

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 12 of 15

Northern Nevada Workpapers (continued)

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Southwest Gas Corporation

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	8,521,575	10,655,981	8,523,978	7,369,858	5,183,328	3,111,800	2,129,180	1,308,494	1,164,994	1,278,883	2,094,533	4,675,559	56,018,063
	Customers	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	903,144
	Sales/Customer	113.2	141.6	113.3	97.9	68.9	41.3	28.3	17.4	15.5	17.0	27.8	62.1	62.0
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	964,954	1,220,113	985,233	905,864	673,779	428,450	305,984	195,697	179,837	185,918	263,833	515,603	6,826,275
	Customers	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	199,920
	Sales/Customer	57.9	73.2	59.2	54.4	40.4	25.7	18.4	11.7	10.8	11.2	15.8	30.9	34.1
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	298	360	291	264	176	89	80	74	21	16	43	179	1,891
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	99.3	120.0	97.0	88.0	58.7	29.7	26.7	24.7	7.0	5.3	14.3	59.7	52.5
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	9,754	11,549	9,411	8,864	6,921	4,611	3,354	2,793	2,482	2,431	3,253	5,413	70,836
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	390.2	462.0	376.4	354.6	276.8	184.4	134.2	111.7	99.3	97.2	130.1	216.5	236.1
	<u>G1 Small Commercial</u>													
	Sales	1,868,694	2,304,706	1,865,052	1,555,431	985,482	543,674	292,572	198,886	187,979	209,340	363,394	957,141	11,332,351
	Customers	7,791	7,791	7,791	7,791	7,791	7,791	7,791	7,791	7,791	7,791	7,791	7,791	93,492
	Sales/Customer	239.9	295.8	239.4	199.6	126.5	69.8	37.6	25.5	24.1	26.9	46.6	122.9	121.2
	<u>G1 Small Industrial</u>													
	Sales	15,867	15,795	9,577	6,565	3,228	4,290	2,961	3,237	3,766	3,632	3,649	9,181	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	881.5	877.5	532.1	364.7	179.3	238.3	164.5	179.8	209.2	201.8	202.7	510.1	378.5
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	1,412	1,944	1,612	1,176	527	217	124	98	58	52	164	597	7,981
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	706.0	972.0	806.0	588.0	263.5	108.5	62.0	49.0	29.0	26.0	82.0	298.5	332.5
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	11,085	13,112	10,950	10,498	8,394	6,427	4,455	3,659	3,654	3,243	3,895	6,474	85,846
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,231.7	1,456.9	1,216.7	1,166.4	932.7	714.1	495.0	406.6	406.0	360.3	432.8	719.3	794.9
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	1,635,758	1,996,313	1,638,560	1,446,794	1,090,882	718,735	410,966	320,210	294,283	318,717	498,152	954,123	11,323,493
	Customers	735	735	735	735	735	735	735	735	735	735	735	735	8,820
	Sales/Customer	2,225.5	2,716.1	2,229.3	1,988.4	1,484.2	977.9	559.1	435.7	400.4	433.6	677.8	1,298.1	1,283.8

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL	
G2 Small Industrial	Sales	84,856	90,804	85,793	85,036	61,724	45,947	36,681	31,593	29,787	43,665	60,105	68,729	724,720	
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360	
	Sales/Customer	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,013.1	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	8,460	11,588	9,483	7,934	5,166	2,880	2,511	1,344	878	1,132	2,526	5,370	59,272	
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	4	
	Sales/Customer	2,115.0	2,897.0	2,370.8	1,983.5	1,291.5	720.0	627.8	336.0	219.5	283.0	631.5	1,342.5	1,234.8	
	General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Master Meter Mobile Home Park															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Small Commercial															
Sales	504,148	585,802	464,201	439,957	371,437	258,260	151,884	154,177	143,036	152,343	202,495	311,054	311,054	3,738,794	
Customers	43	43	43	43	43	43	43	43	43	43	43	43	43	516	
Sales/Customer	11,724.4	13,623.3	10,795.4	10,231.6	8,638.1	6,006.0	3,532.2	3,585.5	3,326.4	3,542.9	4,709.2	7,233.8	7,233.8	7,245.7	
Sales	253,318	256,879	209,130	203,540	67,421	183,901	202,368	186,736	171,833	232,916	321,827	308,859	308,859	2,598,728	
Customers	21	21	21	21	21	21	21	21	21	21	21	21	21	252	
Sales/Customer	12,062.8	12,232.3	9,958.6	9,692.4	3,210.5	8,757.2	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	14,707.6	10,312.4	
G3 Large Industrial															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Armed Forces															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Gas Service - G4 (>180,000 therms/year)															
G4 Large Commercial, Monthly Demand															
Sales	151,788	150,685	143,156	124,055	105,882	87,554	69,503	56,911	50,521	59,465	83,286	117,955	117,955	1,200,761	
Customers	4	4	4	4	4	4	4	4	4	4	4	4	4	48	
Sales/Customer	37,947.0	37,671.3	35,789.0	31,013.8	26,470.5	21,888.5	17,375.8	14,227.8	12,630.3	14,866.3	20,821.5	29,488.8	29,488.8	25,015.9	
G4 Small Industrial, Monthly Demand															
Sales	705,970	535,652	334,300	635,035	305,562	516,145	246,449	334,673	371,632	396,957	392,784	274,438	274,438	5,049,597	
Customers	9	9	9	9	9	9	10	10	10	10	10	10	10	113	
Sales/Customer	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,449.1	30,449.1	44,686.7	
G4 Armed Forces, Monthly Demand															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
G4	Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Small Industrial, Annual Demand	24,257	29,123	24,344	20,093	14,221	10,089	0	0	0	0	0	7,563	129,690
	Sales	1	1	1	1	1	1	0	0	0	0	0	1	7
	Customers	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	0.0	0.0	0.0	0.0	0.0	7,563.0	18,527.1
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														
NN_NGGS	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer													
	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer													
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer													
	Air Conditioning Gas Service (Chiller-Only Serv @ Address, G2, BSC)	658	700	537	474	375	179	217	293	293	501	189	393	4,640
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	658.0	700.0	537.0	474.0	375.0	179.0	217.0	293.0	293.0	501.0	189.0	393.0	386.7
	Sales/Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customer														
NN_NGWP	Water Pumping Gas Service													
	Sales	335	422	351	400	319	316	172	59	1	1	11	94	2,481
	Customers	167.5	211.0	175.5	200.0	159.5	158.0	86.0	29.5	0.5	0.5	5.5	47.0	103.4

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Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
NN_NGEG														
	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	31	42	0	72	52	21	0	0	0	0	0	10	228
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	10.3	14.0	0.0	24.0	17.3	7.0	0.0	0.0	0.0	0.0	0.0	3.3	6.3
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	259	16,985	24,507	26,285	27,910	95,946
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	259.0	16,985.0	24,507.0	26,285.0	27,910.0	7,995.5
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGCNG														
	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	65	0	0	61	0	105	46	37	122	43	101	58	638
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	65.0	0.0	0.0	61.0	0.0	105.0	46.0	37.0	122.0	43.0	101.0	58.0	53.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGL														
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	534	534	404	521	508	570	529	513	502	553	504	485	6,167
	Customers	35	35	35	35	35	35	35	35	35	35	35	35	420
	Sales/Customer	15.3	15.3	11.5	14.9	14.5	16.3	15.1	14.7	14.3	15.8	14.4	13.9	14.7
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	31	32	27	29	30	31	29	31	28	28	29	30	365
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	31.0	32.0	27.0	29.0	30.0	31.0	29.0	31.0	28.0	28.0	29.0	30.0	29.6

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	1,037	1,069	907	972	1,004	1,004	972	1,037	940	940	972	1,004	11,858
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	972.0	1,037.0	940.0	940.0	972.0	1,004.0	988.2
<u>NN_NGOS</u>	<u>Optional Gas Service</u>													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGCCS</u>	<u>Compression Gas Service</u>													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGRNG</u>	<u>BioGas and Renewable Natural Gas Service</u>													
	BioGas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	14,764,895	17,883,205	14,318,197	12,823,493	8,886,418	5,925,295	3,861,047	2,800,811	2,623,840	2,914,906	4,322,030	8,248,222	99,372,359
	Customers	100,662	100,662	100,662	100,662	100,662	100,662	100,662	100,662	100,662	100,662	100,662	100,662	1,207,944
	Transportation													
	Transportation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	598,431	602,775	534,998	568,860	403,877	372,428	280,916	291,564	284,029	304,090	368,324	493,358	5,103,650
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military													
	Deliveries	220,133	187,222	184,822	144,460	96,500	32,322	19,327	15,590	10,772	16,569	74,995	145,068	1,147,780
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	Transportation - Industrial													
	Deliveries	890,418	951,614	1,080,430	1,609,130	1,667,713	1,279,657	585,702	1,173,132	1,301,682	1,446,868	1,496,994	957,668	14,441,008
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Transportation - Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	23,928,375
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	2,831,427	3,130,286	3,656,333	4,012,267	3,583,945	3,780,384	44,620,813
	Deliveries	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	Customers													
	TOTAL DISTRICT	18,731,178	21,531,347	18,055,777	17,103,333	13,190,678	9,615,361	6,682,474	5,931,097	6,280,173	6,927,173	7,905,975	12,028,606	143,993,172
	Sales	100,828	100,828	100,828	100,828	100,828	100,828	100,828	100,828	100,828	100,828	100,828	100,828	1,209,936
	Customers													

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	89,102	86,697	60,908	44,580	29,084	27,489	17,857	7,754	5,440	5,125	6,783	0	380,819
	Customers	807	636	549	485	452	693	671	451	357	307	243	0	5,651
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	3,892	3,805	1,352	(2,248)	(1,566)	2,043	2,979	282	(514)	(244)	(83)	0	9,698
	Customers	75	63	22	(50)	(45)	65	156	15	(58)	(36)	(10)	0	197
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales													0
	Customers													0
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales													0
	Customers													0
	<u>G1 Small Commercial</u>													
	Sales	3,452	(6,439)	(10,835)	(7,821)	(3,427)	5,160	(318)	1,055	767	1,541	1,033	0	(15,832)
	Customers	20	(16)	(39)	(34)	(24)	76	(2)	49	42	68	30	0	170
	<u>G1 Small Industrial</u>													
	Sales													0
	Customers													0
	<u>G1 Large Industrial</u>													
	Sales													0
	Customers													0
	<u>G1 Armed Forces</u>													
	Sales													0
	Customers													0
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales													0
	Customers													0
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales													0
	Customers													0
	<u>G2 Small Commercial</u>													
	Sales	(37,977)	(31,650)	(2,169)	5,966	7,214	43,475	(15,021)	5,149	4,032	4,125	(13,508)	0	(30,364)
	Customers	(17)	(12)	(1)	2	3	44	(30)	9	7	7	(20)	0	(8)

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
G2 Small Industrial	Sales													0
	Customers													0
G2 Large Industrial	Sales													0
	Customers													0
G2 Armed Forces	Sales													0
	Customers													0
<u>NN_NGG3</u>	<u>General Gas Service - G3 (<=50,000 - 180,000 therms/year)</u>													
	G3 Apartments													0
	Customers													0
G3 Master Meter Mobile Home Park	Sales													0
	Customers													0
G3 Small Commercial	Sales	9,416	14,666	13,740	10,219	8,155	6,233	(20,593)	3,581	2,445	3,190	(4,057)	0	46,995
	Customers	1	1	1	1	1	1	(7)	0	0	0	(1)	0	(2)
G3 Small Industrial	Sales													0
	Customers													0
G3 Large Industrial	Sales													0
	Customers													0
G3 Armed Forces	Sales													0
	Customers													0
<u>NN_NGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Large Commercial, Monthly Demand													0
	Customers													0
G4 Small Industrial, Monthly Demand	Sales													0
	Customers													0
G4 Armed Forces, Monthly Demand	Sales													0
	Customers													0

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	G4 Large Commercial, Annual Demand													0
	Sales													0
	Customers													0
	G4 Small Industrial, Annual Demand													0
	Sales													0
	Customers													0
	G4 Armed Forces, Annual Demand													0
	Sales													0
	Customers													0
<u>NN_NGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>													0
	G5 Large Commercial, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													0
	Sales													0
	Customers													0
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>													0
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													0
	Sales													0
	Customers													0
	Air Conditioning Gas Service, (Chiller-Only) Serv @ Address, G2, BSC)													0
	Sales													0
	Customers													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													0
	Sales													0
	Customers													0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													0
	Sales													0
	Customers													0
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u>													0
	Sales													0
	Customers													0

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGEG</u>	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G1													0
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G2													0
	Sales													0
	Customers													0
	Small Electric Generation - Commercial Cogeneration, G3													0
Sales													0	
Customers													0	
<u>NN_NGCNG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													0
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential													0
	Sales													0
	Customers													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													0
	Sales													0
	Customers													0
<u>NN_NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													0
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													0
	Sales													0
	Customers													0
Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													0	
Sales													0	
Customers													0	

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales													0
	Customers													0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales													0
	Customers													0
<u>NN_NGOS</u>	<u>Optional Gas Service</u>													
	Optional, Large Commercial													
	Sales													0
	Customers													0
<u>NN_NGAS</u>	<u>Alternative Sales Service</u>													
	Alternative Sales Service, Large Commercial													
	Sales													0
	Customers													0
<u>NN_NGCGS</u>	<u>Compression Gas Service</u>													
	Compression, Large Commercial													
	Sales													0
	Customers													0
<u>NN_NGRNG</u>	<u>Biogas and Renewable Natural Gas Service</u>													
	Biogas and Renewable, Large Commercial													
	Sales													0
	Customers													0
	TOTAL SALES SERVICE													
	Sales	67,885	67,079	62,996	50,696	39,460	84,400	(15,096)	17,821	12,170	13,737	(9,832)	0	397,316
	Customers	886	672	532	404	387	879	788	524	348	346	242	0	6,008
	Transportation													
	Transportation - Residential													
	Deliveries													0
	Customers													0
	Transportation - Master Metered													
	Deliveries													0
	Customers													0
	Transportation - Commercial													
	Deliveries													0
	Customers													0
	Transportation - Military													
	Deliveries													0
	Customers													0

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	Transportation - Industrial Deliveries Customers													0
	Transportation - Cogeneration Deliveries Customers													0
	Transportation - Irrigation Deliveries Customers													0
	Transportation - Water Pumping Deliveries Customers													0
	Transportation - Compressed Natural Gas Deliveries Customers													0
	Transportation - Essential Agriculture Deliveries Customers													0
	Transportation - Electric Generation Deliveries Customers													0
	Transportation - Core Aggregation Agency Deliveries Customers													0
	Transportation - Negotiated Industrial Deliveries Customers													0
	Transportation - Negotiated Essential Agriculture Deliveries Customers													0
	Transportation - Negotiated Compressed Natural Gas Deliveries Customers													0
	Transportation - Negotiated Electric Generation Deliveries Customers													0
	Transportation - Negotiated Sales Deliveries Customers													0
	Transportation - Negotiated Cogeneration Deliveries Customers													0
	Transportation - Negotiated Commercial Deliveries Customers													0
	TOTAL TRANSPORTATION													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT													
	Sales	67,885	67,079	62,996	50,696	39,460	84,400	(15,096)	17,821	12,170	13,737	(9,832)	0	391,316
	Customers	886	672	532	404	387	879	788	524	348	346	242	0	6,008

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	8,432,473	10,569,284	8,462,970	7,325,278	5,154,244	3,084,311	2,111,323	1,300,740	1,159,554	1,273,758	2,087,750	4,675,559	55,637,244
	Customers	74,455	74,626	74,713	74,777	74,810	74,569	74,591	74,811	74,905	74,955	75,019	75,262	897,493
	Sales/Customer	113.3	141.6	113.3	98.0	68.9	41.4	28.3	17.4	15.5	17.0	27.8	62.1	62.0
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	961,062	1,216,308	984,881	908,112	675,345	426,407	303,015	195,415	180,351	186,162	263,916	515,603	6,816,577
	Customers	16,585	16,597	16,638	16,710	16,705	16,595	16,504	16,645	16,718	16,696	16,670	16,660	199,723
	Sales/Customer	57.9	73.3	59.2	54.3	40.4	25.7	18.4	11.7	10.8	11.2	15.8	30.9	34.1
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	298	360	291	264	176	89	80	74	21	16	43	179	1,891
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	99.3	120.0	97.0	88.0	58.7	29.7	26.7	24.7	7.0	5.3	14.3	59.7	52.5
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	9,754	11,549	9,411	8,864	6,921	4,611	3,354	2,793	2,482	2,431	3,253	5,413	70,836
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	390.2	462.0	376.4	354.6	276.8	184.4	134.2	111.7	99.3	97.2	130.1	216.5	236.1
	<u>G1 Small Commercial</u>													
	Sales	1,865,242	2,311,145	1,875,887	1,563,252	986,909	538,514	292,890	197,831	187,212	207,799	362,361	957,141	11,348,183
	Customers	7,771	7,807	7,830	7,825	7,815	7,715	7,793	7,742	7,749	7,723	7,761	7,791	93,322
	Sales/Customer	240.0	296.0	239.6	199.8	126.5	69.8	37.6	25.6	24.2	26.9	46.7	122.9	121.6
	<u>G1 Small Industrial</u>													
	Sales	15,867	15,795	9,577	6,565	3,228	4,290	2,961	3,237	3,766	3,632	3,649	9,181	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	881.5	877.5	532.1	364.7	179.3	238.3	164.5	179.8	209.2	201.8	202.7	510.1	378.5
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	1,412	1,944	1,612	1,176	527	217	124	98	58	52	164	597	7,981
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	706.0	972.0	806.0	588.0	263.5	108.5	62.0	49.0	29.0	26.0	82.0	298.5	332.5
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	11,085	13,112	10,950	10,498	8,394	6,427	4,455	3,659	3,654	3,243	3,895	6,474	85,846
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	1,231.7	1,456.9	1,216.7	1,166.4	932.7	714.1	495.0	406.6	406.0	360.3	432.8	719.3	794.9
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	1,673,735	2,027,963	1,640,729	1,440,828	1,083,668	675,260	425,987	315,061	290,251	314,582	511,660	954,123	11,353,857
	Customers	752	747	736	732	732	691	765	726	728	728	755	735	8,828
	Sales/Customer	2,225.7	2,714.8	2,229.3	1,965.7	1,480.4	977.2	556.8	434.0	398.7	432.1	677.7	1,298.1	1,286.1

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G2	Small Industrial	84,856	90,804	85,793	85,036	61,724	45,947	36,681	31,593	29,787	43,665	60,105	68,729	724,720	
	Sales	30	30	30	30	30	30	30	30	30	30	30	30	360	
	Customers	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,013.1	
	G2 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Customers	8,460	11,588	9,483	7,934	5,166	2,880	2,511	1,344	878	1,132	2,526	5,370	59,272	
	G2 Armed Forces	4	4	4	4	4	4	4	4	4	4	4	4	4	
	Sales	2,115.0	2,897.0	2,370.8	1,983.5	1,291.5	720.0	627.8	336.0	219.5	283.0	631.5	1,342.5	1,234.8	
	Sales/Customers	General Gas Service - G3 (50,000 - 180,000 therms/year)													
	G3	Apartment	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customers		G3 Master Meter Mobile Home Park													
Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customers		G3 Small Commercial													
Sales		494,732	571,136	450,461	429,738	363,282	252,027	172,477	150,596	140,591	149,153	206,552	311,054	3,691,799	
Customers		42	42	42	42	42	42	50	43	43	43	44	44	43	
Sales/Customers		11,779.3	13,598.5	10,725.3	10,231.9	8,649.6	6,000.6	3,449.5	3,502.2	3,269.5	3,468.7	4,694.4	7,233.8	7,127.0	
G3	Small Industrial	253,318	256,879	209,130	203,540	67,421	183,901	202,368	186,736	171,833	232,916	321,827	308,859	2,598,728	
	Sales	21	21	21	21	21	21	21	21	21	21	21	21	252	
	Customers	12,062.8	12,232.3	9,958.6	9,692.4	3,210.5	8,757.2	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	10,312.4	
	Sales/Customers	G3 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customers	G3 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customers	General Gas Service - G4 (>180,000 therms/year)													
G4	Large Commercial, Monthly Demand	151,788	150,685	143,156	124,055	105,882	87,554	69,503	56,911	50,521	59,465	83,286	117,955	1,200,761	
	Sales	4	4	4	4	4	4	4	4	4	4	4	4	48	
	Customers	37,947.0	37,671.3	35,789.0	31,013.8	26,470.5	21,888.5	17,375.8	14,227.8	12,630.3	14,866.3	20,821.5	29,488.8	25,015.9	
	Sales/Customers	G4 Small Industrial, Monthly Demand													
	Sales	705,970	535,652	334,300	695,035	305,562	516,145	246,449	334,673	371,632	396,957	392,784	274,438	5,049,597	
	Customers	9	9	9	9	9	9	10	10	10	10	10	10	113	
	Sales/Customers	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,493.1	44,686.7	
	Sales/Customers	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales/Customers	General Gas Service - G4 (>180,000 therms/year)														

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G4	Large Commercial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Small Industrial, Annual Demand													
	Sales	24,257	29,123	24,344	20,093	14,221	10,089	0	0	0	0	0	7,563	129,690
	Customers	1	1	1	1	1	1	0	0	0	0	0	1	7
	Sales/Customer	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	0.0	0.0	0.0	0.0	0.0	7,563.0	18,527.1
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
NN_NG65	General Gas Service - G5 (Winter Peak < 15% Annual Usage)													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
NN_NGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	658	700	537	474	375	179	217	293	293	501	124	189	4,640
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	658.0	700.0	537.0	474.0	375.0	179.0	217.0	293.0	293.0	501.0	124.0	189.0	386.7
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
NN_NGWP	Water Pumping Gas Service													
	Sales	335	422	351	400	319	316	172	59	1	1	11	94	2,481
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Sales/Customer	167.5	211.0	175.5	200.0	159.5	158.0	86.0	29.5	29.5	0.5	0.5	5.5	47.0	103.4

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<u>NN_NGEG</u>	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	31	42	0	72	52	21	0	0	0	0	0	0	228
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	10.3	14.0	0.0	24.0	17.3	7.0	0.0	0.0	0.0	0.0	0.0	0.0	3.3
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	259	16,985	24,507	26,285	27,910	95,946
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	259.0	16,985.0	24,507.0	26,285.0	27,910.0	7,995.5
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGCNG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	65	0	0	61	0	105	46	37	122	43	101	58	638
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	65.0	0.0	0.0	61.0	0.0	105.0	46.0	37.0	122.0	43.0	101.0	58.0	53.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	544	534	404	521	508	570	529	513	502	553	504	485	6,167
	Customers	35	35	35	35	35	35	35	35	35	35	35	35	420
	Sales/Customer	15.5	15.3	11.5	14.9	14.5	16.3	15.1	14.7	14.3	15.8	14.4	13.9	14.7
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	31	32	27	29	30	31	29	31	28	28	29	30	355
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
Sales/Customer	31.0	32.0	27.0	29.0	30.0	31.0	29.0	31.0	28.0	28.0	29.0	30.0	29.6	

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	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day	1,037	1,069	907	972	1,004	1,004	972	1,037	940	940	972	1,004	11,858
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	972.0	1,037.0	940.0	940.0	972.0	1,004.0	988.2
NN_NGOS	Optional Gas Service													
	Optional, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NCGGS	Compression Gas Service													
	Compression, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	14,697,010	17,816,126	14,255,201	12,772,797	8,846,958	5,840,895	3,876,143	2,782,990	2,611,670	2,901,169	4,331,862	8,248,222	98,981,043
	Customers	99,776	99,990	100,130	100,258	100,275	99,783	99,874	100,138	100,314	100,316	100,420	100,662	1,201,936
	Transportation													
	Transportation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	598,431	602,775	534,998	568,860	403,877	372,428	280,916	291,564	284,029	304,090	368,324	493,358	5,103,650
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Transportation - Military													
	Deliveries	220,133	187,222	184,822	144,460	96,500	32,322	19,327	15,590	10,772	16,569	74,995	145,068	1,147,780
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500

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

Rate Schedule	Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	TOTAL
	Transportation - Industrial Deliveries	890,418	951,614	1,080,430	1,609,130	1,667,713	1,279,657	585,702	1,173,132	1,301,682	1,446,868	1,496,994	957,868	14,441,008
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Transportation - Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial Deliveries	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	23,928,375
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	2,831,427	3,130,286	3,656,333	4,012,267	3,583,945	3,780,384	44,620,813
	Deliveries	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	Customers													
	TOTAL DISTRICT	18,663,293	21,464,268	17,992,781	17,052,637	13,151,218	9,530,961	6,707,570	5,913,276	6,268,003	6,913,436	7,915,807	12,028,806	143,601,856
	Sales	99,942	100,156	100,296	100,424	100,441	99,949	100,040	100,304	100,480	100,482	100,586	100,828	1,203,928
	Customers													

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGR5</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,106,856	1,295,384	1,153,413	1,266,376	2,074,670	4,631,911	8,444,632	10,560,262	8,446,840	7,304,149	5,137,674	3,084,311	55,506,478
	Customers	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	74,569	894,828
	Sales/Customer	28.3	17.4	15.5	17.0	27.8	62.1	113.2	141.6	113.3	98.0	68.9	41.4	62.0
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	303,656	194,418	178,642	184,809	262,578	513,428	960,700	1,214,948	981,740	901,679	670,599	426,407	6,793,604
	Customers	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	16,595	199,140
	Sales/Customer	18.3	11.7	10.8	11.1	15.8	30.9	57.9	73.2	59.2	54.3	40.4	25.7	34.1
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	80	74	21	16	43	179	298	360	291	264	176	89	1,891
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	26.7	24.7	7.0	5.3	14.3	59.7	99.3	120.0	97.0	88.0	58.7	29.7	52.5
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7.200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	3,354	2,793	2,482	2,431	3,253	5,413	9,754	11,549	9,411	8,864	6,921	4,611	70,836
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	134.2	111.7	99.3	97.2	130.1	216.5	390.2	462.0	376.4	354.6	276.8	184.4	236.1
	<u>G1 Small Commercial</u>													
	Sales	289,391	196,889	186,258	207,189	359,514	946,704	1,850,915	2,282,870	1,847,383	1,540,690	976,140	538,514	11,222,457
	Customers	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	7,715	92,580
	Sales/Customer	37.5	25.5	24.1	26.9	46.6	122.7	239.9	295.9	239.5	199.7	126.5	69.8	121.2
	<u>G1 Small Industrial</u>													
	Sales	2,961	3,237	3,766	3,632	3,649	9,181	15,867	15,795	9,577	6,565	3,228	4,290	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	164.5	179.8	209.2	201.8	202.7	510.1	881.5	877.5	532.1	364.7	179.3	238.3	378.5
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	124	98	58	52	164	597	1,412	1,944	1,612	1,176	527	217	7,981
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	62.0	49.0	29.0	26.0	82.0	298.5	706.0	972.0	806.0	588.0	263.5	108.5	332.5
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7.201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	4,455	3,659	3,654	3,243	3,895	6,474	11,085	13,112	10,950	10,498	8,394	6,427	85,846
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	495.0	406.6	406.0	360.3	432.8	719.3	1,231.7	1,456.9	1,216.7	1,166.4	932.7	714.1	794.9
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	384,987	300,310	275,701	299,655	468,767	896,554	1,536,249	1,875,159	1,539,839	1,359,690	1,024,821	675,260	10,636,992
	Customers	691	691	691	691	691	691	691	691	691	691	691	691	8,292
	Sales/Customer	557.1	434.6	399.0	433.7	678.4	1,297.5	2,223.2	2,713.7	2,228.4	1,967.7	1,483.1	977.2	1,282.8
	<u>G2 Small Industrial</u>													
	Sales	36,681	31,593	29,787	43,665	60,105	68,729	84,856	90,804	85,793	85,036	61,724	45,947	724,720
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	2,013.1
	<u>G2 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Armed Forces</u>													
	Sales	2,511	1,344	878	1,132	2,526	5,370	8,460	11,568	9,483	7,934	5,166	2,880	59,272
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	627.8	336.0	219.5	283.0	631.5	1,342.5	2,115.0	2,897.0	2,370.8	1,983.5	1,291.5	720.0	1,234.8

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
NN_NGG3														
General Gas Service - G3 (50,000 - 180,000 therms/year)														
G3 Apartments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3 Master Meter Mobile Home Park														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3 Small Commercial														
	Sales	144,881	147,094	137,321	145,684	197,163	303,820	494,732	571,136	450,461	429,738	363,282	252,027	3,637,339
	Customers	42	42	42	42	42	42	42	42	42	42	42	42	504
	Sales/Customer	3,449.5	3,502.2	3,269.5	3,468.7	4,694.4	7,233.8	11,779.3	13,598.5	10,725.3	10,231.9	8,649.6	6,000.6	7,216.9
G3 Small Industrial														
	Sales	202,368	186,736	171,833	232,916	321,827	308,859	253,318	256,879	209,130	203,540	67,421	183,901	2,598,728
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	12,062.8	12,232.3	9,958.6	9,692.4	3,210.5	8,757.2	10,312.4
G3 Large Industrial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3 Armed Forces														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG4														
General Gas Service - G4 (>180,000 therms/year)														
G4 Large Commercial, Monthly Demand														
	Sales	69,503	56,911	50,521	59,465	83,286	117,955	151,788	150,885	143,156	124,055	105,882	87,554	1,200,761
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	17,375.8	14,227.8	12,630.3	14,866.3	20,821.5	29,488.8	37,947.0	37,671.3	35,789.0	31,013.8	26,470.5	21,888.5	25,015.9
G4 Small Industrial, Monthly Demand														
	Sales	246,449	334,673	371,632	396,957	392,784	274,438	705,970	535,652	334,300	635,035	305,562	516,145	5,049,597
	Customers	10	10	10	10	10	9	9	9	9	9	9	9	113
	Sales/Customer	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,493.1	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	44,686.7
G4 Armed Forces, Monthly Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4 Large Commercial, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4 Small Industrial, Annual Demand														
	Sales	0	0	0	0	0	7,563	24,257	29,123	24,344	20,093	14,221	10,089	129,690
	Customers	0	0	0	0	0	1	1	1	1	1	1	1	7
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	7,563.0	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	18,527.1
G4 Armed Forces, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NN_NGG5														
General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5 Armed Forces, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

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

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>Transportation</u>														
Transportation - Residential Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial Deliveries		280,916	291,564	284,029	304,090	368,324	493,358	598,431	602,775	534,998	568,860	403,877	372,428	5,103,650
Customers		29	29	29	29	29	29	29	29	29	29	29	29	348
Transportation - Military Deliveries		19,327	15,590	10,772	16,569	74,995	145,068	220,133	187,222	184,822	144,460	96,500	32,322	1,147,780
Customers		125	125	125	125	125	125	125	125	125	125	125	125	1,500
Transportation - Industrial Deliveries		585,702	1,173,132	1,301,682	1,446,868	1,496,994	957,668	890,418	951,614	1,080,430	1,609,130	1,667,713	1,279,657	14,441,008
Customers		9	9	9	9	9	9	9	9	9	9	9	9	108
Transportation - Cogeneration Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial Deliveries		1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	23,928,375
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Essential Agriculture Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Compressed Natural Gas Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Electric Generation Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Sales Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Cogeneration Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Commercial Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSPORTATION		2,831,427	3,130,286	3,656,333	4,012,267	3,583,945	3,780,384	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	44,620,813
Deliveries		166	166	166	166	166	166	166	166	166	166	166	166	1,992
Customers														
TOTAL DISTRICT		6,631,649	5,887,728	6,241,379	6,885,685	7,846,260	11,907,543	18,523,277	21,272,807	17,844,116	16,921,375	13,058,286	9,530,961	142,551,066
Sales		99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	99,949	1,199,388
Customers														

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	18,857	11,509	10,144	9,255	13,080	18,724	12,159	(9,022)	(16,130)	(21,129)	(16,570)	0	30,877
	Customers	802	728	716	593	490	311	114	(57)	(144)	(208)	(241)	0	3,104
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	2,440	2,302	2,034	2,070	2,493	3,458	(362)	(1,360)	(3,141)	(6,433)	(4,746)	0	(1,245)
	Customers	189	231	224	206	167	117	10	(2)	(43)	(115)	(110)	0	874
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales													0
	Customers													0
<u>NN_NGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>													
	G1 Apartments													0
	Sales													0
	Customers													0
G1 Small Commercial	Sales	5,671	4,399	4,047	3,557	4,623	(977)	(14,327)	(28,275)	(28,504)	(22,562)	(12,769)	0	(85,087)
	Customers	166	182	173	148	114	1	(56)	(92)	(115)	(110)	(100)	0	311
G1 Small Industrial	Sales													0
	Customers													0
G1 Large Industrial	Sales													0
	Customers													0
G1 Armed Forces	Sales													0
	Customers													0
<u>NN_NGG2</u>	<u>General Gas Service - G2 (> 7,201 - 50,000 therms/year)</u>													
	G2 Apartments													0
	Sales													0
	Customers													0
G2 Master Meter Mobile Home Park	Sales													0
	Customers													0
G2 Small Commercial	Sales	(64,387)	(47,733)	(37,276)	(33,951)	(46,281)	(83,532)	(137,466)	(152,804)	(100,890)	(81,138)	(58,847)	0	(844,325)
	Customers	(116)	(111)	(94)	(81)	(69)	(64)	(61)	(56)	(45)	(42)	(41)	0	(780)
G2 Small Industrial	Sales													0
	Customers													0
G2 Large Industrial	Sales													0
	Customers													0
G2 Armed Forces	Sales													0
	Customers													0

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

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

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

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation	Transportation - Residential Deliveries Customers													0
	Transportation - Master Metered Deliveries Customers													0
	Transportation - Commercial Deliveries Customers													0
	Transportation - Military Deliveries Customers													0
	Transportation - Industrial Deliveries Customers													0
	Transportation - Cogeneration Deliveries Customers													0
	Transportation - Irrigation Deliveries Customers													0
	Transportation - Water Pumping Deliveries Customers													0
	Transportation - Compressed Natural Gas Deliveries Customers													0
	Transportation - Essential Agriculture Deliveries Customers													0
	Transportation - Electric Generation Deliveries Customers													0
	Transportation - Core Aggregation Agency Deliveries Customers													0
	Transportation - Negotiated Industrial Deliveries Customers													0
	Transportation - Negotiated Essential Agriculture Deliveries Customers													0
	Transportation - Negotiated Compressed Natural Gas Deliveries Customers													0
	Transportation - Negotiated Electric Generation Deliveries Customers													0
	Transportation - Negotiated Sales Deliveries Customers													0
	Transportation - Negotiated Cogeneration Deliveries Customers													0
	Transportation - Negotiated Commercial Deliveries Customers													0
	TOTAL TRANSPORTATION Deliveries Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT Sales Customers	(37,419) 1,041	(29,523) 1,030	(21,051) 1,019	(19,039) 866	(26,085) 702	(62,327) 365	(140,016) 7	(191,461) (207)	(148,665) (347)	(131,262) (475)	(92,932) (492)	0	(895,780) 3,509

SOUTHWEST GAS CORPORATION
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WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,087,999	1,283,875	1,143,269	1,257,121	2,061,590	4,613,187	8,432,473	10,569,284	8,462,970	7,325,278	5,154,244	3,084,311	55,475,601
	Customers	73,767	73,841	73,853	73,976	74,079	74,258	74,455	74,626	74,713	74,777	74,810	74,569	891,724
	Sales/Customer	28.3	17.4	15.5	17.0	27.8	62.1	113.3	141.6	113.3	98.0	68.9	41.4	62.2
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	301,216	192,116	176,608	182,739	260,085	509,970	961,062	1,216,308	984,881	908,112	675,345	426,407	6,794,849
	Customers	16,406	16,364	16,371	16,389	16,428	16,478	16,597	16,638	16,710	16,705	16,705	16,595	198,266
	Sales/Customer	18.4	11.7	10.8	11.2	15.8	30.9	57.9	73.3	59.2	54.3	40.4	25.7	34.3
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	80	74	21	16	43	179	298	360	291	264	176	89	1,891
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	26.7	24.7	7.0	5.3	14.3	59.7	99.3	120.0	97.0	88.0	58.7	29.7	52.5
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	3,354	2,793	2,482	2,431	3,253	5,413	9,754	11,549	9,411	8,864	6,921	4,611	70,836
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	134.2	111.7	99.3	97.2	130.1	216.5	390.2	462.0	376.4	354.6	276.8	184.4	236.1
	<u>G1 Small Commercial</u>													
	Sales	283,720	192,490	182,211	203,602	354,891	947,681	1,865,242	2,311,145	1,875,887	1,563,252	988,909	538,514	11,307,544
	Customers	7,549	7,533	7,542	7,567	7,601	7,714	7,771	7,807	7,830	7,825	7,815	7,715	92,269
	Sales/Customer	37.6	25.6	24.2	26.9	46.7	122.9	240.0	296.0	239.6	199.8	126.5	69.8	122.5
	<u>G1 Small Industrial</u>													
	Sales	2,961	3,237	3,766	3,632	3,649	9,181	15,867	15,795	9,577	6,565	3,228	4,290	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	164.5	179.8	209.2	201.8	202.7	510.1	881.5	877.5	532.1	364.7	179.3	238.3	378.5
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	124	98	58	52	164	597	1,412	1,944	1,612	1,176	527	217	7,981
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	62.0	49.0	29.0	26.0	82.0	298.5	706.0	972.0	806.0	588.0	263.5	108.5	332.5
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	4,455	3,659	3,654	3,243	3,895	6,474	11,085	13,112	10,950	10,498	8,394	6,427	85,846
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	495.0	406.6	406.0	360.3	432.8	719.3	1,231.7	1,456.9	1,216.7	1,166.4	932.7	714.1	794.9
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	449,374	348,043	312,977	333,606	515,048	980,086	1,673,735	2,027,963	1,640,729	1,440,828	1,083,668	675,260	11,481,317
	Customers	807	802	785	772	760	755	752	747	736	733	732	691	9,072
	Sales/Customer	556.8	434.0	398.7	432.1	677.7	1,298.1	2,225.7	2,714.8	2,229.3	1,965.7	1,480.4	977.2	1,265.6
	<u>G2 Small Industrial</u>													
	Sales	36,681	31,593	29,787	43,665	60,105	68,729	84,856	90,804	85,793	85,036	61,724	45,947	724,720
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	2,013.1
	<u>G2 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Armed Forces</u>													
	Sales	2,511	1,344	878	1,132	2,526	5,370	8,460	11,588	9,483	7,934	5,166	2,880	59,272
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	627.8	336.0	219.5	283.0	631.5	1,342.5	2,115.0	2,897.0	2,370.8	1,983.5	1,291.5	720.0	1,234.8

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL	
<u>NN_NGG3</u>	General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Master Meter Mobile Home Park														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial														
	Sales	144,881	147,094	137,321	145,684	197,163	303,820	494,732	494,732	571,136	450,461	429,738	363,282	252,027	3,637,339
	Customers	42	42	42	42	42	42	42	42	42	42	42	42	42	504
	Sales/Customer	3,449.5	3,502.2	3,269.5	3,468.7	4,694.4	7,233.8	11,779.3	13,598.5	10,725.3	10,231.9	8,649.6	6,000.6	4,216.9	7,216.9
	G3 Small Industrial														
	Sales	202,368	186,736	171,833	232,916	321,827	308,859	253,318	256,879	209,130	203,540	67,421	183,901	2,598,728	
	Customers	21	21	21	21	21	21	21	21	21	21	21	21	21	252
	Sales/Customer	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	12,062.8	12,232.3	9,958.6	9,692.4	3,210.5	8,757.2	10,312.4	
G3 Large Industrial															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G3 Armed Forces															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGG4</u>	General Gas Service - G4 (>180,000 therms/year)														
	G4 Large Commercial, Monthly Demand														
	Sales	69,503	56,911	50,521	59,465	83,286	117,955	151,788	151,788	150,685	143,156	124,055	105,882	87,554	1,200,761
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	17,375.8	14,227.8	12,630.3	14,866.3	20,821.5	29,488.8	37,947.0	37,671.3	35,789.0	31,013.8	26,470.5	21,888.5	25,015.9	
	G4 Small Industrial, Monthly Demand														
	Sales	246,449	334,673	371,632	396,957	392,784	274,438	705,970	705,970	535,652	334,300	635,035	305,562	516,145	5,049,597
	Customers	10	10	10	10	10	9	9	9	9	9	9	9	9	113
	Sales/Customer	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,493.1	78,441.1	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	44,686.7
	G4 Armed Forces, Monthly Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4 Small Industrial, Annual Demand															
Sales	0	0	0	0	0	0	7,563	24,257	29,123	24,344	20,093	14,221	10,089	129,690	
Customers	0	0	0	0	0	0	1	1	1	1	1	1	1	7	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	7,563.0	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	18,527.1	
G4 Armed Forces, Annual Demand															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
	G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	280,916	291,564	284,029	304,090	363,324	493,358	598,431	602,775	534,998	568,860	403,877	372,428	5,103,650
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
Transportation - Military	Deliveries	19,327	15,590	10,772	16,569	74,995	145,068	220,133	187,222	184,822	144,460	96,500	32,322	1,147,780
	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Transportation - Industrial	Deliveries	585,702	1,173,132	1,301,682	1,446,868	1,496,994	957,668	890,418	951,614	1,080,430	1,609,130	1,667,713	1,279,657	14,441,008
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial	Deliveries	1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	23,928,375
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Compressed Natural Gas	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Electric Generation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Sales	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Commercial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSPORTATION		2,831,427	3,130,286	3,656,333	4,012,267	3,583,945	3,780,384	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	44,620,813
	Deliveries	166	166	166	166	166	166	166	166	166	166	166	166	1,992
	Customers													
TOTAL DISTRICT		6,669,068	5,917,251	6,262,430	6,904,724	7,872,345	11,969,870	18,663,293	21,464,268	17,992,781	17,052,637	13,151,218	9,530,961	143,450,846
	Sales	98,908	98,919	98,930	99,083	99,247	99,584	99,942	100,156	100,296	100,424	100,441	99,949	1,195,879
	Customers													

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u> Thems	44,611	(111,876)	29,677	61,024	481,546	122,702	(188,126)	806,139	(4,391)	(527,036)	(143,697)	(148,170)	422,403
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u> Thems	(902)	(23,734)	9,222	13,465	46,709	7,831	(26,211)	71,619	(6,837)	(66,320)	(16,246)	(25,039)	(16,443)
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u> Thems	3	(9)	(39)	(27)	0	5	(3)	39	5	(10)	(2)	(2)	(40)
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u> G1 Apartments Thems	(25)	(143)	0	37	453	69	(195)	474	(210)	(571)	(77)	(228)	(416)
	G1 Small Commercial Thems	7,665	(14,137)	1,368	6,776	82,439	24,318	(46,466)	183,566	18,962	(103,872)	(34,240)	(25,985)	100,414
	G1 Small Industrial Thems	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial Thems	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces Thems	(3)	0	0	1	93	26	(95)	147	14	(141)	(51)	(12)	(21)
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u> G2 Apartments Thems	(28)	(134)	0	0	372	53	(182)	501	(159)	(550)	(60)	(239)	(426)
	G2 Master Meter Mobile Home Park Thems	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial Thems	10,752	(19,243)	2,433	8,745	95,009	21,829	(38,977)	143,308	15,043	(87,454)	(31,275)	(15,444)	104,726
	G2 Small Industrial Thems	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Large Industrial Thems	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Armed Forces Thems	100	(15)	0	65	708	175	(79)	1,136	150	(300)	(70)	(119)	1,751

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

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

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

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

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

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

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

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

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,043,388	1,395,751	1,113,592	1,196,097	1,580,044	4,490,485	8,620,599	9,763,145	8,467,361	7,852,314	5,297,941	3,232,481	55,053,198
	Customers	73,767	73,841	73,853	73,976	74,079	74,258	74,455	74,626	74,713	74,777	74,810	74,569	891,724
	Sales/Customer	27.7	18.9	15.1	16.2	21.3	60.5	115.8	130.8	113.3	105.0	70.8	43.3	61.7
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	302,118	215,850	167,386	189,274	213,376	502,139	987,273	1,144,689	991,718	974,432	691,591	451,446	6,811,292
	Customers	16,406	16,364	16,371	16,389	16,428	16,478	16,585	16,597	16,638	16,710	16,705	16,595	198,266
	Sales/Customer	18.4	13.2	10.2	10.3	13.0	30.5	59.5	69.0	59.6	58.3	41.4	27.2	34.4
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	77	83	60	43	43	174	301	321	286	274	178	91	1,931
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	25.7	27.7	20.0	14.3	14.3	58.0	100.3	107.0	95.3	91.3	59.3	30.3	53.6
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	3,379	2,936	2,482	2,384	2,800	5,344	9,949	11,075	9,621	9,435	6,998	4,839	71,252
	Customers	25	25	25	25	25	25	25	25	25	25	25	25	300
	Sales/Customer	135.2	117.4	99.3	95.8	112.0	213.8	398.0	443.0	384.8	377.4	279.9	193.6	237.5
	<u>G1 Small Commercial</u>													
	Sales	276,055	206,627	180,843	196,826	272,452	923,363	1,911,708	2,127,559	1,856,925	1,667,124	1,023,149	564,499	11,207,130
	Customers	7,549	7,533	7,542	7,567	7,601	7,714	7,771	7,807	7,830	7,825	7,815	7,715	92,269
	Sales/Customer	36.6	27.4	24.0	26.0	36.8	119.7	246.0	272.5	237.2	213.1	130.9	73.2	121.5
	<u>G1 Small Industrial</u>													
	Sales	2,961	3,237	3,766	3,632	3,649	9,181	15,867	15,795	9,577	6,565	3,228	4,290	81,748
	Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
	Sales/Customer	164.5	179.8	209.2	201.8	202.7	510.1	881.5	877.5	532.1	364.7	179.3	238.3	378.5
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	127	98	58	51	71	571	1,507	1,797	1,598	1,317	578	229	8,002
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	63.5	49.0	29.0	25.5	35.5	285.5	753.5	898.5	799.0	658.5	289.0	114.5	333.4
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	4,483	3,793	3,654	3,243	3,523	6,421	11,267	12,611	11,109	11,048	8,454	6,666	86,272
	Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
	Sales/Customer	498.1	421.4	406.0	360.3	391.4	713.4	1,251.9	1,401.2	1,234.3	1,227.6	939.3	740.7	798.8
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	438,622	367,286	310,544	324,861	420,039	958,257	1,712,712	1,884,655	1,625,686	1,528,282	1,114,943	690,704	11,376,591
	Customers	807	802	785	772	760	755	752	747	736	733	732	691	9,072
	Sales/Customer	543.5	458.0	395.6	420.8	552.7	1,269.2	2,277.5	2,523.0	2,208.8	2,085.0	1,523.1	999.6	1,254.0
	<u>G2 Small Industrial</u>													
	Sales	36,681	31,593	29,787	43,665	60,105	68,729	84,856	90,804	85,793	85,036	61,724	45,947	724,720
	Customers	30	30	30	30	30	30	30	30	30	30	30	30	360
	Sales/Customer	1,222.7	1,053.1	992.9	1,455.5	2,003.5	2,291.0	2,828.5	3,026.8	2,859.8	2,834.5	2,057.5	1,531.6	2,013.1
	<u>G2 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Armed Forces</u>													
	Sales	2,411	1,359	878	1,067	1,818	5,195	8,539	10,452	9,333	8,234	5,236	2,999	57,521
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	602.8	339.8	219.5	266.8	454.5	1,298.8	2,134.8	2,613.0	2,333.3	2,058.5	1,309.0	749.8	1,198.4

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<u>NN_NGG3</u>	General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Master Meter Mobile Home Park														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial														
	Sales	141,362	151,163	137,321	143,281	174,742	298,175	503,742	533,866	457,400	452,060	457,400	371,231	258,072	3,622,415
	Customers	42	42	42	42	42	42	42	42	42	42	42	42	42	504
	Sales/Customer	3,365.8	3,599.1	3,269.5	3,411.5	4,160.5	7,089.4	11,993.9	12,711.1	10,763.3	10,890.5	8,838.8	6,144.6	4,211.2	7,187.3
	G3 Small Industrial														
	Sales	202,368	186,736	171,833	232,916	321,827	308,859	253,318	256,879	209,130	203,540	67,421	183,901	183,901	2,598,728
Customers	21	21	21	21	21	21	21	21	21	21	21	21	21	252	
Sales/Customer	9,636.6	8,892.2	8,182.5	11,091.2	15,325.1	14,707.6	12,062.8	12,232.3	9,958.6	9,692.4	3,210.5	8,757.2	8,757.2	10,312.4	
G3 Large Industrial															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G3 Armed Forces															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGG4</u>	General Gas Service - G4 (>180,000 therms/year)														
	G4 Large Commercial, Monthly Demand														
	Sales	68,584	58,495	50,521	59,423	72,491	115,449	154,974	141,696	143,444	130,512	108,136	89,262	89,262	1,192,987
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	4	48
	Sales/Customer	17,146.0	14,623.8	12,630.3	14,855.8	18,122.8	28,862.3	38,743.5	35,424.0	35,861.0	32,628.0	27,034.0	22,315.5	22,315.5	24,853.9
	G4 Small Industrial, Monthly Demand														
	Sales	246,449	334,673	371,632	396,957	392,784	274,438	705,970	535,652	334,300	635,035	305,562	516,145	516,145	5,049,597
	Customers	10	10	10	10	10	9	9	9	9	9	9	9	9	113
	Sales/Customer	24,644.9	33,467.3	37,163.2	39,695.7	39,278.4	30,493.1	78,441.1	59,516.9	37,144.4	70,559.4	33,951.3	57,349.4	57,349.4	44,686.7
	G4 Armed Forces, Monthly Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, Annual Demand														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G4 Small Industrial, Annual Demand															
Sales	0	0	0	0	0	0	7,563	24,257	29,123	24,344	20,093	14,221	10,089	129,690	
Customers	0	0	0	0	0	0	1	1	1	1	1	1	1	7	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	7,563.0	24,257.0	29,123.0	24,344.0	20,093.0	14,221.0	10,089.0	18,527.1	
G4 Armed Forces, Annual Demand															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>NN_NGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)														
	G5 Large Commercial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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<u>NN_NGL</u>														
	Street And Outdoor Lighting, Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	529	513	502	553	504	485	544	534	404	521	508	570	6,167
	Sales	35	35	35	35	35	35	35	35	35	35	35	35	420
	Customers	15.1	14.7	14.3	15.8	14.4	13.9	15.5	15.3	11.5	14.9	14.5	16.3	14.7
	Sales/Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	29	31	28	28	29	30	31	32	27	29	30	31	355
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	29.0	31.0	28.0	28.0	29.0	30.0	31.0	32.0	27.0	29.0	30.0	31.0	29.6
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	972	1,037	940	940	972	1,004	1,037	1,069	907	972	1,004	1,004	11,858
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Outdoor Lighting, Small Commercial 1.0370 therms/day													
	Sales	972.0	1,037.0	940.0	940.0	972.0	1,004.0	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	988.2
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGOS</u>														
	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGAS</u>														
	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGCGS</u>														
	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGRNG</u>														
	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	3,771,030	2,961,909	2,563,436	2,799,926	3,547,855	8,004,327	15,009,540	16,562,918	14,234,511	13,593,170	9,082,879	6,063,886	98,195,387
	Customers	98,742	98,753	98,764	98,917	99,081	99,418	99,776	99,990	100,130	100,258	100,275	99,783	1,193,887

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Transportation														
Transportation - Residential														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial														
Deliveries		280,916	291,564	284,029	304,090	363,324	493,358	598,431	602,775	534,998	568,860	403,877	372,428	5,103,650
Customers		29	29	29	29	29	29	29	29	29	29	29	29	348
Transportation - Military														
Deliveries		19,327	15,590	10,772	16,569	74,995	145,068	220,133	187,222	184,822	144,460	96,500	32,322	1,147,780
Customers		125	125	125	125	125	125	125	125	125	125	125	125	1,500
Transportation - Industrial														
Deliveries		585,702	1,173,132	1,301,682	1,446,868	1,496,994	957,668	890,418	951,614	1,080,430	1,609,130	1,667,713	1,279,657	14,441,008
Customers		9	9	9	9	9	9	9	9	9	9	9	9	108
Transportation - Cogeneration														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial														
Deliveries		1,945,482	1,650,000	2,059,850	2,244,740	1,643,632	2,184,290	2,257,301	1,906,531	1,937,330	1,957,390	2,136,170	2,005,659	23,928,375
Customers		3	3	3	3	3	3	3	3	3	3	3	3	36
Transportation - Negotiated Essential Agriculture														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Compressed Natural Gas														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Electric Generation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Sales														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Cogeneration														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Commercial														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSPORTATION														
Deliveries		2,831,427	3,130,286	3,656,333	4,012,267	3,583,945	3,780,384	3,966,283	3,648,142	3,737,580	4,279,840	4,304,260	3,690,066	44,620,813
Customers		166	166	166	166	166	166	166	166	166	166	166	166	1,992
TOTAL DISTRICT														
Sales		6,602,457	6,092,195	6,219,769	6,812,193	7,131,800	11,784,711	18,975,823	20,211,060	17,972,091	17,873,010	13,387,139	9,753,952	142,816,200
Customers		98,908	98,919	98,930	99,083	99,247	99,584	99,942	100,156	100,296	100,424	100,441	99,949	1,195,879

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL	
<u>NN_NGRS</u>	<u>Single-Family Residential Gas Service</u>														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	898	612	489	553	859	2,333	4,027	3,298	985	172	67	3	0	14,293
	Customers	35	35	35	35	35	35	34	23	13	8	3	0	0	291
	Reclassification														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments															
Sales	898	612	489	553	859	2,333	4,027	3,298	985	172	67	3	0	14,293	
Customers	35	35	35	35	35	35	34	23	13	8	3	0	0	291	
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>														
	G1 Apartments														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	(2)	(3)	(2)	(2)	(3)	(13)	(93)	(111)	(85)	(77)	0	0	0	(391)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	(10)
	Reclassification														
	Sales	316	(82)	(479)	(297)	324	(255)	918	991	849	0	0	0	0	2,285
Customers	1	1	0	0	1	0	1	1	1	0	0	0	0	6	
Total Adjustments															
Sales	314	(85)	(481)	(299)	321	(268)	825	880	764	(77)	0	0	0	1,894	
Customers	0	0	(1)	(1)	0	(1)	0	0	0	(1)	0	0	0	(4)	
G1 Small Commercial															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Reclassification															
Sales	1,816	81	18	1,845	4,240	10,281	15,924	13,925	12,106	10,754	0	0	0	70,990	
Customers	0	2	2	2	2	2	2	1	1	2	1	1	0	17	
Total Adjustments															

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Sales	1,816	81	18	1,845	4,240	10,281	15,924	13,925	12,106	10,754	0	0	70,990
	Customers	0	2	2	2	2	2	2	1	1	2	1	0	17

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL	
G1 Small Industrial	Billing Adjustments														
	Sales	0	0	0	0	0	9	(9)	0	0	0	0	906	906	
	Customers	0	0	0	0	0	0	0	0	0	0	0	2	2	
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification														
	Sales	850	164	(97)	(342)	(388)	(5,693)	(72)	1,064	(2,221)	(1,977)	(2,150)	0	0	(10,862)
	Customers	3	0	1	(1)	(1)	(2)	(2)	(2)	(1)	0	0	0	0	(5)
	Total Adjustments	850	164	(97)	(342)	(388)	(5,684)	(81)	1,064	(2,221)	(1,977)	(2,150)	906	906	(9,956)
	Customers	3	0	1	(1)	(1)	(2)	(2)	(2)	(1)	0	0	2	2	(3)
	G1 Large Industrial														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G1 Armed Forces															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	(48)	(35)	(29)	(37)	(39)	(235)	(671)	(750)	(629)	(565)	(273)	0	0	(3,311)	
Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	(10)	
Reclassification															
Sales	7,608	(2,195)	(2,219)	(3,218)	(16,403)	5,691	0	0	0	0	0	0	0	(10,736)	
Customers	(86)	(86)	(86)	(86)	(86)	0	0	0	0	0	0	0	0	(430)	
Total Adjustments	7,560	(2,230)	(2,248)	(3,255)	(16,442)	5,456	(671)	(750)	(629)	(565)	(273)	0	0	(14,047)	
Sales	(87)	(87)	(87)	(87)	(87)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	(440)	
Customers															
<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>															
G2 Apartments															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	(705)	(581)	(320)	(279)	(740)	(425)	(1,755)	(991)	(849)	(1)	0	0	0	(6,645)	
Customers	(2)	(2)	(1)	(1)	(2)	(1)	(2)	(1)	(1)	(1)	0	0	0	(13)	
Total Adjustments	(705)	(581)	(320)	(279)	(740)	(425)	(1,755)	(991)	(849)	(1)	0	0	0	(6,645)	
Sales	(2)	(2)	(1)	(1)	(2)	(1)	(2)	(1)	(1)	(1)	0	0	0	(13)	
Customers															
G2 Master Meter Mobile Home Park															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G2 Small Commercial	Billing Adjustments													
	Sales	(3,019)	(4,524)	(5,739)	(6,390)	(6,895)	635	6,076	17,340	13,659	4,581	3,782	0	19,506
	Customers	3	3	3	3	3	4	4	3	3	0	0	0	29
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	3,483	(5,434)	(9,678)	(11,393)	(15,811)	(12,423)	(15,186)	(15,759)	(6,763)	(19,860)	0	0	(108,814)
	Customers	3	1	1	1	0	0	0	0	0	(1)	0	0	5
	Total Adjustments	474	(9,958)	(15,417)	(17,783)	(22,706)	(11,788)	(9,110)	1,581	6,896	(15,279)	3,782	0	(89,308)
	Customers	6	4	4	4	3	4	4	3	3	(1)	0	0	34
G2 Small Industrial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	3,044	0	0	7,108	10,152
	Customers	0	0	0	0	0	0	0	1	1	0	0	5	7
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	1,137	1,299	1,982	14,467	23,956	23,292	5,784	1,280	(2,631)	(2,604)	(1,632)	0	66,330
	Customers	1	2	1	2	2	3	3	3	1	1	0	0	19
	Total Adjustments	1,137	1,299	1,982	14,467	23,956	23,292	5,784	1,280	413	(2,604)	(1,632)	7,108	76,482
	Customers	1	2	1	2	2	3	3	4	2	1	0	5	26
G2 Large Industrial	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G2 Armed Forces	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	1,986	(8,710)	(7,714)	(9,580)	(55,346)	19,808	(81)	(352)	0	0	0	0	(59,989)
	Customers	(30)	(30)	(30)	(30)	(30)	0	0	0	0	0	0	0	(150)
	Total Adjustments	1,986	(8,710)	(7,714)	(9,580)	(55,346)	19,808	(81)	(352)	0	0	0	0	(59,989)
	Customers	(30)	(30)	(30)	(30)	(30)	0	0	0	0	0	0	0	(150)
<u>NN_NGG3</u>	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>													
G3 Apartments	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
G3 Master Meter Mobile Home Park														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Small Commercial														
	Billing Adjustments													
	Sales	(2,436)	4,747	6,442	6,401	(1,313)	(3,193)	(15,396)	(11,256)	(8,081)	(417)	0	5,414	(19,088)
	Customers	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(2)	(2)	(1)	0	2	(19)
	Volume Annualization													
	Sales	(1,392)	(618)	(39)	(83)	0	0	0	0	0	0	0	0	(2,132)
	Customers	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	0	(4)
	Reclassification													
	Sales	(9,263)	3,216	5,212	4,779	6,414	(7,529)	(6,345)	(6,950)	(13,102)	9,523	0	21,431	7,386
	Customers	(5)	(3)	(4)	(4)	(3)	(3)	(2)	(2)	(2)	0	(1)	5	(24)
	Total Adjustments	(13,091)	7,345	11,615	11,097	5,101	(10,722)	(21,741)	(18,206)	(21,183)	9,106	0	26,845	(13,834)
	Sales	(8)	(6)	(7)	(7)	(5)	(6)	(5)	(4)	(4)	(1)	(1)	7	(47)
	Customers													
G3 Small Industrial														
	Billing Adjustments													
	Sales	(11,623)	(8,602)	(8,592)	(18,244)	(27,336)	(2,565)	(3,040)	(2,664)	0	(31,140)	31,140	7,004	(75,662)
	Customers	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	0	0	0	1	(12)
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	1	1	1	0	0	0	0	0	0	0	0	4
	Reclassification													
	Sales	48,729	62,252	52,066	51,964	74,805	92,715	63,721	44,843	15,761	12,955	(12,629)	30,590	537,772
	Customers	(1)	(1)	0	0	0	0	0	0	0	0	0	2	0
	Total Adjustments	37,106	53,650	43,474	33,720	47,469	90,150	60,681	42,179	15,761	(18,185)	18,511	37,594	462,110
	Sales	(2)	(2)	(1)	(1)	(2)	(1)	(1)	(1)	0	0	0	3	(8)
G3 Large Industrial														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Armed Forces														
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	(506)	(6,420)	(7,384)	(5,435)	(36,982)	13,351	0	0	0	0	0	0	(43,376)
	Customers	(7)	(7)	(7)	(7)	(7)	0	0	0	0	0	0	0	(35)
	Total Adjustments	(506)	(6,420)	(7,384)	(5,435)	(36,982)	13,351	0	0	0	0	0	0	(43,376)
	Sales	(7)	(7)	(7)	(7)	(7)	0	0	0	0	0	0	0	(35)
	Customers													

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL	
NN_NGG4	General Gas Service - G4 (>180,000 therms/year)														
	G4 Large Commercial, Monthly Demand														
	Billing Adjustments														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification														
	Sales	(10,753)	(12,774)	(12,225)	(12,007)	(12,392)	(13,957)	(14,459)	(11,849)	(11,849)	(11,849)	(11,849)	(11,849)	(11,849)	(124,570)
	Customers	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)
	Total Adjustments														
	Sales	(10,753)	(12,774)	(12,225)	(12,007)	(12,392)	(13,957)	(14,459)	(11,849)	(11,849)	(11,849)	(11,849)	(11,849)	(11,849)	(124,570)
	Customers	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)
	G4 Small Industrial, Monthly Demand														
Billing Adjustments															
Sales	6,438	109,056	21,939	16,221	(22,079)	166,188	(131,575)	134,784	4,653	(170,841)	134,784	(134,784)	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	18,040	10,357	10,265	19,911	28,963	13,104	28,256	42,186	39,239	30,644	22,629	22,629	0	263,594	
Customers	2	2	2	2	2	1	1	1	1	1	1	1	0	16	
Total Adjustments															
Sales	24,478	119,413	32,204	36,132	6,884	194,444	(118,471)	165,428	46,839	(131,602)	165,428	(112,155)	0	263,594	
Customers	2	2	2	2	2	1	1	1	1	1	1	1	0	16	
G4 Armed Forces, Monthly Demand															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G4 Large Commercial, Annual Demand															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G4 Small Industrial, Annual Demand															
Billing Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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

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

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

SOUTHWEST GAS CORPORATION
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NEVADA RATE CASE 2021
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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Small Electric Generation - Commercial Cogeneration, G1													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Residential													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NN_NGL</u>	<u>Street And Outdoor Lighting Gas Service</u>													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Billing Adjustments													
	Sales	(12)	(22)	(18)	(14)	(14)	(20)	(32)	(16)	(14)	41	0	570	483
	Customers	0	0	0	1	0	(1)	(1)	0	0	1	1	35	36
	Volume Annualization													
	Sales	(59)	(57)	(56)	(59)	(42)	(43)	(45)	(46)	(31)	(35)	(43)	0	(516)
	Customers	(4)	(4)	(4)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(37)
	Reclassification													
	Sales	(29)	(31)	(28)	(28)	(29)	(30)	(31)	0	0	0	0	0	(206)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	(7)
	Total Adjustments	(100)	(110)	(102)	(67)	(85)	(93)	(108)	(62)	(45)	6	(43)	570	(239)
	Sales	(5)	(5)	(5)	(4)	(4)	(5)	(5)	(3)	(3)	(2)	(2)	35	(8)
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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NEVADA RATE CASE 2021
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

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

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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>Transportation</u>														
Transportation - Residential														
Billing Adjustments														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered														
Billing Adjustments														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial														
Billing Adjustments														
	Deliveries	0	(14)	14	(920)	920	0	0	0	(358)	358	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization														
	Deliveries	45,530	38,440	36,490	37,500	47,940	53,910	73,650	72,170	72,210	66,880	0	0	544,720
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclassification														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments														
	Deliveries	45,530	38,426	36,504	36,560	48,860	53,910	73,650	72,170	71,852	67,238	0	0	544,720
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Military														
Billing Adjustments														
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	(6,738)	(6,738)
	Customers	0	0	0	0	0	31	(31)	0	0	0	0	0	0
Volume Annualization														
	Deliveries	60	60	60	60	60	(132)	(277)	(918)	60	0	0	0	(967)
	Customers	1	1	1	1	1	1	1	1	1	(1)	0	0	8
Reclassification														
	Deliveries	19,267	15,530	10,712	16,509	74,935	0	0	0	0	0	0	0	136,953
	Customers	124	124	124	124	124	0	0	0	0	0	0	0	620
Total Adjustments														
	Deliveries	19,327	15,590	10,772	16,569	74,995	(132)	(277)	(918)	60	0	0	(6,738)	129,248
	Customers	125	125	125	125	125	32	(30)	1	1	(1)	0	0	628

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

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

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

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

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

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
	Transportation - Negotiated Commercial													
	Billing Adjustments													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Transportation													
	Billing Adjustments													
	Deliveries	0	0	0	(920)	920	0	1,850	0	0	0	0	37,406	39,256
	Customers	0	0	0	0	0	31	(31)	0	0	0	0	(3)	(3)
	Volume Annualization													
	Deliveries	(2,585,610)	(2,111,284)	(2,946,509)	(2,783,552)	(3,038,120)	(684,856)	73,373	71,252	72,270	66,880	0	0	(13,766,156)
	Customers	(4)	(4)	(4)	(4)	(4)	(1)	1	1	1	(1)	0	0	(19)
	Reclassification													
	Deliveries	(27,113)	(37,170)	(32,688)	(39,241)	(12,645)	(105,750)	(78,020)	(72,570)	(43,800)	(31,750)	0	0	(480,747)
	Customers	123	123	123	123	123	(1)	(1)	(1)	(1)	(1)	(1)	2	611
	Total Adjustments	(2,612,723)	(2,148,454)	(2,979,197)	(2,823,713)	(3,049,845)	(690,606)	(2,797)	(1,318)	28,470	35,130	0	37,406	(14,207,647)
	Sales	119	119	119	119	119	29	(31)	0	0	(2)	(1)	(1)	589
	Customers													
	TOTAL													
	Billing Adjustments													
	Sales	(10,652)	100,655	14,032	(2,912)	(56,717)	(136,709)	155,637	8,057	(162,233)	107,849	(99,862)	58,439	(24,416)
	Customers	(1)	(1)	(1)	0	(1)	30	(32)	1	2	0	1	43	41
	Volume Annualization													
	Sales	(2,586,213)	(2,111,384)	(2,946,146)	(2,783,179)	(3,037,345)	(682,813)	76,591	73,643	72,510	66,375	(249)	0	(13,756,210)
	Customers	25	25	25	25	26	29	30	19	9	2	0	0	215
	Reclassification													
	Sales	35,635	4,003	(3,261)	11,174	(12,005)	33,213	(613)	(6,792)	(12,611)	(4,164)	6,218	52,021	102,618
	Customers	1	1	2	1	1	(1)	(1)	(1)	(2)	1	0	9	11
	Total Adjustments	(2,561,230)	(2,006,726)	(2,935,375)	(2,774,917)	(3,106,067)	(686,309)	231,415	74,908	(102,334)	170,060	(93,893)	110,460	(13,680,008)
	Sales	25	25	26	26	26	58	(3)	19	9	3	1	52	267
	Customers													

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	2,042,490	1,395,139	1,113,103	1,195,544	1,579,185	4,488,152	8,616,572	9,759,847	8,466,376	7,852,142	5,297,874	3,232,481	55,038,905
	Customers	73,732	73,806	73,818	73,941	74,044	74,223	74,421	74,603	74,700	74,769	74,807	74,569	891,433
	Sales/Customer	27.7	18.9	15.1	16.2	21.3	60.5	115.8	130.8	113.3	105.0	70.8	43.3	61.7
<u>NN_NGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	302,118	215,850	167,386	189,274	213,376	502,139	987,273	1,144,689	991,718	974,432	691,591	451,446	6,811,292
	Customers	16,406	16,364	16,371	16,389	16,428	16,478	16,585	16,597	16,638	16,710	16,705	16,595	198,266
	Sales/Customer	18.4	13.2	10.2	10.3	13.0	30.5	59.5	69.0	59.6	58.3	41.4	27.2	34.4
<u>NN_NGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	77	83	60	43	43	174	301	321	286	274	178	91	1,931
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	25.7	27.7	20.0	14.3	14.3	58.0	100.3	107.0	95.3	91.3	59.3	30.3	53.6
<u>NN_NGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	3,065	3,021	2,963	2,693	2,479	5,612	9,124	10,195	8,857	9,512	6,998	4,839	69,358
	Customers	25	25	26	26	25	26	25	25	25	26	25	25	304
	Sales/Customer	122.6	120.8	114.0	103.6	99.2	215.8	365.0	407.8	354.3	365.8	279.9	193.6	228.2
	<u>G1 Small Commercial</u>													
	Sales	274,239	206,546	180,825	194,981	268,212	913,082	1,895,784	2,113,634	1,844,819	1,656,370	1,023,149	564,499	11,136,140
	Customers	7,549	7,531	7,540	7,565	7,599	7,712	7,769	7,806	7,829	7,823	7,814	7,715	92,252
	Sales/Customer	36.3	27.4	24.0	25.8	35.3	118.4	244.0	270.8	235.6	211.7	130.9	73.2	120.7
	<u>G1 Small Industrial</u>													
	Sales	2,111	3,073	3,863	3,974	4,037	14,865	15,948	14,731	11,798	8,542	5,378	3,384	91,704
	Customers	15	18	17	19	19	20	20	20	19	18	18	16	219
	Sales/Customer	140.7	170.7	227.2	209.2	212.5	743.3	797.4	736.6	620.9	474.6	298.8	211.5	418.7
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	(7,433)	2,328	2,306	3,306	16,513	(4,885)	2,178	2,547	2,227	1,882	851	229	22,049
	Customers	89	89	89	89	89	89	3	3	3	3	3	2	464
	Sales/Customer	(83.5)	26.2	25.9	37.1	185.5	(1,628.3)	726.0	849.0	742.3	627.3	425.5	114.5	47.5
<u>NN_NGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	5,188	4,374	3,974	3,522	4,263	6,846	13,022	13,602	11,958	11,048	8,454	6,666	92,917
	Customers	11	11	10	10	11	10	11	10	10	9	9	9	121
	Sales/Customer	471.6	397.6	397.4	352.2	387.5	684.6	1,183.8	1,360.2	1,195.8	1,227.6	939.3	740.7	767.9
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	438,148	377,244	325,961	342,644	442,745	970,045	1,721,822	1,883,074	1,618,790	1,543,561	1,111,161	690,704	11,465,899
	Customers	801	798	781	768	757	751	748	744	733	734	732	691	9,038
	Sales/Customer	547.0	472.7	417.4	446.2	584.9	1,291.7	2,301.9	2,531.0	2,208.4	2,102.9	1,518.0	999.6	1,268.6
	<u>G2 Small Industrial</u>													
	Sales	35,544	30,294	27,805	29,198	36,149	45,437	79,072	89,524	85,380	87,640	63,356	38,839	648,238
	Customers	29	28	29	28	28	27	27	26	28	29	30	25	334
	Sales/Customer	1,225.7	1,081.9	958.8	1,042.8	1,291.0	1,662.9	2,928.6	3,443.2	3,049.3	3,022.1	2,111.9	1,553.6	1,940.8
	<u>G2 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Armed Forces</u>													
	Sales	425	10,069	8,592	10,647	57,164	(14,613)	8,620	10,804	9,333	8,234	5,236	2,999	117,510
	Customers	34	34	34	34	34	4	4	4	4	4	4	4	198
	Sales/Customer	12.5	296.1	252.7	313.1	1,681.3	(3,653.3)	2,155.0	2,701.0	2,333.3	2,058.5	1,309.0	749.8	593.5

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

Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGG3</u>	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial													
	Sales	154,453	143,818	125,706	132,184	169,641	308,897	525,483	552,072	475,243	448,284	371,231	231,227	3,636,249
	Customers	50	48	49	49	47	48	47	46	46	43	43	35	551
	Sales/Customer	3,089.1	2,996.2	2,565.4	2,697.6	3,609.4	6,435.4	11,180.5	12,001.6	10,287.9	10,425.4	8,633.3	6,606.5	6,599.4
	G3 Small Industrial													
	Sales	165,262	133,086	128,359	199,196	274,358	218,709	192,637	214,700	193,369	221,725	48,910	146,307	2,136,618
	Customers	23	23	22	22	23	22	22	22	21	21	21	18	260
	Sales/Customer	7,185.3	5,786.3	5,834.5	9,054.4	11,928.6	9,941.3	8,756.2	9,759.1	9,208.0	10,558.3	2,329.0	8,128.2	8,217.8
	G3 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Armed Forces													
	Sales	506	6,420	7,384	5,435	36,982	(13,351)	0	0	0	0	0	0	43,376
	Customers	7	7	7	7	7	7	0	0	0	0	0	0	35
	Sales/Customer	72.3	917.1	1,054.9	776.4	5,283.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,239.3
<u>NN_NGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Large Commercial, Monthly Demand													
	Sales	79,337	71,269	62,746	71,430	84,883	128,403	168,931	156,155	154,644	142,361	108,136	89,262	1,317,557
	Customers	6	6	5	5	5	5	5	5	5	5	4	4	60
	Sales/Customer	13,222.8	11,878.2	12,549.2	14,286.0	16,976.6	25,680.6	33,786.2	31,231.0	30,928.8	28,472.2	27,034.0	22,315.5	21,959.3
	G4 Small Industrial, Monthly Demand													
	Sales	221,971	215,260	339,428	360,825	385,900	392,909	511,526	488,813	465,902	469,607	417,717	516,145	4,786,003
	Customers	8	8	8	8	8	8	8	8	8	8	8	9	97
	Sales/Customer	27,746.4	26,907.5	42,428.5	45,103.1	48,237.5	49,113.6	63,940.8	61,101.6	58,237.8	58,700.9	52,214.6	57,349.4	49,340.2
	G4 Armed Forces, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Large Commercial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Small Industrial, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G4 Armed Forces, Annual Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>													
	G5 Large Commercial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Small Industrial, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	TOTAL
<u>NN_NGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	217	293	501	124	189	393	658	700	537	474	375	179	4,640
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	217.0	293.0	501.0	124.0	189.0	393.0	658.0	700.0	537.0	474.0	375.0	179.0	386.7
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	172	58	1	0	11	93	335	422	351	400	319	316	2,478
	Customers	1	1	1	1	1	1	2	2	2	2	2	2	18
	Sales/Customer	172.0	58.0	1.0	0.0	11.0	93.0	167.5	211.0	175.5	200.0	159.5	158.0	137.7
<u>NN_NGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	10	31	42	0	72	52	21	228
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	3.3	10.3	14.0	0.0	24.0	17.3	7.0	6.3
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	259	16,985	24,507	26,285	27,910	0	0	0	0	0	0	95,946
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	0.0	259.0	16,985.0	24,507.0	26,285.0	27,910.0	0.0	0.0	0.0	0.0	0.0	0.0	7,995.5
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>NN_NGCNG</u>	<u>Compressed Natural Gas on Customer Premises</u>													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	46	37	122	43	101	58	65	1	1	61	0	105	638
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	46.0	37.0	122.0	43.0	101.0	58.0	65.0	0.0	0.0	61.0	0.0	105.0	53.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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<u>NN_NGL</u>														
	Street And Outdoor Lighting, Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day	629	623	604	620	589	578	652	596	449	515	551	0	6,406
	Sales	40	40	40	39	38	40	38	37	37	37	37	0	428
	Customers	15.7	15.6	15.1	15.9	15.1	14.5	16.3	15.7	11.8	13.9	14.9	0.0	15.0
	Street & Outdoor Lighting, Residential 0.6200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	32	27	29	30	0	118
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	1	1	1	0	4
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day	0	0	0	0	0	0	0	32.0	27.0	29.0	30.0	0.0	29.5
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day	972	1,037	940	940	972	1,004	1,037	1,069	907	972	1,004	1,004	11,858
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	972.0	1,037.0	940.0	940.0	972.0	1,004.0	1,037.0	1,069.0	907.0	972.0	1,004.0	1,004.0	988.2
	Sales/Customers													
<u>NN_NGOS</u>														
	Optional Gas Service													
	Optional, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers													
<u>NN_NGAS</u>														
	Alternative Sales Service													
	Alternative Sales Service, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers													
<u>NN_NCGS</u>														
	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers													
<u>NN_NGRNG</u>														
	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers													
	TOTAL SALES SERVICE	3,719,537	2,820,181	2,519,614	2,751,130	3,604,077	8,000,030	14,775,328	16,486,692	14,365,315	13,458,240	9,176,772	5,990,832	97,667,748
	Sales	98,836	98,847	98,857	99,010	99,174	99,389	99,748	99,971	100,121	100,253	100,273	99,730	1,194,209
	Customers													

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Transportation														
Transportation - Residential														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial														
Deliveries		235,386	253,138	247,525	267,510	319,464	439,448	524,781	530,605	463,146	501,622	403,877	372,428	4,558,930
Customers		29	29	29	29	29	29	29	29	29	29	29	29	348
Transportation - Military														
Deliveries		0	0	0	0	0	145,200	220,410	188,140	184,762	144,460	96,500	39,060	1,018,532
Customers		0	0	0	0	0	93	155	124	124	126	125	125	872
Transportation - Industrial														
Deliveries		5,208,764	5,025,602	6,388,005	6,568,470	6,314,326	3,886,342	3,223,889	2,930,715	3,061,202	3,598,628	3,803,883	(900,657)	49,109,169
Customers		18	18	18	18	18	15	13	13	13	13	13	7	177
Transportation - Cogeneration														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Essential Agriculture														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Compressed Natural Gas														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Electric Generation														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Sales														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Cogeneration														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Commercial														
Deliveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSPORTATION														
Deliveries		5,444,150	5,278,740	6,635,530	6,835,980	6,633,790	4,470,990	3,969,080	3,649,460	3,709,110	4,244,710	4,304,260	3,652,660	58,828,460
Customers		47	47	47	47	47	137	197	166	166	168	167	167	1,403
TOTAL DISTRICT														
Sales		9,163,687	8,098,921	9,155,144	9,587,110	10,237,867	12,471,020	18,744,408	20,136,152	18,074,425	17,702,960	13,481,032	9,643,492	156,496,208
Customers		98,883	98,894	98,904	99,057	99,221	99,526	99,945	100,137	100,287	100,421	100,440	99,897	1,195,612

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

Basic Service Charges	Contract Number	Rate Schedule	Customer	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total
Full Margin																
2	23006	NG-G1	23006	100	(10)	1	35	228	541	1,010	990	612	808	317	103	4,735
3	25003	NG-G1	25003	410	254	271	213	472	1,254	1,368	1,738	1,110	1,141	1,265	258	9,754
88	27005	NG-G1	27005	2,871	1,955	1,535	2,356	11,921	25,512	43,195	36,565	34,413	25,305	16,950	6,029	208,607
93			Total NG-G1	3,381	2,199	1,807	2,604	12,621	27,307	45,573	39,293	36,135	27,254	18,532	6,390	223,096
7	23006	NG-G2	23006	9124	5305	9926	10501	17576	15992	35179	30774	22053	27573	17127	14682	215,412
2	25003	NG-G2	25003	1,192	984	1,021	612	1,056	1,327	3,537	3,586	2,182	2,374	3,628	1,103	22,612
1	27001	NG-G2	27001	18	6	5	12	134	1,186	1,892	1,452	1,310	1,140	791	737	6,665
31	27005	NG-G2	27005	10,132	6,743	4,653	8,568	39,538	70,401	104,331	92,348	93,254	76,836	50,880	19,725	574,409
41			Total NG-G2	20,466	13,050	15,605	19,693	58,304	85,506	144,939	128,160	118,759	107,923	72,426	36,247	824,118
1	23002	NG-G3	23002	955	2280	2297	2569	2397	4159	5645	5792	5381	4906	4425	439	45,145
4	23006	NG-G3	23006	1,4776	8234	1,4214	11,512	18,776	16,179	35,726	29,111	21,095	24,939	12,918	12,536	220,016
2	25003	NG-G3	25003	11,198	11,152	11,108	7,981	13,972	19,919	19,985	25,366	16,555	18,475	4,397	14,379	174,087
6	27005	NG-G3	27005	6,324	6,892	4,584	5,645	23,536	49,155	72,607	58,309	57,155	42,319	28,670	6,568	361,764
1	27024	NG-G3	27024	188,600	197,500	194,850	197,150	235,600	221,880	274,120	239,700	206,280	249,050	228,800	213,600	2,627,130
14			Total NG-G3	201,853	226,058	227,053	224,857	294,281	311,292	407,683	358,278	306,466	339,659	279,210	251,422	3,428,142
1	23007	NG-G4	23007	1,4600	1,8650	17,050	16,200	22,940	37,980	36,270	38,716	37,520	33,810	24,418	3,0790	328,944
1	23001	NG-G4	23001	6,4572	7,8081	6,7710	7,0920	8,7500	11,8360	12,0320	13,2900	10,7910	13,3330	9,6180	9,3230	117,7013
1	23002	NG-G4	23002	5,8445	5,6536	5,6113	6,3611	7,0143	9,0441	10,8849	11,5738	10,1959	9,6774	8,0735	6,9701	96,9045
1	23009	NG-G4	23009	15,300	10,540	9,610	19,674	23,250	24,640	29,600	39,060	34,321	36,270	22,670	21,081	286,016
1	23003	NG-G4	23003	2,8026	3,5340	3,2860	3,5400	4,0560	7,5180	8,9340	7,0098	8,7430	7,7000	4,8094	4,8670	667,998
1	23004	NG-G4	23004	4,5530	3,8440	3,6490	3,7500	4,7940	5,3910	7,9550	7,2170	7,2210	6,6880	5,0110	3,8539	633,369
1	24008	NG-G4	24008	70	15,160	16,063	13,200	8,900	15,170	13,390	13,860	12,470	16,420	14,480	11,620	150,803
1	24012	NG-G4	24012	31,200	29,250	26,340	30,350	35,420	55,500	59,340	60,140	48,400	60,830	46,740	41,450	524,960
1	24015	NG-G4	24015	17,420	15,920	18,600	21,000	22,010	32,000	36,250	32,870	30,800	31,000	27,100	25,950	310,920
1	24009	NG-G4	24009	9,3050	10,8500	11,3671	8,7480	12,4700	16,7100	29,4920	23,8070	20,2370	24,7650	14,1000	14,1428	195,9939
2	26004	NG-G4	26004	68,592	62,000	43,290	36,910	90,622	76,480	101,851	102,311	88,140	84,780	76,250	89,699	920,925
1	27014	NG-G4	27014	81,670	80,250	66,262	65,540	57,970	81,450	77,060	84,610	76,800	104,250	91,800	88,600	957,262
1	27021	NG-G4	27021	16,780	16,990	15,810	15,550	18,430	19,200	24,010	24,440	18,880	21,150	18,690	19,370	229,990
1	27018	NG-G4	27018	21,500	23,560	24,850	25,570	23,050	21,250	24,960	29,500	29,350	40,230	27,500	24,314	315,634
1	27001	NG-G4	27001	84,982	650,312	769,395	958,798	921,994	298,058	47,708	175,718	408,890	767,040	1,035,955	654,685	679,5535
1	27015	NG-G4	27015	87,100	61,850	81,194	59,580	70,300	78,750	75,120	87,990	69,540	94,950	72,450	79,920	918,744
17			Total NG-G4	728,837	1,300,979	1,395,308	1,557,283	1,665,729	1,245,469	1,212,638	1,318,191	1,426,990	1,932,684	1,874,172	1,480,047	1,713,8007
165			Total Full Margin	954,537	1,542,286	1,639,773	1,804,437	2,030,935	1,672,574	1,810,833	1,843,922	1,886,390	2,407,230	2,244,340	1,774,106	2,161,3363

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

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

Special Contract

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

Basic Service Charges	Contract Number	Rate Schedule	Customer	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total
		Full Margin														
2	23006	NG-G1	23006	100	(10)	1	35	228	541	1,010	990	612	808	317	103	4,735
3	25003	NG-G1	25003	410	254	271	213	472	1,254	1,368	1,738	1,110	1,141	1,265	258	9,754
88	27005	NG-G1	27005	2,871	1,955	1,535	2,356	11,921	25,512	43,195	36,565	34,413	25,305	16,950	6,029	208,607
93			Total NG-G1	3,381	2,199	1,807	2,604	12,621	27,307	45,573	39,293	36,135	27,254	18,532	6,390	223,096
7	23006	NG-G2	23006	9124	5305	9926	10601	17576	15892	35179	30774	22053	27573	17127	14682	215,412
2	25003	NG-G2	25003	1,192	994	1,021	612	1,056	1,327	3,537	3,586	2,182	2,374	3,628	1,103	22,612
1	27001	NG-G2	27001	18	8	5	12	134	1,186	1,892	1,452	1,310	1,140	791	737	8,665
31	27005	NG-G2	27005	10,132	6,743	4,653	8,568	39,538	70,401	104,331	92,348	93,254	76,836	50,880	19,725	577,409
41			Total NG-G2	20,466	13,050	15,605	19,693	58,304	88,906	144,939	128,160	118,799	107,923	72,426	36,247	824,118
1	23002	NG-G3	23002	955	2280	2297	2569	2397	4159	5645	5792	5381	4906	4425	4339	45,145
4	23006	NG-G3	23006	1,4776	8234	14,214	11,512	18,776	16,179	35,726	29,111	21,095	24,939	12,918	12,536	220,016
2	25003	NG-G3	25003	11,198	11,152	11,108	7,981	13,972	19,919	19,585	25,366	16,555	18,475	4,397	14,379	174,087
6	27005	NG-G3	27005	6,324	6,892	4,584	5,645	23,536	49,155	72,607	58,309	57,155	42,319	28,670	6,568	361,764
1	27024	NG-G3	27024	168,600	197,500	194,850	197,150	235,600	221,880	274,120	239,700	206,280	249,050	228,800	213,600	2,627,130
14			Total NG-G3	201,853	228,058	227,053	224,857	294,281	311,292	407,683	358,278	306,486	339,689	279,210	251,422	3,428,142
1	23007	NG-G4	23007	1,4600	18,650	17,050	16,200	22,940	37,980	36,270	38,716	37,520	33,810	24,418	30,790	328,944
1	23001	NG-G4	23001	6,4572	78,081	67,710	70,920	87,500	118,360	120,320	132,900	107,910	133,330	96,180	93,230	1,171,013
1	23002	NG-G4	23002	58,445	56,536	56,113	6,861	70,143	90,441	108,849	115,738	101,959	96,774	80,735	69,701	969,045
1	23009	NG-G4	23009	15,300	10,540	9,610	19,674	23,250	24,640	29,600	39,060	34,321	32,670	22,870	21,081	286,016
1	23003	NG-G4	23003	2,8026	35,340	32,860	35,400	40,560	75,180	89,340	70,980	87,330	77,000	48,094	48,670	667,998
1	23004	NG-G4	23004	4,5530	38,440	36,490	37,500	47,940	53,910	73,650	72,170	72,210	66,880	50,110	38,539	633,969
1	24008	NG-G4	24008	70	151,600	160,630	132,000	89,000	151,700	133,900	138,600	124,700	164,200	144,800	116,200	1,508,003
1	24012	NG-G4	24012	3,1200	29,250	28,340	30,350	35,420	55,500	58,840	60,140	48,400	60,830	46,740	41,450	524,960
1	24015	NG-G4	24015	1,7420	15,920	18,600	21,000	22,010	32,000	36,250	32,870	30,800	31,000	27,100	25,990	310,920
1	24009	NG-G4	24009	9,3050	108,500	113,671	87,480	124,700	167,100	294,920	238,070	202,370	247,650	141,000	141,428	1,959,939
2	26004	NG-G4	26004	68,592	62,000	43,290	36,910	90,622	76,480	101,851	102,311	88,140	84,780	76,250	89,699	92,025
1	27014	NG-G4	27014	81,670	80,250	66,262	65,540	57,970	81,450	77,060	84,610	76,800	104,250	91,800	89,600	957,962
1	27021	NG-G4	27021	16,780	16,890	15,810	15,550	18,430	19,200	24,010	24,440	18,880	21,150	18,690	19,370	228,900
1	27018	NG-G4	27018	21,500	23,960	24,850	25,570	23,050	21,250	24,960	29,500	29,350	40,230	27,500	24,314	315,634
1	27001	NG-G4	27001	84,982	650,312	769,395	958,798	921,994	298,058	47,708	175,718	408,880	787,040	1,035,955	684,685	679,935
1	27015	NG-G4	27015	87,100	61,850	81,194	59,580	70,300	78,750	75,120	87,960	69,540	94,950	72,450	79,920	918,744
17			Total NG-G4	72,8837	1,300,979	1,395,308	1,557,283	1,665,729	1,245,469	1,212,638	1,318,191	1,426,990	1,832,364	1,874,172	1,480,047	1,719,800
165			Total Full Margin	954,537	1,542,286	1,639,773	1,804,437	2,050,935	1,872,574	1,810,933	1,843,922	1,888,390	2,407,230	2,244,340	1,774,106	2,181,363

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

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

Special Contract

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

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

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

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

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

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

WP Contracts

NONV 2021 CCOSS and Rate Design Certification

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

Line No.	Description	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Line No.
1	<u>Single-Family Residential Gas Service</u>														
2	Sales	8,521,575	10,655,981	8,523,878	7,369,858	5,183,328	3,111,800	2,129,180	1,308,494	1,164,994	1,278,883	2,094,533	4,675,559	56,018,063	2
3	Customers	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	903,144	3
4	Proposed Rates														4
5	Basic Service Charge	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	5
6	Commodity	0.37388	0.37388	0.37388	0.37388	0.37388	0.37388	0.37388	0.37388	0.37388	0.37388	0.37388	0.37388	0.37388	6
7	Monthly Margin	3,998,876	4,796,888	3,999,737	3,568,272	2,750,772	1,976,269	1,608,887	1,302,049	1,248,998	1,290,978	1,595,934	2,560,928	30,697,989	7
8	Monthly Margin Per Customer	53.13	63.74	53.14	47.41	36.55	26.26	21.38	17.30	16.59	17.15	21.21	34.03	407.89	8
9	<u>Multi-Family Residential Gas Service</u>														
10	Sales	964,954	1,220,113	986,233	905,864	673,779	428,450	305,994	195,697	179,837	185,918	263,833	515,603	6,826,275	10
11	Customers	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	199,920	11
12	Proposed Rates														12
13	Basic Service Charge	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	13
14	Commodity	0.39766	0.39766	0.39766	0.39766	0.39766	0.39766	0.39766	0.39766	0.39766	0.39766	0.39766	0.39766	0.39766	14
15	Monthly Margin	563,652	665,118	572,113	540,154	447,863	350,305	301,610	257,749	251,442	253,860	284,844	384,963	4,873,673	15
16	Monthly Margin Per Customer	33.83	39.92	34.34	32.42	26.88	21.03	18.10	15.47	15.09	15.24	17.10	23.11	292.53	16
17	<u>General Gas Service - 1</u>														
18	<u>Sales Customers</u>														
19	Sales	1,895,727	2,333,994	1,885,652	1,572,036	996,158	552,792	299,011	205,014	194,285	215,455	370,460	972,332	11,492,916	18
20	Customers	7,836	7,836	7,836	7,836	7,836	7,836	7,836	7,836	7,836	7,836	7,836	7,836	94,032	20
21	<u>Transportation Customers</u>														
22	Sales	3,381	2,199	1,807	2,604	12,621	27,307	45,573	39,293	36,135	27,254	18,532	6,390	223,096	21
23	Customers	93	93	93	93	93	93	93	93	93	93	93	93	1,116	23
24	<u>Schedule Total</u>														
25	Sales	1,899,108	2,336,193	1,887,459	1,574,640	1,008,779	580,099	344,584	244,307	230,420	242,709	388,992	978,722	11,716,012	25
26	Customers	7,929	7,929	7,929	7,929	7,929	7,929	7,929	7,929	7,929	7,929	7,929	7,929	95,148	26
27	Proposed Rates														27
28	Basic Service Charge	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28
29	Commodity	0.21943	0.21943	0.21943	0.21943	0.21943	0.21943	0.21943	0.21943	0.21943	0.21943	0.21943	0.21943	0.21943	29
30	Monthly Margin	645,076	740,986	642,520	573,878	449,712	355,646	303,967	281,963	278,916	281,613	313,712	443,116	5,311,107	30
31	Monthly Margin Per Customer	81.36	93.45	81.03	72.38	56.72	44.85	38.34	35.56	35.18	35.52	39.57	55.89	669.85	31
32	<u>General Gas Service - 2</u>														
33	<u>Sales Customers</u>														
34	Sales	1,740,159	2,111,817	1,744,786	1,550,262	1,166,166	775,989	454,613	356,806	328,602	366,757	564,678	1,034,696	12,193,331	34
35	Customers	778	778	778	778	778	778	778	778	778	778	778	778	9,336	35
36	<u>Transportation Customers</u>														
37	Sales	20,466	13,050	15,605	19,693	58,304	88,506	144,939	128,160	118,799	107,923	72,426	36,247	824,118	37
38	Customers	41	41	41	41	41	41	41	41	41	41	41	41	492	38
39	<u>Schedule Total</u>														
40	Sales	1,760,625	2,124,867	1,760,391	1,569,955	1,224,470	862,495	599,552	484,966	447,401	474,680	637,104	1,070,943	13,017,449	40
41	Customers	819	819	819	819	819	819	819	819	819	819	819	819	9,828	41
42	Proposed Rates														42
43	Basic Service Charge	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	43
44	Commodity	0.07815	0.07815	0.07815	0.07815	0.07815	0.07815	0.07815	0.07815	0.07815	0.07815	0.07815	0.07815	0.07815	44
45	Monthly Margin	268,633	297,098	268,615	253,732	226,732	198,444	177,895	168,940	166,004	168,136	180,830	214,734	2,589,794	45
46	Monthly Margin Per Customer	328.00	362.76	327.98	309.81	276.84	242.30	217.21	206.28	202.69	205.29	220.79	262.19	3,162.14	46

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

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Line No.
47	General Gas Service -3															47
48	Sales Customers		757,466	842,661	673,331	643,497	438,858	442,161	354,252	340,913	314,869	385,259	524,322	619,913	6,337,522	48
49	Customers		64	64	64	64	64	64	64	64	64	64	64	64	768	49
50	Transportation Customers															50
51	Sales		201,853	226,058	227,053	224,857	294,281	311,292	407,663	358,278	306,466	339,689	279,210	251,422	3,428,142	51
52	Customers		14	14	14	14	14	14	14	14	14	14	14	14	168	52
53	Transportation Service Charge		0	0	0	0	0	0	0	0	0	0	0	0	0	53
54	Schedule Total		959,319	1,068,739	900,384	868,354	733,139	753,453	761,935	699,191	621,335	724,948	803,532	871,335	9,765,664	54
55	Customers		78	78	78	78	78	78	78	78	78	78	78	78	936	55
56	Proposed Rates															56
57	Basic Service Charge		350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	57
58	Commodity		0.05977	0.05977	0.05977	0.05977	0.05977	0.05977	0.05977	0.05977	0.05977	0.05977	0.05977	0.05977	0.05977	58
59	Transportation Service Charge		500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	59
60	Monthly Margin		84,638	91,179	81,116	79,202	71,120	72,334	72,841	69,091	64,437	70,630	75,327	79,380	911,294	60
61	Monthly Margin Per Customer		1,085.11	1,168.96	1,039.95	1,015.40	911.79	927.36	933.86	885.78	826.12	905.51	965.73	1,017.69	11,683.26	61
62																62
63																63
64	General Gas Service -4															64
65	Sales Customers		882,015	715,460	501,800	779,183	425,665	613,788	315,952	391,584	422,153	456,422	476,070	399,956	6,380,048	65
66	Customers		15	15	15	15	15	15	15	15	15	15	15	15	180	66
67	Transportation Customers															67
68	Sales		1,212,638	1,318,191	1,426,990	1,932,364	1,874,172	1,480,047	728,837	1,300,979	1,395,308	1,557,283	1,665,729	1,245,469	17,138,007	68
69	Customers		16	16	16	16	16	16	16	16	16	16	16	16	192	69
70	Schedule Total		2,094,653	2,033,651	1,928,790	2,711,547	2,299,837	2,093,835	1,044,789	1,692,563	1,817,461	2,013,705	2,141,799	1,645,425	23,518,055	70
71	Customers		31	31	31	31	31	31	31	31	31	31	31	31	372	71
72	Transportation Service Charge		0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	72
73	Commodity		0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	73
74	Monthly Margin		152,773	151,835	150,222	162,260	155,929	152,761	136,628	146,590	148,510	151,528	153,498	145,865	1,808,399	74
75	Monthly Margin Per Customer		4,928.17	4,897.91	4,845.89	5,234.20	5,029.96	4,927.76	4,407.34	4,728.70	4,790.66	4,888.01	4,951.56	4,705.31	58,335.47	75
76	Proposed Rates															76
77	Basic Service Charge		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	77
78	Commodity		500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	78
79	Transportation Service Charge		0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	0.02523	79
80	Demand Charge		0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	0.01538	80
81	Monthly Margin		152,773	151,835	150,222	162,260	155,929	152,761	136,628	146,590	148,510	151,528	153,498	145,865	1,808,399	81
82	Monthly Margin Per Customer		4,928.17	4,897.91	4,845.89	5,234.20	5,029.96	4,927.76	4,407.34	4,728.70	4,790.66	4,888.01	4,951.56	4,705.31	58,335.47	82

Tab K WPs

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

Line No.	Description	Account No./Reference	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)
Purchased Gas Costs															
1	Natural Gas Transmission Line Purchases	803	\$ 328,127	\$ (12,629)	\$ 384,851	\$ 910,230	\$ 1,428,992	\$ 4,278,412	\$ 7,644,082	\$ 6,334,718	\$ 3,697,575	\$ 18,589,130	\$ 1,491,947	\$ 418,885	\$ 45,479,057
2	Purchased Gas Cost Adjustments	803-1	\$ 871	\$ (25,892)	\$ (67,784)	\$ (59,674)	\$ (1,398,614)	\$ (1,299,841)	\$ (1,939,262)	\$ 280	\$ 1,329,074	\$ (14,022,825)	\$ 830,574	\$ 73,074	\$ (15,456,690)
3	Compressor Station Fuel	803-2	\$ 27,212	\$ 57,200	\$ 30,889	\$ 48,591	\$ 30,889	\$ 40,098	\$ 54,302	\$ 49,452	\$ 52,300	\$ 132,880	\$ 49,320	\$ 40,955	\$ 646,690
4	Gas Delivered to Storage	803-2	\$ (253,730)	\$ 0	\$ 0	\$ 0	\$ (118,459)	\$ (138,429)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (47,767)	\$ (558,395)
5	Gas Used for Compressor Station Fuel	810	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Total	Sum Lns 1-5	\$ 818,553	\$ 19,432	\$ (369,254)	\$ 392,654	\$ 240,380	\$ 2,669,021	\$ 6,059,118	\$ 6,640,191	\$ 5,140,952	\$ 4,709,229	\$ 2,376,486	\$ 1,146,748	\$ 29,843,695
Other Gas Costs															
7	Other Gas Supply	815	\$ 5,819	\$ 8,909	\$ 5,918	\$ 5,511	\$ 6,087	\$ 5,686	\$ 5,330	\$ 7,971	\$ 5,713	\$ 6,142	\$ 5,635	\$ 5,932	\$ 74,063
8	Labor Loadings	815	\$ 3,578	\$ 5,110	\$ 3,639	\$ 3,389	\$ 3,743	\$ 3,497	\$ 2,113	\$ 4,633	\$ 3,394	\$ 3,649	\$ 3,347	\$ 3,524	\$ 43,616
9	Materials and Expenses	815	\$ 7,191	\$ 189	\$ 189	\$ 192	\$ 631	\$ 187	\$ 188	\$ 230	\$ 187	\$ 860	\$ 179	\$ 229	\$ 13,838
10	Total	Sum Lns 7-9	\$ 16,588	\$ 13,808	\$ 9,746	\$ 9,092	\$ 10,461	\$ 12,665	\$ 7,631	\$ 12,634	\$ 9,294	\$ 10,751	\$ 9,161	\$ 9,684	\$ 131,506
11	Transmission and Compression of Gas by Others	858	\$ 1,934,178	\$ 1,904,372	\$ 1,917,734	\$ 1,298,761	\$ 1,916,426	\$ 1,964,581	\$ 2,494,003	\$ 2,600,789	\$ 2,595,635	\$ 2,539,322	\$ 2,505,141	\$ 2,006,667	\$ 25,677,609
Transmission Expenses, Excluding Account 858															
Operations															
12	Operation Supervision and Engineering	850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13	Labor	850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14	Labor Loadings	850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15	Materials and Expenses	850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16	Total	Sum Lns 12-14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Control and Load Dispatching															
16	Labor	851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
17	Labor Loadings	851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18	Materials and Expenses	851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19	Total	Sum Lns 16-18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Communication System Expense															
20	Labor	852	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21	Labor Loadings	852	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22	Materials and Expenses	852	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23	Total	Sum Lns 20-22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Communication Station Labor and Expense															
24	Labor	853	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25	Labor Loadings	853	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26	Materials and Expenses	853	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27	Total	Sum Lns 24-26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Gas for Compressor Station Fuel															
28	Labor	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29	Labor Loadings	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30	Materials and Expenses	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31	Total	Sum Lns 28-30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mains Expense															
32	Labor	856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
33	Labor Loadings	856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
34	Materials and Expenses	856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
35	Total	Sum Lns 32-34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Measuring and Regulating Station Expense															
36	Labor	857	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
37	Labor Loadings	857	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
38	Materials and Expenses	857	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
39	Total	Sum Lns 36-38	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
40	Rents	860	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

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

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

Line No.	Description	Account No./Reference	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.	
1	Distribution																
2	Operation Supervision and Engineering	870	\$ 126,095	\$ 38,475	\$ 108,020	\$ 123,210	\$ 128,144	\$ 141,226	\$ 91,578	\$ (4,511)	\$ 100,084	\$ 148,607	\$ 134,466	\$ 121,110	\$ 1,268,144	1	
3	Labor Loadings		75,800	24,110	64,732	73,654	84,194	84,194	37,841	(4,056)	58,946	86,701	78,501	70,702	759,935	2	
4	Materials and Expenses		40,887	10,862	32,519	7,654	10,407	8,830	6,603	10,900	8,820	1,128	8,499	11,370	137,968	3	
5	Total	Sum Lns 1-3	\$ 213,822	\$ 73,945	\$ 205,370	\$ 204,622	\$ 215,155	\$ 233,703	\$ 136,022	\$ 3,333	\$ 168,752	\$ 246,330	\$ 221,462	\$ 203,182	\$ 2,125,314	4	
6	Operation Distribution Load Dispatching	871	\$ 5,916	\$ 8,065	\$ 5,590	\$ 5,095	\$ 5,569	\$ 5,569	\$ 7,253	\$ 8,841	\$ 5,408	\$ 5,668	\$ 5,896	\$ 5,731	\$ 74,472	5	
7	Labor Loadings		3,630	4,959	3,290	3,133	3,421	3,421	2,875	5,252	3,212	3,365	3,552	3,404	43,529	6	
8	Materials and Expenses		2,286	3,106	2,300	1,962	2,148	2,148	4,378	3,589	2,193	2,303	2,344	2,327	30,943	7	
9	Total	Sum Lns 5-7	\$ 13,477	\$ 13,059	\$ 8,984	\$ 8,562	\$ 9,162	\$ 10,338	\$ 14,160	\$ 17,116	\$ 14,160	\$ 11,370	\$ 11,370	\$ 11,370	\$ 127,446	8	
10	Operation Mains and Services	874	\$ 37,212	\$ 45,104	\$ 31,566	\$ 30,716	\$ 28,015	\$ 22,896	\$ 44,601	\$ 44,601	\$ 36,203	\$ 26,974	\$ 36,232	\$ 36,689	\$ 410,142	9	
11	Labor Loadings		22,379	27,131	18,991	18,475	16,863	10,475	26,044	26,044	21,142	15,753	21,153	21,415	238,849	10	
12	Materials and Expenses		120,356	106,534	99,957	79,504	95,246	110,981	110,557	55,456	84,549	102,662	81,847	80,733	1,131,584	11	
13	Total	Sum Lns 9-11	\$ 179,947	\$ 178,769	\$ 150,515	\$ 128,695	\$ 152,607	\$ 155,859	\$ 142,529	\$ 126,102	\$ 141,894	\$ 145,589	\$ 139,231	\$ 138,637	\$ 1,760,575	12	
14	Operation Measuring and Regulation Station	875	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13	
15	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
16	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
17	Total	Sum Lns 13-15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
18	Operation Meter and House Regulator	878	\$ 46,264	\$ 72,957	\$ 53,903	\$ 54,879	\$ 67,504	\$ 69,376	\$ 69,376	\$ 99,235	\$ 68,652	\$ 68,038	\$ 63,468	\$ 62,366	\$ 763,782	17	
19	Labor Loadings		27,839	43,902	32,424	33,028	40,532	27,500	27,500	57,944	40,089	39,715	37,054	36,409	450,810	18	
20	Materials and Expenses		11,748	20,754	13,257	13,536	15,193	15,809	16,827	24,208	16,827	20,013	15,124	13,223	186,037	19	
21	Total	Sum Lns 17-19	\$ 85,851	\$ 137,617	\$ 99,384	\$ 101,443	\$ 97,855	\$ 123,229	\$ 112,654	\$ 181,368	\$ 125,568	\$ 127,766	\$ 115,646	\$ 112,001	\$ 1,420,630	20	
22	Customer Installation	879	\$ 59,130	\$ 85,372	\$ 64,735	\$ 58,212	\$ 58,583	\$ 60,054	\$ 53,824	\$ 91,436	\$ 65,711	\$ 65,180	\$ 68,011	\$ 61,895	\$ 792,153	21	
23	Labor Loadings		35,650	51,498	39,067	35,154	35,400	36,271	21,335	53,524	38,166	38,459	39,804	36,230	460,556	22	
24	Materials and Expenses		15,279	26,396	16,129	15,443	14,697	14,701	12,244	21,666	14,751	20,005	17,306	12,409	201,315	23	
25	Total	Sum Lns 21-23	\$ 110,059	\$ 163,267	\$ 119,931	\$ 108,909	\$ 108,689	\$ 111,025	\$ 87,403	\$ 166,916	\$ 118,096	\$ 124,175	\$ 125,121	\$ 110,533	\$ 1,454,024	24	
26	Other	880	\$ 19,616	\$ 38,051	\$ 30,945	\$ 24,946	\$ 30,208	\$ 30,208	\$ 23,817	\$ 33,367	\$ 19,347	\$ 43,634	\$ 61,622	\$ 42,396	\$ 400,755	25	
27	Labor Loadings		11,813	22,900	16,923	13,016	16,163	16,163	9,443	19,508	11,306	25,605	35,965	24,763	232,860	26	
28	Materials and Expenses		7,799	15,151	14,022	11,930	14,045	14,045	14,374	13,859	8,041	18,029	25,657	17,633	167,895	27	
29	Total	Sum Lns 25-27	\$ 78,222	\$ 115,952	\$ 110,890	\$ 89,286	\$ 99,289	\$ 118,591	\$ 102,701	\$ 102,701	\$ 75,410	\$ 154,697	\$ 173,919	\$ 102,299	\$ 1,312,667	28	
30	Rents	881	\$ (48,329)	\$ (48,329)	\$ (46,608)	\$ (46,233)	\$ (46,603)	\$ (46,991)	\$ (47,547)	\$ (48,348)	\$ (48,708)	\$ (42,609)	\$ (48,523)	\$ (47,319)	\$ (566,147)	29	

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

Line No.	Description	Account No./Reference	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)
1	Maintenance Supervision and Engineering	885	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Labor		27,365	(39,223)	19,945	28,143	29,908	36,916	15,631	(55,853)	12,019	37,336	28,172	20,649	182,328
3	Labor Loadings		16,619	(22,324)	11,639	10,782	11,063	17,023	1,766	(1,931)	1,619	21,181	16,452	12,699	94,343
4	Materials and Expenses		45,241	(59,025)	33,833	46,598	49,591	63,815	24,074	(86,551)	20,701	60,982	46,300	34,603	279,084
	Total		89,225	(60,522)	65,417	85,523	89,502	111,546	41,479	(112,233)	34,339	100,500	80,924	67,951	616,845
5	Maintenance of Structures and Improvements	886	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6	Labor		41	82	78	54	0	0	0	0	0	0	0	0	265
7	Labor Loadings		126	257	244	167	0	0	0	0	0	0	0	0	111
8	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	794
	Total		167	339	322	161	0	0	0	0	0	0	0	0	1,170
9	Maintenance of Mains	887	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10	Labor		33,553	60,127	29,891	26,275	30,809	16,796	25,197	27,052	30,064	27,941	23,400	24,639	355,742
11	Labor Loadings		20,190	36,168	17,993	15,794	18,545	10,111	9,988	15,798	17,588	16,317	13,665	14,389	206,515
12	Materials and Expenses		106,317	70,217	47,434	59,144	67,224	33,966	53,356	26,109	50,450	89,681	69,433	100,594	773,906
	Total		160,060	166,512	95,318	101,213	116,578	60,863	88,541	68,959	98,071	133,939	106,498	139,612	1,336,163
13	Maintenance of Measuring and Reg. Station Eq.	889	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
14	Labor		8,385	7,720	6,468	7,202	7,972	11,046	8,770	12,107	9,140	9,122	7,927	16,071	112,051
15	Labor Loadings		4,571	3,854	3,186	4,122	4,541	6,193	3,724	5,336	4,386	4,123	3,619	7,926	61,144
16	Materials and Expenses		25,692	6,031	7,475	7,466	10,960	3,903	21,234	9,664	5,439	22,587	7,965	23,245	146,910
	Total		38,648	17,605	17,129	18,790	23,722	21,588	33,481	26,984	19,917	37,036	20,512	48,702	322,863
17	Maintenance of Services	892	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
18	Labor		31,642	38,690	31,501	22,992	21,383	15,179	17,982	30,477	26,046	17,496	16,117	19,179	288,682
19	Labor Loadings		19,031	23,285	18,563	12,857	7,128	9,138	7,128	17,797	15,211	10,218	9,412	11,194	168,948
20	Materials and Expenses		28,120	26,039	19,421	27,533	19,649	7,799	53,286	19,448	30,238	41,628	23,668	11,940	298,770
	Total		78,793	88,015	69,485	64,351	53,888	32,116	76,396	57,721	71,495	69,342	49,197	42,313	765,301
21	Maintenance of Meters and House Regulators	893	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
22	Labor		7,894	6,182	5,460	4,576	5,731	3,017	3,295	6,896	5,061	5,432	4,355	8,251	65,849
23	Labor Loadings		4,571	3,719	3,266	2,752	3,448	1,813	1,306	4,023	2,955	3,170	2,544	4,819	38,407
24	Materials and Expenses		2,460	2,072	5,520	1,562	1,324	1,019	685	2,370	1,352	2,475	990	2,303	24,422
	Total		14,925	11,973	14,586	8,881	10,503	5,849	5,287	13,289	9,368	11,077	7,899	15,373	128,679
25	Maintenance of Other Equipment	894	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
26	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0
27	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0
28	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Distribution		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
30	Labor		403,701	361,566	387,937	386,336	411,805	417,531	339,619	293,738	378,103	456,058	449,755	418,979	4,705,130
31	Labor Loadings		242,342	219,971	233,232	231,930	246,845	250,198	137,020	171,126	220,945	286,434	262,761	244,768	2,727,571
32	Materials and Expenses		324,854	280,447	259,371	227,171	228,856	222,012	269,847	163,963	210,224	354,992	254,285	264,445	3,060,269
	Total		970,898	861,985	880,540	845,437	887,506	898,741	746,486	628,827	809,273	1,077,484	986,801	928,191	10,492,070

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

Line No.	Description	Account No./Reference	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
Customer Accounts																
1	Supervision	901														1
2	Labor		14,691 \$	22,003 \$	16,276 \$	14,862 \$	15,066 \$	14,195 \$	12,172 \$	20,413 \$	15,518 \$	16,096 \$	16,272 \$	17,962 \$	17,962 \$	2
3	Labor Loadings		8,852	1,665	9,344	9,089	9,198	8,685	4,752	12,028	9,146	9,482	9,566	10,575	10,575	3
4	Materials and Expenses		865	1,275	1,115	573	726	530	478	912	706	856	904	1,370	1,370	4
	Total	Sum Lns 1-3	24,598 \$	37,944 \$	26,924 \$	24,493 \$	24,989 \$	23,390 \$	17,401 \$	33,354 \$	25,371 \$	26,433 \$	26,801 \$	29,916 \$	29,916 \$	
5	Meter Reading	902														5
6	Labor		12,791 \$	17,674 \$	12,535 \$	13,383 \$	11,900 \$	12,826 \$	13,545 \$	17,847 \$	11,544 \$	11,162 \$	13,920 \$	13,238 \$	13,238 \$	6
7	Labor Loadings		7,667	10,611	7,524	8,031	7,155	7,702	5,369	10,409	6,737	6,517	8,122	7,723	7,723	7
8	Materials and Expenses		2,894	4,850	3,029	3,392	2,536	2,632	2,938	4,226	2,673	2,301	2,886	2,460	2,460	8
	Total	Sum Lns 5-7	23,453 \$	33,135 \$	23,089 \$	24,806 \$	21,591 \$	23,159 \$	21,852 \$	32,482 \$	20,954 \$	19,960 \$	25,029 \$	23,421 \$	23,421 \$	
9	Customer Records and Collection	903														9
10	Labor		45,882 \$	66,055 \$	53,075 \$	51,446 \$	54,624 \$	56,566 \$	21,980 \$	54,641 \$	48,409 \$	43,432 \$	43,042 \$	54,207 \$	54,207 \$	10
11	Labor Loadings		28,122	41,725	32,536	31,540	33,483	35,767	4,642	32,219	28,679	25,724	25,513	32,119	32,119	11
12	Materials and Expenses		84,050	68,035	82,347	148,696	74,036	132,070	132,070	70,312	65,394	134,574	59,833	144,660	144,660	12
	Total	Sum Lns 9-11	158,054 \$	177,815 \$	167,958 \$	231,862 \$	162,144 \$	226,692 \$	156,691 \$	157,172 \$	142,482 \$	203,730 \$	128,468 \$	230,995 \$	230,995 \$	
13	Uncollectible Accounts	904														13
	Total		2,917 \$	2,313 \$	1,990 \$	2,088 \$	2,425 \$	4,936 \$	156,534 \$	9,279 \$	7,979 \$	107,457 \$	5,334 \$	3,950 \$	309,213	
14	Miscellaneous	905														14
15	Labor		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	15
16	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	17
	Total	Sum Lns 14-16	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	
Total Customer Accounts																
18	Labor		73,354 \$	108,132 \$	81,886 \$	79,681 \$	81,590 \$	86,587 \$	47,696 \$	92,902 \$	75,471 \$	70,690 \$	73,234 \$	85,406 \$	85,406 \$	18
19	Labor Loadings		44,742	66,002	49,884	48,600	49,836	52,135	14,763	54,655	44,580	41,723	54,660	50,417	50,417	19
20	Materials and Expenses		90,926	76,473	88,080	154,948	79,723	140,456	294,019	84,730	76,755	245,188	69,195	152,459	152,459	20
21	Total	Sum Lns 18-20	209,022 \$	250,607 \$	219,970 \$	283,269 \$	211,149 \$	279,177 \$	356,478 \$	232,287 \$	196,786 \$	357,601 \$	185,651 \$	288,282 \$	288,282 \$	21

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

Line No.	Description (a)	Account No./Reference (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o) Sum (c) thru (n)	Line No.
Customer Service and Information																
906	Customer Assistance															
1	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1-3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
909	Informational and Instructional Advertising															
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5-7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
910	Miscellaneous															
9	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		13,510	4,284	3,761	2,783	2,004	8,204	5,663	1,842	395	3,419	22,335	4,459	72,659	11
12	Total	Sum Lns 9-11	\$ 13,510	\$ 4,284	\$ 3,761	\$ 2,783	\$ 2,004	\$ 8,204	\$ 5,663	\$ 1,842	\$ 395	\$ 3,419	\$ 22,335	\$ 4,459	\$ 72,659	12
Total Customer Service and Information																
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		13,510	4,284	3,761	2,783	2,004	8,204	5,663	1,842	395	3,419	22,335	4,459	72,659	15
16	Total	Sum Lns 13-15	\$ 13,510	\$ 4,284	\$ 3,761	\$ 2,783	\$ 2,004	\$ 8,204	\$ 5,663	\$ 1,842	\$ 395	\$ 3,419	\$ 22,335	\$ 4,459	\$ 72,659	16
Sales Supervision																
911	Supervision															
17	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
Demonstration and Selling																
912	Demonstration and Selling															
21	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
913	Advertising															
25	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		504	4,975	4,007	600	1,046	(180)	423	689	689	6,461	3,011	13,937	35,475	27
28	Total	Sum Lns 25-27	\$ 504	\$ 4,975	\$ 4,007	\$ 600	\$ 1,046	\$ (180)	\$ 423	\$ 689	\$ 689	\$ 6,461	\$ 3,011	\$ 13,937	\$ 35,475	28
Total Sales																
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Materials and Expenses		504	4,975	4,007	600	1,046	(180)	423	689	689	6,461	3,011	13,937	35,475	31
32	Total	Sum Lns 29-31	\$ 504	\$ 4,975	\$ 4,007	\$ 600	\$ 1,046	\$ (180)	\$ 423	\$ 689	\$ 689	\$ 6,461	\$ 3,011	\$ 13,937	\$ 35,475	32
Total O&M																
33	Labor		\$ 482,874	\$ 478,007	\$ 475,740	\$ 471,528	\$ 489,482	\$ 508,803	\$ 392,646	\$ 394,611	\$ 459,288	\$ 532,891	\$ 528,624	\$ 510,317	\$ 5,794,812	33
34	Labor Loadings		290,663	291,083	286,666	283,959	300,425	305,829	153,895	230,414	268,889	311,805	309,330	298,709	3,331,876	34
35	Materials and Expenses		3,189,498	2,290,175	1,903,698	2,077,108	2,489,087	5,007,566	9,123,261	9,492,435	6,024,148	7,859,572	5,230,634	3,588,943	60,256,307	35
36	Total	Sum Lns 33-35	\$ 3,963,035	\$ 3,059,265	\$ 2,666,505	\$ 2,832,595	\$ 3,263,974	\$ 5,822,199	\$ 9,669,802	\$ 10,117,460	\$ 8,752,335	\$ 8,704,266	\$ 6,088,987	\$ 4,397,969	\$ 69,322,984	36

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

Line No.	Description (a)	Account No./ Reference (b)	Direct Charges		To Be Allocated to NNV (f) Company Records	NNV Allocation Factors				Total Allocation to NNV (k) Sum Coals (g) thru (j)	Total NNV (d) + (k)	
			Total NNV (c) Company Records	Other Jurisdictions (e) (c) - (d) - (f)		4-Factor (g) 5.34% Smt N, Sh 8, Ln 9(h)	Factor II (h) 4.04% Smt N, Sh 8, Ln 4(h)	Factor III (i) 6.61% Smt N, Sh 8, Ln 6(h)	A&G Factor (j) 4.00% Smt N, Sh 8, Ln 10(h)			
	Administrative and General (A&G)											
	A&G Salaries	920										
1	Labor		\$ 66,624,568	\$ 0	\$ 66,624,568	\$ 3,554,971	\$ 0	\$ 0	\$ 0	\$ 3,554,971	\$ 3,554,971	\$ 3,554,971
2	Labor Loadings		30,404,878	0	30,404,878	1,622,351	0	0	0	1,622,351	1,622,351	1,622,351
3	Materials and Expenses		(3,880,272)	0	(3,880,272)	(207,045)	0	0	0	(207,045)	(207,045)	(207,045)
4	Total	Sum Lns 1 - 3	93,149,164	0	93,149,164	4,970,278	0	0	0	4,970,278	4,970,278	4,970,278
5	Office Supplies and Expenses	921	\$ 11,214,737	\$ 0	\$ 11,214,737	\$ 598,399	\$ 0	\$ 0	\$ 0	\$ 598,399	\$ 598,399	\$ 598,399
6	A&G Expenses Transferred (Credit)	922	\$ (14,999,176)	\$ 0	\$ (14,999,176)	\$ 0	\$ 0	\$ 0	\$ (599,967)	\$ (599,967)	\$ (599,967)	\$ (599,967)
7	Outside Services	923	\$ 31,082,102	\$ 9,320	\$ 30,935,513	\$ 1,650,665	\$ 0	\$ 0	\$ 0	\$ 1,650,665	\$ 1,650,665	\$ 1,650,985
8	Property Insurance	924	\$ 816,818	\$ 0	\$ 816,818	\$ 0	\$ 33,040	\$ 0	\$ 0	\$ 33,040	\$ 33,040	\$ 33,040
9	Injuries and Damages	925	\$ 13,548,070	\$ 55,001	\$ 12,851,637	\$ 685,741	\$ 0	\$ 0	\$ 0	\$ 685,741	\$ 685,741	\$ 740,742
10	Employee Pension and Benefits	926	\$ 16,757,950	\$ 934	\$ 16,753,149	\$ 0	\$ 0	\$ 1,108,018	\$ 0	\$ 1,108,018	\$ 1,108,018	\$ 1,108,952
11	Regulatory Commission Expenses	928	\$ 163,876	\$ 9,888	\$ 153,988	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,888
12	Safety Advertising	930.1	\$ 1,691,768	\$ 64,050	\$ 977,025	\$ 34,720	\$ 0	\$ 0	\$ 0	\$ 34,720	\$ 34,720	\$ 98,770
	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13	Labor		0	0	0	0	0	0	0	0	0	0
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0
15	Materials and Expenses		7,722,913	85,141	5,980,252	319,096	0	0	0	319,096	404,237	404,237
16	Total	Sum Lns 13 - 15	7,722,913	85,141	5,980,252	319,096	0	0	0	319,096	404,237	404,237
17	Rents	931	\$ 2,440,633	\$ 70,269	\$ 2,079,726	\$ 110,971	\$ 0	\$ 0	\$ 0	\$ 110,971	\$ 181,240	\$ 181,240
	Maintenance of General Plant	935	\$ 868,385	\$ 11,434	\$ 855,599	\$ 45,653	\$ 0	\$ 0	\$ 0	\$ 45,653	\$ 57,087	\$ 57,087
18	Labor		510,694	6,606	503,301	26,855	0	0	0	26,855	33,461	33,461
19	Labor Loadings		7,268,311	497,500	2,377,541	126,861	0	0	0	126,861	624,362	624,362
20	Materials and Expenses		8,647,390	515,540	3,736,442	199,370	0	0	0	199,370	714,910	714,910
21	Total	Sum Lns 18 - 20	172,236,245	810,143	163,168,956	8,569,239	33,040	1,108,018	(599,967)	9,110,330	9,920,473	9,920,473
	Total A&G Expenses		\$ 67,492,944	\$ 11,434	\$ 67,480,158	\$ 3,600,624	\$ 0	\$ 0	\$ 0	\$ 3,600,624	\$ 3,612,058	\$ 3,612,058
22	Labor		30,915,572	6,606	30,908,179	1,649,207	0	0	0	1,649,207	1,655,813	1,655,813
23	Labor Loadings		73,827,729	792,103	64,780,619	3,319,408	33,040	1,108,018	(599,967)	3,860,499	4,652,602	4,652,602
24	Materials and Expenses		172,236,245	810,143	8,257,146	8,569,239	33,040	1,108,018	(599,967)	9,110,330	9,920,473	9,920,473
25	Total	Sum Lns 22 - 24	313,562,918	160,682	313,402,236	13,156,520	69,120	2,316,036	(1,199,934)	13,025,716	13,825,652	13,825,652

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

Line No.	Description	Reference	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
															Sum (e thru n)	
1	Administrative and General (A&G)															
2	A&G Salaries	920	\$ 5,544,600	\$ 4,943,955	\$ 5,304,845	\$ 6,671,864	\$ 5,696,940	\$ 5,677,722	\$ 5,519,069	\$ 3,711,560	\$ 6,265,445	\$ 6,088,458	\$ 5,700,098	\$ 5,500,004	\$ 66,624,558	1
3	Labor		2,770,451	2,488,083	2,632,132	2,708,009	2,794,954	2,790,096	1,953,136	1,511,626	2,470,355	2,963,457	2,731,322	2,611,256	30,404,878	2
4	Labor Loadings		(343,201)	(300,373)	(329,820)	(992,185)	(353,227)	(259,188)	(306,370)	(204,468)	(954,467)	(367,513)	(341,840)	(3,880,272)	(3,880,272)	3
5	Materials and Expenses		7,971,849	7,111,665	7,607,158	8,997,688	8,138,667	8,208,630	7,155,834	5,018,719	8,381,333	8,684,402	8,089,561	7,783,639	93,149,164	4
6	Total		\$ 786,481	\$ 1,092,750	\$ 404,848	\$ 835,816	\$ 1,634,404	\$ 690,200	\$ 1,344,679	\$ 1,018,887	\$ 687,370	\$ 1,070,434	\$ 1,012,011	\$ 636,878	\$ 11,214,737	5
7	Office Supplies and Expenses	921	\$ (1,276,088)	\$ (1,200,472)	\$ (1,172,132)	\$ (1,438,647)	\$ (1,441,050)	\$ (988,406)	\$ (1,236,343)	\$ (902,228)	\$ (1,339,627)	\$ (1,432,269)	\$ (1,339,627)	\$ (1,237,816)	\$ (14,999,176)	6
8	A&G Expenses Transferred (Credit)		\$ 2,678,582	\$ 2,188,861	\$ 2,808,171	\$ 2,527,597	\$ 2,408,580	\$ 2,091,450	\$ 2,988,087	\$ 3,512,770	\$ 2,081,186	\$ 3,177,864	\$ 2,185,749	\$ 2,453,405	\$ 31,082,102	7
9	Outside Services		\$ 64,075	\$ 64,075	\$ 65,419	\$ 65,419	\$ 65,419	\$ 65,419	\$ 64,885	\$ 64,885	\$ 65,649	\$ 64,885	\$ 63,079	\$ 83,079	\$ 816,818	8
10	Property Insurance		\$ 897,517	\$ 889,284	\$ 1,183,905	\$ 1,085,072	\$ 1,159,161	\$ 1,104,378	\$ 1,297,354	\$ 1,179,888	\$ 1,219,901	\$ 1,289,832	\$ 1,204,587	\$ 1,059,202	\$ 13,548,070	9
11	Injuries and Damages		\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,594,394	\$ 1,598,574	\$ 1,075,885	\$ 1,075,883	\$ 727,414	\$ 1,119,437	\$ 16,757,950	10
12	Employee Pension and Benefits		\$ 4,611	\$ 4,611	\$ 4,611	\$ 4,611	\$ 4,899	\$ 4,899	\$ 4,899	\$ 18,428	\$ 18,784	\$ 57,749	\$ 17,887	\$ 17,887	\$ 163,876	11
13	Regulatory Commission Expenses		\$ 150,859	\$ 127,737	\$ 244,297	\$ 166,593	\$ 61,934	\$ 63,481	\$ 100,704	\$ 101,226	\$ 312	\$ 337,773	\$ 184,921	\$ 161,952	\$ 1,691,768	12
14	Safety Advertising		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
15	Miscellaneous General		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
16	Labor Loadings		\$ 7,18,228	\$ 575,568	\$ 382,946	\$ 483,988	\$ 504,047	\$ 327,263	\$ 1,052,682	\$ 2,026,512	\$ 427,866	\$ 462,396	\$ 549,673	\$ 211,765	\$ 7,722,913	15
17	Materials and Expenses		\$ 7,18,228	\$ 575,568	\$ 382,946	\$ 483,988	\$ 504,047	\$ 327,263	\$ 1,052,682	\$ 2,026,512	\$ 427,866	\$ 462,396	\$ 549,673	\$ 211,765	\$ 7,722,913	16
18	Total		\$ 367,238	\$ 217,677	\$ 178,506	\$ 175,920	\$ 163,822	\$ 124,027	\$ 115,690	\$ 269,027	\$ 246,040	\$ 236,579	\$ 213,895	\$ 132,211	\$ 2,440,633	17
19	Rents		\$ 68,787	\$ 98,920	\$ 74,321	\$ 66,816	\$ 66,071	\$ 64,934	\$ 62,276	\$ 102,803	\$ 65,183	\$ 66,992	\$ 62,486	\$ 65,798	\$ 868,385	18
20	Maintenance of General Plant		\$ 42,303	\$ 60,834	\$ 45,705	\$ 42,935	\$ 40,634	\$ 39,928	\$ 24,685	\$ 58,972	\$ 38,711	\$ 39,790	\$ 37,117	\$ 39,081	\$ 510,694	19
21	Labor Loadings		\$ 668,321	\$ 385,617	\$ 645,928	\$ 594,589	\$ 613,437	\$ 561,754	\$ 933,449	\$ 986,717	\$ 500,164	\$ 685,863	\$ 325,131	\$ 755,341	\$ 7,268,311	20
22	Materials and Expenses		\$ 779,412	\$ 545,370	\$ 765,954	\$ 707,340	\$ 720,142	\$ 666,616	\$ 1,020,410	\$ 760,491	\$ 604,057	\$ 792,645	\$ 424,734	\$ 860,220	\$ 8,647,390	21
23	Total		\$ 5,613,387	\$ 5,042,875	\$ 5,379,166	\$ 6,741,680	\$ 5,763,011	\$ 5,742,656	\$ 5,581,345	\$ 3,814,363	\$ 6,330,627	\$ 6,155,450	\$ 5,762,584	\$ 5,565,802	\$ 67,492,944	22
24	Labor		\$ 2,812,754	\$ 2,528,917	\$ 2,677,838	\$ 2,750,944	\$ 2,836,588	\$ 2,830,024	\$ 1,977,821	\$ 1,570,598	\$ 2,509,065	\$ 3,003,247	\$ 2,768,439	\$ 2,650,338	\$ 30,915,572	23
25	Labor Loadings		\$ 6,311,016	\$ 5,589,727	\$ 6,011,073	\$ 5,690,146	\$ 6,418,820	\$ 5,379,870	\$ 7,954,643	\$ 9,282,177	\$ 4,635,591	\$ 6,659,377	\$ 4,822,890	\$ 5,065,699	\$ 73,827,729	24
26	Materials and Expenses		\$ 147,937,157	\$ 13,171,519	\$ 14,068,076	\$ 15,162,770	\$ 15,014,419	\$ 13,952,350	\$ 15,513,808	\$ 14,867,138	\$ 13,475,283	\$ 15,817,874	\$ 13,353,913	\$ 13,281,839	\$ 172,236,245	25
27	Total		\$ 147,937,157	\$ 13,171,519	\$ 14,068,076	\$ 15,162,770	\$ 15,014,419	\$ 13,952,350	\$ 15,513,808	\$ 14,867,138	\$ 13,475,283	\$ 15,817,874	\$ 13,353,913	\$ 13,281,839	\$ 172,236,245	26

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

Line No.	Account No./Reference	Description (a)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o) Sum (c) thru (n)
1	920	Administrative and General (A&G)													
2		A&G Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3		Labor Loadings	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Materials and Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0	0	0	0	0	0	0
5	921	Office Supplies and Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	922	A&G Expenses Transferred (Credit)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7	923	Outside Services	\$ 141	\$ 815	\$ 199	\$ 16	\$ 172	\$ 31	\$ 667	\$ 1,569	\$ 437	\$ 2,223	\$ 1,512	\$ 1,538	\$ 9,320
8	924	Property Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9	925	Injuries and Damages	\$ 489	\$ 0	\$ 771	\$ 95	\$ 2,305	\$ 1,639	\$ 1,639	\$ 6,052	\$ 22,059	\$ 10,257	\$ 0	\$ 9,693	\$ 55,001
10	926	Employee Pension and Benefits	\$ 0	\$ 0	\$ 67	\$ 0	\$ 0	\$ 101	\$ 347	\$ 102	\$ 67	\$ 0	\$ 0	\$ 250	\$ 994
11	928	Regulatory Commission Expenses	\$ 784	\$ 784	\$ 784	\$ 784	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 9,888
12	930.1	Safety Advertising	\$ 5,854	\$ 3,300	\$ 7,800	\$ 5,851	\$ 1,953	\$ 3,902	\$ 3,901	\$ 7,814	\$ 4	\$ 14,527	\$ 3,909	\$ 5,234	\$ 64,050
13	930.2	Miscellaneous General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14		Labor	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Labor Loadings	403	5,452	4,924	0	0	0	15,649	57,171	1,542	0	0	0	85,141
16		Materials and Expenses	403	5,452	4,924	0	0	0	15,649	57,171	1,542	0	0	0	85,141
		Total	806	10,904	9,848	0	0	0	15,649	114,342	3,084	0	0	0	170,282
17	931	Rents	\$ 8,544	\$ 8,544	\$ 13,684	\$ 8,544	\$ 8,544	\$ 8,544	\$ (28,376)	\$ 8,544	\$ 8,544	\$ 9,044	\$ 8,553	\$ 8,553	\$ 70,269
18	935	Maintenance of General Plant	\$ 56	\$ 134	\$ 136	\$ 164	\$ 0	\$ 466	\$ 470	\$ 8,828	\$ 606	\$ 292	\$ 0	\$ 281	\$ 11,434
19		Labor	34	81	82	99	0	280	186	5,156	354	170	0	164	6,606
20		Labor Loadings	52,083	19,927	29,015	31,353	27,096	32,518	151,039	27,641	24,470	36,833	37,470	28,056	497,500
21		Materials and Expenses	52,083	19,927	29,015	31,353	27,096	32,518	151,039	27,641	24,470	36,833	37,470	28,056	497,500
		Total	52,139	20,061	29,151	31,447	27,096	32,698	151,685	41,624	25,431	37,296	37,470	28,501	515,540
		Total A&G Expenses	\$ 56	\$ 134	\$ 136	\$ 164	\$ 0	\$ 466	\$ 470	\$ 8,828	\$ 606	\$ 292	\$ 0	\$ 281	\$ 11,434
22		Labor	34	81	82	99	0	280	186	5,156	354	170	0	164	6,606
23		Labor Loadings	68,299	38,823	57,244	46,642	40,915	47,580	144,711	109,736	57,989	73,729	52,288	54,169	792,103
24		Materials and Expenses	68,299	38,823	57,244	46,642	40,915	47,580	144,711	109,736	57,989	73,729	52,288	54,169	792,103
25		Total	68,355	38,957	57,380	46,806	40,915	48,326	145,367	123,720	58,929	74,191	52,288	54,615	810,143

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

Line No.	Account No./Reference	Description	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.	
1	920	Administrative and General (A&G)														
2		Labor	4,943,855	5,304,845	6,671,864	5,696,940	5,677,722	5,519,069	3,711,560	6,265,445	6,088,458	5,700,098	5,500,004	66,624,558	1	
3		Labor Loadings	2,468,083	2,632,132	2,708,009	2,794,954	2,790,096	1,953,136	1,511,626	2,470,355	2,963,457	2,731,322	2,611,256	30,404,878	2	
4		Materials and Expenses	(300,372)	(329,820)	(392,185)	(353,227)	(259,188)	(306,370)	(204,468)	(354,467)	(367,513)	(341,840)	(327,621)	(3,880,272)	3	
5		Total	7,111,665	7,607,156	8,987,688	8,138,667	8,208,630	7,165,834	5,018,719	8,381,333	8,684,402	8,089,581	7,783,639	93,149,164	4	
6	921	Office Supplies and Expenses	1,092,750	404,848	835,816	1,634,404	690,200	1,344,679	1,018,867	687,370	1,070,434	1,012,011		636,878	11,214,737	5
7	922	A&G Expenses Transferred (Credit)	(1,200,472)	(1,172,132)	(1,439,647)	(1,441,050)	(988,406)	(1,236,343)	(902,228)	(1,333,099)	(1,432,268)	(1,339,627)	(1,237,816)	(14,999,176)	6	
8	923	Outside Services	2,148,374	2,806,519	2,517,203	2,407,341	2,079,588	2,971,713	3,500,529	2,067,682	3,166,422	2,173,833	2,425,980	30,935,513	7	
9	924	Property Insurance	64,075	65,419	65,419	65,419	65,419	65,419	64,885	65,649	64,885	83,079	83,079	816,818	8	
10	925	Injuries and Damages	871,136	1,161,395	1,044,009	1,098,438	1,058,701	1,232,296	1,116,622	1,155,370	1,201,465	1,086,697	986,675	12,851,637	9	
11	926	Employee Pension and Benefits	1,594,349	1,594,294	1,594,394	1,594,150	1,592,128	1,593,440	1,598,423	1,075,785	1,075,883	727,203	1,118,419	16,753,149	10	
12	928	Regulatory Commission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	11	
13	930.1	Safety Advertising	51,916	136,800	64,141	54,658	12,947	50,390	909	25	38,083	134,605	57,137	650,694	12	
14	930.2	Miscellaneous General	0	0	0	0	0	0	0	0	0	0	0	0	13	
15	930.3	Labor Loadings	0	0	0	0	0	0	0	0	0	0	0	0	14	
16	930.4	Materials and Expenses	408,513	232,057	483,968	504,047	327,263	573,150	1,142,012	379,531	462,396	549,673	211,765	5,980,252	15	
17		Total	705,878	232,057	483,968	504,047	327,263	573,150	1,142,012	379,531	462,396	549,673	211,765	5,980,252	16	
18	881	Rents	335,302	140,859	143,326	131,312	93,876	121,092	235,067	213,732	202,119	179,926	97,742	2,079,726	17	
19	885	Maintenance of General Plant	98,786	74,127	69,652	66,071	64,468	61,806	93,007	64,426	66,523	62,486	65,517	855,599	18	
20		Labor Loadings	42,269	45,588	42,836	40,634	39,648	24,499	53,267	38,269	39,514	37,117	38,917	503,301	19	
21		Materials and Expenses	172,848	227,688	183,986	230,729	179,982	405,065	173,934	159,686	223,945	88,624	162,087	2,377,541	20	
22		Total	283,848	347,322	305,794	337,435	284,068	481,369	320,196	282,682	329,862	188,227	236,501	3,736,442	21	
23		Total A&G Expenses	5,613,331	5,278,971	6,741,516	5,763,011	5,742,190	5,580,875	3,804,587	6,329,871	6,154,981	5,762,584	5,865,521	67,480,158	22	
24		Labor Loadings	2,812,720	2,877,720	2,750,846	2,838,588	2,829,744	1,977,634	1,564,883	2,508,624	3,002,972	2,768,439	2,850,174	30,908,179	23	
25		Materials and Expenses	5,599,063	5,267,847	5,109,709	5,926,221	4,852,460	6,814,529	7,744,554	4,117,964	5,705,751	4,354,185	4,206,284	64,708,619	24	
26		Total	14,025,144	13,324,538	14,602,071	14,524,819	13,424,393	14,373,038	13,114,004	12,956,059	14,863,703	12,885,208	12,421,978	163,188,956	25	

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

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

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

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c) Sch 12, Sh 1	Labor/Benefits Annualization Adj. No. 3 (d) Sch 13, Sh 1	Call Center & Customer Supp. Adj. No. 4 (e) Sch 14, Sh 1	Cost of Service Analysis Adj. No. 5 (f) Sch 15, Sh 1	Co-Owned Vehicles Adj. No. 6 (g) Sch 16, Sh 1	Uncollectibles Annualization Adj. No. 7 (h) Sch 17, Sh 1	Promotional Advertising Adj. No. 8 (i) Sch 18, Sh 1	CDMI Incremental O&M Adj. No. 24 (j) Sch 124, Sh 1	Total (k) Sum (c) thru (j)	Line No.
Transmission Expenses, Excluding Account 858 Continued												
Maintenance												
861	Maintenance Supervision and Engineering											
1	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Labor Loadings		0	0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
862	Maintenance of Structures and Improvements											
5	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	8
863	Maintenance of Mains											
9	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	0	0	0	0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	12
864	Maintenance of Compressor Station Equipment											
13	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	16
865	Maintenance of Measuring & Regulating Station Ec											
17	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	20
866	Maintenance of SCADA Equipment											
21	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	24
Total Transmission Expense, Excluding Account 858												
25	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	28

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

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

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

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

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

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c) Sch 12, Sh 1	Labor/Benefits Annualization Adj. No. 3 (d) Sch 13, Sh 1	Call Center & Customer Supp. Adj. No. 4 (e) Sch 14, Sh 1	Cost of Service Analysis Adj. No. 5 (f) Sch 15, Sh 1	Co-Owned Vehicles Adj. No. 6 (g) Sch 16, Sh 1	Uncollectibles Annualization Adj. No. 7 (h) Sch 17, Sh 1	Promotional Advertising Adj. No. 8 (i) Sch 18, Sh 1	CDMI Incremental O&M Adj. No. 24 (j) Sch 124, Sh 1	Total (k) Sum (c) thru (j)	Line No.
Customer Accounts												
1	Supervision	901	\$ 0	\$ 1,354	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,354	1
2	Labor		0	(914)	0	0	0	0	0	0	(914)	2
3	Labor Loadings		0	0	0	(639)	0	0	0	0	(639)	3
4	Materials and Expenses	Sum Lns 1 - 3	\$ 0	\$ 441	\$ 0	\$ (639)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (197)	4
5	Meter Reading	902	\$ 0	\$ (13,151)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13,151)	5
6	Labor		0	(3,391)	0	0	0	0	0	0	(3,391)	6
7	Labor Loadings		0	0	0	0	0	0	0	0	0	7
8	Materials and Expenses	Sum Lns 5 - 7	\$ 0	\$ (16,542)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (16,542)	8
Customer Records and Collection												
9	Labor	903	\$ 0	\$ 27,807	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,807	9
10	Labor		0	1,643	0	0	0	0	0	0	1,643	10
11	Labor Loadings		0	(62,934)	(62,934)	(1,103)	0	0	0	(103,320)	(167,357)	11
12	Materials and Expenses	Sum Lns 9 - 11	\$ 0	\$ 29,450	\$ (62,934)	\$ (1,103)	\$ 0	\$ 0	\$ 0	\$ (103,320)	\$ (137,907)	12
13	Uncollectible Accounts	904	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (196,779)	\$ 0	\$ 0	\$ (196,779)	13
Miscellaneous												
14	Labor	905	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Labor		0	0	0	0	0	0	0	0	0	15
16	Labor Loadings		0	0	0	0	0	0	0	0	0	16
17	Materials and Expenses	Sum Lns 14 - 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Total Customer Accounts												
18	Labor		\$ 0	\$ 16,010	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,010	18
19	Labor Loadings		0	(2,661)	0	0	0	0	0	0	(2,661)	19
20	Materials and Expenses	Sum Lns 18 - 20	\$ 0	\$ 13,349	\$ (62,934)	\$ (1,740)	\$ 0	\$ (196,779)	\$ 0	\$ (103,320)	\$ (364,774)	20
21	Total		\$ 0	\$ 13,349	\$ (62,934)	\$ (1,740)	\$ 0	\$ (196,779)	\$ 0	\$ (103,320)	\$ (351,425)	21

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

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 Sch 12, Sh 1 (c)	Labor/Benefits Annualization Adj. No. 3 Sch 13, Sh 1 (d)	Call Center & Customer Supp. Adj. No. 4 Sch 14, Sh 1 (e)	Cost of Service Analysis Adj. No. 5 Sch 15, Sh 1 (f)	Co-Owned Vehicles Adj. No. 6 Sch 16, Sh 1 (g)	Uncollectibles Annualization Adj. No. 7 (h) Sch 17, Sh 1	Promotional Advertising Adj. No. 8 (i) Sch 18, Sh 1	CDMI Incremental O&M Adj. No. 24 (j) Sch 124, Sh 1	Total (k) Sum (c) thru (j)	Line No.
Customer Service and Information												
Customer Assistance												
1	Labor	908	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	4
Informational and Instructional Advertising												
5	Labor	909	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	8
Miscellaneous												
9	Labor	910	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	(306)	0	0	(4,851)	0	(5,157)	11
12	Total	Sum Lns 9 - 11	<u>0</u>	<u>0</u>	<u>0</u>	<u>(306)</u>	<u>0</u>	<u>0</u>	<u>(4,851)</u>	<u>0</u>	<u>(5,157)</u>	12
Total Customer Service and Information												
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	(306)	0	0	(4,851)	0	(5,157)	15
16	Total	Sum Lns 13 - 15	<u>0</u>	<u>0</u>	<u>0</u>	<u>(306)</u>	<u>0</u>	<u>0</u>	<u>(4,851)</u>	<u>0</u>	<u>(5,157)</u>	16
Sales												
Supervision												
17	Labor	911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	20
Demonstration and Selling												
21	Labor	912	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	24
Advertising												
25	Labor	913	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	(2,500)	0	0	(8,045)	0	(10,545)	27
28	Total	Sum Lns 25 - 27	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,500)</u>	<u>0</u>	<u>0</u>	<u>(8,045)</u>	<u>0</u>	<u>(10,545)</u>	28
Total Sales												
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	0	0	0	0	0	0	30
31	Materials and Expenses		0	0	0	(2,500)	0	0	(8,045)	0	(10,545)	31
32	Total	Sum Lns 29 - 31	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,500)</u>	<u>0</u>	<u>0</u>	<u>(8,045)</u>	<u>0</u>	<u>(10,545)</u>	32
Total O&M												
33	Labor		\$ 0	\$ (320,448)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (320,448)	33
34	Labor Loadings		0	(93,429)	0	0	0	0	0	0	(93,429)	34
35	Materials and Expenses		(65,521,104)	0	(62,934)	(30,682)	0	(196,779)	(12,896)	(103,320)	(55,927,716)	35
36	Total	Sum Lns 33 - 35	<u>(55,521,104)</u>	<u>(413,877)</u>	<u>(62,934)</u>	<u>(30,682)</u>	<u>0</u>	<u>(196,779)</u>	<u>(12,896)</u>	<u>(103,320)</u>	<u>(56,341,593)</u>	36

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

Line No.	Description (a)	Account No./ Reference (b)	Direct NNV (c)	To Be Allocated (d)	NNV Allocation Factors				Total Allocation to NNV (i)	Total NNV (c) + (i)	Line No.
					4-Factor (e)	Factor II (f)	Factor III (g)	A&G Factor (h)			
					5.34% Smt N, Sh 8, Ln 9(h)	4.04% Smt N, Sh 8, Ln 4(h)	6.61% Smt N, Sh 8, Ln 6(h)	4.00% Smt N, Sh 8, Ln 10(h)			
Administrative and General (A&G)											
920	A&G Salaries			WP K-1, Sh 19							
1	Labor		\$ 0	(2,947,472)	\$ (157,272)	\$ 0	\$ 0	\$ 0	\$ (157,272)	\$ (157,272)	1
2	Labor Loadings		0	(1,096,110)	(98,487)	0	0	0	(98,487)	(98,487)	2
3	Materials and Expenses		0	(50,732)	(2,707)	0	0	0	(2,707)	(2,707)	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ (4,094,314)	\$ (218,465)	\$ 0	\$ 0	\$ 0	\$ (218,465)	\$ (218,465)	4
5	Office Supplies and Expenses	921	\$ 0	\$ (839,423)	\$ (44,790)	\$ 0	\$ 0	\$ 0	\$ (44,790)	\$ (44,790)	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 538,388	\$ 0	\$ 0	\$ 0	\$ 21,536	\$ 21,536	\$ 21,536	6
7	Outside Services	923	\$ (200)	\$ (367,752)	\$ (19,623)	\$ 0	\$ 0	\$ 0	\$ (19,623)	\$ (19,823)	7
8	Property Insurance	924	\$ 0	\$ 28,205	\$ 0	\$ 1,141	\$ 0	\$ 0	\$ 1,141	\$ 1,141	8
9	Injuries and Damages	925	\$ 6,750	\$ 127,948	\$ 6,827	\$ 0	\$ 0	\$ 0	\$ 6,827	\$ 13,577	9
10	Employee Pension and Benefits	926	\$ 0	\$ (1,966,057)	\$ (104,905)	\$ 0	\$ 0	\$ 0	\$ (104,905)	\$ (104,905)	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
Miscellaneous General											
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		(85)	(1,037,114)	(55,339)	0	0	0	(55,339)	(55,424)	15
16	Total	Sum Lns 13 - 15	\$ (85)	\$ (1,037,114)	\$ (55,339)	\$ 0	\$ 0	\$ 0	\$ (55,339)	\$ (55,424)	16
17	Rents	931	\$ 0	\$ (31,035)	\$ (1,656)	\$ 0	\$ 0	\$ 0	\$ (1,656)	\$ (1,656)	17
Maintenance of General Plant											
18	Labor		\$ (926)	\$ (43,270)	\$ (2,309)	\$ 0	\$ 0	\$ 0	\$ (2,309)	\$ (3,235)	18
19	Labor Loadings		(239)	(18,144)	(968)	0	0	0	(968)	(1,208)	19
20	Materials and Expenses		(232)	(2,865,225)	(152,863)	0	0	0	(152,863)	(153,115)	20
21	Total	Sum Lns 18 - 20	\$ (1,397)	\$ (2,926,639)	\$ (156,160)	\$ 0	\$ 0	\$ 0	\$ (156,160)	\$ (157,558)	21
Total A&G Expenses											
22	Labor		\$ (926)	\$ (2,990,742)	\$ (159,581)	\$ 0	\$ 0	\$ 0	\$ (159,581)	\$ (160,507)	22
23	Labor Loadings		(239)	(1,114,255)	(59,455)	0	0	0	(59,455)	(59,694)	23
24	Materials and Expenses		6,233	(6,462,797)	(375,076)	1,141	0	21,536	(352,400)	(346,167)	24
25	Total	Sum Lns 22 - 24	\$ 5,068	\$ (10,567,794)	\$ (594,112)	\$ (1,141)	\$ 0	\$ 21,536	\$ (571,435)	\$ (566,367)	25

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

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Self-Insured Retention Adj. No. 9 (e)	Wrongful Termination Adj. No. 14 (f)	OQ Badge Project Adj. No. 23 (g)	COVID Amortization Adj. No. 29 (h)	Total NNV (i)	Line No.
			Sch I-3, Sh 1	Sch I-5, Sh 1	Sch I-9, Sh 1	Sch I-14, Sh 1	Sch I-23, Sh 1	Sch I-29, Sh 1	Sum Cols (c) - (h)	
Administrative and General (A&G)										
A&G Salaries										
1	Labor	920	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	0	0	0	0	0	0	0	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	\$ (200)	\$ 0	\$ (200)	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 6,750	\$ 0	\$ 0	\$ 0	\$ 6,750	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
Miscellaneous General										
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	14
15	Materials and Expenses		0	(85)	0	0	0	0	(85)	15
16	Total	Sum Lns 13 - 15	0	(85)	0	0	0	0	(85)	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Maintenance of General Plant										
18	Labor	935	\$ (926)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (926)	18
19	Labor Loadings		(239)	0	0	0	0	0	(239)	19
20	Materials and Expenses		0	(232)	0	0	0	0	(232)	20
21	Total	Sum Lns 18 - 20	(1,165)	(232)	0	0	0	0	(1,397)	21
Total A&G Expenses										
22	Labor		\$ (926)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (926)	22
23	Labor Loadings		(239)	0	0	0	0	0	(239)	23
24	Materials and Expenses		0	(317)	6,750	0	(200)	0	6,233	24
25	Total	Sum Lns 22 - 24	(1,165)	(317)	6,750	0	(200)	0	5,068	25

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

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Co-Owned Vehicles Adj. No. 6 (e)	Promotional Advertising Adj. No. 8 (f)	Self-Insured Retention Adj. No. 9 (g)	Paint/Alic. Annualization Adj. No. 10 (h)	AGA Dues Adj. No. 11 (i)	BOD Interest Adj. No. 12 (j)	Commitment Fees Adj. No. 13 (k)	Wrongful Termination Adj. No. 14 (l)	General Plant Maint. Adj. No. 15 (m)	Variable Pay Normalization Adj. No. 19 (n)	Co-Operated Aircraft Adj. No. 20 (o)	Prepayments Adj. No. 21 (p)	Officer Perqs Adj. No. 28 (q)	Total System Alloc. (r)
			Sch 1-3, Sh 2	Sch 1-5, Sh 2	Sch 1-6, Sh 2	Sch 1-8, Sh 1	Sch 1-9, Sh 1	Sch 1-10, Sh 1	Sch 1-11, Sh 1	Sch 1-12, Sh 1	Sch 1-13, Sh 1	Sch 1-14, Sh 1	Sch 1-15, Sh 1	Sch 1-19, Sh 1	Sch 1-20, Sh 2	Sch 1-21, Sh 1	Sch 1-28, Sh 1	Sum Cos (e)-(q)
Administrative and General (A&G)																		
1	A&G Salaries	920																
2	Labor		(2,612,038)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Labor Loadings		(1,096,110)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Materials and Expenses		(3,708,148)	0	0	0	0	(60,732)	0	0	0	0	0	(335,436)	0	0	0	(4,094,314)
	Total	Sum Lns 1 - 3																
5	Office Supplies and Expenses	921	0	(200,467)	(3,653)	(438)	0	5,736	0	0	0	0	0	0	(640,601)	0	0	(839,423)
6	A&G Expenses Transferred (Credit)	922	545,097	0	0	0	0	(6,709)	0	0	0	0	0	0	0	0	0	538,388
7	Outside Services	923	0	(241,548)	0	0	0	(66,303)	0	0	0	0	0	0	0	(59,901)	0	(367,752)
8	Property Insurance	924	0	0	0	0	0	28,205	0	0	0	0	0	0	0	0	0	28,205
9	Injuries and Damages	925	0	0	0	0	0	17,002	0	0	0	0	0	0	0	0	0	17,002
10	Employee Pension and Benefits	926	(1,926,805)	0	0	0	0	0	0	0	0	0	0	0	0	0	(39,252)	(1,966,057)
11	Regulatory Commission Expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Safety Advertising	930.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Miscellaneous General	930.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Labor Loadings		0	(7,349)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Materials and Expenses		0	(7,349)	0	0	0	7,898	(24,178)	(675,571)	(337,914)	0	0	0	0	0	0	(1,037,114)
	Total	Sum Lns 13 - 15																
17	Rents	931	0	(2,920)	0	0	0	(28,116)	0	0	0	0	0	0	0	0	0	(31,036)
18	Maintenance of General Plant	935																
19	Labor		(43,270)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43,270)
20	Labor Loadings		(18,144)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(18,144)
21	Materials and Expenses		(61,414)	(6,000)	0	0	0	53,875	0	0	0	0	(2,913,100)	0	0	0	0	(2,955,225)
	Total	Sum Lns 16 - 20																
22	Total A&G Expenses		(2,655,306)	0	0	0	0	0	0	0	0	0	0	(335,436)	0	0	0	(2,990,742)
23	Labor		(1,114,255)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,114,255)
24	Labor Loadings		(1,381,707)	(458,263)	(3,653)	(438)	110,946	(39,145)	(24,178)	(675,571)	(337,914)	0	(2,913,100)	0	(640,601)	(59,901)	(39,252)	(6,462,737)
25	Materials and Expenses		(5,151,268)	(458,263)	(3,653)	(438)	110,946	(39,145)	(24,178)	(675,571)	(337,914)	0	(2,913,100)	(335,436)	(640,601)	(59,901)	(39,252)	(10,567,794)

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

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Co-Owned Vehicles Adj. No. 6 (e)	Promotional Advertising Adj. No. 8 (f)	Self-Insured Retention Adj. No. 9 (g)	PAIUTE ALLOC. Annualization Adj. No. 10 (h)	AGA DUES Adj. No. 11 (i)	BOD Interest Adj. No. 12 (j)	Commitment Fees Adj. No. 13 (k)	Wrongful Termination Adj. No. 14 (l)	General Plant Maint. Adj. No. 15 (m)	Variable Pay Normalization Adj. No. 19 (n)	Co-Operated Aircraft Adj. No. 20 (o)	Prepayments Adj. No. 21 (p)	Officer Perqs Adj. No. 28 (q)	Total System Alloc. (R)	Line No.	
Administrative and General (A&G)																				
1	A&G Salaries	920																	1	
2	Labor		(139,374)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(157,272)	2
3	Labor Loadings		(58,487)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58,487)	3
4	Materials and Expenses		0	0	0	0	0	(2,707)	0	0	0	0	0	0	0	0	0	0	(2,707)	4
	Total	Sum Line 1-3	(197,861)	0	0	0	0	(2,707)	0	0	0	0	0	(17,898)	0	0	0	0	(218,465)	
5	Office Supplies and Expenses	921	0	(10,697)	(195)	(23)	0	306	0	0	0	0	0	0	(34,191)	0	0	0	(44,790)	5
6	A&G Expenses Transferred (Credit)	922	21,804	0	0	0	0	(268)	0	0	0	0	0	0	0	0	0	0	21,804	6
7	Outside Services	923	0	(12,889)	0	0	0	(3,538)	0	0	0	0	0	0	0	(3,196)	0	0	(19,623)	7
8	Property Insurance	924	0	0	0	0	0	1,141	0	0	0	0	0	0	0	0	0	0	1,141	8
9	Injuries and Damages	925	0	0	0	0	5,920	907	0	0	0	0	0	0	0	0	0	0	6,827	9
10	Employee Pension and Benefits	926	(102,811)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,094)	0	(104,905)	10
11	Regulatory Commission Expenses	928	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Safety Advertising	930.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
Miscellaneous General																				
13	Labor	930.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		(988)	(392)	0	0	0	421	(1,290)	(36,047)	(18,031)	0	0	0	0	0	0	0	(55,938)	15
16	Total	Sum Line 13 - 15	(988)	(392)	0	0	0	421	(1,290)	(36,047)	(18,031)	0	0	0	0	0	0	0	(55,938)	16
17	Rents	931	0	(156)	0	0	0	(1,500)	0	0	0	0	0	0	0	0	0	0	(1,656)	17
Maintenance of General Plant																				
18	Labor	935	(2,309)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,309)	18
19	Labor Loadings		(988)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(988)	19
20	Materials and Expenses		0	(320)	0	0	0	2,875	0	0	0	0	(155,439)	0	0	0	0	0	(152,883)	20
21	Total	Sum Line 18 - 20	(3,297)	(320)	0	0	0	2,875	0	0	0	0	(155,439)	0	0	0	0	0	(156,160)	21
Total A&G Expenses																				
22	Labor		(141,683)	0	0	0	0	0	0	0	0	0	0	(17,898)	0	0	0	0	(159,581)	22
23	Labor Loadings		(59,455)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(59,455)	23
24	Materials and Expenses		(81,007)	(24,453)	(195)	(23)	5,920	(2,363)	(1,290)	(36,047)	(18,031)	0	(155,439)	0	(34,191)	0	(2,094)	0	(352,400)	24
25	Total	Sum Line 22 - 24	(282,145)	(24,453)	(195)	(23)	5,920	(2,363)	(1,290)	(36,047)	(18,031)	0	(155,439)	(17,898)	(34,191)	(3,196)	(2,094)	0	(577,435)	25

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch I-C2, Sh 1</small>	Remittance Processing Expense Adjustment Adj. No. C7 (d) <small>Sch I-C7, Sh 1</small>	Total (e) <small>Sum Cols (c) - (d)</small>	Line No.
<u>Purchased Gas Costs</u>						
1	Natural Gas Transmission Line Purchases	803	\$ 0	\$ 0	\$ 0	1
2	Purchased Gas Cost Adjustments	805.1	0	0	0	2
3	Gas Withdrawn from Storage	808.1	0	0	0	3
4	Gas Delivered to Storage	808.2	0	0	0	4
5	Gas Used for Compressor Station Fuel	810	0	0	0	5
6	Total	Sum Lns 1 - 5	\$ 0	\$ 0	\$ 0	6
<u>Other Gas Costs</u>						
Other Gas Supply						
7	Labor	813	\$ 3,313	\$ 0	\$ 3,313	7
8	Labor Loadings		785	0	785	8
9	Materials and Expenses		0	0	0	9
10	Total	Sum Lns 7 - 9	\$ 4,098	\$ 0	\$ 4,098	10
<u>Transmission - Gas Cost</u>						
11	Transmission and Compression of Gas by Others	858	\$ 0	\$ 0	\$ 0	11
<u>Transmission Expenses, Excluding Account 858 Operations</u>						
Operation Supervision and Engineering						
12	Labor	850	\$ 0	\$ 0	\$ 0	12
13	Labor Loadings		0	0	0	13
14	Materials and Expenses		0	0	0	14
15	Total	Sum Lns 12 - 14	\$ 0	\$ 0	\$ 0	15
System Control and Load Dispatching						
16	Labor	851	\$ 0	\$ 0	\$ 0	16
17	Labor Loadings		0	0	0	17
18	Materials and Expenses		0	0	0	18
19	Total	Sum Lns 16 - 18	\$ 0	\$ 0	\$ 0	19
Communication System Expense						
20	Labor	852	\$ 0	\$ 0	\$ 0	20
21	Labor Loadings		0	0	0	21
22	Materials and Expenses		0	0	0	22
23	Total	Sum Lns 20 - 22	\$ 0	\$ 0	\$ 0	23
Communication Station Labor and Expense						
24	Labor	853	\$ 0	\$ 0	\$ 0	24
25	Labor Loadings		0	0	0	25
26	Materials and Expenses		0	0	0	26
27	Total	Sum Lns 24 - 26	\$ 0	\$ 0	\$ 0	27
Gas for Compressor Station Fuel						
28	Labor	854	\$ 0	\$ 0	\$ 0	28
29	Labor Loadings		0	0	0	29
30	Materials and Expenses		0	0	0	30
31	Total	Sum Lns 28 - 30	\$ 0	\$ 0	\$ 0	31
Mains Expense						
32	Labor	856	\$ 0	\$ 0	\$ 0	32
33	Labor Loadings		0	0	0	33
34	Materials and Expenses		0	0	0	34
35	Total	Sum Lns 32 - 34	\$ 0	\$ 0	\$ 0	35
Measuring and Regulating Station Expense						
36	Labor	857	\$ 0	\$ 0	\$ 0	36
37	Labor Loadings		0	0	0	37
38	Materials and Expenses		0	0	0	38
39	Total	Sum Lns 36 - 38	\$ 0	\$ 0	\$ 0	39
40	Rents	860	\$ 0	\$ 0	\$ 0	40

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

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

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch I-C2, Sh 1</small>	Remittance Processing Expense Adjustment Adj. No. C7 (d) <small>Sch I-C7, Sh 1</small>	Total (e) <small>Sum Cols (c) - (d)</small>	Line No.
Distribution						
Operation Supervision and Engineering						
1	Labor	870	\$ 39,860	\$ 0	\$ 39,860	1
2	Labor Loadings		9,043	0	9,043	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 48,903</u>	<u>\$ 0</u>	<u>\$ 48,903</u>	4
Operation Distribution Load Dispatching						
5	Labor	871	\$ 3,308	\$ 0	\$ 3,308	5
6	Labor Loadings		778	0	778	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 4,086</u>	<u>\$ 0</u>	<u>\$ 4,086</u>	8
Operation Mains and Services						
9	Labor	874	\$ 13,184	\$ 0	\$ 13,184	9
10	Labor Loadings		3,003	0	3,003	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	<u>\$ 16,186</u>	<u>\$ 0</u>	<u>\$ 16,186</u>	12
Operation Measuring and Regulation Station						
13	Labor	875	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	16
Operation Meter and House Regulator						
17	Labor	878	\$ 25,194	\$ 0	\$ 25,194	17
18	Labor Loadings		5,667	0	5,667	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	<u>\$ 30,862</u>	<u>\$ 0</u>	<u>\$ 30,862</u>	20
Customer Installation						
21	Labor	879	\$ 27,096	\$ 0	\$ 27,096	21
22	Labor Loadings		6,205	0	6,205	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	<u>\$ 33,300</u>	<u>\$ 0</u>	<u>\$ 33,300</u>	24
Other						
25	Labor	880	\$ 12,980	\$ 0	\$ 12,980	25
26	Labor Loadings		2,946	0	2,946	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	<u>\$ 15,927</u>	<u>\$ 0</u>	<u>\$ 15,927</u>	28
29	Rents	881	\$ 0	\$ 0	\$ 0	29

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch I-C2, Sh 1</small>	Remittance Processing Expense Adjustment Adj. No. C7 (d) <small>Sch I-C7, Sh 1</small>	Total (e) <small>Sum Cols (c) - (d)</small>	Line No.
	Maintenance Supervision and Engineering	885				
1	Labor		\$ 5,354	\$ 0	\$ 5,354	1
2	Labor Loadings		1,215	0	1,215	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 6,569</u>	<u>\$ 0</u>	<u>\$ 6,569</u>	4
	Maintenance of Structures and Improvements	886				
5	Labor		\$ 14	\$ 0	\$ 14	5
6	Labor Loadings		3	0	3	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 17</u>	<u>\$ 0</u>	<u>\$ 17</u>	8
	Maintenance of Mains	887				
9	Labor		\$ 11,435	\$ 0	\$ 11,435	9
10	Labor Loadings		2,596	0	2,596	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	<u>\$ 14,031</u>	<u>\$ 0</u>	<u>\$ 14,031</u>	12
	Maintenance of Measuring and Reg. Station Eq.	889				
13	Labor		\$ 3,602	\$ 0	\$ 3,602	13
14	Labor Loadings		813	0	813	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 4,415</u>	<u>\$ 0</u>	<u>\$ 4,415</u>	16
	Maintenance of Services	892				
17	Labor		\$ 9,280	\$ 0	\$ 9,280	17
18	Labor Loadings		2,113	0	2,113	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	<u>\$ 11,392</u>	<u>\$ 0</u>	<u>\$ 11,392</u>	20
	Maintenance of Meters and House Regulators	893				
21	Labor		\$ 2,117	\$ 0	\$ 2,117	21
22	Labor Loadings		483	0	483	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	<u>\$ 2,600</u>	<u>\$ 0</u>	<u>\$ 2,600</u>	24
	Maintenance of Other Equipment	894				
25	Labor		\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	28
	Total Distribution					
29	Labor		\$ 153,424	\$ 0	\$ 153,424	29
30	Labor Loadings		34,864	0	34,864	30
31	Materials and Expenses		0	0	0	31
32	Total	Sum Lns 29 - 31	<u>\$ 188,288</u>	<u>\$ 0</u>	<u>\$ 188,288</u>	32

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

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2	Remittance Processing Expense Adjustment Adj. No. C7	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	
			Sch I-C2, Sh 1	Sch I-C7, Sh 1	Sum Cols (c) - (d)	
<u>Customer Accounts</u>						
<u>Supervision</u>						
1	Labor	901	\$ 7,728	\$ 0	\$ 7,728	1
2	Labor Loadings		1,811	0	1,811	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 9,539</u>	<u>\$ 0</u>	<u>\$ 9,539</u>	4
<u>Meter Reading</u>						
5	Labor	902	\$ 5,219	\$ 0	\$ 5,219	5
6	Labor Loadings		1,176	0	1,176	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 6,395</u>	<u>\$ 0</u>	<u>\$ 6,395</u>	8
<u>Customer Records and Collection</u>						
9	Labor	903	\$ 25,531	\$ 0	\$ 25,531	9
10	Labor Loadings		6,041	0	6,041	10
11	Materials and Expenses		0	23,890	23,890	11
12	Total	Sum Lns 9 - 11	<u>\$ 31,572</u>	<u>\$ 23,890</u>	<u>\$ 55,462</u>	12
13	Uncollectible Accounts	904	\$ 0	\$ 0	\$ 0	13
<u>Miscellaneous</u>						
14	Labor	905	\$ 0	\$ 0	\$ 0	14
15	Labor Loadings		0	0	0	15
16	Materials and Expenses		0	0	0	16
17	Total	Sum Lns 14 - 16	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	17
<u>Total Customer Accounts</u>						
18	Labor		\$ 38,478	\$ 0	\$ 38,478	18
19	Labor Loadings		9,029	0	9,029	19
20	Materials and Expenses		0	23,890	23,890	20
21	Total	Sum Lns 18 - 20	<u>\$ 47,507</u>	<u>\$ 23,890</u>	<u>\$ 71,396</u>	21

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch I-C2, Sh 1</small>	Remittance Processing Expense Adjustment Adj. No. C7 (d) <small>Sch I-C7, Sh 1</small>	Total (e) <small>Sum Cols (c) - (d)</small>	Line No.
Customer Service and Information						
Customer Assistance 908						
1	Labor		\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	4
Informational and Instructional Advertising 909						
5	Labor		\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	\$ 0	8
Miscellaneous 910						
9	Labor		\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0	\$ 0	\$ 0	12
Total Customer Service and Information						
13	Labor		\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	16
Sales						
Supervision 911						
17	Labor		\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	\$ 0	20
Demonstration and Selling 912						
21	Labor		\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	\$ 0	24
Advertising 913						
25	Labor		\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	\$ 0	28
Total Sales						
29	Labor		\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	30
31	Materials and Expenses		0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 0	\$ 0	\$ 0	32
Total O&M						
33	Labor		\$ 195,214	\$ 0	\$ 195,214	33
34	Labor Loadings		44,678	0	44,678	34
35	Materials and Expenses		0	23,890	23,890	35
36	Total	Sum Lns 33 - 35	\$ 239,893	\$ 23,890	\$ 263,782	36

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

Line No.	Description (a)	Account No./ Reference (b)	Direct NNV (c)	To Be Allocated (d)	4-Factor (e)	NNV Allocation Factor II (f)	Factor III (g)	A&G Factor (h)	Total Allocation to NNV (i)	Total NNV (c) + (i)	Line No.
			WP K-1, Sh. 28	WP K-1, Sh. 29	5.34% Smt N, Sh. 8, Ln 9(h)	4.04% Smt N, Sh. 8, Ln 4(h)	6.61% Smt N, Sh. 8, Ln 6(h)	4.00% Smt N, Sh. 8, Ln 10(h)	Sum Coils (e) - (h)		
	Administrative and General (A&G)										
1	A&G Salaries	920	\$ 0	\$ 1,957,051	\$ 104,425	\$ 0	\$ 0	\$ 0	\$ 104,425	\$ 104,425	1
2	Labor		0	463,044	24,707	0	0	0	24,707	24,707	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 2,420,096	\$ 129,132	\$ 0	\$ 0	\$ 0	\$ 129,132	\$ 129,132	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ (745,379)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (745,379)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
13	Labor		0	0	0	0	0	0	0	0	14
14	Labor Loadings		0	0	0	0	0	0	0	0	15
15	Materials and Expenses		0	0	0	0	0	0	0	0	16
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
	Maintenance of General Plant	935	\$ 368	\$ 32,420	\$ 1,730	\$ 0	\$ 0	\$ 0	\$ 1,730	\$ 2,097	18
18	Labor		83	7,665	409	0	0	0	409	492	19
19	Labor Loadings		0	0	0	0	0	0	0	0	20
20	Materials and Expenses		0	0	0	0	0	0	0	0	21
21	Total	Sum Lns 18 - 20	\$ 451	\$ 40,085	\$ 2,139	\$ 0	\$ 0	\$ 0	\$ 2,139	\$ 2,589	21
	Total A&G Expenses		\$ 368	\$ 1,989,471	\$ 106,155	\$ 0	\$ 0	\$ 0	\$ 106,155	\$ 106,522	22
22	Labor		83	470,709	25,116	0	0	0	25,116	25,199	23
23	Labor Loadings		(745,379)	0	0	0	0	0	0	(745,379)	24
24	Materials and Expenses		(744,929)	2,460,181	131,271	0	0	0	131,271	(613,658)	25
25	Total	Sum Lns 22 - 24	\$ (744,929)	\$ 2,460,181	\$ 131,271	\$ 0	\$ 0	\$ 0	\$ 131,271	\$ (613,658)	25

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

Line No.	Description	Account No./ Reference	Labor/Benefits Annualization Adj. No. C2 (c)	Regulatory Commission Expense Adj. No. C3 (d)	Reamort. Adjustment Adj. No. C6 (e)	Dist 22 Amort Adj. No. C10 (f)	Total NNV (g)	Line No.
	(a)	(b)	Sch I-C2, Sh 1	Sch I-C3, Sh 1	Sch I-C6, Sh 1	Sch H-C9, Sh 1	Sum Cols (c) - (f)	
<u>Administrative and General (A&G)</u>								
A&G Salaries								
1	Labor	920	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	\$ 0	0	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	A&G Expenses Transferred (Credit)	922	\$	\$	\$	\$	0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 43,233	\$ (207,837)	\$ (580,776)	(745,379)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	0	12
Miscellaneous General								
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	0	17
Maintenance of General Plant								
18	Labor	935	\$ 368	\$ 0	\$ 0	\$ 0	368	18
19	Labor Loadings		83	0	0	0	83	19
20	Materials and Expenses		0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 451	\$ 0	\$ 0	\$ 0	451	21
Total A&G Expenses								
22	Labor		\$ 368	\$ 0	\$ 0	\$ 0	368	22
23	Labor Loadings		83	0	0	0	83	23
24	Materials and Expenses		0	43,233	(207,837)	(580,776)	(745,379)	24
25	Total	Sum Lns 22 - 24	\$ 451	\$ 43,233	\$ (207,837)	\$ (580,776)	(744,929)	25

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch I-C2, Sh 1</small>	Total System Alloc. (e) <small>Sum Cols (c)</small>	Line No.
<u>Administrative and General (A&G)</u>					
A&G Salaries					
1	Labor	920	\$ 1,957,051	\$ 1,957,051	1
2	Labor Loadings		463,044	463,044	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 2,420,096</u>	<u>\$ 2,420,096</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
Miscellaneous General					
13	Labor	930.2	\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	17
Maintenance of General Plant					
18	Labor	935	\$ 32,420	\$ 32,420	18
19	Labor Loadings		7,665	7,665	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 40,085</u>	<u>\$ 40,085</u>	21
Total A&G Expenses					
22	Labor		\$ 1,989,471	\$ 1,989,471	22
23	Labor Loadings		470,709	470,709	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	<u>\$ 2,460,181</u>	<u>\$ 2,460,181</u>	25

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

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch I-C2, Sh 1</small>	Total System Alloc. (d) <small>(c)</small>	Line No.
<u>Administrative and General (A&G)</u>					
A&G Salaries 920					
1	Labor		\$ 104,425	\$ 104,425	1
2	Labor Loadings		24,707	24,707	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 129,132	\$ 129,132	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
Miscellaneous General 930.2					
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	17
Maintenance of General Plant 935					
18	Labor		\$ 1,730	\$ 1,730	18
19	Labor Loadings		409	409	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 2,139	\$ 2,139	21
Total A&G Expenses					
22	Labor		\$ 106,155	\$ 106,155	22
23	Labor Loadings		25,116	25,116	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	\$ 131,271	\$ 131,271	25

Tab N WPs

SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021

Line No.	Description (a)	Reference (b)	Total System (c)	Southern Nevada (d)	Line No.
Factor I					
1	Direct Operating Expense	WP N, Sh 2	\$ 239,891,592	\$ 65,371,339	1
2	Percent of Total		100%	27.25%	2
Factor II					
3	Average Direct Gross Gas Plant in Service	WP N, Sh 3	\$ 7,625,295,059	\$ 2,172,840,152	3
4	Percent of Total		100%	28.50%	4
Factor III					
5	Direct Labor	WP N, Sh 4	\$ 86,882,799	\$ 20,635,041	5
6	Percent of Total		100%	23.75%	6
Factor IV					
7	Average Number of Customers	WP N, Sh 5	2,109,828	685,400	7
8	Percent of Total		100%	32.49%	8
9	Total 4-Factor	Lns 2 + 4 + 6 + 8	400.00%	111.98%	9
10	4-Factor	Ln 9 / 4	100.00%	28.00%	10

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor I</u>			
	<u>Direct Operating Expense</u>			
1	June 2020	\$ 19,957,200	\$ 5,541,532	1
2	July 2020	19,526,973	5,186,309	2
3	August 2020	19,783,113	4,934,485	3
4	September 2020	20,259,525	5,995,797	4
5	October 2020	19,156,718	4,749,095	5
6	November 2020	19,762,006	5,087,655	6
7	December 2020	19,876,768	6,312,302	7
8	January 2021	18,444,211	5,063,292	8
9	February 2021	17,708,288	4,911,850	9
10	March 2021	24,736,605	6,492,964	10
11	April 2021	18,761,688	4,999,081	11
12	May 2021	21,918,497	6,096,977	12
13	Total	<u>\$ 239,891,592</u>	<u>\$ 65,371,339</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor II</u>			
	<u>Direct Gross Gas Plant in Service</u>			
1	June 2020	\$ 7,408,565,275	\$ 2,099,706,149	1
2	July 2020	7,447,084,413	2,110,917,344	2
3	August 2020	7,479,583,430	2,123,172,373	3
4	September 2020	7,527,228,997	2,136,175,792	4
5	October 2020	7,554,481,722	2,145,020,496	5
6	November 2020	7,580,971,937	2,153,906,095	6
7	December 2020	7,682,729,661	2,192,010,573	7
8	January 2021	7,700,856,523	2,197,582,864	8
9	February 2021	7,726,879,227	2,210,346,922	9
10	March 2021	7,776,413,052	2,224,794,816	10
11	April 2021	7,797,564,220	2,236,287,608	11
12	May 2021	7,821,182,251	2,244,160,794	12
13	Average	<u>\$ 7,625,295,059</u>	<u>\$ 2,172,840,152</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor III</u>			
	<u>Direct Labor</u>			
1	June 2020	\$ 7,068,764	\$ 1,666,668	1
2	July 2020	7,534,787	1,802,154	2
3	August 2020	7,018,129	1,668,595	3
4	September 2020	6,976,023	1,642,204	4
5	October 2020	7,417,097	1,764,243	5
6	November 2020	7,072,898	1,690,863	6
7	December 2020	6,711,607	1,565,203	7
8	January 2021	6,832,926	1,630,686	8
9	February 2021	7,046,705	1,661,458	9
10	March 2021	8,012,420	1,894,760	10
11	April 2021	7,706,778	1,834,101	11
12	May 2021	7,484,665	1,814,106	12
13	Total	<u>\$ 86,882,799</u>	<u>\$ 20,635,041</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description	Total System	Southern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<u>Factor IV</u>			
	<u>Number of Customers</u>			
1	June 2020	2,090,296	678,857	1
2	July 2020	2,087,845	675,004	2
3	August 2020	2,101,789	687,084	3
4	September 2020	2,099,552	682,773	4
5	October 2020	2,103,604	684,098	5
6	November 2020	2,109,090	685,219	6
7	December 2020	2,115,218	686,842	7
8	January 2021	2,120,184	688,149	8
9	February 2021	2,123,683	689,358	9
10	March 2021	2,125,724	689,969	10
11	April 2021	2,126,184	690,480	11
12	May 2021	2,114,767	686,963	12
13	Average	2,109,828	685,400	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
1		<u>Gas Plant in Service</u>			
2		<u>Direct</u>			
3		<u>Intangible Plant</u>			3
4	301	Organization	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 0	4
5	302	Franchise & Consents	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	5
6	303	Miscellaneous Intangible Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	6
7		Total Intangible Plant		<u>\$ 0</u>	7
8		<u>Distribution Plant</u>			8
9	374.1	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 950	9
10	374.2	Rights of Way	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	21,509	10
11	375	Structures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	11
12	376	Mains	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	89,572,581	12
13	378	Measuring & Reg Stations	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	4,931,161	13
14	380	Services	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	33,333,233	14
15	381	Meters	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	32,030,798	15
16	385	Industrial Measuring & Reg Station	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,529,181	16
17	387	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	403	17
18		Total Distribution Plant		<u>\$ 161,419,816</u>	18
19		Total Percent Distribution Plant		100.00%	19
20		<u>General Plant</u>			20
21	389	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 3,648,426	21
22	390.1	Structures & Improvements - Owned	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	15,148,863	22
23	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	31,490	23
24	390.21	Amortization Struct & Improv - Lease	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	24
25	391	Office Furniture & Fixtures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,094,156	25
26	391.1	Computer Software & Hardware	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	319,051	26
27	392	Transportation Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	27
28	392.11	Transportation Equipment - Light	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,915,595	28
29	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	2,136,871	29
30	393	Stores Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	159,238	30
31	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,124,478	31
32	395	Laboratory Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	49,183	32
33	396	Power-Operated Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	814,140	33
34	397.1	Communication Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	931,947	34
35	397.2	Telemetry Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	35
36	398	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	638,035	36
37		Total General Plant		<u>\$ 28,011,474</u>	37
38		<u>Common Plant - Systems Allocable</u>			38
39		<u>Intangible Plant</u>			39
40	301	Organization	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	\$ 3,298	40
41	302	Franchises and Consents	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	0	41
42	303	Miscellaneous Intangible Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	7,302,368	42
43		Total Intangible Plant		<u>\$ 7,305,667</u>	43

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
44		<u>General Plant</u>			44
45	389	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	\$ 213,748	45
46	390.1	Structures & Improvements - Owned	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	1,885,142	46
47	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(1,330)	47
48	390.21	Amortization Struct & Improv - Lease	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(14)	48
49	390.3	Structures, Main Building	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8		49
50	391	Office Furniture & Fixtures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	312,468	50
51	391.1	Computer Software & Hardware	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	639,634	51
52	392.1	Transportation Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8		52
53	392.11	Transportation Equipment - Light	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	58,312	53
54	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(326)	54
55	392.21	Transportation Equipment - Aircraft	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	2,513	55
56	393	Stores Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	1,202	56
57	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	41,706	57
58	395	Laboratory Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	53,171	58
59	396	Power-Operated Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	13,565	59
60	397	Communication Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	203,332	60
61	397.2	Telemetry Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(909)	61
62	398	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	216,017	62
63		Total General Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	<u>\$ 3,638,229</u>	63
64		<u>Net Plant</u>			64
65		Total Direct Net Plant		\$ 189,431,289	65
66		Total Common Allocation Net Plant	6.867%	<u>10,943,895</u>	66
67		Total Net Plant		<u>\$ 200,375,185</u>	67
68		<u>Rate Base</u>			68
69	925.01	Cash Working Capital	Stmt H, Sh 1	\$ 378,326	69
70		Materials & Supplies	Stmt H, Sh 1	12,481,826	70
71		Other Debits and Credits	Stmt H, Sh 1	5,594,428	71
72		Customer Advances	Stmt H, Sh 1	(5,275,988)	72
73		Deferred Taxes	Stmt H, Sh 1	<u>(36,173,967)</u>	73
74		Total Rate Base		<u>\$ (22,995,376)</u>	74
75		Total Rate Base & Net Plant		<u>\$ 177,379,809</u>	75

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
1		<u>Depreciation Expenses & Amortization</u>			
2		<u>Direct</u>			
3		<u>Intangible Plant</u>			
4	301	Organization	Stmt L, Sh 1	\$ 0	4
5	302	Franchise & Consents	Stmt L, Sh 1	0	5
6	303	Miscellaneous Intangible Plant	Stmt L, Sh 1	0	6
7		Total Intangible Plant		<u>\$ 0</u>	7
8		<u>Distribution Plant</u>			8
9	374	Land & Land Rights	Stmt L, Sh 1	\$ 0	9
10	374.2	Rights of Way	Stmt L, Sh 1	369	10
11	375	Structures	Stmt L, Sh 1	0	11
12	376	Mains	Stmt L, Sh 1	2,765,403	12
13	378	Measuring & Reg Station	Stmt L, Sh 1	148,876	13
14	380	Services	Stmt L, Sh 1	1,362,437	14
15	381.0	Meters	Stmt L, Sh 1	1,195,639	15
16	385	Industrial Measure & Reg Station Equip	Stmt L, Sh 1	47,403	16
17	387	Miscellaneous Equipment	Stmt L, Sh 1	131	17
18		Total Distribution Plant		<u>\$ 5,520,258</u>	18
19		Total Direct Distribution Plant Allocator		100.00%	19
20		<u>General Plant</u>			20
21	389	Land & Land Rights	Stmt L, Sh 1	\$ 0	21
22	390.1	Structures & Improvements - Owned	Stmt L, Sh 1	409,997	22
23	390.2	Structures & Improvements - Leasehold	Stmt L, Sh 1	850	23
24	390.21	Amortization Struct & Improv - Lease	Stmt L, Sh 1		24
25	391	Office Furniture & Fixtures	Stmt L, Sh 1	81,323	25
26	391.1	Computer Software & Hardware	Stmt L, Sh 1	157,953	26
27	392.00	Transportation Equipment	Stmt L, Sh 1		27
28	392.11	Transportation Equipment - Light	Stmt L, Sh 1	319,736	28
29	392.12	Transportation Equipment - Heavy	Stmt L, Sh 1	200,893	29
30	393	Stores Equipment	Stmt L, Sh 1	14,013	30
31	394	Tools, Shop & Garage Equipment	Stmt L, Sh 1	87,333	31
32	395	Laboratory Equipment	Stmt L, Sh 1	5,484	32
33	396	Power Operated Equipment	Stmt L, Sh 1	70,854	33
34	397.1	Communication Equipment	Stmt L, Sh 1	85,598	34
35	397.2	Telemetry Equipment	Stmt L, Sh 1	0	35
36	398	Miscellaneous Equipment	Stmt L, Sh 1	56,668	36
37		Total General Plant		<u>\$ 1,490,702</u>	37
38		<u>Common - Systems Allocable</u>			38
39		<u>Intangible Plant</u>			39
40	301	Organization	Stmt L, Sh 1 & Stmt N, Sh 8	\$ 0	40
41	302	Franchises & Consents	Stmt L, Sh 1 & Stmt N, Sh 8		41
42	303	Miscellaneous Intangible	Stmt L, Sh 1 & Stmt N, Sh 8	1,107,480	42
43		Total Intangible Plant		<u>\$ 1,107,480</u>	43

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
44		<u>General Plant</u>			44
45	389	Land & Land Rights	Stmt L, Sh 1 & Stmt N, Sh 8	\$ 0	45
46	390.1	Structures & Improvements - Owned	Stmt L, Sh 1 & Stmt N, Sh 8	44,270	46
47	390.2	Structures & Improvements - Leasehold	Stmt L, Sh 1 & Stmt N, Sh 8	3,969	47
48	390.21	Amortization Struct & Improv - Lease	Stmt L, Sh 1 & Stmt N, Sh 8	0	48
49	390.3	Structures, Main Building	Stmt L, Sh 1 & Stmt N, Sh 8		49
50	391	Office Furniture & Fixtures	Stmt L, Sh 1 & Stmt N, Sh 8	30,752	50
51	391.10	Computer Software & Hardware	Stmt L, Sh 1 & Stmt N, Sh 8	230,171	51
52	392.11	Transportation Equipment - Light	Stmt L, Sh 1 & Stmt N, Sh 8	7,886	52
53	392.12	Transportation Equipment - Heavy	Stmt L, Sh 1 & Stmt N, Sh 8	0	53
54	392.21	Transportation Equipment - Aircraft	Stmt L, Sh 1 & Stmt N, Sh 8	748	54
55	393	Stores Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	122	55
56	394	Tools, Shop & Garage Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	4,689	56
57	395	Laboratory Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	4,110	57
58	396	Power Operated Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	785	58
59	397	Communication Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	27,824	59
60	397.2	Telemetry Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	0	60
61	398	Miscellaneous Equipment	Stmt L, Sh 1 & Stmt N, Sh 8	17,712	61
62		Total General Plant		<u>\$ 373,037</u>	62
63		Total System Allocable Depreciation		<u>\$ 7,010,960</u>	63
64		<u>System Allocable Amortization</u>			64
65	303	Total Common Intangible Plant	Stmt L, Sh 1	\$ 1,107,480	65
66	309.2-398	Gen Plant Excluding Struct & Land	Stmt L, Sh 1	324,798	66
67		Total System Allocable Amortization		<u>\$ 1,432,278</u>	67
68	389-390.1	Total Common Allocable Depreciation	Stmt L, Sh 1	\$ 1,480,518	68
69		Total Common Allocable Amor & Depr	Stmt L, Sh 1	<u>\$ 1,480,518</u>	69
70		Total Depreciation Expenses	Stmt L, Sh 1	<u>\$ 8,491,478</u>	70
71		<u>Operation and Maintenance Expenses</u>			71
72		<u>Operation Expenses</u>			72
73		<u>Gas Supply Expenses</u>			73
74	803	Natural Gas Transmission Line Purch	Sch K-1, Sh 1 - 7	\$ 0	74
75	805.1	Purchased Gas Cost Adjustments	Sch K-1, Sh 1 - 7	0	75
76	810	Gas Used for Compression Station Fuel	Sch K-1, Sh 1 - 7	0	76
77	813	Other Gas Supply Expenses	Sch K-1, Sh 1 - 7	141,363	77
78		Total Gas Supply Expenses		<u>\$ 141,363</u>	78

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
79		<u>Distribution Expenses</u>			79
80	870	Operation Supervision and Engineering			80
81		Labor	Sch K-1, Sh 1 - 7	\$ 1,202,266	81
82		Labor Loadings	Sch K-1, Sh 1 - 7	713,158	82
83		Materials and Expenses	Sch K-1, Sh 1 - 7	128,651	83
84	871	Operating Distribution Load Dispatching			84
85		Labor	Sch K-1, Sh 1 - 7	82,758	85
86		Labor Loadings	Sch K-1, Sh 1 - 7	44,786	86
87		Materials and Expenses	Sch K-1, Sh 1 - 7	8,960	87
88	874	Operation Mains and Services Expenses			88
89		Labor	Sch K-1, Sh 1 - 7	390,106	89
90		Labor Loadings	Sch K-1, Sh 1 - 7	233,196	90
91		Materials and Expenses	Sch K-1, Sh 1 - 7	1,131,584	91
92	875	Operating Measuring & Regulation Station			92
93		Labor	Sch K-1, Sh 1 - 7	0	93
94		Labor Loadings	Sch K-1, Sh 1 - 7	0	94
95		Materials and Expenses	Sch K-1, Sh 1 - 7	155	95
96	878	Operation Meter and House Regulator			96
97		Labor	Sch K-1, Sh 1 - 7	745,494	97
98		Labor Loadings	Sch K-1, Sh 1 - 7	440,140	98
99		Materials and Expenses	Sch K-1, Sh 1 - 7	186,037	99
100	879	Customer Installation Expense			100
101		Labor	Sch K-1, Sh 1 - 7	774,736	101
102		Labor Loadings	Sch K-1, Sh 1 - 7	453,770	102
103		Materials and Expenses	Sch K-1, Sh 1 - 7	201,315	103
104	880	Other Expenses			104
105		Labor	Sch K-1, Sh 1 - 7	382,461	105
106		Labor Loadings	Sch K-1, Sh 1 - 7	227,101	106
107		Materials and Expenses	Sch K-1, Sh 1 - 7	665,480	107
108	881	Rents	Sch K-1, Sh 1 - 7	(566,147)	108
109		Total Distribution Expenses		<u>\$ 7,446,009</u>	109
110		Total Operation & Distribution Expenses		<u>\$ 7,587,372</u>	110

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
111		<u>Maintenance Expenses</u>			111
112	885	Maintenance Supervision & Engineering			112
113		Labor	Sch K-1, Sh 1 - 7	\$ 156,488	113
114		Labor Loadings	Sch K-1, Sh 1 - 7	92,397	114
115		Materials and Expenses	Sch K-1, Sh 1 - 7	21,810	115
116	886	Maintenance of Structures & Improvement			116
117		Labor	Sch K-1, Sh 1 - 7	407	117
118		Labor Loadings	Sch K-1, Sh 1 - 7	249	118
119		Materials and Expenses	Sch K-1, Sh 1 - 7	111	119
120	887	Maintenance of Mains			120
121		Labor	Sch K-1, Sh 1 - 7	338,364	121
122		Labor Loadings	Sch K-1, Sh 1 - 7	201,627	122
123		Materials and Expenses	Sch K-1, Sh 1 - 7	771,322	123
124	889	Maintenance of Measuring and Reg. Station Eq.			124
125		Labor	Sch K-1, Sh 1 - 7	106,577	125
126		Labor Loadings	Sch K-1, Sh 1 - 7	63,141	126
127		Materials and Expenses	Sch K-1, Sh 1 - 7	146,240	127
128	892	Maintenance of Services			128
129		Labor	Sch K-1, Sh 1 - 7	274,580	129
130		Labor Loadings	Sch K-1, Sh 1 - 7	164,071	130
131		Materials and Expenses	Sch K-1, Sh 1 - 7	298,770	131
132	893	Maintenance of Meters and House Regulators			132
133		Labor	Sch K-1, Sh 1 - 7	62,633	133
134		Labor Loadings	Sch K-1, Sh 1 - 7	37,498	134
135		Materials and Expenses	Sch K-1, Sh 1 - 7	24,422	135
136	894	Maintenance of Other Equipment			136
137		Labor	Sch K-1, Sh 1 - 7	0	137
138		Labor Loadings	Sch K-1, Sh 1 - 7	0	138
139		Materials and Expenses	Sch K-1, Sh 1 - 7	15,421	139
140		Total Maintenance Expenses		<u>\$ 2,776,128</u>	140
141		Total Oper, Dist & Maint Exps		<u>\$ 10,363,500</u>	141

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
142		<u>Customer Accounts Expenses</u>			142
143	901	Supervision			143
144		Labor	Sch K-1, Sh 1 - 7	\$ 204,987	144
145		Labor Loadings	Sch K-1, Sh 1 - 7	115,948	145
146		Materials and Expenses	Sch K-1, Sh 1 - 7	9,422	146
147	902	Meter Reading			147
148		Labor	Sch K-1, Sh 1 - 7	154,434	148
149		Labor Loadings	Sch K-1, Sh 1 - 7	91,353	149
150		Materials and Expenses	Sch K-1, Sh 1 - 7	37,017	150
151	903	Customer Records & Collections			151
152		Labor & Loadings	Sch K-1, Sh 1 - 7	871,470	152
153		Materials and Expenses	Sch K-1, Sh 1 - 7	1,049,843	153
154	903	Customer Records & Collections - KAM			154
155		Labor & Loadings	Company Records	138,980	155
156		Materials and Expenses	Company Records	3,364	156
157	904	Uncollectible Accounts	Sch K-1, Sh 1 - 7	112,433	157
158	905	Miscellaneous			158
159		Labor	Sch K-1, Sh 1 - 7	0	159
160		Labor Loadings	Sch K-1, Sh 1 - 7	0	160
161		Materials and Expenses	Sch K-1, Sh 1 - 7	0	161
162		Total Customer Accounts Expenses		<u>\$ 2,789,251</u>	162
163		<u>Customer Service & Informational Exps</u>			163
164	908	Customer Assistance			164
165		Labor	Sch K-1, Sh 1 - 7	\$ 0	165
166		Labor Loadings	Sch K-1, Sh 1 - 7	0	166
167		Materials and Expenses	Sch K-1, Sh 1 - 7	0	167
168	909	Informational and Instructional Advertising			168
169		Labor	Sch K-1, Sh 1 - 7	0	169
170		Labor Loadings	Sch K-1, Sh 1 - 7	0	170
171		Materials and Expenses	Sch K-1, Sh 1 - 7	0	171
172	910	Miscellaneous			172
173		Labor	Sch K-1, Sh 1 - 7	0	173
174		Labor Loadings	Sch K-1, Sh 1 - 7	0	174
175		Materials and Expenses	Sch K-1, Sh 1 - 7	67,502	175
176		Total Cust Srvc & Info Expenses	Sch K-1, Sh 1 - 7	<u>\$ 67,502</u>	176
177		<u>Sales Expenses</u>			177
178	912	Demonstrating & Selling			178
179		Labor	Sch K-1, Sh 1 - 7	\$ 0	179
180		Labor Loadings	Sch K-1, Sh 1 - 7	0	180
181		Materials and Expenses	Sch K-1, Sh 1 - 7	0	181
182	913	Advertising			182
183		Labor	Sch K-1, Sh 1 - 7	0	183
184		Labor Loadings	Sch K-1, Sh 1 - 7	0	184
185		Materials and Expenses	Sch K-1, Sh 1 - 7	24,930	185
186		Total Sales Expenses		<u>\$ 24,930</u>	186
187		Total O&M Expenses		<u>\$ 13,245,184</u>	187
188		<u>Administrative & General Expenses</u>			188
189	920	Administrative & General Salaries			189
190		Labor	Sch K-1, Sh 1 - 7	\$ 3,502,124	190
191		Labor Loadings	Sch K-1, Sh 1 - 7	1,588,572	191
192		Materials and Expense	Sch K-1, Sh 1 - 7	(209,752)	192
193		Total A&G Salaries Exps		<u>\$ 4,880,944</u>	193

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
194		<u>Other Administrative & General Exps.</u>			194
195	921	Office Supplies	Sch K-1, Sh 1 - 7	\$ 553,609	195
196	922	A&G Expenses Transferred - Credit	Sch K-1, Sh 1 - 7	(578,432)	196
197	923	Outside Services	Sch K-1, Sh 1 - 7	1,640,162	197
198	924	Property Insurance	Sch K-1, Sh 1 - 7	34,181	198
199	925	Injuries and Damages	Sch K-1, Sh 1 - 7	754,319	199
200	926	Employee Pensions and Benefits	Sch K-1, Sh 1 - 7	1,004,047	200
201	928	Regulatory Commission Expenses	Sch K-1, Sh 1 - 7	(735,491)	201
202	930.1	Safety Advertising	Sch K-1, Sh 1 - 7	98,770	202
203	930.2	Miscellaneous General			203
204		Labor	Sch K-1, Sh 1 - 7	0	204
205		Labor Loadings	Sch K-1, Sh 1 - 7	0	205
206		Materials and Expense	Sch K-1, Sh 1 - 7	348,813	206
207	931	Rents	Sch K-1, Sh 1 - 7	179,584	207
208	935	Maintenance of General Plant	Sch K-1, Sh 1 - 7		208
209		Labor	Sch K-1, Sh 1 - 7	55,949	209
210		Labor Loadings	Sch K-1, Sh 1 - 7	32,746	210
211		Materials and Expense	Sch K-1, Sh 1 - 7	471,247	211
212		Total Other A&G Expenses		<u>\$ 3,859,503</u>	212
213		Total A&G Expenses		<u>\$ 8,740,447</u>	213
214		Total O&M and A&G Expenses		<u>\$ 21,985,631</u>	214
215		<u>Other Deductions</u>			
216		Taxes Other than Income	Stmt H, Sh 1	\$ 2,186,675	216
217		Interest Expenses	Sch M, Sh 1	3,224,854	217
218		Schedule M Adjustments	Sch M, Sh 1	(5,435,367)	218
219		Investment Tax Credit (I.T.C.)	Sch M, Sh 1	0	219
220		South Georgia Amortization - Fed	Sch M, Sh 1	0	220
221		Federal Deferred Provision	Sch M, Sh 1	652,483	221
222		Regulatory Amortization	Stmt H, Sh 1	393,293	222
223		Mill Tax	Sch M-5, Sh 1	403,527	223
224		Modified Business Tax	Sch M-5, Sh 1	(1,018)	224
225		Amortization Gas Plant Acquisition		0	225
226		<u>Rate Base</u>			226
227		Total Direct Net Plant		\$ 189,431,289	227
228		Total System Allocable Net Plant		10,943,895	228
229		Total Net Plant		<u>\$ 200,375,185</u>	229
230		Cash Working Capital	Stmt H, Sh 1	\$ 378,326	230
231		Materials & Supplies	Stmt H, Sh 1	12,481,826	231
232		Other Debits and Credits	Stmt H, Sh 1	5,594,428	232
233		Customer Advances	Stmt H, Sh 1	(5,275,988)	233
234		Deferred Taxes	Stmt H, Sh 1	(36,173,967)	234
235		Total Rate Base		<u>\$ 177,379,809</u>	235

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EMBEDDED COST OF SERVICE MODEL
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
236		<u>Revenues</u>			236
237		Net Operating Margin	Sch J-1, Sh 8	\$ 42,917,606	237
238		Negotiated Contract Margin	Sch J-1, Sh 8	415,637	238
239		Late Charges	STMT O, SH 8	282,516	239
240		Service Establishment Charges	STMT O, SH 8	446,585	240
241		Reconnect & Reread Charges	STMT O, SH 8	(100)	241
242		Other Revenue - Labor	STMT O, SH 8	125	242
243		Other Revenue - Parts & Material	STMT O, SH 8	8	243
244		Other Revenue - Field Collection Fee	STMT O, SH 8	0	244
245		Other Revenue - Returned Item Fee	STMT O, SH 8	32,600	245
246		Other Revenue - Rental Gas Property	STMT O, SH 8	0	246
247		Total Revenues		<u>\$ 44,094,977</u>	247
248		<u>Operating Deductions</u>			248
249		Operations & Maintenance Expenses	Stmt L, Sh 1	\$ (13,245,184)	249
250		Administrative & General Expenses	Stmt L, Sh 1	(8,740,447)	250
251		Regulatory Amortization	Stmt H, Sh 1	(393,293)	251
252		Mill Tax	Sch M-5, Sh 1	(403,527)	252
253		Modified Business Tax	Sch M-5, Sh 1	1,018	253
254		Depreciation Expenses	Stmt L, Sh 1	(8,491,478)	254
255		Taxes other than Income	Stmt H, Sh 1	(2,186,675)	255
256		Total Operating Deductions		<u>\$ (33,459,586)</u>	256
264		<u>Taxable Income</u>			264
265		Taxable Income before Interest Exp	Stmt H, Sh 1	\$ 10,635,391	265
266		Interest Expenses	Sch M, Sh 1	(3,224,854)	266
267		Schedule M Adjustments	Sch M, Sh 1	(5,435,367)	267
268		Total Taxable Income		<u>\$ 1,975,170</u>	268
269		<u>Federal Income Tax</u>			269
270		Federal Income Tax	21%	\$ 414,785.67	270
271		Investment Tax Credit (I.T.C.)	Sch M, Sh 1	0	271
272		Federal Deferred Provision	Sch M, Sh 1	652,483	272
273		South Georgia Amortization - Fed	Sch M, Sh 1	0	273
274		Total Federal Income Tax		<u>\$ 1,067,269</u>	274
275		Total Net Income		<u>\$ 9,568,122</u>	275

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Single-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
		1	3	5	7	9
1	<u>Allocation Factors</u>					
2	Peak Demand		19,727,127	10,655,981	0	0
3	Allocation Percent -	1	100.000%	54.017%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	10,655,981	0	0
5	Allocation Percent -	1.2	100.000%	54.017%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	18,777,906	0
7	Allocation Percent -	2	100.000%	0.000%	55.953%	0.000%
8	Throughput		120,985,722	0	0	56,018,063
9	Allocation Percent -	3	100.000%	0.000%	0.000%	46.301%
10	Throughput w/ Contracts		143,993,172	0	0	56,018,063
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	38.903%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	27.008%	0.000%	19.452%
13	Allocation Percent -	3.5	100.000%	27.008%	0.000%	19.452%
14	Customers w/ Contracts		100,827	0	75,262	0
15	Allocation Percent -	4	100.000%	0.000%	74.645%	0.000%
16	Customers With Mains		100,827	0	75,262	0
17	Allocation Percent -	5	100.000%	0.000%	74.645%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	18,777,906	0
19	Allocation Percent -	6	100.000%	0.000%	58.625%	0.000%
20	Service Lines for Customers		100.0%	0.0%	79.8%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	79.756%	0.000%
22	Customer Advances		100,827	0	75,262	0
23	Allocation Percent -	8	100.000%	0.000%	74.645%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	290,188	0
25	Allocation Percent -	9	100.000%	0.000%	63.124%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	75,262	0
29	Allocation Percent -	11	100.000%	0.000%	74.672%	0.000%
30	Late Fees		221,804	0	136,279	0
31	Allocation Percent -	12	100.000%	0.000%	61.441%	0.000%
32	Return Item Fees		45,455	0	30,276	0
33	Allocation Percent -	13	100.000%	0.000%	66.607%	0.000%
34	Uncollectible Margin		119,337	0	74,648	0
35	Allocation Percent -	14	100.000%	0.000%	62.552%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	24,141,851		
39	Allocation Percent -	20.1	100.000%	53.905%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		33,361,062	
41	Allocation Percent -	20.2	100.000%		74.489%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	1,125,779	1,555,688	0
43	Allocation Percent -	21	100.000%	22.870%	31.604%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	25,536,342	80,634,034	0
46	Allocation Percent -	1.1	100.000%	15.820%	49.953%	0.000%
47	Distribution Mains (Account 376)		89,572,581	24,192,163	33,430,587	0
48	Allocation Percent -	2.2	100.000%	27.008%	37.322%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	26,585,115	0
50	Allocation Percent -	3.3	100.000%	0.000%	79.756%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	24,192,163	60,015,703	0
52	Allocation Percent -	4.4	100.000%	19.683%	48.831%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	345,465	2,691,761	63,204
54	Allocation Percent -	5.5	100.000%	7.361%	57.356%	1.347%
55	Allocable Distribution Maintenance Expenses		2,489,245	439,501	1,268,489	0
56	Allocation Percent -	6.6	100.000%	17.656%	50.959%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	28,567,197	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	65.837%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	1,715,663	0
60	Allocation Percent -	10.1	100.000%	0.000%	69.774%	0.000%

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Multi-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
1	Allocation Factors	1	3	11	13	15
2	Peak Demand		19,727,127	1,220,113	0	0
3	Allocation Percent -	1	100.000%	6.185%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	1,220,113	0	0
5	Allocation Percent -	1.2	100.000%	6.185%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	3,344,385	0
7	Allocation Percent -	2	100.000%	0.000%	9.965%	0.000%
8	Throughput		120,985,722	0	0	6,826,275
9	Allocation Percent -	3	100.000%	0.000%	0.000%	5.642%
10	Throughput w/ Contracts		143,993,172	0	0	6,826,275
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	4.741%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	3.092%	0.000%	2.370%
13	Allocation Percent -	3.5	100.000%	3.092%	0.000%	2.370%
14	Customers w/ Contracts		100,827	0	16,660	0
15	Allocation Percent -	4	100.000%	0.000%	16.523%	0.000%
16	Customers With Mains		100,827	0	16,660	0
17	Allocation Percent -	5	100.000%	0.000%	16.523%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	3,344,385	0
19	Allocation Percent -	6	100.000%	0.000%	10.441%	0.000%
20	Service Lines for Customers		100.0%	0.0%	5.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	5.034%	0.000%
22	Customer Advances		100,827	0	16,660	0
23	Allocation Percent -	8	100.000%	0.000%	16.523%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	143,118	0
25	Allocation Percent -	9	100.000%	0.000%	31.132%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	16,660	0
29	Allocation Percent -	11	100.000%	0.000%	16.529%	0.000%
30	Late Fees		221,804	0	39,137	0
31	Allocation Percent -	12	100.000%	0.000%	17.645%	0.000%
32	Return Item Fees		45,455	0	10,533	0
33	Allocation Percent -	13	100.000%	0.000%	23.173%	0.000%
34	Uncollectible Margin		119,337	0	30,540	0
35	Allocation Percent -	14	100.000%	0.000%	25.592%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	2,764,249		
39	Allocation Percent -	20.1	100.000%	6.172%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		7,384,806	
41	Allocation Percent -	20.2	100.000%		16.489%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	128,902	344,367	0
43	Allocation Percent -	21	100.000%	2.619%	6.996%	0.000%
44	Internally Generated Allocation Factors					
45	Net Distribution Plant		161,419,816	2,923,919	12,829,987	0
46	Allocation Percent -	1.1	100.000%	1.811%	7.948%	0.000%
47	Distribution Mains (Account 376)		89,572,581	2,770,010	7,400,196	0
48	Allocation Percent -	2.2	100.000%	3.092%	8.262%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	1,678,009	0
50	Allocation Percent -	3.3	100.000%	0.000%	5.034%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	2,770,010	9,078,206	0
52	Allocation Percent -	4.4	100.000%	2.254%	7.386%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	39,556	502,581	7,702
54	Allocation Percent -	5.5	100.000%	0.843%	10.709%	0.164%
55	Allocable Distribution Maintenance Expenses		2,489,245	50,323	184,567	0
56	Allocation Percent -	6.6	100.000%	2.022%	7.415%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	4,560,842	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	10.511%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	392,985	0
60	Allocation Percent -	10.1	100.000%	0.000%	15.982%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Residential Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	17	19	21
2	Peak Demand			360	0	0
3	Allocation Percent -	1	100.000%	0.002%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	360	0	0
5	Allocation Percent -	1.2	100.000%	0.002%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	1,693	0
7	Allocation Percent -	2	100.000%	0.000%	0.005%	0.000%
8	Throughput		120,985,722	0	0	1,891
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.002%
10	Throughput w/ Contracts		143,993,172	0	0	1,891
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.001%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.001%	0.000%	0.001%
13	Allocation Percent -	3.5	100.000%	0.001%	0.000%	0.001%
14	Customers w/ Contracts		100,827	0	3	0
15	Allocation Percent -	4	100.000%	0.000%	0.003%	0.000%
16	Customers With Mains		100,827	0	3	0
17	Allocation Percent -	5	100.000%	0.000%	0.003%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	1,693	0
19	Allocation Percent -	6	100.000%	0.000%	0.005%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.003%	0.000%
22	Customer Advances		100,827	0	3	0
23	Allocation Percent -	8	100.000%	0.000%	0.003%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	3	0
29	Allocation Percent -	11	100.000%	0.000%	0.003%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	816		
39	Allocation Percent -	20.1	100.000%	0.002%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		1,330	
41	Allocation Percent -	20.2	100.000%		0.003%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	38	62	0
43	Allocation Percent -	21	100.000%	0.001%	0.001%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	863	4,220	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.003%	0.000%
47	Distribution Mains (Account 376)		89,572,581	817	1,333	0
48	Allocation Percent -	2.2	100.000%	0.001%	0.001%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	1,121	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.003%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	817	2,453	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.002%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	12	147	2
54	Allocation Percent -	5.5	100.000%	0.000%	0.003%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	15	56	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.002%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	877	389	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.002%	0.001%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	66	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.003%	0.000%

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-1		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	35	37	39
2	Peak Demand		19,727,127	2,373,287	0	0
3	Allocation Percent -	1	100.000%	12.031%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	2,373,287	0	0
5	Allocation Percent -	1.2	100.000%	12.031%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	5,724,750	0
7	Allocation Percent -	2	100.000%	0.000%	17.058%	0.000%
8	Throughput		120,985,722	0	0	11,716,012
9	Allocation Percent -	3	100.000%	0.000%	0.000%	9.684%
10	Throughput w/ Contracts		143,993,172	0	0	11,716,012
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	8.137%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	6.015%	0.000%	4.068%
13	Allocation Percent -	3.5	100.000%	6.015%	0.000%	4.068%
14	Customers w/ Contracts		100,827	0	7,929	0
15	Allocation Percent -	4	100.000%	0.000%	7.864%	0.000%
16	Customers With Mains		100,827	0	7,929	0
17	Allocation Percent -	5	100.000%	0.000%	7.864%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	5,724,750	0
19	Allocation Percent -	6	100.000%	0.000%	17.873%	0.000%
20	Service Lines for Customers		100.0%	0.0%	11.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	11.014%	0.000%
22	Customer Advances		100,827	0	7,929	0
23	Allocation Percent -	8	100.000%	0.000%	7.864%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25,114	0
25	Allocation Percent -	9	100.000%	0.000%	5.463%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	7,929	0
29	Allocation Percent -	11	100.000%	0.000%	7.867%	0.000%
30	Late Fees		221,804	0	27,035	0
31	Allocation Percent -	12	100.000%	0.000%	12.189%	0.000%
32	Return Item Fees		45,455	0	4,536	0
33	Allocation Percent -	13	100.000%	0.000%	9.979%	0.000%
34	Uncollectible Margin		119,337	0	12,973	0
35	Allocation Percent -	14	100.000%	0.000%	10.871%	0.000%
36	KAM Direct Allocation		1,980	0	1,116	0
37	Allocation Percent -	15	100.000%	0.000%	56.364%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	5,376,843		
39	Allocation Percent -	20.1	100.000%	12.006%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		3,514,654	
41	Allocation Percent -	20.2	100.000%		7.848%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	250,732	163,895	0
43	Allocation Percent -	21	100.000%	5.094%	3.330%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	5,687,423	13,111,821	0
46	Allocation Percent -	1.1	100.000%	3.523%	8.123%	0.000%
47	Distribution Mains (Account 376)		89,572,581	5,388,049	3,521,978	0
48	Allocation Percent -	2.2	100.000%	6.015%	3.932%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	3,671,201	0
50	Allocation Percent -	3.3	100.000%	0.000%	11.014%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	5,388,049	7,193,179	0
52	Allocation Percent -	4.4	100.000%	4.384%	5.853%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	76,942	449,136	13,219
54	Allocation Percent -	5.5	100.000%	1.639%	9.570%	0.282%
55	Allocable Distribution Maintenance Expenses		2,489,245	97,885	167,462	0
56	Allocation Percent -	6.6	100.000%	3.932%	6.727%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	4,916,218	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	11.330%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	265,792	0
60	Allocation Percent -	10.1	100.000%	0.000%	10.809%	0.000%

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-2		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	41	43	45
2	Peak Demand		19,727,127	2,239,977	0	0
3	Allocation Percent -	1	100.000%	11.355%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	2,239,977	0	0
5	Allocation Percent -	1.2	100.000%	11.355%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	3,124,405	0
7	Allocation Percent -	2	100.000%	0.000%	9.310%	0.000%
8	Throughput		120,985,722	0	0	13,017,449
9	Allocation Percent -	3	100.000%	0.000%	0.000%	10.759%
10	Throughput w/ Contracts		143,993,172	0	0	13,017,449
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	9.040%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	5.677%	0.000%	4.520%
13	Allocation Percent -	3.5	100.000%	5.677%	0.000%	4.520%
14	Customers w/ Contracts		100,827	0	819	0
15	Allocation Percent -	4	100.000%	0.000%	0.812%	0.000%
16	Customers With Mains		100,827	0	819	0
17	Allocation Percent -	5	100.000%	0.000%	0.812%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	3,124,405	0
19	Allocation Percent -	6	100.000%	0.000%	9.754%	0.000%
20	Service Lines for Customers		100.0%	0.0%	3.4%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	3.405%	0.000%
22	Customer Advances		100,827	0	819	0
23	Allocation Percent -	8	100.000%	0.000%	0.812%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	981	0
25	Allocation Percent -	9	100.000%	0.000%	0.213%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	819	0
29	Allocation Percent -	11	100.000%	0.000%	0.813%	0.000%
30	Late Fees		221,804	0	14,407	0
31	Allocation Percent -	12	100.000%	0.000%	6.495%	0.000%
32	Return Item Fees		45,455	0	90	0
33	Allocation Percent -	13	100.000%	0.000%	0.198%	0.000%
34	Uncollectible Margin		119,337	0	1,175	0
35	Allocation Percent -	14	100.000%	0.000%	0.985%	0.000%
36	KAM Direct Allocation		1,980	0	492	0
37	Allocation Percent -	15	100.000%	0.000%	24.848%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	5,074,820		
39	Allocation Percent -	20.1	100.000%	11.331%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		363,035	
41	Allocation Percent -	20.2	100.000%		0.811%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	236,648	16,929	0
43	Allocation Percent -	21	100.000%	4.808%	0.344%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	5,367,954	4,643,283	0
46	Allocation Percent -	1.1	100.000%	3.325%	2.877%	0.000%
47	Distribution Mains (Account 376)		89,572,581	5,085,396	363,791	0
48	Allocation Percent -	2.2	100.000%	5.677%	0.406%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	1,135,059	0
50	Allocation Percent -	3.3	100.000%	0.000%	3.405%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	5,085,396	1,498,850	0
52	Allocation Percent -	4.4	100.000%	4.138%	1.220%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	72,620	160,717	14,687
54	Allocation Percent -	5.5	100.000%	1.547%	3.425%	0.313%
55	Allocable Distribution Maintenance Expenses		2,489,245	92,387	43,869	0
56	Allocation Percent -	6.6	100.000%	3.711%	1.762%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	2,534,273	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	5.841%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	54,382	0
60	Allocation Percent -	10.1	100.000%	0.000%	2.212%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-3		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	47	49	51
2	Peak Demand		19,727,127	1,200,959	0	0
3	Allocation Percent -	1	100.000%	6.088%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	1,200,959	0	0
5	Allocation Percent -	1.2	100.000%	6.088%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	526,774	0
7	Allocation Percent -	2	100.000%	0.000%	1.570%	0.000%
8	Throughput		120,985,722	0	0	9,765,664
9	Allocation Percent -	3	100.000%	0.000%	0.000%	8.072%
10	Throughput w/ Contracts		143,993,172	0	0	9,765,664
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	6.782%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	3.044%	0.000%	3.391%
13	Allocation Percent -	3.5	100.000%	3.044%	0.000%	3.391%
14	Customers w/ Contracts		100,827	0	78	0
15	Allocation Percent -	4	100.000%	0.000%	0.077%	0.000%
16	Customers With Mains		100,827	0	78	0
17	Allocation Percent -	5	100.000%	0.000%	0.077%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	526,774	0
19	Allocation Percent -	6	100.000%	0.000%	1.645%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.5%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.499%	0.000%
22	Customer Advances		100,827	0	78	0
23	Allocation Percent -	8	100.000%	0.000%	0.077%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	153	0
25	Allocation Percent -	9	100.000%	0.000%	0.033%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	78	0
29	Allocation Percent -	11	100.000%	0.000%	0.077%	0.000%
30	Late Fees		221,804	0	2,098	0
31	Allocation Percent -	12	100.000%	0.000%	0.946%	0.000%
32	Return Item Fees		45,455	0	20	0
33	Allocation Percent -	13	100.000%	0.000%	0.044%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	168	0
37	Allocation Percent -	15	100.000%	0.000%	8.485%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	2,720,854		
39	Allocation Percent -	20.1	100.000%	6.075%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		34,575	
41	Allocation Percent -	20.2	100.000%		0.077%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	126,878	1,612	0
43	Allocation Percent -	21	100.000%	2.578%	0.033%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	2,878,017	729,707	0
46	Allocation Percent -	1.1	100.000%	1.783%	0.452%	0.000%
47	Distribution Mains (Account 376)		89,572,581	2,726,525	34,647	0
48	Allocation Percent -	2.2	100.000%	3.044%	0.039%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	166,379	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.499%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	2,726,525	201,026	0
52	Allocation Percent -	4.4	100.000%	2.218%	0.164%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	38,935	25,507	11,018
54	Allocation Percent -	5.5	100.000%	0.830%	0.544%	0.235%
55	Allocable Distribution Maintenance Expenses		2,489,245	49,533	6,359	0
56	Allocation Percent -	6.6	100.000%	1.990%	0.255%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	721,748	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	1.663%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	13,783	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.561%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-4		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	53	55	57
2	Peak Demand		19,727,127	2,033,651	0	0
3	Allocation Percent -	1	100.000%	10.309%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	2,033,651	0	0
5	Allocation Percent -	1.2	100.000%	10.309%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	2,034,332	0
7	Allocation Percent -	2	100.000%	0.000%	6.062%	0.000%
8	Throughput		120,985,722	0	0	23,518,055
9	Allocation Percent -	3	100.000%	0.000%	0.000%	19.439%
10	Throughput w/ Contracts		143,993,172	0	0	23,518,055
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	16.333%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	5.154%	0.000%	8.166%
13	Allocation Percent -	3.5	100.000%	5.154%	0.000%	8.166%
14	Customers w/ Contracts		100,827	0	31	0
15	Allocation Percent -	4	100.000%	0.000%	0.031%	0.000%
16	Customers With Mains		100,827	0	31	0
17	Allocation Percent -	5	100.000%	0.000%	0.031%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	505,152	0
19	Allocation Percent -	6	100.000%	0.000%	1.577%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.3%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.251%	0.000%
22	Customer Advances		100,827	0	31	0
23	Allocation Percent -	8	100.000%	0.000%	0.031%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	1,454,066	0
27	Allocation Percent -	10	100.000%	0.000%	100.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	31	0
29	Allocation Percent -	11	100.000%	0.000%	0.031%	0.000%
30	Late Fees		221,804	0	2,786	0
31	Allocation Percent -	12	100.000%	0.000%	1.256%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	204	0
37	Allocation Percent -	15	100.000%	0.000%	10.303%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	4,607,375		
39	Allocation Percent -	20.1	100.000%	10.287%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		13,741	
41	Allocation Percent -	20.2	100.000%		0.031%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	214,850	641	0
43	Allocation Percent -	21	100.000%	4.365%	0.013%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	4,873,508	2,132,420	0
46	Allocation Percent -	1.1	100.000%	3.019%	1.321%	0.000%
47	Distribution Mains (Account 376)		89,572,581	4,616,977	13,770	0
48	Allocation Percent -	2.2	100.000%	5.154%	0.015%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	83,560	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.251%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	4,616,977	97,330	0
52	Allocation Percent -	4.4	100.000%	3.757%	0.079%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	65,931	84,977	26,535
54	Allocation Percent -	5.5	100.000%	1.405%	1.811%	0.565%
55	Allocable Distribution Maintenance Expenses		2,489,245	83,877	4,063	0
56	Allocation Percent -	6.6	100.000%	3.370%	0.163%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	1,600,627	468,000	0
58	Allocation Percent -	Net Op Mrg	100.000%	3.689%	1.079%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	15,343	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.624%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General Gas Service - 5		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	59	61	63
2	Peak Demand		19,727,127	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	0		
5	Allocation Percent -	1.2	100.000%	0.000%		
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978			
7	Allocation Percent -	2	100.000%			
8	Throughput		120,985,722			0
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.000%
10	Throughput w/ Contracts		143,993,172			23,007,450
11	Allocation Percent -	3.2	100.000%			15.978%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	7.989%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	7.989%
14	Customers w/ Contracts		100,827	0	0	0
15	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
16	Customers With Mains		100,827	0	0	0
17	Allocation Percent -	5	100.000%	0.000%	0.000%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798		0	
19	Allocation Percent -	6	100.000%		0.000%	
20	Service Lines for Customers		100.0%		0.0%	
21	Allocation Percent -	7	100.000%	0.000%	0.000%	0.000%
22	Customer Advances		100,827			
23	Allocation Percent -	8	100.000%			
24	Service Establishment & Reconnect Charges		459,709			
25	Allocation Percent -	9	100.000%			
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	0	0
29	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
30	Late Fees		221,804		0	
31	Allocation Percent -	12	100.000%		0.000%	
32	Return Item Fees		45,455			
33	Allocation Percent -	13	100.000%			
34	Uncollectible Margin		119,337			
35	Allocation Percent -	14	100.000%			
36	KAM Direct Allocation		1,980		0	
37	Allocation Percent -	15	100.000%		0.000%	
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	93,141		
39	Allocation Percent -	20.1	100.000%	0.208%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		93,141	
41	Allocation Percent -	20.2	100.000%		0.208%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	377,114	377,114	0
43	Allocation Percent -	21	100.000%	7.661%	7.661%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	0	0	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
47	Distribution Mains (Account 376)		89,572,581	0	0	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	0	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	0	0	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	0	0	0
54	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	0	0	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	0	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	0	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	65	67	69
2	Peak Demand		19,727,127	700	0	0
3	Allocation Percent -	1	100.000%	0.004%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	700	0	0
5	Allocation Percent -	1.2	100.000%	0.004%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	241	0
7	Allocation Percent -	2	100.000%	0.000%	0.001%	0.000%
8	Throughput		120,985,722	0	0	4,640
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.004%
10	Throughput w/ Contracts		143,993,172	0	0	4,640
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.003%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.002%	0.000%	0.002%
13	Allocation Percent -	3.5	100.000%	0.002%	0.000%	0.002%
14	Customers w/ Contracts		100,827	0	1	0
15	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
16	Customers With Mains		100,827	0	1	0
17	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	241	0
19	Allocation Percent -	6	100.000%	0.000%	0.001%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
22	Customer Advances		100,827	0	1	0
23	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25	0
25	Allocation Percent -	9	100.000%	0.000%	0.005%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	1	0
29	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
30	Late Fees		221,804	0	13	0
31	Allocation Percent -	12	100.000%	0.000%	0.006%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	1,586		
39	Allocation Percent -	20.1	100.000%	0.004%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		443	
41	Allocation Percent -	20.2	100.000%		0.001%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	74	21	0
43	Allocation Percent -	21	100.000%	0.002%	0.000%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	1,678	1,136	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.001%	0.000%
47	Distribution Mains (Account 376)		89,572,581	1,589	444	0
48	Allocation Percent -	2.2	100.000%	0.002%	0.000%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	426	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	1,589	870	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	23	36	5
54	Allocation Percent -	5.5	100.000%	0.000%	0.001%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	29	18	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	501	346	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.001%	0.001%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	22	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Water Pumping		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	71	73	75
2	Peak Demand		19,727,127	422	0	0
3	Allocation Percent -	1	100.000%	0.002%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	422	0	0
5	Allocation Percent -	1.2	100.000%	0.002%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	1,438	0
7	Allocation Percent -	2	100.000%	0.000%	0.004%	0.000%
8	Throughput		120,985,722	0	0	2,481
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.002%
10	Throughput w/ Contracts		143,993,172	0	0	2,481
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.002%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.001%	0.000%	0.001%
13	Allocation Percent -	3.5	100.000%	0.001%	0.000%	0.001%
14	Customers w/ Contracts		100,827	0	2	0
15	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
16	Customers With Mains		100,827	0	2	0
17	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	1,438	0
19	Allocation Percent -	6	100.000%	0.000%	0.004%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%
22	Customer Advances		100,827	0	2	0
23	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25	0
25	Allocation Percent -	9	100.000%	0.000%	0.005%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	2	0
29	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%
30	Late Fees		221,804	0	13	0
31	Allocation Percent -	12	100.000%	0.000%	0.006%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	956		
39	Allocation Percent -	20.1	100.000%	0.002%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		887	
41	Allocation Percent -	20.2	100.000%		0.002%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	45	41	0
43	Allocation Percent -	21	100.000%	0.001%	0.001%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	1,011	3,008	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.002%	0.000%
47	Distribution Mains (Account 376)		89,572,581	958	888	0
48	Allocation Percent -	2.2	100.000%	0.001%	0.001%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	632	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	958	1,521	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	14	109	3
54	Allocation Percent -	5.5	100.000%	0.000%	0.002%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	17	36	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	196	864	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.002%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	44	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Electric Generation		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	77	79	81
2	Peak Demand		19,727,127	42	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	42	0	0
5	Allocation Percent -	1.2	100.000%	0.000%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	18,835	0
7	Allocation Percent -	2	100.000%	0.000%	0.056%	0.000%
8	Throughput		120,985,722	0	0	96,174
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.079%
10	Throughput w/ Contracts		143,993,172	0	0	96,174
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.067%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	0.033%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	0.033%
14	Customers w/ Contracts		100,827	0	4	0
15	Allocation Percent -	4	100.000%	0.000%	0.004%	0.000%
16	Customers With Mains		100,827	0	4	0
17	Allocation Percent -	5	100.000%	0.000%	0.004%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	18,835	0
19	Allocation Percent -	6	100.000%	0.000%	0.059%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.010%	0.000%
22	Customer Advances		100,827	0	4	0
23	Allocation Percent -	8	100.000%	0.000%	0.004%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	4	0
29	Allocation Percent -	11	100.000%	0.000%	0.004%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	95		
39	Allocation Percent -	20.1	100.000%	0.000%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		1,773	
41	Allocation Percent -	20.2	100.000%		0.004%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	4	83	0
43	Allocation Percent -	21	100.000%	0.000%	0.002%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	101	23,959	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.015%	0.000%
47	Distribution Mains (Account 376)		89,572,581	95	1,777	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.002%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	3,250	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.010%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	95	5,026	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.004%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	1	898	109
54	Allocation Percent -	5.5	100.000%	0.000%	0.019%	0.002%
55	Allocable Distribution Maintenance Expenses		2,489,245	2	177	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.007%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	6,622	2,957	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.015%	0.007%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	87	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.004%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Compress (CNG)		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	83	85	87
2	Peak Demand		19,727,127	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	0	0	0
5	Allocation Percent -	1.2	100.000%	0.000%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	5,217	0
7	Allocation Percent -	2	100.000%	0.000%	0.016%	0.000%
8	Throughput		120,985,722	0	0	638
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.001%
10	Throughput w/ Contracts		143,993,172	0	0	638
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	0.000%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	0.000%
14	Customers w/ Contracts		100,827	0	1	0
15	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
16	Customers With Mains		100,827	0	1	0
17	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	5,217	0
19	Allocation Percent -	6	100.000%	0.000%	0.016%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.003%	0.000%
22	Customer Advances		100,827	0	1	0
23	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	1	0
29	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	0		
39	Allocation Percent -	20.1	100.000%	0.000%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		443	
41	Allocation Percent -	20.2	100.000%		0.001%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	0	21	0
43	Allocation Percent -	21	100.000%	0.000%	0.000%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	0	6,778	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.004%	0.000%
47	Distribution Mains (Account 376)		89,572,581	0	444	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	1,092	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.003%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	0	1,536	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	0	249	1
54	Allocation Percent -	5.5	100.000%	0.000%	0.005%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	0	53	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.002%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	64	130	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	22	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Street Lights		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	89	91	93
2	Peak Demand		19,727,127	1,635	0	0
3	Allocation Percent -	1	100.000%	0.008%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	1,635	0	0
5	Allocation Percent -	1.2	100.000%	0.008%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	0	0
7	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
8	Throughput		120,985,722	0	0	18,380
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.015%
10	Throughput w/ Contracts		143,993,172	0	0	18,380
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.013%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.004%	0.000%	0.006%
13	Allocation Percent -	3.5	100.000%	0.004%	0.000%	0.006%
14	Customers w/ Contracts		100,827	0	37	0
15	Allocation Percent -	4	100.000%	0.000%	0.037%	0.000%
16	Customers With Mains		100,827	0	37	0
17	Allocation Percent -	5	100.000%	0.000%	0.037%	0.000%
18	Meters for Customers w/ Customer 1		32,030,798	0	0	0
19	Allocation Percent -	6	100.000%	0.000%	0.000%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.022%	0.000%
22	Customer Advances		100,827	0	37	0
23	Allocation Percent -	8	100.000%	0.000%	0.037%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	105	0
25	Allocation Percent -	9	100.000%	0.000%	0.023%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	0	0
29	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
30	Late Fees		221,804	0	35	0
31	Allocation Percent -	12	100.000%	0.000%	0.016%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291	3,704		
39	Allocation Percent -	20.1	100.000%	0.008%		
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291		16,401	
41	Allocation Percent -	20.2	100.000%		0.037%	
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475	173	765	0
43	Allocation Percent -	21	100.000%	0.004%	0.016%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	3,918	24,729	0
46	Allocation Percent -	1.1	100.000%	0.002%	0.015%	0.000%
47	Distribution Mains (Account 376)		89,572,581	3,712	16,435	0
48	Allocation Percent -	2.2	100.000%	0.004%	0.018%	0.000%
49	Distribution Services (Account 380)		33,333,233	0	7,389	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.022%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	3,712	23,824	0
52	Allocation Percent -	4.4	100.000%	0.003%	0.019%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	53	865	21
54	Allocation Percent -	5.5	100.000%	0.001%	0.018%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	67	462	0
56	Allocation Percent -	6.6	100.000%	0.003%	0.019%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	9,119	0	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.021%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894	0	705	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.029%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,727,127
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,727,127
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978
7	Allocation Percent -	2	100.000%
8	Throughput		120,985,722
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		143,993,172
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,827
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,827
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,030,798
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,827
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,790
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		161,419,816
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		89,572,581
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,333,233
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,693,039
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,489,245
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,727,127
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,727,127
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978
7	Allocation Percent -	2	100.000%
8	Throughput		120,985,722
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		143,993,172
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,827
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,827
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,030,798
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,827
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,790
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		161,419,816
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		89,572,581
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,333,233
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,693,039
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,489,245
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,727,127
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,727,127
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978
7	Allocation Percent -	2	100.000%
8	Throughput		120,985,722
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		143,993,172
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,827
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,827
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,030,798
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,827
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,790
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		161,419,816
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		89,572,581
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,333,233
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,693,039
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,489,245
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,727,127
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,727,127
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978
7	Allocation Percent -	2	100.000%
8	Throughput		120,985,722
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		143,993,172
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,827
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,827
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,030,798
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,827
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,790
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		161,419,816
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		89,572,581
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,333,233
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,693,039
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,489,245
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)
1	<u>Allocation Factors</u>	1	3
2	Peak Demand		19,727,127
3	Allocation Percent -	1	100.000%
4	CP w/ Contracts		19,727,127
5	Allocation Percent -	1.2	100.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978
7	Allocation Percent -	2	100.000%
8	Throughput		120,985,722
9	Allocation Percent -	3	100.000%
10	Throughput w/ Contracts		143,993,172
11	Allocation Percent -	3.2	100.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%
13	Allocation Percent -	3.5	100.000%
14	Customers w/ Contracts		100,827
15	Allocation Percent -	4	100.000%
16	Customers With Mains		100,827
17	Allocation Percent -	5	100.000%
18	Meters for Customers w/ Customer 1		32,030,798
19	Allocation Percent -	6	100.000%
20	Service Lines for Customers		100.0%
21	Allocation Percent -	7	100.000%
22	Customer Advances		100,827
23	Allocation Percent -	8	100.000%
24	Service Establishment & Reconnect Charges		459,709
25	Allocation Percent -	9	100.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066
27	Allocation Percent -	10	100.000%
28	Meter Reading (Bills with Meters)		100,790
29	Allocation Percent -	11	100.000%
30	Late Fees		221,804
31	Allocation Percent -	12	100.000%
32	Return Item Fees		45,455
33	Allocation Percent -	13	100.000%
34	Uncollectible Margin		119,337
35	Allocation Percent -	14	100.000%
36	KAM Direct Allocation		1,980
37	Allocation Percent -	15	100.000%
38	Mains Allocation w/ Customer 1 (Demand)		44,786,291
39	Allocation Percent -	20.1	100.000%
40	Mains Allocation w/ Customer 1 (Customer)		44,786,291
41	Allocation Percent -	20.2	100.000%
42	Account 378 - Measuring & Reg Stations w/ Customer 1		4,922,475
43	Allocation Percent -	21	100.000%
44	<u>Internally Generated Allocation Factors</u>		
45	Net Distribution Plant		161,419,816
46	Allocation Percent -	1.1	100.000%
47	Distribution Mains (Account 376)		89,572,581
48	Allocation Percent -	2.2	100.000%
49	Distribution Services (Account 380)		33,333,233
50	Allocation Percent -	3.3	100.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814
52	Allocation Percent -	4.4	100.000%
53	Allocable Distribution Operating Expenses		4,693,039
54	Allocation Percent -	5.5	100.000%
55	Allocable Distribution Maintenance Expenses		2,489,245
56	Allocation Percent -	6.6	100.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970
58	Allocation Percent -	Net Op Mrg	100.000%
59	Customer Accounting Expense (Accts 902-904)		2,458,894
60	Allocation Percent -	10.1	100.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Single-Family Residential		
					Demand 5	Customer 7	Commodity 9
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 513	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 11,619	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 24,192,163	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 33,430,587	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 1,331,830	\$ 1,840,425	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 26,585,115	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 18,777,906	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 218	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 25,536,342	\$ 80,634,034	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	15.82%	49.95%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 4,431,368	\$ 13,992,570	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 29,967,710	\$ 94,626,604	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 1,155,744	\$ 3,649,399	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 575,562	\$ 1,817,404	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 1,731,306	\$ 5,466,804	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 31,699,015	\$ 100,093,408	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 378,326	\$ 59,851	\$ 188,985	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 1,974,604	\$ 6,235,046	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 885,029	\$ 2,794,584	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (3,938,245)	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (5,722,660)	\$ (18,069,980)	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 28,895,838	\$ 87,303,798	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Multi-Family Residential		
					Demand 11	Customer 13	Commodity 15
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 59	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 1,330	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 2,770,010	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 7,400,196	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 152,495	\$ 407,397	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 1,678,009	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 3,344,385	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 25	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 2,923,919	\$ 12,829,987	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	1.81%	7.95%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 507,393	\$ 2,226,411	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 3,431,312	\$ 15,056,398	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 132,333	\$ 580,670	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 65,902	\$ 289,174	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 198,235	\$ 869,844	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 3,629,547	\$ 15,926,242	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 378,326	\$ 6,853	\$ 30,070	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 226,093	\$ 992,082	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 101,336	\$ 444,657	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (871,770)	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (655,246)	\$ (2,875,183)	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 3,308,582	\$ 13,646,097	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Residential Air Conditioning		
					Demand 17	Customer 19	Commodity 21
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 817	\$ 0	0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 1,333	0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 45	\$ 73	0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 1,121	0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 1,693	0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	0
20		Total Distribution Plant		\$ 161,419,816	\$ 863	\$ 4,220	0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 150	\$ 732	0
23		Total Direct Net Plant		\$ 189,431,289	\$ 1,012	\$ 4,952	0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 39	\$ 191	0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 19	\$ 95	0
27		Total Systems Allocable		\$ 10,943,895	\$ 58	\$ 286	0
28		Total Net Plant		\$ 200,375,185	\$ 1,071	\$ 5,238	0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 378,326	\$ 2	\$ 10	0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 67	\$ 326	0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 30	\$ 146	0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (157)	0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (193)	\$ (946)	0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 976	\$ 4,618	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General-1		
					Demand 35	Customer 37	Commodity 39
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
7		Land & Land Rights	1.0	\$ 950	\$ 114	\$ 0	\$ 0
8	374.1	Rights of Way	1.0	\$ 21,509	\$ 2,588	\$ 0	\$ 0
9	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
10	376	Mains - Demand	1.0	\$ 44,786,291	\$ 5,388,049	\$ 0	\$ 0
11	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 3,521,978	\$ 0
12	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
13	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 296,624	\$ 193,892	\$ 0
14	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
15	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 3,671,201	\$ 0
16	381	Meters	6	\$ 32,030,798	\$ 0	\$ 5,724,750	\$ 0
17	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
18	387	Miscellaneous Equipment	1.0	\$ 403	\$ 48	\$ 0	\$ 0
19		Total Distribution Plant		\$ 161,419,816	\$ 5,687,423	\$ 13,111,821	\$ 0
20		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.52%	8.12%	0.00%
21		Total Direct General Plant	1.1	\$ 28,011,474	\$ 986,949	\$ 2,275,318	\$ 0
22	389-398	Total Direct Net Plant		\$ 189,431,289	\$ 6,674,372	\$ 15,387,140	\$ 0
<u>Common - Systems Allocable</u>							
23		Total Intangible Plant	1.1	\$ 7,305,667	\$ 257,406	\$ 593,425	\$ 0
24	301-303	Total General Plant	1.1	\$ 3,638,229	\$ 128,188	\$ 295,526	\$ 0
25	389-398	Total Systems Allocable		\$ 10,943,895	\$ 385,594	\$ 888,952	\$ 0
26		Total Net Plant		\$ 200,375,185	\$ 7,059,966	\$ 16,276,091	\$ 0
<u>Other Rate Base Items</u>							
27		Cash Working Capital	1.1	\$ 378,326	\$ 13,330	\$ 30,731	\$ 0
28		Materials & Supplies	1.1	\$ 12,481,826	\$ 439,781	\$ 1,013,875	\$ 0
29		Other Debits and Credits	1.1	\$ 5,594,428	\$ 197,113	\$ 454,425	\$ 0
30		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (414,902)	\$ 0
31		Deferred Taxes	1.1	\$ (36,173,967)	\$ (1,274,544)	\$ (2,938,342)	\$ 0
32		Total Allocated Rate Base		\$ 177,379,809	\$ 6,435,646	\$ 14,421,878	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General-2		
					Demand 41	Customer 43	Commodity 45
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 108	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 2,442	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 5,085,396	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 363,791	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 279,962	\$ 20,027	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 1,135,059	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 3,124,405	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 46	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 5,367,954	\$ 4,643,283	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.33%	2.88%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 931,511	\$ 805,757	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 6,299,465	\$ 5,449,040	\$ 0
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 242,947	\$ 210,149	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 120,988	\$ 104,655	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 363,935	\$ 314,804	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 6,663,400	\$ 5,763,844	\$ 0
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 378,326	\$ 12,581	\$ 10,883	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 415,078	\$ 359,043	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 186,041	\$ 160,925	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (42,856)	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (1,202,951)	\$ (1,040,554)	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 6,074,149	\$ 5,211,286	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General-3		
					Demand 47	Customer 49	Commodity 51
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 58	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 1,309	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 2,726,525	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 34,647	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 150,101	\$ 1,907	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 166,379	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 526,774	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 25	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 2,878,017	\$ 729,707	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	1.78%	0.45%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 499,428	\$ 126,627	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 3,377,445	\$ 856,335	\$ 0
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 130,256	\$ 33,026	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 64,867	\$ 16,447	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 195,123	\$ 49,473	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 3,572,568	\$ 905,807	\$ 0
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 378,326	\$ 6,745	\$ 1,710	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 222,543	\$ 56,425	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 99,745	\$ 25,290	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (4,082)	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (644,960)	\$ (163,526)	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 3,256,642	\$ 821,624	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General-4		
					Demand 53	Customer 55	Commodity 57
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 98	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 2,217	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 4,616,977	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 13,770	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 254,174	\$ 758	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 83,560	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 505,152	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 1,529,181	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 42	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 4,873,508	\$ 2,132,420	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.02%	1.32%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 845,709	\$ 370,043	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 5,719,217	\$ 2,502,463	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 220,569	\$ 96,511	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 109,844	\$ 48,062	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 330,413	\$ 144,573	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 6,049,629	\$ 2,647,036	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 378,326	\$ 11,422	\$ 4,998	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 376,845	\$ 164,890	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 168,904	\$ 73,905	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (1,622)	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (1,092,147)	\$ (477,872)	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 5,514,654	\$ 2,411,334	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	General Gas Service - 5		
					Demand 59	Customer 61	Commodity 63
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
7		<u>Distribution Plant</u>					
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 0	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 0	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 0	\$ 0	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 0	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 0	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 0	\$ 0	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 0	\$ 0	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 0	\$ 0
24		<u>Common - Systems Allocable</u>					
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 0	\$ 0	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 0	\$ 0	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 0	\$ 0	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 0	\$ 0	\$ 0
29		<u>Other Rate Base Items</u>					
30		Cash Working Capital	1.1	\$ 378,326	\$ 0	\$ 0	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 0	\$ 0	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 0	\$ 0	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ 0	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ 0	\$ 0	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Air Conditioning		
					Demand 65	Customer 67	Commodity 69
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
7		Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
8	374.1	Rights of Way	1.0	\$ 21,509	\$ 1	\$ 0	0
9	375	Structures	1.0	\$ 0	\$ 0	\$ 0	0
10	376	Mains - Demand	1.0	\$ 44,786,291	\$ 1,589	\$ 0	0
11	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 444	0
12	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	0
13	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 87	\$ 24	0
14	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	0
15	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 426	0
16	381	Meters	6	\$ 32,030,798	\$ 0	\$ 241	0
17	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	0
18	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	0
19		Total Distribution Plant		\$ 161,419,816	\$ 1,678	\$ 1,136	0
20		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
21	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 291	\$ 197	0
22		Total Direct Net Plant		\$ 189,431,289	\$ 1,969	\$ 1,333	0
<u>Common - Systems Allocable</u>							
23	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 76	\$ 51	0
24	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 38	\$ 26	0
25		Total Systems Allocable		\$ 10,943,895	\$ 114	\$ 77	0
26		Total Net Plant		\$ 200,375,185	\$ 2,082	\$ 1,411	0
<u>Other Rate Base Items</u>							
27		Cash Working Capital	1.1	\$ 378,326	\$ 4	\$ 3	0
28		Materials & Supplies	1.1	\$ 12,481,826	\$ 130	\$ 88	0
29		Other Debits and Credits	1.1	\$ 5,594,428	\$ 58	\$ 39	0
30		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (52)	0
31		Deferred Taxes	1.1	\$ (36,173,967)	\$ (376)	\$ (255)	0
32		Total Allocated Rate Base		\$ 177,379,809	\$ 1,898	\$ 1,233	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Water Pumping		
					Demand 71	Customer 73	Commodity 75
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 958	\$ 0	0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 888	0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 53	\$ 49	0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 632	0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 1,438	0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	0
20		Total Distribution Plant		\$ 161,419,816	\$ 1,011	\$ 3,008	0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 175	\$ 522	0
23		Total Direct Net Plant		\$ 189,431,289	\$ 1,187	\$ 3,530	0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 46	\$ 136	0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 23	\$ 68	0
27		Total Systems Allocable		\$ 10,943,895	\$ 69	\$ 204	0
28		Total Net Plant		\$ 200,375,185	\$ 1,255	\$ 3,733	0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 378,326	\$ 2	\$ 7	0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 78	\$ 233	0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 35	\$ 104	0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (105)	0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (227)	\$ (674)	0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 1,144	\$ 3,299	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Electric Generation		
					Demand 77	Customer 79	Commodity 81
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 95	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 1,777	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 5	\$ 98	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 3,250	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 18,835	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 101	\$ 23,959	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.01%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 17	\$ 4,158	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 118	\$ 28,117	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 5	\$ 1,084	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 2	\$ 540	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 7	\$ 1,624	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 125	\$ 29,742	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 378,326	\$ 0	\$ 56	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 8	\$ 1,853	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 3	\$ 830	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (209)	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (23)	\$ (5,369)	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 114	\$ 26,902	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Compress (CNG)		
					Demand 83	Customer 85	Commodity 87
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 0	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 0	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 444	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 0	\$ 24	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 1,092	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 5,217	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 0	\$ 6,778	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 0	\$ 1,176	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 7,954	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 0	\$ 307	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 0	\$ 153	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 0	\$ 460	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 0	\$ 8,413	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 378,326	\$ 0	\$ 16	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 0	\$ 524	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 0	\$ 235	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (52)	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ 0	\$ (1,519)	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 0	\$ 7,617	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3	Street Lights		
					Demand 89	Customer 91	Commodity 93
<u>Direct</u>							
1		<u>Intangible Plant</u>					
2	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
<u>Distribution Plant</u>							
8	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	\$ 0
9	374.2	Rights of Way	1.0	\$ 21,509	\$ 2	\$ 0	\$ 0
10	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291	\$ 3,712	\$ 0	\$ 0
12	376	Mains - Customer	5.0	\$ 44,786,291	\$ 0	\$ 16,435	\$ 0
13	376	Mains - Commodity	3	\$ 0	\$ 0	\$ 0	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161	\$ 204	\$ 905	\$ 0
15	380	Services - Demand	1.0	\$ 0	\$ 0	\$ 0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233	\$ 0	\$ 7,389	\$ 0
17	381	Meters	6	\$ 32,030,798	\$ 0	\$ 0	\$ 0
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181	\$ 0	\$ 0	\$ 0
19	387	Miscellaneous Equipment	1.0	\$ 403	\$ 0	\$ 0	\$ 0
20		Total Distribution Plant		\$ 161,419,816	\$ 3,918	\$ 24,729	\$ 0
21		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.02%	0.00%
22	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 680	\$ 4,291	\$ 0
23		Total Direct Net Plant		\$ 189,431,289	\$ 4,598	\$ 29,020	\$ 0
<u>Common - Systems Allocable</u>							
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 177	\$ 1,119	\$ 0
26	389-398	Total General Plant	1.1	\$ 3,638,229	\$ 88	\$ 557	\$ 0
27		Total Systems Allocable		\$ 10,943,895	\$ 266	\$ 1,677	\$ 0
28		Total Net Plant		\$ 200,375,185	\$ 4,864	\$ 30,697	\$ 0
<u>Other Rate Base Items</u>							
30		Cash Working Capital	1.1	\$ 378,326	\$ 9	\$ 58	\$ 0
31		Materials & Supplies	1.1	\$ 12,481,826	\$ 303	\$ 1,912	\$ 0
32		Other Debits and Credits	1.1	\$ 5,594,428	\$ 136	\$ 857	\$ 0
33		Customer Advances	8	\$ (5,275,988)	\$ 0	\$ (1,936)	\$ 0
34		Deferred Taxes	1.1	\$ (36,173,967)	\$ (878)	\$ (5,542)	\$ 0
35		Total Allocated Rate Base		\$ 177,379,809	\$ 4,434	\$ 26,046	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291
12	376	Mains - Customer	5.0	\$ 44,786,291
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161
15	380	Services - Demand	1.0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233
17	381	Meters	6	\$ 32,030,798
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181
19	387	Miscellaneous Equipment	1.0	\$ 403
20		Total Distribution Plant		<u>\$ 161,419,816</u>
21		Direct Dist Allocation Percentage	Dist Plant	100.00%
22	389-398	Total Direct General Plant	1.1	<u>\$ 28,011,474</u>
23		Total Direct Net Plant		<u>\$ 189,431,289</u>
24		<u>Common - Systems Allocable</u>		
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667
26	389-398	Total General Plant	1.1	\$ 3,638,229
27		Total Systems Allocable		<u>\$ 10,943,895</u>
28		Total Net Plant		<u>\$ 200,375,185</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 378,326
31		Materials & Supplies	1.1	\$ 12,481,826
32		Other Debits and Credits	1.1	\$ 5,594,428
33		Customer Advances	8	\$ (5,275,988)
34		Deferred Taxes	1.1	\$ (36,173,967)
35		Total Allocated Rate Base		<u>\$ 177,379,809</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291
12	376	Mains - Customer	5.0	\$ 44,786,291
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161
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28		Total Net Plant		<u>\$ 200,375,185</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 378,326
31		Materials & Supplies	1.1	\$ 12,481,826
32		Other Debits and Credits	1.1	\$ 5,594,428
33		Customer Advances	8	\$ (5,275,988)
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35		Total Allocated Rate Base		<u>\$ 177,379,809</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291
12	376	Mains - Customer	5.0	\$ 44,786,291
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161
15	380	Services - Demand	1.0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233
17	381	Meters	6	\$ 32,030,798
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181
19	387	Miscellaneous Equipment	1.0	\$ 403
20		Total Distribution Plant		<u>\$ 161,419,816</u>
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22	389-398	Total Direct General Plant	1.1	<u>\$ 28,011,474</u>
23		Total Direct Net Plant		<u>\$ 189,431,289</u>
24		<u>Common - Systems Allocable</u>		
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667
26	389-398	Total General Plant	1.1	\$ 3,638,229
27		Total Systems Allocable		<u>\$ 10,943,895</u>
28		Total Net Plant		<u>\$ 200,375,185</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 378,326
31		Materials & Supplies	1.1	\$ 12,481,826
32		Other Debits and Credits	1.1	\$ 5,594,428
33		Customer Advances	8	\$ (5,275,988)
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35		Total Allocated Rate Base		<u>\$ 177,379,809</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291
12	376	Mains - Customer	5.0	\$ 44,786,291
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161
15	380	Services - Demand	1.0	\$ 0
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24		<u>Common - Systems Allocable</u>		
25	301-303	Total Intangible Plant	1.1	\$ 7,305,667
26	389-398	Total General Plant	1.1	\$ 3,638,229
27		Total Systems Allocable		<u>\$ 10,943,896</u>
28		Total Net Plant		<u>\$ 200,375,185</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 378,326
31		Materials & Supplies	1.1	\$ 12,481,826
32		Other Debits and Credits	1.1	\$ 5,594,428
33		Customer Advances	8	\$ (5,275,988)
34		Deferred Taxes	1.1	\$ (36,173,967)
35		Total Allocated Rate Base		<u>\$ 177,379,809</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. 1	Total Amount 3
		<u>Direct</u>		
1		<u>Intangible Plant</u>		
2	301	Organization	1.1	\$ 0
3	302	Franchise & Consents	1.1	\$ 0
4	303	Miscellaneous Intangible Plant	1.1	\$ 0
5		Total Intangible Plant		<u>\$ 0</u>
6		Intangible Plant Allocation Percentage	Intang Plant	0.00%
7		<u>Distribution Plant</u>		
8	374.1	Land & Land Rights	1.0	\$ 950
9	374.2	Rights of Way	1.0	\$ 21,509
10	375	Structures	1.0	\$ 0
11	376	Mains - Demand	1.0	\$ 44,786,291
12	376	Mains - Customer	5.0	\$ 44,786,291
13	376	Mains - Commodity	3	\$ 0
14	378	Measuring & Reg Stations	2.2	\$ 4,931,161
15	380	Services - Demand	1.0	\$ 0
16	380	Services - Customer	7	\$ 33,333,233
17	381	Meters	6	\$ 32,030,798
18	385	Industrial Measuring & Reg Station	10	\$ 1,529,181
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27		Total Systems Allocable		<u>\$ 10,943,895</u>
28		Total Net Plant		<u>\$ 200,375,185</u>
29		<u>Other Rate Base Items</u>		
30		Cash Working Capital	1.1	\$ 378,326
31		Materials & Supplies	1.1	\$ 12,481,826
32		Other Debits and Credits	1.1	\$ 5,594,428
33		Customer Advances	8	\$ (5,275,988)
34		Deferred Taxes	1.1	\$ (36,173,967)
35		Total Allocated Rate Base		<u>\$ 177,379,809</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	5	7	9
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	873,295	2,757,534	0
5	389 - 398	General	1.1	1,490,702	235,827	744,650	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 1,109,122	\$ 3,502,185	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	175,202	553,220	0
9		Structures-Leasehold Improvements	1.1	324,798	51,382	162,246	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 226,584	\$ 715,466	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	234,215	739,563	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 1,343,337	\$ 4,241,748	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	65,453
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 65,453
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	140,999	1,098,619	25,796
23		Materials & Expenses	5.5	128,651	9,470	73,790	1,733
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	59,055
26		Materials & Expenses	3	8,960	0	0	4,149
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	122,688	304,362	0
29		Materials & Expenses	4.4	1,131,584	222,735	552,560	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	42	58	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	663,401	0
35		Materials & Expenses	2	186,037	0	104,094	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	917,014	0
38		Materials & Expenses	5	201,315	0	150,271	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	44,871	349,623	8,209
41		Materials & Expenses	5.5	665,480	48,987	381,696	8,962
42	881	Rents	5.5	(566,147)	(41,675)	(324,722)	(7,625)
43		Total Distribution Expenses		\$ 7,446,009	\$ 548,117	\$ 4,270,767	\$ 100,279
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 548,117	\$ 4,270,767	\$ 165,733

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Single-Family Residential				
					Demand		Customer		Commodity
					(e)	5	(f)	7	(g)
45		<u>Maintenance Expenses</u>							
46	885	Maintenance Supervision & Engineering							
47		Labor & Labor Loading	6.6	\$ 248,886	43,943		126,829		0
48		Materials & Expenses	6.6	21,810	3,851		11,114		0
49	886	Maintenance of Structures & Improvement							
50		Labor & Labor Loading	1.0	656	354		0		0
51		Materials & Expenses	1.0	111	60		0		0
52	887	Maintenance of Mains							
53		Labor & Labor Loading	2.2	539,991	145,843		201,537		0
54		Materials & Expenses	2.2	771,322	208,322		287,875		0
55	889	Maintenance of Measuring and Reg. Station Eq.							
56		Labor & Labor Loading	2.2	169,718	45,838		63,343		0
57		Materials & Expenses	2.2	146,240	39,497		54,580		0
58	892	Maintenance of Services							
59		Labor & Labor Loading	3.3	438,651	0		349,848		0
60		Materials & Expenses	3.3	298,770	0		238,286		0
61	893	Maintenance of Meter & House Regulators							
62		Labor & Labor Loading	6	100,131	0		58,701		0
63		Materials & Expenses	6	24,422	0		14,317		0
64	894	Maintenance of Other Equipment							
65		Labor & Labor Loading	6.6	0	0		0		0
66		Materials & Expenses	6.6	15,421	2,723		7,858		0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 490,432		\$ 1,414,290		\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 1,038,549		\$ 5,685,057		\$ 165,733
69		<u>Customer Accounts Expenses</u>							
70	901	Supervision							
71		Labor & Labor Loading	10.1	\$ 320,935	0		223,929		0
72		Materials & Expenses	10.1	9,422	0		6,574		0
73	902	Meter Reading							
74		Labor & Labor Loading	11	245,788	0		183,535		0
75		Materials & Expenses	11	37,017	0		27,641		0
76	903	Customer Records & Collections - KAM							
77		Labor & Labor Loading - KAM	15	138,980	0		0		0
78		Materials & Expenses - KAM	15	3,364	0		0		0
79	903	Customer Records & Collections							
80		Labor & Labor Loading	5	871,470	0		650,506		0
81		Materials & Expenses	5	1,049,843	0		783,652		0
82	904	Uncollectible Accounts	14	112,433	0		70,329		0
83	905	Miscellaneous							
84		Labor & Labor Loading	10.1	0	0		0		0
85		Materials & Expenses	10.1	0	0		0		0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0		\$ 1,946,166		\$ 0
87		<u>Customer Service & Informational Expenses</u>							
88	908	Customer Assistance							
89		Labor & Labor Loading	4	\$ 0	0		0		0
90		Materials & Expenses	4	0	0		0		0
91	909	Informational and Instructional Advertising							
92		Labor & Labor Loading	4	0	0		0		0
93		Materials & Expenses	4	0	0		0		0
94	910	Miscellaneous							
95		Labor & Labor Loading	4	0	0		0		0
96		Materials & Expenses	4	67,502	0		50,387		0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0		\$ 50,387		\$ 0
98		<u>Sales Expense</u>							
99	912	Demonstrating & Selling							
100		Labor & Labor Loading	4	\$ 0	0		0		0
101		Materials & Expenses	4	0	0		0		0
102	913	Advertising							
103		Labor & Labor Loading	4	0	0		0		0
104		Materials & Expenses	4	24,930	0		18,609		0
105		Total Sales Expense		\$ 24,930	\$ 0		\$ 18,609		\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 1,038,549		\$ 7,700,218		\$ 165,733
107		Allocation Percentage	O&M	100.00%	7.84%		58.14%		1.25%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Single-Family Residential				
					Demand (e)	Customer (f)	Commodity (g)		
			1	3	5	7	9		
108		<u>Other Deductions</u>							
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 685,334	\$ 5,081,345	\$ 109,366		
110		Regulatory Amortization	1.1	393,293	62,218	196,461	0		
111		Mill Tax	Net Op Mrg	403,527	0	265,669	0		
112		Modified Business Tax	1.1	(1,018)	(161)	(508)	0		
113		Taxes Other Than Income	1.1	2,186,675	345,928	1,092,310	0		
114		Total Other Deductions		\$ 24,968,108	\$ 2,131,869	\$ 14,335,495	\$ 275,099		
115		<u>Tax Adjustments</u>							
116		Interest Expense	1.1	\$ 3,224,854	\$ 510,166	1,610,911	0		
117		Schedule M Adjustments	1.1	(5,435,367)	(859,866)	(2,715,129)	0		
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0		
119		Federal Deferred Provision	1.1	652,483	103,222	325,935	0		
120		South Georgia Amortization - Fed	1.1	0	0	0	0		
121		<u>Summary of Allocated Cost of Service</u>							
122		<u>Rate Base</u>							
123		Total Direct Net Plant		\$ 189,431,289	\$ 29,967,710	\$ 94,626,604	\$ 0		
124		Total Common Systems Alloc Net Plant		10,943,895	1,731,306	5,466,804	0		
125		Cash Working Capital	1.1	378,326	59,851	188,985	0		
126		Materials & Supplies	1.1	12,481,826	1,974,604	6,235,046	0		
127		Other Debits and Credits	1.1	5,594,428	885,029	2,794,584	0		
128		Customer Advances	8	(5,275,988)	0	(3,938,245)	0		
129		Deferred Taxes	1.1	(36,173,967)	(5,722,660)	(18,069,980)	0		
130		Total Rate Base		\$ 177,379,809	\$ 28,895,838	\$ 87,303,798	\$ 0		
131		<u>Revenue</u>							
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 28,567,197	\$ 0		
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	273,642	0		
134		Late Charges	12	282,516	0	173,581	0		
135		Service Establishment Charges	9	446,585	0	281,904	0		
136		Reconnect & Reread Charges	9	(100)	0	(63)	0		
137		Other Revenue - Labor	Net Op Mrg	125	0	82	0		
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	5	0		
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0		
140		Other Revenue - Returned Item Fee	13	32,600	0	21,714	0		
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0		
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 29,318,062	\$ 0		
143		<u>Operating Deductions</u>							
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (1,038,549)	\$ (7,700,218)	\$ (165,733)		
145		Administrative & General Expenses	O&M	(8,740,447)	(685,334)	(5,081,345)	(109,366)		
146		Regulatory Amortization	1.1	(393,293)	(62,218)	(196,461)	0		
147		Mill Tax	Net Op Mrg	(403,527)	0	(265,669)	0		
148		Modified Business Tax	1.1	1,018	161	508	0		
149		Depreciation Expense	Depr Exp	(8,491,478)	(1,343,337)	(4,241,748)	0		
150		Taxes other than Income	1.1	(2,186,675)	(345,928)	(1,092,310)	0		
151		Total Operating Deductions		\$ (33,459,586)	\$ (3,475,206)	\$ (18,577,243)	\$ (275,099)		
159		<u>Taxable Income</u>							
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ (3,475,206)	\$ 10,740,820	\$ (275,099)		
161		Interest Expense	1.1	(3,224,854)	(510,166)	(1,610,911)	0		
162		Schedule M Adjustments	1.1	(5,435,367)	(859,866)	(2,715,129)	0		
163		Total Taxable Income		\$ 2,448,534	\$ (4,845,238)	\$ 6,414,780	\$ (275,099)		
164		<u>Federal Income Tax</u>							
165		Federal Income Tax	21.00%	\$ 514,192	\$ (1,017,500)	\$ 1,347,104	\$ (57,771)		
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0		
167		Federal Deferred Provision	1.1	652,483	103,222	325,935	0		
168		South Georgia Amortization - Fed	1.1	0	0	0	0		
169		Total Federal Income Tax		\$ 1,166,675	\$ (914,278)	\$ 1,673,039	\$ (57,771)		
170		Total Net Income		\$ 9,942,080	\$ (2,560,928)	\$ 9,067,781	\$ (217,328)		

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1		Depreciation Expense & Amortization	1		3	11	13	15
2		<u>Direct</u>						
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	99,993	438,762		0
5	389 - 398	General	1.1	1,490,702	27,002	118,484		0
6		Total Depreciation Expense		\$ 7,010,960	\$ 126,995	\$ 557,246		\$ 0
7		<u>System Allocable Amortization</u>						
8		Miscellaneous Intangible	1.1	\$ 1,107,480	20,061	88,025		0
9		Structures-Leasehold Improvements	1.1	324,798	5,883	25,816		0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 25,944	\$ 113,840		\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	26,818	117,675		0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 153,813	\$ 674,921		\$ 0
13		<u>Operation and Maintenance Expense</u>						
14		<u>Gas Supply Expense</u>						
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0		0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0		0
17	810	Gas Used for Compression Station Fuel	3	0	0	0		0
18	813	Other Gas Supply Expenses	3	141,363	0	0		7,976
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0		\$ 7,976
20		<u>Distribution Expenses</u>						
21	870	Operation Supervision and Engineering						
22		Labor & Labor Loading	5.5	\$ 1,915,424	16,144	205,124		3,143
23		Materials & Expenses	5.5	128,651	1,084	13,777		211
24	871	Distribution Load Dispatching						
25		Labor & Labor Loading	3	127,545	0	0		7,196
26		Materials & Expenses	3	8,960	0	0		506
27	874	Operation Mains and Services Expenses						
28		Labor & Labor Loading	4.4	623,302	14,048	46,039		0
29		Materials & Expenses	4.4	1,131,584	25,503	83,582		0
30	875	Operating Measuring & Regulation Station						
31		Labor & Labor Loading	2.2	0	0	0		0
32		Materials & Expenses	2.2	155	5	13		0
33	878	Operation Meter and House Regulator						
34		Labor & Labor Loading	2	1,185,634	0	118,153		0
35		Materials & Expenses	2	186,037	0	18,539		0
36	879	Customer Installation Expense						
37		Labor & Labor Loading	5	1,228,506	0	202,990		0
38		Materials & Expenses	5	201,315	0	33,264		0
39	880	Other Expenses						
40		Labor & Labor Loading	5.5	609,561	5,138	65,278		1,000
41		Materials & Expenses	5.5	665,480	5,609	71,267		1,092
42	881	Rents	5.5	(566,147)	(4,772)	(60,629)		(929)
43		Total Distribution Expenses		\$ 7,446,009	\$ 62,760	\$ 797,399		\$ 12,220
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 62,760	\$ 797,399		\$ 20,196

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	11	13	15
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	5,032	18,454	0
48		Materials & Expenses	6.6	21,810	441	1,617	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	41	0	0
51		Materials & Expenses	1.0	111	7	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	16,699	44,612	0
54		Materials & Expenses	2.2	771,322	23,853	63,724	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	5,248	14,022	0
57		Materials & Expenses	2.2	146,240	4,522	12,082	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	22,082	0
60		Materials & Expenses	3.3	298,770	0	15,040	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	10,455	0
63		Materials & Expenses	6	24,422	0	2,550	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	312	1,143	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 56,155	\$ 205,781	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 118,914	\$ 1,003,180	\$ 20,196
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	51,292	0
72		Materials & Expenses	10.1	9,422	0	1,506	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	40,627	0
75		Materials & Expenses	11	37,017	0	6,119	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	143,996	0
81		Materials & Expenses	5	1,049,843	0	173,469	0
82	904	Uncollectible Accounts	14	112,433	0	28,774	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 445,783	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	11,154	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 11,154	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	4,119	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 4,119	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 118,914	\$ 1,464,235	\$ 20,196
107		Allocation Percentage	O&M	100.00%	0.90%	11.05%	0.15%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	11	13	15
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 78,471	\$ 966,244	\$ 13,327
110		Regulatory Amortization	1.1	393,293	7,124	31,260	0
111		Mill Tax	Net Op Mrg	403,527	0	42,415	0
112		Modified Business Tax	1.1	(1,018)	(18)	(81)	0
113		Taxes Other Than Income	1.1	2,186,675	39,609	173,802	0
114		Total Other Deductions		\$ 24,968,108	\$ 244,100	\$ 2,677,874	\$ 33,523
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	58,414	256,318	0
117		Schedule M Adjustments	1.1	(5,435,367)	(98,455)	(432,014)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	11,819	51,861	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 3,431,312	\$ 15,056,398	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	198,235	869,844	0
125		Cash Working Capital	1.1	378,326	6,853	30,070	0
126		Materials & Supplies	1.1	12,481,826	226,093	992,082	0
127		Other Debits and Credits	1.1	5,594,428	101,336	444,657	0
128		Customer Advances	8	(5,275,988)	0	(871,770)	0
129		Deferred Taxes	1.1	(36,173,967)	(655,246)	(2,875,183)	0
130		Total Rate Base		\$ 177,379,809	\$ 3,308,582	\$ 13,646,097	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 4,560,842	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	43,688	0
134		Late Charges	12	282,516	0	49,850	0
135		Service Establishment Charges	9	446,585	0	139,032	0
136		Reconnect & Reread Charges	9	(100)	0	(31)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	13	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	1	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	7,554	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 4,800,948	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (118,914)	\$ (1,464,235)	\$ (20,196)
145		Administrative & General Expenses	O&M	(8,740,447)	(78,471)	(966,244)	(13,327)
146		Regulatory Amortization	1.1	(393,293)	(7,124)	(31,260)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(42,415)	0
148		Modified Business Tax	1.1	1,018	18	81	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(153,813)	(674,921)	0
150		Taxes other than Income	1.1	(2,186,675)	(39,609)	(173,802)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (397,912)	\$ (3,352,795)	\$ (33,523)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ (397,912)	\$ 1,448,153	\$ (33,523)
161		Interest Expense	1.1	(3,224,854)	(58,414)	(256,318)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(98,455)	(432,014)	0
163		Total Taxable Income		\$ 2,448,534	\$ (554,781)	\$ 759,821	\$ (33,523)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ (116,504)	\$ 159,562	\$ (7,040)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	11,819	51,861	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ (104,685)	\$ 211,423	\$ (7,040)
170		Total Net Income		\$ 9,942,080	\$ (293,227)	\$ 1,236,730	\$ (26,483)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	17	19	21
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	30	144	0
5	389 - 398	General	1.1	1,490,702	8	39	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 37	\$ 183	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	6	28.95	0
9		Structures-Leasehold Improvements	1.1	324,798	2	8	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 8	\$ 37	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	8	39	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 45	\$ 222	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	2
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 2
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	5	60	1
23		Materials & Expenses	5.5	128,651	0	4	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	2
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	4	12	0
29		Materials & Expenses	4.4	1,131,584	8	23	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	60	0
35		Materials & Expenses	2	186,037	0	9	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	37	0
38		Materials & Expenses	5	201,315	0	6	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	2	19	0
41		Materials & Expenses	5.5	665,480	2	21	0
42	881	Rents	5.5	(566,147)	(1)	(18)	(0)
43		Total Distribution Expenses		\$ 7,446,009	\$ 19	\$ 233	\$ 3
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 19	\$ 233	\$ 6

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	17	19	21
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	1	6	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	5	8	0
54		Materials & Expenses	2.2	771,322	7	11	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	2	3	0
57		Materials & Expenses	2.2	146,240	1	2	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	15	0
60		Materials & Expenses	3.3	298,770	0	10	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	5	0
63		Materials & Expenses	6	24,422	0	1	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 17	\$ 62	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 35	\$ 295	\$ 6
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	9	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	7	0
75		Materials & Expenses	11	37,017	0	1	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	26	0
81		Materials & Expenses	5	1,049,843	0	31	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 74	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	2	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 2	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	1	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 1	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 35	\$ 372	\$ 6
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	17	19	21
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 23	\$ 245	\$ 4
110		Regulatory Amortization	1.1	393,293	2	10	0
111		Mill Tax	Net Op Mrg	403,527	8	4	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,186,675	12	57	0
114		Total Other Deductions		\$ 24,968,108	\$ 80	\$ 689	\$ 9
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	17	84	0
117		Schedule M Adjustments	1.1	(5,435,367)	(29)	(142)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	3	17	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 1,012	\$ 4,952	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	58	286	0
125		Cash Working Capital	1.1	378,326	2	10	0
126		Materials & Supplies	1.1	12,481,826	67	326	0
127		Other Debits and Credits	1.1	5,594,428	30	146	0
128		Customer Advances	8	(5,275,988)	0	(157)	0
129		Deferred Taxes	1.1	(36,173,967)	(193)	(946)	0
130		Total Rate Base		\$ 177,379,809	\$ 976	\$ 4,618	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 877	\$ 389	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	8	4	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 885	\$ 393	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (35)	\$ (372)	\$ (6)
145		Administrative & General Expenses	O&M	(8,740,447)	(23)	(245)	(4)
146		Regulatory Amortization	1.1	(393,293)	(2)	(10)	0
147		Mill Tax	Net Op Mrg	(403,527)	(8)	(4)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(45)	(222)	0
150		Taxes other than Income	1.1	(2,186,675)	(12)	(57)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (126)	\$ (911)	\$ (9)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 760	\$ (518)	\$ (9)
161		Interest Expense	1.1	(3,224,854)	(17)	(84)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(29)	(142)	0
163		Total Taxable Income		\$ 2,448,534	\$ 714	\$ (744)	\$ (9)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 150	\$ (156)	\$ (2)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	3	17	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 153	\$ (139)	\$ (2)
170		Total Net Income		\$ 9,942,080	\$ 607	\$ (379)	\$ (7)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	35	37	39
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	194,499	448,400	0
5	389 - 398	General	1.1	1,490,702	52,523	121,087	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 247,022	\$ 569,487	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	39,021	89,959	0
9		Structures-Leasehold Improvements	1.1	324,798	11,444	26,383	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 50,465	\$ 116,341	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	52,164	120,260	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 299,186	\$ 689,746	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	13,689
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 13,689
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	31,403	183,311	5,395
23		Materials & Expenses	5.5	128,651	2,109	12,312	362
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	12,351
26		Materials & Expenses	3	8,960	0	0	868
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	27,325	36,479	0
29		Materials & Expenses	4.4	1,131,584	49,607	66,227	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	9	6	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	202,249	0
35		Materials & Expenses	2	186,037	0	31,735	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	96,609	0
38		Materials & Expenses	5	201,315	0	15,831	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	9,994	58,337	1,717
41		Materials & Expenses	5.5	665,480	10,910	63,688	1,874
42	881	Rents	5.5	(566,147)	(9,282)	(54,182)	(1,595)
43		Total Distribution Expenses		\$ 7,446,009	\$ 122,076	\$ 712,603	\$ 20,973
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 122,076	\$ 712,603	\$ 34,662

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	35	37	39
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	9,787	16,744	0
48		Materials & Expenses	6.6	21,810	858	1,467	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	79	0	0
51		Materials & Expenses	1.0	111	13	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	32,482	21,232	0
54		Materials & Expenses	2.2	771,322	46,397	30,328	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	10,209	6,673	0
57		Materials & Expenses	2.2	146,240	8,797	5,750	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	48,311	0
60		Materials & Expenses	3.3	298,770	0	32,905	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	17,896	0
63		Materials & Expenses	6	24,422	0	4,365	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	606	1,037	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 109,228	\$ 186,710	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 231,304	\$ 899,313	\$ 34,662
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	34,691	0
72		Materials & Expenses	10.1	9,422	0	1,018	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	19,336	0
75		Materials & Expenses	11	37,017	0	2,912	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	78,334	0
78		Materials & Expenses - KAM	15	3,364	0	1,896	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	68,532	0
81		Materials & Expenses	5	1,049,843	0	82,559	0
82	904	Uncollectible Accounts	14	112,433	0	12,223	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 301,502	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	5,308	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 5,308	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	1,960	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 1,960	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 231,304	\$ 1,208,084	\$ 34,662
107		Allocation Percentage	O&M	100.00%	1.75%	9.12%	0.26%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	35	37	39
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 152,637	\$ 797,210	\$ 22,874
110		Regulatory Amortization	1.1	393,293	13,857	31,946	0
111		Mill Tax	Net Op Mrg	403,527	0	45,720	0
112		Modified Business Tax	1.1	(1,018)	(36)	(83)	0
113		Taxes Other Than Income	1.1	2,186,675	77,045	177,619	0
114		Total Other Deductions		\$ 24,968,108	\$ 474,807	\$ 2,260,497	\$ 57,536
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	113,624	261,949	0
117		Schedule M Adjustments	1.1	(5,435,367)	(191,508)	(441,504)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	22,989	53,000	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 6,674,372	\$ 15,387,140	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	385,594	888,952	0
125		Cash Working Capital	1.1	378,326	13,330	30,731	0
126		Materials & Supplies	1.1	12,481,826	439,781	1,013,875	0
127		Other Debits and Credits	1.1	5,594,428	197,113	454,425	0
128		Customer Advances	8	(5,275,988)	0	(414,902)	0
129		Deferred Taxes	1.1	(36,173,967)	(1,274,544)	(2,938,342)	0
130		Total Rate Base		\$ 177,379,809	\$ 6,435,646	\$ 14,421,878	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 4,916,218	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	47,092	0
134		Late Charges	12	282,516	0	34,435	0
135		Service Establishment Charges	9	446,585	0	24,397	0
136		Reconnect & Reread Charges	9	(100)	0	(5)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	14	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	1	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	3,253	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 5,025,405	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (231,304)	\$ (1,208,084)	\$ (34,662)
145		Administrative & General Expenses	O&M	(8,740,447)	(152,637)	(797,210)	(22,874)
146		Regulatory Amortization	1.1	(393,293)	(13,857)	(31,946)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(45,720)	0
148		Modified Business Tax	1.1	1,018	36	83	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(299,186)	(689,746)	0
150		Taxes other than Income	1.1	(2,186,675)	(77,045)	(177,619)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (773,994)	\$ (2,950,243)	\$ (57,536)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ (773,994)	\$ 2,075,161	\$ (57,536)
161		Interest Expense	1.1	(3,224,854)	(113,624)	(261,949)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(191,508)	(441,504)	0
163		Total Taxable Income		\$ 2,448,534	\$ (1,079,126)	\$ 1,371,708	\$ (57,536)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ (226,616)	\$ 288,059	\$ (12,083)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	22,989	53,000	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ (203,627)	\$ 341,059	\$ (12,083)
170		Total Net Income		\$ 9,942,080	\$ (570,367)	\$ 1,734,103	\$ (45,454)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	41	43	45
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	183,574	158,792	0
5	389 - 398	General	1.1	1,490,702	49,573	42,880	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 233,147	\$ 201,672	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	36,829	31,857	0
9		Structures-Leasehold Improvements	1.1	324,798	10,801	9,343	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 47,630	\$ 41,200	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	49,234	42,587	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 282,381	\$ 244,260	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	15,210
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 15,210
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	29,639	65,595	5,994
23		Materials & Expenses	5.5	128,651	1,991	4,406	403
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	13,723
26		Materials & Expenses	3	8,960	0	0	964
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	25,790	7,601	0
29		Materials & Expenses	4.4	1,131,584	46,821	13,800	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	9	1	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	110,382	0
35		Materials & Expenses	2	186,037	0	17,320	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	9,979	0
38		Materials & Expenses	5	201,315	0	1,635	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	9,432	20,875	1,908
41		Materials & Expenses	5.5	665,480	10,298	22,790	2,083
42	881	Rents	5.5	(566,147)	(8,761)	(19,388)	(1,772)
43		Total Distribution Expenses		\$ 7,446,009	\$ 115,219	\$ 254,995	\$ 23,303
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 115,219	\$ 254,995	\$ 38,513

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	41	43	45
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	9,237	4,386	0
48		Materials & Expenses	6.6	21,810	809	384	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	74	0	0
51		Materials & Expenses	1.0	111	13	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	30,657	2,193	0
54		Materials & Expenses	2.2	771,322	43,791	3,133	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	9,636	689	0
57		Materials & Expenses	2.2	146,240	8,303	594	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	14,937	0
60		Materials & Expenses	3.3	298,770	0	10,174	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	9,767	0
63		Materials & Expenses	6	24,422	0	2,382	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	572	272	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 103,093	\$ 48,911	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 218,312	\$ 303,906	\$ 38,513
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	7,098	0
72		Materials & Expenses	10.1	9,422	0	208	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	1,997	0
75		Materials & Expenses	11	37,017	0	301	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	34,534	0
78		Materials & Expenses - KAM	15	3,364	0	836	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	7,079	0
81		Materials & Expenses	5	1,049,843	0	8,528	0
82	904	Uncollectible Accounts	14	112,433	0	1,107	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 61,689	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	548	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 548	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	203	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 203	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 218,312	\$ 366,346	\$ 38,513
107		Allocation Percentage	O&M	100.00%	1.65%	2.77%	0.29%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	41	43	45
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 144,063	\$ 241,750	\$ 25,414
110		Regulatory Amortization	1.1	393,293	13,079	11,313	0
111		Mill Tax	Net Op Mrg	403,527	0	23,568	0
112		Modified Business Tax	1.1	(1,018)	(34)	(29)	0
113		Taxes Other Than Income	1.1	2,186,675	72,717	62,900	0
114		Total Other Deductions		\$ 24,968,108	\$ 448,137	\$ 705,849	\$ 63,927
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	107,241	92,764	0
117		Schedule M Adjustments	1.1	(5,435,367)	(180,751)	(156,350)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	21,698	18,769	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 6,299,465	\$ 5,449,040	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	363,935	314,804	0
125		Cash Working Capital	1.1	378,326	12,581	10,883	0
126		Materials & Supplies	1.1	12,481,826	415,078	359,043	0
127		Other Debits and Credits	1.1	5,594,428	186,041	160,925	0
128		Customer Advances	8	(5,275,988)	0	(42,856)	0
129		Deferred Taxes	1.1	(36,173,967)	(1,202,951)	(1,040,554)	0
130		Total Rate Base		\$ 177,379,809	\$ 6,074,149	\$ 5,211,286	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 2,534,273	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	24,275	0
134		Late Charges	12	282,516	0	18,351	0
135		Service Establishment Charges	9	446,585	0	953	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	7	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	65	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 2,577,924	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (218,312)	\$ (366,346)	\$ (38,513)
145		Administrative & General Expenses	O&M	(8,740,447)	(144,063)	(241,750)	(25,414)
146		Regulatory Amortization	1.1	(393,293)	(13,079)	(11,313)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(23,568)	0
148		Modified Business Tax	1.1	1,018	34	29	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(282,381)	(244,260)	0
150		Taxes other than Income	1.1	(2,186,675)	(72,717)	(62,900)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (730,518)	\$ (950,108)	\$ (63,927)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ (730,518)	\$ 1,627,816	\$ (63,927)
161		Interest Expense	1.1	(3,224,854)	(107,241)	(92,764)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(180,751)	(156,350)	0
163		Total Taxable Income		\$ 2,448,534	\$ (1,018,510)	\$ 1,378,702	\$ (63,927)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ (213,887)	\$ 289,527	\$ (13,425)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	21,698	18,769	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ (192,189)	\$ 308,296	\$ (13,425)
170		Total Net Income		\$ 9,942,080	\$ (538,329)	\$ 1,319,520	\$ (50,503)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	47	49	51
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	98,423	24,955	0
5	389 - 398	General	1.1	1,490,702	26,578	6,739	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 125,001	\$ 31,693	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	19,746	5,006	0
9		Structures-Leasehold Improvements	1.1	324,798	5,791	1,468	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 25,537	\$ 6,475	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	26,397	6,693	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 151,398	\$ 38,386	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	11,410
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 11,410
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	15,891	10,410	4,497
23		Materials & Expenses	5.5	128,651	1,067	699	302
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	10,295
26		Materials & Expenses	3	8,960	0	0	723
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	13,827	1,019	0
29		Materials & Expenses	4.4	1,131,584	25,103	1,851	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	5	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	18,610	0
35		Materials & Expenses	2	186,037	0	2,920	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	950	0
38		Materials & Expenses	5	201,315	0	156	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	5,057	3,313	1,431
41		Materials & Expenses	5.5	665,480	5,521	3,617	1,562
42	881	Rents	5.5	(566,147)	(4,697)	(3,077)	(1,329)
43		Total Distribution Expenses		\$ 7,446,009	\$ 61,774	\$ 40,469	\$ 17,482
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 61,774	\$ 40,469	\$ 28,892

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	47	49	51
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	4,953	636	0
48		Materials & Expenses	6.6	21,810	434	56	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	40	0	0
51		Materials & Expenses	1.0	111	7	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	16,437	209	0
54		Materials & Expenses	2.2	771,322	23,478	298	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	5,166	66	0
57		Materials & Expenses	2.2	146,240	4,451	57	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	2,189	0
60		Materials & Expenses	3.3	298,770	0	1,491	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	1,647	0
63		Materials & Expenses	6	24,422	0	402	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	307	39	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 55,273	\$ 7,089	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 117,047	\$ 47,559	\$ 28,892
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	1,799	0
72		Materials & Expenses	10.1	9,422	0	53	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	190	0
75		Materials & Expenses	11	37,017	0	29	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	11,792	0
78		Materials & Expenses - KAM	15	3,364	0	285	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	674	0
81		Materials & Expenses	5	1,049,843	0	812	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 15,635	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	52	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 52	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	19	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 19	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 117,047	\$ 63,265	\$ 28,892
107		Allocation Percentage	O&M	100.00%	0.88%	0.48%	0.22%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	47	49	51
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 77,239	\$ 41,748	\$ 19,066
110		Regulatory Amortization	1.1	393,293	7,012	1,778	0
111		Mill Tax	Net Op Mrg	403,527	0	6,712	0
112		Modified Business Tax	1.1	(1,018)	(18)	(5)	0
113		Taxes Other Than Income	1.1	2,186,675	38,987	9,885	0
114		Total Other Deductions		\$ 24,968,108	\$ 240,268	\$ 123,384	\$ 47,958
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	57,497	14,578	0
117		Schedule M Adjustments	1.1	(5,435,367)	(96,909)	(24,571)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	11,633	2,950	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 3,377,445	\$ 856,335	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	195,123	49,473	0
125		Cash Working Capital	1.1	378,326	6,745	1,710	0
126		Materials & Supplies	1.1	12,481,826	222,543	56,425	0
127		Other Debits and Credits	1.1	5,594,428	99,745	25,290	0
128		Customer Advances	8	(5,275,988)	0	(4,082)	0
129		Deferred Taxes	1.1	(36,173,967)	(644,960)	(163,526)	0
130		Total Rate Base		\$ 177,379,809	\$ 3,256,642	\$ 821,624	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 721,748	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	6,914	0
134		Late Charges	12	282,516	0	2,673	0
135		Service Establishment Charges	9	446,585	0	149	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	2	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	14	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 731,500	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (117,047)	\$ (63,265)	\$ (28,892)
145		Administrative & General Expenses	O&M	(8,740,447)	(77,239)	(41,748)	(19,066)
146		Regulatory Amortization	1.1	(393,293)	(7,012)	(1,778)	0
147		Mill Tax	Net Op Mrg	(403,527)	0	(6,712)	0
148		Modified Business Tax	1.1	1,018	18	5	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(151,398)	(38,386)	0
150		Taxes other than Income	1.1	(2,186,675)	(38,987)	(9,885)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (391,665)	\$ (161,770)	\$ (47,958)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ (391,665)	\$ 569,730	\$ (47,958)
161		Interest Expense	1.1	(3,224,854)	(57,497)	(14,578)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(96,909)	(24,571)	0
163		Total Taxable Income		\$ 2,448,534	\$ (546,072)	\$ 530,581	\$ (47,958)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ (114,675)	\$ 111,422	\$ (10,071)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	11,633	2,950	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ (103,042)	\$ 114,372	\$ (10,071)
170		Total Net Income		\$ 9,942,080	\$ (288,624)	\$ 455,358	\$ (37,887)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	General-4		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	53	55	57
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	166,665	72,925	0
5	389 - 398	General	1.1	1,490,702	45,007	19,693	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 211,671	\$ 92,618	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	33,437	14,630	0
9		Structures-Leasehold Improvements	1.1	324,798	9,806	4,291	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 43,243	\$ 18,921	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	44,699	19,558	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 256,371	\$ 112,176	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	27,479
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 27,479
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	26,909	34,683	10,830
23		Materials & Expenses	5.5	128,651	1,807	2,329	727
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	24,793
26		Materials & Expenses	3	8,960	0	0	1,742
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	23,414	494	0
29		Materials & Expenses	4.4	1,131,584	42,508	896	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	8	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	71,871	0
35		Materials & Expenses	2	186,037	0	11,277	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	378	0
38		Materials & Expenses	5	201,315	0	62	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	8,563	11,037	3,447
41		Materials & Expenses	5.5	665,480	9,349	12,050	3,763
42	881	Rents	5.5	(566,147)	(7,954)	(10,251)	(3,201)
43		Total Distribution Expenses		\$ 7,446,009	\$ 104,606	\$ 134,825	\$ 42,100
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 104,606	\$ 134,825	\$ 69,579

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
45		<u>Maintenance Expenses</u>	1	3	53	55	57
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	8,386	406	0
48		Materials & Expenses	6.6	21,810	735	36	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	68	0	0
51		Materials & Expenses	1.0	111	11	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	27,834	83	0
54		Materials & Expenses	2.2	771,322	39,757	119	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	8,748	26	0
57		Materials & Expenses	2.2	146,240	7,538	22	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	1,100	0
60		Materials & Expenses	3.3	298,770	0	749	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	1,579	0
63		Materials & Expenses	6	24,422	0	385	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	520	25	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 93,597	\$ 4,530	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 198,203	\$ 139,355	\$ 69,579
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	2,003	0
72		Materials & Expenses	10.1	9,422	0	59	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	76	0
75		Materials & Expenses	11	37,017	0	11	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	14,319	0
78		Materials & Expenses - KAM	15	3,364	0	347	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	268	0
81		Materials & Expenses	5	1,049,843	0	323	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 17,405	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	21	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 21	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	8	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 8	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 198,203	\$ 156,788	\$ 69,579
107		Allocation Percentage	O&M	100.00%	1.50%	1.18%	0.53%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	General-4		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	53	55	57
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 130,793	\$ 103,464	\$ 45,915
110		Regulatory Amortization	1.1	393,293	11,874	5,196	0
111		Mill Tax	Net Op Mrg	403,527	14,885	4,352	0
112		Modified Business Tax	1.1	(1,018)	(31)	(13)	0
113		Taxes Other Than Income	1.1	2,186,675	66,019	28,887	0
114		Total Other Deductions		\$ 24,968,108	\$ 421,744	\$ 298,674	\$ 115,495
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	97,363	42,602	0
117		Schedule M Adjustments	1.1	(5,435,367)	(164,102)	(71,803)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	19,699	8,620	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 5,719,217	\$ 2,502,463	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	330,413	144,573	0
125		Cash Working Capital	1.1	378,326	11,422	4,998	0
126		Materials & Supplies	1.1	12,481,826	376,845	164,890	0
127		Other Debits and Credits	1.1	5,594,428	168,904	73,905	0
128		Customer Advances	8	(5,275,988)	0	(1,622)	0
129		Deferred Taxes	1.1	(36,173,967)	(1,092,147)	(477,872)	0
130		Total Rate Base		\$ 177,379,809	\$ 5,514,654	\$ 2,411,334	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 1,600,627	\$ 468,000	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	15,332	4,483	0
134		Late Charges	12	282,516	0	3,548	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	5	1	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 1,615,964	\$ 476,032	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (198,203)	\$ (156,788)	\$ (69,579)
145		Administrative & General Expenses	O&M	(8,740,447)	(130,793)	(103,464)	(45,915)
146		Regulatory Amortization	1.1	(393,293)	(11,874)	(5,196)	0
147		Mill Tax	Net Op Mrg	(403,527)	(14,885)	(4,352)	0
148		Modified Business Tax	1.1	1,018	31	13	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(256,371)	(112,176)	0
150		Taxes other than Income	1.1	(2,186,675)	(66,019)	(28,887)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (678,115)	\$ (410,850)	\$ (115,495)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 937,850	\$ 65,183	\$ (115,495)
161		Interest Expense	1.1	(3,224,854)	(97,363)	(42,602)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(164,102)	(71,803)	0
163		Total Taxable Income		\$ 2,448,534	\$ 676,384	\$ (49,222)	\$ (115,495)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 142,041	\$ (10,337)	\$ (24,254)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	19,699	8,620	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 161,740	\$ (1,717)	\$ (24,254)
170		Total Net Income		\$ 9,942,080	\$ 776,109	\$ 66,900	\$ (91,241)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General Gas Service - 5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1		3	59	63
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	0	0
5	389 - 398	General	1.1	1,490,702	0	0	0
6		Total Depreciation Expense		\$ 7,010,960	0	\$ 0	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	0	0	0
9		Structures-Leasehold Improvements	1.1	324,798	0	0	0
10		Total System Allocable Amortization		\$ 1,432,278	0	\$ 0	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	0	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	0	\$ 0	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	0
19		Total Gas Supply Expenses		\$ 141,363	0	\$ 0	\$ 0
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	0	0	0
23		Materials & Expenses	5.5	128,651	0	0	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	0
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	0	0	0
29		Materials & Expenses	4.4	1,131,584	0	0	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	0	0
35		Materials & Expenses	2	186,037	0	0	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	0	0
38		Materials & Expenses	5	201,315	0	0	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	0	0	0
41		Materials & Expenses	5.5	665,480	0	0	0
42	881	Rents	5.5	(566,147)	0	0	0
43		Total Distribution Expenses		\$ 7,446,009	0	\$ 0	\$ 0
44		Total Operation & Distribution Expenses		\$ 7,587,372	0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General Gas Service - 5			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			1		3	59	61	63
45		<u>Maintenance Expenses</u>						
46	885	Maintenance Supervision & Engineering						
47		Labor & Labor Loading	6.6	\$ 248,886	0	0	0	0
48		Materials & Expenses	6.6	21,810	0	0	0	0
49	886	Maintenance of Structures & Improvement						
50		Labor & Labor Loading	1.0	656	0	0	0	0
51		Materials & Expenses	1.0	111	0	0	0	0
52	887	Maintenance of Mains						
53		Labor & Labor Loading	2.2	539,991	0	0	0	0
54		Materials & Expenses	2.2	771,322	0	0	0	0
55	889	Maintenance of Measuring and Reg. Station Eq.						
56		Labor & Labor Loading	2.2	169,718	0	0	0	0
57		Materials & Expenses	2.2	146,240	0	0	0	0
58	892	Maintenance of Services						
59		Labor & Labor Loading	3.3	438,651	0	0	0	0
60		Materials & Expenses	3.3	298,770	0	0	0	0
61	893	Maintenance of Meter & House Regulators						
62		Labor & Labor Loading	6	100,131	0	0	0	0
63		Materials & Expenses	6	24,422	0	0	0	0
64	894	Maintenance of Other Equipment						
65		Labor & Labor Loading	6.6	0	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	0	0	0	0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	0	0	0	0
69		<u>Customer Accounts Expenses</u>						
70	901	Supervision						
71		Labor & Labor Loading	10.1	\$ 320,935	0	0	0	0
72		Materials & Expenses	10.1	9,422	0	0	0	0
73	902	Meter Reading						
74		Labor & Labor Loading	11	245,788	0	0	0	0
75		Materials & Expenses	11	37,017	0	0	0	0
76	903	Customer Records & Collections - KAM						
77		Labor & Labor Loading - KAM	15	138,980	0	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0	0
79	903	Customer Records & Collections						
80		Labor & Labor Loading	5	871,470	0	0	0	0
81		Materials & Expenses	5	1,049,843	0	0	0	0
82	904	Uncollectible Accounts	14	112,433	0	0	0	0
83	905	Miscellaneous						
84		Labor & Labor Loading	10.1	0	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	0	0	0	0
87		<u>Customer Service & Informational Expenses</u>						
88	908	Customer Assistance						
89		Labor & Labor Loading	4	\$ 0	0	0	0	0
90		Materials & Expenses	4	0	0	0	0	0
91	909	Informational and Instructional Advertising						
92		Labor & Labor Loading	4	0	0	0	0	0
93		Materials & Expenses	4	0	0	0	0	0
94	910	Miscellaneous						
95		Labor & Labor Loading	4	0	0	0	0	0
96		Materials & Expenses	4	67,502	0	0	0	0
97		Total Customer Service & Info. Exp.		\$ 67,502	0	0	0	0
98		<u>Sales Expense</u>						
99	912	Demonstrating & Selling						
100		Labor & Labor Loading	4	\$ 0	0	0	0	0
101		Materials & Expenses	4	0	0	0	0	0
102	913	Advertising						
103		Labor & Labor Loading	4	0	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0	0
105		Total Sales Expense		\$ 24,930	0	0	0	0
106		Total O & M Expense	O&M	\$ 13,245,184	0	0	0	0
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General Gas Service - 5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1		3	59	63
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	0	\$ 0	0
110		Regulatory Amortization	1.1	393,293	0	0	0
111		Mill Tax	Net Op Mrg	403,527	0	0	0
112		Modified Business Tax	1.1	(1,018)	0	0	0
113		Taxes Other Than Income	1.1	2,186,675	0	0	0
114		Total Other Deductions		\$ 24,968,108	0	\$ 0	0
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	0	0	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	0	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	0	\$ 0	0
124		Total Common Systems Alloc Net Plant		10,943,895	0	0	0
125		Cash Working Capital	1.1	378,326	0	0	0
126		Materials & Supplies	1.1	12,481,826	0	0	0
127		Other Debits and Credits	1.1	5,594,428	0	0	0
128		Customer Advances	8	(5,275,988)	0	0	0
129		Deferred Taxes	1.1	(36,173,967)	0	0	0
130		Total Rate Base		\$ 177,379,809	0	\$ 0	0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	0	\$ 0	0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	0	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	0	\$ 0	0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	0	\$ 0	0
145		Administrative & General Expenses	O&M	(8,740,447)	0	0	0
146		Regulatory Amortization	1.1	(393,293)	0	0	0
147		Mill Tax	Net Op Mrg	(403,527)	0	0	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	0	0	0
150		Taxes other than Income	1.1	(2,186,675)	0	0	0
151		Total Operating Deductions		\$ (33,459,586)	0	\$ 0	0
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	0	\$ 0	0
161		Interest Expense	1.1	(3,224,854)	0	0	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
163		Total Taxable Income		\$ 2,448,534	0	\$ 0	0
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	0	\$ 0	0
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	0	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	0	\$ 0	0
170		Total Net Income		\$ 9,942,080	0	\$ 0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Depreciation Expense & Amortization</u>	1	3	65	67	69
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	57	39	0
5	389 - 398	General	1.1	1,490,702	15	10	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 73	\$ 49	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	12	8	0
9		Structures-Leasehold Improvements	1.1	324,798	3	2	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 15	\$ 10	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	15	10	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 88	\$ 60	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	5
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 5
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	9	15	2
23		Materials & Expenses	5.5	128,651	1	1	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	5
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	8	4	0
29		Materials & Expenses	4.4	1,131,584	15	8	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	9	0
35		Materials & Expenses	2	186,037	0	1	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	12	0
38		Materials & Expenses	5	201,315	0	2	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	3	5	1
41		Materials & Expenses	5.5	665,480	3	5	1
42	881	Rents	5.5	(566,147)	(3)	(4)	(1)
43		Total Distribution Expenses		\$ 7,446,009	\$ 36	\$ 58	\$ 8
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 36	\$ 58	\$ 14

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	65	67	69
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	3	2	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	10	3	0
54		Materials & Expenses	2.2	771,322	14	4	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	3	1	0
57		Materials & Expenses	2.2	146,240	3	1	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	6	0
60		Materials & Expenses	3.3	298,770	0	4	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	1	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 32	\$ 21	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 68	\$ 78	\$ 14
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	3	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	2	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	9	0
81		Materials & Expenses	5	1,049,843	0	10	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 25	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	1	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 68	\$ 104	\$ 14
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	65	67	69
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 45	\$ 69	\$ 9
110		Regulatory Amortization	1.1	393,293	4	3	0
111		Mill Tax	Net Op Mrg	403,527	5	3	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,186,675	23	15	0
114		Total Other Deductions		\$ 24,968,108	\$ 145	\$ 194	\$ 23
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	34	23	0
117		Schedule M Adjustments	1.1	(5,435,367)	(56)	(38)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	7	5	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 1,969	\$ 1,333	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	114	77	0
125		Cash Working Capital	1.1	378,326	4	3	0
126		Materials & Supplies	1.1	12,481,826	130	88	0
127		Other Debits and Credits	1.1	5,594,428	58	39	0
128		Customer Advances	8	(5,275,988)	0	(52)	0
129		Deferred Taxes	1.1	(36,173,967)	(376)	(255)	0
130		Total Rate Base		\$ 177,379,809	\$ 1,898	\$ 1,233	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 501	\$ 346	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	5	3	0
134		Late Charges	12	282,516	0	17	0
135		Service Establishment Charges	9	446,585	0	24	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 506	\$ 390	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (68)	\$ (104)	\$ (14)
145		Administrative & General Expenses	O&M	(8,740,447)	(45)	(69)	(9)
146		Regulatory Amortization	1.1	(393,293)	(4)	(3)	0
147		Mill Tax	Net Op Mrg	(403,527)	(5)	(3)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(88)	(60)	0
150		Taxes other than Income	1.1	(2,186,675)	(23)	(15)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (233)	\$ (254)	\$ (23)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 273	\$ 136	\$ (23)
161		Interest Expense	1.1	(3,224,854)	(34)	(23)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(56)	(38)	0
163		Total Taxable Income		\$ 2,448,534	\$ 183	\$ 75	\$ (23)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 38	\$ 16	\$ (5)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	7	5	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 45	\$ 20	\$ (5)
170		Total Net Income		\$ 9,942,080	\$ 228	\$ 116	\$ (18)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	71	73	75
1		Depreciation Expense & Amortization					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	35	103	0
5	389 - 398	General	1.1	1,490,702	9	28	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 44	\$ 131	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	7	21	0
9		Structures-Leasehold Improvements	1.1	324,798	2	6	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 9	\$ 27	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	9	28	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 53	\$ 158	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	3
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 3
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	6	44	1
23		Materials & Expenses	5.5	128,651	0	3	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	3
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	5	8	0
29		Materials & Expenses	4.4	1,131,584	9	14	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	51	0
35		Materials & Expenses	2	186,037	0	8	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	24	0
38		Materials & Expenses	5	201,315	0	4	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	2	14	0
41		Materials & Expenses	5.5	665,480	2	15	0
42	881	Rents	5.5	(566,147)	(2)	(13)	(0)
43		Total Distribution Expenses		\$ 7,446,009	\$ 22	\$ 173	\$ 4
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 22	\$ 173	\$ 7

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	71	73	75
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	2	4	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	6	5	0
54		Materials & Expenses	2.2	771,322	8	8	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	2	2	0
57		Materials & Expenses	2.2	146,240	2	1	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	8	0
60		Materials & Expenses	3.3	298,770	0	6	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	4	0
63		Materials & Expenses	6	24,422	0	1	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 19	\$ 40	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 41	\$ 213	\$ 7
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	6	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	5	0
75		Materials & Expenses	11	37,017	0	1	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	17	0
81		Materials & Expenses	5	1,049,843	0	21	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 50	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	1	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 41	\$ 264	\$ 7
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	71	73	75
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 27	\$ 174	\$ 5
110		Regulatory Amortization	1.1	393,293	2	7	0
111		Mill Tax	Net Op Mrg	403,527	2	8	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,186,675	14	41	0
114		Total Other Deductions		\$ 24,968,108	\$ 86	\$ 494	\$ 12
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	20	60	0
117		Schedule M Adjustments	1.1	(5,435,367)	(34)	(101)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	4	12	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 1,187	\$ 3,530	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	69	204	0
125		Cash Working Capital	1.1	378,326	2	7	0
126		Materials & Supplies	1.1	12,481,826	78	233	0
127		Other Debits and Credits	1.1	5,594,428	35	104	0
128		Customer Advances	8	(5,275,988)	0	(105)	0
129		Deferred Taxes	1.1	(36,173,967)	(227)	(674)	0
130		Total Rate Base		\$ 177,379,809	\$ 1,144	\$ 3,299	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 196	\$ 864	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	2	8	0
134		Late Charges	12	282,516	0	17	0
135		Service Establishment Charges	9	446,585	0	24	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 198	\$ 913	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (41)	\$ (264)	\$ (7)
145		Administrative & General Expenses	O&M	(8,740,447)	(27)	(174)	(5)
146		Regulatory Amortization	1.1	(393,293)	(2)	(7)	0
147		Mill Tax	Net Op Mrg	(403,527)	(2)	(8)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(53)	(158)	0
150		Taxes other than Income	1.1	(2,186,675)	(14)	(41)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (139)	\$ (652)	\$ (12)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 58	\$ 261	\$ (12)
161		Interest Expense	1.1	(3,224,854)	(20)	(60)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(34)	(101)	0
163		Total Taxable Income		\$ 2,448,534	\$ 4	\$ 100	\$ (12)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 1	\$ 21	\$ (3)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	4	12	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 5	\$ 33	\$ (3)
170		Total Net Income		\$ 9,942,080	\$ 53	\$ 228	\$ (10)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	77	79	81
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	3	819	0
5	389 - 398	General	1.1	1,490,702	1	221	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 4	\$ 1,041	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	1	164	0
9		Structures-Leasehold Improvements	1.1	324,798	0	48	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 1	\$ 213	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	1	220	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 5	\$ 1,260	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	112
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 112
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	1	367	44
23		Materials & Expenses	5.5	128,651	0	25	3
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	101
26		Materials & Expenses	3	8,960	0	0	7
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	0	25	0
29		Materials & Expenses	4.4	1,131,584	1	46	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	665	0
35		Materials & Expenses	2	186,037	0	104	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	49	0
38		Materials & Expenses	5	201,315	0	8	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	0	117	14
41		Materials & Expenses	5.5	665,480	0	127	15
42	881	Rents	5.5	(566,147)	(0)	(108)	(13)
43		Total Distribution Expenses		\$ 7,446,009	\$ 2	\$ 1,425	\$ 172
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 2	\$ 1,425	\$ 285

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	77	79	81
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	0	18	0
48		Materials & Expenses	6.6	21,810	0	2	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	1	11	0
54		Materials & Expenses	2.2	771,322	1	15	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	0	3	0
57		Materials & Expenses	2.2	146,240	0	3	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	43	0
60		Materials & Expenses	3.3	298,770	0	29	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	59	0
63		Materials & Expenses	6	24,422	0	14	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	1	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 2	\$ 198	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 4	\$ 1,623	\$ 285
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	11	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	10	0
75		Materials & Expenses	11	37,017	0	1	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	35	0
81		Materials & Expenses	5	1,049,843	0	42	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 99	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	3	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 3	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	1	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 1	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 4	\$ 1,726	\$ 285
107		Allocation Percentage	O&M	100.00%	0.00%	0.01%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Electric Generation		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	77	79	81
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 3	\$ 1,139	\$ 188
110		Regulatory Amortization	1.1	393,293	0	58	0
111		Mill Tax	Net Op Mrg	403,527	62	27	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,186,675	1	325	0
114		Total Other Deductions		\$ 24,968,108	\$ 70	\$ 3,275	\$ 472
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	2	479	0
117		Schedule M Adjustments	1.1	(5,435,367)	(3)	(807)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	97	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 118	\$ 28,117	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	7	1,624	0
125		Cash Working Capital	1.1	378,326	0	56	0
126		Materials & Supplies	1.1	12,481,826	8	1,853	0
127		Other Debits and Credits	1.1	5,594,428	3	830	0
128		Customer Advances	8	(5,275,988)	0	(209)	0
129		Deferred Taxes	1.1	(36,173,967)	(23)	(5,369)	0
130		Total Rate Base		\$ 177,379,809	\$ 114	\$ 26,902	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 6,622	\$ 2,957	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	63	28	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 6,685	\$ 2,985	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (4)	\$ (1,726)	\$ (285)
145		Administrative & General Expenses	O&M	(8,740,447)	(3)	(1,139)	(188)
146		Regulatory Amortization	1.1	(393,293)	(0)	(58)	0
147		Mill Tax	Net Op Mrg	(403,527)	(62)	(27)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(5)	(1,260)	0
150		Taxes other than Income	1.1	(2,186,675)	(1)	(325)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (75)	\$ (4,536)	\$ (472)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 6,610	\$ (1,550)	\$ (472)
161		Interest Expense	1.1	(3,224,854)	(2)	(479)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(3)	(807)	0
163		Total Taxable Income		\$ 2,448,534	\$ 6,605	\$ (2,836)	\$ (472)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 1,387	\$ (595)	\$ (99)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	97	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 1,387	\$ (499)	\$ (99)
170		Total Net Income		\$ 9,942,080	\$ 5,223	\$ (1,052)	\$ (373)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	83	85	87
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	232	0
5	389 - 398	General	1.1	1,490,702	0	63	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 0	\$ 294	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	0	47	0
9		Structures-Leasehold Improvements	1.1	324,798	0	14	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 0	\$ 60	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	62	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 0	\$ 357	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	1
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 1
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	0	102	0
23		Materials & Expenses	5.5	128,651	0	7	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	1
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	0	8	0
29		Materials & Expenses	4.4	1,131,584	0	14	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	184	0
35		Materials & Expenses	2	186,037	0	29	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	12	0
38		Materials & Expenses	5	201,315	0	2	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	0	32	0
41		Materials & Expenses	5.5	665,480	0	35	0
42	881	Rents	5.5	(566,147)	0	(30)	(0)
43		Total Distribution Expenses		\$ 7,446,009	\$ 0	\$ 396	\$ 1
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 0	\$ 396	\$ 2

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	83	85	87
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	0	5	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	0	3	0
54		Materials & Expenses	2.2	771,322	0	4	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	0	1	0
57		Materials & Expenses	2.2	146,240	0	1	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	14	0
60		Materials & Expenses	3.3	298,770	0	10	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	16	0
63		Materials & Expenses	6	24,422	0	4	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 0	\$ 59	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 0	\$ 454	\$ 2
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	3	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	2	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	9	0
81		Materials & Expenses	5	1,049,843	0	10	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 25	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	1	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 0	\$ 480	\$ 2
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Compress (CNG)		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	83	85	87
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 0	\$ 317	\$ 1
110		Regulatory Amortization	1.1	393,293	0	17	0
111		Mill Tax	Net Op Mrg	403,527	1	1	0
112		Modified Business Tax	1.1	(1,018)	0	(0)	0
113		Taxes Other Than Income	1.1	2,186,675	0	92	0
114		Total Other Deductions		\$ 24,968,108	\$ 1	\$ 906	\$ 3
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	0	135	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	(228)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	27	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 7,954	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	0	460	0
125		Cash Working Capital	1.1	378,326	0	16	0
126		Materials & Supplies	1.1	12,481,826	0	524	0
127		Other Debits and Credits	1.1	5,594,428	0	235	0
128		Customer Advances	8	(5,275,988)	0	(52)	0
129		Deferred Taxes	1.1	(36,173,967)	0	(1,519)	0
130		Total Rate Base		\$ 177,379,809	\$ 0	\$ 7,617	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 64	\$ 130	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	1	1	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 65	\$ 131	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ 0	\$ (480)	\$ (2)
145		Administrative & General Expenses	O&M	(8,740,447)	0	(317)	(1)
146		Regulatory Amortization	1.1	(393,293)	0	(17)	0
147		Mill Tax	Net Op Mrg	(403,527)	(1)	(1)	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	0	(357)	0
150		Taxes other than Income	1.1	(2,186,675)	0	(92)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (1)	\$ (1,263)	\$ (3)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 64	\$ (1,131)	\$ (3)
161		Interest Expense	1.1	(3,224,854)	0	(135)	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	(228)	0
163		Total Taxable Income		\$ 2,448,534	\$ 64	\$ (1,495)	\$ (3)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 13	\$ (314)	\$ (1)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	27	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 13	\$ (287)	\$ (1)
170		Total Net Income		\$ 9,942,080	\$ 51	\$ (845)	\$ (2)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	89	91	93
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	134	846	0
5	389 - 398	General	1.1	1,490,702	36	228	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 170	\$ 1,074	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	27	170	0
9		Structures-Leasehold Improvements	1.1	324,798	8	50	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 35	\$ 219	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	36	227	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 206	\$ 1,301	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	21
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 21
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	22	353	8
23		Materials & Expenses	5.5	128,651	1	24	1
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	19
26		Materials & Expenses	3	8,960	0	0	1
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	19	121	0
29		Materials & Expenses	4.4	1,131,584	34	219	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	0	0
35		Materials & Expenses	2	186,037	0	0	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	451	0
38		Materials & Expenses	5	201,315	0	74	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	7	112	3
41		Materials & Expenses	5.5	665,480	8	123	3
42	881	Rents	5.5	(566,147)	(6)	(104)	(3)
43		Total Distribution Expenses		\$ 7,446,009	\$ 84	\$ 1,372	\$ 33
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 84	\$ 1,372	\$ 54

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	89	91	93
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	7	46	0
48		Materials & Expenses	6.6	21,810	1	4	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	22	99	0
54		Materials & Expenses	2.2	771,322	32	142	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	7	31	0
57		Materials & Expenses	2.2	146,240	6	27	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	97	0
60		Materials & Expenses	3.3	298,770	0	66	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	0	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	3	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 75	\$ 515	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 159	\$ 1,887	\$ 54
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	92	0
72		Materials & Expenses	10.1	9,422	0	3	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	0	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	320	0
81		Materials & Expenses	5	1,049,843	0	385	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 800	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	25	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 25	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	9	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 9	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 159	\$ 2,721	\$ 54
107		Allocation Percentage	O&M	100.00%	0.00%	0.02%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	89	91	93
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 105	\$ 1,796	\$ 36
110		Regulatory Amortization	1.1	393,293	10	60	0
111		Mill Tax	Net Op Mrg	403,527	85	0	0
112		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
113		Taxes Other Than Income	1.1	2,186,675	53	335	0
114		Total Other Deductions		\$ 24,968,108	\$ 412	\$ 4,912	\$ 90
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	78	494	0
117		Schedule M Adjustments	1.1	(5,435,367)	(132)	(833)	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	16	100	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 4,598	\$ 29,020	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	266	1,677	0
125		Cash Working Capital	1.1	378,326	9	58	0
126		Materials & Supplies	1.1	12,481,826	303	1,912	0
127		Other Debits and Credits	1.1	5,594,428	136	857	0
128		Customer Advances	8	(5,275,988)	0	(1,936)	0
129		Deferred Taxes	1.1	(36,173,967)	(878)	(5,542)	0
130		Total Rate Base		\$ 177,379,809	\$ 4,434	\$ 26,046	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 9,119	\$ 0	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	87	0	0
134		Late Charges	12	282,516	0	45	0
135		Service Establishment Charges	9	446,585	0	102	0
136		Reconnect & Reread Charges	9	(100)	0	(0)	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 9,206	\$ 146	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (159)	\$ (2,721)	\$ (54)
145		Administrative & General Expenses	O&M	(8,740,447)	(105)	(1,796)	(36)
146		Regulatory Amortization	1.1	(393,293)	(10)	(60)	0
147		Mill Tax	Net Op Mrg	(403,527)	(85)	0	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	(206)	(1,301)	0
150		Taxes other than Income	1.1	(2,186,675)	(53)	(335)	0
151		Total Operating Deductions		\$ (33,459,586)	\$ (618)	\$ (6,213)	\$ (90)
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 8,588	\$ (6,066)	\$ (90)
161		Interest Expense	1.1	(3,224,854)	(78)	(494)	0
162		Schedule M Adjustments	1.1	(5,435,367)	(132)	(833)	0
163		Total Taxable Income		\$ 2,448,534	\$ 8,378	\$ (7,393)	\$ (90)
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 1,759	\$ (1,553)	\$ (19)
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	16	100	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 1,775	\$ (1,453)	\$ (19)
170		Total Net Income		\$ 9,942,080	\$ 6,813	\$ (4,614)	\$ (71)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1		95	97	99
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	0	0
5	389 - 398	General	1.1	1,490,702	0	0	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 0	\$ 0	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	0	0	0
9		Structures-Leasehold Improvements	1.1	324,798	0	0	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 0	\$ 0	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	0	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 0	\$ 0	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	0
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 0
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	0	0	0
23		Materials & Expenses	5.5	128,651	0	0	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	0
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	0	0	0
29		Materials & Expenses	4.4	1,131,584	0	0	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	0	0
35		Materials & Expenses	2	186,037	0	0	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	0	0
38		Materials & Expenses	5	201,315	0	0	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	0	0	0
41		Materials & Expenses	5.5	665,480	0	0	0
42	881	Rents	5.5	(566,147)	0	0	0
43		Total Distribution Expenses		\$ 7,446,009	\$ 0	\$ 0	\$ 0
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	95	97	99
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	0	0	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	0	0	0
54		Materials & Expenses	2.2	771,322	0	0	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	0	0	0
57		Materials & Expenses	2.2	146,240	0	0	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	0	0
60		Materials & Expenses	3.3	298,770	0	0	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	0	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 0	\$ 0	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 0	\$ 0	\$ 0
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	0	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	0	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	0	0
81		Materials & Expenses	5	1,049,843	0	0	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 0	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	0	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 0	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 0	\$ 0	\$ 0
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	95	97	99
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 0	\$ 0	0
110		Regulatory Amortization	1.1	393,293	0	0	0
111		Mill Tax	Net Op Mrg	403,527	0	0	0
112		Modified Business Tax	1.1	(1,018)	0	0	0
113		Taxes Other Than Income	1.1	2,186,675	0	0	0
114		Total Other Deductions		\$ 24,968,108	\$ 0	\$ 0	0
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	0	0	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	0	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 0	0
124		Total Common Systems Alloc Net Plant		10,943,895	0	0	0
125		Cash Working Capital	1.1	378,326	0	0	0
126		Materials & Supplies	1.1	12,481,826	0	0	0
127		Other Debits and Credits	1.1	5,594,428	0	0	0
128		Customer Advances	8	(5,275,988)	0	0	0
129		Deferred Taxes	1.1	(36,173,967)	0	0	0
130		Total Rate Base		\$ 177,379,809	\$ 0	\$ 0	0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 0	0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	0	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 0	0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ 0	\$ 0	0
145		Administrative & General Expenses	O&M	(8,740,447)	0	0	0
146		Regulatory Amortization	1.1	(393,293)	0	0	0
147		Mill Tax	Net Op Mrg	(403,527)	0	0	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	0	0	0
150		Taxes other than Income	1.1	(2,186,675)	0	0	0
151		Total Operating Deductions		\$ (33,459,586)	\$ 0	\$ 0	0
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 0	\$ 0	0
161		Interest Expense	1.1	(3,224,854)	0	0	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
163		Total Taxable Income		\$ 2,448,534	\$ 0	\$ 0	0
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 0	\$ 0	0
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	0	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 0	\$ 0	0
170		Total Net Income		\$ 9,942,080	\$ 0	\$ 0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-4			
					Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1		<u>Depreciation Expense & Amortization</u>	1		3	101	103	105
2		<u>Direct</u>						
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	0	0	0
5	389 - 398	General	1.1	1,490,702	0	0	0	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 0	\$ 0	\$ 0	0
7		<u>System Allocable Amortization</u>						
8		Miscellaneous Intangible	1.1	\$ 1,107,480	0	0	0	0
9		Structures-Leasehold Improvements	1.1	324,798	0	0	0	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 0	\$ 0	\$ 0	0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	0	0	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 0	\$ 0	\$ 0	0
13		<u>Operation and Maintenance Expense</u>						
14		<u>Gas Supply Expense</u>						
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	0	0
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 0	0
20		<u>Distribution Expenses</u>						
21	870	Operation Supervision and Engineering						
22		Labor & Labor Loading	5.5	\$ 1,915,424	0	0	0	0
23		Materials & Expenses	5.5	128,651	0	0	0	0
24	871	Distribution Load Dispatching						
25		Labor & Labor Loading	3	127,545	0	0	0	0
26		Materials & Expenses	3	8,960	0	0	0	0
27	874	Operation Mains and Services Expenses						
28		Labor & Labor Loading	4.4	623,302	0	0	0	0
29		Materials & Expenses	4.4	1,131,584	0	0	0	0
30	875	Operating Measuring & Regulation Station						
31		Labor & Labor Loading	2.2	0	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0	0
33	878	Operation Meter and House Regulator						
34		Labor & Labor Loading	2	1,185,634	0	0	0	0
35		Materials & Expenses	2	186,037	0	0	0	0
36	879	Customer Installation Expense						
37		Labor & Labor Loading	5	1,228,506	0	0	0	0
38		Materials & Expenses	5	201,315	0	0	0	0
39	880	Other Expenses						
40		Labor & Labor Loading	5.5	609,561	0	0	0	0
41		Materials & Expenses	5.5	665,480	0	0	0	0
42	881	Rents	5.5	(566,147)	0	0	0	0
43		Total Distribution Expenses		\$ 7,446,009	\$ 0	\$ 0	\$ 0	0
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 0	\$ 0	\$ 0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	101	103	105
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	0	0	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	0	0	0
54		Materials & Expenses	2.2	771,322	0	0	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	0	0	0
57		Materials & Expenses	2.2	146,240	0	0	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	0	0
60		Materials & Expenses	3.3	298,770	0	0	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	0	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 0	\$ 0	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 0	\$ 0	\$ 0
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	0	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	0	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	0	0
81		Materials & Expenses	5	1,049,843	0	0	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 0	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	0	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 0	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 0	\$ 0	\$ 0
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	101	103	105
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 0	\$ 0	\$ 0
110		Regulatory Amortization	1.1	393,293	0	0	0
111		Mill Tax	Net Op Mrg	403,527	0	0	0
112		Modified Business Tax	1.1	(1,018)	0	0	0
113		Taxes Other Than Income	1.1	2,186,675	0	0	0
114		Total Other Deductions		\$ 24,968,108	\$ 0	\$ 0	\$ 0
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	0	0	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	0	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 0	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	0	0	0
125		Cash Working Capital	1.1	378,326	0	0	0
126		Materials & Supplies	1.1	12,481,826	0	0	0
127		Other Debits and Credits	1.1	5,594,428	0	0	0
128		Customer Advances	8	(5,275,988)	0	0	0
129		Deferred Taxes	1.1	(36,173,967)	0	0	0
130		Total Rate Base		\$ 177,379,809	\$ 0	\$ 0	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 0	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	0	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 0	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ 0	\$ 0	\$ 0
145		Administrative & General Expenses	O&M	(8,740,447)	0	0	0
146		Regulatory Amortization	1.1	(393,293)	0	0	0
147		Mill Tax	Net Op Mrg	(403,527)	0	0	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	0	0	0
150		Taxes other than Income	1.1	(2,186,675)	0	0	0
151		Total Operating Deductions		\$ (33,459,586)	\$ 0	\$ 0	\$ 0
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 0	\$ 0	\$ 0
161		Interest Expense	1.1	(3,224,854)	0	0	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
163		Total Taxable Income		\$ 2,448,534	\$ 0	\$ 0	\$ 0
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 0	\$ 0	\$ 0
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	0	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 0	\$ 0	\$ 0
170		Total Net Income		\$ 9,942,080	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1		107	109	111
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	0	0
5	389 - 398	General	1.1	1,490,702	0	0	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 0	\$ 0	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	0	0	0
9		Structures-Leasehold Improvements	1.1	324,798	0	0	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 0	\$ 0	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	0	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 0	\$ 0	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	0
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 0
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	0	0	0
23		Materials & Expenses	5.5	128,651	0	0	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	0
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	0	0	0
29		Materials & Expenses	4.4	1,131,584	0	0	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	0	0
35		Materials & Expenses	2	186,037	0	0	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	0	0
38		Materials & Expenses	5	201,315	0	0	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	0	0	0
41		Materials & Expenses	5.5	665,480	0	0	0
42	881	Rents	5.5	(566,147)	0	0	0
43		Total Distribution Expenses		\$ 7,446,009	\$ 0	\$ 0	\$ 0
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	107	109	111
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	0	0	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	0	0	0
54		Materials & Expenses	2.2	771,322	0	0	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	0	0	0
57		Materials & Expenses	2.2	146,240	0	0	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	0	0
60		Materials & Expenses	3.3	298,770	0	0	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	0	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 0	\$ 0	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 0	\$ 0	\$ 0
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	0	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	0	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	0	0
81		Materials & Expenses	5	1,049,843	0	0	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 0	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	0	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 0	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 0	\$ 0	\$ 0
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	107	109	111
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 0	\$ 0	\$ 0
110		Regulatory Amortization	1.1	393,293	0	0	0
111		Mill Tax	Net Op Mrg	403,527	0	0	0
112		Modified Business Tax	1.1	(1,018)	0	0	0
113		Taxes Other Than Income	1.1	2,186,675	0	0	0
114		Total Other Deductions		\$ 24,968,108	\$ 0	\$ 0	\$ 0
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	0	0	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	0	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 0	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	0	0	0
125		Cash Working Capital	1.1	378,326	0	0	0
126		Materials & Supplies	1.1	12,481,826	0	0	0
127		Other Debits and Credits	1.1	5,594,428	0	0	0
128		Customer Advances	8	(5,275,988)	0	0	0
129		Deferred Taxes	1.1	(36,173,967)	0	0	0
130		Total Rate Base		\$ 177,379,809	\$ 0	\$ 0	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 0	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	0	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 0	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ 0	\$ 0	\$ 0
145		Administrative & General Expenses	O&M	(8,740,447)	0	0	0
146		Regulatory Amortization	1.1	(393,293)	0	0	0
147		Mill Tax	Net Op Mrg	(403,527)	0	0	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	0	0	0
150		Taxes other than Income	1.1	(2,186,675)	0	0	0
151		Total Operating Deductions		\$ (33,459,586)	\$ 0	\$ 0	\$ 0
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 0	\$ 0	\$ 0
161		Interest Expense	1.1	(3,224,854)	0	0	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
163		Total Taxable Income		\$ 2,448,534	\$ 0	\$ 0	\$ 0
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 0	\$ 0	\$ 0
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	0	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 0	\$ 0	\$ 0
170		Total Net Income		\$ 9,942,080	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-6		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	113	115	117
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	0	0
5	389 - 398	General	1.1	1,490,702	0	0	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 0	\$ 0	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	0	0	0
9		Structures-Leasehold Improvements	1.1	324,798	0	0	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 0	\$ 0	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	0	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 0	\$ 0	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	0
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 0
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	0	0	0
23		Materials & Expenses	5.5	128,651	0	0	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	0
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	0	0	0
29		Materials & Expenses	4.4	1,131,584	0	0	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	0	0
35		Materials & Expenses	2	186,037	0	0	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	0	0
38		Materials & Expenses	5	201,315	0	0	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	0	0	0
41		Materials & Expenses	5.5	665,480	0	0	0
42	881	Rents	5.5	(566,147)	0	0	0
43		Total Distribution Expenses		\$ 7,446,009	\$ 0	\$ 0	\$ 0
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-6		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	113	115	117
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	0	0	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	0	0	0
54		Materials & Expenses	2.2	771,322	0	0	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	0	0	0
57		Materials & Expenses	2.2	146,240	0	0	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	0	0
60		Materials & Expenses	3.3	298,770	0	0	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	0	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 0	\$ 0	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 0	\$ 0	\$ 0
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	0	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	0	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	0	0
81		Materials & Expenses	5	1,049,843	0	0	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 0	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	0	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 0	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 0	\$ 0	\$ 0
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-6		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	113	115	117
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 0	\$ 0	\$ 0
110		Regulatory Amortization	1.1	393,293	0	0	0
111		Mill Tax	Net Op Mrg	403,527	0	0	0
112		Modified Business Tax	1.1	(1,018)	0	0	0
113		Taxes Other Than Income	1.1	2,186,675	0	0	0
114		Total Other Deductions		\$ 24,968,108	\$ 0	\$ 0	\$ 0
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	0	0	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	0	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 0	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	0	0	0
125		Cash Working Capital	1.1	378,326	0	0	0
126		Materials & Supplies	1.1	12,481,826	0	0	0
127		Other Debits and Credits	1.1	5,594,428	0	0	0
128		Customer Advances	8	(5,275,988)	0	0	0
129		Deferred Taxes	1.1	(36,173,967)	0	0	0
130		Total Rate Base		\$ 177,379,809	\$ 0	\$ 0	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 0	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	0	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 0	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ 0	\$ 0	\$ 0
145		Administrative & General Expenses	O&M	(8,740,447)	0	0	0
146		Regulatory Amortization	1.1	(393,293)	0	0	0
147		Mill Tax	Net Op Mrg	(403,527)	0	0	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	0	0	0
150		Taxes other than Income	1.1	(2,186,675)	0	0	0
151		Total Operating Deductions		\$ (33,459,586)	\$ 0	\$ 0	\$ 0
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 0	\$ 0	\$ 0
161		Interest Expense	1.1	(3,224,854)	0	0	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
163		Total Taxable Income		\$ 2,448,534	\$ 0	\$ 0	\$ 0
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 0	\$ 0	\$ 0
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	0	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 0	\$ 0	\$ 0
170		Total Net Income		\$ 9,942,080	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Extra-7		
					Demand (h)	Customer (i)	Commodity (j)
			1	3	119	121	123
1		<u>Depreciation Expense & Amortization</u>					
2		<u>Direct</u>					
3	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
4	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	0	0
5	389 - 398	General	1.1	1,490,702	0	0	0
6		Total Depreciation Expense		\$ 7,010,960	\$ 0	\$ 0	\$ 0
7		<u>System Allocable Amortization</u>					
8		Miscellaneous Intangible	1.1	\$ 1,107,480	0	0	0
9		Structures-Leasehold Improvements	1.1	324,798	0	0	0
10		Total System Allocable Amortization		\$ 1,432,278	\$ 0	\$ 0	\$ 0
11		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	0	0
12		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 0	\$ 0	\$ 0
13		<u>Operation and Maintenance Expense</u>					
14		<u>Gas Supply Expense</u>					
15	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
16	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
17	810	Gas Used for Compression Station Fuel	3	0	0	0	0
18	813	Other Gas Supply Expenses	3	141,363	0	0	0
19		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 0
20		<u>Distribution Expenses</u>					
21	870	Operation Supervision and Engineering					
22		Labor & Labor Loading	5.5	\$ 1,915,424	0	0	0
23		Materials & Expenses	5.5	128,651	0	0	0
24	871	Distribution Load Dispatching					
25		Labor & Labor Loading	3	127,545	0	0	0
26		Materials & Expenses	3	8,960	0	0	0
27	874	Operation Mains and Services Expenses					
28		Labor & Labor Loading	4.4	623,302	0	0	0
29		Materials & Expenses	4.4	1,131,584	0	0	0
30	875	Operating Measuring & Regulation Station					
31		Labor & Labor Loading	2.2	0	0	0	0
32		Materials & Expenses	2.2	155	0	0	0
33	878	Operation Meter and House Regulator					
34		Labor & Labor Loading	2	1,185,634	0	0	0
35		Materials & Expenses	2	186,037	0	0	0
36	879	Customer Installation Expense					
37		Labor & Labor Loading	5	1,228,506	0	0	0
38		Materials & Expenses	5	201,315	0	0	0
39	880	Other Expenses					
40		Labor & Labor Loading	5.5	609,561	0	0	0
41		Materials & Expenses	5.5	665,480	0	0	0
42	881	Rents	5.5	(566,147)	0	0	0
43		Total Distribution Expenses		\$ 7,446,009	\$ 0	\$ 0	\$ 0
44		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-7		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	119	121	123
45		<u>Maintenance Expenses</u>					
46	885	Maintenance Supervision & Engineering					
47		Labor & Labor Loading	6.6	\$ 248,886	0	0	0
48		Materials & Expenses	6.6	21,810	0	0	0
49	886	Maintenance of Structures & Improvement					
50		Labor & Labor Loading	1.0	656	0	0	0
51		Materials & Expenses	1.0	111	0	0	0
52	887	Maintenance of Mains					
53		Labor & Labor Loading	2.2	539,991	0	0	0
54		Materials & Expenses	2.2	771,322	0	0	0
55	889	Maintenance of Measuring and Reg. Station Eq.					
56		Labor & Labor Loading	2.2	169,718	0	0	0
57		Materials & Expenses	2.2	146,240	0	0	0
58	892	Maintenance of Services					
59		Labor & Labor Loading	3.3	438,651	0	0	0
60		Materials & Expenses	3.3	298,770	0	0	0
61	893	Maintenance of Meter & House Regulators					
62		Labor & Labor Loading	6	100,131	0	0	0
63		Materials & Expenses	6	24,422	0	0	0
64	894	Maintenance of Other Equipment					
65		Labor & Labor Loading	6.6	0	0	0	0
66		Materials & Expenses	6.6	15,421	0	0	0
67		Total Distribution-Maintenance		\$ 2,776,128	\$ 0	\$ 0	\$ 0
68		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 0	\$ 0	\$ 0
69		<u>Customer Accounts Expenses</u>					
70	901	Supervision					
71		Labor & Labor Loading	10.1	\$ 320,935	0	0	0
72		Materials & Expenses	10.1	9,422	0	0	0
73	902	Meter Reading					
74		Labor & Labor Loading	11	245,788	0	0	0
75		Materials & Expenses	11	37,017	0	0	0
76	903	Customer Records & Collections - KAM					
77		Labor & Labor Loading - KAM	15	138,980	0	0	0
78		Materials & Expenses - KAM	15	3,364	0	0	0
79	903	Customer Records & Collections					
80		Labor & Labor Loading	5	871,470	0	0	0
81		Materials & Expenses	5	1,049,843	0	0	0
82	904	Uncollectible Accounts	14	112,433	0	0	0
83	905	Miscellaneous					
84		Labor & Labor Loading	10.1	0	0	0	0
85		Materials & Expenses	10.1	0	0	0	0
86		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 0	\$ 0
87		<u>Customer Service & Informational Expenses</u>					
88	908	Customer Assistance					
89		Labor & Labor Loading	4	\$ 0	0	0	0
90		Materials & Expenses	4	0	0	0	0
91	909	Informational and Instructional Advertising					
92		Labor & Labor Loading	4	0	0	0	0
93		Materials & Expenses	4	0	0	0	0
94	910	Miscellaneous					
95		Labor & Labor Loading	4	0	0	0	0
96		Materials & Expenses	4	67,502	0	0	0
97		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 0	\$ 0
98		<u>Sales Expense</u>					
99	912	Demonstrating & Selling					
100		Labor & Labor Loading	4	\$ 0	0	0	0
101		Materials & Expenses	4	0	0	0	0
102	913	Advertising					
103		Labor & Labor Loading	4	0	0	0	0
104		Materials & Expenses	4	24,930	0	0	0
105		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
106		Total O & M Expense	O&M	\$ 13,245,184	\$ 0	\$ 0	\$ 0
107		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PROPOSED RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Extra-7		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	119	121	123
108		<u>Other Deductions</u>					
109		Administrative & General Expense	O&M	\$ 8,740,447	\$ 0	\$ 0	\$ 0
110		Regulatory Amortization	1.1	393,293	0	0	0
111		Mill Tax	Net Op Mrg	403,527	0	0	0
112		Modified Business Tax	1.1	(1,018)	0	0	0
113		Taxes Other Than Income	1.1	2,186,675	0	0	0
114		Total Other Deductions		\$ 24,968,108	\$ 0	\$ 0	\$ 0
115		<u>Tax Adjustments</u>					
116		Interest Expense	1.1	\$ 3,224,854	0	0	0
117		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
118		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
119		Federal Deferred Provision	1.1	652,483	0	0	0
120		South Georgia Amortization - Fed	1.1	0	0	0	0
121		<u>Summary of Allocated Cost of Service</u>					
122		<u>Rate Base</u>					
123		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 0	\$ 0
124		Total Common Systems Alloc Net Plant		10,943,895	0	0	0
125		Cash Working Capital	1.1	378,326	0	0	0
126		Materials & Supplies	1.1	12,481,826	0	0	0
127		Other Debits and Credits	1.1	5,594,428	0	0	0
128		Customer Advances	8	(5,275,988)	0	0	0
129		Deferred Taxes	1.1	(36,173,967)	0	0	0
130		Total Rate Base		\$ 177,379,809	\$ 0	\$ 0	\$ 0
131		<u>Revenue</u>					
132		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 0	\$ 0
133		Negotiated Contracts Margin	Net Op Mrg	415,637	0	0	0
134		Late Charges	12	282,516	0	0	0
135		Service Establishment Charges	9	446,585	0	0	0
136		Reconnect & Reread Charges	9	(100)	0	0	0
137		Other Revenue - Labor	Net Op Mrg	125	0	0	0
138		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
139		Other Revenue - Field Collection Fee	Net Op Mrg	0	0	0	0
140		Other Revenue - Returned Item Fee	13	32,600	0	0	0
141		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
142		Total Revenue		\$ 44,568,341	\$ 0	\$ 0	\$ 0
143		<u>Operating Deductions</u>					
144		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ 0	\$ 0	\$ 0
145		Administrative & General Expenses	O&M	(8,740,447)	0	0	0
146		Regulatory Amortization	1.1	(393,293)	0	0	0
147		Mill Tax	Net Op Mrg	(403,527)	0	0	0
148		Modified Business Tax	1.1	1,018	0	0	0
149		Depreciation Expense	Depr Exp	(8,491,478)	0	0	0
150		Taxes other than Income	1.1	(2,186,675)	0	0	0
151		Total Operating Deductions		\$ (33,459,586)	\$ 0	\$ 0	\$ 0
159		<u>Taxable Income</u>					
160		Taxable Income before Interest Exp.		\$ 11,108,755	\$ 0	\$ 0	\$ 0
161		Interest Expense	1.1	(3,224,854)	0	0	0
162		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
163		Total Taxable Income		\$ 2,448,534	\$ 0	\$ 0	\$ 0
164		<u>Federal Income Tax</u>					
165		Federal Income Tax	21.00%	\$ 514,192	\$ 0	\$ 0	\$ 0
166		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
167		Federal Deferred Provision	1.1	652,483	0	0	0
168		South Georgia Amortization - Fed	1.1	0	0	0	0
169		Total Federal Income Tax		\$ 1,166,675	\$ 0	\$ 0	\$ 0
170		Total Net Income		\$ 9,942,080	\$ 0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Single-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	5	7	9
2	Peak Demand		19,727,127	10,655,981	0	0
3	Allocation Percent -	1	100.000%	54.017%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	10,655,981	0	0
5	Allocation Percent -	1.2	100.000%	54.017%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	18,777,906	0
7	Allocation Percent -	2	100.000%	0.000%	55.953%	0.000%
8	Throughput		120,985,722	0	0	56,018,063
9	Allocation Percent -	3	100.000%	0.000%	0.000%	46.301%
10	Throughput w/ Contracts		143,993,172	0	0	56,018,063
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	38.903%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	27.008%	0.000%	19.452%
13	Allocation Percent -	3.5	100.000%	27.008%	0.000%	19.452%
14	Customers		100,827	0	75,262	0
15	Allocation Percent -	4	100.000%	0.000%	74.645%	0.000%
16	Customers With Mains		100,827	0	75,262	0
17	Allocation Percent -	5	100.000%	0.000%	74.645%	0.000%
18	Meters for Customers		32,030,798	0	18,777,906	0
19	Allocation Percent -	6	100.000%	0.000%	58.625%	0.000%
20	Service Lines for Customers		100.0%	0.0%	79.8%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	79.756%	0.000%
22	Customer Advances		100,827	0	75,262	0
23	Allocation Percent -	8	100.000%	0.000%	74.645%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	290,188	0
25	Allocation Percent -	9	100.000%	0.000%	63.124%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	75,262	0
29	Allocation Percent -	11	100.000%	0.000%	74.672%	0.000%
30	Late Fees		221,804	0	136,279	0
31	Allocation Percent -	12	100.000%	0.000%	61.441%	0.000%
32	Return Item Fees		45,455	0	30,276	0
33	Allocation Percent -	13	100.000%	0.000%	66.607%	0.000%
34	Uncollectible Margin		119,337	0	74,648	0
35	Allocation Percent -	14	100.000%	0.000%	62.552%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	24,141,851	0	0
39	Allocation Percent -	20.1	100.000%	53.905%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	33,361,062	0
41	Allocation Percent -	20.2	100.000%	0.000%	74.489%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	1,125,779	1,555,688	0
43	Allocation Percent -	21	100.000%	22.870%	31.604%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	25,536,342	80,634,034	0
46	Allocation Percent -	1.1	100.000%	15.820%	49.953%	0.000%
47	Distribution Mains (Account 376)		89,572,581	24,192,163	33,430,587	0
48	Allocation Percent -	2.2	100.000%	27.008%	37.322%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Single-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	26,585,115	0
50	Allocation Percent -	3.3	100.000%	0.000%	79.756%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	24,192,163	60,015,703	0
52	Allocation Percent -	4.4	100.000%	19.683%	48.831%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	345,465	2,691,761	63,204
54	Allocation Percent -	5.5	100.000%	7.361%	57.356%	1.347%
55	Allocable Distribution Maintenance Expenses		2,489,245	439,501	1,268,489	0
56	Allocation Percent -	6.6	100.000%	17.656%	50.959%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	28,567,197	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	65.837%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	1,715,663	0
60	Allocation Percent -	10.1	100.000%	0.000%	69.774%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Multi-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	11	13	15
2	Peak Demand		19,727,127	1,220,113	0	0
3	Allocation Percent -	1	100.000%	6.185%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	1,220,113	0	0
5	Allocation Percent -	1.2	100.000%	6.185%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	3,344,385	0
7	Allocation Percent -	2	100.000%	0.000%	9.965%	0.000%
8	Throughput		120,985,722	0	0	6,826,275
9	Allocation Percent -	3	100.000%	0.000%	0.000%	5.642%
10	Throughput w/ Contracts		143,993,172	0	0	6,826,275
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	4.741%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	3.092%	0.000%	2.370%
13	Allocation Percent -	3.5	100.000%	3.092%	0.000%	2.370%
14	Customers		100,827	0	16,660	0
15	Allocation Percent -	4	100.000%	0.000%	16.523%	0.000%
16	Customers With Mains		100,827	0	16,660	0
17	Allocation Percent -	5	100.000%	0.000%	16.523%	0.000%
18	Meters for Customers		32,030,798	0	3,344,385	0
19	Allocation Percent -	6	100.000%	0.000%	10.441%	0.000%
20	Service Lines for Customers		100.0%	0.0%	5.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	5.034%	0.000%
22	Customer Advances		100,827	0	16,660	0
23	Allocation Percent -	8	100.000%	0.000%	16.523%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	143,118	0
25	Allocation Percent -	9	100.000%	0.000%	31.132%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%		0.000%
28	Meter Reading (Bills with Meters)		100,790	0	16,660	0
29	Allocation Percent -	11	100.000%	0.000%	16.529%	0.000%
30	Late Fees		221,804	0	39,137	0
31	Allocation Percent -	12	100.000%	0.000%	17.645%	0.000%
32	Return Item Fees		45,455	0	10,533	0
33	Allocation Percent -	13	100.000%	0.000%	23.173%	0.000%
34	Uncollectible Margin		119,337	0	30,540	0
35	Allocation Percent -	14	100.000%	0.000%	25.592%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	2,764,249	0	0
39	Allocation Percent -	20.1	100.000%	6.172%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	7,384,806	0
41	Allocation Percent -	20.2	100.000%	0.000%	16.489%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	128,902	344,367	0
43	Allocation Percent -	21	100.000%	2.619%	6.996%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	2,923,919	12,829,987	0
46	Allocation Percent -	1.1	100.000%	1.811%	7.948%	0.000%
47	Distribution Mains (Account 376)		89,572,581	2,770,010	7,400,196	0
48	Allocation Percent -	2.2	100.000%	3.092%	8.262%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Multi-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	1,678,009	0
50	Allocation Percent -	3.3	100.000%	0.000%	5.034%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	2,770,010	9,078,206	0
52	Allocation Percent -	4.4	100.000%	2.254%	7.386%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	39,556	502,581	7,702
54	Allocation Percent -	5.5	100.000%	0.843%	10.709%	0.164%
55	Allocable Distribution Maintenance Expenses		2,489,245	50,323	184,567	0
56	Allocation Percent -	6.6	100.000%	2.022%	7.415%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	4,560,842	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	10.511%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	392,985	0
60	Allocation Percent -	10.1	100.000%	0.000%	15.982%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Residential Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	17	19	21
2	Peak Demand		19,727,127	360	0	0
3	Allocation Percent -	1	100.000%	0.002%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	360	0	0
5	Allocation Percent -	1.2	100.000%	0.002%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	1,693	0
7	Allocation Percent -	2	100.000%	0.000%	0.005%	0.000%
8	Throughput		120,985,722	0	0	1,891
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.002%
10	Throughput w/ Contracts		143,993,172	0	0	1,891
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.001%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.001%	0.000%	0.001%
13	Allocation Percent -	3.5	100.000%	0.001%	0.000%	0.001%
14	Customers		100,827	0	3	0
15	Allocation Percent -	4	100.000%	0.000%	0.003%	0.000%
16	Customers With Mains		100,827	0	3	0
17	Allocation Percent -	5	100.000%	0.000%	0.003%	0.000%
18	Meters for Customers		32,030,798	0	1,693	0
19	Allocation Percent -	6	100.000%	0.000%	0.005%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.003%	0.000%
22	Customer Advances		100,827	0	3	0
23	Allocation Percent -	8	100.000%	0.000%	0.003%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	3	0
29	Allocation Percent -	11	100.000%	0.000%	0.003%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	816	0	0
39	Allocation Percent -	20.1	100.000%	0.002%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	1,330	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.003%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	38	62	0
43	Allocation Percent -	21	100.000%	0.001%	0.001%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	863	4,220	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.003%	0.000%
47	Distribution Mains (Account 376)		89,572,581	817	1,333	0
48	Allocation Percent -	2.2	100.000%	0.001%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Residential Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	1,121	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.003%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	817	2,453	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.002%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	12	147	2
54	Allocation Percent -	5.5	100.000%	0.000%	0.003%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	15	56	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.002%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	877	389	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.002%	0.001%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	66	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.003%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-1		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	35	37	39
2	Peak Demand		19,727,127	2,373,287	0	0
3	Allocation Percent -	1	100.000%	12.031%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	2,373,287	0	0
5	Allocation Percent -	1.2	100.000%	12.031%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	5,724,750	0
7	Allocation Percent -	2	100.000%	0.000%	17.058%	0.000%
8	Throughput		120,985,722	0	0	11,716,012
9	Allocation Percent -	3	100.000%	0.000%	0.000%	9.684%
10	Throughput w/ Contracts		143,993,172	0	0	11,716,012
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	8.137%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	6.015%	0.000%	4.068%
13	Allocation Percent -	3.5	100.000%	6.015%	0.000%	4.068%
14	Customers		100,827	0	7,929	0
15	Allocation Percent -	4	100.000%	0.000%	7.864%	0.000%
16	Customers With Mains		100,827	0	7,929	0
17	Allocation Percent -	5	100.000%	0.000%	7.864%	0.000%
18	Meters for Customers		32,030,798	0	5,724,750	0
19	Allocation Percent -	6	100.000%	0.000%	17.873%	0.000%
20	Service Lines for Customers		100.0%	0.0%	11.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	11.014%	0.000%
22	Customer Advances		100,827	0	7,929	0
23	Allocation Percent -	8	100.000%	0.000%	7.864%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25,114	0
25	Allocation Percent -	9	100.000%	0.000%	5.463%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%		0.000%
28	Meter Reading (Bills with Meters)		100,790	0	7,929	0
29	Allocation Percent -	11	100.000%	0.000%	7.867%	0.000%
30	Late Fees		221,804	0	27,035	0
31	Allocation Percent -	12	100.000%	0.000%	12.189%	0.000%
32	Return Item Fees		45,455	0	4,536	0
33	Allocation Percent -	13	100.000%	0.000%	9.979%	0.000%
34	Uncollectible Margin		119,337	0	12,973	0
35	Allocation Percent -	14	100.000%	0.000%	10.871%	0.000%
36	KAM Direct Allocation		1,980	0	1,116	0
37	Allocation Percent -	15	100.000%	0.000%	56.364%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	5,376,843	0	0
39	Allocation Percent -	20.1	100.000%	12.006%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	3,514,654	0
41	Allocation Percent -	20.2	100.000%	0.000%	7.848%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	250,732	163,895	0
43	Allocation Percent -	21	100.000%	5.094%	3.330%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	5,687,423	13,111,821	0
46	Allocation Percent -	1.1	100.000%	3.523%	8.123%	0.000%
47	Distribution Mains (Account 376)		89,572,581	5,388,049	3,521,978	0
48	Allocation Percent -	2.2	100.000%	6.015%	3.932%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-1		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	3,671,201	0
50	Allocation Percent -	3.3	100.000%	0.000%	11.014%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	5,388,049	7,193,179	0
52	Allocation Percent -	4.4	100.000%	4.384%	5.853%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	76,942	449,136	13,219
54	Allocation Percent -	5.5	100.000%	1.639%	9.570%	0.282%
55	Allocable Distribution Maintenance Expenses		2,489,245	97,885	167,462	0
56	Allocation Percent -	6.6	100.000%	3.932%	6.727%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	4,916,218	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	11.330%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	265,792	0
60	Allocation Percent -	10.1	100.000%	0.000%	10.809%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-2		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	41	43	45
2	Peak Demand		19,727,127	2,239,977	0	0
3	Allocation Percent -	1	100.000%	11.355%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	2,239,977	0	0
5	Allocation Percent -	1.2	100.000%	11.355%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	3,124,405	0
7	Allocation Percent -	2	100.000%	0.000%	9.310%	0.000%
8	Throughput		120,985,722	0	0	13,017,449
9	Allocation Percent -	3	100.000%	0.000%	0.000%	10.759%
10	Throughput w/ Contracts		143,993,172	0	0	13,017,449
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	9.040%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	5.677%	0.000%	4.520%
13	Allocation Percent -	3.5	100.000%	5.677%	0.000%	4.520%
14	Customers		100,827	0	819	0
15	Allocation Percent -	4	100.000%	0.000%	0.812%	0.000%
16	Customers With Mains		100,827	0	819	0
17	Allocation Percent -	5	100.000%	0.000%	0.812%	0.000%
18	Meters for Customers		32,030,798	0	3,124,405	0
19	Allocation Percent -	6	100.000%	0.000%	9.754%	0.000%
20	Service Lines for Customers		100.0%	0.0%	3.4%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	3.405%	0.000%
22	Customer Advances		100,827	0	819	0
23	Allocation Percent -	8	100.000%	0.000%	0.812%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	981	0
25	Allocation Percent -	9	100.000%	0.000%	0.213%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%		0.000%
28	Meter Reading (Bills with Meters)		100,790	0	819	0
29	Allocation Percent -	11	100.000%	0.000%	0.813%	0.000%
30	Late Fees		221,804	0	14,407	0
31	Allocation Percent -	12	100.000%	0.000%	6.495%	0.000%
32	Return Item Fees		45,455	0	90	0
33	Allocation Percent -	13	100.000%	0.000%	0.198%	0.000%
34	Uncollectible Margin		119,337	0	1,175	0
35	Allocation Percent -	14	100.000%	0.000%	0.985%	0.000%
36	KAM Direct Allocation		1,980	0	492	0
37	Allocation Percent -	15	100.000%	0.000%	24.848%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	5,074,820	0	0
39	Allocation Percent -	20.1	100.000%	11.331%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	363,035	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.811%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	236,648	16,929	0
43	Allocation Percent -	21	100.000%	4.808%	0.344%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	5,367,954	4,643,283	0
46	Allocation Percent -	1.1	100.000%	3.325%	2.877%	0.000%
47	Distribution Mains (Account 376)		89,572,581	5,085,396	363,791	0
48	Allocation Percent -	2.2	100.000%	5.677%	0.406%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-2		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	1,135,059	0
50	Allocation Percent -	3.3	100.000%	0.000%	3.405%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	5,085,396	1,498,850	0
52	Allocation Percent -	4.4	100.000%	4.138%	1.220%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	72,620	160,717	14,687
54	Allocation Percent -	5.5	100.000%	1.547%	3.425%	0.313%
55	Allocable Distribution Maintenance Expenses		2,489,245	92,387	43,869	0
56	Allocation Percent -	6.6	100.000%	3.711%	1.762%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	2,534,273	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	5.841%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	54,382	0
60	Allocation Percent -	10.1	100.000%	0.000%	2.212%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-3		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	47	49	51
2	Peak Demand		19,727,127	1,200,959	0	0
3	Allocation Percent -	1	100.000%	6.088%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	1,200,959	0	0
5	Allocation Percent -	1.2	100.000%	6.088%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	526,774	0
7	Allocation Percent -	2	100.000%	0.000%	1.570%	0.000%
8	Throughput		120,985,722	0	0	9,765,664
9	Allocation Percent -	3	100.000%	0.000%	0.000%	8.072%
10	Throughput w/ Contracts		143,993,172	0	0	9,765,664
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	6.782%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	3.044%	0.000%	3.391%
13	Allocation Percent -	3.5	100.000%	3.044%	0.000%	3.391%
14	Customers		100,827	0	78	0
15	Allocation Percent -	4	100.000%	0.000%	0.077%	0.000%
16	Customers With Mains		100,827	0	78	0
17	Allocation Percent -	5	100.000%	0.000%	0.077%	0.000%
18	Meters for Customers		32,030,798	0	526,774	0
19	Allocation Percent -	6	100.000%	0.000%	1.645%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.5%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.499%	0.000%
22	Customer Advances		100,827	0	78	0
23	Allocation Percent -	8	100.000%	0.000%	0.077%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	153	0
25	Allocation Percent -	9	100.000%	0.000%	0.033%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	78	0
29	Allocation Percent -	11	100.000%	0.000%	0.077%	0.000%
30	Late Fees		221,804	0	2,098	0
31	Allocation Percent -	12	100.000%	0.000%	0.946%	0.000%
32	Return Item Fees		45,455	0	20	0
33	Allocation Percent -	13	100.000%	0.000%	0.044%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	168	0
37	Allocation Percent -	15	100.000%	0.000%	8.485%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	2,720,854	0	0
39	Allocation Percent -	20.1	100.000%	6.075%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	34,575	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.077%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	126,878	1,612	0
43	Allocation Percent -	21	100.000%	2.578%	0.033%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	2,878,017	729,707	0
46	Allocation Percent -	1.1	100.000%	1.783%	0.452%	0.000%
47	Distribution Mains (Account 376)		89,572,581	2,726,525	34,647	0
48	Allocation Percent -	2.2	100.000%	3.044%	0.039%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total Amount	General-3		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
49	Distribution Services (Account 380)		33,333,233	0	166,379	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.499%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	2,726,525	201,026	0
52	Allocation Percent -	4.4	100.000%	2.218%	0.164%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	38,935	25,507	11,018
54	Allocation Percent -	5.5	100.000%	0.830%	0.544%	0.235%
55	Allocable Distribution Maintenance Expenses		2,489,245	49,533	6,359	0
56	Allocation Percent -	6.6	100.000%	1.990%	0.255%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	0	721,748	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	1.663%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	13,783	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.561%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-4		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	53	55	57
2	Peak Demand		19,727,127	2,033,651	0	0
3	Allocation Percent -	1	100.000%	10.309%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	2,033,651	0	0
5	Allocation Percent -	1.2	100.000%	10.309%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	2,034,332	0
7	Allocation Percent -	2	100.000%	0.000%	6.062%	0.000%
8	Throughput		120,985,722	0	0	23,518,055
9	Allocation Percent -	3	100.000%	0.000%	0.000%	19.439%
10	Throughput w/ Contracts		143,993,172	0	0	23,518,055
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	16.333%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	5.154%	0.000%	8.166%
13	Allocation Percent -	3.5	100.000%	5.154%	0.000%	8.166%
14	Customers		100,827	0	31	0
15	Allocation Percent -	4	100.000%	0.000%	0.031%	0.000%
16	Customers With Mains		100,827	0	31	0
17	Allocation Percent -	5	100.000%	0.000%	0.031%	0.000%
18	Meters for Customers		32,030,798	0	505,152	0
19	Allocation Percent -	6	100.000%	0.000%	1.577%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.3%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.251%	0.000%
22	Customer Advances		100,827	0	31	0
23	Allocation Percent -	8	100.000%	0.000%	0.031%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	1,454,066	0
27	Allocation Percent -	10	100.000%	0.000%	100.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	31	0
29	Allocation Percent -	11	100.000%	0.000%	0.031%	0.000%
30	Late Fees		221,804	0	2,786	0
31	Allocation Percent -	12	100.000%	0.000%	1.256%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	204	0
37	Allocation Percent -	15	100.000%	0.000%	10.303%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	4,607,375	0	0
39	Allocation Percent -	20.1	100.000%	10.287%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	13,741	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.031%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	214,850	641	0
43	Allocation Percent -	21	100.000%	4.365%	0.013%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	4,873,508	2,132,420	0
46	Allocation Percent -	1.1	100.000%	3.019%	1.321%	0.000%
47	Distribution Mains (Account 376)		89,572,581	4,616,977	13,770	0
48	Allocation Percent -	2.2	100.000%	5.154%	0.015%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-4		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	83,560	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.251%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	4,616,977	97,330	0
52	Allocation Percent -	4.4	100.000%	3.757%	0.079%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	65,931	84,977	26,535
54	Allocation Percent -	5.5	100.000%	1.405%	1.811%	0.565%
55	Allocable Distribution Maintenance Expenses		2,489,245	83,877	4,063	0
56	Allocation Percent -	6.6	100.000%	3.370%	0.163%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	1,600,627	468,000	0
58	Allocation Percent -	Net Op Mrg	100.000%	3.689%	1.079%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	15,343	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.624%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-5		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	59	61	63
2	Peak Demand		19,727,127	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	0		
5	Allocation Percent -	1.2	100.000%	0.000%		
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978			
7	Allocation Percent -	2	100.000%			
8	Throughput		120,985,722			
9	Allocation Percent -	3	100.000%			
10	Throughput w/ Contracts		143,993,172			23,007,450
11	Allocation Percent -	3.2	100.000%			15.978%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	7.989%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	7.989%
14	Customers		100,827	0	0	0
15	Allocation Percent -	4	100.000%	0.000%	0.000%	0.000%
16	Customers With Mains		100,827			
17	Allocation Percent -	5	100.000%			
18	Meters for Customers		32,030,798		0	
19	Allocation Percent -	6	100.000%		0.000%	
20	Service Lines for Customers		100.0%			
21	Allocation Percent -	7	100.000%			
22	Customer Advances		100,827			
23	Allocation Percent -	8	100.000%			
24	Service Establishment & Reconnect Charges		459,709			
25	Allocation Percent -	9	100.000%			
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	0	0
29	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
30	Late Fees		221,804		0	
31	Allocation Percent -	12	100.000%		0.000%	
32	Return Item Fees		45,455			
33	Allocation Percent -	13	100.000%			
34	Uncollectible Margin		119,337			
35	Allocation Percent -	14	100.000%			
36	KAM Direct Allocation		1,980		0	
37	Allocation Percent -	15	100.000%		0.000%	
38	Mains Allocation w/ Contracts (Demand)		44,786,291	93,141	0	0
39	Allocation Percent -	20.1	100.000%	0.208%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	93,141	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.208%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	377,114	377,114	0
43	Allocation Percent -	21	100.000%	7.661%	7.661%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	0	0	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.000%	0.000%
47	Distribution Mains (Account 376)		89,572,581	0	0	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-5		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	0	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.000%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	0	0	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.000%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	0	0	0
54	Allocation Percent -	5.5	100.000%	0.000%	0.000%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	0	0	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.000%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970			
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	0	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total Amount	Air Conditioning		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>	1	3	65	67	69
2	Peak Demand		19,727,127	700	0	0
3	Allocation Percent -	1	100.000%	0.004%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	700	0	0
5	Allocation Percent -	1.2	100.000%	0.004%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	241	0
7	Allocation Percent -	2	100.000%	0.000%	0.001%	0.000%
8	Throughput		120,985,722	0	0	4,640
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.004%
10	Throughput w/ Contracts		143,993,172	0	0	4,640
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.003%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.002%	0.000%	0.002%
13	Allocation Percent -	3.5	100.000%	0.002%	0.000%	0.002%
14	Customers		100,827	0	1	0
15	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
16	Customers With Mains		100,827	0	1	0
17	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
18	Meters for Customers		32,030,798	0	241	0
19	Allocation Percent -	6	100.000%	0.000%	0.001%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
22	Customer Advances		100,827	0	1	0
23	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25	0
25	Allocation Percent -	9	100.000%	0.000%	0.005%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	1	0
29	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
30	Late Fees		221,804	0	13	0
31	Allocation Percent -	12	100.000%	0.000%	0.006%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	1,586	0	0
39	Allocation Percent -	20.1	100.000%	0.004%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	443	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.001%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	74	21	0
43	Allocation Percent -	21	100.000%	0.002%	0.000%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	1,678	1,136	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.001%	0.000%
47	Distribution Mains (Account 376)		89,572,581	1,589	444	0
48	Allocation Percent -	2.2	100.000%	0.002%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	426	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	1,589	870	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	23	36	5
54	Allocation Percent -	5.5	100.000%	0.000%	0.001%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	29	18	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	501	346	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.001%	0.001%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	22	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Water Pumping		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	71	73	75
2	Peak Demand		19,727,127	422	0	0
3	Allocation Percent -	1	100.000%	0.002%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	422	0	0
5	Allocation Percent -	1.2	100.000%	0.002%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	1,438	0
7	Allocation Percent -	2	100.000%	0.000%	0.004%	0.000%
8	Throughput		120,985,722	0	0	2,481
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.002%
10	Throughput w/ Contracts		143,993,172	0	0	2,481
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.002%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.001%	0.000%	0.001%
13	Allocation Percent -	3.5	100.000%	0.001%	0.000%	0.001%
14	Customers		100,827	0	2	0
15	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
16	Customers With Mains		100,827	0	2	0
17	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%
18	Meters for Customers		32,030,798	0	1,438	0
19	Allocation Percent -	6	100.000%	0.000%	0.004%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.002%	0.000%
22	Customer Advances		100,827	0	2	0
23	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	25	0
25	Allocation Percent -	9	100.000%	0.000%	0.005%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	2	0
29	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%
30	Late Fees		221,804	0	13	0
31	Allocation Percent -	12	100.000%	0.000%	0.006%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	956	0	0
39	Allocation Percent -	20.1	100.000%	0.002%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	887	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.002%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	45	41	0
43	Allocation Percent -	21	100.000%	0.001%	0.001%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	1,011	3,008	0
46	Allocation Percent -	1.1	100.000%	0.001%	0.002%	0.000%
47	Distribution Mains (Account 376)		89,572,581	958	888	0
48	Allocation Percent -	2.2	100.000%	0.001%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Water Pumping		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	632	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.002%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	958	1,521	0
52	Allocation Percent -	4.4	100.000%	0.001%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	14	109	3
54	Allocation Percent -	5.5	100.000%	0.000%	0.002%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	17	36	0
56	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	196	864	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.002%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	44	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total Amount	Electric Generation		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>	1	3	77	79	81
2	Peak Demand		19,727,127	42	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	42	0	0
5	Allocation Percent -	1.2	100.000%	0.000%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	18,835	0
7	Allocation Percent -	2	100.000%	0.000%	0.056%	0.000%
8	Throughput		120,985,722	0	0	96,174
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.079%
10	Throughput w/ Contracts		143,993,172	0	0	96,174
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.067%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	0.033%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	0.033%
14	Customers		100,827	0	4	0
15	Allocation Percent -	4	100.000%	0.000%	0.004%	0.000%
16	Customers With Mains		100,827	0	4	0
17	Allocation Percent -	5	100.000%	0.000%	0.004%	0.000%
18	Meters for Customers		32,030,798	0	18,835	0
19	Allocation Percent -	6	100.000%	0.000%	0.059%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.010%	0.000%
22	Customer Advances		100,827	0	4	0
23	Allocation Percent -	8	100.000%	0.000%	0.004%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	4	0
29	Allocation Percent -	11	100.000%	0.000%	0.004%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	95	0	0
39	Allocation Percent -	20.1	100.000%	0.000%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	1,773	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.004%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	4	83	0
43	Allocation Percent -	21	100.000%	0.000%	0.002%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	101	23,959	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.015%	0.000%
47	Distribution Mains (Account 376)		89,572,581	95	1,777	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Electric Generation		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	3,250	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.010%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	95	5,026	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.004%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	1	898	109
54	Allocation Percent -	5.5	100.000%	0.000%	0.019%	0.002%
55	Allocable Distribution Maintenance Expenses		2,489,245	2	177	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.007%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	6,622	2,957	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.015%	0.007%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	87	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.004%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Compress (CNG)		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	83	85	87
2	Peak Demand		19,727,127	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	0	0	0
5	Allocation Percent -	1.2	100.000%	0.000%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	5,217	0
7	Allocation Percent -	2	100.000%	0.000%	0.016%	0.000%
8	Throughput		120,985,722	0	0	638
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.001%
10	Throughput w/ Contracts		143,993,172	0	0	638
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.000%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.000%	0.000%	0.000%
13	Allocation Percent -	3.5	100.000%	0.000%	0.000%	0.000%
14	Customers		100,827	0	1	0
15	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
16	Customers With Mains		100,827	0	1	0
17	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
18	Meters for Customers		32,030,798	0	5,217	0
19	Allocation Percent -	6	100.000%	0.000%	0.016%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.003%	0.000%
22	Customer Advances		100,827	0	1	0
23	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	0	0
25	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	1	0
29	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
30	Late Fees		221,804	0	0	0
31	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	0	0	0
39	Allocation Percent -	20.1	100.000%	0.000%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	443	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.001%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	0	21	0
43	Allocation Percent -	21	100.000%	0.000%	0.000%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	0	6,778	0
46	Allocation Percent -	1.1	100.000%	0.000%	0.004%	0.000%
47	Distribution Mains (Account 376)		89,572,581	0	444	0
48	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Compress (CNG)		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	1,092	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.003%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	0	1,536	0
52	Allocation Percent -	4.4	100.000%	0.000%	0.001%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	0	249	1
54	Allocation Percent -	5.5	100.000%	0.000%	0.005%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	0	53	0
56	Allocation Percent -	6.6	100.000%	0.000%	0.002%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	64	130	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	22	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Street Lights		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	89	91	93
2	Peak Demand		19,727,127	1,635	0	0
3	Allocation Percent -	1	100.000%	0.008%	0.000%	0.000%
4	CP w/ Contracts		19,727,127	1,635	0	0
5	Allocation Percent -	1.2	100.000%	0.008%	0.000%	0.000%
6	Internally Generated - Meter & Indust Meas & Reg		33,559,978	0	0	0
7	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
8	Throughput		120,985,722	0	0	18,380
9	Allocation Percent -	3	100.000%	0.000%	0.000%	0.015%
10	Throughput w/ Contracts		143,993,172	0	0	18,380
11	Allocation Percent -	3.2	100.000%	0.000%	0.000%	0.013%
12	CP & Throughput Composite w/ Customer 1 Only		100.000%	0.004%	0.000%	0.006%
13	Allocation Percent -	3.5	100.000%	0.004%	0.000%	0.006%
14	Customers		100,827	0	37	0
15	Allocation Percent -	4	100.000%	0.000%	0.037%	0.000%
16	Customers With Mains		100,827	0	37	0
17	Allocation Percent -	5	100.000%	0.000%	0.037%	0.000%
18	Meters for Customers		32,030,798	0	0	0
19	Allocation Percent -	6	100.000%	0.000%	0.000%	0.000%
20	Service Lines for Customers		100.0%	0.0%	0.0%	0.0%
21	Allocation Percent -	7	100.000%	0.000%	0.022%	0.000%
22	Customer Advances		100,827	0	37	0
23	Allocation Percent -	8	100.000%	0.000%	0.037%	0.000%
24	Service Establishment & Reconnect Charges		459,709	0	105	0
25	Allocation Percent -	9	100.000%	0.000%	0.023%	0.000%
26	Industrial Meas & Regulator Stations w/ Customer 1		1,454,066	0	0	0
27	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
28	Meter Reading (Bills with Meters)		100,790	0	0	0
29	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
30	Late Fees		221,804	0	35	0
31	Allocation Percent -	12	100.000%	0.000%	0.016%	0.000%
32	Return Item Fees		45,455	0	0	0
33	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
34	Uncollectible Margin		119,337	0	0	0
35	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
36	KAM Direct Allocation		1,980	0	0	0
37	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
38	Mains Allocation w/ Contracts (Demand)		44,786,291	3,704	0	0
39	Allocation Percent -	20.1	100.000%	0.008%	0.000%	0.000%
40	Mains Allocation w/ Contracts (Customer)		44,786,291	0	16,401	0
41	Allocation Percent -	20.2	100.000%	0.000%	0.037%	0.000%
42	Account 378 - Measuring & Reg Stations w/ Contracts		4,922,475	173	765	0
43	Allocation Percent -	21	100.000%	0.004%	0.016%	0.000%
44	<u>Internally Generated Allocation Factors</u>					
45	Net Distribution Plant		161,419,816	3,918	24,729	0
46	Allocation Percent -	1.1	100.000%	0.002%	0.015%	0.000%
47	Distribution Mains (Account 376)		89,572,581	3,712	16,435	0
48	Allocation Percent -	2.2	100.000%	0.004%	0.018%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Street Lights		
				Demand (d)	Customer (e)	Commodity (f)
49	Distribution Services (Account 380)		33,333,233	0	7,389	0
50	Allocation Percent -	3.3	100.000%	0.000%	0.022%	0.000%
51	Distribution Mains & Services (Accts 376, 380)		122,905,814	3,712	23,824	0
52	Allocation Percent -	4.4	100.000%	0.003%	0.019%	0.000%
53	Allocable Distribution Operating Expenses		4,693,039	53	865	21
54	Allocation Percent -	5.5	100.000%	0.001%	0.018%	0.000%
55	Allocable Distribution Maintenance Expenses		2,489,245	67	462	0
56	Allocation Percent -	6.6	100.000%	0.003%	0.019%	0.000%
57	Net Operating Margin w/o SPECC and Optional		43,390,970	9,119	0	0
58	Allocation Percent -	Net Op Mrg	100.000%	0.021%	0.000%	0.000%
59	Customer Accounting Expense (Accts 902 - 904)		2,458,894	0	705	0
60	Allocation Percent -	10.1	100.000%	0.000%	0.029%	0.000%

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Single-Family Residential	
					Demand (e)	Customer (f)
			1	3	5	7
1		<u>Direct</u>				
2		<u>Intangible Plant</u>				
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>				
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 513	\$ 0
10	374.2	Rights of Way	1.0	21,509	11,619	0
11	375	Structures	1.0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	24,192,163	0
13	376	Mains - Customer	5.0	44,786,291	0	33,430,587
14	376	Mains - Commodity	3	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	1,331,830	1,840,425
16	380	Services - Demand	1.0	0	0	0
17	380	Services - Customer	7	33,333,233	0	26,585,115
18	381	Meters	6	32,030,798	0	18,777,906
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0
20	387	Miscellaneous Equipment	1.0	403	218	0
21		Total Distribution Plant		\$ 161,419,816	\$ 25,536,342	\$ 80,634,034
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	15.82%	49.95%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 4,431,368	\$ 13,992,570
24		Total Direct Net Plant		\$ 189,431,289	\$ 29,967,710	\$ 94,626,604
25		<u>Common - Systems Allocable</u>				
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 1,155,744	\$ 3,649,399
27	389-398	Total General Plant	1.1	3,638,229	575,562	1,817,404
28		Total Systems Allocable		\$ 10,943,895	\$ 1,731,306	\$ 5,466,804
29		Total Net Plant		\$ 200,375,185	\$ 31,699,015	\$ 100,093,408
30		<u>Other Rate Base Items</u>				
31		Cash Working Capital	1.1	\$ 378,326	\$ 59,851	\$ 188,985
32		Materials & Supplies	1.1	12,481,826	1,974,604	6,235,046
33		Other Debits and Credits	1.1	5,594,428	885,029	2,794,584
34		Customer Advances	8	(5,275,988)	0	(3,938,245)
35		Deferred Taxes	1.1	(36,173,967)	(5,722,660)	(18,069,980)
36		Total Allocated Rate Base		\$ 177,379,809	\$ 28,895,838	\$ 87,303,798

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Commodity (g)
			1		3 9
1		<u>Direct</u>			
2		<u>Intangible Plant</u>			
3	301	Organization	1.1	\$ 0	0
4	302	Franchise & Consents	1.1	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0
6		Total Intangible Plant		<u>\$ 0</u>	<u>0</u>
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%
8		<u>Distribution Plant</u>			
9	374.1	Land & Land Rights	1.0	\$ 950	0
10	374.2	Rights of Way	1.0	21,509	0
11	375	Structures	1.0	0	0
12	376	Mains - Demand	1.0	44,786,291	0
13	376	Mains - Customer	5.0	44,786,291	0
14	376	Mains - Commodity	3	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	0
16	380	Services - Demand	1.0	0	0
17	380	Services - Customer	7	33,333,233	0
18	381	Meters	6	32,030,798	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0
20	387	Miscellaneous Equipment	1.0	403	0
21		Total Distribution Plant		<u>\$ 161,419,816</u>	<u>0</u>
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%
23	389-398	Total Direct General Plant	1.1	<u>\$ 28,011,474</u>	<u>0</u>
24		Total Direct Net Plant		<u>\$ 189,431,289</u>	<u>0</u>
25		<u>Common - Systems Allocable</u>			
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	0
27	389-398	Total General Plant	1.1	3,638,229	0
28		Total Systems Allocable		<u>\$ 10,943,895</u>	<u>0</u>
29		Total Net Plant		<u>\$ 200,375,185</u>	<u>0</u>
30		<u>Other Rate Base Items</u>			
31		Cash Working Capital	1.1	\$ 378,326	0
32		Materials & Supplies	1.1	12,481,826	0
33		Other Debits and Credits	1.1	5,594,428	0
34		Customer Advances	8	(5,275,988)	0
35		Deferred Taxes	1.1	(36,173,967)	0
36		Total Allocated Rate Base		<u>\$ 177,379,809</u>	<u>0</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Multi-Family Residential		
					Demand (h)	Customer (i)	Commodity (j)
			1	3	11	13	15
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 59	\$ 0	\$ 0
10	374.2	Rights of Way	1.0	21,509	1,330	0	0
11	375	Structures	1.0	\$ 0	\$ 0	\$ 0	\$ 0
12	376	Mains - Demand	1.0	44,786,291	2,770,010	0	0
13	376	Mains - Customer	5.0	44,786,291	0	7,400,196	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	152,495	407,397	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	1,678,009	0
18	381	Meters	6	32,030,798	0	3,344,385	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	25	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 2,923,919	\$ 12,829,987	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	1.81%	7.95%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 507,393	\$ 2,226,411	\$ 0
24		Total Direct Net Plant		\$ 189,431,289	\$ 3,431,312	\$ 15,056,398	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 132,333	\$ 580,670	\$ 0
27	389-398	Total General Plant	1.1	3,638,229	65,902	289,174	0
28		Total Systems Allocable		\$ 10,943,895	\$ 198,235	\$ 869,844	\$ 0
29		Total Net Plant		\$ 200,375,185	\$ 3,629,547	\$ 15,926,242	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 6,853	\$ 30,070	\$ 0
32		Materials & Supplies	1.1	12,481,826	226,093	992,082	0
33		Other Debits and Credits	1.1	5,594,428	101,336	444,657	0
34		Customer Advances	8	(5,275,988)	0	(871,770)	0
35		Deferred Taxes	1.1	(36,173,967)	(655,246)	(2,875,183)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 3,308,582	\$ 13,646,097	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (k)	Customer (l)	Commodity (m)
			1	3	17	19	21
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	817	0	0
13	376	Mains - Customer	5.0	44,786,291	0	1,333	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	45	73	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	1,121	0
18	381	Meters	6	32,030,798	0	1,693	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	0	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 863	\$ 4,220	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 150	\$ 732	\$ 0
24		Total Direct Net Plant		\$ 189,431,289	\$ 1,012	\$ 4,952	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 39	\$ 191	\$ 0
27	389-398	Total General Plant	1.1	3,638,229	19	95	0
28		Total Systems Allocable		\$ 10,943,895	\$ 58	\$ 286	\$ 0
29		Total Net Plant		\$ 200,375,185	\$ 1,071	\$ 5,238	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 2	\$ 10	\$ 0
32		Materials & Supplies	1.1	12,481,826	67	326	0
33		Other Debits and Credits	1.1	5,594,428	30	146	0
34		Customer Advances	8	(5,275,988)	0	(157)	0
35		Deferred Taxes	1.1	(36,173,967)	(193)	(946)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 976	\$ 4,618	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	General-1		
					Demand (k)	Customer (l)	Commodity (m)
			1	3	35	37	39
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 114	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	2,588	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	5,388,049	0	0
13	376	Mains - Customer	5.0	44,786,291	0	3,521,978	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	296,624	193,892	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	3,671,201	0
18	381	Meters	6	32,030,798	0	5,724,750	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	48	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 5,687,423	\$ 13,111,821	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.52%	8.12%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 986,949	\$ 2,275,318	0
24		Total Direct Net Plant		\$ 189,431,289	\$ 6,674,372	\$ 15,387,140	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 257,406	\$ 593,425	0
27	389-398	Total General Plant	1.1	3,638,229	128,188	295,526	0
28		Total Systems Allocable		\$ 10,943,895	\$ 385,594	\$ 888,952	0
29		Total Net Plant		\$ 200,375,185	\$ 7,059,966	\$ 16,276,091	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 13,330	\$ 30,731	0
32		Materials & Supplies	1.1	12,481,826	439,781	1,013,875	0
33		Other Debits and Credits	1.1	5,594,428	197,113	454,425	0
34		Customer Advances	8	(5,275,988)	0	(414,902)	0
35		Deferred Taxes	1.1	(36,173,967)	(1,274,544)	(2,938,342)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 6,435,646	\$ 14,421,878	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	General-2		
					Demand (n)	Customer (o)	Commodity (p)
			1	3	41	43	45
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 108	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	2,442	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	5,085,396	0	0
13	376	Mains - Customer	5.0	44,786,291	0	363,791	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	279,962	20,027	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	1,135,059	0
18	381	Meters	6	32,030,798	0	3,124,405	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	46	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 5,367,954	\$ 4,643,283	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.33%	2.88%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 931,511	\$ 805,757	0
24		Total Direct Net Plant		\$ 189,431,289	\$ 6,299,465	\$ 5,449,040	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 242,947	\$ 210,149	0
27	389-398	Total General Plant	1.1	3,638,229	120,988	104,655	0
28		Total Systems Allocable		\$ 10,943,895	\$ 363,935	\$ 314,804	0
29		Total Net Plant		\$ 200,375,185	\$ 6,663,400	\$ 5,763,844	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 12,581	\$ 10,883	0
32		Materials & Supplies	1.1	12,481,826	415,078	359,043	0
33		Other Debits and Credits	1.1	5,594,428	186,041	160,925	0
34		Customer Advances	8	(5,275,988)	0	(42,856)	0
35		Deferred Taxes	1.1	(36,173,967)	(1,202,951)	(1,040,554)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 6,074,149	\$ 5,211,286	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	General-3		
					Demand (q)	Customer (r)	Commodity (s)
			1	3	47	49	51
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 58	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	1,309	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	2,726,525	0	0
13	376	Mains - Customer	5.0	44,786,291	0	34,647	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	150,101	1,907	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	166,379	0
18	381	Meters	6	32,030,798	0	526,774	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	25	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 2,878,017	\$ 729,707	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	1.78%	0.45%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 499,428	\$ 126,627	0
24		Total Direct Net Plant		\$ 189,431,289	\$ 3,377,445	\$ 856,335	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 130,256	\$ 33,026	0
27	389-398	Total General Plant	1.1	3,638,229	64,867	16,447	0
28		Total Systems Allocable		\$ 10,943,895	\$ 195,123	\$ 49,473	0
29		Total Net Plant		\$ 200,375,185	\$ 3,572,568	\$ 905,807	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 6,745	\$ 1,710	0
32		Materials & Supplies	1.1	12,481,826	222,543	56,425	0
33		Other Debits and Credits	1.1	5,594,428	99,745	25,290	0
34		Customer Advances	8	(5,275,988)	0	(4,082)	0
35		Deferred Taxes	1.1	(36,173,967)	(644,960)	(163,526)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 3,256,642	\$ 821,624	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	General-4		
					Demand (t)	Customer (u)	Commodity (v)
			1	3	53	55	57
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 98	\$ 0	\$ 0
10	374.2	Rights of Way	1.0	21,509	2,217	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	4,616,977	0	0
13	376	Mains - Customer	5.0	44,786,291	0	13,770	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	254,174	758	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	83,560	0
18	381	Meters	6	32,030,798	0	505,152	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	1,529,181	0
20	387	Miscellaneous Equipment	1.0	403	42	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 4,873,508	\$ 2,132,420	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.02%	1.32%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 845,709	\$ 370,043	\$ 0
24		Total Direct Net Plant		\$ 189,431,289	\$ 5,719,217	\$ 2,502,463	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 220,569	\$ 96,511	\$ 0
27	389-398	Total General Plant	1.1	3,638,229	109,844	48,062	0
28		Total Systems Allocable		\$ 10,943,895	\$ 330,413	\$ 144,573	\$ 0
29		Total Net Plant		\$ 200,375,185	\$ 6,049,629	\$ 2,647,036	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 11,422	\$ 4,998	\$ 0
32		Materials & Supplies	1.1	12,481,826	376,845	164,890	0
33		Other Debits and Credits	1.1	5,594,428	168,904	73,905	0
34		Customer Advances	8	(5,275,988)	0	(1,622)	0
35		Deferred Taxes	1.1	(36,173,967)	(1,092,147)	(477,872)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 5,514,654	\$ 2,411,334	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Cyanco			
					Demand (al)	Customer (am)	Commodity (an)	
1		<u>Direct</u>	1		3	59	61	63
2		<u>Intangible Plant</u>						
3	301	Organization	1.1	\$ 0	0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	\$ 0	\$ 0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	\$ 0	\$ 0	0
6		Total Intangible Plant		\$ 0	0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>						
9	374.1	Land & Land Rights	1.0	\$ 950	0	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	0	\$ 0	\$ 0	0
11	375	Structures	1.0	0	0	\$ 0	\$ 0	0
12	376	Mains - Demand	1.0	44,786,291	0	\$ 0	\$ 0	0
13	376	Mains - Customer	5.0	44,786,291	0	\$ 0	\$ 0	0
14	376	Mains - Commodity	3	0	0	\$ 0	\$ 0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	0	\$ 0	\$ 0	0
16	380	Services - Demand	1.0	0	0	\$ 0	\$ 0	0
17	380	Services - Customer	7	33,333,233	0	\$ 0	\$ 0	0
18	381	Meters	6	32,030,798	0	\$ 0	\$ 0	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	\$ 0	\$ 0	0
20	387	Miscellaneous Equipment	1.0	403	0	\$ 0	\$ 0	0
21		Total Distribution Plant		\$ 161,419,816	0	\$ 0	\$ 0	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	0	\$ 0	\$ 0	0
24		Total Direct Net Plant		\$ 189,431,289	0	\$ 0	\$ 0	0
25		<u>Common - Systems Allocable</u>						
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	0	\$ 0	\$ 0	0
27	389-398	Total General Plant	1.1	3,638,229	0	\$ 0	\$ 0	0
28		Total Systems Allocable		\$ 10,943,895	0	\$ 0	\$ 0	0
29		Total Net Plant		\$ 200,375,185	0	\$ 0	\$ 0	0
30		<u>Other Rate Base Items</u>						
31		Cash Working Capital	1.1	\$ 378,326	0	\$ 0	\$ 0	0
32		Materials & Supplies	1.1	12,481,826	0	\$ 0	\$ 0	0
33		Other Debits and Credits	1.1	5,594,428	0	\$ 0	\$ 0	0
34		Customer Advances	8	(5,275,988)	0	\$ 0	\$ 0	0
35		Deferred Taxes	1.1	(36,173,967)	0	\$ 0	\$ 0	0
36		Total Allocated Rate Base		\$ 177,379,809	0	\$ 0	\$ 0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Air Conditioning		
					Demand (w)	Customer (x)	Commodity (y)
1		<u>Direct</u>	1	3	65	67	69
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	1	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	1,589	0	0
13	376	Mains - Customer	5.0	44,786,291	0	444	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	87	24	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	426	0
18	381	Meters	6	32,030,798	0	241	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	0	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 1,678	\$ 1,136	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 291	\$ 197	0
24		Total Direct Net Plant		\$ 189,431,289	\$ 1,969	\$ 1,333	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 76	\$ 51	0
27	389-398	Total General Plant	1.1	3,638,229	38	26	0
28		Total Systems Allocable		\$ 10,943,895	\$ 114	\$ 77	0
29		Total Net Plant		\$ 200,375,185	\$ 2,082	\$ 1,411	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 4	\$ 3	0
32		Materials & Supplies	1.1	12,481,826	130	88	0
33		Other Debits and Credits	1.1	5,594,428	58	39	0
34		Customer Advances	8	(5,275,988)	0	(52)	0
35		Deferred Taxes	1.1	(36,173,967)	(376)	(255)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 1,898	\$ 1,233	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Water Pumping		
					Demand (z)	Customer (aa)	Commodity (ab)
			1	3	71	73	75
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	958	0	0
13	376	Mains - Customer	5.0	44,786,291	0	888	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	53	49	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	632	0
18	381	Meters	6	32,030,798	0	1,438	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	0	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 1,011	\$ 3,008	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 175	\$ 522	\$ 0
24		Total Direct Net Plant		\$ 189,431,289	\$ 1,187	\$ 3,530	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 46	\$ 136	\$ 0
27	389-398	Total General Plant	1.1	3,638,229	23	68	0
28		Total Systems Allocable		\$ 10,943,895	\$ 69	\$ 204	\$ 0
29		Total Net Plant		\$ 200,375,185	\$ 1,255	\$ 3,733	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 2	\$ 7	\$ 0
32		Materials & Supplies	1.1	12,481,826	78	233	0
33		Other Debits and Credits	1.1	5,594,428	35	104	0
34		Customer Advances	8	(5,275,988)	0	(105)	0
35		Deferred Taxes	1.1	(36,173,967)	(227)	(674)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 1,144	\$ 3,299	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
1		<u>Direct</u>	1	3	77	79	81
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	95	0	0
13	376	Mains - Customer	5.0	44,786,291	0	1,777	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	5	98	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	3,250	0
18	381	Meters	6	32,030,798	0	18,835	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	0	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 101	\$ 23,959	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.01%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 17	\$ 4,158	\$ 0
24		Total Direct Net Plant		\$ 189,431,289	\$ 118	\$ 28,117	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 5	\$ 1,084	\$ 0
27	389-398	Total General Plant	1.1	3,638,229	2	540	0
28		Total Systems Allocable		\$ 10,943,895	\$ 7	\$ 1,624	\$ 0
29		Total Net Plant		\$ 200,375,185	\$ 125	\$ 29,742	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 0	\$ 56	\$ 0
32		Materials & Supplies	1.1	12,481,826	8	1,853	0
33		Other Debits and Credits	1.1	5,594,428	3	830	0
34		Customer Advances	8	(5,275,988)	0	(209)	0
35		Deferred Taxes	1.1	(36,173,967)	(23)	(5,369)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 114	\$ 26,902	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
1		<u>Direct</u>	1	3	83	85	87
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	0	0	0
13	376	Mains - Customer	5.0	44,786,291	0	444	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	0	24	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	1,092	0
18	381	Meters	6	32,030,798	0	5,217	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	0	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 0	\$ 6,778	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 0	\$ 1,176	0
24		Total Direct Net Plant		\$ 189,431,289	\$ 0	\$ 7,954	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 0	\$ 307	0
27	389-398	Total General Plant	1.1	3,638,229	0	153	0
28		Total Systems Allocable		\$ 10,943,895	\$ 0	\$ 460	0
29		Total Net Plant		\$ 200,375,185	\$ 0	\$ 8,413	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 0	\$ 16	0
32		Materials & Supplies	1.1	12,481,826	0	524	0
33		Other Debits and Credits	1.1	5,594,428	0	235	0
34		Customer Advances	8	(5,275,988)	0	(52)	0
35		Deferred Taxes	1.1	(36,173,967)	0	(1,519)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 0	\$ 7,617	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
			1	3	89	91	93
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	21,509	2	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	44,786,291	3,712	0	0
13	376	Mains - Customer	5.0	44,786,291	0	16,435	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	4,931,161	204	905	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	33,333,233	0	7,389	0
18	381	Meters	6	32,030,798	0	0	0
19	385	Industrial Measuring & Reg Station	10	1,529,181	0	0	0
20	387	Miscellaneous Equipment	1.0	403	0	0	0
21		Total Distribution Plant		\$ 161,419,816	\$ 3,918	\$ 24,729	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.02%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 28,011,474	\$ 680	\$ 4,291	0
24		Total Direct Net Plant		\$ 189,431,289	\$ 4,598	\$ 29,020	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 7,305,667	\$ 177	\$ 1,119	0
27	389-398	Total General Plant	1.1	3,638,229	88	557	0
28		Total Systems Allocable		\$ 10,943,895	\$ 266	\$ 1,677	0
29		Total Net Plant		\$ 200,375,185	\$ 4,864	\$ 30,697	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ 378,326	\$ 9	\$ 58	0
32		Materials & Supplies	1.1	12,481,826	303	1,912	0
33		Other Debits and Credits	1.1	5,594,428	136	857	0
34		Customer Advances	8	(5,275,988)	0	(1,936)	0
35		Deferred Taxes	1.1	(36,173,967)	(878)	(5,542)	0
36		Total Allocated Rate Base		\$ 177,379,809	\$ 4,434	\$ 26,046	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	873,295	2,757,534	0
3	389 - 398	General	1.1	1,490,702	235,827	744,650	0
4		Total Depreciation Expense		\$ 7,010,960	\$ 1,109,122	\$ 3,502,185	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	\$ 175,202	553,220	0
7		Structures-Leasehold Improvements	1.1	324,798	51,382	162,246	0
8		Total System Allocable Amortization		\$ 1,432,278	\$ 226,584	\$ 715,466	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	\$ 234,215	739,563	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 1,343,337	\$ 4,241,748	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	\$ 0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	65,453
17		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 65,453
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	\$ 140,999	1,098,619	25,796
21		Materials & Expenses	5.5	128,651	9,470	73,790	1,733
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	59,055
24		Materials & Expenses	3	8,960	0	0	4,149
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	122,688	304,362	0
27		Materials & Expenses	4.4	1,131,584	222,735	552,560	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	42	58	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	663,401	0
33		Materials & Expenses	2	186,037	0	104,094	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	917,014	0
36		Materials & Expenses	4	201,315	0	150,271	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	44,871	349,623	8,209
39		Materials & Expenses	5.5	665,480	48,987	381,696	8,962
40	881	Rents	5.5	(566,147)	(41,675)	(324,722)	(7,625)
41		Total Distribution Expenses		\$ 7,446,009	\$ 548,117	\$ 4,270,767	\$ 100,279
42		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 548,117	\$ 4,270,767	\$ 165,733
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	\$ 43,943	126,829	0
46		Materials & Expenses	6.6	21,810	3,851	11,114	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	354	0	0
49		Materials & Expenses	1.0	111	60	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	145,843	201,537	0
52		Materials & Expenses	2.2	771,322	208,322	287,875	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	45,838	63,343	0
55		Materials & Expenses	2.2	146,240	39,497	54,580	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	349,848	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	5	7	9
58		Materials & Expenses	3.3	298,770	0	238,286	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	58,701	0
61		Materials & Expenses	6	24,422	0	14,317	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	2,723	7,858	0
65		Total Distribution-Maintenance		\$ 2,776,128	\$ 490,432	\$ 1,414,290	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 1,038,549	\$ 5,685,057	\$ 165,733

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	5	7	9
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	\$ 0	223,929	0
70		Materials & Expenses	10.1	9,422	0	6,574	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	183,535	0
73		Materials & Expenses	11	37,017	0	27,641	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	650,506	0
79		Materials & Expenses	4	1,049,843	0	783,652	0
80	904	Uncollectible Accounts	14	112,433	0	70,329	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 1,946,166	\$ 0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	\$ 0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	50,387	0
95		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 50,387	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	\$ 0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	18,609	0
103		Total Sales Expense		\$ 24,930	\$ 0	\$ 18,609	\$ 0
104		Total O & M Expense	O&M	\$ 13,245,184	\$ 1,038,549	\$ 7,700,218	\$ 165,733
105		Allocation Percentage	O&M	100.00%	7.84%	58.14%	1.25%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	\$ 685,334	\$ 5,081,345	\$ 109,366
108		Regulatory Amortization	1.1	393,293	62,218	196,461	0
109		Mill Tax	Net Op Mrg	403,527	0	265,669	0
110		Modified Business Tax	1.1	(1,018)	(161)	(508)	0
111		Taxes Other Than Income	1.1	2,186,675	345,928	1,092,310	0
112		Total Other Deductions		\$ 24,968,108	\$ 2,131,869	\$ 14,335,495	\$ 275,099
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	\$ 510,166	1,610,911	0
115		Schedule M Adjustments	1.1	(5,435,367)	(859,866)	(2,715,129)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	103,222	325,935	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	29,967,710	94,626,604	0
122		Total Common Systems Alloc Net Plant		10,943,895	1,731,306	5,466,804	0
123		Cash Working Capital	1.1	378,326	59,851	188,985	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	5	7	9
124		Materials & Supplies	1.1	12,481,826	1,974,604	6,235,046	0
125		Other Debits and Credits	1.1	5,594,428	885,029	2,794,584	0
126		Customer Advances	8	(5,275,988)	0	(3,938,245)	0
127		Deferred Taxes	1.1	(36,173,967)	(5,722,660)	(18,069,980)	0
128		Total Rate Base		\$ 177,379,809	\$ 28,895,838	\$ 87,303,798	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Single-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			1	3	5	7	9
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 28,567,197	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	0	273,642	0
132		Late Charges	12	282,516	0	173,581	0
133		Service Establishment Charges	9	446,585	0	281,904	0
134		Reconnect & Reread Charges	9	(100)	0	(63)	0
135		Other Revenue - Labor	Net Op Mrg	125	0	82	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	5	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	21,714	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 44,568,340	\$ 0	\$ 29,318,062	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (1,038,549)	\$ (7,700,218)	\$ (165,733)
143		Administrative & General Expenses	O&M	(8,740,447)	(685,334)	(5,081,345)	(109,366)
144		Regulatory Amortization	1.1	(393,293)	(62,218)	(196,461)	0
145		Mill Tax	Net Op Mrg	(403,527)	0	(265,669)	0
146		Modified Business Tax	1.1	1,018	161	508	0
147		Depreciation Expense	Depr Exp	(8,491,478)	(1,343,337)	(4,241,748)	0
148		Taxes other than Income	1.1	(2,186,675)	(345,928)	(1,092,310)	0
149		Total Operating Deductions		\$ (33,459,586)	\$ (3,475,206)	\$ (18,577,243)	\$ (275,099)
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	\$ (3,475,206)	\$ 10,740,820	\$ (275,099)
159		Interest Expense	1.1	(3,224,854)	(510,166)	(1,610,911)	0
160		Schedule M Adjustments	1.1	(5,435,367)	(859,866)	(2,715,129)	0
161		Total Taxable Income		\$ 2,448,533	\$ (4,845,238)	\$ 6,414,780	\$ (275,099)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	\$ (1,017,500)	\$ 1,347,104	\$ (57,771)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	103,222	325,935	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 1,166,675	\$ (914,278)	\$ 1,673,039	\$ (57,771)
168		Total Net Income		\$ 9,942,079	\$ (2,560,928)	\$ 9,067,781	\$ (217,328)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	99,993	438,762	0
3	389 - 398	General	1.1	1,490,702	27,002	118,484	0
4		Total Depreciation Expense		\$ 7,010,960	\$ 126,995	\$ 557,246	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	20,061	88,025	0
7		Structures-Leasehold Improvements	1.1	324,798	5,883	25,816	0
8		Total System Allocable Amortization		\$ 1,432,278	\$ 25,944	\$ 113,840	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	26,818	117,675	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 153,813	\$ 674,921	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	7,976
17		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 7,976
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	16,144	205,124	3,143
21		Materials & Expenses	5.5	128,651	1,084	13,777	211
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	7,196
24		Materials & Expenses	3	8,960	0	0	506
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	14,048	46,039	0
27		Materials & Expenses	4.4	1,131,584	25,503	83,582	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	5	13	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	118,153	0
33		Materials & Expenses	2	186,037	0	18,539	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	202,990	0
36		Materials & Expenses	4	201,315	0	33,264	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	5,138	65,278	1,000
39		Materials & Expenses	5.5	665,480	5,609	71,267	1,092
40	881	Rents	5.5	(566,147)	(4,772)	(60,629)	(929)
41		Total Distribution Expenses		\$ 7,446,009	\$ 62,760	\$ 797,399	\$ 12,220
42		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 62,760	\$ 797,399	\$ 20,196
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	5,032	18,454	0
46		Materials & Expenses	6.6	21,810	441	1,617	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	41	0	0
49		Materials & Expenses	1.0	111	7	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	16,699	44,612	0
52		Materials & Expenses	2.2	771,322	23,853	63,724	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	5,248	14,022	0
55		Materials & Expenses	2.2	146,240	4,522	12,082	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	22,082	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	11	13	15
58		Materials & Expenses	3.3	298,770	0	15,040	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	10,455	0
61		Materials & Expenses	6	24,422	0	2,550	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	312	1,143	0
65		Total Distribution-Maintenance		\$ 2,776,128	\$ 56,155	\$ 205,781	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 118,914	\$ 1,003,180	\$ 20,196

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	11	13	15
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	0	51,292	0
70		Materials & Expenses	10.1	9,422	0	1,506	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	40,627	0
73		Materials & Expenses	11	37,017	0	6,119	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	143,996	0
79		Materials & Expenses	4	1,049,843	0	173,469	0
80	904	Uncollectible Accounts	14	112,433	0	28,774	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 445,783	\$ 0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	11,154	0
95		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 11,154	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	4,119	0
103		Total Sales Expense		\$ 24,930	\$ 0	\$ 4,119	\$ 0
104		Total O & M Expense	O&M	\$ 13,245,184	\$ 118,914	\$ 1,464,235	\$ 20,196
105		Allocation Percentage	O&M	100.00%	0.90%	11.05%	0.15%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	\$ 78,471	\$ 966,244	\$ 13,327
108		Regulatory Amortization	1.1	393,293	7,124	31,260	0
109		Mill Tax	Net Op Mrg	403,527	0	42,415	0
110		Modified Business Tax	1.1	(1,018)	(18)	(81)	0
111		Taxes Other Than Income	1.1	2,186,675	39,609	173,802	0
112		Total Other Deductions		\$ 24,968,108	\$ 244,100	\$ 2,677,874	\$ 33,523
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	58,414	256,318	0
115		Schedule M Adjustments	1.1	(5,435,367)	(98,455)	(432,014)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	11,819	51,861	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	3,431,312	15,056,398	0
122		Total Common Systems Alloc Net Plant		10,943,895	198,235	869,844	0
123		Cash Working Capital	1.1	378,326	6,853	30,070	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Multi-Family Residential		
					Demand (h)	Customer (i)	Commodity (j)
			1	3	11	13	15
124		Materials & Supplies	1.1	12,481,826	226,093	992,082	0
125		Other Debits and Credits	1.1	5,594,428	101,336	444,657	0
126		Customer Advances	8	(5,275,988)	0	(871,770)	0
127		Deferred Taxes	1.1	(36,173,967)	(655,246)	(2,875,183)	0
128		Total Rate Base		\$ 177,379,809	\$ 3,308,582	\$ 13,646,097	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
			1	3	11	13	15
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	\$ 0	\$ 4,560,842	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	0	43,688	0
132		Late Charges	12	282,516	0	49,850	0
133		Service Establishment Charges	9	446,585	0	139,032	0
134		Reconnect & Reread Charges	9	(100)	0	(31)	0
135		Other Revenue - Labor	Net Op Mrg	125	0	13	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	1	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	7,554	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 44,568,340	\$ 0	\$ 4,800,948	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (118,914)	\$ (1,464,235)	\$ (20,196)
143		Administrative & General Expenses	O&M	(8,740,447)	(78,471)	(966,244)	(13,327)
144		Regulatory Amortization	1.1	(393,293)	(7,124)	(31,260)	0
145		Mill Tax	Net Op Mrg	(403,527)	0	(42,415)	0
146		Modified Business Tax	1.1	1,018	18	81	0
147		Depreciation Expense	Depr Exp	(8,491,478)	(153,813)	(674,921)	0
148		Taxes other than Income	1.1	(2,186,675)	(39,609)	(173,802)	0
149		Total Operating Deductions		\$ (33,459,586)	\$ (397,912)	\$ (3,352,795)	\$ (33,523)
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	\$ (397,912)	\$ 1,448,153	\$ (33,523)
159		Interest Expense	1.1	(3,224,854)	(58,414)	(256,318)	0
160		Schedule M Adjustments	1.1	(5,435,367)	(98,455)	(432,014)	0
161		Total Taxable Income		\$ 2,448,533	\$ (554,781)	\$ 759,821	\$ (33,523)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	\$ (116,504)	\$ 159,562	\$ (7,040)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	11,819	51,861	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 1,166,675	\$ (104,685)	\$ 211,423	\$ (7,040)
168		Total Net Income		\$ 9,942,079	\$ (293,227)	\$ 1,236,730	\$ (26,483)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (k)	Customer (l)	Commodity (m)
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	30	144	0
3	389 - 398	General	1.1	1,490,702	8	39	0
4		Total Depreciation Expense		\$ 7,010,960	\$ 37	\$ 183	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	6	29	0
7		Structures-Leasehold Improvements	1.1	324,798	2	8	0
8		Total System Allocable Amortization		\$ 1,432,278	\$ 8	\$ 37	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	8	39	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 45	\$ 222	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	2
17		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 2
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	5	60	1
21		Materials & Expenses	5.5	128,651	0	4	0
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	2
24		Materials & Expenses	3	8,960	0	0	0
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	4	12	0
27		Materials & Expenses	4.4	1,131,584	8	23	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	0	0	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	60	0
33		Materials & Expenses	2	186,037	0	9	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	37	0
36		Materials & Expenses	4	201,315	0	6	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	2	19	0
39		Materials & Expenses	5.5	665,480	2	21	0
40	881	Rents	5.5	(566,147)	(1)	(18)	(0)
41		Total Distribution Expenses		\$ 7,446,009	\$ 19	\$ 233	\$ 3
42		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 19	\$ 233	\$ 6
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	1	6	0
46		Materials & Expenses	6.6	21,810	0	0	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	0	0	0
49		Materials & Expenses	1.0	111	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	5	8	0
52		Materials & Expenses	2.2	771,322	7	11	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	2	3	0
55		Materials & Expenses	2.2	146,240	1	2	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	15	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)
			1	3	17	19	21
58		Materials & Expenses	3.3	298,770	0	10	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	5	0
61		Materials & Expenses	6	24,422	0	1	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	0	0	0
65		Total Distribution-Maintenance		\$ 2,776,128	\$ 17	\$ 62	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 35	\$ 295	\$ 6

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)
			1	3	17	19	21
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	0	9	0
70		Materials & Expenses	10.1	9,422	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	7	0
73		Materials & Expenses	11	37,017	0	1	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	26	0
79		Materials & Expenses	4	1,049,843	0	31	0
80	904	Uncollectible Accounts	14	112,433	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 74	\$ 0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	2	0
95		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 2	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	1	0
103		Total Sales Expense		\$ 24,930	\$ 0	\$ 1	\$ 0
104		Total O & M Expense	O&M	\$ 13,245,184	\$ 35	\$ 372	\$ 6
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	\$ 23	\$ 245	\$ 4
108		Regulatory Amortization	1.1	393,293	2	10	0
109		Mill Tax	Net Op Mrg	403,527	8	4	0
110		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
111		Taxes Other Than Income	1.1	2,186,675	12	57	0
112		Total Other Deductions		\$ 24,968,108	\$ 80	\$ 689	\$ 9
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	17	84	0
115		Schedule M Adjustments	1.1	(5,435,367)	(29)	(142)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	3	17	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	1,012	4,952	0
122		Total Common Systems Alloc Net Plant		10,943,895	58	286	0
123		Cash Working Capital	1.1	378,326	2	10	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (k)	Customer (l)	Commodity (m)
			1	3	17	19	21
124		Materials & Supplies	1.1	12,481,826	67	326	0
125		Other Debits and Credits	1.1	5,594,428	30	146	0
126		Customer Advances	8	(5,275,988)	0	(157)	0
127		Deferred Taxes	1.1	(36,173,967)	(193)	(946)	0
128		Total Rate Base		\$ 177,379,809	\$ 976	\$ 4,618	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)
			1	3	17	19	21
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	\$ 877	\$ 389	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	8	4	0
132		Late Charges	12	282,516	0	0	0
133		Service Establishment Charges	9	446,585	0	0	0
134		Reconnect & Reread Charges	9	(100)	0	0	0
135		Other Revenue - Labor	Net Op Mrg	125	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 44,568,340	\$ 885	\$ 393	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (35)	\$ (372)	\$ (6)
143		Administrative & General Expenses	O&M	(8,740,447)	(23)	(245)	(4)
144		Regulatory Amortization	1.1	(393,293)	(2)	(10)	0
145		Mill Tax	Net Op Mrg	(403,527)	(8)	(4)	0
146		Modified Business Tax	1.1	1,018	0	0	0
147		Depreciation Expense	Depr Exp	(8,491,478)	(45)	(222)	0
148		Taxes other than Income	1.1	(2,186,675)	(12)	(57)	0
149		Total Operating Deductions		\$ (33,459,586)	\$ (126)	\$ (911)	\$ (9)
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	\$ 760	\$ (518)	\$ (9)
159		Interest Expense	1.1	(3,224,854)	(17)	(84)	0
160		Schedule M Adjustments	1.1	(5,435,367)	(29)	(142)	0
161		Total Taxable Income		\$ 2,448,533	\$ 714	\$ (744)	\$ (9)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	\$ 150	\$ (156)	\$ (2)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	3	17	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 1,166,675	\$ 153	\$ (139)	\$ (2)
168		Total Net Income		\$ 9,942,079	\$ 607	\$ (379)	\$ (7)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1			General-2		
					Demand	Customer	Commodity	Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)
		<u>Depreciation Expense & Amortization</u>								
		<u>Direct</u>								
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	194,499	448,400	0	183,574	158,792	
3	389 - 398	General	1.1	1,490,702	52,523	121,087	0	49,573	42,880	
4		Total Depreciation Expense		\$ 7,010,960	247,022	\$ 569,487	\$ 0	\$ 233,147	\$ 201,672	\$
5		<u>System Allocable Amortization</u>								
6		Miscellaneous Intangible	1.1	\$ 1,107,480	39,021	89,959	0	36,829	31,857	
7		Structures-Leasehold Improvements	1.1	324,798	11,444	26,383	0	10,801	9,343	
8		Total System Allocable Amortization		\$ 1,432,278	50,465	\$ 116,341	\$ 0	\$ 47,630	\$ 41,200	\$
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	52,164	120,260	0	49,234	42,587	
10		Total Depreciation Expense	1.1	\$ 8,491,478	299,186	\$ 689,746	\$ 0	\$ 282,381	\$ 244,260	\$
11		<u>Operation and Maintenance Expense</u>								
12		<u>Gas Supply Expense</u>								
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0	0	0	
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0	0	0	
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0	0	0	
16	813	Other Gas Supply Expenses	3	141,363	0	0	13,689	0	0	15,381
17		Total Gas Supply Expenses		\$ 141,363	0	\$ 0	\$ 13,689	\$ 0	\$ 0	\$ 15,381
18		<u>Distribution Expenses</u>								
19	870	Operation Supervision and Engineering								
20		Labor & Labor Loading	5.5	\$ 1,915,424	31,403	183,311	5,395	29,639	65,595	5,381
21		Materials & Expenses	5.5	128,651	2,109	12,312	362	1,991	4,406	4,406
22	871	Distribution Load Dispatching								
23		Labor & Labor Loading	3	127,545	0	0	12,351	0	0	13,689
24		Materials & Expenses	3	8,960	0	0	868	0	0	9,343
25	874	Operation Mains and Services Expenses								
26		Labor & Labor Loading	4.4	623,302	27,325	36,479	0	25,790	7,601	2,193
27		Materials & Expenses	4.4	1,131,584	49,607	66,227	0	46,821	13,800	3,133
28	875	Operating Measuring & Regulation Station								
29		Labor & Labor Loading	2.2	0	0	0	0	0	0	0
30		Materials & Expenses	2.2	155	9	6	0	9	1	1
31	878	Operation Meter and House Regulator								
32		Labor & Labor Loading	2	1,185,634	0	202,249	0	0	110,382	110,382
33		Materials & Expenses	2	186,037	0	31,735	0	0	17,320	17,320
34	879	Customer Installation Expense								
35		Labor & Labor Loading	4	1,228,506	0	96,609	0	0	9,979	9,979
36		Materials & Expenses	4	201,315	0	15,831	0	0	1,635	1,635
37	880	Other Expenses								
38		Labor & Labor Loading	5.5	609,561	9,994	58,337	1,717	9,432	20,875	1,913
39		Materials & Expenses	5.5	665,480	10,910	63,688	1,874	10,298	22,790	2,193
40	881	Rents	5.5	(566,147)	(9,282)	(54,182)	(1,595)	(8,761)	(19,388)	(1,913)
41		Total Distribution Expenses		\$ 7,446,009	122,076	\$ 712,603	\$ 20,973	\$ 115,219	\$ 254,995	\$ 23,381
42		Total Operation & Distribution Expenses		\$ 7,587,372	122,076	\$ 712,603	\$ 34,662	\$ 115,219	\$ 254,995	\$ 38,762
43		<u>Maintenance Expenses</u>								
44	885	Maintenance Supervision & Engineering								
45		Labor & Labor Loading	6.6	\$ 248,886	9,787	16,744	0	9,237	4,386	4,386
46		Materials & Expenses	6.6	21,810	858	1,467	0	809	384	384
47	886	Maintenance of Structures & Improvement								
48		Labor & Labor Loading	1.0	656	79	0	0	74	0	0
49		Materials & Expenses	1.0	111	13	0	0	13	0	0
50	887	Maintenance of Mains								
51		Labor & Labor Loading	2.2	539,991	32,482	21,232	0	30,657	2,193	2,193
52		Materials & Expenses	2.2	771,322	46,397	30,328	0	43,791	3,133	3,133
53	889	Maintenance of Measuring and Reg. Station Eq.								
54		Labor & Labor Loading	2.2	169,718	10,209	6,673	0	9,636	689	689
55		Materials & Expenses	2.2	146,240	8,797	5,750	0	8,303	594	594
56	892	Maintenance of Services								
57		Labor & Labor Loading	3.3	438,651	0	48,311	0	0	14,937	14,937

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1			General-2		
					Demand	Customer	Commodity	Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)
58		Materials & Expenses	1	3	35	37	39	41	43	
59	893	Maintenance of Meter & House Regulators	3.3	298,770	0	32,905	0	0	10,174	
60		Labor & Labor Loading	6	100,131	0	17,896	0	0	9,767	
61		Materials & Expenses	6	24,422	0	4,365	0	0	2,382	
62	894	Maintenance of Other Equipment								
63		Labor & Labor Loading	6.6	0	0	0	0	0	0	
64		Materials & Expenses	6.6	15,421	606	1,037	0	572	272	
65		Total Distribution-Maintenance		\$ 2,776,128	109,228	\$ 186,710	\$ 0	\$ 103,093	\$ 48,911	\$
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	231,304	\$ 899,313	\$ 34,662	\$ 218,312	\$ 303,906	\$ 38,111

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1			General-2		
					Demand	Customer	Commodity	Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)
			1	3	35	37	39	41	43	
67		<u>Customer Accounts Expenses</u>								
68	901	Supervision								
69		Labor & Labor Loading	10.1	\$ 320,935	0	34,691	0	0	7,098	
70		Materials & Expenses	10.1	9,422	0	1,018	0	0	208	
71	902	Meter Reading								
72		Labor & Labor Loading	11	245,788	0	19,336	0	0	1,997	
73		Materials & Expenses	11	37,017	0	2,912	0	0	301	
74	903	Customer Records & Collections - KAM								
75		Labor & Labor Loading - KAM	15	138,980	0	78,334	0	0	34,534	
76		Materials & Expenses - KAM	15	3,364	0	1,896	0	0	836	
77	903	Customer Records & Collections								
78		Labor & Labor Loading	4	871,470	0	68,532	0	0	7,079	
79		Materials & Expenses	4	1,049,843	0	82,559	0	0	8,528	
80	904	Uncollectible Accounts	14	112,433	0	12,223	0	0	1,107	
81	905	Miscellaneous								
82		Labor & Labor Loading	10.1	0	0	0	0	0	0	
83		Materials & Expenses	10.1	0	0	0	0	0	0	
84		Total Customer Accounts Expenses		\$ 2,789,251	0	\$ 301,502	\$ 0	\$ 0	\$ 61,689	\$
85		<u>Customer Service & Informational Expenses</u>								
86	908	Customer Assistance								
87		Labor & Labor Loading	4	\$ 0	0	0	0	0	0	
88		Materials & Expenses	4	0	0	0	0	0	0	
89	909	Informational and Instructional Advertising								
90		Labor & Labor Loading	4	0	0	0	0	0	0	
91		Materials & Expenses	4	0	0	0	0	0	0	
92	910	Miscellaneous								
93		Labor & Labor Loading	4	0	0	0	0	0	0	
94		Materials & Expenses	4	67,502	0	5,308	0	0	548	
95		Total Customer Service & Info. Exp.		\$ 67,502	0	\$ 5,308	\$ 0	\$ 0	\$ 548	\$
96		<u>Sales Expense</u>								
97	912	Demonstrating & Selling								
98		Labor & Labor Loading	4	\$ 0	0	0	0	0	0	
99		Materials & Expenses	4	0	0	0	0	0	0	
100	913	Advertising								
101		Labor & Labor Loading	4	0	0	0	0	0	0	
102		Materials & Expenses	4	24,930	0	1,960	0	0	203	
103		Total Sales Expense		\$ 24,930	0	\$ 1,960	\$ 0	\$ 0	\$ 203	\$
104		Total O & M Expense	O&M	\$ 13,245,184	231,304	\$ 1,208,084	\$ 34,662	\$ 218,312	\$ 366,346	\$ 38,500
105		Allocation Percentage	O&M	100.00%	1.75%	9.12%	0.26%	1.65%	2.77%	0.20%
106		<u>Other Operating Deductions</u>								
107		Administrative & General Expense	O&M	\$ 8,740,447	152,637	\$ 797,210	\$ 22,874	\$ 144,063	\$ 241,750	\$ 25,000
108		Regulatory Amortization	1.1	393,293	13,857	31,946	0	13,079	11,313	
109		Mill Tax	Net Op Mrg	403,527	0	45,720	0	0	23,568	
110		Modified Business Tax	1.1	(1,018)	(36)	(83)	0	(34)	(29)	
111		Taxes Other Than Income	1.1	2,186,675	77,045	177,619	0	72,717	62,900	
112		Total Other Deductions		\$ 24,968,108	474,807	\$ 2,260,497	\$ 57,536	\$ 448,137	\$ 705,849	\$ 63,500
113		<u>Tax Adjustments</u>								
114		Interest Expense	1.1	\$ 3,224,854	113,624	261,949	0	107,241	92,764	
115		Schedule M Adjustments	1.1	(5,435,367)	(191,508)	(441,504)	0	(180,751)	(156,350)	
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0	0	0	
117		Federal Deferred Provision	1.1	652,483	22,989	53,000	0	21,698	18,769	
118		South Georgia Amortization - Fed	1.1	0	0	0	0	0	0	
119		<u>Summary of Allocated Cost of Service</u>								
120		<u>Rate Base</u>								
121		Total Direct Net Plant		189,431,289	6,674,372	15,387,140	0	6,299,465	5,449,040	
122		Total Common Systems Alloc Net Plant		10,943,895	385,594	888,952	0	363,935	314,804	
123		Cash Working Capital	1.1	378,326	13,330	30,731	0	12,581	10,883	

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1			General-2			
					Demand	Customer	Commodity	Demand	Customer	Commodity	
	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	
			1		3	35		37	39	41	43
124		Materials & Supplies	1.1	12,481,826	439,781	1,013,875	0	415,078	359,043		
125		Other Debits and Credits	1.1	5,594,428	197,113	454,425	0	186,041	160,925		
126		Customer Advances	8	(5,275,988)	0	(414,902)	0	0	(42,856)		
127		Deferred Taxes	1.1	(36,173,967)	(1,274,544)	(2,938,342)	0	(1,202,951)	(1,040,554)		
128		Total Rate Base		\$ 177,379,809	6,435,646	\$ 14,421,878	\$ 0	\$ 6,074,149	\$ 5,211,286	\$	\$

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1			General-2		
					Demand	Customer	Commodity	Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)
			1	3	35	37	39	41	43	
129		<u>Revenue</u>								
130		Net Operating Margin	Direct	\$ 43,390,970	0	\$ 4,916,218	\$ 0	\$ 0	\$ 2,534,273	\$
131		Negotiated Contracts Margin	Net Op Mrg	415,637	0	47,092	0	0	24,275	
132		Late Charges	12	282,516	0	34,435	0	0	18,351	
133		Service Establishment Charges	9	446,585	0	24,397	0	0	953	
134		Reconnect & Reread Charges	9	(100)	0	(5)	0	0	(0)	
135		Other Revenue - Labor	Net Op Mrg	125	0	14	0	0	7	
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	1	0	0	0	
137		Other Revenue - Field Collection Fee	14	0	0	0	0	0	0	
138		Other Revenue - Returned Item Fee	13	32,600	0	3,253	0	0	65	
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0	0	0	
140		Total Revenue		\$ 44,568,340	0	\$ 5,025,405	\$ 0	\$ 0	\$ 2,577,924	\$
141		<u>Operating Deductions</u>								
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	(231,304)	\$ (1,208,084)	\$ (34,662)	\$ (218,312)	\$ (366,346)	\$ (38,312)
143		Administrative & General Expenses	O&M	(8,740,447)	(152,637)	(797,210)	(22,874)	(144,063)	(241,750)	(25,000)
144		Regulatory Amortization	1.1	(393,293)	(13,857)	(31,946)	0	(13,079)	(11,313)	
145		Mill Tax	Net Op Mrg	(403,527)	0	(45,720)	0	0	(23,568)	
146		Modified Business Tax	1.1	1,018	36	83	0	34	29	
147		Depreciation Expense	Depr Exp	(8,491,478)	(299,186)	(689,746)	0	(282,381)	(244,260)	
148		Taxes other than Income	1.1	(2,186,675)	(77,045)	(177,619)	0	(72,717)	(62,900)	
149		Total Operating Deductions		\$ (33,459,586)	(773,994)	\$ (2,950,243)	\$ (57,536)	\$ (730,518)	\$ (950,108)	\$ (63,312)
157		<u>Taxable Income</u>								
158		Taxable Income before Interest Exp.		\$ 11,108,754	(773,994)	\$ 2,075,161	\$ (57,536)	\$ (730,518)	\$ 1,627,816	\$ (63,312)
159		Interest Expense	1.1	(3,224,854)	(113,624)	(261,949)	0	(107,241)	(92,764)	
160		Schedule M Adjustments	1.1	(5,435,367)	(191,508)	(441,504)	0	(180,751)	(156,350)	
161		Total Taxable Income		\$ 2,448,533	(1,079,126)	\$ 1,371,708	\$ (57,536)	\$ (1,018,510)	\$ 1,378,702	\$ (63,312)
162		<u>Federal Income Tax</u>								
163		Federal Income Tax	21.00%	\$ 514,192	(226,616)	\$ 288,059	\$ (12,083)	\$ (213,887)	\$ 289,527	\$ (13,000)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0	0	0	
165		Federal Deferred Provision	1.1	652,483	22,989	53,000	0	21,698	18,769	
166		South Georgia Amortization - Fed	1.1	0	0	0	0	0	0	
167		Total Federal Income Tax		\$ 1,166,675	(203,627)	\$ 341,059	\$ (12,083)	\$ (192,189)	\$ 308,296	\$ (13,000)
168		Total Net Income		\$ 9,942,079	(570,367)	\$ 1,734,103	\$ (45,454)	\$ (538,329)	\$ 1,319,520	\$ (50,312)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Cyanco		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(al)	(am)	(an)
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	0	0
3	389 - 398	General	1.1	1,490,702	0	0	0
4		Total Depreciation Expense		\$ 7,010,960	0	\$ 0	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	0	0	0
7		Structures-Leasehold Improvements	1.1	324,798	0	0	0
8		Total System Allocable Amortization		\$ 1,432,278	0	\$ 0	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	0	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	0	\$ 0	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	0
17		Total Gas Supply Expenses		\$ 141,363	0	\$ 0	\$ 0
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	0	0	0
21		Materials & Expenses	5.5	128,651	0	0	0
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	0
24		Materials & Expenses	3	8,960	0	0	0
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	0	0	0
27		Materials & Expenses	4.4	1,131,584	0	0	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	0	0	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	0	0
33		Materials & Expenses	2	186,037	0	0	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	0	0
36		Materials & Expenses	4	201,315	0	0	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	0	0	0
39		Materials & Expenses	5.5	665,480	0	0	0
40	881	Rents	5.5	(566,147)	0	0	0
41		Total Distribution Expenses		\$ 7,446,009	0	\$ 0	\$ 0
42		Total Operation & Distribution Expenses		\$ 7,587,372	0	\$ 0	\$ 0
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	0	0	0
46		Materials & Expenses	6.6	21,810	0	0	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	0	0	0
49		Materials & Expenses	1.0	111	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	0	0	0
52		Materials & Expenses	2.2	771,322	0	0	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	0	0	0
55		Materials & Expenses	2.2	146,240	0	0	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Cyanco		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(al)	(am)	(an)
			1	3	59	61	63
58		Materials & Expenses	3.3	298,770	0	0	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	0	0
61		Materials & Expenses	6	24,422	0	0	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	0	0	0
65		Total Distribution-Maintenance		\$ 2,776,128	0	\$ 0	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Cyanco		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(al)	(am)	(an)
			1	3	59	61	63
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	0	0	0
70		Materials & Expenses	10.1	9,422	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	0	0
73		Materials & Expenses	11	37,017	0	0	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	0	0
79		Materials & Expenses	4	1,049,843	0	0	0
80	904	Uncollectible Accounts	14	112,433	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	0	0	0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	0	0
95		Total Customer Service & Info. Exp.		\$ 67,502	0	0	0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	0	0
103		Total Sales Expense		\$ 24,930	0	0	0
104		Total O & M Expense	O&M	\$ 13,245,184	0	0	0
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	0	0	0
108		Regulatory Amortization	1.1	393,293	0	0	0
109		Mill Tax	Net Op Mrg	403,527	0	0	0
110		Modified Business Tax	1.1	(1,018)	0	0	0
111		Taxes Other Than Income	1.1	2,186,675	0	0	0
112		Total Other Deductions		\$ 24,968,108	0	0	0
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	0	0	0
115		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	0	0	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	0	0	0
122		Total Common Systems Alloc Net Plant		10,943,895	0	0	0
123		Cash Working Capital	1.1	378,326	0	0	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Cyanco		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(al)	(am)	(an)
			1	3	59	61	63
124		Materials & Supplies	1.1	12,481,826	0	0	0
125		Other Debits and Credits	1.1	5,594,428	0	0	0
126		Customer Advances	8	(5,275,988)	0	0	0
127		Deferred Taxes	1.1	(36,173,967)	0	0	0
128		Total Rate Base		\$ 177,379,809	0	\$ 0	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Cyanco		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(al)	(am)	(an)
			1	3	59	61	63
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	0	0	0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	0	0	0
132		Late Charges	12	282,516	0	0	0
133		Service Establishment Charges	9	446,585	0	0	0
134		Reconnect & Reread Charges	9	(100)	0	0	0
135		Other Revenue - Labor	Net Op Mrg	125	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		<u>\$ 44,568,340</u>	<u>0</u>	<u>0</u>	<u>0</u>
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	0	0	0
143		Administrative & General Expenses	O&M	(8,740,447)	0	0	0
144		Regulatory Amortization	1.1	(393,293)	0	0	0
145		Mill Tax	Net Op Mrg	(403,527)	0	0	0
146		Modified Business Tax	1.1	1,018	0	0	0
147		Depreciation Expense	Depr Exp	(8,491,478)	0	0	0
148		Taxes other than Income	1.1	(2,186,675)	0	0	0
149		Total Operating Deductions		<u>\$ (33,459,586)</u>	<u>0</u>	<u>0</u>	<u>0</u>
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	0	0	0
159		Interest Expense	1.1	(3,224,854)	0	0	0
160		Schedule M Adjustments	1.1	(5,435,367)	0	0	0
161		Total Taxable Income		<u>\$ 2,448,533</u>	<u>0</u>	<u>0</u>	<u>0</u>
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	0	0	0
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	0	0	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		<u>\$ 1,166,675</u>	<u>0</u>	<u>0</u>	<u>0</u>
168		Total Net Income		<u>\$ 9,942,079</u>	<u>0</u>	<u>0</u>	<u>0</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Air Conditioning		
					Demand (w)	Customer (x)	Commodity (y)
			1	3	65	67	69
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	57	39	0
3	389 - 398	General	1.1	1,490,702	15	10	0
4		Total Depreciation Expense		\$ 7,010,960	\$ 73	\$ 49	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	12	8	0
7		Structures-Leasehold Improvements	1.1	324,798	3	2	0
8		Total System Allocable Amortization		\$ 1,432,278	\$ 15	\$ 10	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	15	10	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 88	\$ 60	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	5
17		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 5
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	9	15	2
21		Materials & Expenses	5.5	128,651	1	1	0
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	5
24		Materials & Expenses	3	8,960	0	0	0
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	8	4	0
27		Materials & Expenses	4.4	1,131,584	15	8	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	0	0	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	9	0
33		Materials & Expenses	2	186,037	0	1	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	12	0
36		Materials & Expenses	4	201,315	0	2	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	3	5	1
39		Materials & Expenses	5.5	665,480	3	5	1
40	881	Rents	5.5	(566,147)	(3)	(4)	(1)
41		Total Distribution Expenses		\$ 7,446,009	\$ 36	\$ 58	\$ 8
42		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 36	\$ 58	\$ 14
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	3	2	0
46		Materials & Expenses	6.6	21,810	0	0	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	0	0	0
49		Materials & Expenses	1.0	111	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	10	3	0
52		Materials & Expenses	2.2	771,322	14	4	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	3	1	0
55		Materials & Expenses	2.2	146,240	3	1	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	6	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Air Conditioning		
					Demand (w)	Customer (x)	Commodity (y)
			1	3	65	67	69
58		Materials & Expenses	3.3	298,770	0	4	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	1	0
61		Materials & Expenses	6	24,422	0	0	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	0	0	0
65		Total Distribution-Maintenance		\$ 2,776,128	\$ 32	\$ 21	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 68	\$ 78	\$ 14

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(w)	(x)	(y)
			1	3	65	67	69
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	0	3	0
70		Materials & Expenses	10.1	9,422	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	2	0
73		Materials & Expenses	11	37,017	0	0	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	9	0
79		Materials & Expenses	4	1,049,843	0	10	0
80	904	Uncollectible Accounts	14	112,433	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 25	\$ 0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	1	0
95		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	0	0
103		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 13,245,184	\$ 68	\$ 104	\$ 14
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	\$ 45	\$ 69	\$ 9
108		Regulatory Amortization	1.1	393,293	4	3	0
109		Mill Tax	Net Op Mrg	403,527	5	3	0
110		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
111		Taxes Other Than Income	1.1	2,186,675	23	15	0
112		Total Other Deductions		\$ 24,968,108	\$ 145	\$ 194	\$ 23
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	34	23	0
115		Schedule M Adjustments	1.1	(5,435,367)	(56)	(38)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	7	5	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	1,969	1,333	0
122		Total Common Systems Alloc Net Plant		10,943,895	114	77	0
123		Cash Working Capital	1.1	378,326	4	3	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Air Conditioning		
					Demand (w)	Customer (x)	Commodity (y)
			1	3	65	67	69
124		Materials & Supplies	1.1	12,481,826	130	88	0
125		Other Debits and Credits	1.1	5,594,428	58	39	0
126		Customer Advances	8	(5,275,988)	0	(52)	0
127		Deferred Taxes	1.1	(36,173,967)	(376)	(255)	0
128		Total Rate Base		\$ 177,379,809	\$ 1,898	\$ 1,233	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(w)	(x)	(y)
			1	3	65	67	69
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	\$ 501	\$ 346	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	5	3	0
132		Late Charges	12	282,516	0	17	0
133		Service Establishment Charges	9	446,585	0	24	0
134		Reconnect & Reread Charges	9	(100)	0	(0)	0
135		Other Revenue - Labor	Net Op Mrg	125	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 44,568,340	\$ 506	\$ 390	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (68)	\$ (104)	\$ (14)
143		Administrative & General Expenses	O&M	(8,740,447)	(45)	(69)	(9)
144		Regulatory Amortization	1.1	(393,293)	(4)	(3)	0
145		Mill Tax	Net Op Mrg	(403,527)	(5)	(3)	0
146		Modified Business Tax	1.1	1,018	0	0	0
147		Depreciation Expense	Depr Exp	(8,491,478)	(88)	(60)	0
148		Taxes other than Income	1.1	(2,186,675)	(23)	(15)	0
149		Total Operating Deductions		\$ (33,459,586)	\$ (233)	\$ (254)	\$ (23)
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	\$ 273	\$ 136	\$ (23)
159		Interest Expense	1.1	(3,224,854)	(34)	(23)	0
160		Schedule M Adjustments	1.1	(5,435,367)	(56)	(38)	0
161		Total Taxable Income		\$ 2,448,533	\$ 183	\$ 75	\$ (23)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	\$ 38	\$ 16	\$ (5)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	7	5	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 1,166,675	\$ 45	\$ 20	\$ (5)
168		Total Net Income		\$ 9,942,079	\$ 228	\$ 116	\$ (18)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(z)	(aa)	(ab)
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	35	103	0
3	389 - 398	General	1.1	1,490,702	9	28	0
4		Total Depreciation Expense		\$ 7,010,960	\$ 44	\$ 131	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	7	21	0
7		Structures-Leasehold Improvements	1.1	324,798	2	6	0
8		Total System Allocable Amortization		\$ 1,432,278	\$ 9	\$ 27	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	9	28	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 53	\$ 158	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	3
17		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 3
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	6	44	1
21		Materials & Expenses	5.5	128,651	0	3	0
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	3
24		Materials & Expenses	3	8,960	0	0	0
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	5	8	0
27		Materials & Expenses	4.4	1,131,584	9	14	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	0	0	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	51	0
33		Materials & Expenses	2	186,037	0	8	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	24	0
36		Materials & Expenses	4	201,315	0	4	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	2	14	0
39		Materials & Expenses	5.5	665,480	2	15	0
40	881	Rents	5.5	(566,147)	(2)	(13)	(0)
41		Total Distribution Expenses		\$ 7,446,009	\$ 22	\$ 173	\$ 4
42		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 22	\$ 173	\$ 7
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	2	4	0
46		Materials & Expenses	6.6	21,810	0	0	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	0	0	0
49		Materials & Expenses	1.0	111	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	6	5	0
52		Materials & Expenses	2.2	771,322	8	8	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	2	2	0
55		Materials & Expenses	2.2	146,240	2	1	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	8	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Water Pumping		
					Demand (z)	Customer (aa)	Commodity (ab)
			1	3	71	73	75
58		Materials & Expenses	3.3	298,770	0	6	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	4	0
61		Materials & Expenses	6	24,422	0	1	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	0	0	0
65		Total Distribution-Maintenance		\$ 2,776,128	\$ 19	\$ 40	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 41	\$ 213	\$ 7

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(z)	(aa)	(ab)
			1	3	71	73	75
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	0	6	0
70		Materials & Expenses	10.1	9,422	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	5	0
73		Materials & Expenses	11	37,017	0	1	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	17	0
79		Materials & Expenses	4	1,049,843	0	21	0
80	904	Uncollectible Accounts	14	112,433	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 50	\$ 0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	1	0
95		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	0	0
103		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 13,245,184	\$ 41	\$ 264	\$ 7
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	\$ 27	\$ 174	\$ 5
108		Regulatory Amortization	1.1	393,293	2	7	0
109		Mill Tax	Net Op Mrg	403,527	2	8	0
110		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
111		Taxes Other Than Income	1.1	2,186,675	14	41	0
112		Total Other Deductions		\$ 24,968,108	\$ 86	\$ 494	\$ 12
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	20	60	0
115		Schedule M Adjustments	1.1	(5,435,367)	(34)	(101)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	4	12	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	1,187	3,530	0
122		Total Common Systems Alloc Net Plant		10,943,895	69	204	0
123		Cash Working Capital	1.1	378,326	2	7	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(z)	(aa)	(ab)
			1	3	71	73	75
124		Materials & Supplies	1.1	12,481,826	78	233	0
125		Other Debits and Credits	1.1	5,594,428	35	104	0
126		Customer Advances	8	(5,275,988)	0	(105)	0
127		Deferred Taxes	1.1	(36,173,967)	(227)	(674)	0
128		Total Rate Base		\$ 177,379,809	\$ 1,144	\$ 3,299	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Water Pumping		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(z)	(aa)	(ab)
			1	3	71	73	75
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	\$ 196	\$ 864	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	2	8	0
132		Late Charges	12	282,516	0	17	0
133		Service Establishment Charges	9	446,585	0	24	0
134		Reconnect & Reread Charges	9	(100)	0	(0)	0
135		Other Revenue - Labor	Net Op Mrg	125	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 44,568,340	\$ 198	\$ 913	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (41)	\$ (264)	\$ (7)
143		Administrative & General Expenses	O&M	(8,740,447)	(27)	(174)	(5)
144		Regulatory Amortization	1.1	(393,293)	(2)	(7)	0
145		Mill Tax	Net Op Mrg	(403,527)	(2)	(8)	0
146		Modified Business Tax	1.1	1,018	0	0	0
147		Depreciation Expense	Depr Exp	(8,491,478)	(53)	(158)	0
148		Taxes other than Income	1.1	(2,186,675)	(14)	(41)	0
149		Total Operating Deductions		\$ (33,459,586)	\$ (139)	\$ (652)	\$ (12)
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	\$ 58	\$ 261	\$ (12)
159		Interest Expense	1.1	(3,224,854)	(20)	(60)	0
160		Schedule M Adjustments	1.1	(5,435,367)	(34)	(101)	0
161		Total Taxable Income		\$ 2,448,533	\$ 4	\$ 100	\$ (12)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	\$ 1	\$ 21	\$ (3)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	4	12	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 1,166,675	\$ 5	\$ 33	\$ (3)
168		Total Net Income		\$ 9,942,079	\$ 53	\$ 228	\$ (10)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
			1	3	77	79	81
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	3	819	0
3	389 - 398	General	1.1	1,490,702	1	221	0
4		Total Depreciation Expense		\$ 7,010,960	\$ 4	\$ 1,041	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	1	164	0
7		Structures-Leasehold Improvements	1.1	324,798	0	48	0
8		Total System Allocable Amortization		\$ 1,432,278	\$ 1	\$ 213	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	1	220	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 5	\$ 1,260	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	112
17		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 112
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	1	367	44
21		Materials & Expenses	5.5	128,651	0	25	3
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	101
24		Materials & Expenses	3	8,960	0	0	7
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	0	25	0
27		Materials & Expenses	4.4	1,131,584	1	46	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	0	0	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	665	0
33		Materials & Expenses	2	186,037	0	104	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	49	0
36		Materials & Expenses	4	201,315	0	8	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	0	117	14
39		Materials & Expenses	5.5	665,480	0	127	15
40	881	Rents	5.5	(566,147)	(0)	(108)	(13)
41		Total Distribution Expenses		\$ 7,446,009	\$ 2	\$ 1,425	\$ 172
42		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 2	\$ 1,425	\$ 285
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	0	18	0
46		Materials & Expenses	6.6	21,810	0	2	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	0	0	0
49		Materials & Expenses	1.0	111	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	1	11	0
52		Materials & Expenses	2.2	771,322	1	15	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	0	3	0
55		Materials & Expenses	2.2	146,240	0	3	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	43	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
			1	3	77	79	81
58		Materials & Expenses	3.3	298,770	0	29	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	59	0
61		Materials & Expenses	6	24,422	0	14	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	0	1	0
65		Total Distribution-Maintenance		\$ 2,776,128	\$ 2	\$ 198	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 4	\$ 1,623	\$ 285

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
			1	3	77	79	81
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	0	11	0
70		Materials & Expenses	10.1	9,422	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	10	0
73		Materials & Expenses	11	37,017	0	1	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	35	0
79		Materials & Expenses	4	1,049,843	0	42	0
80	904	Uncollectible Accounts	14	112,433	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 99	\$ 0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	3	0
95		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 3	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	1	0
103		Total Sales Expense		\$ 24,930	\$ 0	\$ 1	\$ 0
104		Total O & M Expense	O&M	\$ 13,245,184	\$ 4	\$ 1,726	\$ 285
105		Allocation Percentage	O&M	100.00%	0.00%	0.01%	0.00%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	\$ 3	\$ 1,139	\$ 188
108		Regulatory Amortization	1.1	393,293	0	58	0
109		Mill Tax	Net Op Mrg	403,527	62	27	0
110		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
111		Taxes Other Than Income	1.1	2,186,675	1	325	0
112		Total Other Deductions		\$ 24,968,108	\$ 70	\$ 3,275	\$ 472
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	2	479	0
115		Schedule M Adjustments	1.1	(5,435,367)	(3)	(807)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	0	97	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	118	28,117	0
122		Total Common Systems Alloc Net Plant		10,943,895	7	1,624	0
123		Cash Working Capital	1.1	378,326	0	56	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Electric Generation		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(ac)	(ad)	(ae)
			1	3	77	79	81
124		Materials & Supplies	1.1	12,481,826	8	1,853	0
125		Other Debits and Credits	1.1	5,594,428	3	830	0
126		Customer Advances	8	(5,275,988)	0	(209)	0
127		Deferred Taxes	1.1	(36,173,967)	(23)	(5,369)	0
128		Total Rate Base		\$ 177,379,809	\$ 114	\$ 26,902	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
			1	3	77	79	81
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	\$ 6,622	\$ 2,957	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	63	28	0
132		Late Charges	12	282,516	0	0	0
133		Service Establishment Charges	9	446,585	0	0	0
134		Reconnect & Reread Charges	9	(100)	0	0	0
135		Other Revenue - Labor	Net Op Mrg	125	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 44,568,340	\$ 6,685	\$ 2,985	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (4)	\$ (1,726)	\$ (285)
143		Administrative & General Expenses	O&M	(8,740,447)	(3)	(1,139)	(188)
144		Regulatory Amortization	1.1	(393,293)	(0)	(58)	0
145		Mill Tax	Net Op Mrg	(403,527)	(62)	(27)	0
146		Modified Business Tax	1.1	1,018	0	0	0
147		Depreciation Expense	Depr Exp	(8,491,478)	(5)	(1,260)	0
148		Taxes other than Income	1.1	(2,186,675)	(1)	(325)	0
149		Total Operating Deductions		\$ (33,459,586)	\$ (75)	\$ (4,536)	\$ (472)
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	\$ 6,610	\$ (1,550)	\$ (472)
159		Interest Expense	1.1	(3,224,854)	(2)	(479)	0
160		Schedule M Adjustments	1.1	(5,435,367)	(3)	(807)	0
161		Total Taxable Income		\$ 2,448,533	\$ 6,605	\$ (2,836)	\$ (472)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	\$ 1,387	\$ (595)	\$ (99)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	0	97	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 1,166,675	\$ 1,387	\$ (499)	\$ (99)
168		Total Net Income		\$ 9,942,079	\$ 5,223	\$ (1,052)	\$ (373)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
			1	3	83	85	87
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	0	232	0
3	389 - 398	General	1.1	1,490,702	0	63	0
4		Total Depreciation Expense		\$ 7,010,960	\$ 0	\$ 294	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	0	47	0
7		Structures-Leasehold Improvements	1.1	324,798	0	14	0
8		Total System Allocable Amortization		\$ 1,432,278	\$ 0	\$ 60	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	0	62	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 0	\$ 357	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	1
17		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 1
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	0	102	0
21		Materials & Expenses	5.5	128,651	0	7	0
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	1
24		Materials & Expenses	3	8,960	0	0	0
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	0	8	0
27		Materials & Expenses	4.4	1,131,584	0	14	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	0	0	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	184	0
33		Materials & Expenses	2	186,037	0	29	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	12	0
36		Materials & Expenses	4	201,315	0	2	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	0	32	0
39		Materials & Expenses	5.5	665,480	0	35	0
40	881	Rents	5.5	(566,147)	0	(30)	(0)
41		Total Distribution Expenses		\$ 7,446,009	\$ 0	\$ 396	\$ 1
42		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 0	\$ 396	\$ 2
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	0	5	0
46		Materials & Expenses	6.6	21,810	0	0	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	0	0	0
49		Materials & Expenses	1.0	111	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	0	3	0
52		Materials & Expenses	2.2	771,322	0	4	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	0	1	0
55		Materials & Expenses	2.2	146,240	0	1	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	14	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
			1	3	83	85	87
58		Materials & Expenses	3.3	298,770	0	10	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	16	0
61		Materials & Expenses	6	24,422	0	4	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	0	0	0
65		Total Distribution-Maintenance		\$ 2,776,128	\$ 0	\$ 59	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 0	\$ 454	\$ 2

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
			1	3	83	85	87
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	0	3	0
70		Materials & Expenses	10.1	9,422	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	2	0
73		Materials & Expenses	11	37,017	0	0	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	9	0
79		Materials & Expenses	4	1,049,843	0	10	0
80	904	Uncollectible Accounts	14	112,433	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 25	\$ 0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	1	0
95		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 1	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	0	0
103		Total Sales Expense		\$ 24,930	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 13,245,184	\$ 0	\$ 480	\$ 2
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	\$ 0	\$ 317	\$ 1
108		Regulatory Amortization	1.1	393,293	0	17	0
109		Mill Tax	Net Op Mrg	403,527	1	1	0
110		Modified Business Tax	1.1	(1,018)	0	(0)	0
111		Taxes Other Than Income	1.1	2,186,675	0	92	0
112		Total Other Deductions		\$ 24,968,108	\$ 1	\$ 906	\$ 3
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	0	135	0
115		Schedule M Adjustments	1.1	(5,435,367)	0	(228)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	0	27	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	0	7,954	0
122		Total Common Systems Alloc Net Plant		10,943,895	0	460	0
123		Cash Working Capital	1.1	378,326	0	16	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
			1	3	83	85	87
124		Materials & Supplies	1.1	12,481,826	0	524	0
125		Other Debits and Credits	1.1	5,594,428	0	235	0
126		Customer Advances	8	(5,275,988)	0	(52)	0
127		Deferred Taxes	1.1	(36,173,967)	0	(1,519)	0
128		Total Rate Base		\$ 177,379,809	\$ 0	\$ 7,617	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
			1	3	83	85	87
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	\$ 64	\$ 130	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	1	1	0
132		Late Charges	12	282,516	0	0	0
133		Service Establishment Charges	9	446,585	0	0	0
134		Reconnect & Reread Charges	9	(100)	0	0	0
135		Other Revenue - Labor	Net Op Mrg	125	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 44,568,340	\$ 65	\$ 131	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ 0	\$ (480)	\$ (2)
143		Administrative & General Expenses	O&M	(8,740,447)	0	(317)	(1)
144		Regulatory Amortization	1.1	(393,293)	0	(17)	0
145		Mill Tax	Net Op Mrg	(403,527)	(1)	(1)	0
146		Modified Business Tax	1.1	1,018	0	0	0
147		Depreciation Expense	Depr Exp	(8,491,478)	0	(357)	0
148		Taxes other than Income	1.1	(2,186,675)	0	(92)	0
149		Total Operating Deductions		\$ (33,459,586)	\$ (1)	\$ (1,263)	\$ (3)
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	\$ 64	\$ (1,131)	\$ (3)
159		Interest Expense	1.1	(3,224,854)	0	(135)	0
160		Schedule M Adjustments	1.1	(5,435,367)	0	(228)	0
161		Total Taxable Income		\$ 2,448,533	\$ 64	\$ (1,495)	\$ (3)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	\$ 13	\$ (314)	\$ (1)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	0	27	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 1,166,675	\$ 13	\$ (287)	\$ (1)
168		Total Net Income		\$ 9,942,079	\$ 51	\$ (845)	\$ (2)

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
			1	3	89	91	93
		<u>Depreciation Expense & Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	5,520,258	134	846	0
3	389 - 398	General	1.1	1,490,702	36	228	0
4		Total Depreciation Expense		\$ 7,010,960	\$ 170	\$ 1,074	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,107,480	27	170	0
7		Structures-Leasehold Improvements	1.1	324,798	8	50	0
8		Total System Allocable Amortization		\$ 1,432,278	\$ 35	\$ 219	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,480,518	36	227	0
10		Total Depreciation Expense	1.1	\$ 8,491,478	\$ 206	\$ 1,301	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	141,363	0	0	21
17		Total Gas Supply Expenses		\$ 141,363	\$ 0	\$ 0	\$ 21
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 1,915,424	22	353	8
21		Materials & Expenses	5.5	128,651	1	24	1
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	127,545	0	0	19
24		Materials & Expenses	3	8,960	0	0	1
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	623,302	19	121	0
27		Materials & Expenses	4.4	1,131,584	34	219	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	155	0	0	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,185,634	0	0	0
33		Materials & Expenses	2	186,037	0	0	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,228,506	0	451	0
36		Materials & Expenses	4	201,315	0	74	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	609,561	7	112	3
39		Materials & Expenses	5.5	665,480	8	123	3
40	881	Rents	5.5	(566,147)	(6)	(104)	(3)
41		Total Distribution Expenses		\$ 7,446,009	\$ 84	\$ 1,372	\$ 33
42		Total Operation & Distribution Expenses		\$ 7,587,372	\$ 84	\$ 1,372	\$ 54
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 248,886	7	46	0
46		Materials & Expenses	6.6	21,810	1	4	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	656	0	0	0
49		Materials & Expenses	1.0	111	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	539,991	22	99	0
52		Materials & Expenses	2.2	771,322	32	142	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	169,718	7	31	0
55		Materials & Expenses	2.2	146,240	6	27	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	438,651	0	97	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
			1	3	89	91	93
58		Materials & Expenses	3.3	298,770	0	66	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	100,131	0	0	0
61		Materials & Expenses	6	24,422	0	0	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	15,421	0	3	0
65		Total Distribution-Maintenance		\$ 2,776,128	\$ 75	\$ 515	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 10,363,500	\$ 159	\$ 1,887	\$ 54

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Street Lights		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(ai)	(aj)	(ak)
			1	3	89	91	93
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 320,935	0	92	0
70		Materials & Expenses	10.1	9,422	0	3	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	245,788	0	0	0
73		Materials & Expenses	11	37,017	0	0	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	871,470	0	320	0
79		Materials & Expenses	4	1,049,843	0	385	0
80	904	Uncollectible Accounts	14	112,433	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 2,789,251	\$ 0	\$ 800	\$ 0
85		<u>Customer Service & Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	0	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	67,502	0	25	0
95		Total Customer Service & Info. Exp.		\$ 67,502	\$ 0	\$ 25	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	24,930	0	9	0
103		Total Sales Expense		\$ 24,930	\$ 0	\$ 9	\$ 0
104		Total O & M Expense	O&M	\$ 13,245,184	\$ 159	\$ 2,721	\$ 54
105		Allocation Percentage	O&M	100.00%	0.00%	0.02%	0.00%
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 8,740,447	\$ 105	\$ 1,796	\$ 36
108		Regulatory Amortization	1.1	393,293	10	60	0
109		Mill Tax	Net Op Mrg	403,527	85	0	0
110		Modified Business Tax	1.1	(1,018)	(0)	(0)	0
111		Taxes Other Than Income	1.1	2,186,675	53	335	0
112		Total Other Deductions		\$ 24,968,108	\$ 412	\$ 4,912	\$ 90
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 3,224,854	78	494	0
115		Schedule M Adjustments	1.1	(5,435,367)	(132)	(833)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	652,483	16	100	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		189,431,289	4,598	29,020	0
122		Total Common Systems Alloc Net Plant		10,943,895	266	1,677	0
123		Cash Working Capital	1.1	378,326	9	58	0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
			1	3	89	91	93
124		Materials & Supplies	1.1	12,481,826	303	1,912	0
125		Other Debits and Credits	1.1	5,594,428	136	857	0
126		Customer Advances	8	(5,275,988)	0	(1,936)	0
127		Deferred Taxes	1.1	(36,173,967)	(878)	(5,542)	0
128		Total Rate Base		\$ 177,379,809	\$ 4,434	\$ 26,046	\$ 0

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES OF SERVICE AT PRESENT RATE SCHEDULES
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
			1	3	89	91	93
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 43,390,970	\$ 9,119	\$ 0	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	415,637	87	0	0
132		Late Charges	12	282,516	0	45	0
133		Service Establishment Charges	9	446,585	0	102	0
134		Reconnect & Reread Charges	9	(100)	0	(0)	0
135		Other Revenue - Labor	Net Op Mrg	125	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	8	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	32,600	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		<u>\$ 44,568,340</u>	<u>\$ 9,206</u>	<u>\$ 146</u>	<u>\$ 0</u>
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (13,245,184)	\$ (159)	\$ (2,721)	\$ (54)
143		Administrative & General Expenses	O&M	(8,740,447)	(105)	(1,796)	(36)
144		Regulatory Amortization	1.1	(393,293)	(10)	(60)	0
145		Mill Tax	Net Op Mrg	(403,527)	(85)	0	0
146		Modified Business Tax	1.1	1,018	0	0	0
147		Depreciation Expense	Depr Exp	(8,491,478)	(206)	(1,301)	0
148		Taxes other than Income	1.1	(2,186,675)	(53)	(335)	0
149		Total Operating Deductions		<u>\$ (33,459,586)</u>	<u>\$ (618)</u>	<u>\$ (6,213)</u>	<u>\$ (90)</u>
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 11,108,754	\$ 8,588	\$ (6,066)	\$ (90)
159		Interest Expense	1.1	(3,224,854)	(78)	(494)	0
160		Schedule M Adjustments	1.1	(5,435,367)	(132)	(833)	0
161		Total Taxable Income		<u>\$ 2,448,533</u>	<u>\$ 8,378</u>	<u>\$ (7,393)</u>	<u>\$ (90)</u>
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ 514,192	\$ 1,759	\$ (1,553)	\$ (19)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	652,483	16	100	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		<u>\$ 1,166,675</u>	<u>\$ 1,775</u>	<u>\$ (1,453)</u>	<u>\$ (19)</u>
168		Total Net Income		<u>\$ 9,942,079</u>	<u>\$ 6,813</u>	<u>\$ (4,614)</u>	<u>\$ (71)</u>

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PEAK DEMAND ALLOCATOR - PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Coincident Peak at Present Rate Schedules						
Line No.	Description (a)	Sales [1] (b)	Full Margin Transportation [2] (c)	Allocable Peak Month (d)	Percent of Total (e)	Line No.
1	Single-Family Residential Gas Service	10,655,981	0	10,655,981	54.02%	1
2	Multi-Family Residential Gas Service	1,220,113	0	1,220,113	6.18%	2
3	Air Conditioning Residential Gas Service	360	0	360	0.00%	3
4	General Gas Service - 1	2,333,994	39,293	2,373,287	12.03%	4
5	General Gas Service - 2	2,111,817	128,160	2,239,977	11.35%	5
6	General Gas Service - 3	842,681	358,278	1,200,959	6.09%	6
7	General Gas Service - 4	715,460	1,318,191	2,033,651	10.31%	7
9	Air Conditioning Gas Service	700	0	700	0.00%	9
10	Water Pumping Gas Service	422	0	422	0.00%	10
11	Small Electric Generation Gas Service	42	0	42	0.00%	11
12	Gas Service for Compression on Customer's Premises	0	0	0	0.00%	12
13	Street and Outdoor Lighting Gas Service	1,635	0	1,635	0.01%	13
14	Total	17,883,205	1,843,922	19,727,127	100.00%	14

[1] Peak Month January 2020, Workpaper Schedule J-1, Sheets 10 - 12.

[2] Workpaper Schedule J-1, Sheet 42. Includes Contract customers for cost allocation.

0.00

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PEAK DEMAND ALLOCATOR AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Coincident Peak at Proposed Schedules			Percent of Total (e)	Line No.
		Sales [1] (b)	Transportation [2] (c)	Allocable Peak Month (d)		
1	Single-Family Residential Gas Service	10,655,981	0	10,655,981	54.02%	1
2	Multi-Family Residential Gas Service	1,220,113	0	1,220,113	6.18%	2
3	Air Conditioning Residential Gas Service	360	0	360	0.00%	3
4	General Gas Service - 1	2,333,994	39,293	2,373,287	12.03%	4
5	General Gas Service - 2	2,111,817	128,160	2,239,977	11.35%	5
6	General Gas Service - 3	842,681	358,278	1,200,959	6.09%	6
7	General Gas Service - 4	715,460	1,318,191	2,033,651	10.31%	7
8	General Gas Service - 5					8
10	Water Pumping Gas Service	422	0	422	0.00%	10
11	Small Electric Generation Gas Service	42	0	42	0.00%	11
12	Gas Service for Compression on Customer's Premises	0	0	0	0.00%	12
13	Street and Outdoor Lighting Gas Service	1,635	0	1,635	0.01%	13
14	Total	<u>17,883,205</u>	<u>1,843,922</u>	<u>19,727,127</u>	<u>100.00%</u>	14

[1] Peak Month January 2020, Workpaper Schedule J-1, Sheets 10 - 12.

[2] Workpaper Schedule J-1, Sheet 42. Includes Contract customers for cost allocation.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
METER SET ASSEMBLY AND SERVICES ALLOCATION FACTORS
TWELVE MONTHS ENDED MAY 31, 2021 (TEST YEAR)**

Line No.	Rate Schedules	Schedule Number	Meter Set Assembly		Service Line		Line No.
			# Customers	Customer \$	# Customers	Customer \$	
1	Single-Family Residential Gas Service	NG-RS	75,262	255	75,262	1,437	1
2	Multi-Family Residential Gas Service	NG-RM	16,660	205	16,660	410	2
3	Air Conditioning Residential Gas Service	NG-RAC	3	576	3	1,520	3
4	General Gas Service - 1	NG-G1	7,929	737	7,929	1,884	4
5	General Gas Service - 2	NG-G2	819	3,894	819	5,639	5
6	General Gas Service - 3	NG-G3	78	6,894	78	8,679	6
7	General Gas Service - 4	NG-G4	31	16,634	31	10,968	7
8	Air Conditioning Gas Service	NG-AC	1	246	1	1,734	8
9	Water Pumping Gas Service	NG-WP	2	734	2	1,286	9
10	Small Electric Generation Gas Service	NG-EG	4	4,807	4	3,306	10
11	Gas Service for Compression on Customer's Premises	NG-CNG	1	5,326	1	4,443	11
12	Street and Outdoor Lighting Gas Service	NG-L	37	0	37	813	12

Meter Set Assembly		Service Line	
Authorized	Revised	Authorized	Revised
246	279	1,692	672
198	225	525	63
696	217	1,802	672
703	840	2,212	900
3,796	4,189	7,219	900
6,860	6,997	10,421	3,454
16,634	16,634	13,473	3,454
246	246	2,012	900
734	734	1,415	900
4,807	4,807	4,107	900
5,326	5,326	5,623	900
-	-	859	672

Proration 75% 25%

Line No.	Rate Schedules	Schedule Number	Meters		Service Line		Line No.
			W/d. Customers	Cost Allocation \$/ Customer	Authorized	Revised	
13	Single-Family Residential Gas Service	NG-RS	246	255	1,692	672	13
14	Multi-Family Residential Gas Service	NG-RM	198	205	525	63	14
15	Air Conditioning Residential Gas Service	NG-RAC	696	576	1,802	672	15
16	General Gas Service - 1	NG-G1	703	737	2,212	900	16
17	General Gas Service - 2	NG-G2	3,796	3,894	7,219	900	17
18	General Gas Service - 3	NG-G3	6,860	6,894	10,421	3,454	18
19	General Gas Service - 4	NG-G4	16,634	16,634	13,473	3,454	19
20	Air Conditioning Gas Service	NG-AC	246	246	2,012	900	20
21	Water Pumping Gas Service	NG-WP	734	734	1,415	900	21
22	Small Electric Generation Gas Service	NG-EG	4,807	4,807	4,107	900	22
23	Gas Service for Compression on Customer's Premises	NG-CNG	5,326	5,326	5,623	900	23
24	Street and Outdoor Lighting Gas Service	NG-L	-	-	859	672	24
25	Proration		75%	25%	75%	25%	25
26	Single-Family Residential Gas Service	NG-RS	75,262	\$ 18,777,906	75,262	79.8%	26
27	Multi-Family Residential Gas Service	NG-RM	13,404	3,344,385	4,750	5.0%	27
28	Air Conditioning Residential Gas Service	NG-RAC	7	1,693	3	0.0%	28
29	General Gas Service - 1	NG-G1	22,945	5,724,750	10,393	11.0%	29
30	General Gas Service - 2	NG-G2	12,523	3,124,405	3,213	3.4%	30
31	General Gas Service - 3	NG-G3	2,111	526,774	471	0.5%	31
32	General Gas Service - 4	NG-G4	2,025	505,152	237	0.3%	32
33	Air Conditioning Gas Service	NG-AC	1	241	1	0.0%	33
34	Water Pumping Gas Service	NG-WP	6	1,438	2	0.0%	34
35	Small Electric Generation Gas Service	NG-EG	75	18,835	9	0.0%	35
36	Gas Service for Compression on Customer's Premises	NG-CNG	21	5,217	3	0.0%	36
37	Street and Outdoor Lighting Gas Service	NG-L	-	0	21	0.0%	37

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

Line No.	Description (a)	FERC No. (b)	June 2020 (c)	July 2020 (d)	August 2020 (e)	September 2020 (f)	October 2020 (g)	November 2020 (h)	December 2020 (i)	January 2021 (j)	February 2021 (k)	March 2021 (l)	April 2021 (m)	May 2021 (n)	Total (o)	Line No.
1	Late Charges - Residential	48700.2001/2501	(422) \$	(290) \$	(471) \$	(581) \$	(312) \$	(143) \$	(185) \$	(126) \$	(34) \$	0 \$	57,445 \$	50,293 \$	105,173	1
2	Late Charges - Small Commercial	48700.2010/2502	0	0	(45)	0	0	(14)	0	0	(22)	0	18,417	9,999	28,335	2
3	Late Charges - Large Commercial	48700.2004/2503	0	0	0	0	0	0	0	0	0	0	853	(650)	203	3
4	Late Charges - Natural Gas Engine	48700.2008/2504	0	0	0	0	0	0	0	0	0	0	12	0	12	4
5	Late Charges - Industrial	48700.2006/2506	0	0	0	0	0	0	0	0	0	0	2,855	268	3,123	5
6	Late Charges - Irr/Water	48700.XXXX/2509	0	0	0	0	0	0	0	0	0	0	0	1	1	6
7	Late Charges - Sales to Public Authorities	48700.2014/2512	0	0	0	0	0	0	0	0	0	0	88	(88)	0	7
8	Total Late Charges	48700.20___/25___	(422) \$	(290) \$	(516) \$	(581) \$	(312) \$	(157) \$	(185) \$	(126) \$	(56) \$	0 \$	79,671 \$	59,823 \$	136,847	8
9	Service Establishment Charge	48800.2019/2531	30,750 \$	38,190 \$	38,425 \$	41,715 \$	44,975 \$	41,735 \$	41,415 \$	33,190 \$	32,555 \$	36,200 \$	37,220 \$	30,215 \$	446,585	9
10	Reconnect and Reread Charge	48800.2020/2532	(50)	(25)	0	(25)	0	0	0	0	0	0	0	0	(100)	10
11	Other Revenue-Labor	48800.2021/2533	50	50	(25)	25	0	0	0	0	0	0	25	0	125	11
12	Other Revenue-Parts & Materials	48800.2022/2534	3	3	(2)	2	0	0	0	0	0	0	2	0	8	12
13	Other Revenue-Returned Item Fee	48800.2025/2536	2,010	1,960	1,750	2,280	2,500	2,250	3,080	2,900	3,210	2,850	2,530	5,280	32,600	13
14	Total for 4880	48800.20___/25___	32,763 \$	40,178 \$	40,148 \$	43,997 \$	47,475 \$	43,985 \$	44,495 \$	36,090 \$	35,765 \$	39,050 \$	39,777 \$	35,495 \$	479,218	14
15	Rent from Gas Property	49300.0000	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	15
16	Other Gas Revenue	49500.0000	0	0	0	(1,050,000)	0	0	0	0	0	0	0	0	(1,050,000)	16
17	Unbilled Revenue	49500.2035/2592	(192,000)	(62,000)	20,000	209,000	567,000	762,000	667,000	(468,000)	(126,000)	(685,000)	(528,000)	(186,000)	(22,000)	17
18	General Revenue Adjustment	49500.2037/2561	126,574	261,192	(4,856)	5,792	294,217	175,112	(47,273)	349,571	(104,494)	(98,581)	(173,473)	(78,198)	705,583	18
19	NV UGCE Revenue Recovery	49500.2038/2562	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	NV Renewable Energy Program	49500.2047/2563	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Total for 49	49_____	(65,426) \$	199,192 \$	15,144 \$	(835,209) \$	861,217 \$	937,112 \$	619,727 \$	(118,429) \$	(230,494) \$	(783,581) \$	(701,473) \$	(264,198) \$	(386,417)	21
22	Total Other Operating Revenues		(33,085) \$	239,080 \$	54,776 \$	(791,792) \$	908,380 \$	980,940 \$	664,037 \$	(82,465) \$	(194,786) \$	(744,531) \$	(582,026) \$	(168,880) \$	249,649	22

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