

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 11 of 15

Northern Nevada Workpapers

Index

Southwest Gas Corporation

Volume 11 of 15

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

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

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

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 71,117,929	41.75	\$ 2,969,163,880	1
2	Labor and Benefits Expense	WP G-5, Sh 15	12,284,343	11.98	147,138,900	2
3	Pension Costs Charge to O&M	WP G-5, Sh 29	1,416,138	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	1,709,907	0.00	0	4
5	Uncollectibles Expense	WP G-5, Sh 29	112,433	90.83	10,212,672	5
6	Other O&M Expense	WP G-5, Sh 29	6,812,686	23.50	160,095,564	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 93,453,436</u>	35.17	<u>\$ 3,286,611,016</u>	7
8	Interest	Stmt M, Sh 1, Ln 4(d)	3,247,550	88.63	287,826,831	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1, Ln 14(e)	2,498,894	39.95	99,822,115	9
10	Income Taxes - Current	Stmt I, Sh 1, Ln 18(e)	1,030,930	36.50	37,628,940	10
11	Total	Sum Lns 7 - 10	<u>\$ 100,230,810</u>	37.03	<u>\$ 3,711,888,901</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 274,605			13
14	Lag in Receipt of Revenue	WP G-5, Sh 55, Ln 4(b)		<u>38.40</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>1.36</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 374,693</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5, Sh 71, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5, Sh 71, Col (h)	1,292,268			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 32, Ln 8(b)	1,968			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5, Sh 71, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5, Sh 71, Col (h)	470,006			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5, Sh 71, Col (h)	48,356			22
23	Account 190 - Alternative Minimum Tax	WP G-5, Sh 71, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5, Sh 71, Col (h)	(67,445)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5, Sh 71, Col (h)	5,744,997			25
26	Account 242 Accrued SERP	WP G-5, Sh 71, Col (h)	(1,145,496)			26
27	Account 253 - Other Deferred Credits	WP G-5, Sh 71, Col (h)	(1,804,219)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5, Sh 71, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 4,540,434</u>			29
30	Total Working Capital Requirements		<u>\$ 4,915,127</u>			30

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 8,865,915 [3]	12.00	\$ 106,390,975	1
2	Labor Loading	[2] <u>3,418,428</u> [4]	11.92	<u>40,747,925</u>	2
3	Totals	\$ <u>12,284,343</u> WP G-5, Sh 1, Ln 2(c)	<u>11.98</u> WP G-5, Sh 1, Ln 2(d)	<u>\$ 147,138,900</u>	3

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

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Total O&M	[1]		\$ 93,453,436	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-1	\$ 71,117,929		2
3	Labor and Benefits	WP G-5, Sh 15, Ln 3(b)	12,284,343		3
4	Pension Costs Charged to O&M	WP G-5, Sh 30, Ln 9(f)	1,416,138		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	1,709,907		5
6	Uncollectible Accounts Expense	Sch I-7, Sh 1, Ln 3(d)	<u>112,433</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>86,640,749</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>6,812,686</u>	8
				<u>WP G-5, Sh 1, Ln 6(c)</u>	

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

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

Line No.	Description (a)	Reference (b)	NNV (c)	Corporate Direct NNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 1,102,109	\$ 176,766	\$ 10,923,108		1
2	Percent O&M to Total	[2]	75.83%	99.99%	90.77%		2
3	Total	Ln 1 * Ln 2	\$ 835,685	\$ 176,745	\$ 9,915,417		3
4	Paiute and SGTC Percent	[3]	0.00%	0.00%	4.26%		4
5	Total Net of Paiute and SGTC	Ln 3 * Ln 4	\$ 835,685	\$ 176,745	\$ 9,492,794		5
6	4-Factor	[4]	100.00%	100.00%	5.34%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 835,685	\$ 176,745	\$ 506,519		7
8	Non-Service Pension Costs	[5]	0	0	(102,811)		8
9	Total Pension Costs Charged to O&M		\$ 835,685	\$ 176,745	\$ 403,708	\$ 1,416,138	9

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

[1] WP I-3, Sh 36 Lns 2(e), WP I-3, Sh 36(j) and 8(e)
 [2] WP I-3, Sh 13, Ln 24(c); WP I-3, Sh 27, Ln 24(i); WP I-3, Sh 29, Ln 24(c)
 [3] Stmt N, Sh 10, Ln 7(i) + (j)
 [4] Stmt N, Sh 8, Ln 9(h)
 [5] Sch I-3, Sh 2, Ln 8(f)

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

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

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

[1] Source: Company Records

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

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

Line No.	Description (a)	Amount (b)	Line No.
		WP G-5, Sh 33, Col (q)	
	<u>System Allocable</u>		
1	Account 923	38,518	1
2	Total System Allocable	\$ 38,518	2
3	Paiute and SGTC Allocation	[1] 4.26%	3
4	Amount to be Allocated	\$ 36,876	4
5	4-Factor	[2] 5.34%	5
6	Total System Allocable to NNV	\$ 1,968	6
7	Total Northern Nevada Direct	0	7
8	Total Northern Nevada	\$ 1,968	8
		WP G-5, Sh 1, Ln 19(c)	

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

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

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

Line No.	Account (a)	Voucher Number (b) [1]	Amount (c)	May 2020 (d)	June 2020 (e)	July 2020 (f)	August 2020 (g)	September 2020 (h)	October 2020 (i)	November 2020 (j)	December 2020 (k)	January 2021 (l)	February 2021 (m)	March 2021 (n)	April 2021 (o)	May 2021 (p)	13 Month Average (q) sum (d) to (p) divided by 13	Line No.
	System Allocable																	
	Account 923																	
1	8068606	923	\$ 37,069	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 23,426	\$ 21,830	\$ 20,285	\$ 23,750	1
2	8077724	923	\$ 66,050	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,666	\$ 63,970	\$ 62,135	\$ 14,767	2
3		Total Account 923	\$ 103,119	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 89,292	\$ 85,800	\$ 82,421	\$ 38,518	3
4		Total System Allocable	\$ 103,119	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 89,292	\$ 85,800	\$ 82,421	\$ 38,518	4
	Northern Nevada																	
5		Total Northern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5

[1] Source: Company Records

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

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

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

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

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80709577	\$ 18,291	4/12/2020	9/8/2020	148.50	\$ 2,716,214	1
2	80710251	3,992	8/4/2020	9/11/2020	37.50	149,690	2
3	80711743	1,225	7/20/2020	9/15/2020	57.00	69,806	3
4	80711290	66	7/25/2020	9/15/2020	52.00	3,454	4
5	80711705	824	6/17/2021	9/15/2020	(275.00)	(226,512)	5
6	80713991	21	8/11/2020	9/22/2020	42.00	879	6
7	80715924	1,559	9/5/2020	9/24/2020	19.00	29,623	7
8	80708888	200	8/31/2020	9/25/2020	25.00	5,000	8
9	80718180	370	8/12/2020	9/29/2020	47.50	17,575	9
10	80718440	10	8/27/2020	9/29/2020	33.00	315	10
11	80714101	945	8/26/2020	9/29/2020	34.00	32,142	11
12	80716860	26,274	8/26/2020	9/29/2020	34.00	893,325	12
13	80719581	284	6/18/2020	9/30/2020	104.00	29,536	13
14	80715600	2,481	8/27/2020	10/2/2020	35.50	88,090	14
15	80710538	884	8/27/2020	10/2/2020	36.00	31,825	15
16	80714287	152	9/15/2020	10/6/2020	21.00	3,190	16
17	80716116	546	9/14/2020	10/7/2020	23.00	12,555	17
18	80718738	354	9/19/2020	10/13/2020	24.00	8,508	18
19	80717264	15,245	9/8/2020	10/20/2020	42.00	640,290	19
20	Totals	\$ <u>73,723</u>			<u>61.11</u>	\$ <u>4,505,505</u>	20
		WP G-5, Sh 35, Col (b)			WP G-5, Sh 35, Col (c)		

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80763546	\$ 452	10/9/2020	2/4/2021	118.00	\$ 53,315	1
2	80765262	29	1/8/2021	2/11/2021	34.00	989	2
3	80762873	71	6/24/2020	2/11/2021	232.00	16,565	3
4	80766343	5,000	1/16/2021	2/16/2021	31.00	155,000	4
5	80765896	5,955	2/8/2021	2/16/2021	8.00	47,643	5
6	80762621	7,600	1/16/2021	2/18/2021	32.50	247,000	6
7	80764261	9,180	1/24/2021	2/23/2021	30.00	275,400	7
8	80767485	2,181	2/17/2021	2/23/2021	6.00	13,086	8
9	80769339	124	3/1/2021	2/25/2021	(4.50)	(557)	9
10	80769083	1,360	1/20/2021	2/25/2021	36.00	48,960	10
11	80765724	225	2/2/2021	2/25/2021	23.00	5,180	11
12	80768113	624	1/29/2021	3/2/2021	32.00	19,960	12
13	80769763	3,579	2/3/2021	3/2/2021	27.00	96,633	13
14	80767456	19	2/3/2021	3/2/2021	27.00	513	14
15	80766425	4,721	2/3/2021	3/9/2021	33.50	158,159	15
16	80769474	3,702	2/11/2021	3/19/2021	36.00	133,268	16
17	80778340	169	2/14/2021	4/15/2021	59.50	10,082	17
18	Totals	\$ <u>44,992</u>			<u>28.48</u>	\$ <u>1,281,193</u>	18
		WP G-5, Sh 35, Col (b)			WP G-5, Sh 35, Col (c)		

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

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

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	[1]					(e) - (d)	(c) * (f)	
59	City of Henderson	80725490	492,776	8/15/2020	10/14/2020	59.50	29,320,171	59
60	City of Las Vegas	80725498	837,518	8/15/2020	10/14/2020	59.50	49,832,322	60
61	City of Lovelock	80725508	3,530	7/1/2020	10/14/2020	105.00	370,614	61
62	City of Mesquite	80725513	481	8/15/2020	10/14/2020	59.50	28,614	62
63	Nevada Sales and Use Tax	80729828	101,700	8/15/2020	10/23/2020	68.50	6,966,428	63
64	Nevada Modified Business Tax	80731719	264,136	8/15/2020	10/30/2020	75.50	19,942,301	64
65	Nevada Universal Energy Charge	80732095	328,712	8/15/2020	10/30/2020	75.50	24,817,745	65
66	City of North Las Vegas	80735495	127,343	10/16/2020	11/17/2020	32.00	4,074,976	66
67	Nevada Property Tax	80742040	542,640	12/30/2020	12/8/2020	(22.00)	(11,938,084)	67
68	City of North Las Vegas	80746426	166,105	11/15/2020	12/15/2020	29.50	4,900,090	68
69	Nevada Property Tax Installment	80748324	1,999,135	12/30/2020	12/22/2020	(8.00)	(15,993,079)	69
70	Nevada Mill Tax Installment	80755675	483,768	11/15/2020	1/5/2021	50.50	24,430,286	70
71	City of North Las Vegas	80757057	255,563	12/16/2020	1/14/2021	29.00	7,411,339	71
72	City of Winnemucca	80757060	18,230	11/15/2020	1/14/2021	59.50	1,084,693	72
73	Clark County	80757064	2,146,793	11/15/2020	1/14/2021	59.50	127,734,154	73
74	Churchill County	80757817	64,458	11/15/2020	1/19/2021	64.50	4,157,553	74
75	City of Boulder City	80757820	100,638	11/15/2020	1/19/2021	64.50	6,491,145	75
76	City of Carlin	80757823	4,227	11/15/2020	1/19/2021	64.50	272,668	76
77	City of Carson City	80757827	325,311	11/15/2020	1/19/2021	64.50	20,982,577	77
78	City of Elko	80757830	93,134	11/15/2020	1/19/2021	64.50	6,007,158	78
79	City of Fallon	80757832	45,291	11/15/2020	1/19/2021	64.50	2,921,240	79
80	City of Fernley	80757836	114,125	11/15/2020	1/19/2021	64.50	7,361,074	80
81	City of Henderson	80757839	700,405	11/15/2020	1/19/2021	64.50	45,176,139	81
82	City of Las Vegas	80757842	1,397,679	11/15/2020	1/19/2021	64.50	90,150,298	82
83	City of Mesquite	80757847	561	11/15/2020	1/19/2021	64.50	36,201	83
84	City of Yerington	80757851	15,187	11/15/2020	1/19/2021	64.50	979,590	84
85	Douglas County	80757856	109,160	11/15/2020	1/19/2021	64.50	7,040,843	85
86	Douglas County	80757862	136,453	11/15/2020	1/19/2021	64.50	8,801,213	86
87	Elko County	80757864	8,363	11/15/2020	1/19/2021	64.50	539,413	87
88	Eureka County	80757866	84	11/15/2020	1/19/2021	64.50	5,448	88
89	Humboldt County	80757871	12,887	11/15/2020	1/19/2021	64.50	831,202	89
90	Lander County	80757892	9,884	11/15/2020	1/19/2021	64.50	637,508	90
91	Lyon County	80757903	71,177	11/15/2020	1/19/2021	64.50	4,590,893	91
92	Lyon County	80757912	47,455	11/15/2020	1/19/2021	64.50	3,060,832	92
93	Pershing County	80757926	2,620	11/15/2020	1/19/2021	64.50	169,005	93
94	Washoe County	80757928	49,897	11/15/2020	1/19/2021	64.50	3,218,377	94
95	Bureau of Indian Affairs	80757930	886	9/30/2020	1/19/2021	110.50	97,955	95
96	Nevada Universal Energy Charge	80761846	552,718	11/15/2020	1/28/2021	73.50	40,624,753	96
97	Nevada Sales and Use Tax	80761857	61,100	11/15/2020	1/29/2021	74.50	4,551,949	97
98	Nevada Modified Business Tax	80761870	223,936	11/15/2020	1/29/2021	74.50	16,683,199	98
99	City of North Las Vegas	80767027	307,730	1/16/2021	2/18/2021	33.00	10,155,099	99
100	Nevada Property Tax Installment	80768537	1,999,135	12/30/2020	2/25/2021	57.00	113,950,691	100
101	City of North Las Vegas	80774862	252,675	2/14/2021	3/16/2021	29.50	7,453,904	101
102	Nevada Mill Tax Installment	80785783	483,768	2/14/2021	4/5/2021	49.50	23,946,518	102
103	City of Winnemucca	80786502	29,601	2/14/2021	4/15/2021	59.50	1,761,258	103
104	Churchill County	80786835	83,820	2/14/2021	4/16/2021	60.50	5,071,108	104
105	City of Boulder City	80786838	330,990	2/14/2021	4/16/2021	60.50	20,024,905	105
106	City of Carlin	80786841	3,972	2/14/2021	4/16/2021	60.50	240,296	106
107	City of Carson City	80786842	458,582	2/14/2021	4/16/2021	60.50	27,744,181	107
108	City of Elko	80786844	131,164	2/14/2021	4/16/2021	60.50	7,935,408	108
109	City of Fallon	80786847	72,943	2/14/2021	4/16/2021	60.50	4,413,046	109
110	City of Fernley	80786849	168,267	2/14/2021	4/16/2021	60.50	10,180,158	110
111	City of Henderson	80786850	1,220,194	2/14/2021	4/16/2021	60.50	73,821,730	111
112	City of Las Vegas	80786851	1,986,409	2/14/2021	4/16/2021	60.50	120,177,714	112
113	City of Lovelock	80786852	10,617	12/30/2020	4/16/2021	106.50	1,130,680	113
114	City of Mesquite	80786853	1,274	2/14/2021	4/16/2021	60.50	77,096	114
115	City of North Las Vegas	80786855	226,804.84	3/16/2021	4/16/2021	31.00	7,030,950	115
116	City of Yerington	80786856	20,708	2/14/2021	4/16/2021	60.50	1,252,804	116

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

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

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

[1] Source: Company Records

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

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

Line No.	Description (a) [1]	Voucher Number (b)	Amount (c)	Service Date (d)	Date Paid (e)	Lag Days (f) (e) - (d)	Dollar Days (g) (c) * (f)	Line No.
1	FICA - Internal Revenue Service	80679908	11	6/12/2020	6/15/2020	3.00	34	1
2	FICA - Internal Revenue Service	80679934	57,892	6/12/2020	6/15/2020	3.00	173,676	2
3	FICA - Internal Revenue Service	80684138	88	6/19/2020	6/24/2020	5.00	441	3
4	FICA - Internal Revenue Service	80684153	21	6/22/2020	6/26/2020	4.00	85	4
5	FICA - Internal Revenue Service	80685146	57,809	6/26/2020	6/29/2020	3.00	173,427	5
6	FICA - Internal Revenue Service	80685159	62	6/26/2020	6/29/2020	3.00	186	6
7	FICA - Internal Revenue Service	80688224	34	7/3/2020	7/8/2020	5.00	169	7
8	FICA - Internal Revenue Service	80690248	57,901	7/10/2020	7/13/2020	3.00	173,704	8
9	FICA - Internal Revenue Service	80693920	190	7/17/2020	7/22/2020	5.00	951	9
10	FICA - Internal Revenue Service	80694791	58,282	7/24/2020	7/27/2020	3.00	174,845	10
11	Federal Unemployment	80696064	635	5/16/2020	7/29/2020	74.00	47,011	11
12	State of Nevada	80696416	108,051	5/16/2020	7/30/2020	75.00	8,103,846	12
13	FICA - Internal Revenue Service	80700089	58,590	8/7/2020	8/10/2020	3.00	175,770	13
14	FICA - Internal Revenue Service	80701765	36	8/10/2020	8/14/2020	4.00	145	14
15	FICA - Internal Revenue Service	80705235	43	8/14/2020	8/24/2020	10.00	431	15
16	FICA - Internal Revenue Service	80705238	235	8/21/2020	8/24/2020	3.00	704	16
17	FICA - Internal Revenue Service	80705827	59,008	8/21/2020	8/24/2020	3.00	177,024	17
18	FICA - Internal Revenue Service	80707469	144	8/24/2020	8/28/2020	4.00	578	18
19	FICA - Internal Revenue Service	80710425	199	8/31/2020	9/4/2020	4.00	794	19
20	FICA - Internal Revenue Service	80710494	260	8/28/2020	9/2/2020	5.00	1,299	20
21	FICA - Internal Revenue Service	80710498	36	8/26/2020	9/2/2020	7.00	254	21
22	FICA - Internal Revenue Service	80711540	419	9/4/2020	9/8/2020	4.00	1,675	22
23	FICA - Internal Revenue Service	80711563	60,744	9/4/2020	9/8/2020	4.00	242,974	23
24	FICA - Internal Revenue Service	80716697	57,932	9/18/2020	9/21/2020	3.00	173,797	24
25	FICA - Internal Revenue Service	80717635	469	9/21/2020	9/25/2020	4.00	1,875	25
26	FICA - Internal Revenue Service	80720599	866	9/25/2020	9/30/2020	5.00	4,330	26
27	FICA - Internal Revenue Service	80722543	57,744	10/2/2020	10/5/2020	3.00	173,231	27
28	FICA - Internal Revenue Service	80727489	57,884	10/16/2020	10/19/2020	3.00	173,652	28
29	FICA - Internal Revenue Service	80729770	90	10/20/2020	10/23/2020	3.00	270	29
30	Federal Unemployment	80731731	419	2/14/2021	10/30/2020	(107.00)	(44,875)	30
31	State of Nevada	80735436	7,252	2/14/2021	11/2/2020	(104.00)	(754,173)	31
32	FICA - Internal Revenue Service	80735437	57,995	10/30/2020	11/2/2020	3.00	173,984	32
33	FICA - Internal Revenue Service	80735815	934	11/3/2020	11/6/2020	3.00	2,801	33
34	FICA - Internal Revenue Service	80736200	3,422	11/6/2020	11/12/2020	6.00	20,531	34
35	FICA - Internal Revenue Service	80736987	33	11/13/2020	11/16/2020	3.00	100	35
36	FICA - Internal Revenue Service	80736991	285	11/12/2020	11/13/2020	1.00	285	36
37	FICA - Internal Revenue Service	80736996	58,269	11/13/2020	11/16/2020	3.00	174,806	37
38	FICA - Internal Revenue Service	80739271	3,046	11/17/2020	11/20/2020	3.00	9,139	38
39	FICA - Internal Revenue Service	80740012	3,363	11/20/2020	11/25/2020	5.00	16,816	39
40	FICA - Internal Revenue Service	80740458	58,381	1/25/2020	11/27/2020	307.00	17,923,078	40
41	FICA - Internal Revenue Service	80742821	264	11/27/2020	12/2/2020	5.00	1,320	41
42	FICA - Internal Revenue Service	80745387	2,817	12/3/2020	12/9/2020	6.00	16,900	42
43	FICA - Internal Revenue Service	80747007	59,745	12/11/2020	12/14/2020	3.00	179,236	43
44	FICA - Internal Revenue Service	80749234	2,111	12/14/2020	12/18/2020	4.00	8,442	44
45	FICA - Internal Revenue Service	80751309	2,717	12/17/2020	12/23/2020	6.00	16,304	45
46	FICA - Internal Revenue Service	80753555	58,887	12/24/2020	12/28/2020	4.00	235,548	46
47	FICA - Internal Revenue Service	80754168	294	12/31/2020	12/31/2020	0.00	0	47
48	FICA - Internal Revenue Service	80756200	1,067	1/4/2021	1/8/2021	4.00	4,268	48
49	FICA - Internal Revenue Service	80757320	307,807	1/8/2021	1/11/2021	3.00	923,420	49
50	FICA - RSU	80758314	48,557	2/14/2021	1/15/2021	(30.50)	(1,480,978)	50
51	FICA - Internal Revenue Service	80759365	1,186	1/15/2021	1/20/2021	5.00	5,928	51
52	FICA - Internal Revenue Service	80760473	307,850	1/22/2021	1/25/2021	3.00	923,551	52
53	Federal Unemployment	80761240	1,249	11/15/2020	1/27/2021	72.50	90,558	53
54	State of Nevada	80761853	2,543	11/15/2020	1/29/2021	74.50	189,436	54
55	FICA - Internal Revenue Service	80761876	1,372	1/26/2021	1/29/2021	3.00	4,115	55
56	FICA - Internal Revenue Service	80764077	33,829	1/29/2021	2/3/2021	5.00	169,146	56
57	FICA - Internal Revenue Service	80765270	310,293	2/5/2021	2/8/2021	3.00	930,880	57
58	FICA - Internal Revenue Service	80766544	189	2/8/2021	2/12/2021	4.00	757	58
59	FICA - Internal Revenue Service	80767937	479	2/10/2021	2/17/2021	7.00	3,356	59

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

Line No.	Description (a)	Voucher Number (b)	Amount (c)	Service Date (d)	Date Paid (e)	Lag Days (f)	Dollar Days (g)	Line No.
	[1]					(e) - (d)	(c) * (f)	
60	FICA - ES Bonus	80767943	5,702	7/1/2020	2/17/2021	230.50	1,314,293	60
61	FICA - Internal Revenue Service	80767945	16,830	2/11/2021	2/17/2021	6.00	100,980	61
62	FICA - Internal Revenue Service	80768619	296,940	2/19/2021	2/22/2021	3.00	890,821	62
63	FICA - Internal Revenue Service	80770075	485	2/23/2021	2/26/2021	3.00	1,456	63
64	FICA - Internal Revenue Service	80772838	1,569	2/26/2021	3/1/2021	3.00	4,706	64
65	FICA - MIP	80772850	421,247	2/14/2021	3/1/2021	14.50	6,108,088	65
66	FICA - Internal Revenue Service	80772891	308	2/26/2021	3/2/2021	4.00	1,233	66
67	FICA - Internal Revenue Service	80774275	288,427	3/5/2021	3/8/2021	3.00	865,281	67
68	FICA - Internal Revenue Service	80774354	651	3/5/2021	3/8/2021	3.00	1,954	68
69	FICA - PS	80774851	32,855	2/14/2021	3/9/2021	22.50	739,227	69
70	FICA - Dividend	80775627	308	2/14/2021	3/12/2021	25.50	7,860	70
71	FICA - Internal Revenue Service	80777735	361	3/9/2021	3/17/2021	8.00	2,888	71
72	FICA - Internal Revenue Service	80779675	284,164	3/15/2021	3/22/2021	7.00	1,989,146	72
73	FICA - Internal Revenue Service	80779690	9	3/19/2021	3/22/2021	3.00	27	73
74	FICA - Internal Revenue Service	80782708	1,345	3/22/2021	3/26/2021	4.00	5,378	74
75	FICA - Internal Revenue Service	80783046	1,080	3/31/2021	3/31/2021	0.00	0	75
76	FICA - Internal Revenue Service	80785770	283,062	4/2/2021	4/5/2021	3.00	849,187	76
77	FICA - Internal Revenue Service	80785781	377	4/2/2021	4/5/2021	3.00	1,131	77
78	FICA - Internal Revenue Service	80788509	513	4/16/2021	4/19/2021	3.00	1,538	78
79	FICA - Internal Revenue Service	80788524	283,404	4/16/2021	4/19/2021	3.00	850,213	79
80	FICA - Internal Revenue Service	80790154	276	4/19/2021	4/23/2021	4.00	1,104	80
81	Federal Unemployment	80792536	96,187	2/14/2021	4/30/2021	74.50	7,165,917	81
82	FICA - Internal Revenue Service	80792540	171	4/26/2021	4/30/2021	4.00	682	82
83	State of Nevada	80795306	221,217	2/14/2021	5/3/2021	77.50	17,144,279	83
84	FICA - Internal Revenue Service	80795453	280,223	4/30/2021	5/4/2021	4.00	1,120,891	84
85	FICA - Internal Revenue Service	80795463	2,390	4/30/2021	5/3/2021	3.00	7,170	85
86	FICA - Internal Revenue Service	80797286	1,143	5/4/2021	5/7/2021	3.00	3,430	86
87	FICA - Internal Revenue Service	80797966	662	5/7/2021	5/12/2021	5.00	3,308	87
88	FICA - Internal Revenue Service	80799875	205	5/14/2021	5/17/2021	3.00	616	88
89	FICA - Internal Revenue Service	80799886	281,627	5/14/2021	5/17/2021	3.00	844,881	89
90	FICA - Internal Revenue Service	80800771	807	5/24/2021	5/26/2021	2.00	1,615	90
91	FICA - Internal Revenue Service	80803597	1,888	5/31/2021	6/1/2021	1.00	1,888	91
92	FICA - Internal Revenue Service	80803600	199,680	5/28/2021	6/1/2021	4.00	798,722	92
93	Totals		<u>\$ 5,038,445</u>			<u>14.00</u>	<u>\$ 70,551,767</u>	93

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

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

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

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

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

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

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

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

Line No.	Description (a)	Amount Outstanding (b) [1]	Allocated to Rate Base (c) [2]	Rate (d)	Interest Expense (e) (c) * (d)	Days (f) [1]	Dollar Days (g) (e) * (f)	Line No.
1	Debentures	\$ 2,028,577,503	\$ 72,357,326	4.15%	\$ 3,002,964	91.25	\$ 274,020,462	1
2	Medium Term Notes	57,390,034	2,047,045	7.79%	159,552	91.25	14,559,153	2
3	Preferred Securities	(3,838,246)	(136,906)	-4.48%	6,130	45.63	279,687	3
4	CP Facility	49,986,856	1,782,981	0.44%	7,920	(14.00)	(110,880)	4
5	Term Facility	99,557,867	3,551,129	1.20%	42,774	3.50	149,707	5
6	Tax Exempt - Fixed Rate	1,929,339	0	-9.07%	0	15.21	0	6
7	Tax Exempt - Variable Rate	145,225,541	0	1.06%	0	15.21	0	7
8	Total Long-Term Debt	\$ 2,378,828,893	\$ 79,601,575		\$ 3,219,340		\$ 288,898,131	8
9	Short-Term Debt	\$ 73,952,599	\$ 2,637,815	1.71%	\$ 45,083	3.50	\$ 157,791	9
10	Customer Deposits	18,828,581	3,152,577	0.09%	2,837	182.50	517,811	10
11	Total Short-Term Debt	\$ 92,781,180	\$ 5,790,392		\$ 47,920		\$ 675,601	11
12	Total Debt	\$ 2,471,610,073	\$ 85,391,966	3.83%	\$ 3,267,260	88.63	\$ 289,573,732	12

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

[1] Source: Schedule F

[2] Allocation of the amount of debt financing rate base is \$168,584,071 x 50.65% Debt = \$85,391,966. The first portion of debt allocated finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

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

Line No.	Description (a)	Days (b)	Line No.
1	Cycle	[1] 15.21	1
2	Read to Bill	[2] 2.88	2
3	Bill to Collection	[3] <u>20.31</u>	3
4	Total	<u>38.40</u>	4
		WP G-5, Sh 1, Ln 14(d)	

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

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

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

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

Line No.	Description (a)	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) to (m)	Line No.
1	241001429 Southern Nevada	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 8	1
2	Carson	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	2
3	Elko	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
4	Fernley	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Tahoe	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Winnemucca	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Northern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	7
8	241001430 Mesquite	\$ 131	\$ 160	\$ 153	\$ 169	\$ 152	\$ 169	\$ 244	\$ 456	\$ 378	\$ 455	\$ 374	\$ 0	\$ 2,839	8
9	Southern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Southern Nevada	\$ 131	\$ 160	\$ 153	\$ 169	\$ 152	\$ 169	\$ 244	\$ 456	\$ 378	\$ 455	\$ 374	\$ 0	\$ 2,839	10
11	Carson	\$ 121,576	\$ 98,407	\$ 83,817	\$ 85,514	\$ 97,968	\$ 170,515	\$ 306,910	\$ 342,212	\$ 294,343	\$ 283,544	\$ 260,360	\$ 12	\$ 2,145,178	11
12	Fernley	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Northern Nevada	\$ 121,576	\$ 98,407	\$ 83,817	\$ 85,514	\$ 97,968	\$ 170,515	\$ 306,910	\$ 342,212	\$ 294,343	\$ 283,544	\$ 260,360	\$ 12	\$ 2,145,178	13
14	241001431 Southern Nevada	\$ 167,654	\$ 154,409	\$ 146,360	\$ 152,373	\$ 144,388	\$ 274,170	\$ 275,955	\$ 421,149	\$ 273,126	\$ 244,299	\$ 171,990	\$ 31	\$ 2,425,902	14
15	241001432 Southern Nevada	\$ 348,408	\$ 299,305	\$ 286,669	\$ 293,941	\$ 298,168	\$ 418,094	\$ 715,457	\$ 772,229	\$ 674,327	\$ 574,559	\$ 375,159	\$ 84	\$ 5,056,400	15
16	241001433 Southern Nevada	\$ 216,562	\$ 191,846	\$ 163,204	\$ 160,313	\$ 174,364	\$ 200,927	\$ 343,289	\$ 496,301	\$ 393,781	\$ 347,530	\$ 268,988	\$ 0	\$ 2,957,103	16
17	241001434 Southern Nevada	\$ 52,040	\$ 53,443	\$ 54,452	\$ 100,931	\$ 57,362	\$ 57,240	\$ 58,191	\$ 62,619	\$ 60,112	\$ 275,029	\$ 117,274	\$ 94,584	\$ 1,043,278	17
18	241001438 Southern Nevada	\$ 115,619	\$ 129,803	\$ 130,120	\$ 133,280	\$ 129,956	\$ 129,910	\$ 129,671	\$ 129,737	\$ 130,786	\$ 141,034	\$ 132,752	\$ 123,614	\$ 1,556,281	18
19	Northern Nevada	\$ 31,749	\$ 34,150	\$ 34,024	\$ 34,123	\$ 34,039	\$ 34,120	\$ 34,528	\$ 34,145	\$ 34,144	\$ 33,980	\$ 33,999	\$ 33,820	\$ 406,819	19
20	241001439 Southern Nevada	\$ 617,948	\$ 571,698	\$ 509,066	\$ 528,264	\$ 558,596	\$ 678,902	\$ 1,085,382	\$ 1,285,169	\$ 1,047,320	\$ 961,391	\$ 698,543	\$ 0	\$ 8,522,278	20
21	Carson	\$ 57,358	\$ 48,341	\$ 45,120	\$ 46,193	\$ 53,319	\$ 112,180	\$ 165,555	\$ 166,359	\$ 158,992	\$ 138,200	\$ 101,109	\$ 0	\$ 1,092,724	21
22	Fernley	\$ 54,362	\$ 43,405	\$ 45,380	\$ 47,535	\$ 54,616	\$ 80,599	\$ 132,844	\$ 148,634	\$ 125,239	\$ 115,945	\$ 86,649	\$ 0	\$ 935,206	22
23	Northern Nevada	\$ 111,720	\$ 91,746	\$ 90,499	\$ 93,728	\$ 107,834	\$ 192,778	\$ 298,399	\$ 314,993	\$ 284,231	\$ 254,145	\$ 187,757	\$ 0	\$ 2,027,931	23
24	Total Northern Nevada	\$ 265,046	\$ 224,303	\$ 208,341	\$ 213,364	\$ 239,941	\$ 397,414	\$ 639,837	\$ 691,350	\$ 612,717	\$ 571,669	\$ 482,116	\$ 33,831	\$ 4,579,929	24

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

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

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

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

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

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i) WP G-5, Sh 71, Ln 1	Northern Nevada (i) WP G-5, Sh 71, Ln 1	Allocation Method (j) [2]	Line No.
Account 135 - Working Funds												
1	Working Funds	[3]	135000000	432,863	\$	432,863	0	432,863	0	0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3]	135001072	0	0	0	0	0	0	0	N	2
3	Total Account 135		\$	432,863	0	432,863	0	432,863	0	0		3
Account 165 - Prepayments												
4	Prepayments		165000000	203,093	\$	203,093	(42,650)	160,444	44,917	8,561	A	4
5	Insurance Premiums and Other	[3]	165001129	24,012,577	24,012,577	0	24,012,577	6,722,442	1,281,269	0	A	5
6	COLI	[3]	165001129	76,331	76,331	0	76,331	0	0	0	N	6
7	Licenses and Franchise Taxes	[3][4]	165001131	134,598	134,598	0	134,598	0	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	45,680	45,680	0	45,680	12,788	0	2,437	A	8
9	Commercial Paper Facility	[3]	165001353	3,890	3,890	0	3,890	0	0	0	N	9
10	Total Account 165		\$	24,476,170	0	24,476,170	(42,650)	24,433,520	6,780,148	1,292,268		10
Account 174 - Misc Current and Accrued Assets												
11	Misc Current & Accrue Equity in Employee Homes CA GRCMA	[3][4]	174001158	474,532	\$	474,532	0	474,532	0	0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002013	(10,095,742)	\$	(10,095,742)	0	(10,095,742)	0	0	N	12
13	Total Account 174		\$	(9,621,210)	0	(9,621,210)	0	(9,621,210)	0	0		13
Account 182.3 - Other Regulatory Assets												
14	Accrued Vacation Pay	[4]	182301370	15,001,769	\$	15,001,769	(3,150,372)	11,851,398	0	0	N	14
15	SFAS 109 Deferral (Common)	[3][4]	182302109	0	0	0	0	0	0	0	N	15
16	Arizona Gas Research and Development	[4]	182303003	0	0	0	0	0	0	0	N	16
17	TRIMP (Arizona)	[4]	182303004	(250,539)	(250,539)	0	(250,539)	(197,926)	0	0	N	17
18	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	(91,699)	(91,699)	0	(91,699)	(72,442)	0	0	N	18
19	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	1,424,614	1,424,614	0	1,424,614	(299,169)	0	0	I	19
20	UGCE Deferral (No. Nevada)	[4]	182303007	106,553	106,553	0	106,553	84,177	0	0	I	20
21	UGCE Deferral (So. Nevada)	[4]	182303008	1,235,135	1,235,135	0	1,235,135	(259,378)	0	0	I	21
22	California Environmental Compliance Cost	[4]	182303008	898,571	898,571	0	898,571	(188,700)	0	0	N	22
23	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	(2)	(2)	0	0	0	0	0	D-N	23
24	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	2	(2)	0	0	0	0	0	D-S	24
25	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	71,437	71,437	0	71,437	56,436	0	0	N	25
26	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	425,858	425,858	0	425,858	(89,430)	0	0	N	26
27	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	266,544	266,544	0	266,544	210,570	0	0	N	27
28	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	(246,233)	(246,233)	0	(246,233)	(194,524)	0	0	N	28
29	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	1,848,001	1,848,001	0	1,848,001	(388,080)	0	0	N	29
30	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	(8,027,100)	(8,027,100)	0	(8,027,100)	1,685,691	0	0	N	30
31	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	201,477	201,477	0	201,477	159,167	0	0	N	31
32	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	733,839	733,839	0	733,839	(154,106)	0	0	N	32
33	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	173,590	173,590	0	173,590	137,136	0	0	N	33
34	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	881,905	881,905	0	881,905	696,705	0	0	N	34
35	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[4]	182303017	16,737	16,737	0	16,737	(3,515)	0	0	I	35
36	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[4]	182303017	89,609	89,609	0	89,609	(18,818)	0	0	I	36
37	IDRB Variable Interest Adj. (So. Nevada)		182303021	(1,969,488)	(1,969,488)	0	(1,969,488)	413,593	0	0	I	37

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
38	California Public Interest R & D	[4]	182303027	216,313		216,313	(45,426)	170,887	0	0	N	38
39	Renewable Energy Program Rate (No. Nevada)		182303032	(28,513)		(28,513)	5,988	(22,525)	0	0	I	39
40	Renewable Energy Program Rate (So. Nevada)		182303032	(4,031)		(4,031)	847	(3,185)	0	0	I	40
41	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	0	N	41
42	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	0	N	42
43	Arizona Rate Case 2019	[4]	182303042	432,263		432,263	(90,775)	341,488	0	0	N	43
44	Nevada Rate Case 2018	[4]	182303044	225,147	(29,172)	195,975	(41,155)	154,820	130,036	24,784	R	44
45	Low Income Program (LIRA) (Arizona)	[4]	182303045	3,838,863		3,838,863	(806,161)	3,032,702	0	0	N	45
46	California Public Purpose Program - CARE	[4]	182303047	4,392,658		4,392,658	(922,458)	3,470,200	0	0	N	46
47	Nevada Rate Case Post July 2018	[6]	182303051	399,048	27,768	426,816	(89,631)	337,185	283,207	53,978	R	47
48	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	20,486		20,486	(4,302)	16,184	0	0	N	48
49	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(725,402)		(725,402)	152,334	(573,067)	0	0	N	49
50	California Rate Case TY 2021	[4]	182303056	753,368		753,368	(158,207)	595,160	0	0	N	50
51	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	24,940		24,940	(5,237)	19,703	0	0	I	51
52	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	(1,840,847)		(1,840,847)	386,578	(1,454,269)	0	0	I	52
53	California Public Purpose Program - ESAP	[4]	182303068	1,722,728		1,722,728	(361,773)	1,360,955	0	0	N	53
54	California Infrastructure Replacement/Reliability Adj	[4]	182303071	(9,269)		(9,269)	1,946	(7,323)	0	0	N	54
55	California MHP Conversion to the Meter	[4]	182303072	1,364,555		1,364,555	(286,557)	1,077,999	0	0	N	55
56	California MHP Conversion Beyond the Meter	[4]	182303073	3,751,642		3,751,642	(787,845)	2,963,797	0	0	N	56
57	So. Nevada Self Insurance	[4]	182303074	4,068,912		4,068,912	(854,472)	3,214,441	0	0	N	57
58	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,239,030		1,239,030	(260,196)	978,834	0	0	N	58
59	CA MHP Conversions GAAP Adj.	[4]	182303076	(1,333,892)		(1,333,892)	280,117	(1,053,775)	0	0	N	59
60	Arizona Conservation Deferred Costs	[4]	182303079	995,384		995,384	(209,031)	786,353	0	0	N	60
61	Arizona Pension Balancing Account	[4]	182303080	2,245,138		2,245,138	(471,479)	1,773,659	0	0	N	61
62	Accrued Purchased Gas Cost	[3] [4]	182303082	2,453,846		2,453,846	0	2,453,846	0	0	I	62
63	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	1,336,133	(173,134)	1,162,999	(244,230)	918,769	918,769	0	D-S	63
64	So. Nevada Gas Lights Pre May 2009	[6]	182303086	128,488	(16,649)	111,839	(23,486)	88,353	88,353	0	D-S	64
65	So. Nevada Gas Lights Post May 2012	[6]	182303087	495,488	(64,204)	431,284	(90,570)	340,714	340,714	0	D-S	65
66	So. Nevada Gas Lights Post July 2018	[6]	182303088	12,146	3,636	15,782	(3,314)	12,468	12,468	0	D-S	66
67	California Conservation and Energy Efficiency Program	[4]	182303089	(524,763)		(524,763)	110,200	(414,562)	0	0	N	67
68	Arizona EEP/DCA Single-Family	[4]	182303090	6,008,204		6,008,204	(1,261,723)	4,746,481	0	0	N	68
69	Arizona EEP/DCA Multi-Family	[4]	182303091	1,377,514		1,377,514	(289,278)	1,088,236	0	0	N	69
70	Arizona EEP/DCA General-Small	[4]	182303092	205,519		205,519	(43,159)	162,360	0	0	N	70
71	Arizona EEP/DCA General-Medium	[4]	182303093	(9,594,265)		(9,594,265)	2,014,796	(7,579,469)	0	0	N	71
72	Arizona EEP/DCA General-Large 1	[4]	182303094	(6,587,674)		(6,587,674)	1,383,411	(5,204,262)	0	0	N	72
73	Arizona EEP/DCA General-Large 2	[4]	182303095	(706,799)		(706,799)	148,428	(558,371)	0	0	N	73
74	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	3,725,337		3,725,337	(782,321)	2,943,016	0	0	N	74
75	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	323,461		323,461	(67,927)	255,534	0	0	N	75
76	Arizona Property Tax	[4]	182303098	(6,588,105)		(6,588,105)	1,383,502	(5,204,603)	0	0	N	76
77	Arizona Property Tax February 2019	[4]	182303099	7,277,276		7,277,276	(1,528,228)	5,749,048	0	0	N	77
78	California Greenhouse Gas Balancing Account Costs	[4]	182303101	3,569,989		3,569,989	(749,698)	2,820,292	0	0	N	78
79	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	1,220,682		1,220,682	(256,343)	964,339	0	0	N	79
80	California Greenhouse Gas Balancing Account Admin	[4]	182303103	19,928		19,928	(4,185)	15,743	0	0	N	80
81	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[6]	182303104	(5,367)	(222,264)	(227,631)	47,803	(179,829)	0	(179,829)	D-N	81

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
124	Misc. Current and Accrued Liabilities	[3]	242000000 \$	(4,507,113) \$	\$	(4,507,113) \$	0 \$	(4,507,113) \$	(1,261,789) \$	(240,492)	A	124
125	A/R Credit Balances	[3]	242001074	(6,100,000)		(6,100,000)	0	(6,100,000)	(1,707,726)	(325,485)	A	125
126	Accrued Pension Liability	[3]	242001140	182,731,295		182,731,295	(38,373,572)	144,357,723	40,413,674	7,702,677	A	126
127	Deferred Revenue UESC	[3]	242001141	(2,836)		(2,836)	0	(2,836)	(794)	(151)	A	127
128	Accrued Customer Deposits	[3]	242001250	(5,129,714)		(5,129,714)	0	(5,129,714)	0	0	I	128
129	Accrued Vacation	[4]	242001370	(15,001,769)		(15,001,769)	3,150,372	(11,851,398)	0	0	N	129

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average		Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Nevada		Allocation Method (j)	Line No.
				(d)	(d) + (e)					Southern (i)	Northern (i)		
130	Accrued Incentive Pay		242001371	(5,406,169)			1,135,295	(4,270,873)	(1,195,653)	(227,886)	A	130	
131	Vacation, Holiday, Other Time Off	[3]	242001375	(460,801)		(5,406,169)	0	(460,801)	(129,004)	(24,588)	A	131	
132	Accrued PBOP Costs		242001380	(22,317,457)		(22,317,457)	4,686,666	(17,630,791)	(4,935,829)	(940,748)	A	132	
133	ST US GAAP Post Retirement Funded Status	[4]	242001381	(3,146,154)		(3,146,154)	660,692	(2,485,462)	0	0	N	133	
134	Accrued Health and Dental		242001383	(4,602,213)		(4,602,213)	966,465	(3,635,749)	(1,017,846)	(193,997)	A	134	
135	Accrued SERP	[7]	242001387	(27,888,745)		(27,174,708)	5,706,689	(21,468,019)	(6,010,081)	(1,145,496)	A	135	
136	Operating Leases		242001525	(7,344)		(7,344)	1,542	(5,802)	(1,624)	(310)	A	136	
137	Energy Share Fuel Fund (Other)	[3][4]	242001605	(49,527)		(49,527)	0	(49,527)	0	0	N	137	
138	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(74,262)		(74,262)	0	(74,262)	(74,262)	0	D-S	138	
139	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(4,023)		(4,023)	0	(4,023)	0	(4,023)	D-N	139	
140	Total Account 242		\$ 88,033,169	\$ 7,14,037	\$ 88,747,206	\$ (22,065,851)	\$ 66,681,355	\$ 24,079,068	\$ 4,599,500			140	
141	Account 253 - Other Deferred Credits												
141	Other Deferred Credits (Common)	[4]	253000000	(8,066,774)		(8,066,774)	1,694,022	(6,372,751)	0	0	N	141	
142	Other Deferred Credits (Arizona)	[4]	253000000	0		0	0	0	0	0	N	142	
143	Deferred Comp - Officers		253001151	(16,452,464)		(16,452,464)	3,455,017	(12,997,447)	(3,638,701)	(893,521)	A	143	
144	Deferred Comp - Directors	[4]	253001152	(7,071,016)		(7,071,016)	0	0	0	0	N	144	
145	Deferred Comp - Inactive Officers		253001155	(26,349,182)		(26,349,182)	5,533,328	(20,815,854)	(5,827,503)	(1,110,698)	A	145	
146	Deferred Comp - Inactive Directors	[4]	253001156	(4,898,924)		(4,898,924)	0	0	0	0	N	146	
147	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001473	(239,156)		(239,156)	50,223	(188,933)	0	0	N	147	
148	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)		253001473	(619,454)		(619,454)	130,085	(489,369)	0	0	M	148	
149	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(94,152)		(94,152)	19,772	(74,380)	0	0	N	149	
150	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	16,132		16,132	(3,388)	12,744	0	0	N	150	
151	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)		253001473	(7,369,707)		(7,369,707)	1,547,638	(5,822,068)	0	0	M	151	
152	LT US GAAP Post Retirement Funded Status	[4]	253001475	(477,509,846)		(477,509,846)	100,277,068	(377,232,778)	0	0	M	152	
153	Deferred ER SS Payments	[4]	253001489	(5,803,190)		(5,803,190)	1,218,670	(4,584,520)	0	0	N	153	
154	Total Account 253		\$ (554,457,732)	\$ 11,969,940	\$ (542,487,792)	\$ 113,922,436	\$ (428,565,356)	\$ (9,466,204)	\$ (1,804,219)			154	
155	Account 254 - Other Regulatory Liabilities												
155	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(634,926)		(634,926)	133,335	(501,592)	0	0	N	155	
156	Deferred Inc. - CIAC Gross-Up (No. Nevada)		254001472	(178,727)		(178,727)	37,533	(141,194)	0	0	M	156	
157	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(384,792)		(384,792)	80,806	(303,986)	0	0	N	157	
158	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(61,842)		(61,842)	12,987	(48,855)	0	0	N	158	
159	Deferred Inc. - CIAC Gross-Up (So. Nevada)		254001472	(1,016,931)		(1,016,931)	213,556	(803,376)	0	0	M	159	
160	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(38,476)		(38,476)	0	(38,476)	0	0	N	160	
161	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[4]	254001480	(743,511)		(743,511)	156,137	(587,374)	0	0	I	161	
162	Tax Reform Savings (So. California)	[4]	254001484	(5,611,501)		(5,611,501)	1,178,415	(4,433,086)	0	0	N	162	
163	Tax Reform Savings (No. California)	[4]	254001484	(2,397,073)		(2,397,073)	503,385	(1,893,688)	0	0	N	163	
164	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(896,531)		(896,531)	188,272	(708,260)	0	0	N	164	
165	Tax Reform Savings (Arizona)	[4]	254001484	2,817,521		2,817,521	(591,680)	2,225,842	0	0	N	165	
166	NV Contract Transition Adj Provision (No. Nevada)		254001490	(4,846)		(4,846)	1,018	(3,828)	0	0	N	166	
167	SFAS Regulatory Liab	[4]	254002108	(6,833,434)		(6,833,434)	1,435,021	(5,398,413)	0	0	N	167	
168	SFAS 109 Deferral	[3][4]	254002109	(422,480,393)		(422,480,393)	0	(422,480,393)	0	0	N	168	
169	Total Account 254		\$ (438,465,463)	\$ 0	\$ (438,465,463)	\$ 3,356,865	\$ (435,108,599)	\$ 0	\$ 0			169	

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
170	Totals			WP G-5, Sh 77-94			(f) * -1 * 0.21 [1]	(f) + (g)			(j)	170
			\$ (427,351,212)		11,916,410	(415,909,335)	(1,224,894)	(417,134,229)	25,282,661	4,538,466		
									WP G-5, Sh 71, Ln 12	WP G-5, Sh 71, Ln 12		

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

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

Methods	So. Nevada	No. Nevada
Allocated by 4-Factor		
Allocated 13 Month Ending Balance	A 28.00%	5.34%
Ratio of Nevada Jurisdictions	A* 5.34%	5.34%
Northern Nevada - Direct	R 83.99%	16.01%
Southern Nevada - Direct	D-N 0%	100%
Not Included/Other Jurisdictions	D-S 100%	0%
Interest Bearing or Earned Return	N 0%	0%
Sch. M-3	I 0%	0%
	M 0%	0%

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

[1] Source: Company Records

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

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

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

[1] Source: Company Records

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

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

Line No.	Month (a)	Accrued Vacation Pay (b)	SFAS 109 Deferral (Common) (c)	Arizona Gas Research and Development (d)	TRIMP (Arizona) (e)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) (f)	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) (g)	UGCE Deferral (No. Nevada) (h)	UGCE Deferral (So. Nevada) (i)	California Environmental Compliance Cost (j)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) (k)	Line No.
1	May 2020	\$ 14,519,000	\$ 0	\$ 0	\$ (1,072,369)	\$ (91,699)	\$ 1,424,614	\$ 114,788	\$ 1,348,827	\$ 782,100	\$ 0	1
2	June 2020	14,519,000	0	0	(958,347)	(91,699)	1,424,614	119,009	1,364,969	782,100	0	2
3	July 2020	14,519,000	0	0	(969,386)	(91,699)	1,424,614	122,962	1,380,522	782,100	0	3
4	August 2020	14,519,000	0	0	(879,887)	(91,699)	1,424,614	126,333	1,405,027	782,100	0	4
5	September 2020	14,519,000	0	0	(448,750)	(91,699)	1,424,614	130,443	1,424,057	782,100	0	5
6	October 2020	14,519,000	0	0	(74,828)	(91,699)	1,424,614	128,812	1,443,821	782,100	0	6
7	November 2020	14,519,000	0	0	(30,115)	(91,699)	1,424,614	124,880	1,464,941	998,404	0	7
8	December 2020	15,565,000	0	0	298,801	(91,699)	1,424,614	117,711	1,451,707	998,404	0	8
9	January 2021	15,565,000	0	0	268,083	(91,699)	1,424,614	93,734	1,183,713	998,404	0	9
10	February 2021	15,565,000	0	0	229,271	(91,699)	1,424,614	87,616	1,095,956	998,404	(22)	10
11	March 2021	15,565,000	0	0	93,635	(91,699)	1,424,614	79,952	944,584	998,404	0	11
12	April 2021	15,565,000	0	0	181,765	(91,699)	1,424,614	78,074	848,419	998,404	0	12
13	May 2021	15,565,000	0	0	104,121	(91,699)	1,424,614	60,873	700,208	998,404	0	13
14	Totals	\$ 195,023,000	\$ 0	\$ 0	\$ (3,257,007)	\$ (1,192,091)	\$ 18,519,976	\$ 1,385,186	\$ 16,056,750	\$ 11,681,428	\$ (22)	14
15	13 Month Average	\$ 15,001,769	\$ 0	\$ 0	\$ (250,539)	\$ (91,699)	\$ 1,424,614	\$ 106,553	\$ 1,235,135	\$ 898,571	\$ (2)	15

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

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

Line No.	Month (a)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009 (l)	General Revenues Adj General Service 3 (No. Nevada) 182303010 (m)	General Revenues Adj General Service 3 (So. Nevada) 182303010 (n)	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (o)	General Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (p)	General Revenues Adj Single-Family Residential (No. Nevada) 182303012 (q)	General Revenues Adj Single-Family Residential (So. Nevada) 182303012 (r)	General Revenues Adj General Service 1 (No. Nevada) 182303013 (s)	General Revenues Adj General Service 1 (So. Nevada) 182303013 (t)	General Revenues Adj General Service 2 (No. Nevada) 182303015 (u)	Line No.
1	May 2020	\$ 0	\$ 53,931	\$ 183,379	\$ 150,524	\$ (336,330)	\$ 1,414,172	\$ (8,656,128)	\$ 144,579	\$ (77,827)	\$ 159,348	1
2	June 2020	0	60,846	248,701	154,474	(357,427)	1,499,160	(9,075,575)	163,266	54,013	171,382	2
3	July 2020	0	63,673	287,620	276,651	(395,706)	1,613,879	(9,450,736)	175,324	165,981	180,793	3
4	August 2020	0	65,654	320,410	274,503	(422,780)	1,611,078	(9,718,203)	177,012	225,108	177,216	4
5	September 2020	0	66,965	359,436	271,392	(439,772)	1,613,815	(9,940,890)	180,141	294,204	178,942	5
6	October 2020	0	75,554	412,028	291,772	(336,298)	1,849,014	(9,634,737)	203,544	437,910	185,588	6
7	November 2020	0	86,723	456,223	306,150	(267,741)	1,988,421	(9,377,049)	201,532	593,384	197,758	7
8	December 2020	0	82,363	496,811	289,093	(281,803)	1,945,564	(9,376,553)	224,156	821,355	192,136	8
9	January 2021	0	84,384	536,209	312,600	(51,393)	2,222,956	(6,588,382)	266,829	1,198,808	196,114	9
10	February 2021	22	82,310	562,225	298,981	37,387	2,150,046	(4,906,864)	264,216	1,454,907	182,836	10
11	March 2021	0	73,183	554,035	294,354	(88,127)	2,110,023	(5,654,717)	239,222	1,476,551	163,026	11
12	April 2021	0	70,184	558,553	278,543	(115,013)	2,012,654	(5,940,531)	203,684	1,452,880	141,269	12
13	May 2021	0	62,916	560,525	266,038	(146,020)	1,993,226	(6,031,935)	175,698	1,442,633	130,259	13
14	Totals	\$ 22	\$ 928,686	\$ 5,536,153	\$ 3,465,074	\$ (3,201,023)	\$ 24,024,008	\$ (104,352,301)	\$ 2,619,202	\$ 9,539,907	\$ 2,256,667	14
15	13 Month Average	\$ 2	\$ 71,437	\$ 425,658	\$ 266,544	\$ (246,233)	\$ 1,848,001	\$ (8,027,100)	\$ 201,477	\$ 733,839	\$ 173,590	15

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

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

Line No.	Month (a)	General Revenues Adj General Service 2 (So. Nevada) (v)	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada) (w)	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada) (x)	IDRB Variable Interest Adj. (So. Nevada) (y)	California Public Interest R & D (z)	Renewable Energy Program Rate (No. Nevada) (aa)	Renewable Energy Program Rate (So. Nevada) (ab)	California Rate Case TY 2014 (ac)	Arizona Rate Case 2016 (ad)	Arizona Rate Case 2019 (ae)	Nevada Rate Case 2018 (af)	Line No.
1	May 2020	\$ 416,737	\$ 18,853	\$ 100,937	\$ (559,671)	\$ 221,259	\$ 1,315	\$ 388,995	\$ 0	\$ 0	\$ 304,520	\$ 253,611	1
2	June 2020	531,364	18,510	99,102	(813,185)	222,609	(1,277)	322,080	0	0	332,279	249,000	2
3	July 2020	609,395	18,167	97,267	(1,056,993)	216,528	(4,480)	271,055	0	0	393,812	244,389	3
4	August 2020	677,797	17,824	95,432	(1,307,966)	216,446	(7,832)	220,746	0	0	416,852	239,778	4
5	September 2020	741,957	17,481	93,597	(1,563,081)	216,446	(11,849)	167,699	0	0	456,030	235,167	5
6	October 2020	860,003	17,117	91,647	(1,786,266)	216,479	(16,285)	112,516	0	0	458,530	230,268	6
7	November 2020	959,286	16,753	89,697	(2,032,984)	216,489	(24,808)	39,049	0	0	461,030	225,369	7
8	December 2020	1,075,973	16,389	87,747	(2,353,932)	216,324	(38,968)	(95,831)	0	0	476,126	220,470	8
9	January 2021	1,174,385	16,025	85,797	(2,568,403)	214,465	(48,610)	(186,092)	0	0	473,521	215,571	9
10	February 2021	1,188,883	15,661	83,847	(2,694,703)	214,390	(51,281)	(248,242)	0	0	472,096	210,672	10
11	March 2021	1,112,326	15,297	81,897	(2,816,771)	213,780	(53,883)	(305,035)	0	0	458,210	205,773	11
12	April 2021	1,074,869	14,933	79,947	(2,954,270)	213,660	(55,740)	(343,818)	0	0	458,210	200,874	12
13	May 2021	1,041,786	14,569	77,997	(3,095,125)	213,190	(56,972)	(375,531)	0	0	458,210	195,975	13
14	Totals	\$ 11,464,762	\$ 217,579	\$ 1,164,911	\$ (25,603,350)	\$ 2,812,065	\$ (370,668)	\$ (62,408)	\$ 0	\$ 0	\$ 5,619,424	\$ 2,926,917	14
15	13 Month Average	\$ 881,905	\$ 16,737	\$ 89,609	\$ (1,969,488)	\$ 216,313	\$ (28,513)	\$ (4,031)	\$ 0	\$ 0	\$ 432,263	\$ 225,147	15

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

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

Line No.	Month (a)	Low Income Program (LIRA) (Arizona)	California Public Purpose Program - CARE	Nevada Rate Case Post July 2018	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada)	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada)	California Rate Case TY 2021	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	California Public Purpose Program - ESAP	California Infrastructure Replacement/Reliability Adj	Line No.
	(a)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	No.
1	May 2020	\$ 3,662,652	\$ 6,039,461	\$ 277,516	\$ (52,359)	\$ (1,643,124)	\$ 687,819	\$ 99,068	\$ (909,309)	\$ 1,645,559	\$ (9,262)	1
2	June 2020	3,637,145	6,374,601	357,665	(54,477)	(1,634,948)	694,619	103,479	(940,747)	1,705,230	(9,263)	2
3	July 2020	3,636,172	3,339,992	375,405	(69,564)	(1,898,008)	768,230	109,034	(936,734)	(1,045,826)	(9,265)	3
4	August 2020	3,651,365	3,652,559	376,942	(23,582)	(1,122,613)	776,040	115,418	(905,990)	813,085	(9,266)	4
5	September 2020	3,662,532	3,916,879	407,539	(26,884)	(1,158,925)	776,040	121,985	(860,593)	1,720,530	(9,267)	5
6	October 2020	3,655,870	2,681,141	422,472	(27,980)	(1,115,420)	776,040	124,806	(857,309)	1,161,913	(9,268)	6
7	November 2020	3,657,856	3,232,068	409,336	(6,725)	(814,005)	777,493	91,978	(1,398,631)	1,928,557	(9,269)	7
8	December 2020	3,733,777	4,271,272	426,780	26,853	(234,999)	779,268	31,345	(2,436,507)	2,423,861	(9,270)	8
9	January 2021	3,794,689	4,428,133	426,780	59,230	64,263	779,268	(23,878)	(2,975,649)	2,471,994	(9,272)	9
10	February 2021	3,966,554	5,347,221	426,780	83,386	59,983	782,463	(65,080)	(2,971,058)	2,645,434	(9,273)	10
11	March 2021	4,154,081	5,236,226	426,780	106,484	46,287	744,741	(104,536)	(2,951,271)	2,703,682	(9,273)	11
12	April 2021	4,318,546	4,106,915	426,816	122,839	26,750	731,753	(132,425)	(2,919,605)	1,710,917	(9,274)	12
13	May 2021	4,373,982	4,478,085	426,816	131,092	(5,465)	720,007	(146,963)	(2,867,612)	2,510,526	(9,275)	13
14	Totals	\$ 49,905,223	\$ 57,104,554	\$ 5,187,625	\$ 266,314	\$ (9,430,223)	\$ 9,793,779	\$ 324,219	\$ (23,931,016)	\$ 22,395,462	\$ (120,497)	14
15	13 Month Average	\$ 3,838,863	\$ 4,392,658	\$ 399,048	\$ 20,486	\$ (725,402)	\$ 753,368	\$ 24,940	\$ (1,840,847)	\$ 1,722,728	\$ (9,269)	15

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

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

Line No.	Month (a)	California		California		California		California		California		California		So. Nevada		So. Nevada		So. Nevada		
		MHP Conversion to the Meter (aq) [1]	MHP Conversion Beyond the Meter (ar) [1]	MHP Conversion Beyond the Meter (at) [1]	Rev Reqmt (as) [1]	So. Nevada Self Insurance (es) [1]	CA MHP Conversions GAAP Adj. (au) [1]	Arizona Conservation Deferred Costs (av) [1]	California Pension Balancing Account (aw) [1]	Accrued Purchased Gas Cost (ax) [1]	So. Nevada Gas Lights May 2009 - May 2012 (ay) [1]	So. Nevada Gas Lights Pre May 2009 (az) [1]	So. Nevada Gas Lights Post May 2012 (ba) [1]	So. Nevada Gas Lights Post July 2018 (bb) [1]						
1	May 2020	\$ 1,252,705	\$ 3,287,960	\$ 946,230	\$ 4,583,335	\$ (1,102,771)	\$ 635,678	\$ (1,087,929)	\$ 0	\$ 1,505,055	\$ 144,731	\$ 586,132	\$ 10,592							
2	June 2020	1,293,843	3,666,468	994,853	4,500,002	(1,147,334)	1,188,162	299,673	(4,200,000)	1,477,691	142,100	547,984	10,571							
3	July 2020	1,338,923	3,676,864	1,054,904	4,416,689	(1,191,734)	1,602,743	299,673	0	1,450,327	139,469	537,836	10,550							
4	August 2020	1,394,589	3,707,974	1,111,619	4,333,336	(1,242,125)	2,052,117	299,673	0	1,422,963	136,838	527,688	10,529							
5	September 2020	1,441,504	3,776,242	1,166,844	4,250,003	(1,287,058)	1,897,131	1,687,275	2,900,000	1,385,599	134,207	517,540	10,508							
6	October 2020	1,485,631	3,782,464	1,221,155	4,161,461	(1,331,814)	1,767,107	1,687,275	0	1,366,524	131,411	506,758	10,487							
7	November 2020	1,513,056	3,975,384	1,275,522	4,072,919	(1,376,401)	1,513,885	1,687,275	0	1,337,449	128,615	495,976	10,466							
8	December 2020	1,503,381	4,382,245	1,336,645	3,984,377	(1,420,819)	1,088,421	3,074,877	29,000,000	1,308,374	125,819	485,194	10,445							
9	January 2021	1,416,941	4,382,245	1,359,991	3,895,835	(1,427,076)	544,136	3,162,282	0	1,279,299	123,023	474,412	10,424							
10	February 2021	1,338,556	3,579,953	1,380,532	3,807,293	(1,432,472)	79,317	3,162,224	0	1,250,224	120,227	463,630	15,878							
11	March 2021	1,284,217	3,545,228	1,400,760	3,718,751	(1,450,087)	323,098	4,917,797	4,200,000	1,221,149	117,431	452,848	15,846							
12	April 2021	1,240,726	3,521,359	1,419,543	3,630,209	(1,456,303)	24,246	4,971,480	0	1,192,074	114,635	442,066	15,814							
13	May 2021	1,235,150	3,486,957	1,438,790	3,541,667	(1,474,604)	213,949	5,025,163	0	1,162,999	111,839	431,284	15,782							
14	Totals	\$ 17,739,220	\$ 48,771,346	\$ 16,107,388	\$ 52,895,857	#####	\$ 12,939,991	\$ 29,186,796	\$ 31,900,000	\$ 17,369,727	\$ 1,670,345	\$ 6,441,348	\$ 157,892							
15	13 Month Average	\$ 1,364,555	\$ 3,751,642	\$ 1,239,030	\$ 4,068,912	\$ (1,333,892)	\$ 985,384	\$ 2,245,138	\$ 2,453,846	\$ 1,336,133	\$ 128,488	\$ 485,488	\$ 12,146							

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

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

Line No.	Month (a)	California Conservation and Energy Efficiency Program													California Greenhouse Gas Balancing Account Costs 182303101 (bn)	Line No.
		(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)			
1	May 2020	\$ (407,024)	\$ 6,759,047	\$ 1,374,967	\$ (27,497)	\$ (10,381,926)	\$ (9,253,745)	\$ (1,206,702)	\$ 3,642,871	\$ 320,563	\$ (6,761,476)	\$ 5,888,194	\$ 3,725,109	1		
2	June 2020	(432,406)	7,621,624	1,395,439	23,258	(10,103,163)	(8,214,636)	(962,030)	3,692,884	321,681	(6,761,476)	7,057,935	2,907,153	2		
3	July 2020	(483,491)	8,183,287	1,387,203	57,806	(9,991,921)	(7,803,394)	(855,682)	3,718,528	320,468	(6,761,476)	8,212,561	4,829,386	3		
4	August 2020	(447,296)	8,883,261	1,387,520	89,259	(9,876,638)	(7,181,033)	(800,849)	3,740,581	318,715	(6,761,476)	9,394,316	4,241,866	4		
5	September 2020	(447,208)	9,801,769	1,396,230	119,593	(9,766,747)	(6,674,422)	(745,449)	3,769,332	317,387	(6,761,476)	10,572,330	3,941,152	5		
6	October 2020	(544,721)	10,537,352	1,406,530	151,555	(9,637,373)	(6,215,255)	(681,524)	3,804,505	315,690	(6,761,476)	6,464,798	5,932,755	6		
7	November 2020	(498,393)	8,990,073	1,389,874	164,256	(9,629,125)	(6,018,484)	(610,580)	3,776,106	313,342	(6,761,476)	7,125,636	5,016,461	7		
8	December 2020	(495,152)	10,924,182	1,421,087	230,223	(9,480,494)	(5,742,258)	(536,477)	3,863,743	321,056	(6,761,476)	7,786,355	3,893,587	8		
9	January 2021	(567,537)	8,251,050	1,427,895	298,708	(9,257,817)	(5,571,390)	(588,561)	3,860,920	331,159	(6,761,476)	7,105,060	4,760,348	9		
10	February 2021	(565,814)	5,461,566	1,412,591	367,003	(8,991,338)	(5,319,663)	(522,195)	3,855,260	339,439	(6,761,476)	6,439,665	2,883,583	10		
11	March 2021	(563,160)	239,917	1,331,696	398,280	(9,159,031)	(5,787,961)	(576,987)	3,684,379	335,288	(6,198,019)	5,769,204	815,111	11		
12	April 2021	(685,088)	(2,833,344)	1,308,609	403,775	(9,178,045)	(5,849,739)	(545,360)	3,619,700	334,026	(6,010,200)	5,097,320	2,123,245	12		
13	May 2021	(684,626)	(4,713,128)	1,268,040	395,726	(9,271,822)	(6,007,779)	(575,994)	3,400,572	316,172	(5,822,381)	7,691,209	1,340,107	13		
14	Totals	\$ (6,821,914)	\$ 78,106,655	\$ 17,907,682	\$ 2,671,745	\$ (124,725,439)	\$ (85,639,758)	\$ (9,188,387)	\$ 48,429,382	\$ 4,204,987	\$ (85,645,360)	\$ 94,604,583	\$ 46,409,863	14		
15	13 Month Average	\$ (524,763)	\$ 6,008,204	\$ 1,377,514	\$ 205,519	\$ (9,594,265)	\$ (6,587,674)	\$ (706,799)	\$ 3,725,337	\$ 323,461	\$ (6,588,105)	\$ 7,277,276	\$ 3,569,989	15		

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

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

Line No.	Month (a)	California Greenhouse Gas Balancing Account Revenue (bo)	California Greenhouse Gas Balancing Account Admin (bp)	Conservation and Energy Efficiency Post Dec. 2015 (No. Nevada) (bq)	Conservation and Energy Efficiency Post Dec. 2015 (So. Nevada) (br)	California NERBA Balancing Account (bs)	California NGLAPBA Balancing Account (bt)	US GAAP Offset to Benefit Obligations (bu)	Mesquite Infrastructure Expansion Rate SNV (bv)	Nevada Rate Case Post May 2020 (bw)	Arizona Rate Case 2021 (bx)	Line No.	Mesquite Infrastructure Expansion Rate Mesquite (by)	Arizona LNG Facility (bz)
		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		(1)	(1)
1	May 2020	\$ 2,749,706	\$ 15,718	\$ 131,985	\$ (61,661)	\$ (131,589)	\$ 196,967	\$ 411,720,000	\$ 238,478	\$ 0	\$ 0	1	\$ 3,831	\$ 4,341,067
2	June 2020	2,057,947	16,935	118,791	(78,743)	(135,530)	146,447	403,325,000	284,315	0	0	2	4,542	5,276,982
3	July 2020	2,058,343	17,553	108,477	(130,077)	(138,864)	102,991	403,325,000	327,611	36,115	0	3	5,216	6,229,896
4	August 2020	2,058,557	18,170	108,194	(115,748)	(141,911)	62,269	403,325,000	372,650	106,372	0	4	5,915	7,219,199
5	September 2020	117,809	18,787	97,484	(167,282)	(145,015)	20,631	394,931,000	423,332	223,978	0	5	6,701	8,146,786
6	October 2020	117,848	19,404	89,934	(172,024)	(148,550)	(25,405)	394,931,000	475,473	235,526	0	6	7,511	9,090,119
7	November 2020	117,886	19,406	55,859	(109,693)	(154,634)	(100,199)	394,931,000	575,811	235,526	0	7	9,055	10,055,385
8	December 2020	321,639	20,639	(6,795)	(197,486)	(165,604)	(238,918)	427,550,000	651,966	285,042	0	8	10,246	11,011,130
9	January 2021	321,711	21,257	(60,926)	(301,472)	(166,333)	(435,874)	427,550,000	999,448	285,042	0	9	15,825	11,944,911
10	February 2021	21,874	21,874	(114,009)	(431,925)	(156,770)	(647,576)	427,550,000	962,137	325,561	0	10	15,659	11,944,911
11	March 2021	(1,532,317)	22,491	(167,327)	(562,699)	(147,468)	(847,554)	417,975,000	1,159,483	339,696	5,000	11	19,034	11,944,911
12	April 2021	3,277,589	23,108	(203,804)	(643,639)	(141,341)	(981,297)	417,975,000	1,366,333	339,696	7,500	12	22,437	11,944,911
13	May 2021	3,880,377	23,725	(227,631)	(628,075)	(137,895)	(1,068,480)	417,975,000	1,570,450	343,869	10,000	13	24,403	11,944,911
14	Totals	\$ 15,868,872	\$ 259,068	\$ (69,769)	\$ (3,600,523)	\$ (1,911,504)	\$ (3,815,989)	\$ 5,343,063,000	\$ 9,407,486	\$ 2,756,425	\$ 22,500	14	\$ 150,375	\$ 121,095,219
15	13 Month Average	\$ 1,220,682	\$ 19,928	\$ (5,367)	\$ (276,963)	\$ (147,039)	\$ (293,538)	\$ 411,004,846	\$ 723,653	\$ 212,033	\$ 1,731	15	\$ 11,567	\$ 9,315,017

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

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

Line No.	Month (a)	US GAAP ADJ SAZ LNG FACILITY 182303117 (ca) [1]	CALIFORNIA CDMI BAL ACCT 182303160 (cb) [1]	NV COVID 19 182303200 (cc) [1]	US GAAP ADJ NV COVID 19 182303201 (cc) [1]	CA EMERGENCY CUSTOMER PROTECTION MEMO ACT 182303250 (cc) [1]	CA EMERGENCY CUSTOMER PROTECTION GAAP ADJ 182303251 (cc) [1]	NO NV DIV SPRING CREEK NO NV RA 182303300 (cd) [1]	NO NV DIV SPRING CREEK NO NV RA 182303304 (ce) [1]	NO NV DIV SPRING CREEK NO NV RATES 182303305 (cf) [1]	Total (bx) sum (b) to (cf)	Line No.
1	May 2020	(1,889,073)	0	0	0	0	0	0	0	0	442,707,005	1
2	June 2020	(2,262,633)	0	1,748,019	(1,748,019)	230,146	(230,146)	0	0	0	435,346,601	2
3	July 2020	(2,635,499)	0	2,305,501	(2,305,501)	310,263	(310,263)	0	0	0	438,600,327	3
4	August 2020	(3,007,586)	472,283	2,827,927	(2,827,927)	390,332	(390,332)	0	0	0	445,115,313	4
5	September 2020	(3,378,939)	498,527	3,310,300	(3,310,300)	471,290	(471,290)	0	0	0	443,433,367	5
6	October 2020	(3,749,664)	500,565	3,812,810	(3,812,810)	560,540	(560,540)	0	0	0	439,565,501	6
7	November 2020	(4,119,655)	499,910	4,223,828	(4,223,828)	635,760	(635,760)	0	0	0	440,319,459	7
8	December 2020	(4,488,832)	605,868	4,758,142	(4,758,142)	727,162	(727,162)	0	(13)	0	508,447,552	8
9	January 2021	(4,857,269)	613,657	5,437,109	(5,437,109)	824,042	(824,042)	0	(273)	0	480,451,765	9
10	February 2021	(4,857,269)	635,599	6,051,534	(6,051,534)	919,020	(919,020)	33,884	(915)	0	476,859,915	10
11	March 2021	(4,857,269)	500,318	6,585,746	(6,585,746)	1,024,798	(1,024,798)	68,191	(1,815)	(39,844)	461,360,420	11
12	April 2021	(4,857,269)	535,021	6,585,746	(6,585,746)	1,119,105	(1,119,105)	102,474	(2,861)	(59,866)	456,343,437	12
13	May 2021	(4,857,269)	520,186	6,585,746	(6,585,746)	1,119,105	(1,119,105)	136,653	(4,086)	(79,806)	457,251,556	13
14	Totals	(49,818,226)	5,381,936	54,232,406	(54,232,406)	8,331,563	(8,331,563)	341,202	(9,963)	(179,516)	5,925,802,217	14
15	13 Month Average	(3,832,171)	413,995	4,171,724	(4,171,724)	640,889	(640,889)	26,246	(766)	(13,809)	455,830,940	15

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

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

Line No.	Month	Misc. Deferred Debits (So. Lake Tahoe) 1860000000 (a)	Misc. Deferred Debits (Mesquite) 1860000000 (b)	Misc. Deferred Debits (Arizona) 1860000000 (c)	Misc. Deferred Debits (Common) 1860000000 (d)	Accrued Labor (No. Nevada) 186001020 (e)	Accrued Labor (So. Nevada) 186001020 (f)	Accrued Labor (California) 186001020 (g)	Accrued Labor (Arizona) 186001020 (h)	Accrued Labor (Common) 186001020 (i)	Franchise Project (Arizona) 186001020 (j)	Deferred Financing Costs (Common) 186003024 (k)	Total (l)	Line No.
1	May 2020	\$ 4,650,162	\$ 0	\$ 5,445,215	\$ 2,461	\$ 53,482	\$ 146,559	\$ 55,862	\$ 348,429	\$ 437,684	\$ 0	\$ 105,883	\$ 11,245,737	1
2	June 2020	4,650,162	0	5,445,215	2,461	74,875	205,183	78,205	487,799	612,758	0	(250)	11,556,408	2
3	July 2020	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	13,594	10,111,432	3
4	August 2020	4,650,162	0	5,445,215	2,461	10,696	29,312	11,172	69,686	87,537	0	13,594	10,319,835	4
5	September 2020	4,650,162	0	5,445,215	2,461	32,089	87,936	33,516	209,057	262,610	0	22,451	10,745,497	5
6	October 2020	4,650,162	123,975	5,445,215	2,461	53,482	146,559	55,862	348,429	437,684	0	73,404	11,337,233	6
7	November 2020	4,650,162	123,975	5,445,215	2,461	64,178	175,871	67,034	418,115	525,221	0	98,047	11,570,278	7
8	December 2020	4,650,162	123,975	5,445,215	2,461	96,267	263,807	100,550	627,170	787,831	0	0	12,097,438	8
9	January 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	46,000	10,267,813	9
10	February 2021	4,650,162	123,975	5,445,215	2,461	36,733	95,183	37,067	229,200	285,533	0	47,601	10,269,413	10
11	March 2021	4,650,162	123,975	5,445,215	2,461	61,222	158,638	61,779	381,999	475,889	0	133,428	11,038,957	11
12	April 2021	4,650,162	123,975	5,445,215	2,461	73,466	190,365	74,134	488,399	571,066	(11,740)	61,793	11,423,133	12
13	May 2021	4,650,162	123,975	5,445,215	2,461	556,490	1,499,413	575,181	3,578,283	4,483,813	(11,740)	615,544	143,560,675	14
14	Totals	\$ 60,452,103	\$ 991,800	\$ 70,787,801	\$ 31,987	\$ 556,490	\$ 1,499,413	\$ 575,181	\$ 3,578,283	\$ 4,483,813	\$ (11,740)	\$ 615,544	\$ 143,560,675	14
15	13 Month Average	\$ 4,650,162	\$ 76,292	\$ 5,445,215	\$ 2,461	\$ 42,807	\$ 115,339	\$ 44,245	\$ 275,253	\$ 344,909	\$ (903)	\$ 47,350	\$ 11,043,129	15

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Month	Deferred Inc.- CIAC Gross-Up (So, California) 254001472	Deferred Inc.- CIAC Gross-Up (No, Nevada) 254001472	Deferred Inc.- CIAC Gross-Up (So, Lake Tahoe) 254001472	Deferred Inc.- CIAC Gross-Up (Arizona) 254001472	NNV Cost Alloc Dkt No. 20-02023 (No, Nevada) 254001480	Tax Reform Savings (So, California) 254001484	Tax Reform Savings (No, California) 254001484	Tax Reform Savings (So, Lake Tahoe) 254001484	Tax Reform Savings (Arizona) 254001484	NV Contract Transition Adj Provision (No, Nevada) 254001490	SFAS 109 Regulatory Liab 254002108	SFAS 109 Deferral 254002109	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		
		(i)	(i)	(i)	(i)	(i)	(i)	(i)	(i)	(i)	(i)	(i)	(i)	sum (b) to (l)	
1	May 2020	\$ (667,303)	\$ (173,905)	\$ (392,699)	\$ (42,338)	\$ 0	\$ (4,673,976)	\$ (2,078,606)	\$ (756,670)	\$ 1,633,079	\$ 0	\$ 0	\$ (431,961,488)	1	
2	June 2020	(667,334)	(175,285)	(384,326)	(42,338)	0	(4,889,111)	(2,153,610)	(788,468)	1,694,315	0	0	(431,745,053)	2	
3	July 2020	(667,365)	(176,563)	(388,311)	(42,338)	0	(5,081,928)	(2,207,068)	(814,119)	1,815,358	0	0	(431,562,345)	3	
4	August 2020	(670,553)	(178,459)	(400,968)	(42,338)	0	(5,278,476)	(2,254,531)	(838,114)	1,898,768	0	0	(431,389,358)	4	
5	September 2020	(670,584)	(180,591)	(418,037)	(42,338)	(1,050,000)	(5,487,637)	(2,305,099)	(863,171)	2,006,456	0	0	(431,210,234)	5	
6	October 2020	(670,615)	(182,239)	(419,723)	(42,338)	(1,056,108)	(5,642,881)	(2,366,442)	(893,937)	2,167,212	0	(2,194,003)	(428,887,662)	6	
7	November 2020	(670,646)	(183,275)	(420,083)	(42,338)	(1,061,846)	(5,857,319)	(2,473,013)	(936,784)	2,385,390	0	(2,194,003)	(441,314,722)	7	
8	December 2020	(670,678)	(183,861)	(420,110)	(42,338)	(1,067,819)	(6,213,517)	(2,641,652)	(983,732)	2,385,390	(10,500)	(14,991,065)	(415,672,788)	8	
9	January 2021	(579,254)	(175,825)	(345,262)	(32,296)	(1,073,825)	(6,213,517)	(2,641,652)	(983,732)	4,205,128	(10,500)	(15,592,597)	(413,380,259)	9	
10	February 2021	(579,285)	(176,477)	(345,289)	(32,296)	(1,078,865)	(6,213,517)	(2,641,652)	(983,732)	4,215,080	(10,500)	(11,809,675)	(415,656,913)	10	
11	March 2021	(579,995)	(178,353)	(345,316)	(32,296)	(1,085,940)	(5,902,840)	(2,509,571)	(944,046)	4,374,752	(10,500)	(13,262,410)	(412,455,103)	11	
12	April 2021	(580,202)	(178,944)	(347,424)	(32,296)	(1,092,048)	(5,799,281)	(2,468,544)	(927,484)	4,528,174	(10,500)	(14,067,071)	(410,571,165)	12	
13	May 2021	(580,230)	(179,670)	(354,750)	(32,296)	(1,098,191)	(5,695,722)	(2,421,517)	(910,922)	4,680,483	(10,500)	(14,723,823)	(409,031,617)	13	
14	Totals	\$ (8,254,044)	\$ (2,323,446)	\$ (5,002,299)	\$ (500,184)	\$ (9,665,641)	\$ (72,949,519)	\$ (31,161,949)	\$ (11,654,909)	\$ 36,627,779	\$ (63,000)	\$ (88,834,647)	\$ (5,492,245,113)	\$ (5,700,051,024)	14
15	13 Month Average	\$ (634,926)	\$ (178,727)	\$ (384,792)	\$ (38,476)	\$ (743,511)	\$ (5,611,501)	\$ (2,397,073)	\$ (896,531)	\$ 2,817,521	\$ (4,846)	\$ (6,833,434)	\$ (422,480,393)	\$ (438,465,463)	15

[1] Source: Company Records
[2] WP G-5, SH 72-6

Tab I WPs

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

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP I-3, Sh 10	WP I-3, Sh 12	WP I-3, Sh 17	WP I-3, Sh 26	WP I-3, Sh 21	WP I-3, Sh 30			
										(h) + (i)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Operations									
2	Account 813	0	0	5,225	534	0	0	5,225	534	5,759
3	Account 840	0	0	0	0	0	0	0	0	0
4	Account 841	0	0	0	0	0	0	0	0	0
5	Account 850	0	0	0	0	0	0	0	0	0
6	Account 851	0	0	0	0	0	0	0	0	0
7	Account 852	0	0	0	0	0	0	0	0	0
8	Account 853	0	0	0	0	0	0	0	0	0
9	Account 856	0	0	0	0	0	0	0	0	0
10	Account 857	0	0	0	0	0	0	0	0	0
11	Account 859	0	0	0	0	0	0	0	0	0
12	Account 870	(97,547)	(25,300)	1,809	181	0	0	(95,738)	(25,119)	(120,857)
13	Account 871	(148)	(40)	5,126	519	0	0	4,977	480	5,457
14	Account 874	(33,220)	(8,656)	0	0	0	0	(33,220)	(8,656)	(41,876)
15	Account 875	0	0	0	0	0	0	0	0	0
16	Account 878	(63,483)	(16,337)	0	0	0	0	(63,483)	(16,337)	(79,820)
17	Account 879	(53,660)	(13,925)	9,148	934	0	0	(44,513)	(12,991)	(57,503)
18	Account 880	(31,826)	(8,253)	551	57	0	0	(31,275)	(8,196)	(39,471)
19	Account 901	(6,664)	(1,736)	8,018	822	0	0	1,354	(914)	441
20	Account 902	(13,151)	(3,391)	0	0	0	0	(13,151)	(3,391)	(16,542)
21	Account 903	(7,666)	(1,993)	35,472	3,636	0	0	27,807	1,643	29,450
22	Account 905	0	0	0	0	0	0	0	0	0
23	Account 908	0	0	0	0	0	0	0	0	0
24	Account 910	0	0	0	0	0	0	0	0	0
25	Account 920	0	0	0	0	(139,374)	(58,487)	(139,374)	(58,487)	(197,860)
26	Account 922	0	0	0	0	15,359	6,445	15,359	6,445	21,804
27	Account 930.2	0	0	0	0	0	0	0	0	0
	Total Operations	\$ (307,365)	\$ (79,630)	\$ 65,350	\$ 6,683	\$ (124,015)	\$ (52,041)	\$ (366,030)	\$ (124,988)	\$ (491,018)

NNV TY Sum

NNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP I-3, Sh 11	WP I-3, Sh 13	WP I-3, Sh 18	WP I-3, Sh 27	WP I-3, Sh 22	WP I-3, Sh 31	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)
1	<u>Maintenance</u>									
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
3	Account 843.2	0	0	0	0	0	0	0	0	0
4	Account 843.3	0	0	0	0	0	0	0	0	0
5	Account 843.4	0	0	0	0	0	0	0	0	0
6	Account 843.5	0	0	0	0	0	0	0	0	0
7	Account 843.6	0	0	0	0	0	0	0	0	0
8	Account 843.7	0	0	0	0	0	0	0	0	0
9	Account 843.8	0	0	0	0	0	0	0	0	0
10	Account 843.9	0	0	0	0	0	0	0	0	0
11	Account 861	0	0	0	0	0	0	0	0	0
12	Account 863	0	0	0	0	0	0	0	0	0
13	Account 864	0	0	0	0	0	0	0	0	0
14	Account 865	0	0	0	0	0	0	0	0	0
15	Account 866	0	0	0	0	0	0	0	0	0
16	Account 885	(12,447)	(3,228)	653	65	0	0	(11,794)	(3,163)	(14,957)
17	Account 886	(35)	(9)	0	0	0	0	(35)	(9)	(44)
18	Account 887	(28,814)	(7,484)	0	0	0	0	(28,814)	(7,484)	(36,298)
19	Account 889	(9,076)	(2,344)	0	0	0	0	(9,076)	(2,344)	(11,419)
20	Account 892	(23,382)	(6,090)	0	0	0	0	(23,382)	(6,090)	(29,472)
21	Account 893	(5,334)	(1,392)	0	0	0	0	(5,334)	(1,392)	(6,725)
22	Account 894	0	0	0	0	0	0	0	0	0
23	Account 935	(926)	(239)	0	0	(2,309)	(968)	(3,235)	(1,208)	(4,442)
	Total Maintenance	\$(80,012)	\$(20,786)	\$653	\$65	\$(2,309)	\$(968)	\$(81,668)	\$(21,689)	\$(103,357)
	Total O&M	\$(387,377)	\$(100,416)	\$66,003	\$6,748	\$(126,324)	\$(53,010)	\$(447,698)	\$(146,678)	\$(594,376)

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

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
	Functionalization									
1	Other Gas Supply	\$ 0	\$ 0	\$ 5,225	\$ 534	\$ 0	\$ 0	\$ 5,225	\$ 534	\$ 5,759
2	Storage	0	0	0	0	0	0	0	0	0
3	Transmission	0	0	0	0	0	0	0	0	0
4	Distribution	(358,971)	(93,057)	17,287	1,756	0	0	(341,684)	(91,301)	(432,985)
5	Customer Accounts	(27,480)	(7,119)	43,490	4,458	0	0	16,010	(2,661)	13,349
6	Customer Service & Info	0	0	0	0	0	0	0	0	0
7	Sales	0	0	0	0	0	0	0	0	0
	Administrative and General									
8	Direct	(926)	(239)	0	0	0	0	(926)	(239)	(1,165)
9	System Allocable	0	0	0	0	(126,324)	(53,010)	(126,324)	(53,010)	(179,333)
10	Total	\$ (387,377)	\$ (100,416)	\$ 66,003	\$ 6,748	\$ (126,324)	\$ (53,010)	\$ (447,698)	\$ (146,678)	\$ (594,376)

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR**

**FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patite (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Annualized Labor at May 31, 2021 - Direct	WP I-3, Sh 6	\$ 62,197,793	\$ 25,004,333	\$ 6,247,470	\$ 1,270,578	\$ 1,647,466	\$ 3,354,904	\$ 9,043,630	\$ 61,919,300	\$ 170,685,474	1
2	Overtime Percentage	WP I-3, Sh 5	9.48%	11.44%	6.79%	28.40%	37.35%	12.19%	18.92%	1.97%		2
3	Overtime	Ln 1 * Ln 2	\$ 5,893,696	\$ 2,861,655	\$ 424,186	\$ 360,882	\$ 615,262	\$ 408,863	\$ 1,710,694	\$ 1,221,625	\$ 13,496,863	3
4	Total Annualized Labor	Ln 1 + Ln 3	\$ 68,091,489	\$ 27,865,988	\$ 6,671,656	\$ 1,631,461	\$ 2,262,727	\$ 3,763,767	\$ 10,754,324	\$ 63,140,925	\$ 184,182,337	4
5	Less:											5
6	Percent Indirect Time [1]	WP I-3, Sh 9	13.7%	13.2%	13.2%	13.2%	13.2%	13.2%	13.2%	13.3%		6
7	Total Indirect Time	Ln 4 * Ln 5	\$ 9,337,113	\$ 3,664,656	\$ 882,755	\$ 215,865	\$ 299,391	\$ 498,000	\$ 1,422,950	\$ 8,385,523	\$ 24,706,252	7
8	Annualized Labor Less Indirect Time	Ln 4 - Ln 6	\$ 58,754,376	\$ 24,201,332	\$ 5,788,901	\$ 1,415,595	\$ 1,963,336	\$ 3,265,767	\$ 9,331,374	\$ 54,755,403	\$ 159,476,085	8
9	Number of Employees	WP I-3, Sh 6	815	328	77	16	20	41	117	629	2,043	9
Annualized Corporate Direct Labor												
10	Annualized Labor at May 31, 2021 - Corporate	WP I-3, Sh 6	\$ 10,730,278	\$ 5,658,221	\$ 1,002,022	\$ 300,959	\$ 236,660	\$ 1,401,037	\$ 1,437,259	\$ 20,766,437	\$ 20,766,437	10
11	Overtime Percentage	WP I-3, Sh 5	4.81%	0.76%	15.26%	0.00%	0.00%	17.43%	0.00%			11
12	Overtime	Ln 9 * Ln 10	\$ 516,333	\$ 42,766	\$ 152,875	\$ 0	\$ 0	\$ 244,189	\$ 0	\$ 956,163	\$ 956,163	12
13	Total Annualized Labor	Ln 9 + Ln 11	\$ 11,246,612	\$ 5,700,986	\$ 1,154,897	\$ 300,959	\$ 236,660	\$ 1,645,227	\$ 1,437,259	\$ 21,722,600	\$ 21,722,600	13
14	Less:											14
15	Percent Indirect Time	Ln 5 (l)	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%		15
16	Total Indirect Time	Ln 12 * Ln 13	\$ 1,493,623	\$ 757,128	\$ 153,378	\$ 39,969	\$ 31,430	\$ 218,497	\$ 190,877	\$ 2,884,902	\$ 2,884,902	16
17	Annualized Labor Less Indirect Time	Ln 12 - Ln 14	\$ 9,752,989	\$ 4,943,858	\$ 1,001,519	\$ 260,990	\$ 205,230	\$ 1,426,730	\$ 1,246,382	\$ 18,837,699	\$ 18,837,699	17
18	Number of Employees	WP I-3, Sh 6	109	57	10	3	2	14	15	211	211	18
19	Total Direct and Corporate Labor	Ln 7 + Ln 15	\$ 68,507,365	\$ 29,145,191	\$ 6,790,420	\$ 1,676,585	\$ 2,168,566	\$ 4,692,497	\$ 10,577,756	\$ 54,755,403	\$ 178,313,784	19
20	Total Direct and Corporate Number of Employees	Ln 8 + Ln 16	924	385	87	19	23	55	132	629	2,264	20

[1] Corrected as stated in the response to Staff 19-092.

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

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

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

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

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

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

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

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

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

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

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

[1] Division VP labor reallocated

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

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

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

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

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

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

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

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

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

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

NNV 2021 Labor Annualization Certification

Corp Labor Recorded

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

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

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

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

Corp Labor Recorded

NNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	AZ		SNV		NNV		NCA		SJT		Pallu		SCA		Line No.
		Recorded (b)	Adjusted (c)	Recorded (e)	Adjusted (f)	Recorded (h)	Adjusted (g)	Recorded (i)	Adjusted (j)	Recorded (k)	Adjusted (l)	Recorded (m)	Adjusted (n)	Recorded (o)	Adjusted (p)	
1	Account 841, Labor (WP 1-3, SW-4, LN 15)	751,945	751,455	49,843,858	1,001,519	1,001,519	250,690	250,690	205,230	1,426,710	1,426,710	205,230	1,426,710	1,246,362	1,246,362	1
2	Operations															2
3	Account 840															3
4	Account 841															4
5	Account 850															5
6	Account 852															6
7	Account 853															7
8	Account 854															8
9	Account 855															9
10	Account 856															10
11	Account 859															11
12	Account 870															12
13	Account 871															13
14	Account 874															14
15	Account 875															15
16	Account 876															16
17	Account 878															17
18	Account 880															18
19	Account 901															19
20	Account 902															20
21	Account 905															21
22	Account 906															22
23	Account 908															23
24	Account 910															24
25	Account 922															25
26	Account 923															26
27	Account 924															27
28	Total Ops	9,987,100	9,703,426	(263,674)	(263,674)	(263,674)	(263,674)	(263,674)	(263,674)	(263,674)	(263,674)	(263,674)	(263,674)	(263,674)	(263,674)	28

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

Line No.	Description (a)	AZ		SNV		NNU		NCA		SILT		Palute		SCA		Line No.
		Recorded (b)	Annualized (c)	Recorded (f)	Annualized (g)	Recorded (h)	Annualized (i)	Recorded (j)	Annualized (k)	Recorded (l)	Annualized (m)	Recorded (n)	Annualized (o)	Recorded (p)	Annualized (q)	
1	Maintenance															1
2	Account 843.1															2
3	Account 843.2															3
4	Account 843.3															4
5	Account 843.6															5
6	Account 843.7															6
7	Account 843.8															7
8	Account 843.9															8
9	Account 881															9
10	Account 883															10
11	Account 885															11
12	Account 886															12
13	Account 887															13
14	Account 888															14
15	Account 889															15
16	Account 889															16
17	Account 889															17
18	Account 893															18
19	Account 894															19
20	Account 894															20
21	Account 894															21
22	Total Maint.	\$ 50,910	\$ 49,523	\$ (1,327)	\$ (1,327)	\$ 20,420	\$ 20,420	\$ (1,403)	\$ (1,403)	\$ 63	\$ 63	\$ (4,187)	\$ (4,187)	\$ 3,882	\$ 3,882	22
23	Total O&M	\$ 10,018,016	\$ 9,752,989	\$ (265,027)	\$ (265,027)	\$ 5,282,541	\$ 5,282,541	\$ (338,758)	\$ (338,758)	\$ 66,003	\$ 66,003	\$ 290,882	\$ 290,882	\$ (19,952)	\$ (19,952)	23
24	% O&M to Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	24
25	Defined and Other															25
26	Account 146															26
27	Account 182.3															27
28	Account 183.2															28
29	Account 183.3															29
30	Account 186															30
31	Account 426															31
32	Total Defined	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
33	Capital															33
34	Account 107															34
35	Account 108															35
36	Total Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	36
37	Total	\$ 10,018,016	\$ 9,752,989	\$ (265,027)	\$ (265,027)	\$ 5,282,541	\$ 5,282,541	\$ (338,758)	\$ (338,758)	\$ 66,003	\$ 66,003	\$ 290,882	\$ 290,882	\$ (19,952)	\$ (19,952)	37
38	Account 242	\$ 1,534,200	\$ 1,403,823	\$ (140,377)	\$ (140,377)	\$ 800,000	\$ 800,000	\$ (51,882)	\$ (51,882)	\$ 143,260	\$ 143,260	\$ 153,378	\$ 153,378	\$ 10,109	\$ 10,109	38
39	Total Incl. Account 242	\$ 11,552,216	\$ 11,246,612	\$ (305,604)	\$ (305,604)	\$ 6,081,541	\$ 6,081,541	\$ (390,655)	\$ (390,655)	\$ 1,078,778	\$ 1,078,778	\$ 1,158,897	\$ 1,158,897	\$ 76,120	\$ 76,120	39

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

Line No.	Description	System Allocable			Paiute MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP I-3, Sh 14	Ln 1 (c) * ((b) ÷ WP I-3, Sh 20, Ln 37 (b))	(c) - (b)	4.26%	(d) - (e)	
1	Annualized Labor (WP I-3, Sh 4, Ln 7 (j))		\$ 54,755,403				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	51,648,858	48,920,534	(2,728,325)	(116,289)	(2,612,036)	25
26	Account 922	0	0	401,064	17,094	383,969	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 51,648,858	\$ 48,920,534	\$ (2,327,261)	\$ (99,194)	\$ (2,228,067)	28

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

Line No.	Description	System Allocable			Paid to MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP I-3, Sh 15 & 16	WP I-3, Sh 19, Ln 1 (c) * ((b) + Ln 37 (b))	(c) - (b)	4.26%	(d) - (e)	
	<u>Maintenance</u>						
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	855,599	810,403	(45,197)	(1,926)	(43,270)	21
22	Total Maint.	\$ 855,599	\$ 810,403	\$ (45,197)	\$ (1,926)	\$ (43,270)	22
23	Total O&M	\$ 52,504,458	\$ 49,730,937	\$ (2,372,458)	\$ (101,121)	\$ (2,271,337)	23
24	% O&M to Total	90.82%	90.82%	89.44%	100.00%	89.02%	24
	<u>Deferred and Other</u>						
25	Account 146	\$ 244,867	\$ 231,932	\$ (12,935)	\$ 0	\$ (12,935)	25
26	Account 163	967,468	916,362	(51,106)	0	(51,106)	26
27	Account 182.3	5,458	5,170	(288)	0	(288)	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	217,004	205,541	(11,463)	0	(11,463)	29
30	Account 186	83,160	78,767	(4,393)	0	(4,393)	30
31	Account 426	70,209	66,500	(3,709)	0	(3,709)	31
32	Account 920 HoldCo	470,722	445,856	(24,866)	0	(24,866)	32
33	Total Deferred	\$ 2,058,888	\$ 1,950,128	\$ (108,760)	\$ 0	\$ (108,760)	33
	<u>Capital</u>						
34	Account 107	\$ 3,245,795	\$ 3,074,338	\$ (171,457)	\$ 0	\$ (171,457)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 3,245,795	\$ 3,074,338	\$ (171,457)	\$ 0	\$ (171,457)	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 57,809,141	\$ 54,755,403	\$ (2,652,675)	\$ (101,121)	\$ (2,551,554)	37
38	Account 242	\$ 8,853,188	\$ 8,385,523	\$ (467,665)			38
39	Total Incl. Account 242	\$ 66,662,329	\$ 63,140,925	\$ (3,120,340)			39

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

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * Ln 1, 2, or 3 (c)	SNV (d) (b) * Ln 1, 2, or 3 (d)	NNV (e) (b) * Ln 1, 2, or 3 (e)	NCA (f) (b) * Ln 1, 2, or 3 (f)	SLT (g) (b) * Ln 1, 2, or 3 (g)	SCA (h) (b) * Ln 1, 2, or 3 (h)	Line No.
1	4-Factor (all others)	WP I-3, Sh 19	56.40%	28.00%	5.34%	1.55%	1.33%	7.39%	1
2	Factor IV (901-910)		53.30%	32.49%	4.72%	1.31%	0.96%	7.21%	2
3	G&A Factor (922)		51.71%	33.63%	4.00%	0.73%	1.86%	8.07%	3
4	Operations								4
5	Account 813	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 871	0	0	0	0	0	0	0	15
16	Account 874	0	0	0	0	0	0	0	16
17	Account 875	0	0	0	0	0	0	0	17
18	Account 878	0	0	0	0	0	0	0	18
19	Account 879	0	0	0	0	0	0	0	19
20	Account 880	0	0	0	0	0	0	0	20
21	Account 901	0	0	0	0	0	0	0	21
22	Account 902	0	0	0	0	0	0	0	22
23	Account 903	0	0	0	0	0	0	0	23
24	Account 905	0	0	0	0	0	0	0	24
25	Account 908	0	0	0	0	0	0	0	25
26	Account 910	0	0	0	0	0	0	0	26
27	Account 920	(2,612,036)	(1,473,113)	(731,253)	(139,374)	(40,380)	(34,807)	(193,109)	27
28	Account 922	383,969	198,541	129,126	15,359	2,807	7,138	30,998	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ (2,228,067)	\$ (1,274,572)	\$ (602,127)	\$ (124,015)	\$ (37,573)	\$ (27,669)	\$ (162,111)	30

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

Line No.	Description	System Alloc Net of MMF (b)	AZ (c) (b)*WP I-3, Sh 21, Ln 1 (c)	SNV (d) (b)*WP I-3, Sh 21, Ln 1 (d)	NNV (e) (b)*WP I-3, Sh 21, Ln 1 (e)	NCA (f) (b)*WP I-3, Sh 21, Ln 1 (f)	SLT (g) (b)*WP I-3, Sh 21, Ln 1 (g)	SCA (h) (b)*WP I-3, Sh 21, Ln 1 (h)	Line No.
1	Maintenance	\$	\$	\$	\$	\$	\$	\$	1
2	Account 843.1	0	0	0	0	0	0	0	2
3	Account 843.2	0	0	0	0	0	0	0	3
4	Account 843.3	0	0	0	0	0	0	0	4
5	Account 843.5	0	0	0	0	0	0	0	5
6	Account 843.6	0	0	0	0	0	0	0	6
7	Account 843.7	0	0	0	0	0	0	0	7
8	Account 843.8	0	0	0	0	0	0	0	8
9	Account 843.9	0	0	0	0	0	0	0	9
10	Account 861	0	0	0	0	0	0	0	10
11	Account 863	0	0	0	0	0	0	0	11
12	Account 864	0	0	0	0	0	0	0	12
13	Account 865	0	0	0	0	0	0	0	13
14	Account 866	0	0	0	0	0	0	0	14
15	Account 885	0	0	0	0	0	0	0	15
16	Account 886	0	0	0	0	0	0	0	16
17	Account 887	0	0	0	0	0	0	0	17
18	Account 889	0	0	0	0	0	0	0	18
19	Account 892	0	0	0	0	0	0	0	19
20	Account 893	0	0	0	0	0	0	0	20
21	Account 894	0	0	0	0	0	0	0	21
22	Account 935	(43,270)	(24,403)	(12,114)	(2,309)	(669)	(577)	(3,199)	22
	Total Maint.	<u>(43,270)</u>	<u>(24,403)</u>	<u>(12,114)</u>	<u>(2,309)</u>	<u>(669)</u>	<u>(577)</u>	<u>(3,199)</u>	
23	Total O&M	<u>(2,271,337)</u>	<u>(1,298,975)</u>	<u>(614,240)</u>	<u>(126,324)</u>	<u>(38,242)</u>	<u>(28,246)</u>	<u>(165,310)</u>	23
24	% O&M to Total	89.02%	89.15%	88.67%	89.42%	89.82%	88.32%	88.86%	24
25	Deferred and Other	\$	\$	\$	\$	\$	\$	\$	25
26	Account 146	(12,935)	(7,295)	(3,621)	(690)	(200)	(172)	(956)	26
27	Account 163	(51,106)	(28,822)	(14,307)	(2,727)	(790)	(681)	(3,778)	27
28	Account 182.3	(288)	(163)	(81)	(15)	(4)	(4)	(21)	28
29	Account 183.2	0	0	0	0	0	0	0	29
30	Account 184	(11,463)	(6,465)	(3,209)	(612)	(177)	(153)	(847)	30
31	Account 186	(4,393)	(2,477)	(1,230)	(234)	(68)	(59)	(325)	31
32	Account 426	(3,709)	(2,092)	(1,038)	(198)	(57)	(49)	(274)	32
33	Account 920 HoldCo	(24,866)	(14,024)	(6,961)	(1,327)	(384)	(331)	(1,838)	33
	Total Deferred	<u>(108,760)</u>	<u>(61,337)</u>	<u>(30,448)</u>	<u>(5,803)</u>	<u>(1,681)</u>	<u>(1,449)</u>	<u>(8,041)</u>	
34	Capital	\$	\$	\$	\$	\$	\$	\$	34
35	Account 107	(171,457)	(96,697)	(48,000)	(9,149)	(2,651)	(2,285)	(12,676)	35
36	Account 108	0	0	0	0	0	0	0	36
	Total Capital	<u>(171,457)</u>	<u>(96,697)</u>	<u>(48,000)</u>	<u>(9,149)</u>	<u>(2,651)</u>	<u>(2,285)</u>	<u>(12,676)</u>	
37	Total	<u>(2,551,554)</u>	<u>(1,457,009)</u>	<u>(692,689)</u>	<u>(141,276)</u>	<u>(42,574)</u>	<u>(31,980)</u>	<u>(186,026)</u>	37

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

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

Corp Load Recorded

NNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Paixite (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
										sum (b) thru (i)	
1	Maintenance										1
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 843.2	0	0	0	0	0	0	0	0	0	3
4	Account 843.3	0	0	0	0	0	0	0	0	0	4
5	Account 843.4	0	0	0	0	0	0	0	0	0	5
6	Account 843.5	0	0	0	0	0	0	0	0	0	6
7	Account 843.6	0	0	0	0	0	0	0	0	0	7
8	Account 843.7	0	0	0	0	0	0	0	0	0	8
9	Account 843.8	0	0	0	0	0	0	0	0	0	9
10	Account 843.9	0	0	0	0	0	0	0	0	0	10
11	Account 861	0	391	0	0	0	0	0	0	391	11
12	Account 863	0	0	0	0	0	0	0	0	0	12
13	Account 864	0	0	0	0	0	0	0	0	0	13
14	Account 865	0	0	0	0	0	0	0	0	0	14
15	Account 866	0	0	0	0	0	0	0	0	0	15
16	Account 885	28,927	12,137	5,286	2,403	4,599	0	2,185	0	55,537	16
17	Account 886	0	0	0	0	0	0	0	0	0	17
18	Account 887	0	0	0	0	0	0	0	0	0	18
19	Account 889	0	0	0	0	0	0	0	0	0	19
20	Account 892	0	50	0	0	0	0	0	0	50	20
21	Account 893	0	0	0	0	0	0	0	0	0	21
22	Account 894	0	0	0	0	0	0	0	0	0	22
23	Account 935	0	0	0	0	0	0	0	503,301	503,301	23
24	Total Maintenance	\$ 28,927	\$ 12,578	\$ 5,286	\$ 2,403	\$ 4,599	\$ 0	\$ 2,185	\$ 503,301	\$ 559,279	24
25	Total O&M	\$ 5,910,224	\$ 3,117,163	\$ 551,309	\$ 165,571	\$ 130,164	\$ 772,160	\$ 791,287	\$ 30,908,179	\$ 42,346,058	25
26	% O&M to Total	100.00%	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%	90.77%	93.09%	26

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

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

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

Line No.	Description (a)	AZ Recorded (b)	Adjusted (c)	Adjustment (d)	SNV Recorded (e)	Adjusted (f)	Adjustment (g)	NV Recorded (h)	Adjusted (i)	Adjustment (j)	NCA Recorded (k)	Adjusted (l)	Adjustment (m)	SLT Recorded (n)	Adjusted (o)	Adjustment (p)	WP Recorded (q)	Adjusted (r)	Adjustment (s)	PA Recorded (t)	Adjusted (u)	Adjustment (v)	SCA Recorded (w)	Adjusted (x)	Adjustment (y)	Line No.
1	Annualized Labor Loading (WP I-3, Sh 32, Ln 42)		\$ 5,742,139		\$ 2,978,871		\$ 568,122		\$ 158,022		\$ 124,261		\$ 786,742		\$ 0		\$ 0		\$ 0		\$ 0		\$ 754,651			1
2	Account 813	442,550	429,884	(12,666)	224,252	214,371	(9,881)	43,616	44,150	534	12,254	11,698	(556)	10,913	10,418	(495)	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Account 880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Account 880	0	0	0	138,437	138,442	(6,012)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Account 870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Account 871	70,038	68,946	(1,092)	16,274	15,557	(717)	14,779	14,569	181	17,542	16,742	(800)	698	667	(32)	0	0	0	0	0	0	0	0	0	12
13	Account 874	427,769	415,803	(12,166)	79,089	75,614	(3,485)	42,438	42,568	519	11,838	11,289	(549)	10,562	10,083	(479)	0	0	0	0	0	0	0	0	0	13
14	Account 875	151	147	(4)	102	98	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Account 879	774,094	752,079	(22,015)	392,436	375,145	(17,291)	76,321	77,255	934	21,429	20,452	(977)	19,095	18,229	(866)	0	0	0	0	0	0	0	0	0	17
18	Account 880	383,215	372,316	(10,899)	154,839	148,013	(6,822)	4,628	4,685	57	1,325	1,285	(40)	1,159	1,106	(53)	0	0	0	0	0	0	0	0	0	18
19	Account 881	703,719	683,425	(20,094)	380,884	373,866	(7,018)	67,160	67,562	402	18,910	17,871	(1,039)	15,619	14,911	(708)	0	0	0	0	0	0	0	0	0	19
20	Account 900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Account 903	3,079,762	2,992,174	(87,588)	1,710,116	1,634,766	(75,350)	297,060	300,716	3,656	80,283	76,604	(3,679)	67,520	64,458	(3,062)	3,327	3,390	63	0	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Account 920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Account 930.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Total Ops.	\$ 5,881,297	\$ 5,714,034	\$ (167,263)	\$ 3,104,585	\$ 2,967,793	\$ (136,792)	\$ 346,023	\$ 352,706	\$ 6,683	\$ 163,197	\$ 155,729	\$ (7,469)	\$ 325,965	\$ 119,871	\$ (5,094)	\$ 772,160	\$ 786,742	\$ 14,582	\$ 786,742	\$ 0	\$ 0	\$ 0	\$ 752,597	\$ (36,635)	28

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

Line No.	Description (a)	Recorded (b)	AZ Adjusted (c)	Adjustment (d)	Recorded (e)	SNV Adjusted (f)	Adjustment (g)	Recorded (h)	NV Adjusted (i)	Adjustment (j)	Recorded (k)	NCA Adjusted (l)	Adjustment (m)	Recorded (n)	SIT Adjusted (o)	Adjustment (p)	Recorded (q)	PA Adjusted (r)	Adjustment (s)	Recorded (t)	SCA Adjusted (u)	Adjustment (v)	Line No.	
1	Maintenance																						1	
2	Account 843.1																						2	
3	Account 843.2																						3	
4	Account 843.3																						4	
5	Account 843.4																						5	
6	Account 843.5																						6	
7	Account 843.6																						7	
8	Account 843.7																						8	
9	Account 843.8																						9	
10	Account 843.9																						10	
11	Account 844																						11	
12	Account 865																						12	
13	Account 866																						13	
14	Account 865	28,927	28,104	(823)	12,137	11,602	(535)	5,286	5,350	65	2,403	2,294	(110)	4,999	4,390	(609)	2,185	2,094	2,094	2,185	2,094	(101)	14	
15	Account 867																						15	
16	Account 867																						16	
17	Account 869																						17	
18	Account 892																						18	
19	Account 894																						19	
20	Account 894																						20	
21	Account 895																						21	
22	Total Maint.	28,927	28,104	(823)	12,137	11,602	(535)	5,286	5,350	65	2,403	2,294	(110)	4,999	4,390	(609)	2,185	2,094	2,094	2,185	2,094	(101)	22	
23	Total O&M	5,910,224	5,742,138	(168,086)	3,117,463	2,979,817	(137,647)	551,309	558,058	6,748	165,571	158,022	(7,549)	130,164	124,261	(5,903)	772,460	786,742	786,742	772,460	786,742	754,651	(38,656)	23
24	% O&M to Total	100.00%	100.00%		100.00%	100.00%		99.99%	99.99%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	24
25	Debtors and Other																							25
26	Account 148																							26
27	Account 182.2																							27
28	Account 183.2																							28
29	Account 184																							29
30	Account 185																							30
31	Account 185																							31
32	Total Deferred																							32
33	Capital																							33
34	Account 108																							34
35	Total Capital																							35
36	Total	5,910,224	5,742,138	(168,086)	3,117,220	2,979,871	(137,349)	551,374	558,122	6,748	165,571	158,022	(7,549)	130,164	124,261	(5,903)	772,460	786,742	786,742	772,460	786,742	754,651	(38,638)	36

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

Line No.	Description (a)	System Allocable			Paiute MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP I-3, Sh 23	Ln 1 (c) * ((b) + WP I-3, Sh 29, Ln 37 (b))	(c) - (b)	4.26%	(d) - (e)	
1	Annualized Labor Loading (WP I-3, Sh 32, Ln 21 (j))		\$ 32,767,195				1
<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	30,404,878	29,259,969	(1,144,910)	(48,799)	(1,096,110)	25
26	Account 922	0	0	168,302	7,173	161,128	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 30,404,878	\$ 29,259,969	\$ (976,608)	\$ (41,626)	\$ (934,982)	28

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

Line No.	Description (a)	System Allocable			Paiute MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP I-3, Sh 24 & 25	WP I-3, Sh 28, Ln 1 (c) * ((b) ÷ Ln 37 (b))	(c) - (b)	4.26%	(d) - (e)	
	<u>Maintenance</u>						
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	503,301	484,349	(18,952)	(808)	(18,144)	21
22	Total Maint.	\$ 503,301	\$ 484,349	\$ (18,952)	\$ (808)	\$ (18,144)	22
23	Total O&M	\$ 30,908,179	\$ 29,744,318	\$ (995,560)	\$ (42,434)	\$ (953,126)	23
24	% O&M to Total	90.77%	90.77%	89.38%	100.00%	88.96%	24
	<u>Deferred and Other</u>						
25	Account 146	\$ 144,597	\$ 139,152	\$ (5,445)	\$ 0	\$ (5,445)	25
26	Account 163	572,661	551,098	(21,564)	0	(21,564)	26
27	Account 182.3	3,357	3,231	(126)	0	(126)	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	128,200	123,373	(4,827)	0	(4,827)	29
30	Account 186	50,222	48,331	(1,891)	0	(1,891)	30
31	Account 426	41,927	40,348	(1,579)	0	(1,579)	31
32	Account 920	277,317	266,874	(10,442)	0	(10,442)	32
33	Total Deferred	\$ 1,218,282	\$ 1,172,407	\$ (45,875)	\$ 0	\$ (45,875)	33
	<u>Capital</u>						
34	Account 107	\$ 1,922,877	\$ 1,850,470	\$ (72,407)	\$ 0	\$ (72,407)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 1,922,877	\$ 1,850,470	\$ (72,407)	\$ 0	\$ (72,407)	36
37	Total	\$ 34,049,339	\$ 32,767,195	\$ (1,113,842)	\$ (42,434)	\$ (1,071,408)	37

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

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	SCA (h)	Line No.
		WP I-3, Sh 28	(b) * Ln 1, 2, or 3 (c)	(b) * Ln 1, 2, or 3 (d)	(b) * Ln 1, 2, or 3 (e)	(b) * Ln 1, 2, or 3 (f)	(b) * Ln 1, 2, or 3 (g)	(b) * Ln 1, 2, or 3 (h)	
1	4-Factor (all others)		56.40%	28.00%	5.34%	1.55%	1.33%	7.39%	1
2	Factor IV (901-910)		53.30%	32.49%	4.72%	1.31%	0.96%	7.21%	2
3	G&A Factor (922)		51.71%	33.63%	4.00%	0.73%	1.86%	8.07%	3
	Operations								
4	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Account 840	0	0	0	0	0	0	0	5
6	Account 841	0	0	0	0	0	0	0	6
7	Account 850	0	0	0	0	0	0	0	7
8	Account 851	0	0	0	0	0	0	0	8
9	Account 852	0	0	0	0	0	0	0	9
10	Account 853	0	0	0	0	0	0	0	10
11	Account 856	0	0	0	0	0	0	0	11
12	Account 857	0	0	0	0	0	0	0	12
13	Account 859	0	0	0	0	0	0	0	13
14	Account 870	0	0	0	0	0	0	0	14
15	Account 871	0	0	0	0	0	0	0	15
16	Account 874	0	0	0	0	0	0	0	16
17	Account 875	0	0	0	0	0	0	0	17
18	Account 878	0	0	0	0	0	0	0	18
19	Account 879	0	0	0	0	0	0	0	19
20	Account 880	0	0	0	0	0	0	0	20
21	Account 901	0	0	0	0	0	0	0	21
22	Account 902	0	0	0	0	0	0	0	22
23	Account 903	0	0	0	0	0	0	0	23
24	Account 905	0	0	0	0	0	0	0	24
25	Account 908	0	0	0	0	0	0	0	25
26	Account 910	0	0	0	0	0	0	0	26
27	Account 920	(1,096,110)	(618,175)	(306,862)	(58,487)	(16,945)	(14,606)	(81,036)	27
28	Account 922	161,128	83,315	54,186	6,445	1,178	2,995	13,008	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ (934,982)	\$ (534,859)	\$ (252,675)	\$ (52,041)	\$ (15,767)	\$ (11,611)	\$ (68,028)	30

TY Sys Load Annualized-AA

NNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * WP I-3, Sh 30, Ln 1 (c)	SNV (d) (b) * WP I-3, Sh 30, Ln 1 (d)	NNV (e) (b) * WP I-3, Sh 30, Ln 1 (e)	NCA (f) (b) * WP I-3, Sh 30, Ln 1 (f)	SLT (g) (b) * WP I-3, Sh 30, Ln 1 (g)	SCA (h) (b) * WP I-3, Sh 30, Ln 1 (h)	Line No.
	Maintenance								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	20
21	Account 935	(18,144)	(10,233)	(5,080)	(968)	(280)	(242)	(1,341)	21
22	Total Maint.	(18,144)	(10,233)	(5,080)	(968)	(280)	(242)	(1,341)	22
23	Total O&M	(953,126)	(545,092)	(257,755)	(53,010)	(16,048)	(11,853)	(69,369)	23
24	% O&M to Total	88.96%	89.10%	88.62%	89.36%	89.77%	88.26%	88.81%	24
	Deferred and Other								
25	Account 146	(5,445)	(3,071)	(1,524)	(291)	(84)	(73)	(403)	25
26	Account 163	(21,564)	(12,161)	(6,037)	(1,151)	(333)	(287)	(1,594)	26
27	Account 182.3	(126)	(71)	(35)	(7)	(2)	(2)	(9)	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	(4,827)	(2,723)	(1,351)	(258)	(75)	(64)	(357)	29
30	Account 186	(1,891)	(1,067)	(529)	(101)	(29)	(25)	(140)	30
31	Account 426	(1,579)	(890)	(442)	(84)	(24)	(21)	(117)	31
32	Account 920	(10,442)	(5,889)	(2,923)	(557)	(161)	(139)	(772)	32
33	Total Deferred	(45,875)	(25,872)	(12,843)	(2,448)	(709)	(611)	(3,392)	33
	Capital								
34	Account 107	(72,407)	(40,835)	(20,271)	(3,864)	(1,119)	(965)	(5,353)	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	(72,407)	(40,835)	(20,271)	(3,864)	(1,119)	(965)	(5,353)	36
37	Total	(1,071,408)	(611,799)	(290,869)	(59,321)	(17,876)	(13,429)	(78,114)	37

TY Sys Load Annualized-AA

NNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Social Security and Medicare	WP I-3, Sh 33	\$ 5,179,331	\$ 2,114,737	\$ 505,778	\$ 123,870	\$ 171,885	\$ 285,456	\$ 820,715	\$ 4,598,804	\$ 13,800,576	1
2	Federal Unemployment Insurance	WP I-3, Sh 34	34,230	13,776	3,227	656	851	1,733	4,914	26,419	85,807	2
3	State Unemployment Insurance	WP I-3, Sh 34	4,564	98,597	23,099	4,698	6,091	12,404	14,742	189,088	353,283	3
4	Medical Insurance	WP I-3, Sh 37	5,068,493	2,039,835	477,889	97,191	126,020	256,628	727,624	3,911,974	12,705,654	4
5	Dental Insurance	WP I-3, Sh 37	427,829	172,182	40,338	8,204	10,637	21,662	61,418	330,208	1,072,478	5
6	Life and AD&D Insurance	WP I-3, Sh 37	104,981	42,250	9,898	2,013	2,610	5,315	15,071	81,027	263,165	6
7	Long-Term Disability Insurance	WP I-3, Sh 37	466,456	187,727	43,980	8,945	11,598	23,618	66,964	360,021	1,169,308	7
8	Employee Assistance Program	WP I-3, Sh 37	44,263	17,814	4,173	849	1,101	2,241	6,354	34,163	110,959	8
9	Deferred Compensation	WP I-3, Sh 37	1,108,121	445,968	104,481	21,249	27,552	56,106	159,080	855,272	2,777,829	9
10	SERP	WP I-3, Sh 37	24,406	9,822	2,301	468	607	1,236	3,504	18,837	61,182	10
11	Flex Benefits	WP I-3, Sh 37	379,192	152,607	35,753	7,271	9,428	19,199	54,436	292,669	950,555	11
12	Employee Communications	WP I-3, Sh 37	991	399	93	19	25	50	142	765	2,485	12
13	Tuition Reimbursement	WP I-3, Sh 37	247,923	99,778	23,376	4,754	6,164	12,553	35,591	191,353	621,492	13
14	Miscellaneous Benefits	WP I-3, Sh 37	209,212	84,198	19,726	4,012	5,202	10,593	30,034	161,475	524,452	14
15	Basic Retirement Plan (BRP)	WP I-3, Sh 36	10,972,237	4,410,984	1,102,109	224,141	290,827	591,835	1,595,376	10,923,108	30,110,417	15
16	Professional Services - BRP	WP I-3, Sh 36	35,155	14,133	3,531	718	931	1,896	5,112	34,997	96,473	16
17	Employee Investment Plan (EIP) Employer Match	WP I-3, Sh 36	1,862,832	748,883	187,112	38,054	49,342	100,480	270,858	1,854,491	5,112,051	17
18	Other EIP Expenses	WP I-3, Sh 36	26,816	10,780	2,693	548	710	1,446	3,899	26,696	73,588	18
19	Post-Employment Benefits other than Pension	WP I-3, Sh 36	492,511	197,996	49,470	10,061	13,045	26,566	71,612	490,306	1,351,566	19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP I-3, Sh 4	9,337,113	3,664,656	882,755	215,865	299,391	498,000	1,422,950	8,385,523	24,706,252	20
21	Total Annualized Benefits		\$ 36,026,657	\$ 14,527,121	\$ 3,521,784	\$ 773,585	\$ 1,033,817	\$ 1,929,016	\$ 5,370,396	\$ 32,767,195	\$ 95,949,572	21
Corporate Direct Benefits												
22	Social Security and Medicare	WP I-3, Sh 33	\$ 820,252	\$ 414,973	\$ 84,604	\$ 21,898	\$ 17,220	\$ 120,622	\$ 104,577	\$	\$ 1,584,147	22
23	Federal Unemployment Insurance	WP I-3, Sh 34	4,578	2,414	428	128	101	598	613		8,861	23
24	State Unemployment Insurance	WP I-3, Sh 34	32,768	17,279	3,060	919	723	4,278	4,389		63,416	24
25	Medical Insurance	WP I-3, Sh 37	677,924	357,478	63,306	19,014	14,952	88,516	90,804		1,311,994	25
26	Dental Insurance	WP I-3, Sh 37	57,223	30,175	5,344	1,605	1,262	7,472	7,665		110,745	26
27	Life and AD&D Insurance	WP I-3, Sh 37	14,041	7,404	1,311	394	310	1,833	1,881		27,175	27
28	Long-Term Disability Insurance	WP I-3, Sh 37	62,390	32,899	5,826	1,750	1,376	8,146	8,357		120,744	28
29	Employee Assistance Program	WP I-3, Sh 37	5,920	3,122	553	166	131	773	793		11,458	29
30	Deferred Compensation	WP I-3, Sh 37	148,214	78,155	13,841	4,157	3,269	19,352	19,852		286,840	30
31	SERP	WP I-3, Sh 37	3,264	1,721	305	92	72	426	437		6,318	31
32	Flex Benefits	WP I-3, Sh 37	50,718	26,744	4,736	1,423	1,119	6,622	6,793		98,155	32
33	Employee Communications	WP I-3, Sh 37	133	70	12	4	3	17	18		257	33
34	Tuition Reimbursement	WP I-3, Sh 37	33,160	17,486	3,097	930	731	4,330	4,442		64,176	34
35	Miscellaneous Benefits	WP I-3, Sh 37	27,983	14,756	2,613	785	617	3,654	3,748		54,155	35
36	Basic Retirement Plan (BRP)	WP I-3, Sh 36	1,892,915	998,160	176,766	53,092	41,749	247,155	253,545		3,663,382	36
37	Professional Services - BRP	WP I-3, Sh 36	6,065	3,198	566	170	134	792	812		11,737	37
38	Employee Investment Plan (EIP) Employer Match	WP I-3, Sh 36	321,373	169,464	30,011	9,014	7,088	41,961	43,046		621,957	38
39	Other EIP Expenses	WP I-3, Sh 36	4,626	2,439	432	130	102	604	620		8,953	39
40	Post-Employment Benefits other than Pension	WP I-3, Sh 36	84,967	44,804	7,934	2,383	1,874	11,094	11,381		164,438	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP I-3, Sh 4	1,493,623	757,128	153,378	39,969	31,430	218,497	190,877		2,884,902	41
42	Total Annualized Benefits		\$ 5,742,139	\$ 2,979,871	\$ 568,122	\$ 158,022	\$ 124,261	\$ 786,742	\$ 754,651	\$	\$ 11,103,808	42

TY Benefits Summary

NNV 2021 Labor Annualization Certification

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

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

TY FICA

NNV 2021 Labor Annualization Certification

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

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

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

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

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

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

Benefits-%Labor

NNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	Cost Per Employee (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paiute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Number of Employees (WP I-3, Sh 6)	2,254	815	328	77	16	20	41	117	629	2,043	1
2	Medical Insurance	\$ 6,219	\$ 5,068,493	\$ 2,039,835	\$ 477,889	\$ 97,191	\$ 126,020	\$ 256,628	\$ 727,624	\$ 3,911,974	\$ 12,705,654	2
3	Dental Insurance	525	427,829	172,182	40,338	8,204	10,637	21,662	61,418	330,208	1,072,478	3
4	Life and AD&D Insurance	129	104,981	42,250	9,898	2,013	2,610	5,315	15,071	81,027	263,165	4
5	Long-Term Disability Insurance	572	466,456	187,727	43,980	8,945	11,598	23,618	66,964	360,021	1,169,308	5
6	Employee Assistance Program	54	44,263	17,814	4,173	849	1,101	2,241	6,354	34,163	110,959	6
7	Deferred Compensation	1,360	1,108,121	445,968	104,481	21,249	27,552	56,106	159,080	855,272	2,777,829	7
8	SERP	30	24,406	9,822	2,301	468	607	1,236	3,504	18,837	61,182	8
9	Flex Benefits	465	379,192	152,607	35,753	7,271	9,428	19,199	54,436	292,669	950,555	9
10	Employee Communications	1	991	399	93	19	25	50	142	765	2,485	10
11	Tuition Reimbursement	304	247,923	99,778	23,376	4,754	6,164	12,553	35,591	191,353	621,492	11
12	Miscellaneous Benefits	257	209,212	84,198	19,726	4,012	5,202	10,593	30,034	161,475	524,452	12

Corporate Direct Benefits

13	Number of Employees (WP I-3, Sh 6)		109	57	10	3	2	14	15		211	13
14	Medical Insurance	\$ 6,219	\$ 677,924	\$ 357,478	\$ 63,306	\$ 19,014	\$ 14,952	\$ 88,516	\$ 90,804	\$	\$ 1,311,994	14
15	Dental Insurance	525	57,223	30,175	5,344	1,605	1,262	7,472	7,665		110,745	15
16	Life and AD&D Insurance	129	14,041	7,404	1,311	394	310	1,833	1,881		27,175	16
17	Long-Term Disability Insurance	572	62,390	32,899	5,826	1,750	1,376	8,146	8,357		120,744	17
18	Employee Assistance Program	54	5,920	3,122	553	166	131	773	793		11,458	18
19	Deferred Compensation	1,360	148,214	78,155	13,841	4,157	3,269	19,352	19,852		286,840	19
20	SERP	30	3,264	1,721	305	92	72	426	437		6,318	20
21	Flex Benefits	465	50,718	26,744	4,736	1,423	1,119	6,622	6,793		98,155	21
22	Employee Communications	1	133	70	12	4	3	17	18		257	22
23	Tuition Reimbursement	304	33,160	17,486	3,097	930	731	4,330	4,442		64,176	23
24	Miscellaneous Benefits	257	27,983	14,756	2,613	785	617	3,654	3,748		54,155	24

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

Sch I-5, Sh 1, Ln 2

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

Line No.	Reference Number	Expenses Removed											Total (k)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)				
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13,845)	\$ (13,845)	\$ 0	\$ 0	2
													(k)	
													\$ (13,845)	
													\$ (13,845)	
													Sch I-5, Sh 1, Ln 3	

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

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

Sch I-5, Sh 1, Ln 4

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

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

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

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

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

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

Sch I-5, Sh 1, Ln 8

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

Line No.	Reference Number (a)	Expenses Removed										Total (k)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)			
1	80730702	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	80760110										(24)		2
3	80765525										(21)		3
4	80765526										(6)		4
5	Meals above \$30 Per Person Exp Rpt										(4)		5
6											(1,414)		6
7	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	(16,494)	\$	7
											(3,944)		
											(17,962)		
											0		
											(3,944)		
											0		
											(20,438)		
											(21,906)		

Sch I-5, Sh 2, Ln 4

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

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

Sch I-5, Sh 2, Ln 5

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

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

Sch I-5, Sh 2, Ln 6

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

Line No.	Reference Number	Expenses Removed									Total (k)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)		
1	80694325	\$	\$	\$	\$	\$	\$	\$	\$	\$		1
2	80694326											2
3	WP I-5, Sh 12											3
4	WP I-5, Sh 13											4
5	Total	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
											(k)	
												Sch I-5, Sh 2, Ln 7

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 930.2
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Line No.		
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads. Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)	Total (k)			
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(401)	1
2	Meals above \$30 Per Person												(56)	2
3	Exhibit No. (ALT-1)												(9)	3
4	Exhibit No. (ALT-1)												(7,209)	4
5	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(7,676)	5
												Sch I-5, Sh.2, Ln 8		

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

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

WP I-5, Sh 10
Col (j)

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

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

WP I-5, Sh 10
Col (i)

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

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

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

Line No.	Account	Expenses Removed										Total (k)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recuring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)			
NORTHERN NEVADA													
1	885	\$	\$	\$	\$	\$	(195)	\$	\$	\$	\$	(195)	1
2	913						(2,500)					(2,500)	2
3	930.2						(85)					(85)	3
4	Total	\$	0	0	0	0	(2,780)	0	0	0	0	(2,780)	4
Sch I-5, Sh 1													
SYSTEM ALLOCABLE													
5	871	\$	\$	\$	\$	\$	(551)	\$	776	\$	\$	224	5
6	880						(6,262)		1,251			(5,011)	6
7	901						(13,455) [1]		(50)			(13,505)	7
8	931						(3,050)					(3,050)	8
9	935						(6,267)					(6,267)	9
10	Total	\$	0	0	0	0	(29,586)	0	1,977	0	0	(27,609)	10
Sch I-5, Sh 2													

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

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

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

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

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

[1] Company Records

[2] Based on year settlement was made.

[3] Based on incident year of claim.

[4] Removed \$614,772 related to the Commerce Substation Incident to exclude from the 10-year normalization as regulatory asset was approved in Docket No. 18-05031 for this incident.

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

Line No.	Description (a)	Reference (b)	Total (c)	No.
1	Paiute Insurance Allocation Factor	WP H-10, Sh 2	11.91%	1
2	Sys. Alloc. Property Insurance Alloc.	WP H-10, Sh 2	21.64%	2
3	Paiute MMF	Stmt N, Sh 10, Ln 7(i)	4.21%	3
4	Sys. Alloc. Property Insurance Alloc to Paiute	Ln 2 * Ln 3	<u>0.91%</u>	4
5	Total Property Insurance Allocation Factor	Ln 1 + Ln 4	<u>12.82%</u>	5
			Sch I-10, Sh 1 Ln 5(f)	

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

Line No.	Description (a)	Acct Number (b)	AZ (c)	NCA (d)	SCA (e)	SLT (f)	NNV (g)	SNV (h)	PaIute (i)	SGTC (j)	Common (k)	Total (l)	Line No.
	Company Records											Sum (c) thru (k)	
1	Storage		\$ 74,838,330	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,813,085	\$ 0	\$ 0	\$ 102,651,415	1
Transmission													
2	Structures - Compressor Stations	366.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 647,857	\$ 837,938	\$ 0	\$ 0	\$ 1,485,794	2
3	Structures - General	366.2	0	0	0	0	0	1,275,555	70,058	0	0	1,345,613	3
4	Compressor Station Equipment	368	0	0	0	0	0	7,104,365	22,227,249	0	0	29,331,613	4
5	Communication Equipment	370	0	0	0	0	0	677,562	3,951,557	0	0	4,629,120	5
6	Miscellaneous Equipment	371	0	0	0	0	0	18,823	174,343	20,152	0	213,317	6
7	Total Transmission		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,724,162	\$ 27,261,144	\$ 20,152	\$ 0	\$ 37,005,458	7
Distribution													
8	Structures and Improvements	375	\$ 110,557	\$ 851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,407	8
9	Other Property on Customer's Property	386	0	0	0	0	0	0	0	0	0	0	9
10	Miscellaneous Equipment	387	432,098	12,872	0	0	5,649	0	0	0	0	450,620	10
11	Total Distribution		\$ 432,098	\$ 13,723	\$ 0	\$ 0	\$ 5,649	\$ 0	\$ 0	\$ 0	\$ 0	\$ 450,620	11
General													
12	Structures and Improv - Co. Owned	390.1	\$ 71,562,194	\$ 2,354,735	\$ 28,321,784	\$ 19,823	\$ 18,858,752	\$ 41,671,530	\$ 3,733,627	\$ 0	\$ 58,821,062	\$ 225,343,507	12
13	Structures and Improv - Leasehold	390.2	125,749	0	0	190,382	36,499	317,472	0	0	2,347,609	3,017,710	13
14	Office Furniture and Fixtures	391	5,304,348	1,176	2,009,341	0	1,634,888	3,148,639	345,896	0	11,634,809	24,079,096	14
15	Computer Software and Hardware	391.1	12,594,547	17,478	982,764	54,473	1,278,926	2,672,107	73,090	0	24,635,629	42,309,014	15
16	Stores Equipment	393	1,174,565	28,703	419,590	0	280,268	605,541	116,418	0	63,037	2,688,123	16
17	Tool, Shop, and Garage Equip.	394	18,708,028	103,685	2,224,751	249,620	1,599,355	5,963,361	780,284	0	1,320,531	30,949,615	17
18	Laboratory Equipment	395	544,223	0	3,577	0	109,685	301,928	21,094	0	1,461,944	2,442,451	18
19	Power Operated Equipment	396	10,219,084	177,239	1,512,611	145,135	1,587,360	4,128,859	1,894,692	0	259,442	19,924,441	19
20	Communication Equipment	397	5,727,744	18,018	1,290,644	0	1,283,328	2,505,125	67,484	0	7,859,771	18,752,114	20
21	Telemetry Equipment	397.2	40,369	0	0	0	0	4,755	0	0	0	45,124	21
22	Miscellaneous Equipment	398	4,703,760	45,977	632,309	58,950	1,028,034	2,099,099	212,818	0	4,839,053	13,620,000	22
23	Total General		\$ 130,704,613	\$ 2,747,010	\$ 37,397,370	\$ 718,382	\$ 27,697,114	\$ 63,418,417	\$ 7,245,402	\$ 0	\$ 113,242,889	\$ 383,171,196	23
24	Total		\$ 206,085,598	\$ 2,760,733	\$ 37,397,370	\$ 718,382	\$ 27,702,763	\$ 73,142,578	\$ 62,319,631	\$ 20,152	\$ 113,242,889	\$ 523,390,096	24
25	Percent of Total		39.38%	0.53%	7.15%	0.14%	5.29%	13.97%	11.91%	0.00%	21.64%	100.00%	25

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

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

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

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

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

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

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
1	40-1k Plan Software	11/15/1985	61-1237-03	60	0	280,015	0	0	280,015	280,015	0	280,015	0	0	0
2	General Ledger System	6/15/1986	61-1888-03	60	0	2,098,477	0	0	2,098,477	2,098,477	0	2,098,477	0	0	1
3	Stock Transfer Manager	10/15/1987	70-1240-03	60	0	320,762	0	0	320,762	320,762	0	320,762	0	0	2
4	Walker Table Manager	10/15/1988	61-1251-03	60	0	18,000	0	0	18,000	18,000	0	18,000	0	0	3
5	Interact (MVA) Software	12/15/1988	61-1252-03	60	0	26,712	0	0	26,712	26,712	0	26,712	0	0	4
6	Mainframe Software	11/15/1988	61-1253-03	60	0	9,425	0	0	9,425	9,425	0	9,425	0	0	5
7	Oracle Revenue System	11/15/1990	61-C98250	60	0	91,425	0	0	91,425	91,425	0	91,425	0	0	6
8	Customer Service System	11/15/1990	61-C68241	120	0	12,131,211	0	0	12,131,211	12,131,211	0	12,131,211	0	0	7
9	Work Order System (WOS)	11/15/1990	63-C79240	60	0	2,820,450	0	0	2,820,450	2,820,450	0	2,820,450	0	0	8
10	Systems Management Project	9/15/1991	61-C110000	60	0	509,585	0	0	509,585	509,585	0	509,585	0	0	9
11	Configuration Management	12/15/1991	61-C110009	60	0	90,708	0	0	90,708	90,708	0	90,708	0	0	10
12	Cas Implementation And Tr	12/15/1991	61-C010018	120	0	3,506,418	0	0	3,506,418	3,506,418	0	3,506,418	0	0	11
13	Zp-4 Barcode On Bills	9/15/1992	63-C210002	60	0	56,451	0	0	56,451	56,451	0	56,451	0	0	12
14	On-Line Time Entry (Olte)	12/15/1992	61-C210002	60	0	276,999	0	0	276,999	276,999	0	276,999	0	0	13
15	Contract Billing	13/11/1994	0861C3100107	60	0	106,512	0	0	106,512	106,512	0	106,512	0	0	14
16	Oracle Database Software	13/11/1995	0861C3100164	60	0	800,651	0	0	800,651	800,651	0	800,651	0	0	15
17	(Pos) Field Order System	6/11/1995	052C3100004	60	0	1,429,229	0	0	1,429,229	1,429,229	0	1,429,229	0	0	16
18	Customer Billing System	6/29/1996	0861C5100119	60	0	1,429,229	0	0	1,429,229	1,429,229	0	1,429,229	0	0	17
19	Chesterfield Syst	8/31/1998	0865C5100111	60	0	2,495,720	0	0	2,495,720	2,495,720	0	2,495,720	0	0	18
20	Gas Bill - Shareholder Syst	12/18/1998	0081C5100017	60	0	252,413	0	0	252,413	252,413	0	252,413	0	0	19
21	Data Ret Mgmt Sys - Drms	5/15/1997	0861C5100066	60	0	257,252	0	0	257,252	257,252	0	257,252	0	0	20
22	Meter Reading Replacement	5/15/1997	0861C5100053	60	0	2,144,567	0	0	2,144,567	2,144,567	0	2,144,567	0	0	21
23	Contract Billing Project	7/31/1997	0861C6100044	60	0	97,968	0	0	97,968	97,968	0	97,968	0	0	22
24	Web Homepage	4/1/1998	0861C7100104	60	0	19,015	0	0	19,015	19,015	0	19,015	0	0	23
25	Quest Software	4/1/1998	0861C7100156	60	0	8,692	0	0	8,692	8,692	0	8,692	0	0	24
26	Symark Server Security So	4/1/1998	0861C7100153	60	0	9,770	0	0	9,770	9,770	0	9,770	0	0	25
27	Oracle Network License	4/16/1998	0861C8100018	60	0	2,014,422	0	0	2,014,422	2,014,422	0	2,014,422	0	0	26
28	Oracle Network License	4/16/1998	0861C8100018	60	0	2,014,422	0	0	2,014,422	2,014,422	0	2,014,422	0	0	27
29	Oracle Network License	4/30/1998	0862C7100141	60	0	235,070	0	0	235,070	235,070	0	235,070	0	0	28
30	Customer Appointment Sft	5/29/1998	0052C7100101	60	0	240,546	0	0	240,546	240,546	0	240,546	0	0	29
31	Network Analyster Software	5/31/1998	0861C8100036	60	0	24,145	0	0	24,145	24,145	0	24,145	0	0	30
32	Mx90 Software	6/10/1998	0562C7100122	60	0	85,225	0	0	85,225	85,225	0	85,225	0	0	31
33	Mer Pro Software	8/11/1998	052C8100028	60	0	7,395	0	0	7,395	7,395	0	7,395	0	0	32
34	Customer Contract Improvem	8/17/1998	0861C8100054	60	0	64,238	0	0	64,238	64,238	0	64,238	0	0	33
35	Intersolv Software	8/31/1998	0861C8100050	60	0	49,876	0	0	49,876	49,876	0	49,876	0	0	34
36	Vantus Oracle Software	10/29/1998	0861C8100027	60	0	53,886	0	0	53,886	53,886	0	53,886	0	0	35
37	Help Desk	11/30/1998	0861C7100113	60	0	169,651	0	0	169,651	169,651	0	169,651	0	0	36
38	Oracle Software	12/21/1998	0861C8100115	36	0	18,934	0	0	18,934	18,934	0	18,934	0	0	37
39	Oracle Software	12/21/1998	0861C8100115	36	0	18,934	0	0	18,934	18,934	0	18,934	0	0	38
40	Hydris Software	13/11/1999	0081C8100140	36	0	75,865	0	0	75,865	75,865	0	75,865	0	0	39
41	Platinum Software	13/11/1999	0861C8100151	36	0	84,054	0	0	84,054	84,054	0	84,054	0	0	40
42	Fratensense Software	13/11/1999	0861C8100127	36	0	78,900	0	0	78,900	78,900	0	78,900	0	0	41
43	Groupwise Software Licns	13/11/1999	0861C8100048	36	0	39,780	0	0	39,780	39,780	0	39,780	0	0	42
44	Pc-Access Software	2/11/1999	052C8100064	36	0	42,860	0	0	42,860	42,860	0	42,860	0	0	43
45	Mercury Test Director	2/18/1999	052C9100002	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	44
46	Customer Service Manual	5/13/1999	052C7100118	36	0	35,544	0	0	35,544	35,544	0	35,544	0	0	45
47	Franchise Software	6/15/1999	0861C9100009	36	0	5,097	0	0	5,097	5,097	0	5,097	0	0	46
48	Oracle Software	6/21/1999	0861C9100009	36	0	4,841,426	0	0	4,841,426	4,841,426	0	4,841,426	0	0	47
49	Oracle Software	6/21/1999	0861C8100150	36	0	98,525	0	0	98,525	98,525	0	98,525	0	0	48
50	Acufill	6/30/1999	0083C8100131	36	0	23,000	0	0	23,000	23,000	0	23,000	0	0	49
51	Mainstar Software	9/11/1999	0861C9100060	36	0	12,995	0	0	12,995	12,995	0	12,995	0	0	50
52	Mobile Up Project	9/11/1999	052C7100145	36	0	1,217,712	0	0	1,217,712	1,217,712	0	1,217,712	0	0	51
53	Attachmate Epc Software	9/11/1999	0861C9100135	36	0	134,745	0	0	134,745	134,745	0	134,745	0	0	52
54	Symantec/Norton Software	10/25/1999	0861C9100134	36	0	17,145	0	0	17,145	17,145	0	17,145	0	0	53
55	Work Scheduling System	10/25/1999	0861C9100195	36	0	748,576	0	0	748,576	748,576	0	748,576	0	0	54
56	Mainframe Software	11/03/1999	0861C9100179	36	0	255,234	0	0	255,234	255,234	0	255,234	0	0	55
57	Wms Phase 1	11/15/1999	052C9100148	120	0	4,371,349	0	0	4,371,349	4,371,349	0	4,371,349	0	0	56
58	Wms Phase 2	11/15/1999	052C9100149	120	0	1,687,000	0	0	1,687,000	1,687,000	0	1,687,000	0	0	57
59	Symantec Norton Manager	11/30/1999	0861C9100108	36	0	43,867	0	0	43,867	43,867	0	43,867	0	0	58
60	Novell N6 2.3 Licenses	11/30/1999	0861C9100106	36	0	12,579	0	0	12,579	12,579	0	12,579	0	0	59
61	Sunlink Ibm Connectivity	11/30/1999	0861C9100104	36	0	16,262	0	0	16,262	16,262	0	16,262	0	0	60
62	Bnc Software Tools	12/14/1999	0861C9100144	36	0	163,988	0	0	163,988	163,988	0	163,988	0	0	61
63	Summary Billing Project	12/14/1999	0861C9100084	36	0	107,213	0	0	107,213	107,213	0	107,213	0	0	62
64	Network Encryption Softw	12/31/1999	0861C9100027	36	0	10,192	0	0	10,192	10,192	0	10,192	0	0	63
65	Hp Operview Nemmetrix Sof	1/18/2000	0861C9100226	36	0	20,705	0	0	20,705	20,705	0	20,705	0	0	64
66	Vantus Software	13/12/2000	0861C9100229	36	0	23,923	0	0	23,923	23,923	0	23,923	0	0	65
67	Managewise 2.6 Software	3/28/2000	0861C9100233	36	0	60,308	0	0	60,308	60,308	0	60,308	0	0	66
68	Powerquest Software	4/20/2000	0861C0100150	36	0	1,674,243	0	0	1,674,243	1,674,243	0	1,674,243	0	0	67
69	Powerquest Software	4/20/2000	0861C0100151	36	0	30,720	0	0	30,720	30,720	0	30,720	0	0	68
70	Powerquest Software	4/20/2000	0861C0100001	36	0	10,618	0	0	10,618	10,618	0	10,618	0	0	69
71	Rikmaster Software	4/20/2000	0073C9100033	36	0	152,158	0	0	152,158	152,158	0	152,158	0	0	70
72	Oracle Prod Tools, Quest	5/1/2000	0861C0100049	36	0	23,600	0	0	23,600	23,600	0	23,600	0	0	71
73	Clrx Server Software														

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

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
80	Wms Stage Iia Mapping	1/5/2001	0052C0100144	60	0	971,177	0	0	971,177	971,177	0	971,177	0	0	80
81	Map Migration Software	1/26/2001	0061C0100097	36	0	17,286	0	0	17,286	17,286	0	17,286	0	0	81
82	15 Kovis Licenses	6/1/2001	0057C0100004	36	0	16,892	0	0	16,892	16,892	0	16,892	0	0	82
83	Large Customer Billing	6/1/2001	0061C0100063	60	0	1,630,640	0	0	1,630,640	1,630,640	0	1,630,640	0	0	83
84	Border Manager Proxy Soft	6/1/2001	0061C0100075	36	0	11,268	0	0	11,268	11,268	0	11,268	0	0	84
85	Remedy Software	7/18/2001	0061C0100089	36	0	21,450	0	0	21,450	21,450	0	21,450	0	0	85
86	185 Perpetual Licenses	6/1/2001	0061C0100055	36	0	11,840	0	0	11,840	11,840	0	11,840	0	0	86
87	165 Perpetual Licenses Fo	8/10/2001	0061C0100125	36	0	44,418	0	0	44,418	44,418	0	44,418	0	0	87
88	Microsoft Software	9/25/2001	0061C0100116	36	0	616,633	0	0	616,633	616,633	0	616,633	0	0	88
89	Teller Terminal Software	9/25/2001	0061C0100142	36	0	405,000	0	0	405,000	405,000	0	405,000	0	0	89
90	Purchase Source Code From	9/25/2001	0061C0100112	36	0	820,000	0	0	820,000	820,000	0	820,000	0	0	90
91	Credit Card System	2/14/2002	0061C2100019	36	0	200,000	0	0	200,000	200,000	0	200,000	0	0	91
92	Online Help System	2/14/2002	0061C2100017	36	0	255,000	0	0	255,000	255,000	0	255,000	0	0	92
93	Probeam Software	3/27/2002	0061C1100039	36	0	107,266	0	0	107,266	107,266	0	107,266	0	0	93
94	Ampl Software Conversion	4/22/2002	0059C1100193	36	0	28,263	0	0	28,263	28,263	0	28,263	0	0	94
95	P1 System Saada Historian	4/22/2002	0052C1100029	36	0	298,632	0	0	298,632	298,632	0	298,632	0	0	95
96	ESL System	5/7/2002	0061C1100022	36	0	250,434	0	0	250,434	250,434	0	250,434	0	0	96
97	Comnet Software	6/11/2002	0052C1100072	36	0	530,528	0	0	530,528	530,528	0	530,528	0	0	97
98	Oracle 11i - Mmis	7/19/2002	0053C2100126	84	0	10,183,646	0	0	10,183,646	10,183,646	0	10,183,646	0	0	98
99	Cas To Emis Interface	7/19/2002	0052C2100036	36	0	66,656	0	0	66,656	66,656	0	66,656	0	0	99
100	Novell Software Licenses	8/28/2002	0061C2100040	36	0	34,260	0	0	34,260	34,260	0	34,260	0	0	100
101	Hummingsbird Exceed License	8/28/2002	0061C2100028	36	0	16,034	0	0	16,034	16,034	0	16,034	0	0	101
102	Unaccounted Gas Software	9/18/2002	0061C1100216	36	0	136,800	0	0	136,800	136,800	0	136,800	0	0	102
103	Ineffective Voice Responses	10/15/2002	0061C1100038	36	0	472,515	0	0	472,515	472,515	0	472,515	0	0	103
104	Kitana/Oracle 11i Softwa	11/19/2002	0061C2100062	36	0	135,624	0	0	135,624	135,624	0	135,624	0	0	104
105	Paradise J OL Licenses	12/11/2002	0057C2100114	36	0	1,630	0	0	1,630	1,630	0	1,630	0	0	105
106	Report Output Management	12/11/2002	0061C3100078	36	0	107,737	0	0	107,737	107,737	0	107,737	0	0	106
107	Data Relocation Emms	12/31/2002	0052C2100132	36	0	26,759	0	0	26,759	26,759	0	26,759	0	0	107
108	2003 Functional Software	12/31/2002	0052C2100133	36	0	19,750	0	0	19,750	19,750	0	19,750	0	0	108
109	Emms Software Enhancement	12/31/2002	0052C1100209	36	0	27,000	0	0	27,000	27,000	0	27,000	0	0	109
110	Purchase 6 Zehraater Colo	12/31/2002	0052C2100104	36	0	21,425	0	0	21,425	21,425	0	21,425	0	0	110
111	Hazardous Material Info M	1/14/2003	0073C2100074	36	0	17,625	0	0	17,625	17,625	0	17,625	0	0	111
112	Patrol WebSphere	3/7/2003	0061C2100145	36	0	43,030	0	0	43,030	43,030	0	43,030	0	0	112
113	Mail Series Software	3/7/2003	0061C2100143	36	0	34,126	0	0	34,126	34,126	0	34,126	0	0	113
114	Mfg Series Software	3/7/2003	0061C2100096	36	0	68,957	0	0	68,957	68,957	0	68,957	0	0	114
115	Afp Desktop And Font/ima	3/7/2003	0061C2100095	36	0	42,280	0	0	42,280	42,280	0	42,280	0	0	115
116	Windows 2000 Server Upgra	3/7/2003	0061C2100139	36	0	20,398	0	0	20,398	20,398	0	20,398	0	0	116
117	Lvvv Virtualization Call	3/19/2003	0061C1100032	36	0	20,398	0	0	20,398	20,398	0	20,398	0	0	117
118	Cas To Emis Interface	3/24/2003	0052C2100043	36	0	545,169	0	0	545,169	545,169	0	545,169	0	0	118
120	Oracle Comp Workbench	4/28/2003	0061C3100021	36	0	22,653	0	0	22,653	22,653	0	22,653	0	0	120
121	Ar System Licenses	5/8/2003	0061C3100033	36	0	12,227	0	0	12,227	12,227	0	12,227	0	0	121
122	Output Management Syst	7/19/2003	0052C6100137	180	0	28,878,245	0	0	28,878,245	28,878,245	0	28,878,245	0	0	122
123	Professional Web Serv	8/1/2003	0061C0100150	36	0	481,606	0	0	481,606	481,606	0	481,606	0	0	123
124	Vie Perpetual Licenses	8/1/2003	0061C3100055	36	0	32,463	0	0	32,463	32,463	0	32,463	0	0	124
125	Server Protection Software	8/1/2003	0061C3100049	36	0	14,156	0	0	14,156	14,156	0	14,156	0	0	125
126	Rapidbuilder Software	9/18/2003	0061C3100061	36	0	10,725	0	0	10,725	10,725	0	10,725	0	0	126
127	Contractwise Elite Softwa	9/24/2003	0052C3100026	36	0	17,617	0	0	17,617	17,617	0	17,617	0	0	127
129	Microsoft Office Licenses	9/24/2003	0061C2100120	36	0	74,541	0	0	74,541	74,541	0	74,541	0	0	129
130	Novell Licenses	1/28/2003	CONV	36	0	28,489	0	0	28,489	28,489	0	28,489	0	0	130
131	Letter Generation System	12/8/2003	CONV	36	0	15,694	0	0	15,694	15,694	0	15,694	0	0	131
132	Archiver Software License	12/8/2003	CONV	36	0	45,900	0	0	45,900	45,900	0	45,900	0	0	132
133	BrightStor Storage Rescu	12/8/2003	CONV	36	0	97,022	0	0	97,022	97,022	0	97,022	0	0	133
134	Vie Perpetual Licenses	12/8/2003	CONV	36	0	148,936	0	0	148,936	148,936	0	148,936	0	0	134
135	Gas Transportation	12/16/2003	CONV	36	0	1,520,638	0	0	1,520,638	1,520,638	0	1,520,638	0	0	135
136	Reer Verification Projec	12/22/2003	0058C7100068	36	0	490,334	0	0	490,334	490,334	0	490,334	0	0	136
139	Emms Software	1/9/2004	0052C3100058	36	0	35,566	0	0	35,566	35,566	0	35,566	0	0	139
140	Logica Arm Web Portal	1/30/2004	0052C3100097	36	0	393,517	0	0	393,517	393,517	0	393,517	0	0	140
141	Ilg Licenses	2/9/2004	0061C3100100	36	0	64,500	0	0	64,500	64,500	0	64,500	0	0	141
142	Tan Licenses	2/9/2004	0061C3100083	36	0	5,208	0	0	5,208	5,208	0	5,208	0	0	142
143	Abars Business Recovery	2/9/2004	0061C3100103	36	0	132,099	0	0	132,099	132,099	0	132,099	0	0	143
144	Mainframe Upgrade License	2/9/2004	0061C3100066	36	0	147,381	0	0	147,381	147,381	0	147,381	0	0	144
145	Chop License	7/22/2004	0061C4100053	36	0	21,446	0	0	21,446	21,446	0	21,446	0	0	145
146	Enc Patrol License	7/22/2004	0061C4100065	36	0	58,394	0	0	58,394	58,394	0	58,394	0	0	146
147	Patchlink 5.0 Licenses	7/22/2004	0061C4100054	36	0	35,398	0	0	35,398	35,398	0	35,398	0	0	147
148	Storage Virtualization	7/22/2004	0061C4100050	36	0	169,149	0	0	169,149	169,149	0	169,149	0	0	148
149	Ventaris Downgrade License	7/22/2004	0061C4100061	36	0	61,542	0	0	61,542	61,542	0	61,542	0	0	149
150	Pc Duo Metering & Invento	8/16/2004	0061C4100043	36	0	51,111	0	0	51,111	51,111	0	51,111	0	0	150
151	Pkcs Software	8/31/2004	0061C3100085	36	0	20,850	0	0	20,850	20,850	0	20,850	0	0	151
152	Mefprium Software	8/31/2004	0061C3100085	36	0	284,455	0	0	284,455	284,455	0	284,455	0	0	152
153	Integrity Software	8/31/2004	0052C3100035	36	0	642,048	0	0	642,048	642,048	0	642,048	0	0	153
154	Logica Data Migration Uti	8/31/2004	0052C4100046	36	0	135,000	0	0	135,000	135,000	0	135,000	0	0	154
155	Mobile Facility Data Mgmt	11/1/2004	0061C4100076	36	0	21,445	0	0	21,445	21,445	0	21,445	0	0	

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
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Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
159	Com System Upgrade	11/23/2004	0061C4100080	36	0	44,579	0	0	44,579	44,579	0	0	0	0	159
160	Ds Microwave Software	12/22/2004	0061C4100071	36	0	267,153	0	0	267,153	267,153	0	0	0	0	160
161	E Bill Software	4/11/2005	0055C4100126	36	0	25,000	0	0	25,000	25,000	0	0	0	0	161
162	Netvision License	4/20/2005	0061C5100015	36	0	60,829	0	0	60,829	60,829	0	0	0	0	162
163	Exxy/Penscope License	4/20/2005	0061C4100128	36	0	31,014	0	0	31,014	31,014	0	0	0	0	163
164	Security Patch Management	4/22/2005	0061C4100031	36	0	16,197	0	0	16,197	16,197	0	0	0	0	164
165	Oracle Database	6/12/2005	0061C5100017	36	0	21,266	0	0	21,266	21,266	0	0	0	0	165
166	Doc-32 Connect Module	6/8/2005	0057C4100130	36	0	42,600	0	0	42,600	42,600	0	0	0	0	166
167	Novell License	6/29/2005	0061C5100044	36	0	63,385	0	0	63,385	63,385	0	0	0	0	167
168	500 Symantec License	6/29/2005	0061C5100047	36	0	10,772	0	0	10,772	10,772	0	0	0	0	168
169	Identity Manager License	6/29/2005	0061C5100042	36	0	23,684	0	0	23,684	23,684	0	0	0	0	169
170	Sun6900/E4900 Veritas Sof	6/29/2005	0061C5100039	36	0	103,847	0	0	103,847	103,847	0	0	0	0	170
171	Erms Software	7/25/2005	0052C4100105	36	0	215,084	0	0	215,084	215,084	0	0	0	0	171
172	Oracle Technical Re-Lien	9/29/2005	0061C5100082	36	0	568,675	0	0	568,675	568,675	0	0	0	0	172
173	Purchase Remedly Licenses	9/29/2005	0061C5100063	36	0	22,000	0	0	22,000	22,000	0	0	0	0	173
174	Purchase Microsoft Licens	9/29/2005	0061C5100065	36	0	36,591	0	0	36,591	36,591	0	0	0	0	174
175	Post Processor	10/2/2005	0061C5100070	36	0	12,908	0	0	12,908	12,908	0	0	0	0	175
176	Big Licenses	12/21/2005	0061C5100091	36	0	12,908	0	0	12,908	12,908	0	0	0	0	176
177	Auto Cal Licenses	12/19/2005	0052C5100066	36	0	389,254	0	0	389,254	389,254	0	0	0	0	177
178	Hcs License	12/20/2005	0061C5100116	36	0	1,229,369	0	0	1,229,369	1,229,369	0	0	0	0	178
179	Seagull Software	12/20/2005	0061C5100110	36	0	140,246	0	0	140,246	140,246	0	0	0	0	179
180	Quest Toad Licenses	12/20/2005	0061C5100100	36	0	39,231	0	0	39,231	39,231	0	0	0	0	180
181	Kbace Payroll & Hr Toolki	12/20/2005	0061C5100096	36	0	85,250	0	0	85,250	85,250	0	0	0	0	181
182	Riser Verification Projec	12/31/2005	0052C3100102	36	0	756,043	0	0	756,043	756,043	0	0	0	0	182
183	Citrix Licenses	2/16/2006	0061C5100148	36	0	17,852	0	0	17,852	17,852	0	0	0	0	183
184	Microsoft Vba Licenses	2/16/2006	0061C5100135	36	0	120,161	0	0	120,161	120,161	0	0	0	0	184
185	Microsoft Office 2003	2/16/2006	0061C5100136	36	0	120,161	0	0	120,161	120,161	0	0	0	0	185
186	Windows Server Cal Licen	7/27/2006	0061C6100033	36	0	33,629	0	0	33,629	33,629	0	0	0	0	186
187	Upgrade 30 Autocad Licen	11/14/2006	0052C6100053	36	0	37,659	0	0	37,659	37,659	0	0	0	0	187
188	Bmc Remedly Licenses	12/19/2006	0061C6100068	36	0	17,240	0	0	17,240	17,240	0	0	0	0	188
189	Commvault Licenses	12/19/2006	0061C6100071	36	0	52,411	0	0	52,411	52,411	0	0	0	0	189
190	Commvault Software	12/19/2006	0061C6100022	36	0	164,426	0	0	164,426	164,426	0	0	0	0	190
191	Patchlink Licenses	12/19/2006	0061C6100102	36	0	17,731	0	0	17,731	17,731	0	0	0	0	191
192	Stateleker Software	12/19/2006	0061C6100092	36	0	37,702	0	0	37,702	37,702	0	0	0	0	192
193	Mackinney V/s Cobol Licen	12/19/2006	0061C6100020	36	0	17,590	0	0	17,590	17,590	0	0	0	0	193
194	Erms Software	2/5/2007	0052C5100077	36	0	266,637	0	0	266,637	266,637	0	0	0	0	194
195	Microsoft Office	2/5/2007	0052C5100078	36	0	259,267	0	0	259,267	259,267	0	0	0	0	195
196	Wms/Erms Database Interfa	2/21/2007	0052C5100056	36	0	292,484	0	0	292,484	292,484	0	0	0	0	196
197	Patent - Natural Gas Air	2/22/2007	0052C4100127	36	0	89,919	0	0	89,919	89,919	0	0	0	0	197
198	Patent Software	4/27/2007	0061C6100110	36	0	102,896	0	0	102,896	102,896	0	0	0	0	198
199	Vista Plus License	4/27/2007	0061C6100113	36	0	37,626	0	0	37,626	37,626	0	0	0	0	199
200	Livestate Data Recovery S	4/27/2007	0061C6100115	36	0	139,789	0	0	139,789	139,789	0	0	0	0	200
201	Ethik Enterprise Softwar	4/30/2007	0061C6100088	36	0	104,766	0	0	104,766	104,766	0	0	0	0	201
202	Lead Balancer	5/24/2007	0061C7100019	36	0	37,790	0	0	37,790	37,790	0	0	0	0	202
203	Citrix Licenses	5/24/2007	0061C7100026	36	0	82,628	0	0	82,628	82,628	0	0	0	0	203
204	Comm Vault Licenses	5/24/2007	0061C7100020	36	0	10,419	0	0	10,419	10,419	0	0	0	0	204
205	Microsoft Office	5/24/2007	0061C7100021	36	0	15,449	0	0	15,449	15,449	0	0	0	0	205
206	PI Data Access	6/27/2007	0059C7100008	36	0	25,900	0	0	25,900	25,900	0	0	0	0	206
207	Autocad Training	6/29/2007	0052C6100077	36	0	128,129	0	0	128,129	128,129	0	0	0	0	207
208	Receivables Software	6/29/2007	0061C6100109	36	0	76,084	0	0	76,084	76,084	0	0	0	0	208
209	Acq Reporting Licenses	8/27/2007	0061C7100047	36	0	20,678	0	0	20,678	20,678	0	0	0	0	209
210	Oracle EBusiness Suite Li	8/27/2007	0061C7100040	36	0	172,400	0	0	172,400	172,400	0	0	0	0	210
211	Powerbroker License	10/31/2007	0061C7100059	36	0	10,926	0	0	10,926	10,926	0	0	0	0	211
212	Theil Workbook Scheduler	10/31/2007	0061C7100060	36	0	110,638	0	0	110,638	110,638	0	0	0	0	212
213	Powerbroker Licenses	1/30/2008	0061C7100082	36	0	11,960	0	0	11,960	11,960	0	0	0	0	213
214	United Office Licenses	1/30/2008	0061R7100097	36	0	35,300	0	0	35,300	35,300	0	0	0	0	214
215	Microsoft Office	1/30/2008	0061C7100099	36	0	189,308	0	0	189,308	189,308	0	0	0	0	215
216	HP Licenses	12/22/2007	0061C7100111	36	0	54,728	0	0	54,728	54,728	0	0	0	0	216
217	Maxx Gls Software	12/22/2007	0061C7100098	36	0	35,031	0	0	35,031	35,031	0	0	0	0	217
218	Ops Mgr Server Licenses	12/22/2007	0061C7100120	36	0	61,285	0	0	61,285	61,285	0	0	0	0	218
219	Oracle Internet Licenses	12/22/2007	0061C7100084	36	0	49,177	0	0	49,177	49,177	0	0	0	0	219
220	Wms Test Project	12/31/2007	0055C7100028	36	0	301,580	0	0	301,580	301,580	0	0	0	0	220
221	Wms/Erms Interface Phase	1/2/2008	0052C7100013	36	0	316,502	0	0	316,502	316,502	0	0	0	0	221
222	Erms Software	1/28/2008	0052C6100095	36	0	195,120	0	0	195,120	195,120	0	0	0	0	222
223	Questionmark Software	2/19/2008	0052C7100067	36	0	26,130	0	0	26,130	26,130	0	0	0	0	223
224	Microsoft License For Com	2/26/2008	0061C7100132	36	0	4,937	0	0	4,937	4,937	0	0	0	0	224
225	Microsoft Office	4/9/2008	0061C7100133	36	0	6,136	0	0	6,136	6,136	0	0	0	0	225
226	Viaio And Office Licenses	4/9/2008	0061C7100130	36	0	106,726	0	0	106,726	106,726	0	0	0	0	226
227	On Demand Personal Navig	5/23/2008	0061C7100130	36	0	192,348	0	0	192,348	192,348	0	0	0	0	227
228	Veritas Cluster File Syst	7/21/2008	0061C8100031	36	0	22,498	0	0	22,498	22,498	0	0	0	0	228
229	Power Plan Software	10/7/2008	0061C7100118	60	0	1,496,069	0	0	1,496,069	1,496,069	0	0	0	0	229
230	Proof of concept for EMRS Contilation Project	12/16/2008	0052C7100126	36	0	58,377	0	0	58,377	58,377	0	0	0	0	230
231	Purch Charware, Software, Training, Con Sulting	1/2/2009	0052C7100056	36	0	206,879	0	0	206,879	206,879	0	0	0	0	231
232	Purch Frontline Energy Services Document Ation	1/6/2009	0056C6100055	36	0	15,323	0								

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236	Purch Ms Licenses - Visio	2/19/2009	0061C8 100068	36	0	5,819	0	0	5,819	0	5,819	0	0	0	236
237	Purch Ms Licenses - Server	2/19/2009	0061C8 100068	36	0	18,371	0	0	18,371	0	18,371	0	0	0	237
238	Purchase Software For Emrs	2/19/2009	0052C8 100006	36	0	267,459	0	0	267,459	0	267,459	0	0	0	238
239	Purch Ms Licenses - Operating Mgmt.	2/19/2009	0061C8 100068	36	0	10,786	0	0	10,786	0	10,786	0	0	0	239
240	Purchase Data Licenses For Newave Servers	2/19/2009	0061C8 100047	36	0	14,317	0	0	14,317	0	14,317	0	0	0	240
241	Preliminary Plan And Design For A Virtual Call Center	2/19/2009	0061C7 100041	60	0	811,474	0	0	811,474	0	811,474	0	0	0	241
242	Purch 25 Powerbroker Licenses	2/26/2009	0061C8 100653	36	0	48,488	0	0	48,488	0	48,488	0	0	0	242
243	Purch Additional Licensing For Novel Idle Nitty Manager/Open Workgroup Suite	2/26/2009	0061C8 100032	36	0	96,797	0	0	96,797	0	96,797	0	0	0	243
244	Purchase & Implement Power Tax And Provision Software & Convert From Acculife.	3/8/2009	0061C7 100117	60	0	402,359	0	0	402,359	0	402,359	0	0	0	244
245	Purch Mobile Frame Software/Testing	4/6/2009	0061C8 100075	36	0	240,837	0	0	240,837	0	240,837	0	0	0	245
246	PURCHASE DATAAGENT FOR ORACLE	4/28/2009	0061W0000082	36	0	23,683	0	0	23,683	0	23,683	0	0	0	246
247	Upgrade Energy Management System At Corp	4/28/2009	0057C8 100077	36	0	37,300	0	0	37,300	0	37,300	0	0	0	247
248	PURCHASE UPK DEVELOPER CERTIAL IMPLEMENTATION ORACLE SUPPLIER	4/30/2009	0061W0000076	36	0	23,065	0	0	23,065	0	23,065	0	0	0	248
249	PORTAL MODULE	4/30/2009	0061W0000078	36	0	24,547	0	0	24,547	0	24,547	0	0	0	249
250	GPS Resource Viewer Software	9/1/2009	0061W0000137	36	0	970,151	0	0	970,151	0	970,151	0	0	0	250
251	Purchase Nexus PDF upgrade	10/12/2009	0057W0000128	36	0	51,704	0	0	51,704	0	51,704	0	0	0	251
252	Audit Control Software	10/29/2009	0062W0000085	36	0	52,764	0	0	52,764	0	52,764	0	0	0	252
253	Purchase 100 Oracle Professional User Licenses	10/29/2009	0061W0000028	36	0	422,022	0	0	422,022	0	422,022	0	0	0	253
254	Upgrade Risk Master X	1/15/2009	0061W0000044	36	0	64,944	0	0	64,944	0	64,944	0	0	0	254
255	Purchase Yredige Standard Edition for On-Line Support Securities Interlink	1/29/2009	0061W00000240	36	0	25,295	0	0	25,295	0	25,295	0	0	0	255
256	Implementaion/Shareholder Relations	1/29/2009	0061W0000081	36	0	24,800	0	0	24,800	0	24,800	0	0	0	256
257	Purchase Symask PowerBroker Licenses	12/11/2009	0061W0000233	36	0	70,616	0	0	70,616	0	70,616	0	0	0	257
258	Purchase Oracle Database Enterprise Software	1/4/2010	0061W0000178	60	0	1,693,860	0	0	1,693,860	0	1,693,860	0	0	0	258
259	WMS/EMRS Interface - Phase 4	1/14/2010	0052W0000073	36	0	360,898	0	0	360,898	0	360,898	0	0	0	259
260	Purchase and install Software for EMRS	1/14/2010	0052W0000095	36	0	289,694	0	0	289,694	0	289,694	0	0	0	260
261	Integrate a New Module into EMRS to Incorporate Link and Additional Security	1/14/2010	0052C5 100055	36	0	89,924	0	0	89,924	0	89,924	0	0	0	261
262	Mitigation Project - Quality Assurance Testing	1/31/2010	0055M0000030	36	0	86,745	0	0	86,745	0	86,745	0	0	0	262
263	Purchase Microsoft Office 2007 Licensing	3/3/12/2010	0061W0000195	36	0	1,429,754	0	0	1,429,754	0	1,429,754	0	0	0	263
264	On-line Customer Service System (OCS) - Phase 1. Start/Stop/Move functionality.	4/14/2010	0061W0000131	60	0	1,054,027	0	0	1,054,027	0	1,054,027	0	0	0	264
265	Purchase 6 ComVault Backup Agent Licenses	5/4/2010	0061W0000201	36	0	37,650	0	0	37,650	0	37,650	0	0	0	265
266	Establish the evaluation environment for enhanced Work Management System	5/7/2010	0061W0000387	60	0	2,566,724	0	0	2,566,724	0	2,566,724	0	0	0	266
267	Execution of the FEM/EC Process Redesign	5/15/2010	0061W0000120	60	0	231,732	0	0	231,732	0	231,732	0	0	0	267
268	Purchase Quest Migration Tools, Windows	6/17/2010	0061W0000018	36	0	25,000	0	0	25,000	0	25,000	0	0	0	268
269	Software	6/23/2010	0061W0000122	36	0	138,097	0	0	138,097	0	138,097	0	0	0	269
270	Purchase Image Cash Letter Software	7/1/2010	0063W0000243	36	0	186,637	0	0	186,637	0	186,637	0	0	0	270
271	MS Client Licensing CALS	7/19/2010	0061W0000160	36	0	79,938	0	0	79,938	0	79,938	0	0	0	271
272	Microsoft Visio Software (59)	7/26/2010	0061W0000426	36	0	19,534	0	0	19,534	0	19,534	0	0	0	272
273	Microsoft Project Software (29)	7/26/2010	0061W0000426	36	0	22,084	0	0	22,084	0	22,084	0	0	0	273
274	Windows Operating Software for Servers (110)	7/26/2010	0061W0000426	36	0	126,518	0	0	126,518	0	126,518	0	0	0	274
275	Purchase IBM Intelligent Mail Barcode software	7/28/2010	0061W0000342	36	0	367,170	0	0	367,170	0	367,170	0	0	0	275
276	Implement OCS MyAccount functionality in the On-line Customer Service (OCS) system	7/28/2010	0061W0000359	60	0	994,261	0	0	994,261	0	994,261	0	0	0	276
277	Purchase VMWare Enterprise License Agreement	8/16/2010	0061W0000429	36	0	1,061,800	0	0	1,061,800	0	1,061,800	0	0	0	277
278	Purchase SQL server upgrade for SQL Enterprise software	8/16/2010	0061W0000427	36	0	48,268	0	0	48,268	0	48,268	0	0	0	278
279	Implement additional functionality into the On-line Customer Service (OCS) MyAccount application	10/1/2010	0061W0000350	60	0	567,944	0	0	567,944	0	567,944	0	0	0	279
280	Purchase Microsoft Dynamics CRM 4.0	12/8/2010	0061W0000081	36	0	237,270	0	0	237,270	0	237,270	0	0	0	280
281	Purchase Mainframe Defrag Software	12/8/2010	0061W0000644	36	0	25,092	0	0	25,092	0	25,092	0	0	0	281
282	File transferring software for mainframe and distributed systems	12/8/2010	0061W0000419	36	0	22,473	0	0	22,473	0	22,473	0	0	0	282
283	Purchase Doc Minder PRO Level 3 software.	12/29/2010	0061W0000444	36	0	19,800	0	0	19,800	0	19,800	0	0	0	283
284	Purchase 20 licenses of edocs dm and Contracted services	12/29/2010	0061W0000121	36	0	39,566	0	0	39,566	0	39,566	0	0	0	284
285	Purchase AssetWorks for the Fleet Management Application upgrade	12/29/2010	0061W0000329	36	0	284,925	0	0	284,925	0	284,925	0	0	0	285
286	Upgrade Diffs Doc Messaging Software from Docs Open 4.0 to eDOCS DM2.0	12/29/2010	0061W0000304	36	0	43,731	0	0	43,731	0	43,731	0	0	0	286

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
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AS OF MAY 31, 2021
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Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
287	Software development of EMRS. This will include modules for support of division operations, TRIMP, DIMP, WMS interface, Outage Management, cathodic protection and leak survey operations. Locate and identify transmission lines in the pipeline database for EMRS. Develop and implement LMR based on already developed. This process will utilize the recently developed Maintenance Action Item in EMRS and data entered into the PaperVision Log.	12/30/2010	0052W0000313	36	0	162,976	0	0	162,976	162,976	0	162,976	0	0	287
288	WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Rectifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FIDCID. Assign the FIDCID to each Regulator Station.	12/30/2010	0052W0000310	36	0	95,606	0	0	95,606	95,606	0	95,606	0	0	288
289	Acquire, configure and implement Avaya Intelligent Communications Management Software to perform call detail recording and produce management reports about voice telephone call which use the company PBX.	12/30/2010	0052W0000311	36	0	217,547	0	0	217,547	217,547	0	217,547	0	0	289
290	Oracle eBusiness Suite - Release 12.1.2	12/31/2010	0061W0000466	36	0	41,687	0	0	41,687	41,687	0	41,687	0	0	290
291	Oracle eBusiness Suite - Release 12.1.2	5/3/2011	0061W0000303	60	0	1,855,671	0	0	1,855,671	1,855,671	0	1,855,671	0	0	291
292	Purchase Distribution Integrity Management Plans software	6/14/2011	0061W0000460	36	0	25,485	0	0	25,485	25,485	0	25,485	0	0	292
293	Purchase UNIX/Linux Informover Licenses for Informover 2010 application	6/14/2011	0061W0000450	36	0	5,454	0	0	5,454	5,454	0	5,454	0	0	293
294	Purchase Blue Coat Proxy 2010 application to manage, control and repair on internal usage	6/14/2011	0061W0000477	36	0	38,243	0	0	38,243	38,243	0	38,243	0	0	294
295	Purchase Microsoft Terminal Server Licenses for Active Directory Migration project	7/19/2011	0061W0000502	36	0	95,280	0	0	95,280	95,280	0	95,280	0	0	295
296	MS VISIO STANDARD	8/31/2011	0061W0000620	36	0	23,372	0	0	23,372	23,372	0	23,372	0	0	296
297	MS PROJECT STANDARD	8/31/2011	0061W0000620	36	0	2,344	0	0	2,344	2,344	0	2,344	0	0	297
298	WINDOWS SERVER STANDARD	8/31/2011	0061W0000620	36	0	57,703	0	0	57,703	57,703	0	57,703	0	0	298
299	SYSTEM CENTER OPS MANAGER	8/31/2011	0061W0000620	36	0	11,685	0	0	11,685	11,685	0	11,685	0	0	299
300	WINCC SERVER ENTERPRISE	8/31/2011	0061W0000620	36	0	29,912	0	0	29,912	29,912	0	29,912	0	0	300
301	WINCC SERVER STANDARD EDITION	10/28/2011	0061W0000653	36	0	17,144	0	0	17,144	17,144	0	17,144	0	0	301
302	Purchase PL 210	10/28/2011	0061W0000653	36	0	252,701	0	0	252,701	252,701	0	252,701	0	0	302
303	Microsoft Active Directory	10/31/2011	0061W0000467	36	0	419,951	0	0	419,951	419,951	0	419,951	0	0	303
304	Application	11/2/2011	0061W0000642	60	0	504,407	0	0	504,407	504,407	0	504,407	0	0	304
305	Purchase Powerbroker software	11/14/2011	0061W0000619	36	0	97,043	0	0	97,043	97,043	0	97,043	0	0	305
306	Purchase Comm Vault Backup	11/18/2011	0061W0000595	36	0	356,637	0	0	356,637	356,637	0	356,637	0	0	306
307	OPNET 2100	11/21/2011	0061W0000643	36	0	60,675	0	0	60,675	60,675	0	60,675	0	0	307
308	Purchase OPNET Tools	11/21/2011	0061W0000493	36	0	261,386	0	0	261,386	261,386	0	261,386	0	0	308
309	Reduction for Mobile Office	11/22/2011	0061W0000683	36	0	849,347	0	0	849,347	849,347	0	849,347	0	0	309
310	Purchase Appointment Maker software	11/29/2011	0061W0000686	36	0	175,000	0	0	175,000	175,000	0	175,000	0	0	310
311	Purchase Appointment Maker software	12/1/2011	0061W0000686	36	0	175,000	0	0	175,000	175,000	0	175,000	0	0	311
312	PowerBroker Server Licenses	12/1/2011	0061W0000743	60	0	271,988	0	0	271,988	271,988	0	271,988	0	0	312
313	Oracle WebLogic Suite Licenses	12/1/2011	0061W0000743	60	0	920,158	0	0	920,158	920,158	0	920,158	0	0	313
314	DA-Oracle Database Protection Client, Linux	12/1/2011	0061W0000743	36	0	76,145	0	0	76,145	76,145	0	76,145	0	0	314
315	Oracle Security Business Intelligence Software	12/24/2011	0061W0000636	60	0	1,120,249	0	0	1,120,249	1,120,249	0	1,120,249	0	0	315
316	Software Development for EMRS - 2011	12/28/2011	0052W0000662	36	0	254,647	0	0	254,647	254,647	0	254,647	0	0	316
317	PowerCenter Software	12/29/2011	0061W0000625	60	0	254,225	0	0	254,225	254,225	0	254,225	0	0	317
318	PowerExchange Software	12/29/2011	0061W0000625	60	0	95,515	0	0	95,515	95,515	0	95,515	0	0	318
319	TeamMails Software to implement the CCH Inc-TeamMails Software	12/31/2011	0061W0000686	60	0	232,326	0	0	232,326	232,326	0	232,326	0	0	319
320	Internal Audit	2/1/2012	0062W0000487	36	0	50,882	0	0	50,882	50,882	0	50,882	0	0	320
321	EMRS Correlation project	5/29/2012	0052W0000663	60	0	2,663,489	0	0	2,663,489	2,663,489	0	2,663,489	0	0	321
322	CIC Aexms Software	5/31/2012	0061W0000762	36	0	3,980	0	0	3,980	3,980	0	3,980	0	0	322
323	CIC Refresh software	5/31/2012	0061W0000762	36	0	69,943	0	0	69,943	69,943	0	69,943	0	0	323
324	Novell upgrade/licensing	5/31/2012	0061W0000815	36	0	165,354	0	0	165,354	165,354	0	165,354	0	0	324
325	Interdependency Analyzer and CICS Deployment Assistant Software	5/31/2012	0061W0000793	36	0	45,452	0	0	45,452	45,452	0	45,452	0	0	325
326	PowerPlant Depreciation Module	6/15/2012	0061W0000687	36	0	159,638	0	0	159,638	159,638	0	159,638	0	0	326
327	ZONAR and AssetWorks Fleet Focus MS Comm Vault Licenses	7/18/2012	0061W0000732	60	0	17,940	0	0	17,940	17,940	0	17,940	0	0	327
328	Comm Vault Licenses	8/22/2012	0061W0000852	60	0	76,567	0	0	76,567	76,567	0	76,567	0	0	328
329	MOVE! DMZ Software from IPSWITCH	8/22/2012	0061W0000841	60	0	15,000	0	0	15,000	15,000	0	15,000	0	0	329
330	Enterprise VCenter Operations Management Enterprise Suite 5.0	8/24/2012	0061W0000869	60	0	523,850	0	0	523,850	523,850	0	523,850	0	0	330
331	GPS Coordinate Process System & software for add'l Trimble units	9/13/2012	0061W0000837	36	0	154,340	0	0	154,340	154,340	0	154,340	0	0	331
332	Bascom Turner software upgrade	10/3/2012	0051W0000816	36	0	33,079	0	0	33,079	33,079	0	33,079	0	0	332
333	Windows Server Data Center Software ACP-B	10/10/2012	0061W0000866	36	0	224,359	0	0	224,359	224,359	0	224,359	0	0	333
334	System Center Data Center Software ANLG MVL	10/10/2012	0061W0000866	36	0	150,247	0	0	150,247	150,247	0	150,247	0	0	334
335	FS BIG-IP/AVE Software Licenses (6)	10/11/2012	0061W0000873	36	0	39,319	0	0	39,319	39,319	0	39,319	0	0	335

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Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
336	Vblock 300 upgrade	10/29/2012	0061W0000895	60	0	848,671	0	0	848,671	848,671	0	848,671	0	0	336
337	Endevor SCM	11/1/2012	0061W0000759	60	0	222,032	0	0	222,032	222,032	0	222,032	0	0	337
338	Data & Dependency Mapping License	11/27/2012	0061W0000891	36	0	361,042	0	0	361,042	361,042	0	361,042	0	0	338
339	Microsoft Project 2010	1/30/2012	0061W0000872	36	0	24,000	0	0	24,000	24,000	0	24,000	0	0	339
340	CIC Phone system software in the Dispatch	12/18/2012	0061W0000791	36	0	4,075	0	0	4,075	4,075	0	4,075	0	0	340
341	Shareways Software - P. address Mgmt.	12/26/2012	0061W0000636	60	0	10,191	0	0	10,191	10,191	0	10,191	0	0	341
342	Shareways Software - P. address Mgmt.	12/26/2012	0061W0000636	60	0	10,191	0	0	10,191	10,191	0	10,191	0	0	342
343	2012 BMCES Software Development	1/31/2013	0062W0000874	36	0	250,000	0	0	250,000	250,000	0	250,000	0	0	343
344	BlueZone Integration Server Software	2/28/2013	0061W0000944	36	0	25,944	0	0	25,944	25,944	0	25,944	0	0	344
345	BMC Middleware Management software licensing	3/7/2013	0061W0000956	36	0	48,000	0	0	48,000	48,000	0	48,000	0	0	345
346	GS/Asset Manager Licenses	4/1/2013	0061W0000972	60	0	20,000	0	0	20,000	20,000	0	20,000	0	0	346
347	Field Operations Management System (FOMS)	4/8/2013	0061W00001001	120	24	13,313,529	(4,555)	0	13,308,974	10,675,313	109,926	10,795,239	2,523,735	1,316,731	347
348	ORMP-PHASE I & II	4/12/2013	0061W0000871	60	0	227,579	0	0	227,579	227,579	0	227,579	0	0	348
349	PITNEY BOWES LICENSES FOR MAINFRAME	4/25/2013	0061W0000973	36	0	79,613	0	0	79,613	79,613	0	79,613	0	0	349
350	SCADA Monitoring System	5/13/2013	0061W0000669	60	0	3,442,625	0	0	3,442,625	3,442,625	0	3,442,625	0	0	350
351	Faxcom	5/30/2013	0061W0000482	60	0	15,555	0	0	15,555	15,555	0	15,555	0	0	351
352	Iron Field Collection System	6/7/2013	0061W0000810	60	0	283,237	0	0	283,237	283,237	0	283,237	0	0	352
353	2010 Sharepoint Project	6/14/2013	0061W0000934	60	0	2,072,981	0	0	2,072,981	2,072,981	0	2,072,981	0	0	353
354	Oracle EBS licenses	6/19/2013	0061W0001002	60	0	513,070	0	0	513,070	513,070	0	513,070	0	0	354
355	CIC Software Licenses	8/1/2013	0061W0000975	60	0	30,300	0	0	30,300	30,300	0	30,300	0	0	355
356	Microsoft CIS DataCenter Software Licensing	8/1/2013	0061W0001030	60	0	348,430	0	0	348,430	348,430	0	348,430	0	0	356
357	License for Delphix database virtualization software	8/1/2013	0061W0001038	36	0	216,200	0	0	216,200	216,200	0	216,200	0	0	357
358	Software license	8/23/2013	0061W0000971	60	0	11,643	0	0	11,643	11,643	0	11,643	0	0	358
359	HI/HP Infrastructure Licenses	8/23/2013	0061W0001019	60	0	330,000	0	0	330,000	330,000	0	330,000	0	0	359
360	Critical dispatch candidate testing software	8/23/2013	0061W0001022	36	0	25,045	0	0	25,045	25,045	0	25,045	0	0	360
361	Microsoft SQL Database Licensing	8/30/2013	0061W0001005	60	0	153,915	0	0	153,915	153,915	0	153,915	0	0	361
362	PowerPlan Tax Repairs Module and 10.4 Software Upgrade	9/15/2013	0061W0000963	60	0	563,076	0	0	563,076	563,076	0	563,076	0	0	362
363	Locality software licenses	9/25/2013	0061W0001021	60	0	99,452	0	0	99,452	99,452	0	99,452	0	0	363
364	StealthAUDIT Software License	11/29/2013	0061W0000946	36	0	29,187	0	0	29,187	29,187	0	29,187	0	0	364
365	PitneyBowes Non-prod Software	12/1/2013	0061W0001104	60	0	216,955	0	0	216,955	216,955	0	216,955	0	0	365
366	DLM Content Center Software	12/19/2013	0061W0000991	36	0	822,000	0	0	822,000	822,000	0	822,000	0	0	366
367	COPL Application Development	1/15/2014	0061W0001085	60	0	573,377	0	0	573,377	573,377	0	573,377	0	0	367
368	CYLA Application Development	1/23/2013	0061W0000885	60	0	573,377	0	0	573,377	573,377	0	573,377	0	0	368
369	MAOP records standardization	1/23/2013	0061W0000885	60	0	2,531,394	0	0	2,531,394	2,531,394	0	2,531,394	0	0	369
370	Web Content Mgmt Phase 2 Software	1/31/2014	0061W0001018	60	0	756,278	0	0	756,278	756,278	0	756,278	0	0	370
371	AssetWorks fleet focus MS application	4/15/2014	0061W0000733	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	371
372	Web Content Management Design	6/30/2014	0061W0000876	60	0	101,430	0	0	101,430	101,430	0	101,430	0	0	372
373	Windows 7 upgrade	7/1/2014	0061W0000920	60	0	1,191,336	0	0	1,191,336	1,191,336	0	1,191,336	0	0	373
374	Microsoft SQL Licensing TrueUp	7/1/2014	0061W0001385	60	0	320,272	0	0	320,272	320,272	0	320,272	0	0	374
375	MICROSOFT CIS DATA CENTER LICENSING	7/1/2014	0061W0001386	60	0	6,539,386	0	0	6,539,386	6,539,386	0	6,539,386	0	0	375
376	CIC Software Licenses	7/29/2014	0061W0000488	60	0	1,189,763	0	0	1,189,763	1,189,763	0	1,189,763	0	0	376
377	VBlock Software Licenses	7/31/2014	0061W0001439	60	0	79,805	0	0	79,805	79,805	0	79,805	0	0	377
378	Matrox Altara Software	8/1/2014	0061W0001439	36	0	79,805	0	0	79,805	79,805	0	79,805	0	0	378
379	FOMS PH2	8/1/2014	0061W0000511	120	40	9,784,464	(1,819)	0	9,784,464	6,553,959	80,813	6,634,772	3,149,874	969,192	379
380	Forms Based Procedures for FOMS Phase II	8/1/2014	0061W0000668	60	0	150,000	0	0	150,000	150,000	0	150,000	0	0	380
381	FTP software for mainframe	9/1/2014	0061W0001474	36	0	43,000	0	0	43,000	43,000	0	43,000	0	0	381
382	AUTO DESK AUDIT SOFTWARE	9/8/2014	0061W0001478	36	0	15,339	0	0	15,339	15,339	0	15,339	0	0	382
383	Workstation licensing for Windows 7 Enterprise, Exchange and other Microsoft software	9/26/2014	0061W0000647	60	0	552,637	0	0	552,637	552,637	0	552,637	0	0	383
384	Remedy Application to BMC's Item Sale	10/1/2014	0061W0000740	60	0	541,415	0	0	541,415	541,415	0	541,415	0	0	384
385	Pass through Oracle license required for the Performance Manager implementation	10/1/2014	0061W0001438	36	0	37,500	0	0	37,500	37,500	0	37,500	0	0	385
386	10 additional HP Quality Center licenses	10/6/2014	0061W0001481	36	0	65,412	0	0	65,412	65,412	0	65,412	0	0	386
387	SUSE LINUX OPS SYSTEM	10/30/2014	0061W0001116	36	0	14,400	0	0	14,400	14,400	0	14,400	0	0	387
388	DYNAMIC REPORT SYSTEM	11/1/2014	0061W0001187	36	0	31,349	0	0	31,349	31,349	0	31,349	0	0	388
389	PaperVision Capture Application	12/1/2014	0061W0000688	36	0	88,954	0	0	88,954	88,954	0	88,954	0	0	389
390	2012 BMCES Software Development	12/1/2014	0061W0000971	36	0	250,000	0	0	250,000	250,000	0	250,000	0	0	390
391	2012 BMCES Software Development	12/1/2014	0061W0000971	36	0	250,000	0	0	250,000	250,000	0	250,000	0	0	391
392	Business Intelligence License	11/4/2015	0061W0001684	36	0	11,135	0	0	11,135	11,135	0	11,135	0	0	392
393	CYBERARK SOFTWARE FOR LINUX	1/27/2015	0061W0001121	60	0	110,391	0	0	110,391	110,391	0	110,391	0	0	393
394	ARM PERFORMANCE MANAGER	2/4/2015	0061W0001688	60	0	108,500	0	0	108,500	108,500	0	108,500	0	0	394
395	BDNA SOFTWARE	3/31/2015	0061W0001567	60	0	148,724	0	0	148,724	148,724	0	148,724	0	0	395
396	MAOP Records Standardization	6/8/2015	0061W0000915	60	0	1,181,291	0	0	1,181,291	1,181,291	0	1,181,291	0	0	396
397	CPM SOLUTIONS	6/10/2015	0061W0001686	36	0	475,988	0	0	475,988	475,988	0	475,988	0	0	397
398	UPK LICENSES	6/30/2015	0061W0001975	36	0	64,050	0	0	64,050	64,050	0	64,050	0	0	398
399	NETRAIN SOFTWARE	7/15/2015	0061W0001583	36	0	55,200	0	0	55,200	55,200	0	55,200	0	0	399
400	COSSUP FTW	8/1/2015	0061W0001663	60	0	353,991	0	0	353,991	353,991	0	353,991	0	0	400
401	Passion Capture License	10/1/2015	0061W0001662	36	0	12,628	0	0	12,628	12,628	0	12,628	0	0	401
402	Passion Capture License	10/1/2015	0061W0002146	36	0	12,628	0	0	12,628	12,628	0	12,628	0	0	402
403	Windows DataCenter Enterprise	10/1/2015	0061W0002069	60	0	159,299	0	0	159,299	159,299	0	159,299	0	0	403

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404	Microsoft Exchange Server License	10/12/2015	0061W0002069	36	0	23,129	0	0	23,129	23,129	0	23,129	0	0	404
405	Microsoft SharePoint Server License	10/12/2015	0061W0002069	36	0	51,753	0	0	51,753	51,753	0	51,753	0	0	405
406	StealthNOCCEPT Software Licensing	10/27/2015	0061W0002293	36	0	67,550	0	0	67,550	67,550	0	67,550	0	0	406
407	IBM IMS tools for H1 and H2	11/16/2015	0061W0001960	36	0	97,598	0	0	97,598	97,598	0	97,598	0	0	407
408	CommVault CLA Licensing	11/20/2015	0061W0001696	36	0	160,667	0	0	160,667	160,667	0	160,667	0	0	408
409	Web Agency Portal Licenses	11/20/2015	0061W0002136	36	0	3,475,590	0	0	3,475,590	3,475,590	0	3,475,590	0	0	409
410	ESB OPERATIONAL REPORT	12/22/2015	0061W0002193	36	0	3,475,590	0	0	3,475,590	3,475,590	0	3,475,590	0	0	410
411	ORACLE PORTAL LOEM MGMT	12/23/2015	0061W0002277	60	16	775,398	0	0	775,398	574,071	12,708	594,779	180,619	152,495	411
412	Veamlabas Metric Edge TSM	11/12/2016	0061W0002016	36	0	10,000	0	0	10,000	10,000	0	10,000	0	0	412
413	Financial Applications	11/12/2016	0061W0001059	120	58	18,146,654	(625,489)	0	17,521,164	9,477,479	149,469	9,626,948	7,894,216	1,661,940	413
414	GIS SOFTWARE	2/11/2016	005Z0001714	60	0	274,449	0	0	274,449	274,449	0	274,449	0	0	414
415	PRIMARY RATE INTERFACE SOFTWARE	2/25/2016	0061W0002314	36	0	23,818	0	0	23,818	23,818	0	23,818	0	0	415
416	Kevelon integration software license	2/29/2016	0061W0002321	36	0	18,000	0	0	18,000	18,000	0	18,000	0	0	416
417	DATA LOSS PREVENTION SOFTWARE	3/31/2016	0061W0000980	60	0	692,303	0	0	692,303	692,303	0	692,303	0	0	417
418	ARM DATA MIGRATION TOOL	4/12/2016	0061W00002116	60	0	105,957	0	0	105,957	105,957	0	105,957	0	0	418
419	SOX REPORTING SOFTWARE	4/13/2016	0061W0000290	60	0	228,743	0	0	228,743	228,743	0	228,743	0	0	419
420	MARSHALL PARTS	6/17/2016	0061W0002948	36	0	47,872	0	0	47,872	47,872	0	47,872	0	0	420
421	NETMON LICENSES	6/7/2016	0061W0002650	36	0	77,055	0	0	77,055	77,055	0	77,055	0	0	421
422	Corporate Performance Management Project	6/28/2016	0061W0002129	60	2	158,749	0	0	158,749	153,456	2,646	156,102	2,646	31,755	422
423	Unified Vulnerability Virtual Appliance	7/11/2016	0061W0002848	60	23	14,211	0	0	14,211	8,854	233	9,087	5,124	2,795	423
424	PowerBroker with Beyond Insight Prof.	7/11/2016	0061W0002848	60	23	182,942	0	0	182,942	113,983	2,998	116,981	65,961	35,979	424
425	Svcs.	7/17/2016	0061W0002848	60	23	5,043	0	0	5,043	3,142	83	3,225	1,818	992	425
426	150 FUSION LICENSES	7/31/2016	0061W0000336	36	0	32,713	0	0	32,713	32,713	0	32,713	0	0	426
427	FOMS SWO/PAUTE Separation	8/16/2016	0061W0001961	36	0	386,566	0	0	386,566	386,566	0	386,566	0	0	427
428	ALTIVON CC LICENSES	8/20/2016	0061W000552	60	6	231,075	0	0	231,075	231,075	4,131	226,944	20,656	49,575	428
429	100 Oracle Software	8/22/2016	0061W0003459	36	0	18,686	0	0	18,686	18,686	0	18,686	0	0	429
430	RISKMASTER	11/22/2016	0061W0001880	36	0	18,686	0	0	18,686	18,686	0	18,686	0	0	430
431	Config Snapshot Application and Application Service	12/1/2016	0061W0002850	60	8	70,577	0	0	70,577	61,167	1,176	62,343	8,234	14,115	431
432	TEAMMATE LICENSES	12/22/2016	0061W0003017	36	0	18,900	0	0	18,900	18,900	0	18,900	0	0	432
433	1450 ALTIVON LICENSES	12/27/2016	0061W0003001	60	11	202,220	0	0	202,220	169,078	3,314	169,078	33,142	39,770	433
434	VDI AUTO PORTAL	12/30/2016	0061W0002915	36	0	70,684	0	0	70,684	70,684	0	70,684	0	0	434
435	EN POINT SYMANTEC LICENSES	12/31/2016	0061W0002905	36	0	54,520	0	0	54,520	54,520	0	54,520	0	0	435
436	NEW VISION SOFTWARE	1/12/2017	0061W0002709	36	0	67,000	0	0	67,000	67,000	0	67,000	0	0	436
437	NETMETER	12/30/2017	0061W0002610	36	0	18,686	0	0	18,686	18,686	0	18,686	0	0	437
438	CIC2016 UPGRADE	1/3/2017	0061W0001533	60	9	1,868,594	(3,811)	0	1,864,783	1,815,580	22,762	1,814,342	178,441	267,662	438
439	Informatica Licenses	3/30/2017	0061W0003952	36	0	73,200	0	0	73,200	73,200	0	73,200	0	0	439
440	Public Awareness Manager Program	4/16/2017	0061W0003162	36	5	30,978	0	0	30,978	26,795	837	27,632	3,346	10,039	440
441	SIEM PROJECT	5/9/2017	0061W0002477	60	16	688,533	0	0	688,533	434,206	9,645	443,852	144,681	115,745	441
442	Magnitude Software Global View	5/31/2017	0061W002847	60	22	126,480	0	0	126,480	80,877	2,073	82,950	43,530	24,874	442
443	Schneider Electric SCADA License	7/14/2017	0061W0002984	36	0	20,000	0	0	20,000	20,000	0	20,000	0	0	443
444	XIA Configuration Server Tool	7/24/2017	0061W0003484	36	0	17,000	0	0	17,000	17,000	0	17,000	0	0	444
445	LOST AND UNACCOUNTED FOR GAS	7/31/2017	0061W0002091	60	17	324,373	0	0	324,373	235,311	5,239	240,550	83,822	62,867	445
446	Wing Horizon Enterprise Licenses	8/1/2017	0061W0003033	60	16	395,762	0	0	395,762	289,966	6,378	289,966	106,426	76,536	446
447	SOX	8/22/2017	0061W0002942	36	0	33,342	0	0	33,342	33,342	0	33,342	0	0	447
448	WICLetsSuite Pro/CSS Interface	9/1/2017	0061W0002063	60	19	792,693	(114)	0	792,579	545,908	12,965	558,913	233,791	155,861	448
449	PaperVision Capture License	9/15/2017	0061W0003632	36	0	20,873	0	0	20,873	20,873	0	20,873	0	0	449
450	DMC Remedy 9 Upgrade	9/27/2017	0061W0003009	60	19	326,999	(1,553)	0	325,446	227,337	5,327	232,664	94,335	62,890	450
451	Oracle Identity Management for EBS	10/12/2017	0061W0001977	60	26	231,747	0	0	231,747	132,997	3,798	136,795	94,952	45,577	451
452	Fleet Screen Designer Module	10/12/2017	0061W0003653	60	29	6,240	0	0	6,240	3,274	1,02	3,277	2,863	1,227	452
453	Avecto License	10/17/2017	0061W0003513	36	0	40,000	0	0	40,000	40,000	0	40,000	0	0	453
454	Turnkey Factory Software	12/12/2017	0061W0003318	60	21	1,013,388	(8,919)	0	1,004,469	652,396	17,046	669,442	332,007	199,204	454
455	Tool Software Licenses	12/12/2017	0061W0003699	36	0	60,448	0	0	60,448	60,448	0	60,448	0	0	455
456	Oracle WebLogic Licenses	12/16/2017	0061W0003696	60	20	292,800	0	0	292,800	195,200	4,860	200,060	92,720	56,560	456
457	Oracle Identity and Access Management License	12/18/2017	0061W0003698	36	0	43,212	0	0	43,212	43,212	0	43,212	0	0	457
458	Hiach ID Systems Software	12/21/2017	0061W0002526	60	21	314,761	0	0	314,761	206,414	5,159	103,187	103,187	61,912	458
459	SCADA System Monitoring	12/28/2017	0061W0003002	60	22	372,341	0	0	372,341	240,324	6,001	246,325	126,016	72,009	459
460	Dispatch Operations Viewer Software	12/29/2017	0061W0002154	60	22	257,076	(289)	0	256,787	166,107	4,148	166,107	86,821	49,612	460
461	Quest Enterprise Reporting License	12/31/2017	0061W0003817	60	26	176,436	0	0	176,436	101,255	2,892	104,146	72,290	34,699	461
462	Web Agency Portal Project	1/1/2018	0061W0002823	60	21	288,633	(638)	0	287,995	187,329	4,824	192,513	85,841	57,505	462
463	Licenses for Zerto DR software	1/1/2018	0061W0003726	60	21	269,962	0	0	269,962	175,475	4,499	175,975	89,988	53,993	463
464	UPK Developer Perpetual	1/16/2018	0061W0003733	36	0	17,500	0	0	17,500	17,500	0	17,500	0	0	464
465	License & support for EBS CCG	1/16/2018	0061W0003733	36	0	3,059	0	0	3,059	3,059	0	3,059	0	0	465
466	License & support for EBS AACC	1/16/2018	0061W0003733	36	0	713	0	0	713	713	0	713	0	0	466
467	License & support for EBS AACC	1/16/2018	0061W0003733	36	0	713	0	0	713	713	0	713	0	0	467
468	EBusiness Suite Professional User	1/16/2018	0061W0003733	60	21	132,000	0	0	132,000	86,800	2,200	86,800	44,000	26,400	468
469	Oracle Config Controls for EBS CCG	1/16/2018	0061W0003733	36	0	4,131	0	0	4,131	4,131	0	4,131	0	0	469
470	Oracle Preventive Controls Governor	1/16/2018	0061W0003733	36	0	9,315	0	0	9,315	9,315	0	9,315	0	0	470
471	License & Support UPK Dev Perpetual	1/16/2018	0061W0003733	36	0	3,850	0	0	3,850	3,850	0	3,850	0	0	471
472	Oracle Application Access for EBS AACC	1/16/2018	0061W												

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

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
479	Oracle Config Controls Governor User Perpetual License & Support Application Access Controls Gov	1/16/2018	0061W0003733	36	0	5,103	0	0	5,103	0	0	5,103	0	0	479
480	Software Update License & Support - EBS Prof	1/16/2018	0061W0003733	36	0	3,190	0	0	3,190	0	0	3,190	0	0	480
481	User Licenses 10 Enterprise	1/16/2018	0061W0003733	36	0	29,040	0	0	29,040	0	0	29,040	0	0	481
482	Succession Planning Project	1/20/2018	0061W0003739	60	21	65,995	(5,870)	0	57,125	967,786	10,529	373,315	204,702	122,821	482
483	Virtual Server Automation Solution	1/20/2018	0061W0003739	60	21	281,870	0	0	281,870	183,958	4,862	183,620	83,246	55,950	483
484	Symantec Advanced Threat Protection (EndPoint)	2/28/2018	0061W0003650	36	0	60,940	0	0	60,940	60,940	0	60,940	0	0	484
485	from OPTIV	4/1/2018	0061W0003720	36	2	80,028	0	0	80,028	75,705	2,161	77,866	2,161	25,935	485
486	HPQC Area License Purchase	4/26/2018	0061W0004142	36	2	99,743	0	0	99,743	94,355	2,694	97,049	2,694	32,324	486
487	MAOP Application	6/30/2018	0061W0001096	60	28	1,123,479	(14,712)	0	1,108,767	616,683	18,100	634,782	473,894	210,660	487
488	NetMotion Licenses	6/30/2018	0061W0004263	60	34	118,250	0	0	118,250	51,242	1,971	53,212	65,038	23,650	488
489	Area Isolation Module (AM) License	8/16/2018	0061W0004274	36	8	24,439	0	0	24,439	19,159	660	19,189	4,620	7,920	489
490	EKA (gas) contractor Referral Program	10/1/2018	0061W0002332	36	23	9,453	0	0	9,453	7,627	1,180	7,627	15,997	9,176	490
491	Oracle Business System Implementation	10/1/2018	0061W0003586	60	5	2,098,286	0	0	2,098,286	1,072,684	33,677	1,100,000	995,972	395,526	491
492	Solaris csp	10/15/2018	0061W0004236	36	8	25,500	0	0	25,500	19,991	6,689	19,029	4,824	8,264	492
493	Balancing Report Portal - Imbalance Report	10/30/2018	0061W0003100	60	35	202,389	(2,554)	0	199,835	83,502	3,397	86,899	112,936	39,860	493
494	GTS Purchasing Module	10/31/2018	0061W0001012	60	32	1,646,846	(1,724)	0	1,645,121	797,492	26,542	824,034	821,088	317,840	494
495	NEXUS Service Order Notification	11/1/2018	0061W0004359	60	32	1,387,823	0	0	1,387,823	659,942	22,748	682,650	705,174	272,970	495
496	PaperVision Licenses	11/15/2018	0061W0004598	36	8	21,679	(107)	0	21,572	16,942	592	17,534	4,145	7,106	496
497	Lost and Unaccounted Gas (LUGG)	11/30/2018	0061W0003520	36	11	62,311	0	0	62,311	43,272	1,731	45,003	17,202	20,643	497
498	GTS NextGen Architecture Blueprint	12/1/2018	0061W0004689	36	18	76,580	0	0	76,580	38,290	2,183	41,473	37,107	26,193	498
499	Adaxes Software	12/5/2018	0061W0004514	36	8	27,226	0	0	27,226	21,159	758	21,917	5,309	9,101	499
500	Network Software	12/5/2018	0061W000352	36	8	39,850	0	0	39,850	26,694	2,624	29,896	13,139	17,499	500
501	PowerPlan	12/5/2018	0061W0004552	60	33	330,320	0	0	330,320	152,977	2,694	153,635	181,227	67,689	501
502	NEXUS Customer Facing Mobile App	12/27/2018	0061W0004360	60	32	1,431,616	0	0	1,431,616	686,983	23,896	690,849	740,767	286,749	502
503	Powerplan Upgrade	1/21/2019	0061W0003584	60	34	780,443	(321)	0	780,122	330,792	13,225	344,007	436,115	169,597	503
504	Lease Accounting Module License & Implementation	1/21/2019	0061W0003821	60	33	725,751	0	0	725,751	316,136	12,550	330,547	395,204	148,202	504
505	GeoData Medelr Software	2/1/2019	0061W0004670	36	15	28,000	0	0	28,000	16,333	778	17,111	10,889	9,333	505
506	Brightwork Software	2/9/2019	0061W0004639	36	10	67,848	0	0	67,848	48,786	1,806	50,692	17,156	22,874	506
507	Remedy Licenses	3/11/2019	0061W0004683	36	15	27,670	0	0	27,670	16,141	769	16,909	10,761	9,223	507
508	COYL Phase II	3/15/2019	0061W0003806	60	35	200,188	(1,407)	0	198,797	83,416	3,337	86,752	112,044	39,545	508
509	Newton Firewall Management Tool	3/16/2019	0061W0003819	36	16	49,496	0	0	49,496	35,420	2,672	48,098	26,088	15,065	509
510	NSX Data Ctr Enh Licenses	3/25/2019	0061W0004332	60	36	171,896	0	0	171,896	101,126	4,176	133,552	81,676	31,576	510
511	NSX Data Ctr Enh Licenses	3/29/2019	0061W0004332	60	35	202,813	0	0	202,813	291,281	20,047	521,209	681,804	240,556	511
512	Horizon Enterprise Licenses	3/29/2019	0061W0004332	60	35	699,103	0	0	699,103	302,939	11,652	305,939	396,164	139,823	512
513	GTreasury - Treasury Management System	4/1/2019	0061W0003841	60	38	165,951	(990)	0	164,961	66,381	2,766	69,147	95,815	32,851	513
514	ESRI APR Tool - AccGIS Pipeline Referencing	4/4/2019	0061W0004870	36	15	37,000	0	0	37,000	21,583	1,028	22,611	14,389	12,333	514
515	PowerPlant License NetPPZ/Beil	4/15/2019	0061W0004950	36	12	83,200	0	0	83,200	55,150	2,338	57,487	25,713	28,050	515
516	Data Design Collection Application	4/15/2019	0061W0003010	60	47	252,724	0	0	252,724	140,333	4,212	149,755	183,755	50,545	516
517	SEW Self Service Accelerator	6/30/2019	0061W0005325	60	40	3,421,000	0	0	3,421,000	1,140,333	57,017	1,197,350	684,200	517	
518	ARCS New Mapping Functionality	6/30/2019	0061W0004432	36	15	65,922	0	0	65,922	38,454	1,831	40,286	25,656	21,914	518
519	ERP Invoicing Business Improvement - Phase I	6/30/2019	0061W0002687	60	38	602,643	(1,966)	0	601,276	227,448	9,874	237,322	363,955	118,039	519
520	SCADA SPS online simulation software model	7/9/2019	005SW0003803	60	39	282,919	0	0	282,919	96,022	4,715	103,737	179,182	56,584	520
521	Netwix Software License True-Up	7/30/2019	0061W0004937	36	15	13,079	0	0	13,079	7,967	367	7,934	5,144	4,409	521
522	Zerto licenses for DR	9/1/2019	0061W0004116	60	43	62,128	0	0	62,128	17,603	1,035	18,638	43,489	12,426	522
523	IVR Enhancements	9/1/2019	0061W0004443	60	41	275,399	0	0	275,399	87,188	9,179	91,779	183,621	55,086	523
524	Scada Upgrade Project	9/18/2019	0061W0003542	60	47	2,113,094	0	0	2,113,094	512,650	34,052	546,702	1,566,392	408,624	524
525	NEXUS Release & Security Enhancement	10/1/2019	0061W0005143	60	42	126,843	0	0	126,843	38,053	2,114	40,167	86,676	25,369	525
526	NEXUS Agent Desktop	10/9/2019	0061W0004383	60	42	2,564,394	\$	0	2,564,394	769,319	42,740	812,059	1,752,335	512,878	526
527	NEXUS Hybris Marketing (MKT)	10/9/2019	0061W0004384	60	42	648,796	0	0	648,796	194,218	10,823	205,042	443,754	129,879	527

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

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

[1] Taxes Allocated to Paiute and Common

Line No.	Description	Reference	NNV to Paiute	SNV to Common	Line No.
6	Total Taxes By Division	Ln 3	\$ 3,895,546	\$ 6,604,652	6
7	Allocation Factors	[a], [b]	50.34%	2.67%	7
8	As Allocated	Ln 6 * Ln 7	\$ 1,961,018	\$ 176,429	8
			Ln 4(d)	Ln 4(e)	

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

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

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

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

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

Line No.	Description	Reference	NNV	SNV	Line No.
9	Capitalized Taxes	Sch M-5, Sh 2	\$ 50,983	\$ 185,461	9
10	Total Accrued Taxes	Sch M-5, Sh 2	1,902,000	6,820,369	10
11	Portion of Property Taxes Capitalized	Ln 9 / Ln 10	2.68%	2.72%	11
			Sch I-17, Sh 1 Ln 4(c)		

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

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

WP I-17, Sh 1
Ln 1

WP I-17, Sh 1
Ln 2

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

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

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

Line No.	Description (a)	Reference (b)	As of 6/30/20 (c)	Adjusted At 5/31/2021 (d)	Adjusted At 11/30/2021 (e)	After Final Adjustments (f)	Line No.
1	<u>Northern Nevada</u> Plant in Service	Account 101	\$ 302,048,006	\$ 307,859,106	\$ 315,454,654	\$ 315,454,654	1
	Less:						
2	Depreciation and Amortization		(120,406,789)	(123,605,577)	(126,023,365)	(126,023,365)	2
3	Vehicles Net Book Value	[1]	(4,414,142)	(3,856,377)	(4,052,466)	(4,052,466)	3
4	Taxable Plant in Service		\$ 177,227,075	\$ 180,397,153	\$ 185,378,824	\$ 185,378,824	4
			Sch I-17, Sh 1	Sch I-17, Sh 1			
			Ln 1(d)	Ln 2(f)			
5	<u>System Allocable</u> Plant in Service	Account 101	\$ 376,531,739	\$ 434,825,264	\$ 461,261,594	\$ 461,261,594	5
	Less:						
6	Depreciation and Amortization		(244,985,345)	(245,877,381)	(256,159,427)	(256,159,427)	6
7	Vehicles Net Book Value	[1]	(2,096,607)	(1,281,675)	(1,092,835)	(1,092,835)	7
8	Add: Capitalized Leases -(NV Value)		0	0	0	0	8
9	Net Plant in Service		\$ 129,449,787	\$ 187,666,209	\$ 204,009,331	\$ 204,009,331	9
10	Nevada 4-Factor		33.57%	33.33%	33.33%	33.33%	10
11	Taxable Plant in Service		\$ 43,456,293	\$ 62,551,647	\$ 67,999,027	\$ 67,999,027	11
			Sch I-17, Sh 1	Sch I-17, Sh 1			
			Ln 8(d)	Ln 9(f)			

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

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

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

Purpose: To project the balance of regulatory amortization and rate case expenses authorized in Docket No. 20-02023 to the month prior to rates becoming effective in the instant docket.
 WP Reg Amort
 NNV 2021 Deficiency 1 Certification

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

Line No.	Voucher Number (a)	Account (b)	Invoice Amount (c)	Begin Service	End Service	Months	Month 1 (d)	Month 2 (e)	Month 3 (f)	Month 4 (g)	Month 5 (h)	Month 6 (i)	Month 7 (j)	Month 8 (k)	Month 9 (l)	Month 10 (m)	Month 11 (n)	Month 12 (o)	Amortized Total (p)	Annualized (q)	Adjustment (r) - (c)	Line No.
1	80688606	923	\$ 37,069	6/9/2020	6/8/2022	24	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 18,535	\$ 18,535	\$ (18,535)	1
2	80777724	923	\$ 66,050	2/26/2021	2/25/2024	36	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 22,017	\$ 22,017	\$ (44,033)	2
3	Total Account 923		\$ <u>103,119</u>				\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 40,551	\$ 40,551	\$ (62,568)	3
4	Total System Allocable		\$ <u>103,119</u>				\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 40,551	\$ 40,551	\$ (62,568)	4

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

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

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

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

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

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b) WP I-C2, Sh 6	Loading (c) WP I-C2, Sh 8	Labor (d) WP I-C2, Sh 10	Loading (e) WP I-C2, Sh 12	Labor (f) WP I-C2, Sh 14	Loading (g) WP I-C2, Sh 16	Labor (h) (b) + (d) + (f)	Loading (i) (c) + (e) + (g)		Total (j) (h) + (i)
Operations											
1	Account 813	\$ 0	\$ 0	\$ 3,313	\$ 785	\$ 0	\$ 0	\$ 3,313	\$ 785	\$ 4,098	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	0	0	0	0	0	0	0	0	4
5	Account 851	0	0	0	0	0	0	0	0	0	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	38,713	8,776	1,147	266	0	0	39,860	9,043	48,903	11
12	Account 871	59	14	3,250	764	0	0	3,308	778	4,086	12
13	Account 874	13,184	3,003	0	0	0	0	13,184	3,003	16,186	13
14	Account 875	0	0	0	0	0	0	0	0	0	14
15	Account 878	25,194	5,667	0	0	0	0	25,194	5,667	30,862	15
16	Account 879	21,296	4,830	5,799	1,374	0	0	27,096	6,205	33,300	16
17	Account 880	12,631	2,863	350	83	0	0	12,980	2,946	15,927	17
18	Account 901	2,645	602	5,083	1,209	0	0	7,728	1,811	9,539	18
19	Account 902	5,219	1,176	0	0	0	0	5,219	1,176	6,395	19
20	Account 903	3,042	691	22,489	5,350	0	0	25,531	6,041	31,572	20
21	Account 905	0	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	104,425	24,707	104,425	24,707	129,132	24
25	Account 922	0	0	0	0	0	0	0	0	0	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	\$ 121,983	\$ 27,623	\$ 41,430	\$ 9,833	\$ 104,425	\$ 24,707	\$ 267,838	\$ 62,163	\$ 330,001	27

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP I-C2, Sh 7	WP I-C2, Sh 9	WP I-C2, Sh 11	WP I-C2, Sh 13	WP I-C2, Sh 15	WP I-C2, Sh 17	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)
	<u>Maintenance</u>									
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	Account 843.2	0	0	0	0	0	0	0	0	0
3	Account 843.3	0	0	0	0	0	0	0	0	0
4	Account 843.5	0	0	0	0	0	0	0	0	0
5	Account 843.6	0	0	0	0	0	0	0	0	0
6	Account 843.7	0	0	0	0	0	0	0	0	0
7	Account 843.8	0	0	0	0	0	0	0	0	0
8	Account 843.9	0	0	0	0	0	0	0	0	0
9	Account 861	0	0	0	0	0	0	0	0	0
10	Account 863	0	0	0	0	0	0	0	0	0
11	Account 864	0	0	0	0	0	0	0	0	0
12	Account 865	0	0	0	0	0	0	0	0	0
13	Account 866	0	0	0	0	0	0	0	0	0
14	Account 885	4,940	1,120	414	95	0	0	5,354	1,215	6,569
15	Account 886	14	3	0	0	0	0	14	3	17
16	Account 887	11,435	2,596	0	0	0	0	11,435	2,596	14,031
17	Account 889	3,602	813	0	0	0	0	3,602	813	4,415
18	Account 892	9,280	2,113	0	0	0	0	9,280	2,113	11,392
19	Account 893	2,117	483	0	0	0	0	2,117	483	2,600
20	Account 894	0	0	0	0	0	0	0	0	0
21	Account 935	368	83	0	0	1,730	409	2,097	492	2,589
22	Total Maintenance	\$ 31,754	\$ 7,210	\$ 414	\$ 95	\$ 1,730	\$ 409	\$ 33,898	\$ 7,715	\$ 41,613
23	Total O&M	\$ 153,738	\$ 34,833	\$ 41,844	\$ 9,928	\$ 106,155	\$ 25,116	\$ 301,737	\$ 69,878	\$ 371,614

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)		Total (j)
1	Functionalization										
2	Other Gas Supply	\$ 0	\$ 0	\$ 3,313	\$ 785	\$ 0	\$ 0	\$ 3,313	\$ 785	\$ 4,098	1
3	Storage	0	0	0	0	0	0	0	0	0	2
4	Transmission	0	0	0	0	0	0	0	0	0	3
5	Distribution	142,464	32,281	10,960	2,583	0	0	153,424	34,864	188,288	4
6	Customer Accounts	10,906	2,470	27,572	6,559	0	0	38,478	9,029	47,507	5
7	Customer Service & Info	0	0	0	0	0	0	0	0	0	6
8	Sales	0	0	0	0	0	0	0	0	0	7
9	Administrative and General	368	83	0	0	0	0	368	83	451	8
10	System Allocable	0	0	106,155	25,116	106,155	25,116	106,155	25,116	131,271	9
	Total	\$ 153,738	\$ 34,833	\$ 41,844	\$ 9,928	\$ 106,155	\$ 25,116	\$ 301,737	\$ 69,878	\$ 371,614	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR AFTER CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp Direct NNV (d)	Sys Alloc (e)	Line No.
1	Certification Labor	WP I-C2, Sh 5	\$ 6,465,991	\$ 1,043,893	\$ 64,506,643	1
2	Overtime Percentage	WP I-3, Sh 4	6.79%	15.26%	1.97%	2
3	Overtime	Ln 1 * Ln 2	<u>\$ 439,023</u>	<u>\$ 159,263</u>	<u>\$ 1,272,672</u>	3
4	Total Certification Labor	Ln 1 + Ln 3	<u>\$ 6,905,014</u>	<u>\$ 1,203,156</u>	<u>\$ 65,779,315</u>	4
	Less:					
5	Percent Indirect Time	WP I-3, Sh 4	13.23%	13.28%	13.28%	5
6	Total Indirect Time	Ln 4 * Ln 5	<u>\$ 913,631</u>	<u>\$ 159,787</u>	<u>\$ 8,735,918</u>	6
7	Certification Labor less Indirect Time	Ln 4 - Ln 6	<u>\$ 5,991,382</u>	<u>\$ 1,043,369</u>	<u>\$ 57,043,397</u>	7
8	Number of Employees	WP I-C2, Sh 5	77	10	629	8

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	PP (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Certification Labor [1]		\$ 64,327,234	\$ 25,856,717	\$ 6,465,991	\$ 1,315,020	\$ 1,705,090	\$ 3,472,251	\$ 9,358,545	\$ 86,140,821	\$ 198,641,667	1
2	Percent of Total Labor		32.38%	13.02%	3.26%	0.66%	0.86%	1.75%	4.71%	43.36%	100.00%	2
3	Number of Employees		815	328	77	16	20	41	117	840	2,254	3
Allocation of Corporate Labor and Employees												
4	Annualized Corporate Labor (Ln 1 (i))										86,140,821	4
5	Historical Distribution (WP H-3, Sh 16)		12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	5
6	Allocation of Corporate Labor (Ln 5 * Ln 4 (j))		\$ 11,178,651	\$ 5,894,654	\$ 1,043,893	\$ 313,535	\$ 246,549	\$ 1,459,580	\$ 1,497,316	\$ 64,506,643	\$ 86,140,821	6
7	Number of Employees										840	7
8	Historical Distribution (WP H-3, Sh 16)		12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	8
9	Allocation of Corporate Emp. (Ln 8 * Ln 7 (k))		109	57	10	3	2	14	15	629	840	9

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

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV			Line No.
		Annualized (b) WP I-3, Sh 10	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 5,991,382		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	1,106,806	1,145,519	38,713	12
13	Account 871	1,682	1,741	59	13
14	Account 874	376,922	390,106	13,184	14
15	Account 875	0	0	0	15
16	Account 878	720,300	745,494	25,194	16
17	Account 879	608,851	630,147	21,296	17
18	Account 880	361,113	373,744	12,631	18
19	Account 901	75,608	78,253	2,645	19
20	Account 902	149,215	154,434	5,219	20
21	Account 903	86,976	90,018	3,042	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 3,487,473	\$ 3,609,456	\$ 121,983	\$ 28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	NNV			Line No.
		Annualized (b) WP I-3, Sh 11	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	141,227	146,167	4,940	14
15	Account 886	393	407	14	15
16	Account 887	326,929	338,364	11,435	16
17	Account 889	102,976	106,577	3,602	17
18	Account 892	265,300	274,580	9,280	18
19	Account 893	60,516	62,633	2,117	19
20	Account 894	0	0	0	20
21	Account 935	10,507	10,875	368	21
22	Total Maintenance	\$ 907,849	\$ 939,603	\$ 31,754	22
23	Total O&M	\$ 4,395,322	\$ 4,549,059	\$ 153,738	23
24	% O&M to Total	75.93%	75.93%	75.93%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	176,980	183,170	6,190	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	68,594	70,993	2,399	29
30	Account 186	11,653	12,061	408	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 257,227	\$ 266,224	\$ 8,997	32
<u>Capital</u>					
33	Account 107	\$ 1,105,150	\$ 1,143,805	\$ 38,655	33
34	Account 108	31,202	32,294	1,091	34
35	Total Capital	\$ 1,136,353	\$ 1,176,099	\$ 39,747	35
36	Total	\$ 5,788,901	\$ 5,991,382	\$ 202,482	36
37	Account 242	882,755	913,631	30,877	37
38	Total Incl. Account 242	\$ 6,671,656	\$ 6,905,014	\$ 233,358	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b) WP I-3, Sh 12	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor Loading		\$ 3,567,723		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	672,827	681,603	8,776	12
13	Account 871	1,051	1,065	14	13
14	Account 874	230,193	233,196	3,003	14
15	Account 875	0	0	0	15
16	Account 878	434,473	440,140	5,667	16
17	Account 879	370,310	375,141	4,830	17
18	Account 880	219,470	222,332	2,863	18
19	Account 901	46,154	46,756	602	19
20	Account 902	90,177	91,353	1,176	20
21	Account 903	52,997	53,688	691	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 2,117,652	\$ 2,145,275	\$ 27,623	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	NNV			Line No.
		Annualized (b) WP I-3, Sh 13	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	85,832	86,952	1,120	14
15	Account 886	246	249	3	15
16	Account 887	199,031	201,627	2,596	16
17	Account 889	62,328	63,141	813	17
18	Account 892	161,958	164,071	2,113	18
19	Account 893	37,015	37,498	483	19
20	Account 894	0	0	0	20
21	Account 935	6,367	6,450	83	21
22	Total Maintenance	\$ 552,777	\$ 559,987	\$ 7,210	22
23	Total O&M	\$ 2,670,429	\$ 2,705,262	\$ 34,833	23
24	% O&M to Total	75.83%	75.83%	75.83%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	107,932	109,340	1,408	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	41,768	42,313	545	29
30	Account 186	7,039	7,131	92	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 156,739	\$ 158,784	\$ 2,045	32
<u>Capital</u>					
33	Account 107	\$ 675,416	\$ 684,226	\$ 8,810	33
34	Account 108	19,200	19,451	250	34
35	Total Capital	\$ 694,616	\$ 703,677	\$ 9,061	35
36	Total	\$ 3,521,784	\$ 3,567,723	\$ 45,939	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP I-3, Sh 17	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 1,043,369		1
	<u>Operations</u>				
2	Account 813	\$ 79,279	\$ 82,591	\$ 3,313	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	27,452	28,599	1,147	12
13	Account 871	77,768	81,017	3,250	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	138,789	144,588	5,799	17
18	Account 880	8,367	8,717	350	18
19	Account 901	121,651	126,735	5,083	19
20	Account 902	0	0	0	20
21	Account 903	538,189	560,677	22,489	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 991,495	\$ 1,032,925	\$ 41,430	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP I-3, Sh 18	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	9,907	10,321	414	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 9,907	\$ 10,321	\$ 414	22
23	Total O&M	\$ 1,001,402	\$ 1,043,246	\$ 41,844	23
24	% O&M to Total	99.99%	99.99%	99.99%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
<u>Capital</u>					
33	Account 107	\$ 117	\$ 122	\$ 5	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 117	\$ 122	\$ 5	35
36	Total	\$ 1,001,519	\$ 1,043,369	\$ 41,849	36
37	Account 242	153,378	159,787	6,409	37
38	Total Incl. Account 242	\$ 1,154,897	\$ 1,203,156	\$ 48,258	38

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP I-3, Sh 26	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 568,051		1
	<u>Operations</u>				
2	Account 813	\$ 44,150	\$ 44,935	\$ 785	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	14,959	15,226	266	12
13	Account 871	42,958	43,722	764	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	0	0	0	16
17	Account 879	77,255	78,630	1,374	17
18	Account 880	4,685	4,768	83	18
19	Account 901	67,982	69,192	1,209	19
20	Account 902	0	0	0	20
21	Account 903	300,716	306,066	5,350	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 552,706	\$ 562,539	\$ 9,833	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP I-3, Sh 27	WP I-C2, Sh 18	(c) - (b)	
	<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	5,350	5,446	95	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 5,350	\$ 5,446	\$ 95	22
23	Total O&M	\$ 558,056	\$ 567,984	\$ 9,928	23
24	% O&M to Total	99.99%	99.99%	99.99%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
	<u>Capital</u>				
33	Account 107	\$ 66	\$ 67	\$ 1	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 66	\$ 67	\$ 1	35
36	Total	\$ 558,122	\$ 568,051	\$ 9,929	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP I-3, Sh 19	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP I-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 57,043,397					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	2
3	Account 840	0	0	0	0	5.34%	0	3
4	Account 841	0	0	0	0	5.34%	0	4
5	Account 850	0	0	0	0	5.34%	0	5
6	Account 851	0	0	0	0	5.34%	0	6
7	Account 852	0	0	0	0	5.34%	0	7
8	Account 853	0	0	0	0	5.34%	0	8
9	Account 856	0	0	0	0	5.34%	0	9
10	Account 857	0	0	0	0	5.34%	0	10
11	Account 859	0	0	0	0	5.34%	0	11
12	Account 870	0	0	0	0	5.34%	0	12
13	Account 871	0	0	0	0	5.34%	0	13
14	Account 874	0	0	0	0	5.34%	0	14
15	Account 875	0	0	0	0	5.34%	0	15
16	Account 878	0	0	0	0	5.34%	0	16
17	Account 879	0	0	0	0	5.34%	0	17
18	Account 880	0	0	0	0	5.34%	0	18
19	Account 901	0	0	0	0	4.72%	0	19
20	Account 902	0	0	0	0	4.72%	0	20
21	Account 903	0	0	0	0	4.72%	0	21
22	Account 905	0	0	0	0	4.72%	0	22
23	Account 908	0	0	0	0	4.72%	0	23
24	Account 910	0	0	0	0	4.72%	0	24
25	Account 920	48,920,534	50,964,714	2,044,180	1,957,051	5.34%	104,425	25
26	Account 922	0	0	0	0	4.00%	0	26
27	Account 930.2	0	0	0	0	5.34%	0	27
28	Total Operations	\$ 48,920,534	\$ 50,964,714	\$ 2,044,180	\$ 1,957,051		\$ 104,425	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Annualized (b) WP I-3, Sh 20	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP I-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	1
2	Account 843.2	0	0	0	0	5.34%	0	2
3	Account 843.3	0	0	0	0	5.34%	0	3
4	Account 843.5	0	0	0	0	5.34%	0	4
5	Account 843.6	0	0	0	0	5.34%	0	5
6	Account 843.7	0	0	0	0	5.34%	0	6
7	Account 843.8	0	0	0	0	5.34%	0	7
8	Account 843.9	0	0	0	0	5.34%	0	8
9	Account 861	0	0	0	0	5.34%	0	9
10	Account 863	0	0	0	0	5.34%	0	10
11	Account 864	0	0	0	0	5.34%	0	11
12	Account 865	0	0	0	0	5.34%	0	12
13	Account 866	0	0	0	0	5.34%	0	13
14	Account 885	0	0	0	0	5.34%	0	14
15	Account 886	0	0	0	0	5.34%	0	15
16	Account 887	0	0	0	0	5.34%	0	16
17	Account 889	0	0	0	0	5.34%	0	17
18	Account 892	0	0	0	0	5.34%	0	18
19	Account 893	0	0	0	0	5.34%	0	19
20	Account 894	0	0	0	0	5.34%	0	20
21	Account 935	810,403	844,266	33,863	32,420	5.34%	1,730	21
22	Total Maintenance	\$ 810,403	\$ 844,266	\$ 33,863	\$ 32,420		\$ 1,730	22
23	Total O&M	\$ 49,730,937	\$ 51,808,980	\$ 2,078,043	\$ 1,989,471		\$ 106,155	23
24	% O&M to Total	90.82%	90.82%	90.82%	90.45%		90.45%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 231,932	\$ 241,624	\$ 9,691	\$ 9,691	5.34%	\$ 517	25
26	Account 163	916,362	954,653	38,291	38,291	5.34%	2,043	26
27	Account 182.3	5,170	5,386	216	216	5.34%	12	27
28	Account 183.2	0	0	0	0	5.34%	0	28
29	Account 184	205,541	214,130	8,589	8,589	5.34%	458	29
30	Account 186	78,767	82,058	3,291	3,291	5.34%	176	30
31	Account 426	66,500	69,279	2,779	2,779	5.34%	148	31
32	Account 920 HoldCo	445,856	464,487	18,630	18,630	5.34%	994	32
33	Total Deferred	\$ 1,950,128	\$ 2,031,616	\$ 81,488	\$ 81,488		\$ 4,348	33
<u>Capital</u>								
34	Account 107	\$ 3,074,338	\$ 3,202,801	\$ 128,463	\$ 128,463	5.34%	\$ 6,855	34
35	Account 108	0	0	0	0	5.34%	0	35
36	Total Capital	\$ 3,074,338	\$ 3,202,801	\$ 128,463	\$ 128,463		\$ 6,855	36
37	Total	\$ 54,755,403	\$ 57,043,397	\$ 2,287,994	\$ 2,199,422		\$ 117,357	37
38	Account 242	8,385,523	8,735,918	350,395				38
39	Total Incl. Account 242	\$ 63,140,925	\$ 65,779,315	\$ 2,638,389	\$ 2,199,422		\$ 117,357	39

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP I-3, Sh 28	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP I-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 33,308,828					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	2
3	Account 840	0	0	0	0	5.34%	0	3
4	Account 841	0	0	0	0	5.34%	0	4
5	Account 850	0	0	0	0	5.34%	0	5
6	Account 851	0	0	0	0	5.34%	0	6
7	Account 852	0	0	0	0	5.34%	0	7
8	Account 853	0	0	0	0	5.34%	0	8
9	Account 856	0	0	0	0	5.34%	0	9
10	Account 857	0	0	0	0	5.34%	0	10
11	Account 859	0	0	0	0	5.34%	0	11
12	Account 870	0	0	0	0	5.34%	0	12
13	Account 871	0	0	0	0	5.34%	0	13
14	Account 874	0	0	0	0	5.34%	0	14
15	Account 875	0	0	0	0	5.34%	0	15
16	Account 878	0	0	0	0	5.34%	0	16
17	Account 879	0	0	0	0	5.34%	0	17
18	Account 880	0	0	0	0	5.34%	0	18
19	Account 901	0	0	0	0	4.72%	0	19
20	Account 902	0	0	0	0	4.72%	0	20
21	Account 903	0	0	0	0	4.72%	0	21
22	Account 905	0	0	0	0	4.72%	0	22
23	Account 908	0	0	0	0	4.72%	0	23
24	Account 910	0	0	0	0	4.72%	0	24
25	Account 920	29,259,969	29,743,628	483,659	463,044	5.34%	24,707	25
26	Account 922	0	0	0	0	4.00%	0	26
27	Account 930.2	0	0	0	0	5.34%	0	27
28	Total Operations	<u>\$ 29,259,969</u>	<u>\$ 29,743,628</u>	<u>\$ 483,659</u>	<u>\$ 463,044</u>		<u>\$ 24,707</u>	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Annualized (b) WP I-3, Sh 29	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP I-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	5.34%	\$ 0	1
2	Account 843.2	0	0	0	0	5.34%	0	2
3	Account 843.3	0	0	0	0	5.34%	0	3
4	Account 843.5	0	0	0	0	5.34%	0	4
5	Account 843.6	0	0	0	0	5.34%	0	5
6	Account 843.7	0	0	0	0	5.34%	0	6
7	Account 843.8	0	0	0	0	5.34%	0	7
8	Account 843.9	0	0	0	0	5.34%	0	8
9	Account 861	0	0	0	0	5.34%	0	9
10	Account 863	0	0	0	0	5.34%	0	10
11	Account 864	0	0	0	0	5.34%	0	11
12	Account 865	0	0	0	0	5.34%	0	12
13	Account 866	0	0	0	0	5.34%	0	13
14	Account 885	0	0	0	0	5.34%	0	14
15	Account 886	0	0	0	0	5.34%	0	15
16	Account 887	0	0	0	0	5.34%	0	16
17	Account 889	0	0	0	0	5.34%	0	17
18	Account 892	0	0	0	0	5.34%	0	18
19	Account 893	0	0	0	0	5.34%	0	19
20	Account 894	0	0	0	0	5.34%	0	20
21	Account 935	484,349	492,355	8,006	7,665	5.34%	409	21
22	Total Maintenance	\$ 484,349	\$ 492,355	\$ 8,006	\$ 7,665		\$ 409	22
23	Total O&M	\$ 29,744,318	\$ 30,235,983	\$ 491,665	\$ 470,709		\$ 25,116	23
24	% O&M to Total	90.77%	90.77%	90.77%	90.40%		90.40%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 139,152	\$ 141,452	\$ 2,300	\$ 2,300	5.34%	\$ 123	25
26	Account 163	551,098	560,207	9,109	9,109	5.34%	486	26
27	Account 182.3	3,231	3,284	53	53	5.34%	3	27
28	Account 183.2	0	0	0	0	5.34%	0	28
29	Account 184	123,373	125,412	2,039	2,039	5.34%	109	29
30	Account 186	48,331	49,130	799	799	5.34%	43	30
31	Account 426	40,348	41,015	667	667	5.34%	36	31
32	Account 920	266,874	271,286	4,411	4,411	5.34%	235	32
33	Total Deferred	\$ 1,172,407	\$ 1,191,787	\$ 19,380	\$ 19,380		\$ 1,034	33
<u>Capital</u>								
34	Account 107	\$ 1,850,470	\$ 1,881,058	\$ 30,588	\$ 30,588	5.34%	\$ 1,632	34
35	Account 108	0	0	0	0	5.34%	0	35
36	Total Capital	\$ 1,850,470	\$ 1,881,058	\$ 30,588	\$ 30,588		\$ 1,632	36
37	Total	\$ 32,767,195	\$ 33,308,828	\$ 541,633	\$ 520,677		\$ 27,782	37

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED BENEFITS AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp. Dir. NNV (d)	System Allocable (e)	Line No.
1	Test Year Adjusted Employee Benefits	WP I-3, Sh 32	\$ 3,521,784	\$ 558,122	\$ 32,767,195	1
<u>Certification Adjustments</u>						
2	Social Security and Medicare	Ln 14	\$ 11,371	\$ 2,928	\$ 154,657	2
3	Federal Unemployment Insurance	Ln 17	0	0	0	3
4	State Unemployment Insurance	Ln 20	0	0	0	4
5	Employee Investment Plan (EIP) Employer Match	WP I-C2, Sh 21	3,691	592	36,580	5
6	Basic Retirement Plan (BRP)	WP I-C2, Sh 21	0	0	0	6
7	Post-Employment Benefits other than Pension	WP I-C2, Sh 21	0	0	0	7
8	SERP	WP I-C2, Sh 21	0	0	0	8
9	Indirect Time (Holidays, Vacation, Other Leave)	[1]	30,877	6,409	350,395	9
10	Total Certification Adjustments	Sum Lns 2 thru 9	\$ 45,939	\$ 9,929	\$ 541,633	10
11	Employee Benefits at Certification	Ln 1 + Ln 10	\$ 3,567,723	\$ 568,051	\$ 33,308,828	11
DETAILS:						
<u>FICA</u>						
12	Test Year	WP I-3, Sh 33	\$ 505,778	\$ 84,604	\$ 4,598,804	12
13	Certification	WP I-C2, Sh 19	517,149	87,532	4,753,462	13
14	Certification Adjustment	Ln 13 - Ln 12	\$ 11,371	\$ 2,928	\$ 154,657	14
			Ln 2	Ln 2	Ln 2	
<u>FUI</u>						
15	Test Year	WP I-3, Sh 34	\$ 3,227	\$ 428	\$ 26,419	15
16	Certification	WP I-C2, Sh 20	3,227	428	26,419	16
17	Certification Adjustment	Ln 16 - Ln 15	\$ 0	\$ 0	\$ 0	17
			Ln 3	Ln 3	Ln 3	
<u>SUI</u>						
18	Test Year	WP I-3, Sh 34	\$ 23,099	\$ 3,060	\$ 189,088	18
19	Certification	WP I-C2, Sh 20	23,099	3,060	189,088	19
20	Certification Adjustment	Ln 19 - Ln 18	\$ 0	\$ 0	\$ 0	20
			Ln 4	Ln 4	Ln 4	

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

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	NNV (c)	Corp. Dir. NNV (d)	System Allocable (e)	Line No.
<u>Annualized Social Security (SS)</u>						
1	Annualized Labor	WP I-C2, Sh 4	\$ 6,905,014	\$ 1,203,156	\$ 65,779,315	1
2	Salaries not Subject to SS	Ln 12	178,790	72,732	4,494,452	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 6,726,224	\$ 1,130,423	\$ 61,284,862	3
4	SS Rate	WP I-3, Sh 33	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 417,026	\$ 70,086	\$ 3,799,661	5
<u>Annualized Medicare</u>						
6	Annualized Labor	Ln 1	\$ 6,905,014	\$ 1,203,156	\$ 65,779,315	h 6
7	Medicare Rate	WP I-3, Sh 33	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 100,123	\$ 17,446	\$ 953,800	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 517,149	\$ 87,532	\$ 4,753,462	9
<u>Ineligible Salaries</u>						
10	Ineligible Salaries	Company Records	\$ 178,790	\$ 6,001,798	\$ 6,001,798	10
11	Historical Distribution	WP I-3, Sh 33	49.90%	1.21%	74.89%	11
12	Total	Ln 10 * Ln 11	\$ 178,790	\$ 72,732	\$ 4,494,452	12

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

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

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN, BASIC RETIREMENT PLAN, POST EMPLOYMENT BENEFITS OTHER THAN PENSION AND
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	Total Cost (c)	NNV (d)	Corporate Direct NNV (e)	Other Jurisdictions (f)	System Allocable (g)	Line No.
1	Employee Investment Plan	WP I-3, Sh 42	\$ 5,918,779	\$ 193,142	\$ 30,978	\$ 3,780,410	\$ 1,914,249	1
2	EIP Employer Match	WP I-3, Sh 42	5,836,238					2
3	Other Employee Investment Plan Expenses	Ln 1 - Ln 2	<u>82,542</u>					3
4	Ratio of EIP Employer Match to Labor	WP I-3, Sh 42	2.78%					4
5	Annualized Labor (Includes OT and Wage Increase) [1]	WP I-C2, Sh 5	\$ 213,637,460					5
6	Adjusted EIP Employer Match	Ln 4 * Ln 5	\$ 5,949,342	\$ 194,139	\$ 31,138	\$ 3,799,931	\$ 1,924,134	6
7	Plus: Other EIP Plan Expenses	Ln 3	82,542	2,693	432	52,720	26,696	7
8	Total Adjusted EIP	Ln 6 + Ln 7	<u>\$ 6,031,884</u>	<u>\$ 196,833</u>	<u>\$ 31,570</u>	<u>\$ 3,852,652</u>	<u>\$ 1,950,829</u>	8
9	EIP Adjustment	Ln 8 - Ln 1	\$ 113,105	\$ 3,691	\$ 592	\$ 72,242	\$ 36,580	9
10	Percent to Total Labor	WP I-3, Sh 6	<u>100.00%</u>	<u>3.26%</u>	<u>0.52%</u>	<u>63.87%</u>	<u>32.34%</u>	10

[1] Total Company Overtime percentage is 7.55%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

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

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions (c)	Retirements (d)	Total (e)	Provision (f)	Retirements (g)	Other Adjustments (h)	Total (i)	
			WP I-C5, Sh 2	WP I-C5, Sh 4	(c) + (d)	WP I-C5, Sh 3	(d)	WP I-C5, Sh 5	(f) + (g) + (h)	
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	185	0	0	185	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	4,985,882	(8,418)	4,977,464	1,411,376	(8,418)	(16,237)	1,386,721	19
20	Measuring and Reg. Stations	378	716,811	(1,240)	715,570	73,523	(1,240)	(671)	71,612	20
21	Services	380	1,698,783	(100,908)	1,597,875	674,556	(100,908)	(72,683)	500,965	21
22	Meters	381	511,798	(24,534)	487,263	597,760	(24,534)	(2,864)	570,361	22
23	Industrial Measuring and Reg. Sta.	385	32,252	0	32,252	23,313	0	(1,646)	21,666	23
24	Miscellaneous Equipment	387	0	0	0	66	0	0	66	24
25	Total Distribution Plant		\$ 7,945,525	\$ (135,101)	\$ 7,810,424	\$ 2,780,777	\$ (135,101)	\$ (94,101)	\$ 2,551,576	25
General Plant										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	120,146	(85,034)	35,112	204,869	(85,034)	(27,660)	92,175	27
28	Structures & Improv - Leasehold	390.2	0	0	0	425	0	0	425	28
29	Office Furniture & Fixtures	391	0	(8,432)	(8,432)	40,872	(8,432)	0	32,441	29
30	Computer Software & Hardware	391.1	0	(481,185)	(481,185)	95,937	(481,185)	0	(385,248)	30
31	Transportation Equipment - Light	392.11	154,804	(218,396)	(63,592)	193,862	(218,396)	(12,049)	(36,582)	31
32	Transportation Equipment - Heavy	392.12	369,678	0	369,678	114,471	0	32,109	146,580	32
33	Stores Equipment	393	0	0	0	7,007	0	0	7,007	33
34	Tool, Shop, & Garage Equip.	394	164,853	(17,548)	147,305	41,575	(17,548)	0	24,027	34
35	Laboratory Equipment	395	0	0	0	2,742	0	0	2,742	35
36	Power-Operated Equipment	396	0	(131,165)	(131,165)	43,008	(131,165)	0	(88,157)	36
37	Communication Equipment	397	0	0	0	42,799	0	0	42,799	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	(82,598)	0	(82,598)	33,384	0	(5,380)	28,005	39
40	Total General Plant		\$ 726,883	\$ (941,760)	\$ (214,877)	\$ 820,952	\$ (941,760)	\$ (12,980)	\$ (133,788)	40
41	Total Gas Plant in Service		\$ 8,672,408	\$ (1,076,861)	\$ 7,595,548	\$ 3,601,729	\$ (1,076,861)	\$ (107,080)	\$ 2,417,788	41

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

Line No.	Description (a)	Account Number (b)	June 2021 (c)	July 2021 (d)	Actual			November 2021 (h)	Certification Total (i) Sum (c) thru (h)	Line No.
					August 2021 (e)	September 2021 (f)	October 2021 (g)			
Company Records										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	3,695,635	132,968	243,494	234,336	298,158	381,291	4,985,882	19
20	Measuring and Reg. Stations	378	460,252	4,894	125,573	110,500	13,773	1,820	716,811	20
21	Services	380	339,347	409,923	281,643	183,018	181,509	303,343	1,698,783	21
22	Meters	381	190,338	260,598	53,477	325,627	130,499	(448,741)	511,798	22
23	Industrial Measuring and Reg. Sta.	385	(702)	(2,663)	(2,458)	(2,654)	2,182	38,547	32,252	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 4,684,870	\$ 805,720	\$ 701,729	\$ 850,826	\$ 626,121	\$ 276,260	\$ 7,945,525	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	107,982	0	0	12,165	0	0	120,146	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light ^[1]	392.11	0	0	154,804	0	0	0	154,804	31
32	Transportation Equipment - Heavy ^[1]	392.12	0	369,678	0	0	0	0	369,678	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	5,399	7,139	86,218	43,604	2,762	19,731	164,853	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment ^[1]	398	2,901	0	0	(88,262)	0	2,763	(82,598)	39
40	Total General Plant		\$ 116,281	\$ 376,818	\$ 241,022	\$ (32,494)	\$ 2,762	\$ 22,494	\$ 726,883	40
41	Total Gas Plant in Service		\$ 4,801,151	\$ 1,182,538	\$ 942,751	\$ 818,332	\$ 628,883	\$ 298,754	\$ 8,672,408	41

[1] Includes transfers.

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

Line No.	Description (a)	Account Number (b)	Actual					Certification Total (i)	Line No.
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)		
Company Records									
Sum (c) thru (h)									
<u>Intangible Plant</u>									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
<u>Transmission Plant</u>									
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
<u>Distribution Plant</u>									
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	31	31	31	31	31	31	185
18	Structures & Improvements	375	0	0	0	0	0	0	0
19	Mains	376	229,708	235,683	235,895	236,285	236,663	237,142	1,411,376
20	Measuring and Reg. Stations	378	11,351	12,202	12,211	12,441	12,646	12,671	73,523
21	Services	380	111,419	111,866	112,377	112,737	112,963	113,193	674,556
22	Meters	381	98,427	98,896	99,535	99,662	100,463	100,777	597,760
23	Industrial Measuring and Reg. Sta.	385	3,893	3,892	3,887	3,882	3,878	3,882	23,313
24	Miscellaneous Equipment	387	11	11	11	11	11	11	66
25	Total Distribution Plant		\$ 454,839	\$ 462,580	\$ 463,947	\$ 465,050	\$ 466,655	\$ 467,707	\$ 2,780,777
<u>General Plant</u>									
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
27	Structures & Improv - Co. Owned	390.1	34,103	34,144	34,144	34,144	34,166	34,166	204,869
28	Structures & Improv - Leasehold	390.2	71	71	71	71	71	71	425
29	Office Furniture & Fixtures	391	6,812	6,812	6,812	6,812	6,812	6,812	40,872
30	Computer Software & Hardware	391.1	21,102	21,102	13,523	13,523	13,523	13,163	95,937
31	Transportation Equipment - Light [1]	392.11	32,834	31,673	31,673	32,709	32,709	32,264	193,862
32	Transportation Equipment - Heavy	392.12	17,805	17,805	19,715	19,715	19,715	19,715	114,471
33	Stores Equipment	393	1,168	1,168	1,168	1,168	1,168	1,168	7,007
34	Tool, Shop, & Garage Equip.	394	6,664	6,686	6,703	7,062	7,244	7,215	41,575
35	Laboratory Equipment	395	457	457	457	457	457	457	2,742
36	Power-Operated Equipment	396	7,580	7,284	7,284	6,953	6,953	6,953	43,008
37	Communication Equipment	397	7,133	7,133	7,133	7,133	7,133	7,133	42,799
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0
39	Miscellaneous Equipment	398	5,714	5,730	5,730	5,730	5,240	5,240	33,384
40	Total General Plant		\$ 141,443	\$ 140,067	\$ 134,414	\$ 135,478	\$ 135,191	\$ 134,358	\$ 820,952
41	Total Gas Plant in Service		\$ 596,282	\$ 602,647	\$ 598,361	\$ 600,528	\$ 601,846	\$ 602,065	\$ 3,601,729

[1] Includes transfers.

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

Line No.	Description (a)	Account Number (b)	Actual					Certification Total (i)	Line No.	
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)			November 2021 (h)
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	Franchise and Consents	302	0	0	0	0	0	0	2	
3	Miscellaneous Intangible	303	0	0	0	0	0	0	3	
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4	
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5	
6	Rights of Way	365.2	0	0	0	0	0	0	6	
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	7	
8	Structures	366.2	0	0	0	0	0	0	8	
9	Mains	367	0	0	0	0	0	0	9	
10	Mains - Bridge	367.2	0	0	0	0	0	0	10	
11	Compressor Stations	368	0	0	0	0	0	0	11	
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	12	
13	Communication Equipment	370	0	0	0	0	0	0	13	
14	Other Equipment	371	0	0	0	0	0	0	14	
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15	
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16	
17	Rights of Way	374.2	0	0	0	0	0	0	17	
18	Structures & Improvements	375	0	0	0	0	0	0	18	
19	Mains	376	0	(1,577)	(2,167)	(463)	(1,916)	(2,295)	(8,418)	19
20	Measuring and Reg. Stations	378	(21)	0	(1,220)	0	0	0	(1,240)	20
21	Services	380	(2,212)	(23,971)	(9,986)	(12,504)	(8,051)	(44,184)	(100,908)	21
22	Meters	381	0	(4,685)	(2,215)	(3,053)	(3,999)	(10,583)	(24,534)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (2,233)	\$ (30,233)	\$ (15,588)	\$ (16,020)	\$ (13,965)	\$ (57,062)	\$ (135,101)	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	(85,034)	0	0	0	0	0	(85,034)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	(8,432)	(8,432)	29
30	Computer Software & Hardware	391.1	0	(459,341)	0	0	(21,844)	0	(481,185)	30
31	Transportation Equipment - Light	392.11	(129,558)	0	(39,209)	0	(49,629)	0	(218,396)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	(3,183)	0	0	(9,665)	(4,700)	(17,548)	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	(61,911)	0	(69,254)	0	0	0	(131,165)	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ (276,503)	\$ (462,524)	\$ (108,464)	\$ 0	\$ (81,137)	\$ (13,132)	\$ (941,760)	40
41	Total Gas Plant in Service		\$ (278,736)	\$ (492,757)	\$ (124,052)	\$ (16,020)	\$ (95,102)	\$ (70,194)	\$ (1,076,861)	41

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

Line No.	Description (a)	Account Number (b)	June 2021 (c)	July 2021 (d)	Actual			November 2021 (h)	Certification Total (i) Sum (c) thru (h)	Line No.
					August 2021 (e)	September 2021 (f)	October 2021 (g)			
Company Records										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	0	(1,078)	(401)	(1,086)	(13,660)	(12)	(16,237)	19
20	Measuring and Reg. Stations	378	0	0	(25)	(28)	(96)	(521)	(671)	20
21	Services	380	(16,607)	(9,643)	(19,195)	(3,190)	(19,853)	(4,195)	(72,683)	21
22	Meters	381	0	(720)	(768)	0	(1,376)	0	(2,864)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	(1,625)	(21)	(1,646)	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (16,607)	\$ (11,442)	\$ (20,388)	\$ (4,304)	\$ (36,611)	\$ (4,749)	\$ (94,101)	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	(27,660)	0	0	0	0	(27,660)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	0	0	(84,199)	72,150	0	0	(12,049)	31
32	Transportation Equipment - Heavy	392.12	0	32,109	0	0	0	0	32,109	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	(5,380)	0	0	(5,380)	39
40	Total General Plant		\$ 0	\$ 4,449	\$ (84,199)	\$ 66,770	\$ 0	\$ 0	\$ (12,980)	40
41	Total Gas Plant in Service		\$ (16,607)	\$ (6,993)	\$ (104,587)	\$ 62,466	\$ (36,611)	\$ (4,749)	\$ (107,080)	41

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service		Total (e) (c) + (d)	Accumulated Provision			Total (i) (f) + (g) + (h)	Line No.
			Additions (c) WP I-C5, Sh 7	Retirements (d) WP I-C5, Sh 9		Provision (f) WP I-C5, Sh 8	Retirements (g) WP I-C5, Sh 9	Other Adjustments (h) WP I-C5, Sh 10		
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 10,149,323	\$ 0	\$ 10,149,323	\$ 10,195,090	\$ 0	\$ 0	\$ 10,195,090	2
3	Total Intangible Plant		\$ 10,149,323	\$ 0	\$ 10,149,323	\$ 10,195,090	\$ 0	\$ 0	\$ 10,195,090	3
General Plant										
4	Land & Land Rights	389	\$ 2,030,324	\$ 0	\$ 2,030,324	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	16,536,463	(8,020)	16,528,443	788,850	(8,020)	0	780,830	5
6	Structures & Improv - Leasehold	390.2	0	(554,377)	(554,377)	412,515	(554,377)	0	(141,862)	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	1,254,900	(489,724)	765,176	403,019	(489,724)	45,000	(41,705)	8
9	Computer Software & Hardware	391.1	925,429	(3,532,730)	(2,607,301)	2,269,033	(3,532,730)	0	(1,263,697)	9
10	Transportation Equipment-Light	392.11	(26,455)	(27,661)	(54,116)	155,257	(27,661)	7,128	134,723	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	164,427	0	0	164,427	12
13	Stores Equipment	393	0	0	0	2,102	0	0	2,102	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	44,040	0	0	44,040	14
15	Laboratory Equipment	395	78,533	0	78,533	37,858	0	0	37,858	15
16	Power-Operated Equipment	396	0	0	0	7,355	0	0	7,355	16
17	Communication Equipment	397	0	(41,782)	(41,782)	261,179	(41,782)	0	219,397	17
18	Telemetry Equipment	397.2	0	0	0	163,805	0	0	163,805	18
19	Miscellaneous Equipment	398	162,425	(20,318)	142,107	4,709,441	(20,318)	0	143,487	19
20	Total General Plant		\$ 20,961,619	\$ (4,674,612)	\$ 16,287,007	\$ 4,709,441	\$ (4,674,612)	\$ 52,128	\$ 86,956	20
21	Total		\$ 31,110,941	\$ (4,674,612)	\$ 26,436,329	\$ 14,904,531	\$ (4,674,612)	\$ 52,128	\$ 10,282,046	21
22	4-Factor								5.34%	22
23	After Allocation				\$ 1,410,597				\$ 548,632	23

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

Line No.	Description	Account Number	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	Certification Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	[1]								Sum (e) thru (h)	
1	Intangible Plant									
	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	1,168,363	592,650	6,738,711	710,068	753,291	186,240	10,149,323	2
3	Total Intangible Plant		\$ 1,168,363	\$ 592,650	\$ 6,738,711	\$ 710,068	\$ 753,291	\$ 186,240	\$ 10,149,323	3
	General Plant									
4	Land & Land Rights	389	\$ 0	\$ 1,802,975	\$ 0	\$ 226,294	\$ 1,055	\$ 0	\$ 2,030,324	4
5	Structures & Improv - Co. Owned	390.1 [2]	0	17,024,267	15,693	(924,612)	(1,234)	422,348	16,536,463	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	896,939	1,683	(18,949)	0	375,228	1,254,900	8
9	Computer Software & Hardware	391.1	843,047	1,520	34	0	46	80,782	925,429	9
10	Transportation Equipment-Light [3]	392.11	(63,009)	0	0	0	0	36,555	(26,455)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	78,533	0	0	0	0	78,533	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	32,106	40,174	31,793	0	21,325	37,027	162,425	19
20	Total General Plant		\$ 812,143	\$ 19,844,408	\$ 49,203	\$ (717,267)	\$ 21,193	\$ 951,939	\$ 20,961,619	20
21	Total Gas Plant in Service		\$ 1,980,506	\$ 20,437,058	\$ 6,787,914	\$ (7,199)	\$ 774,483	\$ 1,138,179	\$ 31,110,941	21

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

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

Line No.	Description	Account Number	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	Certification Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	[1]								Sum (e) thru (h)	
1	Intangible Plant									
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Miscellaneous Intangible	303	\$ 1,663,733	\$ 1,671,762	\$ 1,672,351	\$ 1,724,634	\$ 1,732,980	\$ 1,729,630	\$ 10,195,090	2
	Total Intangible Plant		\$ 1,663,733	\$ 1,671,762	\$ 1,672,351	\$ 1,724,634	\$ 1,732,980	\$ 1,729,630	\$ 10,195,090	3
	General Plant									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	\$ 110,289	\$ 110,289	\$ 142,210	\$ 142,239	\$ 143,318	\$ 140,503	\$ 788,850	5
6	Structures & Improv - Leasehold	390.2	\$ 18,508	\$ 18,508	\$ 18,508	\$ 18,508	\$ 18,508	\$ 319,975	\$ 412,515	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture & Fixtures	391	\$ 64,670	\$ 64,670	\$ 69,656	\$ 69,645	\$ 67,541	\$ 66,838	\$ 403,019	8
9	Computer Software & Hardware	391.1	\$ 406,488	\$ 384,918	\$ 378,467	\$ 369,937	\$ 367,089	\$ 362,135	\$ 2,269,033	9
10	Transportation Equipment-Light	392.11	\$ 26,436	\$ 25,904	\$ 25,904	\$ 25,671	\$ 25,671	\$ 25,671	\$ 155,257	10
11	Transportation Equipment-Heavy	392.12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Transportation Equipment-Aircraft	392.21	\$ 27,405	\$ 27,405	\$ 27,405	\$ 27,405	\$ 27,405	\$ 27,405	\$ 164,427	12
13	Stores Equipment	393	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 2,102	13
14	Tool, Shop, & Garage Equip.	394	\$ 7,340	\$ 7,340	\$ 7,340	\$ 7,340	\$ 7,340	\$ 7,340	\$ 44,040	14
15	Laboratory Equipment	395	\$ 6,091	\$ 6,091	\$ 6,419	\$ 6,419	\$ 6,419	\$ 6,419	\$ 37,858	15
16	Power-Operated Equipment	396	\$ 1,226	\$ 1,226	\$ 1,226	\$ 1,226	\$ 1,226	\$ 1,226	\$ 7,355	16
17	Communication Equipment	397	\$ 43,687	\$ 43,563	\$ 43,563	\$ 43,455	\$ 43,455	\$ 43,455	\$ 261,179	17
18	Telemetry Equipment	397.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Miscellaneous Equipment	398	\$ 26,897	\$ 27,076	\$ 27,299	\$ 27,476	\$ 27,476	\$ 27,583	\$ 163,805	19
20	Total General Plant		\$ 739,388	\$ 717,341	\$ 748,346	\$ 739,670	\$ 735,796	\$ 1,028,899	\$ 4,709,441	20
21	Total Gas Plant in Service		\$ 2,403,121	\$ 2,389,104	\$ 2,420,697	\$ 2,464,304	\$ 2,468,777	\$ 2,758,528	\$ 14,904,531	21

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

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

Line No.	Description	Account Number	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	Certification Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	[1]								Sum (c) thru (h)	
1	Intangible Plant									
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	2
	Total Intangible Plant		0	0	0	0	0	0	0	3
	General Plant									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	(8,020)	(8,020)	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	(554,377)	(554,377)	6
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	(3,614)	(359,607)	(126,503)	0	(489,724)	8
9	Computer Software & Hardware	391.1	(2,150,292)	(392,519)	(516,994)	(172,624)	(300,300)	0	(3,532,730)	9
10	Transportation Equipment-Light	392.11	0	0	(27,661)	0	0	0	(27,661)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	(22,263)	0	(19,519)	0	0	0	(41,782)	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment		0	0	0	0	(2,011)	(18,308)	(20,318)	19
20	Total General Plant	398	(2,172,556)	(392,519)	(567,788)	(532,231)	(428,814)	(580,704)	(4,674,612)	20
21	Total Gas Plant in Service		(2,172,556)	(392,519)	(567,788)	(532,231)	(428,814)	(580,704)	(4,674,612)	21

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

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

Line No.	Description (a)	Account Number (b)	June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)	Certification Total (i)	Line No.
									Sum (c) through (h)	
	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 & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.2	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	45,000	0	45,000	8
9	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	9
10	Transportation Equipment-Light	392.11	1,778	0	0	0	5,350	0	7,128	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	0	0	0	19
20	Total General Plant		1,778	0	0	0	50,350	0	52,128	20
21	Total Gas Plant in Service		1,778	0	0	0	50,350	0	52,128	21

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

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Ending Balance (f)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
1	401k Plan Software	11/15/1985	61-1237-03	60	0	280,015	280,015	0	0	0	0	1
2	General Ledger System	6/15/1986	61-1668-03	60	0	2,098,477	2,098,477	0	0	0	0	2
3	Stock Transfer Software	10/15/1987	70-1240-03	60	0	320,762	320,762	0	0	0	0	3
4	Oracle Financials Software	12/15/1988	61-1252-03	60	0	26,712	26,712	0	0	0	0	4
5	InfraStat Mx24 Software	12/15/1988	61-1252-03	60	0	26,712	26,712	0	0	0	0	5
6	Human Resources Software	7/15/1989	74-1254-03	60	0	53,820	53,820	0	0	0	0	6
7	Customer Service System (Oneironom Software)	11/15/1990	61-C982410	120	0	12,131,211	12,131,211	0	0	0	0	7
8	Work Order System (Wos) S	11/15/1990	61-C982590	120	0	91,425	91,425	0	0	0	0	8
9	Work Order System (Wos) S	11/15/1990	63-C792440	120	0	2,820,450	2,820,450	0	0	0	0	9
10	Systems Management Project	9/15/1991	61-C110000	60	0	509,585	509,585	0	0	0	0	10
11	Case Implementation And Tr	12/15/1991	61-C010018	120	0	3,506,418	3,506,418	0	0	0	0	11
12	Configuration Management	6/15/1992	61-C110029	60	0	50,498	50,498	0	0	0	0	12
13	On-Line Time Entry (Ole)	12/15/1992	61-C210002	60	0	56,451	56,451	0	0	0	0	13
14	On-Line Time Entry (Ole)	12/15/1992	61-C210002	60	0	276,999	276,999	0	0	0	0	14
15	Contract Billing	1/31/1994	0661C310017	60	0	106,512	106,512	0	0	0	0	15
16	Oracle Database Software	1/31/1995	0661C3100164	60	0	800,651	800,651	0	0	0	0	16
17	(Fos) Field Order System	6/1/1995	0652C3100004	60	0	1,429,229	1,429,229	0	0	0	0	17
18	Customer Shareholder Syst	6/26/1996	0662C5100199	60	0	10,625	10,625	0	0	0	0	18
19	Grid - Sludge	8/31/1996	0664C5100111	60	0	2,485,720	2,485,720	0	0	0	0	19
20	Grid - Sludge	11/15/1996	0664C5100112	60	0	2,485,720	2,485,720	0	0	0	0	20
21	Meter Reading Replacement	5/15/1997	0661C6100053	60	0	2,144,567	2,144,567	0	0	0	0	21
22	Tvill	5/15/1997	0661C6100066	60	0	257,252	257,252	0	0	0	0	22
23	Contract Billing Project	7/31/1997	0661C6100044	60	0	97,988	97,988	0	0	0	0	23
24	Web Homepage	4/1/1998	0661C7100104	60	0	19,015	19,015	0	0	0	0	24
25	Symantec Server Security So	4/1/1998	0661C7100153	60	0	9,770	9,770	0	0	0	0	25
26	Quest Software License	4/1/1998	0661C7100156	60	0	8,692	8,692	0	0	0	0	26
27	Quest Software License	4/1/1998	0661C7100157	60	0	2,014,652	2,014,652	0	0	0	0	27
28	Notarius Software	4/17/1998	0658C8100010	60	0	48,652	48,652	0	0	0	0	28
29	Mercury & Noetic Software	4/30/1998	0661C7100141	60	0	235,070	235,070	0	0	0	0	29
30	Customer Appointment Sait	5/29/1998	0652C7100101	60	0	240,546	240,546	0	0	0	0	30
31	Network Analyser Software	5/31/1998	0661C8100036	60	0	24,145	24,145	0	0	0	0	31
32	Mv90 Software	6/10/1998	0658C7100122	60	0	85,225	85,225	0	0	0	0	32
33	Meter Pro Software	9/1/1998	0652C8100028	60	0	7,395	7,395	0	0	0	0	33
34	Network Analyser Software	10/1/1998	0661C8100035	60	0	64,398	64,398	0	0	0	0	34
35	Veritas Oracle Software	8/31/1998	0661C8100027	60	0	53,886	53,886	0	0	0	0	35
36	Intensiv Software	8/31/1998	0661C8100050	60	0	49,876	49,876	0	0	0	0	36
37	Help Desk	10/29/1998	0661C7100113	60	0	169,651	169,651	0	0	0	0	37
38	Stoner A/m Software	12/2/1998	0652C8100095	36	0	83,900	83,900	0	0	0	0	38
39	Shifler Software	12/2/1998	0661C8100115	36	0	19,834	19,834	0	0	0	0	39
40	Groupwise Software License	1/31/1999	0661C8100048	36	0	39,780	39,780	0	0	0	0	40
41	Groupwise Software License	1/31/1999	0661C8100049	36	0	16,926	16,926	0	0	0	0	41
42	Hydra Software	1/31/1999	0661C8100140	36	0	75,865	75,865	0	0	0	0	42
43	Platinum Software	1/31/1999	0661C8100151	36	0	84,054	84,054	0	0	0	0	43
44	Pc Access Software	2/1/1999	0652C8100064	36	0	42,860	42,860	0	0	0	0	44
45	Mercury Test Director	2/18/1999	0652C9100002	36	0	15,000	15,000	0	0	0	0	45
46	Customer Service Manual	2/18/1999	0652C9100118	36	0	35,544	35,544	0	0	0	0	46
47	Framers/Son Software	5/13/1999	0661C9100009	36	0	5,097	5,097	0	0	0	0	47
48	Shifler Software	6/21/1999	0661C9100146	36	0	4,848,649	4,848,649	0	0	0	0	48
49	Shifler System Software	6/21/1999	0661C9100150	36	0	98,525	98,525	0	0	0	0	49
50	Acutell	6/30/1999	0663C8100131	36	0	23,000	23,000	0	0	0	0	50
51	Mainstar Software	8/30/1999	0661C9100060	36	0	12,995	12,995	0	0	0	0	51
52	Mobile Up Project	9/1/1999	0652C7100145	36	0	1,217,712	1,217,712	0	0	0	0	52
53	Symantec Norton Software	9/1/1999	0661C9100134	36	0	17,145	17,145	0	0	0	0	53
54	Attachmate Epic Software	9/1/1999	0661C9100135	36	0	134,745	134,745	0	0	0	0	54
55	Oracle Financials Software	10/21/1999	0661C9100136	36	0	134,745	134,745	0	0	0	0	55
56	Oracle Financials Software	10/21/1999	0661C9100137	36	0	255,234	255,234	0	0	0	0	56
57	Wms Phase I	11/15/1999	0652C9100148	120	0	4,371,349	4,371,349	0	0	0	0	57
58	SunLink Ibm Connectivity	11/30/1999	0661C9100104	36	0	16,262	16,262	0	0	0	0	58
59	Novell Nfe 2.3 License	11/30/1999	0661C9100106	36	0	12,579	12,579	0	0	0	0	59
60	Novell Border Manager	11/30/1999	0661C9100108	36	0	43,867	43,867	0	0	0	0	60
61	Novell Border Manager	11/30/1999	0661C9100129	36	0	16,500	16,500	0	0	0	0	61
62	Summary Billing Project	12/1/1999	0661C9100044	36	0	163,988	163,988	0	0	0	0	62
63	Sumit Software	12/1/1999	0661C9100045	36	0	163,988	163,988	0	0	0	0	63
64	Network Encryption Softwa	12/31/1999	0661C9100217	36	0	10,192	10,192	0	0	0	0	64
65	Hp OpenView Neimatrix Sof	1/19/2000	0661C9100226	36	0	20,705	20,705	0	0	0	0	65
66	Veritas Software	1/31/2000	0661C9100233	36	0	23,923	23,923	0	0	0	0	66
67	Managewise 2.6 Software	1/31/2000	0661C9100233	36	0	60,308	60,308	0	0	0	0	67
68	Enns Version 6.2 Software	3/31/2000	0652C9100113	36	0	137,084	137,084	0	0	0	0	68
69	Princo Software	4/30/2000	0661C9100050	36	0	30,720	30,720	0	0	0	0	69
70	Princo Software	4/30/2000	0661C9100051	36	0	10,616	10,616	0	0	0	0	70
71	Reimaster Software	4/29/2000	0673C9100033	36	0	152,158	152,158	0	0	0	0	71
72	Oracle Prod Tools, Quest	5/1/2000	0661C9100049	36	0	23,600	23,600	0	0	0	0	72
73	Citix Server Software	6/16/2000	0661C9100069	36	0	19,133	19,133	0	0	0	0	73
74	Software Site License	6/30/2000	0661C9100034	36	0	65,657	65,657	0	0	0	0	74
75	File-Aid Mvs Software	9/25/2000	0661C9100107	36	0	90,465	90,465	0	0	0	0	75
76	Form 4 Scanning	10/22/2000	0657C9100033	36	0	377,444	377,444	0	0	0	0	76
77	Form 4 Scanning	10/22/2000	0661C9100034	36	0	10,306	10,306	0	0	0	0	77
78	Administrator Suite For G	12/20/2000	0661C9100132	36	0	10,306	10,306	0	0	0	0	78
79	Shareholder Ira Software	12/22/2000	0662C9100120	36	0	45,300	45,300	0	0	0	0	79
80	Wms Stage Ia Mapping	1/5/2001	0652C9100144	36	0	971,177	971,177	0	0	0	0	80
81	Map Migration Software	1/26/2001	0657C9100047	36	0	17,286	17,286	0	0	0	0	81
82	15 Kovis License	6/1/2001	0657C1000004	60	0	16,892	16,892	0	0	0	0	82
83	Large Customer Billing	6/1/2001	0661C9100063	60	0	1,630,640	1,630,640	0	0	0	0	83

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Ending Reserve Balance	Current Monthly Expense	Net Balance	Annualized Amort	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
84	Border Manager Proxy Soft	6/1/2001	0661C1100075	36	0	11,268	0	0	11,268	0	84
85	Remedy Software	7/17/2001	0661C1100019	36	0	21,450	0	0	21,450	0	85
86	IBM Business Partner	8/10/2001	0661C1100046	36	0	44,418	0	0	44,418	0	86
87	165-Port Terminal License	9/10/2001	0661C1100125	36	0	405,000	0	0	405,000	0	87
88	Teller Terminal Software	9/25/2001	0661C0100142	36	0	405,000	0	0	405,000	0	88
89	Purchase Source Code From	9/25/2001	0661C1100112	36	0	820,000	0	0	820,000	0	89
90	Microsoft Software	9/25/2001	0661C1100116	36	0	618,633	0	0	618,633	0	90
91	Online Help System	2/14/2002	0661C2100017	36	0	255,000	0	0	255,000	0	91
92	Credit Card System	2/14/2002	0661C2100019	36	0	200,000	0	0	200,000	0	92
93	Oracle Software	5/22/2002	0661C3100016	36	0	28,263	0	0	28,263	0	93
94	Ames Software	5/22/2002	0556C1100133	36	0	28,263	0	0	28,263	0	94
95	PI System Scada Historian	4/12/2002	0552C1100189	36	0	298,832	0	0	298,832	0	95
96	Veritas Advanced Reporter	5/21/2002	0661C1100222	36	0	16,614	0	0	16,614	0	96
97	Comnet Software	6/11/2002	0552C1100072	36	0	530,528	0	0	530,528	0	97
98	Oracle 11i - Mms	7/18/2002	0663C1100128	64	0	10,183,646	0	0	10,183,646	0	98
99	Cas To Enns Interface	7/19/2002	0552C2100036	36	0	66,656	0	0	66,656	0	99
100	Nonprod Excess License	8/28/2002	0661C2100028	36	0	9,054	0	0	9,054	0	100
101	Veritas Software	8/28/2002	0661C2100028	36	0	34,254	0	0	34,254	0	101
102	Unaccounted Gas Software	9/19/2002	0661C1100216	36	0	136,800	0	0	136,800	0	102
103	Interactive Voice Respons	10/15/2002	0661C1100038	36	0	472,515	0	0	472,515	0	103
104	Kintano/Oracle 11i Softwa	11/19/2002	0661C2100062	36	0	135,624	0	0	135,624	0	104
105	Purchase 10 Licenses	12/11/2002	0657C2100114	36	0	11,830	0	0	11,830	0	105
106	Mobilep Centralization	12/11/2002	0661C1100014	36	0	107,017	0	0	107,017	0	106
107	Perip Computer Management	2/11/2003	0661C2100078	36	0	26,759	0	0	26,759	0	107
108	Perip Computer Management	2/11/2003	0661C2100078	36	0	26,759	0	0	26,759	0	108
109	Purchase 6 Zehner Seat	12/31/2002	0552C2100104	36	0	17,625	0	0	17,625	0	109
110	Data Relocation Emrs	12/31/2002	0552C2100132	36	0	19,750	0	0	19,750	0	110
111	2003 Functional Software	12/31/2002	0552C2100133	36	0	27,000	0	0	27,000	0	111
112	Hazardous Material Info M	1/14/2003	0073C2100074	36	0	64,713	0	0	64,713	0	112
113	Mq Series Software	3/7/2003	0661C2100086	36	0	68,657	0	0	68,657	0	113
114	App Designer And Fortima	3/7/2003	0661C2100090	36	0	42,280	0	0	42,280	0	114
115	Windows 2000 Server	3/7/2003	0661C2100139	36	0	20,398	0	0	20,398	0	115
116	Windows 2000 Server Hgga	3/7/2003	0661C2100139	36	0	20,398	0	0	20,398	0	116
117	Manview For Linux	3/7/2003	0661C2100143	36	0	34,126	0	0	34,126	0	117
118	Patrol Websphere	3/7/2003	0661C2100145	36	0	43,030	0	0	43,030	0	118
119	LvVv Virtualization Call	3/19/2003	0661C1100032	36	0	446,679	0	0	446,679	0	119
120	Cas To Enns Interface	3/24/2003	0552C2100043	36	0	545,169	0	0	545,169	0	120
121	Oracle Comp Workbench	4/28/2003	0661C3100021	36	0	22,653	0	0	22,653	0	121
122	Oracle Comp Workbench	4/28/2003	0661C3100021	36	0	22,653	0	0	22,653	0	122
123	Wms Work Management Syst	6/29/2003	0552C3100137	180	0	28,878,245	0	0	28,878,245	0	123
124	Output Management Softwr	7/15/2003	0661C0100150	36	0	481,606	0	0	481,606	0	124
125	Bla Professional Web Serv	9/15/2003	0661C3100055	36	0	32,413	0	0	32,413	0	125
126	Vps Perlputal Licenses	9/18/2003	0661C3100049	36	0	41,156	0	0	41,156	0	126
127	Ibm Tweb1 Software	9/18/2003	0661C3100051	36	0	130,965	0	0	130,965	0	127
128	Server Protection Softwr	9/19/2003	0661C3100081	36	0	10,725	0	0	10,725	0	128
129	Microsoft Office Licenses	9/24/2003	0661C3100120	36	0	74,541	0	0	74,541	0	129
130	Contractwise Elite Softwa	9/24/2003	0661C3100120	36	0	74,541	0	0	74,541	0	130
131	Microsoft Office Licenses	9/26/2003	0661C3100047	36	0	28,489	0	0	28,489	0	131
132	Novell Licenses	12/8/2003	CONV	36	0	15,694	0	0	15,694	0	132
133	Letter Generation System	12/8/2003	CONV	36	0	45,900	0	0	45,900	0	133
134	Archive Software License	12/8/2003	CONV	36	0	97,022	0	0	97,022	0	134
135	Brightstare Storage Resou	12/8/2003	CONV	36	0	198,936	0	0	198,936	0	135
136	Microsoft Office Licenses	12/8/2003	CONV	36	0	130,965	0	0	130,965	0	136
137	Micro Express Software	12/12/2003	CONV	36	0	13,013	0	0	13,013	0	137
138	Riser Verification Projct	12/22/2003	CONV	36	0	490,334	0	0	490,334	0	138
139	Enns Software	1/9/2004	0552C3100058	36	0	35,566	0	0	35,566	0	139
140	Logica Arm Web Portal	1/20/2004	0552C3100087	36	0	393,517	0	0	393,517	0	140
141	Tsm Licenses	2/9/2004	0661C3100083	36	0	5,208	0	0	5,208	0	141
142	Ilg Licenses	2/9/2004	0661C3100100	36	0	64,500	0	0	64,500	0	142
143	Microsoft Office Licenses	2/9/2004	0661C3100101	36	0	130,965	0	0	130,965	0	143
144	Asm Bus Software Recovery	2/9/2004	0661C3100105	36	0	132,080	0	0	132,080	0	144
145	Vmware Licenses	4/29/2004	0661C4100053	36	0	24,446	0	0	24,446	0	145
146	Storage Virtualization	7/22/2004	0661C4100050	36	0	169,149	0	0	169,149	0	146
147	Patchlink 5.0 Licenses	7/22/2004	0661C4100054	36	0	35,388	0	0	35,388	0	147
148	Veritas Downgrade License	7/22/2004	0661C4100061	36	0	61,542	0	0	61,542	0	148
149	Enc Patrol License	7/22/2004	0661C4100066	36	0	58,394	0	0	58,394	0	149
150	Patrol License	7/22/2004	0661C4100066	36	0	58,394	0	0	58,394	0	150
151	Patrol License	7/22/2004	0661C4100066	36	0	58,394	0	0	58,394	0	151
152	Integrity Software	8/31/2004	0552C3100035	36	0	642,048	0	0	642,048	0	152
153	Logica Data Migration Utl	8/31/2004	0552C4100046	36	0	138,000	0	0	138,000	0	153
154	P-Ice Software	8/31/2004	058C3100089	36	0	20,850	0	0	20,850	0	154
155	Magframe Software	10/22/2004	0552C3100025	36	0	284,455	0	0	284,455	0	155
156	Enns Software	11/2/2004	0661C4100078	36	0	212,459	0	0	212,459	0	156
157	Microsoft Office Licenses	11/2/2004	0661C4100078	36	0	454,500	0	0	454,500	0	157
158	Microsoft Office Licenses	11/23/2004	0661C4100078	36	0	454,500	0	0	454,500	0	158
159	Synatics Software	11/23/2004	0661C4100094	36	0	35,188	0	0	35,188	0	159
160	Ds Microvare Software	12/22/2004	0661C4100071	36	0	267,153	0	0	267,153	0	160
161	E Bill Software	4/11/2005	0556C4100126	36	0	25,000	0	0	25,000	0	161
162	Eray/Periscope License	4/20/2005	0661C4100128	36	0	31,014	0	0	31,014	0	162
163	Security Patch Management	4/20/2005	0661C51000131	36	0	16,197	0	0	16,197	0	163
164	Revision License	6/8/2005	0661C5100015	36	0	90,829	0	0	90,829	0	164
165	Microsoft Office Licenses	6/8/2005	0661C5100015	36	0	130,965	0	0	130,965	0	165
166	Dsp-32 Connect Module	6/8/2005	0657C4100130	36	0	42,600	0	0	42,600	0	166

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
167	Sun6900E4500 Veritas Sof	6/29/2005	0061C5100039	36	0	103,847	0	0	103,847	0	0	103,847	0	0	167
168	Identify Manager License	6/29/2005	0061C5100042	36	0	23,684	0	0	23,684	0	0	23,684	0	0	168
169	Identify Manager License	6/29/2005	0061C5100043	36	0	16,345	0	0	16,345	0	0	16,345	0	0	169
170	S03 Symantec License	6/29/2005	0055C4100047	36	0	10,772	0	0	10,772	0	0	10,772	0	0	170
171	Emis Software	7/25/2005	0055C4100105	36	0	215,084	0	0	215,084	0	0	215,084	0	0	171
172	Oracle Technical Re.Licn	9/28/2005	0061C5100082	36	0	568,675	0	0	568,675	0	0	568,675	0	0	172
173	Purchase Remedly Licenses	9/29/2005	0061C5100063	36	0	22,000	0	0	22,000	0	0	22,000	0	0	173
174	Purchase Microsoft Licen	9/29/2005	0061C5100068	36	0	36,591	0	0	36,591	0	0	36,591	0	0	174
175	Gas Balsh Post Processor	11/9/2005	0052C5100090	36	0	14,345	0	0	14,345	0	0	14,345	0	0	175
176	Oracle License	12/16/2005	0052C5100095	36	0	36,591	0	0	36,591	0	0	36,591	0	0	176
177	Mid-Cad Licenses	12/16/2005	0052C5100086	36	0	389,254	0	0	389,254	0	0	389,254	0	0	177
178	Klaxon Playroll & Hr Toolki	12/29/2005	0061C5100096	36	0	85,250	0	0	85,250	0	0	85,250	0	0	178
179	Quest Tostd Licenses	12/29/2005	0061C5100100	36	0	39,231	0	0	39,231	0	0	39,231	0	0	179
180	Seagull Software	12/29/2005	0061C5100110	36	0	140,246	0	0	140,246	0	0	140,246	0	0	180
181	Hoes License	12/29/2005	0061C5100116	36	0	1,229,369	0	0	1,229,369	0	0	1,229,369	0	0	181
182	Riser Ventilation Projec	12/31/2005	0052C5100102	36	0	756,043	0	0	756,043	0	0	756,043	0	0	182
183	Architect Software Licn	1/15/2006	0061C5100128	36	0	44,962	0	0	44,962	0	0	44,962	0	0	183
184	Watershed License	2/15/2006	0061C5100129	36	0	120,182	0	0	120,182	0	0	120,182	0	0	184
185	Clifix Licenses	2/15/2006	0061C5100148	36	0	17,852	0	0	17,852	0	0	17,852	0	0	185
186	Windows Server Cal Licen	7/27/2006	0061C6100033	36	0	33,629	0	0	33,629	0	0	33,629	0	0	186
187	Upgrade 30 Autocad Licen	11/14/2006	0052C6100053	36	0	37,659	0	0	37,659	0	0	37,659	0	0	187
188	Mackinney V&Cobol Licen	12/19/2006	0061C6100020	36	0	17,590	0	0	17,590	0	0	17,590	0	0	188
189	Commvault Software	12/19/2006	0061C6100022	36	0	164,426	0	0	164,426	0	0	164,426	0	0	189
190	Bmc Remedy License	1/19/2006	0061C6100088	36	0	17,240	0	0	17,240	0	0	17,240	0	0	190
191	Oracle License	1/19/2006	0061C6100092	36	0	52,441	0	0	52,441	0	0	52,441	0	0	191
192	Shawaker Software	12/19/2006	0061C6100082	36	0	37,702	0	0	37,702	0	0	37,702	0	0	192
193	Patchink Licenses	12/19/2006	0061C6100102	36	0	17,731	0	0	17,731	0	0	17,731	0	0	193
194	Wms/Ems Database Interfa	2/21/2007	0052C5100056	36	0	292,484	0	0	292,484	0	0	292,484	0	0	194
195	Emis Software	2/21/2007	0052C5100077	36	0	266,637	0	0	266,637	0	0	266,637	0	0	195
196	Autocad Drawing Processor	2/21/2007	0052C5100015	36	0	259,074	0	0	259,074	0	0	259,074	0	0	196
197	Patent Natural Gas Ai	2/22/2007	0052C4100127	36	0	89,919	0	0	89,919	0	0	89,919	0	0	197
198	Patent Natural Gas Ai	2/22/2007	0052C4100127	36	0	89,919	0	0	89,919	0	0	89,919	0	0	198
199	Vista Plus License	4/27/2007	0061C6100113	36	0	37,626	0	0	37,626	0	0	37,626	0	0	199
200	Livestate Data Recovery S	4/27/2007	0061C6100115	36	0	139,789	0	0	139,789	0	0	139,789	0	0	200
201	Ethink Enterprise Sftwar	4/30/2007	0061C6100088	36	0	104,766	0	0	104,766	0	0	104,766	0	0	201
202	Load Balancer	5/24/2007	0061C7100019	36	0	37,780	0	0	37,780	0	0	37,780	0	0	202
203	Comm Vault Licenses	5/24/2007	0061C7100020	36	0	10,419	0	0	10,419	0	0	10,419	0	0	203
204	Clifix Licenses	5/24/2007	0061C7100026	36	0	82,628	0	0	82,628	0	0	82,628	0	0	204
205	Clifix Licenses	5/24/2007	0061C7100028	36	0	25,900	0	0	25,900	0	0	25,900	0	0	205
206	Pi Data Access	6/27/2007	0056C7100038	36	0	25,900	0	0	25,900	0	0	25,900	0	0	206
207	Autocad Training	6/29/2007	0055C6100077	36	0	128,129	0	0	128,129	0	0	128,129	0	0	207
208	Recoverables Software	6/29/2007	0061C6100109	36	0	76,084	0	0	76,084	0	0	76,084	0	0	208
209	Oracle Business Suite Li	8/27/2007	0061C7100040	36	0	172,400	0	0	172,400	0	0	172,400	0	0	209
210	Acid Reporting Licenses	10/31/2007	0061C7100059	36	0	20,678	0	0	20,678	0	0	20,678	0	0	210
211	Powerbroker License	11/30/2007	0061C7100082	36	0	10,926	0	0	10,926	0	0	10,926	0	0	211
212	Powerbroker License	11/30/2007	0061C7100082	36	0	11,980	0	0	11,980	0	0	11,980	0	0	212
213	Powerbroker Licenses	11/30/2007	0061C7100082	36	0	11,980	0	0	11,980	0	0	11,980	0	0	213
214	Talent Oa/Em Licenses	11/30/2007	0061R7100097	36	0	55,300	0	0	55,300	0	0	55,300	0	0	214
215	UJK Software	12/17/2007	0061C7100035	36	0	189,398	0	0	189,398	0	0	189,398	0	0	215
216	Oracle Internet Licenses	12/22/2007	0061C7100084	36	0	49,177	0	0	49,177	0	0	49,177	0	0	216
217	Mapx Gis Software	12/22/2007	0061C7100088	36	0	35,031	0	0	35,031	0	0	35,031	0	0	217
218	Hp Licenses	12/22/2007	0061C7100111	36	0	54,728	0	0	54,728	0	0	54,728	0	0	218
219	Microsoft Server Licen	12/22/2007	0061C7100111	36	0	11,980	0	0	11,980	0	0	11,980	0	0	219
220	Wms/Ems Interface Ph3	12/31/2007	0052C8100038	36	0	301,580	0	0	301,580	0	0	301,580	0	0	220
221	Wms/Ems Interface Ph3	12/31/2007	0052C8100038	36	0	301,580	0	0	301,580	0	0	301,580	0	0	221
222	Emis Software	1/28/2008	0052C6100013	36	0	316,502	0	0	316,502	0	0	316,502	0	0	222
223	Questionmark Software	2/19/2008	0052C7100067	36	0	195,120	0	0	195,120	0	0	195,120	0	0	223
224	Microsoft License For Com	2/19/2008	0052C7100132	36	0	26,130	0	0	26,130	0	0	26,130	0	0	224
225	Sun Memory For Oracle	4/6/2008	0061C7100131	36	0	9,138	0	0	9,138	0	0	9,138	0	0	225
226	Oracle Database License	5/23/2008	0061C7100131	36	0	9,138	0	0	9,138	0	0	9,138	0	0	226
227	Ch Doc And Rep Licen	5/23/2008	0061C7100131	36	0	192,348	0	0	192,348	0	0	192,348	0	0	227
228	Veritas Cluster File Syst	7/21/2008	0061C8100031	36	0	22,488	0	0	22,488	0	0	22,488	0	0	228
229	Power Plan Software	10/7/2008	0061C7100118	36	0	1,496,069	0	0	1,496,069	0	0	1,496,069	0	0	229
230	Proof of concept for EMRS Confilation Project	12/16/2008	0052C7100126	36	0	58,377	0	0	58,377	0	0	58,377	0	0	230
231	Purch Hardware, Software, Training, Con Stilling	1/2/2009	0052C7100056	36	0	206,879	0	0	206,879	0	0	206,879	0	0	231
232	Purch Frontload Energy Services Document Altn	1/6/2009	0056C8100058	36	0	15,323	0	0	15,323	0	0	15,323	0	0	232
233	Purch Design, Install Call Center Software	2/19/2009	0061C8100020	36	0	1,580,329	0	0	1,580,329	0	0	1,580,329	0	0	233
234	Purchase Upgrade Wmware Software	2/19/2009	0061C8100050	36	0	15,516	0	0	15,516	0	0	15,516	0	0	234
235	Wms/Ems Interface Ph3	2/19/2009	0052C8100004	60	0	383,703	0	0	383,703	0	0	383,703	0	0	235
236	Purchase Software For Emis	2/19/2009	0052C8100006	36	0	267,459	0	0	267,459	0	0	267,459	0	0	236
237	Preliminary Plan And Design For A Virtual Call	2/19/2009	0061C7100041	60	0	811,474	0	0	811,474	0	0	811,474	0	0	237
238	Center Services Licen	2/19/2009	0061C8100047	36	0	11,317	0	0	11,317	0	0	11,317	0	0	238
239	Purch Mls Licenses - Vaso	2/19/2009	0061C8100068	36	0	5,819	0	0	5,819	0	0	5,819	0	0</	

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
245	Purch Mobile Frame Software/Testing	4/6/2009	0661C8100075	36	0	240,837	0	0	240,837	240,837	0	240,837	0	0	245
246	Upgrade Energy Management System At Cop	4/29/2009	0657C3100077	36	0	37,300	0	0	37,300	37,300	0	37,300	0	0	246
247	PURCHASE DATAAGENT FOR ORACLE	4/29/2009	0661W0000082	36	0	23,683	0	0	23,683	23,683	0	23,683	0	0	247
248	PURCHASE UPK DEVELOPER PERTUAL IMPLEMENTATION ORACLE SUPPLIER	4/30/2009	0661W0000076	36	0	23,005	0	0	23,005	23,005	0	23,005	0	0	248
249	PORTAL MODULE	4/30/2009	0661W0000078	36	0	24,547	0	0	24,547	24,547	0	24,547	0	0	249
250	GPS Resource Viewer Software	9/1/2009	0661W0000137	36	0	970,151	0	0	970,151	970,151	0	970,151	0	0	250
251	Purchase Nexus PDF Upgrade	10/12/2009	0657W0000128	36	0	51,704	0	0	51,704	51,704	0	51,704	0	0	251
252	Purchase 100 Oracle Professional User Licenses	10/29/2009	0661W0000228	36	0	422,022	0	0	422,022	422,022	0	422,022	0	0	252
253	Audit Control Software	10/29/2009	0662W0000085	36	0	52,764	0	0	52,764	52,764	0	52,764	0	0	253
254	Upgrade Risk Master X SunGuard Securities Interlink	11/5/2009	0661W0000044	36	0	64,944	0	0	64,944	64,944	0	64,944	0	0	254
255	Implementation/Shareholder Relations	12/9/2009	0661W0000081	36	0	24,800	0	0	24,800	24,800	0	24,800	0	0	255
256	Customer Service	12/9/2009	0661W0000240	36	0	25,295	0	0	25,295	25,295	0	25,295	0	0	256
257	Purchase Symantc PowerBroker Licenses	12/17/2009	0661W0000233	36	0	70,816	0	0	70,816	70,816	0	70,816	0	0	257
258	Purchase Oracle Database Enterprise Software	1/4/2010	0661W0000178	60	0	1,693,860	0	0	1,693,860	1,693,860	0	1,693,860	0	0	258
259	Integrate a New Module into EMRS to Incorporate	1/4/2010	0652C5100055	36	0	89,924	0	0	89,924	89,924	0	89,924	0	0	259
260	WMS/EMRS Interface - Phase 4	1/4/2010	0652W0000073	36	0	360,898	0	0	360,898	360,898	0	360,898	0	0	260
261	Purchase and Upgrade Software for EMRS	1/4/2010	0652W0000095	36	0	289,694	0	0	289,694	289,694	0	289,694	0	0	261
262	Methodology project	1/31/2010	0655W0000300	36	0	86,745	0	0	86,745	86,745	0	86,745	0	0	262
263	Purchase Microsoft Office 2007 Licensing	3/31/2010	0661W0000195	36	0	1,429,754	0	0	1,429,754	1,429,754	0	1,429,754	0	0	263
264	On-Line Customer Service System (OCS) - Phase 1. Start/Stop/Move Functionality.	4/14/2010	0661W0000131	60	0	1,054,027	0	0	1,054,027	1,054,027	0	1,054,027	0	0	264
265	Purchase 6 ComVault Backup Agent Licenses	5/4/2010	0661W0000201	36	0	37,650	0	0	37,650	37,650	0	37,650	0	0	265
266	Purchase software and professional services to Work Management System	5/7/2010	0661W0000387	60	0	2,566,724	0	0	2,566,724	2,566,724	0	2,566,724	0	0	266
267	Execution of the FEC/MEC Process Redesign	5/15/2010	0661W0000120	60	0	231,732	0	0	231,732	231,732	0	231,732	0	0	267
268	Project (PowerPlan) Reimbursables	6/17/2010	0661W0000018	36	0	25,000	0	0	25,000	25,000	0	25,000	0	0	268
269	Purchase Quest Migration Tools, Windows	6/23/2010	0661W0000122	36	0	138,097	0	0	138,097	138,097	0	138,097	0	0	269
270	Software Upgrade Cash Letter Software	6/23/2010	0661W0000180	36	0	79,938	0	0	79,938	79,938	0	79,938	0	0	270
271	MS Client Licensing CALS	7/19/2010	0661W0000160	36	0	79,938	0	0	79,938	79,938	0	79,938	0	0	271
272	Microsoft Visio Software (59)	7/26/2010	0661W0000426	36	0	19,534	0	0	19,534	19,534	0	19,534	0	0	272
273	Microsoft Project Software (29)	7/26/2010	0661W0000426	36	0	22,084	0	0	22,084	22,084	0	22,084	0	0	273
274	Windows Operating Software for Servers (110)	7/26/2010	0661W0000426	36	0	128,518	0	0	128,518	128,518	0	128,518	0	0	274
275	Purchase iMB Intelligent Mail Barcode software	7/28/2010	0661W0000342	36	0	367,170	0	0	367,170	367,170	0	367,170	0	0	275
276	Implement additional functionality into the On-line Customer Service (OCS) system	7/28/2010	0661W0000359	60	0	994,261	0	0	994,261	994,261	0	994,261	0	0	276
277	Purchase SQL server upgrade for SQL Enterprise	8/16/2010	0661W0000427	36	0	48,268	0	0	48,268	48,268	0	48,268	0	0	277
278	Purchase VMware Enterprise License Agreement	8/16/2010	0661W0000429	36	0	1,061,800	0	0	1,061,800	1,061,800	0	1,061,800	0	0	278
279	Implement additional functionality into the On-line Customer Service (OCS) MyAccount application	10/1/2010	0661W0000380	60	0	567,944	0	0	567,944	567,944	0	567,944	0	0	279
280	File transfer/sharing software for mainframes and distributed systems	12/8/2010	0661W0000419	36	0	22,473	0	0	22,473	22,473	0	22,473	0	0	280
281	WebSphere MQ software	12/8/2010	0661W0000613	36	0	237,279	0	0	237,279	237,279	0	237,279	0	0	281
282	Purchase Mainframe Defrag Software	12/8/2010	0661W0000644	36	0	25,092	0	0	25,092	25,092	0	25,092	0	0	282
283	Purchase 20 licenses of edocs dm and Contracted	12/29/2010	0661W0000121	36	0	39,566	0	0	39,566	39,566	0	39,566	0	0	283
284	Use of PRMS DOC Managing Software from	12/29/2010	0661W0000304	36	0	43,731	0	0	43,731	43,731	0	43,731	0	0	284
285	Does Open 4.0 to eDOCS DM6.2	12/29/2010	0661W0000329	36	0	284,925	0	0	284,925	284,925	0	284,925	0	0	285
286	Application upgrade	12/29/2010	0661W0000329	36	0	19,800	0	0	19,800	19,800	0	19,800	0	0	286
287	Purchase Doc Minder PRO Level 3 software. Locate and identify transmission LMR's vintage LMR's or later and post them to EMRS. If identified LMR's are not in EMRS, then use the software to utilize the recently developed Maintenance Action Item in EMRS and data entered into the Paper/Vision Log	12/30/2010	0652W0000310	36	0	95,606	0	0	95,606	95,606	0	95,606	0	0	287
288	WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Redifiers, CP Test Stations, etc.) which do not currently have a WMS ID/OCID and create the WMS/EMRS interface identifier object. Identify WMS facilities (Regulator Stations, Re	12/30/2010	0652W0000311	36	0	217,547	0	0	217,547	217,547	0	217,547	0	0	288
289	Software development of EMRS. This will include modules for support of division operations, TRIMP, DIMP, WMS interface, Outage Management, cathodic protection and leak survey operations.	12/30/2010	0652W0000313	36	0	162,976	0	0	162,976	162,976	0	162,976	0	0	289

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
290	Acquire, configure and implement Avaya Intelligent Communications Management Software to perform call routing and produce management reports for the company PBX	12/31/2010	0651W0000466	36	0	41,687	0	0	41,687	41,687	0	41,687	0	0	290
291	Oracle eBusiness Suite - Release 12.1.2	5/3/2011	0651W0000303	60	0	1,855,671	0	0	1,855,671	1,855,671	0	1,855,671	0	0	291
292	Purchase UNIX/LINUX Informer Licenses for high-speed distributed system file transfers	6/14/2011	0651W0000450	36	0	5,454	0	0	5,454	5,454	0	5,454	0	0	292
293	Purchase Distribution Integrity Management (Plans)	6/14/2011	0651W0000460	36	0	25,485	0	0	25,485	25,485	0	25,485	0	0	293
294	Purchase Blue Coat Proxy 2010 application to manage, control and repair on internet usage	6/14/2011	0651W0000477	36	0	38,243	0	0	38,243	38,243	0	38,243	0	0	294
295	Purchase Microsoft Terminal Server Licenses for Active Directory Migration project	7/19/2011	0651W0000502	36	0	95,280	0	0	95,280	95,280	0	95,280	0	0	295
296	MS VISIO STANDARD	8/31/2011	0651W0000620	36	0	23,372	0	0	23,372	23,372	0	23,372	0	0	296
297	MS PROJECT STANDARD	8/31/2011	0651W0000620	36	0	2,344	0	0	2,344	2,344	0	2,344	0	0	297
298	MS VISIO PROFESSIONAL	8/31/2011	0651W0000620	36	0	11,685	0	0	11,685	11,685	0	11,685	0	0	298
299	SYSTEM CENTER OPS MANAGER	8/31/2011	0651W0000620	36	0	11,685	0	0	11,685	11,685	0	11,685	0	0	299
300	WINDOWS SERVER ENTERPRISE	8/31/2011	0651W0000620	36	0	29,612	0	0	29,612	29,612	0	29,612	0	0	300
301	SQL SERVER STANDARD EDITION	8/31/2011	0651W0000620	36	0	1,714	0	0	1,714	1,714	0	1,714	0	0	301
302	SQL SERVER STANDARD EDITION	10/28/2011	0651W0000653	36	0	252,701	0	0	252,701	252,701	0	252,701	0	0	302
303	Microsoft Active Directory	10/31/2011	0651W0000467	36	0	419,951	0	0	419,951	419,951	0	419,951	0	0	303
304	HP Discovery and Dependency Mapping	11/29/2011	0651W0000642	60	0	564,467	0	0	564,467	564,467	0	564,467	0	0	304
305	Application Powerbecker software	11/11/2011	0651W0000646	36	0	97,043	0	0	97,043	97,043	0	97,043	0	0	305
306	Purchase Comm Vault Backup	11/19/2011	0651W0000595	36	0	356,637	0	0	356,637	356,637	0	356,637	0	0	306
307	NetMotion for Mobile Office	11/21/2011	0651W0000463	36	0	346,347	0	0	346,347	346,347	0	346,347	0	0	307
308	Purchase OPNET Tools	11/21/2011	0651W0000483	36	0	261,386	0	0	261,386	261,386	0	261,386	0	0	308
309	OPNET 2100	11/21/2011	0651W0000643	36	0	60,675	0	0	60,675	60,675	0	60,675	0	0	309
310	Purchase ARCOCS Call Mgmt	11/29/2011	0651W0000596	36	0	642,838	0	0	642,838	642,838	0	642,838	0	0	310
311	Purchase Appointment Maker software	1/23/2011	0651W0000566	36	0	175,000	0	0	175,000	175,000	0	175,000	0	0	311
312	Oracle WebLogic Suite Licenses	12/17/2011	0651W0000743	60	0	21,181	0	0	21,181	21,181	0	21,181	0	0	312
313	Oracle WebLogic Suite Licenses	12/17/2011	0651W0000743	60	0	920,158	0	0	920,158	920,158	0	920,158	0	0	313
314	DA-Oracle Database Protection Client, Linux	12/17/2011	0651W0000743	36	0	76,145	0	0	76,145	76,145	0	76,145	0	0	314
315	Oracle Security Business Intelligence Software	12/24/2011	0651W0000636	60	0	1,120,249	0	0	1,120,249	1,120,249	0	1,120,249	0	0	315
316	Software Development for EMRS - 2011	12/29/2011	0525W0000662	36	0	254,647	0	0	254,647	254,647	0	254,647	0	0	316
317	PowerCenter Software	12/29/2011	0651W0000625	60	0	254,225	0	0	254,225	254,225	0	254,225	0	0	317
318	PowerCenter Software	12/29/2011	0651W0000625	60	0	19,165	0	0	19,165	19,165	0	19,165	0	0	318
319	TeamMate Software to implement the CCH Inc -	12/31/2011	0651W0000688	60	0	292,526	0	0	292,526	292,526	0	292,526	0	0	319
320	Internal Audit	2/10/2012	0652W0000487	36	0	50,882	0	0	50,882	50,882	0	50,882	0	0	320
321	EMRS Conflation project	5/29/2012	0525W0000663	36	0	2,663,489	0	0	2,663,489	2,663,489	0	2,663,489	0	0	321
322	CIC A-cms Software	5/31/2012	0651W0000760	36	0	3,980	0	0	3,980	3,980	0	3,980	0	0	322
323	CIC Release software	5/31/2012	0651W0000762	36	0	69,943	0	0	69,943	69,943	0	69,943	0	0	323
324	Assistant Software	5/31/2012	0651W0000793	36	0	45,452	0	0	45,452	45,452	0	45,452	0	0	324
325	Novell upgrade licensing	5/31/2012	0651W0000815	36	0	165,354	0	0	165,354	165,354	0	165,354	0	0	325
326	PowerPlant Depreciation Module	6/15/2012	0651W0000687	60	0	159,638	0	0	159,638	159,638	0	159,638	0	0	326
327	ZONAR and AssetWorks Fleet Focus MS	7/19/2012	0651W0000732	60	0	17,940	0	0	17,940	17,940	0	17,940	0	0	327
328	MOVED/IMZ Software from IPSWITCH	8/22/2012	0651W0000841	60	0	15,000	0	0	15,000	15,000	0	15,000	0	0	328
329	Terminal Server	8/22/2012	0651W0000852	60	0	76,567	0	0	76,567	76,567	0	76,567	0	0	329
330	Enterprise Suite 5.0	8/24/2012	0651W0000869	60	0	523,850	0	0	523,850	523,850	0	523,850	0	0	330
331	addl Trimble units	9/13/2012	0651W0000837	36	0	154,340	0	0	154,340	154,340	0	154,340	0	0	331
332	Bascom Turner software upgrade	10/3/2012	0551W0000816	36	0	33,079	0	0	33,079	33,079	0	33,079	0	0	332
333	Windows Server Data Center Software ACP-B	10/10/2012	0651W0000866	36	0	224,359	0	0	224,359	224,359	0	224,359	0	0	333
334	System Center Data Center Software ANLG MVL	10/10/2012	0651W0000866	36	0	150,247	0	0	150,247	150,247	0	150,247	0	0	334
335	F5 BIG-IP/TM-E Software Licenses (6)	10/11/2012	0651W0000873	36	0	39,319	0	0	39,319	39,319	0	39,319	0	0	335
336	Webex 300 upgrade	10/29/2012	0651W0000895	60	0	848,671	0	0	848,671	848,671	0	848,671	0	0	336
337	Endevor SCM	11/1/2012	0651W0000759	60	0	222,032	0	0	222,032	222,032	0	222,032	0	0	337
338	Data & Dependency Mapping License	11/27/2012	0651W0000891	60	0	361,042	0	0	361,042	361,042	0	361,042	0	0	338
339	Microsoft Project 2010	11/30/2012	0651W0000872	36	0	24,000	0	0	24,000	24,000	0	24,000	0	0	339
340	Phone System software in the Dispatch	1/16/2013	0651W0000884	60	0	4,915	0	0	4,915	4,915	0	4,915	0	0	340
341	Solaris Operating System Rights	1/22/2013	0651W0000884	60	0	17,815	0	0	17,815	17,815	0	17,815	0	0	341
342	Ditech Packet Voice Processor	12/29/2012	0651W0000943	36	0	105,724	0	0	105,724	105,724	0	105,724	0	0	342
343	2012 EMRS Software Development	1/31/2013	0525W0000874	60	0	250,000	0	0	250,000	250,000	0	250,000	0	0	343
344	BlueZone Integration Server Software	2/28/2013	0651W0000944	36	0	25,944	0	0	25,944	25,944	0	25,944	0	0	344
345	BMC Middleware Management software licensing	3/7/2013	0651W0000956	36	0	48,000	0	0	48,000	48,000	0	48,000	0	0	345
346	CSM Manager Licenses	4/12/2013	0651W0000972	60	0	20,000	0	0	20,000	20,000	0	20,000	0	0	346
347	Phase 1 - Customer Service	4/8/2013	0651W0001001	120	18	13,313,529	0	0	13,313,529	11,334,867	109,926	11,444,793	1,868,736	1,318,108	347
348	ORMP PHASE I & II	4/12/2013	0651W0000871	60	0	227,579	0	0	227,579	227,579	0	227,579	0	0	348
349	PTINEX BOWES LICENSES FOR MAINFRAME	4/25/2013	0651W0000973	36	0	79,613	0	0	79,613	79,613	0	79,613	0	0	349
350	SCADA Monitoring System	5/13/2013	0651W0000669	60	0	3,442,625	0	0	3,442,625	3,442,625	0	3,442,625	0	0	350
351	Falcon	5/30/2013	0651W0000482	60	0	15,555	0	0	15,555	15,555	0	15,555	0	0	351
352	2010 Sharepoint Project	6/14/2013	0651W0000974	60	0	287,581	0	0	287,581	287,581	0	287,581	0	0	352
353	2010 Sharepoint Project	6/14/2013	0651W0000934	60	0	2,072,981	0	0	2,072,981	2,072,981	0	2,072,981	0	0	353

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

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

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

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

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
504	License Accounting Module License & Implementation	1/21/2019	0061W0003821	60	27	725,751	0	0	404,647	392,287	12,350	321,104	148,202	504	
505	Oracle Primavera Project	3/15/2019	0061W0003822	36	3	15,922	0	0	15,922	15,922	15,922	0	15,922	505	
506	Brightleaf Software	2/6/2019	0061W0004959	36	4	67,848	0	0	67,848	60,223	1,906	6,129	22,824	506	
507	Remedy Licenses	3/11/2019	0061W0004963	36	3	27,670	0	0	27,670	26,343	769	6,149	9,223	507	
508	COYL Phase II	3/15/2019	0061W0003806	60	29	200,198	0	0	106,772	103,436	3,337	93,426	40,400	508	
509	FireMon Firewall Management Tool	3/18/2019	0061W0003719	36	13	96,196	0	0	64,130	62,085	2,672	32,065	32,065	509	
510	NSX Data Chk Enh Desktop	3/29/2019	0061W0004332	60	29	417,890	0	0	222,871	215,906	6,965	195,018	83,579	510	
511	NSX Data Chk Enh Licenses	3/29/2019	0061W0004332	60	29	1,202,813	0	0	641,482	561,321	20,947	240,966	240,966	511	
512	Oracle Primavera Project	5/2/2019	0061W0003822	36	6	165,953	0	0	165,953	165,953	165,953	0	165,953	512	
513	GT/RSR/PAK Tot - ARGIS Pipeline System	4/4/2019	0061W0003842	60	30	37,000	0	0	28,778	27,750	2,756	32,190	12,333	513	
514	ESRI/PAK Tot - ARGIS Pipeline Referencing	4/4/2019	0061W0004870	36	9	37,000	0	0	28,778	27,750	2,756	32,190	12,333	514	
515	Data Design Collection Application	4/15/2019	0061W0003101	60	41	252,724	0	0	84,241	84,241	4,212	168,482	50,545	515	
516	PowerPlant License NetPRE/IBL	4/15/2019	0061W0004950	36	6	83,200	0	0	71,512	68,175	2,338	11,688	28,050	516	
517	ERP Invoicing Business Improvement - Phase I	6/30/2019	0061W0002687	60	32	602,643	0	0	296,563	286,689	9,874	118,482	517		
518	ERP Invoicing Functionality	6/30/2019	0061W0002687	60	35	1,631,252	0	0	1,631,252	1,631,252	1,631,252	0	1,631,252	518	
519	SCADA Software	7/9/2019	0061W0006532	60	34	3,821,000	0	0	1,830,459	1,830,459	5,717	69,200	69,200	519	
520	SCADA SPS online simulation software model	7/9/2019	0061W0006532	60	33	282,919	0	0	132,029	159,890	4,715	58,584	520		
521	Network Software License True-Up	7/30/2019	0061W0004937	36	9	13,079	0	0	2,940	10,139	367	4,409	521		
522	Zero license for DR	7/31/2019	0061W0004116	60	37	62,128	0	0	24,851	118,322	1,035	156,078	12,426	522	
523	NVR Enhancements	9/1/2019	0061W0004443	60	35	275,399	0	0	114,731	114,731	4,581	55,086	523		
524	Scada Upgrade Project	9/16/2019	0061W0003542	60	41	2,113,094	0	0	716,962	716,962	34,052	1,362,080	408,654	524	
525	NETUS Predians & Security Enhancement	10/1/2019	0061W0005163	60	38	124,843	0	0	79,862	79,862	4,714	79,862	25,389	525	
526	NETUS Predians & Security Enhancement	10/1/2019	0061W0005163	60	38	2,658,500	0	0	1,025,739	1,025,739	42,714	1,632,761	526		
527	NETUS Hybrid Marketing (MKT)	10/9/2019	0061W0004364	60	36	648,796	0	0	269,981	408,814	10,823	129,879	129,879	527	
528	SAS Forecast Software	11/1/2019	0061W0004358	60	37	713,427	0	0	273,450	273,450	11,890	142,695	528		
529	GTS Purchasing Project Phase II	11/18/2019	0061W0004766	60	38	460,000	0	0	184,000	184,000	7,667	92,000	92,000	529	
530	Infonet Home Page Redesign	11/29/2019	0061W0005141	36	16	24,700	0	0	14,408	10,292	686	8,233	530		
531	Brightworks SharePoint Solutions Licensing	11/29/2019	0061W0005348	36	16	34,000	0	0	19,833	14,167	944	11,333	531		
532	K2 Electronic Form Development	1/30/2019	0061W0005115	60	47	150,000	0	0	35,000	35,000	2,500	15,000	532		
533	Netus Tech on Route	1/30/2019	0061W0005115	60	47	150,000	0	0	35,000	35,000	2,500	15,000	533		
534	Data Warehouse Project	12/29/2019	0061W0003978	60	38	2,288,223	0	0	838,867	838,867	38,141	141,215	457,691	534	
535	Netus Tech on Route	2/5/2020	0061W0004361	60	40	1,067,879	0	0	373,730	694,149	17,799	213,584	535		
536	SAP Software Automation Solution	2/28/2020	0061W0005414	60	41	194,280	0	0	61,522	129,520	3,238	38,856	536		
537	WCM Enhancements	3/18/2020	0061W0005800	60	41	294,820	0	0	98,273	196,547	4,914	58,964	537		
538	Strategic Financial Planning PH 1	3/25/2020	0061W0004958	60	49	1,871,247	0	0	623,749	1,247,498	14,689	374,249	538		
539	Phase 2&3 of Internal Implementation	3/25/2020	0061W0005807	60	49	94,480	0	0	31,027	19,948	1,662	19,948	539		
540	Internal Implementation	3/25/2020	0061W0005807	60	49	39,000	0	0	13,341	25,659	1,947	13,341	540		
541	Iron Security Manager (ISM) Implementation	7/1/2020	0061W0005983	36	31	18,370	0	0	3,082	15,288	510	6,123	541		
542	RMS System Licenses	8/24/2020	0061W0005052	60	47	423,643	0	0	100,100	323,543	7,034	84,403	542		
543	HCM Project	10/19/2020	0061W0005349	60	48	464,225	0	0	363,643	92,845	7,737	92,845	543		
544	Project HCM 2020 - Cloud Based	10/19/2020	0061W0005349	60	48	464,225	0	0	363,643	92,845	7,737	92,845	544		
545	Fleet Management System Project	10/26/2020	0061W0005362	60	50	570,824	0	0	339,275	358,277	29,856	358,277	545		
546	Oracle Primavera Project	11/30/2020	0061W0006800	36	28	178,825	0	0	102,875	467,948	9,550	114,800	546		
547	Barcode Archive System	11/30/2020	0061W0006800	36	28	38,500	0	0	17,825	178,825	1,685	114,800	547		
548	Balancing Report II	12/1/2020	0061W0005449	36	32	21,200	0	0	6,625	28,825	1,089	12,833	548		
549	AV/EA Software Licenses	12/4/2020	0061W0006091	36	26	37,560	0	0	2,945	19,256	716	7,087	549		
550	Cloud-Based	12/15/2020	0061W0006088	36	26	25,500	0	0	17,911	26,381	1,055	12,663	550		
551	DNV GL DIMP and TRIMP Risk Model Project	12/31/2020	0061W0004323	60	50	1,213,161	0	0	222,989	990,193	20,208	242,496	551		
552	Sharepoint Training Courses	5/1/2021	0061W0006296	36	31	1,714	0	0	2,159	1,714	145	2,159	552		
553	Terminator Clouds	5/1/2021	0061W0006296	36	31	1,714	0	0	2,159	1,714	145	2,159	553		
554	Project Horizon Implementation	5/3/2021	0061W0005995	180	175	0	104,547,524	0	3,367,459	101,880,065	581,495	6,977,941	554		
555															
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**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ANNUALIZED PROPERTY TAXES AT CERTIFICATION
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Reference (b)	NNV (c)	System Allocable (d)	Line No.
<u>Annualized at Certification</u>					
1	Net Taxable Plant in Service	WP I-17, Sh 3	\$ 185,378,824	\$ 204,009,331	1
2	Property Tax Rate	Sch I-17, Sh 1	1.0916%	0.4060%	2
3	Property Tax	Ln 1 * Ln 2	\$ 2,023,509	\$ 828,263	3
4	Capitalized Property Tax Rate	Sch I-17, Sh 1	2.6805%	N/A	4
5	Property Tax Expense	Ln 3 * (1 - Ln 4)	\$ 1,969,269	\$ 828,263	5
6	4-Factor	Stmt N, Sh 8, Ln 9(h)	N/A	5.34%	6
7	After Allocation		\$ 1,969,269	\$ 44,195	7
8	Annualized at Test Year	Sch I-17, Sh 1	1,916,349	40,654	8
9	Adjustment	Ln 7 - Ln 8	\$ 52,920	\$ 3,540	9

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

Line No.	Description (a)	Reference (b)	Test Year 5/31/2021 (c)	Certification Adjustment (d)	Certification 11/30/2021 (e)	Line No.
(e) - (c)						
1	Materials and Supplies	Sch G-4	\$ 11,478,378	\$ 1,003,448	\$ 12,481,826	1
2	Cash Working Capital	Sch G-5	\$ 374,693	\$ 3,633	\$ 378,326	2
Other Working Capital Required						
3	Account 135 Working Funds	Sch G-5	\$ 0	\$ 0	\$ 0	3
4	Account 165 Prepayments		1,292,268	13,368	1,305,636	4
5	Account 165 Expenses Reclassified to Prepays		1,968	0	1,968	5
6	Account 174 Misc. Current and Accrued Assets		0	0	0	6
7	Account 182.3 Other Regulatory Assets		470,006	212,875	682,881	7
8	Account 186 Miscellaneous Deferred Debits		48,356	7,759	56,116	8
9	Account 190 Alternative Minimum Tax		0	0	0	9
10	Account 228.2 Injuries and Damages		(67,445)	0	(67,445)	10
11	Account 242 Misc. Current and Accrued Liabilities		5,744,997	858,370	6,603,367	11
12	Account 242 Accrued SERP		(1,145,496)	(49,431)	(1,194,927)	12
13	Account 253 Other Deferred Credits		(1,804,219)	11,052	(1,793,167)	13
14	Account 254 Other Regulatory Liabilities		0	0	0	14
15	Total Other Working Capital Required	Sum Lns 3 - 14	\$ 4,540,434	\$ 1,053,994	\$ 5,594,428	15
16	Customer Advances	Sch G-6	\$ (4,721,177)	\$ (554,811)	\$ (5,275,988)	16
17	Deferred Taxes	Sch M-4, Sh 4	(37,920,351)	1,746,383	(36,173,967)	17
18	Total Other Rate Base	Ln 1+Ln 2+Ln 15+Ln 16+Ln 17	\$ (26,248,022)	\$ 3,252,646	\$ (22,995,376)	18

0
0

0
0

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

Line No.	Description (a)	Reference (b)	NNV (c)	System Allocable (d)	Total (e) (c) + (d)	Line No.
	<u>Balances at Certification</u>					
1	Deferred Taxes	Company Records	\$ (22,664,344)	\$ 12,114,889		1
2	Total 282	Ln 1	\$ (22,664,344)	\$ 12,114,889		2
3	4-Factor	Stmt N, Sh 8		5.34%		3
4	Allocation of System Allocable	Ln 2 * Ln 3	\$	\$ 646,429		4
5	Deferred Taxes at Certification		\$ (22,664,344)	\$ 646,429	\$ (22,017,915)	5
6	Test Year Deferred Taxes	Sch M-4, Sh 4	(22,743,049)	(856,994)	(23,600,043)	6
7	Adjustment	Ln 5 - Ln 6	\$ 78,705	\$ 1,503,423	\$ 1,582,128	7

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

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 71,394,209	41.75	\$ 2,980,698,532	1
2	Labor and Benefits Expense	WP G-5 Cert, Sh 2	12,655,957	11.98	151,592,685	2
3	Pension Costs Charge to O&M	WP G-5 Cert, Sh 3	1,416,138	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	1,709,907	0.00	0	4
5	Uncollectibles Expense	WP G-5 Cert, Sh 3	112,433	90.83	10,212,672	5
6	Other O&M Expense	WP G-5 Cert, Sh 3	6,091,196	23.50	143,140,822	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 93,379,840</u>	35.19	<u>\$ 3,285,644,712</u>	7
8	Interest	Stmt M, Sh 1, Ln 4(e)	3,224,854	88.00	283,785,083	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1, Ln 14(g)	2,589,184	39.95	103,428,890	9
10	Income Taxes - Current	Stmt I, Sh 1, Ln 18(g)	1,112,741	36.50	40,615,043	10
11	Total	Sum Lns 7 - 10	<u>\$ 100,306,620</u>	37.02	<u>\$ 3,713,473,727</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 274,813			13
14	Lag in Receipt of Revenue	WP G-5, Sh 55, Ln 4(b)		<u>38.40</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>1.38</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 378,326</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5 Cert, Sh 6, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5 Cert, Sh 6, Col (h)	1,305,636			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	1,968			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5 Cert, Sh 6, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5 Cert, Sh 6, Col (h)	682,881			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5 Cert, Sh 6, Col (h)	56,116			22
23	Account 190 - Alternative Minimum Tax	WP G-5 Cert, Sh 6, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5 Cert, Sh 6, Col (h)	(67,445)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5 Cert, Sh 6, Col (h)	6,603,367			25
26	Account 242 Accrued SERP	WP G-5 Cert, Sh 6, Col (h)	(1,194,927)			26
27	Account 253 - Other Deferred Credits	WP G-5 Cert, Sh 6, Col (h)	(1,793,167)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5 Cert, Sh 6, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 5,594,428</u>			29
30	Total Working Capital Requirements		<u>\$ 5,972,754</u>			30

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

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

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 9,167,651	[3] 12.00	\$ 110,011,814	1
2	Labor Loading	[2] <u>3,488,306</u>	[4] 11.92	<u>41,580,872</u>	2
3	Totals	\$ <u>12,655,957</u> WP G-5 Cert, Sh 1 Ln 2(c)	<u>11.98</u> WP G-5 Cert, Sh 1 Ln 2(d)	\$ <u>151,592,685</u>	3

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

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

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

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

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

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Labor	[1]		\$ 93,379,840	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-1	\$ 71,394,209		2
3	Labor and Benefits	WP G-5 Cert, Sh 2, Ln 3(b)	12,655,957		3
4	Pension Costs Charged to O&M	WP G-5 Cert, Sh 4, Ln 9(f)	1,416,138		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	1,709,907		5
6	Uncollectible Accounts Expense	Sch I-7, Sh 1, Ln 3(d)	<u>112,433</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>87,288,644</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>6,091,196</u>	8
				WP G-5 Cert, Sh 1, Ln 6(c)	

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

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

Line No.	Description (a)	Reference (b)	NNV (c)	Corporate Direct NNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 1,102,109	\$ 176,766	\$ 10,923,108		1
2	Percent O&M to Total	[2]	75.83%	99.99%	90.77%		2
3	Total	Ln 1 * Ln 2	\$ 835,685	\$ 176,745	\$ 9,915,417		3
4	Paiute and SGTC Percent	[3]	0.00%	0.00%	4.26%		4
5	Total Net of Paiute and SGTC	Ln 3 * Ln 4	\$ 835,685	\$ 176,745	\$ 9,492,794		5
6	4-Factor	[4]	100.00%	100.00%	5.34%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 835,685	\$ 176,745	\$ 506,519		7
8	Non-Service Pension Costs	[5]	0	0	(102,811)		8
9	Total Pension Costs Charged to O&M		\$ 835,685	\$ 176,745	\$ 403,708	\$ 1,416,138	9

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

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

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

Line No.	Description (a)	Amount Outstanding (b) [1]	Allocated to Rate Base (c) [2]	Rate (d) [1]	Interest Expense (e) (c) * (d)	Days (f) [1]	Dollar Days (g) (e) * (f)	Line No.
1	Debentures	\$ 2,326,728,000	\$ 73,387,180	4.03%	\$ 2,960,068	91.25	\$ 270,106,221	1
2	Medium Term Notes	57,406,078	1,810,641	7.79%	141,127	91.25	12,877,843	2
3	Preferred Securities	(3,752,316)	(118,352)	-4.58%	5,421	45.63	247,319	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	85,619,205	2,700,510	1.48%	39,959	3.50	139,856	5
6	Tax Exempt - Fixed Rate	1,841,824	0	-9.50%	0	15.21	0	6
7	Tax Exempt - Variable Rate	145,318,670	0	1.07%	0	15.21	0	7
8	Total Long-Term Debt	\$ 2,613,161,463	\$ 77,779,979		\$ 3,146,575		\$ 283,371,239	8
9	Short-Term Debt	\$ 207,446,068	\$ 6,543,043	1.19%	\$ 77,642	3.50	\$ 271,747	9
10	Customer Deposits	16,071,578	2,600,214	0.04%	910	182.50	166,089	10
11	Total Short-Term Debt	\$ 223,517,646	\$ 9,143,257		\$ 78,552		\$ 437,835	11
12	Total Debt	\$ 2,836,679,109	\$ 86,923,236	3.71%	\$ 3,225,127	88.00	\$ 283,809,074	12

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

[1] Source: Schedule F

[2] Allocation of the amount of debt financing rate base is \$177,394,360 x 49.00% Debt = \$86,923,236. The first portion of debt allocated finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

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

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 2.1% (f)	Balance Net of Taxes (g)	Northern Nevada (h)	Line No.
1	Working Funds	135	\$ 262,414	\$ 0	\$ 262,414	\$ (55,107)	\$ 207,307	0	1
2	Prepayments	165	24,560,069	0	24,560,069	(7,548)	24,552,522	1,305,636	2
3	Miscellaneous Current and Accrued Assets	174	(6,396,792)	0	(6,396,792)	0	(6,396,792)	0	3
4	Other Regulatory Assets	182.3	461,121,030	(403,843)	460,717,187	(96,097,994)	364,619,193	682,881	4
5	Miscellaneous Deferred Debits	186	11,237,914	(75,293)	11,162,621	(2,343,634)	8,818,988	56,116	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(5,760,046)	207,692	(5,552,354)	1,165,994	(4,386,359)	(67,445)	7
8	Miscellaneous Current and Accrued Liabilities	242	138,665,869	0	138,665,869	(32,370,536)	106,295,334	6,603,367	8
9	Accrued SERP	242	(28,665,602)	318,237	(28,347,365)	5,952,947	(22,394,418)	(1,194,927)	9
10	Other Deferred Credits	253	(561,251,588)	11,510,329	(549,741,259)	115,445,664	(434,295,594)	(1,793,167)	10
11	Other Regulatory Liabilities	254	(432,637,694)	0	(432,637,694)	4,774,263	(427,863,431)	0	11
12	Totals		<u>\$ (398,864,425)</u>	<u>\$ 11,557,123</u>	<u>\$ (387,307,303)</u>	<u>\$ (3,535,949)</u>	<u>\$ (390,843,252)</u>	<u>\$ 5,592,460</u>	12

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

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

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh 12,29	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada		Northern Nevada		Allocation Method (j)	Line No.
									(i)	(i)	(i)	(i)		
Account 135 - Working Funds														
1	Working Funds	[3]	135000000	\$ 262,414	\$	\$ 262,414	\$ (55,107)	\$ 207,307	\$ 0	\$ 0	\$ 0	\$ 0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3]	135001072	0		0	0	0	0	0	0	0	N	2
3	Total Account 135			\$ 262,414	\$ 0	\$ 262,414	\$ (55,107)	\$ 207,307	\$ 0	\$ 0	\$ 0	\$ 0		3
Account 165 - Prepayments														
4	Postage		165000000	\$ 35,941	\$	\$ 35,941	\$ (7,548)	\$ 28,394	\$ 7,949	\$ 1,515	\$ 1,515	\$ 0	A	4
5	Insurance Other	[3]	165001129	24,395,315		24,395,315	0	24,395,315	6,829,592	1,301,692	1,301,692	0	A	5
6	COLI	[3]	165001129	79,473		79,473	0	79,473	0	0	0	0	N	6
7	Licenses and Franchise Taxes	[3][4]	165001131	0		0	0	0	0	0	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	45,531		45,531	0	45,531	12,747	2,429	2,429	0	A	8
9	Commercial Paper Facility	[3]	165001353	3,809		3,809	0	3,809	0	0	0	0	N	9
10	Total Account 165			\$ 24,560,069	\$ 0	\$ 24,560,069	\$ (7,548)	\$ 24,552,522	\$ 6,850,287	\$ 1,305,636	\$ 1,305,636	\$ 0		10
Account 174 - Misc Current And Accrued Assets														
11	Misc Current & Accrue Equity in Employee Homes CA GRCMA	[3][4]	174001158	\$ 1,423,596	\$	\$ 1,423,596	\$ 0	\$ 1,423,596	\$ 0	\$ 0	\$ 0	\$ 0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002013	(6,785,499)		(6,785,499)	0	(6,785,499)	0	0	0	0	N	12
13	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002571	(1,034,889)		(1,034,889)	0	(1,034,889)	0	0	0	0	N	13
14	Total Account 174			\$ (6,396,792)	\$ 0	\$ (6,396,792)	\$ 0	\$ (6,396,792)	\$ 0	\$ 0	\$ 0	\$ 0		14
Account 182.3 - Other Regulatory Assets														
15	Accrued Vacation Pay	[4]	182301370	\$ 15,484,538	\$	\$ 15,484,538	\$ (3,251,753)	\$ 12,232,785	\$ 0	\$ 0	\$ 0	\$ 0	N	15
16	SFAS 109 Deferral (Common)	[3][4]	182302109	0		0	0	0	0	0	0	0	N	16
17	Arizona Gas Research and Development	[4]	182303003	0		0	0	0	0	0	0	0	N	17
18	TRIMP (Arizona)	[4]	182303004	40,692		40,692	(8,545)	32,147	0	0	0	0	N	18
19	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	(84,645)		(84,645)	17,776	(66,870)	0	0	0	0	I	19
20	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	1,315,028		1,315,028	(276,156)	1,038,872	0	0	0	0	I	20
21	UGCE Deferral (No. Nevada)	[4]	182303007	95,726		95,726	(20,102)	75,624	0	0	0	0	I	21
22	UGCE Deferral (So. Nevada)	[4]	182303007	904,565		904,565	(189,959)	714,607	0	0	0	0	I	22
23	California Environmental Compliance Cost	[4]	182303008	985,312		985,312	(206,916)	778,396	0	0	0	0	N	23
24	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	(2)	2	0	0	0	0	0	0	0	D-N	24
25	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	2	(2)	0	0	0	0	0	0	0	D-S	25
26	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	64,993		64,993	(13,649)	51,345	0	0	0	0	N	26
27	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	546,844		546,844	(114,837)	432,007	0	0	0	0	N	27
28	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	286,095		286,095	(60,080)	226,015	0	0	0	0	N	28
29	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	(122,748)		(122,748)	25,777	(96,971)	0	0	0	0	N	29
30	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	2,103,134		2,103,134	(441,658)	1,661,476	0	0	0	0	N	30
31	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	(5,520,184)		(5,520,184)	1,159,239	(4,360,945)	0	0	0	0	N	31
32	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	198,880		198,880	(41,765)	157,115	0	0	0	0	N	32
33	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	1,287,329		1,287,329	(270,339)	1,016,990	0	0	0	0	N	33
34	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	142,393		142,393	(29,902)	112,490	0	0	0	0	N	34
35	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	1,029,935		1,029,935	(216,286)	813,649	0	0	0	0	N	35
36	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[4]	182303017	14,569		14,569	(3,059)	11,510	0	0	0	0	I	36
37	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[4]	182303017	77,997		77,997	(16,379)	61,618	0	0	0	0	I	37
38	IDRB Variable Interest Adj. (So. Nevada)	[4]	182303021	(3,087,067)		(3,087,067)	648,284	(2,438,783)	0	0	0	0	I	38
39	California Public Interest R & D	[4]	182303027	212,631		212,631	(44,653)	167,979	0	0	0	0	N	39
40	Renewable Energy Program Rate (No. Nevada)	[4]	182303032	(52,886)		(52,886)	11,106	(41,780)	0	0	0	0	I	40
41	Renewable Energy Program Rate (So. Nevada)	[4]	182303032	(326,756)		(326,756)	68,619	(258,137)	0	0	0	0	I	41
42	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	0	0	0	N	42

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) <small>WP G-5 Cert, Sh 12,29</small>	Adjustments (e)	As Adjusted (f) <small>(d) + (e)</small>	Deferred Tax at 21% (g) <small>(f) * -1 * 0.21</small>	Balance Net of Taxes (h) <small>(f) + (g)</small>	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j)	Line No.
43	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	0	N	43
44	Arizona Rate Case 2019	[4]	182303042	434,281		434,281	(91,199)	343,082	0	0	N	44
45	Nevada Rate Case 2018	[6]	182303044	195,975	(87,151)	108,824	(22,853)	85,971	72,208	13,763	R	45
46	Low Income Program (LIRA) (Arizona)	[4]	182303045	4,183,465		4,183,465	(878,528)	3,304,937	0	0	N	46
47	California Public Purpose Program - CARE	[4]	182303047	4,035,685		4,035,685	(847,494)	3,188,191	0	0	N	47
48	Nevada Rate Case Post July 2018	[6]	182303051	427,617	8,507	436,124	(91,586)	344,538	289,383	55,155	R	48
49	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	100,002		100,002	(21,001)	79,002	0	0	N	49
50	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303056	(118,828)		(118,828)	24,954	(93,874)	0	0	N	50
51	California Rate Case FY 2021	[4]	182303058	720,248		720,248	(151,252)	568,996	0	0	N	51
52	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303059	(101,746)		(101,746)	21,367	(80,379)	0	0	I	52
53	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	(2,525,858)		(2,525,858)	530,430	(1,995,428)	0	0	I	53
54	California Public Purpose Program - ESAP	[4]	182303068	2,666,580		2,666,580	(559,982)	2,106,598	0	0	N	54
55	California Infrastructure Replacement/Reliability Adj	[4]	182303071	24,503		24,503	(5,146)	19,357	0	0	N	55
56	California MHP Conversion to the Meter	[4]	182303072	1,407,239		1,407,239	(295,520)	1,111,719	0	0	N	56
57	California MHP Conversion Beyond the Meter	[4]	182303073	3,613,414		3,613,414	(758,817)	2,854,597	0	0	N	57
58	So. Nevada Self Insurance	[4]	182303074	3,541,667		3,541,667	(743,750)	2,797,917	0	0	N	58
59	CA MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,408,318		1,408,318	(295,747)	1,112,571	0	0	N	59
60	CA MHP Conversions GAAP Adj.	[4]	182303076	(1,609,210)		(1,609,210)	337,934	(1,271,276)	0	0	N	60
61	California IRRAM GAAP Adj.	[4]	182303077	(19,765)		(19,765)	4,151	(15,614)	0	0	N	61
62	Arizona Conservation Deferred Costs	[4]	182303079	422,444		422,444	(88,713)	333,731	0	0	N	62
63	California Pension Balancing Account	[4]	182303080	5,509,975		5,509,975	(1,157,095)	4,352,880	0	0	N	63
64	Accrued Purchased Gas Cost	[3][4]	182303082	3,107,692		3,107,692	0	3,107,692	0	0	I	64
65	So. Nevada Gas Lights May 2009 - May 2012	[4]	182303085	1,162,999	(174,450)	988,549	(207,595)	780,954	780,954	0	D-S	65
66	So. Nevada Gas Lights Pre May 2009	[4]	182303086	111,839	(16,776)	95,063	(19,963)	75,100	75,100	0	D-S	66
67	So. Nevada Gas Lights Post May 2012	[4]	182303087	431,284	(64,692)	366,592	(76,984)	289,608	289,608	0	D-S	67
68	So. Nevada Gas Lights Post July 2018	[4]	182303088	14,514	1,080	15,594	(3,275)	12,319	0	0	D-S	68
69	California Conservation and Energy Efficiency Program	[4]	182303089	(606,734)		(606,734)	127,414	(479,320)	0	0	N	69
70	Arizona EEP/DCA Single-Family	[4]	182303090	2,759,239		2,759,239	(579,440)	2,179,799	0	0	N	70
71	Arizona EEP/DCA Multi-Family	[4]	182303091	1,350,144		1,350,144	(283,530)	1,066,613	0	0	N	71
72	Arizona EEP/DCA General-Small	[4]	182303092	403,139		403,139	(84,659)	318,480	0	0	N	72
73	Arizona EEP/DCA General-Medium	[4]	182303093	(9,135,055)		(9,135,055)	1,918,362	(7,216,693)	0	0	N	73
74	Arizona EEP/DCA General-Large 1	[4]	182303094	(5,640,765)		(5,640,765)	1,184,561	(4,456,204)	0	0	N	74
75	Arizona EEP/DCA General-Large 2	[4]	182303095	(554,502)		(554,502)	116,445	(438,057)	0	0	N	75
76	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	3,415,771		3,415,771	(717,312)	2,698,459	0	0	N	76
77	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	307,299		307,299	(64,533)	242,766	0	0	N	77
78	Arizona Property Tax	[4]	182303098	(5,851,276)		(5,851,276)	1,228,768	(4,622,508)	0	0	N	78
79	Arizona Property Tax Feb-19	[4]	182303099	6,657,114		6,657,114	(1,397,994)	5,259,120	0	0	N	79
80	California Greenhouse Gas Balancing Account Costs	[4]	182303101	2,996,922		2,996,922	(629,354)	2,367,568	0	0	N	80
81	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	468,189		468,189	(86,320)	381,869	0	0	N	81
82	California Greenhouse Gas Balancing Account Admin	[4]	182303103	22,424		22,424	(4,709)	17,715	0	0	N	82
83	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[6]	182303104	(171,736)	(111,009)	(282,745)	59,377	(223,369)	0	(223,369)	D-N	83
84	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[6]	182303104	(504,630)	(88,162)	(592,792)	124,486	(468,305)	(468,305)	0	D-S	84
85	California NERBA Balancing Account	[4]	182303107	(141,319)		(141,319)	29,677	(111,642)	0	0	N	85
86	California NGLAPBA Balancing Account	[4]	182303109	(921,536)		(921,536)	193,523	(728,014)	0	0	N	86
87	US GAAP Offset to Benefit Obligations	[4]	182303110	411,783,154		411,783,154	(86,474,462)	325,308,692	0	0	I	87
88	Mesquite Infrastructure Expansion Rate - SNV	[4]	182303111	1,612,185		1,612,185	(338,559)	1,273,626	0	0	I	88
89	Nevada Rate Case Post May 2020	[6]	182303112	358,136	128,810	486,946	(102,259)	384,687	323,105	61,582	R	89
90	Arizona Rate Case 2021	[4]	182303113	14,435		14,435	(3,031)	11,403	0	0	I	90
91	Mesquite Infrastructure Expansion Rate - Mesquite	[4]	182303115	24,017		24,017	(5,044)	18,974	0	0	I	91
92	Arizona LNG Facility		182303116	11,730,327		11,730,327	(2,463,369)	9,266,958	0	0	N	92

**SOUTHWEST GAS CORPORATION
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FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) <small>WP G-5 Cert, Sh 12,29</small>	Adjustments (e)	As Adjusted (f) <small>(d) + (e)</small>	Deferred Tax at 21% (g) <small>(f) * -1 * 0.21</small>	Balance Net of Taxes (h) <small>(f) + (g)</small>	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j)	Line No.
93	US GAAP Adj SAZ LNG Facility		182303117	(4,772,003)		(4,772,003)	1,002,121	(3,769,882)	0	0	N	93
94	California CDMI Bal Acct	[4]	182303160	797,187		797,187	(167,409)	629,777	0	0	N	94
95	NV COVID 19		182303200	6,134,025		6,134,025	(1,288,145)	4,845,880	0	775,750	R	95
96	US GAAP Adj NV COVID 19		182303201	(6,134,025)		(6,134,025)	1,288,145	(4,845,880)	0	0	N	96
97	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,123,386		1,123,386	(235,911)	887,475	0	0	N	97
98	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,123,386)		(1,123,386)	235,911	(887,475)	0	0	N	98
99	NN NV DIV Spring Creek NO NV RA		182303300	145,538		145,538	(30,563)	114,975	0	0	I	99
100	NN NV DIV Spring Creek NO NV RA		182303304	(4,366)		(4,366)	917	(3,449)	0	0	I	100
101	NN NV DIV Spring Creek NO NV Rates		182303305	(83,461)		(83,461)	17,527	(65,934)	0	0	I	101
102	CA Customer Protection Caldor Fire		182303313	(77,516)		(77,516)	16,278	(61,238)	0	0	N	102
103	Total Account 182.3			\$ 461,121,030	\$ (403,843)	\$ 460,717,187	\$ (96,097,994)	\$ 364,619,193	\$ 5,444,501	\$ 682,881		103
<small>WP G-5 Cert, Sh 6, LMP G-5 Cert, Sh 6, Ln 4</small>												
104	Account 186 - Miscellaneous Deferred Debits											
104	Misc. Deferred Debits (So. Lake Tahoe)	[4]	186000000	4,650,162	\$	4,650,162	(976,534)	3,673,628	0	0	N	104
105	Misc. Deferred Debits (Mesquite)	[4]	186000000	123,975		123,975	(26,035)	97,940	0	0	N	105
106	Misc. Deferred Debits (Arizona)	[4]	186000000	5,445,215		5,445,215	(1,143,495)	4,301,720	0	0	N	106
107	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461	0	0	N	107
108	Accrued Labor (No. Nevada)		186001020	50,017		50,017	(10,504)	39,513	0	39,513	D-N	108
109	Accrued Labor (So. Nevada)		186001020	131,445		131,445	(27,603)	103,841	103,841	0	D-S	109
110	Accrued Labor (California)	[4]	186001020	50,909		50,909	(10,691)	40,218	0	0	N	110
111	Accrued Labor (Arizona)	[4]	186001020	315,483		315,483	(66,251)	249,232	0	0	N	111
112	Accrued Labor (Common)	[4]	186001020	393,859		393,859	(82,710)	311,148	87,108	16,602	A	112
113	Franchise Project (Arizona)	[4]	186003020	(903)		(903)	190	(713)	0	0	N	113
114	Deferred Financing Costs (Common)	[4]	186003024	75,293	(75,293)	0	0	0	0	0	N	114
115	Total Account 186			\$ 11,237,914	\$ (75,293)	\$ 11,162,621	\$ (2,343,634)	\$ 8,818,988	\$ 190,949	\$ 56,116		115
<small>WP G-5 Cert, Sh 6, LMP G-5 Cert, Sh 6, Ln 5</small>												
116	Account 190 - Alternative Minimum Tax											
116	Alternative Minimum Tax-Current	[3]	190002110	0	\$	0	0	0	0	0	A	116
117	Alternative Minimum Tax-Non-Current	[3]	190002115	0	\$	0	0	0	0	0	A	117

**SOUTHWEST GAS CORPORATION
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FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh 12,29	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
118	Total Account 190			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	[2]	118
WP G-5 Cert, Sh 6, LWP G-5 Cert, Sh 6, Ln 6												
119	Account 228.2 - Injuries And Damages											
120	So. California Injuries and Damages	[4]	228200000	\$ (2,500,000)	\$	\$ (2,500,000)	\$ 525,000	\$ (1,975,000)	\$ 0	\$ 0	N	119
121	No. California Injuries and Damages	[4]	228200000	0	0	0	0	0	0	0	N	120
122	So. Lake Tahoe Injuries and Damages	[4]	228200000	(300,000)	(300,000)	(300,000)	63,000	(237,000)	0	0	N	121
123	So. Nevada Injuries and Damages	[6]	228200000	(211,538)	211,538	0	0	0	0	0	D-S	122
124	No. Nevada Injuries and Damages	[6]	228200000	0	0	0	0	0	0	0	D-N	123
125	Arizona Injuries and Damages	[4]	228200000	(1,152,354)	(1,152,354)	(1,152,354)	241,994	(910,359)	0	0	N	124
126	System Allocable Injuries and Damages	[6]	228200000	(1,596,154)	(3,846)	(1,600,000)	336,000	(1,264,000)	(353,863)	(67,445)	A	125
	Total Account 228.2			\$ (5,760,046)	\$ 207,692	\$ (5,552,354)	\$ 1,165,994	\$ (4,386,359)	\$ (353,863)	\$ (67,445)		126
WP G-5 Cert, Sh 6, LWP G-5 Cert, Sh 6, Ln 7												
127	Account 242 - Misc Current And Accrued Liabilities											
128	Misc. Current and Accrued Liabilities	[3]	242000000	\$ (4,341,636)	\$	\$ (4,341,636)	\$ 0	\$ (4,341,636)	\$ (1,215,463)	\$ (231,662)	A	127
129	AVR Credit Balances	[3]	242001074	(7,630,769)	(7,630,769)	(7,630,769)	0	(7,630,769)	(2,136,272)	(407,165)	A	128
130	Accrued Pension Liability	[3]	242001140	206,316,899	206,316,899	206,316,899	(43,326,549)	162,990,350	45,629,972	8,696,882	A	129
131	Deferred Revenue UESC	[3]	242001141	0	0	0	0	0	0	0	A	130
132	Accrued Customer Deposits	[3]	242001250	(2,656,125)	(2,656,125)	(2,656,125)	0	(2,656,125)	0	0	I	131
133	Accrued Vacation	[4]	242001370	(15,484,538)	(15,484,538)	(15,484,538)	3,251,753	(12,232,785)	0	0	N	132
134	Vacation, Holiday, Other Time Off	[3]	242001371	(5,782,351)	(5,782,351)	(5,782,351)	1,214,294	(4,568,057)	(1,278,851)	(243,744)	A	133
135	Accrued Incentive Pay	[3]	242001375	(705,053)	(705,053)	(705,053)	0	(705,053)	(197,383)	(37,620)	A	134
136	ST US GAAP Post Retirement Funded Status	[4]	242001380	(24,020,584)	(24,020,584)	(24,020,584)	5,044,323	(18,976,261)	(5,312,500)	(1,012,540)	A	135
137	Accrued SERP	[7]	242001387	(3,684,930)	(3,684,930)	(3,684,930)	773,835	(2,911,095)	(814,976)	(155,331)	N	136
138	Accrued Health and Dental	[3]	242001388	(28,665,602)	(28,665,602)	(28,665,602)	5,952,947	(22,394,418)	(6,269,431)	(1,194,927)	A	137
139	Accrued Customer Over-Run	[3]	242001408	(6,780)	(6,780)	(6,780)	1,424	(5,356)	(1,500)	(286)	A	138
140	Energy Share Fuel Fund (Other)	[3]	242001605	(59,824)	(59,824)	(59,824)	0	(59,824)	0	0	N	139
141	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(80,964)	(80,964)	(80,964)	0	(80,964)	(80,964)	0	D-S	140
142	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(5,167)	(5,167)	(5,167)	0	(5,167)	0	(5,167)	D-N	141
143	Total Account 242			\$ 110,000,268	\$ 318,237	\$ 110,318,504	\$ (26,417,589)	\$ 83,900,915	\$ 28,322,633	\$ 5,408,440		142
WP G-5 Cert, Sh 6, LWP G-5 Cert, Sh 6, Lns 8 - 9												
144	Account 253 - Other Deferred Credits											
145	Other Deferred Credits (Common)	[4]	253000000	\$ (8,093,374)	\$	\$ (8,093,374)	\$ 1,699,609	\$ (6,393,766)	\$ 0	\$ 0	N	144
146	Other Deferred Credits (Arizona)	[4]	253001151	0	0	0	0	0	0	0	N	145
147	Deferred Comp.- Officers	[4]	253001152	(7,091,442)	7,091,442	(17,445,859)	3,663,630	(13,782,228)	(3,858,405)	(735,396)	A	146
148	Deferred Comp.- Inactive Officers	[4]	253001155	(25,093,607)	(25,093,607)	(25,093,607)	0	(25,093,607)	0	0	N	147
149	Deferred Comp.- Inactive Directors	[4]	253001156	(4,418,887)	4,418,887	(25,093,607)	5,269,658	(19,823,950)	(5,549,815)	(1,057,772)	A	148
150	Deferred Inc.- Customer Advances Gross-Up (So. California)	[4]	253001473	(260,816)	(260,816)	(260,816)	54,771	(206,044)	0	0	N	149
151	Deferred Inc.- Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(687,006)	(687,006)	(687,006)	144,271	(542,735)	0	0	M	150
152	Deferred Inc.- Customer Advances Gross-Up (No. California)	[4]	253001473	(95,284)	(95,284)	(95,284)	20,010	(75,274)	0	0	N	151
153	Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	15,557	15,557	15,557	(3,267)	12,290	0	0	N	152
154	Deferred Inc.- Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(7,654,669)	(7,654,669)	(7,654,669)	1,607,481	(6,047,189)	0	0	M	153
155	LT US GAAP Post Retirement Funded Status	[4]	253001475	(482,633,077)	(482,633,077)	(482,633,077)	101,352,946	(381,280,131)	0	0	N	154
156	Deferred Deferred ER SS Payments (Common)		253001489	(7,793,124)	(7,793,124)	(7,793,124)	1,636,556	(6,156,568)	0	0	N	155
157	Total Account 253			\$ (561,251,588)	\$ 11,510,329	\$ (549,741,259)	\$ (115,445,664)	\$ (434,295,594)	\$ (9,408,219)	\$ (1,793,167)		156

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh 12,29	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0,21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
Account 254 - Other Regulatory Liabilities												
158	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	\$ (595,383)	\$	\$ (595,383)	\$ 125,030	\$ (470,352)	\$ 0	\$ 0	N	158
159	Deferred Inc. - CIAC Gross-Up (No. Nevada)		254001472	(185,912)		(185,912)	39,042	(146,871)	0	0	M	159
160	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(366,409)		(366,409)	76,946	(289,463)	0	0	N	160
161	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(63,877)		(63,877)	13,414	(50,463)	0	0	N	161
162	Deferred Inc. - CIAC Gross-Up (So. Nevada)		254001472	(1,026,133)		(1,026,133)	215,488	(810,645)	0	0	M	162
163	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(33,841)		(33,841)	7,107	(26,734)	0	0	N	163
164	NIJV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[4]	254001480	(1,098,433)		(1,098,433)	230,671	(867,762)	0	0	I	164
165	Tax Reform Savings (So. California)	[4]	254001484	(5,684,254)		(5,684,254)	1,193,693	(4,490,561)	0	0	N	165
166	Tax Reform Savings (No. California)	[4]	254001484	(2,415,318)		(2,415,318)	507,217	(1,908,102)	0	0	N	166
167	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(909,089)		(909,089)	190,909	(718,180)	0	0	N	167
168	Tax Reform Savings (Arizona)	[4]	254001484	4,197,048		4,197,048	(881,380)	3,315,668	0	0	N	168
169	NV Contract Transition Adj Provision (No. Nevada)		254001490	(9,692)		(9,692)	2,035	(7,657)	0	0	N	169
170	SFAS Regulatory Liab	[4]	254002108	(14,543,294)		(14,543,294)	3,054,092	(11,489,202)	0	0	N	170
171	SFAS 109 Deferral	[3] [4]	254002109	(409,903,107)		(409,903,107)	0	(409,903,107)	0	0	N	171
172	Total Account 254			\$ (432,637,694)	\$ 0	\$ (432,637,694)	\$ 4,774,263	\$ (427,863,431)	\$ 0	\$ 0		172
									WP G-5 Cert, Sh.6, LWP G-5 Cert, Sh.6, Ln 11			
173	Totals			\$ (398,864,425)	\$ 11,557,123	\$ (387,307,303)	\$ (3,535,949)	\$ (390,843,252)	\$ 31,046,287	\$ 5,592,460		173
									WP G-5 Cert, Sh.6, LWP G-5 Cert, Sh.6, Ln 12			

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

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

Methods	So. Nevada	No. Nevada
Allocated by 4-Factor		
Allocated 13 Month Ending Balance	28.00%	5.34%
Ratio of Nevada Jurisdictions	83.95%	5.34%
Northern Nevada - Direct	0%	16.01%
Southern Nevada - Direct	100%	100%
Not Included/Other Jurisdictions	0%	0%
Interest Bearing or Earned Return	0%	0%
Sch. M-3	0%	0%

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

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

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

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

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

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

Line No.	Month	Working Funds 135000000	Petty Cash/ Revolving Funds/ Emp. Relocations 135001072	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) sum (b) to (c)	
1	November 2020	\$ 391,542	\$ 0	\$ 391,542	1
2	December 2020	532,304	0	532,304	2
3	January 2021	1,182,376	0	1,182,376	3
4	February 2021	742,669	0	742,669	4
5	March 2021	518,898	0	518,898	5
6	April 2021	5,629	0	5,629	6
7	May 2021	5,629	0	5,629	7
8	June 2021	5,629	0	5,629	8
9	July 2021	5,629	0	5,629	9
10	August 2021	5,629	0	5,629	10
11	September 2021	5,150	0	5,150	11
12	October 2021	5,150	0	5,150	12
13	November 2021	5,150	0	5,150	13
14	Totals	\$ <u>3,411,384</u>	\$ <u>0</u>	\$ <u>3,411,384</u>	14
15	13 Month Average	\$ <u><u>262,414</u></u>	\$ <u><u>0</u></u>	\$ <u><u>262,414</u></u>	15
		[2]	[2]		

[1] Source: Company Records

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

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

Line No.	Month (a)	Postage 165000000 (b)	Insurance Other 165001129 (c)	COLI 165001129 (d)	Licenses and Franchise Taxes 165001131 (e)	Prepaid Supplies-General Office 165001132 (f)	Commercial Paper Facility 165001353 (g)	Total (h)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (g)	
1	November 2020	\$ 43,554	\$ 25,828,594	\$ 131,511	\$ 0	\$ 45,001	\$ 5,417	\$ 26,054,077	1
2	December 2020	30,737	28,386,602	119,555	0	52,796	4,533	28,594,223	2
3	January 2021	25,052	25,688,007	107,600	0	53,349	2,667	25,876,674	3
4	February 2021	31,982	23,117,557	95,644	0	52,107	2,633	23,299,924	4
5	March 2021	49,819	22,557,944	83,689	0	57,544	9,300	22,758,296	5
6	April 2021	40,572	21,296,873	71,733	0	50,736	8,300	21,468,214	6
7	May 2021	32,116	18,837,038	59,778	0	46,460	6,244	18,981,636	7
8	June 2021	43,284	18,827,289	47,822	0	45,429	7,300	18,971,123	8
9	July 2021	37,573	18,343,563	35,867	0	41,944	3,117	18,462,063	9
10	August 2021	25,736	30,695,585	23,911	0	39,529	0	30,784,761	10
11	September 2021	16,972	31,747,154	11,956	0	38,201	0	31,814,283	11
12	October 2021	48,557	27,034,340	127,349	0	34,858	0	27,245,104	12
13	November 2021	41,285	24,778,548	116,736	0	33,956	0	24,970,525	13
14	Totals	\$ 467,239	\$ 317,139,094	\$ 1,033,150	\$ 0	\$ 591,908	\$ 49,511	\$ 319,280,902	14
15	13 Month Average	\$ 35,941	\$ 24,395,315	\$ 79,473	\$ 0	\$ 45,531	\$ 3,809	\$ 24,560,069	15
		[2]	[2]	[2]	[2]	[2]	[2]		

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

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

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1]	California Fixed Cost Adj Mech - 2009 174002013 (c) [1]	California Fixed Cost Adj Mech - 2009 174002571 (d) [1]	Total (e) sum (b) to (d)	Line No.
(a)	(b)	(c)	(d)	(e)		
1	November 2020	\$ 0	\$ (6,062,843)	\$ 0	(6,062,843)	1
2	December 2020	0	(7,513,669)	0	(7,513,669)	2
3	January 2021	0	(8,453,288)	0	(8,453,288)	3
4	February 2021	0	(9,723,471)	0	(9,723,471)	4
5	March 2021	2,056,305	(14,404,139)	0	(12,347,834)	5
6	April 2021	2,056,305	(14,018,024)	0	(11,961,719)	6
7	May 2021	2,056,305	(14,018,024)	1,639,656	(10,322,063)	7
8	June 2021	2,056,305	(14,018,024)	3,922,021	(8,039,699)	8
9	July 2021	2,056,305	0	(7,330,670)	(5,274,365)	9
10	August 2021	2,056,305	0	(6,545,016)	(4,488,711)	10
11	September 2021	2,056,305	0	(3,623,868)	(1,567,563)	11
12	October 2021	2,056,305	0	(1,399,755)	656,550	12
13	November 2021	2,056,305	0	(115,930)	1,940,375	13
14	Totals	\$ 18,506,745	\$ (88,211,483)	\$ (13,453,562)	(83,158,300)	14
15	13 Month Average	\$ 1,423,596	\$ (6,785,499)	\$ (1,034,889)	(6,396,792)	15
		[2]	[2]	[2]		

[1] Source: Company Records

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

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

Line No.	Month (a)	Accrued Vacation Pay (b)	SFAS 109 Deferral (Common) (c)	Arizona Gas Research and Development (d)	TRIMP (Arizona) (e)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) (f)	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) (g)	UGCE Deferral (No. Nevada) (h)	UGCE Deferral (So. Nevada) (i)	California Environmental Compliance Cost (j)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) (k)	Line No.
1	November 2020	\$ 14,519,000	\$ 0	\$ 0	\$ (30,115)	\$ (91,699)	\$ 1,424,614	\$ 124,860	\$ 1,464,941	\$ 998,404	\$ 0	1
2	December 2020	15,565,000	0	0	299,801	(91,699)	1,424,614	117,711	1,451,707	998,404	0	2
3	January 2021	15,565,000	0	0	268,083	(91,699)	1,424,614	93,734	1,183,713	998,404	0	3
4	February 2021	15,565,000	0	0	229,271	(91,699)	1,424,614	87,616	1,095,956	998,404	(22)	4
5	March 2021	15,565,000	0	0	93,635	(91,699)	1,424,614	79,952	944,584	998,404	0	5
6	April 2021	15,565,000	0	0	181,765	(91,699)	1,424,614	78,074	848,419	998,404	0	6
7	May 2021	15,565,000	0	0	104,121	(91,699)	1,424,614	60,873	700,208	998,404	0	7
8	June 2021	15,565,000	0	0	101,404	(91,699)	1,424,614	43,984	574,911	896,564	0	8
9	July 2021	15,565,000	0	0	18,599	(91,699)	1,424,614	37,691	506,412	881,924	0	9
10	August 2021	15,565,000	0	0	(86,463)	(91,699)	1,424,614	73,147	573,188	865,284	0	10
11	September 2021	15,565,000	0	0	(198,099)	(91,698)	1,424,614	159,138	896,485	1,074,792	0	11
12	October 2021	15,565,000	0	0	(172,150)	(91,698)	1,424,614	151,390	811,534	1,058,152	0	12
13	November 2021	15,565,000	0	0	(279,854)	0	0	136,250	707,289	1,041,512	0	13
14	Totals	\$ 201,299,000	\$ 0	\$ 0	\$ 528,998	\$ (1,100,390)	\$ 17,095,362	\$ 1,244,439	\$ 11,759,348	\$ 12,809,056	\$ (22)	14
15	13 Month Average	\$ 15,484,538	\$ 0	\$ 0	\$ 40,692	\$ (84,645)	\$ 1,315,028	\$ 95,726	\$ 904,565	\$ 985,312	\$ (2)	15

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

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

Line No.	Month (a)	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	General Revenues Adj General Service 3 (No. Nevada)	General Revenues Adj General Service 3 (So. Nevada)	General Revenues Adj Multi-Family Residential (No. Nevada)	General Revenues Adj Multi-Family Residential (So. Nevada)	General Revenues Adj Single-Family Residential (No. Nevada)	General Revenues Adj Single-Family Residential (So. Nevada)	General Revenues Adj General Service 1 (No. Nevada)	General Revenues Adj General Service 1 (So. Nevada)	General Revenues Adj General Service 2 (No. Nevada)	Line No.
	(a)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	No.
1	November 2020	0	\$ 86,723	\$ 456,223	\$ 306,150	\$ (267,741)	\$ 1,988,421	\$ (9,377,049)	\$ 201,532	\$ 593,384	\$ 197,758	1
2	December 2020	0	82,363	496,811	289,093	(281,803)	1,945,564	(9,376,553)	224,156	821,355	192,136	2
3	January 2021	0	84,384	536,209	312,600	(51,393)	2,222,956	(6,588,382)	266,829	1,198,808	196,114	3
4	February 2021	22	82,310	562,225	298,981	37,387	2,150,046	(4,906,864)	264,216	1,454,907	182,836	4
5	March 2021	0	73,183	554,035	294,354	(88,127)	2,110,023	(5,654,717)	239,222	1,476,551	163,026	5
6	April 2021	0	70,184	558,553	278,543	(115,013)	2,012,654	(5,940,531)	203,684	1,452,880	141,269	6
7	May 2021	0	62,916	560,525	266,038	(146,020)	1,993,226	(6,031,935)	175,698	1,442,633	130,259	7
8	June 2021	0	56,910	574,652	285,048	(214,373)	2,136,288	(5,305,494)	175,060	1,420,152	121,138	8
9	July 2021	0	55,032	579,457	282,267	(164,209)	2,138,540	(4,666,224)	174,023	1,418,067	115,821	9
10	August 2021	0	50,306	568,028	276,146	(143,017)	2,129,597	(4,258,382)	168,396	1,411,570	109,869	10
11	September 2021	0	46,190	559,181	270,931	(121,404)	2,102,873	(3,962,524)	161,133	1,372,510	105,759	11
12	October 2021	0	46,866	552,924	279,069	(107,650)	2,158,959	(3,809,379)	159,007	1,311,687	98,912	12
13	November 2021	0	47,542	550,146	280,018	67,636	2,251,597	(1,884,356)	172,482	1,360,772	96,210	13
14	Totals	22	\$ 844,910	\$ 7,108,970	\$ 3,719,237	\$ (1,595,726)	\$ 27,340,744	\$ (71,762,391)	\$ 2,585,437	\$ 16,735,275	\$ 1,851,106	14
15	13 Month Average	2	\$ 64,993	\$ 546,844	\$ 286,095	\$ (122,748)	\$ 2,103,134	\$ (5,520,184)	\$ 198,880	\$ 1,287,329	\$ 142,393	15

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

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

Line No.	Month (a)	General		Incremental		Incremental		IDRB		California		Renewable		California		Arizona		Nevada		Line No.
		Revenues Adj General Service 2 (So. Nevada) 182303015 (v) [1]	16,753 \$	Pipe Replacement Costs Pre May 2012 (No. Nevada) 182303017 (w) [1]	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada) 182303017 (x) [1]	Variable Interest Adj (So. Nevada) 182303021 (y) [1]	Public Interest R & D 182303027 (z) [1]	Energy Program Rate (No. Nevada) 182303032 (aa) [1]	Energy Program Rate (So. Nevada) 182303032 (ab) [1]	Rate Case TY 2014 182303035 (ac) [1]	Rate Case 2016 182303038 (ad) [1]	Rate Case 2019 182303042 (ae) [1]	Rate Case 2018 182303044 (af) [1]							
1	November 2020	\$ 959,286	\$ 16,753	\$ 89,697	\$ (2,032,984)	\$ 216,489	\$ (24,808)	\$ 39,049	\$ 0	\$ 0	\$ 461,030	\$ 225,369								
2	December 2020	1,075,973	16,389	87,747	(2,353,932)	216,324	(38,968)	(95,831)	0	0	476,126	220,470								
3	January 2021	1,174,385	16,025	85,797	(2,568,403)	214,465	(48,610)	(186,092)	0	0	473,521	215,571								
4	February 2021	1,188,883	15,661	83,847	(2,694,703)	214,390	(51,281)	(248,242)	0	0	472,096	210,672								
5	March 2021	1,112,326	15,297	81,897	(2,816,771)	213,760	(53,883)	(305,035)	0	0	458,210	205,773								
6	April 2021	1,074,869	14,933	79,947	(2,954,270)	213,660	(55,740)	(343,818)	0	0	458,210	200,874								
7	May 2021	1,041,786	14,569	77,997	(3,085,125)	213,190	(56,972)	(375,531)	0	0	458,210	195,975								
8	June 2021	1,000,770	14,205	76,047	(3,246,020)	212,311	(57,992)	(407,495)	0	0	458,210	191,076								
9	July 2021	1,002,547	13,841	74,097	(3,399,789)	211,972	(58,824)	(435,998)	0	0	458,210	186,177								
10	August 2021	977,288	13,477	72,147	(3,555,294)	210,978	(59,498)	(433,260)	0	0	388,785	181,278								
11	September 2021	944,107	13,113	70,197	(3,686,211)	209,951	(59,695)	(457,422)	0	0	374,900	176,379								
12	October 2021	927,653	12,749	68,247	(3,803,380)	208,925	(59,671)	(481,281)	0	0	361,015	171,480								
13	November 2021	909,281	12,385	66,297	(3,924,990)	207,770	(61,575)	(516,867)	0	0	347,130	166,581								
14	Totals	\$ 13,389,154	\$ 189,397	\$ 1,013,961	\$ (40,131,873)	\$ 2,764,205	\$ (687,515)	\$ (4,247,823)	\$ 0	\$ 0	\$ 5,645,652	\$ 2,547,675								
15	13 Month Average	\$ 1,029,935	\$ 14,569	\$ 77,997	\$ (3,087,067)	\$ 212,631	\$ (52,886)	\$ (326,756)	\$ 0	\$ 0	\$ 434,281	\$ 195,975								

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

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

Line No.	Month (a)	Low Income Program (LIRA) (Arizona) 182303045 (eg)	California Public Purpose Program-CARE 182303047 (ah)	Nevada Rate Case Post July 2018 182303051 (ah)	Incremental Costs GAAP Adj. (No. Nevada) 182303052 (aj)	Incremental Costs GAAP Adj. (So. Nevada) 182303052 (ak)	California Rate Case TY 2021 182303056 (al)	Incremental Costs Post July 2018 (No. Nevada) 182303058 (am)	Incremental Costs Post July 2018 (So. Nevada) 182303058 (an)	California Public Purpose Program-ESAP 182303068 (ao)	California Infrastructure Replacement/Reliability Adj 182303071 (ap)	Line No.
1	November 2020	\$ 3,657,856	\$ 3,232,068	\$ 409,336	(8,725)	(814,005)	\$ 777,493	\$ 91,978	(1,398,631)	\$ 1,928,557	(9,269)	1
2	December 2020	3,733,777	4,271,272	426,780	26,853	(234,999)	779,268	31,345	(2,436,507)	2,423,861	(9,270)	2
3	January 2021	3,794,689	4,428,133	426,780	59,230	64,263	779,268	(23,878)	(2,975,649)	2,471,994	(9,272)	3
4	February 2021	3,966,554	5,347,221	426,780	83,386	59,983	782,463	(65,080)	(2,971,058)	2,645,434	(9,273)	4
5	March 2021	4,154,081	5,236,226	426,780	106,484	46,287	744,741	(104,536)	(2,951,271)	2,703,682	(9,273)	5
6	April 2021	4,318,546	4,106,915	426,816	122,839	26,750	731,763	(132,425)	(2,919,605)	1,710,917	(9,274)	6
7	May 2021	4,373,982	4,478,085	426,816	131,092	(5,465)	720,007	(146,963)	(2,867,612)	2,510,526	(9,275)	7
8	June 2021	4,362,818	4,933,349	426,853	127,936	(37,839)	707,019	(142,764)	(2,814,849)	3,296,415	(9,276)	8
9	July 2021	4,376,925	5,232,781	426,853	128,365	(87,506)	694,031	(143,840)	(2,735,008)	4,124,125	(9,277)	9
10	August 2021	4,394,367	3,195,434	427,018	127,284	(127,573)	681,043	(142,509)	(2,668,839)	2,669,002	(9,277)	10
11	September 2021	4,409,043	2,179,507	436,010	130,792	51,847	668,055	(142,657)	(2,587,729)	2,200,625	(9,278)	11
12	October 2021	4,397,377	2,608,756	436,071	129,900	(228,261)	655,539	(147,557)	(2,504,839)	2,214,133	183,599	12
13	November 2021	4,445,023	3,214,156	436,124	134,596	(258,251)	642,551	(253,809)	(1,004,558)	3,766,273	236,949	13
14	Totals	\$ 54,385,040	\$ 52,463,904	\$ 5,559,017	\$ 1,300,032	\$ (1,544,768)	\$ 9,363,229	\$ (1,322,697)	\$ (32,836,155)	\$ 34,665,544	\$ 318,535	14
15	13 Month Average	\$ 4,183,465	\$ 4,035,685	\$ 427,617	\$ 100,002	\$ (118,828)	\$ 720,248	\$ (101,746)	\$ (2,525,858)	\$ 2,666,580	\$ 24,503	15

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

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

Line No.	Month (a)	California		California		California		California		California		California		So. Nevada		So. Nevada		So. Nevada		Line No.
		MHP Conversion to the Meter 182303072 (eq) (1)	MHP Conversion Beyond the Meter 182303073 (ar) (1)	So. Nevada Self Insurance 182303074 (as) (1)	MHP Conversion Beyond the Meter Rev Reqmt 182303075 (at) (1)	CA MHP Conversions GAAP Adj. 182303076 (au) (1)	California IRRAM GAAP Adj. 182303077 (1)	Arizona Conservation Deferred Costs 182303079 (av) (1)	California Pension Balancing Account 182303080 (aw) (1)	Accrued Purchased Gas Cost 182303082 (ax) (1)	So. Nevada Gas Lights May 2009 - May 2012 182303085 (ay) (1)	So. Nevada Gas Lights Pre May 2009 182303086 (az) (1)	So. Nevada Gas Lights Post May 2012 182303087 (ba) (1)	So. Nevada Gas Lights Post July 2018 182303088 (bb) (1)						
1	November 2020	\$ 1,513,056	\$ 3,975,384	\$ 4,072,919	\$ 1,275,522	\$ (1,376,401)	\$ 0	\$ 1,513,885	\$ 1,687,275	\$ 0	\$ 1,337,449	\$ 128,615	\$ 495,976	\$ 10,466	1					
2	December 2020	1,503,381	4,382,245	3,984,377	1,336,645	(1,420,819)	0	1,098,421	3,074,877	29,000,000	1,308,374	125,819	485,194	10,445	2					
3	January 2021	1,416,941	4,382,245	3,895,835	1,359,991	(1,427,076)	0	544,136	3,162,282	0	1,279,299	123,023	474,412	10,424	3					
4	February 2021	1,338,556	3,579,953	3,807,293	1,380,532	(1,432,472)	0	79,317	3,162,282	0	1,250,224	120,227	463,630	15,878	4					
5	March 2021	1,284,217	3,545,228	3,718,751	1,400,760	(1,450,087)	0	323,098	4,917,797	4,200,000	1,221,149	117,431	452,848	15,846	5					
6	April 2021	1,240,726	3,521,359	3,630,209	1,419,543	(1,456,303)	0	24,246	4,971,480	0	1,192,074	114,635	442,066	15,814	6					
7	May 2021	1,235,150	3,486,957	3,541,667	1,438,790	(1,474,604)	0	212,275	5,025,163	600,000	1,162,999	111,839	431,284	15,762	7					
8	June 2021	1,491,538	3,452,661	3,453,125	1,396,308	(1,759,575)	0	6,673,312	6,673,312	0	1,133,924	109,043	420,502	15,750	8					
9	July 2021	1,477,732	3,402,856	3,364,583	1,436,586	(1,775,790)	0	347,467	6,726,995	0	1,104,849	106,247	409,720	15,718	9					
10	August 2021	1,469,584	3,366,262	3,276,041	1,448,932	(1,800,215)	0	168,409	6,780,678	0	1,075,774	103,451	398,938	15,687	10					
11	September 2021	1,460,653	3,329,667	3,187,499	1,459,390	(1,824,558)	0	94,757	8,428,827	6,600,000	1,046,699	100,655	388,156	15,656	11					
12	October 2021	1,444,872	3,293,077	3,098,957	1,471,536	(1,848,824)	(113,577)	131,334	8,482,510	0	1,017,624	97,859	377,374	15,625	12					
13	November 2021	1,417,709	3,256,482	3,010,415	1,483,594	(1,873,006)	(143,368)	740,480	8,536,193	0	988,549	95,063	366,592	15,594	13					
14	Totals	\$ 18,294,112	\$ 46,974,381	\$ 46,041,671	\$ 18,308,129	\$ (20,919,730)	\$ (256,945)	\$ 5,491,775	\$ 71,629,671	\$ 40,400,000	\$ 15,118,987	\$ 1,453,907	\$ 5,606,692	\$ 188,685	14					
15	13 Month Average	\$ 1,407,239	\$ 3,613,414	\$ 3,541,667	\$ 1,408,318	\$ (1,609,210)	\$ (19,765)	\$ 422,444	\$ 5,509,975	\$ 3,107,692	\$ 1,162,999	\$ 111,839	\$ 431,284	\$ 14,514	15					

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

Line No.	Month (a)	California Conservation and Energy Efficiency Program 1823030889 (bc)	Arizona EEP/DCA Single-Family 1823030900 (bd)	Arizona EEP/DCA Multi-Family 1823030911 (be)	Arizona EEP/DCA General-Small 1823030922 (bf)	Arizona EEP/DCA General-Medium 1823030933 (bg)	Arizona EEP/DCA General-Large 1 1823030944 (bh)	Arizona EEP/DCA General-Large 2 1823030955 (bi)	Arizona EEP/DCA Single-Family Low-Income 1823030966 (bj)	Arizona EEP/DCA Multi-Family Low-Income 1823030977 (bk)	Arizona Property Tax 1823030988 (bl)	Arizona Property Tax Feb-19 1823030999 (bm)	California Greenhouse Gas Balancing Account Costs 1823031011 (bn)	Line No.
1	November 2020	\$ (498,393)	\$ 8,990,073	\$ 1,389,874	\$ 164,256	\$ (9,629,125)	\$ (6,018,484)	\$ (610,580)	\$ 3,776,106	\$ 313,342	\$ (6,761,476)	\$ 7,125,636	\$ 5,016,461	1
2	December 2020	(495,152)	10,924,182	1,421,087	230,223	(9,480,494)	(5,742,258)	(536,477)	3,863,743	321,056	(6,761,476)	7,786,355	3,893,587	2
3	January 2021	(567,537)	8,251,050	1,427,895	298,708	(9,257,817)	(5,571,390)	(588,561)	3,860,920	331,159	(6,761,476)	7,105,060	4,760,348	3
4	February 2021	(565,814)	5,461,566	1,412,591	367,003	(8,991,338)	(5,319,663)	(522,195)	3,855,260	339,439	(6,761,476)	6,439,665	2,883,583	4
5	March 2021	(563,160)	239,917	1,331,696	398,280	(9,159,031)	(5,787,961)	(576,987)	3,684,379	335,288	(6,198,019)	5,769,204	815,111	5
6	April 2021	(685,088)	(2,833,344)	1,308,609	403,775	(9,178,045)	(5,849,739)	(545,360)	3,619,700	334,026	(6,010,200)	5,097,320	2,123,245	6
7	May 2021	(684,626)	(4,713,128)	1,268,040	395,726	(9,271,822)	(6,007,779)	(575,994)	3,400,572	316,172	(5,822,381)	7,691,209	1,340,107	7
8	June 2021	(672,100)	(2,884,088)	1,296,009	410,415	(9,121,638)	(5,723,900)	(442,022)	3,336,683	310,433	(5,634,562)	7,655,927	701,691	8
9	July 2021	(672,338)	(423,845)	1,309,959	459,772	(9,025,069)	(5,544,501)	(436,236)	3,263,063	302,318	(5,446,743)	7,620,645	2,878,287	9
10	August 2021	(652,831)	1,268,262	1,334,896	510,489	(8,998,186)	(5,515,998)	(527,658)	3,151,520	291,799	(5,258,924)	7,579,946	(22,580)	10
11	September 2021	(641,387)	3,225,080	1,353,040	538,405	(8,921,602)	(5,418,132)	(570,269)	3,047,470	281,225	(5,071,105)	5,802,157	(685,615)	11
12	October 2021	(617,027)	4,532,413	1,357,417	534,487	(8,854,331)	(5,326,537)	(626,682)	2,935,498	270,158	(4,883,286)	5,560,648	8,215,630	12
13	November 2021	(572,087)	3,831,968	1,340,753	529,266	(8,867,215)	(5,503,515)	(649,508)	2,610,105	248,477	(4,695,467)	5,308,713	7,240,124	13
14	Totals	\$ (7,887,539)	\$ 35,870,105	\$ 17,551,868	\$ 5,240,802	\$ (118,755,714)	\$ (73,329,947)	\$ (7,208,526)	\$ 44,405,018	\$ 3,994,892	\$ (76,066,591)	\$ 86,542,485	\$ 38,959,980	14
15	13 Month Average	\$ (606,734)	\$ 2,759,239	\$ 1,350,144	\$ 403,139	\$ (9,135,055)	\$ (5,640,765)	\$ (554,502)	\$ 3,415,771	\$ 307,299	\$ (5,851,276)	\$ 6,657,114	\$ 2,996,922	15

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

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

Line No.	Month (a)	California Greenhouse Gas Balancing Account Revenue 182303102 (bo)	California Greenhouse Gas Balancing Account Admin 182303103 (bp)	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) (bq)	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) (br)	California NERBA Balancing Account 182303107 (bs)	California NGLAPBA Balancing Account 182303109 (bt)	US GAAP Offset to Benefit Obligations 182303110 (bu)	Mesquite Infrastructure Expansion Rate SNV 182303111 (bv)	Nevada Rate Case Post May 2020 182303112 (bw)	Arizona Rate Case 2021 182303113 (bx)	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (by)
1	November 2020	\$ 117,886	\$ 19,406	\$ 55,859	\$ (109,693)	\$ (154,634)	\$ (100,199)	\$ 394,931,000	\$ 575,811	\$ 235,526	\$ 0	\$ 9,055
2	December 2020	321,639	20,639	(6,795)	(197,486)	(165,604)	(238,918)	427,550,000	651,966	285,042	0	10,248
3	January 2021	321,711	21,257	(60,926)	(301,472)	(166,333)	(435,874)	427,550,000	999,448	285,042	0	15,825
4	February 2021	321,775	21,874	(114,009)	(431,925)	(156,770)	(647,576)	427,550,000	962,137	325,561	0	15,659
5	March 2021	(1,532,317)	22,491	(167,327)	(562,699)	(147,468)	(847,554)	417,975,000	1,159,483	339,896	5,000	19,034
6	April 2021	3,277,589	23,108	(203,804)	(643,639)	(141,341)	(981,297)	417,975,000	1,366,333	339,896	7,500	22,437
7	May 2021	3,880,377	23,725	(227,631)	(628,075)	(137,895)	(1,068,480)	417,975,000	1,570,450	343,869	10,000	24,403
8	June 2021	1,686,756	22,322	(226,677)	(574,969)	(134,771)	(1,135,619)	408,400,000	1,771,537	346,968	12,500	26,674
9	July 2021	1,687,474	22,828	(237,872)	(618,963)	(132,335)	(1,186,944)	408,400,000	1,973,664	348,662	15,000	29,052
10	August 2021	1,688,193	23,150	(247,000)	(652,191)	(130,533)	(1,235,075)	408,400,000	2,177,817	378,701	17,500	31,600
11	September 2021	(801,254)	23,472	(257,341)	(690,239)	(127,729)	(1,284,555)	398,825,000	2,379,893	465,180	40,554	34,023
12	October 2021	(801,197)	23,793	(256,300)	(556,044)	(123,663)	(1,355,639)	398,825,000	2,590,966	474,872	22,500	36,315
13	November 2021	(4,082,177)	23,450	(282,745)	(592,792)	(118,066)	(1,462,239)	398,825,000	2,778,906	486,946	57,098	37,905
14	Totals	\$ 6,086,458	\$ 291,516	\$ (2,232,570)	\$ (6,560,187)	\$ (1,837,142)	\$ (11,979,970)	\$ 5,353,181,000	\$ 20,958,410	\$ 4,655,762	\$ 187,652	\$ 312,227
15	13 Month Average	\$ 468,189	\$ 22,424	\$ (171,736)	\$ (504,630)	\$ (141,319)	\$ (921,536)	\$ 411,783,154	\$ 1,612,185	\$ 358,136	\$ 14,435	\$ 24,017

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

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

Line No.	Month (a)	Arizona LNG Facility 182303116 (bz) [1]	US GAAP Adj Saz LNG Facility 182303117 (ca) [1]	CALIFORNIA BAL ACCT 182303160 (cb) [1]	NV COVID 19 182303200 (cc) [1]	US GAAP Adj NV COVID 19 182303201 (cd) [1]	CA EMERGENCY CUSTOMER PROTECTION MEMO ACT 182303250 (ce) [1]	CA EMERGENCY CUSTOMER PROTECTION GAAP ADJ 182303251 (cf) [1]	NO NV DIV SPRING CREEK NO NV RA 182303300 (cg) [1]	NO NV DIV SPRING CREEK NO NV RA 182303304 (ch) [1]	NO NV DIV SPRING CREEK NO NV RATES 182303305 (ci) [1]	CA CUSTOMER PROTECTION CALDOR FIRE 182303313 (cj) [1]	Total (ck) sum (b) to (ci)	Line No.
1	November 2020	10,055,385 \$	(4,119,655) \$	499,910 \$	4,223,828 \$	(4,223,828) \$	635,760 \$	(635,760) \$	0 \$	0 \$	0 \$	0 \$	440,319,459	1
2	December 2020	11,011,130	(4,488,832)	605,868	4,758,142	(4,758,142)	727,162	(727,162)	0	(13)	0	0	508,447,552	2
3	January 2021	11,944,911	(4,857,269)	613,657	5,437,109	(5,437,109)	824,042	(824,042)	0	(273)	0	0	480,451,765	3
4	February 2021	11,944,911	(4,857,269)	635,599	6,051,534	(6,051,534)	919,020	(919,020)	33,884	(915)	0	0	476,659,915	4
5	March 2021	11,944,911	(4,857,269)	500,318	6,585,746	(6,585,746)	1,024,798	(1,024,798)	68,191	(1,815)	(39,844)	0	461,360,420	5
6	April 2021	11,944,911	(4,857,269)	535,021	6,585,746	(6,585,746)	1,119,105	(1,119,105)	102,474	(2,861)	(59,866)	0	456,343,437	6
7	May 2021	11,944,911	(4,857,269)	520,186	6,585,746	(6,585,746)	1,119,105	(1,119,105)	136,653	(4,086)	(79,806)	0	457,251,556	7
8	June 2021	11,944,911	(4,857,269)	616,941	6,585,746	(6,585,746)	1,289,823	(1,289,823)	170,164	(4,086)	(99,308)	0	451,254,628	8
9	July 2021	11,951,653	(4,856,788)	607,805	6,585,746	(6,585,746)	1,367,184	(1,367,184)	204,137	(5,527)	(119,126)	0	457,319,892	9
10	August 2021	11,951,653	(4,856,788)	708,806	6,585,746	(6,585,746)	1,367,184	(1,367,184)	237,979	(6,994)	(138,844)	0	452,589,684	10
11	September 2021	11,951,653	(4,856,788)	1,314,411	6,585,746	(6,585,746)	1,403,613	(1,403,613)	273,662	(8,499)	(159,751)	(267,262)	448,386,515	11
12	October 2021	11,951,653	(4,856,788)	1,515,874	6,585,746	(6,585,746)	1,403,613	(1,403,613)	311,724	(10,004)	(182,123)	(336,111)	452,429,277	12
13	November 2021	11,951,653	(4,856,788)	1,689,029	6,585,746	(6,585,746)	1,403,613	(1,403,613)	353,124	(11,680)	(206,321)	(404,337)	451,579,189	13
14	Totals	152,494,246 \$	(62,036,041) \$	10,363,426	79,742,322	(79,742,322)	14,604,023	(14,604,023)	1,891,992	(56,752)	(1,084,989)	(1,007,710) \$	5,994,573,387	14
15	13 Month Average	11,730,327 \$	(4,772,003) \$	797,187	6,134,025	(6,134,025)	1,123,386	(1,123,386)	145,538	(4,366)	(83,461)	(77,516) \$	461,121,029.81	15

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

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

Line No.	Month	Misc. Deferred Debits (So. Lake Tahoe) 186000000 (b)	Misc. Deferred Debits (Mesquite) 186000000 (c)	Misc. Deferred Debits (Arizona) 186000000 (d)	Misc. Deferred Debits (Common) 186000000 (e)	Accrued Labor (No. Nevada) 186001020 (f)	Accrued Labor (So. Nevada) 186001020 (g)	Accrued Labor (California) 186001020 (h)	Accrued Labor (Arizona) 186001020 (i)	Accrued Labor (Common) 186001020 (j)	Franchise Project (Arizona) 186001020 (k)	Deferred Financing Costs (Common) 186003024 (l)	Total (m)	Line No.
1	November 2020	\$ 4,650,162	\$ 123,975	\$ 5,445,215	\$ 2,461	\$ 64,178	\$ 175,871	\$ 67,034	\$ 418,115	\$ 525,221	\$ 0	\$ 98,047	\$ 11,570,278	1
2	December 2020	4,650,162	123,975	5,445,215	2,461	96,267	263,807	100,550	627,170	787,931	0	0	12,097,438	2
3	January 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	46,000	10,267,813	3
4	February 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	47,601	10,269,413	4
5	March 2021	4,650,162	123,975	5,445,215	2,461	36,733	95,183	37,067	229,200	285,533	0	133,428	11,038,957	5
6	April 2021	4,650,162	123,975	5,445,215	2,461	61,222	158,638	61,779	381,999	475,889	0	61,793	11,423,133	6
7	May 2021	4,650,162	123,975	5,445,215	2,461	73,466	190,365	74,134	458,399	571,066	(11,740)	0	11,577,503	7
8	June 2021	4,650,162	123,975	5,445,215	2,461	97,955	253,820	98,846	611,199	761,422	0	0	12,045,055	8
9	July 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	0	10,221,813	9
10	August 2021	4,650,162	123,975	5,445,215	2,461	24,489	63,455	24,711	152,800	190,355	0	25,625	10,703,248	10
11	September 2021	4,650,162	123,975	5,445,215	2,461	48,977	126,910	49,423	305,599	380,711	0	25,625	11,159,058	11
12	October 2021	4,650,162	123,975	5,445,215	2,461	61,222	158,638	61,779	381,999	475,889	0	231,875	11,593,215	12
13	November 2021	4,650,162	123,975	5,445,215	2,461	85,710	222,093	86,490	534,799	666,244	0	308,809	12,125,958	13
14	Totals	\$ 60,452,103	\$ 1,611,675	\$ 70,787,801	\$ 31,987	\$ 650,219	\$ 1,708,780	\$ 661,813	\$ 4,101,279	\$ 5,120,161	\$ (11,740)	\$ 978,803	\$ 146,092,881	14
15	13 Month Average	\$ 4,650,162	\$ 123,975	\$ 5,445,215	\$ 2,461	\$ 50,017	\$ 131,445	\$ 50,909	\$ 315,483	\$ 393,859	\$ (903)	\$ 75,293	\$ 11,237,914	15

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

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

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

[1] Source: Company Records

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

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

Line No.	Month (a)	So. California Injuries and Damages (b)	No. California Injuries and Damages (c)	So. Lake Tahoe Injuries and Damages (d)	So. Nevada Injuries and Damages (e)	No. Nevada Injuries and Damages (f)	Arizona Injuries and Damages (g)	System Allocable Injuries and Damages (h)	Total (i)	Line No.
1	November 2020	\$ (2,500,000)	0 \$	(300,000) \$	(250,000) \$	0 \$	0 \$	(1,550,000) \$	(4,600,000)	1
2	December 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	2
3	January 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	3
4	February 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	4
5	March 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	5
6	April 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	6
7	May 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	7
8	June 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	8
9	July 2021	(2,500,000)	0	(300,000)	(750,000)	0	0	(1,600,000)	(5,150,000)	9
10	August 2021	(2,500,000)	0	(300,000)	0	0	0	(1,600,000)	(4,400,000)	10
11	September 2021	(2,500,000)	0	(300,000)	0	0	(5,000,000)	(1,600,000)	(9,400,000)	11
12	October 2021	(2,500,000)	0	(300,000)	0	0	(5,000,000)	(1,600,000)	(9,400,000)	12
13	November 2021	(2,500,000)	0	(300,000)	0	0	(4,980,596)	(1,600,000)	(9,380,596)	13
14	Totals	\$ (32,500,000)	0 \$	(3,900,000) \$	(2,750,000) \$	0 \$	(14,980,596) \$	(20,750,000) \$	(74,880,596)	14
15	13 Month Average	\$ (2,500,000)	0 \$	(300,000) \$	(211,538) \$	0 \$	(1,152,354) \$	(1,596,154) \$	(5,760,046)	15

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

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

Line No.	Month (a)	Misc. Current and Accrued Liabilities (b)	A/R Credit Balances (c)	Accrued Pension Liability (d)	Deferred Revenue UESC (e)	Accrued Customer Deposits (f)	Accrued Vacation (g)	Accrued Incentive Pay (h)	Vacation, Holiday, Other Time Off (i)	Accrued PBOP Costs (j)	Line No.
1	November 2020	\$ (3,858,954)	\$ 0	\$ 163,559,301	\$ 0	\$ (7,953,104)	\$ (14,519,000)	\$ (8,774,058)	\$ (5,159,642)	\$ (22,216,691)	1
2	December 2020	(3,873,106)	(22,400,000)	159,344,053	0	(5,311,875)	(15,565,000)	(9,571,700)	(0)	(22,584,643)	2
3	January 2021	(4,628,954)	0	218,077,861	0	(5,104,578)	(15,565,000)	(10,256,350)	2,109,312	(22,894,060)	3
4	February 2021	(4,628,954)	0	213,811,676	0	(5,442,255)	(15,565,000)	(1,369,300)	2,727,276	(23,120,344)	4
5	March 2021	(4,628,954)	(15,800,000)	209,545,491	0	(5,149,735)	(15,565,000)	(2,035,015)	4,960,327	(23,314,232)	5
6	April 2021	(4,628,954)	0	218,279,314	0	(5,568,076)	(15,565,000)	(2,719,665)	4,032,102	(23,507,590)	6
7	May 2021	(4,628,954)	0	214,013,128	0	0	(15,565,000)	(3,404,315)	4,119,100	(24,340,430)	7
8	June 2021	(4,628,954)	(31,500,000)	209,746,942	0	0	(15,565,000)	(4,107,900)	4,015,258	(24,532,104)	1
9	July 2021	(3,868,634)	0	218,480,756	0	0	(15,565,000)	(4,800,523)	(2,386,318)	(24,744,738)	2
10	August 2021	(4,344,134)	0	214,214,570	0	0	(15,565,000)	(6,060,370)	(5,397,066)	(24,957,796)	3
11	September 2021	(4,240,904)	(29,500,000)	209,948,384	0	0	(15,565,000)	(6,620,314)	(4,768,273)	(25,141,257)	4
12	October 2021	(4,240,904)	0	218,682,198	0	0	(15,565,000)	(7,357,122)	(7,938,298)	(25,355,691)	5
13	November 2021	(4,240,904)	0	214,416,012	0	0	(15,565,000)	(8,093,930)	(5,479,466)	(25,558,017)	6
14	Totals	\$ (56,441,264)	\$ (99,200,000)	\$ 2,682,119,687	\$ 0	\$ (34,529,623)	\$ (201,299,000)	\$ (75,170,562)	\$ (9,165,690)	\$ (312,267,594)	14
15	13 Month Average	\$ (4,341,636)	\$ (7,630,769)	\$ 206,316,899	\$ 0	\$ (2,656,125)	\$ (15,484,538)	\$ (5,782,351)	\$ (705,053)	\$ (24,020,584)	15

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

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

Line No.	Month (a)	ST US GAAP										Total (f) sum (b) to (q)	Line No.
		Post Retirement Funded Status 242001381 (k) [1]	Accrued Health and Dental 242001383 (l) [1]	Accrued SERP 242001387 (m) [1]	Operating Leases 242001525 (n) [1]	Energy Share Fuel Fund (Other) 242001605 (o) [1]	Energy Share Fuel Fund (So. Nevada) 242001605 (p) [1]	Energy Share Fuel Fund (No. Nevada) 242001605 (q) [1]					
1	November 2020	\$ (3,100,000)	\$ (5,024,513)	\$ (27,794,661)	\$ (7,239)	\$ (47,063)	\$ (73,399)	\$ (3,653)	\$ 65,027,324			1	
2	December 2020	(3,200,000)	(3,000,000)	(27,845,914)	(7,141)	(49,301)	(74,721)	(3,856)	45,856,796			2	
3	January 2021	(3,200,000)	(3,931,012)	(28,229,142)	(7,065)	(49,996)	(74,612)	(4,708)	126,241,696			3	
4	February 2021	(3,200,000)	(3,764,863)	(28,138,900)	(6,989)	(54,033)	(76,491)	(5,517)	131,166,307			4	
5	March 2021	(3,200,000)	(3,891,605)	(28,290,151)	(6,913)	(53,529)	(77,121)	(4,559)	112,489,005			5	
6	April 2021	(3,200,000)	(4,166,152)	(28,673,371)	(6,835)	(46,103)	(74,527)	(3,452)	134,151,689			6	
7	May 2021	(3,200,000)	(3,610,065)	(28,583,113)	(6,758)	(41,857)	(72,493)	(3,049)	134,676,195			7	
8	June 2021	(3,200,000)	(3,597,576)	(28,734,355)	(6,680)	(87,173)	(94,139)	(8,374)	97,699,945			8	
9	July 2021	(3,200,000)	(3,557,208)	(29,117,584)	(6,622)	(49,930)	(76,855)	(3,913)	131,103,430			9	
10	August 2021	(3,200,000)	(3,532,703)	(29,027,326)	(6,563)	(94,152)	(98,293)	(9,354)	121,921,814			10	
11	September 2021	(3,200,000)	(2,934,962)	(29,178,567)	(6,505)	(62,684)	(83,586)	(5,103)	88,641,228			11	
12	October 2021	(3,200,000)	(3,456,817)	(29,328,254)	(6,446)	(72,662)	(88,737)	(6,055)	122,066,210			12	
13	November 2021	(3,200,000)	(3,436,617)	(29,711,483)	(6,387)	(69,229)	(87,558)	(5,582)	118,961,838			13	
14	Totals	\$ (41,500,000)	\$ (47,904,090)	\$ (372,652,822)	\$ (88,143)	\$ (777,713)	\$ (1,052,532)	\$ (67,176)	\$ 1,430,003,478			14	
15	13 Month Average	\$ (3,192,308)	\$ (3,684,930)	\$ (28,665,602)	\$ (6,780)	\$ (59,824)	\$ (80,964)	\$ (5,167)	\$ 110,000,268			15	

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

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

Line No.	Month (a)	Other Deferred Credits (Common) (b)	Other Deferred Credits (Arizona) (c)	Deferred Comp.- Officers (d)	Deferred Comp.- Directors (e)	Deferred Comp.- Inactive Officers (f)	Deferred Comp.- Inactive Directors (g)	Line No.
		253000000	253000000	253001151	253001152	253001155	253001156	
		[1]	[1]	[1]	[1]	[1]	[1]	
1	November 2020	\$ (7,768,223)	0	\$ (16,234,392)	\$ (6,936,859)	\$ (26,354,550)	\$ (5,035,886)	1
2	December 2020	(8,068,223)	0	(16,336,914)	(6,965,254)	(26,135,320)	(4,933,247)	2
3	January 2021	(8,068,223)	0	(16,455,595)	(6,993,650)	(25,914,465)	(4,829,967)	3
4	February 2021	(8,068,223)	0	(17,282,827)	(7,022,045)	(25,692,746)	(4,726,041)	4
5	March 2021	(8,068,223)	0	(17,381,740)	(7,045,879)	(25,467,637)	(4,621,465)	5
6	April 2021	(8,068,223)	0	(17,520,145)	(7,069,713)	(25,267,332)	(4,516,239)	6
7	May 2021	(8,068,223)	0	(17,617,345)	(7,093,547)	(25,065,620)	(4,412,026)	7
8	June 2021	(8,068,223)	0	(17,715,522)	(7,117,381)	(24,862,489)	(4,305,576)	1
9	July 2021	(8,068,223)	0	(17,831,095)	(7,141,215)	(24,683,956)	(4,208,842)	2
10	August 2021	(8,068,223)	0	(17,933,706)	(7,165,049)	(24,487,420)	(4,111,522)	3
11	September 2021	(8,302,715)	0	(18,036,972)	(7,188,883)	(24,289,434)	(4,013,611)	4
12	October 2021	(8,302,715)	0	(18,173,322)	(7,212,717)	(24,095,597)	(3,915,107)	5
13	November 2021	(8,226,208)	0	(18,276,588)	(7,236,551)	(23,900,328)	(3,816,005)	6
14	Totals	\$ (105,213,868)	0	\$ (226,796,164)	\$ (92,188,747)	\$ (326,216,895)	\$ (57,445,533)	14
15	13 Month Average	\$ (8,093,374)	0	\$ (17,445,859)	\$ (7,091,442)	\$ (25,093,607)	\$ (4,418,887)	15
		[2]	[2]	[2]	[2]	[2]	[2]	

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

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

Line No.	Month (a)	Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		L T US GAAP Post Retirement Funded Status 253001475 (m)	Deferred ER SS Payments (Common) 253001489 (n)	Total (n) sum (b) to (m)	Line No.
		Customer Advances Gross-Up (So. California) 253001473 (h)	Customer Advances Gross-Up (No. Nevada) 253001473 (i)	Customer Advances Gross-Up (No. California) 253001473 (j)	Customer Advances Gross-Up (So. Lake Tahoe) 253001473 (k)	Customer Advances Gross-Up (So. Nevada) 253001473 (l)	Customer Advances Gross-Up (So. Nevada) 253001473 (m)						
1	November 2020	\$ (239,330)	\$ (611,674)	\$ (94,805)	\$ 16,132	\$ (7,401,418)	\$ (454,377,000)	\$ (6,985,424)	\$ (532,023,428)	1			
2	December 2020	(243,312)	(625,773)	(94,778)	16,132	(7,464,411)	(502,071,000)	(7,860,432)	(580,782,532)	2			
3	January 2021	(245,489)	(620,299)	(94,751)	16,132	(7,465,752)	(502,071,000)	(7,860,432)	(580,603,492)	3			
4	February 2021	(250,461)	(654,809)	(94,724)	16,132	(7,455,976)	(502,071,000)	(7,860,432)	(581,163,153)	4			
5	March 2021	(256,951)	(669,931)	(94,697)	16,132	(7,516,675)	(490,682,000)	(7,860,432)	(569,649,497)	5			
6	April 2021	(251,909)	(703,417)	(90,751)	16,132	(7,517,384)	(490,682,000)	(7,860,432)	(569,531,413)	6			
7	May 2021	(259,518)	(716,510)	(90,037)	16,132	(7,616,620)	(490,682,000)	(7,860,432)	(569,465,747)	7			
8	June 2021	(262,083)	(721,021)	(90,037)	16,132	(7,847,773)	(479,294,000)	(7,860,432)	(558,128,406)	8			
9	July 2021	(264,860)	(744,171)	(90,037)	16,132	(7,980,374)	(479,294,000)	(7,860,432)	(558,151,075)	9			
10	August 2021	(271,920)	(739,202)	(95,310)	16,132	(8,212,337)	(479,294,000)	(7,860,432)	(558,222,991)	10			
11	September 2021	(277,078)	(702,203)	(102,497)	13,642	(7,633,272)	(467,904,000)	(7,860,432)	(546,297,455)	11			
12	October 2021	(283,138)	(711,033)	(103,134)	13,642	(7,708,310)	(467,904,000)	(7,860,432)	(546,255,862)	12			
13	November 2021	(284,555)	(711,033)	(103,134)	13,642	(7,690,399)	(467,904,000)	(7,860,432)	(545,995,590)	13			
14	Totals	\$ (3,390,603)	\$ (8,931,076)	\$ (1,238,690)	\$ 202,243	\$ (99,510,700)	\$ (6,274,230,000)	\$ (101,310,609)	\$ (7,296,270,642)	14			
15	13 Month Average	\$ (260,816)	\$ (687,006)	\$ (95,284)	\$ 15,557	\$ (7,654,669)	\$ (482,633,077)	\$ (7,793,124)	\$ (561,251,588)	15			

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

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

Line No.	Month	Defered Inc.- CIAC Gross-Up (So. California) 254001472	Defered Inc.- CIAC Gross-Up (No. Nevada) 254001472	Defered Inc.- CIAC Gross-Up (So. Lake Tahoe) 254001472	Defered Inc.- CIAC Gross-Up (No. California) 254001472	Tax Reform Savings (No. California) 254001484	Tax Reform Savings (So. California) 254001484	Tax Reform Savings (So. Lake Tahoe) 254001484	Tax Reform Savings (Arizona) 254001484	NV Contract Transition Adj Provision (No. Nevada) 254001490	SFAS 109 Regulatory Liab 254002108	SFAS 109 Deferal 254002109	Total	Line No.			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
1	November 2020	\$ (670,646)	\$ (183,275)	\$ (420,083)	\$ (64,827)	\$ (1,074,798)	\$ (42,338)	\$ (1,061,846)	\$ (5,867,319)	\$ (2,473,013)	\$ (936,784)	\$ (936,784)	\$ (2,385,390)	\$ 0	\$ (2,194,003)	\$ (428,721,180)	1
2	December 2020	(670,678)	(183,661)	(420,110)	(64,827)	(1,085,881)	(42,338)	(1,061,819)	(5,823,317)	(2,641,652)	(936,732)	(936,732)	(1,023,568)	(10,500)	(14,997,065)	(415,672,738)	2
3	January 2021	(379,284)	(175,325)	(345,262)	(59,347)	(993,311)	(32,286)	(1,073,625)	(6,213,317)	(2,641,652)	(936,732)	(936,732)	(4,205,128)	(10,500)	(15,366,397)	(415,360,239)	3
4	February 2021	(379,285)	(176,477)	(345,269)	(59,347)	(1,004,310)	(32,286)	(1,078,665)	(6,213,317)	(2,641,652)	(936,732)	(936,732)	(4,215,060)	(10,500)	(11,686,975)	(415,666,913)	4
5	March 2021	(379,995)	(176,353)	(345,316)	(59,820)	(1,005,792)	(32,286)	(1,085,940)	(5,902,840)	(2,909,571)	(944,046)	(944,046)	(4,374,752)	(10,500)	(13,262,410)	(412,455,103)	5
6	April 2021	(380,202)	(178,944)	(347,424)	(59,820)	(1,023,895)	(32,286)	(1,092,048)	(5,789,281)	(2,465,544)	(927,464)	(927,464)	(4,326,174)	(10,500)	(14,067,071)	(410,571,165)	6
7	May 2021	(380,200)	(179,670)	(354,750)	(61,803)	(1,029,324)	(32,286)	(1,096,191)	(5,685,722)	(2,421,517)	(910,322)	(910,322)	(4,660,463)	(10,500)	(14,728,823)	(409,651,617)	7
8	June 2021	(380,562)	(180,069)	(355,222)	(66,009)	(985,174)	(32,286)	(1,104,368)	(5,582,163)	(2,377,490)	(894,300)	(894,300)	(4,852,791)	(10,500)	(15,356,975)	(407,524,060)	8
9	July 2021	(382,595)	(183,622)	(356,077)	(66,305)	(1,007,048)	(32,286)	(1,110,380)	(5,486,004)	(2,333,463)	(877,798)	(877,798)	(4,965,100)	(10,500)	(15,933,603)	(406,176,693)	9
10	August 2021	(384,090)	(187,953)	(361,008)	(66,576)	(1,007,048)	(32,286)	(1,116,327)	(5,385,045)	(2,289,436)	(861,236)	(861,236)	(5,137,408)	(10,500)	(16,488,800)	(404,876,892)	10
11	September 2021	(384,118)	(201,918)	(366,347)	(66,509)	(1,007,641)	(32,286)	(1,123,109)	(5,281,468)	(2,245,409)	(844,674)	(844,674)	(4,680,477)	(10,500)	(17,486,303)	(403,114,693)	11
12	October 2021	(384,146)	(203,432)	(372,395)	(67,243)	(1,052,439)	(32,286)	(1,129,427)	(5,177,927)	(2,201,382)	(828,112)	(828,112)	(4,731,246)	(10,500)	(18,186,187)	(401,628,729)	12
13	November 2021	(384,174)	(203,432)	(374,037)	(67,664)	(1,053,168)	(32,286)	(1,135,780)	(5,074,368)	(2,157,355)	(811,550)	(811,550)	(4,782,016)	(10,500)	(18,969,510)	(399,928,354)	13
14	Totals	\$ (7,739,973)	\$ (2,416,862)	\$ (4,763,321)	\$ (830,396)	\$ (13,359,730)	\$ (439,955)	\$ (14,279,625)	\$ (73,895,301)	\$ (31,399,139)	\$ (11,618,158)	\$ (11,618,158)	\$ (54,961,629)	\$ (126,000)	\$ (189,062,822)	\$ (5,328,740,394)	14
15	13 Month Average	\$ (965,383)	\$ (185,912)	\$ (366,409)	\$ (63,877)	\$ (1,026,133)	\$ (33,841)	\$ (1,096,433)	\$ (5,694,254)	\$ (2,415,316)	\$ (909,089)	\$ (909,089)	\$ (4,197,048)	\$ (9,692)	\$ (14,543,294)	\$ (409,903,107)	15

[1] Source: Company Records
[2] WP-GS Cert. SH-17-11