\$	0	12
13	Total Adjustment	Ln 8(d) + Ln 12(e)		\$	6,000	13
					Stmt 1, Sh 3	
					Col (e)	

To adjust test year expenses to reflect a three-year average of legal expense related to settled litigation or wrongful termination claims found in favor of the Company.

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

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Test Year Durango Maintenance Expense	Company Records	935	\$ 708,011	1
2	Remove: Durango Maintenance Expense allocated to Centuri [1]	Ln 1 * (-11%)	935	\$ (77,881)	2
3	Remove: Spring Mountain Maintenance Expense [2]	Company Records	935	<u>(2,964,911)</u>	3
4	Adjustment	Ln 2 + Ln 3		\$ <u>(3,042,792)</u>	4
5	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		4.26%	5
6	Adjustment after MMF Allocation	Ln 4 * (1 - Ln 5)		\$ <u>(2,913,100)</u>	6
7	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.00%	7
8	Adjustment Allocated to SNV	Ln 6 * Ln 7		<u>\$ (815,537)</u>	8
				Stmt I, Sh 3	
				Col (f)	

[1] To remove 11% of Test Year Durango campus maintenance expenses for allocation to Centuri.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 16

Line No.	Description (a)	Account Number (b)	Gas Plant	Depreciation/	Annualized	Expense Percent (f)	Adjusted		Test Year Adjustment (i)	Line No.
			as Adjusted at 5/31/2021 (c)	Amortization Rate (d)	Depreciation/Amortization (e)		Annualized Depreciation/Amortization (g)	Recorded Depreciation/Amortization (h)		
			Sch G-1, Sh 11 Col (e)	Sch G-3, Sh 3 Col (c)	(c) * (d)		(e) * (f)	Sch G-2, Sh 5 Col (d)	(g) - (h)	
Intangible Plant										
1	Organization	301	\$ 68,482	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	Amortized	0	100%	0	0	0	2
3	Miscellaneous Intangible	303	999,648	Amortized	0	100%	0	0	0	3
4	Total Intangible Plant		\$ 1,068,130		\$ 0		\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 888,529	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	442,098	1.31%	5,782	100%	5,782	5,791	(10)	6
7	Structures - Compressor Stations	366.1	647,857	1.16%	7,500	100%	7,500	7,515	(15)	7
8	Structures	366.2	1,275,371	2.19%	27,943	100%	27,943	27,935	8	8
9	Mains	367	107,865,122	1.72%	1,855,280	100%	1,855,280	1,873,156	(17,876)	9
10	Mains - Bridge	367.2	105,956	0.00%	0	100%	0	0	0	10
11	Compressor Stations	368	7,104,365	1.81%	128,375	100%	128,375	125,846	2,529	11
12	Measuring and Reg. Stations	369	29,971,176	2.45%	734,321	100%	734,321	640,862	93,459	12
13	Communication Equipment	370	677,562	2.30%	15,584	100%	15,584	15,584	0	13
14	Other Equipment	371	18,823	0.00%	0	100%	0	0	0	14
15	Total Transmission Plant		\$ 148,996,860		\$ 2,774,786		\$ 2,774,786	\$ 2,696,690	\$ 78,096	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,546,772	1.33%	20,527	100%	20,527	19,807	720	17
18	Structures & Improvements	375	0	0.45%	0	100%	0	0	0	18
19	Mains	376	1,242,376,795	2.04%	25,344,487	100%	25,344,487	24,177,471	1,167,015	19
20	Measuring and Reg. Stations	378	21,529,982	3.62%	779,352	100%	779,352	753,460	25,892	20
21	Services	380	519,396,680	2.40%	12,453,429	100%	12,453,429	12,005,843	447,586	21
22	Meters	381	211,013,729	3.92%	8,273,278	100%	8,273,278	8,140,240	133,038	22
23	Industrial Measuring and Reg. Sta.	385	10,015,263	2.31%	231,353	100%	231,353	224,702	6,651	23
24	Miscellaneous Equipment	387	0	0.00%	0	100%	0	0	0	24
25	Total Distribution Plant		\$ 2,005,879,221		\$ 47,102,424		\$ 47,102,424	\$ 45,321,522	\$ 1,780,902	25
General Plant										
26	Land & Land Rights	389	\$ 3,730,567	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	41,671,530	2.20%	916,803	100%	916,803	922,016	(5,213)	27
28	Structures & Improv - Leasehold	390.2	317,472	20.00%	63,494	100%	63,494	63,494	0	28
29	Office Furniture & Fixtures	391	3,148,639	5.00%	157,432	100%	157,432	157,357	75	29
30	Computer Software & Hardware	391.1	2,672,107	19.80%	529,077	100%	529,077	493,253	35,824	30
31	Transportation Equipment - Light	392.11	11,855,249	11.13%	1,319,489	74.15%	[1] 978,346	1,287,021	(308,675)	31
32	Transportation Equipment - Heavy	392.12	9,149,923	5.67%	518,801	74.15%	[1] 384,669	532,003	(147,334)	32
33	Stores Equipment	393	605,541	4.00%	24,222	100%	24,222	24,222	0	33
34	Tool, Shop, & Garage Equip.	394	5,963,361	6.67%	397,756	100%	397,756	393,492	4,264	34
35	Laboratory Equipment	395	301,928	5.00%	15,096	100%	15,096	15,725	(628)	35
36	Power-Operated Equipment	396	4,128,859	5.67%	234,106	74.15%	[1] 173,580	235,050	(61,470)	36
37	Communication Equipment	397	2,505,125	6.67%	167,092	100%	167,092	163,755	3,337	37
38	Telemetry Equipment	397.2	4,755	6.67%	317	100%	317	317	(0)	38
39	Miscellaneous Equipment	398	2,095,661	6.67%	139,781	100%	139,781	103,298	36,483	39
40	Total General Plant		\$ 88,150,718		\$ 4,483,467		\$ 3,947,665	\$ 4,391,004	\$ (443,338)	40
41	Total Depreciation		\$ 2,242,709,327		\$ 54,297,182		\$ 53,761,381	\$ 52,345,721	\$ 1,415,659	41
42	Total Amortization		1,385,602		63,494		63,494	63,494	0	42
43	Total Depreciation and Amortization		\$ 2,244,094,929		\$ 54,360,676		\$ 53,824,875	\$ 52,409,216	\$ 1,415,659	43

Stmt I, Sh 3
Col (g)

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

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 16**

Line No.	Description (a)	Account Number (b)	Gas Plant as Adjusted at 5/31/2021 (c)	Depreciation/Amortization Rate (d)	Annualized Depreciation/Amortization (e)	Recorded Depreciation/Amortization (f)	Adjustment before Alloc. To SNV (g)	Adjustment after Alloc. To SNV (h)	Line No.
			Sch G-1, Sh 12	Company Records	(c) * (d)	Sch G-2, Sh 6	(e) - (f)	(g) * Ln 24(c)	
			Col (d)			Col (d)			
Intangible Plant									
1	Organization	301	\$ 61,816	N/A	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 361,903,418	Amortized	\$ 19,832,932 [1]	\$ 13,805,461	\$ 6,027,471	\$ 1,687,421	2
3	Total Intangible Plant		\$ 361,965,235		\$ 19,832,932	\$ 13,805,461	\$ 6,027,471	\$ 1,687,421	3
General Plant									
4	Land & Land Rights	389	\$ 1,975,584	N/A	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	\$ 20,346,244	2.25%	\$ 457,790	\$ 1,267,653	\$ (809,862)	\$ (226,725)	5
6	Structures & Improv - Leasehold	390.2	\$ 1,158,704	12.31%	\$ 142,636	\$ 228,190	\$ (85,554)	\$ (23,951)	6
7	Structures & Improv - Leasehold Fully Amort.	390.21	\$ (520,261)	N/A	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture & Fixtures	391	\$ 7,875,507	6.67%	\$ 525,296	\$ 725,941	\$ (200,645)	\$ (56,172)	8
9	Computer Software & Hardware	391.1	\$ 24,393,636	19.80%	\$ 4,829,940	\$ 4,652,743	\$ 177,197	\$ 49,607	9
10	Transportation Equipment-Light	392.11	\$ 1,513,024	10.13%	\$ 153,269	\$ 322,033	\$ (168,764)	\$ (47,246)	10
11	Transportation Equipment-Heavy	392.12	\$ 0	6.00%	\$ 0	\$ 2,677	\$ (2,677)	\$ (749)	11
12	Transportation Equipment-Aircraft	392.21	\$ 350,417	4.00%	\$ 14,017	\$ 328,854	\$ (314,838)	\$ (88,140)	12
13	Stores Equipment	393	\$ 34,168	6.67%	\$ 2,279	\$ 4,205	\$ (1,926)	\$ (539)	13
14	Tool, Shop, & Garage Equip.	394	\$ 1,317,387	6.67%	\$ 87,870	\$ 86,066	\$ 1,804	\$ 505	14
15	Laboratory Equipment	395	\$ 1,461,944	5.00%	\$ 73,097	\$ 70,017	\$ 3,080	\$ 862	15
16	Power-Operated Equipment	396	\$ 259,442	5.67%	\$ 14,710	\$ 12,605	\$ 2,106	\$ 590	16
17	Communication Equipment	397	\$ 7,859,771	6.67%	\$ 524,247	\$ 515,187	\$ 9,060	\$ 2,536	17
18	Telemetry Equipment	397.2	\$ 0	16.67%	\$ 0	\$ 187	\$ (187)	\$ (52)	18
19	Miscellaneous Equipment	398	\$ 4,834,461	6.67%	\$ 322,459	\$ 291,554	\$ 30,905	\$ 8,652	19
20	Total General Plant		\$ 72,860,030		\$ 7,147,611	\$ 8,507,911	\$ (1,360,300)	\$ (380,823)	20
21	Total Depreciation		\$ 71,701,326		\$ 7,004,974	\$ 8,279,720	\$ (1,274,746)	\$ (356,872)	21
22	Total Amortization		\$ 363,123,939		\$ 19,975,568	\$ 14,033,651	\$ 5,941,917	\$ 1,663,470	22
23	Total Depreciation and Amortization		\$ 434,825,265		\$ 26,980,543	\$ 22,313,372	\$ 4,667,171	\$ 1,306,598	23
24	SNV 4-Factor		28.00%						24

[1] Annualized amortization expense for Acct 303 calculated on WP I-16.
SNV 2021 Deficiency I Certification TY Dep Ann-Sys

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PROPERTY TAX ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	Taxes As Assessed (c) WP I-17, Sh 1	Net Taxable Plant in Service (d) WP I-17, Sh 3	Tax Rate Per \$1 Taxable Plant In Service (e) (c) / (d)	Adjusted Net Taxable Plant in Service (f) WP I-17, Sh 3	Annualized Property Taxes (g)	Property Tax Adjustment (h)	Line No.
1	SNV Property Taxes - Direct Determination of Effective Rate		\$ 6,428,222	\$ 1,581,815,266	0.0040638				1
2	Net Taxable Plant in Service					\$ 1,699,678,840			2
3	Annualized Property Taxes	Ln 1(e) + Ln 2(f)					\$ 6,907,199		3
4	Less: Capitalized Portion	Ln 3(g) * Ln 4(c)	2.72%				(187,822)		4
5	Net Annualized Property Taxes	Ln 3(g) + Ln 4(g)					\$ 6,719,377		5
6	Recorded Test Year Property Taxes	Sch M-5, Sh 1							6
7	Adjustment						\$ 84,469		7
8	System Allocable Determination of Effective Rate		\$ 176,429	\$ 43,456,293	0.0040599				8
9	Net Taxable Plant in Service					\$ 62,551,647			9
10	Annualized Property Taxes	Ln 8(e) + Ln 9(f)					\$ 253,955		10
11	Percentage of Common Related to SNV	Ln 17(d)					83.99% [1]		11
12	Net Annualized Property Taxes	Ln 10(g) + Ln 11(g)					213,301		12
13	Recorded Test Year Property Taxes	Sch M-5, Sh 1							13
14	Adjustment	Ln 12(g) - Ln 13(g)					0		14
15	Total Adjustment	Ln 7 + Ln 14					\$ 213,301		15
							\$ 297,770		
							Smt I, Sh 3		
							Col (h)		

Explanation:

To synchronize actual billed and paid amounts to amounts that apply to plant in service at 5/31/2021.

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

	4-Factor Smt N, Sh 8	Ratio
NNV	5.34%	16.01%
SNV	28.00%	83.99%
Total NV	33.33%	100.00%

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

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Substation Incident	20-02023	407.3	\$ 1,062,500	1
2	Gas Lamps: Post-May 2012 to July 2020	20-02023	407.3	130,666	2
3	Pre-May 2012 Incremental Pipe Replacement	20-02023	407.3	23,399	3
4	Gas Lamps: Pre-May 2009	20-02023	407.3	33,550	4
5	Gas Lamps: 5/09-5/12	20-02023	407.3	348,897	5
6	Total Requested			<u>\$ 1,599,011</u>	6
7	Recorded Regulatory Amortizations	Company Records	407.3	<u>\$ 5,758,398</u>	7
8	Adjustment	Ln 6 - Ln 7	407.3	<u>\$ (4,159,387)</u>	8

Stmt I, Sh 3
Col (i)

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
VARIABLE PAY NORMALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 19**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.	
1	2019 Performance Share Plan Expense	[2]	Company Records	920	2,637,218	1
2	2020 Performance Share Plan Expense	[3]	Company Records	920	2,208,089	2
3	2021 Performance Share Plan Expense	[4]	Company Records	920	2,960,268	3
4	3-Year Average		Average Ln 1 - Ln 3		\$ 2,601,858	4
5	2019 Restricted Stock Plan Expense	[2]	Company Records	920	\$ 2,716,174	5
6	2020 Restricted Stock Plan Expense	[3]	Company Records	920	\$ 2,540,126	6
7	2021 Restricted Stock Plan Expense	[4]	Company Records	920	2,914,783	7
8	3-Year Average		Average Ln 5 - Ln 7		\$ 2,723,694	8
9	Management Incentive Plan [1]		Company Records		\$ 9,913,300	9
10	Less: Non-Utility Measure - PS		Company Records	920	\$ (235,325)	10
11	Less: Non-Utility Measure - RSU		Company Records	920	(141,887)	11
12	Less: Non-Utility Measure - MIP		Company Records	920	\$ (236,311)	12
13	Less: Non-Utility Measure Total		Ln 10 + Ln 11 + Ln 12		\$ (613,522)	13
14	Total Employee Variable Pay		Ln 4 + Ln 8 +Ln 9 +Ln 13		\$ 14,625,330	14
15	Recorded Employee Variable Pay		Company Records	920	14,975,700	15
16	Adjustment		Ln 14 - Ln 15		\$ (350,370)	16
17	Less: MMF Allocation		Stmt N, Sh 10, Ln 7(i)+(j)		4.26%	17
18	Adjustment after MMF Allocation		Ln 16 * (1 - Ln 17)		\$ (335,436)	18
19	SNV 4-Factor		Stmt N, Sh 8, Ln 9(g)		28.00%	19
20	Adjustment Allocated to SNV		Ln 18 * Ln 19	920	\$ (93,907)	20

Stmt I, Sh 3
Col (j)

Purpose: to normalize employee variable pay based on current plans.

[1] Based on three year average of awarded percent of target of 120.3 percent on test year salaries of eligible participants.

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

Line No.	Description (a)	Airplane 392.21 (b)	Airplane Hangar 390.1 (c)	Total (d)	Adjustment After MMF Allocation (e)	Total Alloc. To SNV (e)	Line No.
		Sch G-1, Sh 6	Company Records	Sum (b) - (c)	4.26%	28.00%	
		Sch G-2, Sh 6					
1	Original Cost	\$ 8,221,361	\$ 944,271	\$ 9,165,632			1
2	Adjustment	(8,221,361)	(944,271)	(9,165,632)	(8,774,967)	\$ (2,456,596)	2
3	Accumulated Depreciation	3,258,697	543,750	3,802,447	3,640,376	1,019,142	3
4	Accumulated Deferred Income Taxes [1]			1,701,437	1,628,917	456,024	4
5	Rate Base		\$ (3,661,748)	\$ (3,505,674)	\$ (981,431)		5

Stmt I, Sh 3
Col (k)

To remove the rate base associated with company-operated aircraft

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

Line No.	Description (a)	Reference (b)	Airplane (c)	Airplane Hangar (d)	Total (e) (c) + (d)	Line No.
	<u>Test Year Aircraft Costs</u>					
1	Labor	Company Records	\$ 272,852	\$ 0	\$ 272,852	1
2	Labor-Related Loadings	Company Records	145,676	0	145,676	2
3	Fuel and Oil	Company Records	39,343	0	39,343	3
4	Repairs and Maintenance	Company Records	153,778	0	153,778	4
5	Licenses and Fees [3]	Company Records	819	38,749	39,568	5
6	Other Business Expenses [3]	Company Records	62,253	0	62,253	6
7	Insurance [3]	Company Records	24,260	0	24,260	7
8	Total Costs [1]	Sum Lns 1 - 7	<u>\$ 698,980</u>	<u>\$ 38,749</u>	<u>\$ 737,729</u>	8
9	Aircraft Expenses Cleared to Centuri	Company Records			(66,400)	9
10	Aircraft Expenses Cleared to HoldCo.	Company Records			(18,400)	10
11	HoldCo. Aircraft Expenses Allocated to Centuri	Ln 10 * 11%			\$ (2,208)	11
12	Total Aircraft Expenses to SWG	Ln 8 + Ln 9 + Ln 11 - Ln 12			<u>\$ 669,121</u>	12
13	Total SWG Aircraft Costs to be Removed [2]				<u>(669,121)</u>	13
14	Allowable Comparable Commercial Airfare [4]	Company Records			0	14
15	Net Adjustment Before Allocation	Ln 13 + Ln 14			<u>\$ (669,121)</u>	15
16	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)			4.26%	16
17	Adjustment after MMF Allocation	Ln 15 * (1 - Ln 16)			<u>\$ (640,601)</u>	17
18	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)			28.00%	18
19	Adjustment Allocated to SNV	Ln 17 * Ln 18			<u>\$ (179,339)</u>	19
					<u>Stmt I, Sh 3</u>	
					Col (k)	

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

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

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

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

Line No.	Description (a)	Invoiced (b)	Annualized (c)	Adjustment (d)	MMF Allocation (e)	Amount to be Allocated (f)	Total Alloc. To SNV (g)	Line No.
	WP I-21, Sh 1 Col (c)		WP I-21, Sh 1 Col (q)	(c) - (b)	(d) * Ln 1(e)	(d) - (e)	(f) * Ln 1(g)	
1	Allocation Factor				Stmt N, Sh 10, Ln 7(i)+(j) 4.26%		Stmt N, Sh 8, Ln 9(g) 28.00%	1
2	<u>System Allocable</u> 923	103,119	40,551	(62,568)	(2,667)	(59,901)	(16,770)	2
3	Total Adjustment	\$ 103,119	\$ 40,551	\$ (62,568)	\$ (2,667)	\$ (59,901)	\$ (16,770)	3
							Stmt I, Sh 3 Col (b)	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CORPORATE HEADQUARTERS
REMOVE RATE BASE
ADJUSTMENT NO. 22**

Line No.	Description (a)	Land and Land Rights (b)	Structures & Improvements (c)	Leasehold Improvements (d)	Leaseholds Fully Amortized (e)	Total (f)	Adjustment After MMIF Allocation (g)	Total Alloc. To SNV (h)	Line No.
		Company Records	Company Records	Company Records	Company Records	Sum (b) through (e)	4.26%	28.00%	
<u>Spring Mountain [1]</u>									
1	Original Cost	\$ 4,216,706	\$ 37,056,147	\$ 1,241,835	\$ 543,423	\$ 43,058,111			1
2	Adjustment	(4,216,706)	(37,056,147)	(1,241,835)	(543,423)	(43,058,111)	(41,222,854)	(11,540,546)	2
3	Accumulated Depreciation		8,208,678	1,021,980	543,143	9,773,801	9,357,214	2,619,599	3
4	Accumulated Deferred Income Taxes					995,442	953,013	266,801	4
5	Spring Mountain Rate Base Adj					\$ (32,288,868)	\$ (30,912,626)	\$ (8,654,146)	5
<u>Durango [2]</u>									
6	Original Cost	\$ 2,007,241	\$ 19,884,659	\$ 0	\$ 0	\$ 21,891,900			6
7	Adjustment	(220,797)	(2,187,312)	0	0	(2,408,109)	(2,305,469)	(645,428)	7
8	Accumulated Depreciation		71,554	0	0	71,554	68,504	19,178	8
9	Accumulated Deferred Income Taxes					4,552	4,358	1,220	9
10	Durango Rate Base Adj					\$ (2,332,003)	\$ (2,232,607)	\$ (625,029)	10
	Rate Base								
						\$ (34,620,871)	\$ (33,145,233)	\$ (9,279,176)	

Stmt I, Sh 3
Col (k)

[1] To remove the rate base associated with Spring Mountain campus.

[2] To remove 11% of rate base associated with Durango building for allocation to Centuri.

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 OQ BADGE PROJECT
 ADJUSTMENT NO. 23**

Line No.	Description (a)	Ref/ Account Number (b)	Southern Nevada (c)	Northern Nevada (d)	Total Nevada (e)	Line No.
1	Professional Services	923.0		\$	2,500	1
2	Nevada Jurisdictional 4-Factor Percentages	[1]	83.99%	16.01%	100.00%	2
3	Allocated Total		\$ (2,100)	\$ (400)	\$ (2,500)	3
4	Amortization Period (Years)	[2]	2	2	2	4
5	Annual OQ Badge Project Expense Adjustment	923.0	\$ (1,050)	\$ (200)	\$ (1,250)	5
			Stmnt I, Sh 4 (d)			

[1] The OQ Badge Project expense was allocated to Southern and Northern Nevada based on the 4-Factor percentages of 83.99% and 16.01%, derived as follows:

4-Factor	Ratio
Northern Nevada	5.34%
Southern Nevada	16.01%
Total Nevada	83.99%
	33.33%
	100.00%

[2] To remove \$10,000 of the cost associated with the QC Badge Project pursuant to Ordering Paragraph 13 in Docket No. 19-03028. This adjustment removes

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
CUSTOMER DATA MODERNIZATION INITIATIVE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
INCREMENTAL O&M EXPENSE
ADJUSTMENT NO. 24**

Line No.	Description (a)	Amount (d)	Line No.
1	Test Year Project Horizon Costs	\$ 5,897,713	1
2	Test Year Project CSS Costs	3,883,663	2
3	Total Recorded	<u>\$ 9,781,376</u>	3
4			4
5	Ongoing Project Horizon Costs	\$ 4,970,086	5
6	Ongoing Project CSS Costs	2,623,407	6
7	Total Ongoing	<u>\$ 7,593,493</u>	7
8	Adjustment	<u>\$ (2,187,883)</u>	8
9			9
10	SNV Factor IV Allocation	32.49%	10
11	Allocated to SNV	<u>\$ (710,757)</u>	11

Stmt I, Sh 4

Col (e)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
REMITTANCE PROCESSING AND PRINT TO MAIL ASSETS
REMOVE RATE BASE
ADJUSTMENT NO. 25**

Line No.	Description (a)	Remittance Processing		Print to Mail Assets		Total	Total Allocated to SNV (e)	Line No.
		391.00 (b)	391.10 (c)	391.00 (d)	393.00 (e)	(g)	(e)	
		[1]	[1]	[1]	[1]	Sum (b) - (f)	28.00%	
	<u>System Allocable</u>							
1	Original Cost	\$ 400,691	\$ 231,084	\$ 3,358,611	\$ 28,869	\$ 4,022,399		1
2	Adjustment	(400,691)	(231,084)	(3,358,611)	(28,869)	(4,022,399)		2
3	SNV 4-Factor	28.00%	28.00%	28.00%	28.00%	28.00%		3
4	Adjustment Allocated to SNV	\$ (112,175)	\$ (64,693)	\$ (940,260)	\$ (8,082)	\$ (1,126,091)	\$ (1,126,091)	4
5	Accumulated Depreciation	221,167	226,116	3,039,328	26,577	3,515,821		5
6	SNV 4-Factor	28.00%	28.00%	28.00%	28.00%	28.00%		6
7	Adjustment Allocated to SNV	\$ 61,917	\$ 63,302	\$ 850,875	\$ 7,440	\$ 984,272	984,272	7
8	Accumulated Deferred Income Taxes [1]					247,350	69,247	8
9	Rate Base					105,531	(72,572)	9
							Stmnt 1, Sh 4	
							Col (f)	

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

[1] Company Records

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 MESQUITE OFFICE LEASE ADJUSTMENT
 ADJUSTMENT NO. 27**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
1	Annualized Mesquite Office Lease	Company Annualized	931	\$ 19,823	
2	Test Year Recorded Lease Payments	Company Records	931	<u>4,956</u>	1
3	Adjustment	Ln 1 - Ln 2		<u>\$ 14,868</u>	2
				Stmt I, Sh 4	3
				Col (h)	

Proposed adjustment to annualize the Mesquite office lease expense.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OFFICER PERQUISITES
ADJUSTMENT NO. 28**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Officer Perquisites	Company Records	926	\$ (41,000)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		4.26%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (39,252)	3
4	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.00%	4
5	Adjustment Allocated to SNV	Ln 3 * Ln 4		\$ (10,989)	5
				Stmt I, Sh 4 Col (i)	

To remove Test Year officer perquisites.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
AMORTIZATION OF NEVADA REGULATORY ASSET RELATED TO COVID-19
ADJUSTMENT NO. 29

Line No.	Description (a)	Reference (b)	Southern Nevada (c)	Northern Nevada (d)	Total Nevada (e) (c) +(d)	Line No.
<u>Nevada Regulatory Asset Related to COVID-19 [1]</u>						
1	Balance at May 31, 2021	[2] Company Records	\$ 5,806,157	\$ 775,657	\$ 6,581,814	1
2	Amortization Period (Years)	[3]	<u>2</u>	<u>2</u>	<u>2</u>	2
3	Annual Amortization	928	\$ <u>2,903,079</u>	<u>387,829</u>	\$ <u>3,290,907</u>	3
4	Test Year Recorded Amortization	Company Records	<u>0</u>			4
5	Adjustment	Ln 3 - 4	<u>\$ 2,903,079</u>			5
			Stmt I, Sh 4 Col (j)			

[1] Established pursuant to the Emergency Order issued in Docket No. 20-03021.

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

[3] Account 18230 3200 to track suppressed Late Payment Charges (LPC) as a result of COVID-19 pandemic.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
IN-LINE INSPECTION NORMALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
ADJUSTMENT NO. 30**

Line No.	Description (a)	Ref/ Account Number (b)	Southern Nevada (c)	Line No.
1	2018 Actual Inline Inspection Costs	863	\$ 242,740	1
2	2019 Actual Inline Inspection Costs	863	427,683	2
3	2020 Actual Inline Inspection Costs	863	0	3
4	2021 Actual Inline Inspection Costs	863	187,380	4
5	Total Inline Inspection Costs		\$ <u>857,803</u>	5
6	4-Year Average		\$ 214,451	6
7	Annual ILI Expense Amortization	863	\$ 187,380	7

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SALES AND TRANSPORTATION QUANTITY AND REVENUES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
ADJUSTMENT NO. C1**

Line No.	Description	Adjusted at 5/31/2021	Increase/ (Decrease)	Certification 11/30/2021	Line No.
	(a)	(b)	(c)	(d)	
		Sch J-1, Sh 8 and Sh 11	(d) - (b)		
1	Sales Volumes (Therms)	414,970,264	12,928,656	427,898,920	1
2	Transportation Volumes (Therms)	547,985,769	0	547,985,769	2
3	Total Volumes (Therms)	<u>962,956,033</u>	<u>12,928,656</u>	<u>975,884,689</u>	3
4	Revenue	\$ 276,841,320	\$ 4,747,150	\$ 281,588,470	4
5	Total Revenue Adjustment		<u>4,747,150</u>		5
			Stmt I, Sh 5 Col (b)		

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

Line No.	Description (a)	Labor (b) WP H-C2, Sh 1 thru 3, Col(h)	Labor Loading (c) WP H-C2, Sh 1 thru 3, Col(i)	Total (d) (b) + (c)	Line No.
<u>Operations</u>					
1	Account 813	\$ 14,890	\$ 3,517	\$ 18,407	1
2	Account 840	0	0	0	2
3	Account 841	0	0	0	3
4	Account 850	5,299	1,350	6,649	4
5	Account 851	9,186	2,140	11,326	5
6	Account 852	0	0	0	6
7	Account 853	1,685	429	2,113	7
8	Account 856	2,597	667	3,264	8
9	Account 857	146	36	183	9
10	Account 859	0	0	0	10
11	Account 870	95,824	24,353	120,176	11
12	Account 871	7,586	1,837	9,423	12
13	Account 874	37,498	9,591	47,089	13
14	Account 875	1,245	319	1,564	14
15	Account 878	85,461	21,883	107,344	15
16	Account 879	115,577	28,961	144,539	16
17	Account 880	34,044	8,554	42,598	17
18	Account 901	25,849	6,131	31,979	18
19	Account 902	12,063	3,086	15,149	19
20	Account 903	117,779	28,010	145,789	20
21	Account 905	0	0	0	21
22	Account 908	0	0	0	22
23	Account 910	0	0	0	23
24	Account 920	547,886	129,632	677,518	24
25	Account 922	0	0	0	25
26	Account 930.2	0	0	0	26
27	Total Operations	\$ 1,114,613	\$ 270,497	\$ 1,385,110	27
<u>Maintenance</u>					
28	Account 861	\$ 2,646	\$ 665	\$ 3,311	28
29	Account 863	23,174	5,890	29,064	29
30	Account 864	0	0	0	30
31	Account 865	189	48	237	31
32	Account 866	6	2	8	32
33	Account 885	11,002	2,778	13,780	33
34	Account 886	0	0	0	34
35	Account 887	32,368	8,257	40,625	35
36	Account 889	10,619	2,667	13,285	36
37	Account 892	49,097	12,543	61,640	37
38	Account 893	30,900	7,902	38,802	38
39	Account 894	578	149	726	39
40	Account 935 - Direct	0	0	0	40
41	Account 935 - System Alloc.	9,076	2,146	11,222	41
42	Total Maintenance	\$ 169,655	\$ 43,046	\$ 212,700	42
43	Total O&M	\$ 1,284,268	\$ 313,542	\$ 1,597,810	43
Stmt I, Sh 5 Col (c)					
<u>Functionalization</u>					
44	Other Gas Supply	\$ 14,890	\$ 3,517	\$ 18,407	44
45	Storage	0	0	0	45
46	Transmission	44,927	11,227	56,154	46
47	Distribution	511,798	129,794	641,592	47
48	Customer Accounts	155,690	37,227	192,917	48
49	Customer Service & Info.	0	0	0	49
50	Sales	0	0	0	50
51	A&G - Direct	0	0	0	51
52	A&G - Sys. Alloc.	556,963	131,777	688,740	52
53	Total	\$ 1,284,268	\$ 313,542	\$ 1,597,810	53

To annualize labor and labor-related loadings at November 30, 2021
to reflect a 2.0% general wage increase effective May 2020.

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

Line No.	Description (a)	Reference (b)	Pension (c)	PBOP (d)	SERP (e)	Total (f) (c) + (d) + (e)	Line No.
1	Normalized Total Retirement Benefit Cost	Actuarial Studies	\$ 46,252,926	\$ 1,983,402	\$ 2,629,678		1
2	Normalized Current Service Cost	WP I-C2, Sh 23	33,773,799	1,516,004	67,500		2
3	Normalized Non-Service Cost	Ln 1 - Ln 2	<u>\$ 12,479,128</u>	<u>\$ 467,397</u>	<u>\$ 2,562,178</u>	15,508,703	3
4	Test Year Normalized Non-Service Cost	Sch I-3, Sh 2				<u>15,508,703</u>	4
5	Adjustment	Ln 3 - Ln 4				\$ 0	5
6	Less: MMF Allocation	Stmnt N, Sh 10, Ln 7(i)+(j)				4.26%	6
7	Adjustment after MMF Allocation	Ln 5 * (1- Ln 6)				<u>0</u>	7
8	Allocation to SNV	Stmnt N, Sh 8, Ln 9(g)				28.00%	8
9	Amount After Allocation	Ln 7 * Ln 8				<u>0</u>	9
						<u>Stmnt I, Sh 5</u>	

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

Line No.	Description (a)	Reference (b)	Southern Nevada (c)	Northern Nevada (d)	Total Nevada (e)	Line No.
Rate Case Expense from Docket No. 20-02023 (June 1, 2020 to December 2020)						
1	Printing/Copying/Postage/Freight	[3] Company Records			\$ 20,452	1
2	Professional Services	[3] Company Records			400,059	2
3	Notice/Publication	[3] Company Records			16,794	3
4	Court Reporting	[3] Company Records			14,548	4
5	Travel/Transportation/Misc.	[3] Company Records			981	5
6	Total Rate Case Expense (20-02023) June 1, 2020 to December 2020	Sum Lns 1 - 5			\$ 452,833	6
Current Rate Case Expense Docket No. 21-09001						
7	Printing/Copying/Postage/Freight	Company Records			\$ 51,328	7
8	Professional Services	Company Records			147,249	8
9	Notice/Publication	Company Records			12,253	9
10	Court Reporting	Company Records				10
11	Travel/Transportation/Misc.	Company Records				11
12	Total Current Rate Case Expense (21-09001)	Sum Lns 7 - 11			210,830	12
13	Total Rate Case Expense	Ln 6 + Ln 12			\$ 663,663	13
14	Nevada Jurisdictional 4-Factor Percentages	[1]	83.99%	16.01%	100.00%	14
15	Allocated Total		\$ 557,421	\$ 106,242	\$ 663,663	15
16	Amortization Period (Years)	[2]	2	2	2	16
17	Annual Rate Case Expense	928	\$ 278,710	\$ 53,121	\$ 331,832	17
18	Test Year Recorded Rate Case Expense	WP K-1, Sh 7, Ln11()	47,748			18
19	Adjustment	Ln 17 - 18	\$ 230,962			19

Stmt I, Sh 5
Col (d)

[1] The rate case expense was allocated to Southern and Northern Nevada based on the 4-Factor percentages of 83.99% and 16.01%, derived as follows:

	4-Factor	Ratio
Northern Nevada	5.34%	16.01%
Southern Nevada	28.00%	83.99%
Total Nevada	33.33%	100.00%

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

[3] As provided in the compliance filing dated December 23, 2020 in Docket No. 20-02023 (18230 5051 and 18230 5112).

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
ADJUSTMENT NO. C4

Line No.	Description	Account Number	Gas Plant at Certification 11/30/2021	Depreciation/Amortization Rate	Certification Annualized Depreciation/Amortization	Expense Percent	Certification		Certification Annualization Adjustment	Line No.
							Adjusted Annualized Depreciation/Amortization	Test Year Annualized Depreciation/Amortization		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
			Sch G-1, Sh 11 Col (e)	Sch G-3, Sh 3	(c) * (d)	[1]	(e) * (f) [2]	Sch I-16, Sh 1	(g) - (h)	
Intangible Plant										
1	Organization	301	\$ 68,482	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	Amortized	0	100%	0	0	0	2
3	Miscellaneous Intangible	303	999,648	Amortized	0	100%	0	0	0	3
4	Total Intangible Plant		\$ 1,068,130		\$ 0		\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 888,529	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	442,098	1.31%	5,782	100%	5,782	5,782	0	6
7	Structures - Compressor Stations	366.1	647,857	1.16%	7,500	100%	7,500	7,500	0	7
8	Structures	366.2	1,275,371	2.19%	27,943	100%	27,943	27,943	0	8
9	Mains	367	107,473,265	1.72%	1,848,540	100%	1,848,540	1,855,280	(6,740)	9
10	Mains - Bridge	367.2	105,956	0.00%	0	100%	0	0	0	10
11	Compressor Stations	368	7,105,673	1.81%	128,399	100%	128,399	128,375	24	11
12	Measuring and Reg. Stations	369	25,688,263	2.45%	629,386	100%	629,386	734,321	(104,935)	12
13	Communication Equipment	370	677,562	2.30%	15,584	100%	15,584	15,584	0	13
14	Other Equipment	371	18,823	0.00%	0	100%	0	0	0	14
15	Total Transmission Plant		\$ 144,323,398		\$ 2,663,134		\$ 2,663,134	\$ 2,774,786	\$ (111,652)	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,546,772	1.33%	20,527	100%	20,527	20,527	0	17
18	Structures & Improvements	375	0	0.45%	0	100%	0	0	0	18
19	Mains	376	1,284,357,639	2.04%	26,200,896	100%	26,200,896	25,344,487	856,409	19
20	Measuring and Reg. Stations	378	26,183,984	3.62%	947,819	100%	947,819	779,352	168,468	20
21	Services	380	537,268,770	2.40%	12,881,943	100%	12,881,943	12,453,429	428,514	21
22	Meters	381	218,276,746	3.92%	8,558,041	100%	8,558,041	8,273,278	284,763	22
23	Industrial Measuring and Reg. Sta.	385	9,986,858	2.31%	230,696	100%	230,696	231,353	(656)	23
24	Miscellaneous Equipment	387	0	0.00%	0	100%	0	0	0	24
25	Total Distribution Plant		\$ 2,077,620,769		\$ 48,839,922		\$ 48,839,922	\$ 47,102,424	\$ 1,737,498	25
General Plant										
26	Land & Land Rights	389	\$ 3,730,567	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	41,900,904	2.20%	921,850	100%	921,850	916,803	5,046	27
28	Structures & Improv - Leasehold	390.2	364,902	20.00%	63,494	100%	63,494	63,494	0	28
29	Office Furniture & Fixtures	391	3,163,364	5.00%	158,168	100%	158,168	157,432	736	29
30	Computer Software & Hardware	391.1	1,711,850	19.80%	338,946	100%	338,946	529,077	(190,131)	30
31	Transportation Equipment - Light	392.11	11,260,805	11.13%	1,253,328	74.15%	929,290	978,346	(49,056)	31
32	Transportation Equipment - Heavy	392.12	9,149,923	5.67%	518,801	74.15%	384,669	384,669	0	32
33	Stores Equipment	393	605,541	4.00%	24,222	100%	24,222	24,222	0	33
34	Tool, Shop, & Garage Equip.	394	6,174,722	6.67%	411,854	100%	411,854	397,756	14,098	34
35	Laboratory Equipment	395	301,928	5.00%	15,096	100%	15,096	15,096	0	35
36	Power-Operated Equipment	396	3,936,214	5.67%	223,183	74.15%	165,481	173,580	(8,099)	36
37	Communication Equipment	397	2,507,513	6.67%	167,251	100%	167,251	167,092	159	37
38	Telemetry Equipment	397.2	4,755	6.67%	317	100%	317	317	0	38
39	Miscellaneous Equipment	398	2,071,080	6.67%	138,141	100%	138,141	139,781	(1,640)	39
40	Total General Plant		\$ 86,884,067		\$ 4,234,651		\$ 3,718,780	\$ 3,947,665	\$ (228,886)	40
41	Total Depreciation		\$ 2,308,463,333		\$ 55,674,213		\$ 55,158,341	\$ 53,761,381	\$ 1,396,961	41
42	Total Amortization		1,433,032		63,494		63,494	63,494	0	42
43	Total Depreciation and Amortization		\$ 2,309,896,365		\$ 55,737,707		\$ 55,221,836	\$ 53,824,875	\$ 1,396,961	43

Smt I, Sh 5
Col (e)

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
ADJUSTMENT NO. C4**

Line No.	Description (a)	Account Number (b)	Gas Plant at Certification 11/30/2021 (c) L-1, Sh 2	Depreciation/Amortization Rate (d) Sch G-3, Sh 6 Col (c)	Certification Annualized Depreciation/Amortization [1] (e) (c) * (d)	TY Annualized Depreciation/Amortization (f) Sch I-16, Sh 2 Col (e)	Certification Adjustment before Alloc. To SNV (g) (e) - (f)	Certification Adjustment after Alloc. To SNV (h) (g) * Ln 24(c)	Line No.
<u>Intangible Plant</u>									
1	Organization	301	\$ 61,816	N/A	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 372,052,741	Amortized	\$ 20,755,557	\$ 19,832,932	\$ 922,625	\$ 258,293	2
3	Total Intangible Plant		\$ 372,114,557		\$ 20,755,557	\$ 19,832,932	\$ 922,625	\$ 258,293	3
<u>General Plant</u>									
4	Land & Land Rights	389	\$ 4,005,908	N/A	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	\$ 36,874,687	2.25%	\$ 829,680	\$ 457,790	\$ 371,890	\$ 104,112	5
6	Structures & Improv - Leasehold	390.2	\$ 604,327	12.31%	\$ 74,393	\$ 142,636	\$ (68,244)	\$ (19,105)	6
7	Structures & Improv - Leasehold Fully Amort.	390.21	\$ (520,261)	N/A	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture & Fixtures	391	\$ 8,640,683	6.67%	\$ 576,334	\$ 525,296	\$ 51,037	\$ 14,288	8
9	Computer Software & Hardware	391.1	\$ 21,786,334	19.80%	\$ 4,313,694	\$ 4,829,940	\$ (516,246)	\$ (144,526)	9
10	Transportation Equipment-Light	392.11	\$ 1,458,908	10.13%	\$ 147,787	\$ 153,269	\$ (5,482)	\$ (1,535)	10
11	Transportation Equipment-Heavy	392.12	\$ 0	6.00%	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Transportation Equipment-Aircraft	392.21	\$ 350,417	4.00%	\$ 14,017	\$ 14,017	\$ 0	\$ 0	12
13	Stores Equipment	393	\$ 34,168	6.67%	\$ 2,279	\$ 2,279	\$ 0	\$ 0	13
14	Tool, Shop, & Garage Equip.	394	\$ 1,317,387	6.67%	\$ 87,870	\$ 87,870	\$ 0	\$ 0	14
15	Laboratory Equipment	395	\$ 1,540,478	5.00%	\$ 77,024	\$ 73,097	\$ 3,927	\$ 1,099	15
16	Power-Operated Equipment	396	\$ 259,442	5.67%	\$ 14,710	\$ 14,710	\$ 0	\$ 0	16
17	Communication Equipment	397	\$ 7,817,989	6.67%	\$ 521,460	\$ 524,247	\$ (2,787)	\$ (780)	17
18	Telemetry Equipment	397.2	\$ 0	16.67%	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Miscellaneous Equipment	398	\$ 4,976,567	6.67%	\$ 331,937	\$ 322,459	\$ 9,479	\$ 2,654	19
20	Total General Plant		\$ 89,147,037		\$ 6,991,185	\$ 7,147,611	\$ (156,426)	\$ (43,792)	20
21	Total Depreciation		\$ 88,542,709		\$ 6,916,792	\$ 7,004,974	\$ (88,182)	\$ (24,687)	21
22	Total Amortization		\$ 372,718,885		\$ 20,829,949	\$ 19,975,568	\$ 854,381	\$ 239,188	22
23	Total Depreciation and Amortization		\$ 461,261,594		\$ 27,746,742	\$ 26,980,543	\$ 766,199	\$ 214,501	23
24	SNV 4-Factor		28.00%					Simt 1, Sh 5 Col (e)	24

[1] Annualized amortization expense for Acct 303 calculated on WP I-C5, Sh 11.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RATE BASE AND PROPERTY TAX CHANGES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
ADJUSTMENT NO. C5**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
<u>Rate Base</u>				
<u>Gross Plant in Service</u>				
1	Direct	WP I-C5, Sh 1	\$ 65,801,436	1
2	System Allocable	WP I-C5, Sh 6	7,400,984	2
3	Total Gross Plant in Service	Ln 1 + Ln 2	<u>\$ 73,202,420</u>	3
<u>Accumulated Depreciation</u>				
4	Direct	WP I-C5, Sh 1	\$ 19,377,631	4
5	System Allocable	WP I-C5, Sh 6	2,878,511	5
6	Total Accumulated Depreciation	Ln 4 + Ln 5	<u>\$ 22,256,142</u>	6
7	Net Plant in Service	Ln 3 - Ln 6	<u>\$ 50,946,278</u>	7
<u>Other Rate Base</u>				
8	Materials and Supplies	WP I-C5, Sh 20	\$ (1,046,096)	8
9	Cash Working Capital		232,698	9
10	Other Debits and Credits		5,763,626	10
11	Customer Advances		(2,468,228)	11
12	Deferred Taxes		7,012,841	12
13	Total Other Rate Base	Sum Lns 8 - 12	<u>\$ 9,494,841</u>	13
14	Total Rate Base	Ln 7 + Ln 13	<u>\$ 60,441,119</u>	14
15	Property Tax Annualization	WP I-C5, Sh 19	<u>204,315</u>	15
			Stmt I, Sh 5	
			Col (f)	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
REAMORTIZATION ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
ADJUSTMENT NO. C6**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
	<u>Regulatory Amortizations to Reamortize</u>				
1	Substation Incident	Company Records	182.3	\$ 2,656,250	1
2	Amortization Period	Sch I-C3, Sh 1		2	2
3	Annual Amortization Expense	Ln 1 / Ln 2	407.3	\$ 1,328,125	3
4	Gas Lamps: Post-May 2012 to July 2020	Company Records	182.3	\$ 326,664	4
5	Amortization Period	Sch I-C3, Sh 1		2	5
6	Annual Amortization Expense	Ln 4 / Ln 5	407.3	\$ 163,332	6
7	Pre-May 2012 Incremental Pipe Replacement	Company Records	182.3	\$ 58,496	7
8	Amortization Period	Sch I-C3, Sh 1		2	8
9	Annual Amortization Expense	Ln 7 / Ln 8	407.3	\$ 29,248	9
10	Gas Lamps: Pre-May 2009	Company Records	182.3	\$ 83,874	10
11	Amortization Period	Sch I-C3, Sh 1		2	11
12	Annual Amortization Expense	Ln 10 / Ln 11	407.3	\$ 41,937	12
13	Gas Lamps 5/09-5/12	Company Records	182.3	\$ 872,243	13
14	Amortization Period	Sch I-C3, Sh 1		2	14
15	Annual Amortization Expense	Ln 13 / Ln 14	407.3	\$ 436,122	15
16	Total Regulatory Amortization Expense at Certification	Lns 3 + 6 + 9 + 12 + 15		\$ 1,998,764	16
17	Adjusted Regulatory Amortizations	Sch I-18, Sh 1	407.3	\$ 1,599,011	17
18	Adjustment	Ln 16 - Ln 17		\$ 399,753	18
				Stmt I, Sh 5 Col (g)	
19	General Rate Case Expense 5/12-7/18		928	\$ 121,657	19
20	Amortization Period			2	20
21	Annual Amortization Expense			\$ 60,828	21
22	General Rate Case Expense 8/18-5/20		928	\$ 136,978	22
23	Amortization Period			2	23
24	Annual Amortization Expense			\$ 68,489	24
25	Total Annual Amortization Expense	Ln 21 + Ln 24	928	\$ 129,318	25
				Stmt I, Sh 5 Col (g)	

Purpose: To reamortize regulatory amortizations and rate case expense authorized in prior GRC based on the projected balance at March 2022 and the anticipated length of the next rate case cycle.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BILL PROCESSING EXPENSE ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
ADJUSTMENT NO. C7**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
1	Annualized Outsourced Bill Processing Cost	Company Estimates	903	\$ 9,000,000	1
2	Recorded Bill Processing Cost	Company Records	903	8,494,120	2
3	Adjustment	Ln 1 - Ln 2		\$ 505,880	3
4	SNV Factor IV	Stmt N, Sh 8		32.49%	4
5	Total as Allocated			\$ 164,340	5
				Stmt I, Sh 5 Col (h)	

Proposed certification adjustment to include costs associated with the outsourcing of the bill processing

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA MILL ASSESSMENT ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
ADJUSTMENT NO. C8**

Line No.	Description (a)	Reference (b)	SNV (c)	NNV (d)	Line No.
1	Mill Aseessment at Certification	Company Records	\$ <u>1,731,429</u>	\$ <u>437,357</u> [1]	1
2	Mill Aseessment in Test Year	Sch M-5, Sh 1, Ln 9(h)	\$ <u>1,469,182</u>	\$ <u>403,527</u>	2
3	Mill Aseessment Adjustment	Ln 1 - Ln 2	\$ <u><u>262,247</u></u>	\$ <u><u>33,830</u></u>	3

Tab J

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT AND PROPOSED RATES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Current Schedule (b)	Proposed Schedule (c)	Revenues		Proposed Increase/(Decrease)		Line No.
				Present Rates [1]	Proposed Rates [2]	Dollars	Percent	
				(d)	(e)	(f) (e)-(d)	(g) (f)/(d)	
1	Single-Family Residential Gas Service	SG-RS	SG-RS	\$ 297,768,169	\$ 319,638,848	\$ 21,870,679	7.34%	1
2	Multi-Family Residential Gas Service	SG-RM	SG-RM	44,358,356	46,689,892	2,331,536	5.26%	2
3	Air Conditioning Residential Gas Service	SG-RAC	SG-RAC	86,416	89,953	3,537	4.09%	3
4	General Gas Service - 1	SG-G1	SG-G1	27,605,329	27,932,068	326,739	1.18%	4
5	General Gas Service - 2	SG-G2	SG-G2	32,182,963	32,570,093	387,130	1.20%	5
6	General Gas Service - 3	SG-G3	SG-G3	11,240,222	11,498,681	258,459	2.30%	6
7	General Gas Service - 4	SG-G4	SG-G4	29,149,689	30,066,993	917,304	3.15%	7
8	General Gas Service - 5	SG-G5	SG-G5	0	0	0	0.00%	8
9	General Gas Service - 6	SG-G6	SG-G6	1,356,529	1,081,000	(275,529)	(20.31%)	9
10	General Gas Service - 7	SG-G7	SG-G7	0	0	0	0.00%	10
11	Air Conditioning Gas Service	SG-AC	SG-AC	152,019	153,857	1,838	1.21%	11
12	Water Pumping Gas Service	SG-WP	SG-WP	227,294	248,738	21,444	9.43%	12
13	Small Electric Generation Gas Service	SG-EG	SG-EG	68,574	79,454	10,880	15.87%	13
14	Gas Service for Compression on Customer's Premises	SG-CNG	SG-CNG	125,770	117,074	(8,696)	(6.91%)	14
15	Street and Outdoor Lighting Gas Service	SG-L	SG-L	260,263	274,334	14,071	5.41%	15
16	Optional Gas Service	SG-OS	SG-OS	0	0	0	0.00%	16
17	Total Tariff Sales and Transportation			\$ 444,581,592	\$ 470,440,985	\$ 25,859,393	5.82%	17
18	Customer 1	ST-1	ST-1	6,684,415	6,684,415	0	0.00%	18
19	Customer 2	ST-1	ST-1	1,478,054	1,478,054	0	0.00%	19
20	Customer 3	ST-1	ST-1	2,169,003	2,169,003	0	0.00%	20
21	Customer 4	ST-1	ST-1	2,479,632	2,479,632	0	0.00%	21
22	Customer 5	ST-1	ST-1	1,082,305	1,082,305	0	0.00%	22
23	Customer 6	ST-1	ST-1	1,135,341	1,135,341	0	0.00%	23
24	Other Operating Revenues			6,147,876	6,147,876	0	0.00%	24
25	Total Revenue			\$ 465,758,221	\$ 491,617,613	\$ 25,859,393	5.55%	25
26	Total Revenue Requirement				491,618,359			26
27	Over/(Under)				\$(746)			27

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF MARGIN AT PRESENT AND PROPOSED RATES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Current Schedule (b)	Proposed Schedule (c)	Margin			Proposed		Line No.	
				Margin at Present Rates [1] (d)	GRA Adjustment [2] (e)	Adjusted Revenue at Present Rates [3] (f)	Proposed Rates [4] (g)	Increase/(Decrease) Dollars (h)		Percent (i)/(h)/(f)
1	Single-Family Residential Gas Service	SG-RS	SG-RS	\$ 177,265,349	\$ 3,261,405	\$ 180,526,754	202,397,433	\$ 21,870,679	12.11%	1
2	Multi-Family Residential Gas Service	SG-RM	SG-RM	28,801,927	606,214	29,408,141	31,739,677	2,331,536	7.93%	2
3	Air Conditioning Residential Gas Service	SG-RAC	SG-RAC	17,495	0	17,495	21,032	3,537	20.22%	3
4	General Gas Service - 1	SG-G1	SG-G1	15,317,029	1,685,508	17,002,537	17,329,276	326,739	1.92%	4
5	General Gas Service - 2	SG-G2	SG-G2	11,245,022	600,320	11,845,342	12,232,472	387,130	3.27%	5
6	General Gas Service - 3	SG-G3	SG-G3	3,152,996	277,157	3,430,153	3,688,612	258,459	7.53%	6
7	General Gas Service - 4	SG-G4	SG-G4	16,536,368	0	16,536,368	17,453,672	917,304	5.55%	7
8	General Gas Service - 5	SG-G5	SG-G5	0	0	0	0	0	0.00%	8
9	General Gas Service - 6	SG-G6	SG-G6	1,356,529	0	1,356,529	1,081,000	(275,529)	(20.31%)	9
10	General Gas Service - 7	SG-G7	SG-G7	0	0	0	0	0	0.00%	10
11	Air Conditioning Gas Service	SG-AC	SG-AC	33,197	0	33,197	35,035	1,838	5.54%	11
12	Water Pumping Gas Service	SG-WP	SG-WP	29,448	0	29,448	50,892	21,444	72.82%	12
13	Small Electric Generation Gas Service	SG-EG	SG-EG	68,574	0	68,574	79,454	10,880	15.87%	13
14	Gas Service for Compression on Customer's Premises	SG-CNG	SG-CNG	33,603	0	33,603	24,907	(8,696)	(25.88%)	14
15	Street and Outdoor Lighting Gas Service	SG-L	SG-L	137,526	0	137,526	151,597	14,071	10.23%	15
16	Optional Gas Service	SG-OS	SG-OS	0	0	0	0	0	0.00%	16
17	Total Tariff Sales and Transportation			\$ 253,995,063	\$ 6,430,603	\$ 260,425,666	\$ 286,285,059	\$ 25,859,393	9.93%	17
18	Customer 1	ST-1	ST-1	6,684,415	0	6,684,415	6,684,415	0	0.00%	18
19	Customer 2	ST-1	ST-1	1,478,054	0	1,478,054	1,478,054	0	0.00%	19
20	Customer 3	ST-1	ST-1	2,169,003	0	2,169,003	2,169,003	0	0.00%	20
21	Customer 4	ST-1	ST-1	2,479,632	0	2,479,632	2,479,632	0	0.00%	21
22	Customer 5	ST-1	ST-1	1,082,305	0	1,082,305	1,082,305	0	0.00%	22
23	Customer 6	ST-1	ST-1	1,135,341	0	1,135,341	1,135,341	0	0.00%	23
24	Other Operating Revenues			6,147,876	0	6,147,876	6,147,876	0	0.00%	24
25	Total Margin			\$ 275,171,691	\$ 6,430,603	\$ 281,602,295	\$ 307,461,687	\$ 25,859,393	9.18%	25
26	Total Revenue Requirement including Contract Rate Adjustment						\$ 307,462,433			26
27	Over/(Under)						\$ (746)			27

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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF OPERATING REVENUES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	FERC Account Number (b)	As Recorded			Test Year			Certification				
			Sales in Therms (c)	Twelve Months Ended May 31, 2021 [1] Revenue (d)	Increase/ (Decrease) (e) (f)-(d)	Revenues at Present Rates [2] (f)	Increase/ (Decrease) (g) (h)-(f)	Revenues at Present Rates [3] (h)	Increase/ (Decrease) (i) (j)-(h)	Revenues at Proposed Rates [4] (j)			
1	<u>Gas Sales</u>												
2	Residential Sales	480	314,806,184	\$ 290,724,887	\$ 46,727,316	\$ 337,452,203	\$ 4,760,738	\$ 342,212,941	\$ 24,205,752	\$ 366,418,693			
3	General Service and Industrial Sales	481	124,213,534	69,362,299	12,598,404	81,960,703	4,983,621	86,944,324	1,132,994	88,077,318			
4	Other Sales to Public Authorities	482	390,406	171,579	67,420	238,999	0	238,999	4,689	243,688			
5	Total Gas Sales		439,410,124	\$ 360,258,764	\$ 59,393,140	\$ 419,651,905	\$ 9,744,359	\$ 429,396,264	\$ 25,343,435	\$ 454,739,699			
6	<u>Transportation</u>												
7	Revenue from Transportation of Gas for Others	489	553,023,530	\$ 30,801,886	\$ (593,806)	\$ 30,208,080	\$ 6,000	\$ 30,214,080	\$ 515,958	\$ 30,730,038			
9	<u>Other Operating Revenues [5]</u>												
10	Late Charges	487020	\$	703,591	\$ 1,473,447	\$ 2,177,038	\$ 0	\$ 2,177,038	\$ 0	\$ 2,177,038			
11	Service Establishment Charge	48802019		3,717,129	0	3,717,129	0	3,717,129	0	3,717,129			
12	Reconnect and Reread Charge	48802020		(210)	0	(210)	0	(210)	0	(210)			
13	Other Revenue-Labor	48802021		1,150	0	1,150	0	1,150	0	1,150			
14	Other Revenue-Parts & Materials	48802022		76	0	76	0	76	0	76			
15	Other Revenue-Returned Item Fee	48802025		252,694	0	252,694	0	252,694	0	252,694			
16	UESC Revenue	48802026		27,273	(27,273)	0	0	0	0	0			
17	Rent from Gas Property	49300001		0	0	0	0	0	0	0			
18	Other Gas Revenue	49500001		0	0	0	0	0	0	0			
19	Unbilled Revenue	49502035		403,000	(403,000)	0	0	0	0	0			
20	Nevada General Revenue Adjustment	49502037		5,337,158	(5,337,158)	0	0	0	0	0			
21	NV UGCE Revenue Recovery	49502038		0	0	0	0	0	0	0			
22	NV Renewable Energy Program	49502047		0	0	0	0	0	0	0			
23	Total Other Operating Revenues		\$	10,441,861	\$ (4,293,984)	\$ 6,147,876	\$ 0	\$ 6,147,876	\$ 0	\$ 6,147,876			
24	Total Revenue		992,433,654	\$ 401,502,511	\$ 54,505,350	\$ 456,007,861	\$ 9,750,359	\$ 465,758,221	\$ 25,859,393	\$ 491,617,613			

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates (1)			Margin at Proposed Rates			Revenue at Proposed Rates		
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Total Charge (h)	Delivery Charge (i)	Total Margin (j)	Gas Cost (k)	Total Revenue (l)		
1	Single-Family Residential Gas Service	Sch J-1, Sh 14	SG-RS	6,534,708		\$ 10.80	\$	\$ 70,574,846	\$	\$ 70,574,846	\$ 0	\$ 70,574,846	2	
2	Basic Service Charge per Month												3	
3	Commodity Charge per Therm:												4	
4	All Usage			271,580,763		\$ 0.48539		\$ 131,822,587		\$ 131,822,587	\$ 117,241,415	\$ 249,064,002	5	
5	Total Single-Family Residential Gas Service			6,534,708	271,580,763			\$ 70,574,846	\$ 131,822,587	\$ 202,397,433	\$ 117,241,415	\$ 319,638,848	6	
6	Multi-Family Residential Gas Service	Sch J-1, Sh 14	SG-RM	1,539,156		9.00	\$	\$ 13,852,404	\$	\$ 13,852,404	\$ 0	\$ 13,852,404	7	
7	Basic Service Charge per Month												8	
8	Commodity Charge per Therm:												9	
9	All Usage			34,631,029		\$ 0.51651		\$ 17,887,273		\$ 17,887,273	\$ 14,950,215	\$ 32,837,488	10	
10	Total Multi-Family Residential Gas Service			1,539,156	34,631,029			\$ 13,852,404	\$ 17,887,273	\$ 31,739,677	\$ 14,950,215	\$ 46,689,892	11	
11	Air Conditioning Residential Gas Service	Sch J-1, Sh 14	SG-RAC	192		10.80	\$	\$ 2,074	\$	\$ 2,074	\$ 0	\$ 2,074	12	
12	Basic Service Charge per Month												13	
13	Commodity Charge per Therm:												14	
14	All Usage			159,650		\$ 0.11875		\$ 18,958		\$ 18,958	\$ 68,921	\$ 87,879	15	
15	Total Air Conditioning Residential Gas Service			192	159,650			\$ 2,074	\$ 18,958	\$ 21,032	\$ 68,921	\$ 89,953	16	
16	Total Residential Gas Service			8,074,056	306,371,442			\$ 84,429,324	\$ 149,728,818	\$ 234,158,142	\$ 132,260,551	\$ 366,418,693	17	
17	General Gas Service - 1		SG-G1										18	
18	Basic Service Charge per Month			242,760		\$ 25.80	\$	\$ 6,263,208	\$	\$ 6,263,208	\$ 0	\$ 6,263,208	19	
19	Sales Customers			12		25.80		310		310	0	310	20	
20	Transportation Customers												21	
21	Commodity Charge per Therm:												22	
22	Sales Customers			24,560,555		\$ 0.45055		\$ 11,065,758		\$ 11,065,758	\$ 10,602,792	\$ 21,668,550	23	
23	Transportation Customers					\$ 0.45055		0		0	0	0	24	
24	Total General Gas Service - 1			242,772	24,560,555			\$ 6,263,518	\$ 11,065,758	\$ 17,329,276	\$ 10,602,792	\$ 27,932,068	25	
25	General Gas Service - 2		SG-G2										26	
26	Basic Service Charge per Month			40,509		\$ 160.00	\$	\$ 6,481,440	\$	\$ 6,481,440	\$ 0	\$ 6,481,440	27	
27	Sales Customers			156		160.00		24,960		24,960	0	24,960	28	
28	Transportation Customers			0		500.00		0		0	0	0	29	
29	Commodity Charge per Therm:												30	
30	Sales Customers			47,110,541		\$ 0.12021		\$ 5,663,158		\$ 5,663,158	\$ 20,337,621	\$ 26,000,779	31	
31	Transportation Customers			523,371		\$ 0.12021		\$ 62,914		\$ 62,914	0	\$ 62,914	32	
32	Total General Gas Service - 2			40,665	47,633,912			\$ 6,506,400	\$ 5,726,072	\$ 12,232,472	\$ 20,337,621	\$ 32,570,093	33	
34	General Gas Service - 3		SG-G3										34	
35	Basic Service Charge per Month			3,036		\$ 350.00	\$	\$ 1,062,600	\$	\$ 1,062,600	\$ 0	\$ 1,062,600	35	
36	Sales Customers			336		350.00		117,600		117,600	0	117,600	36	
37	Transportation Customers			0		500.00		0		0	0	0	37	
38	Commodity Charge per Therm:												38	
39	Sales Customers			18,091,427		\$ 0.12537		\$ 2,268,122		\$ 2,268,122	\$ 7,810,069	\$ 10,078,191	39	
40	Transportation Customers			1,916,650		\$ 0.12537		\$ 240,290		\$ 240,290	0	\$ 240,290	40	
41	Total General Gas Service - 3			3,372	20,008,077			\$ 1,180,200	\$ 2,508,412	\$ 3,688,612	\$ 7,810,069	\$ 11,498,681	41	
42	General Gas Service - 4		SG-G4										42	
43	Basic Service Charge per Month			600		\$ 1,000.00	\$	\$ 600,000	\$	\$ 600,000	\$ 0	\$ 600,000	43	
44	Sales Customers			1,512		1,000.00		1,512,000		1,512,000	0	1,512,000	44	
45	Transportation Customers			1,189		500.00		594,500		594,500	0	594,500	45	
46	Commodity Charge per Therm:												46	
47	Sales Customers			38,535,048		\$ 0.05229		\$ 2,014,867		\$ 2,014,867	\$ 0	\$ 2,014,867	47	
48	Transportation Customers			176,748,360		\$ 0.05229		\$ 9,241,571		\$ 9,241,571	0	\$ 9,241,571	48	
49	Demand Charges												49	
50	Commodity Charge per Therm:												50	
51	Sales Customers			29,217,793		\$ 0.02547		\$ 744,047		\$ 744,047	\$ 12,613,321	\$ 13,357,368	51	
52	Transportation Customers			107,658,920		\$ 0.02547		\$ 2,746,687		\$ 2,746,687	0	\$ 2,746,687	52	
53	Total General Gas Service - 4			2,112	137,076,713			\$ 2,706,500	\$ 14,747,172	\$ 17,453,672	\$ 12,613,321	\$ 30,066,993	53	
54													54	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates [1]		Margin at Proposed Rates		Revenue at Proposed Rates		Line No.	
			Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (j)	Gas Cost [2] (k)		Total Revenue (l)
55	General Gas Service - 5	SG-G5									55	
56	Basic Service Charge per Month		0	\$	1,000.00	\$	0	0	0	0	56	
57	Sales Customers	Sch J-1, Sh 14	0		1,000.00		0	0	0	0	57	
58	Transportation Customers	WP J-1, Sh 64 & 69	0		500.00		0	0	0	0	58	
59	Transportation Service Charge	WP J-1, Sh 64	0				0	0	0	0	59	
60	Demand Charges										60	
61	Sales Customers	WP J-1, Sh 66-67				0.00485	0	0	0	0	61	
62	Transportation Customers	WP J-1, Sh 67 & 69				0.00485	0	0	0	0	62	
63	Commodity Charge per Therm:										63	
64	Sales Customers	Sch J-1, Sh 14				0.00433	0	0	0	0	64	
65	Transportation Customers	WP J-1, Sh 64 & 69				0.00433	0	0	0	0	65	
66	Total General Gas Service - 5		0			\$	0.00433	0	0	0	66	
67	General Gas Service - 6	SG-G6									67	
68	Basic Service Charge per Month		0	\$	1,000.00	\$	0	0	0	0	68	
69	Sales Customers	Sch J-1, Sh 14	24		1,000.00		24,000	0	0	24,000	69	
70	Transportation Customers	WP J-1, Sh 64 & 69	12		500.00		6,000	0	0	6,000	70	
71	Transportation Service Charge	WP J-1, Sh 64									71	
72	Demand Charges										72	
73	Sales Customers	WP J-1, Sh 66-67				0.02855	0	0	0	0	73	
74	Transportation Customers	WP J-1, Sh 67 & 69				0.02855	809,422	0	0	809,422	74	
75	Commodity Charge per Therm:										75	
76	Sales Customers	Sch J-1, Sh 14				0.00966	0	0	0	0	76	
77	Transportation Customers	WP J-1, Sh 64 & 69				0.00966	241,578	0	0	241,578	77	
78	Total General Gas Service - 6		24			\$	30,000	1,051,000	0	0	1,081,000	78
79	Total General Gas Service		288,945			\$	16,686,618	35,098,414	0	0	51,785,032	79
80	[1] Proposed margin per Statement O, Sheets 4 - 6.										80	
81	[2] BTER effective January 1, 2018. Excludes all surcharges.										81	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates (1)			Margin at Proposed Rates			Revenue at Proposed Rates				
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Margin (j)	Total Margin (k)	Gas Cost (l)	Total Revenue (m)	Line No.		
82	Air Conditioning Gas Service		SG-AC	48												
83	General Gas Service - 1 (Seasonal)	Sch J-1, Sh 14			16,415	0.00		1,934	0	0	0	0	0	0	0	0
84	Summer	Sch J-1, Sh 14			5,918			2,666						7,086	9,020	84
85	Winter	Sch J-1, Sh 14												2,555	5,221	85
86	General Gas Service - 2 (Seasonal)	Sch J-1, Sh 14		24		0.00			0	0	0	0	0	0	0	0
87	Summer	Sch J-1, Sh 14			23,969			2,824						10,347	13,171	87
88	Winter	Sch J-1, Sh 14			9,612			1,155						4,150	5,305	88
89	Air Conditioning Gas Service (2nd Meter Cooling)	Sch J-1, Sh 14		24		25.80			619	0	0	0	0	619	619	89
90	Basic Service Charge per Month	Sch J-1, Sh 14		108		0.00								0	0	90
91	All Usage	Sch J-1, Sh 14			219,329			25,837						94,684	120,521	91
92	Total Air Conditioning Gas Service	Sch J-1, Sh 14		204	275,243			34,416						118,822	153,857	92
93	Water Pumping Gas Service		SG-WP	12		250.00								0	0	93
94	Basic Service Charge per Month	Sch J-1, Sh 14			456,295									0	0	94
95	Commodity Charge per Therm:	Sch J-1, Sh 14		12	456,295			47,892						197,846	245,738	95
96	All Usage													197,846	245,738	96
97	Total Water Pumping Gas Service			12	456,295			47,892						197,846	245,738	97
98	Small Electric Generation Gas Service		SG-EG	0										0	0	98
99	Basic Service Charge per Month	Sch J-1, Sh 14			6,930,534									0	0	99
100	Sales Customers	WP J-1, Sh 64		24		1,000								24,000	24,000	100
101	Transportation Customers	WP J-1, Sh 64		24		500								12,000	12,000	101
102	Transportation Service Charge													0	0	102
103	Commodity Charge per Therm:													0	0	103
104	Sales Customers	Sch J-1, Sh 14			6,930,534									43,454	43,454	104
105	Transportation Customers	WP J-1, Sh 64		24	6,930,534									79,454	79,454	105
106	Total Small Electric Generation Gas Service			24	6,930,534									123,908	123,908	106
107	Gas Service for Compression on Customer's Premises		SG-CNG	0										0	0	107
108	Basic Service Charge per Month	Sch J-1, Sh 14			284,310									0	0	108
109	Residential	Sch J-1, Sh 14		36		25.80								929	929	109
110	Non-Residential	Sch J-1, Sh 14												0	0	110
111	Commodity Charge per Therm:													0	0	111
112	All Usage	Sch J-1, Sh 14		36	213,498									23,978	23,978	112
113	Total Gas Service for Compression on Customer's Premises			36	213,498									23,978	23,978	113
114	Street and Outdoor Lighting Gas Service		SG-L	6,936										151,597	151,597	114
115	Commodity Charge per Therm:			6,936	284,310									122,737	274,334	115
116	Total Street and Outdoor Lighting Gas Service			6,936	284,310									122,737	274,334	116
117	Total Tariff Sales and Transportation		SG-OS	8,370,213	568,824,579									184,155,926	470,440,985	117
118	Optional Gas Service	Sch J-1, Sh 14		0										0	0	118
119	Customer 1	Sch J-2, Sh 1		12	75,438,549									6,684,415	6,684,415	119
120	Customer 2	Sch J-2, Sh 1		24	67,509,780									0	1,478,054	120
121	Customer 3	Sch J-2, Sh 1		12	68,315,740									0	2,169,003	121
122	Customer 4	Sch J-2, Sh 1		48	104,395,448									0	2,479,632	122
123	Customer 5	Sch J-2, Sh 1		24	20,458,195									0	1,082,305	123
124	Customer 6	Sch J-2, Sh 1		12	69,877,510									0	1,135,341	124
125	Other Operating Revenues	Statement O, Sh 8												0	6,147,876	125
126	Total Revenue			8,370,345	975,819,801									184,155,926	491,617,613	126

[1] Proposed margin per Statement O, Sheets 4 - 6.
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Total Amount (c)	Single-Family Residential Gas Service (d)	Multi-Family Residential Gas Service (e)	Air Conditioning Residential Gas Service (f)	General Gas Service - 1 (g)	General Gas Service - 2 (h)	General Gas Service - 3 (i)	General Gas Service - 4 (j)	Air Conditioning Gas Service (k)	Water Pumping Gas Service (l)	Small Electric Generation Gas Service (m)	Gas Service for Compression (n)	Street and Outdoor Lighting Gas Service (o)	Line No.
1	Allocated Margin	\$ 285,204,805	\$ 202,162,497	\$ 31,702,792	\$ 21,008	\$ 17,309,159	\$ 12,218,305	\$ 3,684,247	\$ 17,453,358	\$ 34,993	\$ 50,833	\$ 411,315	\$ 24,877	\$ 151,421	1
2	Present Margin	289,069,137	180,526,754	29,408,141	17,495	17,002,537	11,845,342	3,430,153	16,536,368	33,197	29,448	68,574	33,603	137,526	2
3	Allocated Change in Revenue	26,135,667	21,635,743	2,294,651	3,513	306,622	372,963	254,094	896,990	1,796	21,385	342,741	(6,726)	13,895	3
4	System Average plus 10% Increase Cap		47,335,323	7,051,516	13,737	4,386,337	5,116,030	1,786,825	4,633,840	24,166	36,132	10,901	19,983	41,373	4
5	Revenue Requirement Capped Schedules (Ln 2 + Ln 4) [1]	79,475	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	79,475	n/a	n/a	5
6	Increase Amount Exceeding 10% Cap (Ln 3 - Ln 4)	331,840	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	331,840	n/a	n/a	6
7	Increase Amount Exceeding Full Margin and Negotiated Revenue [2]	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7
8	Increase Exceeding 10% Cap and Contract Revenue (Ln 6 + Ln 7)	331,840	0	0	0	0	0	0	0	0	0	331,840	0	0	8
9	Revenue Requirement Non-Capped Schedules [3]	285,125,330	202,398,056	31,739,732	21,033	17,329,327	12,232,542	3,688,540	17,453,672	35,034	50,892	n/a	24,906	151,597	9
10	Total Revenue Including Contracts [4]	285,204,805	202,398,056	31,739,732	21,033	17,329,327	12,232,542	3,688,540	17,453,672	35,034	50,892	79,475	24,906	151,597	10

[1] Revenue requirement for schedules impacted by 10% increase cap.
 [2] Revenue requirement Line 5 minus full margin and negotiated rate customer revenues.
 [3] Revenue requirement for non-Recourse Rate Schedules.
 [4] Line 9 and Line 5 minus full margin and negotiated revenue.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates		
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)	Total Revenue (n)	
1	Single-Family Residential Gas Service	Sch J-1, Sh 14	SG-RS	6,534,708	271,590,763	\$ 10.80	\$ 331.51	\$ 0.39285	\$ 180,526,754	\$ 180,526,754	\$ 0	\$ 180,526,754	2		
2	Commodity Charge per Therm:	Sch J-1, Sh 14											3		
3	All Usage			6,534,708	271,590,763								4		
4	Total Single-Family Residential Gas Service												5		
6	Multi-Family Residential Gas Service	Sch J-1, Sh 14	SG-RM	1,539,156	34,631,029	\$ 9.00	\$ 229.28	\$ 0.43168	\$ 29,408,141	\$ 29,408,141	\$ 0	\$ 29,408,141	7		
7	Commodity Charge per Therm:	Sch J-1, Sh 14											8		
8	All Usage			1,539,156	34,631,029								9		
9	Total Multi-Family Residential Gas Service												10		
11	Air Conditioning Residential Gas Service	Sch J-1, Sh 14	SG-RAC	192	159,650	\$ 10.80		\$ 0.09659	\$ 2,074	\$ 2,074	\$ 0	\$ 2,074	12		
12	Commodity Charge per Therm:	Sch J-1, Sh 14											13		
13	All Usage			192	159,650								14		
14	Total Air Conditioning Residential Gas Service												15		
15	Total Residential Gas Service			8,074,056	306,371,442				\$ 209,936,895	\$ 209,936,895	\$ 132,260,551	\$ 342,212,941	16		
17	General Gas Service - 1		SG-G1	242,772	24,560,555				\$ 17,001,697	\$ 17,001,697	\$ 0	\$ 17,001,697	17		
18	Commodity Charge per Therm:	Sch J-1, Sh 14											19		
19	All Usage			242,772	24,560,555								20		
20	Total General Gas Service - 1												21		
21	General Gas Service - 2		SG-G2	40,509	3,495,49				\$ 11,799,900	\$ 11,799,900	\$ 0	\$ 11,799,900	22		
22	Commodity Charge per Therm:	Sch J-1, Sh 14											23		
23	All Usage			40,509	3,495,49								24		
24	Total General Gas Service - 2												25		
25	General Gas Service - 3		SG-G3	3,036	12,206,95				\$ 3,088,358	\$ 3,088,358	\$ 0	\$ 3,088,358	26		
26	Commodity Charge per Therm:	Sch J-1, Sh 14											27		
27	All Usage			3,036	12,206,95								28		
28	Total General Gas Service - 3												29		
29	General Gas Service - 4		SG-G4	3,372	20,006,077				\$ 3,430,153	\$ 3,430,153	\$ 7,810,069	\$ 11,240,222	30		
30	Commodity Charge per Therm:	Sch J-1, Sh 14											31		
31	All Usage			3,372	20,006,077								32		
32	Total General Gas Service - 4												33		
33	General Gas Service - 5		SG-G5	3,372	20,006,077				\$ 3,430,153	\$ 3,430,153	\$ 7,810,069	\$ 11,240,222	34		
34	Commodity Charge per Therm:	Sch J-1, Sh 14											35		
35	All Usage			3,372	20,006,077								36		
36	Total General Gas Service - 5												37		
37	General Gas Service - 6		SG-G6	3,372	20,006,077				\$ 3,430,153	\$ 3,430,153	\$ 7,810,069	\$ 11,240,222	38		
38	Commodity Charge per Therm:	Sch J-1, Sh 14											39		
39	All Usage			3,372	20,006,077								40		
40	Total General Gas Service - 6												41		
41	General Gas Service - 7		SG-G7	3,372	20,006,077				\$ 3,430,153	\$ 3,430,153	\$ 7,810,069	\$ 11,240,222	42		
42	Commodity Charge per Therm:	Sch J-1, Sh 14											43		
43	All Usage			3,372	20,006,077								44		
44	Total General Gas Service - 7														

[1] Delivery charge effective May 31, 2021. Excludes all surcharges.
[2] BTER effective January 1, 2018. Excludes all surcharges.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Present Margin Rates [1]		Margin at Present Rates		Revenue at Present Rates		Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Total Margin (j)	Gas Cost [2] (k)	
45	General Gas Service - 4		SG-G4									45
46	Basic Service Charge per Month	Sch J-1, Sh 14		600		\$ 1,000.00						46
47	Sales Customers	WP J-1, Sh 64 & 69		1,512		1,000.00						47
48	Transportation Customers	WP J-1, Sh 64		1,201		500.00						48
49	Transportation Service Charge											49
50	Demand Charges											50
51	Sales Customers	WP J-1, Sh 66-67			38,535,048		\$ 0.05200					51
52	Transportation Customers	WP J-1, Sh 67 & 69			176,748,360			2,003,822				52
53	Commodity Charge per Therm:							9,190,915				53
54	Sales Customers	Sch J-1, Sh 14			29,217,783		\$ 0.01918					54
55	Transportation Customers	WP J-1, Sh 64 & 69			107,859,920			2,068,734				55
56	Total General Gas Service - 4			2,112	137,076,713			13,823,868				56
57	General Gas Service - 5		SG-G5									57
58	Basic Service Charge per Month	Sch J-1, Sh 14		0		\$ 1,000.00						58
59	Sales Customers	WP J-1, Sh 64 & 69		0		1,000.00						59
60	Transportation Customers	WP J-1, Sh 64		0		500.00						60
61	Transportation Service Charge											61
62	Demand Charges											62
63	Sales Customers	WP J-1, Sh 66-67			0		\$ 0.00615					63
64	Transportation Customers	WP J-1, Sh 67 & 69			0			0				64
65	Commodity Charge per Therm:							0				65
66	Sales Customers	Sch J-1, Sh 14			0		\$ 0.00527					66
67	Transportation Customers	WP J-1, Sh 64 & 69			0			0				67
68	Total General Gas Service - 5			0	0			0				68
69	General Gas Service - 6		SG-G6									69
70	Basic Service Charge per Month	Sch J-1, Sh 14		0		\$ 1,000.00						70
71	Sales Customers	WP J-1, Sh 64 & 69		24		1,000.00						71
72	Transportation Customers	WP J-1, Sh 64		12		500.00						72
73	Transportation Service Charge											73
74	Demand Charges											74
75	Sales Customers	WP J-1, Sh 66-67			28,349,388		\$ 0.03774					75
76	Transportation Customers	WP J-1, Sh 67 & 69			0			1,069,906				76
77	Commodity Charge per Therm:							0				77
78	Sales Customers	Sch J-1, Sh 14			0		\$ 0.01026					78
79	Transportation Customers	WP J-1, Sh 64 & 69			25,012,000			256,623				79
80	Total General Gas Service - 6			24	25,012,000			1,326,529				80
81	General Gas Service - 7		SG-G7									81
82	Basic Service Charge per Month	Sch J-1, Sh 14		0		\$ 1,000.00						82
83	Sales Customers	WP J-1, Sh 64 & 69		0		1,000.00						83
84	Transportation Customers	WP J-1, Sh 64		0		500.00						84
85	Transportation Service Charge											85
86	Demand Charges											86
87	Sales Customers	WP J-1, Sh 66-67			0		\$ 0.03552					87
88	Transportation Customers	WP J-1, Sh 67 & 69			0			0				88
89	Commodity Charge per Therm:							0				89
90	Sales Customers	Sch J-1, Sh 14			0		\$ 0.01838					90
91	Transportation Customers	WP J-1, Sh 64 & 69			0			0				91
92	Total General Gas Service - 7			0	0			0				92
93	Total General Gas Service			288,945	254,291,257			15,150,387				93
94	Air Conditioning Gas Service		SG-AC									94
95	General Gas Service - 1 (Seasonal)			48	16,415		\$ 0.11336					95
96	Summer	Sch J-1, Sh 14			5,916			1,861				96
97	Winter	Sch J-1, Sh 14			23,989			2,161				97
98	General Gas Service - 2 (Seasonal)			24	9,612		\$ 0.11336					98
99	Summer	Sch J-1, Sh 14			9,612			2,717				99
100	Winter	Sch J-1, Sh 14			0			956				100
101	Air Conditioning Gas Service (2nd Meter Cooling)			24				619				101
102	Basic Service Charge per Month	Sch J-1, Sh 14		108	219,329		\$ 0.11336					102
103	All Usage	Sch J-1, Sh 14			275,243			32,578				103
104	Total Air Conditioning Gas Service			204	275,243			33,197				104
105	Water Pumping Gas Service		SG-WP									105
106	Basic Service Charge per Month	Sch J-1, Sh 14		12		\$ 250.00						106
107	Commodity Charge per Therm:							26,448				107
108	All Usage	Sch J-1, Sh 14		12	456,295			25,448				108
109	Total Water Pumping Gas Service			12	456,295			29,448				109

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Present Margin Rates [1]		Margin at Present Rates		Revenue at Present Rates		Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	
110	Small Electric Generation Gas Service		SG-EG									
111	Basic Service Charge per Month	Sch J-1, Sh 14		0		\$ 0.00			0	0	\$ 0	110
112	Sales Charge per Therm	WP J-1, Sh 64		24	1,000	1,000			24,000	0	24,000	111
113	Transportation Service Charge	WP J-1, Sh 64		24	500	500			12,000	0	12,000	112
114	Commodity Charge per Therm	Sch J-1, Sh 14			0		\$ 0.00470		0	0	0	113
115	Sales Customers	WP J-1, Sh 64			6,930,534		0.00470		32,574	0	32,574	114
116	Transportation Customers				6,930,534				32,574	0	32,574	115
117	Total Small Electric Generation Gas Service			24					36,000	0	36,000	116
118	Gas Service for Compression on Customer's Premises		SG-L									117
119	Basic Service Charge per Month	Sch J-1, Sh 14		0		\$ 10.80			0	0	0	118
120	Residential	Sch J-1, Sh 14		36		25.80			929	0	929	119
121	Non-Residential	Sch J-1, Sh 14										120
122	Commodity Charge per Therm											121
123	All Usage			36	213,486		0.15304		5,470	0	5,470	122
124	Total Gas Service for Compression on Customer's Premises				213,486				32,674	0	32,674	123
125	Street and Outdoor Lighting Gas Service		SG-L									124
126	Commodity Charge per Therm	Sch J-1, Sh 14										125
127	All Usage			6,936	284,310		0.468372		3,247	0	3,247	126
128	Total Street and Outdoor Lighting Gas Service			6,936	284,310				929	0	929	127
129	Optional Gas Service		SG-OS									128
130	Customer 1	Sch J-1, Sh 14		8,370,213	568,824,579				0	0	0	129
131	Customer 2	Sch J-2, Sh 1		12	75,438,549				0	0	0	130
132	Customer 3	Sch J-2, Sh 1		24	67,509,780				18,000	0	18,000	131
133	Customer 4	Sch J-2, Sh 1		12	69,315,740				18,000	0	18,000	132
134	Customer 5	Sch J-2, Sh 1		48	104,395,448				0	0	0	133
135	Customer 6	Sch J-2, Sh 1		24	20,458,195				15,000	0	15,000	134
136	Other Operating Revenues	Sch J-2, Sh 1		12	69,877,510				18,000	0	18,000	135
137	Total Operating Revenues	Statement O, Sh 8							0	0	0	136
138	Total Revenue			8,370,345	975,819,801				30,387,370	0	30,387,370	137
139	Delivery charge effective May 31, 2021. Excludes all surcharges.								184,155,928	0	184,155,928	138
140	BTFR effective January 1, 2018. Excludes all surcharges.								465,758,221	0	465,758,221	139
141												140
142												141

[1] Delivery charge effective May 31, 2021. Excludes all surcharges.
[2] BTFR effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates			
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost (l)	Total Revenue (m)	(e)+(g)	(h)+(i)	(l)+(m)
1	Single-Family Residential Gas Service	SG-RS	Sch J-1, Sh 13	6,534,708		\$ 10.80	\$ 331.51	\$ 180,526,754	\$ 0	\$ 180,526,754	\$ 0	\$ 180,526,754	2			
2	Basic Service Charge per Month												3			
3	Commodity Charge per Month												4			
4	All Usage			6,534,708	271,580,763		\$ 0.39285	\$ 180,526,754	\$ 0	\$ 180,526,754	\$ 117,241,415	\$ 117,241,415	5			
5	Total Single-Family Residential Gas Service												6			
6	Multi-Family Residential Gas Service	SG-RM	Sch J-1, Sh 13	1,539,156	34,631,029	\$ 9.00	\$ 229.28	\$ 29,408,141	\$ 0	\$ 29,408,141	\$ 0	\$ 29,408,141	7			
7	Basic Service Charge per Month												8			
8	Commodity Charge per Month												9			
9	All Usage			1,539,156	34,631,029		\$ 0.43168	\$ 29,408,141	\$ 0	\$ 29,408,141	\$ 14,950,215	\$ 14,950,215	10			
10	Total Multi-Family Residential Gas Service												11			
11	Air Conditioning Residential Gas Service	SG-RAC	Sch J-1, Sh 13	192	159,650	\$ 10.80		\$ 2,074	\$ 0	\$ 2,074	\$ 0	\$ 2,074	12			
12	Basic Service Charge per Month												13			
13	Commodity Charge per Month												14			
14	All Usage			192	159,650		\$ 0.09859	\$ 2,074	\$ 15,421	\$ 15,421	\$ 68,921	\$ 68,921	15			
15	Total Air Conditioning Residential Gas Service												16			
16	Total Residential Gas Service			8,074,056	306,371,442			\$ 209,936,999	\$ 15,421	\$ 209,952,390	\$ 132,200,551	\$ 342,212,941	17			
17	General Gas Service - 1	SG-G1	Sch J-1, Sh 13	242,760		\$ 25.80	\$ 840.42	\$ 17,001,697	\$ 0	\$ 17,001,697	\$ 0	\$ 17,001,697	18			
18	Basic Service Charge per Month												19			
19	Sales Customers			12			\$ 840	\$ 840	\$ 840	\$ 840	\$ 0	\$ 840	20			
20	Transportation Customers												21			
21	Commodity Charge per Month												22			
22	Sales Customers			242,772	24,560,555		\$ 0.36862	\$ 17,002,537	\$ 0	\$ 17,002,537	\$ 10,602,792	\$ 10,602,792	23			
23	Transportation Customers												24			
24	Total General Gas Service - 1												25			
25	General Gas Service - 2	SG-G2	Sch J-1, Sh 13	40,509		\$ 160.00	\$ 3,495.49	\$ 11,799,900	\$ 0	\$ 11,799,900	\$ 0	\$ 11,799,900	26			
26	Basic Service Charge per Month												27			
27	Sales Customers			156			\$ 45,441	\$ 45,441	\$ 45,441	\$ 0	\$ 45,441	\$ 0	\$ 45,441	28		
28	Transportation Customers												29			
29	Commodity Charge per Month												30			
30	Transportation Service Charge												31			
31	Commodity Charge per Month												32			
32	Sales Customers			40,665	47,633,912		\$ 0.09848	\$ 11,845,342	\$ 0	\$ 11,845,342	\$ 20,337,621	\$ 20,337,621	33			
33	Transportation Customers												34			
34	Total General Gas Service - 2												35			
35	General Gas Service - 3	SG-G3	Sch J-1, Sh 13	3,036		\$ 350.00	\$ 12,206.95	\$ 3,088,358	\$ 0	\$ 3,088,358	\$ 0	\$ 3,088,358	36			
36	Basic Service Charge per Month												37			
37	Sales Customers			336			\$ 341,795	\$ 341,795	\$ 341,795	\$ 0	\$ 341,795	\$ 0	\$ 341,795	38		
38	Transportation Customers												39			
39	Commodity Charge per Month												40			
40	Transportation Service Charge												41			
41	Commodity Charge per Month												42			
42	Sales Customers			3,372	20,008,077		\$ 0.09860	\$ 3,430,153	\$ 0	\$ 3,430,153	\$ 7,810,069	\$ 7,810,069	43			
43	Transportation Customers												44			
44	Total General Gas Service - 3												45			
45	General Gas Service - 4	SG-G4	Sch J-1, Sh 13	600		\$ 1,000.00	\$ 600,000	\$ 600,000	\$ 0	\$ 600,000	\$ 0	\$ 600,000	46			
46	Basic Service Charge per Month												47			
47	Sales Customers			1,512			\$ 1,512,000	\$ 1,512,000	\$ 1,512,000	\$ 0	\$ 1,512,000	\$ 0	\$ 1,512,000	48		
48	Transportation Customers			1,201			\$ 600,500	\$ 600,500	\$ 600,500	\$ 0	\$ 600,500	\$ 0	\$ 600,500	49		
49	Commodity Charge per Month												50			
50	Demand Charges												51			
51	Sales Customers												52			
52	Transportation Service Charge												53			
53	Commodity Charge per Month												54			
54	Sales Customers			2,112	137,076,713		\$ 0.01918	\$ 2,712,500	\$ 13,823,668	\$ 16,536,368	\$ 12,613,321	\$ 29,149,689				
	Transportation Customers															
	Total General Gas Service - 4															

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates		Line No.	
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Basic Service Charge Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)	(l)+(k)		
55	General Gas Service - 5	SG-G5														
56	SG-G4 General-4			0		\$	1,000.00		\$	0	\$	0	\$	0	\$	0
57	Demand Charges		Sch J-1, Sh 13	0			1,000.00			0		0		0		0
58	Sales Customers		WP J-1, Sh 64 & 69	0			500.00			0		0		0		0
59	Transportation Customers		WP J-1, Sh 64	0						0		0		0		0
60	Demand Charges															
61	Demand Charges		WP J-1, Sh 66-67					\$	0.00615							
62	Sales Customers		WP J-1, Sh 67 & 69						0.00615							
63	SG-G7 General-7															
64	Sales Customers		Sch J-1, Sh 13					\$	0.00527							
65	Transportation Customers		WP J-1, Sh 64 & 69						0.00527							
66	Total General Gas Service - 5			0					\$	0.00527						
67	General Gas Service - 6	SG-G6														
68	Commodity Charge per Therm:															
69	Demand Charges		Sch J-1, Sh 13	0		\$	1,000.00			0		\$	0		\$	0
70	Demand Charges		WP J-1, Sh 64 & 69	24			1,000.00			24,000				0		24,000
71	Sales Customers		WP J-1, Sh 64	12			500.00			6,000				0		6,000
72	Demand Charges															
73	Demand Charges		WP J-1, Sh 66-67					\$	0.03774							
74	Demand Charges		WP J-1, Sh 67 & 69						0.03774							
75	[2] BTER effective July 1, 2021. Excludes all surcharges.															
76	Sales Customers		Sch J-1, Sh 13					\$	0.01026							
77	Transportation Customers		WP J-1, Sh 64 & 69						0.01026							
78	Total General Gas Service - 6			24					\$	30,000						
79	General Gas Service - 7	SG-G7														
80	Basic Service Charge per Month															
81	Demand Charges		Sch J-1, Sh 13	0		\$	1,000.00			0		\$	0		\$	0
82	Demand Charges		WP J-1, Sh 64 & 69	0			1,000.00			0				0		0
83	Demand Charges		WP J-1, Sh 64	0			500.00			0				0		0
84	Demand Charges															
85	Demand Charges		WP J-1, Sh 66-67					\$	0.03552							
86	Demand Charges		WP J-1, Sh 67 & 69						0.03552							
87	All Usage															
88	Sales Customers		Sch J-1, Sh 13					\$	0.01838							
89	Transportation Customers		WP J-1, Sh 64 & 69						0.01838							
90	Total General Gas Service - 7			0					\$	0						
91	Total General Gas Service			288,945					\$	35,020,532						
92	[1] Delivery charge effective May 31, 2021. Excludes all surcharges.															
93	[2] BTER effective January 1, 2018. Excludes all surcharges.															

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Present Margin Rates [1]		Margin at Present Rates			Revenue at Present Rates		Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	
													(n)
94	Air Conditioning Gas Service		SG-AC	48		\$ 0.00		\$ 0		\$ 0			94
95	General Gas Service - 1 (Seasonal)	Sch J-1, Sh 14			16,415			\$ 0.11336		\$ 1,861		\$ 0	95
96	Summer	Sch J-1, Sh 14			5,918			0.36862		2,181		7,086	96
97	Winter	Sch J-1, Sh 14		24		\$ 0.00				0		2,555	97
98	General Gas Service - 2 (Seasonal)	Sch J-1, Sh 14			23,969			\$ 0.11336		2,717		0	98
99	Summer	Sch J-1, Sh 14			9,612			0.09948		956		10,347	99
100	Winter	Sch J-1, Sh 14		24		\$ 25.80				619		4,150	100
101	Air Conditioning Gas Service (2nd Meter Cooling)	Sch J-1, Sh 14		108		0.00				0		0	101
102	Basic Service Charge per Month	Sch J-1, Sh 14			219,329			\$ 0.11336		24,863		94,684	102
103	All Usage			204	275,243					32,578		118,822	103
104	Total Air Conditioning Gas Service												104
105	Water Pumping Gas Service		SG-WP	12		\$ 250.00		\$ 3,000		\$ 3,000		\$ 0	105
106	Basic Service Charge per Month	Sch J-1, Sh 13											106
107	Commodity Charge per Therm:				458,295			0.05771		26,448		197,946	107
108	All Usage			12	458,295					29,448		197,946	108
109	Total Water Pumping Gas Service												109
110	Small Electric Generation Gas Service		SG-EG	0		\$ 0.00		\$ 0		\$ 0		\$ 0	110
111	Basic Service Charge per Month	Sch J-1, Sh 13											111
112	Sales Customers	WP J-1, Sh 64		24		1,000				24,000		0	112
113	Transportation Customers	WP J-1, Sh 64		24		500				12,000		0	113
114	Transportation Service Charge												114
115	Commodity Charge per Therm:												115
116	Sales Customers	Sch J-1, Sh 13			6,930,534			\$ 0.00470		32,574		0	116
117	Transportation Customers	WP J-1, Sh 64		24	6,930,534			0.00470		32,574		0	117
118	Total Total Water Pumping Gas Service												118
119	Gas Service for Compression on Customer's Premises		SG-CNG	0		\$ 10.80		\$ 0		\$ 0		\$ 0	119
120	Basic Service Charge per Month	Sch J-1, Sh 13											120
121	Residential	Sch J-1, Sh 13		36		25.80				929		0	121
122	Non-Residential												122
123	Commodity Charge per Therm:												123
124	All Usage	Sch J-1, Sh 13		36	213,498			\$ 0.15304		32,674		92,167	124
125	Total Gas Service for Compression on Customer's Premises				213,498					929		92,167	125
126	Street and Outdoor Lighting Gas Service		SG-L	6,936				\$ 0.48372		137,526		122,737	126
127	Commodity Charge per Therm:				284,310								127
128	All Usage	Sch J-1, Sh 13		6,936	284,310					137,526		122,737	128
129	Total Street and Outdoor Lighting Gas Service												129
130	Total Tariff Sales and Transportation		SG-OS	8,370,213	568,824,579			\$ 244,998,048		15,427,618		184,155,926	130
131	Optional Gas Service	Sch J-1, Sh 13		0						0		0	131
132	Customer 1	Sch J-2, Sh 1		12	75,438,549					6,684,415		0	132
133	Customer 2	Sch J-2, Sh 1		24	67,509,760					1,478,054		0	133
134	Customer 3	Sch J-2, Sh 1		12	69,315,740					2,169,003		0	134
135	Customer 4	Sch J-2, Sh 1		48	104,395,448					2,479,632		0	135
136	Customer 5	Sch J-2, Sh 1		24	20,458,195					1,067,305		0	136
137	Customer 6	Sch J-2, Sh 1		12	69,877,510					1,117,341		0	137
138	Other Operating Revenues	Statement O, Sh 8								0		0	138
139	Total Revenue			8,370,345	975,819,801			\$ 245,067,048		30,387,370		184,155,926	139

[1] Delivery charge effective May 31, 2021. Excludes all surcharges.
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates		
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRX Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)	Total Revenue (n)	
1	Single-Family Residential Gas Service	SG-RS	Sch J-1, Sh 12	6,444,780		\$ 10.80	\$ 331.51	\$ 178,042.418		\$ 2,074	\$ 2,074	\$ 178,042.418	\$ 0	\$ 178,042.418	
2	Basic Service Charge per Month														
3	Commodity Charge per Therm:														
4	All Usage		Sch J-1, Sh 12	6,444,780	267,843,380		\$ 0.39285			0	0	115,627,987		115,627,987	
5	Total Single-Family Residential Gas Service													293,670,405	
6	Multi-Family Residential Gas Service	SG-RM	Sch J-1, Sh 12	1,516,152		\$ 9.00	\$ 229.28	\$ 28,968.611		\$ 2,074	\$ 2,074	\$ 28,968.611	\$ 0	\$ 28,968.611	
7	Basic Service Charge per Month														
8	Commodity Charge per Therm:														
9	All Usage		Sch J-1, Sh 12	1,516,152	34,113,439		\$ 0.43168			0	0	14,726,772		14,726,772	
10	Total Multi-Family Residential Gas Service													43,695,382	
11	Air Conditioning Residential Gas Service	SG-RAC	Sch J-1, Sh 12	192		\$ 10.80									
12	Basic Service Charge per Month														
13	Commodity Charge per Therm:														
14	All Usage		Sch J-1, Sh 12	192	159,650		0.09659			15,421	15,421	68,921		68,921	
15	Total Air Conditioning Residential Gas Service													68,921	
16	Total Residential Gas Service			7,961,124	302,116,469			\$ 207,013,103		\$ 15,421	\$ 207,028,523	\$ 130,423,680		\$ 337,452,203	
17	General Gas Service -1	SG-G1													
18	Basic Service Charge per Month														
19	Sales Customers		Sch J-1, Sh 12	239,916		\$ 25.80	\$ 840.42	\$ 16,802.517		\$ 16,802.517	\$ 0	\$ 0	\$ 16,802.517		
20	Transportation Customers		WP J-1, Sh 63	12		25.80	840.42	840		840	0	0	840		
21	Commodity Charge per Therm:														
22	Sales Customers		Sch J-1, Sh 12		24,274,788		\$ 0.36862			0	0	10,479,426		10,479,426	
23	Transportation Customers		WP J-1, Sh 63		0		0.36862			0	0	0		0	
24	Total General Gas Service - 1			239,928	24,274,788			\$ 16,803,357		\$ 16,803,357	\$ 10,479,426	\$ 27,282,783			
25	General Gas Service -2	SG-G2													
26	Basic Service Charge per Month														
27	Sales Customers		Sch J-1, Sh 12	36,312		\$ 160.00	\$ 3,495.49	\$ 10,577,353		\$ 10,577,353	\$ 0	\$ 0	\$ 10,577,353		
28	Transportation Customers		WP J-1, Sh 63	156		160.00	3,495.49	45,441		45,441	0	0	45,441		
29	Commodity Charge per Therm:														
30	Sales Customers		Sch J-1, Sh 12		42,257,675		\$ 0.09948			0	0	18,242,638		18,242,638	
31	Transportation Customers		WP J-1, Sh 63		523,371		0.09948			0	0	0		0	
32	Total General Gas Service - 2			36,468	42,781,046			\$ 10,622,794		\$ 10,622,794	\$ 18,242,638	\$ 28,865,432			
34	General Gas Service -3	SG-G3													
35	Basic Service Charge per Month														
36	Sales Customers		Sch J-1, Sh 12	2,664		\$ 350.00	\$ 12,206.95	\$ 2,709,943		\$ 2,709,943	\$ 0	\$ 0	\$ 2,709,943		
37	Transportation Customers		WP J-1, Sh 63	336		350.00	12,206.95	341,795		341,795	0	0	341,795		
38	Commodity Charge per Therm:														
39	Sales Customers		Sch J-1, Sh 12		15,872,191		\$ 0.09860			0	0	6,852,025		6,852,025	
40	Transportation Customers		WP J-1, Sh 63		1,916,650		0.09860			0	0	0		0	
41	Total General Gas Service - 3			3,000	17,788,841			\$ 3,051,738		\$ 3,051,738	\$ 6,852,025	\$ 9,903,763			
44	General Gas Service -4	SG-G4													
45	Basic Service Charge per Month														
46	Sales Customers		Sch J-1, Sh 13	600		\$ 1,000.00	\$ 1,512,000	\$ 600,000		\$ 600,000	\$ 0	\$ 0	\$ 600,000		
47	Transportation Customers		WP J-1, Sh 64 & 69	1,512		1,000.00	1,512,000	1,512,000		1,512,000	0	0	1,512,000		
48	Demand Charges		WP J-1, Sh 64	1,189		500.00	594,500	594,500		594,500	0	0	594,500		
49	Sales Customers		WP J-1, Sh 66-67		38,535,048		\$ 0.05200			2,003,822	2,003,822	0	2,003,822		
50	Transportation Customers		WP J-1, Sh 67 & 69		176,748,360		0.05200			9,190,915	9,190,915	0	9,190,915		
51	Commodity Charge per Therm:														
52	Sales Customers		Sch J-1, Sh 13		29,217,793		\$ 0.01918			560,397	560,397	12,613,321		13,173,718	
53	Transportation Customers		WP J-1, Sh 64 & 69		107,858,920		0.01918			2,068,734	2,068,734	12,613,321		14,686,789	
54	Total General Gas Service - 4			2,112	137,076,713			\$ 2,706,500		\$ 13,823,868	\$ 16,530,388	\$ 29,143,689			

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (c)	Billing Determinants		Present Margin Rates [1]		Margin at Present Rates			Revenue at Present Rates		
			Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)
			(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
55	General Gas Service -5	SG-G5										
56	Basic Service Charge per Month		0		\$ 1,000.00			\$ 0	\$ 0	\$ 0		0
57	Sales Customers		0		1,000.00			0	0	0		0
58	Transportation Customers		0		500.00			0	0	0		0
59	Transportation Service Charge		0					0	0	0		0
60	Demand Charges											
61	Sales Customers						\$ 0.00615	0	0	0		0
62	Transportation Customers						0.00615	0	0	0		0
63	Commodity Charge per Therm:											
64	Sales Customers						\$ 0.00527	0	0	0		0
65	Transportation Customers						0.00527	0	0	0		0
66	Total General Gas Service -5		0					\$ 0	\$ 0	\$ 0		0
67	General Gas Service -6	SG-G6										
68	Basic Service Charge per Month		0		\$ 1,000.00			\$ 0	\$ 0	\$ 0		0
69	Sales Customers		24		1,000.00			24,000	0	24,000		24,000
70	Transportation Customers		12		500.00			6,000	0	6,000		6,000
71	Transportation Service Charge											
72	Demand Charges											
73	Sales Customers						\$ 0.03774	0	0	0		0
74	Transportation Customers				28,349,388		0.03774	1,069,906	0	1,069,906		1,069,906
75	Commodity Charge per Therm:											
76	Sales Customers						\$ 0.01026	0	0	0		0
77	Transportation Customers				25,012,000		0.01026	256,623	0	256,623		256,623
78	Total General Gas Service -6		24					\$ 30,000	\$ 1,326,529	\$ 1,356,529		\$ 1,356,529
79	General Gas Service -7	SG-G7										
80	Basic Service Charge per Month		0		\$ 1,000.00			\$ 0	\$ 0	\$ 0		0
81	Sales Customers		0		1,000.00			0	0	0		0
82	Transportation Customers		0		500.00			0	0	0		0
83	Transportation Service Charge		0									
84	Demand Charges											
85	Sales Customers						\$ 0.03552	0	0	0		0
86	Transportation Customers						0.03552	0	0	0		0
87	Commodity Charge per Therm:											
88	Sales Customers						\$ 0.01838	0	0	0		0
89	Transportation Customers						0.01838	0	0	0		0
90	Total General Gas Service -7		0					\$ 0	\$ 0	\$ 0		0
91	Total General Gas Service		281,532		246,933,388			\$ 33,214,389	\$ 15,150,397	\$ 48,364,786		\$ 96,552,196

[1] Delivery charge effective May 31, 2021. Excludes all surcharges.

[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates			
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRX Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)	Total Revenue (n)		
94	Air Conditioning Gas Service		SG-AC													
95	General Gas Service --1 (Seasonal)	Sch J-1, Sh 13		48	\$ 16,415	\$ 0.00	\$	\$ 0.11336	\$	\$	\$	\$	\$	\$	\$	\$
96	Summer	Sch J-1, Sh 13			5,918			0.36862								
97	Winter	Sch J-1, Sh 13		24		0.00										
98	General Gas Service --2 (Seasonal)	Sch J-1, Sh 13			23,969			0.11336								
99	Summer	Sch J-1, Sh 13			9,612			0.09948								
100	Winter	Sch J-1, Sh 13		24		25.80										
101	Air Conditioning Gas Service (2nd Meter Cooling)	Sch J-1, Sh 13		108		0.00		0.11336								
102	Basic Service Charge per Month	Sch J-1, Sh 13			219,329											
103	All Usage	Sch J-1, Sh 13			275,243											
104	Total Air Conditioning Gas Service															
105	Water Pumping Gas Service		SG-WP													
106	Basic Services Charge per Month	Sch J-1, Sh 13		12		250.00										
107	Commodity Charge per Therm:	Sch J-1, Sh 13			459,295											
108	All Usage	Sch J-1, Sh 13		12				0.05771								
109	Total Water Pumping Gas Service															
110	Small Electric Generation Gas Service		SG-EG													
111	Basic Service Charge per Month	Sch J-1, Sh 13		0		0.00										
112	Sales Customers	WP J-1, Sh 64 & 69		24		1,000										
113	Transportation Customers	WP J-1, Sh 64 & 69		24		500										
114	Transportation Service Charge	Sch J-1, Sh 13														
115	Commodity Charge per Therm:	Sch J-1, Sh 13			6,930,534											
116	Sales Customers	WP J-1, Sh 64 & 69		24				0.00470								
117	Transportation Customers	WP J-1, Sh 64 & 69			6,930,534			0.00470								
118	Total Small Electric Generation Gas Service															
119	Gas Service for Compression on Customer's Premises		SG-CNG													
120	Basic Service Charge per Month	Sch J-1, Sh 12		0		10.80										
121	Residential	Sch J-1, Sh 12		36		25.80										
122	Non-Residential	Sch J-1, Sh 12														
123	Commodity Charge per Therm:	Sch J-1, Sh 12			213,498											
124	All Usage	Sch J-1, Sh 12		36				0.15304								
125	Total Gas Service for Compression on Customer's Premises															
126	Street and Outdoor Lighting Gas Service		SG-L													
127	Commodity Charge per Therm:	Sch J-1, Sh 12		6,936		284,310										
128	All Usage	Sch J-1, Sh 12		6,936				0.48372								
129	Total Street and Outdoor Lighting Gas Service															
130	Total Tariff Sales and Transportation		SG-OS		8,249,868											
131	Optional Gas Service	Sch J-1, Sh 12		0		0										
132	Customer 1	Sch J-2, Sh 1	ST-1	12	75,438,549											
133	Customer 2	Sch J-2, Sh 1	ST-1	24	67,509,780											
134	Customer 3	Sch J-2, Sh 1	ST-1	12	69,315,740											
135	Customer 4	Sch J-2, Sh 1	ST-1	48	104,395,448											
136	Customer 5	Sch J-2, Sh 1	ST-1	24	20,458,195											
137	Customer 6	Sch J-2, Sh 1	ST-1	12	69,877,510											
138	Other Operating Revenues	Statement O, Sh 8														
139	Total Revenue			8,250,000	964,206,959											

[1] Delivery charge effective May 31, 2021. Excludes all surcharges.
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	Billing Adjustments [1]		Reclassification [2]		Volume Annualized [3]		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
1	Single-Family Residential Gas Service	SG-RS	0	0	0	0	0	13,398	1
2	Multi-Family Residential Gas Service	SG-RM	0	0	0	0	0	0	2
3	Air Conditioning Residential Gas Service	SG-RAC	0	0	0	0	1	3	3
4	General Gas Service - 1	SG-G1	2	25	21	8,018	0	0	4
5	General Gas Service - 2	SG-G2	0	0	18	118,289	25	70,770	5
6	General Gas Service - 3	SG-G3	11	5,159	10	676,874	40	651,737	6
7	General Gas Service - 4	SG-G4	7	(47,389)	(72)	(888,012)	(1)	271,347	7
8	General Gas Service - 5	SG-G5	0	0	0	0	0	0	8
9	General Gas Service - 6	SG-G6	0	0	0	0	0	0	9
10	General Gas Service - 7	SG-G7	0	0	0	0	0	0	10
11	Air Conditioning Gas Service	SG-AC	0	0	0	0	0	0	11
12	Water Pumping Gas Service	SG-WP	0	0	0	0	0	0	12
13	Small Electric Generation Gas Service	SG-EG	0	0	0	0	0	0	13
14	Compress (CNG)	SG-CNG	0	0	9	86,178	0	0	14
15	Street and Outdoor Lighting Gas Service	SG-L	522	7,442	0	0	(19)	(9,521)	15
16	Optional Gas Service	SG-OS	0	0	0	0	0	0	16
17	Total Tariff Sales		542	(34,763)	(14)	1,347	46	997,734	17
18	Transportation of Customer-Secured Natural Gas	ST-1	(3)	(5,037,761)	0	0	12	1,250,928	18
19	Total		539	(5,072,524)	(14)	1,347	58	2,248,662	19

[1] Adjustments to recorded amounts to correct billing errors. See Schedule J-1 Workpapers, Sheets 40 - 53.
 [2] Adjustment to reclassify bills and volumes to other schedule in compliance with Southwest's Nevada Gas Tariff. See Schedule J-1 Workpapers, Sheets 40 - 53.
 [3] Adjustments to annualize partial test year volumes to reflect loss or addition of load within the test year. See Schedule J-1 Workpapers, Sheets 40 - 53.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	Weather Normalization [1]		Customer [2]		Total Adjustments Within Test Year		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
20	Single-Family Residential Gas Service	SG-RS	0	(12,414,491)	29,953	723,822	29,953	(11,677,271)	20
21	Multi-Family Residential Gas Service	SG-RM	0	(1,091,692)	(1,366)	(80,402)	(1,366)	(1,172,094)	21
22	Air Conditioning Residential Gas Service	SG-RAC	0	(1,069)	0	0	1	(1,066)	22
23	General Gas Service - 1	SG-G1	0	(881,466)	2,444	46,187	2,467	(827,236)	23
24	General Gas Service - 2	SG-G2	0	(1,274,532)	(5,834)	(6,276,975)	(5,791)	(7,362,448)	24
25	General Gas Service - 3	SG-G3	0	(451,771)	(648)	(3,546,517)	(587)	(2,664,518)	25
26	General Gas Service - 4	SG-G4	0	(315,990)	0	0	(66)	(980,044)	26
27	General Gas Service - 5	SG-G5	0	0	0	0	0	0	27
28	General Gas Service - 6	SG-G6	0	0	0	0	0	0	28
29	General Gas Service - 7	SG-G7	0	0	0	0	0	0	29
30	Air Conditioning Gas Service	SG-AC	0	0	0	0	0	0	30
31	Water Pumping Gas Service	SG-WP	0	0	0	0	0	0	31
32	Small Electric Generation Gas Service	SG-EG	0	0	0	0	0	0	32
33	Compress (CNG)	SG-CNG	0	0	0	0	9	86,178	33
34	Street and Outdoor Lighting Gas Service	SG-L	0	0	0	0	503	(2,079)	34
35	Optional Gas Service	SG-OS	0	0	0	0	0	0	35
36	Total Tariff Sales		0	(16,431,011)	24,549	(9,133,885)	25,123	(24,600,578)	36
37	Transportation of Customer-Secured Natural Gas	ST-1	0	0	0	0	9	(3,786,833)	37
38	Total		0	(16,431,011)	24,549	(9,133,885)	25,132	(28,387,411)	38

[1] Adjustment to reflect normal weather within the test period. See Schedule J-1 Workpapers, Sheets 31 - 34.

[2] Adjustment to reflect the end of period number of customers. See Schedule J-1 Workpapers, Sheets 21 - 25.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	As Recorded at May 31, 2021 [1]		Total Adjustments [2]		Total as Adjusted Within Test Year		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
39	Single-Family Residential Gas Service	SG-RS	6,414,827	279,520,651	29,953	(11,677,271)	6,444,780	267,843,380	39
40	Multi-Family Residential Gas Service	SG-RM	1,517,518	35,285,533	(1,366)	(1,172,094)	1,516,152	34,113,439	40
41	Air Conditioning Residential Gas Service	SG-RAC	191	160,716	1	(1,066)	192	159,650	41
42	General Gas Service - 1	SG-G1	237,449	25,102,024	2,467	(827,236)	239,916	24,274,788	42
43	General Gas Service - 2	SG-G2	42,103	49,620,123	(5,791)	(7,362,448)	36,312	42,257,675	43
44	General Gas Service - 3	SG-G3	3,251	18,536,709	(587)	(2,664,518)	2,664	15,872,191	44
45	General Gas Service - 4	SG-G4	666	30,197,837	(66)	(980,044)	600	29,217,793	45
46	General Gas Service - 5	SG-G5	0	0	0	0	0	0	
47	General Gas Service - 6	SG-G6	0	0	0	0	0	0	
48	General Gas Service - 7	SG-G7	0	0	0	0	0	0	
49	Air Conditioning Gas Service	SG-AC	204	275,243	0	0	204	275,243	49
50	Water Pumping Gas Service	SG-WP	12	458,295	0	0	12	458,295	50
51	Small Electric Generation Gas Service	SG-EG	0	0	0	0	0	0	51
52	Compress (CNG)	SG-CNG	27	127,320	9	86,178	36	213,498	52
53	Street and Outdoor Lighting Gas Service	SG-L	6,433	286,389	503	(2,079)	6,936	284,310	53
54	Optional Gas Service	SG-OS	0	0	0	0	0	0	54
55	Total Tariff Sales		8,222,681	439,570,840	25,123	(24,600,578)	8,247,804	414,970,262	55
56	Transportation of Customer-Secured Natural Gas	ST-1	2,115	553,023,530	9	(3,786,833)	2,124	549,236,697	56
57	Total		8,224,796	992,594,370	25,132	(28,387,411)	8,249,928	964,206,959	57

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Total as Adjusted Within the Test Year [1]		Ratemaking Adjustment at Present Rate Schedules [2]		Total as Adjusted at Present Rates Schedules		Line No.	
		Schedule Number (b)	Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)		Sales (Therms) (h)
58	Single-Family Residential Gas Service	SG-RS	6,444,780	267,843,380	0	0	6,444,780	267,843,380	58
59	Multi-Family Residential Gas Service	SG-RM	1,516,152	34,113,439	0	0	1,516,152	34,113,439	59
60	Air Conditioning Residential Gas Service	SG-RAC	192	159,650	0	0	192	159,650	60
61	General Gas Service - 1	SG-G1	239,916	24,274,788	12	0	239,928	24,274,788	61
62	General Gas Service - 2	SG-G2	36,312	42,257,675	156	523,371	36,468	42,781,046	62
63	General Gas Service - 3	SG-G3	2,664	15,872,191	336	1,916,650	3,000	17,788,841	63
64	General Gas Service - 4	SG-G4	600	29,217,793	1,512	107,858,920	2,112	137,076,713	64
65	General Gas Service - 5	SG-G5	0	0	0	0	0	0	
66	General Gas Service - 6	SG-G6	0	0	24	25,012,000	24	25,012,000	
67	General Gas Service - 7	SG-G7	0	0	0	0	0	0	
68	Air Conditioning Gas Service	SG-AC	204	275,243	0	0	204	275,243	68
69	Water Pumping Gas Service	SG-WP	12	458,295	0	0	12	458,295	69
70	Small Electric Generation Gas Service	SG-EG	0	0	24	6,930,534	24	6,930,534	70
71	Compress (CNG)	SG-CNG	36	213,498	0	0	36	213,498	71
72	Street and Outdoor Lighting Gas Service	SG-L	6,936	284,310	0	0	6,936	284,310	72
73	Optional Gas Service	SG-OS	0	0	0	0	0	0	73
74	Total Tariff Sales and Transportation		8,247,804	414,970,262	2,064	142,241,475	8,249,868	557,211,737	74
75	Transportation of Customer-Secured Natural Gas	ST-1	2,124	549,236,697	(2,064)	(142,241,475)	60	406,995,222	75
76	Total		8,249,928	964,206,959	0	0	8,249,928	964,206,959	76

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

[2] Adjustment to move bills and volumes for full-margin transportation customers to the rate schedule they are priced under at present rates. See WP J-1, Sheets 63 - 64.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Schedule Number (b)	Total as Adjusted at Present Rate Schedules [1]		Certification Adjustment [2]		Total as Adjusted at Certification		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
77	Single-Family Residential Gas Service	SG-RS	6,444,780	267,843,380	89,928	3,737,383	6,534,708	271,580,763	77
78	Multi-Family Residential Gas Service	SG-RM	1,516,152	34,113,439	23,004	517,590	1,539,156	34,631,029	78
79	Air Conditioning Residential Gas Service	SG-RAC	192	159,650	0	0	192	159,650	79
80	General Gas Service - 1	SG-G1	239,928	24,274,788	2,844	285,767	242,772	24,560,555	80
81	General Gas Service - 2	SG-G2	36,468	42,781,046	4,197	4,852,866	40,665	47,633,912	81
82	General Gas Service - 3	SG-G3	3,000	17,788,841	372	2,219,235.80	3,372	20,008,077	82
83	General Gas Service - 4	SG-G4	2,112	137,076,713	0	0	2,112	137,076,713	83
84	General Gas Service - 5	SG-G5	0	0	0	0	0	0	84
85	General Gas Service - 6	SG-G6	24	25,012,000	0	0	24	25,012,000	85
86	General Gas Service - 7	SG-G7	0	0	0	0	0	0	86
87	Air Conditioning Gas Service	SG-AC	204	275,243	0	0	204	275,243	87
88	Water Pumping Gas Service	SG-WP	12	458,295	0	0	12	458,295	88
89	Small Electric Generation Gas Service	SG-EG	24	6,930,534	0	0	24	6,930,534	89
90	Compress (CNG)	SG-CNG	36	213,498	0	0	36	213,498	90
91	Street and Outdoor Lighting Gas Service	SG-L	6,936	284,310	0	0	6,936	284,310	91
92	Optional Gas Service	SG-OS	0	0	0	0	0	0	92
93	Total Tariff Sales and Transportation		8,249,868	557,211,737	120,345	11,612,842	8,370,213	568,824,579	93
94	Negotiated Contracts	ST-1	60	406,995,222	0	0	60	406,995,222	94
95	Total		<u>8,249,928</u>	<u>964,206,959</u>	<u>120,345</u>	<u>11,612,842</u>	<u>8,370,273</u>	<u>975,819,801</u>	95

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

[2] Adjustment to reflect the end of Certification period number of customers. See Schedule J-1 Workpapers, Sheets 1 - 5.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Total as Adjusted Certification [1]		Ratemaking Adjustment at Proposed Rate Schedules		Total As Adjusted at Proposed Rates Schedules		Line No.	
		Schedule Number (b)	Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)		Sales (Therms) (h)
96	Single-Family Residential Gas Service	SG-RS	6,534,708	271,580,763	0	0	6,534,708	271,580,763	96
97	Multi-Family Residential Gas Service	SG-RM	1,539,156	34,631,029	0	0	1,539,156	34,631,029	97
98	Air Conditioning Residential Gas Service	SG-RAC	192	159,650	0	0	192	159,650	98
99	General Gas Service - 1	SG-G1	242,772	24,560,555	0	0	242,772	24,560,555	99
100	General Gas Service - 2	SG-G2	40,665	47,633,912	0	0	40,665	47,633,912	100
101	General Gas Service - 3	SG-G3	3,372	20,008,077	0	0	3,372	20,008,077	101
102	General Gas Service - 4	SG-G4	2,112	137,076,713	0	0	2,112	137,076,713	102
103	General Gas Service - 5	SG-G5	0	0	54	124,853,643	54	124,853,643	
104	General Gas Service - 6	SG-G6	24	25,012,000	48	282,141,579	72	307,153,579	
105	General Gas Service - 7	SG-G7	0	0	0	0	0	0	
106	Air Conditioning Gas Service	SG-AC	204	275,243	0	0	204	275,243	106
107	Water Pumping Gas Service	SG-WP	12	458,295	0	0	12	458,295	107
108	Small Electric Generation Gas Service	SG-EG	24	6,930,534	0	0	24	6,930,534	108
109	Compress (CNG)	SG-CNG	36	213,498	0	0	36	213,498	109
110	Street and Outdoor Lighting Gas Service	SG-L	6,936	284,310	0	0	6,936	284,310	110
111	Optional Gas Service	SG-OS	0	0	0	0	0	0	111
112	Total Tariff Sales and Transportation		8,370,213	568,824,579	102	406,995,222	8,370,315	975,819,801	112
113	Negotiated Contracts	ST-1	60	406,995,222	(102)	(406,995,222)	(42)	0	113
114	Total		8,370,273	975,819,801	0	0	8,370,273	975,819,801	114

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SALES AND REVENUE BY RATE SCHEDULE AS RECORDED
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Sales (Therms) (d)	Revenues (e)	Number of Bills (f)	Line No.
1	Single-Family Residential Gas Service	Sch J-2, Sh 2	SG-RS	279,520,651	\$ 252,195,375	6,414,827	1
2	Multi-Family Residential Gas Service	Sch J-2, Sh 3	SG-RM	35,285,533	38,529,512	1,517,518	2
3	Air Conditioning Residential Gas Service	Sch J-2, Sh 4	SG-RAC	160,716	65,929	191	3
4	General Gas Service - 1	Sch J-2, Sh 5	SG-G1	25,102,024	22,129,672	237,449	4
5	General Gas Service - 2	Sch J-2, Sh 6	SG-G2	49,620,123	25,891,802	42,103	5
6	General Gas Service - 3	Sch J-2, Sh 7	SG-G3	18,536,709	8,341,086	3,251	6
7	General Gas Service - 4	Sch J-2, Sh 8	SG-G4	30,197,837	12,512,246	666	7
8	General Gas Service - 5	Sch J-2, Sh 8	SG-G5	0	0	0	8
9	General Gas Service - 6	Sch J-2, Sh 8	SG-G6	0	0	0	9
10	General Gas Service - 7	Sch J-2, Sh 8	SG-G7	0	0	0	10
11	Air Conditioning Gas Service	Sch J-2, Sh 9	SG-AC	275,243	118,930	204	11
12	Water Pumping Gas Service	Sch J-2, Sh 10	SG-WP	458,295	194,688	12	12
13	Small Electric Generation Gas Service	Sch J-2, Sh 11	SG-EG	0	0	0	13
14	Gas Service for Compression on Customer's Premises	Sch J-2, Sh 12	SG-CNG	127,320	55,006	27	14
15	Street and Outdoor Lighting Gas Service	Sch J-2, Sh 13	SG-L	286,389	224,519	6,433	15
16	Optional Gas Service	Sch J-2, Sh 15	SG-OS	0	0	0	16
17	Total Tariff Sales			439,570,840	\$ 360,258,764	8,222,681	17
18	Customer 1	Sch J-2, Sh 16	ST-1	75,438,549	6,684,415	12	18
19	Customer 2	Sch J-2, Sh 17	ST-1	67,509,780	1,478,054	24	19
20	Customer 3	Sch J-2, Sh 18	ST-1	69,315,740	2,169,003	12	20
21	Customer 4	Sch J-2, Sh 19	ST-1	104,395,448	2,479,632	48	21
22	Customer 5	Sch J-2, Sh 20	ST-1	20,458,195	1,082,305	24	22
23	Customer 6	Sch J-2, Sh 21	ST-1	69,877,510	1,135,341	12	23
24	Non-Negotiated Contract - Transportation	Sch J-2, Sh 13	ST-1	146,028,308	15,773,134	1,983	24
25	Transportation of Customer-Secured Natural Gas	Sch J-2, Sh 14	ST-1	553,023,530	30,801,886	2,115	25
26	Total Tariff				\$ 391,060,651		26
27	Other Operating Revenues	Stmt O, Sh 8			6,147,876		27
28	Total Southern Nevada			992,594,370	\$ 397,208,527	8,224,796	28
29	Residential Sales	Sch J-2, Sh 2-4	FERC 480	314,966,900	290,790,816	7,932,536	29
30	Commercial and Industrial Sales	Sch J-2, Sh 2-16	FERC 481	124,213,534	69,296,370	290,123	30
31	Other Sales to Public Authorities	Sch J-2, Sh 16	FERC 482	390,406	171,579	22	31
32	Transportation Service	Sch J-2, Sh 14	FERC 489	553,023,530	30,801,886	2,115	32

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-RS, SINGLE-FAMILY RESIDENTIAL GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2020	12,545,701	\$ 15,697,314	529,986	1
2	July 2020	10,216,012	13,157,217	527,221	2
3	August 2020	9,157,047	11,912,247	535,384	3
4	September 2020	9,698,696	12,251,437	532,358	4
5	October 2020	10,831,451	12,998,076	533,323	5
6	November 2020	17,733,095	17,903,400	534,115	6
7	December 2020	39,895,545	33,094,461	535,255	7
8	January 2021	53,449,793	40,595,511	536,416	8
9	February 2021	44,320,271	33,289,945	537,265	9
10	March 2021	36,334,353	28,365,107	537,928	10
11	May 2021	20,568,138	18,345,808	538,511	11
12	May 2021	14,770,549	<u>14,584,853</u>	537,065	12
13	Total	<u>279,520,651</u>	<u>\$ 252,195,375</u>	<u>6,414,827</u>	13
14	Average			<u>534,569</u>	14

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-RM, MULTI-FAMILY RESIDENTIAL GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
15	June 2020	2,035,482	\$ 2,796,210	124,658	15
16	July 2020	1,861,447	2,508,234	123,734	16
17	August 2020	1,776,154	2,376,116	127,474	17
18	September 2020	1,803,784	2,389,866	126,288	18
19	October 2020	1,852,914	2,419,038	126,657	19
20	November 2020	2,542,500	2,988,626	126,772	20
21	December 2020	4,390,800	4,330,658	127,011	21
22	January 2021	5,392,646	4,930,788	126,984	22
23	February 2021	4,566,026	4,256,000	127,250	23
24	March 2021	4,045,929	3,907,791	127,162	24
25	May 2021	2,714,534	2,969,541	127,182	25
26	May 2021	2,303,317	<u>2,656,643</u>	126,346	26
27	Total	<u>35,285,533</u>	<u>\$ 38,529,512</u>	<u>1,517,518</u>	27
28	Average			<u>126,460</u>	28

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-RAC, AIR CONDITIONING RESIDENTIAL GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
29	June 2020	12,012	\$ 6,666	15	29
30	July 2020	12,510	6,150	16	30
31	August 2020	15,580	6,652	16	31
32	September 2020	14,381	6,139	16	32
33	October 2020	15,099	6,303	16	33
34	November 2020	11,976	4,893	16	34
35	December 2020	11,997	4,912	16	35
36	January 2021	14,004	5,386	16	36
37	February 2021	11,091	4,083	16	37
38	March 2021	14,162	5,167	16	38
39	May 2021	12,078	4,251	16	39
40	May 2021	<u>15,826</u>	<u>5,327</u>	<u>16</u>	40
41	Total	<u><u>160,716</u></u>	<u><u>\$ 65,929</u></u>	<u><u>191</u></u>	41
42	Average			<u><u>16</u></u>	42

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-G1, GENERAL GAS SERVICE - 1
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
43	June 2020	1,052,038	\$ 1,296,296	19,326	43
44	July 2020	1,068,906	1,244,757	19,246	44
45	August 2020	996,393	1,129,705	19,411	45
46	September 2020	1,065,858	1,172,382	19,369	46
47	October 2020	1,163,301	1,236,763	19,391	47
48	November 2020	1,623,803	1,575,954	19,629	48
49	December 2020	3,078,821	2,558,865	19,913	49
50	January 2021	4,429,670	3,349,611	20,154	50
51	February 2021	3,607,697	2,739,154	20,286	51
52	March 2021	3,175,996	2,492,819	20,386	52
53	May 2021	2,087,800	1,786,441	20,346	53
54	May 2021	<u>1,751,741</u>	<u>1,546,923</u>	<u>19,992</u>	54
55	Total	<u><u>25,102,024</u></u>	<u><u>\$ 22,129,672</u></u>	<u><u>237,449</u></u>	55
56	Average			<u><u>19,787</u></u>	56

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-G2, GENERAL GAS SERVICE - 2
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
57	June 2020	2,590,558	\$ 1,965,620	3,739	57
58	July 2020	2,741,581	1,871,248	3,669	58
59	August 2020	2,506,171	1,595,618	3,678	59
60	September 2020	2,681,085	1,663,649	3,633	60
61	October 2020	2,917,868	1,720,851	3,601	61
62	November 2020	3,845,662	2,071,600	3,579	62
63	December 2020	5,764,179	2,815,462	3,543	63
64	January 2021	6,881,878	3,142,749	3,477	64
65	February 2021	5,957,143	2,692,671	3,436	65
66	March 2021	5,699,038	2,593,832	3,381	66
67	May 2021	4,476,160	2,090,487	3,341	67
68	May 2021	<u>3,558,800</u>	<u>1,668,015</u>	<u>3,026</u>	68
69	Total	<u><u>49,620,123</u></u>	<u><u>\$ 25,891,802</u></u>	<u><u>42,103</u></u>	69
70	Average			<u><u>3,509</u></u>	70

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-G3, GENERAL GAS SERVICE - 3
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
71	June 2020	957,820	\$ 616,927	301	71
72	July 2020	1,000,810	584,932	289	72
73	August 2020	893,969	464,769	287	73
74	September 2020	944,395	485,155	276	74
75	October 2020	1,102,952	538,242	278	75
76	November 2020	1,506,453	688,534	278	76
77	December 2020	2,197,526	958,058	272	77
78	January 2021	2,630,767	1,089,032	268	78
79	February 2021	2,212,071	886,673	268	79
80	March 2021	2,197,851	878,196	261	80
81	May 2021	1,664,377	666,449	253	81
82	May 2021	<u>1,227,718</u>	<u>484,120</u>	<u>220</u>	82
83	Total	<u><u>18,536,709</u></u>	<u><u>\$ 8,341,086</u></u>	<u><u>3,251</u></u>	83
84	Average			<u><u>271</u></u>	84

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-G4, GENERAL GAS SERVICE - 4
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
85	June 2020	2,148,166	\$ 1,219,722	61	85
86	July 2020	2,414,880	1,259,441	62	86
87	August 2020	2,225,277	1,015,834	63	87
88	September 2020	2,229,971	1,016,921	62	88
89	October 2020	2,275,494	1,007,014	59	89
90	November 2020	2,462,966	1,025,499	56	90
91	December 2020	2,870,167	1,154,008	55	91
92	January 2021	3,052,345	1,155,015	54	92
93	February 2021	2,680,469	978,066	53	93
94	March 2021	2,763,444	988,899	51	94
95	May 2021	2,963,049	1,000,699	49	95
96	May 2021	<u>2,111,609</u>	<u>691,126</u>	<u>41</u>	96
97	Total	<u><u>30,197,837</u></u>	<u><u>\$ 12,512,246</u></u>	<u><u>666</u></u>	97
98	Average			<u><u>56</u></u>	98

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-G5, GENERAL GAS SERVICE - 5
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
99	June 2020	0	\$ 0	0	99
100	July 2020	0	0	0	100
101	August 2020	0	0	0	101
102	September 2020	0	0	0	102
103	October 2020	0	0	0	103
104	November 2020	0	0	0	104
105	December 2020	0	0	0	105
106	January 2021	0	0	0	106
107	February 2021	0	0	0	107
108	March 2021	0	0	0	108
109	May 2021	0	0	0	109
110	May 2021	<u>0</u>	<u>0</u>	<u>0</u>	110
111	Total	<u><u>0</u></u>	<u><u>\$ 0</u></u>	<u><u>0</u></u>	111
112	Average			<u><u>0</u></u>	112

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-G6, GENERAL GAS SERVICE - 6
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
113	June 2020	0	\$ 0	0	113
114	July 2020	0	0	0	114
115	August 2020	0	0	0	115
116	September 2020	0	0	0	116
117	October 2020	0	0	0	117
118	November 2020	0	0	0	118
119	December 2020	0	0	0	119
120	January 2021	0	0	0	120
121	February 2021	0	0	0	121
122	March 2021	0	0	0	122
123	May 2021	0	0	0	123
124	May 2021	<u>0</u>	<u>0</u>	<u>0</u>	124
125	Total	<u><u>0</u></u>	<u><u>\$ 0</u></u>	<u><u>0</u></u>	125
126	Average			<u><u>0</u></u>	126

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-G7, GENERAL GAS SERVICE - 7
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
127	June 2020	0	\$ 0	0	127
128	July 2020	0	0	0	128
129	August 2020	0	0	0	129
130	September 2020	0	0	0	130
131	October 2020	0	0	0	131
132	November 2020	0	0	0	132
133	December 2020	0	0	0	133
134	January 2021	0	0	0	134
135	February 2021	0	0	0	135
136	March 2021	0	0	0	136
137	May 2021	0	0	0	137
138	May 2021	<u>0</u>	<u>0</u>	<u>0</u>	138
139	Total	<u><u>0</u></u>	<u><u>\$ 0</u></u>	<u><u>0</u></u>	139
140	Average			<u><u>0</u></u>	140

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-AC, AIR CONDITIONING GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
141	June 2020	26,762	\$ 14,763	17	141
142	July 2020	35,957	17,163	17	142
143	August 2020	34,809	14,790	17	143
144	September 2020	31,511	14,130	17	144
145	October 2020	25,061	10,405	17	145
146	November 2020	18,650	7,874	17	146
147	December 2020	15,257	6,556	17	147
148	January 2021	18,230	7,409	17	148
149	February 2021	15,598	6,020	17	149
150	March 2021	15,094	5,807	17	150
151	May 2021	16,148	5,999	17	151
152	May 2021	<u>22,166</u>	<u>8,014</u>	<u>17</u>	152
153	Total	<u><u>275,243</u></u>	<u><u>\$ 118,930</u></u>	<u><u>204</u></u>	153
154	Average			<u><u>17</u></u>	154

[1] Workpapers Schedule J-1, Sheet 56.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-WP, WATER PUMPING GAS SERVICE
NATURAL GAS ON CUSTOMER PREMISES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
155	June 2020	11,282	\$ 6,571	1	155
156	July 2020	44,465	23,665	1	156
157	August 2020	789	592	1	157
158	September 2020	58,714	25,730	1	158
159	October 2020	180,645	83,359	1	159
160	November 2020	15,543	5,785	1	160
161	December 2020	18,751	6,928	1	161
162	January 2021	39,250	13,811	1	162
163	February 2021	8,937	3,053	1	163
164	March 2021	42,597	13,611	1	164
165	May 2021	19,299	6,175	1	165
166	May 2021	<u>18,023</u>	<u>5,406</u>	<u>1</u>	166
167	Total	<u><u>458,295</u></u>	<u><u>\$ 194,688</u></u>	<u><u>12</u></u>	167
168	Average			<u><u>1</u></u>	168

[1] Workpapers Schedule J-1, Sheet 56.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-EG, SMALL ELECTRIC GENERATION GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
169	June 2020	0	\$ 0	0	169
170	July 2020	0	0	0	170
171	August 2020	0	0	0	171
172	September 2020	0	0	0	172
173	October 2020	0	0	0	173
174	November 2020	0	0	0	174
175	December 2020	0	0	0	175
176	January 2021	0	0	0	176
177	February 2021	0	0	0	177
178	March 2021	0	0	0	178
179	May 2021	0	0	0	179
180	May 2021	<u>0</u>	<u>0</u>	<u>0</u>	180
181	Total	<u><u>0</u></u>	<u><u>\$ 0</u></u>	<u><u>0</u></u>	181
182	Average			<u><u>0</u></u>	182

[1] Workpapers Schedule J-1, Sheets 56-57.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-CNG, GAS SERVICE FOR COMPRESSION
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
183	June 2020	5,660	\$ 3,271	2	183
184	July 2020	5,544	2,951	2	184
185	August 2020	5,935	2,677	2	185
186	September 2020	5,975	2,695	2	186
187	October 2020	7,265	3,223	2	187
188	November 2020	7,631	3,497	2	188
189	December 2020	8,945	4,090	2	189
190	January 2021	8,422	3,731	2	190
191	February 2021	7,823	3,251	2	191
192	March 2021	22,090	9,112	3	192
193	May 2021	19,216	7,729	3	193
194	May 2021	<u>22,814</u>	<u>8,779</u>	<u>3</u>	194
195	Total	<u><u>127,320</u></u>	<u><u>\$ 55,006</u></u>	<u><u>27</u></u>	195
196	Average			<u><u>2</u></u>	196

[1] Workpapers Schedule J-1, Sheet 57.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-L, STREET AND OUTDOOR LIGHTING GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
197	June 2020	24,869	\$ 22,029	575	197
198	July 2020	24,041	18,749	571	198
199	August 2020	23,735	17,992	575	199
200	September 2020	24,655	18,690	575	200
201	October 2020	24,180	18,150	578	201
202	November 2020	23,855	18,561	579	202
203	December 2020	25,893	20,255	579	203
204	January 2021	25,901	19,547	584	204
205	February 2021	23,987	17,741	589	205
206	March 2021	24,504	18,124	587	206
207	May 2021	22,991	16,443	585	207
208	May 2021	<u>17,778</u>	<u>18,238</u>	<u>56</u>	208
209	Total	<u><u>286,389</u></u>	<u><u>\$ 224,519</u></u>	<u><u>6,433</u></u>	209
210	Average			<u><u>536</u></u>	210

[1] Workpapers Schedule J-1, Sheet 57.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE ST-1, TRANSPORTATION CUST.-SECURED NATURAL GAS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
211	June 2020	42,812,650	\$ 2,546,638	176	211
212	July 2020	62,827,550	2,481,707	176	212
213	August 2020	79,175,530	2,467,245	176	213
214	September 2020	63,937,570	2,775,903	176	214
215	October 2020	48,154,600	2,584,305	175	215
216	November 2020	31,621,170	2,516,933	175	216
217	December 2020	41,103,750	3,114,304	178	217
218	January 2021	33,910,650	2,424,650	176	218
219	February 2021	30,993,730	2,378,902	175	219
220	March 2021	36,688,390	2,874,892	176	220
221	May 2021	36,331,220	2,325,065	176	221
222	May 2021	<u>45,466,720</u>	<u>2,311,342</u>	<u>180</u>	222
223	Total	<u><u>553,023,530</u></u>	<u><u>\$ 30,801,886</u></u>	<u><u>2,115</u></u>	223
224	Average			<u><u>176</u></u>	224

[1] Workpapers Schedule J-1, Sheet 58.
[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE SG-OS, OPTIONAL GAS SERVICE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
225	June 2020	0	\$ 0	0	225
226	July 2020	0	0	0	226
227	August 2020	0	0	0	227
228	September 2020	0	0	0	228
229	October 2020	0	0	0	229
230	November 2020	0	0	0	230
231	December 2020	0	0	0	231
232	January 2021	0	0	0	232
233	February 2021	0	0	0	233
234	March 2021	0	0	0	234
235	May 2021	0	0	0	235
236	May 2021	<u>0</u>	<u>0</u>	<u>0</u>	236
237	Total	<u><u>0</u></u>	<u><u>\$ 0</u></u>	<u><u>0</u></u>	237
238	Average			<u><u>0</u></u>	238

[1] Workpapers Schedule J-1, Sheet 57.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE OTHER SALES TO PUBLIC AUTHORITIES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
239	June 2020	16,201	\$ 11,703	2	239
240	July 2020	14,776	9,140	2	240
241	August 2020	14,293	8,967	2	241
242	September 2020	15,177	9,299	2	242
243	October 2020	19,048	10,522	2	243
244	November 2020	36,763	16,615	2	244
245	December 2020	76,903	30,192	2	245
246	January 2021	78,426	27,538	2	246
247	February 2021	52,914	20,030	2	247
248	March 2021	44,182	17,424	2	248
249	May 2021	21,723	10,151	2	249
250	May 2021	<u>0</u>	<u>0</u>	<u>0</u>	250
251	Total	<u><u>390,406</u></u>	<u><u>\$ 171,579</u></u>	<u><u>22</u></u>	251
252	Average			<u><u>2</u></u>	252

[1] Workpapers Schedule J-1, Sheet 54-55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE ST-1, CUSTOMER 1
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
253	June 2020	4,005,150	\$ 541,879	1	253
254	July 2020	6,043,990	555,423	1	254
255	August 2020	12,676,150	599,481	1	255
256	September 2020	13,246,140	603,267	1	256
257	October 2020	12,527,750	598,495	1	257
258	November 2020	219,980	516,734	1	258
259	December 2020	6,907,260	561,158	1	259
260	January 2021	(26,800)	515,095	1	260
261	February 2021	3,363,320	537,616	1	261
262	March 2021	7,821,910	567,234	1	262
263	May 2021	8,124,500	569,244	1	263
264	May 2021	<u>529,199</u>	<u>518,789</u>	1	264
265	Total	<u><u>75,438,549</u></u>	<u><u>\$ 6,684,415</u></u>	<u><u>12</u></u>	265
266	Average			<u><u>1</u></u>	266

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE ST-1, CUSTOMER 2
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
267	June 2020	5,550,000	\$ 123,171	2	267
268	July 2020	5,719,540	123,171	2	268
269	August 2020	5,839,380	123,171	2	269
270	September 2020	6,059,600	123,171	2	270
271	October 2020	6,023,370	123,171	2	271
272	November 2020	5,647,470	123,171	2	272
273	December 2020	6,055,960	123,171	2	273
274	January 2021	5,692,180	123,171	2	274
275	February 2021	5,030,000	123,171	2	275
276	March 2021	5,760,770	123,171	2	276
277	May 2021	4,055,000	123,171	2	277
278	May 2021	<u>6,076,510</u>	<u>123,171</u>	<u>2</u>	278
279	Total	<u><u>67,509,780</u></u>	<u><u>\$ 1,478,054</u></u>	<u><u>24</u></u>	279
280	Average			<u><u>2</u></u>	280

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE ST-1, CUSTOMER 3
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
281	June 2020	5,887,130	\$ 180,750	1	281
282	July 2020	6,164,760	180,750	1	282
283	August 2020	6,115,400	180,750	1	283
284	September 2020	5,920,860	180,750	1	284
285	October 2020	5,663,940	180,750	1	285
286	November 2020	5,737,350	180,750	1	286
287	December 2020	5,761,610	180,750	1	287
288	January 2021	5,939,960	180,750	1	288
289	February 2021	5,456,800	180,750	1	289
290	March 2021	4,761,910	180,750	1	290
291	May 2021	5,842,060	180,750	1	291
292	May 2021	<u>6,063,960</u>	<u>180,750</u>	<u>1</u>	292
293	Total	<u><u>69,315,740</u></u>	<u><u>\$ 2,169,003</u></u>	<u><u>12</u></u>	293
294	Average			<u><u>1</u></u>	294

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE ST-1, CUSTOMER 4
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
295	June 2020	8,435,940	\$ 206,636	4	295
296	July 2020	22,791,650	206,636	4	296
297	August 2020	30,692,260	206,636	4	297
298	September 2020	18,628,530	206,636	4	298
299	October 2020	6,210,000	206,636	4	299
300	November 2020	1,621,000	206,636	4	300
301	December 2020	752,000	206,636	4	301
302	January 2021	1,219,030	206,636	4	302
303	February 2021	62,000	206,636	4	303
304	March 2021	1,629,830	206,636	4	304
305	May 2021	1,000,000	206,636	4	305
306	May 2021	<u>11,353,208</u>	<u>206,636</u>	<u>4</u>	306
307	Total	<u><u>104,395,448</u></u>	<u><u>\$ 2,479,632</u></u>	<u><u>48</u></u>	307
308	Average			<u><u>4</u></u>	308

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE ST-1, CUSTOMER 5
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
309	June 2020	2,815,450	\$ 90,192	2	309
310	July 2020	511,749	90,192	2	310
311	August 2020	5,996,090	90,192	2	311
312	September 2020	3,406,080	90,192	2	312
313	October 2020	2,203,200	90,192	2	313
314	November 2020	371,000	90,192	2	314
315	December 2020	319,000	90,192	2	315
316	January 2021	1,390,000	90,192	2	316
317	February 2021	144,000	90,192	2	317
318	March 2021	234,350	90,192	2	318
319	May 2021	194,000	90,192	2	319
320	May 2021	<u>2,873,276</u>	<u>90,192</u>	<u>2</u>	320
321	Total	<u><u>20,458,195</u></u>	<u><u>\$ 1,082,305</u></u>	<u><u>24</u></u>	321
322	Average			<u><u>2</u></u>	322

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY GAS SALES AND REVENUES AS RECORDED
SCHEDULE ST-1, CUSTOMER 6
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
323	June 2020	6,120,000	\$ 99,359	1	323
324	July 2020	6,355,000	103,116	1	324
325	August 2020	6,563,230	106,446	1	325
326	September 2020	6,127,520	99,479	1	326
327	October 2020	6,324,000	102,621	1	327
328	November 2020	6,060,000	98,399	1	328
329	December 2020	6,200,000	100,638	1	329
330	January 2021	6,200,000	100,638	1	330
331	February 2021	5,558,100	90,374	1	331
332	March 2021	2,918,660	48,169	1	332
333	May 2021	5,510,000	89,605	1	333
334	May 2021	<u>5,941,000</u>	<u>96,497</u>	<u>1</u>	334
335	Total	<u><u>69,877,510</u></u>	<u><u>\$ 1,135,341</u></u>	<u><u>12</u></u>	335
336	Average			<u><u>1</u></u>	336

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

Tab K

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC

Line No.	Description	Account/ Reference	Recorded 5/31/2021	Test Year Adjustments	Certification Adjustments	ECIC Adjustments	Requested	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			Sch K-1, Sh 1-6 Col (c)	Sch K-1, Sh 1-6 Col (d)	Sch K-1, Sh 1-6 Col (e)	N/A	Sum (c) thru (f)	
<u>Purchased Gas Cost</u>								
1	Natural Gas Transmission Line Purchases	803	\$ 176,932,560	\$ (176,932,560)	\$ 0	\$ 0	\$ 0	1
2	Purchased Gas Cost Adjustments	805.1	(68,754,594)	68,754,594	0	0	0	2
3	Gas Used for Compressor Station Fuel	810	(80,281)	80,281	0	0	0	3
4	Total Purchased Gas Cost	Sum Lns 1 - 3	\$ 108,097,685	\$ (108,097,685)	\$ 0	\$ 0	\$ 0	4
<u>Other Gas Costs</u>								
5	Other Gas Supply	813	\$ 676,295	\$ (34,298)	\$ 18,407	\$ 0	\$ 660,404	5
<u>Transmission - Gas Cost</u>								
6	Transmission and Compression of Gas by Others	858	\$ 12,780,012	\$ (12,780,012)	\$ 0	\$ 0	\$ 0	6
<u>Transmission, Excluding Account 858</u>								
7	Operation Supervision and Engineering	850	\$ 269,132	\$ 2,148	\$ 6,649	\$ 0	\$ 277,929	7
8	Operation System Control and Load Dispatching	851	412,678	(21,002)	11,326	0	403,001	8
9	Communication System Expense	852	469	(214)	0	0	254	9
10	Communication Station Labor and Expense	853	117,995	718	2,113	0	120,826	10
11	Gas for Compressor Station Fuel	854	80,281	0	0	0	80,281	11
12	Mains	856	137,525	471	3,264	0	141,260	12
13	Measuring and Regulating Station	857	171,815	60	183	0	172,058	13
14	Rents	860	21,206	0	0	0	21,206	14
15	Maintenance Supervision and Engineering	861	157,008	1,110	3,311	0	161,428	15
16	Maintenance of Structures and Improvements	862	746	0	0	0	746	16
17	Maintenance of Mains	863	2,336,130	35,285	29,064	0	2,400,479	17
18	Maintenance of Compressor Station Eq.	864	70,540	0	0	0	70,540	18
19	Maintenance of Measuring and Reg. Station Eq.	865	85,233	(2,603)	237	0	82,868	19
20	Maintenance of SCADA Eq.	866	75,696	3	8	0	75,707	20
21	Total Transmission, Excluding Account 858	Sum Lns 7 - 20	\$ 3,936,455	\$ 15,976	\$ 56,154	\$ 0	\$ 4,008,585	21
<u>Distribution</u>								
22	Operation Supervision and Engineering	870	\$ 5,242,256	\$ 27,181	\$ 120,176	\$ 0	\$ 5,389,613	22
23	Operation Distribution Load Dispatching	871	345,964	(11,078)	9,423	0	344,309	23
24	Operation Mains and Services	874	10,361,886	9,245	47,089	0	10,418,220	24
25	Operation Measuring and Regulation Station	875	75,488	537	1,564	0	77,589	25
26	Operation Meter and House Regulator	878	5,847,738	36,720	107,344	0	5,991,802	26
27	Customer Installation	879	6,269,920	(21,829)	144,539	0	6,392,630	27
28	Other	880	2,693,878	(27,971)	42,598	0	2,708,505	28
29	Rents	881	(473,550)	0	0	0	(473,550)	29
30	Maintenance Supervision and Engineering	885	689,480	2,225	13,780	0	705,486	30
31	Maintenance of Structures and Improvements	886	2,769	0	0	0	2,769	31
32	Maintenance of Mains	887	5,744,038	7,145	40,625	0	5,791,808	32
33	Maintenance of Measuring and Reg. Station Eq.	889	1,085,452	3,520	13,285	0	1,102,257	33
34	Maintenance of Services	892	4,100,423	19,444	61,640	0	4,181,507	34
35	Maintenance of Meters and House Regulators	893	2,885,762	10,681	38,802	0	2,935,245	35
36	Maintenance of Other Equipment	894	86,365	250	726	0	87,342	36
37	Total Distribution	Sum Lns 22 - 36	\$ 44,957,870	\$ 56,070	\$ 641,592	\$ 0	\$ 45,655,532	37

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2021 (c) Sch K-1, Sh 1-6	Test Year Adjustments (d) Sch K-1, Sh 1-6	Certification Adjustments (e) Sch K-1, Sh 1-6	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
<u>Customer Accounts</u>								
1	Supervision	901	\$ 1,069,214	\$ (63,999)	\$ 31,979	\$ 0	\$ 1,037,194	1
2	Meter Reading	902	717,166	5,180	15,149	0	737,495	2
3	Customer Records and Collection	903	11,295,088	(671,643)	310,129	0	10,933,574	3
4	Uncollectible Accounts	904	1,508,104	(60,195)	0	0	1,447,909	4
5	Miscellaneous	905	0	0	0	0	0	5
6	Total Customer Accounts	Sum Lns 1 - 5	\$ 14,589,572	\$ (790,658)	\$ 357,257	\$ 0	\$ 14,156,171	6
<u>Customer Service and Information</u>								
7	Customer Assistance	908	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Informational and Instructional Advertising	909	0	0	0	0	0	8
9	Miscellaneous	910	405,501	(38,234)	0	0	367,267	9
10	Total Customer Service and Information	Sum Lns 7 - 9	\$ 405,501	\$ (38,234)	\$ 0	\$ 0	\$ 367,267	10
<u>Sales</u>								
11	Supervision	911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Demonstration and Selling	912	0	0	0	0	0	12
13	Advertising	913	0	0	0	0	0	13
14	Total Sales	Sum Lns 11 - 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Total O&M		\$ 185,443,391	\$ (121,668,842)	\$ 1,073,410	\$ 0	\$ 64,847,959	15
<u>Administrative and General (A&G)</u>								
16	A&G Salaries	920	WP K-1, Sh 8, Col (o) \$ 26,077,579	\$ (1,146,224)	\$ 677,518	\$ 0	Sch K-1, Sh 7, Col (g) \$ 25,608,874	16
17	Office Supplies and Expenses	921	3,139,622	(235,000)	0	0	2,904,622	17
18	A&G Expenses Transferred (Credit)	922	(5,044,109)	181,056	0	0	(4,863,053)	18
19	Outside Services	923	8,728,898	(104,004)	0	0	8,624,895	19
20	Property Insurance	924	232,754	8,037	0	0	240,791	20
21	Injuries and Damages	925	3,719,139	165,925	0	0	3,885,064	21
22	Employee Pension and Benefits	926	3,982,404	(550,408)	0	0	3,431,996	22
23	Regulatory Commission Expenses	928	47,748	0	360,280	0	408,028	23
24	Safety Advertising	930.1	360,352	(450)	0	0	359,902	24
25	Miscellaneous General	930.2	2,183,442	(290,345)	0	0	1,893,097	25
26	Rents	931	632,057	6,179	0	0	638,236	26
27	Maintenance of General Plant	935	1,046,036	(819,328)	11,222	0	237,930	27
28	Total A&G	Sum Lns 16 - 27	\$ 45,105,921	\$ (2,784,561)	\$ 1,049,020	\$ 0	\$ 43,370,380	28
29	Total O&M and A&G	Ln 15 + Ln 28	\$ 230,549,312	\$ (124,453,403)	\$ 2,122,430	\$ 0	\$ 108,218,339	29

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2021 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
Purchased Gas Costs								
1	Natural Gas Transmission Line Purchases	803	\$ 176,932,560	\$ (176,932,560)	\$ 0	\$ 0	0	1
2	Purchased Gas Cost Adjustments	805.1	(68,754,594)	68,754,594	0	0	0	2
3	Gas Used for Compressor Station Fuel	810	(80,281)	80,281	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 108,097,685	\$ (108,097,685)	\$ 0	\$ 0	\$ 0	4
Other Gas Costs								
Other Gas Supply								
5	Labor	813	\$ 380,748	\$ (24,417)	\$ 14,890	\$ 0	\$ 371,220	5
6	Labor Loadings		224,252	(9,881)	3,517	0	217,889	6
7	Materials and Expenses		71,295	0	0	0	71,295	7
8	Total	Sum Lns 5 - 7	\$ 676,295	\$ (34,298)	\$ 18,407	\$ 0	\$ 660,404	8
Transmission - Gas Cost								
9	Transmission and Compression of Gas by Others	858	\$ 12,780,012	\$ (12,780,012)	\$ 0	\$ 0	\$ 0	9
Transmission Expenses, Excluding Account 858 Operations								
Operation Supervision and Engineering								
10	Labor	850	\$ 156,132	\$ (692)	\$ 5,299	\$ 0	\$ 160,740	10
11	Labor Loadings		90,303	2,956	1,350	0	94,609	11
12	Materials and Expenses		22,697	(116)	0	0	22,581	12
13	Total	Sum Lns 10 - 12	\$ 269,132	\$ 2,148	\$ 6,649	\$ 0	\$ 277,929	13
System Control and Load Dispatching								
14	Labor	851	\$ 234,895	\$ (15,064)	\$ 9,186	\$ 0	\$ 229,018	14
15	Labor Loadings		136,437	(6,012)	2,140	0	132,566	15
16	Materials and Expenses		41,345	73	0	0	41,418	16
17	Total	Sum Lns 14 - 16	\$ 412,678	\$ (21,002)	\$ 11,326	\$ 0	\$ 403,001	17
Communication System Expense								
18	Labor	852	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Labor Loadings		0	0	0	0	0	19
20	Materials and Expenses		469	(214)	0	0	254	20
21	Total	Sum Lns 18 - 20	\$ 469	\$ (214)	\$ 0	\$ 0	\$ 254	21
Communication Station Labor and Expense								
22	Labor	853	\$ 49,638	\$ (220)	\$ 1,685	\$ 0	\$ 51,103	22
23	Labor Loadings		28,657	938	429	0	30,024	23
24	Materials and Expenses		39,700	0	0	0	39,700	24
25	Total	Sum Lns 22 - 24	\$ 117,995	\$ 718	\$ 2,113	\$ 0	\$ 120,826	25
Gas for Compressor Station Fuel								
26	Labor	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Labor Loadings		0	0	0	0	0	27
28	Materials and Expenses		80,281	0	0	0	80,281	28
29	Total	Sum Lns 26 - 28	\$ 80,281	\$ 0	\$ 0	\$ 0	\$ 80,281	29
Mains Expense								
30	Labor	856	\$ 76,511	\$ (339)	\$ 2,597	\$ 0	\$ 78,769	30
31	Labor Loadings		44,603	1,460	667	0	46,730	31
32	Materials and Expenses		16,411	(650)	0	0	15,760	32
33	Total	Sum Lns 30 - 32	\$ 137,525	\$ 471	\$ 3,264	\$ 0	\$ 141,260	33
Measuring and Regulating Station Expense								
34	Labor	857	\$ 4,311	\$ (19)	\$ 146	\$ 0	\$ 4,438	34
35	Labor Loadings		2,426	79	36	0	2,541	35
36	Materials and Expenses		165,079	0	0	0	165,079	36
37	Total	Sum Lns 34 - 36	\$ 171,815	\$ 60	\$ 183	\$ 0	\$ 172,058	37
38	Rents	860	\$ 21,206	\$ 0	\$ 0	\$ 0	\$ 21,206	38

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC

Line No.	Description (a)	Account/ Reference (b)	Recorded 5/31/2021 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
<u>Transmission Expenses, Excluding Account 858 Continued</u>								
<u>Maintenance</u>								
	Maintenance Supervision and Engineering	861						
1	Labor		\$ 77,955	\$ (345)	\$ 2,646	\$ 0	\$ 80,256	1
2	Labor Loadings		44,468	1,456	665	0	46,589	2
3	Materials and Expenses		34,584	0	0	0	34,584	3
4	Total	Sum Lns 1 - 3	\$ 157,008	\$ 1,110	\$ 3,311	\$ 0	\$ 161,428	4
	Maintenance of Structures and Improvements	862						
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	6
7	Materials and Expenses		746	0	0	0	746	7
8	Total	Sum Lns 5 - 7	\$ 746	\$ 0	\$ 0	\$ 0	\$ 746	8
	Maintenance of Mains	863						
9	Labor		\$ 682,714	\$ (3,062)	\$ 23,174	\$ 0	\$ 702,826	9
10	Labor Loadings		393,859	12,862	5,890	0	412,611	10
11	Materials and Expenses		1,259,558	25,484	0	0	1,285,042	11
12	Total	Sum Lns 9 - 11	\$ 2,336,130	\$ 35,285	\$ 29,064	\$ 0	\$ 2,400,479	12
	Maintenance of Compressor Station Equipment	864						
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		70,540	0	0	0	70,540	15
16	Total	Sum Lns 13 - 15	\$ 70,540	\$ 0	\$ 0	\$ 0	\$ 70,540	16
	Maintenance of Measuring & Regulating Station Equip	865						
17	Labor		\$ 5,581	\$ (25)	\$ 189	\$ 0	\$ 5,746	17
18	Labor Loadings		3,199	105	48	0	3,351	18
19	Materials and Expenses		76,453	(2,683)	0	0	73,771	19
20	Total	Sum Lns 17 - 19	\$ 85,233	\$ (2,603)	\$ 237	\$ 0	\$ 82,868	20
	Maintenance of SCADA Equipment	866						
21	Labor		\$ 184	\$ (1)	\$ 6	\$ 0	\$ 190	21
22	Labor Loadings		111	4	2	0	116	22
23	Materials and Expenses		75,401	0	0	0	75,401	23
24	Total	Sum Lns 21 - 23	\$ 75,696	\$ 3	\$ 8	\$ 0	\$ 75,707	24
	Total Transmission Expense, Excluding Account 858							
25	Labor		\$ 1,287,923	\$ (19,766)	\$ 44,927	\$ 0	\$ 1,313,084	25
26	Labor Loadings		744,062	13,848	11,227	0	769,137	26
27	Materials and Expenses		1,904,470	21,894	0	0	1,926,364	27
28	Total	Sum Lns 25 - 27	\$ 3,936,455	\$ 15,976	\$ 56,154	\$ 0	\$ 4,008,585	28

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2021 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
Distribution								
Operation Supervision and Engineering								
1	Labor	870	\$ 2,828,277	\$ (14,222)	\$ 95,824	\$ 0	\$ 2,909,879	1
2	Labor Loadings		1,633,047	52,029	24,353	0	1,709,430	2
3	Materials and Expenses		780,931	(10,627)	0	0	770,305	3
4	Total	Sum Lns 1 - 3	\$ 5,242,256	\$ 27,181	\$ 120,176	\$ 0	\$ 5,389,613	4
Operation Distribution Load Dispatching								
5	Labor	871	\$ 203,126	\$ (8,897)	\$ 7,586	\$ 0	\$ 201,815	5
6	Labor Loadings		118,954	(2,181)	1,837	0	118,610	6
7	Materials and Expenses		23,884	0	0	0	23,884	7
8	Total	Sum Lns 5 - 7	\$ 345,964	\$ (11,078)	\$ 9,423	\$ 0	\$ 344,309	8
Operation Mains and Services								
9	Labor	874	\$ 1,104,854	\$ (4,904)	\$ 37,498	\$ 0	\$ 1,137,449	9
10	Labor Loadings		641,380	20,986	9,591	0	671,958	10
11	Materials and Expenses		8,615,652	(6,838)	0	0	8,608,814	11
12	Total	Sum Lns 9 - 11	\$ 10,361,886	\$ 9,245	\$ 47,089	\$ 0	\$ 10,418,220	12
Operation Measuring and Regulation Station								
13	Labor	875	\$ 36,678	\$ (162)	\$ 1,245	\$ 0	\$ 37,760	13
14	Labor Loadings		21,358	699	319	0	22,377	14
15	Materials and Expenses		17,452	0	0	0	17,452	15
16	Total	Sum Lns 13 - 15	\$ 75,488	\$ 537	\$ 1,564	\$ 0	\$ 77,589	16
Operation Meter and House Regulator								
17	Labor	878	\$ 2,518,065	\$ (11,167)	\$ 85,461	\$ 0	\$ 2,592,358	17
18	Labor Loadings		1,463,328	47,888	21,883	0	1,533,099	18
19	Materials and Expenses		1,866,345	0	0	0	1,866,345	19
20	Total	Sum Lns 17 - 19	\$ 5,847,738	\$ 36,720	\$ 107,344	\$ 0	\$ 5,991,802	20
Customer Installation								
21	Labor	879	\$ 3,303,999	\$ (54,431)	\$ 115,577	\$ 0	\$ 3,365,145	21
22	Labor Loadings		1,917,493	32,628	28,961	0	1,979,082	22
23	Materials and Expenses		1,048,429	(26)	0	0	1,048,403	23
24	Total	Sum Lns 21 - 23	\$ 6,269,920	\$ (21,829)	\$ 144,539	\$ 0	\$ 6,392,630	24
Other								
25	Labor	880	\$ 963,330	\$ (19,864)	\$ 34,044	\$ 0	\$ 977,510	25
26	Labor Loadings		564,469	6,586	8,554	0	579,609	26
27	Materials and Expenses		1,166,080	(14,693)	0	0	1,151,386	27
28	Total	Sum Lns 25 - 27	\$ 2,693,878	\$ (27,971)	\$ 42,598	\$ 0	\$ 2,708,505	28
29	Rents	881	\$ (473,550)	\$ 0	\$ 0	\$ 0	\$ (473,550)	29

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC

Line No.	Description	Account/ Reference	Recorded 5/31/2021	Test Year Adjustments	Certification Adjustments	ECIC Adjustments	Requested	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			WP K-1, Sh 1	WP K-1, Sh 11	WP K-1, Sh 21	N/A	Sum (c) thru (f)	
	Maintenance Supervision and Engineering	885						
1	Labor		\$ 320,959	\$ (2,685)	\$ 11,002	\$ 0	\$ 329,276	1
2	Labor Loadings		185,181	5,129	2,778	0	193,088	2
3	Materials and Expenses		183,341	(219)	0	0	183,121	3
4	Total	Sum Lns 1 - 3	\$ 689,480	\$ 2,225	\$ 13,780	\$ 0	\$ 705,486	4
	Maintenance of Structures and Improvements	886						
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	6
7	Materials and Expenses		2,769	0	0	0	2,769	7
8	Total	Sum Lns 5 - 7	\$ 2,769	\$ 0	\$ 0	\$ 0	\$ 2,769	8
	Maintenance of Mains	887						
9	Labor		\$ 953,722	\$ (4,224)	\$ 32,368	\$ 0	\$ 981,866	9
10	Labor Loadings		552,145	18,073	8,257	0	578,475	10
11	Materials and Expenses		4,238,171	(6,704)	0	0	4,231,467	11
12	Total	Sum Lns 9 - 11	\$ 5,744,038	\$ 7,145	\$ 40,625	\$ 0	\$ 5,791,808	12
	Maintenance of Measuring and Reg. Station Eq.	889						
13	Labor		\$ 312,883	\$ (1,386)	\$ 10,619	\$ 0	\$ 322,116	13
14	Labor Loadings		178,322	5,837	2,667	0	186,825	14
15	Materials and Expenses		594,247	(932)	0	0	593,316	15
16	Total	Sum Lns 13 - 15	\$ 1,085,452	\$ 3,520	\$ 13,285	\$ 0	\$ 1,102,257	16
	Maintenance of Services	892						
17	Labor		\$ 1,446,646	\$ (6,412)	\$ 49,097	\$ 0	\$ 1,489,331	17
18	Labor Loadings		838,740	27,451	12,543	0	878,733	18
19	Materials and Expenses		1,815,038	(1,594)	0	0	1,813,443	19
20	Total	Sum Lns 17 - 19	\$ 4,100,423	\$ 19,444	\$ 61,640	\$ 0	\$ 4,181,507	20
	Maintenance of Meters and House Regulators	893						
21	Labor		\$ 910,472	\$ (4,032)	\$ 30,900	\$ 0	\$ 937,339	21
22	Labor Loadings		528,415	17,297	7,902	0	553,614	22
23	Materials and Expenses		1,446,875	(2,583)	0	0	1,444,292	23
24	Total	Sum Lns 21 - 23	\$ 2,885,762	\$ 10,681	\$ 38,802	\$ 0	\$ 2,935,245	24
	Maintenance of Other Equipment	894						
25	Labor		\$ 17,019	\$ (75)	\$ 578	\$ 0	\$ 17,521	25
26	Labor Loadings		9,939	325	149	0	10,413	26
27	Materials and Expenses		59,407	0	0	0	59,407	27
28	Total	Sum Lns 25 - 27	\$ 86,365	\$ 250	\$ 726	\$ 0	\$ 87,342	28
	Total Distribution							
29	Labor		\$ 14,920,029	\$ (132,462)	\$ 511,798	\$ 0	\$ 15,299,366	29
30	Labor Loadings		8,652,770	232,749	129,794	0	9,015,313	30
31	Materials and Expenses		21,385,071	(44,217)	0	0	21,340,854	31
32	Total	Sum Lns 29 - 31	\$ 44,957,870	\$ 56,070	\$ 641,592	\$ 0	\$ 45,655,532	32

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description	Account/ Reference	Recorded 5/31/2021	Test Year Adjustments	Certification Adjustments	ECIC Adjustments	Requested	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			WP K-1, Sh 1	WP K-1, Sh 11	WP K-1, Sh 21	N/A	Sum (c) thru (f)	
Customer Accounts								
Supervision								
		901						
1	Labor		\$ 660,987	\$ (42,389)	\$ 25,849	\$ 0	\$ 644,447	1
2	Labor Loadings		390,884	(17,223)	6,131	0	379,792	2
3	Materials and Expenses		17,342	(4,387)	0	0	12,955	3
4	Total	Sum Lns 1 - 3	\$ 1,069,214	\$ (63,999)	\$ 31,979	\$ 0	\$ 1,037,194	4
Meter Reading								
		902						
5	Labor		\$ 355,435	\$ (1,574)	\$ 12,063	\$ 0	\$ 365,923	5
6	Labor Loadings		206,336	6,754	3,086	0	216,175	6
7	Materials and Expenses		155,396	0	0	0	155,396	7
8	Total	Sum Lns 5 - 7	\$ 717,166	\$ 5,180	\$ 15,149	\$ 0	\$ 737,495	8
Customer Records and Collection								
		903						
9	Labor		\$ 3,029,918	\$ (186,115)	\$ 117,779	\$ 0	\$ 2,961,582	9
10	Labor Loadings		1,789,532	(72,751)	28,010	0	1,744,791	10
11	Materials and Expenses		6,475,639	(412,778)	164,340	0	6,227,201	11
12	Total	Sum Lns 9 - 11	\$ 11,295,088	\$ (671,643)	\$ 310,129	\$ 0	\$ 10,933,574	12
13	Uncollectible Accounts	904	\$ 1,508,104	\$ (60,195)	\$ 0	\$ 0	\$ 1,447,909	13
Miscellaneous								
		905						
14	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Labor Loadings		0	0	0	0	0	15
16	Materials and Expenses		0	0	0	0	0	16
17	Total	Sum Lns 14 - 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Total Customer Accounts								
18	Labor		\$ 4,046,340	\$ (230,078)	\$ 155,690	\$ 0	\$ 3,971,952	18
19	Labor Loadings		2,386,752	(83,220)	37,227	0	2,340,759	19
20	Materials and Expenses		8,156,481	(477,360)	164,340	0	7,843,461	20
21	Total	Sum Lns 18 - 20	\$ 14,589,572	\$ (790,658)	\$ 357,257	\$ 0	\$ 14,156,171	21

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2021 (c) WP K-1, Sh 1	Test Year Adjustments (d) WP K-1, Sh 11	Certification Adjustments (e) WP K-1, Sh 21	ECIC Adjustments (f) N/A	Requested (g) Sum (c) thru (f)	Line No.
Customer Service and Information								
Customer Assistance								
1	Labor	908	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Informational and Instructional Advertising								
5	Labor	909	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Labor Loadings		0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
Miscellaneous								
9	Labor	910	\$ 0	\$ 0	\$ 0	\$ 0	0	9
10	Labor Loadings		0	0	0	0	0	10
11	Materials and Expenses		405,501	(38,234)	0	0	367,267	11
12	Total	Sum Lns 9 - 11	\$ 405,501	\$ (38,234)	\$ 0	\$ 0	\$ 367,267	12
Total Customer Service and Information								
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		405,501	(38,234)	0	0	367,267	15
16	Total	Sum Lns 13 - 15	\$ 405,501	\$ (38,234)	\$ 0	\$ 0	\$ 367,267	16
Sales								
Supervision								
17	Labor	911	\$ 0	\$ 0	\$ 0	\$ 0	0	17
18	Labor Loadings		0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
Demonstration and Selling								
21	Labor	912	\$ 0	\$ 0	\$ 0	\$ 0	0	21
22	Labor Loadings		0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
Advertising								
25	Labor	913	\$ 0	\$ 0	\$ 0	\$ 0	0	25
26	Labor Loadings		0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
Total Sales								
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	29
30	Labor Loadings		0	0	0	0	0	30
31	Materials and Expenses		0	0	0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
Total O&M								
33	Labor		\$ 20,635,040	\$ (406,723)	\$ 727,305	\$ 0	\$ 19,642,538	33
34	Labor Loadings		12,007,836	153,496	181,765	0	11,573,960	34
35	Materials and Expenses		152,800,515	(121,415,615)	164,340	0	33,631,462	35
36	Total	Sum Lns 33 - 35	\$ 185,443,391	\$ (121,668,842)	\$ 1,073,410	\$ 0	\$ 64,847,959	36

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/ Reference (b)	Recorded 5/31/2021 (c) WP K-1, Sh 7	Test Year Adjustments (d) WP K-1, Sh 17	Certification Adjustments (e) WP K-1, Sh 27	ECIC Adjustments (f) N/A	SNV Requested (g) Sum (c) thru (f)	Line No.
<u>Administrative and General (A&G)</u>								
A&G Salaries								
1	Labor	920	\$ 18,651,882	\$ (825,160)	\$ 547,886	\$ 0	\$ 18,374,609	1
2	Labor Loadings		8,511,999	(306,862)	129,632	0	8,334,769	2
3	Materials and Expenses		(1,086,302)	(14,203)	0	0	(1,100,505)	3
4	Total	Sum Lns 1 - 3	\$ 26,077,579	\$ (1,146,224)	\$ 677,518	\$ 0	\$ 25,608,874	4
5	Office Supplies and Expenses	921	\$ 3,139,622	\$ (235,000)	\$ 0	\$ 0	\$ 2,904,622	5
6	A&G Expenses Transferred (Credit)	922	\$ (5,044,109)	\$ 181,056	\$ 0	\$ 0	\$ (4,863,053)	6
7	Outside Services	923	\$ 8,728,898	\$ (104,004)	\$ 0	\$ 0	\$ 8,624,895	7
8	Property Insurance	924	\$ 232,754	\$ 8,037	\$ 0	\$ 0	\$ 240,791	8
9	Injuries and Damages	925	\$ 3,719,139	\$ 165,925	\$ 0	\$ 0	\$ 3,885,064	9
10	Employee Pension and Benefits	926	\$ 3,982,404	\$ (550,408)	\$ 0	\$ 0	\$ 3,431,996	10
11	Regulatory Commission Expenses	928	\$ 47,748	\$ 0	\$ 360,280	\$ 0	\$ 408,028	11
12	Safety Advertising	930.1	\$ 360,352	\$ (450)	\$ 0	\$ 0	\$ 359,902	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		2,183,442	(290,345)	0	0	1,893,097	15
16	Total	Sum Lns 13 - 15	\$ 2,183,442	\$ (290,345)	\$ 0	\$ 0	\$ 1,893,097	16
17	Rents	931	\$ 632,057	\$ 6,179	\$ 0	\$ 0	\$ 638,236	17
Maintenance of General Plant								
18	Labor	935	\$ 239,529	\$ (12,114)	\$ 9,076	\$ 0	\$ 236,492	18
19	Labor Loadings		140,902	(5,080)	2,146	0	137,968	19
20	Materials and Expenses		665,605	(802,134)	0	0	(136,530)	20
21	Total	Sum Lns 18 - 20	\$ 1,046,036	\$ (819,328)	\$ 11,222	\$ 0	\$ 237,930	21
Total A&G Expenses								
22	Labor		\$ 18,891,411	\$ (837,273)	\$ 556,963	\$ 0	\$ 18,611,101	22
23	Labor Loadings		8,652,901	(311,941)	131,777	0	8,472,737	23
24	Materials and Expenses		17,561,609	(1,635,347)	360,280	0	16,286,542	24
25	Total	Sum Lns 22 - 24	\$ 45,105,921	\$ (2,784,561)	\$ 1,049,020	\$ 0	\$ 43,370,380	25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADVERTISING EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Vendor (a)	Description of Service (b)	Request Recovery (c)	Exclude (d)	Total Recorded (e) (c) + (d)	Line No.
	Company Records					
	Account 910 - Misc Cust Svc & Info Expenses					
1	Mesquite Chamber of Commerce	Advertising - Magazine	\$ 0	\$ 1,750	\$ 1,750	1
2	Mass Media LLC	Advertising - Other	\$ 0	\$ 28,764	\$ 28,764	2
3	Nevada Business Magazine	Advertising - Magazine	\$ 0	\$ 5,790	\$ 5,790	3
4	View On Magazine	Advertising - Magazine	\$ 1,890	\$ 1,890	\$ 3,780	4
5	Total Account 910, as Recorded		<u>\$ 1,890</u>	<u>\$ 38,194</u>	<u>\$ 40,084</u>	5
	Account 930.1 - Safety Education Expenses					
6	Mass Media LLC	Advertising - Newspaper	\$ 75,456	\$ 0	\$ 75,456	6
7	Skyview Satellite Networks	Advertising - Radio	85,537	0	85,537	7
8	Total Account 930.1		<u>\$ 160,993</u>	<u>\$ 0</u>	<u>\$ 160,993</u>	8
9	Total Southern Nevada		<u>\$ 162,883</u>	<u>\$ 38,194</u>	<u>\$ 201,077</u>	9

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADVERTISING EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Type of Service (b)	Request Recovery (c)	Exclude (d)	Total Recorded (e) (c) + (d)	Line No.
	Company Records					
	Account 921 - A&G Office Supplies and Expense					
1	Akorbi	Advertising - Other	\$ 0	\$ 458	\$ 458	1
2	Mass Media LLC	Advertising - Newspaper	22,500	0	22,500	2
3	Total Account 921		<u>\$ 22,500</u>	<u>\$ 458</u>	<u>\$ 22,958</u>	3
	Account 930.1 - Safety Education Expenses					
4	Common Ground Alliance	Advertising - Other	\$ 1,000	\$ 0	\$ 1,000	4
5	Mass Media LLC	Advertising - Newspaper	157,373	0	157,373	5
6	Total Account 930.1		<u>\$ 158,373</u>	<u>\$ 0</u>	<u>\$ 158,373</u>	6
7	Total		<u>\$ 180,873</u>	<u>\$ 458</u>	<u>\$ 181,331</u>	7
8	Less: Paiute and SGTC Allocation [1]		4.26%	4.26%	4.26%	8
9	Amount to be Allocated		\$ 173,164	\$ 438	\$ 173,602	9
10	SNV 4-Factor		28.00%	28.00%	28.00%	10
11	Total After Allocation		<u>\$ 48,478</u>	<u>\$ 123</u>	<u>\$ 48,601</u>	11
12	Grand Total		<u>\$ 48,478</u>	<u>\$ 123</u>	<u>\$ 48,601</u>	12

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 923, OUTSIDE SERVICES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
	Company Records						Sum (c) thru (f)	
1	Accenture Llp	Prof Svcs - Other	\$		248,192	\$	248,192	1
2	Accessdata Group Inc	O/S Svcs - Comp Equip Svcs			37,218		37,218	2
3	Advanced Software Products Group	O/S Svcs - Comp Equip Svcs			30,202		30,202	3
4	Agree	O/S Svcs - Contractor Svcs			18,000		18,000	4
5	Agree Technologies And Solutions	O/S Svcs - Contractor Svcs			133,500		133,500	5
6	Aimware Inc	O/S Svcs - Comp Equip Svcs			13,600		13,600	6
7	Allegis Group Holdings Inc	O/S Svcs - Contractor Svcs			227,224		227,224	7
8	Amazon Web Services Inc	O/S Svcs - Comp Equip Svcs			2,621		2,621	8
9	Apex Systems Llc	O/S Svcs - Comp Equip Svcs			4,452		4,452	9
10	Apex Systems Llc	O/S Svcs - Contractor Svcs			784,931		784,931	10
11	Apex Systems Llc	Prof Svcs - Engineering			74,379		74,379	11
12	Appoon Inc	O/S Svcs - Comp Equip Svcs			1,390		1,390	12
13	Assetworks Llc	O/S Svcs - Comp Equip Svcs			16,603		16,603	13
14	At&T Nevada	Utilities - Telephone			10,291		10,291	14
15	Aveva Software Llc	O/S Svcs - Comp Equip Svcs			325,603		325,603	15
16	Ballard Spahr Llp	Prof Svcs - Legal			7,455		7,455	16
17	Bcn Telecom Inc	Utilities - Telephone			17,552		17,552	17
18	Beyondtrust Corp	O/S Svcs - Comp Equip Svcs			71,358		71,358	18
19	Biddle Consulting Group Inc	O/S Svcs - Comp Equip Svcs			12,742		12,742	19
20	Blank Rome Llp	Prof Svcs - Legal	5,675	1,289	25,703	8,806	41,473	20
21	Brattle Group Inc	Prof Svcs - Legal			17,500		17,500	21
22	Canon Solutions America Inc	O/S Svcs - Comp Equip Svcs	4,020	928	4,384	3,502	12,835	22
23	Centrel Solutions Ltd	O/S Svcs - Comp Equip Svcs			3,400		3,400	23
24	Cgi Technologies And Solutions Inc	O/S Svcs - Comp Equip Svcs			270,000		270,000	24
25	Chevin Fleet Solutions	O/S Svcs - Comp Equip Svcs			16,660		16,660	25
26	Chevin Fleet Solutions	Prof Svcs - Other			10,500		10,500	26
27	Chex Systems Inc	O/S Svcs - Comp Equip Svcs			7,485		7,485	27
28	Clevest Solutions Inc	O/S Svcs - Comp Equip Svcs			65,509		65,509	28
29	Cloudnine	O/S Svcs - Comp Equip Svcs			10,594		10,594	29
30	Coash & Coash Inc	Prof Svcs - Other			1,273		1,273	30
31	Cognizant Technology Solutions Us	O/S Svcs - Comp Equip Svcs			26,194		26,194	31
32	Compuware Corp	O/S Svcs - Comp Equip Svcs			114,022		114,022	32
33	Concur Technologies Inc	O/S Svcs - Comp Equip Svcs			79,057		79,057	33
34	Control Technology Solutions Inc	O/S Svcs - Comp Equip Svcs			52,725		52,725	34
35	Convergeone Inc	Prof Svcs - Other			1,519		1,519	35
36	Corelogic Flood Services Llc	O/S Svcs - Comp Equip Svcs			49,444		49,444	36
37	CSS Credit	Communications Equipment			(400)		(400)	37
38	CSS Credit	O/S Svcs - Comp Equip Svcs			(17,628)		(17,628)	38
39	CSS Credit	Prof Svcs - Other			(550)		(550)	39
40	CSS Credit	Rent/Lease Rental Pymts			(37,733)		(37,733)	40
41	CSS Credit	Utilities - Telephone			(118)		(118)	41
42	Ct Corp System	O/S Svcs - Comp Equip Svcs			2,731		2,731	42
43	Customer Service Relocation	Employee Relocation-Moving Exp			6,278		6,278	43
44	Data 21 Inc	O/S Svcs - Comp Equip Svcs			2,966		2,966	44
45	Deloitte & Touche Llp	Prof Svcs - Auditing			18,218		18,218	45
46	Deloitte & Touche Llp	Prof Svcs - Other			80,000		80,000	46
47	Devin Englerth	Other Business Expenses			25		25	47
48	Digitech Systems Inc	O/S Svcs - Comp Equip Svcs			1,652		1,652	48
49	Digitech Systems Inc	Software Licenses			13,833		13,833	49
50	Dino Software Corp	O/S Svcs - Comp Equip Svcs			12,099		12,099	50
51	Dnv Gl Noble Denton Usa Llc	O/S Svcs - Comp Equip Svcs			159,572		159,572	51
52	Dr Stephanie Holland Ltd	Other Business Expenses			531		531	52
53	Dts Software Inc	O/S Svcs - Comp Equip Svcs			28,109		28,109	53
54	Efax Corporate	O/S Svcs - Comp Equip Svcs			7,727		7,727	54
55	Elan Office Systems	O/S Svcs - Comp Equip Svcs			42,153		42,153	55
56	Elan Office Systems	Utilities - Telephone			362		362	56
57	Electric & Gas Industries Assoc	O/S Svcs - Comp Equip Svcs			72,000		72,000	57
58	En Engineering Llc	Prof Svcs - Engineering			24,373		24,373	58
59	Energy Services Group Llc	O/S Svcs - Comp Equip Svcs			14,382		14,382	59
60	Enterprise Outcomes Inc	O/S Svcs - Contractor Svcs			122,520		122,520	60
61	Eskill Corp	O/S Svcs - Comp Equip Svcs			3,800		3,800	61
62	Everbridge Inc	O/S Svcs - Comp Equip Svcs			20,204		20,204	62
63	Evotek Inc	O/S Svcs - Comp Equip Svcs			115,102		115,102	63
64	Exela Enterprise Solutions Inc	O/S Svcs - Contractor Svcs			11,084		11,084	64
65	Fastblue Communications Inc	Utilities - Telephone			282,462		282,462	65
66	Fedex	O/S Svcs - Mail Carrier			23		23	66
67	Fiala Project Resources	O/S Svcs - Contractor Svcs			26,260		26,260	67
68	Fidelity National Information	O/S Svcs - Comp Equip Svcs			874		874	68
69	Flexera Software Llc	O/S Svcs - Comp Equip Svcs			899		899	69
70	Floom Energy Law Pllc	Prof Svcs - Legal	18,207	1,722	23,220	22,255	65,404	70
71	Flutura Business Solutions Llc	Prof Svcs - Engineering			54,264		54,264	71
72	Fusion Risk Management Inc	O/S Svcs - Comp Equip Svcs			34,925		34,925	72
73	Galvanize	O/S Svcs - Comp Equip Svcs			20,488		20,488	73
74	Geospatial Innovations Inc	O/S Svcs - Comp Equip Svcs			86,400		86,400	74
75	Gibbons Pc	Prof Svcs - Legal			1,880		1,880	75
76	Gitlab Inc	O/S Svcs - Comp Equip Svcs			43,605		43,605	76
77	Gitlab Inc	Prof Svcs - Other			39,600		39,600	77
78	Greenberg Traurig Llp	Prof Svcs - Legal	48,528	9,889	14,261	11,734	84,412	78
79	Guard It Corp	O/S Svcs - Comp Equip Svcs			1,300		1,300	79
80	Hal B Heaton	Prof Svcs - Tax			20,000		20,000	80
81	Hartman King Pc	Prof Svcs - Legal			6,295		6,295	81
82	Here North America Llc	O/S Svcs - Comp Equip Svcs			66,000		66,000	82
83	Hootsuite Inc	O/S Svcs - Comp Equip Svcs			45,650		45,650	83
84	Hostedhr Llc	O/S Svcs - Comp Equip Svcs			3,500		3,500	84
85	Ibm Corp	Data Processing Equip Rent/Lease Pymts			76,833		76,833	85

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 923, OUTSIDE SERVICES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
	Company Records						Sum (c) thru (f)	
86	Icims Inc	O/S Svcs - Comp Equip Svcs			51,739		51,739	86
87	Industrial Defender	O/S Svcs - Comp Equip Svcs			18,291		18,291	87
88	Infosys Limited	Prof Svcs - Other			67,760		67,760	88
89	Iron Mountain Intellectual Property	O/S Svcs - Comp Equip Svcs			315		315	89
90	Irth Solutions Llc	O/S Svcs - Comp Equip Svcs			3,245		3,245	90
91	Isg Information Services Group	O/S Svcs - Comp Equip Svcs			16,838		16,838	91
92	It Strategies International Inc	O/S Svcs - Comp Equip Svcs			1,440		1,440	92
93	It Strategies International Inc	O/S Svcs - Contractor Svcs			75,060		75,060	93
94	Itron Inc	O/S Svcs - Comp Equip Svcs			330,652		330,652	94
95	Jackson Lewis P C	Prof Svcs - Legal	361		131,923		132,284	95
96	Jones Skelton & Hochuli Plc	Prof Svcs - Legal			3,827		3,827	96
97	Kaempfer Crowell	Prof Svcs - Legal			12,247		12,247	97
98	K&L Gates Llp	Prof Svcs - Legal				16,787	16,787	98
99	Lanco Global Systems Inc	O/S Svcs - Contractor Svcs			172,890		172,890	99
100	Laurel Hill Gis Inc	O/S Svcs - Comp Equip Svcs			5,000		5,000	100
101	Lbmr Nv Inc	O/S Svcs - Contractor Svcs			32,040		32,040	101
102	Levi Ray & Shoup Inc	O/S Svcs - Comp Equip Svcs			56,243		56,243	102
103	Lexis Nexis Matthew Bender	Subscriptions/Publications			161		161	103
104	Link Technologies	O/S Svcs - Contractor Svcs			85,008		85,008	104
105	Locusview Solutions Inc	O/S Svcs - Comp Equip Svcs			162,715		162,715	105
106	Mackinney Systems Inc	O/S Svcs - Comp Equip Svcs			21,000		21,000	106
107	Magnitude Software Inc	O/S Svcs - Comp Equip Svcs			48,990		48,990	107
108	Marquette Energy Analytics Llc	O/S Svcs - Comp Equip Svcs			68,656		68,656	108
109	Megaport Usa Inc	Utilities - Telephone			8,550		8,550	109
110	Merge Mobile Inc	O/S Svcs - Comp Equip Svcs			28,026		28,026	110
111	Metron Athene Inc	O/S Svcs - Comp Equip Svcs			12,873		12,873	111
112	Micro Focus Llc	O/S Svcs - Comp Equip Svcs			19,652		19,652	112
113	Microsoft Corp	O/S Svcs - Comp Equip Svcs			122,074		122,074	113
114	Mihaylov Consulting Llc	O/S Svcs - Comp Equip Svcs			216,000		216,000	114
115	Mihaylov Consulting Llc	O/S Svcs - Contractor Svcs			222,840		222,840	115
116	Mihaylov Consulting Llc	Prof Svcs - Other			18,000		18,000	116
117	Mooney Wright & Moore Pllc	Prof Svcs - Legal			11,748		11,748	117
118	Morrison & Foerster Llp	Prof Svcs - Legal			40,764		40,764	118
119	My Next Career Path Staffing Llc	O/S Svcs - Contractor Svcs			46,450		46,450	119
120	Nasdaq Corporate Solutions Llc	O/S Svcs - Comp Equip Svcs			60,337		60,337	120
121	Navex Global Inc	Prof Svcs - Other			29,995		29,995	121
122	Netbrain Technologies Inc	O/S Svcs - Comp Equip Svcs			10,336		10,336	122
123	Netwrix Corporation	O/S Svcs - Comp Equip Svcs			49,623		49,623	123
124	Newera Software Inc	O/S Svcs - Comp Equip Svcs			14,071		14,071	124
125	Northern Nevada Internet Services Llc	Utilities - Telephone			6,878		6,878	125
126	Okelly & Ernst Llc	Prof Svcs - Legal			21,750		21,750	126
127	Onsager Werner & Oberg Plc	Prof Svcs - Legal			102,391		102,391	127
128	Open Systems Solutions Inc	O/S Svcs - Contractor Svcs			251,655		251,655	128
129	Open Text Inc	Prof Svcs - Other			1,062	\$	1,062	129
130	Optiv Security Inc	O/S Svcs - Comp Equip Svcs	\$		83,650		83,650	130
131	Oracle America Inc	O/S Svcs - Comp Equip Svcs			437,441		437,441	131
132	Osceola Consulting Llc	O/S Svcs - Contractor Svcs			50,910		50,910	132
133	Osi Soft Llc	O/S Svcs - Comp Equip Svcs			119,990		119,990	133
134	Oxford Global Resources Llc	O/S Svcs - Contractor Svcs			243,205		243,205	134
135	Paradigm Alliance Inc	O/S Svcs - Comp Equip Svcs			40,000		40,000	135
136	Peernet Inc	O/S Svcs - Comp Equip Svcs			322		322	136
137	Penval Group Inc	O/S Svcs - Contractor Svcs			488,566		488,566	137
138	Perkins Coie Llp	Prof Svcs - Legal			44,848		44,848	138
139	Perseverant Solutions Llc	O/S Svcs - Comp Equip Svcs			75,000		75,000	139
140	Post & Schell Pc	Prof Svcs - Legal	1,073			1,332	2,405	140
141	Presidio Networked Solutions Group	Communications Equipment			840		840	141
142	Presidio Networked Solutions Group	O/S Svcs - Comp Equip Svcs			32,466		32,466	142
143	Presidio Networked Solutions Group	O/S Svcs - Contractor Svcs			19,470		19,470	143
144	Presidio Networked Solutions Group	P C & Accessories			1,170		1,170	144
145	Presidio Networked Solutions Group	Utilities - Telephone			19,250		19,250	145
146	Pricewaterhousecoopers Llp	Prof Svcs - Auditing			1,530,500		1,530,500	146
147	Pricewaterhousecoopers Llp	Prof Svcs - Other			395,000		395,000	147
148	Pricewaterhousecoopers Llp	Prof Svcs - Tax			52,863		52,863	148
149	Pridestaff Inc	O/S Svcs - Contractor Svcs			117,870		117,870	149
150	Pridestaff Inc	O/S Svcs - Temp Help			59,284		59,284	150
151	Prosymmetry Llc	O/S Svcs - Contractor Svcs			17,783		17,783	151
152	Questionmark Corp	O/S Svcs - Comp Equip Svcs			54,342		54,342	152
153	Ramakrishna Kothapeta Llc	O/S Svcs - Contractor Svcs			200,000		200,000	153
154	Ramtech Software Solutions Inc	O/S Svcs - Comp Equip Svcs			64,119		64,119	154
155	Rcp Inc	O/S Svcs - Comp Equip Svcs			50,000		50,000	155
156	Reed Smith Llp	Prof Svcs - Legal			3,078		3,078	156
157	Resources Connection Inc	O/S Svcs - Comp Equip Svcs			15,008		15,008	157
158	Resources Global Professionals	O/S Svcs - Comp Equip Svcs			4,591		4,591	158
159	Ricoh Usa Inc	O/S Svcs - Comp Equip Svcs			3,469		3,469	159
160	Robert Half Nevada Staff Inc	O/S Svcs - Contractor Svcs			163,897		163,897	160
161	Rocket Software Inc	O/S Svcs - Comp Equip Svcs			132,406		132,406	161
162	Safe Software Inc	O/S Svcs - Comp Equip Svcs			35,740		35,740	162
163	Safe Software Inc	Software Licenses			6,500		6,500	163
164	Sap America Inc	O/S Svcs - Comp Equip Svcs			44,374		44,374	164
165	Sap Industries Inc	O/S Svcs - Comp Equip Svcs			857,357		857,357	165
166	Sas Institute Inc	O/S Svcs - Comp Equip Svcs			17,107		17,107	166
167	SGTC Legal Fees Reclaim	Prof Svcs - Legal	(9,520)				(9,520)	167
168	Silver State Court Reporters Llc	Prof Svcs - Other			8,877		8,877	168
169	Sirius Computer Solutions Inc	Data Processing Equip Rent/Lease Pymts			120,620		120,620	169
170	Sirius Computer Solutions Inc	O/S Svcs - Comp Equip Svcs			119,340		119,340	170
171	Siteimprove Inc	O/S Svcs - Comp Equip Svcs			14,172		14,172	171

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 923, OUTSIDE SERVICES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
	Company Records						Sum (c) thru (f)	
172	Smart Energy Water	Prof Svcs - Other			135,300		135,300	172
173	Smartdrive Systems Inc	O/S Svcs - Comp Equip Svcs			201,564		201,564	173
174	Snapcomms Inc	O/S Svcs - Comp Equip Svcs			38,675		38,675	174
175	Snell & Wilmer Llp	Subscriptions/Publications			3,197		3,197	175
176	Softerra Inc	O/S Svcs - Comp Equip Svcs			9,168		9,168	176
177	Software Diversified Services	O/S Svcs - Comp Equip Svcs			9,974		9,974	177
178	Solarwinds Worldwide Lic	O/S Svcs - Comp Equip Svcs			5,712		5,712	178
179	Specialized Delivery Services Inc	O/S Svcs - Mail Carrier			54,625		54,625	179
180	Squiz Inc	O/S Svcs - Comp Equip Svcs			13,000		13,000	180
181	State Bar Of Arizona	Prof Svcs - Legal			505		505	181
182	State Of California	Prof Svcs - Other			377		377	182
183	Statecraft Pllc	Prof Svcs - Legal			360		360	183
184	Steptoe & Johnson Llp	Prof Svcs - Legal			66,498		66,498	184
185	Summit Partners Llc	O/S Svcs - Contractor Svcs			3,500		3,500	185
186	Switch	Rent/Lease Rental Pyrms			361,745		361,745	186
187	Switch	Utilities - Telephone			326,690		326,690	187
188	Technologent	O/S Svcs - Comp Equip Svcs			161,065		161,065	188
189	Technologent	Subscriptions/Publications			66,050		66,050	189
190	Traliant Lic	Prof Svcs - Other			29,750		29,750	190
191	Trintech Inc	O/S Svcs - Comp Equip Svcs			44,627		44,627	191
192	Twilio Inc	O/S Svcs - Comp Equip Svcs			54,308		54,308	192
193	United States Postal Service	O/S Svcs - Comp Equip Svcs			10,255		10,255	193
194	Vanguard Integrity Professionals Inc	O/S Svcs - Comp Equip Svcs			15,830		15,830	194
195	Various Accrual Entries	Employee Relocation-Moving Exp			1,000		1,000	195
196	Various Accrual Entries	O/S Svcs - Comp Equip Svcs			(45,961)		(45,961)	196
197	Various Accrual Entries	O/S Svcs - Contractor Svcs			64,712		64,712	197
198	Various Accrual Entries	O/S Svcs - Temp Help			(8,057)		(8,057)	198
199	Varner & Brandt Llp	Prof Svcs - Legal			22,611		22,611	199
200	Vcore Technology Partners Llc	O/S Svcs - Comp Equip Svcs			12,224		12,224	200
201	Ventiv Technology Inc	O/S Svcs - Comp Equip Svcs			428,290		428,290	201
202	Verizon Connect	O/S Svcs - Comp Equip Svcs			597,284		597,284	202
203	Via Barnabas Consulting Inc	Prof Svcs - Other			38,056		38,056	203
204	Viadata Lp	O/S Svcs - Comp Equip Svcs			27,872		27,872	204
205	Viadata Lp	Software Licenses			872		872	205
206	Wolters Kluwer Financial Services	O/S Svcs - Comp Equip Svcs			30,268		30,268	206
207	Wolters Kluwer Financial Services	Prof Svcs - Other			17,100		17,100	207
208	Word Tech Inc	O/S Svcs - Comp Equip Svcs			7,660		7,660	208
209	Workforce Insight Llc	Prof Svcs - Other			5,753		5,753	209
210	Workiva Inc	Prof Svcs - Accounting			19,900		19,900	210
211	World Technologies Inc	O/S Svcs - Contractor Svcs			727,720		727,720	211
212	Oatug Careers	Advertising - Recruitment			400		400	212
213	Oracle Usa Inc.	Sem/Conf & Professional Org			4,992		4,992	213
214	Poll Everywhere, Inc.	Prof Svcs - Other			120		120	214
215	At&T	Utilities - Telephone			866		866	215
216	Bcn Teleco	Utilities - Telephone			5,830		5,830	216
217	CDMI California	O/S Svcs - Contractor Svcs			(324)		(324)	217
218	Various Reclass Charge	Communications Equipment			(30,114)		(30,114)	218
219	Various Reclass Charge	O/S Svcs - Comp Equip Svcs			54,707		54,707	219
220	Various Reclass Charge	O/S Svcs - Contractor Svcs			(7,063)		(7,063)	220
221	Various Reclass Charge	Prof Svcs - Other			170,465	\$	170,465	221
222	Evotek Inc	Data Processing Hardware/Software			(591)		(591)	222
223	Evotek Inc	Communications Equipment			30,114		30,114	223
224	Jpmc Rebate	O/S Svcs - Comp Equip Svcs			(89,678)		(89,678)	224
225	PLM2 Central Supply	Other Business Expenses			42		42	225
226	Adaptive	O/S Svcs - Comp Equip Svcs			218,535		218,535	226
227	Adobe Sign	O/S Svcs - Comp Equip Svcs			110,249		110,249	227
228	Allivon Lp	O/S Svcs - Comp Equip Svcs			229,943		229,943	228
229	Arcos Annual Fee	O/S Svcs - Comp Equip Svcs			200,316		200,316	229
230	Beyond Trust	O/S Svcs - Comp Equip Svcs			60,559		60,559	230
231	Bmc Remedy	O/S Svcs - Comp Equip Svcs			61,563		61,563	231
232	Ca Tech	O/S Svcs - Comp Equip Svcs			228,623		228,623	232
233	Cgi	O/S Svcs - Comp Equip Svcs			2,334,613		2,334,613	233
234	Cic Maintenance Fees	O/S Svcs - Comp Equip Svcs			321,921		321,921	234
235	Cisco Dna	O/S Svcs - Comp Equip Svcs			247,400		247,400	235
236	Commvault Maintenance	O/S Svcs - Comp Equip Svcs			117,696		117,696	236
237	Delphix Corp	O/S Svcs - Comp Equip Svcs			55,942		55,942	237
238	Digitech	O/S Svcs - Comp Equip Svcs			47,973		47,973	238
239	Ela Application	O/S Svcs - Comp Equip Svcs			136,800		136,800	239
240	Enpointe Symantec	O/S Svcs - Comp Equip Svcs			400,931		400,931	240
241	Esri	O/S Svcs - Comp Equip Svcs			963,494		963,494	241
242	Evotek Inc	O/S Svcs - Comp Equip Svcs			227,543		227,543	242
243	Fusion Risk	O/S Svcs - Comp Equip Svcs			52,500		52,500	243
244	G Treasury	O/S Svcs - Comp Equip Svcs			43,368		43,368	244
245	Gartner Maintenance Fees	Subscriptions/Publications			324,500		324,500	245
246	Guide Point	O/S Svcs - Comp Equip Svcs			210,000		210,000	246
247	Ibm Sap Cloud License	O/S Svcs - Comp Equip Svcs			305,182		305,182	247
248	Image Access Corp	O/S Svcs - Comp Equip Svcs			76,599		76,599	248
249	Imaginit Advanced Solutions	O/S Svcs - Comp Equip Svcs			78,620		78,620	249
250	Infotech Research	O/S Svcs - Comp Equip Svcs			45,000		45,000	250
251	Intelisecure	O/S Svcs - Comp Equip Svcs			200,060		200,060	251
252	Irth Solutions	O/S Svcs - Comp Equip Svcs		\$	522,730		522,730	252
253	K2 Source Code	O/S Svcs - Comp Equip Svcs			61,875		61,875	253
254	Microfocus	O/S Svcs - Comp Equip Svcs			34,816		34,816	254
255	Microsoft Enterprise Agreement (Ea)	O/S Svcs - Comp Equip Svcs			1,348,144		1,348,144	255
256	Netmotion	O/S Svcs - Comp Equip Svcs			92,400		92,400	256
257	Nexant	O/S Svcs - Comp Equip Svcs			100,833		100,833	257

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 923, OUTSIDE SERVICES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
	Company Records						Sum (c) thru (f)	
258	Optiv	O/S Svcs - Comp Equip Svcs			173,516		173,516	258
259	Oracle	O/S Svcs - Comp Equip Svcs			2,456,947		2,456,947	259
260	Patchmypc	O/S Svcs - Comp Equip Svcs			19,680		19,680	260
261	Pitney Bowes	O/S Svcs - Comp Equip Svcs			139,430		139,430	261
262	Powerplan	O/S Svcs - Comp Equip Svcs			333,998		333,998	262
263	Presidio	O/S Svcs - Comp Equip Svcs			618,304		618,304	263
264	Qualtrics	O/S Svcs - Comp Equip Svcs			116,717		116,717	264
265	Qualtrics	Software Licenses			47,000		47,000	265
266	Quest	O/S Svcs - Comp Equip Svcs			62,899		62,899	266
267	SAS	O/S Svcs - Comp Equip Svcs			96,308		96,308	267
268	Sciencelogic	O/S Svcs - Comp Equip Svcs			295,587		295,587	268
269	Sirius	O/S Svcs - Comp Equip Svcs			122,824		122,824	269
270	Success Factors	O/S Svcs - Comp Equip Svcs			211,974		211,974	270
271	Switch	Rent/Lease Rental Pymts			264,128		264,128	271
272	Technologent	O/S Svcs - Comp Equip Svcs			198,257		198,257	272
273	Utilities International	O/S Svcs - Comp Equip Svcs			50,000		50,000	273
274	Vcore	O/S Svcs - Comp Equip Svcs			171,156		171,156	274
275	Visionary Integration	O/S Svcs - Comp Equip Svcs			158,364		158,364	275
276	Vista Plus Maintenance Fees	O/S Svcs - Comp Equip Svcs			81,745		81,745	276
277	Vmware	O/S Svcs - Comp Equip Svcs			590,707		590,707	277
278	Workforce	O/S Svcs - Comp Equip Svcs			105,650		105,650	278
279	Workiva	O/S Svcs - Comp Equip Svcs			40,239		40,239	279
280	Zefflin Systems-Linux	O/S Svcs - Comp Equip Svcs			40,787		40,787	280
281	Zetwrix	O/S Svcs - Comp Equip Svcs			27,818		27,818	281
282	Total		\$ 68,345	\$ 13,828	\$ 32,336,458	\$ 64,415	\$ 32,483,046	282

SOUTHWEST GAS CORPORATION
ACCOUNT 926, EMPLOYEE PENSIONS AND BENEFITS BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Subaccount (a)	Vendor (b)	Description (c)	Amount (d)	Line No.
	Company Records				
	926001837 (Exclude CE 4208, 4217, 3524, 4216, and 4218)	<u>Medical Benefits</u>			
1		ALLSUP Inc	Professional Services Other	\$ 4,250	1
2		Cost Corrections	Professional Services Other	(15,000)	2
3		Elite Medical Center	Medical-Active	3,465	3
4		Elite Medical Center	Professional Services Other	749	4
5		Medical - Active Employees	Medical-Active	13,079,110	5
6		Medical - Active Employees	Cash Receipts or Collections	(3,794)	6
7		Mercer US	Professional Services Other	70,000	7
8		Payflex Systems USA Inc	Health Savings Account	855,660	8
9		Payflex Systems USA Inc	Medical-Active	3,907	9
10		UNIFYHR	Professional Services Other	19,051	10
11		Wills Towers Watson	Medical-Active	250	11
12		Total Medical Benefits		<u>\$ 14,017,648</u>	12
	926001836-7 (4208, 4216, 4217, and 4218)	<u>PBOP</u>			
		<u>Life Insurance</u>			
13		Life Insurance	Basic Life Retiree	\$ (61,574)	13
14		Life Insurance	PBOP Accrual	(1,412,884)	14
15		Metropolitan Life Insurance Co	Basic Life Retiree	70,001	15
		<u>Medical Insurance</u>			
16		AON Consulting Inc	Medical - Retiree	\$ 37,468	16
17		First American Administrators	Medical - Retiree	1,739	17
18		Medical - Retiree	Medical - Retiree	862,091	18
19		Medical - Retiree	PBOP Accrual	1,842,991	19
20		Optumhealth Financial Services	Medical - Retiree	11,125	20
21		Payflex Systems USA Inc	Medical - Retiree	9,978	21
22		United Healthcare Insurance Co.	Medical - Retiree	64,919	22
23		Wills Towers Watson	Medical - Retiree	68,912	23
		<u>Dental Insurance</u>			
24		Dental - Retiree	Dental - Retiree	\$ 63,547	24
25		Total PBOP		<u>\$ 1,558,313</u>	25
	926001840 CE 3524	<u>Employee Assistance Plan</u>			
26		Cost Reclass	Outside Services - Employee Assitance Program	\$ 8,843	26
27		West Health Advocate Solutions Inc	Outside Services - Employee Assitance Program	\$ 113,573	27
28		Total Employee Assistance Plan		<u>\$ 122,416</u>	28
	926001836 (Exclude CE 4208 and 4218)	<u>Life and AD&D Insurance</u>			
29		Metropolitan Life Insurance Co	Basic AD&D	\$ 48,440	29
30		Metropolitan Life Insurance Co	Basic Life-Active	241,865	30
31		State of California	Other Fees	35	31
32		Total Life and AD&D Insurance		<u>\$ 290,340</u>	32
	926001844	<u>Employee Communications</u>			
33		OH Strategic Communications	Outside Services - A/V Production	\$ 742	33
34		OH Strategic Communications	Outside Services - Contractor Services	2,000	34
35		Total Employee Communications		<u>\$ 2,742</u>	35
	926001839	<u>Employee Investment Program (401K)</u>			
36		Active Employee	Cash Receipts or Collections	\$ (1,203)	36
37		Callan LLC	Professional Services - Other	138,955	37
38		EIP - Cash or Collections	Cash Receipts or Collections	(83,666)	38
39		Employee Contributions	Cash Receipts or Collections	(22,252,521)	39
40		Fidelity Investments Institutional	Professional Services -Other	25,912	40
41		FPRS	Cash Receipts or Collections	22,242,716	41
42		FPRS	Employer Matching	5,836,238	42
43		Mcconnell & Jones LLP	Professional Services - Auditing	12,350	43
44		Total Employee Investment Program (401K)		<u>\$ 5,918,779</u>	44
	926001838	<u>Pension</u>			
45		AON Consulting Inc	Professional Services - Other	\$ 161,650	45
46		Cost Corrections	Professional Services - Other	(57,525)	46
47		Bank of New York Mellon	Professional Services - Other	4,085	47
48		SWG - Accrued Pension Liability	Basic Retirement Plan	37,157,292	48
49		Total Pension		<u>\$ 37,265,503</u>	49
	926001842 (Exclude CE 4208, 4216)	<u>Dental Benefits</u>			
50		Dental -Active Employee	Dental - Active	\$ 1,183,223	50
51		Total Dental Benefits		<u>\$ 1,183,223</u>	51
	926001843	<u>Basic Long - Term Disability</u>			
52		Metropolitan Life Insurance Co	Basic LTD	\$ 1,290,051	52
53		Total Long - Term Disability		<u>\$ 1,290,051</u>	53

SOUTHWEST GAS CORPORATION
ACCOUNT 926, EMPLOYEE PENSIONS AND BENEFITS BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Subaccount (a)	Vendor (b)	Description (c)	Amount (d)	Line No.
	Company Records				
	926001151	<u>Deferred Compensation / SERP</u>			
54		Southwest Gas Corporation	Accrued - Interest/Commitment Fees	\$ 828,061	54
55		Southwest Gas Corporation	Employer Matching	210,408	55
56		Southwest Gas Corporation	Interest Payment	2,026,201	56
57		Southwest Gas Corporation	SERP	446,077	57
58		Total Deferred Compensation/SERP		<u>\$ 3,510,746</u>	58
	926001840 (Exclude CE 3524 and 4211)	<u>Other Employee Welfare</u>			
59		Active Employee	Other Business Expenses	\$ (267)	59
60		Aid For Aids Of Nevada Inc	Other Employee Welfare	760	60
61		Alzheimers Assoc	Other Employee Welfare	670	61
62		American Assoc Of Retired Persons	Other Employee Welfare	480	62
63		American Red Cross	Other Employee Welfare	315	63
64		American Society For The Prevention	Other Employee Welfare	805	64
65		Awardco Llc	Other Business Expenses	68,958	65
66		Awardco Llc	Professional Services - Other	1,700	66
67		Banner Health Foundation	Other Employee Welfare	685	67
68		Benecom Associates Inc	Professional Services - Other	28,248	68
69		Calvary Chapel Spring Valley	Other Employee Welfare	850	69
70		Calvary Chapel Winnemucca Inc	Other Employee Welfare	295	70
71		Car Seats For Christy	Other Employee Welfare	300	71
72		Child Crisis Arizona	Other Employee Welfare	700	72
73		Cystic Fibrosis Foundation	Other Employee Welfare	745	73
74		East Valley Family Services	Other Employee Welfare	1,535	74
75		Eddy House	Other Employee Welfare	760	75
76		Evergreen Christian Community	Other Employee Welfare	850	76
77		Freedom Soccer Club	Other Employee Welfare	790	77
78		Friends Of Pima Animal Care Center	Other Employee Welfare	345	78
79		Giving Store	Other Employee Welfare	685	79
80		Good Samaritan Lutheran Church	Other Employee Welfare	640	80
81		Heaven Can Wait Animal Society	Other Employee Welfare	850	81
82		International Restorer Of Breach	Other Employee Welfare	395	82
83		Jewish Family Service Agency	Other Employee Welfare	325	83
84		Jewish Nevada	Other Employee Welfare	375	84
85		Labcorp Employer Services Inc	Professional Services - Other	10,710	85
86		Lied Animal Shelter	Other Employee Welfare	330	86
87		Mercer Us Inc	Professional Services - Other	129,100	87
88		Metropolitan Life Insurance Co	Professional Services - Other	75,779	88
89		Mission Community Church	Other Employee Welfare	640	89
90		Monica Mapile Foundation	Other Employee Welfare	1,120	90
91		Morning Sun Ward Brock Sullivan	Other Employee Welfare	760	91
92		Mountain View Lutheran Church	Other Employee Welfare	745	92
93		Nathan Adelson Hospice	Other Employee Welfare	820	93
94		Nevada Humane Society	Other Employee Welfare	355	94
95		Nevada Military Support Alliance	Other Employee Welfare	625	95
96		Nevada Society For The Prevention	Other Employee Welfare	335	96
97		O C Tanner Recognition Co	Outside Services - Other	1,210	97
98		Pima Council On Aging	Other Employee Welfare	835	98
99		Pom Palace Dog Rescue	Other Employee Welfare	700	99
100		Pound Puppyz	Other Employee Welfare	700	100
101		Power Promotions Llc	Other Employee Welfare	420	101
102		Roman Catholic Bishop	Other Employee Welfare	415	102
103		Russell Whitman Foundation	Other Employee Welfare	375	103
104		Salvation Army	Other Employee Welfare	655	104
105		Seven Stars Foundation Inc	Other Employee Welfare	760	105
106		Shadow Hills Baptist Church	Other Employee Welfare	745	106
107		St Jerome Roman Catholic	Other Employee Welfare	685	107
108		St Marys Food Bank Alliance	Other Employee Welfare	650	108
109		Three Square	Other Employee Welfare	400	109
110		Tucson Kitchen Musicians Assoc	Other Employee Welfare	640	110
111		Various	Central Graphics Cost Allocation	6,692	111
112		Various	Dues - Professional	219	112
113		Various	Meals	2,079	113
114		Various	Medical Examinations	42,500	114
115		Various	Office Supplies And Stationery	130	115
116		Various	Other Business Expenses	4,783	116
117		Various	Other Employee Welfare	11,785	117
118		Various	Postage	2,306	118
119		Various	Professional Services - Other	15,066	119
120		Various	Subscriptions/Publications	1,006	120
121		Victor Valley Rescue Mission	Other Employee Welfare	640	121
122		West Health Advocate Solutions Inc	Other Business Expenses	279	122
123		West Health Advocate Solutions Inc	Other Employee Welfare	371	123
124		Wounded Warrior Project Inc	Other Employee Welfare	2,145	124
125		Youth On Their Own	Other Employee Welfare	835	125
126		Total Other Employee Welfare		<u>\$ 434,139</u>	126
	926001840 CE 4211	<u>Tuition</u>			
127		Various	Tuition Reimbursement	\$ 685,668	127

SOUTHWEST GAS CORPORATION
ACCOUNT 926, EMPLOYEE PENSIONS AND BENEFITS BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Subaccount (a)	Vendor (b)	Description (c)	Amount (d)	Line No.
	Company Records				
128		Total Tuition		\$ <u>685,668</u>	128
	926001845	<u>Flex Benefits</u>			
129		Company Contribution	Other Employee Welfare	\$ 953,144	129
130		Cost Corrections	Cash Receipts or Collections	(244)	130
131		Cost Corrections	Dental - Active	694,909	131
132		Cost Corrections	Health Savings Account	(36,213)	132
133		Cost Corrections	Medical - Active	6,660,086	133
134		Cost Corrections	Other Employee Welfare	132	134
135		Cost Corrections	Retained Earnings - Transfer From Dividends Declared	(632)	135
136		Employee Contributions	Health Savings Account	(3,326,208)	136
137		Employee Contributions	Cash Receipts or Collections	(9,087,719)	137
138		Metropolitan Life Insurance Co	Basic AD&D	219,683	138
139		Metropolitan Life Insurance Co	Basic Life-Active	1,478,005	139
140		Payflex Systems	Cash Disbursements	167,934	140
141		Payflex Systems	Health Savings Account	3,325,833	141
142		Total Flex Benefits		\$ <u>1,048,710</u>	142
	926002901	<u>Non-Service Pension Costs</u>			
143		SWG - Accrued Pension Liability	Basic Retirement Plan	\$ 13,680,369	143
144		SWG - Accrued Pension Liability	PBOP Accrual	155,119	144
145		SWG - Accrued Pension Liability	Supplemental Retirement Plan	3,685,802	145
146		Total Non-Service Pension Costs		\$ <u>17,521,290</u>	146
147	926001841	Reclass of Labor Loading	Payroll Expense Clearing	\$ (67,328,278)	147
148		Total Account 926		\$ <u>17,521,290</u>	148

**SOUTHWEST GAS CORPORATION
 SOUTHERN NEVADA
 ACCOUNT 928, REGULATORY COMMISSION EXPENSES
 FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Subaccount	Amount	Line No.
	(a)	(b)	
	Company Records	[1]	
	<u>Public Utilities Commission of Nevada</u>		
1	20-02023	\$ 57,636	1
2	Total Regulatory Commission Expenses	\$ <u>57,636</u>	2

[1] Nevada Total.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 930.2, MISCELLANEOUS GENERAL EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Amount (b)	Line No.
	Company Records		
	<u>Travel and Non-Travel</u>		
1	Meals	\$ 862	1
2	Total Travel and Non-Travel	\$ 862	2
	<u>Trade Dues - Company</u>		
3	AGA	\$ 664,594	3
4	Western Energy Institute	32,840	4
5	Utilization Technology Development Company	350,000	5
6	Total Trade Dues	\$ 1,047,434	6
7	<u>Professional Services - Legal</u>	\$ 159	7
	<u>Director Fees and Expenses</u>		
8	Board of Directors Expenses	\$ 245,000	8
9	Total Director Fees and Expenses	\$ 245,000	9
	<u>Bank Service Fees</u>		
10	Bank of America	\$ 440,725	10
11	JP Morgan Chase Bank N.A.	35,149	11
12	MUFG Union Bank N.A.	245,038	12
13	Various	1,282	13
14	Total Bank Service Fees	\$ 722,195	14
	<u>Professional Services - Other</u>		
15	Baker Engineering and Risk	\$ 24,700	15
16	DNV GL USA Inc	50,000	16
17	Northeast Gas Assoc Inc	867,961	17
18	Operations Technology Development	450,000	18
19	Total Professional Services - Other	\$ 1,392,661	19
20	<u>Outside Services - Printing</u>	\$ 2,258	20
	<u>Trustee Fees</u>		
21	Bank of New York Mellon	\$ 72,504	21
22	US Bank	62,861	22
23	Total Trustee Fees	\$ 135,365	23
	<u>Securities Fees</u>		
24	Ct Corp System	\$ 8,225	24
25	Total Securities Fees	\$ 8,225	25
	<u>Other Fees</u>		
26	Bank of New York Mellon	\$ 2,500	26
27	BofA Securities Inc	49,897	27
28	Fitch Ratings Inc	140,000	28
29	Intrado Digital Media Llc	14,768	29
30	JPmorgan Chase Bank	172,683	30
31	Mergent Inc	12,550	31
32	Moodys Investors Service Inc	141,500	32
33	Nasdaq Corporate Solutions Llc	42,548	33
34	S&P Global Market Intelligence Llc	27,657	34
35	S&P Global Ratings	13,500	35
36	State of Nevada	11,125	36
37	TD Securities Usa Llc	34,928	37
38	Various	55,750	38
39	Total Other Fees	\$ 719,406	39
	<u>Commitment Fees</u>		

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 930.2, MISCELLANEOUS GENERAL EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Amount (b)	Line No.
	Company Records		
40	Bank of New York Mellon	\$ 290,213	40
41	Various	0	41
42	Total Commitment Fees	<u>\$ 290,213</u>	42
43	<u>Deferred Compensation - Interest Fees (Active)</u>	<u>\$ 705,648</u>	43
	<u>Miscellaneous</u>		
44	Fees-Seminar, Conference, And Professional	\$ 850	44
45	Office Supplies and Stationery	141	45
46	Other Business Expenses	2,254	46
47	Total Miscellaneous	<u>\$ 3,245</u>	47
	<u>Intercompany Transfer</u>		
48	A&G Allocation to SGTC	\$ (53,401)	48
49	General Expense Allocation from Hold Co.	2,783,897	49
50	Other Intercompany Transfer	(9,458)	50
51	Total Intercompany Transfer	<u>\$ 2,721,038</u>	51
52	Subtotal Miscellaneous General Expense Before Paiute Allocation	\$ 7,993,709	52
53	Less: Paiute Allocation as Recorded	(270,796)	53
54	Total Miscellaneous General Expenses	<u><u>\$ 7,722,913</u></u>	54

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 145, NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	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)	
		Sum (b) thru (m)													
	Company Records														
1	Paiute Pipeline Company Increase in Asset	\$ (673,595)	\$ (666,625)	\$ (396,913)	\$ 961,317	\$ (619,068)	\$ (238,332)	\$ 1,186,577	\$ (1,172,814)	\$ (608,116)	\$ (874,954)	\$ (1,229,609)	\$ (684,881)	\$ (5,017,011)	1
2	Total Paiute Pipeline Company	\$ (673,595)	\$ (666,625)	\$ (396,913)	\$ 961,317	\$ (619,068)	\$ (238,332)	\$ 1,186,577	\$ (1,172,814)	\$ (608,116)	\$ (874,954)	\$ (1,229,609)	\$ (684,881)	\$ (5,017,011)	2

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 146. ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	June 2020 (b)	July 2020 (c)	August 2020 (d)	September 2020 (e)	October 2020 (f)	November 2020 (g)	December 2020 (h)	January 2021 (i)	February 2021 (j)	March 2021 (k)	April 2021 (l)	May 2021 (m)	Total (n) Sum (b thru (m))
1	SWG Transmission Co.													
2	Labor - Regular	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Labor - Loading	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Intercompany Transactions - SWG Group Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Intercompany Transactions - Other Costs	4,032	12,303	7,797	4,827	3,895	10,338	28,023	19,092	18,392	15,657	107,800	173,507	405,664
6	Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total SWG Transmission Co.	4,032	12,303	7,797	4,827	3,895	10,338	28,023	19,092	18,392	15,657	107,800	173,507	405,664
8	Utility/Financial Corp.													
9	Other Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Utility Financial Corp.	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Palute Pipeline Co.													
12	Self-Insurance Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Office Furniture And Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Licenses and Permits - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Payment of Taxes - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Palute Transportation Equipment Allocation	1,515,311	1,825,289	1,858,931	1,577,129	1,495,728	1,331,600	1,453,972	1,686,484	1,428,620	1,529,447	1,479,700	1,387,066	18,569,257
17	Intercompany Transactions - Other Costs	19,606	(16,812)	15,107	14,008	17,166	14,552	15,160	18,043	12,690	11,237	7,394	3,070	131,221
18	Intercompany Transactions - Interest	0	0	0	0	0	2,619,679	0	0	0	0	0	0	2,619,679
19	Income Tax	0	0	0	0	0	0	(457,993)	457,993	0	0	0	0	0
20	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Cash Receipts or Collections	(1,541,842)	(1,538,117)	(1,811,656)	(2,339,904)	(1,594,337)	(1,974,887)	(3,969,832)	(1,602,177)	(2,166,519)	(1,903,303)	(1,544,684)	(1,491,094)	(23,478,354)
22	Decrease in Asset	3,200	3,200	465,867	3,200	461,993	4,000	591,039	4,000	481,993	4,000	4,000	4,000	2,010,492
23	Total Palute Pipeline Company	(3,725)	273,539	528,248	(745,567)	380,549	1,994,945	(2,367,855)	564,342	(263,216)	(358,619)	(53,590)	(96,956)	(147,705)
24	Centuri													
25	Insurance Premiums	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Write-Offs - Other	(36,126)	(54,369)	(76,670)	(105,510)	(37,839)	0	(92,005)	0	(47,475)	(67,914)	(184,131)	(19,198)	(721,236)
27	Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Centuri	(36,126)	(54,369)	(76,670)	(105,510)	(37,839)	0	(92,005)	0	(47,475)	(67,914)	(184,131)	(19,198)	(573,142)
29	SW Gas Holdings													
30	Aircraft Expense - Clearing	0	2,400	0	6,200	0	3,000	3,500	0	0	3,300	0	0	18,400
31	Director Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Director Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Professional Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Deferred Compensation	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	40,781
35	Other Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Intercompany Transactions - Other Costs	(1,840)	21,921	60,098	(92,466)	(12,497)	(590)	10,071	2,730	(30,057)	3,911	10,470	(24,099)	(52,348)
37	Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total SW Gas Holdings	1,558	27,719	63,497	(82,868)	(9,099)	5,808	16,969	6,129	(26,659)	10,610	13,866	(20,701)	6,832

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 233, NOTES PAYABLE FROM ASSOCIATED COMPANIES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	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)	
														Sum (b) thru (m)	
	Company Records														
1	Palute Pipeline Co. Increase in Liability	\$ 673,595	\$ 666,625	\$ 396,913	\$ (961,317)	\$ 619,068	\$ 238,332	\$ (1,186,577)	\$ 1,172,814	\$ 608,116	\$ 874,954	\$ 1,229,609	\$ 684,881	\$ 5,017,011	1
2	Total SW Gas Holdings	\$ 673,595	\$ 666,625	\$ 396,913	\$ (961,317)	\$ 619,068	\$ 238,332	\$ (1,186,577)	\$ 1,172,814	\$ 608,116	\$ 874,954	\$ 1,229,609	\$ 684,881	\$ 5,017,011	2

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 234, ACCOUNTS PAYABLE FROM ASSOCIATED COMPANIES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	June 2020 (b)	July 2020 (c)	August 2020 (d)	September 2020 (e)	October 2020 (f)	November 2020 (g)	December 2020 (h)	January 2021 (i)	February 2021 (j)	March 2021 (k)	April 2021 (l)	May 2021 (m)	Total (n) Sum (b) thru (m)	Line No.
SWG Transmission Co.															
1	Intercompany Transactions - SWG Group Income Tax	\$ 3,787	\$ 2,152	\$ 1,850	\$ 2,474	\$ 2,665	\$ 806	\$ 8,008	\$ 57	\$ (270)	\$ 1,067	\$ (18,873)	\$ (42,008)	\$ (38,285)	1
2	Intercompany Transactions - Other Costs	24,499	0	0	0	13,471	0	0	6,000	22,455	15,907	13,471	0	95,803	2
3	Cash Disbursements	(27,753)	(28,545)	(29,941)	(29,974)	(29,746)	(29,585)	(30,650)	(30,745)	(52,386)	(44,662)	(29,389)	(29,284)	(392,661)	3
4	Increase in Liability	533	(26,393)	(28,091)	(27,500)	(13,609)	(28,779)	(22,642)	(24,688)	(30,202)	(27,688)	(34,791)	(71,292)	(335,142)	4
5	Total SWG Transmission Co.	\$ (148,687)	\$ 52,320	\$ (273,206)	\$ 456,818	\$ (193,744)	\$ 188,381	\$ (85,498)	\$ (112,779)	\$ 31,566	\$ 142,857	\$ (254,157)	\$ 205,620	\$ 9,491	5
SW Gas Holdings															
6	Professional Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Intercompany Transactions - Other Costs	(148,687)	52,320	(273,206)	456,818	(193,744)	188,381	(85,498)	(112,779)	31,566	142,857	(254,157)	205,620	9,491	7
8	Increase in Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Decrease in Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Total SW Gas Holdings	\$ (148,687)	\$ 52,320	\$ (273,206)	\$ 456,818	\$ (193,744)	\$ 188,381	\$ (85,498)	\$ (112,779)	\$ 31,566	\$ 142,857	\$ (254,157)	\$ 205,620	\$ 9,491	10
Palute Pipeline Co.															
11	Other Equipment, Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Subscriptions/Publications	(20,392)	(15,849)	(35,740)	(15,131)	(21,129)	(41,603)	(23,974)	(262,100)	(28,003)	78,719	(21,065)	(4,174)	(410,442)	13
14	Intercompany Transactions - Other Costs	(2,204,742)	(2,208,569)	(1,378,587)	(2,213,405)	(2,213,218)	(2,783,705)	(2,774,991)	(2,774,635)	(2,778,257)	(2,774,293)	(2,175,976)	(2,191,229)	(28,471,607)	14
15	Increase in Liability	2,215,437	2,204,742	2,208,569	1,378,587	2,213,405	2,213,218	2,783,255	2,774,991	2,774,635	2,778,257	2,774,293	2,175,976	28,495,365	15
16	Decrease in Liability	(9,697)	(19,676)	(794,241)	(849,949)	(20,943)	(612,090)	(15,710)	(261,745)	(31,625)	82,683	577,252	(19,427)	(386,664)	16
	Total Palute Pipeline	\$ (9,697)	\$ (19,676)	\$ (794,241)	\$ (849,949)	\$ (20,943)	\$ (612,090)	\$ (15,710)	\$ (261,745)	\$ (31,625)	\$ 82,683	\$ 577,252	\$ (19,427)	\$ (386,664)	

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

Tab L

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
AS ADJUSTED FOR THE TEST YEAR**

Line No.	Description (a)	Recorded Plant Balance 5/31/2021 (b) Sch G-1, Sh 11-12	Recorded D&A Expense 5/31/2021 (c) Sch L-1, Sh 1-2	Test Year Adjustments (d) Sch L-1, Sh 1-2	Adjusted D&A Expense 5/31/2021 (e) Sch L-1, Sh 1-2	Allocation of System Allocable Amounts (f) 28.00%	Adjusted Total D&A Expense 5/31/2021 (g) (e) + (f)	Line No.
	<u>Direct</u>							
1	Intangible	\$ 1,068,130	\$ 0	\$ 0	\$ 0	\$ 5,552,330	\$ 5,552,330	1
2	Transmission	148,997,044	2,696,690	78,096	2,774,786	0	2,774,786	2
3	Distribution	2,005,881,579	45,321,522	1,780,902	47,102,424	0	47,102,424	3
4	General	88,214,042	4,391,004	(443,338)	3,947,665	2,001,010	5,948,675	4
5	Total Direct	\$ 2,244,160,794	\$ 52,409,216	\$ 1,415,659	\$ 53,824,875	\$ 7,553,339	\$ 61,378,214	5
	<u>System Allocable</u>							
6	Intangible	\$ 362,644,342	\$ 13,805,461	\$ 6,027,471	\$ 19,832,932			6
7	General	130,819,825	8,507,911	(1,360,300)	7,147,611			7
8	Total System Allocable	\$ 493,464,167	\$ 22,313,372	\$ 4,667,171	\$ 26,980,543			8

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
AS ADJUSTED FOR THE CERTIFICATION PERIOD**

Line No.	Description (a)	Adjusted Plant Balance 5/31/2021 (b) Sch G-1, Sh 11-12	Adjusted D&A Expense 5/31/2021 (c) Sch L-1, Sh 1-2	Certification Adjustments (d) Sch L-1, Sh 1-2	Adjusted D&A Expense 11/30/2021 (e) Sch L-1, Sh 1-2	Allocation of System Allocable Amounts (f) 28.00%	Adjusted Total D&A Expense 11/30/2021 (g) (e) + (f)	Line No.
	<u>Direct</u>							
1	Intangible	\$ 1,068,130	\$ 0	\$ 0	\$ 0	\$ 5,810,623	\$ 5,810,623	1
2	Transmission	148,996,860	2,774,786	(111,652)	2,663,134	0	2,663,134	2
3	Distribution	2,005,879,221	47,102,424	1,737,498	48,839,922	0	48,839,922	3
4	General	88,150,718	3,947,665	(228,886)	3,718,780	1,957,218	5,675,997	4
5	Total Direct	\$ 2,244,094,929	\$ 53,824,875	\$ 1,396,961	\$ 55,221,836	\$ 7,767,841	\$ 62,989,676	5
	<u>System Allocable</u>							
6	Intangible	\$ 361,965,235	\$ 19,832,932	\$ 922,625	\$ 20,755,557			6
7	General	72,860,030	7,147,611	(156,426)	6,991,185			7
8	Total System Allocable	\$ 434,825,265	\$ 26,980,543	\$ 766,199	\$ 27,746,742			8

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE
AS ADJUSTED FOR THE EXPECTED CHANGES IN CIRCUMSTANCES PERIOD**

Line No.	Description (a)	Adjusted Plant Balance 11/30/2021 (b)	Adjusted D&A Expense 11/30/2021 (c)	ECIC Adjustments (d)	Adjusted D&A Expense At ECIC (e)	Allocation of System Allocable Amounts (f)	Adjusted Total D&A Expense At ECIC (g)	Line No.
	<u>Direct</u>							
1	Intangible	\$ 1,068,130	\$ 0	\$ 0	\$ 0	28.00%	\$ 5,810,623	1
2	Transmission	144,323,398	2,663,134	0	2,663,134		2,663,134	2
3	Distribution	2,077,620,769	48,839,922	0	48,839,922		48,839,922	3
4	General	86,884,067	3,718,780	0	3,718,780		5,675,997	4
5	Total Direct	\$ 2,309,896,365	\$ 55,221,836	\$ 0	\$ 55,221,836		\$ 7,767,841	5
	<u>System Allocable</u>							
6	Intangible	\$ 372,114,557	\$ 20,755,557	\$ 0	\$ 20,755,557			6
7	General	89,147,037	6,991,185	0	6,991,185			7
8	Total System Allocable	\$ 461,261,594	\$ 27,746,742	\$ 0	\$ 27,746,742		\$ 62,989,676	8

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

Line No.	Description (a)	Adjusted Plant Balance At ECIC (b) Sch G-1, Sh 11-12	Adjusted D&A Expense At ECIC (c) Sch L-1, Sh 1-2	Final Adjustments (d) Sch L-1, Sh 1-2	Adjusted D&A Expense as Requested (e) Sch L-1, Sh 1-2	Allocation of System Allocable Amounts (f) 28.00%	Adjusted Total D&A Expense as Requested (g) (e) + (f)	Line No.
	<u>Direct</u>							
1	Intangible	\$ 1,068,130	\$ 0	\$ 0	\$ 0	\$ 5,810,623	\$ 5,810,623	1
2	Transmission	144,323,398	2,663,134	0	2,663,134	0	2,663,134	2
3	Distribution	2,077,620,769	48,839,922	0	48,839,922	0	48,839,922	3
4	General	86,884,067	3,718,780	0	3,718,780	1,957,218	5,675,997	4
5	Total Direct	\$ 2,309,896,365	\$ 55,221,836	\$ 0	\$ 55,221,836	\$ 7,767,841	\$ 62,989,676	5
	<u>System Allocable</u>							
6	Intangible	\$ 372,114,557	\$ 20,755,557	\$ 0	\$ 20,755,557			6
7	General	89,147,037	6,991,185	0	6,991,185			7
8	Total System Allocable	\$ 461,261,594	\$ 27,746,742	\$ 0	\$ 27,746,742			8

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

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2021 (c) <small>Sch G-2, Sh 5</small>	Test Year Adjustments (d) <small>Sch I-16, Sh 1</small>	As Adjusted at 5/31/2021 (e) <small>(c) + (d)</small>	Certification Adjustments (f) <small>Sch I-C4, Sh 1 & Sch I-, Sh 1</small>	At Certification 11/30/2021 (g) <small>(e) + (f)</small>	ECIC Adjustments (h) <small>none</small>	Requested (i) <small>(g) + (h) + (i)</small>	Line No.
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	5,791	(10)	5,782	0	5,782	0	5,782	6
7	Structures - Compressor Stations	366.1	7,515	(15)	7,500	0	7,500	0	7,500	7
8	Structures - General	366.2	27,935	8	27,943	0	27,943	0	27,943	8
9	Mains	367	1,873,156	(17,876)	1,855,280	(6,740)	1,848,540	0	1,848,540	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Station Equipment	368	125,846	2,529	128,375	24	128,399	0	128,399	11
12	Measuring and Reg. Stations	369	640,862	93,459	734,321	(104,935)	629,386	0	629,386	12
13	Communication Equipment	370	15,584	0	15,584	0	15,584	0	15,584	13
14	Miscellaneous Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 2,696,690	\$ 78,096	\$ 2,774,786	\$ (111,652)	\$ 2,663,134	\$ 0	\$ 2,663,134	15
Distribution Plant										
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	19,807	720	20,527	0	20,527	0	20,527	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	24,177,471	1,167,015	25,344,487	856,409	26,200,896	0	26,200,896	19
20	Measuring and Reg. Stations	378	753,460	25,892	779,352	168,468	947,819	0	947,819	20
21	Services	380	12,005,843	447,586	12,453,429	428,514	12,881,943	0	12,881,943	21
22	Meters	381	8,140,240	133,038	8,273,278	284,763	8,558,041	0	8,558,041	22
23	Industrial Measuring and Reg. Sta.	385	224,702	6,651	231,353	(656)	230,696	0	230,696	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 45,321,522	\$ 1,780,902	\$ 47,102,424	\$ 1,737,498	\$ 48,839,922	\$ 0	\$ 48,839,922	25
General Plant										
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	922,016	(5,213)	916,803	5,046	921,850	0	921,850	27
28	Structures and Improv - Leasehold	390.2	63,494	0	63,494	0	63,494	0	63,494	28
29	Office Furniture and Fixtures	391	157,357	75	157,432	736	158,168	0	158,168	29
30	Computer Software and Hardware	391.1	493,253	35,824	529,077	(190,131)	338,946	0	338,946	30
31	Transportation Equipment - Light	392.11	1,287,021	(308,675)	978,346	(49,056)	929,290	0	929,290	31
32	Transportation Equipment - Heavy	392.12	532,003	(147,334)	384,669	0	384,669	0	384,669	32
33	Stores Equipment	393	24,222	0	24,222	0	24,222	0	24,222	33
34	Tool, Shop, and Garage Equip.	394	393,492	4,264	397,756	14,098	411,854	0	411,854	34
35	Laboratory Equipment	395	15,725	(628)	15,096	0	15,096	0	15,096	35
36	Power Operated Equipment	396	235,050	(61,470)	173,580	(8,099)	165,481	0	165,481	36
37	Communication Equipment	397	163,755	3,337	167,092	159	167,251	0	167,251	37
38	Telemetry Equipment	397.2	317	(0)	317	0	317	0	317	38
39	Miscellaneous Equipment	398	103,298	36,483	139,781	(1,640)	138,141	0	138,141	39
40	Total General Plant		\$ 4,391,004	\$ (443,338)	\$ 3,947,665	\$ (228,886)	\$ 3,718,780	\$ 0	\$ 3,718,780	40
41	Total Gas Plant in Service		\$ 52,409,216	\$ 1,415,659	\$ 53,824,875	\$ 1,396,961	\$ 55,221,836	\$ 0	\$ 55,221,836	41

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

Line No.	Description (a)	Reference/ Account Number (b)	Recorded 5/31/2021 (c) Sch G-2, Sh 6	Test Year Adjustments (d) Sch I-16, Sh 2	As Adjusted at 5/31/2021 (e) (c) + (d)	Certification Adjustments (f) Sch I-C4, Sh 2 & Sch I, Sh 2	At Certification 11/30/2021 (g) (e) + (f)	ECIC Adjustments (h) none	Requested (g) + (h)	Line No.
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 13,805,461	\$ 6,027,471	\$ 19,832,932	\$ 922,625	\$ 20,755,557	\$ 0	\$ 20,755,557	2
3	Total Intangible Plant		\$ 13,805,461	\$ 6,027,471	\$ 19,832,932	\$ 922,625	\$ 20,755,557	\$ 0	\$ 20,755,557	3
<u>General Plant</u>										
4	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures and Improv - Co. Owned	390.1	\$ 1,267,653	\$ (809,862)	\$ 457,790	\$ 371,890	\$ 829,680	\$ 0	\$ 829,680	5
6	Structures and Improv - Leasehold	390.2	\$ 228,190	\$ (85,554)	\$ 142,636	\$ (68,244)	\$ 74,393	\$ 0	\$ 74,393	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture and Fixtures	391	\$ 725,941	\$ (200,645)	\$ 525,296	\$ 51,037	\$ 576,334	\$ 0	\$ 576,334	8
9	Computer Software and Hardware	391.1	\$ 4,652,743	\$ 177,197	\$ 4,829,940	\$ (516,246)	\$ 4,313,694	\$ 0	\$ 4,313,694	9
10	Transportation Equipment - Light	392.11	\$ 322,033	\$ (168,764)	\$ 153,269	\$ (5,482)	\$ 147,787	\$ 0	\$ 147,787	10
11	Transportation Equipment - Heavy	392.12	\$ 2,677	\$ (2,677)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Transportation Equipment - Aircraft	392.21	\$ 328,854	\$ (314,838)	\$ 14,017	\$ 0	\$ 14,017	\$ 0	\$ 14,017	12
13	Stores Equipment	393	\$ 4,205	\$ (1,926)	\$ 2,279	\$ 0	\$ 2,279	\$ 0	\$ 2,279	13
14	Tool, Shop, and Garage Equip.	394	\$ 86,066	\$ 1,804	\$ 87,870	\$ 0	\$ 87,870	\$ 0	\$ 87,870	14
15	Laboratory Equipment	395	\$ 70,017	\$ 3,080	\$ 73,097	\$ 3,927	\$ 77,024	\$ 0	\$ 77,024	15
16	Power Operated Equipment	396	\$ 12,605	\$ 2,106	\$ 14,710	\$ 0	\$ 14,710	\$ 0	\$ 14,710	16
17	Communication Equipment	397	\$ 515,187	\$ 9,060	\$ 524,247	\$ (2,787)	\$ 521,460	\$ 0	\$ 521,460	17
18	Telemetry Equipment	397.2	\$ 187	\$ (187)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Miscellaneous Equipment	398	\$ 291,554	\$ 30,905	\$ 322,459	\$ 9,479	\$ 331,937	\$ 0	\$ 331,937	19
20	Total General Plant		\$ 8,507,911	\$ (1,360,300)	\$ 7,147,611	\$ (156,426)	\$ 6,991,185	\$ 0	\$ 6,991,185	20
21	Total		\$ 22,313,372	\$ 4,667,171	\$ 26,980,543	\$ 766,199	\$ 27,746,742	\$ 0	\$ 27,746,742	21
22	Total Depreciation Expense	403	\$ 8,279,720	\$ (1,274,746)	\$ 7,004,974	\$ (88,182)	\$ 6,916,792	\$ 0	\$ 6,916,792	22
23	Total Amortization Expense	404	\$ 14,033,651	\$ 5,941,917	\$ 19,975,568	\$ 854,381	\$ 20,829,949	\$ 0	\$ 20,829,949	23
24	Total		\$ 22,313,372	\$ 4,667,171	\$ 26,980,543	\$ 766,199	\$ 27,746,742	\$ 0	\$ 27,746,742	24

Tab M

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

Line No.	Description (a)	Reference (b)	Recorded 5/31/2021 (c)	Adjusted 5/31/2021 (d)	Certification 11/30/2021 (e)	At ECIC (f)	After Final Adjustments (g)	After Rate Relief (h)	Line No.
1	Margin	Stmt I, Sh 1	\$ 397,208,527	\$ 276,841,320	\$ 281,588,472	\$ 281,588,472	\$ 281,588,472	\$ 305,826,378	1
2	Operating Expenses	Stmt I, Sh 1	303,823,458	181,133,773	185,733,980	185,733,980	185,733,980	185,954,790	2
3	Net Operating Income Before FIT	Ln 1 - Ln 2	\$ 93,385,069	\$ 95,707,547	\$ 95,854,492	\$ 95,854,492	\$ 95,854,492	\$ 119,871,588	3
4	Interest Expense	Ln 14	24,693,985	24,516,146	24,096,083	24,096,083	24,096,083	24,096,083	4
5	Operating Income (Loss) Before FIT	Ln 3 - Ln 4	\$ 68,691,084	\$ 71,191,400	\$ 71,758,410	\$ 71,758,410	\$ 71,758,410	\$ 95,775,506	5
6	Schedule M Adjustments, Above the Line	Stmt M, Sh 2	(37,895,929)	(37,895,929)	(37,895,929)	(37,895,929)	(37,895,929)	(37,895,929)	6
7	Taxable Income (Loss)	Ln 5 + Ln 6	\$ 30,795,155	\$ 33,295,471	\$ 33,862,481	\$ 33,862,481	\$ 33,862,481	\$ 57,879,577	7
8	Federal Income Tax Rate	Statutory Rate	21.000%	21.000%	21.000%	21.000%	21.000%	21.000%	8
9	Total Current Provision	Ln 7 * Ln 8	\$ 6,466,983	\$ 6,992,049	\$ 7,111,121	\$ 7,111,121	\$ 7,111,121	\$ 12,154,711	9
10	Federal Deferred Provision/ARAM [1]	Stmt M, Sh 2	\$ 5,881,590	\$ 5,881,590	\$ 5,881,590	\$ 5,881,590	\$ 5,881,590	\$ 5,881,590	10
11	Total Current and Deferred Taxes	Ln 9 + Ln 10	\$ 12,348,573	\$ 12,873,639	\$ 12,992,711	\$ 12,992,711	\$ 12,992,711	\$ 18,036,301	11
			Stmt I, Sh 1 Ln 18(c)	Stmt I, Sh 1 Ln 18(e)	Stmt I, Sh 1 Ln 18(g)	Stmt I, Sh 1 Ln 18(i)	Stmt I, Sh 1 Ln 18(f)	Stmt I, Sh 1 Ln 18(k)	
12	Interest Expense Calculation	Stmt I, Sh 1, Ln 33	\$ 1,489,992,152	\$ 1,479,261,660	\$ 1,539,702,779	\$ 1,539,702,779	\$ 1,539,702,779	\$ 1,539,702,779	12
13	Rate Base	Stmt F, Sh 1	1.66%	1.66%	1.56%	1.56%	1.56%	1.56%	13
14	Weighted Cost of Debt	Ln 12 * Ln 13	\$ 24,693,985	\$ 24,516,146	\$ 24,096,083	\$ 24,096,083	\$ 24,096,083	\$ 24,096,083	14
			Ln 4	Ln 4	Ln 4	Ln 4	Ln 4	Ln 4	

[1] Certification, At ECIC and After Rate Relief amount Stmt M, Sh 2, Ln 46(e) - Stmt M, Sh 6, Ln 3(e).

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF FEDERAL INCOME TAX
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Test Year Ended 5/31/2021 Common (c)	Allocation Factor (d)	Test Year Ended 5/31/2021 SNV (e)	Line No.
<u>Book/Tax Differences</u>						
<u>Rate Base Items</u>						
		Company Records				
1	Customer Advances		\$ 0		\$ 3,917,464	1
2	CIAC		0		(1,126,038)	2
3	Repairs		0		(11,963,876)	3
4	Depreciation		(3,661,417)		(5,589,907)	4
5	Relocations		0		(2,398,917)	5
6	Uniform Capitalization Adj - 263A		(3,438,805)		(7,431,136)	6
7	Capitalized Interest		(1,576,151)		(829,801)	7
8	Total Rate Base Items	Lns 1 through 7	\$ (8,676,373)		\$ (25,422,211)	8
9	Allocation of Common using 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.00%	(2,428,994)	9
10	Total Rate Base Items	Ln 8 + Ln 9			\$ (27,851,205)	10
11	Tax Rate				21.00%	11
12	Deferred Tax Provision - Rate Base	(Ln 10 * Ln 11)*-1			\$ 5,848,753	12
<u>Non-Rate Base Items</u>						
		Company Records				
13	Accrued Labor		\$ (133,382)		\$ (43,806)	13
14	Accrued Past Service Liability - SERP		1,222,631		0	14
15	Accrued Vacation Pay - Net		(38,692)		0	15
16	Self-Insurance Expense - Legal		50,000		1,041,668	16
17	Bad Debt		0		562,158	17
18	Charitable Contributions		0		0	18
19	Clearing Accts		40,110		(82,556)	19
20	Conservation		0		566,414	20
21	Deferred Compensation		(1,458,352)		0	21
22	IDRB Interest Recovery		0		2,535,454	22
23	Accrued Incentive Pay		(1,205,282)		0	23
24	Nevada Gas Light		0		496,606	24
25	NV Incr Pipe Repl Costs		0		343,584	25
26	NV Sol Thrml Sys		0		744,526	26
27	NV UGCE		0		648,619	27
28	Other Deferred		(277,831)		0	28
29	PBOP Costs		3,606,981		0	29
30	Pension Expenses		(51,417,052)		0	30
31	Prepayments		666,289		0	31
32	Property Tax		0		(194,726)	32
33	Rate Case		0		(348,426)	33
34	NV Gen Rev Adj G1		0		(1,520,460)	34
35	NV Gen Rev Adj G2		0		(625,049)	35
36	NV Gen Rev Adj G3		0		(377,147)	36
37	NV Gen Rev Adj RM		0		(190,310)	37
38	NV Gen Rev Adj RS		0		(2,624,192)	38
39	Self-Insurance - Health & Dental		(1,367,272)		0	39
40	State Income Tax		(886,594)		0	40
41	Unamortized Refinancing Costs		1,340,551		0	41
42	Purchase Gas Adjustment		0		2,293,022	42
43	Other		7,288,352		(1,352,544)	43
44	Total Non-Rate Base Items	Lns 13 through Ln 43	\$ (42,569,543)		\$ 1,872,835	44
45	Allocation of Common using 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.00%	(11,917,559)	45
46	Total Non-Rate Base Items	Ln 44 + Ln 45			\$ (10,044,724)	46
47	Tax Rate				21.00%	47
48	Deferred Tax Provision - Non-Rate Base	Ln 46 * Ln 47			\$ 2,109,392	48
49	Total Deferred Tax Provision	Ln 12 + Ln 48			\$ 7,958,145	49
50	Excess Deferred Taxes Turnaround	Stmt M, Sh 3, Ln 7(e)			(2,076,555)	50
51	Total Net Deferred Tax Provision	Ln 49 + Ln 50			\$ 5,881,590	51
					Stmt. M, Sh 1, Ln 10	
52	Total Schedule M Adjustments, Above The Line	Ln 10 + Ln 46			\$ (37,895,929)	52
					Stmt. M, Sh 1, Ln 6	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ESTIMATED EXCESS DEFERRED TAX AMORTIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	Plant Amount (c)	Non-Plant Amount (d)	Total (e) (c) + (d)	Line No.
1	Excess Deferred Taxes at December 31, 2017		\$ 96,181,938	\$ (689,963)	\$ 95,491,975	1
2	Excess Deferred Taxes Amortized Through May 31, 2021	Company Records	(5,366,978)	338,335	(5,028,643)	2
3	Excess Deferred Taxes at May 31, 2021		<u>\$ 90,814,960</u>	<u>\$ (351,628)</u>	<u>\$ 90,463,332</u>	3
4	Excess Deferred Taxes Turnaround					4
5		SNV Company Records	\$ 1,870,906	\$ (58,428)	\$ 1,812,478	5
6		System Allocable Company Records	380,575	(116,497)	264,078	6
7	Total ARAM Annual Amortization		<u>\$ 2,251,481</u>	<u>\$ (174,926)</u>	<u>\$ 2,076,555</u>	7
			[1]	[2]	Stmt M, Sh 2 Ln 50(e)	

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

[2] Non-Plant excess deferred taxes are not subject to normalization rules; therefore, a reasonable amortization period is allowed in computing the annual amortization. The Company proposes to amortize the balance at March 31, 2022 over a 2-year rate case cycle.

SOUTHWEST GAS CORPORATION
RECONCILIATION OF BOOK NET INCOME TO TAXABLE INCOME
FOR CALENDAR YEARS 2016 THROUGH 2019

Line No.	Description	2019	2018	2017	2016	Line No.
	(a)	(b)	(c)	(d)	(e)	
Source: Company Records						
1	Net Income/(Loss) Per Books	\$ 152,682,309	\$ 132,615,991	\$ 150,283,975	\$ 109,926,792	1
2	Federal Income Tax	30,502,698	37,994,283	55,612,978	51,301,919	2
3	Book Income Before Income Taxes	<u>\$ 183,185,007</u>	<u>\$ 170,610,274</u>	<u>\$ 205,896,952</u>	<u>\$ 161,228,711</u>	3
Schedule M's						
4	(Gain)/Loss on Disposition of Assets	\$ (27,395,458)	\$ (50,409,600)	\$ (31,451,600)	\$ (45,117,905)	4
5	Customer Advances	17,396,207	12,109,510	(3,378,782)	1,369,671	5
6	Contributions in Aid of Construction	7,459,570	8,269,641	7,765,103	9,540,298	6
7	Partnership Income/Loss	71,285	20,764	16,734	41,373	7
8	Business Meals & Entertainment	1,034,487	1,035,276	189,063	225,700	8
9	Political Contributions	428,172	369,233	384,431	236,696	9
10	Past Service Pension - SERP	(428,418)	26,870	224,863	301,310	10
11	Deferred Compensation	(64,817)	(160,285)	86,072	1,181,468	11
12	Corporate Life Insurance	(17,736,558)	2,837,238	(10,624,580)	(7,725,261)	12
13	Self-Insurance Expense - Legal	1,620,000	1,490,000	350,000	170,000	13
14	Unamortized Refinancing Costs	1,350,634	1,314,049	1,061,930	(464,448)	14
15	Repairs	(55,859,526)	(43,827,174)	(31,555,938)	(27,775,965)	15
16	Uniform Capitalization Adjustment	(7,418,606)	(9,437,524)	(11,576,890)	(9,694,081)	16
17	Pension Expenses	(33,386,491)	(5,777,973)	1,905,518	8,380,939	17
18	State Income Taxes	(326,885)	(2,214,644)	(2,090,107)	(2,477,232)	18
19	Bad Debts - Net	(72,761)	57,048	(412,657)	253,899	19
20	Accrued Vacation Pay	(38,692)	(92,144)	(170,188)	(291,362)	20
21	Property Taxes	(2,342,559)	524,329	745,409	(2,107,373)	21
22	Parking	130,672	130,617	0	0	22
23	Credits	115,213	(164,427)	0	0	23
24	Rate Case Cost	(567,879)	(111,829)	129,287	(70,173)	24
25	Tax Exempt Income	0	0	0	(26)	25
26	Accrued Labor	(251,998)	(141,461)	(46,747)	(214,327)	26
27	California Balancing Accounts	(2,811,171)	(2,125,986)	209	903,623	27
28	PGA - Net	(21,803,394)	3,299,692	(21,694,062)	(1,414,718)	28
29	Prepayments	476,757	(173,850)	(213,217)	42,060	29
30	Depreciation	(42,912,386)	(6,047,694)	(221,269,958)	(101,926,744)	30
31	Relocations	(15,095,731)	(11,882,868)	(12,262,980)	(8,837,458)	31
32	Gross up - CIAC & Customer Advances	1,569,329	1,057,359	697,145	1,372,388	32
33	Penalties	265,217	58,315	530,280	37,868	33
34	Greenhouse Gas Balancing	181,199	(3,365,007)	(1,242,555)	204,943	34
35	PBOP Costs	3,029,698	2,143,934	440,179	1,742,063	35
36	House Sales	0	0	0	(58,000)	36
37	Other Deferred Credits	(18,892)	(3,723,673)	496,144	479,351	37
38	Nevada Gas Light	471,496	750,989	364,008	685,025	38
39	Clearing Accts	(134,122)	(451,833)	(38,340)	(30,662)	39
40	Capitalized Interest	204,448	(4,212,527)	(2,048,345)	(1,919,907)	40
41	Club Dues	9,981	8,990	16,047	31,534	41
42	Nevada General Rev Adjustment	11,494,411	(8,522,568)	6,068,600	17,761,800	42
43	Nevada Incremental Pipe Replacement	5,467,377	(1,992,438)	(2,146,158)	(713,335)	43
44	Nevada SOL Thermal	314,619	(1,845,644)	(2,122,929)	563,022	44
45	Gain on Gen Plant Trnsfr. NN to PP	408	408	408	408	45
46	Employee Stock Ownership Plan (ESOP)	(2,274,068)	(2,340,800)	(2,352,211)	(2,361,858)	46
47	Stock Options	0	0	0	(554,349)	47
48	Self-Insurance - Health & Dental	(1,861,726)	(1,522,190)	(1,524,116)	(1,659,026)	48
49	Amortization of Goodwill	(310,187)	(603,738)	(701,587)	(701,587)	49
50	Tax Reform Savings	2,161,048	1,827,702	0	0	50
51	NV UGCE	(1,847,092)	(1,175,155)	1,169,338	1,473,559	51
52	Conservation	(8,554,017)	(1,464,708)	9,568,656	8,596,743	52
53	CARE Program	(2,940,186)	1,666,059	(3,097,042)	1,776,437	53
54	Arizona LIRA program	339,012	(653,167)	(976,418)	513,015	54
55	Research Expenditures	0	8	228,743	41,484	55
56	Accrued Incentive Pay	(2,366,625)	(2,628,705)	(1,674,965)	(814,495)	56
57	Transmission Integrity	837,026	610,222	(109,048)	(79,673)	57
58	IDRB Interest Recovery	1,947,268	(1,048)	(1,344,619)	(1,659,371)	58
59	Public Interest R&D	(22,240)	4,577	(28,218)	(24,453)	59
60	Arizona EEP	41,078,272	(33,741,753)	(39,099,522)	(20,513,689)	60
61	California Public Purpose ESAP	(368,027)	(740,166)	2,004,661	1,768,005	61
62	Mesquite Infra Exp Rate	(96,895)	0	0	0	62
63	SNV Self Insurance	1,000,000	0	0	0	63
64	Executive Compensation	1,302,542	0	0	0	64
65	Total Schedule M's	<u>(147,551,059)</u>	<u>(161,939,749)</u>	<u>(370,810,951)</u>	<u>(179,512,796)</u>	65
66	Taxable Income (Loss)	<u>\$ 35,633,948</u>	<u>\$ 8,670,525</u>	<u>\$ (164,913,999)</u>	<u>\$ (18,284,085)</u>	66
67	Adjustments: Capital Loss Carryover	0	0	0	96,638	67
68	Charitable Contribution Carryover	(1,251,549)	(707,526)	(654,470)	0	68
69	Adjusted Taxable Income (Loss)	<u>\$ 34,382,399</u>	<u>\$ 7,962,999</u>	<u>\$ (165,568,469)</u>	<u>\$ (18,187,447)</u>	69

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TAX DEPRECIATION
FOR THE YEARS 2016 THROUGH 2019**

Line No.	Description (a)	Depreciable Tax Basis 12/31/19 (b)	Accumulated Depreciation 12/31/19 (c)	Reference (d)	Depreciation Expense				Line No.
					2019 (e)	2018 (f)	2017 (g)	2016 (h)	
SNV									
1	Intangible	\$ 952,519	\$ 920,258		\$ 0	\$ 0	\$ 0	\$ 0	1
2	Transmission	118,655,918	99,677,805		2,317,086	2,736,454	5,910,817	3,774,587	2
3	Distribution	1,404,341,899	720,198,468		50,767,516	48,776,723	110,719,034	93,499,660	3
4	Structures	48,417,137	19,304,457		513,856	1,008,975	1,009,368	1,006,205	4
5	Other General	42,727,281	24,005,920		3,322,111	2,540,818	4,515,824	3,466,773	5
6	Total	\$ 1,615,094,754	\$ 864,106,907		\$ 56,920,569	\$ 55,062,970	\$ 122,155,043	\$ 101,747,225	6
Common									
7	Intangible	\$ 118,164,477	\$ 98,204,028	[1]	\$ 6,900,883	\$ 5,022,783	\$ 6,505,314	\$ 12,844,596	7
8	Structures	17,377,648	7,803,875	[1]	576,274	454,336	611,978	956,534	8
9	Other General	20,284,931	13,896,634	[1]	3,295,487	2,388,624	3,877,201	5,072,293	9
10	Total Common	\$ 155,827,057	\$ 119,904,537		\$ 10,772,644	\$ 7,865,744	\$ 10,994,493	\$ 18,873,423	10
11	4-Factor			Company Records	28.34%	28.16%	28.04%	27.82%	11
12	Allocation to SNV			Ln 10 * Ln 11	\$ 3,052,967	\$ 2,214,994	\$ 3,082,856	\$ 5,250,586	12
13	Total Tax Depreciation	\$ 59,973,536	\$ 57,277,964	Ln 6 + Ln 12	\$ 59,973,536	\$ 57,277,964	\$ 125,237,899	\$ 106,997,811	13
14	Total Book Depreciation	53,030,135	49,260,541	Sch M-2, Sh 2, Ln 13	53,030,135	49,260,541	46,106,470	43,335,429	14
15	Excess Tax Depreciation over Book Depreciation	\$ 6,943,401	\$ 8,017,422	Ln 13 - Ln 14	\$ 6,943,401	\$ 8,017,422	\$ 79,131,429	\$ 63,662,382	15
Total									
16	Other Systems Tax Depreciation	\$ 174,315,261	\$ 128,861,411	Company Records	\$ 174,315,261	\$ 128,861,411	\$ 277,693,534	\$ 203,620,245	16
17	Other Systems Book Depreciation	138,346,275	130,831,140	Company Records	138,346,275	130,831,140	135,555,005	165,355,883	17
18	Other Systems Excess Tax Depreciation over Book Depreciation	\$ 35,968,985	\$ (1,969,728)		\$ 35,968,985	\$ (1,969,728)	\$ 142,138,529	\$ 38,264,362	18
19	Total Excess Tax Depreciation and Amortization over Book Depreciation and Amortization	\$ 42,912,386	\$ 6,047,694	Ln 15 + Ln 18	\$ 42,912,386	\$ 6,047,694	\$ 221,269,958	\$ 101,926,744	19
				Sch M-1, Sh 1					
				Ln 30(b)					
				Sch M-1, Sh 1					
				Ln 30(c)					
				Sch M-1, Sh 1					
				Ln 30(d)					
				Sch M-1, Sh 1					
				Ln 30(e)					
				Sch M-1, Sh 1					
				Ln 30(f)					
				Sch M-1, Sh 1					
				Ln 30(g)					
				Sch M-1, Sh 1					
				Ln 30(h)					
				Sch M-1, Sh 1					
				Ln 30(i)					
				Sch M-1, Sh 1					
				Ln 30(j)					
				Sch M-1, Sh 1					
				Ln 30(k)					
				Sch M-1, Sh 1					
				Ln 30(l)					
				Sch M-1, Sh 1					
				Ln 30(m)					
				Sch M-1, Sh 1					
				Ln 30(n)					
				Sch M-1, Sh 1					
				Ln 30(o)					
				Sch M-1, Sh 1					
				Ln 30(p)					
				Sch M-1, Sh 1					
				Ln 30(q)					
				Sch M-1, Sh 1					
				Ln 30(r)					
				Sch M-1, Sh 1					
				Ln 30(s)					
				Sch M-1, Sh 1					
				Ln 30(t)					
				Sch M-1, Sh 1					
				Ln 30(u)					
				Sch M-1, Sh 1					
				Ln 30(v)					
				Sch M-1, Sh 1					
				Ln 30(w)					
				Sch M-1, Sh 1					
				Ln 30(x)					
				Sch M-1, Sh 1					
				Ln 30(y)					
				Sch M-1, Sh 1					
				Ln 30(z)					

[1] Property Acquired:
Pre-81 Property
Post-80 Property

Lives and Methods Used:
Various/Straight Line
ACRS/MACRS Rates

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BOOK DEPRECIATION
FOR THE YEARS 2016 THROUGH 2019**

Line No.	Description (a)	Depreciable Book Basis 12/31/19 (b)	Accumulated Depreciation 12/31/19 (c)	Reference (d)	Depreciation Expense				Line No.
					2019 (e)	2018 (f)	2017 (g)	2016 (h)	
	<u>SNV</u>								
1	Intangible	\$ 1,068,130	\$ 999,648	[1]	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Transmission	143,485,719	49,448,669	[1]	2,620,127	2,317,801	2,268,309	2,233,620	2
3	Distribution	1,772,544,745	407,286,240	[1]	40,444,723	37,082,745	33,944,052	31,704,134	3
4	Structures	41,933,571	9,155,563	[1]	939,035	921,467	920,711	918,062	4
5	Other General	45,529,352	17,265,398	[1]	3,487,355	3,252,372	3,091,746	2,638,092	5
6	Total	\$ 2,004,561,517	\$ 484,155,518		\$ 47,491,240	\$ 43,574,385	\$ 40,224,818	\$ 37,493,908	6
	<u>Common</u>								
7	Intangible	\$ 251,269,970	\$ 205,628,098	[1]	\$ 13,071,437	\$ 13,475,221	\$ 14,124,411	\$ 14,672,206	7
8	Structures	48,563,700	10,514,453	[1]	1,237,769	240,069	223,966	705,955	8
9	Other General	56,702,783	21,261,619	[1]	5,235,238	6,477,027	6,627,557	5,619,398	9
10	Total Common	\$ 356,536,453	\$ 237,404,170		\$ 19,544,444	\$ 20,192,317	\$ 20,975,934	\$ 20,997,559	10
11	4-Factor			[2]	28.34%	28.16%	28.04%	27.82%	11
12	Allocation to Southern Nevada			Ln 10 + Ln 11	\$ 5,538,895	\$ 5,686,156	\$ 5,881,652	\$ 5,841,521	12
13	Total Southern Nevada Book Depreciation and Amortization			Ln 12 + Ln 6	\$ 53,030,135	\$ 49,260,541	\$ 46,106,470	\$ 43,335,429	13

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

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

**SOUTHWEST GAS CORPORATION
CONSOLIDATED INCOME STATEMENT
2019 FEDERAL INCOME TAX RETURN**

Line No.	Description	Southwest Gas Corporation (b)	Utility Financial Corporation (c)	Paiute Pipeline Company (d)	Southwest Gas Holdings, Inc. (e)	Centuri Construction and Subsidiaries (f)	Elimination Adjustments (g)	Consolidated Total (h)	Line No.
Company Records									
1	Income								
2	Gross Receipts or Sales	\$ 1,355,447,355	\$ 0	\$ 44,063,623	\$ 0	\$ 1,524,143,455	\$ 0	\$ 2,923,654,433	1
3	Less Cost of Goods Sold	587,801,660	0	6,426,242	0	996,822,538	0	1,591,050,440	2
4	Gross Profit	\$ 767,645,695	\$ 0	\$ 37,637,381	\$ 0	\$ 527,320,917	\$ 0	\$ 1,332,603,993	3
5	Dividends	0	0	0	0	0	0	0	4
6	Interest	6,975,600	0	0	107,715	490,401	0	7,573,716	5
7	Gross Rents	0	0	0	0	0	0	0	6
8	Gross Royalties	0	0	0	0	0	0	0	7
9	Capital Gain Net Income	0	0	0	0	883,171	(883,171)	0	8
10	Net Gain or (Loss) from Form 4797	(27,395,458)	0	(1,185,753)	0	9,602,026	883,171	(18,096,014)	9
11	Other Income	(266,872)	772	35,635	(113,297)	76,578	0	(267,184)	10
	Total Income	\$ 746,958,965	\$ 772	\$ 36,487,263	\$ (5,582)	\$ 538,373,093	\$ 0	\$ 1,321,814,511	11
Expenses									
12	Compensation of Officers	\$ 10,572,007	\$ 0	\$ 0	\$ 0	\$ 16,886,869	\$ 0	\$ 27,458,876	12
13	Salaries and Wages	78,005,286	0	4,018,012	661,650	12,768,056	0	95,453,004	13
14	Repairs	70,956,083	0	4,096,980	0	2,534,220	0	77,587,283	14
15	Bad Debts	3,579,897	0	0	0	(1,134,428)	0	2,445,469	15
16	Rents	1,383,012	0	42,521	0	85,861,896	0	87,287,429	16
17	Taxes	62,917,212	0	2,092,327	0	6,618,142	0	71,627,681	17
18	Interest	95,641,240	0	582,760	114,531	8,843,236	0	105,181,767	18
19	Contributions	1,251,549	0	0	0	407,235	(1,658,784)	0	19
20	Depreciation	234,288,798	0	7,554,912	0	157,068,150	0	398,911,860	20
21	Less Depreciation Claimed Elsewhere	0	0	0	0	0	0	0	21
22	Net Depreciation	\$ 234,288,798	\$ 0	\$ 7,554,912	\$ 0	\$ 157,068,150	\$ 0	\$ 398,911,860	22
23	Depletion	0	0	0	0	0	0	0	23
24	Advertising	0	0	0	0	1,480	0	1,480	24
25	Pension, Profit-Sharing, Etc., Plans	72,215,990	0	0	(476,375)	2,039,589	0	73,779,204	25
26	Employee Benefit Programs	62,802,385	0	659,596	(1,081,561)	21,423,772	0	83,804,192	26
27	Domestic Production Activities	0	0	0	0	0	0	0	27
28	Other Deductions	17,711,558	0	4,965,499	1,194,700	243,082,483	16,834,286	283,788,526	28
29	Total Deductions	\$ 711,325,017	\$ 0	\$ 24,012,607	\$ 412,945	\$ 556,400,700	\$ 15,175,502	\$ 1,307,326,771	29
30	Taxable Income (Loss) Before NOL	\$ 35,633,948	\$ 772	\$ 12,474,656	\$ (418,527)	\$ (18,027,607)	\$ (15,175,502)	\$ 14,487,740	30
31	And Special Deductions	0	0	0	0	0	0	14,487,740	31
32	Net Operating Loss Deduction	0	0	0	0	0	0	0	32
33	Special Deductions	0	0	0	0	0	0	0	33
	Taxable Income (Loss)	\$ 35,633,948	\$ 772	\$ 12,474,656	\$ (418,527)	\$ (18,027,607)	\$ (15,175,502)	\$ 0	33

**SOUTHWEST GAS CORPORATION
 CONSOLIDATED INCOME STATEMENT
 2019 FEDERAL INCOME TAX RETURN**

Line No.	Description	Southwest Gas Corporation (b)	Utility Financial Corporation (c)	Paiute Pipeline Company (d)	Southwest Gas Holdings, Inc. (e)	Centuri Construction and Subsidiaries (f)	Elimination Adjustments (g)	Consolidated Total (h)	Line No.
1	Company Records Taxable Income (Loss)	\$ 35,633,948	\$ 772	\$ 12,474,656	\$ (4,18,527)	\$ (18,027,607)	\$ (15,175,502)	\$ 0	1
2	Regular Tax							\$ 0	2
3	Credit for Alternative Minimum Tax							\$ 0	3
4	General Business Credit							\$ 0	4
5	Total Tax Per 2019 Federal Consolidated Tax Return							\$ 0	5
Tax Based On Southwest Gas Corporation Separate Filing:									
6	Adjustments to Taxable Income:								6
7	Deferred Intercompany Income	\$ 0							7
8	Capital Loss Carryover	\$ 0							8
	Adjusted Taxable Income (Loss)	\$ 35,633,948							
Tax Rate@ 21%									
9	Total Regular Tax - Southwest Gas Corporation Separate Filing	\$ 7,483,129						\$ 7,483,129	9
10	Credit for Alternative Minimum Tax	(7,483,129)						(7,483,129)	10
11	General Business Credit	0						0	11
12	Total Tax Based On Southwest Gas Corporation Separate Filing	\$ 0						\$ 0	12
13	Total 2019 Tax Savings (Cost)	\$ 0						\$ 0	13

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEFERRED INCOME TAXES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month	Account 282 Monthly Balance		Account 283 Monthly Balance		Account 190 Monthly Balance		Line No.
		Common	SNV	Common	SNV	Common	SNV	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		[1]	[1]	[1]	[1]	[1]	[1]	
1	Southern Nevada							
2	June 2020	\$	(168,017,924)	\$	(3,610,570)	\$	0	1
3	July 2020		(168,373,243)		(2,813,272)		0	2
4	August 2020		(169,319,704)		(2,332,972)		0	3
5	September 2020		(170,355,625)		(1,695,855)		0	4
6	October 2020		(171,316,048)		(1,245,816)		0	5
7	November 2020		(172,300,857)		(860,991)		0	6
8	December 2020		(169,914,836)		(122,319)		0	7
9	January 2021		(170,366,913)		(1,374,822)		0	8
10	February 2021		(170,804,672)		(2,366,252)		0	9
11	March 2021		(171,109,813)		(2,824,300)		0	10
12	April 2021		(171,441,713)		(3,372,383)		0	11
13	May 2021		(171,743,970)		(3,824,779)		0	12
14	Balance At 5/31/21 per G.L. Add: DFIT Production Plant	\$	(171,743,970)	\$	(3,824,779)	\$	0	13
15	Balance At 5/31/21	\$	(171,743,970)	\$	(3,824,779)	\$	0	14
16	Common							15
17	June 2020	\$	(17,114,805)	\$	(3,977,953)	\$	0	16
18	July 2020		(17,116,120)		(4,049,164)		0	17
19	August 2020		(17,284,745)		(4,354,312)		0	18
20	September 2020		(17,362,007)		(4,920,424)		0	19
21	October 2020		(17,445,511)		(5,083,060)		0	20
22	November 2020		(17,631,175)		(8,460,098)		0	21
23	December 2020		(17,956,365)		(13,821,640)		0	22
24	January 2021		(17,812,052)		(13,856,158)		0	23
25	February 2021		(17,662,849)		(16,135,291)		0	24
26	March 2021		(17,512,096)		(16,658,643)		0	25
27	April 2021		(17,338,744)		(17,057,310)		0	26
28	May 2021		(18,924,810)		(17,565,736)		0	27
29	Balance At 5/31/21 per G.L. Allocation using 4-Factor [2]	\$	(18,924,810)	\$	(17,565,736)	\$	0	28
30	Jurisdictional share					28.00%	0	29
31	Total at 5/31/21	\$	(177,042,067)	\$	(8,742,395)	\$	0	30
								31

[1] Source: Company Records
[2] Stmt N, Sh 8, Ln 9(g)
SNV 2021 Deficiency / Certification M-4 Def Income Taxes
Sch M-4, Sh 4, Ln 3(b)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEFERRED INCOME RELATED TO TAX LIABILITY FACTOR
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Reference (b)	253001473 (c)	254001472 (d)	Line No.
1	June 2020		\$ (7,123,400)	\$ (961,040)	1
2	July 2020		(7,226,866)	(973,647)	2
3	August 2020		(7,302,755)	(984,266)	3
4	September 2020		(7,331,679)	(1,048,352)	4
5	October 2020		(7,170,123)	(1,071,564)	5
6	November 2020		(7,401,418)	(1,074,798)	6
7	December 2020		(7,464,411)	(1,095,881)	7
8	January 2021		(7,465,752)	(993,511)	8
9	February 2021		(7,455,976)	(1,004,310)	9
10	March 2021		(7,516,675)	(1,005,792)	10
11	April 2021		(7,517,384)	(1,023,598)	11
12	May 2021		(7,616,620)	(1,029,324)	12
13	Test Year Ending Balance		<u>\$ (7,616,620)</u>	<u>\$ (1,029,324)</u>	13
14	Excess Deferred Tax	Company Records	\$ (602,931)	\$ (140,263)	14
15	Deferred Income Tax	Ln 12 * 21%	(1,599,490)	(216,158)	15
16	Total Deferred Income Tax	Ln 14 + Ln 15	<u>\$ (2,202,421)</u>	<u>\$ (356,421)</u>	16

Sch M-4, Sh 3, Ln 4 Sch M-4, Sh 3, Ln 5

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PLANT-RELATED EXCESS DEFERRED INCOME TAXES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	254002109 (b)	Line No.
		[1]	
1	June 2020	\$ (93,705,571)	1
2	July 2020	(93,574,070)	2
3	August 2020	(93,444,322)	3
4	September 2020	(93,312,821)	4
5	October 2020	(93,200,813)	5
6	November 2020	(93,072,593)	6
7	December 2020	(92,879,527)	7
8	January 2021	(92,640,774)	8
9	February 2021	(92,431,496)	9
10	March 2021	(92,262,011)	10
11	April 2021	(92,122,001)	11
12	May 2021	(92,001,150)	12
13	Test Year Ending Balance	<u>\$ (92,001,150)</u>	13

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

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

Line No.	Description (a)	Recorded Balance at 5/31/2021 (b) Sch M-4, Sh 1-2	Test Year Adjustments (c)	Adjusted Balance at 5/31/2021 (d) (b) + (c)	Certification Adjustments (e) WP I-C5, Sh 21	Certification Balance at 11/30/2021 (f) (d) + (e)	ECIC Adjustments (g) [2]	Final Adjustments (h) [3]	Requested Deferred Taxes (i) (f) + (g) + (h)	Line No.
Deferred Taxes										
1	Direct	\$ (171,743,970)	\$ 4,873	\$ (171,739,097)	\$ (1,572,279)	\$ (173,311,376)	\$ 0	\$ 0	\$ (173,311,376)	1
2	Common	(5,298,096)	801,701	(4,496,395)	7,888,019	3,391,624	0	0	3,391,624	2
3	Subtotal - Deferred Taxes	\$ (177,042,067)	\$ 806,575	\$ (176,235,492)	\$ 6,315,740	\$ (169,919,752)	\$ 0	\$ 0	\$ (169,919,752)	3
4	Account 253001473	(2,202,421)	0	(2,202,421)	0	(2,202,421)	0	0	(2,202,421)	4
5	Account 254001472	(356,421)	0	(356,421)	0	(356,421)	0	0	(356,421)	5
6	Account 254002109	(92,001,150)	0	(92,001,150)	697,101	(91,304,049)	0	0	(91,304,049)	6
7	Total Deferred Taxes	\$ (271,602,059)	\$ 806,575	\$ (270,795,484)	\$ 7,012,841	\$ (263,782,643)	\$ 0	\$ 0	\$ (263,782,643)	7

[1] Deferred Taxes from Sch H-6, Sh 1, Sch H-20, Sh 1, Sch H-22, Sh 1, Sch H-25, Sh 1, Sch H-26, Sh 1 and Sch H-30, Sh 1.

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

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

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

Line No.	Description (a)	Reference (b)	Recorded 12 Months Total (c) [1]	Common Allocable (d) [2]	SNV Direct (e)	Recorded Totals SNV (f) (d) + (e)	Adjustments (g) [3]	Adjusted Other Tax Expense (h) (f) + (g)	Line No.
Property Taxes									
1	Common		\$ 0	0	\$ 0	0	213,301	\$ 213,301	1
2	So. Nevada - Accrued Capitalized		6,820,369	0	6,820,369	6,820,369	86,830	6,907,199	2
3			(185,461)	0	(185,461)	(185,461)	(2,361)	(187,822)	3
4	Recorded Expense	Company Records	\$ 6,634,908	0	\$ 6,634,908	6,634,908	297,770	\$ 6,932,678	4
Sch I-17, Sh 1, Ln 13(g)									
Franchise & Business Taxes									
5	Common		\$ 0	0	\$ 0	0	0	0	5
6	SNV		460,058	0	460,058	460,058	0	460,058	6
7	Recorded Expense	Company Records	\$ 460,058	0	\$ 460,058	460,058	0	\$ 460,058	7
Mill Assessments									
8	SNV		\$ 1,469,182	0	\$ 1,469,182	1,469,182	0	\$ 1,469,182	8
9	Recorded Expense	Company Records	\$ 1,469,182	0	\$ 1,469,182	1,469,182	0	\$ 1,469,182	9
Nevada Commerce Tax									
10	SNV		\$ 544,617	0	\$ 544,617	544,617	0	\$ 544,617	10
11	Recorded Expense	Company Records	\$ 544,617	0	\$ 544,617	544,617	0	\$ 544,617	11
Miscellaneous Taxes									
12	Common		1,358,902	380,431	0	380,431	0	0	12
13	SNV		(629,405)	0	(629,405)	(629,405)	0	(629,405)	13
14	Recorded Expense	Company Records	\$ (629,405)	380,431	\$ (629,405)	(248,974)	0	\$ (248,974)	14
15	Totals	Ln 4 + Ln 7 + Ln 9 + Ln 11 + Ln 14	\$ 8,479,359	\$ 380,431	\$ 8,859,790	\$ 297,770	\$ 9,157,560		15

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

[2] Use Ratio (a)

4-Factor:

No Nevada	5.34%
So. Nevada	28.00% (a)
Total Nevada	33.33%

[3] Sch I-17, Sh 1

**SOUTHWEST GAS CORPORATION
TAXES OTHER THAN INCOME TAXES
BY TYPE OF TAX
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	June (b)	July (c)	August (d)	September (e)	October (f)	November (g)	Subtotal (h)	Line No.
Company Records									
Property Taxes									
1	Paiute	\$ 171,425	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 1,042,371	1
2	Arizona - Accrued	3,579,212	3,594,310	3,569,064	3,571,827	3,565,278	3,561,964	21,741,655	2
3	Capitalized	(224,396)	(128,954)	(101,825)	(105,567)	(399,923)	(95,077)	(1,055,741)	3
4	California	406,318	406,317	406,317	566,738	464,637	461,002	2,711,330	4
5	Common	0	0	0	0	0	0	0	5
6	No. Nevada - Accrued	141,607	159,617	164,228	159,616	159,625	159,616	944,306	6
7	Capitalized	(4,659)	(2,868)	(2,820)	(2,520)	(4,030)	(5,069)	(21,965)	7
8	So. Nevada - Accrued	513,851	546,754	579,865	579,861	590,896	563,036	3,374,262	8
9	Capitalized	(23,896)	(9,560)	(10,902)	(11,495)	(14,242)	(15,369)	(85,465)	9
10	Total Nevada	\$ 798,328	\$ 868,132	\$ 904,558	\$ 899,651	\$ 906,438	\$ 876,403	\$ 5,253,510	10
11	Total Property Tax	\$ 4,559,462	\$ 4,739,806	\$ 4,778,114	\$ 4,932,649	\$ 4,836,430	\$ 4,804,293	\$ 28,650,753	11
Franchise & Business Taxes									
12	Paiute	\$ 6,944	\$ 29,187	\$ 5,205	\$ 7,060	\$ (17,876)	\$ 7,744	\$ 38,265	12
13	Arizona	0	0	0	0	0	0	0	13
14	California	98,254	88,410	72,672	75,512	86,750	160,966	582,564	14
15	Common	0	0	0	0	0	0	0	15
16	Northern Nevada	0	0	0	0	0	0	0	16
17	Southern Nevada	30,263	32,443	32,443	56,683	32,543	32,443	216,818	17
18	Total Nevada	\$ 37,207	\$ 61,630	\$ 37,648	\$ 63,743	\$ 14,668	\$ 40,188	\$ 255,083	18
19	Total Franchise Tax	\$ 135,461	\$ 150,040	\$ 110,320	\$ 139,255	\$ 101,417	\$ 201,154	\$ 837,647	19
Mill Assessments									
20	California	\$ 18,639	\$ 15,234	\$ 15,123	\$ 15,979	\$ 15,303	\$ 27,270	\$ 107,547	20
21	Northern Nevada	31,524	33,818	33,818	33,818	33,818	33,818	200,616	21
22	Southern Nevada	109,536	123,604	123,604	123,604	123,604	123,604	727,557	22
23	Total Nevada	\$ 141,060	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 928,173	23
24	Total Mill Assessment	\$ 159,698	\$ 172,657	\$ 172,545	\$ 173,402	\$ 172,726	\$ 184,692	\$ 1,035,720	24
Nevada Commerce Tax									
25	Northern Nevada	\$ 6,830	\$ 5,341	\$ 9,449	\$ 4,919	\$ 5,718	\$ 10,875	\$ 43,131	25
26	Southern Nevada	32,318	28,377	63,220	26,113	27,427	36,051	213,507	26
27	Total Nevada	\$ 39,148	\$ 33,718	\$ 72,670	\$ 31,032	\$ 33,145	\$ 46,926	\$ 256,639	27
28	Total Nevada Commerce Tax	\$ 39,148	\$ 33,718	\$ 72,670	\$ 31,032	\$ 33,145	\$ 46,926	\$ 256,639	28
Miscellaneous Taxes									
25	Arizona	\$ (11,829)	\$ 17,151	\$ 49,271	\$ 3,848	\$ 27	\$ 32	\$ 58,499	25
26	California	(37)	4,663	9,539	740	1,365	0	16,270	26
27	Common	56,000	461,515	53,000	53,000	(277,317)	65,000	411,198	27
28	Northern Nevada	5,800	(74,558)	3,068	3,376	84,524	500	22,709	28
29	Southern Nevada	(40,000)	(245,019)	(58,147)	(43,083)	221,026	(32,000)	(197,224)	29
30	Total Nevada	\$ (34,200)	\$ (319,577)	\$ (55,080)	\$ (39,708)	\$ 305,550	\$ (31,500)	\$ (174,515)	30
31	Total Miscellaneous Tax	\$ 9,934	\$ 163,752	\$ 56,730	\$ 17,880	\$ 29,625	\$ 33,532	\$ 311,452	31
32	Total Utility Other Taxes	\$ 4,903,703	\$ 5,259,972	\$ 5,190,378	\$ 5,294,219	\$ 5,173,343	\$ 5,270,597	\$ 31,092,211	32

M-5 Other Taxes - By Type

**SOUTHWEST GAS CORPORATION
TAXES OTHER THAN INCOME TAXES
BY TYPE OF TAX
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	2021												12 Months Total (i)	Line No.
		December (b)	January (c)	February (d)	March (e)	April (f)	May (g)	Subtotal (h)							
Property Taxes															
Company Records															
1	Paiute	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 174,189	\$ 1,045,136	\$ 2,087,507	1
2	Arizona - Accrued Capitalized	3,560,551	4,902,571	4,896,764	4,891,730	4,893,154	4,911,342	4,911,342	4,911,342	4,911,342	4,911,342	4,911,342	28,046,111	49,787,766	2
3	California	(95,202)	(91,879)	(86,112)	(852,459)	(272,552)	(293,526)	(293,526)	(293,526)	(293,526)	(293,526)	(293,526)	(1,491,729)	(2,547,470)	3
4	Common	461,002	461,002	461,002	461,002	461,002	461,002	461,002	461,002	461,002	461,002	461,002	2,766,015	5,477,345	4
5	No. Nevada - Accrued Capitalized	159,616	159,616	159,616	159,616	159,616	159,616	159,616	159,616	159,616	159,616	159,616	957,694	1,902,000	5
7	So. Nevada - Accrued Capitalized	(5,517)	(7,091)	(3,278)	(3,412)	(4,625)	(5,096)	(5,096)	(5,096)	(5,096)	(5,096)	(5,096)	(29,018)	(50,983)	7
8	Total Nevada	590,910	590,897	590,902	557,816	557,792	557,790	557,790	557,792	557,792	557,790	557,790	3,446,107	6,820,369	8
9	Total Property Tax	(48,664)	(11,165)	(10,453)	(10,048)	(10,364)	(9,303)	(9,303)	(9,303)	(9,303)	(9,303)	(9,303)	(99,996)	(185,461)	9
10		\$ 870,534	\$ 906,447	\$ 910,977	\$ 878,161	\$ 876,608	\$ 877,196	\$ 877,196	\$ 877,196	\$ 877,196	\$ 877,196	\$ 877,196	\$ 5,319,923	\$ 10,573,432	10
11		\$ 4,796,886	\$ 6,178,141	\$ 6,172,631	\$ 5,578,435	\$ 5,958,213	\$ 5,956,013	\$ 5,956,013	\$ 5,956,013	\$ 5,956,013	\$ 5,956,013	\$ 5,956,013	\$ 34,640,320	\$ 63,291,074	11
Franchise & Business Taxes															
12	Paiute	\$ 10,137	\$ 31,059	\$ 8,930	\$ 9,008	\$ 9,006	\$ 6,452	\$ 74,593	\$ 112,858	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Arizona	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	California	300,702	369,173	343,855	326,062	161,240	138,529	1,639,562	2,222,125	0	0	0	0	0	14
15	Common	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Northern Nevada	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Southern Nevada	80,924	32,443	32,443	32,443	32,443	32,443	32,443	32,443	32,443	32,443	32,443	243,239	460,058	17
18	Total Nevada	\$ 91,060	\$ 63,503	\$ 41,373	\$ 41,451	\$ 41,550	\$ 38,895	\$ 317,832	\$ 572,915	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Total Franchise Tax	\$ 391,762	\$ 432,676	\$ 385,228	\$ 367,514	\$ 202,789	\$ 177,424	\$ 1,957,394	\$ 2,795,041	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19
Mill Assessments															
20	California	\$ 48,676	\$ 254,905	\$ 122,151	\$ 115,369	\$ 77,949	\$ 50,094	\$ 669,144	\$ 776,691	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
21	Northern Nevada	33,818	33,818	33,818	33,818	33,818	33,818	33,818	33,818	33,818	33,818	33,818	202,911	403,527	21
22	Southern Nevada	123,604	123,604	123,604	123,604	123,604	123,604	123,604	123,604	123,604	123,604	123,604	741,625	1,469,182	22
23	Total Nevada	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 157,423	\$ 944,536	\$ 1,872,709	23
24	Total Mill Assessment	\$ 206,099	\$ 412,327	\$ 279,574	\$ 272,792	\$ 235,372	\$ 207,516	\$ 1,613,680	\$ 2,649,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
Nevada Commerce Tax															
25	Northern Nevada	\$ 18,650	\$ 20,239	\$ 17,537	\$ 16,412	\$ 11,707	\$ 11,707	\$ 96,251	\$ 139,382	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Southern Nevada	61,740	75,345	62,872	55,019	38,066	38,066	331,109	544,617	0	0	0	0	0	26
27	Total Nevada	\$ 80,390	\$ 95,584	\$ 80,409	\$ 71,431	\$ 49,773	\$ 49,773	\$ 427,360	\$ 683,999	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	27
28	Total Nevada Commerce Tax	\$ 80,390	\$ 95,584	\$ 80,409	\$ 71,431	\$ 49,773	\$ 49,773	\$ 427,360	\$ 683,999	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
Miscellaneous Taxes															
25	Arizona	\$ 490	\$ 4,079	\$ 258	\$ 1,638	\$ 99	\$ 145	\$ 6,709	\$ 65,208	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	California	60	2,270	1,244	0	1,292	0	4,866	21,136	0	0	0	0	0	26
27	Common	65,000	526,703	113,000	113,000	65,000	65,000	947,703	1,358,902	0	0	0	0	0	27
28	Northern Nevada	531	(93,728)	(1,500)	(1,500)	(2,039)	2,000	(96,235)	(73,526)	0	0	0	0	0	28
29	Southern Nevada	(31,846)	(275,099)	(15,000)	(15,000)	(55,236)	(40,000)	(432,182)	(629,405)	0	0	0	0	0	29
30	Total Nevada	\$ (31,315)	\$ (368,827)	\$ (16,500)	\$ (16,500)	\$ (57,275)	\$ (38,000)	\$ (528,417)	\$ (702,932)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	30
31	Total Miscellaneous Tax	\$ 34,235	\$ 164,225	\$ 98,002	\$ 98,138	\$ 9,116	\$ 27,145	\$ 430,861	\$ 742,314	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
32	Total Utility Other Taxes	\$ 5,509,373	\$ 7,282,954	\$ 7,015,844	\$ 6,388,309	\$ 6,455,263	\$ 6,417,872	\$ 39,069,615	\$ 70,161,827	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32

M-5 Other Taxes - By Type

Tab N

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COMPUTATION OF 4-FACTOR AND A&G ALLOCATION RATES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Reference (b)	AZ (c)	SCA (d)	NCA (e)	SLT (f)	SNV (g)	NNV (h)	Total (i)	Line No.
									Sum (c) thru (h)	
	<u>Factor I</u>									
1	Direct Operating Expenses	Company Records	\$ 139,598,988	\$ 14,320,712	\$ 2,967,051	\$ 3,330,681	\$ 65,371,339	\$ 14,302,821	\$ 239,891,592	1
2	Percent of Total	Ln 1 / Ln 1(i)	58.19%	5.97%	1.24%	1.39%	27.25%	5.96%	100.00%	2
	<u>Factor II</u>									
3	Avg Direct Gross Plant in Service	Company Records	\$ 4,359,012,674	\$ 533,218,190	\$ 162,326,495	\$ 89,459,113	\$ 2,172,840,152	\$ 308,438,435	\$ 7,625,295,059	3
4	Percent of Total	Ln 3 / Ln 3(i)	57.17%	6.99%	2.13%	1.17%	28.50%	4.04%	100.00%	4
	<u>Factor III</u>									
5	Direct Labor	Company Records	\$ 49,462,379	\$ 8,162,486	\$ 1,308,285	\$ 1,568,362	\$ 20,635,041	\$ 5,746,246	\$ 86,882,799	5
6	Percent of Total	Ln 5 / Ln 5(i)	56.93%	9.39%	1.51%	1.81%	23.75%	6.61%	100.00%	6
	<u>Factor IV</u>									
7	Average Number of Customers	Company Records	\$ 1,124,554	\$ 152,223	\$ 27,688	\$ 20,329	\$ 685,400	\$ 99,634	\$ 2,109,828	7
8	Percent of Total	Ln 7 / Ln 7(i)	53.30%	7.21%	1.31%	0.96%	32.49%	4.72%	100.00%	8
9	4-Factor	(Ln 2 + 4 + 6 + 8) / 4	56.40%	7.39%	1.55%	1.33%	28.00%	5.34%	100.00%	9
	<u>A&G Transfer Rate</u>									
10	SWG A&G Overheads	Company Records	\$ 51.71%	8.07%	0.73%	1.86%	33.63%	4.00%	100.00%	10

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COMPUTATION OF THE MODIFIED MASSACHUSETTS FORMULA (MMF)
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Reference (b)	AZ (c)	NCA (d)	SCA (e)	SLT (f)	NNV (g)	SNV (h)	Paute (i)	SGTC (j)	Total (k) Sum (c) thru (j)	Line No.
1	Total Direct Labor	Company Records Ln 1 / Ln 1(k)	\$ 49,462,379	\$ 1,308,285	\$ 8,162,486	\$ 1,568,362	\$ 5,746,246	\$ 20,635,041	\$ 4,316,511	\$ 93,046	\$ 91,292,357	1
2	Percent of Total		54.18%	1.43%	8.94%	1.72%	6.29%	22.60%	4.73%	0.10%	100.00%	2
3	Margin	Company Records Ln 3 / Ln 3(k)	\$ 552,053,758	\$ 22,459,519	\$ 85,858,760	\$ 14,494,686	\$ 44,562,494	\$ 280,158,647	\$ 44,849,736	\$ 393,205	\$ 1,044,850,805	3
4	Percent of Total		52.84%	2.15%	8.22%	1.39%	4.27%	26.81%	4.29%	0.04%	100.00%	4
5	Gross Plant	Company Records Ln 5 / Ln 5(k)	\$ 4,450,198,151	\$ 163,121,906	\$ 557,735,763	\$ 92,402,893	\$ 313,562,744	\$ 2,244,160,794	\$ 291,856,951	\$ 2,459,771	\$ 8,115,498,973	5
6	Percent of Total		54.84%	2.01%	6.87%	1.14%	3.86%	27.65%	3.60%	0.03%	100.00%	6
7	MMF	(Ln 2 + 4 + 6) / 3	53.95%	1.86%	8.01%	1.41%	4.81%	25.69%	4.21%	0.06%	100.00%	7

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

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

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

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

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CLASS COST OF SERVICE STUDY SUMMARY - PRESENT RATES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Total	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	
1	Rate Base	\$ 1,539,702,779	\$ 1,066,308,174	\$ 155,702,719	\$ 121,040	\$ 100,141,342	\$ 72,018,316	\$ 21,530,147	\$ 100,196,526	\$ 199,001	\$ 301,151	\$ 2,291,937	\$ 145,172	\$ 787,254	
2	Total Direct Net Plant	\$ 1,757,632,597	\$ 1,244,849,043	\$ 183,007,870	\$ 134,628	\$ 112,022,055	\$ 79,544,229	\$ 23,714,252	\$ 110,208,948	\$ 220,494	\$ 331,420	\$ 2,521,787	\$ 159,993	\$ 918,878	
3	Total Common Systems Allocable Net Plant	\$ 57,419,388	\$ 40,667,470	\$ 5,976,610	\$ 4,398	\$ 3,659,603	\$ 2,598,598	\$ 714,679	\$ 3,600,372	\$ 7,203	\$ 10,827	\$ 82,383	\$ 5,227	\$ 30,018	
4	Cash Working Capital	\$ 6,960,464	\$ 4,929,771	\$ 724,736	\$ 533	\$ 443,623	\$ 315,006	\$ 93,908	\$ 436,442	\$ 873	\$ 1,312	\$ 9,987	\$ 634	\$ 3,639	
5	Materials & Supplies	\$ 8,261,075	\$ 5,850,934	\$ 860,158	\$ 633	\$ 526,517	\$ 373,867	\$ 111,455	\$ 517,995	\$ 1,036	\$ 1,568	\$ 11,853	\$ 752	\$ 4,319	
6	Customer Advances	\$ (57,844,713)	\$ (45,160,069)	\$ (10,638,901)	\$ (1,327)	\$ (1,677,749)	\$ (281,028)	\$ (23,303)	\$ (14,598)	\$ (1,410)	\$ (83)	\$ (166)	\$ (248)	\$ (47,933)	
7	Deferred Taxes	\$ (263,782,643)	\$ (186,824,921)	\$ (27,465,524)	\$ (20,205)	\$ (16,812,088)	\$ (11,937,869)	\$ (3,588,846)	\$ (16,539,960)	\$ (33,091)	\$ (49,739)	\$ (378,466)	\$ (24,011)	\$ (137,904)	
8	Other Debits and Credits	\$ 31,095,611	\$ 21,935,945	\$ 3,233,670	\$ 2,379	\$ 2,405,312	\$ 1,405,312	\$ 419,003	\$ 1,947,345	\$ 3,896	\$ 5,856	\$ 44,539	\$ 2,827	\$ 16,230	
9	Total Rate Base	\$ 1,539,702,779	\$ 1,066,308,174	\$ 155,702,719	\$ 121,040	\$ 100,141,342	\$ 72,018,316	\$ 21,530,147	\$ 100,196,526	\$ 199,001	\$ 301,151	\$ 2,291,937	\$ 145,172	\$ 787,254	
10	Margin	\$ 259,069,137	\$ 180,526,754	\$ 29,405,141	\$ 17,495	\$ 17,002,537	\$ 11,845,342	\$ 3,430,153	\$ 16,536,368	\$ 33,197	\$ 29,448	\$ 68,574	\$ 33,603	\$ 137,526	
11	Net Operating Margin	\$ 16,385,281	\$ 11,417,730	\$ 1,959,989	\$ 1,107	\$ 1,075,355	\$ 749,179	\$ 216,946	\$ 1,045,872	\$ 2,100	\$ 1,862	\$ 4,337	\$ 2,125	\$ 8,698	
12	Negotiated Contract and Paboo Margin	\$ 6,147,876	\$ 4,031,801	\$ 1,771,582	\$ 159	\$ 193,385	\$ 78,305	\$ 22,104	\$ 43,486	\$ 381	\$ 0	\$ 0	\$ 0	\$ 674	
13	Other Revenue	\$ 281,602,295	\$ 195,976,285	\$ 33,039,692	\$ 18,760	\$ 18,277,278	\$ 12,672,826	\$ 3,689,202	\$ 17,625,725	\$ 35,677	\$ 31,311	\$ 72,911	\$ 35,728	\$ 146,898	
14	Total Revenue	\$ (64,848,084)	\$ (46,042,403)	\$ (8,902,520)	\$ (4,120)	\$ (3,372,015)	\$ (2,271,686)	\$ (701,007)	\$ (3,412,306)	\$ (7,131)	\$ (9,249)	\$ (86,369)	\$ (4,621)	\$ (34,657)	
15	Operating Deductions	\$ (43,370,380)	\$ (30,793,146)	\$ (5,954,003)	\$ (2,755)	\$ (2,255,202)	\$ (1,519,303)	\$ (468,833)	\$ (2,282,149)	\$ (4,769)	\$ (6,186)	\$ (57,764)	\$ (3,091)	\$ (23,179)	
16	Administrative & General Expenses	\$ (62,989,676)	\$ (44,626,085)	\$ (6,564,901)	\$ (4,812)	\$ (4,016,579)	\$ (2,845,921)	\$ (847,138)	\$ (3,935,815)	\$ (7,890)	\$ (11,839)	\$ (90,013)	\$ (5,716)	\$ (32,967)	
17	Depreciation Expenses	\$ (4,901,842)	\$ (3,471,746)	\$ (510,389)	\$ (375)	\$ (312,417)	\$ (221,840)	\$ (66,134)	\$ (307,361)	\$ (615)	\$ (924)	\$ (7,033)	\$ (446)	\$ (2,563)	
18	Regulatory Amortization	\$ (1,469,192)	\$ (1,023,768)	\$ (166,774)	\$ (99)	\$ (96,421)	\$ (67,175)	\$ (19,452)	\$ (93,778)	\$ (188)	\$ (167)	\$ (389)	\$ (191)	\$ (780)	
19	Milit Tax	\$ 248,974	\$ 176,337	\$ 25,924	\$ 19	\$ 15,868	\$ 11,268	\$ 3,359	\$ 15,611	\$ 31	\$ 47	\$ 357	\$ 23	\$ 130	
20	Modified Business Tax	\$ (8,403,914)	\$ (5,952,089)	\$ (875,031)	\$ (644)	\$ (535,620)	\$ (380,331)	\$ (113,382)	\$ (526,951)	\$ (1,054)	\$ (1,585)	\$ (12,058)	\$ (765)	\$ (4,384)	
21	Taxes other than Income	\$ (185,734,105)	\$ (131,732,911)	\$ (22,947,693)	\$ (12,786)	\$ (10,572,387)	\$ (7,294,969)	\$ (2,212,587)	\$ (10,542,748)	\$ (21,617)	\$ (29,903)	\$ (253,268)	\$ (14,807)	\$ (98,409)	
22	Total Operating Deductions	\$ 95,868,190	\$ 64,243,375	\$ 10,091,989	\$ 5,974	\$ 7,704,891	\$ 5,377,837	\$ 1,456,616	\$ 7,082,978	\$ 14,061	\$ 1,408	\$ (180,357)	\$ 20,921	\$ 48,489	
23	Taxable Income before Interest Expense	\$ (24,096,083)	\$ (17,066,120)	\$ (2,508,927)	\$ (1,848)	\$ (1,535,755)	\$ (1,090,503)	\$ (325,094)	\$ (1,510,998)	\$ (3,023)	\$ (4,544)	\$ (34,572)	\$ (2,193)	\$ (12,597)	
24	Interest Expenses	\$ (37,895,928)	\$ (26,839,916)	\$ (3,945,792)	\$ (2,903)	\$ (2,415,283)	\$ (1,715,036)	\$ (511,276)	\$ (2,376,191)	\$ (4,754)	\$ (7,146)	\$ (54,372)	\$ (3,450)	\$ (19,812)	
25	Schedule M Adjustments	\$ 39,876,178	\$ 20,337,329	\$ 3,637,279	\$ 1,226	\$ 3,753,653	\$ 2,572,298	\$ 620,245	\$ 3,195,689	\$ 6,284	\$ (10,282)	\$ (269,301)	\$ 15,278	\$ 16,080	
26	Total Taxable Income	\$ 7,113,997	\$ 4,270,839	\$ 763,629	\$ 257	\$ 788,309	\$ 540,183	\$ 130,251	\$ 671,137	\$ 1,320	\$ (2,159)	\$ (56,553)	\$ 3,208	\$ 3,377	
27	Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
28	Investment Tax Credit (I.T.C.)	\$ 5,881,590	\$ 4,165,655	\$ 612,402	\$ 451	\$ 374,861	\$ 286,180	\$ 79,352	\$ 388,794	\$ 738	\$ 1,109	\$ 8,439	\$ 536	\$ 3,075	
29	Federal Deferred Provision / ARAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
30	South Georgia Federal	\$ 12,995,587	\$ 8,436,495	\$ 1,376,230	\$ 708	\$ 1,163,170	\$ 806,362	\$ 209,603	\$ 1,059,930	\$ 2,057	\$ (1,050)	\$ (48,114)	\$ 3,744	\$ 6,452	
31	Total Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
32	Regulatory Amortization CP National	\$ 82,872,603	\$ 55,806,880	\$ 8,715,769	\$ 5,266	\$ 6,541,721	\$ 4,571,474	\$ 1,247,012	\$ 6,043,047	\$ 12,003	\$ 2,458	\$ (132,242)	\$ 17,178	\$ 42,037	
33	Net Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
34	Rate of Return on Rate Base	\$ 5.35%	\$ 5.14%	\$ 6.60%	\$ 4.35%	\$ 6.53%	\$ 6.35%	\$ 5.79%	\$ 6.03%	\$ 6.03%	\$ 0.82%	\$ (5.77%)	\$ 11.83%	\$ 5.94%	
35															

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CLASS COST OF SERVICE STUDY SUMMARY - PROPOSED RATES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Total (b)	Single-Family Residential (c)	Multi-Family Residential (d)	Residential Air Conditioning (e)	General-1 (f)	General-2 (g)	General-3 (h)	General-4 (i)	Air Conditioning (j)	Water Pumping (k)	Electric Generation (l)	Compress (CNG) (m)	Street Lights (n)
1	Rate Base	\$ 1,539,702,779	\$ 1,086,308,174	\$ 155,702,719	\$ 121,040	\$ 100,141,342	\$ 72,018,316	\$ 21,530,147	\$ 100,156,526	\$ 199,001	\$ 301,151	\$ 2,291,937	\$ 145,172	\$ 787,254
2	Total Direct Net Plant	\$ 57,419,388	\$ 40,667,470	\$ 183,007,870	\$ 134,628	\$ 112,022,055	\$ 79,544,229	\$ 23,713,252	\$ 110,208,948	\$ 220,494	\$ 331,420	\$ 2,521,787	\$ 159,993	\$ 918,878
3	Total Common Systems Allocable Net Plant	\$ 6,960,464	\$ 4,929,771	\$ 5,978,610	\$ 4,398	\$ 3,659,603	\$ 2,596,588	\$ 774,679	\$ 3,600,372	\$ 7,203	\$ 10,827	\$ 82,383	\$ 5,227	\$ 30,018
4	Cash Working Capital	\$ 8,261,075	\$ 5,850,934	\$ 860,158	\$ 633	\$ 526,517	\$ 373,867	\$ 111,455	\$ 436,442	\$ 673	\$ 1,312	\$ 9,987	\$ 634	\$ 3,639
5	Materials & Supplies	\$ 57,844,713	\$ 45,160,069	\$ 10,636,801	\$ 1,327	\$ 1,677,749	\$ 281,028	\$ 23,303	\$ 14,595	\$ 1,036	\$ 1,558	\$ 11,853	\$ 752	\$ 4,319
6	Customer Advances	\$ 263,782,643	\$ 186,824,921	\$ 27,456,524	\$ 20,205	\$ 16,812,088	\$ 11,937,869	\$ 3,558,846	\$ 16,539,980	\$ 33,091	\$ 49,739	\$ 378,466	\$ 24,011	\$ 47,933
7	Deferred Taxes	\$ 31,056,611	\$ 21,995,946	\$ 3,233,670	\$ 2,379	\$ 1,979,381	\$ 1,405,512	\$ 419,003	\$ 1,947,345	\$ 3,896	\$ 5,856	\$ 44,559	\$ 2,827	\$ 16,236
8	Other Debits and Credits	\$ 1,539,702,779	\$ 1,086,308,174	\$ 155,702,719	\$ 121,040	\$ 100,141,342	\$ 72,018,316	\$ 21,530,147	\$ 100,156,526	\$ 199,001	\$ 301,151	\$ 2,291,937	\$ 145,172	\$ 787,254
9	Total Rate Base	\$ 1,539,702,779	\$ 1,086,308,174	\$ 155,702,719	\$ 121,040	\$ 100,141,342	\$ 72,018,316	\$ 21,530,147	\$ 100,156,526	\$ 199,001	\$ 301,151	\$ 2,291,937	\$ 145,172	\$ 787,254
10	Margin	\$ 259,069,137	\$ 180,526,754	\$ 29,408,141	\$ 17,495	\$ 17,002,537	\$ 11,845,342	\$ 3,430,153	\$ 16,536,368	\$ 33,197	\$ 29,448	\$ 68,574	\$ 33,603	\$ 137,526
11	Net Operating Margin	\$ 16,385,281	\$ 11,417,730	\$ 1,859,969	\$ 1,107	\$ 1,075,355	\$ 749,179	\$ 216,946	\$ 1,045,872	\$ 2,100	\$ 1,862	\$ 4,337	\$ 2,125	\$ 8,688
12	Negotiated Contract and Pabco Margin	\$ 6,147,876	\$ 4,031,801	\$ 1,771,562	\$ 159	\$ 199,385	\$ 78,305	\$ 22,104	\$ 43,486	\$ 381	\$ 0	\$ 0	\$ 0	\$ 674
13	Other Revenue	\$ 281,602,295	\$ 195,976,285	\$ 33,039,692	\$ 18,760	\$ 18,277,278	\$ 12,672,826	\$ 3,669,202	\$ 17,625,725	\$ 35,677	\$ 31,311	\$ 72,911	\$ 35,728	\$ 146,898
14	Total Revenue	\$ 64,848,084	\$ 46,042,403	\$ 8,902,520	\$ 4,120	\$ 3,372,015	\$ 2,271,686	\$ 701,007	\$ 3,412,306	\$ 7,131	\$ 9,249	\$ 86,369	\$ 4,621	\$ 34,657
15	Operating Deductions	\$ (43,370,380)	\$ (30,793,146)	\$ (5,954,003)	\$ (2,755)	\$ (2,255,202)	\$ (1,519,303)	\$ (468,833)	\$ (2,282,149)	\$ (4,769)	\$ (6,186)	\$ (57,764)	\$ (3,091)	\$ (23,179)
16	Operations & Maintenance Expenses	\$ (62,989,676)	\$ (44,626,085)	\$ (6,564,901)	\$ (4,812)	\$ 4,016,579	\$ 2,845,921	\$ (7,890)	\$ (3,935,815)	\$ (7,890)	\$ (11,839)	\$ (90,013)	\$ (5,716)	\$ (32,967)
17	Administrative & General Expenses	\$ (4,901,842)	\$ (3,471,746)	\$ (510,389)	\$ (375)	\$ (312,417)	\$ (221,840)	\$ (66,134)	\$ (307,361)	\$ (615)	\$ (924)	\$ (7,033)	\$ (446)	\$ (2,563)
18	Depreciation Expenses	\$ (1,469,182)	\$ (1,023,768)	\$ (166,774)	\$ (99)	\$ (96,421)	\$ (67,175)	\$ (19,462)	\$ (93,778)	\$ (188)	\$ (167)	\$ (389)	\$ (191)	\$ (780)
19	Regulatory Amortization	\$ 248,974	\$ 176,337	\$ 25,924	\$ 19	\$ 15,868	\$ 11,268	\$ 3,359	\$ 15,611	\$ 31	\$ 47	\$ 357	\$ 23	\$ 130
20	Mill Tax	\$ 18,403,914	\$ 12,952,089	\$ 675,031	\$ 644	\$ 535,620	\$ 380,331	\$ 113,382	\$ 526,951	\$ 1,054	\$ 1,585	\$ 12,058	\$ 765	\$ 4,394
21	Modified Business Tax	\$ (185,734,105)	\$ (131,732,911)	\$ (22,947,693)	\$ (12,786)	\$ (10,572,387)	\$ (7,294,969)	\$ (2,212,587)	\$ (10,542,748)	\$ (21,617)	\$ (29,903)	\$ (253,268)	\$ (14,807)	\$ (98,409)
22	Taxes other than Income	\$ 95,868,190	\$ 64,243,375	\$ 10,091,999	\$ 5,974	\$ 7,704,891	\$ 5,377,837	\$ 1,456,616	\$ 7,082,978	\$ 14,061	\$ 1,408	\$ 180,357	\$ 20,921	\$ 48,489
23	Total Operating Deductions	\$ (24,096,083)	\$ (17,066,129)	\$ (2,508,927)	\$ (1,846)	\$ (1,535,755)	\$ (1,090,503)	\$ (325,094)	\$ (1,510,898)	\$ (3,023)	\$ (4,544)	\$ (34,572)	\$ (2,193)	\$ (12,597)
24	Net Income	\$ 37,895,929	\$ 26,839,916	\$ 3,945,792	\$ 2,903	\$ 2,415,283	\$ 1,715,036	\$ 511,276	\$ 2,376,191	\$ 4,754	\$ 7,146	\$ 54,372	\$ 3,450	\$ 19,812
25	Federal Income Tax	\$ 7,113,997	\$ 4,270,839	\$ 763,829	\$ 257	\$ 766,309	\$ 540,183	\$ 130,251	\$ 671,137	\$ 1,320	\$ (2,159)	\$ (56,553)	\$ 3,208	\$ 3,377
26	Investment Tax Credit (I.T.C.)	\$ 5,881,990	\$ 4,165,655	\$ 612,402	\$ 451	\$ 374,861	\$ 266,180	\$ 79,352	\$ 368,794	\$ 738	\$ 1,109	\$ 8,439	\$ 535	\$ 3,075
27	Federal Deferred Provision / ARAM	\$ 12,995,587	\$ 8,436,495	\$ 1,376,230	\$ 708	\$ 1,163,170	\$ 806,362	\$ 209,603	\$ 1,039,930	\$ 2,057	\$ (1,050)	\$ (45,114)	\$ 3,744	\$ 6,452
28	Total Federal Income Tax	\$ 25,991,574	\$ 17,873,089	\$ 2,752,281	\$ 1,316	\$ 1,640,300	\$ 1,112,725	\$ 309,206	\$ 1,779,661	\$ 3,135	\$ (999)	\$ (42,213)	\$ 7,487	\$ 10,304
29	Regulatory Amortization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30	CF National	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31	Net Income	\$ 82,872,803	\$ 55,806,880	\$ 8,715,769	\$ 5,266	\$ 6,541,721	\$ 4,571,474	\$ 1,247,012	\$ 6,043,047	\$ 12,003	\$ 2,458	\$ (132,242)	\$ 17,178	\$ 42,037
32	Rate of Return on Rate Base	\$ 5.38%	\$ 5.14%	\$ 5.60%	\$ 4.35%	\$ 6.53%	\$ 6.35%	\$ 5.79%	\$ 6.03%	\$ 6.03%	\$ 0.82%	\$ (5.77%)	\$ 11.83%	\$ 5.34%
33														
34														
35														
36														
37														

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CLASS COST OF SERVICE STUDY SUMMARY - PROPOSED RATES AT SYSTEM RATE OF RETURN
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Total (b)	Single-Family Residential (c)	Multi-Family Residential (d)	Residential Air Conditioning (e)	General-1 (f)	General-2 (g)	General-3 (h)	General-4 (i)	Air Conditioning (j)	Water Pumping (k)	Electric Generation (l)	Compress (CNG) (m)	Street Lights (n)	Line No.
1	Rate Base	\$ 1,757,632,597	\$ 1,244,849,043	\$ 183,007,870	\$ 134,628	\$ 112,022,055	\$ 79,544,229	\$ 23,713,252	\$ 110,208,948	\$ 220,494	\$ 331,420	\$ 2,521,787	\$ 159,993	\$ 918,878	2
2	Total Direct Net Plant	\$ 57,419,388	\$ 40,667,470	\$ 5,976,610	\$ 4,386	\$ 3,659,603	\$ 2,596,586	\$ 774,679	\$ 3,600,372	\$ 7,203	\$ 10,827	\$ 82,383	\$ 5,227	\$ 30,018	3
3	Total Common Systems Allocable Net Plant	\$ 6,960,464	\$ 4,929,771	\$ 724,736	\$ 533	\$ 443,623	\$ 315,006	\$ 93,908	\$ 436,442	\$ 873	\$ 1,312	\$ 9,987	\$ 634	\$ 3,639	4
4	Cash Working Capital	\$ 8,261,075	\$ 5,850,934	\$ 860,198	\$ 633	\$ 526,517	\$ 373,867	\$ 111,455	\$ 517,995	\$ 1,036	\$ 1,558	\$ 11,853	\$ 752	\$ 4,319	5
5	Materials & Supplies	\$ 57,844,713	\$ 45,160,069	\$ 10,636,801	\$ 13,327	\$ 1,677,749	\$ 2,810,829	\$ 23,303	\$ 14,596	\$ 1,410	\$ 83	\$ 1,666	\$ 249	\$ 47,933	6
6	Customer Advances	\$ 263,782,643	\$ 186,824,921	\$ 27,465,524	\$ 20,205	\$ 16,812,088	\$ 11,937,869	\$ 3,568,846	\$ 16,539,980	\$ 33,091	\$ 49,739	\$ 378,466	\$ 24,011	\$ 137,904	7
7	Deferred Taxes	\$ 31,056,611	\$ 21,995,946	\$ 3,233,670	\$ 2,379	\$ 1,979,381	\$ 1,405,512	\$ 419,003	\$ 1,947,345	\$ 3,896	\$ 5,856	\$ 44,559	\$ 2,827	\$ 16,236	8
8	Other Debits and Credits	\$ 1,539,702,779	\$ 1,086,308,174	\$ 155,702,719	\$ 121,040	\$ 100,141,342	\$ 72,018,316	\$ 21,530,147	\$ 100,156,526	\$ 199,001	\$ 301,151	\$ 2,291,937	\$ 145,172	\$ 787,254	9
9	Total Rate Base	\$ 285,204,805	\$ 202,162,497	\$ 31,702,792	\$ 21,008	\$ 17,309,159	\$ 12,218,305	\$ 3,684,247	\$ 17,433,358	\$ 34,993	\$ 50,833	\$ 411,315	\$ 24,877	\$ 151,421	10
10	Margin	\$ 16,109,792	\$ 11,419,119	\$ 1,790,728	\$ 1,187	\$ 977,705	\$ 690,149	\$ 208,104	\$ 984,721	\$ 1,977	\$ 2,871	\$ 23,233	\$ 1,405	\$ 8,563	11
11	Negotiated Contract and Pabco Margin	\$ 1,636,056	\$ 1,159,690	\$ 181,861	\$ 128	\$ 99,293	\$ 70,089	\$ 21,134	\$ 100,009	\$ 201	\$ 292	\$ 2,359	\$ 143	\$ 869	12
12	Contract Revenue Adjustment	\$ 1,150	\$ 815	\$ 128	\$ 0	\$ 70	\$ 49	\$ 15	\$ 70	\$ 0	\$ 0	\$ 2	\$ 0	\$ 1	13
13	Other Revenue - Labor	\$ 76	\$ 54	\$ 8	\$ 0	\$ 5	\$ 3	\$ 1	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
14	Other Revenue - Parts & Material	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
15	Other Revenue - Rental Income	\$ 2,177,038	\$ 1,388,950	\$ 518,489	\$ 27	\$ 133,019	\$ 71,301	\$ 21,106	\$ 43,229	\$ 381	\$ 0	\$ 0	\$ 0	\$ 0	16
16	Late Charges	\$ 3,717,129	\$ 2,478,016	\$ 1,170,255	\$ 123	\$ 61,293	\$ 6,274	\$ 947	\$ 145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 537	17
17	Service Establishment Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76	18
18	Reconnect / Reread Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19
19	Other Revenue	\$ 252,694	\$ 164,121	\$ 82,765	\$ 9	\$ 4,997	\$ 674	\$ 34	\$ 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
20	Other Revenue - Returned Item Fee	\$ 305,826,377	\$ 216,453,741	\$ 35,083,236	\$ 22,233	\$ 18,366,951	\$ 12,916,666	\$ 3,893,320	\$ 18,361,587	\$ 37,149	\$ 53,415	\$ 432,191	\$ 26,140	\$ 159,779	21
21	Total Revenue	\$ 64,846,084	\$ 46,042,403	\$ 8,902,520	\$ 4,120	\$ 3,372,015	\$ 2,271,686	\$ 701,007	\$ 3,412,306	\$ 7,131	\$ 9,249	\$ 86,369	\$ 4,621	\$ 34,657	22
22	Operating Deductions	\$ 220,684	\$ 172,291	\$ 40,581	\$ 5	\$ 6,401	\$ 1,072	\$ 89	\$ 56	\$ 5	\$ 0	\$ 1	\$ 1	\$ 183	23
23	Operations & Maintenance Expenses	\$ 43,370,380	\$ 30,793,146	\$ 6,954,003	\$ 2,755	\$ 2,255,202	\$ 1,519,303	\$ 468,833	\$ 2,282,149	\$ 4,769	\$ 6,186	\$ 57,764	\$ 3,091	\$ 23,179	24
24	Incremental Uncollectible Expenses	\$ 62,989,676	\$ 44,626,085	\$ 9,664,901	\$ 4,812	\$ 4,016,579	\$ 2,845,921	\$ 847,138	\$ 3,935,815	\$ 7,890	\$ 11,839	\$ 90,013	\$ 5,716	\$ 32,967	25
25	Administrative & General Expenses	\$ 4,901,842	\$ 3,471,746	\$ 510,389	\$ 375	\$ 312,417	\$ 221,840	\$ 66,134	\$ 307,361	\$ 615	\$ 924	\$ 7,033	\$ 446	\$ 2,563	26
26	Depreciation Expenses	\$ 1,469,182	\$ 1,023,768	\$ 166,774	\$ 99	\$ 136,421	\$ 67,175	\$ 19,452	\$ 93,778	\$ 188	\$ 167	\$ 387	\$ 191	\$ 70	27
27	Regulatory Amortization	\$ 248,974	\$ 176,337	\$ 25,924	\$ 19	\$ 15,868	\$ 11,268	\$ 3,359	\$ 15,611	\$ 31	\$ 47	\$ 357	\$ 23	\$ 180	28
28	Mill Tax	\$ 8,403,914	\$ 5,952,099	\$ 875,051	\$ 644	\$ 535,620	\$ 380,331	\$ 113,382	\$ 526,951	\$ 1,054	\$ 1,585	\$ 12,058	\$ 765	\$ 4,394	29
29	Modified Business Tax	\$ 185,954,789	\$ 131,905,201	\$ 22,988,273	\$ 12,791	\$ 10,578,788	\$ 7,296,061	\$ 2,212,676	\$ 10,542,803	\$ 21,622	\$ 29,903	\$ 283,289	\$ 14,808	\$ 96,592	30
30	Taxes other than Income	\$ 119,871,588	\$ 84,548,540	\$ 12,094,965	\$ 9,442	\$ 7,808,163	\$ 5,620,605	\$ 1,680,644	\$ 7,818,753	\$ 15,527	\$ 23,509	\$ 178,922	\$ 11,332	\$ 61,187	31
31	Total Operating Deductions	\$ 24,096,083	\$ 17,066,129	\$ 2,508,927	\$ 1,846	\$ 1,535,755	\$ 1,090,503	\$ 325,094	\$ 1,510,898	\$ 3,023	\$ 4,544	\$ 34,572	\$ 2,193	\$ 12,597	32
32	Interest Expenses and Schedule M Adjustments	\$ 37,895,929	\$ 26,839,916	\$ 3,945,792	\$ 2,903	\$ 2,415,283	\$ 1,715,036	\$ 511,276	\$ 2,376,191	\$ 4,754	\$ 7,146	\$ 54,372	\$ 3,450	\$ 19,812	33
33	Schedule M Adjustments	\$ 57,879,576	\$ 40,642,495	\$ 5,940,245	\$ 4,693	\$ 3,867,125	\$ 2,815,066	\$ 844,274	\$ 3,931,664	\$ 7,750	\$ 11,820	\$ 89,978	\$ 5,689	\$ 28,778	34
34	Taxable Income	\$ 12,154,711	\$ 8,534,924	\$ 1,184,451	\$ 986	\$ 809,996	\$ 591,164	\$ 177,297	\$ 825,649	\$ 1,628	\$ 2,482	\$ 18,895	\$ 1,195	\$ 6,043	35
35	Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	36
36	Investment Tax Credit (I.T.C.)	\$ 5,881,590	\$ 4,165,655	\$ 612,402	\$ 451	\$ 374,861	\$ 266,180	\$ 79,352	\$ 368,794	\$ 738	\$ 1,109	\$ 8,439	\$ 535	\$ 3,075	37
37	Federal Deferred Provision / ARAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	38
38	South Georgia Federal	\$ 18,036,301	\$ 12,700,579	\$ 1,796,853	\$ 1,436	\$ 1,184,857	\$ 857,344	\$ 256,649	\$ 1,194,443	\$ 2,365	\$ 3,591	\$ 27,334	\$ 1,730	\$ 9,118	39
39	Total Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	40
40	Regulatory Amortization CP National	\$ 101,835,287	\$ 71,847,961	\$ 10,298,112	\$ 8,006	\$ 6,623,306	\$ 4,763,261	\$ 1,423,995	\$ 6,624,310	\$ 13,162	\$ 19,918	\$ 151,988	\$ 9,602	\$ 52,069	41
41	Net Income	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	42
42	Rate of Return on Rate Base	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	43
43		\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	44
44		\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	45
45		\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	\$ 6.61%	46

Tab O

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

The required net operating margin for Southwest Gas' Southern Nevada Division is \$305,826,378 as shown in Statement H, Sheet 1.

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

Southwest Gas' current rate structure was established by the last general rate case (Docket No. 20-02023) decision effective October 7, 2020.

Southwest Gas is proposing to consolidate rate schedule SG-7, one of the recourse rate schedules created in the last general rate case, with rate schedule SG-6 and expand the applicability of schedule SG-6. Southwest Gas not proposing to restructure any of its other rate schedules.

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

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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF PRESENT AND PROPOSED RATES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Schedule Number & Type of Charge (a)	Present Rates			Proposed Rates			Line No.
		Delivery Charge [1] (b)	Base Tariff Energy Rate [2] (c)	Currently Effective Tariff Rate (d)	Delivery Charge [3] (f)	Base Tariff Energy Rate [2] (g)	Proposed Tariff Rate (h)	
1	SG-RS Single-Family Residential Gas Service							
2	Basic Service Charge per Month	\$ 10.80	\$	10.80	\$	10.80	\$	10.80
3	Commodity Charge per Therm:							
4	All Usage	\$ 0.39285	\$ 0.43170	0.82455	0.48539	0.43170	0.91709	0.91709
5	SG-RM Multi-Family Residential Gas Service							
6	Basic Service Charge per Month	\$ 9.00	\$	9.00	\$	9.00	\$	9.00
7	Commodity Charge per Therm:							
8	All Usage	\$ 0.43168	\$ 0.43170	0.86338	0.51651	0.43170	0.94821	0.94821
9	SG-RAC Air Conditioning Residential Gas Service							
10	Basic Service Charge per Month	\$ 10.80	\$	10.80	\$	10.80	\$	10.80
11	Commodity Charge per Therm:							
12	All Usage	\$ 0.09659	\$ 0.43170	0.52829	0.11875	0.43170	0.55045	0.55045
13	General Gas Service							
14	Basic Service Charge per Month	\$ 25.80	\$	25.80	\$	25.80	\$	25.80
15	SG-G1 General-1	160.00		160.00	160.00		160.00	160.00
16	SG-G2 General-2	350.00		350.00	350.00		350.00	350.00
17	SG-G3 General-3	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00
18	SG-G4 General-4	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00
19	SG-G5 General-5	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00
20	SG-G6 General-6	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00
21	SG-G7 General-7	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00
22	Commodity Charge per Therm:							
23	SG-G1 General-1	\$ 0.36862	\$ 0.43170	0.80032	\$ 0.45055	\$ 0.43170	\$ 0.88225	\$ 0.88225
24	SG-G2 General-2	0.09948	0.43170	0.53118	0.12021	0.43170	0.55191	0.55191
25	SG-G3 General-3	0.09860	0.43170	0.53030	0.12537	0.43170	0.55707	0.55707
26	SG-G4 General-4	0.01918	0.43170	0.45088	0.02547	0.43170	0.45717	0.45717
27	SG-G5 General-5	0.00527	0.43170	0.43657	0.00433	0.43170	0.43603	0.43603
28	SG-G6 General-6	0.01026	0.43170	0.44196	0.00966	0.43170	0.44136	0.44136
29	SG-G7 General-7	0.01838	0.43170	0.45008	0.00000	0.43170	0.43170	0.43170
30	Demand Charge							
31	SG-G4 General-4	\$ 0.05200	\$	0.05200	\$ 0.05229	\$	0.05229	\$ 0.05229
32	SG-G5 General-5	0.00615	\$	0.00615	0.00485	\$	0.00485	\$ 0.00485
33	SG-G6 General-6	0.03774	\$	0.03774	0.02855	\$	0.02855	\$ 0.02855
34	SG-G7 General-7	0.03552	\$	0.03552	0.00000	\$	0.00000	\$ 0.00000
35	SG-AC Air Conditioning Gas Service							
36	Basic Service Charge per Month	\$ 25.80	\$	25.80	\$	25.80	\$	25.80
37	Commodity Charge per Therm:							
38	All Usage	\$ 0.11336	\$ 0.43170	0.54506	0.11780	0.43170	0.54950	0.54950
39	SG-WP Water Pumping Gas Service							
40	Basic Service Charge per Month	\$ 250.00	\$	250.00	\$	250.00	\$	250.00
41	Commodity Charge per Therm:							
42	All Usage	\$ 0.05771	\$ 0.43170	0.48941	0.10450	0.43170	0.53620	0.53620

[1] Delivery charge effective July 1, 2021. Excludes all surcharges.
 [2] BTR effective July 1, 2021. Excludes all surcharges.
 [3] Proposed margin per Statement O, Sheets 4 - 6.

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF PRESENT AND PROPOSED RATES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Present Rates			Proposed Rates					
	Schedule Number & Type of Charge (a)	Delivery Charge [1] (b)	Base Tariff Energy Rate [2] (c)	Currently Effective Tariff Rate (d)	Schedule No. & Type of Charge (e)	Delivery Charge [3] (f)	Base Tariff Energy Rate [2] (g)	Proposed Tariff Rate (h)	Line No.
46	SG-EG Small Electric Generation Gas Service								46
47	Basic Service Charge per Month	Otherwise applicable rate schedule	0.43170 \$	0.43640	SG-EG Small Electric Generation Gas Service	Otherwise applicable rate schedule	0.43170 \$	0.43797	47
48	Commodity Charge per Therm:				Commodity Charge per Therm:				48
49	All Usage	\$ 0.00470	0.43170 \$	0.43640	All Usage	\$ 0.00627	0.43170 \$	0.43797	49
50	SG-CNG Gas Service for Compression on Customer's Premises				SG-CNG Gas Service for Compression on Customer's Premises				50
51	Basic Service Charge per Month	Otherwise applicable rate schedule	0.43170 \$	10.80	Basic Service Charge per Month	Otherwise applicable rate schedule	0.43170 \$	10.80	51
52	Residential	\$ 10.80		10.80	Residential	\$ 10.80		10.80	52
53	Non-Residential	25.80		25.80	Non-Residential	25.80		25.80	53
54	Commodity Charge per Therm:				Commodity Charge per Therm:				54
55	All Usage	\$ 0.15304	0.43170 \$	0.58474	All Usage	\$ 0.11231	0.43170 \$	0.54401	55
56	SG-L Street and Outdoor Lighting Gas Service				SG-L Street and Outdoor Lighting Gas Service				56
57	Commodity Charge per Therm:				Commodity Charge per Therm:				57
58	All Usage	\$ 0.48372	0.43170 \$	0.91542	All Usage	\$ 0.53321	0.43170 \$	0.96491	58
59	SG-OS Optional Gas Service				SG-OS - Optional Gas Service				59
						As Specified on Tariff Sheet Nos. 48 through 51.			

[1] Delivery charge effective July 1, 2021. Excludes all surcharges.

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

[3] Proposed margin per Statement O, Sheets 4 - 6.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates			Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (j)		
1	<u>Single-Family Residential Gas Service</u>	SCH J-1, SH 3	SG-RS	6,534,708								
2	Basic Service Charge per Month					10.80		\$ 70,574,846		0 \$	0 \$	70,574,846
3	Commodity Charge per Therm:											
4	All Usage			271,580,763				0	131,822,587			131,822,587
5	Total Single-Family Residential Gas Service			6,534,708	271,580,763		0.48539	\$	131,822,587		\$	202,397,433
6	<u>Multi-Family Residential Gas Service</u>		SG-RM	1,539,156								
7	Basic Service Charge per Month					9.00		\$ 13,852,404		0 \$	0 \$	13,852,404
8	Commodity Charge per Therm:											
9	All Usage			34,631,029				0	17,887,273			17,887,273
10	Total Multi-Family Residential Gas Service			1,539,156	34,631,029		0.51651	\$	17,887,273		\$	31,739,677
11	<u>Air Conditioning Residential Gas Service</u>		SG-RAC	192								
12	Basic Service Charge per Month					10.80		\$ 2,074		0 \$	0 \$	2,074
13	Commodity Charge per Therm:											
14	All Usage			159,650				0	18,958			18,958
15	Total Air Conditioning Residential Gas Service			192	159,650		0.11875	\$	18,958		\$	21,032
16	Total Residential Gas Service			8,074,056	306,371,442			\$ 84,429,324	149,728,818		\$ 234,158,142	
17	<u>General Gas Service - 1</u>		SG-G1									
18	Basic Service Charge per Month					25.80		\$ 6,259,493		0 \$	0 \$	6,259,493
19	Sales Customers			242,616				4,025	0			4,025
20	Transportation Customers			156								
21	Commodity Charge per Therm:											
22	Sales Customers			24,560,555				0	11,065,758			11,065,758
23	Transportation Customers			0				0	0			0
24	Total General Gas Service - 1			242,772	24,560,555		0.45055	\$	11,065,758		\$	17,329,276
25	<u>General Gas Service - 2</u>		SG-G2									
26	Basic Service Charge per Month					160.00		\$ 6,481,440		0 \$	0 \$	6,481,440
27	Sales Customers			40,509				24,960	0			24,960
28	Transportation Customers			156								
29	Transportation Service Charge			0				0	0			0
30	Commodity Charge per Therm:											
31	Sales Customers			47,110,541				0	5,663,158			5,663,158
32	Transportation Customers			523,371				0	62,914			62,914
33	Total General Gas Service - 2			40,665	47,633,912		0.12021	\$	5,726,072		\$	12,232,472

O Prop-Prop Margin

SONV 2021 CCROSS and Rate Design Certification

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates			Margin at Proposed Rates			Line No.
			Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (j)		
34	General Gas Service -3	SG-G3									34
35	Basic Service Charge per Month				\$	350.00	\$	0.12537	\$	2,268,122	35
36	Sales Customers		3,036		\$				\$	1,062,600	36
37	Transportation Customers		336			350.00				117,600	37
38	Transportation Service Charge		0			500.00				0	38
39	Commodity Charge per Therm:									0	39
40	Sales Customers			18,091,427			\$	0.12537		2,268,122	40
41	Transportation Customers			1,916,650				0.12537		240,290	41
42	Total General Gas Service - 3		3,372	20,008,077			\$		\$	3,688,612	42
43	General Gas Service -4	SG-G4									43
44	Basic Service Charge per Month				\$	1,000.00	\$	0.05229	\$	2,014,867	44
45	Sales Customers		600		\$				\$	600,000	45
46	Transportation Customers		1,512			1,000.00				1,512,000	46
47	Transportation Service Charge		1,189			500.00				594,500	47
48	Demand Charges									0	48
49	Sales Customers			38,535,048			\$	0.05229		2,014,867	49
50	Transportation Customers			176,748,360				0.05229		9,241,571	50
51	Commodity Charge per Therm:									0	51
52	Sales Customers			29,217,793			\$	0.02547		744,047	52
53	Transportation Customers			107,858,920				0.02547		2,746,687	53
54	Total General Gas Service - 4		2,112	137,076,713			\$		\$	17,453,672	54
55	General Gas Service -5	SG-G5									55
56	Basic Service Charge per Month				\$	1,000.00	\$	0.00485	\$	0	56
57	Sales Customers		0		\$				\$	0	57
58	Transportation Customers		0			1,000.00				0	58
59	Transportation Service Charge		0			500.00				0	59
60	Demand Charges									0	60
61	Sales Customers			0			\$	0.00485		0	61
62	Transportation Customers			0				0.00485		0	62
63	Commodity Charge per Therm:									0	63
64	Sales Customers			0			\$	0.00433		0	64
65	Transportation Customers			0				0.00433		0	65
66	Total General Gas Service - 5		0	0			\$		\$	0	66
67	General Gas Service -6	SG-G6									67
68	Basic Service Charge per Month				\$	1,000.00	\$	0.00966	\$	0	68
69	Sales Customers		0		\$				\$	0	69
70	Transportation Customers		24			1,000.00				24,000	70
71	Transportation Service Charge		12			500.00				6,000	71
72	Demand Charges									0	72
73	Sales Customers			0			\$	0.02855		0	73
74	Transportation Customers			28,349,388				0.02855		809,422	74
75	Commodity Charge per Therm:									0	75
76	Sales Customers			0			\$	0.00966		0	76
77	Transportation Customers			25,012,000				0.00966		241,578	77
78	Total General Gas Service - 6		24	25,012,000			\$		\$	1,081,000	78

O Prop-Prop Margin

SONV 2021 CCROSS and Rate Design Certification

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates			Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (j)		
79	Total General Gas Service			288,945	254,291,257			16,686,618	35,098,414	51,785,032	79	
80	Air Conditioning Gas Service		SG-AC								80	
81	General Gas Service - 1 (Seasonal)			48	16,415	\$ 0.00	\$ 0.11780	\$ 0	\$ 0	\$ 0	81	
82	Summer				5,918		0.45055		1,934	1,934	82	
83	Winter								2,666	2,666	83	
84	General Gas Service - 2 (Seasonal)			24		\$ 0.00	\$ 0.11780	\$ 0	\$ 0	\$ 0	84	
85	Summer				23,969		0.12021		2,824	2,824	85	
86	Winter				9,612				1,155	1,155	86	
87	Air Conditioning Gas Service (2nd Meter Cooling)			24		\$ 25.80	\$ 0.11780	\$ 619	\$ 0	\$ 619	87	
88	Basic Service Charge per Month			108		\$ 0.00	\$ 0.11780	\$ 0	\$ 0	\$ 0	88	
89	All Usage				219,329				25,837	25,837	89	
90	Total Air Conditioning Gas Service			204	275,243			619	34,416	35,035	90	
91	Water Pumping Gas Service		SG-WP								91	
92	Basic Service Charge per Month			12		\$ 250.00	\$ 0.10450	\$ 3,000	\$ 0	\$ 3,000	92	
93	Commodity Charge per Therm:										93	
94	All Usage			12	458,295			3,000	47,892	47,892	94	
95	Total Water Pumping Gas Service				458,295			3,000	47,892	50,892	95	

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates			Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (j)		
96	Small Electric Generation Gas Service		SG-EG									96
97	Basic Service Charge per Month			0	\$	0.00		\$	0 \$	0 \$	0	97
98	Sales Customers	SCH J-1, SH 4		24		1,000.00		24,000	0	24,000	24,000	98
99	Transportation Customers			24		500.00		12,000	0	12,000	12,000	99
100	Transportation Service Charge											100
101	Commodity Charge per Therm:											101
102	Sales Customers				0	\$	0.00627	0	0	0	0	102
103	Transportation Customers				6,930.534		0.00627	0	43,454	43,454	43,454	103
104	Total Small Electric Generation Gas Service			24	6,930,534			36,000 \$	43,454 \$	79,454	79,454	104
105	Gas Service for Compression on Customer's Premises		SG-CNG									105
106	Basic Service Charge per Month			0	\$	10.80		\$	0 \$	0 \$	0	106
107	Residential			36		25.80		929	0	929	929	107
108	Non-Residential											108
109	Commodity Charge per Therm:											109
110	All Usage				213,498		\$	0.11231	23,978	23,978	23,978	110
111	Total Gas Service for Compression on Customer's Premises			36	213,498			929 \$	23,978 \$	24,907	24,907	111
112	Street and Outdoor Lighting Gas Service		SG-L									112
113	Commodity Charge per Therm:			6,936	284,310		\$	0.53321	151,597	151,597	151,597	113
114	Total Street and Outdoor Lighting Gas Service			6,936	284,310			0 \$	151,597 \$	151,597	151,597	114
115	Total Tariff Sales & Transportation			8,370,213	568,824,579			101,156,490 \$	185,128,569 \$	286,285,059	286,285,059	115
116	Optional Gas Service		SG-OS		0			\$	0 \$	0 \$	0	116
117	Customer 1		ST-1	12	75,438,549				\$	6,684,415	6,684,415	117
118	Customer 2		ST-1	24	67,509,780					1,478,054	1,478,054	118
119	Customer 3		ST-1	12	69,315,740					2,169,003	2,169,003	119
120	Customer 4		ST-1	48	104,395,448					2,479,632	2,479,632	120
121	Customer 5		ST-1	24	20,458,195					1,082,305	1,082,305	121
122	Customer 6		ST-1	12	69,877,510					1,135,341	1,135,341	122
123	Other Operating Revenues	Statement O, Sh 8								6,147,876	6,147,876	123
124	Total Revenue			8,370,345	975,819,801			101,156,490 \$	185,128,569 \$	307,461,687	307,461,687	124

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CUSTOMER, DEMAND & COMMODITY RELATED COSTS BY RATE SCHEDULE
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Single-Family Residential (b)	Multi-Family Residential (c)	Residential Air Conditioning (d)	General-1 (e)	General-2 (f)	General-3 (g)	General-4 (h)	Air Conditioning (i)	Water Pumping (j)	Compress (CNG) (k)	Electric Generation (l)	Street Lights (m)	Line No.
1	Classified Revenue Requirement													
2	Customer	\$ 142,664,689	\$ 25,524,695	\$ 6,245	\$ 12,323,683	\$ 4,734,935	\$ 647,947	\$ 2,977,112	\$ 15,788	\$ 9,371	\$ 5,372	\$ 28,801	\$ 130,909	2
3	Demand	56,190,269	5,634,316	13,555	4,603,339	7,006,426	2,860,586	13,297,187	16,872	38,842	17,087	348,602	17,245	3
4	Commodity	1,976,962	252,095	1,162	178,788	346,749	145,648	997,845	2,004	3,336	1,554	50,451	2,070	4
5	Total	\$ 200,831,920	\$ 31,411,106	\$ 20,963	\$ 17,105,809	\$ 12,088,110	\$ 3,654,181	\$ 17,272,144	\$ 34,664	\$ 51,550	\$ 24,013	\$ 427,853	\$ 150,224	5
6	Annual Bills	6,534,708	1,539,156	192	242,772	40,665	3,372	2,112	204	12	36	24	6,936	6
7	Average Customer Related Costs per Bill	\$ 21.83	\$ 16.58	\$ 32.53	\$ 50.76	\$ 116.44	\$ 192.16	\$ 1,409.62	\$ 77.39	\$ 780.92	\$ 149.23	\$ 1,200.03	\$ 18.87	7
8	Average Demand Related Cost per Bill	\$ 8.60	\$ 3.66	\$ 70.60	\$ 18.96	\$ 172.30	\$ 848.34	\$ 6,296.02	\$ 82.71	\$ 3,236.86	\$ 474.63	\$ 14,525.07	\$ 2.49	8
9	Average Fixed Cost per Bill	\$ 30.43	\$ 20.24	\$ 103.13	\$ 69.72	\$ 288.73	\$ 1,040.49	\$ 7,705.63	\$ 160.10	\$ 4,017.79	\$ 623.86	\$ 15,725.09	\$ 21.36	9
10	Current Basic Service Charge	\$ 10.80	\$ 9.00	\$ 10.80	\$ 25.80	\$ 160.00	\$ 350.00	\$ 1,000.00	\$ 25.80	\$ 250.00	\$ 10.80	\$ 0.00	\$ 0.00	10
11	Proposed Basic Service Charge Increase	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	11
12	Proposed Basic Service Charge	\$ 10.80	\$ 9.00	\$ 10.80	\$ 25.80	\$ 160.00	\$ 350.00	\$ 1,000.00	\$ 25.80	\$ 250.00	\$ 10.80	\$ 0.00	\$ 0.00	12

** Otherwise Applicable Rate Schedule

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER OPERATING REVENUES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	FERC No. (b)	Test Year Ended 05/31/21 [1] (c)	Adjustments (d)	Total As Adjusted (e) (c)+(d)	Proposed Other Operating Revenue (f)	Line No.
1	Late Charges	487020__	\$ 703,591	\$ 1,473,447	\$ 2,177,038	\$ 2,177,038	1
2	Service Establishment Charge	48802019	3,717,129	0	3,717,129	3,717,129	2
3	Reconnect and Reread Charge	48802020	(210)	0	(210)	(210)	3
4	Other Revenue-Labor	48802021	1,150	0	1,150	1,150	4
5	Other Revenue-Parts & Materials	48802022	76	0	76	76	5
6	Other Revenue-Returned Item Fee	48802025	252,694	0	252,694	252,694	6
7	UESC Revenue	48802026	27,273	(27,273)	0	0	7
8	Rent from Gas Property	49300001	0	0	0	0	8
9	Other Gas Revenue	49500001	0	0	0	0	9
10	Unbilled Revenue	49502035	403,000	(403,000)	0	0	10
11	Nevada General Revenue Adjustment	49502037	5,337,158	(5,337,158)	0	0	11
12	NV UGCE Revenue Recovery	49502038	0	0	0	0	12
13	NV Renewable Energy Program	49502047	0	0	0	0	13
14	Total Other Revenues		<u>\$ 10,441,861</u>	<u>\$ (4,293,984)</u>	<u>\$ 6,147,876</u>	<u>\$ 6,147,876</u>	14

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER OPERATING REVENUES BY MONTH
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	FERC No.	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	Late Charges - Residential	48700.2001/2501	\$ (7,611)	\$ (5,152)	\$ (9,403)	\$ (8,576)	\$ (6,080)	\$ (4,072)	\$ (4,072)	\$ (2,169)	\$ (698)	\$ (26)	\$ 355,478	\$ 311,365	\$ 619,862	1
2	Late Charges - Small Commercial	48700.2010/2502	(206)	(60)	(48)	(110)	(22)	0	0	0	(1)	(2)	47,407	32,507	79,454	2
3	Late Charges - Large Commercial	48700.2004/2503	0	0	0	0	0	0	0	0	0	0	11,933	(8,397)	3,536	3
4	Late Charges - Industrial	48700.2008/2504	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Late Charges - Natural Gas Engine	48700.2009/2505	0	0	0	0	0	0	0	0	0	0	446	(446)	0	5
6	Late Charges - Power Plant	48700.2006/2506	0	382	(382)	0	0	0	0	0	0	0	2,390	(1,700)	690	6
7	Late Charges - Sales to Public Authorities	48700.2014/2512	0	0	0	0	0	0	0	610	(610)	0	354	(354)	0	7
8	Late Charges - Other	48700.2018/2517	0	0	0	0	0	0	0	0	0	0	49	0	49	8
9	Total Late Charges	48700.20___/25___	<u>(7,817)</u>	<u>(4,830)</u>	<u>(9,533)</u>	<u>(8,686)</u>	<u>(6,102)</u>	<u>(4,072)</u>	<u>(4,072)</u>	<u>(1,559)</u>	<u>(1,310)</u>	<u>(28)</u>	<u>418,058</u>	<u>332,975</u>	<u>703,591</u>	9
10	Service Establishment Charge	48800.2019/2531	\$ 267,105	\$ 349,830	\$ 310,860	\$ 339,055	\$ 306,905	\$ 297,025	\$ 325,650	\$ 274,150	\$ 280,995	\$ 349,344	\$ 328,940	\$ 287,270	\$ 3,717,129	10
11	Reconnect and Reread Charge	48800.2020/2532	(50)	(35)	(65)	(25)	15	(25)	0	(25)	0	0	0	0	(210)	11
12	Other Revenue-Labor	48800.2021/2533	125	50	75	100	50	25	250	150	125	100	100	0	1,150	12
13	Other Revenue-Parts & Materials	48800.2022/2534	8	3	5	6	3	2	16	11	8	6	6	0	76	13
14	Other Revenue-Returned Item Fee	48800.2025/2536	15,430	16,910	15,500	18,390	19,220	17,740	23,480	22,370	21,940	21,020	19,450	40,644	252,694	14
15	UESC Revenue	48800.2028/2537	27,273	0	0	0	0	0	0	0	0	0	0	0	27,273	15
16	Total for 4880	48800.20___/25___	<u>309,891</u>	<u>366,758</u>	<u>326,375</u>	<u>357,526</u>	<u>326,193</u>	<u>314,767</u>	<u>349,396</u>	<u>296,656</u>	<u>303,068</u>	<u>371,070</u>	<u>348,496</u>	<u>327,914</u>	<u>3,998,111</u>	16
17	Rent from Gas Property	49300.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Other Gas Revenue	49500.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Unbilled Revenue	49500.2035/2592	(458,000)	(235,000)	308,000	329,000	2,153,000	5,023,000	5,941,000	(3,202,000)	(3,428,000)	(3,786,000)	(1,685,000)	(557,000)	403,000	19
20	Nevada General Revenue Adjustment	49500.2037/2561	(128,755)	(184,522)	(134,222)	(67,396)	723,968	625,199	371,679	3,533,845	2,066,911	(936,469)	(369,312)	(163,768)	5,337,158	20
21	NV UGCE Revenue Recovery	49500.2039/2562	0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	NV Renewable Energy Program	49500.2047/2563	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Total for 49	49_____	<u>17,956</u>	<u>(419,522)</u>	<u>173,778</u>	<u>261,604</u>	<u>2,876,968</u>	<u>5,648,199</u>	<u>6,312,679</u>	<u>331,845</u>	<u>(1,361,089)</u>	<u>(4,722,469)</u>	<u>(2,054,312)</u>	<u>(720,768)</u>	<u>5,740,158</u>	23
24	Total Other Operating Revenues		<u>\$ 320,030</u>	<u>\$ (67,594)</u>	<u>\$ 490,320</u>	<u>\$ 610,445</u>	<u>\$ 3,197,059</u>	<u>\$ 5,958,693</u>	<u>\$ 6,658,870</u>	<u>\$ 626,942</u>	<u>\$ (1,059,331)</u>	<u>\$ (4,351,427)</u>	<u>\$ (1,287,759)</u>	<u>\$ (59,679)</u>	<u>\$ 10,441,861</u>	24

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

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
	(a)	(b)	(c)	(d)	(e) (d)-(c)	(f) (e)/(c)	
1	Single-Family Residential Gas Service						
2	<u>Summer (May - October)</u>						
3	50 Percent of Average Use	11	\$ 19.87	\$ 20.89	\$ 1.02	5.13%	3
4	Average Summer Use [1]	21	28.28	30.24	1.96	6.93%	4
5	150 Percent of Average Use	32	37.19	40.15	2.96	7.96%	5
6	<u>Winter (November - April)</u>						6
7	50 Percent of Average Use	31	\$ 36.36	\$ 39.23	\$ 2.87	7.89%	7
8	Average Winter Use [1]	62	61.86	67.59	5.73	9.26%	8
9	150 Percent of Average Use	93	87.48	96.09	8.61	9.84%	9

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 0.82455

<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 0.91709

[1] Workpapers J-1, Sheets 16-20
[2] Statement O, Sheets 2-3, Column (d).
[3] Statement O, Sheets 2-3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Multi-Family Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	8	\$ 15.91	\$ 16.59	\$ 0.68	4.27%	1
2	Average Summer Use [1]	15	22.36	23.67	1.31	5.86%	2
3	150 Percent of Average Use	23	28.86	30.81	1.95	6.76%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	15	\$ 21.95	\$ 23.22	\$ 1.27	5.79%	4
5	Average Winter Use [1]	30	34.49	37.00	2.51	7.28%	5
6	150 Percent of Average Use	44	46.99	50.72	3.73	7.94%	6
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 9.00					
Commodity Charge							
All Usage		\$ 0.86338					
 <u>Proposed Tariff Rates [3]</u>							
Basic Service Charge		\$ 9.00					
Commodity Charge							
All Usage		\$ 0.94821					

[1] Workpapers J-1, Sheets 16-20
[2] Statement O, Sheets 2-3, Column (d).
[3] Statement O, Sheets 2-3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Air Conditioning Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	440	\$ 243.25	\$ 253.00	\$ 9.75	4.01%	1
2	Average Summer Use [1]	880	475.67	495.17	19.50	4.10%	2
3	150 Percent of Average Use	1320	708.14	737.39	29.25	4.13%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	392	\$ 217.89	\$ 226.58	\$ 8.69	3.99%	4
5	Average Winter Use [1]	783	424.48	441.84	17.36	4.09%	5
6	150 Percent of Average Use	1175	631.54	657.58	26.04	4.12%	6
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 10.80					
Commodity Charge							
All Usage		\$ 0.52829					
<u>Proposed Tariff Rates [3]</u>							
Basic Service Charge		\$ 10.80					
Commodity Charge							
All Usage		\$ 0.55045					

[1] Workpapers J-1, Sheets 16-20
[2] Statement O, Sheets 2-3, Column (d).
[3] Statement O, Sheets 2-3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 1</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	59979	\$ 48,028.19	\$ 52,942.27	\$ 4,914.08	10.23%	1
2	Average Summer Use [1]	119958	96,030.59	105,858.75	9,828.16	10.23%	2
3	150 Percent of Average Use	179937	144,032.98	158,775.22	14,742.24	10.24%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	59979	\$ 48,028.19	\$ 52,942.27	\$ 4,914.08	10.23%	4
5	Average Winter Use [1]	119958	96,030.59	105,858.75	9,828.16	10.23%	5
6	150 Percent of Average Use	179937	144,032.98	158,775.22	14,742.24	10.24%	6
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 25.80					
Commodity Charge							
All Usage		\$ 0.80032					
 <u>Proposed Tariff Rates [3]</u>		 \$ 25.80					
Basic Service Charge							
Commodity Charge		\$ 0.88225					
All Usage							

[1] Workpapers J-1, Sheets 16-20
[2] Statement O, Sheets 2-3, Column (d).
[3] Statement O, Sheets 2-3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 2</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	9078	\$ 4,982.05	\$ 5,170.24	\$ 188.19	3.78%	1
2	Average Summer Use [1]	18156	9,804.10	10,180.48	376.38	3.84%	2
3	150 Percent of Average Use	27234	14,626.16	15,190.72	564.56	3.86%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	9078	\$ 4,982.05	\$ 5,170.24	\$ 188.19	3.78%	4
5	Average Winter Use [1]	18156	9,804.10	10,180.48	376.38	3.84%	5
6	150 Percent of Average Use	27234	14,626.16	15,190.72	564.56	3.86%	6
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 160.00					
Commodity Charge							
All Usage		\$ 0.53118					
 <u>Proposed Tariff Rates [3]</u>		 \$ 160.00					
Basic Service Charge							
Commodity Charge		\$ 0.55191					
All Usage							

[1] Workpapers J-1, Sheets 16-20
[2] Statement O, Sheets 2-3, Column (d).
[3] Statement O, Sheets 2-3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 3</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	666	\$ 703.18	\$ 721.01	\$ 17.83	2.54%	1
2	Average Summer Use [1]	1332	1,056.36	1,092.02	35.66	3.38%	2
3	150 Percent of Average Use	1998	1,409.54	1,463.03	53.49	3.79%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	666	\$ 703.18	\$ 721.01	\$ 17.83	2.54%	4
5	Average Winter Use [1]	1332	1,056.36	1,092.02	35.66	3.38%	5
6	150 Percent of Average Use	1998	1,409.54	1,463.03	53.49	3.79%	6
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 350.00					
Commodity Charge							
All Usage		\$ 0.53030					
 <u>Proposed Tariff Rates [3]</u>		 \$ 350.00					
Basic Service Charge							
Commodity Charge		\$ 0.55707					
All Usage							

[1] Workpapers J-1, Sheets 16-20
[2] Statement O, Sheets 2-3, Column (d).
[3] Statement O, Sheets 2-3, Column (h).

Tab P

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
STATEMENT P**

1. RATEMAKING AND ACCOUNTING CHANGES REQUIRING DISCLOSURE

a. East Durango Office Building and Spring Mountain Office

The Company is removing the Spring Mountain asset from rate base consistent with its move to the new East Durango (East Durango Office Building) location. Additionally, the Company is allocating 11% of the East Durango Office Building asset to Centuri (the Company's unregulated affiliate) consistent with the allocation methodology for HoldCo expenses allocated between Centuri and Southwest Gas. The adjustment decreases Southern Nevada rate base by \$9,279,176.

In addition, the Company is replacing the historical operating expenses associated with the Spring Mountain asset, incurred in Account 935, with the lower amount incurred for the East Durango Office Building. The adjustment also allocates 11% of the East Durango Office Building maintenance expenses to Centuri consistent with the allocation methodology for HoldCo expenses allocated between Centuri and Southwest Gas. This adjustment decreases expense for Southern Nevada by \$815,537.

b. Customer Data Modernization Initiative

The Company is making an adjustment to replace test year O&M costs for Project Horizon and the legacy CSS with anticipated ongoing costs. This adjustment decreases expense for Southern Nevada by \$710,757.

c. Print to Mail

The Company is adjusting rate base to properly account for its decision to outsource its remittance processing (which was adjusted out in Docket No. 20-02023) and print to mail functions. The adjustment decreases Southern Nevada rate base by \$72,572.

d. In-line-inspection Normalization

Consistent with the Order in Docket No.20-02023, the Company is including an adjustment to normalize in-line-inspection costs over a four-year period. This adjustment increases expense for Southern Nevada by \$27,071.

e. COVID-19 Reg Asset

In its Emergency Order in Docket No. 20-03021, the Commission allowed the

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
STATEMENT P**

Company to establish a regulatory asset to track costs of maintaining service to customers affected by the COVID-19 pandemic. The balance of the Company's regulatory asset as of May 31, 2021 is \$6.6 million. The Company proposes to amortize the asset over two years consistent with the Company's demonstrated and anticipated general rate case cycle. The adjustment increases Southern Nevada expense by \$2,903,079.

f. Certification Adjustments

Southwest Gas is proposing a change to three certification adjustments. These adjustments will be certified in Statement I.

i. Rate Case Expenses

Southwest Gas is proposing to amortize the expenses associated with the instant rate case listed in Schedule I-C3 over a two-year amortization period which coincides with the Company's anticipated rate case cycle.

ii. Regulatory Amortizations

Southwest Gas is proposing to amortize the remaining balances (remaining as of the anticipated effective date of new rates from the instant case) of the regulatory assets listed in Schedule I-C6 over a two-year amortization period which coincides with the Company's anticipated rate case cycle.

iii. Print to Mail

The Company made a rate base adjustment consistent with the decision to outsource its print to mail function described above. The Company is proposing an adjustment for the related O&M expenses incurred during the certification period. The adjustment increases expense for Southern Nevada by \$164,340.

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

a. Revenue Adjustment

During the discovery process in the Company's last GRC, the Company discovered that the stated revenues presented in its application were overstated in Southern Nevada, resulting in an understatement of the proposed deficiency; and understated in Northern Nevada, resulting in an overstatement of the proposed deficiency. Consistent with the Commission's decision in the

**SOUTHWEST GAS CORPORATION
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last GRC, the Company proposes to adjust the amount it recovers in rates from customers in the instant docket by the amount it has over- or under-collected from the time rates in Docket No. 20-02023 became effective (October 2020) through November 30, 2021 (end of the certification period in the instant docket). The Company further proposes establishing a regulatory liability for (\$17,586) to return the remaining 4 months (December 2021 through March 2022) to Northern Nevada customers in the Company's next GRC, and a regulatory asset for \$934,89 to recover the remaining 4 months (December 2021 through March 2022) from Southern Nevada customers in the Company's next GRC. The annualized adjustment in Southern Nevada is an increase of \$1,636,056 and in Northern Nevada it is a decrease of \$30,775.

b. Board of Directors' Compensation and Related Expenses

Consistent with prior Commission directives, Southwest Gas is not seeking recovery of interest earned on past and current Directors' deferred compensation. The Company is, however, proposing recovery of 100 percent of the remaining Board of Directors' compensation and related expenses allocable to Southwest Gas, half of which was disallowed in Docket No. 20-02023. Approximately \$464,315 is included in the Company's Southern Nevada revenue requirement. Please refer to the Prepared Direct Testimony of Company witness Frederica Harvey for additional information.

c. Compensation

The Company is proposing recovery of a normalized level of variable pay, part of which was disallowed in Docket No. 20-02023. The amount included in revenue requirement is \$3,919,919 for Southern Nevada. Company witness Frederica Harvey discusses the variable pay offered by the Company and Gregory K. Waller discusses the normalization adjustment.

In addition, the Company is seeking a normalized level of compensation, including base salary increases, for employees that were on the payroll at the end of the test period (May 31, 2021). Company witness Frederica Harvey discusses the Company's compensation policies and Nick Liu discusses the normalization adjustment. The Company's total amount of base salary increases during the certification period (before allocation) included in the labor annualization is \$6,948,801 .

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

Southwest Gas is requesting to recover approximately \$229,894 or 100 percent of its jurisdictional share of D&O Liability Insurance for Southern Nevada. The Commission disallowed 50 percent in Docket 20-02023. D&O insurance is

**SOUTHWEST GAS CORPORATION
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necessary because attracting qualified directors and officers requires indemnification. Qualified individuals will not risk their personal assets to serve as a corporate director or officer without mitigating the risks associated with these positions, especially when all comparable positions at other companies will provide that mitigation. That indemnification creates a liability for the Company which is prudent to insure through D&O insurance. D&O insurance is a reasonable and necessary operating expense that is incurred by publicly traded companies.

e. Excavation Damage O&M

Consistent with Order in Docket No.20-02023, the Company has removed expenses for excavation damages for instances in which the Company was at fault. The Company, however, has not made an adjustment for damages that have been billed to a third-party but have yet to be collected. The Company utilizes accrual accounting methodology when accounting for billable third-party damages. When a billable third-party damage occurs, the Company generates an invoice to the party from which it seeks reimbursement. The accounting entry made at that time is a debit to accounts receivable and a credit to expense. When payment is received, the accounting entry is a debit to cash and credit to accounts receivable. Thus, the credit (reduction) to expense occurs in the same time period as the damage itself, ensuring compliance with the matching principle of accounting. Given that the credit to expense occurs at the time the invoice is created, an adjustment to reduce expense for billed but not yet collected invoices would inappropriately reduce expense twice for each billable third-party damage and violate the matching principle of accounting. The amount of third-party damages billed and credited to expense but not yet collected is \$31,150 in Southern Nevada.

f. Use of a Target Capital Structure

The Company is basing its requested overall rate of return of the Southern Nevada Jurisdiction on a target capital structure consisting of 49.00% total debt and 51.00% common equity. This departs from the actual capital structure, approved in the Company's prior rate case, Decision in Docket No. 20-02023, which consisted of 50.74% total debt and 49.26% percent common equity.

The target capital structure requested in this proceeding is consistent with the Company's long-term plan, the capital structures maintained by the Utility Proxy Group (both current and projected), and the operating subsidiaries of the Utility Proxy Group. Moreover, this recommended capital structure supports the Company's credit ratings, which provides long-term cost benefits to customers. The testimony of Company witness Dylan D'Ascendis provides an explanation

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and justification for using a target capital structure. In addition, the recommended return on common equity is interrelated to the requested target capital structure, as the capital structure used to estimate the overall cost of capital is an integral inseparable part in estimating the cost of common equity.¹ The impact on the Southern Nevada revenue requirements due to employing the target capital structure versus the actual capital structure utilized in Docket No. 20-02023, without any adjustment of the required return on common equity for the difference in financial risk, is an increase of \$2,524,623.

¹ Roger A. Morin, *New Regulatory Finance*, (Arlington, Virginia: Public Utilities Reports, Inc., 2006), p. 464.

Tab Q

**SOUTHWEST GAS CORPORATION
SHAREHOLDER INFORMATION
AS OF MAY 31, 2021**

Shares of stock outstanding as of May 31, 2021:

Common 47,482,068

Southwest Gas Corporation is a wholly owned subsidiary of Southwest Gas Holdings, Inc. There was no change in the number of common stock shares outstanding during the test period ended May 31, 2021.

Shareholders owning 2% or more:

<u>Type</u>	<u>Shareholders</u>	<u>No. of Shares[1]</u>	<u>% of Total</u>
Common	Southwest Gas Holdings, Inc.	47,482,068	100.0%

Shares of stock held by Southwest Gas Corporation executive officers as of May 31, 2021:

Common None