

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 13 of 15

Southern Nevada Workpapers

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Southwest Gas Corporation

Volume 13 of 15

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

Line No.	Description (a)	Account Number (b)	Retirements (c) [1]	RWIP (d) [1]	Total Retirements 5/31/2021 (e) (c) + (d)	Line No.
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$	\$ 0	1
2	Franchise and Consents	302	0		0	2
3	Miscellaneous Intangible	303	0		0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>						
5	Land and Land Rights	365.1	\$ 0	\$	0	5
6	Rights of Way	365.2	0		0	6
7	Structures - Compressor Stations	366.1	0		0	7
8	Structures - General	366.2	0		0	8
9	Mains	367	(1,072,958)		(1,072,958)	9
10	Mains - Bridge	367.2	0		0	10
11	Compressor Station Equipment	368	(49,218)		(49,218)	11
12	Measuring and Reg. Stations	369	(17,453)		(17,453)	12
13	Communication Equipment	370	0		0	13
14	Miscellaneous Equipment	371	0		0	14
15	Total Transmission Plant		<u>\$ (1,139,629)</u>	<u>\$ 0</u>	<u>\$ (1,139,629)</u>	15
<u>Distribution Plant</u>						
16	Land and Land Rights	374.1	\$ 0	\$	\$ 0	16
17	Rights of Way	374.2	0		0	17
18	Structures and Improvements	375	0		0	18
19	Mains	376	(1,956,922)	(944,785)	(2,901,706)	19
20	Measuring and Reg. Stations	378	(165,748)		(165,748)	20
21	Services	380	(2,840,050)		(2,840,050)	21
22	Meters	381	(10,491,813)		(10,491,813)	22
23	Industrial Measuring and Reg. Sta.	385	(1,116)		(1,116)	23
24	Miscellaneous Equipment	387	0		0	24
25	Total Distribution Plant		<u>\$ (15,455,648)</u>	<u>\$ (944,785)</u>	<u>\$ (16,400,433)</u>	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	\$	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	(318,731)		(318,731)	27
28	Structures and Improv - Leasehold	390.2	0		0	28
29	Office Furniture and Fixtures	391	0		0	29
30	Computer Software and Hardware	391.1	(229,931)		(229,931)	30
31	Transportation Equipment - Light	392.11	(483,749)		(483,749)	31
32	Transportation Equipment - Heavy	392.12	(490,528)		(490,528)	32
33	Stores Equipment	393	0		0	33
34	Tool, Shop, and Garage Equip.	394	(195,423)		(195,423)	34
35	Laboratory Equipment	395	(13,576)		(13,576)	35
36	Power Operated Equipment	396	(111,351)		(111,351)	36
37	Communication Equipment	397	(11,900)		(11,900)	37
38	Telemetry Equipment	397.2	0		0	38
39	Miscellaneous Equipment	398	(16,380)		(16,380)	39
40	Total General Plant		<u>\$ (1,871,569)</u>	<u>\$ 0</u>	<u>\$ (1,871,569)</u>	40
41	Total		<u>\$ (18,466,846)</u>	<u>\$ (944,785)</u>	<u>\$ (19,411,631)</u>	41

Sch G-2, Sh 5

Col (g)

[1] Source: Company Records

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

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 179,142,662	41.75	\$ 7,479,181,829	1
2	Labor and Benefits Expense	WP G-5, Sh 15	52,882,238	11.98	633,419,997	2
3	Pension Costs Charge to O&M	WP G-5, Sh 29	5,902,508	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	8,971,376	0.00	0	4
5	Uncollectibles Expense	WP G-5, Sh 29	1,447,909	90.83	131,518,386	5
6	Other O&M Expense	WP G-5, Sh 29	36,891,877	23.50	866,945,228	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 285,238,571</u>	31.94	<u>\$ 9,111,065,440</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(d)	24,516,146	84.54	2,072,522,483	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1, Ln 14(e)	9,157,560	39.95	365,812,600	9
10	Income Taxes - Current	Stmt I, Sh 1, Ln 18(e)	12,873,639	36.50	469,887,822	10
11	Total	Sum Lns 7 - 10	<u>\$ 331,785,917</u>	36.23	<u>\$ 12,019,288,345</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 909,003			13
14	Lag in Receipt of Revenue	WP G-5, Sh 55, Ln 4(b)		<u>43.63</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>7.40</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 6,727,766</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5, Sh 71, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5, Sh 71, Col (h)	6,780,148			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 32, Ln 8(b)	10,324			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5, Sh 71, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5, Sh 71, Col (h)	4,273,614			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5, Sh 71, Col (h)	167,400			22
23	Account 190 - Alternative Minimum Tax	WP G-5, Sh 71, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5, Sh 71, Col (h)	(551,363)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5, Sh 71, Col (h)	30,089,148			25
26	Account 242 Accrued SERP	WP G-5, Sh 71, Col (h)	(6,010,081)			26
27	Account 253 - Other Deferred Credits	WP G-5, Sh 71, Col (h)	(9,466,204)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5, Sh 71, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 25,292,985</u>			29
30	Total Working Capital Requirements		<u>\$ 32,020,751</u>			30

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

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

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
	[1]								
1	80709692	\$ 129,045	8/1/2020	8/31/2020	8/16/2020	9/14/2020	29.00	\$ 3,742,302	1
2	80713568	1,004,112	8/1/2020	8/31/2020	8/16/2020	9/30/2020	45.00	45,185,036	2
3	80713575	486,696	8/1/2020	8/31/2020	8/16/2020	9/21/2020	36.00	17,521,065	3
4	80713578	23,610	8/1/2020	8/31/2020	8/16/2020	9/30/2020	45.00	1,062,429	4
5	80713600	530,875	8/1/2020	8/31/2020	8/16/2020	9/25/2020	40.00	21,235,000	5
6	80713604	1,058,498	8/1/2020	8/31/2020	8/16/2020	9/30/2020	45.00	47,632,412	6
7	80713610	971,850	8/1/2020	8/31/2020	8/16/2020	9/25/2020	40.00	38,874,000	7
8	80713631	359,218	8/1/2020	8/31/2020	8/16/2020	9/25/2020	40.00	14,368,712	8
9	Totals	\$ <u>4,563,903</u>					<u>41.55</u>	\$ <u>189,620,955</u>	9
		WP G-5, Sh 2, Col (b)					WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80733782	\$ 128,132	10/1/2020	10/31/2020	10/16/2020	11/13/2020	28.00	\$ 3,587,701	1
2	80735725	41,799	10/1/2020	10/31/2020	10/16/2020	11/16/2020	31.00	1,295,754	2
3	80735735	785,057	10/1/2020	10/31/2020	10/16/2020	11/20/2020	35.00	27,477,009	3
4	80735740	360,704	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	14,428,164	4
5	80738050	954,496	10/1/2020	10/31/2020	10/16/2020	11/30/2020	45.00	42,952,300	5
6	80738054	89,355	10/1/2020	10/31/2020	10/16/2020	11/30/2020	45.00	4,020,975	6
7	80738055	1,078,515	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	43,140,600	7
8	80738056	2,755,906	10/1/2020	10/31/2020	10/16/2020	11/30/2020	45.00	124,015,790	8
9	80738058	628,458	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	25,138,300	9
10	80738059	3,100	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	124,000	10
11	80738066	1,398,742	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	55,949,670	11
12	80738070	34,410	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	1,376,400	12
13	80738072	64,688	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	2,587,528	13
14	80738077	96,125	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	3,845,000	14
15	Totals	\$ <u>8,419,487</u>					<u>41.56</u>	\$ <u>349,939,191</u>	15

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80743386	\$ 126,436	11/1/2020	11/30/2020	11/15/2020	12/14/2020	28.50	\$ 3,603,425	1
2	80743388	440,136	11/1/2020	11/30/2020	11/15/2020	12/23/2020	37.50	16,505,105	2
3	80743390	53,860	11/1/2020	11/30/2020	11/15/2020	12/14/2020	28.50	1,535,000	3
4	80743391	60,328	11/1/2020	11/30/2020	11/15/2020	12/16/2020	30.50	1,839,994	4
5	80748434	429,224	11/1/2020	11/30/2020	11/15/2020	12/21/2020	35.50	15,237,437	5
6	80748455	26,972	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	1,146,302	6
7	80748475	2,766,184	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	117,562,810	7
8	80748480	1,954,950	11/1/2020	11/30/2020	11/15/2020	12/31/2020	45.50	88,950,241	8
9	80748484	6,355	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	270,096	9
10	80748488	3,633,900	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	154,440,750	10
11	80748491	2,465,185	11/1/2020	11/30/2020	11/15/2020	12/31/2020	45.50	112,165,921	11
12	80748494	284,298	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	12,082,644	12
13	80748497	1,414,028	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	60,096,190	13
14	80748510	31,150	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	1,323,875	14
15	80748520	1,983,570	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	84,301,714	15
16	80748530	60,150	11/1/2020	11/30/2020	11/15/2020	12/31/2020	45.50	2,736,825	16
17	80748537	636,110	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	27,034,687	17
18	80748542	1,461,978	11/1/2020	11/30/2020	11/15/2020	12/21/2020	35.50	51,900,226	18
19	Totals	\$ <u>17,834,813</u> WP G-5, Sh 2, Col (b)					<u>42.21</u> WP G-5, Sh 2, Col (c)	\$ <u>752,733,241</u>	19

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80755927	\$ 454,824	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	\$ 18,192,966	1
2	80755929	127,444	12/1/2020	12/31/2020	12/16/2020	1/15/2021	30.00	3,823,331	2
3	80755954	16,219	12/1/2020	12/31/2020	12/16/2020	1/13/2021	28.00	454,137	3
4	80755957	153,201	12/1/2020	12/31/2020	12/16/2020	1/19/2021	34.00	5,208,848	4
5	80758691	5,760,169	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	230,406,770	5
6	80758696	4,564,110	12/1/2020	12/31/2020	12/16/2020	2/1/2021	47.00	214,513,169	6
7	80758699	4,295	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	171,780	7
8	80758702	4,215,789	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	168,631,545	8
9	80758705	7,402,789	12/1/2020	12/31/2020	12/16/2020	2/1/2021	47.00	347,931,076	9
10	80758707	506,075	12/1/2020	12/31/2020	12/16/2020	1/27/2021	42.00	21,255,130	10
11	80758711	1,475,527	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	59,021,074	11
12	80758716	429,337	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	17,173,461	12
13	80758753	36,600	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	1,464,000	13
14	80758766	133,200	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	5,328,000	14
15	80758770	1,860,920	12/1/2020	12/31/2020	12/16/2020	1/22/2021	37.00	68,854,044	15
16	80758775	1,991,052	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	79,642,096	16
17	80758782	48,425	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	1,937,000	17
18	80758795	37,500	12/1/2020	12/31/2020	12/16/2020	2/1/2021	47.00	1,762,500	18
19	80758800	9,345	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	373,800	19
20	80758809	637,919	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	25,516,769	20
21	80758841	<u>1,023,000</u>	12/1/2020	12/31/2020	12/16/2020	2/1/2021	47.00	<u>48,081,000</u>	21
22	Totals	<u>\$ 30,887,740</u>					<u>42.73</u>	<u>\$ 1,319,742,497</u>	22

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80764134	\$ 147,000	1/1/2021	1/31/2021	1/16/2021	2/16/2021	31.00	\$ 4,556,992	1
2	80764165	126,986	1/1/2021	1/31/2021	1/16/2021	2/12/2021	27.00	3,428,635	2
3	80764172	456,700	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	18,267,985	3
4	80765972	2,208,823	1/1/2021	1/31/2021	1/16/2021	2/19/2021	34.00	75,099,968	4
5	80767734	429,340	1/1/2021	1/31/2021	1/16/2021	2/22/2021	37.00	15,885,593	5
6	80767737	5,756,808	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	230,272,315	6
7	80767749	252,923	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	10,116,925	7
8	80767751	3,108,927	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	124,357,088	8
9	80767755	2,924,493	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	128,677,695	9
10	80767757	76,511	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	3,366,495	10
11	80767758	1,438,594	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	63,298,125	11
12	80767760	276,725	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	11,069,000	12
13	80767762	5,720	1/1/2021	1/31/2021	1/16/2021	2/17/2021	32.00	183,024	13
14	80767766	744,680	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	29,787,198	14
15	80767769	1,121,890	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	49,363,160	15
16	80767770	206,072	1/1/2021	1/31/2021	1/16/2021	2/26/2021	41.00	8,448,957	16
17	80767771	20,254	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	891,176	17
18	80767774	4,425,747	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	177,029,865	18
19	80767780	4,256,712	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	187,295,320	19
20	80767783	442,176	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	19,455,722	20
21	80767794	1,558,111	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	62,324,434	21
22	80767803	294,291	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	11,771,650	22
23	Totals	\$ <u>30,279,482</u>					<u>40.78</u>	\$ <u>1,234,947,323</u>	23
		WP G-5, Sh 2, Col (b)					WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80784963	\$ 129,526	3/1/2021	3/31/2021	3/16/2021	4/15/2021	30.00	\$ 3,885,775	1
2	80784975	456,301	3/1/2021	3/31/2021	3/16/2021	4/23/2021	38.00	17,339,443	2
3	80785374	54,633	3/1/2021	3/31/2021	3/16/2021	4/16/2021	31.00	1,693,616	3
4	80786773	1,054,445	3/1/2021	3/31/2021	3/16/2021	4/22/2021	37.00	39,014,481	4
5	80789519	2,191,896	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	89,867,741	5
6	80789520	1,426,088	3/1/2021	3/31/2021	3/16/2021	4/30/2021	45.00	64,173,955	6
7	80789521	1,466,471	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	60,125,308	7
8	80789522	429,337	3/1/2021	3/31/2021	3/16/2021	4/23/2021	38.00	16,314,804	8
9	80789524	95,765	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	3,926,365	9
10	80789529	23,541	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	965,161	10
11	80789530	3,751,930	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	153,829,130	11
12	80789532	2,194,849	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	89,988,822	12
13	80789533	4,859,688	3/1/2021	3/31/2021	3/16/2021	4/30/2021	45.00	218,685,978	13
14	80789534	12,298	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	504,218	14
15	80789535	103,209	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	4,231,549	15
16	80789536	75,225	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	3,084,225	16
17	80789538	292,683	3/1/2021	3/31/2021	3/16/2021	4/27/2021	42.00	12,292,665	17
18	80789539	10,616	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	435,236	18
19	80789540	720,837	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	29,554,304	19
20	Totals	\$ <u>19,349,336</u>					<u>41.86</u>	\$ <u>809,912,773</u>	20

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80795986	\$ 1,363,882	4/1/2021	4/30/2021	4/15/2021	5/21/2021	35.50	\$ 48,417,825	1
2	80795993	441,946	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	17,456,882	2
3	80795999	36,862	4/1/2021	4/30/2021	4/15/2021	5/17/2021	31.50	1,161,146	3
4	80796228	130,001	4/1/2021	4/30/2021	4/15/2021	5/14/2021	28.50	3,705,031	4
5	80798992	580,100	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	22,913,950	5
6	80798996	1,101,330	4/1/2021	4/30/2021	4/15/2021	6/1/2021	46.50	51,211,845	6
7	80799000	1,101,285	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	43,500,758	7
8	80799020	819,938	4/1/2021	4/30/2021	4/15/2021	6/1/2021	46.50	38,127,094	8
9	80799023	291,600	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	11,518,200	9
10	80799031	13,650	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	539,175	10
11	80799038	111,400	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	4,400,300	11
12	80799041	2,969,029	4/1/2021	4/30/2021	4/15/2021	6/1/2021	46.50	138,059,843	12
13	80799042	787,313	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	31,098,844	13
14	80799045	9,610	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	379,595	14
15	80799048	659,531	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	26,051,475	15
16	Totals	\$ <u>10,417,477</u>					<u>42.10</u>	\$ <u>438,541,961</u>	16

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80804487	\$ 456,282	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	\$ 18,251,295	1
2	80804489	7,516	5/1/2021	5/31/2021	5/16/2021	6/14/2021	29.00	217,972	2
3	80804499	127,479	5/1/2021	5/31/2021	5/16/2021	6/14/2021	29.00	3,696,883	3
4	80807164	1	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	20	4
5	80807173	50	5/1/2021	5/31/2021	5/16/2021	6/30/2021	45.00	2,250	5
6	80807183	3,150,129	5/1/2021	5/31/2021	5/16/2021	6/30/2021	45.00	141,755,791	6
7	80807189	532,355	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	21,294,200	7
8	80807207	604,220	5/1/2021	5/31/2021	5/16/2021	6/21/2021	36.00	21,751,918	8
9	80807217	877,300	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	35,092,000	9
10	80807221	438,657	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	17,546,270	10
11	80807227	1,884,761	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	75,390,450	11
12	80807234	1,536,631	5/1/2021	5/31/2021	5/16/2021	6/30/2021	45.00	69,148,406	12
13	Totals	\$ <u>9,615,381</u>					<u>42.03</u>	\$ <u>404,147,455</u>	13
		WP G-5, Sh 2, Col (b)					WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

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

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 38,282,455 [3]	12.00	\$ 459,389,457	1
2	Labor Loading	[2] <u>14,599,784</u> [4]	11.92	<u>174,030,540</u>	2
3	Totals	<u>\$ 52,882,238</u>	<u>11.98</u>	<u>\$ 633,419,997</u>	3
		WP G-5, Sh 1, Ln 2(c)	WP G-5, Sh 1, Ln 2(d)		

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

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

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

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

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

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

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

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

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80675592	\$ 87,610	1/1/2020	1/31/2020	1/16/2020	6/9/2020	145.00	\$ 12,703,505	1
2	80675594	61,398	2/1/2020	2/29/2020	2/15/2020	6/9/2020	115.00	7,060,759	2
3	80677843	1,064,428	5/25/2020	6/7/2020	5/31/2020	6/11/2020	10.50	11,176,496	3
4	80677844	134,099	5/25/2020	6/7/2020	5/31/2020	6/11/2020	10.50	1,408,034	4
5	80682392	10,380	2/18/2020	3/31/2020	3/10/2020	6/25/2020	107.00	1,110,660	5
6	80683174	1,059,883	6/8/2020	6/21/2020	6/14/2020	6/25/2020	10.50	11,128,775	6
7	80683626	133,637	6/8/2020	6/21/2020	6/14/2020	6/26/2020	11.50	1,536,820	7
8	80683628	291,274	7/1/2020	7/31/2020	7/16/2020	6/30/2020	(16.00)	(4,660,389)	8
9	Totals	\$ <u>2,842,709</u>					<u>14.59</u>	\$ <u>41,464,659</u>	9

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

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

[1] Source: Company Records

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

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
	[1]								
1	80683136	\$ 15,000	6/12/2020	6/12/2020	6/12/2020	7/7/2020	25.00	\$ 375,000	1
2	80683154	17,500	4/1/2020	6/30/2020	5/16/2020	7/7/2020	52.00	910,000	2
3	80684101	44,340	2/25/2020	4/28/2020	3/27/2020	7/23/2020	117.50	5,209,950	3
4	80685680	27,625	4/1/2020	6/30/2020	5/16/2020	7/2/2020	47.00	1,298,384	4
5	80687954	1,079,077	6/22/2020	7/5/2020	6/28/2020	7/9/2020	10.50	11,330,309	5
6	80688631	132,700	6/22/2020	7/5/2020	6/28/2020	7/10/2020	11.50	1,526,044	6
7	80693812	1,081,034	7/6/2020	7/19/2020	7/12/2020	7/24/2020	11.50	12,431,889	7
8	80693950	132,036	7/6/2020	7/19/2020	7/12/2020	7/24/2020	11.50	1,518,414	8
9	Totals	\$ <u>2,529,312</u>					<u>13.68</u>	\$ <u>34,599,990</u>	9
		WP G-5, Sh 16, Col (b)					WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
	[1]								
1	80697803	\$ 65,640	5/5/2020	6/2/2020	5/19/2020	8/25/2020	98.00	\$ 6,432,720	1
2	80698714	1,079,840	7/20/2020	8/2/2020	7/26/2020	8/7/2020	11.50	12,418,162	2
3	80698793	132,050	7/20/2020	8/2/2020	7/26/2020	8/7/2020	11.50	1,518,575	3
4	80699546	15,000	7/7/2020	7/7/2020	7/7/2020	8/11/2020	35.00	525,000	4
5	80699549	51,000	7/17/2020	7/17/2020	7/17/2020	8/11/2020	25.00	1,275,000	5
6	80701297	292,072	8/1/2020	8/31/2020	8/16/2020	8/18/2020	2.00	584,145	6
7	80703306	1,079,738	8/3/2020	8/16/2020	8/9/2020	8/20/2020	10.50	11,337,250	7
8	80704212	132,502	8/3/2020	8/16/2020	8/9/2020	8/21/2020	11.50	1,523,773	8
9	Totals	\$ <u>2,847,843</u>					<u>12.51</u>	\$ <u>35,614,624</u>	9
		WP G-5, Sh 16, Col (b)					WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80706474	\$ 291,780	9/1/2020	9/30/2020	9/15/2020	9/1/2020	(14.50)	\$ (4,230,813)	1
2	80707356	15,950	4/1/2020	6/30/2020	5/16/2020	9/1/2020	108.00	1,722,587	2
3	80709210	1,077,206	8/17/2020	8/30/2020	8/23/2020	9/3/2020	10.50	11,310,659	3
4	80713018	1,061,342	8/31/2020	9/13/2020	9/6/2020	9/17/2020	10.50	11,144,096	4
5	80713903	132,057	8/31/2020	9/13/2020	9/6/2020	9/18/2020	11.50	1,518,656	5
6	80715428	45,270	3/3/2020	6/30/2020	5/1/2020	9/29/2020	150.50	6,813,135	6
7	80718994	27,625	7/1/2020	9/30/2020	8/15/2020	9/29/2020	44.50	1,229,321	7

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
							(d) - (c)	(b) * (e)	
	[1]								
1	80732067	\$ 119,817	10/12/2020	10/25/2020	10/18/2020	11/2/2020	14.50	\$ 1,737,346	1
2	80733608	30,401	8/1/2020	8/31/2020	8/16/2020	11/5/2020	81.00	2,462,510	2
3	80734601	11,220	5/5/2020	9/1/2020	7/3/2020	11/24/2020	143.50	1,610,070	3
4	80734840	289,716	11/1/2020	11/30/2020	11/15/2020	11/10/2020	(5.50)	(1,593,439)	4
5	80735502	1,024,083	10/26/2020	11/8/2020	11/1/2020	11/13/2020	11.50	11,776,953	5
6	80735789	136,448	10/26/2020	11/8/2020	11/1/2020	11/13/2020	11.50	1,569,146	6
7	80739396	139,808	11/9/2020	11/22/2020	11/15/2020	11/25/2020	9.50	1,328,171	7
8	80739544	<u>1,008,555</u>	11/9/2020	11/22/2020	11/15/2020	11/25/2020	9.50	<u>9,581,277</u>	8
9	Totals	\$ <u>2,760,048</u>					<u>10.32</u>	\$ <u>28,472,035</u>	9
		WP G-5, Sh 16, Col (b)					WP G-5, Sh 16, Col (c)		

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80734842	\$ 17,500	10/1/2020	12/31/2020	11/15/2020	12/1/2020	15.50	\$ 271,250	1
2	80744075	137,914	11/23/2020	12/6/2020	11/29/2020	12/10/2020	10.50	1,448,097	2
3	80744594	290,497	12/1/2020	12/31/2020	12/16/2020	12/10/2020	(6.00)	(1,742,980)	3
4	80744799	998,758	11/23/2020	12/6/2020	11/29/2020	12/10/2020	10.50	10,486,954	4
5	80750535	957,563	12/7/2020	12/20/2020	12/13/2020	12/23/2020	9.50	9,096,849	5
6	80751039	139,316	12/7/2020	12/20/2020	12/13/2020	12/28/2020	14.50	2,020,082	6
7	Totals	<u>\$ 2,541,547</u>					<u>8.49</u>	<u>\$ 21,580,252</u>	7
		WP G-5, Sh 16, Col (b)					WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
	[1]								
1	80747937	\$ 15,000	12/14/2020	12/14/2020	12/14/2020	1/7/2021	24.00	\$ 360,000	1
2	80748774	10,710	10/15/2020	11/5/2020	10/25/2020	1/12/2021	78.50	840,735	2
3	80751592	10,855	11/2/2020	11/13/2020	11/7/2020	1/12/2021	65.50	711,003	3
4	80752419	18,510	10/6/2020	11/3/2020	10/20/2020	1/7/2021	79.00	1,462,290	4
5	80753987	27,625	10/1/2020	12/31/2020	11/15/2020	1/5/2021	50.50	1,395,072	5
6	80755812	1,109,048	12/21/2020	1/3/2021	12/27/2020	1/8/2021	11.50	12,754,049	6
7	80755814	143,519	12/21/2020	1/3/2021	12/27/2020	1/8/2021	11.50	1,650,469	7
8	80755815	719,208	12/21/2020	1/3/2021	12/27/2020	1/8/2021	11.50	8,270,892	8
9	80755816	55,440	12/21/2020	1/3/2021	12/27/2020	1/8/2021	11.50	637,560	9
10	80758968	1,119,945	1/4/2021	1/17/2021	1/10/2021	1/21/2021	10.50	11,759,427	10
11	80759382	155,322	1/4/2021	1/17/2021	1/10/2021	1/22/2021	11.50	1,786,197	11
12	Totals	\$ <u>3,385,182</u>					<u>12.30</u>	\$ <u>41,627,694</u>	12

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80758000	\$ 16,638	12/1/2020	12/31/2020	12/16/2020	2/9/2021	55.00	\$ 915,098	1
2	80762290	290,716	1/1/2021	1/31/2021	1/16/2021	2/2/2021	17.00	4,942,175	2
3	80762291	300,204	2/1/2021	2/28/2021	2/14/2021	2/2/2021	(12.50)	(3,752,556)	3
4	80763930	35,715	1/18/2021	1/31/2021	1/24/2021	2/5/2021	11.50	410,723	4
5	80763977	1,183,534	1/18/2021	1/31/2021	1/24/2021	2/5/2021	11.50	13,610,640	5
6	80767332	1,100,581	2/1/2021	2/14/2021	2/7/2021	2/19/2021	11.50	12,656,676	6
7	80767408	147,959	2/1/2021	2/14/2021	2/7/2021	2/19/2021	11.50	1,701,529	7

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
	[1]								
1	80769414	\$ 66,419	1/1/2021	1/31/2021	1/16/2021	3/18/2021	61.00	\$ 4,051,570	1
2	80770755	12,870	12/1/2020	1/5/2021	12/18/2020	3/11/2021	82.50	1,061,775	2
3	80772174	1,116,964	2/15/2021	2/28/2021	2/21/2021	3/4/2021	10.50	11,728,126	3
4	80772449	146,100	2/15/2021	2/28/2021	2/21/2021	3/5/2021	11.50	1,680,144	4
5	80774553	298,143	3/1/2021	3/31/2021	3/16/2021	3/16/2021	0	0	5
6	80774597	17,500	1/1/2021	3/31/2021	2/14/2021	3/30/2021	43.50	761,250	6
7	80775240	83,950	1/1/2020	12/31/2020	7/1/2020	3/15/2021	256.50	21,533,203	7
8	80776950	1,101,614	3/1/2021	3/14/2021	3/7/2021	3/18/2021	10.50	11,566,946	8
9	80777068	138,203	3/1/2021	3/14/2021	3/7/2021	3/19/2021	11.50	1,589,329	9
10	80778353	295,061	4/1/2021	4/30/2021	4/15/2021	3/25/2021	(21.50)	(6,343,819)	10
11	Totals	\$ <u>3,276,824</u>					<u>14.53</u>	\$ <u>47,628,525</u>	11
		WP G-5, Sh 16, Col (b)					WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Total O&M	[1]		\$ 285,238,571	1
	<u>Itemized Expenses</u>				
2	Cost of Gas		\$ 179,142,662		2
3	Labor and Benefits	WP G-5, Sh 15, Ln 3(b)	52,882,238		3
4	Pension Costs Charged to O&M	WP G-5, Sh 30, Ln 9(f)	5,902,508		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	8,971,376		5
6	Uncollectible Accounts Expense	Sch I-7, Sh 1, Ln 3(d)	<u>1,447,909</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>248,346,694</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>36,891,877</u>	8
				WP G-5, Sh 1, Ln 6(c)	

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

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corporate Direct SNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 4,410,984	\$ 998,160	\$ 10,923,108		1
2	Percent O&M to Total	[2]	63.17%	100.00%	90.77%		2
3	Total	Ln 1 * Ln 2	\$ 2,786,229	\$ 998,142	\$ 9,915,417		3
4	Paiute and SGTC Percent	[3]	0.00%	0.00%	4.26%		4
5	Total Net of Paiute and SGTC	Ln 3 * Ln 4	\$ 2,786,229	\$ 998,142	\$ 9,492,794		5
6	4-Factor	[4]	100.00%	100.00%	28.00%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 2,786,229	\$ 998,142	\$ 2,657,556		7
8	Non-Service Pension Costs	[5]	0	0	(539,419)		8
9	Total Pension Costs Charged to O&M		\$ 2,786,229	\$ 998,142	\$ 2,118,137	\$ 5,902,508	9

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

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

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

Line No.	Month (a)	165001129 - Insurance Premiums and Other				Prepaid Supplies- General Office 165001132	Total (g) sum (b) to (f)	Line No.
		Prepayments 165000000 (b) [1]	Liability Insurance (c) [1]	Property Insurance (d) [1]	Software Maintenance (e) [1]			
1	June 2020	\$ 911,692	\$ 802,128	\$ 75,756	\$ 989,808	\$ 40,471	1	
2	July 2020	378,341	801,533	75,756	1,003,165	36,941	2	
3	August 2020	293,773	1,138,263	77,345	2,114,128	40,755	3	
4	September 2020	50,027	1,054,361	77,345	1,228,579	40,173	4	
5	October 2020	54,142	1,054,282	77,345	1,211,886	37,089	5	
6	November 2020	43,554	1,054,282	77,345	1,196,487	45,001	6	
7	December 2020	30,737	1,129,453	77,345	1,407,423	52,796	7	
8	January 2021	25,052	1,123,119	77,345	1,492,533	53,349	8	
9	February 2021	31,982	1,123,119	77,345	1,369,986	52,107	9	
10	March 2021	49,819	1,123,119	77,345	1,453,320	57,544	10	
11	April 2021	40,572	1,004,926	99,033	1,345,504	50,736	11	
12	May 2021	32,116	1,004,926	99,033	1,355,876	46,460	12	
13	Totals	\$ 1,941,807	\$ 12,413,510	\$ 968,341	\$ 16,168,694	\$ 553,421	13	
14	4-Factor	[2] 28.00%	28.00%	28.00%	28.00%	28.00%	14	
15	Amount Allocated	\$ 543,619	\$ 3,475,225	\$ 271,092	\$ 4,526,508	\$ 154,933	15	

[1] Source: Company Records

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

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

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

Line No.	Description (a)	Amount (b)	Line No.
		WP G-5, Sh 33, Col (q)	
	<u>System Allocable</u>		
1	Account 923	\$ 38,518	1
2	Total System Allocable	\$ 38,518	2
3	Paiute and SGTC Allocation	[1] 4.26%	3
4	Amount to be Allocated	\$ 36,876	4
5	4-Factor	[2] 28.00%	5
6	Total System Allocable to SNV	\$ 10,324	6
7	Total Southern Nevada Direct	0	7
8	Total Southern Nevada	\$ 10,324	8
		WP G-5, Sh 1, Ln 19(c)	

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

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

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

Line No.	Account (a)	Voucher Number (b)	Amount (c)	May 2020 (d)	June 2020 (e)	July 2020 (f)	August 2020 (g)	September 2020 (h)	October 2020 (i)	November 2020 (j)	December 2020 (k)	January 2021 (l)	February 2021 (m)	March 2021 (n)	April 2021 (o)	May 2021 (p)	13 Month Average (q)	Line No.
	<u>System Allocable</u>																	
	<u>Account 923</u>																	
1	80688606	923	\$ 37,069	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 23,426	\$ 21,830	\$ 20,285	\$ 23,750	1
2	80777724	923	66,050	0	0	0	0	0	0	0	0	0	0	65,866	63,970	62,135	14,767	2
3	Total Account 923		\$ 103,119	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 89,292	\$ 85,800	\$ 82,421	\$ 38,518	3
4	Total System Allocable		\$ 103,119	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 89,292	\$ 85,800	\$ 82,421	\$ 38,518	4
	<u>Southern Nevada</u>																	
5	Total Southern Nevada		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5

[1] Source: Company Records

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

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

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

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

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

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

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

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

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

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80674379	\$ 486	6/1/2020	6/30/2020	6/15/2020	6/2/2020	(13.50)	\$ (6,560)	1
2	80675150	1,686	4/1/2020	4/30/2020	4/15/2020	6/3/2020	48.50	81,793	2
3	80676568	50	4/22/2020	5/22/2020	5/7/2020	6/11/2020	35.00	1,753	3
4	80674649	1,933	5/20/2020	5/20/2020	5/20/2020	6/16/2020	27.00	52,182	4
5	80679747	75	6/1/2020	6/30/2020	6/15/2020	6/18/2020	2.50	188	5
6	80679689	8,000	6/4/2020	6/3/2021	12/3/2020	6/18/2020	(168.00)	(1,344,000)	6
7	80678216	254	5/22/2020	5/22/2020	5/22/2020	6/23/2020	32.00	8,127	7
8	80675283	870	5/22/2020	5/22/2020	5/22/2020	6/23/2020	32.00	27,836	8
9	80675633	11,931	5/30/2020	5/30/2020	5/30/2020	6/23/2020	24.00	286,356	9
10	80674570	105	5/28/2020	5/28/2020	5/28/2020	6/23/2020	26.00	2,730	10
11	80683178	3,007	3/27/2020	3/27/2020	3/27/2020	6/25/2020	90.00	270,612	11
12	80679234	396	5/13/2020	5/21/2020	5/17/2020	6/26/2020	40.00	15,845	12
13	80681540	1,050	6/1/2020	6/5/2020	6/3/2020	6/30/2020	27.00	28,350	13
14	80683184	478	6/19/2020	6/19/2020	6/19/2020	6/30/2020	11.00	5,258	14
15	80684242	51	5/12/2020	6/11/2020	5/27/2020	7/2/2020	36.00	1,834	15
16	80677319	8,640	5/25/2020	6/7/2020	5/31/2020	7/7/2020	36.50	315,360	16
17	80680796	562	6/15/2020	6/15/2020	6/15/2020	7/9/2020	24.00	13,488	17
18	80683311	785	6/20/2020	6/20/2020	6/20/2020	7/14/2020	24.00	18,834	18
19	80683567	2,007	6/20/2020	6/23/2020	6/21/2020	7/14/2020	22.50	45,147	19
20	80682957	83	6/9/2020	6/9/2020	6/9/2020	7/17/2020	38.00	3,149	20
21	Totals	\$ <u>42,449</u>					<u>(4.05)</u>	\$ <u>(171,717)</u>	21

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

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

[1] Source: Company Records

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

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80686335	\$ 20,625	7/1/20	9/30/2020	9/30/2020	7/1/2020	(91.00)	\$ (1,876,875)	1
2	80687147	840	6/8/2020	6/14/2020	6/11/2020	7/7/2020	26.00	21,840	2
3	80687168	633	2/16/2020	2/29/2020	2/22/2020	7/9/2020	137.50	86,969	3
4	80687374	348	6/30/2020	6/30/2020	6/30/2020	7/9/2020	9.00	3,128	4
5	80689696	27	7/9/2020	7/9/2020	7/9/2020	7/16/2020	7.00	190	5
6	80692061	300	6/1/2020	6/1/2020	6/1/2020	7/21/2020	50.00	15,000	6
7	80693409	3,841	6/2/2020	6/30/2020	6/16/2020	7/23/2020	37.00	142,107	7
8	80687905	220	6/26/2020	6/26/2020	6/26/2020	7/24/2020	28.00	6,160	8
9	80692516	709	7/4/2020	7/7/2020	7/5/2020	7/28/2020	22.50	15,952	9
10	80695891	6,963	7/4/2020	7/7/2020	7/5/2020	7/30/2020	24.50	170,594	10
11	80695744	58	5/15/2020	5/21/2020	5/18/2020	7/30/2020	73.00	4,203	11
12	80689833	185	6/30/2020	6/30/2020	6/30/2020	8/4/2020	35.00	6,475	12
13	80692121	137	7/16/2020	7/16/2020	7/16/2020	8/4/2020	19.00	2,599	13
14	80695299	102	7/28/2020	7/28/2020	7/28/2020	8/4/2020	7.00	717	14
15	80695996	203	7/11/2020	7/11/2020	7/11/2020	8/4/2020	24.00	4,861	15
16	80692598	2,297	7/6/2020	7/10/2020	7/8/2020	8/4/2020	27.00	62,024	16
17	80692598	2,297	7/6/2020	7/10/2020	7/8/2020	8/4/2020	27.00	62,024	17
18	80693965	2,937	7/4/2020	7/10/2020	7/7/2020	8/6/2020	30.00	88,106	18
19	80692688	980	7/6/2020	7/10/2020	7/8/2020	8/11/2020	34.00	33,320	19
20	80696103	53,216	7/12/2020	7/18/2020	7/15/2020	8/13/2020	29.00	1,543,278	20
21	Totals	\$ <u>96,917</u>					<u>4.05</u>	\$ <u>392,671</u>	21

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80698259	\$ 54	6/19/2020	7/21/2020	7/5/2020	8/6/2020	32.00	\$ 1,720	1
2	80698490	735	2/18/2020	2/18/2020	2/18/2020	8/6/2020	170.00	124,950	2
3	80698221	261	2/20/2020	3/22/2020	3/6/2020	8/6/2020	152.50	39,793	3
4	80698204	750	6/16/2020	6/16/2020	6/16/2020	8/11/2020	56.00	42,000	4
5	80699935	76	7/28/2020	7/28/2020	7/28/2020	8/11/2020	14.00	1,059	5
6	80699579	7,271	6/18/2020	6/18/2020	6/18/2020	8/11/2020	54.00	392,618	6
7	80699245	514	6/26/2020	6/25/2021	12/25/2020	8/11/2020	(136.00)	(69,915)	7
8	80699641	150	7/16/2020	8/1/2020	7/24/2020	8/11/2020	18.00	2,698	8
9	80700838	35	7/25/2020	7/31/20	7/25/2020	8/12/2020	18.00	630	9
10	80698328	82	7/16/2020	7/16/2020	7/16/2020	8/18/2020	33.00	2,706	10
11	80700996	1,082	7/13/2020	7/19/2020	7/16/2020	8/18/2020	33.00	35,719	11
12	80698715	427	7/24/2020	7/24/2020	7/24/2020	8/21/2020	28.00	11,970	12
13	80701193	2,525	7/30/2020	7/30/2020	7/30/2020	8/25/2020	26.00	65,657	13
14	80699095	10,150	8/1/2020	8/1/2020	8/1/2020	8/25/2020	24.00	243,609	14
15	80699047	61	7/31/2020	7/31/2020	7/31/2020	8/25/2020	25.00	1,524	15
16	80699055	273	7/31/2020	7/31/2020	7/31/2020	8/25/2020	25.00	6,816	16
17	80699797	386	7/27/2020	7/31/2020	7/29/2020	8/25/2020	27.00	10,429	17
18	80703577	852	7/27/2020	7/27/2020	7/27/2020	8/25/2020	29.00	24,708	18
19	80700320	11,041	8/1/2020	8/4/2020	8/2/2020	8/25/2020	22.50	248,416	19
20	80699055	6,427	7/31/2020	7/13/2020	7/22/2020	8/25/2020	34.00	218,520	20
21	80700606	682	7/20/2020	7/24/2020	7/22/2020	8/27/2020	36.00	24,552	21
22	80704853	32	7/2/2020	8/4/2020	7/18/2020	8/31/2020	43.50	1,379	22
23	80707344	497	5/11/2020	6/14/2020	5/28/2020	8/31/2020	95.00	47,204	23
24	80701290	80	7/28/2020	7/28/2020	7/28/2020	9/1/2020	35.00	2,800	24
25	80705144	324	8/9/2020	8/15/2020	8/12/2020	9/10/2020	29.00	9,396	25
26	80706882	354	8/18/2020	8/18/2020	8/18/2020	9/15/2020	28.00	9,911	26
27	80706870	4,849	8/22/2020	8/22/2020	8/22/2020	9/15/2020	24.00	116,371	27
28	80706882	417	8/6/2020	8/6/2020	8/6/2020	9/29/2020	54.00	22,518	28
29	Totals	\$ <u>50,387</u>					<u>32.54</u>	\$ <u>1,639,758</u>	29

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80709577	\$ 18,291	2/1/2020	6/23/2020	4/12/2020	9/8/2020	148.50	\$ 2,716,214	1
2	80710251	3,992	8/3/2020	8/6/2020	8/4/2020	9/11/2020	37.50	149,690	2
3	80711743	1,225	7/20/2020	7/20/2020	7/20/2020	9/15/2020	57.00	69,806	3
4	80711290	66	7/25/2020	7/25/2020	7/25/2020	9/15/2020	52.00	3,454	4
5	80711705	824	6/15/2021	6/19/2021	6/17/2021	9/15/2020	(275.00)	(226,512)	5
6	80713991	21	8/10/2020	8/12/2020	8/11/2020	9/22/2020	42.00	879	6
7	80715924	1,559	9/5/2020	9/5/2020	9/5/2020	9/24/2020	19.00	29,623	7
8	80708888	200	8/31/2020	8/31/2020	8/31/2020	9/25/2020	25.00	5,000	8
9	80718180	370	8/12/2020	8/13/2020	8/12/2020	9/29/2020	47.50	17,575	9
10	80718440	10	8/27/2020	8/27/2020	8/27/2020	9/29/2020	33.00	315	10
11	80714101	945	8/24/2020	8/28/2020	8/26/2020	9/29/2020	34.00	32,142	11
12	80716860	26,274	8/11/2020	9/10/2020	8/26/2020	9/29/2020	34.00	893,325	12
13	80719581	284	5/6/2020	7/31/2020	6/18/2020	9/30/2020	104.00	29,536	13
14	80715600	2,481	8/24/2020	8/31/2020	8/27/2020	10/2/2020	35.50	88,090	14
15	80710538	884	8/24/2020	8/30/2020	8/27/2020	10/2/2020	36.00	31,825	15
16	80714287	152	9/15/2020	9/15/2020	9/15/2020	10/6/2020	21.00	3,190	16
17	80716116	546	9/14/2020	9/14/2020	9/14/2020	10/7/2020	23.00	12,555	17
18	80718738	354	9/19/2020	9/19/2020	9/19/2020	10/13/2020	24.00	8,508	18
19	80717264	15,245	9/1/2020	9/15/2020	9/8/2020	10/20/2020	42.00	640,290	19
20	Totals	\$ <u>73,723</u>					<u>61.11</u>	\$ <u>4,505,505</u>	20

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
	[1]								
1	80733513	\$ 45	10/14/2020	10/14/2020	10/14/2020	11/10/2020	27.00	\$ 1,214	1
2	80735112	304	10/15/2020	10/15/2020	10/15/2020	11/12/2020	28.00	8,512	2
3	80736141	445	9/30/2020	10/9/2020	10/4/2020	11/17/2020	43.50	19,341	3
4	80737840	46	9/18/2020	9/18/2020	9/18/2020	11/24/2020	67.00	3,109	4
5	80736049	85	11/1/2020	1/31/2021	12/16/2020	11/24/2020	(22.50)	(1,920)	5
6	80738310	1,385	12/1/2020	12/1/2020	12/1/2020	11/24/2020	(7.00)	(9,692)	6
7	80739056	1,187	10/26/2020	10/30/2020	10/28/2020	11/24/2020	27.00	32,038	7
8	80736906	1,477	10/31/2020	11/3/2020	11/1/2020	11/24/2020	22.50	33,237	8
9	80733374	190	10/26/2020	10/26/2020	10/26/2020	11/30/2020	35.00	6,650	9
10	80740511	70	11/16/2020	12/15/2020	11/30/2020	11/30/2020	(0.50)	(35)	10
11	80739716	7	10/10/2020	10/12/2020	10/11/2020	11/30/2020	50.00	330	11
12	80738283	2,252	11/10/2020	11/10/2020	11/10/2020	12/8/2020	28.00	63,063	12
13	80737697	1,520	11/2/2020	11/6/2020	11/4/2020	12/10/2020	36.00	54,720	13
14	80739606	526	10/26/2020	10/27/2020	10/26/2020	12/11/2020	45.50	23,915	14
15	Totals	\$ <u>9,538</u>					<u>24.59</u>	\$ <u>234,483</u>	15

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80755351	\$ 576	12/31/2020	12/31/2020	12/31/2020	1/7/2021	7.00	\$ 4,032	1
2	80755912	95	2/1/2021	2/28/2021	2/14/2021	1/12/2021	(33.50)	(3,183)	2
3	80756067	1,441	12/14/2020	12/20/2020	12/17/2020	1/14/2021	28.00	40,337	3
4	80755411	434	12/19/2020	12/19/2020	12/19/2020	1/14/2021	26.00	11,279	4
5	80755452	3,458	2/1/2021	2/1/2021	2/1/2021	1/26/2021	(6.00)	(20,745)	5
6	80759670	236	12/1/2020	12/31/2020	12/16/2020	1/26/2021	41.00	9,670	6
7	80755680	961	12/28/2020	12/31/2020	12/29/2020	1/26/2021	27.50	26,439	7
8	80760110	242	8/18/2020	1/14/2021	10/31/2020	1/26/2021	86.50	20,895	8
9	80759354	698	10/9/2020	10/9/2020	10/9/2020	1/26/2021	109.00	76,031	9
10	80760533	59	9/24/2020	9/24/2020	9/24/2020	1/29/2021	127.00	7,480	10
11	80761472	402	1/14/2021	1/19/2021	1/16/2021	2/2/2021	16.50	6,640	11
12	80761683	30	12/16/2020	1/19/2021	1/2/2021	2/4/2021	33.00	988	12
13	80759526	230	1/15/2021	1/15/2021	1/15/2021	2/8/2021	24.00	5,526	13
14	80758163	1,415	1/4/2021	1/8/2021	1/6/2021	2/9/2021	34.00	48,126	14
15	80760103	1,973	1/16/2021	1/19/2021	1/17/2021	2/9/2021	22.50	44,385	15
16	80760755	78	1/20/2021	1/20/2021	1/20/2021	2/12/2021	23.00	1,792	16
17	Totals	\$ <u>12,327</u>					<u>22.69</u>	\$ <u>279,692</u>	17

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
	[1]								
1	80763546	\$ 452	9/25/2020	10/23/2020	10/9/2020	2/4/2021	118.00	\$ 53,315	1
2	80765262	29	12/22/2020	1/25/2021	1/8/2021	2/11/2021	34.00	989	2
3	80762873	71	6/24/2020	6/24/2020	6/24/2020	2/11/2021	232.00	16,565	3
4	80766343	5,000	1/1/2021	1/31/2021	1/16/2021	2/16/2021	31.00	155,000	4
5	80765896	5,955	2/8/2021	2/8/2021	2/8/2021	2/16/2021	8.00	47,643	5
6	80762621	7,600	1/11/2021	1/22/2021	1/16/2021	2/18/2021	32.50	247,000	6
7	80764261	9,180	1/18/2021	1/30/2021	1/24/2021	2/23/2021	30.00	275,400	7
8	80767485	2,181	2/17/2021	2/17/2021	2/17/2021	2/23/2021	6.00	13,086	8
9	80769339	124	2/16/2021	3/15/2021	3/1/2021	2/25/2021	(4.50)	(557)	9
10	80769083	1,360	1/17/2021	1/23/2021	1/20/2021	2/25/2021	36.00	48,960	10
11	80765724	225	2/2/2021	2/2/2021	2/2/2021	2/25/2021	23.00	5,180	11
12	80768113	624	1/29/2021	1/29/2021	1/29/2021	3/2/2021	32.00	19,960	12
13	80769763	3,579	2/3/2021	2/3/2021	2/3/2021	3/2/2021	27.00	96,633	
14	80767456	19	2/3/2021	2/3/2021	2/3/2021	3/2/2021	27.00	513	
15	80766425	4,721	2/2/2021	2/5/2021	2/3/2021	3/9/2021	33.50	158,159	
16	80769474	3,702	2/10/2021	2/12/2021	2/11/2021	3/19/2021	36.00	133,268	16
17	80778340	169	2/1/2021	2/28/2021	2/14/2021	4/15/2021	59.50	10,082	17
18	Totals	\$ <u>44,992</u>					<u>28.48</u>	\$ <u>1,281,193</u>	18

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

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

[1] Source: Company Records

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

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

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80784142	\$ 378	12/1/2020	12/31/2020	12/16/2020	4/6/2021	111.00	\$ 41,911	1
2	80783809	1,110	3/4/2021	3/10/2021	3/7/2021	4/6/2021	30.00	33,291	2
3	80783872	128	3/3/2021	3/10/2021	3/6/2021	4/8/2021	32.50	4,153	3
4	80784421	100	2/10/2021	2/10/2021	2/10/2021	4/8/2021	57.00	5,727	4
5	80785267	28	2/22/2021	3/23/2021	3/8/2021	4/13/2021	35.50	1,005	5
6	80786082	34	3/3/2021	4/1/2021	3/17/2021	4/13/2021	26.50	900	6
7	80787997	32,500	2/23/2021	2/23/2021	2/23/2021	4/20/2021	56.00	1,820,000	7
8	80785409	662	4/8/2021	4/8/2021	4/8/2021	4/20/2021	12.00	7,938	8
9	80788202	5,492	3/17/2021	4/15/2021	3/31/2021	4/20/2021	19.50	107,090	9
10	80785135	40	3/25/2021	3/25/2021	3/25/2021	4/23/2021	29.00	1,159	10
11	80789587	26	3/3/2021	4/1/2021	3/17/2021	4/27/2021	40.50	1,043	11
12	80789691	115	3/23/2021	4/21/2021	4/6/2021	4/27/2021	20.50	2,355	12
13	80790450	1,313	4/19/2021	4/19/2021	4/19/2021	4/27/2021	8.00	10,504	13
14	80786362	1,616	3/31/2021	3/31/2021	3/31/2021	4/27/2021	27.00	43,640	14
15	80784800	409	3/27/2021	3/27/2021	3/27/2021	4/27/2021	31.00	12,671	15
16	80785961	17	3/1/2021	3/31/2021	3/16/2021	4/29/2021	44.00	739	16
17	80787871	330	3/29/2021	3/30/2021	3/29/2021	5/4/2021	35.50	11,715	17
18	80792102	459	3/23/2021	3/23/2021	3/23/2021	5/4/2021	42.00	19,273	18
19	80792429	671	3/17/2021	3/17/2021	3/17/2021	5/6/2021	50.00	33,545	19
20	80788286	2,758	3/25/2021	3/25/2021	3/25/2021	5/7/2021	43.00	118,596	20
21	80790107	359	4/12/2021	4/16/2021	4/14/2021	5/11/2021	27.00	9,683	21
22	80792067	93	2/19/2021	3/18/2021	3/4/2021	5/18/2021	74.50	6,942	22
23	80790376	42,093	4/1/2021	3/31/2022	9/30/2021	5/18/2021	(135.00)	(5,682,608)	23
24	80790841	85	3/18/2021	4/14/2021	3/31/2021	5/20/2021	49.50	4,227	24
25	80799265	3,128	4/1/2021	5/31/2021	5/1/2021	5/25/2021	24.00	75,075	25
26	80795099	1,787	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	70,581	26
27	80792253	552	5/1/2021	4/30/2022	10/30/2021	5/25/2021	(158.00)	(87,216)	27
28	Totals	\$ <u>96,282</u>					<u>(34.55)</u>	\$ <u>(3,326,060)</u>	28

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

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

[1] Source: Company Records

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

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80793159	\$ 600	3/25/2021	4/20/2021	4/7/2021	5/4/2021	27.00	16,187	1
2	80792754	46	3/16/2021	4/14/2021	3/30/2021	5/6/2021	36.50	\$ 1,687	2
3	80794159	1,063	3/23/2021	4/22/2021	4/7/2021	5/11/2021	34.00	36,145	3
4	80794272	2,090	3/1/2021	3/31/2021	3/16/2021	5/11/2021	56.00	117,015	4
5	80799040	65	4/30/2021	4/30/2021	4/30/2021	5/25/2021	25.00	1,616	5
6	80794118	649	4/24/2021	4/24/2021	4/24/2021	5/25/2021	31.00	20,133	6
7	80796317	31	4/30/2021	4/30/2021	4/30/2021	5/25/2021	25.00	769	7
8	80798145	165,674	4/24/2021	4/30/2021	4/27/2021	5/27/2021	30.00	4,970,234	8
9	80801145	4	5/8/2021	5/8/2021	5/8/2021	5/31/2021	23.00	85	9
10	80800920	1,028	5/19/2021	5/19/2021	5/19/2021	5/31/2021	12.00	12,336	10
11	80801390	776	3/24/2021	3/24/2021	3/24/2021	5/31/2021	68.00	52,761	11
12	80795161	1,826	5/2/2021	5/2/2021	5/2/2021	5/31/2021	29.00	52,966	12
13	80801370	4,337	5/7/2021	5/10/2021	5/8/2021	6/3/2021	25.50	110,594	13
14	80801234	340	5/5/2021	5/5/2021	5/5/2021	6/3/2021	29.00	9,858	14
15	80801255	586	5/3/2021	5/4/2021	5/3/2021	6/8/2021	35.50	20,803	15
16	80799231	762	4/27/2021	5/5/2021	5/1/2021	6/14/2021	44.00	33,506	16
17	80800420	1,868	5/14/2021	5/14/2021	5/14/2021	6/15/2021	32.00	59,771	17
18	80799121	130	5/6/2021	5/6/2021	5/6/2021	6/15/2021	40.00	5,200	18
19	80800001	174	5/11/2021	5/11/2021	5/11/2021	6/15/2021	35.00	6,080	19
20	Totals	\$ <u>182,048</u>					<u>30.36</u>	\$ <u>5,527,743</u>	20

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

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

[1] Source: Company Records

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base (c)	Rate (d)	Interest Expense (e)	Days (f)	Dollar Days (g)	Line No.
		[1]	[2]	[1]	(c) * (d)	[1]	(e) * (f)	
1	Debentures	\$ 2,028,577,503	\$ 515,991,353	4.15%	\$ 21,414,604	91.25	\$ 1,954,082,572	1
2	Medium Term Notes	57,390,034	14,597,796	7.79%	1,137,793	91.25	103,823,589	2
3	Preferred Securities	(3,838,246)	(976,301)	-4.48%	43,715	45.63	1,994,495	3
4	CP Facility	49,986,856	12,714,715	0.44%	56,479	(14.00)	(790,703)	4
5	Term Facility	99,557,867	25,323,656	1.20%	305,025	3.50	1,067,587	5
6	Tax Exempt - Fixed Rate	1,929,339	1,929,339	-9.07%	(175,029)	15.21	(2,661,892)	6
7	Tax Exempt - Variable Rate	145,225,541	145,225,541	1.06%	1,541,531	15.21	23,444,120	7
8	Total Long-Term Debt	\$ 2,378,828,893	\$ 714,806,100		\$ 24,324,118		\$ 2,080,959,767	8
9	Short-Term Debt	\$ 73,952,599	\$ 18,810,670	1.71%	\$ 321,494	3.50	\$ 1,125,229	9
10	Customer Deposits	18,828,581	15,676,004	0.09%	14,108	182.50	2,574,784	10
11	Total Short-Term Debt	\$ 92,781,180	\$ 34,486,674		\$ 335,602		\$ 3,700,013	11
12	Total Debt	\$ 2,471,610,073	\$ 749,292,773	3.29%	\$ 24,659,720	84.54	\$ 2,084,659,780	12

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

[1] Source: Schedule F

[2] Allocation of the amount of debt financing rate base is \$1,479,282,318 x 50.65% Debt = \$749,292,773. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

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

Line No.	Description (a)	Days (b)	Line No.
1	Cycle	[1] 15.21	1
2	Read to Bill	[2] 2.88	2
3	Bill to Collection	[3] <u>25.54</u>	3
4	Total	<u>43.63</u>	4
		WP G-5, Sh 1, Ln 14(d)	

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

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

[1] Source: Company Records

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

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	4/1/2021	4/5/2021	4	1
2	21	4/2/2021	4/6/2021	4	2
3	1	4/5/2021	4/7/2021	2	3
4	2	4/6/2021	4/8/2021	2	4
5	3	4/7/2021	4/9/2021	2	5
6	4	4/8/2021	4/12/2021	4	6
7	5	4/9/2021	4/13/2021	4	7
8	6	4/12/2021	4/14/2021	2	8
9	7	4/13/2021	4/15/2021	2	9
10	8	4/14/2021	4/16/2021	2	10
11	9	4/15/2021	4/19/2021	4	11
12	10	4/16/2021	4/20/2021	4	12
13	11	4/19/2021	4/21/2021	2	13
14	12	4/20/2021	4/22/2021	2	14
15	13	4/21/2021	4/23/2021	2	15
16	14	4/22/2021	4/26/2021	4	16
17	15	4/23/2021	4/27/2021	4	17
18	16	4/24/2021	4/28/2021	4	18
19	17	4/26/2021	4/28/2021	2	19
20	18	4/27/2021	4/29/2021	2	20
21	22	5/1/2021	5/3/2021	2	21
22	Total Lag Days			60	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			21	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			2.86	24

[1] Source: Company Records

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

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

[1] Source: Company Records

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

Line No.	Month (a)	Revenue (b) [1]	Taxes (c) [2]	Total Revenue (d) (b) + (c)	Number of Days in Month (e)	Average Revenue (f) (d) / (e)	Accounts Receivable (g) [1]	Process Days (h)	Average A/R (i) (g) / (h)	Lag Days (j) (i) / (f)	Line No.
1	June 2020	\$ 25,907,348	\$ 1,518,362	\$ 27,425,710	30	\$ 914,190	\$ 579,223,427	22	26,328,338	28.80	1
2	July 2020	23,118,621	1,400,663	24,519,284	31	790,945	513,220,264	22	23,328,194	29.49	2
3	August 2020	21,494,559	1,290,025	22,784,583	31	734,987	427,741,633	21	20,368,649	27.71	3
4	September 2020	22,433,142	1,369,270	23,802,412	30	793,414	386,475,489	21	18,403,595	23.20	4
5	October 2020	25,822,788	1,362,985	27,185,773	31	876,960	417,219,405	22	18,964,518	21.63	5
6	November 2020	34,770,048	1,759,413	36,529,461	30	1,217,649	355,903,866	18	19,772,437	16.24	6
7	December 2020	54,727,427	2,608,191	57,335,618	31	1,849,536	646,359,829	21	30,779,039	16.64	7
8	January 2021	57,364,183	3,147,660	60,511,843	31	1,951,995	877,530,816	20	43,876,541	22.48	8
9	February 2021	46,196,228	2,579,831	48,776,059	28	1,742,002	814,282,807	19	42,856,990	24.60	9
10	March 2021	37,801,930	2,544,297	40,346,227	31	1,301,491	958,361,456	23	41,667,889	32.02	10
11	April 2021	27,937,329	1,765,080	29,702,410	30	990,080	795,874,984	21	37,898,809	38.28	11
12	May 2021	23,928,908	218,313	24,147,221	31	778,943	636,085,893	20	31,804,295	40.83	12
13	Totals	\$ 401,502,511	\$ 21,564,090	\$ 423,066,601	365	\$ 13,942,192	\$ 7,408,279,870	250	\$ 356,049,294	25.54	13

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

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

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

Line No.	Description (a)	June 2020 (b)	July 2020 (c)	August 2020 (d)	September 2020 (e)	October 2020 (f)	November 2020 (g)	December 2020 (h)	January 2021 (i)	February 2021 (j)	March 2021 (k)	April 2021 (l)	May 2021 (m)	Total (n) sum (b) to (m)	Line No.
1	241001429 Southern Nevada	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 8	1
2	Carson	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	2
3	Elko	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
4	Fernley	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Tahoe	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Winnemucca	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Northern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	7
8	241001430 Mesquite	\$ 131	\$ 160	\$ 153	\$ 169	\$ 152	\$ 169	\$ 244	\$ 456	\$ 378	\$ 455	\$ 374	\$ 0	\$ 2,839	8
9	Southern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Southern Nevada	\$ 131	\$ 160	\$ 153	\$ 169	\$ 152	\$ 169	\$ 244	\$ 456	\$ 378	\$ 455	\$ 374	\$ 0	\$ 2,839	10
11	Carson	\$ 121,576	\$ 98,407	\$ 83,817	\$ 85,514	\$ 97,968	\$ 170,515	\$ 306,910	\$ 342,212	\$ 294,343	\$ 283,544	\$ 260,360	\$ 12	\$ 2,145,178	11
12	Fernley	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Northern Nevada	\$ 121,576	\$ 98,407	\$ 83,817	\$ 85,514	\$ 97,968	\$ 170,515	\$ 306,910	\$ 342,212	\$ 294,343	\$ 283,544	\$ 260,360	\$ 12	\$ 2,145,178	13
14	241001431 Southern Nevada	\$ 167,654	\$ 154,409	\$ 146,360	\$ 152,373	\$ 144,388	\$ 274,170	\$ 275,955	\$ 421,149	\$ 273,126	\$ 244,299	\$ 171,990	\$ 31	\$ 2,425,902	14
15	241001432 Southern Nevada	\$ 348,408	\$ 299,305	\$ 286,669	\$ 293,941	\$ 298,168	\$ 418,094	\$ 715,457	\$ 772,229	\$ 674,327	\$ 574,559	\$ 375,159	\$ 84	\$ 5,056,400	15
16	241001433 Southern Nevada	\$ 216,562	\$ 191,846	\$ 163,204	\$ 160,313	\$ 174,364	\$ 200,927	\$ 343,289	\$ 496,301	\$ 393,781	\$ 347,530	\$ 268,988	\$ 0	\$ 2,957,103	16
17	241001434 Southern Nevada	\$ 52,040	\$ 53,443	\$ 54,452	\$ 100,931	\$ 57,362	\$ 57,240	\$ 58,191	\$ 62,619	\$ 60,112	\$ 275,029	\$ 117,274	\$ 94,584	\$ 1,043,278	17
18	241001438 Southern Nevada	\$ 115,619	\$ 129,803	\$ 130,120	\$ 133,280	\$ 129,956	\$ 129,910	\$ 129,671	\$ 129,737	\$ 130,786	\$ 141,034	\$ 132,752	\$ 123,614	\$ 1,556,281	18
19	Northern Nevada	\$ 31,749	\$ 34,150	\$ 34,024	\$ 34,123	\$ 34,039	\$ 34,120	\$ 34,528	\$ 34,145	\$ 34,144	\$ 33,980	\$ 33,999	\$ 33,820	\$ 406,819	19
20	241001439 Southern Nevada	\$ 617,948	\$ 571,698	\$ 509,066	\$ 528,264	\$ 558,596	\$ 678,902	\$ 1,085,382	\$ 1,265,169	\$ 1,047,320	\$ 961,391	\$ 698,543	\$ 0	\$ 8,522,278	20
21	Carson	\$ 57,358	\$ 48,341	\$ 45,120	\$ 46,193	\$ 53,319	\$ 112,180	\$ 165,555	\$ 166,359	\$ 158,992	\$ 138,200	\$ 101,109	\$ 0	\$ 1,092,724	21
22	Fernley	\$ 54,362	\$ 43,405	\$ 45,380	\$ 47,535	\$ 54,616	\$ 80,599	\$ 132,844	\$ 148,634	\$ 125,239	\$ 115,945	\$ 86,649	\$ 0	\$ 935,206	22
23	Northern Nevada	\$ 111,720	\$ 91,746	\$ 90,499	\$ 93,728	\$ 107,934	\$ 192,778	\$ 298,399	\$ 314,993	\$ 284,231	\$ 254,145	\$ 187,757	\$ 0	\$ 2,027,931	23
24	Total Southern Nevada	\$ 1,518,361.80	\$ 1,400,663	\$ 1,290,025	\$ 1,369,270	\$ 1,362,985	\$ 1,759,413	\$ 2,608,191	\$ 3,147,660	\$ 2,579,831	\$ 2,544,297	\$ 1,765,080	\$ 218,313	\$ 21,564,090	24

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

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

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Southern Nevada (h)	Line No.
1	Working Funds	135	\$ 432,863	\$ 0	\$ 432,863	\$ 0	\$ 432,863	\$ 0	1
2	Prepayments	165	24,476,170	0	24,476,170	(42,650)	24,433,520	6,780,148	2
3	Miscellaneous Current and Accrued Assets	174	(9,621,210)	0	(10,095,742)	0	(10,095,742)	0	3
4	Other Regulatory Assets	182.3	455,830,940	(693,295)	455,137,645	(95,063,598)	360,074,047	4,273,614	4
5	Miscellaneous Deferred Debits	186	11,043,129	(47,350)	10,995,779	(2,308,597)	8,687,182	167,400	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(4,623,077)	(26,923)	(4,650,000)	976,500	(3,673,500)	(551,363)	7
8	Miscellaneous Current and Accrued Liabilities	242	115,921,914	0	115,921,914	(27,772,540)	88,149,374	30,089,148	8
9	Accrued SERP	242	(27,888,745)	714,037	(27,174,708)	5,706,689	(21,468,019)	(6,010,081)	9
10	Other Deferred Credits	253	(554,457,732)	11,969,940	(542,487,792)	113,922,436	(428,565,356)	(9,466,204)	10
11	Other Regulatory Liabilities	254	(438,465,463)	0	(438,465,463)	3,356,865	(435,108,599)	0	11
12	Totals		\$ (427,351,212)	\$ 11,916,410	\$ (415,909,335)	\$ (1,224,894)	\$ (417,134,229)	\$ 25,282,661	12

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

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

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
Account 135 - Working Funds												
1	Working Funds	[3]	135000000	\$ 432,863	\$	\$ 432,863	\$ 0	\$ 432,863	\$ 0	\$ 0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3]	135001072	0	0	0	0	0	0	0	N	2
3	Total Account 135			\$ 432,863	0	\$ 432,863	0	\$ 432,863	0	0		3
Account 165 - Prepayments												
4	Prepayments		165000000	203,093	\$	\$ 203,093	(42,650)	\$ 160,444	\$ 44,917	\$ 8,561	A	4
5	Insurance Premiums and Other	[3]	165001129	24,012,577		24,012,577	0	24,012,577	6,722,442	1,281,269	A	5
6	COLI	[3]	165001129	76,331		76,331	0	76,331	0	0	N	6
7	Licenses and Franchise Taxes	[3][4]	165001131	134,598		134,598	0	134,598	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	45,680		45,680	0	45,680	12,788	2,437	A	8
9	Commercial Paper Facility	[3]	165001353	3,890		3,890	0	3,890	0	0	N	9
10	Total Account 165			\$ 24,476,170	0	\$ 24,476,170	(42,650)	\$ 24,433,520	\$ 6,780,148	\$ 1,292,268		10
Account 174 - Misc Current and Accrued Assets												
11	Misc Current & Accrue Equity in Employee Homes CA GRCMA	[3][4]	174001158	474,532	\$	\$ 474,532	\$ 0	\$ 474,532	\$ 0	\$ 0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002013	(10,095,742)	\$	\$ (10,095,742)	\$ 0	\$ (10,095,742)	\$ 0	\$ 0	N	12
13	Total Account 174			\$ (9,621,210)	0	\$ (10,095,742)	\$ 0	\$ (10,095,742)	\$ 0	\$ 0		13
Account 182.3 - Other Regulatory Assets												
14	Accrued Vacation Pay	[4]	182301370	15,001,769	\$	\$ 15,001,769	(3,150,372)	\$ 11,851,398	\$ 0	\$ 0	N	14
15	SFAS 109 Deferral (Common)	[3][4]	182302109	0	0	0	0	0	0	0	N	15
16	Arizona Gas Research and Development	[4]	182303003	0	0	0	0	0	0	0	N	16
17	TRIMP (Arizona)	[4]	182303004	(250,539)		(250,539)	52,613	(197,926)	0	0	N	17
18	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	(91,699)		(91,699)	19,257	(72,442)	0	0	I	18
19	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	1,424,614		1,424,614	(299,169)	1,125,445	0	0	I	19
20	UGCE Deferral (No. Nevada)	[4]	182303007	106,553		106,553	(22,376)	84,177	0	0	I	20
21	UGCE Deferral (So. Nevada)	[4]	182303007	1,235,135		1,235,135	(259,378)	975,756	0	0	I	21
22	California Environmental Compliance Cost	[4]	182303008	898,571		898,571	(188,700)	709,871	0	0	N	22
23	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	(2)	0	0	0	0	0	0	D-N	23
24	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	2	(2)	0	0	0	0	0	D-S	24
25	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	71,437		71,437	(15,002)	56,436	0	0	N	25
26	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	425,858		425,858	(89,430)	336,428	0	0	N	26
27	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	266,544		266,544	(55,974)	210,570	0	0	N	27
28	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	(246,233)		(246,233)	51,709	(194,524)	0	0	N	28
29	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	1,848,001		1,848,001	(388,080)	1,459,920	0	0	N	29
30	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	(8,027,100)		(8,027,100)	1,685,691	(6,341,409)	0	0	N	30
31	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	201,477		201,477	(42,310)	159,167	0	0	N	31
32	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	733,839		733,839	(154,106)	579,733	0	0	N	32
33	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	173,590		173,590	(36,454)	137,136	0	0	N	33
34	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	881,905		881,905	(185,200)	696,705	0	0	N	34
35	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[4]	182303017	16,737		16,737	(3,515)	13,222	0	0	I	35
36	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[4]	182303017	89,609		89,609	(18,818)	70,791	0	0	I	36
37	IDRB Variable Interest Adj. (So. Nevada)		182303021	(1,969,488)		(1,969,488)	413,593	(1,555,896)	0	0	I	37

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Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
38	California Public Interest R & D	[4]	182303027	216,313		216,313	(45,426)	170,887	0	0	N	38
39	Renewable Energy Program Rate (No. Nevada)		182303032	(28,513)		(28,513)	5,988	(22,525)	0	0	I	39
40	Renewable Energy Program Rate (So. Nevada)		182303032	(4,031)		(4,031)	847	(3,185)	0	0	I	40
41	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	0	N	41
42	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	0	N	42
43	Arizona Rate Case 2019	[4]	182303042	432,263		432,263	(90,775)	341,488	0	0	N	43
44	Nevada Rate Case 2018	[6]	182303044	225,147	(29,172)	195,975	(41,155)	154,820	130,036	24,784	R	44
45	Low Income Program (LIRA) (Arizona)	[4]	182303045	3,838,863		3,838,863	(806,161)	3,032,702	0	0	N	45
46	California Public Purpose Program - CARE	[4]	182303047	4,392,658		4,392,658	(922,458)	3,470,200	0	0	N	46
47	Nevada Rate Case Post July 2018	[6]	182303051	399,048	27,768	426,816	(89,631)	337,185	283,207	53,978	R	47
48	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	20,486		20,486	(4,302)	16,184	0	0	N	48
49	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(725,402)		(725,402)	152,334	(573,067)	0	0	N	49
50	California Rate Case TY 2021	[4]	182303056	753,368		753,368	(158,207)	595,160	0	0	N	50
51	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)		182303058	24,940		24,940	(5,237)	19,703	0	0	I	51
52	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)		182303058	(1,840,847)		(1,840,847)	386,578	(1,454,269)	0	0	I	52
53	California Public Purpose Program - ESAP	[4]	182303068	1,722,728		1,722,728	(361,773)	1,360,955	0	0	N	53
54	California Infrastructure Replacement/Reliability Adj	[4]	182303071	(9,269)		(9,269)	1,946	(7,323)	0	0	N	54
55	California MHP Conversion to the Meter	[4]	182303072	1,364,555		1,364,555	(286,557)	1,077,999	0	0	N	55
56	California MHP Conversion Beyond the Meter	[4]	182303073	3,751,642		3,751,642	(787,845)	2,963,797	0	0	N	56
57	So. Nevada Self Insurance	[4]	182303074	4,068,912		4,068,912	(854,472)	3,214,441	0	0	N	57
58	California MHP Conversion Beyond the Meter Revenue Requirement		182303075	1,239,030		1,239,030	(260,196)	978,834	0	0	N	58
59	CA MHP Conversions GAAP Adj.	[4]	182303076	(1,333,892)		(1,333,892)	280,117	(1,053,775)	0	0	N	59
60	Arizona Conservation Deferred Costs	[4]	182303079	995,384		995,384	(209,031)	786,353	0	0	N	60
61	California Pension Balancing Account	[4]	182303080	2,245,138		2,245,138	(471,479)	1,773,659	0	0	N	61
62	Accrued Purchased Gas Cost	[3][4]	182303082	2,453,846		2,453,846	0	2,453,846	0	0	I	62
63	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	1,336,133	(173,134)	1,162,999	(244,230)	918,769	918,769	0	D-S	63
64	So. Nevada Gas Lights Pre May 2009	[6]	182303086	128,488	(16,649)	111,839	(23,486)	88,353	88,353	0	D-S	64
65	So. Nevada Gas Lights Post May 2012	[6]	182303087	495,488	(64,204)	431,284	(90,570)	340,714	340,714	0	D-S	65
66	So. Nevada Gas Lights Post July 2018	[6]	182303088	12,146	3,636	15,782	(3,314)	12,468	12,468	0	D-S	66
67	California Conservation and Energy Efficiency Program	[4]	182303089	(524,763)		(524,763)	110,200	(414,562)	0	0	N	67
68	Arizona EEP/DCA Single-Family	[4]	182303090	6,008,204		6,008,204	(1,261,723)	4,746,481	0	0	N	68
69	Arizona EEP/DCA Multi-Family	[4]	182303091	1,377,514		1,377,514	(289,278)	1,088,236	0	0	N	69
70	Arizona EEP/DCA General-Small	[4]	182303092	205,519		205,519	(43,159)	162,360	0	0	N	70
71	Arizona EEP/DCA General-Medium	[4]	182303093	(9,594,265)		(9,594,265)	2,014,796	(7,579,469)	0	0	N	71
72	Arizona EEP/DCA General-Large 1	[4]	182303094	(6,587,674)		(6,587,674)	1,383,411	(5,204,262)	0	0	N	72
73	Arizona EEP/DCA General-Large 2	[4]	182303095	(706,799)		(706,799)	148,428	(558,371)	0	0	N	73
74	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	3,725,337		3,725,337	(782,321)	2,943,016	0	0	N	74
75	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	323,461		323,461	(67,927)	255,534	0	0	N	75
76	Arizona Property Tax	[4]	182303098	(6,588,105)		(6,588,105)	1,383,502	(5,204,603)	0	0	N	76
77	Arizona Property Tax February 2019	[4]	182303099	7,277,276		7,277,276	(1,528,228)	5,749,048	0	0	N	77
78	California Greenhouse Gas Balancing Account Costs	[4]	182303101	3,569,989		3,569,989	(749,698)	2,820,292	0	0	N	78
79	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	1,220,682		1,220,682	(256,343)	964,339	0	0	N	79
80	California Greenhouse Gas Balancing Account Admin	[4]	182303103	19,928		19,928	(4,185)	15,743	0	0	N	80
81	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[6]	182303104	(5,367)	(222,264)	(227,631)	47,803	(179,829)	0	(179,829)	D-N	81

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82	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[6]	182303104	(276,963)	(351,111)	(628,075)	131,896	(496,179)	(496,179)	0	D-S	82
83	California NERBA Balancing Account	[4]	182303107	(147,039)		(147,039)	30,878	(116,161)	0	0	N	83
84	California NGLAPBA Balancing Account	[4]	182303109	(293,538)		(293,538)	61,643	(231,895)	0	0	N	84
85	US GAAP Offset to Benefit Obligations	[4]	182303110	411,004,846		411,004,846	(86,311,018)	324,693,828	0	0	N	85
86	Mesquite Infrastructure Expansion Rate - SNV		182303111	723,653		723,653	(151,967)	571,686	0	0	I	86
87	Nevada Rate Case Post May 2020	[6]	182303112	212,033	131,836	343,869	(72,212)	271,656	228,168	43,488	R	87
88	Arizona Rate Case 2021	[4]	182303113	1,731		1,731	(363)	1,367	0	0	N	88
89	Mesquite Infrastructure Expansion Rate - Mesquite Only		182303115	11,567		11,567	(2,429)	9,138	0	0	I	89
90	Arizona LNG Facility	[4]	182303116	9,315,017		9,315,017	(1,956,154)	7,358,863	0	0	N	90
91	US GAAP Adj SAZ LNG Facility	[4]	182303117	(3,832,171)		(3,832,171)	804,756	(3,027,415)	0	0	N	91
92	California CDMI Bal Acct	[4]	182303160	413,995		413,995	(86,939)	327,056	0	0	N	92
93	NV COVID 19		182303200	4,171,724		4,171,724	(876,062)	3,295,662	2,768,078	527,584	R	93
94	US GAAP Adj NV COVID 19		182303201	(4,171,724)		(4,171,724)	876,062	(3,295,662)	0	0	N	94
95	CA Emergency Customer Protection Memo Acct	[4]	182303250	640,889		640,889	(134,587)	506,303	0	0	N	95
96	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(640,889)		(640,889)	134,587	(506,303)	0	0	N	96
97	NN NV DIV Spring Creek NO NV RA		182303300	26,246		26,246	(5,512)	20,735	0	0	I	97
98	NN NV DIV Spring Creek NO NV RA		182303304	(766)		(766)	161	(605)	0	0	I	98
99	NN NV DIV Spring Creek NO NV Rates		182303305	(13,809)		(13,809)	2,900	(10,909)	0	0	I	99
100	Total Account 182.3			\$ 455,830,940	\$ (693,295)	\$ 455,137,645	\$ (95,063,598)	\$ 360,074,047	\$ 4,273,614	\$ 470,006		100
									WP G-5, Sh 71, Ln 4	WP G-5, Sh 71, Ln 4		
	<u>Account 186 - Miscellaneous Deferred Debits</u>											
101	Misc. Deferred Debits (So. Lake Tahoe)	[4]	186000000	4,650,162	\$	4,650,162	(976,534)	3,673,628	0	0	N	101
102	Misc. Deferred Debits (Mesquite)	[4]	186000000	76,292		76,292	(16,021)	60,271	0	0	N	102
103	Misc. Deferred Debits (Arizona)	[4]	186000000	5,445,215		5,445,215	(1,143,495)	4,301,720	0	0	N	103
104	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461	0	0	N	104
105	Accrued Labor (No. Nevada)		186001020	42,807		42,807	(8,989)	33,817	0	33,817	D-N	105
106	Accrued Labor (So. Nevada)		186001020	115,339		115,339	(24,221)	91,118	91,118	0	D-S	106
107	Accrued Labor (California)	[4]	186001020	44,245		44,245	(9,291)	34,953	0	0	N	107
108	Accrued Labor (Arizona)	[4]	186001020	275,253		275,253	(57,803)	217,450	0	0	N	108
109	Accrued Labor (Common)		186001020	344,909		344,909	(72,431)	272,478	76,282	14,539	A	109
110	Franchise Project (Arizona)	[4]	186003020	(903)		(903)	190	(713)	0	0	N	110
111	Deferred Financing Costs (Common)	[4]	186003024	47,350	(47,350)	0	0	0	0	0	N	111
112	Total Account 186			\$ 11,043,129	\$ (47,350)	\$ 10,995,779	\$ (2,308,597)	\$ 8,687,182	\$ 167,400	\$ 48,356		112
									WP G-5, Sh 71, Ln 5	WP G-5, Sh 71, Ln 5		
	<u>Account 190 - Alternative Minimum Tax</u>											
113	Alternative Minimum Tax-Current	[3]	190002110	0	\$	0	0	0	0	0	A	113
114	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0	0	0	A	114
115	Total Account 190			0	0	0	0	0	0	0		115
									WP G-5, Sh 71, Ln 6	WP G-5, Sh 71, Ln 6		
	<u>Account 228.2 - Injuries and Damages</u>											
116	So. California Injuries and Damages	[4]	228200000	(2,500,000)	\$	(2,500,000)	525,000	(1,975,000)	0	0	N	116
117	No. California Injuries and Damages	[4]	228200000	0		0	0	0	0	0	N	117
118	So. Lake Tahoe Injuries and Damages	[4]	228200000	(300,000)		(300,000)	63,000	(237,000)	0	0	N	118
119	So. Nevada Injuries and Damages	[6]	228200000	(250,000)	0	(250,000)	52,500	(197,500)	(197,500)	0	D-S	119
120	No. Nevada Injuries and Damages	[6]	228200000	0	0	0	0	0	0	0	D-N	120
121	Arizona Injuries and Damages	[4]	228200000	0		0	0	0	0	0	N	121
122	System Allocable Injuries and Damages	[6]	228200000	(1,573,077)	(26,923)	(1,600,000)	336,000	(1,264,000)	(353,863)	(67,445)	A	122

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123	Total Account 228.2			\$ (4,623,077)	\$ (26,923)	\$ (4,650,000)	\$ 976,500	\$ (3,673,500)	\$ (551,363)	\$ (67,445)		123
	<u>Account 242 - Misc Current and Accrued Liabilities</u>											
124	Misc. Current and Accrued Liabilities	[3]	242000000	\$ (4,507,113)		\$ (4,507,113)	\$ 0	\$ (4,507,113)	\$ (1,261,789)	\$ (240,492)	A	124
125	A/R Credit Balances	[3]	242001074	(6,100,000)		(6,100,000)	0	(6,100,000)	(1,707,726)	(325,485)	A	125
126	Accrued Pension Liability		242001140	182,731,295		182,731,295	(38,373,572)	144,357,723	40,413,674	7,702,677	A	126
127	Deferred Revenue UESC	[3]	242001141	(2,836)		(2,836)	0	(2,836)	(794)	(151)	A	127
128	Accrued Customer Deposits	[3]	242001250	(5,129,714)		(5,129,714)	0	(5,129,714)	0	0	I	128
129	Accrued Vacation	[4]	242001370	(15,001,769)		(15,001,769)	3,150,372	(11,851,398)	0	0	N	129

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130	Accrued Incentive Pay		242001371	(5,406,169)		(5,406,169)	1,135,295	(4,270,873)	(1,195,653)	(227,886)	A	130
131	Vacation, Holiday, Other Time Off	[3]	242001375	(460,801)		(460,801)	0	(460,801)	(129,004)	(24,588)	A	131
132	Accrued PBOP Costs		242001380	(22,317,457)		(22,317,457)	4,686,666	(17,630,791)	(4,935,829)	(940,748)	A	132
133	ST US GAAP Post Retirement Funded Status	[4]	242001381	(3,146,154)		(3,146,154)	660,692	(2,485,462)	0	0	N	133
134	Accrued Health and Dental		242001383	(4,602,213)		(4,602,213)	966,465	(3,635,749)	(1,017,846)	(193,997)	A	134
135	Accrued SERP	[7]	242001387	(27,888,745)	714,037	(27,174,708)	5,706,689	(21,468,019)	(6,010,081)	(1,145,496)	A	135
136	Operating Leases		242001525	(7,344)		(7,344)	1,542	(5,802)	(1,624)	(310)	A	136
137	Energy Share Fuel Fund (Other)	[3][4]	242001605	(49,527)		(49,527)	0	(49,527)	0	0	N	137
138	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(74,262)		(74,262)	0	(74,262)	(74,262)	0	D-S	138
139	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(4,023)		(4,023)	0	(4,023)	0	(4,023)	D-N	139
140	Total Account 242			\$ 88,033,169	\$ 714,037	\$ 88,747,206	\$ (22,065,851)	\$ 66,681,355	\$ 24,079,068	\$ 4,599,500		140
								WP G-5, Sh 71, Lns 8P				
141	Account 253 - Other Deferred Credits											
141	Other Deferred Credits (Common)	[4]	253000000	(8,066,774)		(8,066,774)	1,694,022	(6,372,751)	0	0	N	141
142	Other Deferred Credits (Arizona)	[4]	253000000	0		0	0	0	0	0	N	142
143	Deferred Comp. - Officers		253001151	(16,452,464)		(16,452,464)	3,455,017	(12,997,447)	(3,638,701)	(693,521)	A	143
144	Deferred Comp. - Directors	[4]	253001152	(7,071,016)	7,071,016	0	0	0	0	0	N	144
145	Deferred Comp. - Inactive Officers		253001155	(26,349,182)		(26,349,182)	5,533,328	(20,815,854)	(5,827,503)	(1,110,698)	A	145
146	Deferred Comp. - Inactive Directors	[4]	253001156	(4,898,924)	4,898,924	0	0	0	0	0	N	146
147	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001473	(239,156)		(239,156)	50,223	(188,933)	0	0	N	147
148	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(619,454)		(619,454)	130,085	(489,369)	0	0	M	148
149	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(94,152)		(94,152)	19,772	(74,380)	0	0	N	149
150	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	16,132		16,132	(3,388)	12,744	0	0	N	150
151	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(7,369,707)		(7,369,707)	1,547,638	(5,822,068)	0	0	M	151
152	LT US GAAP Post Retirement Funded Status	[4]	253001475	(477,509,846)		(477,509,846)	100,277,068	(377,232,778)	0	0	N	152
153	Deferred ER SS Payments	[4]	253001489	(5,803,190)		(5,803,190)	1,218,670	(4,584,520)	0	0	N	153
154	Total Account 253			\$ (554,457,732)	\$ 11,969,940	\$ (542,487,792)	\$ 113,922,436	\$ (428,565,356)	\$ (9,466,204)	\$ (1,804,219)		154
								WP G-5, Sh 71, Ln 10				
155	Account 254 - Other Regulatory Liabilities											
155	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(634,926)		(634,926)	133,335	(501,592)	0	0	N	155
156	Deferred Inc. - CIAC Gross-Up (No. Nevada)		254001472	(178,727)		(178,727)	37,533	(141,194)	0	0	M	156
157	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(384,792)		(384,792)	80,806	(303,986)	0	0	N	157
158	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(61,842)		(61,842)	12,987	(48,855)	0	0	N	158
159	Deferred Inc. - CIAC Gross-Up (So. Nevada)		254001472	(1,016,931)		(1,016,931)	213,556	(803,376)	0	0	M	159
160	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(38,476)		(38,476)	8,080	(30,396)	0	0	N	160
161	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[4]	254001480	(743,511)		(743,511)	156,137	(587,374)	0	0	I	161
162	Tax Reform Savings (So. California)	[4]	254001484	(5,611,501)		(5,611,501)	1,178,415	(4,433,086)	0	0	N	162
163	Tax Reform Savings (No. California)	[4]	254001484	(2,397,073)		(2,397,073)	503,385	(1,893,688)	0	0	N	163
164	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(896,531)		(896,531)	188,272	(708,260)	0	0	N	164
165	Tax Reform Savings (Arizona)	[4]	254001484	2,817,521		2,817,521	(591,680)	2,225,842	0	0	N	165
166	NV Contract Transition Adj Provision (No. Nevada)		254001490	(4,846)		(4,846)	1,018	(3,828)	0	0	N	166
167	SFAS Regulatory Liab	[4]	254002108	(6,833,434)		(6,833,434)	1,435,021	(5,398,413)	0	0	N	167
168	SFAS 409 Deferral	[3][4]	254002109	(422,480,393)		(422,480,393)	0	(422,480,393)	0	0	N	168
169	Total Account 254			\$ (438,465,463)	\$ 0	\$ (438,465,463)	\$ 3,356,865	\$ (435,108,599)	\$ 0	\$ 0		169
								WP G-5, Sh 71, Ln 11				

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
170	Totals			\$ (427,351,212)	\$ 11,916,410	(415,909,335)	\$ (1,224,894)	\$ (417,134,229)	\$ 25,282,661	\$ 4,538,466		170

WP G-5, Sh 71, Ln WP G-5, Sh 71, Ln 12

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

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

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

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

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

[5] In accordance with NAC 704.9714, the subaccount is adjusted to the May 2021 ending balance.

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA**

**ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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

[1] Source: Company Records

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

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

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

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

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

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

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

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

Line No.	Month (a)	General Revenues Adj Service 2 (So. Nevada) 182303015	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada) 182303017	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada) 182303017	IDRB Variable Interest Adj. (So. Nevada) 182303021	California Public Interest R & D 182303027	Renewable Energy Program Rate (No. Nevada) 182303032	Renewable Energy Program Rate (So. Nevada) 182303032	California Rate Case TY 2014 182303035	Arizona Rate Case 2016 182303038	Arizona Rate Case 2019 182303042	Nevada Rate Case 2018 182303044	Line No.
		(v) [1]	(w) [1]	(x) [1]	(y) [1]	(z) [1]	(aa) [1]	(ab) [1]	(ac) [1]	(ad) [1]	(ae) [1]	(af) [1]	
1	May 2020	\$ 416,737	\$ 18,853	\$ 100,937	\$ (559,671)	\$ 221,259	\$ 1,315	\$ 368,995	\$ 0	\$ 0	\$ 304,520	\$ 253,611	1
2	June 2020	531,364	18,510	99,102	(813,185)	222,609	(1,277)	322,080	0	0	332,279	249,000	2
3	July 2020	609,395	18,167	97,267	(1,056,993)	216,528	(4,480)	271,055	0	0	393,812	244,389	3
4	August 2020	677,797	17,824	95,432	(1,307,966)	216,446	(7,832)	220,746	0	0	416,852	239,778	4
5	September 2020	741,957	17,481	93,597	(1,563,081)	216,446	(11,849)	167,699	0	0	456,030	235,167	5
6	October 2020	860,003	17,117	91,647	(1,786,266)	216,479	(16,285)	112,516	0	0	458,530	230,268	6
7	November 2020	959,286	16,753	89,697	(2,032,984)	216,489	(24,808)	39,049	0	0	461,030	225,369	7
8	December 2020	1,075,973	16,389	87,747	(2,353,932)	216,324	(38,968)	(95,831)	0	0	476,126	220,470	8
9	January 2021	1,174,385	16,025	85,797	(2,568,403)	214,465	(48,610)	(186,092)	0	0	473,521	215,571	9
10	February 2021	1,188,883	15,661	83,847	(2,694,703)	214,390	(51,281)	(248,242)	0	0	472,096	210,672	10
11	March 2021	1,112,326	15,297	81,897	(2,816,771)	213,780	(53,883)	(305,035)	0	0	458,210	205,773	11
12	April 2021	1,074,869	14,933	79,947	(2,954,270)	213,660	(55,740)	(343,818)	0	0	458,210	200,874	12
13	May 2021	1,041,786	14,569	77,997	(3,095,125)	213,190	(56,972)	(375,531)	0	0	458,210	195,975	13
14	Totals	\$ 11,464,762	\$ 217,579	\$ 1,164,911	\$ (25,603,350)	\$ 2,812,065	\$ (370,668)	\$ (52,408)	\$ 0	\$ 0	\$ 5,619,424	\$ 2,926,917	14
15	13 Month Average	\$ 881,905	\$ 16,737	\$ 89,609	\$ (1,969,488)	\$ 216,313	\$ (28,513)	\$ (4,031)	\$ 0	\$ 0	\$ 432,263	\$ 225,147	15

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

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

Line No.	Month (a)	Low Income Program (LIRA) (Arizona) 182303045 (ag)	California Public Purpose Program - CARE 182303047 (ah)	Nevada Rate Case Post July 2018 182303051 (ai)	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (aj)	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (ak)	California Rate Case TY 2021 182303056 (al)	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) 182303058 (am)	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) 182303058 (an)	California Public Purpose Program - ESAP 182303068 (ao)	California Infrastructure Replacement/Reliability Adj 182303071 (ap)	Line No.
1	May 2020	\$ 3,662,652	\$ 6,039,461	\$ 277,516	\$ (52,359)	\$ (1,643,124)	\$ 687,819	\$ 99,058	\$ (909,309)	\$ 1,645,559	\$ (9,262)	1
2	June 2020	3,637,145	6,374,601	357,665	(54,477)	(1,634,948)	694,619	103,479	(940,747)	1,705,230	(9,263)	2
3	July 2020	3,636,172	3,339,992	375,405	(69,564)	(1,898,008)	768,230	109,034	(936,734)	(1,045,826)	(9,265)	3
4	August 2020	3,651,365	3,652,559	376,942	(23,582)	(1,122,613)	776,040	115,418	(905,990)	813,085	(9,266)	4
5	September 2020	3,662,532	3,916,879	407,539	(26,884)	(1,158,925)	776,040	121,985	(860,593)	1,720,530	(9,267)	5
6	October 2020	3,655,870	2,681,141	422,472	(27,980)	(1,115,420)	776,040	124,806	(857,309)	1,161,913	(9,268)	6
7	November 2020	3,657,856	3,232,068	409,336	(8,725)	(814,005)	777,493	91,978	(1,398,631)	1,928,557	(9,269)	7
8	December 2020	3,733,777	4,271,272	426,780	26,853	(234,999)	779,268	31,345	(2,436,507)	2,423,861	(9,270)	8
9	January 2021	3,794,689	4,428,133	426,780	59,230	64,263	779,268	(23,878)	(2,975,649)	2,471,994	(9,272)	9
10	February 2021	3,966,554	5,347,221	426,780	83,386	59,983	782,463	(65,080)	(2,971,058)	2,645,434	(9,273)	10
11	March 2021	4,154,081	5,236,226	426,780	106,484	46,287	744,741	(104,536)	(2,951,271)	2,703,682	(9,273)	11
12	April 2021	4,318,546	4,106,915	426,816	122,839	26,750	731,753	(132,425)	(2,919,605)	1,710,917	(9,274)	12
13	May 2021	4,373,982	4,478,085	426,816	131,092	(5,465)	720,007	(146,963)	(2,867,612)	2,510,526	(9,275)	13
14	Totals	\$ 49,905,223	\$ 57,104,554	\$ 5,187,625	\$ 266,314	\$ (9,430,223)	\$ 9,793,779	\$ 324,219	\$ (23,931,016)	\$ 22,395,462	\$ (120,497)	14
15	13 Month Average	\$ 3,838,863	\$ 4,392,658	\$ 399,048	\$ 20,486	\$ (725,402)	\$ 753,368	\$ 24,940	\$ (1,840,847)	\$ 1,722,728	\$ (9,269)	15

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

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

Line No.	Month (a)	California		California		California		California		California		So. Nevada		So. Nevada		So. Nevada		Line No.
		MHP Conversion to the Meter 182303072 (aq)	MHP Conversion Beyond the Meter 182303073 (ar)	So. Nevada Self Insurance 182303074 (as)	MHP Conversion Beyond the Meter 182303075 (at)	CA MHP Conversions GAAP Adj. 182303076 (au)	Arizona Conservation Deferred Costs 182303079 (av)	California Pension Balancing Account 182303080 (aw)	Accrued Purchased Gas Cost 182303082 (ax)	So. Nevada Gas Lights May 2009 - May 2012 182303085 (ay)	So. Nevada Gas Lights Pre May 2009 182303086 (az)	So. Nevada Gas Lights Post May 2012 182303087 (ba)	So. Nevada Gas Lights Post July 2018 182303088 (bb)					
1	May 2020	\$ 1,252,705	\$ 3,287,960	\$ 4,583,335	\$ 946,230	\$ (1,102,771)	\$ 635,678	\$ (1,087,929)	\$ 0	\$ 1,505,055	\$ 144,731	\$ 558,132	\$ 10,592	1				
2	June 2020	1,293,843	3,666,468	4,500,002	994,853	(1,147,334)	1,188,162	299,673	(4,200,000)	1,477,691	142,100	547,984	10,571	2				
3	July 2020	1,338,923	3,676,864	4,416,669	1,054,904	(1,191,734)	1,602,743	299,673	0	1,450,327	139,469	537,836	10,550	3				
4	August 2020	1,394,589	3,707,974	4,333,336	1,111,619	(1,242,125)	2,052,117	299,673	0	1,422,963	136,838	527,688	10,529	4				
5	September 2020	1,441,504	3,776,242	4,250,003	1,166,844	(1,287,058)	1,897,131	1,687,275	2,900,000	1,395,599	134,207	517,540	10,508	5				
6	October 2020	1,485,631	3,782,464	4,161,461	1,221,155	(1,331,814)	1,767,107	1,687,275	0	1,366,524	131,411	506,758	10,487	6				
7	November 2020	1,513,056	3,975,384	4,072,919	1,275,522	(1,376,401)	1,513,885	1,687,275	0	1,337,449	128,615	495,976	10,466	7				
8	December 2020	1,503,381	4,382,245	3,984,377	1,336,645	(1,420,819)	1,098,421	3,074,877	29,000,000	1,308,374	125,819	485,194	10,445	8				
9	January 2021	1,416,941	4,382,245	3,895,835	1,359,991	(1,427,076)	544,136	3,162,282	0	1,279,299	123,023	474,412	10,424	9				
10	February 2021	1,338,556	3,579,953	3,807,293	1,380,532	(1,432,472)	79,317	3,162,282	0	1,250,224	120,227	463,630	15,878	10				
11	March 2021	1,284,217	3,545,228	3,718,751	1,400,760	(1,450,087)	323,098	4,917,797	4,200,000	1,221,149	117,431	452,848	15,846	11				
12	April 2021	1,240,726	3,521,359	3,630,209	1,419,543	(1,456,303)	24,246	4,971,480	0	1,192,074	114,635	442,066	15,814	12				
13	May 2021	1,235,150	3,486,957	3,541,667	1,438,790	(1,474,604)	213,949	5,025,163	0	1,162,999	111,839	431,284	15,782	13				
14	Totals	\$ 17,739,220	\$ 48,771,346	\$ 52,895,857	\$ 16,107,388	\$ (17,340,598)	\$ 12,939,991	\$ 29,186,796	\$ 31,900,000	\$ 17,369,727	\$ 1,670,345	\$ 6,441,348	\$ 157,892	14				
15	13 Month Average	\$ 1,364,555	\$ 3,751,642	\$ 4,068,912	\$ 1,239,030	\$ (1,333,892)	\$ 995,384	\$ 2,245,138	\$ 2,453,846	\$ 1,336,133	\$ 128,488	\$ 495,488	\$ 12,146	15				

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

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

Line No.	Month (a)	California										California		
		Conservation and Energy Efficiency Program 182303089 (bc) [1]	Arizona EEP/DCA Single-Family 182303090 (bd) [1]	Arizona EEP/DCA Multi-Family 182303091 (be) [1]	Arizona EEP/DCA General-Small 182303092 (bf) [1]	Arizona EEP/DCA General-Medium 182303093 (bg) [1]	Arizona EEP/DCA General-Large 1 182303094 (bh) [1]	Arizona EEP/DCA General-Large 2 182303095 (bi) [1]	Arizona EEP/DCA Single-Family Low-Income 182303096 (bj) [1]	Arizona EEP/DCA Multi-Family Low-Income 182303097 (bk) [1]	Arizona Property Tax 182303098 (bl) [1]	Arizona Property Tax Feb-19 182303099 (bm) [1]	Greenhouse Gas Balancing Account Costs 182303101 (bn) [1]	Line No.
1	May 2020	\$ (407,024)	\$ 6,759,047	\$ 1,374,967	\$ (27,497)	\$ (10,381,926)	\$ (9,253,745)	\$ (1,206,702)	\$ 3,642,871	\$ 320,563	\$ (6,761,476)	\$ 5,888,194	\$ 3,725,109	1
2	June 2020	(432,406)	7,621,624	1,395,439	23,258	(10,103,163)	(8,214,636)	(962,030)	3,692,884	321,681	(6,761,476)	7,057,935	2,907,153	2
3	July 2020	(483,491)	8,183,287	1,387,203	57,606	(9,991,921)	(7,803,394)	(855,682)	3,718,528	320,468	(6,761,476)	8,212,561	4,829,386	3
4	August 2020	(447,296)	8,883,261	1,387,520	89,259	(9,876,638)	(7,181,033)	(800,849)	3,740,581	318,715	(6,761,476)	9,394,316	4,241,866	4
5	September 2020	(447,208)	9,801,769	1,396,230	119,593	(9,766,747)	(6,674,422)	(745,449)	3,769,332	317,387	(6,761,476)	10,572,330	3,941,152	5
6	October 2020	(544,721)	10,537,352	1,406,530	151,555	(9,637,373)	(6,215,255)	(661,524)	3,804,505	315,690	(6,761,476)	6,464,798	5,932,755	6
7	November 2020	(498,393)	8,990,073	1,389,874	164,256	(9,629,125)	(6,018,484)	(610,580)	3,776,106	313,342	(6,761,476)	7,125,636	5,016,461	7
8	December 2020	(495,152)	10,924,182	1,421,087	230,223	(9,480,494)	(5,742,258)	(536,477)	3,863,743	321,056	(6,761,476)	7,786,355	3,893,587	8
9	January 2021	(567,537)	8,251,050	1,427,895	298,708	(9,257,817)	(5,571,390)	(588,561)	3,860,920	331,159	(6,761,476)	7,105,060	4,760,348	9
10	February 2021	(565,814)	5,461,566	1,412,591	367,003	(8,991,338)	(5,319,663)	(522,195)	3,855,260	339,439	(6,761,476)	6,439,665	2,883,583	10
11	March 2021	(563,160)	239,917	1,331,696	398,280	(9,159,031)	(5,787,961)	(576,987)	3,684,379	335,288	(6,198,019)	5,769,204	815,111	11
12	April 2021	(685,088)	(2,833,344)	1,308,609	403,775	(9,178,045)	(5,849,739)	(545,360)	3,619,700	334,026	(6,010,200)	5,097,320	2,123,245	12
13	May 2021	(684,626)	(4,713,128)	1,268,040	395,726	(9,271,822)	(6,007,779)	(575,994)	3,400,572	316,172	(5,822,381)	7,691,209	1,340,107	13
14	Totals	\$ (6,821,914)	\$ 78,106,655	\$ 17,907,682	\$ 2,671,745	\$ (124,725,439)	\$ (85,639,758)	\$ (9,188,387)	\$ 48,429,382	\$ 4,204,987	\$ (85,645,360)	\$ 94,604,583	\$ 46,409,863	14
15	13 Month Average	\$ (524,763)	\$ 6,008,204	\$ 1,377,514	\$ 205,519	\$ (9,594,265)	\$ (6,587,674)	\$ (706,799)	\$ 3,725,337	\$ 323,461	\$ (6,588,105)	\$ 7,277,276	\$ 3,569,989	15

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

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

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

[1] Source: Company Records

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

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

Line No.	Month (a)	US GAAP		CALIFORNIA		NV		US GAAP ADJ		CA EMERGENCY		NO NV DIV		NO NV DIV		Line No.
		LNG FACILITY 182303117	ADJ SAZ 182303117	CDMI BAL ACCT 182303160	COVID 19 182303200	NV COVID 19 182303201	CUSTOMER PROTECTION MEMO ACT 182303250	CUSTOMER PROTECTION GAAP ADJ 182303251	SPRING CREEK NO NV RA 182303300	SPRING CREEK NO NV RA 182303304	SPRING CREEK NO NV RATES 182303305	sum (b) to (ci)				
1	May 2020	(1,889,073)	0	0	0	0	0	0	0	0	0	0	0	0	0	1
2	June 2020	(2,262,633)	0	1,748,019	1,748,019	230,146	(230,146)	0	0	0	0	0	0	0	0	2
3	July 2020	(2,635,499)	0	2,305,501	2,305,501	310,263	(310,263)	0	0	0	0	0	0	0	0	3
4	August 2020	(3,007,586)	472,283	2,827,927	2,827,927	390,332	(390,332)	0	0	0	0	0	0	0	0	4
5	September 2020	(3,378,939)	498,527	3,310,300	3,310,300	471,290	(471,290)	0	0	0	0	0	0	0	0	5
6	October 2020	(3,749,664)	500,565	3,812,810	3,812,810	560,540	(560,540)	0	0	0	0	0	0	0	0	6
7	November 2020	(4,119,655)	499,910	4,223,828	4,223,828	635,760	(635,760)	0	0	0	0	0	0	0	0	7
8	December 2020	(4,488,832)	605,868	4,758,142	4,758,142	727,162	(727,162)	0	(13)	0	(13)	0	0	0	0	8
9	January 2021	(4,857,269)	613,657	5,437,109	5,437,109	824,042	(824,042)	0	(273)	0	(273)	0	0	0	0	9
10	February 2021	(4,857,269)	635,599	6,051,534	6,051,534	919,020	(919,020)	33,884	(915)	0	(915)	33,884	0	0	0	10
11	March 2021	(4,857,269)	500,318	6,585,746	6,585,746	1,024,798	(1,024,798)	68,191	(1,815)	(39,844)	(1,815)	68,191	(39,844)	0	0	11
12	April 2021	(4,857,269)	535,021	6,585,746	6,585,746	1,119,105	(1,119,105)	102,474	(2,861)	(59,866)	(2,861)	102,474	(59,866)	0	0	12
13	May 2021	(4,857,269)	520,186	6,585,746	6,585,746	1,119,105	(1,119,105)	136,653	(4,086)	(79,806)	(4,086)	136,653	(79,806)	0	0	13
14	Totals	(49,818,226)	5,381,936	54,232,406	54,232,406	8,331,563	(8,331,563)	341,202	(9,963)	(179,516)	(9,963)	341,202	(179,516)	0	0	14
15	13 Month Average	(3,832,171)	413,995	4,171,724	4,171,724	640,889	(640,889)	26,246	(766)	(13,809)	(766)	26,246	(13,809)	0	0	15

[1] Source: Company Records

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

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

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

Line No.	Month (a)	Deferred Inc.- CIAC Gross-Up (So. California) 254001472	Deferred Inc.- CIAC Gross-Up (No. Nevada) 254001472	Deferred Inc.- CIAC Gross-Up (So. California) 254001472	Deferred Inc.- CIAC Gross-Up (So. Nevada) 254001472	Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe) 254001472	Deferred Inc.- CIAC Gross-Up (So. California) 254001484	Tax Reform Savings (No. California) 254001484	Tax Reform Savings (So. Lake Tahoe) 254001484	Tax Reform Savings (Arizona) 254001484	NV Contract Transition Adj Provision (No. Nevada) 254001490	SFAS 109 Regulatory Liab 254002108	SFAS 109 Deferral 254002109	Total (o) sum (b) to (n)	Line No.
1	May 2020	\$ (667,303)	\$ (173,905)	\$ (392,699)	\$ (954,024)	\$ (60,395)	\$ (4,673,976)	\$ (2,078,606)	\$ (756,670)	\$ 1,633,079	\$ 0	\$ 0	\$ (431,961,488)	(440,128,325)	1
2	June 2020	(667,334)	(175,285)	(394,326)	(961,040)	(61,470)	(4,889,111)	(2,153,610)	(788,468)	1,694,315	0	0	(431,745,053)	(440,183,718)	2
3	July 2020	(667,365)	(176,563)	(398,311)	(973,647)	(61,825)	(5,081,928)	(2,207,058)	(814,119)	1,815,358	0	0	(431,562,345)	(440,170,140)	3
4	August 2020	(670,553)	(178,459)	(400,968)	(984,266)	(61,825)	(5,278,476)	(2,254,531)	(838,114)	1,898,768	0	0	(431,389,358)	(440,200,121)	4
5	September 2020	(670,584)	(180,591)	(418,037)	(1,048,352)	(63,914)	(5,487,637)	(2,305,099)	(863,171)	2,006,456	0	0	(431,210,234)	(441,333,501)	5
6	October 2020	(670,615)	(182,239)	(419,723)	(1,071,564)	(64,827)	(5,642,681)	(2,368,442)	(893,937)	2,167,212	0	(2,194,003)	(428,887,662)	(441,326,927)	6
7	November 2020	(670,646)	(183,275)	(420,083)	(1,074,798)	(64,827)	(5,857,319)	(2,473,013)	(936,784)	2,385,390	0	(2,194,003)	(428,721,180)	(441,314,722)	7
8	December 2020	(670,678)	(183,861)	(420,110)	(1,095,881)	(64,827)	(6,213,517)	(2,641,652)	(993,732)	1,023,585	(10,500)	(14,991,065)	(415,672,738)	(443,045,131)	8
9	January 2021	(579,254)	(175,825)	(345,262)	(993,511)	(59,347)	(6,213,517)	(2,641,652)	(993,732)	4,205,128	(10,500)	(15,592,597)	(413,380,259)	(437,886,449)	9
10	February 2021	(579,285)	(176,477)	(345,289)	(1,004,310)	(59,347)	(6,213,517)	(2,641,652)	(993,732)	4,215,080	(10,500)	(11,809,675)	(415,656,913)	(436,387,778)	10
11	March 2021	(579,995)	(178,353)	(345,316)	(1,005,792)	(59,920)	(5,902,840)	(2,509,571)	(944,046)	4,374,752	(10,500)	(13,262,410)	(412,455,103)	(433,997,330)	11
12	April 2021	(580,202)	(178,944)	(347,424)	(1,023,598)	(59,920)	(5,799,281)	(2,465,544)	(927,484)	4,528,174	(10,500)	(14,067,071)	(410,571,165)	(432,627,302)	12
13	May 2021	(580,230)	(179,670)	(354,750)	(1,029,324)	(61,503)	(5,695,722)	(2,421,517)	(910,922)	4,680,483	(10,500)	(14,723,823)	(409,031,617)	(431,449,581)	13
14	Totals	\$ (8,254,044)	\$ (2,323,446)	\$ (5,002,299)	\$ (13,220,106)	\$ (803,945)	\$ (72,949,519)	\$ (31,161,949)	\$ (11,654,909)	\$ 36,627,779	\$ (63,000)	\$ (88,834,647)	\$ (5,492,245,113)	\$ (5,700,051,024)	14
15	13 Month Average	\$ (634,926)	\$ (178,727)	\$ (384,792)	\$ (1,016,931)	\$ (61,842)	\$ (5,611,501)	\$ (2,397,073)	\$ (896,531)	\$ 2,817,521	\$ (4,846)	\$ (6,833,434)	\$ (422,480,393)	\$ (438,465,463)	15

[1] Source: Company Records

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

Tab I

WPs

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP I-3, Sh 10	WP I-3, Sh 12	WP I-3, Sh 17	WP I-3, Sh 26	WP I-3, Sh 21	WP I-3, Sh 30			
										(h) + (i)
		\$	\$	\$	\$	\$	\$	\$	\$	
1	Operations									
2	Account 813	0	0	(24,417)	(9,881)	0	0	(24,417)	(9,881)	(34,298)
3	Account 840	0	0	0	0	0	0	0	0	0
4	Account 850	(692)	2,956	0	0	0	0	(692)	2,956	2,264
5	Account 851	0	0	(15,064)	(6,012)	0	0	(15,064)	(6,012)	(21,075)
6	Account 852	0	0	0	0	0	0	0	0	0
7	Account 853	(220)	938	0	0	0	0	(220)	938	718
8	Account 856	(339)	1,460	0	0	0	0	(339)	1,460	1,121
9	Account 857	(19)	79	0	0	0	0	(19)	79	60
10	Account 859	0	0	0	0	0	0	0	0	0
11	Account 870	(12,357)	52,746	(1,865)	(717)	0	0	(14,222)	52,029	37,808
12	Account 871	(306)	1,305	(8,591)	(3,485)	0	0	(8,897)	(2,181)	(11,078)
13	Account 874	(4,893)	20,991	(11)	(5)	0	0	(4,904)	20,986	16,083
14	Account 875	(162)	699	0	0	0	0	(162)	699	537
15	Account 878	(11,151)	47,894	(16)	(7)	0	0	(11,167)	47,888	36,720
16	Account 879	(11,681)	49,920	(42,750)	(17,291)	0	0	(54,431)	32,628	(21,803)
17	Account 880	(3,109)	13,408	(16,755)	(6,822)	0	0	(19,864)	6,586	(13,278)
18	Account 901	0	0	(42,389)	(17,223)	0	0	(42,389)	(17,223)	(59,612)
19	Account 902	(1,574)	6,754	0	0	0	0	(1,574)	6,754	5,180
20	Account 903	(608)	2,599	(185,507)	(75,350)	0	0	(186,115)	(72,751)	(258,866)
21	Account 905	0	0	0	0	0	0	0	0	0
22	Account 908	0	0	0	0	0	0	0	0	0
23	Account 910	0	0	0	0	0	0	0	0	0
24	Account 920	0	0	0	0	(731,253)	(306,862)	(731,253)	(306,862)	(1,038,114)
25	Account 922	0	0	0	0	129,126	54,186	129,126	54,186	183,312
26	Account 930.2	0	0	0	0	0	0	0	0	0
27	Total Operations	(47,111)	201,750	(337,364)	(136,792)	(602,127)	(252,675)	(986,602)	(187,716)	(1,174,320)

SNV TY Sum

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP I-3, Sh 11	WP I-3, Sh 13	WP I-3, Sh 18	WP I-3, Sh 27	WP I-3, Sh 22	WP I-3, Sh 31	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Maintenance									
2	Account 843.1	0	0	0	0	0	0	0	0	0
3	Account 843.2	0	0	0	0	0	0	0	0	0
4	Account 843.3	0	0	0	0	0	0	0	0	0
5	Account 843.4	0	0	0	0	0	0	0	0	0
6	Account 843.5	0	0	0	0	0	0	0	0	0
7	Account 843.6	0	0	0	0	0	0	0	0	0
8	Account 843.7	0	0	0	0	0	0	0	0	0
9	Account 843.8	0	0	0	0	0	0	0	0	0
10	Account 843.9	(345)	1,456	0	0	0	0	(345)	1,456	1,110
11	Account 861	(3,021)	12,879	(41)	(17)	0	0	(3,062)	12,862	9,800
12	Account 864	0	0	0	0	0	0	0	0	0
13	Account 865	(25)	105	0	0	0	0	(25)	105	80
14	Account 866	(1)	4	0	0	0	0	(1)	4	3
15	Account 885	(1,328)	5,664	(1,357)	(535)	0	0	(2,685)	5,129	2,445
16	Account 886	0	0	0	0	0	0	0	0	0
17	Account 887	(4,224)	18,073	0	0	0	0	(4,224)	18,073	13,849
18	Account 889	(1,386)	5,837	0	0	0	0	(1,386)	5,837	4,451
19	Account 892	(6,407)	27,453	(5)	(2)	0	0	(6,412)	27,451	21,038
20	Account 893	(4,032)	17,297	0	0	0	0	(4,032)	17,297	13,264
21	Account 894	(75)	325	0	0	0	0	(75)	325	250
22	Account 935	0	0	0	0	(12,114)	(5,080)	(12,114)	(5,080)	(17,193)
	Total Maintenance	<u>(20,844)</u>	<u>89,093</u>	<u>(1,403)</u>	<u>(554)</u>	<u>(12,114)</u>	<u>(5,080)</u>	<u>(34,361)</u>	<u>83,459</u>	<u>49,098</u>
23	Total O&M	<u>(67,955)</u>	<u>290,843</u>	<u>(338,768)</u>	<u>(137,347)</u>	<u>(614,240)</u>	<u>(257,755)</u>	<u>(1,020,963)</u>	<u>(104,259)</u>	<u>(1,125,222)</u>

SNV TY Sum

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
	Functionalization									
1	Other Gas Supply	\$ 0	\$ 0	(24,417)	(9,881)	0	0	(24,417)	(9,881)	(34,298)
2	Storage	0	0	0	0	0	0	0	0	0
3	Transmission	(4,661)	19,877	(15,105)	(6,029)	0	0	(19,766)	13,848	(5,918)
4	Distribution	(61,112)	261,613	(71,350)	(28,864)	0	0	(132,462)	232,749	100,287
5	Customer Accounts	(2,182)	9,353	(227,896)	(92,573)	0	0	(230,078)	(83,220)	(313,298)
6	Customer Service & Info	0	0	0	0	0	0	0	0	0
7	Sales	0	0	0	0	0	0	0	0	0
	Administrative and General									
8	Direct	0	0	0	0	0	0	0	0	0
9	System Allocable	0	0	0	0	(614,240)	(257,755)	(614,240)	(257,755)	(871,995)
10	Total	<u>\$ (67,955)</u>	<u>\$ 290,843</u>	<u>\$ (338,768)</u>	<u>\$ (137,347)</u>	<u>\$ (614,240)</u>	<u>\$ (257,755)</u>	<u>\$ (1,020,963)</u>	<u>\$ (104,259)</u>	<u>\$ (1,125,222)</u>

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

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paulette (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Annualized Labor at May 31, 2021 - Direct	WP I-3, Sh 6	\$ 62,197,793	\$ 25,004,333	\$ 6,247,470	\$ 1,270,578	\$ 1,647,466	\$ 3,354,904	\$ 9,043,630	\$ 61,919,300	\$ 170,685,474	1
2	Overtime Percentage	WP I-3, Sh 5	9.48%	11.44%	6.79%	28.40%	37.35%	12.19%	18.92%	1.97%		2
3	Overtime	Ln 1 * Ln 2	\$ 5,893,696	\$ 2,861,655	\$ 424,186	\$ 360,882	\$ 615,262	\$ 408,863	\$ 1,710,694	\$ 1,221,625	\$ 13,496,863	3
4	Total Annualized Labor	Ln 1 + Ln 3	\$ 68,091,489	\$ 27,865,988	\$ 6,671,656	\$ 1,631,461	\$ 2,262,727	\$ 3,763,767	\$ 10,754,324	\$ 63,140,925	\$ 184,182,337	4
5	Less:											
5	Percent Indirect Time [1]	WP I-3, Sh 9	13.7%	13.2%	13.2%	13.2%	13.2%	13.2%	13.2%	13.3%		5
6	Total Indirect Time	Ln 4 * Ln 5	\$ 9,337,113	\$ 3,664,656	\$ 882,755	\$ 215,865	\$ 299,391	\$ 498,000	\$ 1,422,950	\$ 8,385,523	\$ 24,706,252	6
7	Annualized Labor Less Indirect Time	Ln 4 - Ln 6	\$ 58,754,376	\$ 24,201,332	\$ 5,788,901	\$ 1,415,595	\$ 1,963,336	\$ 3,265,767	\$ 9,331,374	\$ 54,755,403	\$ 159,476,085	7
8	Number of Employees	WP I-3, Sh 6	815	328	77	16	20	41	117	629	2,043	8
Annualized Corporate Direct Labor												
9	Annualized Labor at May 31, 2021 - Corporate	WP I-3, Sh 6	\$ 10,730,278	\$ 5,658,221	\$ 1,002,022	\$ 300,959	\$ 236,660	\$ 1,401,037	\$ 1,437,259	\$ 20,766,437	\$ 20,766,437	9
10	Overtime Percentage	WP I-3, Sh 5	4.81%	0.76%	15.26%	0.00%	0.00%	17.43%	0.00%			10
11	Overtime	Ln 9 * Ln 10	\$ 516,333	\$ 42,766	\$ 152,875	\$ 0	\$ 0	\$ 244,189	\$ 0	\$ 956,163	\$ 956,163	11
12	Total Annualized Labor	Ln 9 + Ln 11	\$ 11,246,612	\$ 5,700,986	\$ 1,154,897	\$ 300,959	\$ 236,660	\$ 1,645,227	\$ 1,437,259	\$ 21,722,600	\$ 21,722,600	12
13	Less:											
13	Percent Indirect Time	Ln 5 (j)	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%		13
14	Total Indirect Time	Ln 12 * Ln 13	\$ 1,493,623	\$ 757,128	\$ 153,378	\$ 39,969	\$ 31,430	\$ 2,18,497	\$ 190,877	\$ 2,884,902	\$ 2,884,902	14
15	Annualized Labor Less Indirect Time	Ln 12 - Ln 14	\$ 9,752,989	\$ 4,943,858	\$ 1,001,519	\$ 260,990	\$ 205,230	\$ 1,426,730	\$ 1,246,382	\$ 18,837,699	\$ 18,837,699	15
16	Number of Employees	WP I-3, Sh 6	109	57	10	3	2	14	15	211	211	16
17	Total Direct and Corporate Labor	Ln 7 + Ln 15	\$ 68,507,365	\$ 29,145,191	\$ 6,790,420	\$ 1,676,585	\$ 2,168,566	\$ 4,692,497	\$ 10,577,756	\$ 54,755,403	\$ 178,313,784	17
18	Total Direct and Corporate Number of Employees	Ln 8 + Ln 16	924	385	87	19	23	55	132	629	2,254	18

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

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

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

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

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

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

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

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
	<u>Operations</u>			
1	Account 813	\$ 0	\$ 0	1
2	Account 840	0	0	2
3	Account 841	0	0	3
4	Account 850	156,132	90,303	4
5	Account 851	0	0	5
6	Account 852	0	0	6
7	Account 853	49,638	28,657	7
8	Account 856	76,511	44,603	8
9	Account 857	4,311	2,426	9
10	Account 859	0	0	10
11	Account 870	[1] 2,789,941	1,611,418	11
12	Account 871	69,166	39,855	12
13	Account 874	1,104,682	641,278	13
14	Account 875	36,678	21,358	14
15	Account 878	2,517,820	1,463,180	15
16	Account 879	2,637,378	1,525,057	16
17	Account 880	702,067	409,633	17
18	Account 901	0	0	18
19	Account 902	355,435	206,336	19
20	Account 903	137,232	79,415	20
21	Account 905	0	0	21
22	Account 908	0	0	22
23	Account 910	0	0	23
24	Account 920	0	0	24
25	Account 922	0	0	25
26	Account 930.2	0	0	26
27	Total Ops.	\$ 10,636,990	\$ 6,163,517	27

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

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	1
2	Account 843.2	0	0	2
3	Account 843.3	0	0	3
4	Account 843.5	0	0	4
5	Account 843.6	0	0	5
6	Account 843.7	0	0	6
7	Account 843.8	0	0	7
8	Account 843.9	0	0	8
9	Account 861	[1] 77,955	44,468	9
10	Account 863	682,076	393,468	10
11	Account 864	0	0	11
12	Account 865	5,581	3,199	12
13	Account 866	184	111	13
14	Account 885	299,799	173,044	14
15	Account 886	0	0	15
16	Account 887	953,722	552,145	16
17	Account 889	312,883	178,322	17
18	Account 892	1,446,561	838,689	18
19	Account 893	910,472	528,415	19
20	Account 894	17,019	9,939	20
21	Account 935	0	0	21
22	Total Maint.	\$ <u>4,706,252</u>	\$ <u>2,721,799</u>	22
23	Total O&M	\$ <u>15,343,242</u>	\$ <u>8,885,317</u>	23
24	% O&M to Total	63.12%	63.17%	24
<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	25
26	Account 163	755,337	439,263	26
27	Account 182.3	0	0	27
28	Account 183.2	0	0	28
29	Account 184	417,604	196,306	29
30	Account 186	27,830	15,976	30
31	Account 426	0	0	31
32	Total Deferred	\$ <u>1,200,771</u>	\$ <u>651,545</u>	32
<u>Capital</u>				
33	Account 107	\$ 7,535,856	\$ 4,396,115	33
34	Account 108	229,128	133,701	34
35	Total Capital	\$ <u>7,764,984</u>	\$ <u>4,529,816</u>	35
36	Total	\$ <u>24,308,997</u>	\$ <u>14,066,677</u>	36

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

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
	<u>Indirect Time</u>			
1	Account 242	\$ 3,680,959	\$ N/A	1
2	242 as % of Labor	13.2%	N/A	2
3	Total Incl. Account 242	<u>\$ 27,989,956</u>		3

[1] Division VP labor reallocated

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

Line No.	Description (a)	SNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
		WP I-3, Sh 7	Ln 1 (c) * ((b) ÷ WP I-3, Sh 11, Ln 36 (b))	(c) - (b)	
1	Annualized Labor (WP I-3, Sh 4, Ln 7 (d))		\$ 24,201,332		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	156,132	155,441	(692)	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	49,638	49,418	(220)	8
9	Account 856	76,511	76,173	(339)	9
10	Account 857	4,311	4,292	(19)	10
11	Account 859	0	0	0	11
12	Account 870	2,789,941	2,777,584	(12,357)	12
13	Account 871	69,166	68,859	(306)	13
14	Account 874	1,104,682	1,099,790	(4,893)	14
15	Account 875	36,678	36,515	(162)	15
16	Account 878	2,517,820	2,506,668	(11,151)	16
17	Account 879	2,637,378	2,625,697	(11,681)	17
18	Account 880	702,067	698,958	(3,109)	18
19	Account 901	0	0	0	19
20	Account 902	355,435	353,861	(1,574)	20
21	Account 903	137,232	136,624	(608)	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 10,636,990	\$ 10,589,879	\$ (47,111)	28

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

Line No.	Description (a)	SNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
		WP I-3, Sh 8 & 9	WP I-3, Sh 10, Ln 1 (c) * ((b) ÷ Ln 36 (b))	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	77,955	77,610	(345)	9
10	Account 863	682,076	679,055	(3,021)	10
11	Account 864	0	0	0	11
12	Account 865	5,581	5,556	(25)	12
13	Account 866	184	183	(1)	13
14	Account 885	299,799	298,471	(1,328)	14
15	Account 886	0	0	0	15
16	Account 887	953,722	949,498	(4,224)	16
17	Account 889	312,883	311,497	(1,386)	17
18	Account 892	1,446,561	1,440,154	(6,407)	18
19	Account 893	910,472	906,439	(4,032)	19
20	Account 894	17,019	16,944	(75)	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 4,706,252	\$ 4,685,408	\$ (20,844)	22
23	Total O&M	\$ 15,343,242	\$ 15,275,287	\$ (67,955)	23
24	% O&M to Total	63.12%	63.12%	63.12%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	755,337	751,991	(3,345)	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	417,604	415,754	(1,850)	29
30	Account 186	27,830	27,707	(123)	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 1,200,771	\$ 1,195,452	\$ (5,318)	32
<u>Capital</u>					
33	Account 107	\$ 7,535,856	\$ 7,502,480	\$ (33,376)	33
34	Account 108	229,128	228,113	(1,015)	34
35	Total Capital	\$ 7,764,984	\$ 7,730,593	\$ (34,391)	35
36	Total	\$ 24,308,997	\$ 24,201,332	\$ (107,665)	36
37	Account 242	\$ 3,680,959	\$ 3,664,656	\$ (16,303)	37
38	Total Incl. Account 242	\$ 27,989,956	\$ 27,865,988	\$ (123,968)	38

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

Line No.	Description (a)	SNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
		WP I-3, Sh 7	Ln 1 (c) * (b) ÷ WP I-3, Sh 13, Ln 36 (b)	(c) - (b)	
1	Annualized Labor Loading (WP I-3, Sh 32 , Ln 21 (d))		\$ 14,527,121		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	90,303	93,258	2,956	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	28,657	29,595	938	8
9	Account 856	44,603	46,063	1,460	9
10	Account 857	2,426	2,505	79	10
11	Account 859	0	0	0	11
12	Account 870	1,611,418	1,664,165	52,746	12
13	Account 871	39,855	41,159	1,305	13
14	Account 874	641,278	662,269	20,991	14
15	Account 875	21,358	22,057	699	15
16	Account 878	1,463,180	1,511,074	47,894	16
17	Account 879	1,525,057	1,574,976	49,920	17
18	Account 880	409,633	423,041	13,408	18
19	Account 901	0	0	0	19
20	Account 902	206,336	213,090	6,754	20
21	Account 903	79,415	82,015	2,599	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 6,163,517	\$ 6,365,267	\$ 201,750	28

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

Line No.	Description (a)	SNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
		WP I-3, Sh 8 & 9	WP I-3, Sh 12, Ln 1 (c) * (b) ÷ Ln 36 (b))	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	44,468	45,924	1,456	9
10	Account 863	393,468	406,347	12,879	10
11	Account 864	0	0	0	11
12	Account 865	3,199	3,304	105	12
13	Account 866	111	115	4	13
14	Account 885	173,044	178,708	5,664	14
15	Account 886	0	0	0	15
16	Account 887	552,145	570,218	18,073	16
17	Account 889	178,322	184,159	5,837	17
18	Account 892	838,689	866,142	27,453	18
19	Account 893	528,415	545,712	17,297	19
20	Account 894	9,939	10,264	325	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 2,721,799	\$ 2,810,892	\$ 89,093	22
23	Total O&M	\$ 8,885,317	\$ 9,176,159	\$ 290,843	23
24	% O&M to Total	63.17%	63.17%	63.17%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	439,263	453,642	14,378	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	196,306	202,732	6,426	29
30	Account 186	15,976	16,499	523	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 651,545	\$ 672,872	\$ 21,327	32
<u>Capital</u>					
33	Account 107	\$ 4,396,115	\$ 4,540,012	\$ 143,898	33
34	Account 108	133,701	138,077	4,376	34
35	Total Capital	\$ 4,529,816	\$ 4,678,090	\$ 148,274	35
36	Total	\$ 14,066,677	\$ 14,527,121	\$ 460,444	36

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

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

Corp Labor Recorded

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Patute (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Maintenance										
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Account 843.2	0	0	0	0	0	0	0	0	0	2
4	Account 843.3	0	0	0	0	0	0	0	0	0	3
5	Account 843.4	0	0	0	0	0	0	0	0	0	4
6	Account 843.5	0	0	0	0	0	0	0	0	0	5
7	Account 843.6	0	0	0	0	0	0	0	0	0	6
8	Account 843.7	0	0	0	0	0	0	0	0	0	7
9	Account 843.8	0	0	0	0	0	0	0	0	0	8
10	Account 843.9	0	0	0	0	0	0	0	0	0	9
11	Account 861	0	0	0	0	0	0	0	0	0	10
12	Account 863	0	638	0	0	0	0	0	0	638	11
13	Account 864	0	0	0	0	0	0	0	0	0	12
14	Account 865	0	0	0	0	0	0	0	0	0	13
15	Account 866	0	0	0	0	0	0	0	0	0	14
16	Account 885	50,910	21,160	9,254	4,187	7,979	0	3,780	0	97,270	15
17	Account 886	0	0	0	0	0	0	0	0	0	16
18	Account 887	0	0	0	0	0	0	0	0	0	17
19	Account 889	0	0	0	0	0	0	0	0	0	18
20	Account 892	0	85	0	0	0	0	0	0	85	19
21	Account 893	0	0	0	0	0	0	0	0	0	20
22	Account 894	0	0	0	0	0	0	0	0	0	21
23	Account 935	0	0	0	0	0	0	0	855,599	855,599	22
24	Total Maintenance	\$ 50,910	\$ 21,883	\$ 9,254	\$ 4,187	\$ 7,979	\$ 0	\$ 3,780	\$ 855,599	\$ 953,592	
25	Total O&M	\$ 10,018,010	\$ 5,282,541	\$ 935,399	\$ 280,982	\$ 220,951	\$ 1,308,037	\$ 1,341,855	\$ 52,504,458	\$ 71,892,233	
26	% O&M to Total	100.00%	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%	90.82%	93.13%	

Corp Labor Recorded

SNV 2021 Labor Annualization Certification

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

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

Corp Labor Recorded

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	Recorded (b)	Adjusted (c)	Adjusted (d)	Recorded (e)	Adjusted (f)	Adjusted (g)	Recorded (h)	Adjusted (i)	Recorded (j)	Adjusted (k)	Adjusted (l)	Recorded (m)	Adjusted (n)	Recorded (o)	Adjusted (p)	Recorded (q)	Adjusted (r)	Recorded (s)	Adjusted (t)	Recorded (u)	Adjusted (v)	Line No.	
1	Annualized Labor (WP L3, Sh 4, Ln 15)	\$ 9,752,989	\$ 9,752,989	\$ 0	\$ 1,001,519	\$ 0	\$ 0	\$ 0	\$ 260,990	\$ 0	\$ 0	\$ 0	\$ 205,230	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,426,730	\$ 0	\$ 0	\$ 1,246,582	\$ 0	1	
2	Account 813	\$ 751,342	\$ 731,465	\$ (19,876)	\$ 380,748	\$ 356,331	\$ (24,417)	\$ 79,279	\$ 5,225	\$ 20,804	\$ 19,324	\$ (1,480)	\$ 17,209	\$ 18,528	\$ 17,209	\$ (1,318)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,486	\$ 97,990	\$ (7,506)	2
3	Account 840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Account 851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Account 852	0	0	0	234,895	219,832	(15,064)	0	0	0	0	0	0	0	0	0	0	279,015	304,333	25,318	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,023,301	1,116,156	92,855	0	0	0	7
8	Account 854	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
9	Account 855	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Account 859	121,740	118,550	(3,190)	29,060	27,210	(1,850)	27,660	1,800	29,039	27,660	(1,379)	1,130	1,220	1,130	(87)	0	0	0	0	27,650	25,650	(1,995)	11
12	Account 860	731,900	712,537	(19,363)	133,980	125,369	(8,611)	77,768	5,126	20,251	18,811	(1,441)	16,977	18,077	16,977	(1,083)	0	0	0	0	100,969	95,633	(5,336)	12
13	Account 871	0	0	0	172	161	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Account 879	0	0	0	245	231	(14)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Account 880	1,314,716	1,279,935	(34,781)	666,621	625,871	(42,750)	139,789	9,148	35,391	33,602	(1,789)	30,127	32,435	30,127	(2,308)	0	0	0	0	184,816	171,666	(13,150)	17
18	Account 881	645,723	628,641	(17,082)	281,283	244,508	(36,775)	8,367	551	2,237	2,078	(159)	1,956	1,956	1,956	(139)	0	0	0	0	10,964	10,175	(789)	18
19	Account 882	1,190,399	1,158,896	(31,503)	660,897	616,598	(44,299)	121,651	8,016	31,227	29,096	(2,131)	24,596	26,437	24,596	(1,841)	0	0	0	0	168,577	156,593	(11,984)	19
20	Account 903	5,211,044	5,073,188	(137,856)	2,892,686	2,707,179	(185,507)	539,189	35,472	135,845	126,190	(9,655)	106,184	114,318	106,184	(8,134)	0	0	0	0	737,763	685,271	(52,492)	20
21	Account 905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Account 906	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Account 923	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Account 924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Total Ops	\$ 9,967,100	\$ 9,703,426	\$ (263,674)	\$ 5,260,695	\$ 4,922,263	\$ (338,434)	\$ 991,485	\$ 65,520	\$ 276,795	\$ 257,100	\$ (19,694)	\$ 197,819	\$ 212,972	\$ 197,819	\$ (15,153)	\$ 0	\$ 1,308,037	\$ 1,426,730	\$ 118,693	\$ 1,338,075	\$ 1,242,871	\$ (95,204)	28

TY Corp Dir Labor Annualized

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	Recorded (b)	Adjusted (c)	SNV (f)	Adjusted (g)	Recorded (e)	Adjusted (h)	SNV (i)	Adjusted (j)	Recorded (k)	Adjusted (l)	Recorded (m)	Adjusted (n)	SNV (o)	Adjusted (p)	Recorded (q)	Adjusted (r)	Recorded (s)	Adjusted (t)	Recorded (u)	Adjusted (v)	Line No.	
1	Maintenance																					1	
2	Account 843.1																					2	
3	Account 843.2																					3	
4	Account 843.5																					4	
5	Account 843.9																					5	
6	Account 843.8																					6	
7	Account 843.9																					7	
8	Account 843.9																					8	
9	Account 881																					9	
10	Account 881																					10	
11	Account 884																					11	
12	Account 885																					12	
13	Account 886																					13	
14	Account 886																					14	
15	Account 886																					15	
16	Account 887																					16	
17	Account 887																					17	
18	Account 889																					18	
19	Account 893																					19	
20	Account 894																					20	
21	Account 894																					21	
22	Total Maint.	\$ 50,910	\$ 49,852	\$ (1,347)	\$ (1,347)	\$ 21,189	\$ 21,189	\$ 20,480	\$ (1,103)	\$ 4,187	\$ 3,882	\$ (288)	\$ 7,979	\$ 7,411	\$ (668)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,760	\$ 3,517	\$ (243)	22
23	Total O&M	\$ 10,018,010	\$ 9,752,898	\$ (265,021)	\$ (265,021)	\$ 5,282,644	\$ 5,282,644	\$ 4,945,773	\$ (338,768)	\$ 280,982	\$ 260,990	\$ (19,992)	\$ 2,203,951	\$ 2,052,330	\$ (15,721)	\$ 1,508,057	\$ 1,426,730	\$ 118,693	\$ 1,841,865	\$ 1,746,382	\$ (95,473)	23	
24	% O&M to Total					100.00%	100.00%	99.99%	99.99%	100.00%	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	24	
25	Deferred and Other																					25	
26	Account 146																					26	
27	Account 182.3																					27	
28	Account 183.2																					28	
29	Account 184																					29	
30	Account 426																					30	
31	Account 426																					31	
32	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32	
33	Capital																					33	
34	Account 107																					34	
35	Account 108																					35	
36	Total Capital	\$ 10,018,010	\$ 9,752,898	\$ (265,021)	\$ (265,021)	\$ 5,282,632	\$ 5,282,632	\$ 4,945,858	\$ (338,774)	\$ 280,982	\$ 260,990	\$ (19,992)	\$ 2,203,951	\$ 2,052,330	\$ (15,721)	\$ 1,508,057	\$ 1,426,730	\$ 118,693	\$ 1,841,865	\$ 1,746,382	\$ (95,473)	36	
37	Account 242																					37	
38	Total Incl. Account 242	\$ 11,552,220	\$ 11,248,612	\$ (303,608)	\$ (303,608)	\$ 6,081,641	\$ 6,081,641	\$ 5,700,968	\$ (380,655)	\$ 324,013	\$ 300,950	\$ (23,054)	\$ 2,567,788	\$ 2,386,600	\$ (18,128)	\$ 1,508,357	\$ 1,455,227	\$ 53,130	\$ 1,947,353	\$ 1,837,259	\$ (110,094)	38	

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

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

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

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

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

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	SCA (h)	Line No.
		WP I-3, Sh 19	(b) * Ln 1, 2, or 3 (c)	(b) * Ln 1, 2, or 3 (d)	(b) * Ln 1, 2, or 3 (e)	(b) * Ln 1, 2, or 3 (f)	(b) * Ln 1, 2, or 3 (g)	(b) * Ln 1, 2, or 3 (h)	
1	4-Factor (all others)		56.40%	28.00%	5.34%	1.55%	1.33%	7.39%	1
2	Factor IV (901-910)		53.30%	32.49%	4.72%	1.31%	0.96%	7.21%	2
3	G&A Factor (922)		51.71%	33.63%	4.00%	0.73%	1.86%	8.07%	3
4	<u>Operations</u>	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Account 813	0	0	0	0	0	0	0	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 870	0	0	0	0	0	0	0	15
16	Account 871	0	0	0	0	0	0	0	16
17	Account 874	0	0	0	0	0	0	0	17
18	Account 875	0	0	0	0	0	0	0	18
19	Account 878	0	0	0	0	0	0	0	19
20	Account 879	0	0	0	0	0	0	0	20
21	Account 880	0	0	0	0	0	0	0	21
22	Account 901	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	23
24	Account 903	0	0	0	0	0	0	0	24
25	Account 905	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	26
27	Account 910	0	0	0	0	0	0	0	27
27	Account 920	(2,612,036)	(1,473,113)	(731,253)	(139,374)	(40,380)	(34,807)	(193,109)	27
28	Account 922	383,969	196,541	129,126	15,359	2,807	7,138	30,998	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ (2,228,067)	\$ (1,274,572)	\$ (602,127)	\$ (124,015)	\$ (37,573)	\$ (27,669)	\$ (162,111)	30

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

Line No.	Description	System Alloc Net of MMF (b)	AZ (c) (b) * WP I-3, Sh 21, Ln 1 (c)	SNV (d) (b) * WP I-3, Sh 21, Ln 1 (d)	NNV (e) (b) * WP I-3, Sh 21, Ln 1 (e)	NCA (f) (b) * WP I-3, Sh 21, Ln 1 (f)	SLT (g) (b) * WP I-3, Sh 21, Ln 1 (g)	SCA (h) (b) * WP I-3, Sh 21, Ln 1 (h)	Line No.
1	Maintenance								1
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 843.2	0	0	0	0	0	0	0	3
4	Account 843.3	0	0	0	0	0	0	0	4
5	Account 843.5	0	0	0	0	0	0	0	5
6	Account 843.6	0	0	0	0	0	0	0	6
7	Account 843.7	0	0	0	0	0	0	0	7
8	Account 843.8	0	0	0	0	0	0	0	8
9	Account 843.9	0	0	0	0	0	0	0	9
10	Account 861	0	0	0	0	0	0	0	10
11	Account 863	0	0	0	0	0	0	0	11
12	Account 864	0	0	0	0	0	0	0	12
13	Account 865	0	0	0	0	0	0	0	13
14	Account 866	0	0	0	0	0	0	0	14
15	Account 885	0	0	0	0	0	0	0	15
16	Account 886	0	0	0	0	0	0	0	16
17	Account 887	0	0	0	0	0	0	0	17
18	Account 889	0	0	0	0	0	0	0	18
19	Account 892	0	0	0	0	0	0	0	19
20	Account 893	0	0	0	0	0	0	0	20
21	Account 894	0	0	0	0	0	0	0	21
22	Account 935	(43,270)	(24,403)	(12,114)	(2,309)	(669)	(577)	(3,199)	22
	Total Maint.	<u>(43,270)</u>	<u>(24,403)</u>	<u>(12,114)</u>	<u>(2,309)</u>	<u>(669)</u>	<u>(577)</u>	<u>(3,199)</u>	
23	Total O&M	<u>(2,271,337)</u>	<u>(1,296,975)</u>	<u>(614,240)</u>	<u>(126,324)</u>	<u>(38,242)</u>	<u>(28,246)</u>	<u>(165,310)</u>	23
24	% O&M to Total	<u>89.02%</u>	<u>89.15%</u>	<u>88.67%</u>	<u>89.42%</u>	<u>89.82%</u>	<u>88.32%</u>	<u>88.86%</u>	24
25	Defered and Other								25
26	Account 146	\$ (12,935)	(7,295)	(3,621)	(690)	(200)	(172)	(956)	25
27	Account 163	(51,106)	(28,822)	(14,307)	(2,727)	(790)	(681)	(3,778)	26
28	Account 182.3	(288)	(163)	(81)	(15)	(4)	(4)	(21)	27
29	Account 183.2	0	0	0	0	0	0	0	28
30	Account 184	(11,463)	(6,465)	(3,209)	(612)	(177)	(153)	(847)	29
31	Account 186	(4,393)	(2,477)	(1,230)	(234)	(68)	(59)	(325)	30
32	Account 426	(3,709)	(2,092)	(1,038)	(198)	(57)	(49)	(274)	31
33	Account 920 HoldCo	(24,866)	(14,024)	(6,961)	(1,327)	(384)	(331)	(1,839)	32
	Total Defered	<u>(108,760)</u>	<u>(61,337)</u>	<u>(30,448)</u>	<u>(5,803)</u>	<u>(1,681)</u>	<u>(1,449)</u>	<u>(8,041)</u>	33
34	Capital								34
35	Account 107	\$ (171,457)	(96,697)	(48,000)	(9,149)	(2,651)	(2,285)	(12,676)	34
36	Account 108	0	0	0	0	0	0	0	35
	Total Capital	<u>(171,457)</u>	<u>(96,697)</u>	<u>(48,000)</u>	<u>(9,149)</u>	<u>(2,651)</u>	<u>(2,285)</u>	<u>(12,676)</u>	36
37	Total	<u>(2,551,554)</u>	<u>(1,457,009)</u>	<u>(692,689)</u>	<u>(141,276)</u>	<u>(42,574)</u>	<u>(31,980)</u>	<u>(186,026)</u>	37

TY Sys Labor Annualized-AA

SNV 2021 Labor Annualization Certification

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

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

Corp Load Recorded

SNV 2021 Labor Annualization Certification

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

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

Corp Load Recorded

SNV 2021 Labor Annualization Certification

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

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

Corp Load Recorded

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	Recorded (b)	AZ Adjusted (c)	Adjustment (d)	Recorded (e)	SNV Adjusted (f)	Adjustment (g)	Recorded (h)	NV Adjusted (i)	Adjustment (j)	Recorded (k)	NCA Adjusted (l)	Adjustment (m)	Recorded (n)	SLT Adjusted (o)	Adjustment (p)	Recorded (q)	PAH Adjusted (r)	Adjustment (s)	Recorded (t)	SCA Adjusted (u)	Adjustment (v)	Line No.	
1	Annualized Labor Loading (WP I-3, Sh 32, Ln 42)		\$ 5,742,139			\$ 2,979,871			\$ 598,122			\$ 158,022			\$ 124,281			\$ 796,742			\$ 754,651		1	
2	Account 613	\$ 442,550	\$ 429,664	\$ (12,886)	\$ (6,881)	\$ (6,881)	\$ (559)	\$ 10,913	\$ 10,418	\$ (495)	\$ 0	\$ 0	\$ (559)	\$ 0	\$ 10,418	\$ (495)	\$ 0	\$ 0	\$ 0	\$ 62,131	\$ 59,255	\$ (2,877)	2	
3	Account 640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	
4	Account 641	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	
5	Account 650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
6	Account 651	0	0	0	(6,012)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
7	Account 652	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
8	Account 653	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
9	Account 654	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
10	Account 657	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
11	Account 659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	
12	Account 670	70,038	69,646	(392)	(717)	(392)	(800)	14,779	14,387	(392)	17,542	16,742	(800)	6,898	6,698	(200)	0	0	0	0	15,901	15,185	(716)	12
13	Account 671	427,719	419,262	(8,457)	(3,463)	(8,457)	(543)	42,222	42,395	172	11,542	11,259	(283)	10,625	10,625	0	0	0	0	0	60,153	57,349	(2,804)	13
14	Account 674	151	147	(4)	(6)	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Account 675	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Account 679	774,690	769,000	(5,690)	(17,297)	(5,690)	(972)	76,510	77,297	787	21,452	20,665	(787)	19,000	19,000	0	0	0	0	0	193,702	183,740	(9,962)	16
17	Account 680	283,215	279,716	(3,499)	(6,223)	(3,499)	(57)	4,628	4,685	57	1,325	1,268	(57)	1,159	1,159	0	0	0	0	0	6,486	5,166	(1,320)	17
18	Account 681	703,719	683,705	(20,014)	(17,223)	(20,014)	(844)	67,160	67,982	822	16,516	17,671	(1,155)	15,519	14,911	(608)	0	0	0	0	99,642	96,029	(3,613)	18
19	Account 682	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Account 685	3,079,762	2,982,110	(97,652)	(75,359)	(97,652)	(3,659)	297,090	300,749	3,659	80,290	76,634	(3,656)	67,290	64,459	(2,831)	0	0	0	0	436,026	415,630	(20,396)	20
21	Account 686	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Account 688	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Account 689	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Account 690	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Account 692	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Account 693	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Account 930.2	5,881,297	5,714,634	(166,663)	(136,762)	(166,663)	(7,430)	546,023	552,706	6,683	163,167	155,726	(7,441)	125,655	119,671	(5,984)	0	0	0	0	789,102	756,967	(32,135)	27
28	Total Ops.	5,881,297	5,714,634	(166,663)	(136,762)	(166,663)	(7,430)	546,023	552,706	6,683	163,167	155,726	(7,441)	125,655	119,671	(5,984)	0	0	0	0	789,102	756,967	(32,135)	28

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

Line No.	Description (a)	Recorded (b)	AZ Adjusted (c)	Adjustment (d)	Recorded (e)	SNV Adjusted (f)	Adjustment (g)	Recorded (h)	NJV Adjusted (i)	Adjustment (j)	Recorded (k)	NCA Adjusted (l)	Adjustment (m)	Recorded (n)	SLT Adjusted (o)	Adjustment (p)	Recorded (q)	PAWA Adjusted (r)	Adjustment (s)	Recorded (t)	SCA Adjusted (u)	Adjustment (v)	Line No.	
1	Maintenance																							1
2	Account 843.1																							2
3	Account 843.2																							3
4	Account 843.5																							4
5	Account 843.6																							5
6	Account 843.7																							6
7	Account 843.8																							7
8	Account 843.9																							8
9	Account 844.0																							9
10	Account 844.1																							10
11	Account 844.2																							11
12	Account 844.3																							12
13	Account 844.4																							13
14	Account 844.5																							14
15	Account 844.6																							15
16	Account 844.7																							16
17	Account 844.8																							17
18	Account 844.9																							18
19	Account 845.0																							19
20	Account 845.1																							20
21	Account 845.2																							21
22	Total Maint	28,927	28,104	(823)	12,578	12,578	(623)	12,578	5,389	5,389	2,403	2,294	(110)	4,999	4,390	(209)	2,185	2,185	0	2,185	2,064	(101)	22	
23	Total O&M	5,910,224	5,742,139	(168,085)	3,117,183	3,117,183	(137,347)	551,309	598,056	6,748	165,571	158,022	(7,549)	130,164	124,281	(5,903)	779,160	796,742	14,582	791,287	754,651	(36,636)	23	
24	% O&M to Tr	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	99.99%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	24	
25	Deferred and Other																							25
26	Account 148																							26
27	Account 163																							27
28	Account 183.3																							28
29	Account 183.4																							29
30	Account 188																							30
31	Account 428																							31
32	Total Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Capital																							33
34	Account 107																							34
35	Account 108																							35
36	Total	5,910,224	5,742,139	(168,085)	3,117,220	3,117,220	(137,349)	551,374	598,122	6,748	165,571	158,022	(7,549)	130,164	124,281	(5,903)	779,160	796,742	14,582	791,287	754,651	(36,636)	36	

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

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

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

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

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

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	SCA (h)	Line No.
		WP I-3, Sh 28	(b) * Ln 1, 2, or 3 (c)	(b) * Ln 1, 2, or 3 (d)	(b) * Ln 1, 2, or 3 (e)	(b) * Ln 1, 2, or 3 (f)	(b) * Ln 1, 2, or 3 (g)	(b) * Ln 1, 2, or 3 (h)	
1	4-Factor (all others)		56.40%	28.00%	5.34%	1.55%	1.33%	7.39%	1
2	Factor IV (901-910)		53.30%	32.49%	4.72%	1.31%	0.96%	7.21%	2
3	G&A Factor (922)		51.71%	33.63%	4.00%	0.73%	1.86%	8.07%	3
4	<u>Operations</u>	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Account 813	0	0	0	0	0	0	0	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 870	0	0	0	0	0	0	0	15
16	Account 871	0	0	0	0	0	0	0	16
17	Account 874	0	0	0	0	0	0	0	17
18	Account 875	0	0	0	0	0	0	0	18
19	Account 878	0	0	0	0	0	0	0	19
20	Account 879	0	0	0	0	0	0	0	20
21	Account 880	0	0	0	0	0	0	0	21
22	Account 901	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	23
24	Account 903	0	0	0	0	0	0	0	24
25	Account 905	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	26
27	Account 910	0	0	0	0	0	0	0	27
27	Account 920	(1,096,110)	(618,175)	(306,862)	(58,487)	(16,945)	(14,606)	(81,036)	27
28	Account 922	161,128	83,315	54,186	6,445	1,178	2,995	13,008	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ (934,982)	\$ (634,859)	\$ (252,675)	\$ (62,041)	\$ (15,767)	\$ (11,611)	\$ (68,028)	30

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

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

TY Sys Load Annualized-AA

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
1	Social Security and Medicare	WP I-3, Sh 33	\$ 5,179,331	\$ 2,114,737	\$ 505,778	\$ 123,870	\$ 171,885	\$ 285,456	\$ 820,715	\$ 4,598,804	\$ 13,800,576	1
2	Federal Unemployment Insurance	WP I-3, Sh 34	34,230	13,776	3,227	656	851	1,733	4,914	26,419	85,807	2
3	State Unemployment Insurance	WP I-3, Sh 34	4,564	98,597	23,099	4,698	6,091	12,404	14,742	189,088	353,283	3
4	Medical Insurance	WP I-3, Sh 37	5,068,493	2,039,835	477,889	97,191	126,020	256,628	727,624	3,911,974	12,705,654	4
5	Dental Insurance	WP I-3, Sh 37	427,829	172,182	40,338	8,204	10,637	21,662	61,418	330,208	1,072,478	5
6	Life and AD&D Insurance	WP I-3, Sh 37	104,981	42,250	9,898	2,013	2,610	5,315	15,071	81,027	263,165	6
7	Long-Term Disability Insurance	WP I-3, Sh 37	466,456	187,727	43,980	8,945	11,598	23,618	66,964	360,021	1,169,308	7
8	Employee Assistance Program	WP I-3, Sh 37	44,263	17,814	4,173	849	1,101	2,241	6,354	34,163	110,959	8
9	Deferred Compensation	WP I-3, Sh 37	1,108,121	445,968	104,481	21,249	27,552	56,106	159,080	855,272	2,777,829	9
10	SERP	WP I-3, Sh 37	24,406	9,822	2,301	468	607	1,236	3,504	18,837	61,182	10
11	Flex Benefits	WP I-3, Sh 37	379,192	152,607	35,753	7,271	9,428	19,199	54,436	292,669	950,555	11
12	Employee Communications	WP I-3, Sh 37	991	399	93	19	25	50	142	765	2,485	12
13	Tuition Reimbursement	WP I-3, Sh 37	247,923	99,778	23,376	4,754	6,164	12,553	35,591	191,353	621,492	13
14	Miscellaneous Benefits	WP I-3, Sh 37	209,212	84,198	19,726	4,012	5,202	10,593	30,034	161,475	524,452	14
15	Basic Retirement Plan (BRP)	WP I-3, Sh 36	10,972,237	4,410,984	1,102,109	224,141	290,627	591,835	1,595,376	10,923,108	30,110,417	15
16	Professional Services - BRP	WP I-3, Sh 36	35,155	14,133	3,531	718	931	1,896	5,112	34,997	96,473	16
17	Employee Investment Plan (EIP) Employer Match	WP I-3, Sh 36	1,862,832	748,883	187,112	38,054	49,342	100,480	270,858	1,854,491	5,112,051	17
18	Other EIP Expenses	WP I-3, Sh 36	26,816	10,780	2,693	548	710	1,446	3,899	26,696	73,588	18
19	Post-Employment Benefits other than Pension	WP I-3, Sh 36	492,511	197,996	49,470	10,061	13,045	26,566	71,612	490,306	1,351,566	19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP I-3, Sh 4	9,337,113	3,664,656	882,755	215,865	299,391	498,000	1,422,950	8,385,523	24,706,252	20
21	Total Annualized Benefits		\$ 36,026,657	\$ 14,527,121	\$ 3,521,784	\$ 773,585	\$ 1,033,817	\$ 1,929,016	\$ 5,370,396	\$ 32,767,195	\$ 95,949,572	21

Corporate Direct Benefits

22	Social Security and Medicare	WP I-3, Sh 33	\$ 820,252	\$ 414,973	\$ 84,604	\$ 21,898	\$ 17,220	\$ 120,622	\$ 104,577	\$	\$ 1,584,147	22
23	Federal Unemployment Insurance	WP I-3, Sh 34	4,578	2,414	428	128	101	598	613		8,861	23
24	State Unemployment Insurance	WP I-3, Sh 34	32,768	17,279	3,060	919	723	4,278	4,389		63,416	24
25	Medical Insurance	WP I-3, Sh 37	677,924	357,478	63,306	19,014	14,952	88,516	90,804		1,311,994	25
26	Dental Insurance	WP I-3, Sh 37	57,223	30,175	5,344	1,605	1,262	7,665	7,665		110,745	26
27	Life and AD&D Insurance	WP I-3, Sh 37	14,041	7,404	1,311	394	310	1,833	1,881		27,175	27
28	Long-Term Disability Insurance	WP I-3, Sh 37	62,390	32,899	5,826	1,750	1,376	8,146	8,357		120,744	28
29	Employee Assistance Program	WP I-3, Sh 37	5,920	3,122	553	166	131	773	793		11,458	29
30	Deferred Compensation	WP I-3, Sh 37	148,214	78,155	13,841	4,157	3,269	19,352	19,852		286,840	30
31	SERP	WP I-3, Sh 37	3,264	1,721	305	92	72	426	437		6,318	31
32	Flex Benefits	WP I-3, Sh 37	50,718	26,744	4,736	1,423	1,119	6,622	6,793		98,155	32
33	Employee Communications	WP I-3, Sh 37	133	70	12	4	3	17	18		257	33
34	Tuition Reimbursement	WP I-3, Sh 37	33,160	17,486	3,097	930	731	4,330	4,442		64,176	34
35	Miscellaneous Benefits	WP I-3, Sh 37	27,983	14,756	2,613	785	617	3,654	3,748		54,155	35
36	Basic Retirement Plan (BRP)	WP I-3, Sh 36	1,892,915	998,160	176,766	53,092	41,749	247,155	253,545		3,663,382	36
37	Professional Services - BRP	WP I-3, Sh 36	6,065	3,198	566	170	134	792	812		11,737	37
38	Employee Investment Plan (EIP) Employer Match	WP I-3, Sh 36	321,373	169,464	30,011	9,014	7,088	41,961	43,046		621,957	38
39	Other EIP Expenses	WP I-3, Sh 36	4,626	2,439	432	130	102	604	604		8,953	39
40	Post-Employment Benefits other than Pension	WP I-3, Sh 36	84,967	44,804	7,934	2,383	1,874	11,094	11,381		164,438	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP I-3, Sh 4	1,493,623	757,128	153,378	39,969	31,430	218,497	190,877		2,884,902	41
42	Total Annualized Benefits		\$ 5,742,139	\$ 2,979,871	\$ 558,122	\$ 158,022	\$ 124,261	\$ 786,742	\$ 754,651		\$ 11,103,808	42

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

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

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

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

TY FUJ SUI

SNV 2021 Labor Annualization Certification

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

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

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

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

Benefits-%Labor

SNV 2021 Labor Annualization Certification

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

Line No.	Description (a)	Total Cost (b)	SNV (c) (b) * Ln 10 (c)	Corporate Direct SNV (d) (b) * Ln 10 (d)	Other Jurisdictions (e) (b) * Ln 10 (e)	System Allocable (f) (b) * Ln 10 (f)	Line No.
1	Employee Investment Plan [1]	\$ 5,918,779	\$ 773,015	\$ 174,925	\$ 3,056,590	\$ 1,914,249	1
2	EIP Employer Match [2]	5,836,238					2
3	Other Employee Investment Plan Expenses	\$ 82,542					3
4	Ratio of EIP Employer Match to Labor [2]	2.78%					4
5	Annualized Labor (Includes OT and Wage Increase)	\$ 205,904,937					5
6	Adjusted EIP Employer Match (Ln 4 * Ln 5)	\$ 5,734,008	\$ 748,883	\$ 169,464	\$ 2,961,170	\$ 1,854,491	6
7	Plus: Other EIP Plan Expenses (Ln 3)	82,542	10,780	2,439	42,626	26,696	7
8	Total Adjusted EIP	\$ 5,816,550	\$ 759,663	\$ 171,904	\$ 3,003,797	\$ 1,881,186	8
9	EIP Adjustment (Ln 8 - Ln 1)	\$ (102,229)	\$ (13,352)	\$ (3,021)	\$ (52,794)	\$ (33,063)	9
10	Percent to Total Labor	100.00%	13.06%	2.96%	51.64%	32.34%	10

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 863
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (k)	Line No.		
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)	Total (k)				
1	80674050	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(35)	1	
2	80674053													(34)	2
3	80684274													(36)	3
4	80684277													(35)	4
5	80698055													(35)	5
6	80698056													(31)	6
7	80707385													(37)	7
8	80707386													(34)	8
9	80720519													(35)	9
10	80720522													(34)	10
11	80729653													(34)	11
12	80729654													(35)	12
13	80740716													(36)	13
14	80740717													(35)	14
15	80755176													(36)	15
16	80755177													(35)	16
17	80761685													(36)	17
18	80761687													(35)	18
19	80772874													(35)	19
20	80772876													(35)	20
21	80772878													(12)	21
22	80783430													(35)	22
23	80783431													(34)	23
24	80792814													(35)	24
25	80792816													(35)	25
26	Exp Rpt													(737)	26
27	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(1,586)	27

Sch I-5, Sh 1, Ln 6

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

Line No.	Reference Number	Expenses Removed										Total	Line No.			
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)	(k)					
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	182	\$	182	1	
2	Exp Rpt									(10,809)					(10,809)	2
3	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,809)	\$ 0	\$ 182	\$ 0	\$ (10,627)		3

Sch I-5, Sh 1, Ln 6

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

Line No.	Reference Number	Expenses Removed											Total (k)	Line No.	
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)					
1	80684520	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(3)	1
2	80692248													(1,701)	2
3	80705907													4	3
4	80721747													(436)	4
5	80737831													(6)	5
6	80737836													(4)	6
7	80745348													(6)	7
8	80761133													(0)	8
9	80770951													(6)	9
10	80773395													(1,038)	10
11	80777795													(298)	11
12	Exp Rpt													744	12
13	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (12,868)	\$ (9,373)	\$ 0	\$ 744	\$ (8,629)	13

Sch I-5, Sh 1, Ln 9

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 887
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Total (k)	Line No.	
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)				
1	80674117	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(31)	1
2	80684278												(31)	2
3	80698057												(31)	3
4	80707387												(31)	4
5	80720526												(31)	5
6	80732245												(32)	6
7	80744190												(115)	7
8	80783435												(32)	8
9	80792819												(32)	9
10	Excavation Damages												(6,238)	10
11	Exp Rpt												(100)	11
12	Total \$	0	0	0	0	0	0	0	0	0	0	0	(6,704)	12

Sch I-5, Sh 1, Ln 9

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

Line No.	Description (a)	Expenses Removed										Total (k)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)			
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	538	1
2	80799191									(4,061)		(4,061)	2
3	Exp Rpt									(3,847)		(3,847)	3
4	Total	0	0	0	0	0	0	0	0	(7,908)	0	(7,370)	4

Sch I-5, Sh 1, Ln 15

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

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

Sch I-5, Sh 2, Ln 3

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

Line No.	Reference Number	Expenses Removed										Total (k)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)			
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (124)	\$ 0	\$ (124)	2
												Sch I-5, Sh 2, Ln 4	

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

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

Sch I-5, Sh 2, Ln 5

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

Line No.	Reference Number	Expenses Removed										Total	Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recuring Expense	Out of Period Expenses	Expense Annualization	(k)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	80694325	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1	
2	80694326						(39,672)				(39,672)	2	
3	WP I-5, Sh 11						(39,573)			1,497	1,497	3	
4	WP I-5, Sh 12								(174,554)		(174,554)	4	
5	Total	\$	\$	\$	\$	\$	(79,245)	\$	(174,554)	1,497	(252,301)	5	

Sch I-5, Sh 2, Ln 6

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

Line No.	Reference Number	Expenses Removed										Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Out of Period Expenses	Expense Annualization	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Meals above \$30 Per Person						(401)					2
3	Exhibit No.__(ALT-1)						(56)					3
4	Exhibit No.__(ALT-1)						(9)					4
5	Total	\$	\$	\$	\$	\$	(7,209)					5
		0	0	0	0	0	(7,676)	0	0	0	0	

Sch I-5, Sh 2, Ln 9

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

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

WP I-5, Sh 9
Col (j)

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

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

WP I-5, Sh 9
Col (i)

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

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

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

Line No.	Account	Expenses Removed										Total	Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Out of Period Expenses	Expense Annualization			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
SOUTHERN NEVADA													
1	850	\$	\$	\$	\$	\$	(116)	\$	\$	\$	\$	(116)	1
2	852						(214)					(214)	2
3	856						(650)					(650)	3
4	865						(2,718)		35			(2,683)	4
5	874						(7,075)		237			(6,838)	5
6	879						(26)					(26)	6
7	885						(219)					(219)	7
8	889						(932)					(932)	8
9	892						(1,594)					(1,594)	9
10	893						(2,583)					(2,583)	10
11	921						0					0	11
12	930.1						(450)					(450)	12
13	Total	\$	0	0	0	0	(16,578)	0	272	0	0	(16,306)	13
Sch I-5, Sh 1													
SYSTEM ALLOCABLE													
14	851	\$	\$	\$	\$	\$	(551)	\$	776	\$	\$	224	14
15	880						(6,262)		1,251			(5,011)	15
16	901						(13,455) [1]		(50)			(13,505)	16
17	931						(3,050)					(3,050)	17
18	935						(6,267)					(6,267)	18
19	Total	\$	0	0	0	0	(29,586)	0	1,977	0	0	(27,609)	19
Sch I-5, Sh 2													

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

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

Line No.	Description (a)	Reference (b)	12 Months Ended		Total (e) (c) + (d)	Line No.
			5/31/2020 (c)	5/31/2021 (d)		
1	Net Write - offs - Margin	Company Records	\$ 1,574,229	\$ 1,287,720	\$ 2,861,949	1
2	Recorded Margin	Company Records	\$ 268,158,488	\$ 279,048,397	\$ 547,206,885	2
3	2 Yr Avg Write-off Percentage	Ln 1 / 2	0.5871%	0.4615%	0.5230%	3
					Sch I-7, Sh 1 Ln 2	

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

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

[1] Company Records

[2] Based on year settlement was made.

[3] Based on incident year of claim.

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

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

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

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

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

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

Line No.	Description (a)	Amount 12 Months Ended 5/31/2021 (b) Company Records	Percent of Total (c) [1]	No.
<u>Transportation and Work Equipment Loading</u>				
1	Deferred	\$ 12,814	0.43%	1
2	Operations	1,680,967	56.26%	2
3	Maintenance	521,633	17.46%	3
4	Capital	772,502	25.85% [2]	4
5	Total	<u>\$ 2,987,917</u>	<u>100.00%</u>	5

[1] The order in Docket 93-3003/3004 ordered SWG to capitalize 40%, 40% and 60% of accounts 391.11, 392.12 and 396 respectively, and charge it to account 376. Southwest Gas is proposing a capitalization percentage of 25.85% based upon actual transportation and power operated equipment clearing account charges.

[2] Annualized depreciation expense of accounts 392.11, 392.12 and 396 is being reduced by the 25.85% of depreciation expense being transferred to capital. See Sch H-16, Sh 1, Ln 32(f), 33(f), 34(f) and 38(f).

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	401k Plan Software	11/15/1985	61-1237-03	60	0	280,015	0	0	280,015	280,015	0	280,015	0	0	1
2	General Ledger System	6/15/1986	61-1868-03	60	0	2,098,477	0	0	2,098,477	2,098,477	0	2,098,477	0	0	2
3	Stock Transfer Software	10/15/1987	70-1240-03	60	0	320,762	0	0	320,762	320,762	0	320,762	0	0	3
4	Walker Table Manager/Lice	10/15/1988	61-1251-03	60	0	18,000	0	0	18,000	18,000	0	18,000	0	0	4
5	Interrest Mv's/Xa Software	12/15/1988	61-1252-03	60	0	26,712	0	0	26,712	26,712	0	26,712	0	0	5
6	Human Resources Software	7/15/1989	74-1253-03	60	0	53,820	0	0	53,820	53,820	0	53,820	0	0	6
7	Osmegamon Software	1/15/1990	61-C992590	60	0	91,425	0	0	91,425	91,425	0	91,425	0	0	7
8	Customer Service System	1/15/1990	61-C692410	120	0	12,131,211	0	0	12,131,211	12,131,211	0	12,131,211	0	0	8
9	Work Order System (Wos) S	1/15/1990	63-C792440	120	0	2,820,450	0	0	2,820,450	2,820,450	0	2,820,450	0	0	9
10	Systems Management Projec	9/15/1991	61-C110000	60	0	509,585	0	0	509,585	509,585	0	509,585	0	0	10
11	Configuration Management	12/15/1991	61-C110009	60	0	90,708	0	0	90,708	90,708	0	90,708	0	0	11
12	Css Implementation And Tr	12/15/1991	61-C010016	120	0	3,506,416	0	0	3,506,416	3,506,416	0	3,506,416	0	0	12
13	Zip-4 Barcode On Bills	9/15/1992	63-C210002	60	0	56,451	0	0	56,451	56,451	0	56,451	0	0	13
14	On-Line Time Entry (Otle)	12/15/1992	61-C210002	60	0	276,999	0	0	276,999	276,999	0	276,999	0	0	14
15	Contract Billing	1/31/1994	0061C3100107	60	0	106,512	0	0	106,512	106,512	0	106,512	0	0	15
16	Oracle Database Software	1/31/1995	0061C3100164	60	0	800,651	0	0	800,651	800,651	0	800,651	0	0	16
17	(Fos) Field Order System	6/26/1996	0062C5100199	60	0	1,429,229	0	0	1,429,229	1,429,229	0	1,429,229	0	0	17
18	Customer Shareholder Syst	8/31/1996	0068C5100111	60	0	10,625	0	0	10,625	10,625	0	10,625	0	0	18
19	Gis Build - Stage 1	12/19/1996	0061C5100066	60	0	2,495,720	0	0	2,495,720	2,495,720	0	2,495,720	0	0	19
20	Data Req Mgmt Sys - Drms	5/15/1997	0061C5100053	60	0	252,413	0	0	252,413	252,413	0	252,413	0	0	20
21	Tivoli	5/15/1997	0061C5100066	60	0	257,252	0	0	257,252	257,252	0	257,252	0	0	21
22	Meter Reading Replacement	5/15/1997	0061C5100053	60	0	2,144,567	0	0	2,144,567	2,144,567	0	2,144,567	0	0	22
23	Contract Billing Project	7/31/1997	0061C6100044	60	0	97,968	0	0	97,968	97,968	0	97,968	0	0	23
24	Web Homepage	4/1/1998	0061C7100156	60	0	19,015	0	0	19,015	19,015	0	19,015	0	0	24
25	Quest Software	4/1/1998	0061C7100156	60	0	8,692	0	0	8,692	8,692	0	8,692	0	0	25
26	Symantec Server Security So	4/1/1998	0061C7100153	60	0	9,770	0	0	9,770	9,770	0	9,770	0	0	26
27	Oracle Network License	4/16/1998	0061C8100118	60	0	2,014,422	0	0	2,014,422	2,014,422	0	2,014,422	0	0	27
28	Nostradamus Software	4/30/1998	0068C8100010	60	0	46,652	0	0	46,652	46,652	0	46,652	0	0	28
29	Mercury & Noelit Software	5/29/1998	0052C7100141	60	0	235,070	0	0	235,070	235,070	0	235,070	0	0	29
30	Customer Appointment Sait	6/10/1998	0061C8100036	60	0	240,546	0	0	240,546	240,546	0	240,546	0	0	30
31	Network Analyzer Software	6/10/1998	0058C7100122	60	0	24,145	0	0	24,145	24,145	0	24,145	0	0	31
32	Meler Prc Software	8/1/1998	0058C28100028	60	0	85,225	0	0	85,225	85,225	0	85,225	0	0	32
33	Customer Contact Improvem	8/1/1998	0061C8100054	60	0	7,395	0	0	7,395	7,395	0	7,395	0	0	33
34	Intersov Oracle Software	8/31/1998	0061C8100050	60	0	64,238	0	0	64,238	64,238	0	64,238	0	0	34
35	Veritas Oracle Software	8/31/1998	0061C8100050	60	0	49,876	0	0	49,876	49,876	0	49,876	0	0	35
36	Help Desk	8/31/1998	0061C8100027	60	0	53,866	0	0	53,866	53,866	0	53,866	0	0	36
37	Stoner Alm Software	10/29/1998	0061C7100113	60	0	169,651	0	0	169,651	169,651	0	169,651	0	0	37
38	Shifter Software	12/21/1998	0052C8100095	36	0	83,900	0	0	83,900	83,900	0	83,900	0	0	38
39	Hybrids Software	1/31/1999	0061C8100115	36	0	19,834	0	0	19,834	19,834	0	19,834	0	0	39
40	Platinum Software	1/31/1999	0061C8100140	36	0	75,865	0	0	75,865	75,865	0	75,865	0	0	40
41	Firstsense Software Licens	1/31/1999	0061C8100127	36	0	84,054	0	0	84,054	84,054	0	84,054	0	0	41
42	Pc Access Software	1/31/1999	0061C8100048	36	0	78,900	0	0	78,900	78,900	0	78,900	0	0	42
43	Mercury Test Director	2/1/1999	0052C8100064	36	0	39,780	0	0	39,780	39,780	0	39,780	0	0	43
44	Customer Service Manual	2/18/1999	0052C9100002	36	0	42,860	0	0	42,860	42,860	0	42,860	0	0	44
45	Customer Service Manual	2/19/1999	0052C7100118	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	45
46	Framevision Software	5/13/1999	0061C9100009	36	0	35,544	0	0	35,544	35,544	0	35,544	0	0	46
47	Gis Stage Ii	6/1/1999	0058C6100089	120	0	5,097	0	0	5,097	5,097	0	5,097	0	0	47
48	Strohl System Software	6/2/1999	0061C8100150	36	0	4,841,486	0	0	4,841,486	4,841,486	0	4,841,486	0	0	48
49	Acufite Ii	6/30/1999	0063C8100131	36	0	98,525	0	0	98,525	98,525	0	98,525	0	0	49
50	Mainstar Software	8/30/1999	0061C9100060	36	0	23,000	0	0	23,000	23,000	0	23,000	0	0	50
51	Mobile Up Project	9/1/1999	0052C7100145	36	0	12,995	0	0	12,995	12,995	0	12,995	0	0	51
52	Attachmate Epc Software	9/1/1999	0061C9100135	36	0	134,745	0	0	134,745	134,745	0	134,745	0	0	52
53	Symantec/Norton Software	9/1/1999	0061C9100134	36	0	17,145	0	0	17,145	17,145	0	17,145	0	0	53
54	Work Scheduling System	10/25/1999	0061C9100195	36	0	748,576	0	0	748,576	748,576	0	748,576	0	0	54
55	Wms Phase I	11/15/1999	0061C9100148	36	0	255,234	0	0	255,234	255,234	0	255,234	0	0	55
56	Symantec Software	1/15/1999	0052C9100118	36	0	4,371,349	0	0	4,371,349	4,371,349	0	4,371,349	0	0	56
57	Symant Software	1/30/1999	0061C9100129	36	0	16,500	0	0	16,500	16,500	0	16,500	0	0	57
58	Novell Border Manager	1/30/1999	0061C9100108	36	0	43,867	0	0	43,867	43,867	0	43,867	0	0	58
59	Novell Nfs 2.3 Licenses	1/30/1999	0061C9100106	36	0	12,579	0	0	12,579	12,579	0	12,579	0	0	59
60	Sunlitk Ibm Connectivity	1/30/1999	0061C9100104	36	0	16,262	0	0	16,262	16,262	0	16,262	0	0	60
61	Bmc Software Tools	12/14/1999	0061C9100144	36	0	163,966	0	0	163,966	163,966	0	163,966	0	0	61
62	Summary Billing Project	12/14/1999	0061C9100084	36	0	107,213	0	0	107,213	107,213	0	107,213	0	0	62
63	Network Encryption Softwa	1/23/1999	0061C9100026	36	0	10,192	0	0	10,192	10,192	0	10,192	0	0	63
64	Hp Openview Netmatrix Sof	1/18/2000	0061C9100026	36	0	20,705	0	0	20,705	20,705	0	20,705	0	0	64
65	Veritas Software	1/31/2000	0061C9100209	36	0	23,923	0	0	23,923	23,923	0	23,923	0	0	65
66	Management 2.6 Software	1/31/2000	0061C9100233	36	0	60,308	0	0	60,308	60,308	0	60,308	0	0	66
67	Management 2.6 Software	1/31/2000	0061C9100233	36	0	60,308	0	0	60,308	60,308	0	60,308	0	0	67

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
68	Emrs Version 6.2 Software	3/31/2000	0652C9100113	36	0	137,084	0	0	137,084	0	0	137,084	0	0	68
69	Prince Software	4/4/2000	0681C0100050	36	0	30,720	0	0	30,720	0	0	30,720	0	0	69
70	Powerquest Software	4/20/2000	0681C0100001	36	0	10,618	0	0	10,618	0	0	10,618	0	0	70
71	Riskmaster Software	4/20/2000	067C39100033	36	0	152,158	0	0	152,158	0	0	152,158	0	0	71
72	Oracle Prod Tools, Quest	5/1/2000	0681C0100049	36	0	23,600	0	0	23,600	0	0	23,600	0	0	72
73	Clitx Server Software	6/16/2000	0681C0100069	36	0	19,133	0	0	19,133	0	0	19,133	0	0	73
74	Software Site License	6/30/2000	0681C0100034	36	0	65,657	0	0	65,657	0	0	65,657	0	0	74
75	File-Aid Mvs License	9/25/2000	0681C0100107	36	0	90,465	0	0	90,465	0	0	90,465	0	0	75
76	Form 4 Scanning	10/23/2000	0657C9100038	36	0	377,444	0	0	377,444	0	0	377,444	0	0	76
77	Neview And Groupwise Lic	12/14/2000	0681C0100131	36	0	28,643	0	0	28,643	0	0	28,643	0	0	77
78	Administrator Suite For G	12/20/2000	0681C0100132	36	0	10,306	0	0	10,306	0	0	10,306	0	0	78
79	Shareholder Ira Software	12/22/2000	0682C0100120	36	0	45,300	0	0	45,300	0	0	45,300	0	0	79
80	Mva Stage Iira Mapping	1/5/2001	0652C0100144	60	0	971,177	0	0	971,177	0	0	971,177	0	0	80
81	Mva Migration Software	1/26/2001	0681C0100097	36	0	17,286	0	0	17,286	0	0	17,286	0	0	81
82	15 Kovis License	6/1/2001	0657C1100004	36	0	16,892	0	0	16,892	0	0	16,892	0	0	82
83	Large Customer Billing	6/1/2001	0681C0100063	60	0	1,630,640	0	0	1,630,640	0	0	1,630,640	0	0	83
84	Border Manager Proxy Soft	7/17/2001	0681C1100075	36	0	11,268	0	0	11,268	0	0	11,268	0	0	84
85	Kennedy Software	8/8/2001	0681C1100019	36	0	21,450	0	0	21,450	0	0	21,450	0	0	85
86	60 Enterprise Licenses	8/8/2001	0681C1100086	36	0	11,840	0	0	11,840	0	0	11,840	0	0	86
87	185 Perpetual Licenses Fo	8/10/2001	0681C1100125	36	0	44,418	0	0	44,418	0	0	44,418	0	0	87
88	Microsoft Software	9/25/2001	0681C1100116	36	0	618,633	0	0	618,633	0	0	618,633	0	0	88
89	Teller Terminal Software	9/25/2001	0681C0100142	36	0	405,000	0	0	405,000	0	0	405,000	0	0	89
90	Purchase Source Code From	9/25/2001	0681C1100112	36	0	820,000	0	0	820,000	0	0	820,000	0	0	90
91	Credit Card System	2/14/2002	0681C2100019	36	0	200,000	0	0	200,000	0	0	200,000	0	0	91
92	Online Help System	2/14/2002	0681C2100017	36	0	255,000	0	0	255,000	0	0	255,000	0	0	92
93	Protocom Software	3/27/2002	0681C1100039	36	0	107,266	0	0	107,266	0	0	107,266	0	0	93
94	Ampl Software Conversion	4/2/2002	0688C1100193	36	0	28,263	0	0	28,263	0	0	28,263	0	0	94
95	PI System, Scada Historian	4/12/2002	0652C1100189	36	0	298,832	0	0	298,832	0	0	298,832	0	0	95
96	Veritas Advanced Reporter	5/21/2002	0681C1100222	36	0	16,614	0	0	16,614	0	0	16,614	0	0	96
97	Comnet Software	6/11/2002	0652C1100072	36	0	530,528	0	0	530,528	0	0	530,528	0	0	97
98	Oracle 11i - Mmis	7/18/2002	0683C1100128	84	0	10,183,646	0	0	10,183,646	0	0	10,183,646	0	0	98
99	Css To Emrs Interface	7/19/2002	0652C2100036	36	0	66,656	0	0	66,656	0	0	66,656	0	0	99
100	Novell Software Licenses	8/28/2002	0681C2100040	36	0	34,260	0	0	34,260	0	0	34,260	0	0	100
101	Hummingbird Exceed Licens	8/28/2002	0681C2100028	36	0	16,034	0	0	16,034	0	0	16,034	0	0	101
102	Unaccounted Gas Software	9/18/2002	0681C1100216	36	0	136,800	0	0	136,800	0	0	136,800	0	0	102
103	Interactive Voice Respons	10/15/2002	0681C1100038	36	0	472,515	0	0	472,515	0	0	472,515	0	0	103
104	Kineta/Oracle 11i Sofwa	11/19/2002	0681C2100062	36	0	135,624	0	0	135,624	0	0	135,624	0	0	104
105	Purchase Oracle 11i Licen	12/11/2002	0657C2100114	36	0	11,830	0	0	11,830	0	0	11,830	0	0	105
106	Mobilup Certification	12/11/2002	0681C1100014	36	0	107,017	0	0	107,017	0	0	107,017	0	0	106
107	Report Output Management	12/11/2002	0681C2100078	36	0	26,759	0	0	26,759	0	0	26,759	0	0	107
108	Data Relocation Emrs	12/31/2002	0692C2100132	36	0	19,750	0	0	19,750	0	0	19,750	0	0	108
109	2003 Functional Software	12/31/2002	0692C2100133	36	0	27,000	0	0	27,000	0	0	27,000	0	0	109
110	Emrs Software Enhancement	12/31/2002	0692C1100209	36	0	21,425	0	0	21,425	0	0	21,425	0	0	110
111	Purchase 6 Zehraser Colo	1/14/2003	0692C2100094	36	0	17,625	0	0	17,625	0	0	17,625	0	0	111
112	Hazardous Material Info M	1/14/2003	0693C2100074	36	0	64,713	0	0	64,713	0	0	64,713	0	0	112
113	Patrol WebSphere	3/7/2003	0681C2100145	36	0	43,030	0	0	43,030	0	0	43,030	0	0	113
114	Mainview For Linux	3/7/2003	0681C2100143	36	0	34,126	0	0	34,126	0	0	34,126	0	0	114
115	Mq Series Software	3/7/2003	0681C2100086	36	0	68,657	0	0	68,657	0	0	68,657	0	0	115
116	Netvision Software	3/7/2003	0681C2100118	36	0	64,210	0	0	64,210	0	0	64,210	0	0	116
117	Ap Designer And Font/ima	3/7/2003	0681C2100090	36	0	42,280	0	0	42,280	0	0	42,280	0	0	117
118	Windows 2000 Server Upgra	3/7/2003	0681C2100139	36	0	20,398	0	0	20,398	0	0	20,398	0	0	118
119	Lv/Vv Virtualization Call	3/19/2003	0681C1100032	36	0	446,679	0	0	446,679	0	0	446,679	0	0	119
120	Cas To Emrs Interface	3/24/2003	0652C2100043	36	0	545,169	0	0	545,169	0	0	545,169	0	0	120
121	Oracle Comp Workbench	4/28/2003	0681C3100021	36	0	22,653	0	0	22,653	0	0	22,653	0	0	121
122	At System Licenses	5/8/2003	0681C3100033	36	0	12,227	0	0	12,227	0	0	12,227	0	0	122
123	Wms (Work Management Syst	6/30/2003	0652C6100137	180	0	28,878,245	0	0	28,878,245	0	0	28,878,245	0	0	123
124	Output Management Softwa	7/15/2003	0681C0100150	36	0	481,606	0	0	481,606	0	0	481,606	0	0	124
125	Bia Professional Web Serv	9/15/2003	0681C3100055	36	0	32,413	0	0	32,413	0	0	32,413	0	0	125
126	Ibm Tws6.1 Software	9/18/2003	0681C3100051	36	0	130,965	0	0	130,965	0	0	130,965	0	0	126
127	Vps Perpetual Licenses	9/18/2003	0681C3100049	36	0	41,156	0	0	41,156	0	0	41,156	0	0	127
128	Server Protection Software	9/18/2003	0681C3100061	36	0	10,725	0	0	10,725	0	0	10,725	0	0	128
129	Rapidbuilder Software	9/24/2003	0655C3100026	36	0	17,617	0	0	17,617	0	0	17,617	0	0	129
130	Contractwise Elite Sofwa	9/24/2003	0681C2100120	36	0	74,541	0	0	74,541	0	0	74,541	0	0	130
131	Microsoft Office Licen	9/26/2003	0681C3100047	36	0	28,489	0	0	28,489	0	0	28,489	0	0	131
132	Novell Licenses	12/8/2003	CONV	36	0	15,684	0	0	15,684	0	0	15,684	0	0	132
133	Letter Generation System	12/8/2003	CONV	36	0	45,900	0	0	45,900	0	0	45,900	0	0	133
134	Archiver Software License	12/8/2003	CONV	36	0	97,022	0	0	97,022	0	0	97,022	0	0	134

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
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Line No.	Description	In-Service Date	Work Order Number	Life-Months	Remaining Life-Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
135	Brightshore Storage Rescu	12/8/2003	CONV	36	0	198,936	0	0	198,936	198,936	0	198,936	0	0	135
136	Macro Express Software	12/16/2003	CONV	36	0	13,013	0	0	13,013	13,013	0	13,013	0	0	136
137	Gas Transaction System -	12/16/2003	058C7100068	36	0	1,529,638	0	0	1,529,638	1,529,638	0	1,529,638	0	0	137
138	Riser Verification System -	12/22/2003	CONV	36	0	490,334	0	0	490,334	490,334	0	490,334	0	0	138
139	Ems Software	1/9/2004	052C3100058	36	0	35,566	0	0	35,566	35,566	0	35,566	0	0	139
140	Logica Arm Web Portal	1/30/2004	052C3100097	36	0	393,517	0	0	393,517	393,517	0	393,517	0	0	140
141	Ilg Licenses	2/9/2004	061C3100100	36	0	64,500	0	0	64,500	64,500	0	64,500	0	0	141
142	Tsm Licenses	2/9/2004	061C3100083	36	0	5,208	0	0	5,208	5,208	0	5,208	0	0	142
143	Abars Business Recovery	2/9/2004	061C3100105	36	0	132,099	0	0	132,099	132,099	0	132,099	0	0	143
144	Mainframe Upgrade License	2/9/2004	061C3100103	36	0	147,381	0	0	147,381	147,381	0	147,381	0	0	144
145	Vmware License	4/20/2004	061C4100053	36	0	24,446	0	0	24,446	24,446	0	24,446	0	0	145
146	Citrix License	7/22/2004	061C4100067	36	0	11,896	0	0	11,896	11,896	0	11,896	0	0	146
147	Bmc Patrol License	7/22/2004	061C4100066	36	0	58,394	0	0	58,394	58,394	0	58,394	0	0	147
148	Patchlink 5.0 Licenses	7/22/2004	061C4100054	36	0	35,398	0	0	35,398	35,398	0	35,398	0	0	148
149	Storage Virtualization	7/22/2004	061C4100050	36	0	169,149	0	0	169,149	169,149	0	169,149	0	0	149
150	Veritas Downgrade License	7/22/2004	061C4100061	36	0	61,542	0	0	61,542	61,542	0	61,542	0	0	150
151	Pc Duo Migration & Invento	8/16/2004	061C4100043	36	0	51,111	0	0	51,111	51,111	0	51,111	0	0	151
152	Ph-Isa Software	8/31/2004	061C3100089	36	0	20,850	0	0	20,850	20,850	0	20,850	0	0	152
153	Mpirime Software	8/31/2004	061C3100085	36	0	284,455	0	0	284,455	284,455	0	284,455	0	0	153
154	Inegrity Software	8/31/2004	061C3100035	36	0	642,048	0	0	642,048	642,048	0	642,048	0	0	154
155	Logica Data Migration Util	8/31/2004	062C3100046	36	0	138,000	0	0	138,000	138,000	0	138,000	0	0	155
156	Ems Software	10/22/2004	062C3100025	36	0	212,459	0	0	212,459	212,459	0	212,459	0	0	156
157	Mobile Facility Data Mgmt	11/1/2004	061C4100078	36	0	454,500	0	0	454,500	454,500	0	454,500	0	0	157
158	Symantec Software	11/23/2004	061C4100094	36	0	35,188	0	0	35,188	35,188	0	35,188	0	0	158
159	Com System Upgrade	12/22/2004	061C4100080	36	0	44,579	0	0	44,579	44,579	0	44,579	0	0	159
160	Db Microwave Software	4/11/2005	065C4100071	36	0	267,153	0	0	267,153	267,153	0	267,153	0	0	160
161	E Bll Software	4/11/2005	065C4100126	36	0	25,000	0	0	25,000	25,000	0	25,000	0	0	161
162	Netvision License	4/20/2005	061C5100015	36	0	60,829	0	0	60,829	60,829	0	60,829	0	0	162
163	Exray/Peiscope License	4/20/2005	061C4100128	36	0	31,014	0	0	31,014	31,014	0	31,014	0	0	163
164	Security Patch Management	4/20/2005	061C4100131	36	0	16,197	0	0	16,197	16,197	0	16,197	0	0	164
165	Second Firewall	5/12/2005	061C5100027	36	0	21,216	0	0	21,216	21,216	0	21,216	0	0	165
166	Dcp-32 Connect Module	6/8/2005	065C4100130	36	0	42,600	0	0	42,600	42,600	0	42,600	0	0	166
167	Novell License	6/29/2005	061C5100044	36	0	63,385	0	0	63,385	63,385	0	63,385	0	0	167
168	500 Symantec License	6/29/2005	061C5100042	36	0	10,772	0	0	10,772	10,772	0	10,772	0	0	168
169	Identity Manager License	6/29/2005	061C5100047	36	0	23,684	0	0	23,684	23,684	0	23,684	0	0	169
170	Sun6000/E4900 Veritas Sof	6/29/2005	061C5100039	36	0	103,847	0	0	103,847	103,847	0	103,847	0	0	170
171	Ems Software	7/25/2005	062C4100105	36	0	215,084	0	0	215,084	215,084	0	215,084	0	0	171
172	Oracle Technical Re-Licen	9/28/2005	061C5100082	36	0	568,675	0	0	568,675	568,675	0	568,675	0	0	172
173	Purchase Remedy Licenses	9/29/2005	061C5100063	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	173
174	Purchase Microsoft Licens	9/29/2005	061C5100068	36	0	36,591	0	0	36,591	36,591	0	36,591	0	0	174
175	Gps Batch Post Processor	11/9/2005	062C5100080	36	0	14,345	0	0	14,345	14,345	0	14,345	0	0	175
176	Ilog License	12/2/2005	061C5100091	36	0	12,906	0	0	12,906	12,906	0	12,906	0	0	176
177	Auto Cad Licenses	12/19/2005	062C5100066	36	0	389,254	0	0	389,254	389,254	0	389,254	0	0	177
178	Hcas License	12/20/2005	061C5100116	36	0	1,229,369	0	0	1,229,369	1,229,369	0	1,229,369	0	0	178
179	Seagull Software	12/20/2005	061C5100110	36	0	140,246	0	0	140,246	140,246	0	140,246	0	0	179
180	Quest Toad Licenses	12/20/2005	061C5100100	36	0	39,231	0	0	39,231	39,231	0	39,231	0	0	180
181	Kbase Payroll & Hr Toolki	12/20/2005	061C5100096	36	0	85,250	0	0	85,250	85,250	0	85,250	0	0	181
182	Riser Verification Projct	12/31/2005	062C3100102	36	0	756,043	0	0	756,043	756,043	0	756,043	0	0	182
183	Citrix Licenses	2/15/2006	061C5100148	36	0	17,852	0	0	17,852	17,852	0	17,852	0	0	183
184	Microsoft Visio Licenses	2/15/2006	061C5100136	36	0	120,161	0	0	120,161	120,161	0	120,161	0	0	184
185	Attachmate Software Licen	2/15/2006	061C5100129	36	0	84,062	0	0	84,062	84,062	0	84,062	0	0	185
186	Windows Server Cal Licens	7/27/2006	061C6100033	36	0	33,629	0	0	33,629	33,629	0	33,629	0	0	186
187	Upgrade 30 AutoCAD Licens	11/14/2006	062C6100053	36	0	37,659	0	0	37,659	37,659	0	37,659	0	0	187
188	Bmc Remediy License	12/19/2006	061C6100068	36	0	17,240	0	0	17,240	17,240	0	17,240	0	0	188
189	Commvault Licenses	12/19/2006	061C6100071	36	0	52,411	0	0	52,411	52,411	0	52,411	0	0	189
190	Commvault Software	12/19/2006	061C6100022	36	0	164,426	0	0	164,426	164,426	0	164,426	0	0	190
191	Patchlink Licenses	12/19/2006	061C6100102	36	0	17,731	0	0	17,731	17,731	0	17,731	0	0	191
192	Statseker Software	12/19/2006	061C6100092	36	0	37,702	0	0	37,702	37,702	0	37,702	0	0	192
193	Mackinney Vs/Cobol Licens	12/19/2006	061C6100020	36	0	17,590	0	0	17,590	17,590	0	17,590	0	0	193
194	Ems Software	2/21/2007	062C5100077	36	0	266,637	0	0	266,637	266,637	0	266,637	0	0	194
195	Autocad Drawing Processor	2/21/2007	062C6100015	36	0	259,074	0	0	259,074	259,074	0	259,074	0	0	195
196	Wms/Ems Database Interfa	2/21/2007	062C5100056	36	0	292,484	0	0	292,484	292,484	0	292,484	0	0	196
197	Patent - Natural Gas Air	2/22/2007	062C4100127	36	0	89,919	0	0	89,919	89,919	0	89,919	0	0	197
198	Pyppoint Software	4/27/2007	061C6100110	36	0	102,896	0	0	102,896	102,896	0	102,896	0	0	198
199	Visia Plus License	4/27/2007	061C6100113	36	0	37,626	0	0	37,626	37,626	0	37,626	0	0	199
200	Veritate Data Recovery S	4/30/2007	061C6100118	36	0	139,789	0	0	139,789	139,789	0	139,789	0	0	200
201	Ethink Enterprise Softwar	4/30/2007	061C6100085	36	0	104,766	0	0	104,766	104,766	0	104,766	0	0	201

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
202	Load Balancer	5/24/2007	0061C7100019	36	0	37,780	0	0	37,780	37,780	0	37,780	0	0	202
203	Clirk Licenses	5/24/2007	0061C7100026	36	0	82,628	0	0	82,628	82,628	0	82,628	0	0	203
204	Comm Vault Licenses	5/24/2007	0061C7100020	36	0	10,419	0	0	10,419	10,419	0	10,419	0	0	204
205	San Lefthand Network Expa	5/24/2007	0061C7100030	36	0	15,489	0	0	15,489	15,489	0	15,489	0	0	205
206	PI Data Access	6/27/2007	0058C7100008	36	0	25,900	0	0	25,900	25,900	0	25,900	0	0	206
207	Autocad Training	6/29/2007	0052C6100077	36	0	128,129	0	0	128,129	128,129	0	128,129	0	0	207
208	Receivables Software	6/29/2007	0061C6100109	36	0	76,084	0	0	76,084	76,084	0	76,084	0	0	208
209	Acid Reporting Licenses	8/27/2007	0061C7100047	36	0	20,678	0	0	20,678	20,678	0	20,678	0	0	209
210	Oracle Ebusiness Suite Li	10/31/2007	0061C7100059	36	0	172,400	0	0	172,400	172,400	0	172,400	0	0	210
211	Powerbroker License	10/31/2007	0061C7100060	36	0	110,638	0	0	110,638	110,638	0	110,638	0	0	211
212	Tivoli Workload Scheduler	11/30/2007	0061C7100082	36	0	11,960	0	0	11,960	11,960	0	11,960	0	0	212
213	Powerbroker Licenses	11/30/2007	0061C7100082	36	0	55,300	0	0	55,300	55,300	0	55,300	0	0	213
214	Trident Os/Efm Licenses	12/17/2007	0061C7100035	36	0	189,398	0	0	189,398	189,398	0	189,398	0	0	214
215	Upk Software	12/22/2007	0061C7100111	36	0	54,728	0	0	54,728	54,728	0	54,728	0	0	215
216	Hp Licenses	12/22/2007	0061C7100098	36	0	35,031	0	0	35,031	35,031	0	35,031	0	0	216
217	Mapx Gfs Software	12/22/2007	0061C7100120	36	0	61,285	0	0	61,285	61,285	0	61,285	0	0	217
218	Ops/Mgr Server Licenses	12/22/2007	0061C7100084	36	0	49,177	0	0	49,177	49,177	0	49,177	0	0	218
219	Oracle Internet Licenses	12/31/2007	0061C7100084	36	0	301,580	0	0	301,580	301,580	0	301,580	0	0	219
220	Wms/Erms Interface Phase	1/2/2008	0052C7100013	36	0	316,502	0	0	316,502	316,502	0	316,502	0	0	220
221	Erms Software	1/28/2008	0052C6100095	36	0	195,120	0	0	195,120	195,120	0	195,120	0	0	221
222	Questionmark Software	2/19/2008	0052C7100067	36	0	26,130	0	0	26,130	26,130	0	26,130	0	0	222
223	Microsoft License For Com	2/20/2008	0061C7100132	36	0	74,937	0	0	74,937	74,937	0	74,937	0	0	223
224	Sun Memory For Oracle	4/8/2008	0061C7100131	36	0	9,138	0	0	9,138	9,138	0	9,138	0	0	224
225	Visio And Office Licenses	4/9/2008	0061C7100133	36	0	106,726	0	0	106,726	106,726	0	106,726	0	0	225
226	On Demand Personal Naviga	5/23/2008	0061C7100130	36	0	192,348	0	0	192,348	192,348	0	192,348	0	0	226
227	Veritas Cluster File Syst.	7/21/2008	0061C8100031	36	0	22,488	0	0	22,488	22,488	0	22,488	0	0	227
228	Power Plan Software	10/7/2008	0061C7100118	36	0	1,496,069	0	0	1,496,069	1,496,069	0	1,496,069	0	0	228
229	Proof of concept for EMRS Conflation Project	12/16/2008	0052C7100126	36	0	58,377	0	0	58,377	58,377	0	58,377	0	0	229
230	Purch Charware, Software, Training, Con														
231	Purch Frontline Energy Services Document Alton	1/2/2009	0052C7100056	36	0	206,879	0	0	206,879	206,879	0	206,879	0	0	231
232	And Intellectual Property	1/6/2009	0058C8100058	36	0	15,323	0	0	15,323	15,323	0	15,323	0	0	232
233	Purchase Upgrade Wmware Software	2/18/2009	0061C8100050	36	0	15,516	0	0	15,516	15,516	0	15,516	0	0	233
234	Purch. Design, Install Call Center Software	2/18/2009	0061C8100020	60	0	1,580,329	0	0	1,580,329	1,580,329	0	1,580,329	0	0	234
235	Wms/Erms Interface Ph3	2/19/2009	0052C8100004	60	0	383,703	0	0	383,703	383,703	0	383,703	0	0	235
236	Purch Ms Licenses - Viso	2/19/2009	0061C8100068	36	0	5,819	0	0	5,819	5,819	0	5,819	0	0	236
237	Purch Ms Licenses - Server	2/19/2009	0061C8100068	36	0	18,371	0	0	18,371	18,371	0	18,371	0	0	237
238	Purchase Software For Erms	2/19/2009	0052C8100006	36	0	267,459	0	0	267,459	267,459	0	267,459	0	0	238
239	Purch Ms Licenses - Operating Mgmt	2/19/2009	0061C8100068	36	0	10,786	0	0	10,786	10,786	0	10,786	0	0	239
240	Purchase Idata Licenses For Network Servers	2/19/2009	0061C8100047	36	0	14,317	0	0	14,317	14,317	0	14,317	0	0	240
241	Purch Additional Licensing For Novel Ide Ntly	2/26/2009	0061C8100053	36	0	811,474	0	0	811,474	811,474	0	811,474	0	0	241
242	Manager/Open Workgroup Suite	2/26/2009	0061C8100032	36	0	48,488	0	0	48,488	48,488	0	48,488	0	0	242
243	Purchase & Implement Power Tax And Provision	3/9/2009	0061C7100117	60	0	96,797	0	0	96,797	96,797	0	96,797	0	0	243
244	Purch Mobile Frame Software/Testing	4/6/2009	0061C8100075	36	0	402,359	0	0	402,359	402,359	0	402,359	0	0	244
245	PURCHASE DATAAGENT FOR ORACLE	4/28/2009	0061W0000092	36	0	240,837	0	0	240,837	240,837	0	240,837	0	0	245
246	Upgrade Energy Management System At Corp	4/28/2009	0061W0000076	36	0	23,683	0	0	23,683	23,683	0	23,683	0	0	246
247	Complex	4/30/2009	0057C8100077	36	0	37,300	0	0	37,300	37,300	0	37,300	0	0	247
248	PURCHASE UPK DEVELOPER PERTUAL	4/30/2009	0061W0000076	36	0	23,005	0	0	23,005	23,005	0	23,005	0	0	248
249	IMPLEMENTATION ORACLE SUPPLIER	4/30/2009	0061W0000078	36	0	24,547	0	0	24,547	24,547	0	24,547	0	0	249
250	PORTAL MODULE	9/1/2009	0061W0000137	36	0	970,151	0	0	970,151	970,151	0	970,151	0	0	250
251	GPS Resource Viewer Software	10/12/2009	0057W0000128	36	0	51,704	0	0	51,704	51,704	0	51,704	0	0	251
252	Purchase Nexus PDF upgrade	10/29/2009	0062W0000085	36	0	52,764	0	0	52,764	52,764	0	52,764	0	0	252
253	Audit Control Software	10/29/2009	0061W0000228	36	0	422,022	0	0	422,022	422,022	0	422,022	0	0	253
254	Purchase 100 Oracle Professional User Licenses	11/5/2009	0061W0000044	36	0	64,944	0	0	64,944	64,944	0	64,944	0	0	254
255	Upgrade Risk Master X	12/9/2009	0061W0000240	36	0	25,295	0	0	25,295	25,295	0	25,295	0	0	255
256	Purchase Weblogic Standard Edition for On-Line	12/9/2009	0061W0000081	36	0	24,800	0	0	24,800	24,800	0	24,800	0	0	256
257	Customer Service	12/17/2009	0061W0000233	36	0	70,616	0	0	70,616	70,616	0	70,616	0	0	257
258	Sun/gard Securities Interlink														
259	Implementation/Shareholder Relations														
260	Purchase Synamk PowerBroker Licenses														

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
258	Purchase Oracle Database Enterprise Software	1/4/2010	0061W0000178	60	0	1,693,860	0	0	1,693,860	1,693,860	0	1,693,860	0	0	258
259	WMS/EMRS Interface - Phase 4	1/14/2010	0052W0000073	36	0	360,898	0	0	360,898	360,898	0	360,898	0	0	259
260	Purchase and Install Software for EMRS	1/14/2010	0052W0000095	36	0	289,694	0	0	289,694	289,694	0	289,694	0	0	260
261	Integrate a New Module into EMRS to Incorporate LMR and Additional Security	1/14/2010	0052C5100055	36	0	89,924	0	0	89,924	89,924	0	89,924	0	0	261
262	Phase One of BOATS Quality Assurance Testing Methodology project	1/31/2010	0055W0000300	36	0	86,745	0	0	86,745	86,745	0	86,745	0	0	262
263	Purchase Microsoft Office 2007 Licensing	3/31/2010	0061W0000195	36	0	1,429,754	0	0	1,429,754	1,429,754	0	1,429,754	0	0	263
264	On-Line Customer Service System (OCS) - Phase 1. Start/Stop/Move functionality.	4/14/2010	0061W0000131	60	0	1,054,027	0	0	1,054,027	1,054,027	0	1,054,027	0	0	264
265	Purchase 6 Com/Vault Backup Agent Licenses	5/4/2010	0061W0000201	36	0	37,650	0	0	37,650	37,650	0	37,650	0	0	265
266	Purchase software and professional services to establish the evaluation environment for enhanced Work Management System.	5/7/2010	0061W0000387	60	0	2,566,724	0	0	2,566,724	2,566,724	0	2,566,724	0	0	266
267	Execution of the FEC/MEC Process Redesign Project (PowerPlant Reimburseables)	5/15/2010	0061W0000120	60	0	231,732	0	0	231,732	231,732	0	231,732	0	0	267
268	Purchase fieldstart software license	6/17/2010	0061W0000018	36	0	25,000	0	0	25,000	25,000	0	25,000	0	0	268
269	Purchase Quest Migration Tools, Windows Software	6/23/2010	0061W0000122	36	0	138,097	0	0	138,097	138,097	0	138,097	0	0	269
270	Purchase Image Cash Letter Software	7/1/2010	0063W0000243	36	0	186,637	0	0	186,637	186,637	0	186,637	0	0	270
271	MS Client Licensing CALS	7/19/2010	0061W0000160	36	0	79,938	0	0	79,938	79,938	0	79,938	0	0	271
272	Microsoft Visio Software (59)	7/26/2010	0061W0000426	36	0	19,534	0	0	19,534	19,534	0	19,534	0	0	272
273	Microsoft Project Software (29)	7/26/2010	0061W0000426	36	0	22,084	0	0	22,084	22,084	0	22,084	0	0	273
274	Windows Operating Software for Servers (110)	7/26/2010	0061W0000426	36	0	128,518	0	0	128,518	128,518	0	128,518	0	0	274
275	Purchase IBM Intelligent Mail Barcode software	7/28/2010	0061W0000342	36	0	367,170	0	0	367,170	367,170	0	367,170	0	0	275
276	Implement OCS MyAccount functionality in the On-line Customer Service (OCS) system	7/28/2010	0061W0000359	60	0	994,261	0	0	994,261	994,261	0	994,261	0	0	276
277	Purchase VMWare Enterprise License Agreement	8/16/2010	0061W0000429	36	0	1,061,800	0	0	1,061,800	1,061,800	0	1,061,800	0	0	277
278	Purchase SQL server upgrade for SQL Enterprise software	8/16/2010	0061W0000427	36	0	48,268	0	0	48,268	48,268	0	48,268	0	0	278
279	Implement additional functionality into the On-line Customer Service (OCS) MyAccount application	10/1/2010	0061W0000360	60	0	567,944	0	0	567,944	567,944	0	567,944	0	0	279
280	WebSphere MQ software	12/8/2010	0061W0000613	36	0	237,279	0	0	237,279	237,279	0	237,279	0	0	280
281	Purchase Mainframe Defrag Software	12/8/2010	0061W0000644	36	0	25,092	0	0	25,092	25,092	0	25,092	0	0	281
282	Files transferring software for mainframe and distributed systems	12/8/2010	0061W0000419	36	0	22,473	0	0	22,473	22,473	0	22,473	0	0	282
283	Purchase Doc Minder PRO Level 3 software.	12/29/2010	0061W0000444	36	0	19,800	0	0	19,800	19,800	0	19,800	0	0	283
284	Purchase 20 licenses of edocs dm and Contracted services.	12/29/2010	0061W0000121	36	0	39,566	0	0	39,566	39,566	0	39,566	0	0	284
285	Purchase AssetWorks for the Fleet Management Application upgrade	12/29/2010	0061W0000329	36	0	284,925	0	0	284,925	284,925	0	284,925	0	0	285
286	Upgrade DRMS DOC Managing Software from Docs Open 4.0 to eDOCS DM5.2	12/29/2010	0061W0000304	36	0	43,731	0	0	43,731	43,731	0	43,731	0	0	286
287	Software development of EMRS. This will include modules for support of division operations, TRIMP, DIMP, WMS interface, Outage Management, cathodic protection and leak survey operations.	12/30/2010	0052W0000313	36	0	162,976	0	0	162,976	162,976	0	162,976	0	0	287
288	Locate and identify transmission LMR's vintage 1993 or later and post them to EMRS if identified LMR has not already been posted. This process will utilize the recently developed Maintenance Action Item in EMRS and data entered into the Paper/Visio Larg	12/30/2010	0052W0000310	36	0	95,606	0	0	95,606	95,606	0	95,606	0	0	288
289	WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Recifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FID/CID. Assign the FID/CID to each identified object. Identify WMS facilities (Regulator Stations, Re	12/30/2010	0052W0000311	36	0	217,547	0	0	217,547	217,547	0	217,547	0	0	289

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
290	Acquire, configure and implement Avotus Intelligent Communications Management Software to perform call detail recording and produce management reports about voice telephone call which use the company PBX Oracle eBusiness Suite - Release 12.1.2	12/31/2010	0061W0000486	36	0	41,687	0	0	41,687	1,855,671	0	41,687	0	0	290
291	Purchase Distribution Integrity Management Plans software	5/3/2011	0061W0000303	60	0	1,855,671	0	0	1,855,671	0	0	1,855,671	0	0	291
292	Purchase UNIX/LINUX Informer Licenses for high-speed distributed system file transfers	6/14/2011	0061W0000480	36	0	25,485	0	0	25,485	25,485	0	25,485	0	0	292
293	Purchase Blue Coat Proxy 2010 application to manage, control and repair on internet usage	6/14/2011	0061W0000477	36	0	5,454	0	0	5,454	5,454	0	5,454	0	0	293
294	Purchase Microsoft Terminal Server Licenses for Active Directory Migration Project	7/19/2011	0061W0000502	36	0	38,243	0	0	38,243	38,243	0	38,243	0	0	294
295	MS VISIO STANDARD	8/31/2011	0061W0000620	36	0	95,280	0	0	95,280	95,280	0	95,280	0	0	295
296	MS PROJECT STANDARD	8/31/2011	0061W0000620	36	0	23,372	0	0	23,372	23,372	0	23,372	0	0	296
297	WINDOWS SERVER STANDARD	8/31/2011	0061W0000620	36	0	2,344	0	0	2,344	2,344	0	2,344	0	0	297
298	SYSTEM CENTER OPS MANAGER	8/31/2011	0061W0000620	36	0	57,703	0	0	57,703	57,703	0	57,703	0	0	298
299	WINDOWS SERVER ENTERPRISE	8/31/2011	0061W0000620	36	0	11,685	0	0	11,685	11,685	0	11,685	0	0	299
300	SQL SERVER STANDARD EDITION	8/31/2011	0061W0000620	36	0	29,612	0	0	29,612	29,612	0	29,612	0	0	300
301	Purchase PI 2010	10/28/2011	0061W0000653	36	0	1,714	0	0	1,714	1,714	0	1,714	0	0	301
302	Microsoft Active Directory	10/31/2011	0061W0000467	36	0	252,701	0	0	252,701	252,701	0	252,701	0	0	302
303	HP Discovery and Dependency Mapping Application	11/2/2011	0061W0000642	36	0	419,951	0	0	419,951	419,951	0	419,951	0	0	303
304	Purchase Powerbroker software	11/14/2011	0061W0000619	36	0	504,407	0	0	504,407	504,407	0	504,407	0	0	304
305	Purchase Comm Vault Backup	11/18/2011	0061W0000595	36	0	97,043	0	0	97,043	97,043	0	97,043	0	0	305
306	OPNET 2.100	11/21/2011	0061W0000643	36	0	356,637	0	0	356,637	356,637	0	356,637	0	0	306
307	NetMolton for Mobile Office	11/21/2011	0061W0000493	36	0	60,675	0	0	60,675	60,675	0	60,675	0	0	307
308	Purchase ARCOS Call Mgmt	11/29/2011	0061W0000586	36	0	261,386	0	0	261,386	261,386	0	261,386	0	0	308
309	Purchase Appointment Maker software	11/29/2011	0061W0000666	36	0	346,347	0	0	346,347	346,347	0	346,347	0	0	309
310	PowerBroker Server Licenses	12/17/2011	0061W0000743	60	0	642,838	0	0	642,838	642,838	0	642,838	0	0	310
311	Oracle WebLogic Suite Licenses	12/17/2011	0061W0000743	60	0	175,000	0	0	175,000	175,000	0	175,000	0	0	311
312	DA-Oracle Database Protection Client, Linux	12/17/2011	0061W0000743	60	0	271,988	0	0	271,988	271,988	0	271,988	0	0	312
313	Oracle Security Business Intelligence Software	12/24/2011	0052W0000662	36	0	920,158	0	0	920,158	920,158	0	920,158	0	0	313
314	Software Development for EMRS - 2011	12/28/2011	0052W0000662	36	0	76,145	0	0	76,145	76,145	0	76,145	0	0	314
315	PowerCenter Software	12/29/2011	0061W0000625	60	0	1,120,249	0	0	1,120,249	1,120,249	0	1,120,249	0	0	315
316	PowerExchange Software	12/29/2011	0061W0000625	60	0	254,647	0	0	254,647	254,647	0	254,647	0	0	316
317	Mozaik to LegSuite GUI migration Licenses	12/31/2011	0061W0000688	60	0	254,225	0	0	254,225	254,225	0	254,225	0	0	317
318	TeamMate Software to implement the CCH Inc - Internal Audit	2/10/2012	0062W0000487	36	0	95,515	0	0	95,515	95,515	0	95,515	0	0	318
319	EMRS Contention project	5/29/2012	0062W0000083	36	0	292,526	0	0	292,526	292,526	0	292,526	0	0	319
320	CIC Acorns Software	5/31/2012	0061W0000780	36	0	50,882	0	0	50,882	50,882	0	50,882	0	0	320
321	CIC Refresh software	5/31/2012	0061W0000782	36	0	2,663,489	0	0	2,663,489	2,663,489	0	2,663,489	0	0	321
322	Novell upgrade licensing	5/31/2012	0061W0000815	36	0	3,980	0	0	3,980	3,980	0	3,980	0	0	322
323	Interdependency Analyzer and CICs Deployment	5/31/2012	0061W0000793	36	0	69,943	0	0	69,943	69,943	0	69,943	0	0	323
324	PowerPlant Depreciation Module	6/15/2012	0061W0000687	60	0	165,354	0	0	165,354	165,354	0	165,354	0	0	324
325	To implement an application interface between ZONAR and AssetWorks Fleet Focus MS	7/18/2012	0061W0000732	60	0	45,452	0	0	45,452	45,452	0	45,452	0	0	325
326	Comm Vault Licenses	8/22/2012	0061W0000852	60	0	159,638	0	0	159,638	159,638	0	159,638	0	0	326
327	MOVEIT DMZ Software from IPSWITCH	8/22/2012	0061W0000841	60	0	17,940	0	0	17,940	17,940	0	17,940	0	0	327
328	Enterprise Suite 5.0	8/24/2012	0061W0000869	60	0	76,567	0	0	76,567	76,567	0	76,567	0	0	328
329	GPS Coordinate Process System & software for add'l Trimble units	9/13/2012	0061W0000837	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	329
330	Bascom Toner software upgrade	10/3/2012	0051W0000816	36	0	523,850	0	0	523,850	523,850	0	523,850	0	0	330
331	Windows Server Data Center Software ACP-B	10/10/2012	0061W0000866	36	0	154,340	0	0	154,340	154,340	0	154,340	0	0	331
332	System Center Data Center Software ANLG MVL	10/11/2012	0061W0000866	36	0	33,079	0	0	33,079	33,079	0	33,079	0	0	332
333	F5 BIG-LTM-VE Software Licenses (6)	10/29/2012	0061W0000895	60	0	224,359	0	0	224,359	224,359	0	224,359	0	0	333
334	Vblock 300 upgrade	11/1/2012	0061W0000759	60	0	150,247	0	0	150,247	150,247	0	150,247	0	0	334
335	Endover SCM	11/1/2012	0061W0000891	60	0	39,319	0	0	39,319	39,319	0	39,319	0	0	335
336	Data & D-dependency Mapping License	11/27/2012	0061W0000872	36	0	848,671	0	0	848,671	848,671	0	848,671	0	0	336
337	Microsoft Project 2010	12/18/2012	0061W0000791	36	0	222,032	0	0	222,032	222,032	0	222,032	0	0	337
338	CIC Phone system software in the Dispatch	12/18/2012	0061W0000791	36	0	361,042	0	0	361,042	361,042	0	361,042	0	0	338
339						24,000			24,000	24,000		24,000			339
340						4,075			4,075	4,075		4,075			340

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
341	Solarwinds Software - IP address Mgmt	12/26/2012	0061W0000886	60	0	17,815	0	0	17,815	0	0	17,815	0	0	341
342	Ditech Packet Voice Processor	12/28/2012	0061W0000943	60	0	105,724	0	0	105,724	0	0	105,724	0	0	342
343	2012 EMRS Software Development	1/31/2013	0052W0000874	36	0	250,000	0	0	250,000	0	0	250,000	0	0	343
344	BlueZone Integration Server Software	2/28/2013	0061W0000944	36	0	25,944	0	0	25,944	0	0	25,944	0	0	344
345	BMC Middleware Management software licensing	3/7/2013	0061W0000956	36	0	48,000	0	0	48,000	0	0	48,000	0	0	345
346	GS/Asset Manager Licenses	4/1/2013	0061W0000972	60	0	20,000	0	0	20,000	0	0	20,000	0	0	346
347	Field Operations Management System (FOMS)	4/8/2013	0061W0001001	120	24	13,308,974	(4,555)	0	13,308,974	10,675,313	108,926	10,785,239	2,523,735	1,316,731	347
348	ORMP PHASE I & II	4/12/2013	0061W0000871	60	0	227,579	0	0	227,579	227,579	0	227,579	0	0	348
349	PITNEY BOWES LICENSES FOR MAINFRAME	4/25/2013	0061W0000973	36	0	79,613	0	0	79,613	79,613	0	79,613	0	0	349
350	SCADA Monitoring System	5/13/2013	0061W0000669	60	0	3,442,625	0	0	3,442,625	3,442,625	0	3,442,625	0	0	350
351	Faxcom	5/30/2013	0061W0000482	60	0	15,555	0	0	15,555	15,555	0	15,555	0	0	351
352	Iron Field Collection System	6/7/2013	0061W0000810	60	0	283,237	0	0	283,237	283,237	0	283,237	0	0	352
353	2010 Sharepoint Project	6/14/2013	0061W0000934	60	0	2,072,881	0	0	2,072,881	2,072,881	0	2,072,881	0	0	353
354	Oracle EBS Licenses	6/19/2013	0061W0001032	60	0	513,070	0	0	513,070	513,070	0	513,070	0	0	354
355	CIS Software Licenses	8/1/2013	0061W0000975	60	0	30,300	0	0	30,300	30,300	0	30,300	0	0	355
356	Microsoft CIS Datacenter Software Licensing	8/1/2013	0061W0001030	60	0	348,430	0	0	348,430	348,430	0	348,430	0	0	356
357	licenses for Delphix database virtualization	8/1/2013	0061W0001038	36	0	216,200	0	0	216,200	216,200	0	216,200	0	0	357
358	ACL Licenses	8/23/2013	0061W0000979	60	0	11,543	0	0	11,543	11,543	0	11,543	0	0	358
359	H1/H2 Infrastructure Licenses	8/23/2013	0061W0001019	60	0	330,000	0	0	330,000	330,000	0	330,000	0	0	359
360	Critical, dispatch candidate testing software	8/23/2013	0061W0001022	36	0	25,045	0	0	25,045	25,045	0	25,045	0	0	360
361	Microsoft SQL Database Licensing	8/30/2013	0061W0001005	60	0	153,915	0	0	153,915	153,915	0	153,915	0	0	361
362	PowerPlan Tax Repairs Module and 10.4 Software Upgrade	9/15/2013	0061W0000963	60	0	563,076	0	0	563,076	563,076	0	563,076	0	0	362
363	Locality software Licenses	9/25/2013	0061W0001021	60	0	99,452	0	0	99,452	99,452	0	99,452	0	0	363
364	StealthAUDIT Software License	11/29/2013	0061W0000946	36	0	29,187	0	0	29,187	29,187	0	29,187	0	0	364
365	Pitney Bowes Non-prod Software	12/1/2013	0061W0001104	60	0	216,955	0	0	216,955	216,955	0	216,955	0	0	365
366	DLM Control Center Software	12/9/2013	0061W0000981	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	366
367	Outlook Project	12/11/2013	0061W0000778	60	0	802,068	0	0	802,068	802,068	0	802,068	0	0	367
368	COYL Application Development	12/31/2013	0061W0000806	60	0	573,377	0	0	573,377	573,377	0	573,377	0	0	368
369	MAOP records standardization	12/31/2013	0062W0000885	60	0	2,531,394	0	0	2,531,394	2,531,394	0	2,531,394	0	0	369
370	Web Content Mgmt Phase 2 Software	1/31/2014	0061W0001018	60	0	756,278	0	0	756,278	756,278	0	756,278	0	0	370
371	Custom development of enhancements to AssetWorks fleet focus MS application	4/15/2014	0061W0000733	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	371
372	Web Content Management Design	6/30/2014	0061W0000876	60	0	101,430	0	0	101,430	101,430	0	101,430	0	0	372
373	Windows 7 Upgrade	7/1/2014	0061W0000820	60	0	1,191,336	0	0	1,191,336	1,191,336	0	1,191,336	0	0	373
374	Microsoft SQL Licensing TuneUp	7/1/2014	0061W0001385	60	0	320,272	0	0	320,272	320,272	0	320,272	0	0	374
375	MICROSOFT CIS DATA CENTER LICENSING	7/1/2014	0061W0001463	60	0	271,396	0	0	271,396	271,396	0	271,396	0	0	375
376	GIS Mapping Migration Project	7/23/2014	0061W0000688	60	0	6,530,306	0	0	6,530,306	6,530,306	0	6,530,306	0	0	376
377	VMware Software Licenses	7/31/2014	0061W0001409	60	0	1,189,763	0	0	1,189,763	1,189,763	0	1,189,763	0	0	377
378	Mitron Athene Software	8/1/2014	0061W0001439	36	0	79,805	0	0	79,805	79,805	0	79,805	0	0	378
379	FOMS PHZ	8/11/2014	0061W0000511	120	40	9,786,464	(1,819)	0	9,784,646	6,583,959	80,813	6,634,772	3,149,874	969,192	379
380	Fomis Based Procedures for FOMS Phase II	8/11/2014	0061W0000668	60	0	150,000	0	0	150,000	150,000	0	150,000	0	0	380
381	SDS Vitaleigns VTAM, Vitaleigns IP, Vitaleigns FTP software for mainframe	9/1/2014	0061W0001474	36	0	43,000	0	0	43,000	43,000	0	43,000	0	0	381
382	AUTO DESK AUDIT SOFTWARE	9/8/2014	0061W0001478	36	0	15,339	0	0	15,339	15,339	0	15,339	0	0	382
383	Workstation licensing for Windows 7 Enterprise, Exchange, System Center, Configuration Manager, Sharepoint and other Microsoft software	9/26/2014	0061W0000647	60	0	552,637	0	0	552,637	552,637	0	552,637	0	0	383
384	Remedy Application to BMC's Item Suite	10/1/2014	0061W0000740	60	0	541,415	0	0	541,415	541,415	0	541,415	0	0	384
385	Pass through Oracle license required for the Performance Manager implementation	10/1/2014	0061W0001438	36	0	37,500	0	0	37,500	37,500	0	37,500	0	0	385
386	10 additional HP Quality Center Licenses	10/6/2014	0061W0001481	36	0	65,412	0	0	65,412	65,412	0	65,412	0	0	386
387	SUSE LINUX OPS SYSTEM	10/30/2014	0061W0001116	36	0	14,400	0	0	14,400	14,400	0	14,400	0	0	387
388	DYNAMIC REPORT SYSTEM	11/1/2014	0061W0001187	36	0	31,349	0	0	31,349	31,349	0	31,349	0	0	388
389	PaperVision Capture Application	12/10/2014	0061W0000898	36	0	88,954	0	0	88,954	88,954	0	88,954	0	0	389
390	VISTA PLUS FORMS APP	12/31/2014	0061W0001101	36	0	64,680	0	0	64,680	64,680	0	64,680	0	0	390
391	2013 EMRS SOFTWARE DEVEL	12/31/2014	0052W0000977	36	0	500,000	0	0	500,000	500,000	0	500,000	0	0	391
392	Business Intelligence License	1/14/2015	0061W0001684	60	0	11,135	0	0	11,135	11,135	0	11,135	0	0	392
393	CYBERARK SOFTWARE FOR LINUX	1/27/2015	0061W0001121	60	0	110,391	0	0	110,391	110,391	0	110,391	0	0	393
394	ARM PERFORMANCE MANAGER	2/4/2015	0061W0001688	60	0	108,500	0	0	108,500	108,500	0	108,500	0	0	394
395	BDVA SOFTWARE	3/31/2015	0061W0001587	60	0	148,724	0	0	148,724	148,724	0	148,724	0	0	395
396	MAOP Records Standardization	6/8/2015	0061W0000915	60	0	1,181,291	0	0	1,181,291	1,181,291	0	1,181,291	0	0	396

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

Line No.	Description	(a)	In-Service Date	(b)	Work Order Number	(c)	Life- Months	(d)	Remaining Life- Months	(e)	Asset Beginning Balance	(f)	Additions	(g)	Retirements	(h)	Asset Ending Balance	(i)	Beginning Reserve Balance	(j)	Current Monthly Expense	(k)	Ending Reserve Balance	(l)	Net Balance	(m)	Annualized Amort	(n)	Line No.
397	CPM SOLUTIONS		6/10/2015		0061W0001686		60		0		475,988	0	0	0	0	0	475,988	0	475,988	0	0	475,988	0	0	0	0	397		
398	UPK LICENSES		6/30/2015		0061W0001975		36		0		64,050	0	0	0	0	0	64,050	0	64,050	0	0	64,050	0	0	0	0	398		
399	NETBRAIN SOFTWARE		7/15/2015		0061W0001593		36		0		55,200	0	0	0	0	0	55,200	0	55,200	0	0	55,200	0	0	0	0	399		
400	WORKFLOW SOFTWARE		8/1/2015		0061W0001683		60		0		353,091	0	0	0	0	0	353,091	0	353,091	0	0	353,091	0	0	0	0	400		
401	OSISOFT PI TAGS		9/11/2015		0061W0002102		36		0		47,512	0	0	0	0	0	47,512	0	47,512	0	0	47,512	0	0	0	0	401		
402	Papervision Capture License		10/1/2015		0061W0002149		36		0		12,628	0	0	0	0	0	12,628	0	12,628	0	0	12,628	0	0	0	0	402		
403	Windows DataCenter Enterprise		10/1/2015		0061W0002069		36		0		159,299	0	0	0	0	0	159,299	0	159,299	0	0	159,299	0	0	0	0	403		
404	Microsoft Exchange Server License		10/1/2015		0061W0002069		36		0		23,129	0	0	0	0	0	23,129	0	23,129	0	0	23,129	0	0	0	0	404		
405	HealthINTERCEPT Software Licensing		10/27/2015		0061W0002293		36		0		51,753	0	0	0	0	0	51,753	0	51,753	0	0	51,753	0	0	0	0	405		
406	IBM IMS tools for H1 and H2		11/16/2015		0061W0001960		36		0		97,598	0	0	0	0	0	97,598	0	97,598	0	0	97,598	0	0	0	0	406		
407	CommVault CLA Licensing		11/20/2015		0061W0001696		36		0		160,667	0	0	0	0	0	160,667	0	160,667	0	0	160,667	0	0	0	0	407		
408	Avecto Defendpoint software licenses		12/10/2015		0061W0002306		36		0		82,500	0	0	0	0	0	82,500	0	82,500	0	0	82,500	0	0	0	0	408		
409	WEB CONTENT MGMT PH II		12/15/2015		0061W0001120		60		0		3,479,565	0	0	0	0	0	3,479,565	0	3,479,565	0	0	3,479,565	0	0	0	0	409		
410	ORACLE PORTAL OEM MGMT		12/23/2015		0061W0002277		36		16		775,398	0	0	0	0	0	775,398	0	775,398	0	0	775,398	0	0	190,619	0	410		
411	Vyomatics Metric Edge ITSM		1/11/2016		0061W0002016		60		0		10,000	0	0	0	0	0	10,000	0	10,000	0	0	10,000	0	0	152,495	411			
412	Financial Applications		1/11/2016		0061W0001059		120		58		18,146,654	0	(625,489)	0	0	0	17,521,164	0	9,477,479	0	0	149,469	9,626,948	0	7,894,216	0	412		
413	GIS SOFTWARE		2/11/2016		0062W0001714		60		0		274,449	0	0	0	0	0	274,449	0	274,449	0	0	274,449	0	0	0	0	413		
414	PRIMARY RATE INTERFACE SOFTWARE		2/25/2016		0061W0002314		36		0		23,818	0	0	0	0	0	23,818	0	23,818	0	0	23,818	0	0	0	0	414		
415	Keiverson integration software license		2/29/2016		0061W0002321		36		0		18,000	0	0	0	0	0	18,000	0	18,000	0	0	18,000	0	0	0	0	415		
416	DATA LOSS PREVENTION SOFTWARE		3/31/2016		0061W0000980		60		0		692,303	0	0	0	0	0	692,303	0	692,303	0	0	692,303	0	0	0	0	416		
417	ARM DATA MIGRATION TOOL		4/1/2016		0061W0002116		60		0		105,567	0	0	0	0	0	105,567	0	105,567	0	0	105,567	0	0	0	0	417		
418	DPA SOFTWARE		4/13/2016		0073W0000981		36		0		220,423	0	0	0	0	0	220,423	0	220,423	0	0	220,423	0	0	0	0	418		
419	MARATHON PATENT		6/1/2016		0073W0000981		36		0		14,722	0	0	0	0	0	14,722	0	14,722	0	0	14,722	0	0	0	0	419		
420	NETMOTION LICENSES		6/1/2016		0061W0002590		36		0		77,055	0	0	0	0	0	77,055	0	77,055	0	0	77,055	0	0	0	0	420		
421	Corporate Performance Management Project		6/28/2016		0061W0002129		60		2		158,749	0	0	0	0	0	158,749	0	158,749	0	0	2,646	156,102	0	2,646	0	421		
422	Unified Vulnerability Virtual Appliance		7/17/2016		0061W0002848		60		23		14,211	0	0	0	0	0	14,211	0	14,211	0	0	2,795	11,416	0	2,795	0	422		
423	PowerBroker with Beyond Insight Licenses		7/17/2016		0061W0002848		60		23		182,942	0	0	0	0	0	182,942	0	182,942	0	0	2,988	179,954	0	2,988	0	423		
424	PowerBroker Servers with Beyond Insight Prof.		7/17/2016		0061W0002848		60		23		182,942	0	0	0	0	0	182,942	0	182,942	0	0	2,988	179,954	0	2,988	0	424		
425	Svcs.		7/17/2016		0061W0002848		60		23		5,043	0	0	0	0	0	5,043	0	5,043	0	0	83	3,225	0	1,818	992	425		
426	150 FUSION LICENSES		7/31/2016		0061W0002336		36		0		32,713	0	0	0	0	0	32,713	0	32,713	0	0	32,713	0	0	0	0	426		
427	FOMS SWG/PAIUTE Separation		8/15/2016		0061W0001961		36		0		386,566	0	0	0	0	0	386,566	0	386,566	0	0	386,566	0	0	0	0	427		
428	ALTIVON CIC LICENSES		8/20/2016		0061W0002862		6		6		252,075	0	0	0	0	0	252,075	0	252,075	0	4,131	231,419	0	20,656	49,575	428			
429	EnergyCap Software		10/31/2016		0057W0002459		36		0		23,426	0	0	0	0	0	23,426	0	23,426	0	0	23,426	0	0	0	0	429		
430	RISKMASTER		11/22/2016		0061W0001800		36		0		18,686	0	0	0	0	0	18,686	0	18,686	0	0	18,686	0	0	0	0	430		
431	Config Snapshot Application, to be used with Oracle business Support and Application Service		12/1/2016		0061W0002850		60		8		70,577	0	0	0	0	0	70,577	0	70,577	0	1,176	62,343	0	8,234	14,115	431			
432	TEAMMATE LICENSES		12/22/2016		0061W0003017		36		0		18,900	0	0	0	0	0	18,900	0	18,900	0	0	18,900	0	0	0	0	432		
433	1459 ALTIVON LICENSES		12/27/2016		0061W0003001		60		11		202,220	0	0	0	0	0	202,220	0	202,220	0	3,314	165,764	0	33,142	39,770	433			
434	VDI AUTO PORTAL		12/30/2016		0061W0002915		36		0		70,684	0	0	0	0	0	70,684	0	70,684	0	0	70,684	0	0	0	0	434		
435	EN FONTE SMARTTEC LICENSES		12/31/2016		0061W0002965		36		0		54,520	0	0	0	0	0	54,520	0	54,520	0	0	54,520	0	0	0	0	435		
436	ORACLE FAH		1/2/2017		0061W0002709		36		0		12,000	0	0	0	0	0	12,000	0	12,000	0	0	12,000	0	0	0	0	436		
437	NEW DIMENSION FUNCTIONALITY		1/23/2017		0061W0002122		36		0		81,837	0	0	0	0	0	81,837	0	81,837	0	0	81,837	0	0	0	0	437		
438	CIC2016 UPGRADE		1/31/2017		0061W0001533		60		9		1,368,594	0	(3,811)	0	0	0	1,362,783	0	1,362,783	0	22,762	1,340,021	0	178,441	287,662	438			
439	Public Awareness Manager Program		3/3/2017		0061W0003052		36		5		73,200	0	0	0	0	0	73,200	0	73,200	0	0	73,200	0	0	0	0	439		
440	SIEM PROJECT		4/16/2017		0061W0003162		36		6		30,978	0	0	0	0	0	30,978	0	30,978	0	837	27,652	0	3,346	10,039	440			
441	Magnitude Software Global View		5/9/2017		0061W0002947		60		22		588,533	0	0	0	0	0	588,533	0	588,533	0	9,645	443,852	0	115,745	144,681	441			
442	Schneider Electric SCADA License		5/31/2017		0061W0002847		36		0		126,480	0	0	0	0	0	126,480	0	126,480	0	2,073	82,950	0	43,530	24,874	442			
443	XIA Configuration Server Tool		7/14/2017		0061W0002984		36		0		20,000	0	0	0	0	0	20,000	0	20,000	0	0	20,000	0	0	0	0	443		
444	LOST AND UNACCOUNTED FOR GAS		7/24/2017		0061W0003464		36		0		17,000	0	0	0	0	0	17,000	0	17,000	0	0	17,000	0	0	0	0	444		
445	VMware Horizon Enterprise Licenses		8/7/2017		0061W0002091		60		17		324,373	0																	

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

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
460	Dispatch Operations Viewer Software	12/29/2017	0061W0002154	60	22	257,364	(288)	0	257,076	166,107	4,148	170,255	86,821	49,612	460
461	Guest Enterprise Reporting License	12/31/2017	0061W0003617	60	26	176,436	0	0	176,436	104,146	2,892	176,436	72,900	34,699	461
462	Web Agency Portal Project	1/1/2018	0061W0002823	60	21	288,633	(638)	0	287,995	187,533	4,824	192,153	95,841	57,505	462
463	Licenses for Zerto DR software	1/11/2018	0061W0003726	60	21	269,962	0	0	269,962	175,475	4,499	179,975	89,988	53,993	463
464	UPK Developer Perpetual	1/16/2018	0061W0003733	36	0	17,500	0	0	17,500	0	0	17,500	0	0	464
465	License & Support for EBS CCG	1/16/2018	0061W0003733	36	0	909	0	0	909	909	0	909	0	0	465
466	License & Support for Sourcing	1/16/2018	0061W0003733	36	0	3,036	0	0	3,036	3,036	0	3,036	0	0	466
467	License & support for EBS AACC	1/16/2018	0061W0003733	36	0	713	0	0	713	713	0	713	0	0	467
468	E-Business Suite Professionals User	1/16/2018	0061W0003733	60	21	132,000	0	0	132,000	85,000	2,200	88,000	44,000	26,400	468
469	Oracle Config Controls for EBS CCG	1/16/2018	0061W0003733	36	0	4,131	0	0	4,131	4,131	0	4,131	0	0	469
470	Oracle Preventive Controls Governor	1/16/2018	0061W0003733	36	0	9,315	0	0	9,315	9,315	0	9,315	0	0	470
471	SLicense & Support UPK Dev Perpetual	1/16/2018	0061W0003733	36	0	3,650	0	0	3,650	3,650	0	3,650	0	0	471
472	Oracle Application Access for EBS AACC	1/16/2018	0061W0003733	36	0	3,240	0	0	3,240	3,240	0	3,240	0	0	472
473	License & Support for EBS Ent Trans Gov	1/16/2018	0061W0003733	36	0	592	0	0	592	592	0	592	0	0	473
474	License & Support Pre Controls Governor	1/16/2018	0061W0003733	36	0	2,049	0	0	2,049	2,049	0	2,049	0	0	474
475	License & Support for Cong Controls Gov	1/16/2018	0061W0003733	36	0	1,123	0	0	1,123	1,123	0	1,123	0	0	475
476	Oracle Connector to EBS for Ent Trans Gov	1/16/2018	0061W0003733	36	0	1,782	0	0	1,782	1,782	0	1,782	0	0	476
477	Oracle Sourcing Opt for Oracle Purchasing	1/16/2018	0061W0003733	36	0	13,800	0	0	13,800	13,800	0	13,800	0	0	477
478	Oracle Application Access Controls Governor	1/16/2018	0061W0003733	36	0	14,499	0	0	14,499	14,499	0	14,499	0	0	478
479	Oracle Config Controls Governor User Perpetual License & Support Application Access Controls Gov	1/16/2018	0061W0003733	36	0	5,103	0	0	5,103	5,103	0	5,103	0	0	479
480	Software Update License & Support - EBS Prof User	1/16/2018	0061W0003733	36	0	3,190	0	0	3,190	3,190	0	3,190	0	0	480
481	Windows 10 Enterprise	1/16/2018	0061W0003733	36	0	29,040	0	0	29,040	29,040	0	29,040	0	0	481
482	Succession Planning Project	1/20/2018	0061W0002739	60	21	583,895	(5,878)	0	578,017	362,786	10,529	373,315	204,702	122,821	482
483	Virtual Server Automation Solution	2/28/2018	0061W0003650	36	0	281,870	0	0	281,870	183,958	4,662	188,620	93,249	55,950	483
484	Symantec Advanced Threat Protection			36	0	60,940	0	0	60,940	60,940	0	60,940	0	0	484
485	(EndPoint) Tool from OPTIV	4/1/2018	0061W0003720	36	2	90,028	0	0	90,028	75,705	2,161	77,866	2,161	25,935	485
486	HPOC Area License Purchase	4/26/2018	0061W0004142	36	0	89,743	0	0	89,743	94,355	2,694	97,049	32,324	486	486
487	MAOP Application	6/30/2018	0061W0001096	60	24	1,123,479	(14,712)	0	1,108,767	616,683	18,100	634,782	473,984	230,650	487
488	NetFlow Licenses	6/30/2018	0061W0004263	60	38	118,250	0	0	118,250	51,242	1,971	53,212	65,038	210,660	488
489	Area Isolation Module (AIM) License	8/16/2018	0061W0004274	36	6	24,439	0	0	24,439	19,159	660	19,819	4,620	9,220	489
490	EGIA (gas) contractor Referral Program	10/1/2018	0061W0002332	36	23	26,177	0	0	26,177	9,453	727	10,180	15,977	8,726	490
491	Project Hurglass System Implementation	10/15/2018	0061W0002738	60	31	2,098,136	(2,868)	0	2,096,268	1,073,064	33,099	1,106,163	990,104	396,042	491
492	ScienceLogic	10/30/2018	0061W0004236	36	8	25,500	0	0	25,500	19,991	689	20,679	8,264	4,821	492
493	Balancing Report Portal - Imbalance Report	10/30/2018	0061W0003100	60	35	202,389	(2,554)	0	199,835	83,502	3,397	86,899	112,936	39,660	493
494	GTS Purchasing Module	10/31/2018	0061W0001012	60	60	1,646,846	(1,724)	0	1,645,121	797,492	26,542	824,034	821,088	317,840	494
495	NEXUS Service Order Notification	11/1/2018	0061W0004360	60	32	1,387,823	0	0	1,387,823	669,002	22,748	682,650	705,174	272,970	495
496	paperVision Licenses	11/15/2018	0061W0004588	36	8	21,679	0	0	21,679	16,942	592	17,534	4,145	7,106	496
497	Lost and Unaccounted Gas (LUG)	11/30/2018	0061W0003520	36	11	62,311	(107)	0	62,205	43,272	1,731	45,003	17,202	20,643	497
498	GTS NexGen Architecture Blueprint	12/1/2018	0061W0004669	36	18	78,580	0	0	78,580	39,290	2,183	41,473	37,107	26,193	498
499	Adaxess Software	12/15/2018	0061W0004514	36	8	27,226	0	0	27,226	21,159	758	21,917	5,309	9,101	499
500	Network Software	12/15/2018	0061W0004552	36	8	87,350	0	0	87,350	67,717	2,454	70,171	17,179	29,449	500
501	Litigation Hold	12/15/2018	0061W0003555	60	33	339,932	0	0	339,932	182,970	5,666	158,635	181,297	67,987	501
502	NEXUS Customer Facing Mobile App	12/27/2018	0061W0003680	60	32	1,431,616	0	0	1,431,616	666,953	23,896	690,849	740,767	286,749	502
503	PowerPlan Upgrade	1/21/2019	0061W0003584	60	34	780,443	(321)	0	780,122	330,782	13,225	340,007	436,115	158,587	503
504	Lease Accounting Module License & Implementation	1/21/2019	0061W0003621	60	33	725,751	0	0	725,751	318,196	12,350	330,547	395,204	148,202	504
505	GeoData Medelers Software	2/1/2019	0061W0004670	36	15	28,000	0	0	28,000	16,333	778	17,111	10,889	9,333	505
506	Brightwork Software	2/9/2019	0061W0004639	36	10	67,848	0	0	67,848	48,786	1,906	50,692	17,156	22,874	506
507	Remedy Licenses	3/11/2019	0061W0004863	36	15	27,670	0	0	27,670	16,141	769	16,909	10,761	9,223	507
508	COYL Phase II	3/15/2019	0061W0003606	36	35	200,198	(1,401)	0	198,797	83,416	3,337	86,752	112,044	39,545	508
509	FireMon Firewall Management Tool	3/18/2019	0061W0003719	36	19	96,196	0	0	96,196	45,426	48,098	48,098	32,065	32,065	509
510	NSX Data Ctr Ent+ Desktop	3/29/2019	0061W0004332	60	35	417,890	0	0	417,890	174,117	6,965	181,082	236,808	83,579	510
511	NSX Data Ctr Ent+ Licenses	3/29/2019	0061W0004332	60	35	1,202,813	0	0	1,202,813	501,161	20,047	521,209	681,604	240,566	511
512	Horizon Enterprise Licenses	3/29/2019	0061W0004332	60	35	699,103	0	0	699,103	302,939	11,652	302,939	396,164	139,823	512
513	G-Treasury - Treasury Management System	4/1/2019	0061W0003641	60	38	165,951	(990)	0	164,962	66,381	2,766	62,617	95,815	32,851	513
514	ESRI APR Tool - ArcGIS Pipeline Referencing	4/1/2019	0061W0004870	36	17	37,000	0	0	37,000	22,611	1,028	22,611	13,333	12,333	514
515	PowerPlant License NetPRE/BILL	4/15/2019	0061W0004950	60	42	83,200	0	0	83,200	55,150	57,487	50,487	25,713	28,505	515
516	Data Design Collection Application	4/15/2019	0061W0003101	60	47	252,724	0	0	252,724	193,755	4,212	58,969	193,755	50,545	516
517	SEW Self Service Accelerator	6/30/2019	0061W0003525	60	40	3,421,000	0	0	3,421,000	1,140,333	57,017	1,197,350	2,223,650	684,200	517
518	ARCS New Mapping Functionality	6/30/2019	0061W0004432	36	15	65,922	0	0	65,922	37,454	1,831	40,286	25,636	21,974	518
519	ERP Invoicing Business Improvement - Phase I	6/30/2019	0061W0002687	60	38	602,643	(1,366)	0	601,276	227,448	9,874	237,322	363,955	118,039	519
520	SCADA SPS online simulation software model	7/9/2019	0055W0003903	60	39	282,919	0	0	282,919	99,022	4,715	103,737	179,182	56,384	520

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

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life-Months (d)	Remaining Life-Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
521	Network Software License True-Up	7/30/2019	0061W0004937	36	15	13,079	0	0	13,079	7,567	367	7,934	5,144	4,409	521
522	Zerto licenses for DR	7/31/2019	0061W0004116	60	43	62,128	0	0	62,128	17,603	1,035	18,638	43,489	12,426	522
523	IVR Enhancements	9/1/2019	0061W0004443	60	41	275,399	0	0	275,399	87,188	4,591	91,779	183,621	55,086	523
524	Scada Upgrade Project	9/18/2019	0061W0003542	60	47	2,113,094	0	0	2,113,094	512,650	34,052	546,702	1,566,392	408,624	524
525	NEXUS Re-class & Security Enhancement	10/1/2019	0061W0005143	60	42	126,843	0	0	126,843	38,053	2,114	40,167	86,676	25,369	525
526	NEXUS Agent Desktop	10/9/2019	0061W0004363	60	42	2,564,394	\$	0	2,564,394	769,319	42,740	812,059	1,752,335	\$	526
527	NEXUS Hybrid Marketing (vMKT)	10/9/2019	0061W0004364	60	42	648,796	0	0	648,796	194,218	10,823	205,042	443,754	129,878	527
528	SAS Forecast Software	11/1/2019	0061W0004358	60	44	713,427	0	0	713,427	130,333	7,667	138,000	511,289	142,685	528
529	GTS Purchasing Project Phase II	11/18/2019	0061W0004766	60	43	460,000	0	0	460,000	10,292	686	10,978	322,000	92,000	529
530	Infont Home Page Redesign	11/29/2019	0061W0005141	36	22	24,700	0	0	24,700	9,606	686	10,292	14,408	8,233	530
531	Brightworks SharePoint Solutions Licensing	11/29/2019	0061W0005348	36	22	34,000	0	0	34,000	13,222	944	14,167	19,000	11,333	531
532	K2 Electronic Form Development	11/30/2019	0061W0005115	60	53	150,000	0	0	150,000	17,500	2,500	20,000	130,000	30,000	532
533	Pure Connect Licenses	12/9/2019	0061W0003400	36	33	32,400	0	0	32,400	2,700	900	3,600	28,800	10,800	533
534	Data Warehouse Project	12/20/2019	0061W0003978	60	44	2,288,223	0	0	2,288,223	610,021	38,141	648,162	1,640,060	457,891	534
535	Nexus Tech en Route	2/5/2020	0061W0004381	60	46	1,067,879	0	0	1,067,879	249,139	17,799	268,937	800,941	213,864	535
536	SAP Software Automation Solution	2/28/2020	0061W0005414	60	47	194,280	0	0	194,280	62,094	3,238	65,332	148,948	38,665	536
537	WCM Enhancements	3/18/2020	0061W0005380	60	47	294,820	0	0	294,820	63,876	4,914	68,791	226,029	58,964	537
538	Strategic Financial Planning PH 1	3/25/2020	0061W0004958	60	47	1,671,247	0	0	1,671,247	405,624	31,187	436,824	1,434,623	374,249	538
539	Phase 283 of Firewall Implementation	3/30/2020	0061W0005687	60	55	71,055	0	0	71,055	5,921	1,184	7,106	63,950	14,211	539
540	Worksoft Automated Testing Licenses	6/1/2020	0061W0005708	60	51	353,750	0	0	353,750	53,062	5,886	58,958	294,792	70,750	540
541	RMS System Licenses	8/24/2020	0061W0005052	60	53	431,793	0	0	431,793	50,376	7,197	57,572	374,220	86,359	541
542	HCM Project	10/19/2020	0061W0005349	60	54	464,225	0	0	464,225	46,423	7,737	54,160	410,066	92,845	542
543	Project HCM 2020 - Cloud Based	10/19/2020	0061W0005683	60	54	1,772,382	0	0	1,772,382	160,136	29,856	189,993	1,582,389	358,277	543
544	Fleet Management System Project	10/26/2020	0061W0005362	60	56	560,458	0	0	560,458	35,480	9,732	45,212	535,246	116,781	544
545	Outage Management Project	11/20/2020	0061W0003658	60	55	890,095	0	0	890,095	73,004	14,856	87,861	802,234	178,274	545
546	Bantec Archive System	11/30/2020	0061W0006000	36	34	38,500	0	0	38,500	2,139	1,069	3,208	35,292	12,833	546
547	AVEVA Software Licenses	12/4/2020	0061W0006091	36	32	37,560	0	0	37,560	3,792	1,055	4,847	32,713	12,663	547
548	Cloud-Based	12/15/2020	0061W0006068	36	32	25,500	0	0	25,500	2,574	716	3,291	22,209	8,597	548
549	DNV GL-DIMP and TRIMP Risk Model Project	12/31/2020	0061W0004323	60	56	1,220,415	0	0	1,220,415	81,100	20,345	101,444	1,118,970	244,139	549
550	DDVA Web-base Learning Courses	3/26/2021	0061W0005700	36	35	60,290	0	0	60,290	0	1,694	2,699	57,591	20,326	550
551	Work Order request to support the creation of 14 Web Based e-learning from Yukon Learning for the Design Data Collection Application (DDCA). This request is to approve the work order creation for Teamates+ cloud implementation project. Teamates+ cloud implementation workpapers and manage the audit workflow with the Workpapers. This is a request to open a work order in the amount of \$122,680,000 for the implementation related capital costs associated with Project Horizon, replacing the existing Customer Service System (CSS). The work order will encompass the implementation cos	3/26/2021	0061W0005700	60	59	60,290	(60,290)	0	0	1,005	0	0	0	0	551
552		5/1/2021	0061W0006286	60	60	0	11,400	0	11,400	0	0	0	11,400	2,319	552
553		5/3/2021	0061W0005095	180	180	0	96,308,192	0	96,308,192	0	0	0	96,308,192	6,456,415	553
554						266,262,933	95,640,485	0	361,903,418	223,874,229	1,127,987	225,002,217	136,501,202	19,632,532	554

Sch I-16, Sh 2

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

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

Sch I-17, Sh 1
Ln 1(c)

[1] Taxes Allocated to Paiute and Common

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

Ln 4(d) Ln 4(e)

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

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

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

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

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

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

Sch I-17, Sh 1
Ln 4(c)

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

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

WP I-17, Sh 1
Ln 1

WP I-17, Sh 1
Ln 2

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

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

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

Line No.	Description (a)	Reference (b)	As of 6/30/20 (c)	Adjusted At 5/31/2021 (d)	Adjusted At 11/30/2021 (e)	After Final Adjustments (f)	Line No.
1	<u>Southern Nevada Plant in Service</u>	Account 101	\$ 2,099,706,148	\$ 2,244,094,929	\$ 2,309,896,365	\$ 2,309,896,365	1
	Less:						
2	Depreciation and Amortization		(505,212,667)	(532,886,137)	(552,263,768)	(552,263,768)	2
3	Vehicles Net Book Value [1]		(12,678,215)	(11,529,951)	(10,970,644)	(10,970,644)	3
4	Taxable Plant in Service		\$ 1,581,815,266	\$ 1,699,678,840	\$ 1,746,661,952	\$ 1,746,661,952	4
			Sch I-17, Sh 1	Sch I-17, Sh 1	Sch I-17, Sh 1	Sch I-17, Sh 1	
			Ln 1(d)	Ln 2(f)			
5	<u>System Allocable Plant in Service</u>	Account 101	\$ 376,531,739	\$ 434,825,265	\$ 461,261,594	\$ 461,261,594	5
	Less:						
6	Depreciation and Amortization		(244,985,345)	(245,877,381)	(256,159,428)	(256,159,428)	6
7	Vehicles Net Book Value [1]		(2,096,607)	(1,281,675)	(1,092,835)	(1,092,835)	7
8	Add: Capitalized Leases (NV Value)		0	0	0	0	8
9	Net Plant in Service		\$ 129,449,787	\$ 187,666,209	\$ 204,009,331	\$ 204,009,331	9
10	Nevada 4-Factor		33.57%	33.33%	33.33%	33.33%	10
11	Taxable Plant in Service		\$ 43,456,293	\$ 62,551,647	\$ 67,999,027	\$ 67,999,027	11
			Sch I-17, Sh 1	Sch I-17, Sh 1	Sch I-17, Sh 1	Sch I-17, Sh 1	
			Ln 8(d)	Ln 9(f)			
12	<u>Computation of Common Allocation Ratios Based on Taxable Plant in Service</u>	Ln 15/(Ln 15+Ln 4)	2.67%				12
			Sch I-17, Sh 1				
			Ln 7(e)				

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

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

Line No.	Description (a)	Reference (b)	Substation Incident (c)	Gas Lamps Post-May 2012 to July 2020 (d)	Pre-May 2012 Incremental Pipe Replacement (e)	Gas Lamps Pre-May 2009 (f)	Gas Lamps 5/09-5/12 (g)	Rate Case Expense 5/12-7/18 (h)	Rate Case Expense 8/18-5/20 (i)	Total Regulatory Amortization (j) Sum (c) - (i) / 2	Line No.
1	Balance at September 2020	20-02023	\$ 4,250,000	\$ 522,662	\$ 93,594	\$ 134,199	\$ 1,395,589	\$ 194,651	\$ 219,165		1
2	Amortization Period (Years)	20-02023	4	4	4	4	4	4	4		2
3	Annual Amortization Expense	Ln 1 / Ln 6	\$ 1,062,500	\$ 130,666	\$ 23,399	\$ 33,550	\$ 348,897	\$ 48,663	\$ 54,791		3
Monthly Amortization											
4	October 2020	Ln 3 / 12	\$ 88,542	\$ 10,889	\$ 1,950	\$ 2,796	\$ 29,075	\$ 4,055	\$ 4,566		4
5	November 2020	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		5
6	December 2020	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		6
7	January 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		7
8	February 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		8
9	March 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		9
10	April 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		10
11	May 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		11
12	June 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		12
13	July 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		13
14	August 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		14
15	September 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		15
16	October 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		16
17	November 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		17
18	December 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		18
19	January 2022	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		19
20	February 2022	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		20
21	March 2022	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		21
22	Balance at April 2022	Ln 1 - (Sum Lns 4-21)	\$ 2,656,250	\$ 326,664	\$ 58,496	\$ 83,874	\$ 872,243	\$ 121,657	\$ 136,978	\$ 2,128,081	22

Purpose: To project the balance of the regulatory assets associated with regulatory amortizations and rate case expenses authorized in Docket No. 20-02023 to the month prior to rates becoming effective in the instant docket.

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

Line No.	Voucher Number	Account	Invoice Amount	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Amortized Total	Annualized	Adjustment	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
Company Records																			
1	80688606	923	\$ 37,069	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 18,535	\$ 18,535	\$ (18,535)	1
2	80777724	923	\$ 66,050	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 22,017	\$ 22,017	\$ (44,033)	2
3	Total Account	923	\$ 103,119	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 40,551	\$ 40,551	\$ (62,566)	3
Sch I-21, Sh 1 Ln 2(b)																			
4	Total System Allocable		\$ 103,119	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 40,551	\$ 40,551	\$ (62,566)	4

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

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

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
<u>Southern Nevada</u>					
1	0021W0004406		398	\$ (3,438)	1
2	0021W3591972		376	(1,250)	2
3	0021W0002625		366	(184)	3
4	0021W0003867		376	(22)	4
5	0021W3374507		376	(1,085)	5
<u>System Allocable</u>					
6	0073W0004415		398	\$ (4,038)	6
<u>Work Orders Identified in Docket No. 18-05031 [1]</u>					
7	0061W0000511 - FOMS Phase 2 - Work Mgmt	[1]	303	\$ (1,900)	7
8	0061W0001001 - FOMS Phase 1 - Customer Service	[1]	303	(4,758)	8
9	0061W0001012 - GTS Purchasing Module	[1]	303	(1,801)	9
10	0061W0001059 - Financial Applications Replacement	[1]	303	(653,336)	10
11	0061W0001096 - MAOP Application	[1]	303	(15,367)	11
12	0061W0001533 - CIC Upgrade	[1]	303	(3,981)	12
13	0061W0002063 - WinJa LegaSuite Proj-CSS Interface	[1]	303	(119)	13
14	0061W0002154 - Dispatch Operations Viewer Proj	[1]	303	(301)	14
15	0061W0002687 - ERP Invoicing Business Improve	[1]	303	(1,427)	15
16	0061W0002738 - OLTE Replacement	[1]	303	(2,996)	16
17	0061W0002823 - Web Agency Portal Project	[1]	303	(667)	17
18	0061W0003009 - DMC Remedy 9 Upgrade	[1]	303	(1,623)	18
19	0061W0003100 - Balancing Report Portal	[1]	303	(2,667)	19
20	0061W0003318 - Turnkey Cfactory Software	[1]	303	(9,316)	20
21	0061W0003416 - Windows 10 Migration	[1]	303	(6,140)	21
22	0061W0003520 - Lost and Unaccounted for Gas Enhanc	[1]	303	(111)	22
23	0061W0003584 - PowerPlan Upgrade	[1]	303	(335)	23
24	0061W0003606 - COYL Phase II	[1]	303	(1,463)	24
25	0061W0003641 - Treasury Management System	[1]	303	(1,034)	25
26	Total 303	[2]		\$ (709,341)	26
27	0061W0001875 - SCADA Hdw to Replc H1 and H2	[1]	391.1	\$ (1,696)	27
28	0061W0002185 - MWS Eval	[1]	391.1	(83)	28
29	0061W0002287 - EWS Replacement at Corporate	[1]	391.1	(5,427)	29
30	0061W0002637 - Next Generation Firewall	[1]	391.1	(62)	30
31	0061W0002785 - F5 Viprion Blades for H1 server	[1]	391.1	(4,127)	31
32	Total 391.1			\$ (11,395)	32
33	0061W0003622 - Video Conferencing Equipment	[1]	398	\$ (760)	33
32	Total Adjustment			\$ (731,513)	32

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

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

[1] To remove from rate base certain expenditures associated with various work orders identified orders identified by the Company in Docket No. 18-05031. Work orders that will not be fully fully amortized by the certification period are being removed. No adjustment is being made to work orders in CWIP or that have been cancelled.

[2] Adjustment made in the WP Cert 303 tab so related amortization impact is calculated correctly.

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b) WP I-C2, Sh 6	Loading (c) WP I-C2, Sh 8	Labor (d) WP I-C2, Sh 10	Loading (e) WP I-C2, Sh 12	Labor (f) WP I-C2, Sh 14	Loading (g) WP I-C2, Sh 16	Labor (h) (b) + (d) + (f)	Loading (i) (c) + (e) + (g)	
Operations										
1	Account 813	\$ 0	\$ 0	14,890	3,517	0	0	14,890	3,517	18,407
2	Account 840	0	0	0	0	0	0	0	0	0
3	Account 841	0	0	0	0	0	0	0	0	0
4	Account 850	5,299	1,350	0	0	5,299	0	5,299	1,350	6,649
5	Account 851	0	0	9,186	2,140	0	0	9,186	2,140	11,326
6	Account 852	0	0	0	0	0	0	0	0	0
7	Account 853	1,685	429	0	0	1,685	0	1,685	429	2,113
8	Account 856	2,597	667	0	0	2,597	0	2,597	667	3,264
9	Account 857	146	36	0	0	146	0	146	36	183
10	Account 859	0	0	0	0	0	0	0	0	0
11	Account 870	94,686	24,098	1,137	255	95,824	0	95,824	24,353	120,176
12	Account 871	2,347	596	5,239	1,241	7,586	0	7,586	1,837	9,423
13	Account 874	37,491	9,590	7	2	37,498	0	37,498	9,591	47,089
14	Account 875	1,245	319	0	0	1,245	0	1,245	319	1,564
15	Account 878	85,451	21,881	10	2	85,461	0	85,461	21,883	107,344
16	Account 879	89,509	22,806	26,069	6,155	115,577	0	115,577	28,961	144,539
17	Account 880	23,827	6,126	10,217	2,429	34,044	0	34,044	8,554	42,598
18	Account 901	0	0	25,849	6,131	0	0	25,849	6,131	31,979
19	Account 902	12,063	3,086	0	0	12,063	0	12,063	3,086	15,149
20	Account 903	4,657	1,188	113,121	26,823	117,779	0	117,779	28,010	145,789
21	Account 905	0	0	0	0	0	0	0	0	0
22	Account 908	0	0	0	0	0	0	0	0	0
23	Account 910	0	0	0	0	0	0	0	0	0
24	Account 920	0	0	0	0	547,886	129,632	547,886	129,632	677,518
25	Account 922	0	0	0	0	0	0	0	0	0
26	Account 930.2	0	0	0	0	0	0	0	0	0
27	Total Operations	\$ 361,003	\$ 92,171	\$ 205,723	\$ 48,694	\$ 547,886	\$ 129,632	\$ 1,114,613	\$ 270,497	\$ 1,385,110

Cert SNV Sum

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b) WP I-C2, Sh 7	Loading (c) WP I-C2, Sh 9	Labor (d) WP I-C2, Sh 11	Loading (e) WP I-C2, Sh 13	Labor (f) WP I-C2, Sh 15	Loading (g) WP I-C2, Sh 17	Labor (h) (b)+(d)+(f)	Loading (i) (c)+(e)+(g)	
Maintenance										
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	8
9	Account 861	2,646	665	0	0	0	0	2,646	665	9
10	Account 863	23,149	5,884	25	6	0	0	23,174	5,890	10
11	Account 864	0	0	0	0	0	0	0	0	11
12	Account 865	189	48	0	0	0	0	189	48	12
13	Account 866	6	2	0	0	0	0	6	2	13
14	Account 885	10,175	2,588	827	190	0	0	11,002	2,778	14
15	Account 886	0	0	0	0	0	0	0	0	15
16	Account 887	32,368	8,257	0	0	0	0	32,368	8,257	16
17	Account 889	10,619	2,667	0	0	0	0	10,619	2,667	17
18	Account 892	49,094	12,542	3	1	0	0	49,097	12,543	18
19	Account 893	30,900	7,902	0	0	0	0	30,900	7,902	19
20	Account 894	578	149	0	0	0	0	578	149	20
21	Account 935	0	0	0	0	9,076	2,146	9,076	2,146	21
22	Total Maintenance	<u>159,723</u>	<u>40,702</u>	<u>856</u>	<u>197</u>	<u>9,076</u>	<u>2,146</u>	<u>169,655</u>	<u>43,046</u>	<u>212,700</u>
23	Total O&M	<u>520,726</u>	<u>132,873</u>	<u>206,579</u>	<u>48,892</u>	<u>556,963</u>	<u>131,777</u>	<u>1,284,268</u>	<u>313,542</u>	<u>1,597,810</u>

Cert SNV Sum

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)		Total (j)
	Functionalization										
1	Other Gas Supply	\$ 0	\$ 0	\$ 14,890	\$ 3,517	\$ 0	\$ 0	\$ 14,890	\$ 3,517	\$ 18,407	1
2	Storage	0	0	0	0	0	0	0	0	0	2
3	Transmission	35,716	9,081	9,211	2,146	0	0	44,927	11,227	56,154	3
4	Distribution	468,289	119,519	43,509	10,275	0	0	511,798	129,794	641,592	4
5	Customer Accounts	16,720	4,273	138,970	32,953	0	0	155,690	37,227	192,917	5
6	Customer Service & Info	0	0	0	0	0	0	0	0	0	6
7	Sales	0	0	0	0	0	0	0	0	0	7
	Administrative and General										
8	Direct	0	0	0	0	0	0	0	0	0	8
9	System Allocable	0	0	0	0	556,963	131,777	556,963	131,777	688,740	9
10	Total	\$ 520,726	\$ 132,873	\$ 206,579	\$ 48,892	\$ 556,963	\$ 131,777	\$ 1,284,268	\$ 313,542	\$ 1,597,810	10

Cert SNV Sum

SNV 2021 Labor Annualization Certification

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corp Direct SNV (d)	Sys Alloc (e)	Line No.
1	Certification Labor	WP I-C2, Sh 5	\$ 25,856,717	\$ 5,894,654	\$ 64,506,643	1
2	Overtime Percentage	WP I-3, Sh 4	11.44%	0.76%	1.97%	2
3	Overtime	Ln 1 * Ln 2	<u>\$ 2,959,208</u>	<u>\$ 44,553</u>	<u>\$ 1,272,672</u>	3
4	Total Certification Labor	Ln 1 + Ln 3	<u>\$ 28,815,924</u>	<u>\$ 5,939,206</u>	<u>\$ 65,779,315</u>	4
	Less:					
5	Percent Indirect Time	WP I-3, Sh 4	13.15%	13.28%	13.28%	5
6	Total Indirect Time	Ln 4 * Ln 5	<u>\$ 3,789,582</u>	<u>\$ 788,765</u>	<u>\$ 8,735,918</u>	6
7	Certification Labor less Indirect Time	Ln 4 - Ln 6	<u>\$ 25,026,343</u>	<u>\$ 5,150,441</u>	<u>\$ 57,043,397</u>	7
8	Number of Employees	WP I-C2, Sh 5	328	57	629	8

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

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

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

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

Line No.	Description (a)	SNV			Line No.
		Annualized (b) WP I-3, Sh 10	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 25,026,343		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	155,441	160,740	5,299	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	49,418	51,103	1,685	8
9	Account 856	76,173	78,769	2,597	9
10	Account 857	4,292	4,438	146	10
11	Account 859	0	0	0	11
12	Account 870	2,777,584	2,872,270	94,686	12
13	Account 871	68,859	71,207	2,347	13
14	Account 874	1,099,790	1,137,281	37,491	14
15	Account 875	36,515	37,760	1,245	15
16	Account 878	2,506,668	2,592,119	85,451	16
17	Account 879	2,625,697	2,715,205	89,509	17
18	Account 880	698,958	722,785	23,827	18
19	Account 901	0	0	0	19
20	Account 902	353,861	365,923	12,063	20
21	Account 903	136,624	141,281	4,657	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 10,589,879	\$ 10,950,882	\$ 361,003	28

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

Line No.	Description (a)	SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP I-3, Sh 11	WP I-C2, Sh 4	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	77,610	80,256	2,646	9
10	Account 863	679,055	702,203	23,149	10
11	Account 864	0	0	0	11
12	Account 865	5,556	5,746	189	12
13	Account 866	183	190	6	13
14	Account 885	298,471	308,646	10,175	14
15	Account 886	0	0	0	15
16	Account 887	949,498	981,866	32,368	16
17	Account 889	311,497	322,116	10,619	17
18	Account 892	1,440,154	1,489,248	49,094	18
19	Account 893	906,439	937,339	30,900	19
20	Account 894	16,944	17,521	578	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 4,685,408	\$ 4,845,131	\$ 159,723	22
23	Total O&M	\$ 15,275,287	\$ 15,796,013	\$ 520,726	23
24	% O&M to Total	63.12%	63.12%	63.12%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	751,991	777,626	25,635	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	415,754	429,927	14,173	29
30	Account 186	27,707	28,651	945	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 1,195,452	\$ 1,236,205	\$ 40,752	32
<u>Capital</u>					
33	Account 107	\$ 7,502,480	\$ 7,758,235	\$ 255,755	33
34	Account 108	228,113	235,890	7,776	34
35	Total Capital	\$ 7,730,593	\$ 7,994,125	\$ 263,532	35
36	Total	\$ 24,201,332	\$ 25,026,343	\$ 825,010	36
37	Account 242	3,664,656	3,789,582	124,926	37
38	Total Incl. Account 242	\$ 27,865,988	\$ 28,815,924	\$ 949,936	38

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

Line No.	Description (a)	SNV			Line No.
		Annualized (b) WP I-3, Sh 12	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor Loading		\$ 14,737,478		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	93,258	94,609	1,350	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	29,595	30,024	429	8
9	Account 856	46,063	46,730	667	9
10	Account 857	2,505	2,541	36	10
11	Account 859	0	0	0	11
12	Account 870	1,664,165	1,688,262	24,098	12
13	Account 871	41,159	41,755	596	13
14	Account 874	662,269	671,858	9,590	14
15	Account 875	22,057	22,377	319	15
16	Account 878	1,511,074	1,532,954	21,881	16
17	Account 879	1,574,976	1,597,782	22,806	17
18	Account 880	423,041	429,167	6,126	18
19	Account 901	0	0	0	19
20	Account 902	213,090	216,175	3,086	20
21	Account 903	82,015	83,202	1,188	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 6,365,267	\$ 6,457,438	\$ 92,171	28

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

Line No.	Description	SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
	(a)	WP I-3, Sh 13	WP I-C2, Sh 18	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	45,924	46,589	665	9
10	Account 863	406,347	412,231	5,884	10
11	Account 864	0	0	0	11
12	Account 865	3,304	3,351	48	12
13	Account 866	115	116	2	13
14	Account 885	178,708	181,296	2,588	14
15	Account 886	0	0	0	15
16	Account 887	570,218	578,475	8,257	16
17	Account 889	184,159	186,825	2,667	17
18	Account 892	866,142	878,684	12,542	18
19	Account 893	545,712	553,614	7,902	19
20	Account 894	10,264	10,413	149	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ <u>2,810,892</u>	\$ <u>2,851,594</u>	\$ <u>40,702</u>	22
23	Total O&M	\$ <u>9,176,159</u>	\$ <u>9,309,032</u>	\$ <u>132,873</u>	23
24	% O&M to Total	<u>63.17%</u>	<u>63.17%</u>	<u>63.17%</u>	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	453,642	460,211	6,569	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	202,732	205,667	2,936	29
30	Account 186	16,499	16,738	239	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ <u>672,872</u>	\$ <u>682,616</u>	\$ <u>9,743</u>	32
<u>Capital</u>					
33	Account 107	\$ 4,540,012	\$ 4,605,753	\$ 65,741	33
34	Account 108	<u>138,077</u>	<u>140,077</u>	<u>1,999</u>	34
35	Total Capital	\$ <u>4,678,090</u>	\$ <u>4,745,830</u>	\$ <u>67,740</u>	35
36	Total	\$ <u>14,527,121</u>	\$ <u>14,737,478</u>	\$ <u>210,357</u>	36

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

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP I-3, Sh 17	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 5,150,441		1
	<u>Operations</u>				
2	Account 813	\$ 356,331	\$ 371,220	\$ 14,890	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	219,832	229,018	9,186	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	27,215	28,352	1,137	12
13	Account 871	125,369	130,608	5,239	13
14	Account 874	161	168	7	14
15	Account 875	0	0	0	15
16	Account 878	230	239	10	16
17	Account 879	623,871	649,940	26,069	17
18	Account 880	244,508	254,725	10,217	18
19	Account 901	618,598	644,447	25,849	19
20	Account 902	0	0	0	20
21	Account 903	2,707,179	2,820,300	113,121	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 4,923,293	\$ 5,129,017	\$ 205,723	28

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

Line No.	Description	Corporate Direct to SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
	(a)	WP I-3, Sh 18	WP I-C2, Sh 4	(c) - (b)	
	<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	597	622	25	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	19,803	20,630	827	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	79	83	3	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 20,480	\$ 21,335	\$ 856	22
23	Total O&M	\$ 4,943,773	\$ 5,150,352	\$ 206,579	23
24	% O&M to Total	100.00%	100.00%	100.00%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
	<u>Capital</u>				
33	Account 107	\$ 85	\$ 89	\$ 4	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 85	\$ 89	\$ 4	35
36	Total	\$ 4,943,858	\$ 5,150,441	\$ 206,583	36
37	Account 242	757,128	788,765	31,637	37
38	Total Incl. Account 242	\$ 5,700,986	\$ 5,939,206	\$ 238,220	38

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

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP I-3, Sh 26	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 3,028,763		1
	<u>Operations</u>				
2	Account 813	\$ 214,371	\$ 217,889	\$ 3,517	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	130,425	132,565	2,140	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	15,557	15,812	255	12
13	Account 871	75,614	76,855	1,241	13
14	Account 874	98	99	2	14
15	Account 875	0	0	0	15
16	Account 878	142	144	2	16
17	Account 879	375,145	381,300	6,155	17
18	Account 880	148,013	150,442	2,429	18
19	Account 901	373,661	379,792	6,131	19
20	Account 902	0	0	0	20
21	Account 903	1,634,766	1,661,589	26,823	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 2,967,793	\$ 3,016,487	\$ 48,694	28

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

Line No.	Description	Corporate Direct to SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
	(a)	WP I-3, Sh 27	WP I-C2, Sh 18	(c) - (b)	
	<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	374	380	6	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	11,602	11,793	190	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	48	49	1	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 12,024	\$ 12,221	\$ 197	22
23	Total O&M	\$ 2,979,817	\$ 3,028,708	\$ 48,892	23
24	% O&M to Total	100.00%	100.00%	100.00%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
	<u>Capital</u>				
33	Account 107	\$ 54	\$ 55	\$ 1	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 54	\$ 55	\$ 1	35
36	Total	\$ 2,979,871	\$ 3,028,763	\$ 48,892	36

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

Line No.	Description (a)	Annualized (b) WP I-3, Sh 19	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP I-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 57,043,397					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	28.00%	\$ 0	2
3	Account 840	0	0	0	0	28.00%	0	3
4	Account 841	0	0	0	0	28.00%	0	4
5	Account 850	0	0	0	0	28.00%	0	5
6	Account 851	0	0	0	0	28.00%	0	6
7	Account 852	0	0	0	0	28.00%	0	7
8	Account 853	0	0	0	0	28.00%	0	8
9	Account 856	0	0	0	0	28.00%	0	9
10	Account 857	0	0	0	0	28.00%	0	10
11	Account 859	0	0	0	0	28.00%	0	11
12	Account 870	0	0	0	0	28.00%	0	12
13	Account 871	0	0	0	0	28.00%	0	13
14	Account 874	0	0	0	0	28.00%	0	14
15	Account 875	0	0	0	0	28.00%	0	15
16	Account 878	0	0	0	0	28.00%	0	16
17	Account 879	0	0	0	0	28.00%	0	17
18	Account 880	0	0	0	0	28.00%	0	18
19	Account 901	0	0	0	0	32.49%	0	19
20	Account 902	0	0	0	0	32.49%	0	20
21	Account 903	0	0	0	0	32.49%	0	21
22	Account 905	0	0	0	0	32.49%	0	22
23	Account 908	0	0	0	0	32.49%	0	23
24	Account 910	0	0	0	0	32.49%	0	24
25	Account 920	48,920,534	50,964,714	2,044,180	1,957,051	28.00%	547,886	25
26	Account 922	0	0	0	0	33.63%	0	26
27	Account 930.2	0	0	0	0	28.00%	0	27
28	Total Operations	<u>\$ 48,920,534</u>	<u>\$ 50,964,714</u>	<u>\$ 2,044,180</u>	<u>\$ 1,957,051</u>		<u>\$ 547,886</u>	28

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

Line No.	Description (a)	Annualized (b) WP I-3, Sh 20	Certification (c) WP I-C2, Sh 4	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP I-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	28.00%	\$ 0	1
2	Account 843.2	0	0	0	0	28.00%	0	2
3	Account 843.3	0	0	0	0	28.00%	0	3
4	Account 843.5	0	0	0	0	28.00%	0	4
5	Account 843.6	0	0	0	0	28.00%	0	5
6	Account 843.7	0	0	0	0	28.00%	0	6
7	Account 843.8	0	0	0	0	28.00%	0	7
8	Account 843.9	0	0	0	0	28.00%	0	8
9	Account 861	0	0	0	0	28.00%	0	9
10	Account 863	0	0	0	0	28.00%	0	10
11	Account 864	0	0	0	0	28.00%	0	11
12	Account 865	0	0	0	0	28.00%	0	12
13	Account 866	0	0	0	0	28.00%	0	13
14	Account 885	0	0	0	0	28.00%	0	14
15	Account 886	0	0	0	0	28.00%	0	15
16	Account 887	0	0	0	0	28.00%	0	16
17	Account 889	0	0	0	0	28.00%	0	17
18	Account 892	0	0	0	0	28.00%	0	18
19	Account 893	0	0	0	0	28.00%	0	19
20	Account 894	0	0	0	0	28.00%	0	20
21	Account 935	810,403	844,266	33,863	32,420	28.00%	9,076	21
22	Total Maintenance	\$ 810,403	\$ 844,266	\$ 33,863	\$ 32,420		\$ 9,076	22
23	Total O&M	\$ 49,730,937	\$ 51,808,980	\$ 2,078,043	\$ 1,989,471		\$ 556,963	23
24	% O&M to Total	90.82%	90.82%	90.82%	90.45%		90.45%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 231,932	\$ 241,624	\$ 9,691	\$ 9,691	28.00%	\$ 2,713	25
26	Account 163	916,362	954,653	38,291	38,291	28.00%	10,720	26
27	Account 182.3	5,170	5,386	216	216	28.00%	60	27
28	Account 183.2	0	0	0	0	28.00%	0	28
29	Account 184	205,541	214,130	8,589	8,589	28.00%	2,404	29
30	Account 186	78,767	82,058	3,291	3,291	28.00%	921	30
31	Account 426	66,500	69,279	2,779	2,779	28.00%	778	31
32	Account 920 HoldCo	445,856	464,487	18,630	18,630	28.00%	5,216	32
33	Total Deferred	\$ 1,950,128	\$ 2,031,616	\$ 81,488	\$ 81,488		\$ 22,813	33
<u>Capital</u>								
34	Account 107	\$ 3,074,338	\$ 3,202,801	\$ 128,463	\$ 128,463	28.00%	\$ 35,964	34
35	Account 108	0	0	0	0	28.00%	0	35
36	Total Capital	\$ 3,074,338	\$ 3,202,801	\$ 128,463	\$ 128,463		\$ 35,964	36
37	Total	\$ 54,755,403	\$ 57,043,397	\$ 2,287,994	\$ 2,199,422		\$ 615,739	37
38	Account 242	8,385,523	8,735,918	350,395				38
39	Total Incl. Account 242	\$ 63,140,925	\$ 65,779,315	\$ 2,638,389	\$ 2,199,422		\$ 615,739	39

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

Line No.	Description (a)	Annualized (b) WP I-3, Sh 28	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP I-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 33,308,828					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	28.00%	\$ 0	2
3	Account 840	0	0	0	0	28.00%	0	3
4	Account 841	0	0	0	0	28.00%	0	4
5	Account 850	0	0	0	0	28.00%	0	5
6	Account 851	0	0	0	0	28.00%	0	6
7	Account 852	0	0	0	0	28.00%	0	7
8	Account 853	0	0	0	0	28.00%	0	8
9	Account 856	0	0	0	0	28.00%	0	9
10	Account 857	0	0	0	0	28.00%	0	10
11	Account 859	0	0	0	0	28.00%	0	11
12	Account 870	0	0	0	0	28.00%	0	12
13	Account 871	0	0	0	0	28.00%	0	13
14	Account 874	0	0	0	0	28.00%	0	14
15	Account 875	0	0	0	0	28.00%	0	15
16	Account 878	0	0	0	0	28.00%	0	16
17	Account 879	0	0	0	0	28.00%	0	17
18	Account 880	0	0	0	0	28.00%	0	18
19	Account 901	0	0	0	0	32.49%	0	19
20	Account 902	0	0	0	0	32.49%	0	20
21	Account 903	0	0	0	0	32.49%	0	21
22	Account 905	0	0	0	0	32.49%	0	22
23	Account 908	0	0	0	0	32.49%	0	23
24	Account 910	0	0	0	0	32.49%	0	24
25	Account 920	29,259,969	29,743,628	483,659	463,044	28.00%	129,632	25
26	Account 922	0	0	0	0	33.63%	0	26
27	Account 930.2	0	0	0	0	28.00%	0	27
28	Total Operations	\$ 29,259,969	\$ 29,743,628	\$ 483,659	\$ 463,044		\$ 129,632	28

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

Line No.	Description (a)	Annualized (b) WP I-3, Sh 29	Certification (c) WP I-C2, Sh 18	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP I-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	28.00%	\$ 0	1
2	Account 843.2	0	0	0	0	28.00%	0	2
3	Account 843.3	0	0	0	0	28.00%	0	3
4	Account 843.5	0	0	0	0	28.00%	0	4
5	Account 843.6	0	0	0	0	28.00%	0	5
6	Account 843.7	0	0	0	0	28.00%	0	6
7	Account 843.8	0	0	0	0	28.00%	0	7
8	Account 843.9	0	0	0	0	28.00%	0	8
9	Account 861	0	0	0	0	28.00%	0	9
10	Account 863	0	0	0	0	28.00%	0	10
11	Account 864	0	0	0	0	28.00%	0	11
12	Account 865	0	0	0	0	28.00%	0	12
13	Account 866	0	0	0	0	28.00%	0	13
14	Account 885	0	0	0	0	28.00%	0	14
15	Account 886	0	0	0	0	28.00%	0	15
16	Account 887	0	0	0	0	28.00%	0	16
17	Account 889	0	0	0	0	28.00%	0	17
18	Account 892	0	0	0	0	28.00%	0	18
19	Account 893	0	0	0	0	28.00%	0	19
20	Account 894	0	0	0	0	28.00%	0	20
21	Account 935	484,349	492,355	8,006	7,665	28.00%	2,146	21
22	Total Maintenance	\$ 484,349	\$ 492,355	\$ 8,006	\$ 7,665		\$ 2,146	22
23	Total O&M	\$ 29,744,318	\$ 30,235,983	\$ 491,665	\$ 470,709		\$ 131,777	23
24	% O&M to Total	90.77%	90.77%	90.77%	90.40%		90.40%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 139,152	\$ 141,452	\$ 2,300	\$ 2,300	28.00%	\$ 644	25
26	Account 163	551,098	560,207	9,109	9,109	28.00%	2,550	26
27	Account 182.3	3,231	3,284	53	53	28.00%	15	27
28	Account 183.2	0	0	0	0	28.00%	0	28
29	Account 184	123,373	125,412	2,039	2,039	28.00%	571	29
30	Account 186	48,331	49,130	799	799	28.00%	224	30
31	Account 426	40,348	41,015	667	667	28.00%	187	31
32	Account 920	266,874	271,286	4,411	4,411	28.00%	1,235	32
33	Total Deferred	\$ 1,172,407	\$ 1,191,787	\$ 19,380	\$ 19,380		\$ 5,425	33
<u>Capital</u>								
34	Account 107	\$ 1,850,470	\$ 1,881,058	\$ 30,588	\$ 30,588	28.00%	\$ 8,563	34
35	Account 108	0	0	0	0	28.00%	0	35
36	Total Capital	\$ 1,850,470	\$ 1,881,058	\$ 30,588	\$ 30,588		\$ 8,563	36
37	Total	\$ 32,767,195	\$ 33,308,828	\$ 541,633	\$ 520,677		\$ 145,766	37

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
1	Test Year Adjusted Employee Benefits	WP I-3, Sh 32	\$ 14,527,121	\$ 2,979,871	\$ 32,767,195	1
Certification Adjustments						
2	Social Security and Medicare	Ln 14	\$ 70,659	\$ 13,913	\$ 154,657	2
3	Federal Unemployment Insurance	Ln 17	0	0	0	3
4	State Unemployment Insurance	Ln 20	0	0	0	4
5	Employee Investment Plan (EIP) Employer Match	WP I-C2, Sh 21	14,772	3,343	36,580	5
6	Basic Retirement Plan (BRP)	WP I-C2, Sh 21	0	0	0	6
7	Post-Employment Benefits other than Pension	WP I-C2, Sh 21	0	0	0	7
8	SERP	WP I-C2, Sh 21	0	0	0	8
9	Indirect Time (Holidays, Vacation, Other Leave)	[1]	124,926	31,637	350,395	9
10	Total Certification Adjustments	Sum Lns 2 thru 9	\$ 210,357	\$ 48,892	\$ 541,633	10
11	Employee Benefits at Certification	Ln 1 + Ln 10	\$ 14,737,478	\$ 3,028,763	\$ 33,308,828	11
DETAILS:						
<u>FICA</u>						
12	Test Year	WP I-3, Sh 33	\$ 2,114,737	\$ 414,973	\$ 4,598,804	12
13	Certification	WP I-C2, Sh 19	2,185,396	428,886	4,753,462	13
14	Certification Adjustment	Ln 13 - Ln 12	\$ 70,659	\$ 13,913	\$ 154,657	14
			Ln 2	Ln 2	Ln 2	
15	Test Year	WP I-3, Sh 34	\$ 13,776	\$ 2,414	\$ 26,419	15
16	Certification	WP I-C2, Sh 20	13,776	2,414	26,419	16
17	Certification Adjustment	Ln 16 - Ln 15	0	0	0	17
			Ln 3	Ln 3	Ln 3	
18	Test Year	WP I-3, Sh 34	\$ 98,597	\$ 17,279	\$ 189,088	18
19	Certification	WP I-C2, Sh 20	98,597	17,279	189,088	19
20	Certification Adjustment	Ln 19 - Ln 18	0	0	0	20
			Ln 4	Ln 4	Ln 4	

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

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
<u>Annualized Social Security (SS)</u>						
1	Annualized Labor	WP I-C2, Sh 4	\$ 28,815,924	\$ 5,939,206	\$ 65,779,315	1
2	Salaries not Subject to SS	Ln 12	306,814	410,706	4,494,452	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 28,509,110	\$ 5,528,501	\$ 61,284,862	3
4	SS Rate	WP I-3, Sh 33	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 1,767,565	\$ 342,767	\$ 3,799,661	5
<u>Annualized Medicare</u>						
6	Annualized Labor	Ln 1	\$ 28,815,924	\$ 5,939,206	\$ 65,779,315	6
7	Medicare Rate	WP I-3, Sh 33	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 417,831	\$ 86,118	\$ 953,800	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 2,185,396	\$ 428,886	\$ 4,753,462	9
<u>Ineligible Salaries</u>						
10	Ineligible Salaries	Company Records	\$ 306,814	\$ 6,001,798	\$ 6,001,798	10
11	Historical Distribution	WP I-3, Sh 33	N/A	6.84%	74.89%	11
12	Total	Ln 10 * Ln 11	\$ 306,814	\$ 410,706	\$ 4,494,452	12

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
<u>Federal Unemployment Insurance</u>						
1	Tax Base Factor	WP I-3, Sh 34	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees	WP I-3, Sh 6	328	57	629	2
3	Tax Base	Ln 1 * Ln 2	\$ 2,296,000	\$ 402,371	\$ 4,403,244	3
4	Federal Unemployment Insurance Rate	WP I-3, Sh 34	0.60%	0.60%	0.60%	4
5	Total FUI	Ln 3 * Ln 4	\$ 13,776	\$ 2,414	\$ 26,419	5
<u>State Unemployment Insurance</u>						
6	Tax Base Factor	WP I-3, Sh 34	\$ 33,400	\$ 33,400	\$ 33,400	6
7	Number of Employees	Ln 2	328	57	629	7
8	Tax Base	Ln 6 * Ln 7	\$ 10,955,200	\$ 1,919,884	\$ 21,009,765	8
9	State Unemployment Insurance Rate	WP I-3, Sh 34	0.90%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 98,597	\$ 17,279	\$ 189,088	10

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

Line No.	Description (a)	Reference (b)	Total Cost (c)	SNV (d)	Corporate Direct SNV (e)	Other Jurisdictions (f)	System Allocable (g)	Line No.
1	Employee Investment Plan	WP I-3, Sh 42	\$ 5,918,779	\$ 773,015	\$ 174,925	\$ 3,056,590	\$ 1,914,249	1
2	EIP Employer Match	WP I-3, Sh 42	5,836,238					2
3	Other Employee Investment Plan Expenses	Ln 1 - Ln 2	82,542					3
4	Ratio of EIP Employer Match to Labor	WP I-3, Sh 42	2.78%					4
5	Annualized Labor (Includes OT and Wage Increase) [1]	WP I-C2, Sh 5	\$ 213,637,460					5
6	Adjusted EIP Employer Match	Ln 4 + Ln 5	\$ 5,949,342	\$ 777,006	\$ 175,828	\$ 3,072,374	\$ 1,924,134	6
7	Plus: Other EIP Plan Expenses	Ln 3	82,542	10,780	2,439	42,626	26,696	7
8	Total Adjusted EIP	Ln 6 + Ln 7	<u>\$ 6,031,884</u>	<u>\$ 787,786</u>	<u>\$ 178,268</u>	<u>\$ 3,115,000</u>	<u>\$ 1,950,829</u>	8
9	EIP Adjustment	Ln 8 - Ln 1	\$ 113,105	\$ 14,772	\$ 3,343	\$ 58,410	\$ 36,580	9
10	Percent to Total Labor	WP I-3, Sh 6	<u>100.00%</u>	<u>13.06%</u>	<u>2.96%</u>	<u>51.64%</u>	<u>32.34%</u>	10

[1] Total Company Overtime percentage is 7.55%

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

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

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions (c)	Retirements (d)	Total (e)	Provision (f)	Retirements (g)	Other Adjustments (h)	Total (i)	
			WP I-C5, Sh 2	WP I-C5, Sh 4	(c) + (d)	WP I-C5, Sh 3	(d)	WP I-C5, Sh 5	(f) + (g) + (h)	
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	2,896	0	0	2,896	6
7	Structures - Compressor Stations	366.1	0	0	0	3,758	0	0	3,758	7
8	Structures	366.2	0	0	0	13,967	0	0	13,967	8
9	Mains	367	176,036	(567,893)	(391,857)	925,097	(567,893)	(31,098)	326,106	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	1,309	0	1,309	64,304	0	0	64,304	11
12	Measuring and Reg. Stations	369	(4,282,913)	0	(4,282,913)	366,166	0	0	366,166	12
13	Communication Equipment	370	0	0	0	7,792	0	0	7,792	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ (4,105,569)	\$ (567,893)	\$ (4,673,462)	\$ 1,383,980	\$ (567,893)	\$ (31,098)	\$ 784,989	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	10,286	0	0	10,286	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	44,415,781	(2,434,936)	41,980,844	12,852,571	(2,434,936)	(847,783)	9,569,851	19
20	Measuring and Reg. Stations	378	4,664,512	(10,510)	4,654,002	393,491	(10,510)	(36,294)	346,688	20
21	Services	380	18,620,438	(748,349)	17,872,090	6,302,443	(748,349)	(896,774)	4,657,321	21
22	Meters	381	7,411,890	(148,873)	7,263,017	4,206,055	(148,873)	(777)	4,056,405	22
23	Industrial Measuring and Reg. Sta.	385	23,708	(52,113)	(28,405)	115,583	(52,113)	(3,249)	60,221	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 75,136,329	\$ (3,394,781)	\$ 71,741,549	\$ 23,880,429	\$ (3,394,781)	\$ (1,784,877)	\$ 18,700,772	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	260,559	(31,185)	229,374	458,801	(31,185)	0	427,615	27
28	Structures & Improv - Leasehold	390.2	47,430	0	47,430	35,650	0	0	35,650	28
29	Office Furniture & Fixtures	391	16,842	(2,117)	14,725	78,957	(2,117)	0	76,840	29
30	Computer Software & Hardware	391.1	0	(960,257)	(960,257)	203,196	(960,257)	0	(757,062)	30
31	Transportation Equipment - Light	392.11	545,738	(1,140,182)	(594,444)	670,388	(1,140,182)	175,257	(294,537)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	259,400	0	0	259,400	32
33	Stores Equipment	393	0	0	0	12,111	0	0	12,111	33
34	Tool, Shop, & Garage Equip.	394	251,143	(39,781)	211,361	201,125	(39,781)	0	161,344	34
35	Laboratory Equipment	395	0	0	0	7,548	0	0	7,548	35
36	Power-Operated Equipment	396	50,614	(243,260)	(192,645)	111,784	(243,260)	0	(131,475)	36
37	Communication Equipment	397	36,736	(34,349)	2,387	83,612	(34,349)	0	49,263	37
38	Telemetry Equipment	397.2	0	0	0	159	0	0	159	38
39	Miscellaneous Equipment	398	0	(24,581)	(24,581)	69,595	(24,581)	0	45,014	39
40	Total General Plant		\$ 1,209,062	\$ (2,475,713)	\$ (1,266,651)	\$ 2,192,326	\$ (2,475,713)	\$ 175,257	\$ (108,130)	40
41	Total Gas Plant in Service		\$ 72,239,823	\$ (6,438,387)	\$ 65,801,436	\$ 27,456,735	\$ (6,438,387)	\$ (1,640,717)	\$ 19,377,631	41

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

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 184,723,963	41.75	\$ 7,712,200,374	1
2	Labor and Benefits Expense	WP G-5 Cert, Sh 2	52,397,827	11.98	627,643,475	2
3	Pension Costs Charge to O&M	WP G-5 Cert, Sh 3	5,902,508	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	8,971,376	0.00	0	4
5	Uncollectibles Expense	WP G-5 Cert, Sh 3	1,447,909	90.83	131,518,386	5
6	Other O&M Expense	WP G-5 Cert, Sh 3	39,498,719	23.50	928,205,023	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 292,942,302</u>	32.09	<u>\$ 9,399,567,258</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(e)	24,096,083	83.81	2,019,418,712	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1, Ln 14(g)	9,624,122	39.95	384,450,110	9
10	Income Taxes - Current	Stmt I, Sh 1, Ln 18(g)	12,992,711	36.50	474,233,950	10
11	Total	Sum Lns 7 - 10	<u>\$ 339,655,218</u>	36.15	<u>\$ 12,277,670,030</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 930,562			13
14	Lag in Receipt of Revenue	WP G-5, Sh 55, Ln 4(b)		<u>43.63</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>7.48</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 6,960,464</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5 Cert, Sh 6, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5 Cert, Sh 6, Col (h)	6,850,287			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	10,324			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5 Cert, Sh 6, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5 Cert, Sh 6, Col (h)	5,444,501			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5 Cert, Sh 6, Col (h)	190,949			22
23	Account 190 - Alternative Minimum Tax	WP G-5 Cert, Sh 6, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5 Cert, Sh 6, Col (h)	(353,863)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5 Cert, Sh 6, Col (h)	34,592,064			25
26	Account 242 Accrued SERP	WP G-5 Cert, Sh 6, Col (h)	(6,269,431)			26
27	Account 253 - Other Deferred Credits	WP G-5 Cert, Sh 6, Col (h)	(9,408,219)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5 Cert, Sh 6, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 31,056,611</u>			29
30	Total Working Capital Requirements		<u>\$ 38,017,074</u>			30

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

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

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 38,253,638 [3]	12.00	\$ 459,043,659	1
2	Labor Loading	[2] <u>14,144,189</u> [4]	11.92	<u>168,599,816</u>	2
3	Totals	\$ <u>52,397,827</u> WP G-5 Cert, Sh 1 Ln 2(c)	<u>11.98</u> WP G-5 Cert, Sh 1 Ln 2(d)	\$ <u>627,643,475</u>	3

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

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

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

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

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

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Labor	[1]		\$ 292,942,302	1
	<u>Itemized Expenses</u>				
2	Cost of Gas		\$ 184,723,963		2
3	Labor and Benefits	WP G-5 Cert, Sh 2, Ln 3(b)	52,397,827		3
4	Pension Costs Charged to O&M	WP G-5 Cert, Sh 4, Ln 9(f)	5,902,508		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	8,971,376		5
6	Uncollectible Accounts Expense	Sch I-7, Sh 1, Ln 3(d)	<u>1,447,909</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>253,443,583</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>39,498,719</u>	8
				WP G-5 Cert, Sh 1, Ln 6(c)	

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

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

Line No.	Description (a)	Reference (b)	SNV (c)	Corporate Direct SNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 4,410,984	\$ 998,160	\$ 10,923,108		1
2	Percent O&M to Total	[2]	63.17%	100.00%	90.77%		2
3	Total	Ln 1 * Ln 2	\$ 2,786,229	\$ 998,142	\$ 9,915,417		3
4	Paiute and SGTC Percent	[3]	0.00%	0.00%	4.26%		4
5	Total Net of Paiute and SGTC	Ln 3 * Ln 4	\$ 2,786,229	\$ 998,142	\$ 9,492,794		5
6	4-Factor	[4]	100.00%	100.00%	28.00%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 2,786,229	\$ 998,142	\$ 2,657,556		7
8	Non-Service Pension Costs	[5]	0	0	(539,419)		8
9	Total Pension Costs Charged to O&M		\$ 2,786,229	\$ 998,142	\$ 2,118,137	\$ 5,902,508	9

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

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

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

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base (c)	Rate (d)	Interest Expense (e)	Days (f)	Dollar Days (g)	Line No.
		[1]	[2]	[1]	(c) * (d)	[1]	(e) * (f)	
1	Debentures	\$ 2,326,728,000	\$ 516,848,004	4.03%	\$ 20,846,998	91.25	\$ 1,902,288,585	1
2	Medium Term Notes	57,406,078	12,751,906	7.79%	993,923	91.25	90,695,506	2
3	Preferred Securities	(3,752,316)	(833,521)	-4.58%	38,177	45.63	1,741,804	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	85,619,205	19,019,032	1.48%	281,421	3.50	984,974	5
6	Tax Exempt - Fixed Rate	1,841,824	1,841,824	-9.50%	(175,029)	15.21	(2,661,897)	6
7	Tax Exempt - Variable Rate	145,318,670	145,318,670	1.07%	1,560,745	15.21	23,736,337	7
8	Total Long-Term Debt	<u>\$ 2,613,161,463</u>	<u>\$ 694,945,916</u>		<u>\$ 23,546,236</u>		<u>\$ 2,016,785,309</u>	8
9	Short-Term Debt	\$ 207,446,068	\$ 46,081,057	1.19%	\$ 546,813	3.50	\$ 1,913,847	9
10	Customer Deposits	16,071,578	13,471,364	0.04%	4,715	182.50	860,483	10
11	Total Short-Term Debt	<u>\$ 223,517,646</u>	<u>\$ 59,552,421</u>		<u>\$ 551,528</u>		<u>\$ 2,774,330</u>	11
12	Total Debt	<u>\$ 2,836,679,109</u>	<u>\$ 754,498,337</u>	<u>3.19%</u>	<u>\$ 24,097,764</u>	<u>83.81</u>	<u>\$ 2,019,559,639</u>	12

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

[1] Source: Schedule F

[2] Allocation of the amount of debt financing rate base is \$1,539,792,525 x 49.00% Debt = \$754,498,337. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

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

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Southern Nevada (h)	Northern Nevada (h)	Line No.
1	Working Funds	135	\$ 262,414	\$ 0	\$ 262,414	\$ (55,107)	\$ 207,307	\$ 0	\$ 0	1
2	Prepayments	165	24,560,069	0	24,560,069	(7,548)	24,552,522	6,850,287	1,305,636	2
3	Miscellaneous Current and Accrued Assets	174	(6,396,792)	0	(6,396,792)	0	(6,396,792)	0	0	3
4	Other Regulatory Assets	182.3	461,121,030	(403,843)	460,717,187	(96,097,994)	364,619,193	5,444,501	682,881	4
5	Miscellaneous Deferred Debits	186	11,237,914	(75,293)	11,162,621	(2,343,634)	8,818,988	190,949	56,116	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(5,760,046)	207,692	(5,552,354)	1,165,994	(4,386,359)	(353,863)	(67,445)	7
8	Miscellaneous Current and Accrued Liabilities	242	138,665,869	0	138,665,869	(32,370,536)	106,295,334	34,592,064	6,603,367	8
9	Accrued SERP	242	(28,665,602)	318,237	(28,347,365)	5,952,947	(22,394,418)	(6,269,431)	(1,194,927)	9
10	Other Deferred Credits	253	(561,251,588)	11,510,329	(549,741,259)	115,445,664	(434,295,594)	(9,408,219)	(1,793,167)	10
11	Other Regulatory Liabilities	254	(432,637,694)	0	(432,637,694)	4,774,263	(427,863,431)	0	0	11
12	Totals		<u>\$ (398,864,425)</u>	<u>\$ 11,557,123</u>	<u>\$ (387,307,303)</u>	<u>\$ (3,535,949)</u>	<u>\$ (390,843,252)</u>	<u>\$ 31,046,287</u>	<u>\$ 5,592,460</u>	12

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

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

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

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

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

Line No.	Description	Ref	Account	13 Month Average	Adjustments	As Adjusted	Deferred Tax at 21%	Balance Net of Taxes	Southern Nevada	Northern Nevada	Allocation Method	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
				WP G-5 Cert, Sh. 12-29		(d) + (e)	(f) * 1 * 0.21	(f) + (g)	(i)	(j)	[2]	
39	California Public Interest R & D	[4]	182303027	212,631		212,631	(44,653)	167,979	0	0	N	39
40	Renewable Energy Program Rate (No. Nevada)		182303032	(52,886)		(52,886)	11,106	(41,780)	0	0	I	40
41	Renewable Energy Program Rate (So. Nevada)		182303032	(326,756)		(326,756)	68,619	(258,137)	0	0	I	41
42	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	0	N	42
43	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	0	N	43
44	Arizona Rate Case 2019	[4]	182303042	434,281		434,281	(91,199)	343,082	0	0	N	44
45	Nevada Rate Case 2018	[6]	182303044	195,975	(87,151)	108,824	(22,853)	85,971	72,208	13,763	R	45
46	Low Income Program (LIRA) (Arizona)	[4]	182303045	4,183,465		4,183,465	(878,528)	3,304,937	0	0	N	46
47	California Public Purpose Program - CARE	[4]	182303047	4,035,685		4,035,685	(847,494)	3,188,191	0	0	N	47
48	Nevada Rate Case Post July 2018	[6]	182303051	427,617	8,507	436,124	(91,586)	344,538	289,383	55,155	R	48
49	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	100,002		100,002	(21,001)	79,002	0	0	N	49
50	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(118,828)		(118,828)	24,954	(93,874)	0	0	N	50
51	California Rate Case TY 2021	[4]	182303056	720,248		720,248	(151,252)	568,996	0	0	N	51
52	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	(101,746)		(101,746)	21,367	(80,379)	0	0	I	52
53	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	(2,525,858)		(2,525,858)	530,430	(1,995,428)	0	0	I	53
54	California Public Purpose Program - ESAP	[4]	182303068	2,666,580		2,666,580	(559,982)	2,106,598	0	0	N	54
55	California Infrastructure Replacement/Reliability Adj	[4]	182303071	24,503		24,503	(5,146)	19,357	0	0	N	55
56	California MHP Conversion to the Meter	[4]	182303072	1,407,239		1,407,239	(295,520)	1,111,719	0	0	N	56
57	California MHP Conversion Beyond the Meter	[4]	182303073	3,613,414		3,613,414	(758,817)	2,854,597	0	0	N	57
58	So. Nevada Self Insurance	[4]	182303074	3,541,667		3,541,667	(743,750)	2,797,917	0	0	N	58
59	CA MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,408,318		1,408,318	(295,747)	1,112,571	0	0	N	59
60	CA MHP Conversions GAAP Adj.	[4]	182303076	(1,609,210)		(1,609,210)	337,934	(1,271,276)	0	0	N	60
61	California IRRAM GAAP Adj.	[4]	182303077	(19,765)		(19,765)	4,151	(15,614)	0	0	N	61
62	Arizona Conservation Deferred Costs	[4]	182303079	422,444		422,444	(88,713)	333,731	0	0	N	62
63	California Pension Balancing Account	[4]	182303080	5,509,975		5,509,975	(1,157,095)	4,352,880	0	0	N	63
64	Accrued Purchased Gas Cost	[3][4]	182303082	3,107,692		3,107,692	0	3,107,692	0	0	I	64
65	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	1,162,999	(174,450)	988,549	(207,595)	780,954	780,954	0	D-S	65
66	So. Nevada Gas Lights Pre May 2009	[6]	182303086	111,839	(16,776)	95,063	(19,963)	75,100	75,100	0	D-S	66
67	So. Nevada Gas Lights Post May 2012	[6]	182303087	431,284	(64,692)	366,592	(76,984)	289,608	289,608	0	D-S	67
68	So. Nevada Gas Lights Post July 2018	[6]	182303088	14,514	1,080	15,594	(3,275)	12,319	12,319	0	D-S	68
69	California Conservation and Energy Efficiency Program	[4]	182303089	(606,734)		(606,734)	127,414	(479,320)	0	0	N	69
70	Arizona EEP/DCA Single-Family	[4]	182303090	2,759,239		2,759,239	(579,440)	2,179,799	0	0	N	70
71	Arizona EEP/DCA Multi-Family	[4]	182303091	1,350,144		1,350,144	(283,530)	1,066,613	0	0	N	71
72	Arizona EEP/DCA General-Small	[4]	182303092	403,139		403,139	(84,659)	318,480	0	0	N	72
73	Arizona EEP/DCA General-Medium	[4]	182303093	(9,135,055)		(9,135,055)	1,918,362	(7,216,693)	0	0	N	73
74	Arizona EEP/DCA General-Large 1	[4]	182303094	(5,640,765)		(5,640,765)	1,184,561	(4,456,204)	0	0	N	74
75	Arizona EEP/DCA General-Large 2	[4]	182303095	(554,502)		(554,502)	116,445	(438,057)	0	0	N	75
76	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	3,415,771		3,415,771	(717,312)	2,698,459	0	0	N	76
77	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	307,299		307,299	(64,533)	242,766	0	0	N	77
78	Arizona Property Tax	[4]	182303098	(5,851,276)		(5,851,276)	1,228,768	(4,622,508)	0	0	N	78
79	Arizona Property Tax Feb-19	[4]	182303099	6,657,114		6,657,114	(1,397,994)	5,259,120	0	0	N	79
80	California Greenhouse Gas Balancing Account Costs	[4]	182303101	2,996,922		2,996,922	(629,354)	2,367,568	0	0	N	80
81	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	468,189		468,189	(98,320)	369,869	0	0	N	81
82	California Greenhouse Gas Balancing Account Admin	[4]	182303103	22,424		22,424	(4,709)	17,715	0	0	N	82
83	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[6]	182303104	(171,736)	(111,009)	(282,745)	59,377	(223,369)	0	(223,369)	D-N	83

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) <small>WP G-5 Cert, Sh. 12-29</small>	Adjustments (e)	As Adjusted (f) <small>(d) + (e)</small>	Deferred Tax at 21% (g) <small>(f) * 1 * 0.21</small>	Balance Net of Taxes (h) <small>(f) + (g)</small>	Southern Nevada (i)	Northern Nevada (j)	Allocation Method (k)	Line No.
84	Conservation and Energy Efficiency Post Dec. 2015 (So. Nevada)	[6]	182303104	(504,630)	(88,162)	(592,792)	124,486	(468,305)		0	D-S	84
85	California NERBA Balancing Account	[4]	182303107	(141,319)		(141,319)	29,677	(111,642)		0	N	85
86	California NGLAPBA Balancing Account	[4]	182303109	(921,536)		(921,536)	193,523	(728,014)		0	N	86
87	US GAAP Offset to Benefit Obligations	[4]	182303110	411,783,154		411,783,154	(86,474,462)	325,308,692		0	N	87
88	Mesquite Infrastructure Expansion Rate - SNV	[4]	182303111	1,612,185		1,612,185	(338,559)	1,273,626		0	I	88
89	Nevada Rate Case Post May 2020	[6]	182303112	358,136	128,810	486,946	(102,259)	384,687	323,105	61,582	R	89
90	Arizona Rate Case 2021	[4]	182303113	14,435		14,435	(3,031)	11,403		0	N	90
91	Mesquite Infrastructure Expansion Rate - Mesquite	[4]	182303115	24,017		24,017	(5,044)	18,974		0	I	91
92	Arizona LNG Facility	[4]	182303116	11,730,327		11,730,327	(2,463,369)	9,266,958		0	N	92
93	US GAAP Adj SAZ LNG Facility	[4]	182303117	(4,772,003)		(4,772,003)	1,002,121	(3,769,882)		0	N	93
94	California CDMI Bal Acct	[4]	182303160	797,187		797,187	(167,409)	629,777		0	N	94
95	NV COVID 19	[4]	182303200	6,134,025		6,134,025	(1,288,145)	4,845,880	4,070,130	775,750	R	95
96	US GAAP Adj NV COVID 19	[4]	182303201	(6,134,025)		(6,134,025)	1,288,145	(4,845,880)		0	N	96
97	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,123,386		1,123,386	(235,911)	887,475		0	N	97
98	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,123,386)		(1,123,386)	235,911	(887,475)		0	N	98
99	NN NV DIV Spring Creek NO NV RA	[4]	182303300	145,538		145,538	(30,563)	114,975		0	I	99
100	NN NV DIV Spring Creek NO NV RA	[4]	182303304	(4,366)		(4,366)	917	(3,449)		0	I	100
101	NN NV DIV Spring Creek NO NV RA	[4]	182303305	(83,461)		(83,461)	17,527	(65,934)		0	I	101
102	CA Customer Protection Caldor Fire	[4]	182303313	(77,516)		(77,516)	16,278	(61,238)		0	N	102
103	Total Account 182.3			\$ 461,121,030	\$ (403,843)	\$ 460,717,187	\$ (96,097,994)	\$ 364,619,193	\$ 5,444,501	\$ 682,881		103
									<small>WP G-5 Cert, Sh. 6, LMP G-5 Cert, Sh. 6, Ln 4</small>			
104	Account 186 - Miscellaneous Deferred Debits											
104	Misc. Deferred Debits (So. Lake Tahoe)	[4]	186000000	4,650,162		4,650,162	(976,534)	3,673,628		0	N	104
105	Misc. Deferred Debits (Mesquite)	[4]	186000000	123,975		123,975	(26,035)	97,940		0	N	105
106	Misc. Deferred Debits (Arizona)	[4]	186000000	5,445,215		5,445,215	(1,143,495)	4,301,720		0	N	106
107	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461		0	N	107
108	Accrued Labor (No. Nevada)	[4]	186001020	50,017		50,017	(10,504)	39,513		0	D-N	108
109	Accrued Labor (So. Nevada)	[4]	186001020	131,445		131,445	(27,603)	103,841	103,841	0	D-S	109
110	Accrued Labor (California)	[4]	186001020	50,909		50,909	(10,691)	40,218		0	N	110
111	Accrued Labor (Arizona)	[4]	186001020	315,483		315,483	(66,251)	249,232		0	N	111
112	Accrued Labor (Common)	[4]	186001020	393,859		393,859	(82,710)	311,148	87,108	16,602	N	112
113	Franchise Project (Arizona)	[4]	186003020	(903)		(903)	190	(713)		0	A	113
114	Deferred Financing Costs (Common)	[4]	186003024	75,293	(75,293)	0	0	0		0	N	114
115	Total Account 186			\$ 11,237,914	\$ (75,293)	\$ 11,162,621	\$ (2,343,634)	\$ 8,818,988	\$ 190,949	\$ 56,116		115
									<small>WP G-5 Cert, Sh. 6, LMP G-5 Cert, Sh. 6, Ln 5</small>			
116	Account 190 - Alternative Minimum Tax											
116	Alternative Minimum Tax-Current	[3]	190002110	0		0	0	0		0	A	116
117	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0		0	A	117
118	Total Account 190			0		0	0	0		0		118
									<small>WP G-5 Cert, Sh. 6, LMP G-5 Cert, Sh. 6, Ln 6</small>			
119	Account 228.2 - Injuries And Damages											
119	So. California Injuries and Damages	[4]	228200000	(2,500,000)		(2,500,000)	525,000	(1,975,000)		0	N	119
120	No. California Injuries and Damages	[4]	228200000	0		0	0	0		0	N	120
121	So. Lake Tahoe Injuries and Damages	[4]	228200000	(300,000)		(300,000)	63,000	(237,000)		0	N	121
122	So. Nevada Injuries and Damages	[6]	228200000	(211,538)	211,538	0	0	0		0	D-S	122
123	No. Nevada Injuries and Damages	[6]	228200000	0		0	0	0		0	N	123
124	Arizona Injuries and Damages	[4]	228200000	(1,152,354)		(1,152,354)	241,994	(910,359)		0	N	124
125	System Allocable Injuries and Damages	[4]	228200000	(1,596,154)		(1,596,154)	336,000	(1,260,000)		0	N	125
126	Total Account 228.2	[6]		\$ (5,760,046)	\$ 207,692	\$ (5,552,354)	\$ 1,165,994	\$ (4,386,359)	\$ (353,863)	\$ (67,445)	A	126

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh. 12-29	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * 1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
Account 242 - Misc Current And Accrued Liabilities												
127	Misc. Current and Accrued Liabilities	[3]	242000000	\$ (4,341,636)	\$	\$ (4,341,636)	\$ 0	\$ (4,341,636)	\$ (1,215,463)	\$ (231,662)	A	127
128	A/R Credit Balances	[3]	242001074	(7,630,769)		(7,630,769)	0	(7,630,769)	(2,136,272)	(407,165)	A	128
129	Accrued Pension Liability	[3]	242001140	206,316,899		206,316,899	(43,326,549)	162,990,350	45,629,972	8,696,882	A	129
130	Deferred Revenue UESC	[3]	242001141	0		0	0	0	0	0	A	130
131	Accrued Customer Deposits	[3]	242001250	(2,656,125)		(2,656,125)	0	(2,656,125)	0	0	I	131
132	Accrued Vacation	[4]	242001370	(15,484,538)		(15,484,538)	3,251,753	(12,232,785)	0	0	N	132
133	Accrued Incentive Pay	[4]	242001371	(5,782,351)		(5,782,351)	1,214,294	(4,568,057)	(1,278,851)	(243,744)	A	133
134	Vacation, Holiday, Other Time Off	[3]	242001375	(705,053)		(705,053)	0	(705,053)	(197,383)	(37,620)	A	134
135	Accrued PBOB Costs	[4]	242001380	(24,020,584)		(24,020,584)	5,044,323	(18,976,261)	(5,312,500)	(1,012,540)	A	135
136	ST US GAAP Post Retirement Funded Status	[4]	242001381	(3,192,308)		(3,192,308)	670,385	(2,521,923)	0	0	N	136
137	Accrued Health and Dental	[7]	242001383	(3,684,930)	318,237	(3,366,693)	773,835	(2,592,858)	(814,976)	(155,331)	A	137
138	Accrued SERP	[3]	242001387	(28,665,602)		(28,347,365)	5,952,947	(22,394,418)	(6,269,431)	(1,194,927)	A	138
139	Accrued Customer Over-Run	[3]	242001408	(6,780)		(6,780)	1,424	(5,356)	(1,500)	(286)	A	139
140	Energy Share Fuel Fund (Other)	[3]	242001605	(59,824)		(59,824)	0	(59,824)	0	0	N	140
141	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(80,964)		(80,964)	0	(80,964)	(80,964)	0	D-S	141
142	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(5,167)		(5,167)	0	(5,167)	0	(5,167)	D-N	142
143	Total Account 242			\$ 110,000,268	\$ 318,237	\$ 110,318,504	\$ (26,417,589)	\$ 83,900,915	\$ 28,322,633	\$ 5,408,440		143
Account 253 - Other Deferred Credits												
144	Other Deferred Credits (Common)	[4]	253000000	(8,093,374)		(8,093,374)	1,699,609	(6,393,766)	0	0	N	144
145	Other Deferred Credits (Arizona)	[4]	253000000	0		0	0	0	0	0	N	145
146	Deferred Comp. - Officers	[4]	253001151	(17,445,859)		(17,445,859)	3,663,630	(13,782,228)	(3,858,405)	(735,396)	A	146
147	Deferred Comp. - Directors	[4]	253001152	(7,091,442)	7,091,442	0	0	0	0	0	N	147
148	Deferred Comp. - Inactive Officers	[4]	253001155	(25,093,607)		(25,093,607)	5,269,658	(19,823,950)	(5,549,815)	(1,057,772)	A	148
149	Deferred Comp. - Inactive Directors	[4]	253001156	(4,418,887)	4,418,887	0	0	0	0	0	N	149
150	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001473	(260,816)		(260,816)	54,771	(206,044)	0	0	N	150
151	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(687,006)		(687,006)	144,271	(542,735)	0	0	M	151
152	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(95,284)		(95,284)	20,010	(75,274)	0	0	N	152
153	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	15,557		15,557	(3,267)	12,290	0	0	N	153
154	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(7,654,669)		(7,654,669)	1,607,481	(6,047,189)	0	0	M	154
155	LT US GAAP Post Retirement Funded Status	[4]	253001475	(482,633,077)		(482,633,077)	101,352,946	(381,280,131)	0	0	N	155
156	Deferred Deferred RR SS Payments (Common)	[4]	253001489	(7,793,124)		(7,793,124)	1,636,556	(6,156,568)	0	0	N	156
157	Total Account 253			\$ (561,251,588)	\$ 11,510,329	\$ (549,741,259)	\$ 115,445,664	\$ (434,295,594)	\$ (9,408,219)	\$ (1,793,167)		157
Account 254 - Other Regulatory Liabilities												
158	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(595,383)		(595,383)	125,030	(470,352)	0	0	N	158
159	Deferred Inc. - CIAC Gross-Up (No. Nevada)	[4]	254001472	(185,912)		(185,912)	39,042	(146,871)	0	0	M	159
160	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(366,409)		(366,409)	76,946	(289,463)	0	0	N	160
161	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(63,877)		(63,877)	13,414	(50,463)	0	0	N	161
162	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(1,026,133)		(1,026,133)	215,488	(810,645)	0	0	M	162
163	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(33,841)		(33,841)	7,107	(26,734)	0	0	N	163
164	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[4]	254001480	(1,098,433)		(1,098,433)	230,671	(867,762)	0	0	I	164
165	Tax Reform Savings (So. California)	[4]	254001484	(5,684,254)		(5,684,254)	1,193,693	(4,490,561)	0	0	N	165
166	Tax Reform Savings (No. California)	[4]	254001484	(2,415,318)		(2,415,318)	507,217	(1,908,102)	0	0	N	166
167	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(909,089)		(909,089)	190,909	(718,180)	0	0	N	167

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

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh 12-29	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j)	Line No.
168	Tax Reform Savings (Arizona)	[4]	254001484	4,197,048		4,197,048	(881,380)	3,315,668	0	0	N	168
169	NV Contract Transition Adj Provision (No. Nevada)		254001490	(9,692)		(9,692)	2,035	(7,657)	0	0	N	169
170	SFAS Regulatory Liab	[4]	254002108	(14,543,294)		(14,543,294)	3,054,092	(11,489,202)	0	0	N	170
171	SFAS 109 Deferral	[3][4]	254002109	(409,903,107)		(409,903,107)	0	(409,903,107)	0	0	N	171
172	Total Account 254	[3]		<u>\$ (432,637,694)</u>	<u>\$ 0</u>	<u>\$ (432,637,694)</u>	<u>\$ 4,774,263</u>	<u>\$ (427,863,431)</u>	<u>\$ 0</u>	<u>\$ 0</u>		172
173	Totals			<u>\$ (398,864,425)</u>	<u>\$ 11,557,123</u>	<u>\$ (387,307,303)</u>	<u>\$ (3,535,949)</u>	<u>\$ (390,843,252)</u>	<u>\$ 31,046,287</u>	<u>\$ 5,592,460</u>		173

WP G-5 Cert, Sh 6, LMF G-5 Cert, Sh 6, Ln 11

WP G-5 Cert, Sh 6, LMF G-5 Cert, Sh 6, Ln 12

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

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

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

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

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

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

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

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

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

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

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

[1] Source: Company Records

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

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

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

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

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

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

[1] Source: Company Records

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

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

Line No.	Month (a)	Accrued Vacation Pay 182301370 (b)	SFAS 109 Deferral (Common) 182302109 (c)	Arizona Gas Research and Development 182303003 (d)	TRIMP (Arizona) 182303004 (e)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (f)	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) 182303005 (g)	UGCE Deferral (No. Nevada) 182303007 (h)	UGCE Deferral (So. Nevada) 182303007 (i)	California Environmental Compliance Cost 182303008 (j)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (k)	Line No.
1	November 2020	\$ 14,519,000	\$ 0	\$ 0	\$ (30,115)	\$ (91,699)	\$ 1,424,614	\$ 124,880	\$ 1,464,941	\$ 988,404	\$ 0	1
2	December 2020	15,565,000	0	0	299,801	(91,699)	1,424,614	117,711	1,451,707	988,404	0	2
3	January 2021	15,565,000	0	0	268,083	(91,699)	1,424,614	93,734	1,183,713	988,404	0	3
4	February 2021	15,565,000	0	0	229,271	(91,699)	1,424,614	87,616	1,095,956	988,404	(22)	4
5	March 2021	15,565,000	0	0	93,635	(91,699)	1,424,614	79,952	944,584	988,404	0	5
6	April 2021	15,565,000	0	0	181,765	(91,699)	1,424,614	78,074	848,419	988,404	0	6
7	May 2021	15,565,000	0	0	104,121	(91,699)	1,424,614	60,873	700,208	988,404	0	7
8	June 2021	15,565,000	0	0	101,404	(91,699)	1,424,614	43,984	574,911	898,564	0	8
9	July 2021	15,565,000	0	0	18,599	(91,699)	1,424,614	37,691	506,412	881,924	0	9
10	August 2021	15,565,000	0	0	(86,463)	(91,699)	1,424,614	73,147	573,188	865,284	0	10
11	September 2021	15,565,000	0	0	(199,099)	(91,698)	1,424,614	159,138	896,485	1,074,792	0	11
12	October 2021	15,565,000	0	0	(172,150)	(91,698)	1,424,614	151,390	811,534	1,068,152	0	12
13	November 2021	15,565,000	0	0	(279,854)	0	0	136,250	707,289	1,041,512	0	13
14	Totals	\$ 201,299,000	\$ 0	\$ 0	\$ 528,998	\$ (1,100,390)	\$ 17,095,362	\$ 1,244,439	\$ 11,759,348	\$ 12,809,056	\$ (22)	14
15	13 Month Average	\$ 15,484,538	\$ 0	\$ 0	\$ 40,692	\$ (84,645)	\$ 1,315,028	\$ 95,726	\$ 904,565	\$ 985,312	\$ (2)	15

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

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

Line No.	Month (a)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009													Line No.
		(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)		
		General Revenues Adj (No. Nevada) 182303010	General Revenues Adj (No. Nevada) 182303011	General Revenues Adj (No. Nevada) 182303010	General Revenues Adj (No. Nevada) 182303011	General Revenues Adj (No. Nevada) 182303011	General Revenues Adj (No. Nevada) 182303012	General Revenues Adj (No. Nevada) 182303012	General Revenues Adj (No. Nevada) 182303012	General Revenues Adj (No. Nevada) 182303013	General Revenues Adj (No. Nevada) 182303013	General Revenues Adj (No. Nevada) 182303015			
1	November 2020	\$ 86,723	\$ 306,150	\$ 456,223	\$ 306,150	\$ (267,741)	\$ 1,988,421	\$ (9,377,049)	\$ 201,532	\$ 593,384	\$ 197,758	1			
2	December 2020	0	82,363	496,811	289,093	(281,803)	1,945,564	(9,376,553)	224,156	821,355	192,136	2			
3	January 2021	0	84,384	536,209	312,600	(51,393)	2,222,956	(6,588,382)	266,829	1,198,808	196,114	3			
4	February 2021	22	82,310	562,225	298,981	37,387	2,150,046	(4,906,864)	284,216	1,454,907	182,836	4			
5	March 2021	0	73,183	564,035	294,354	(88,127)	2,110,023	(5,654,717)	239,222	1,476,551	163,026	5			
6	April 2021	0	70,184	568,563	278,543	(115,013)	2,012,654	(5,940,531)	203,684	1,452,880	141,269	6			
7	May 2021	0	62,916	560,525	266,038	(146,020)	1,993,226	(6,031,935)	175,698	1,442,633	130,259	7			
8	June 2021	0	56,910	574,652	285,048	(214,373)	2,136,288	(5,305,494)	175,060	1,420,152	121,138	8			
9	July 2021	0	55,032	579,457	282,267	(164,209)	2,138,540	(4,666,224)	174,023	1,418,067	115,821	9			
10	August 2021	0	50,306	568,028	276,146	(143,017)	2,129,597	(4,258,382)	168,396	1,411,570	109,869	10			
11	September 2021	0	46,190	559,181	270,931	(121,404)	2,102,873	(3,962,524)	161,133	1,372,510	105,759	11			
12	October 2021	0	46,866	552,924	279,069	(107,650)	2,158,959	(3,809,379)	159,007	1,311,687	96,912	12			
13	November 2021	0	47,542	550,146	280,018	67,636	2,251,597	(1,884,356)	172,482	1,360,772	96,210	13			
14	Totals	\$ 22	\$ 844,910	\$ 7,108,970	\$ 3,719,237	\$ (1,595,726)	\$ 27,340,744	\$ (71,762,391)	\$ 2,585,437	\$ 16,735,275	\$ 1,851,106	14			
15	13 Month Average	\$ 2	\$ 64,993	\$ 546,844	\$ 286,095	\$ (122,748)	\$ 2,103,134	\$ (5,520,184)	\$ 198,880	\$ 1,287,329	\$ 142,393	15			

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

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

Line No.	Month (a)	General Revenues Adj General Service 2 (So. Nevada) 182303015 (v)	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada) 182303017 (w)	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada) 182303017 (x)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (v)	California Public Interest R & D 182303027 (z)	Renewable Energy Program Rate (No. Nevada) 182303032 (aa)	Renewable Energy Program Rate (So. Nevada) 182303032 (ab)	California Rate Case TY 2014 182303035 (ac)	Arizona Rate Case 2016 182303038 (ad)	Arizona Rate Case 2019 182303042 (ae)	Nevada Rate Case 2018 182303044 (af)	Line No.
1	November 2020	\$ 959,286	\$ 16,753	\$ 89,697	\$ (2,032,984)	\$ 216,489	\$ (24,808)	\$ 39,049	\$ 0	\$ 0	\$ 461,030	\$ 225,369	1
2	December 2020	1,075,973	16,389	87,747	(2,353,932)	216,324	(38,968)	(95,831)	0	0	476,126	220,470	2
3	January 2021	1,174,385	16,025	85,797	(2,568,403)	214,465	(48,610)	(186,092)	0	0	473,521	215,571	3
4	February 2021	1,188,883	15,661	83,847	(2,694,703)	214,390	(51,281)	(248,242)	0	0	472,096	210,672	4
5	March 2021	1,112,326	15,297	81,897	(2,816,771)	213,780	(53,883)	(305,035)	0	0	458,210	205,773	5
6	April 2021	1,074,869	14,933	79,947	(2,954,270)	213,660	(55,740)	(343,818)	0	0	458,210	200,874	6
7	May 2021	1,041,786	14,569	77,997	(3,095,125)	213,190	(56,972)	(375,531)	0	0	458,210	195,975	7
8	June 2021	1,000,770	14,205	76,047	(3,246,020)	212,311	(57,992)	(407,495)	0	0	458,210	191,076	8
9	July 2021	1,002,547	13,841	74,097	(3,399,789)	211,972	(58,824)	(435,998)	0	0	458,210	186,177	9
10	August 2021	977,288	13,477	72,147	(3,555,294)	210,978	(59,498)	(433,260)	0	0	388,785	181,278	10
11	September 2021	944,107	13,113	70,197	(3,686,211)	209,951	(59,695)	(457,422)	0	0	374,900	176,379	11
12	October 2021	927,653	12,749	68,247	(3,803,380)	208,925	(59,671)	(481,281)	0	0	361,015	171,480	12
13	November 2021	909,281	12,385	66,297	(3,924,990)	207,770	(61,575)	(516,867)	0	0	347,130	166,581	13
14	Totals	\$ 13,389,154	\$ 189,397	\$ 1,013,961	\$ (40,131,873)	\$ 2,764,205	\$ (687,515)	\$ (4,247,823)	\$ 0	\$ 0	\$ 5,645,652	\$ 2,547,675	14
15	13 Month Average	\$ 1,029,935	\$ 14,569	\$ 77,997	\$ (3,087,067)	\$ 212,631	\$ (62,886)	\$ (326,756)	\$ 0	\$ 0	\$ 434,281	\$ 195,975	15

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

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

Line No.	Month (a)	Low Income Program (LIRA) (Arizona) 182303045 (eg)	California Public Purpose Program-CARE 182303047 (ah)	Nevada Rate Case Post July 2018 182303051 (ah)	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (aj)	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (ak)	California Rate Case TY 2021 182303056 (al)	Incremental Pipe Replacement Costs (No. Nevada) 182303058 (am)	Incremental Pipe Replacement Costs (So. Nevada) 182303058 (an)	California Public Purpose Program-ESAP 182303068 (ao)	California Infrastructure Replacement/Reliability Adj 182303071 (ap)	Line No.
1	November 2020	\$ 3,657,856	\$ 3,232,068	\$ 409,336	\$ (8,725)	\$ (814,005)	\$ 777,493	\$ 91,978	\$ (1,398,631)	\$ 1,928,557	\$ (9,269)	1
2	December 2020	3,733,777	4,271,272	426,780	26,853	(234,999)	779,268	31,345	(2,436,507)	2,423,861	(9,270)	2
3	January 2021	3,794,689	4,428,133	426,780	59,230	64,263	779,268	(23,878)	(2,975,649)	2,471,994	(9,272)	3
4	February 2021	3,966,554	5,347,221	426,780	83,386	59,983	782,463	(65,080)	(2,971,058)	2,645,434	(9,273)	4
5	March 2021	4,154,081	5,236,226	426,780	106,484	46,287	744,741	(104,536)	(2,951,271)	2,703,682	(9,273)	5
6	April 2021	4,318,546	4,106,915	426,816	122,839	26,750	731,753	(132,425)	(2,919,605)	1,710,917	(9,274)	6
7	May 2021	4,373,982	4,478,085	426,816	131,092	(5,465)	720,007	(146,963)	(2,987,612)	2,510,526	(9,275)	7
8	June 2021	4,362,818	4,933,349	426,853	127,936	(37,839)	707,019	(142,764)	(2,814,849)	3,296,415	(9,276)	8
9	July 2021	4,376,925	5,232,781	426,853	128,365	(87,506)	694,031	(143,840)	(2,735,008)	4,124,125	(9,277)	9
10	August 2021	4,394,367	3,195,434	427,018	127,284	(127,573)	681,043	(142,509)	(2,668,839)	2,669,002	(9,277)	10
11	September 2021	4,409,043	2,179,507	436,010	130,792	51,847	668,055	(142,657)	(2,587,729)	2,200,625	(9,278)	11
12	October 2021	4,397,377	2,608,756	436,071	129,900	(228,261)	655,539	(147,557)	(2,504,839)	2,214,133	183,599	12
13	November 2021	4,445,023	3,214,156	436,124	134,596	(258,251)	642,551	(253,809)	(1,004,558)	3,766,273	236,949	13
14	Totals	\$ 54,385,040	\$ 52,463,904	\$ 5,559,017	\$ 1,300,032	\$ (1,544,768)	\$ 9,363,229	\$ (1,322,697)	\$ (32,836,155)	\$ 34,665,544	\$ 319,535	14
15	13 Month Average	\$ 4,183,465	\$ 4,035,685	\$ 427,617	\$ 100,002	\$ (118,828)	\$ 720,248	\$ (101,746)	\$ (2,525,858)	\$ 2,666,580	\$ 24,503	15

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

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

Line No.	Month (a)	California		California		California		California		California		California		So. Nevada		So. Nevada		So. Nevada		So. Nevada				
		MHP Conversion to the Meter 182303072	MHP Conversion Beyond the Meter 182303073	So. Nevada Self Insurance 182303074	MHP Conversion Beyond the Meter 182303075	CA MHP Conversions GAAP Adj. 182303076	California IRRAM GAAP Adj. 182303077	Arizona Conservation Deferred Costs 182303079	California Pension Balancing Account 182303080	Accrued Purchased Gas Cost 182303082	So. Nevada Gas Lights May 2009 - May 2012 182303085	So. Nevada Gas Lights Pre May 2009 182303086	So. Nevada Gas Lights Post May 2012 182303087	So. Nevada Gas Lights Post July 2018 182303088	(aq)	(ar)	(as)	(at)	(au)	(av)	(az)	(ba)	(bb)	
1	November 2020	\$ 1,513,056	\$ 3,975,384	\$ 4,072,919	\$ 1,275,522	\$ (1,376,401)	\$ 0	\$ 1,687,275	\$ 0	\$ 1,337,449	\$ 128,615	\$ 495,976	\$ 10,466											
2	December 2020	1,503,381	4,382,245	3,984,377	1,336,645	(1,420,819)	0	3,074,877	29,000,000	1,308,374	125,819	485,194	10,445											
3	January 2021	1,416,941	4,382,245	3,895,835	1,359,991	(1,427,076)	0	3,162,282	0	1,279,299	123,023	474,412	10,424											
4	February 2021	1,338,556	3,579,953	3,807,293	1,380,532	(1,432,472)	0	79,317	4,200,000	1,250,224	120,227	463,630	15,878											
5	March 2021	1,284,217	3,545,228	3,718,751	1,400,760	(1,450,087)	0	323,098	4,917,797	1,221,149	117,431	452,848	15,846											
6	April 2021	1,240,726	3,521,359	3,630,209	1,419,543	(1,456,303)	0	24,246	4,971,480	1,192,074	114,635	442,066	15,814											
7	May 2021	1,235,150	3,486,957	3,541,667	1,438,790	(1,474,604)	0	213,949	5,025,163	1,162,999	111,839	431,284	15,782											
8	June 2021	1,491,538	3,452,661	3,453,125	1,396,308	(1,759,575)	0	212,275	6,000,000	1,133,924	109,043	420,502	15,750											
9	July 2021	1,477,732	3,402,856	3,364,583	1,436,586	(1,775,790)	0	347,467	6,726,995	1,104,849	106,247	409,720	15,718											
10	August 2021	1,469,584	3,366,262	3,276,041	1,448,932	(1,800,215)	0	168,409	6,780,678	1,075,774	103,451	398,938	15,687											
11	September 2021	1,460,653	3,329,667	3,187,499	1,459,390	(1,824,568)	0	94,757	8,428,827	1,046,699	100,655	388,156	15,656											
12	October 2021	1,444,872	3,293,077	3,089,957	1,471,536	(1,848,824)	(113,577)	131,334	8,482,510	1,017,624	97,859	377,374	15,625											
13	November 2021	1,417,709	3,256,482	3,010,415	1,483,594	(1,873,006)	(143,368)	740,480	8,536,193	988,549	95,063	366,592	15,594											
14	Totals	\$ 18,294,112	\$ 46,974,381	\$ 46,041,671	\$ 18,308,129	\$ (20,919,730)	(256,945)	\$ 5,491,775	\$ 71,629,671	\$ 15,118,987	\$ 1,453,907	\$ 5,606,692	\$ 189,685											
15	13 Month Average	\$ 1,407,239	\$ 3,613,414	\$ 3,541,667	\$ 1,408,318	\$ (1,609,210)	(19,765)	\$ 422,444	\$ 5,509,975	\$ 1,162,999	\$ 111,839	\$ 431,284	\$ 14,514											

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

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

Line No.	Month (a)	California										Greenhouse Gas		Line No.											
		Conservation and Energy Efficiency Program 182303089		Arizona EEP/DCA Single-Family 182303090		Arizona EEP/DCA Multi-Family 182303091		Arizona EEP/DCA General-Small 182303092		Arizona EEP/DCA General-Medium 182303093		Arizona EEP/DCA General-Large 1 182303094			Arizona EEP/DCA General-Large 2 182303095		Arizona EEP/DCA Single-Family Low-Income 182303096		Arizona EEP/DCA Multi-Family Low-Income 182303097		Arizona Property Tax Feb-19 182303098		Arizona Property Tax Feb-19 182303099		Balancing Account Costs 182303101
		(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	(bw)	(bx)	(by)	(bz)
1	November 2020	\$ (498,393)	\$ 8,990,073	\$ 1,389,874	\$ 164,256	\$ (9,629,125)	\$ (6,018,484)	\$ (610,580)	\$ 3,776,106	\$ 313,342	\$ (6,761,476)	\$ 5,016,461	1												
2	December 2020	(495,152)	10,924,182	1,421,087	230,223	(9,480,494)	(5,742,258)	(536,477)	3,863,743	321,056	(6,761,476)	7,786,355	2												
3	January 2021	(567,537)	8,251,050	1,427,895	298,708	(9,257,817)	(5,571,390)	(588,561)	3,860,920	331,159	(6,761,476)	7,105,060	3												
4	February 2021	(565,814)	5,461,566	1,412,591	367,003	(8,991,338)	(5,319,663)	(522,195)	3,855,260	339,439	(6,761,476)	6,439,665	4												
5	March 2021	(563,160)	239,917	1,331,696	398,280	(9,159,031)	(5,787,961)	(576,987)	3,684,379	335,288	(6,198,019)	5,769,204	5												
6	April 2021	(685,088)	(2,833,344)	1,308,609	403,775	(9,178,045)	(5,849,739)	(545,360)	3,619,700	334,026	(6,010,200)	5,097,320	6												
7	May 2021	(684,626)	(4,713,128)	1,268,040	395,726	(9,271,822)	(6,007,779)	(575,984)	3,400,572	316,172	(5,822,381)	7,691,209	7												
8	June 2021	(672,100)	(2,884,088)	1,296,009	410,415	(9,121,638)	(5,723,990)	(442,022)	3,336,683	310,433	(5,634,562)	7,655,927	8												
9	July 2021	(672,338)	(423,845)	1,309,959	459,772	(9,025,069)	(5,544,501)	(436,236)	3,263,063	302,318	(5,446,743)	7,620,645	9												
10	August 2021	(652,831)	1,268,262	1,334,896	510,489	(8,998,186)	(5,515,998)	(527,658)	3,151,520	291,799	(5,258,924)	7,579,946	10												
11	September 2021	(641,387)	3,225,080	1,353,040	538,405	(8,921,602)	(5,418,132)	(570,269)	3,047,470	281,225	(5,071,105)	5,802,157	11												
12	October 2021	(617,027)	4,532,413	1,357,417	534,487	(8,854,331)	(5,326,537)	(626,682)	2,935,498	270,158	(4,883,286)	5,560,648	12												
13	November 2021	(572,087)	3,831,968	1,340,753	529,266	(8,867,215)	(5,503,515)	(649,508)	2,610,105	248,477	(4,695,467)	5,308,713	13												
14	Totals	\$ (7,887,539)	\$ 35,870,105	\$ 17,551,868	\$ 5,240,802	\$ (118,755,714)	\$ (73,329,947)	\$ (7,208,526)	\$ 44,405,018	\$ 3,994,892	\$ (76,066,591)	\$ 86,542,485	\$ 38,959,980	14											
15	13 Month Average	\$ (606,734)	\$ 2,759,239	\$ 1,350,144	\$ 403,139	\$ (9,135,055)	\$ (5,640,765)	\$ (554,502)	\$ 3,415,771	\$ 307,299	\$ (5,851,276)	\$ 6,657,114	\$ 2,996,922	15											

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

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

Line No.	Month (a)	California Greenhouse Gas Balancing Account Revenue 182303102 (bo) (1)	California Greenhouse Gas Balancing Account Admin 182303103 (bp) (1)	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bq) (1)	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (br) (1)	California NERBA Balancing Account 182303107 (bs) (1)	California NGLAPBA Balancing Account 182303109 (bt) (1)	US GAAP Offset to Benefit Obligations 182303110 (bu) (1)	Mesquite Infrastructure Expansion Rate SNV 182303111 (bv) (1)	Nevada Rate Case Post May 2020 182303112 (bw) (1)	Arizona Rate Case 2021 182303113 (bx) (1)	Line No.	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (by) (1)	Arizona LNG Facility 182303116 (bz) (1)
1	November 2020	\$ 117,886	\$ 19,406	\$ 55,859	\$ (109,693)	\$ (154,634)	\$ (100,199)	\$ 394,931,000	\$ 575,811	\$ 235,526	\$ 0	1	\$ 9,055	\$ 10,055,385
2	December 2020	321,639	20,639	(6,795)	(197,486)	(165,604)	(238,918)	427,550,000	651,966	285,042	0	2	10,246	11,011,130
3	January 2021	321,711	21,257	(60,926)	(301,472)	(166,333)	(435,874)	427,550,000	999,448	285,042	0	3	15,825	11,944,911
4	February 2021	321,775	21,874	(114,009)	(431,925)	(156,770)	(647,576)	427,550,000	962,137	325,561	0	4	15,659	11,944,911
5	March 2021	(1,532,317)	22,491	(167,327)	(562,699)	(147,468)	(847,554)	417,975,000	1,159,483	339,696	5,000	5	19,034	11,944,911
6	April 2021	3,277,589	23,108	(203,804)	(643,639)	(141,341)	(981,297)	417,975,000	1,366,333	339,696	7,500	6	22,437	11,944,911
7	May 2021	3,880,377	23,725	(227,631)	(628,075)	(137,895)	(1,068,480)	417,975,000	1,570,450	343,869	10,000	7	24,403	11,944,911
8	June 2021	1,686,756	22,322	(226,677)	(574,969)	(134,771)	(1,135,619)	408,400,000	1,771,537	346,968	12,500	8	26,674	11,944,911
9	July 2021	1,687,474	22,828	(237,872)	(618,963)	(132,335)	(1,186,944)	408,400,000	1,973,664	348,662	15,000	9	29,052	11,951,653
10	August 2021	1,688,193	23,150	(247,000)	(652,191)	(130,533)	(1,235,075)	408,400,000	2,177,817	378,701	17,500	10	31,600	11,951,653
11	September 2021	(801,254)	23,472	(257,341)	(690,239)	(127,729)	(1,284,555)	398,825,000	2,379,893	465,180	40,564	11	34,023	11,951,653
12	October 2021	(801,197)	23,793	(256,300)	(556,044)	(123,663)	(1,355,639)	398,825,000	2,590,966	474,872	22,500	12	36,315	11,951,653
13	November 2021	(4,082,177)	23,450	(282,745)	(592,792)	(118,066)	(1,462,239)	398,825,000	2,778,906	486,946	57,098	13	37,905	11,951,653
14	Totals	\$ 6,086,458	\$ 291,516	\$ (2,232,570)	\$ (6,560,187)	\$ (1,837,142)	\$ (11,979,970)	\$ 5,353,181,000	\$ 20,958,410	\$ 4,655,762	\$ 187,652	14	\$ 312,227	\$ 152,494,246
15	13 Month Average	\$ 468,189	\$ 22,424	\$ (171,736)	\$ (504,630)	\$ (141,319)	\$ (921,536)	\$ 411,783,154	\$ 1,612,185	\$ 358,136	\$ 14,435	15	\$ 24,017	\$ 11,730,327

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

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

Line No.	Month (a)	US GAAP		CALIFORNIA		NV		US GAAP ADJ		CA EMERGENCY CUSTOMER PROTECTION		NO NV DIV SPRING CREEK		NO NV DIV SPRING CREEK		NO NV DIV SPRING CREEK		CA CUSTOMER PROTECTION		Total (ck)	sum (b) to (e)	Line No.	
		AdJ SAZ LNG Facility 182303117	(ca) (1)	BAL-ACCT 182303160	(cb) (1)	COVID 19 182303200	(cc) (1)	NV COVID 19 182303201	(cd) (1)	MEMO ACT 182303250	(ce) (1)	GAAP ADJ 182303251	(cf) (1)	NO NV RA 182303300	(cg) (1)	NO NV RA 182303304	(ch) (1)	NO NV RATES 182303305	(ci) (1)				CALDOR FIRE 182303313
1	November 2020	(4,119,655)	\$	499,910	\$	4,223,828	\$	(4,223,828)	\$	635,760	\$	0	\$	0	\$	0	\$	0	\$	0	\$	440,319,459	1
2	December 2020	(4,488,832)		605,868		4,758,142		(4,758,142)		727,162		0		(13)		0		0		0		508,447,552	2
3	January 2021	(4,857,269)		613,657		5,437,109		(5,437,109)		824,042		0		(273)		0		0		0		480,451,765	3
4	February 2021	(4,857,269)		635,599		6,051,534		(6,051,534)		919,020		33,884		(915)		0		0		0		476,859,915	4
5	March 2021	(4,857,269)		500,318		6,585,746		(6,585,746)		1,024,798		68,191		(1,815)		(39,844)		0		0		461,360,420	5
6	April 2021	(4,857,269)		535,021		6,585,746		(6,585,746)		1,119,105		102,474		(2,861)		(59,866)		0		0		456,343,437	6
7	May 2021	(4,857,269)		520,186		6,585,746		(6,585,746)		1,119,105		136,653		(4,086)		(79,806)		0		0		457,251,566	7
8	June 2021	(4,857,269)		616,941		6,585,746		(6,585,746)		1,289,823		170,164		(4,086)		(99,308)		0		0		451,254,628	8
9	July 2021	(4,856,788)		607,805		6,585,746		(6,585,746)		1,367,184		204,137		(5,527)		(119,126)		0		0		457,319,992	9
10	August 2021	(4,856,788)		708,806		6,585,746		(6,585,746)		1,367,184		237,979		(6,994)		(138,844)		0		0		452,589,684	10
11	September 2021	(4,856,788)		1,314,411		6,585,746		(6,585,746)		1,403,613		273,662		(8,499)		(159,751)		(267,262)		(267,262)		448,366,515	11
12	October 2021	(4,856,788)		1,515,874		6,585,746		(6,585,746)		1,403,613		311,724		(10,004)		(182,123)		(336,111)		(336,111)		452,429,277	12
13	November 2021	(4,856,788)		1,689,029		6,585,746		(6,585,746)		1,403,613		353,124		(11,680)		(206,321)		(404,337)		(404,337)		451,579,189	13
14	Totals	(62,036,041)		10,363,426		79,742,322		(79,742,322)		14,604,023		1,891,992		(56,752)		(1,084,989)		(1,007,710)		(1,007,710)		5,994,573,387	14
15	13 Month Average	(4,772,003)		797,187		6,134,025		(6,134,025)		1,123,386		145,538		(4,366)		(83,461)		(77,516)		(77,516)		461,121,029,81	15

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

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

Line No.	Month (a)	Misc. Deferred Debits (So. Lake Tahoe) (b)	Misc. Deferred Debits (Mesquite) (c)	Misc. Deferred Debits (Arizona) (d)	Misc. Deferred Debits (Common) (e)	Accrued Labor (No. Nevada) (f)	Accrued Labor (So. Nevada) (g)	Accrued Labor (California) (h)	Accrued Labor (Arizona) (i)	Accrued Labor (Common) (j)	Franchise Project (Arizona) (k)	Deferred Financing Costs (Common) (l)	Total (m)	Line No.
1	November 2020	\$ 4,650,162	\$ 123,975	\$ 5,445,215	\$ 2,461	\$ 64,178	\$ 175,871	\$ 67,034	\$ 418,115	\$ 525,221	\$ 0	\$ 98,047	\$ 11,570,278	1
2	December 2020	4,650,162	123,975	5,445,215	2,461	96,267	263,807	100,550	627,170	787,831	0	0	12,097,438	2
3	January 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	46,000	10,267,813	3
4	February 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	47,601	10,269,413	4
5	March 2021	4,650,162	123,975	5,445,215	2,461	36,733	95,163	37,067	229,200	285,533	0	133,428	11,038,957	5
6	April 2021	4,650,162	123,975	5,445,215	2,461	61,222	158,638	61,779	381,999	475,889	0	61,793	11,423,133	6
7	May 2021	4,650,162	123,975	5,445,215	2,461	73,466	190,365	74,134	458,399	571,066	(11,740)	0	11,577,503	7
8	June 2021	4,650,162	123,975	5,445,215	2,461	97,955	253,820	98,846	611,199	761,422	0	0	12,045,055	8
9	July 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	0	10,221,813	9
10	August 2021	4,650,162	123,975	5,445,215	2,461	24,489	63,455	24,711	152,800	190,355	0	25,625	10,703,248	10
11	September 2021	4,650,162	123,975	5,445,215	2,461	48,977	126,910	49,423	305,599	380,711	0	25,625	11,159,058	11
12	October 2021	4,650,162	123,975	5,445,215	2,461	61,222	158,638	61,779	381,999	475,889	0	231,875	11,593,215	12
13	November 2021	4,650,162	123,975	5,445,215	2,461	85,710	222,093	86,490	534,799	666,244	0	308,809	12,125,958	13
14	Totals	\$ 60,452,103	\$ 1,611,675	\$ 70,787,801	\$ 31,987	\$ 650,219	\$ 1,708,780	\$ 661,813	\$ 4,101,279	\$ 5,120,161	\$ (11,740)	\$ 978,803	\$ 146,092,881	14
15	13 Month Average	\$ 4,650,162	\$ 123,975	\$ 5,445,215	\$ 2,461	\$ 50,017	\$ 131,445	\$ 50,909	\$ 315,483	\$ 393,859	\$ (903)	\$ 75,293	\$ 11,237,914	15

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

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

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

[1] Source: Company Records

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

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

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

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

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

Line No.	Month	Misc. Current and Accrued Liabilities	AR Credit Balances	Accrued Pension Liability	Deferred Revenue UESC	Accrued Customer Deposits	Accrued Vacation	Accrued Incentive Pay	Vacation, Holiday, Other Time Off	Accrued PBOP Costs	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		242000000	242001074	242001140	242001141	242001250	242001370	242001371	242001375	242001380	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	November 2020	\$ (3,858,954)	\$ 0	\$ 163,559,301	\$ 0	\$ (7,953,104)	\$ (14,519,000)	\$ (8,774,058)	\$ (5,159,642)	\$ (22,216,691)	1
2	December 2020	(3,873,106)	(22,400,000)	159,344,053	0	(5,311,875)	(15,565,000)	(9,571,700)	(0)	(22,584,643)	2
3	January 2021	(4,628,954)	0	218,077,861	0	(5,104,578)	(15,565,000)	(10,256,350)	2,109,312	(22,894,060)	3
4	February 2021	(4,628,954)	0	213,811,676	0	(5,442,255)	(15,565,000)	(1,369,300)	2,727,276	(23,120,344)	4
5	March 2021	(4,628,954)	(15,800,000)	209,545,491	0	(5,149,735)	(15,565,000)	(2,035,015)	4,960,327	(23,314,232)	5
6	April 2021	(4,628,954)	0	218,279,314	0	(5,568,076)	(15,565,000)	(2,719,665)	4,032,102	(23,507,590)	6
7	May 2021	(4,628,954)	0	214,013,128	0	0	(15,565,000)	(3,404,315)	4,119,100	(24,340,430)	7
8	June 2021	(4,628,954)	(31,500,000)	209,746,942	0	0	(15,565,000)	(4,107,900)	4,015,258	(24,532,104)	1
9	July 2021	(3,868,634)	0	218,480,756	0	0	(15,565,000)	(4,800,523)	(2,386,318)	(24,744,738)	2
10	August 2021	(4,344,134)	0	214,214,570	0	0	(15,565,000)	(6,060,370)	(5,397,066)	(24,957,796)	3
11	September 2021	(4,240,904)	(29,500,000)	209,948,384	0	0	(15,565,000)	(6,620,314)	(4,768,273)	(25,141,257)	4
12	October 2021	(4,240,904)	0	218,682,198	0	0	(15,565,000)	(7,357,122)	(7,938,298)	(25,355,691)	5
13	November 2021	(4,240,904)	0	214,416,012	0	0	(15,565,000)	(8,093,930)	(5,479,466)	(25,558,017)	6
14	Totals	\$ (56,441,264)	\$ (99,200,000)	\$ 2,682,119,687	\$ 0	\$ (34,529,623)	\$ (201,299,000)	\$ (75,170,562)	\$ (9,165,690)	\$ (312,267,594)	14
15	13 Month Average	\$ (4,341,636)	\$ (7,630,769)	\$ 206,316,899	\$ 0	\$ (2,656,125)	\$ (15,484,538)	\$ (5,782,351)	\$ (705,053)	\$ (24,020,584)	15

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

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

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

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

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

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

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

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

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

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

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

Line No.	Description (a)	Account Number (b)	Actual					Certification Total (i)	Line No.	
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)			November 2021 (h)
Company Records										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	Franchise and Consents	302	0	0	0	0	0	0	2	
3	Miscellaneous Intangible	303	0	0	0	0	0	0	3	
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4	
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5	
6	Rights of Way	365.2	0	0	0	0	0	0	6	
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	7	
8	Structures	366.2	0	0	0	0	0	0	8	
9	Mains	367	(436)	0	142,907	26,419	7,146	0	176,036	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	1,309	0	0	0	0	0	1,309	11
12	Measuring and Reg. Stations [1]	369	4,485	11,053	(190,594)	2,239	20,391	(4,130,488)	(4,282,913)	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 5,358	\$ 11,053	\$ (47,687)	\$ 28,658	\$ 27,537	\$ (4,130,488)	\$ (4,105,569)	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	9,523,886	7,386,583	5,408,296	7,982,680	6,204,115	7,910,221	44,415,781	19
20	Measuring and Reg. Stations [1]	378	38,206	88,809	230,211	10,425	1,404	4,295,456	4,664,512	20
21	Services	380	2,834,116	62,355	3,605,174	4,927,578	2,431,793	4,759,422	18,620,438	21
22	Meters	381	1,273,857	2,177,351	1,022,214	1,307,710	930,672	700,087	7,411,890	22
23	Industrial Measuring and Reg. Sta.	385	2,169	4,830	6,731	814	0	9,164	23,708	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 13,672,234	\$ 9,719,928	\$ 10,272,627	\$ 14,229,206	\$ 9,567,984	\$ 17,674,350	\$ 75,136,329	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	256,896	3,663	260,559	27
28	Structures & Improv - Leasehold	390.2	44,436	2,993	0	0	0	0	47,430	28
29	Office Furniture & Fixtures	391	9,177	4,092	(4,092)	6,447	1,217	0	16,842	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light ⁽²⁾	392.11	63,009	484,259	0	(1,530)	0	0	545,738	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	37,100	210,038	4,004	0	251,143	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	50,614	0	0	50,614	36
37	Communication Equipment	397	36,736	0	0	0	0	0	36,736	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 153,359	\$ 491,344	\$ 33,008	\$ 265,569	\$ 262,118	\$ 3,663	\$ 1,209,062	40
41	Total Gas Plant in Service		\$ 13,830,951	\$ 10,222,325	\$ 10,257,948	\$ 14,523,433	\$ 9,857,639	\$ 13,547,526	\$ 72,239,823	41

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

Line No.	Description (a)	Account Number (b)	June 2021 (c)	July 2021 (d)	Actual				Certification Total (i) Sum (c) thru (h)	Line No.
					August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)		
Company Records										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	483	483	483	483	483	483	2,896	6
7	Structures - Compressor Stations	366.1	626	626	626	626	626	626	3,758	7
8	Structures	366.2	2,328	2,328	2,328	2,328	2,328	2,328	13,967	8
9	Mains	367	154,607	154,607	153,799	154,004	154,035	154,045	925,097	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	10,716	10,718	10,718	10,718	10,718	10,718	64,304	11
12	Measuring and Reg. Stations	369	61,191	61,200	61,223	60,834	60,838	60,880	366,166	12
13	Communication Equipment	370	1,299	1,299	1,299	1,299	1,299	1,299	7,792	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 231,249	\$ 231,260	\$ 230,475	\$ 230,291	\$ 230,326	\$ 230,378	\$ 1,383,980	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,714	1,714	1,714	1,714	1,714	1,714	10,286	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	2,112,045	2,127,299	2,137,072	2,146,261	2,159,768	2,170,126	12,852,571	19
20	Measuring and Reg. Stations	378	64,949	65,064	65,332	66,026	66,058	66,062	393,491	20
21	Services	380	1,038,793	1,044,285	1,043,448	1,050,604	1,060,267	1,065,045	6,302,443	21
22	Meters	381	689,312	693,449	700,574	703,837	707,972	710,911	4,206,055	22
23	Industrial Measuring and Reg. Sta.	385	19,279	19,284	19,293	19,306	19,211	19,211	115,583	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 3,926,092	\$ 3,951,096	\$ 3,967,434	\$ 3,987,749	\$ 4,014,989	\$ 4,033,069	\$ 23,880,429	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	76,398	76,398	76,398	76,398	76,398	76,812	458,801	27
28	Structures & Improv - Leasehold	390.2	5,291	6,032	6,082	6,082	6,082	6,082	35,650	28
29	Office Furniture & Fixtures	391	13,119	13,158	13,175	13,149	13,176	13,181	78,957	29
30	Computer Software & Hardware	391.1	44,090	44,090	28,754	28,754	28,754	28,754	203,196	30
31	Transportation Equipment - Light	392.11	110,513	111,097	115,589	115,589	112,601	104,999	670,388	31
32	Transportation Equipment - Heavy	392.12	43,233	43,233	43,233	43,233	43,233	43,233	259,400	32
33	Stores Equipment	393	2,018	2,018	2,018	2,018	2,018	2,018	12,111	33
34	Tool, Shop, & Garage Equip.	394	33,146	33,057	33,057	33,202	34,341	34,321	201,125	34
35	Laboratory Equipment	395	1,258	1,258	1,258	1,258	1,258	1,258	7,548	35
36	Power-Operated Equipment	396	19,509	18,359	18,359	18,359	18,599	18,599	111,784	36
37	Communication Equipment	397	13,924	13,938	13,938	13,938	13,938	13,938	83,612	37
38	Telemetry Equipment	397.2	26	26	26	26	26	26	159	38
39	Miscellaneous Equipment	398	11,667	11,667	11,667	11,531	11,531	11,531	69,595	39
40	Total General Plant		\$ 374,194	\$ 374,333	\$ 363,555	\$ 363,538	\$ 361,954	\$ 354,752	\$ 2,192,326	40
41	Total Gas Plant in Service		\$ 4,531,535	\$ 4,556,888	\$ 4,561,464	\$ 4,581,578	\$ 4,607,270	\$ 4,618,199	\$ 27,456,735	41

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

Line No.	Description (a)	Account Number (b)	Actual					Certification Total (i) Sum (c) thru (h)	Line No.	
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)			November 2021 (h)
Company Records										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	Franchise and Consents	302	0	0	0	0	0	0	2	
3	Miscellaneous Intangible	303	0	0	0	0	0	0	3	
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4	
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5	
6	Rights of Way	365.2	0	0	0	0	0	0	6	
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	7	
8	Structures	366.2	0	0	0	0	0	0	8	
9	Mains	367	0	(562,816)	0	(5,077)	0	(567,893)	9	
10	Mains - Bridge	367.2	0	0	0	0	0	0	10	
11	Compressor Stations	368	0	0	0	0	0	0	11	
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	12	
13	Communication Equipment	370	0	0	0	0	0	0	13	
14	Other Equipment	371	0	0	0	0	0	0	14	
15	Total Transmission Plant		\$ 0	\$ (562,816)	\$ 0	\$ (5,077)	\$ 0	\$ (567,893)	15	
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16	
17	Rights of Way	374.2	0	0	0	0	0	0	17	
18	Structures & Improvements	375	0	0	0	0	0	0	18	
19	Mains	376	(550,511)	(1,637,855)	(2,905)	(37,786)	(111,193)	(94,687)	(2,434,936)	19
20	Measuring and Reg. Stations	378	0	0	0	0	0	(10,510)	(10,510)	20
21	Services	380	(88,144)	(480,951)	(26,986)	(96,414)	(42,626)	(13,228)	(748,349)	21
22	Meters	381	0	(3,453)	(23,416)	(41,907)	(30,895)	(49,202)	(148,873)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	(50,137)	0	(1,976)	(52,113)	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (638,655)	\$ (2,122,259)	\$ (53,307)	\$ (226,244)	\$ (184,714)	\$ (169,602)	\$ (3,394,781)	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	(31,185)	0	(31,185)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	(2,117)	0	0	0	(2,117)	29
30	Computer Software & Hardware	391.1	0	(929,435)	0	0	0	(30,823)	(960,257)	30
31	Transportation Equipment - Light	392.11	0	0	0	(320,623)	(819,559)	0	(1,140,182)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	(16,004)	0	(11,043)	(5,193)	(7,541)	0	(39,781)	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	(243,260)	0	0	0	0	0	(243,260)	36
37	Communication Equipment	397	(34,349)	0	0	0	0	0	(34,349)	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	(24,581)	0	0	0	(24,581)	39
40	Total General Plant		\$ (293,613)	\$ (929,435)	\$ (37,741)	\$ (325,815)	\$ (858,286)	\$ (30,823)	\$ (2,475,713)	40
41	Total Gas Plant in Service		\$ (932,267)	\$ (3,614,510)	\$ (91,048)	\$ (557,137)	\$ (1,043,000)	\$ (200,424)	\$ (6,438,387)	41

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

Line No.	Description (a)	Account Number (b)	Actual					Certification Total (i)	Line No.	
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)			November 2021 (h)
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	Franchise and Consents	302	0	0	0	0	0	0	2	
3	Miscellaneous Intangible	303	0	0	0	0	0	0	3	
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4	
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5	
6	Rights of Way	365.2	0	0	0	0	0	0	6	
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	7	
8	Structures	366.2	0	0	0	0	0	0	8	
9	Mains	367	0	(46)	0	(31,051)	0	(31,098)	9	
10	Mains - Bridge	367.2	0	0	0	0	0	0	10	
11	Compressor Stations	368	0	0	0	0	0	0	11	
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	12	
13	Communication Equipment	370	0	0	0	0	0	0	13	
14	Other Equipment	371	0	0	0	0	0	0	14	
15	Total Transmission Plant		\$ 0	\$ (46)	\$ 0	\$ (31,051)	\$ 0	\$ (31,098)	15	
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16	
17	Rights of Way	374.2	0	0	0	0	0	0	17	
18	Structures & Improvements	375	0	0	0	0	0	0	18	
19	Mains	376	(293,996)	(241,783)	(2,470)	(206,587)	(100,869)	(2,079)	(847,783)	19
20	Measuring and Reg. Stations	378	(18,288)	(7)	(17,139)	(129)	(12)	(718)	(36,294)	20
21	Services	380	(239,974)	(370,408)	(43,664)	(192,035)	(34,709)	(15,983)	(896,774)	21
22	Meters	381	0	(777)	0	0	0	0	(777)	22
23	Industrial Measuring and Reg. Sta.	385	(3,249)	0	0	0	0	0	(3,249)	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (555,507)	\$ (612,975)	\$ (63,273)	\$ (398,751)	\$ (135,590)	\$ (18,781)	\$ (1,784,877)	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	20,022	(1,465)	0	156,700	0	0	175,257	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	0	0	0	0	0	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 20,022	\$ (1,465)	\$ 0	\$ 156,700	\$ 0	\$ 0	\$ 175,257	40
41	Total Gas Plant in Service		\$ (535,485)	\$ (614,487)	\$ (63,273)	\$ (273,102)	\$ (135,590)	\$ (18,781)	\$ (1,640,717)	41

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service		Total (e) (c) + (d)	Provision		Accumulated Provision		Total (i) (f) + (g) + (h)	Line No.
			Additions (c) WP I-C5, Sh 7	Retirements (d) WP I-C5, Sh 9		(f) WP I-C5, Sh 8	(g) WP I-C5, Sh 9	Other Adjustments (h) WP I-C5, Sh 10			
Intangible Plant											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	10,149,323	0	10,149,323	10,195,090	0	0	0	10,195,090	2
3	Total Intangible Plant		\$ 10,149,323	\$ 0	\$ 10,149,323	\$ 10,195,090	\$ 0	\$ 0	\$ 0	\$ 10,195,090	3
General Plant											
4	Land & Land Rights	389	\$ 2,030,324	\$ 0	\$ 2,030,324	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	16,536,463	(8,020)	16,528,443	788,850	(8,020)	0	0	780,830	5
6	Structures & Improv - Leasehold	390.2	0	(554,377)	(554,377)	412,515	(554,377)	0	0	(141,862)	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	1,254,900	(489,724)	765,176	403,019	(489,724)	45,000	0	(41,705)	8
9	Computer Software & Hardware	391.1	925,429	(3,532,730)	(2,607,301)	2,269,033	(3,532,730)	0	0	(1,263,697)	9
10	Transportation Equipment-Light	392.11	(26,455)	(27,661)	(54,116)	155,257	(27,661)	7,128	0	134,723	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	164,427	0	0	0	164,427	12
13	Stores Equipment	393	0	0	0	2,102	0	0	0	2,102	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	44,040	0	0	0	44,040	14
15	Laboratory Equipment	395	78,533	0	78,533	37,858	0	0	0	37,858	15
16	Power-Operated Equipment	396	0	0	0	7,355	0	0	0	7,355	16
17	Communication Equipment	397	0	(41,782)	(41,782)	261,179	(41,782)	0	0	219,397	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	162,425	(20,318)	142,107	163,805	(20,318)	0	0	143,487	19
20	Total General Plant		\$ 20,961,619	\$ (4,674,612)	\$ 16,287,007	\$ 4,709,441	\$ (4,674,612)	\$ 52,128	\$ 0	\$ 86,956	20
21	Total		\$ 31,110,941	\$ (4,674,612)	\$ 26,436,329	\$ 14,904,531	\$ (4,674,612)	\$ 52,128	\$ 0	\$ 10,282,046	21
22	4-Factor				28.00%					28.00%	22
23	After Allocation				\$ 7,400,984					\$ 2,878,511	23

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

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

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

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

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

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

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

Line No.	Description (a)	Account Number (b)	June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)	Certification Total (i)	Line No.	
			Actual							Sum (e) thru (h)	
	<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	Miscellaneous Intangible	303	0	0	0	0	0	0	0	2	
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3	
	<u>General Plant</u>										
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4	
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	(8,020)	(8,020)	5	
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	(554,377)	(554,377)	6	
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7	
8	Office Furniture & Fixtures	391	0	0	(3,614)	(359,607)	(126,503)	0	(489,724)	8	
9	Computer Software & Hardware	391.1	(2,150,292)	(392,519)	(516,994)	(172,624)	(300,300)	0	(3,532,730)	9	
10	Transportation Equipment-Light	392.11	0	0	(27,661)	0	0	0	(27,661)	10	
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11	
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12	
13	Stores Equipment	393	0	0	0	0	0	0	0	13	
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14	
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15	
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16	
17	Communication Equipment	397	(22,263)	0	(19,519)	0	0	0	(41,782)	17	
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18	
19	Miscellaneous Equipment	398	0	0	0	0	(2,011)	(18,308)	(20,318)	19	
20	Total General Plant		\$ (2,172,556)	\$ (392,519)	\$ (567,786)	\$ (532,231)	\$ (428,814)	\$ (580,704)	\$ (4,674,612)	20	
21	Total Gas Plant in Service		\$ (2,172,556)	\$ (392,519)	\$ (567,786)	\$ (532,231)	\$ (428,814)	\$ (580,704)	\$ (4,674,612)	21	

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

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

Line No.	Description (a)	Account Number (b)	June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)	Certification Total (i) Sum (c) thru (h)	Line No.
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	0	0	0	0	0	0	0	2
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
General Plant										
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	45,000	0	45,000	8
9	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	9
10	Transportation Equipment-Light	392.11	1,778	0	0	0	5,350	0	7,128	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	0	0	0	19
20	Total General Plant		\$ 1,778	\$ 0	\$ 0	\$ 0	\$ 50,350	\$ 0	\$ 52,128	20
21	Total Gas Plant in Service		\$ 1,778	\$ 0	\$ 0	\$ 0	\$ 50,350	\$ 0	\$ 52,128	21

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

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
1	401k Plan Software	11/51/1985	61-1232/03	60	0	280,015	0	0	280,015	0	0	0	0	0	1
2	General Ledger System	6/15/1986	61-1888/03	60	0	2,098,477	0	0	2,098,477	0	0	2,098,477	0	0	2
3	Stock Transfer Software	10/15/1987	70-1240/03	60	0	320,762	0	0	320,762	0	0	320,762	0	0	3
4	Walker Table Manager Lite	10/15/1988	61-1253/03	60	0	18,000	0	0	18,000	0	0	18,000	0	0	4
5	Interlist Mex/As Software	12/15/1988	61-1252/03	60	0	26,712	0	0	26,712	0	0	26,712	0	0	5
6	Customer Service Software	11/15/1989	61-C282/10	120	0	12,131,211	0	0	12,131,211	0	0	12,131,211	0	0	6
7	Customer Service System (11/15/1990	61-C392/50	60	0	91,425	0	0	91,425	0	0	91,425	0	0	7
8	Onsignom Software	11/51/1990	63-C782/40	120	0	2,820,450	0	0	2,820,450	0	0	2,820,450	0	0	8
9	Work Order System (Woa) S	9/15/1991	61-C100/00	60	0	509,585	0	0	509,585	0	0	509,585	0	0	9
10	Systems Management Projec	12/15/1991	61-C100/18	120	0	3,506,418	0	0	3,506,418	0	0	3,506,418	0	0	10
11	Gas Implementation And Tr	12/15/1991	61-C100/09	60	0	90,708	0	0	90,708	0	0	90,708	0	0	11
12	Configuration Management	9/15/1992	63-C200/02	60	0	36,451	0	0	36,451	0	0	36,451	0	0	12
13	Zip-4 Barcode On Bills	9/15/1992	63-C200/02	60	0	36,451	0	0	36,451	0	0	36,451	0	0	13
14	Customer Entry (Ole)	12/15/1992	63-C200/02	60	0	108,512	0	0	108,512	0	0	108,512	0	0	14
15	Contract Billing	12/15/1994	0661C300107	60	0	108,512	0	0	108,512	0	0	108,512	0	0	15
16	Oracle Database Software	13/11/1995	0661C300164	60	0	800,651	0	0	800,651	0	0	800,651	0	0	16
17	(Fis) Field Order System	6/11/1995	063C2300004	60	0	1,429,229	0	0	1,429,229	0	0	1,429,229	0	0	17
18	Customer Shareholder Syst	6/26/1996	0662C500199	60	0	10,625	0	0	10,625	0	0	10,625	0	0	18
19	Gas Build - Stage 1	8/31/1996	0692C500111	60	0	2,485,720	0	0	2,485,720	0	0	2,485,720	0	0	19
20	Customer Migration (Dms	5/15/1997	0661C500063	60	0	2,144,565	0	0	2,144,565	0	0	2,144,565	0	0	20
21	Medel Reading Replacement	5/15/1997	0661C500063	60	0	257,252	0	0	257,252	0	0	257,252	0	0	21
22	Tivoli	7/31/1997	0661C600066	60	0	97,968	0	0	97,968	0	0	97,968	0	0	22
23	Contract Billing Project	4/11/1998	0661C600044	60	0	19,015	0	0	19,015	0	0	19,015	0	0	23
24	Web Homepage	4/11/1998	0661C700104	60	0	9,770	0	0	9,770	0	0	9,770	0	0	24
25	Symantec Server Security So	4/11/1998	0661C700153	60	0	9,770	0	0	9,770	0	0	9,770	0	0	25
26	Just Software License	4/11/1998	0661C700153	60	0	9,770	0	0	9,770	0	0	9,770	0	0	26
27	Oracle Software License	4/11/1998	0661C700153	60	0	9,770	0	0	9,770	0	0	9,770	0	0	27
28	Oracle Software License	4/11/1998	0661C700153	60	0	9,770	0	0	9,770	0	0	9,770	0	0	28
29	Naxtadams Software	4/11/1998	0695B210010	60	0	2,014,422	0	0	2,014,422	0	0	2,014,422	0	0	29
30	Mercury & Noxix Software	4/30/1998	0661C700141	60	0	46,652	0	0	46,652	0	0	46,652	0	0	30
31	Customer Appointment Sett	5/29/1998	0652C700101	60	0	235,070	0	0	235,070	0	0	235,070	0	0	31
32	Network Analyzer Software	5/31/1998	0661C500036	60	0	240,546	0	0	240,546	0	0	240,546	0	0	32
33	Wyd Software	6/10/1998	0652C700122	60	0	24,145	0	0	24,145	0	0	24,145	0	0	33
34	Customer Contact Improvem	8/17/1998	0661C600064	60	0	64,238	0	0	64,238	0	0	64,238	0	0	34
35	Ventus Oracle Software	8/31/1998	0661C600027	60	0	53,886	0	0	53,886	0	0	53,886	0	0	35
36	Intersol Software	8/31/1998	0661C600050	60	0	49,876	0	0	49,876	0	0	49,876	0	0	36
37	Help Desk	10/29/1998	0661C700113	36	0	169,651	0	0	169,651	0	0	169,651	0	0	37
38	Sloner Am Software	1/22/1998	0652C900095	36	0	83,900	0	0	83,900	0	0	83,900	0	0	38
39	Customer Service Manual	1/22/1998	0652C900095	36	0	83,900	0	0	83,900	0	0	83,900	0	0	39
40	Groupwise Software Licns	1/31/1999	0661C900048	36	0	39,780	0	0	39,780	0	0	39,780	0	0	40
41	Firstense Software	1/31/1999	0661C900127	36	0	78,900	0	0	78,900	0	0	78,900	0	0	41
42	Hybrids Software	1/31/1999	0661C900140	36	0	75,885	0	0	75,885	0	0	75,885	0	0	42
43	Platinum Software	1/31/1999	0661C900151	36	0	84,054	0	0	84,054	0	0	84,054	0	0	43
44	Pc Access Software	2/11/1999	0652C900064	36	0	42,860	0	0	42,860	0	0	42,860	0	0	44
45	Customer Service Manual	2/11/1999	0652C900064	36	0	42,860	0	0	42,860	0	0	42,860	0	0	45
46	Customer Service Manual	2/19/1999	0652C700118	36	0	35,544	0	0	35,544	0	0	35,544	0	0	46
47	Frameon Software	5/13/1999	0661C900069	36	0	5,097	0	0	5,097	0	0	5,097	0	0	47
48	Gas Stage II	6/11/1999	0692C600089	120	0	4,841,486	0	0	4,841,486	0	0	4,841,486	0	0	48
49	Stitch System Software	6/21/1999	0661C900150	36	0	98,525	0	0	98,525	0	0	98,525	0	0	49
50	Acclite II	6/30/1999	0661C900131	36	0	23,000	0	0	23,000	0	0	23,000	0	0	50
51	Metast Software	8/11/1999	0661C900135	36	0	17,145	0	0	17,145	0	0	17,145	0	0	51
52	Metast Project	8/11/1999	0661C900145	36	0	17,145	0	0	17,145	0	0	17,145	0	0	52
53	Symantec Norton Software	8/11/1999	0661C900134	36	0	17,145	0	0	17,145	0	0	17,145	0	0	53
54	Altachmate Eps Software	9/11/1999	0661C900135	36	0	134,745	0	0	134,745	0	0	134,745	0	0	54
55	Work Scheduling System	10/29/1999	0661C500195	36	0	748,576	0	0	748,576	0	0	748,576	0	0	55
56	Mairframe Software	10/31/1999	0661C900179	36	0	255,234	0	0	255,234	0	0	255,234	0	0	56
57	Wms Phase I	11/15/1999	0652C900148	120	0	4,371,349	0	0	4,371,349	0	0	4,371,349	0	0	57
58	Wms Phase II	11/15/1999	0652C900148	120	0	4,371,349	0	0	4,371,349	0	0	4,371,349	0	0	58
59	Novel Nils 2.3 Licenses	11/30/1999	0661C900106	36	0	12,579	0	0	12,579	0	0	12,579	0	0	59
60	Novel Border Manager	11/30/1999	0661C900108	36	0	43,867	0	0	43,867	0	0	43,867	0	0	60
61	Symantec Software	11/30/1999	0661C900129	36	0	16,500	0	0	16,500	0	0	16,500	0	0	61
62	Summary Billing Project	12/14/1999	0661C900084	36	0	107,213	0	0	107,213	0	0	107,213	0	0	62
63	Enc Software Tools	12/14/1999	0661C900144	36	0	163,988	0	0	163,988	0	0	163,988	0	0	63
64	Novel Nils 2.3 Licenses	11/18/2000	0661C900226	36	0	20,705	0	0	20,705	0	0	20,705	0	0	64
65	Hip Openview Network Sof	11/8/2000	0661C900226	36	0	20,705	0	0	20,705	0	0	20,705	0	0	65
66	Ventus Software	1/31/2000	0661C900233	36	0	23,923	0	0	23,923	0	0	23,923	0	0	66
67	Managewise 2.6 Software	1/31/2000	0661C900233	36	0	60,308	0	0	60,308	0	0	60,308	0	0	67
68	Erms Version 6.2 Software	3/31/2000	0662C900113	36	0	137,084	0	0	137,084	0	0	137,084	0	0	68
69	Prince Software	4/1/2000	0661C900050	36	0	30,720	0	0	30,720	0	0	30,720	0	0	69
70	Printron Software	4/20/2000	0662C900103	36	0	152,198	0	0	152,198	0	0	152,198	0	0	70
71	Printron Software	4/20/2000	0662C900103	36	0	152,198	0	0	152,198	0	0	152,198	0	0	71
72	Oracle Prod Tools, Quest	5/1/2000	0661C900049	36	0	23,600	0	0	23,600	0	0	23,600	0	0	72
73	Cliris Server Software	6/16/2000	0661C900069	36	0	19,133	0	0	19,133	0	0	19,133	0	0	73
74	Software Site License	6/30/2000	0661C900034	36	0	65,657	0	0	65,657	0	0	65,657	0	0	74
75	File-Ad Mts Software	9/25/2000	0661C900107	36	0	90,465	0	0	90,465	0	0	90,465	0	0	75
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SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
87	165 Repeated License Fo	8/10/2001	0861C1100125	36	0	44,418	0	0	44,418	44,418	0	44,418	0	0	87
88	Teller Terminal Software	9/25/2001	0861C1001142	36	0	405,000	0	0	405,000	405,000	0	405,000	0	0	88
89	Purchase Source Code From	9/25/2001	0861C1001112	36	0	820,000	0	0	820,000	820,000	0	820,000	0	0	89
90	Microsoft Software	9/25/2001	0861C2100116	36	0	618,633	0	0	618,633	618,633	0	618,633	0	0	90
91	Online Help System	2/14/2002	0861C2100117	36	0	255,000	0	0	255,000	255,000	0	255,000	0	0	91
92	Credit Card System	2/14/2002	0861C2100119	36	0	200,000	0	0	200,000	200,000	0	200,000	0	0	92
93	Financial Reporting System	4/22/2002	0861C2100120	36	0	28,263	0	0	28,263	28,263	0	28,263	0	0	93
94	API Software Conversion	4/22/2002	0861C2100121	36	0	28,263	0	0	28,263	28,263	0	28,263	0	0	94
95	PI System Soda Historian	4/12/2002	0852C1100189	36	0	298,832	0	0	298,832	298,832	0	298,832	0	0	95
96	Veritas Advanced Reporter	5/12/2002	0861C1100222	36	0	16,614	0	0	16,614	16,614	0	16,614	0	0	96
97	Comnet Software	7/18/2002	0852C1100272	36	0	530,528	0	0	530,528	530,528	0	530,528	0	0	97
98	Oracle 11 - Mms	7/18/2002	0852C1100128	94	0	10,183,646	0	0	10,183,646	10,183,646	0	10,183,646	0	0	98
99	Oracle 11 - Mms	8/28/2002	0861C2100228	36	0	16,034	0	0	16,034	16,034	0	16,034	0	0	99
100	Hummingbird Exced Licen	8/28/2002	0861C2100228	36	0	16,034	0	0	16,034	16,034	0	16,034	0	0	100
101	Novel Software Licenses	8/28/2002	0861C2100240	36	0	34,260	0	0	34,260	34,260	0	34,260	0	0	101
102	Unaccounted Gas Software	9/18/2002	0861C1100216	36	0	136,800	0	0	136,800	136,800	0	136,800	0	0	102
103	Interactive Voice Respon	10/15/2002	0861C1100038	36	0	472,515	0	0	472,515	472,515	0	472,515	0	0	103
104	Kinnam/Oracle 11i Schwa	11/19/2002	0861C2100062	36	0	135,624	0	0	135,624	135,624	0	135,624	0	0	104
105	Oracle 11i - Mms	12/11/2002	0861C1100114	36	0	107,017	0	0	107,017	107,017	0	107,017	0	0	105
106	Mdsair Configuration	12/11/2002	0861C1100014	36	0	107,017	0	0	107,017	107,017	0	107,017	0	0	106
107	Report Output Management	12/11/2002	0861C2100078	36	0	26,759	0	0	26,759	26,759	0	26,759	0	0	107
108	Emms Software Enhancement	12/31/2002	0852C1100209	36	0	21,425	0	0	21,425	21,425	0	21,425	0	0	108
109	Purchase 6 Zentrator Colo	12/31/2002	0852C2100104	36	0	17,625	0	0	17,625	17,625	0	17,625	0	0	109
110	Data Retention Emms	12/31/2002	0852C2100132	36	0	19,750	0	0	19,750	19,750	0	19,750	0	0	110
111	Oracle 11i - Mms	1/14/2003	0852C1100130	36	0	64,711	0	0	64,711	64,711	0	64,711	0	0	111
112	Oracle 11i - Mms	1/14/2003	0852C1100131	36	0	64,711	0	0	64,711	64,711	0	64,711	0	0	112
113	Mg Series Software	3/7/2003	0861C2100088	36	0	68,657	0	0	68,657	68,657	0	68,657	0	0	113
114	Alp Designer And For/Ima	3/7/2003	0861C2100090	36	0	42,280	0	0	42,280	42,280	0	42,280	0	0	114
115	Netvision Software	3/7/2003	0861C2100118	36	0	64,210	0	0	64,210	64,210	0	64,210	0	0	115
116	Windows 2000 Server Upgra	3/7/2003	0861C2100139	36	0	20,398	0	0	20,398	20,398	0	20,398	0	0	116
117	Windows For Linux	3/7/2003	0861C2100143	36	0	34,126	0	0	34,126	34,126	0	34,126	0	0	117
118	Windows 2000 Server Upgra	3/7/2003	0861C2100144	36	0	43,225	0	0	43,225	43,225	0	43,225	0	0	118
119	LVW Virtualization Call	3/19/2003	0861C1100032	36	0	446,679	0	0	446,679	446,679	0	446,679	0	0	119
120	Css To Emms Interface	3/24/2003	0852C2100043	36	0	545,169	0	0	545,169	545,169	0	545,169	0	0	120
121	Oracle Comp Workbench	4/28/2003	0861C3100021	36	0	22,653	0	0	22,653	22,653	0	22,653	0	0	121
122	A- System Licenses	5/8/2003	0861C3100033	36	0	12,227	0	0	12,227	12,227	0	12,227	0	0	122
123	Vms (Work Management Syst	6/30/2003	0852C5100137	180	0	28,978,245	0	0	28,978,245	28,978,245	0	28,978,245	0	0	123
124	Oracle 11i - Mms	7/18/2003	0852C1100138	36	0	1,529,038	0	0	1,529,038	1,529,038	0	1,529,038	0	0	124
125	Bia Professional Web Serv	9/15/2003	0861C3100055	36	0	32,413	0	0	32,413	32,413	0	32,413	0	0	125
126	Vps Repeated Licenses	9/18/2003	0861C3100049	36	0	41,156	0	0	41,156	41,156	0	41,156	0	0	126
127	Im T Web.1 Software	9/18/2003	0861C3100051	36	0	130,965	0	0	130,965	130,965	0	130,965	0	0	127
128	Server Protection Software	9/24/2003	0852C3100028	36	0	10,725	0	0	10,725	10,725	0	10,725	0	0	128
129	Republiher Software	9/24/2003	0852C3100028	36	0	17,617	0	0	17,617	17,617	0	17,617	0	0	129
130	Microsoft Office Software	9/26/2003	0861C3100030	36	0	28,480	0	0	28,480	28,480	0	28,480	0	0	130
131	Microsoft Office Licenses	9/26/2003	0861C3100047	36	0	28,480	0	0	28,480	28,480	0	28,480	0	0	131
132	Novel Licenses	12/8/2003	CONV	36	0	15,694	0	0	15,694	15,694	0	15,694	0	0	132
133	Letter Generation System	12/8/2003	CONV	36	0	45,900	0	0	45,900	45,900	0	45,900	0	0	133
134	Archiver Software License	12/8/2003	CONV	36	0	97,022	0	0	97,022	97,022	0	97,022	0	0	134
135	Brightshore Storage Resou	12/8/2003	CONV	36	0	198,936	0	0	198,936	198,936	0	198,936	0	0	135
136	Gas Reservoir System -	12/8/2003	CONV	36	0	1,529,038	0	0	1,529,038	1,529,038	0	1,529,038	0	0	136
137	Mars Engineering System -	12/8/2003	CONV	36	0	1,529,038	0	0	1,529,038	1,529,038	0	1,529,038	0	0	137
138	Risk Verification Ppoc	12/22/2003	CONV	36	0	480,334	0	0	480,334	480,334	0	480,334	0	0	138
139	Emms Software	1/9/2004	0852C3100058	36	0	35,566	0	0	35,566	35,566	0	35,566	0	0	139
140	Logica Am Web Portal	1/30/2004	0852C3100097	36	0	393,517	0	0	393,517	393,517	0	393,517	0	0	140
141	Tri Licenses	2/9/2004	0861C3100093	36	0	5,208	0	0	5,208	5,208	0	5,208	0	0	141
142	Log Licenses	2/9/2004	0861C3100100	36	0	64,500	0	0	64,500	64,500	0	64,500	0	0	142
143	Novel Software Licenses	2/9/2004	0861C3100101	36	0	132,099	0	0	132,099	132,099	0	132,099	0	0	143
144	Abare Business Recovery	2/9/2004	0861C3100105	36	0	132,099	0	0	132,099	132,099	0	132,099	0	0	144
145	Vmware License	4/20/2004	0861C4100053	36	0	24,446	0	0	24,446	24,446	0	24,446	0	0	145
146	Storage Virtualization	7/22/2004	0861C4100050	36	0	168,149	0	0	168,149	168,149	0	168,149	0	0	146
147	Patchlink 5.0 Licenses	7/22/2004	0861C4100054	36	0	35,398	0	0	35,398	35,398	0	35,398	0	0	147
148	Veritas Dmgrid License	7/22/2004	0861C4100061	36	0	61,542	0	0	61,542	61,542	0	61,542	0	0	148
149	Veritas License	7/22/2004	0861C4100062	36	0	11,896	0	0	11,896	11,896	0	11,896	0	0	149
150	Clira License	7/22/2004	0861C4100067	36	0	11,896	0	0	11,896	11,896	0	11,896	0	0	150
151	Pc Duo Meeting & Invento	8/16/2004	0861C4100043	36	0	51,111	0	0	51,111	51,111	0	51,111	0	0	151
152	Integrity Software	8/31/2004	0852C3100035	36	0	642,048	0	0	642,048	642,048	0	642,048	0	0	152
153	Logica Data Migration Utl	8/31/2004	0852C4100046	36	0	138,000	0	0	138,000	138,000	0	138,000	0	0	153
154	P-ice Software	8/31/2004	0852C3100099	36	0	20,850	0	0	20,850	20,850	0	20,850	0	0	154
155	Emms Software	10/22/2004	0852C3100025	36	0	212,459	0	0	212,459	212,459	0	212,459	0	0	155
156	Emms Software	10/22/2004	0852C3100025	36	0	212,459	0	0	212,459	212,459	0	212,459	0	0	156
157	Middle Facility Data Mgmt	11/12/2004	0861C4100078	36	0	454,500	0	0	454,500	454,500	0	454,500	0	0	157
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SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
173	Purchase Remedy Licenses	9/29/2005	061625100683	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	173
174	Purchase Microsoft Licenses	9/29/2005	061625100688	36	0	36,591	0	0	36,591	36,591	0	36,591	0	0	174
175	Gps Batch Proc Processor	11/9/2005	061625100690	36	0	14,345	0	0	14,345	14,345	0	14,345	0	0	175
176	Ilog License	12/22/2005	061625100691	36	0	12,908	0	0	12,908	12,908	0	12,908	0	0	176
177	Auto Cad License	12/19/2005	061625100696	36	0	389,254	0	0	389,254	389,254	0	389,254	0	0	177
178	Bases Payrol & Hr Toolkit	12/20/2005	061625100698	36	0	85,250	0	0	85,250	85,250	0	85,250	0	0	178
179	Microsoft Office 2003	12/20/2005	061625100700	36	0	140,246	0	0	140,246	140,246	0	140,246	0	0	179
180	Seagal Software	12/20/2005	061625100710	36	0	140,246	0	0	140,246	140,246	0	140,246	0	0	180
181	Hiccs License	12/20/2005	061625100716	36	0	1,229,369	0	0	1,229,369	1,229,369	0	1,229,369	0	0	181
182	Riser Verification Progc	12/31/2005	061625100722	36	0	756,043	0	0	756,043	756,043	0	756,043	0	0	182
183	Attachmate Software Licn	2/15/2006	061625100729	36	0	64,062	0	0	64,062	64,062	0	64,062	0	0	183
184	Microsoft Visio Licenses	2/15/2006	061625100738	36	0	120,161	0	0	120,161	120,161	0	120,161	0	0	184
185	Microsoft Project Licenses	2/15/2006	061625100740	36	0	33,629	0	0	33,629	33,629	0	33,629	0	0	185
186	Windows Server Cal Licns	7/27/2006	061625100633	36	0	37,659	0	0	37,659	37,659	0	37,659	0	0	186
187	Upgrade 30 Autocad Licns	11/14/2006	061625100653	36	0	17,590	0	0	17,590	17,590	0	17,590	0	0	187
188	MacKenney Vs/Cobol Licns	12/19/2006	061625100622	36	0	164,426	0	0	164,426	164,426	0	164,426	0	0	188
189	Commault Software	12/19/2006	061625100688	36	0	17,240	0	0	17,240	17,240	0	17,240	0	0	189
190	Emc Remedy License	12/19/2006	061625100698	36	0	37,702	0	0	37,702	37,702	0	37,702	0	0	190
191	Microsoft Office 2003 Lic	12/19/2006	061625100692	36	0	37,702	0	0	37,702	37,702	0	37,702	0	0	191
192	Statestar Software	12/19/2006	061625100692	36	0	37,702	0	0	37,702	37,702	0	37,702	0	0	192
193	Pachinko Licenses	12/19/2006	061625100702	36	0	17,731	0	0	17,731	17,731	0	17,731	0	0	193
194	Win/Ems Database Interfa	2/12/2007	061625100656	36	0	292,484	0	0	292,484	292,484	0	292,484	0	0	194
195	Ems Software	2/12/2007	061625100677	36	0	266,637	0	0	266,637	266,637	0	266,637	0	0	195
196	Autocad Drawing Processor	2/12/2007	061625100615	36	0	259,074	0	0	259,074	259,074	0	259,074	0	0	196
197	Autocad Mechanical Gas Air	2/12/2007	061625100616	36	0	102,886	0	0	102,886	102,886	0	102,886	0	0	197
198	Autocad Mechanical Gas Air	4/27/2007	061625100710	36	0	102,886	0	0	102,886	102,886	0	102,886	0	0	198
199	Visa Plus License	4/27/2007	061625100713	36	0	37,626	0	0	37,626	37,626	0	37,626	0	0	199
200	Livestate Data Recovery S	4/27/2007	061625100715	36	0	138,789	0	0	138,789	138,789	0	138,789	0	0	200
201	Ethink Enterprise Softwar	4/30/2007	061625100688	36	0	104,766	0	0	104,766	104,766	0	104,766	0	0	201
202	Load Balancer	5/24/2007	061625100619	36	0	37,780	0	0	37,780	37,780	0	37,780	0	0	202
203	Comm Vault Licenses	5/24/2007	061625100629	36	0	10,419	0	0	10,419	10,419	0	10,419	0	0	203
204	Comm Vault Licenses	5/24/2007	061625100630	36	0	30,199	0	0	30,199	30,199	0	30,199	0	0	204
205	San Leffrand Network Expa	5/24/2007	061625100630	36	0	15,489	0	0	15,489	15,489	0	15,489	0	0	205
206	PI Data Access	6/27/2007	061625100608	36	0	25,900	0	0	25,900	25,900	0	25,900	0	0	206
207	Autocad Training	6/29/2007	061625100677	36	0	128,129	0	0	128,129	128,129	0	128,129	0	0	207
208	Receivables Software	6/29/2007	061625100709	36	0	76,084	0	0	76,084	76,084	0	76,084	0	0	208
209	Oracle EBusiness Suite Li	8/27/2007	061625100640	36	0	172,400	0	0	172,400	172,400	0	172,400	0	0	209
210	Oracle EBusiness Suite Lic	8/27/2007	061625100640	36	0	172,400	0	0	172,400	172,400	0	172,400	0	0	210
211	Powerbooker License	10/31/2007	061625100659	36	0	10,926	0	0	10,926	10,926	0	10,926	0	0	211
212	Tvdi Workload Scheduler	10/31/2007	061625100660	36	0	110,638	0	0	110,638	110,638	0	110,638	0	0	212
213	Powerbooker Licenses	11/30/2007	061625100682	36	0	11,960	0	0	11,960	11,960	0	11,960	0	0	213
214	Trident O/Etn Licenses	11/30/2007	061625100697	36	0	55,300	0	0	55,300	55,300	0	55,300	0	0	214
215	Upk Software	12/17/2007	061625100635	36	0	188,398	0	0	188,398	188,398	0	188,398	0	0	215
216	Upk Software	12/17/2007	061625100635	36	0	188,398	0	0	188,398	188,398	0	188,398	0	0	216
217	Marq C/S Software	12/22/2007	061625100688	36	0	35,031	0	0	35,031	35,031	0	35,031	0	0	217
218	Hp Licenses	12/22/2007	061625100711	36	0	54,728	0	0	54,728	54,728	0	54,728	0	0	218
219	Ops Mgt Server Licenses	12/22/2007	061625100720	36	0	61,285	0	0	61,285	61,285	0	61,285	0	0	219
220	Wms Test Project	12/31/2007	061625100628	36	0	301,580	0	0	301,580	301,580	0	301,580	0	0	220
221	Wms/Ems Interface Phase	1/22/2008	061625100613	36	0	316,502	0	0	316,502	316,502	0	316,502	0	0	221
222	Ems Software	1/22/2008	061625100615	36	0	156,130	0	0	156,130	156,130	0	156,130	0	0	222
223	Ems Software	1/19/2008	061625100687	36	0	156,130	0	0	156,130	156,130	0	156,130	0	0	223
224	Microsoft License For Com	2/20/2008	061625100732	36	0	74,937	0	0	74,937	74,937	0	74,937	0	0	224
225	Sun Memory For Oracle	4/8/2008	061625100731	36	0	9,138	0	0	9,138	9,138	0	9,138	0	0	225
226	Viso And Office Licenses	4/8/2008	061625100733	36	0	106,726	0	0	106,726	106,726	0	106,726	0	0	226
227	On Demand Personal Naviga	5/23/2008	061625100730	36	0	192,348	0	0	192,348	192,348	0	192,348	0	0	227
228	Veritas Cluster File Syst	1/21/2008	061625100631	36	0	22,488	0	0	22,488	22,488	0	22,488	0	0	228
229	Veritas Cluster File Syst	1/21/2008	061625100631	36	0	22,488	0	0	22,488	22,488	0	22,488	0	0	229
230	Proof of concept for EMRS Correlation Project	12/16/2008	061625100728	36	0	58,377	0	0	58,377	58,377	0	58,377	0	0	230
231	Purch Hardware, Software, Training, Con Suling For Trimp Gas Plant	1/22/2009	061625100656	36	0	206,879	0	0	206,879	206,879	0	206,879	0	0	231
232	Purch Frontline Energy Services DocumentAtion And Intellectual Property	1/22/2009	061625100658	36	0	15,323	0	0	15,323	15,323	0	15,323	0	0	232
233	Purch Oracle EBusiness Suite Licenses Software	2/18/2009	061625100650	36	0	15,516	0	0	15,516	15,516	0	15,516	0	0	233
234	Purchase Upgrade Wmware Software	2/18/2009	061625100650	60	0	383,703	0	0	383,703	383,703	0	383,703	0	0	234
235	Wms/Ems Interface Ph3	2/19/2009	061625100604	36	0	267,459	0	0	267,459	267,459	0	267,459	0	0	235
236	Purchase Software For Ems	2/19/2009	061625100606	36	0	267,459	0	0	267,459	267,459	0	267,459	0	0	236
237	Preliminary Plan And Design For A Virtual Call Center	2/19/2009	061625100641	60	0	811,474	0	0	811,474	811,474	0	811,474	0	0	237
238	Purch Oracle EBusiness Suite Licenses For Networks Servers	2/19/2009	061625100668	36	0	5,819	0	0	5,819	5,819	0	5,819	0	0	238
239	Purch Ms Licenses - Viso	2/19/2009	061625100668	36	0	18,371	0	0	18,371	18,371	0	18,371	0	0	239
240	Purch Ms Licenses - Server	2/19/2009	061625100668	36	0	18,371	0	0	18,371	18,371	0	18,371	0	0	240
241	Purch Ms Licenses - Operating Mgmt	2/19/2009	061625100668	36	0	10,786	0	0	10,786	10,786	0	10,786	0	0	241
242	Purch Additional Licensing For Novel Use Ntly Manager/Open Workgroup Suite	2/26/2009	061625100632	36	0	96,797	0	0	96,797	96,797	0	96,797	0	0	242
243	Purch 26, Oracle EBusiness Suite Licenses For Networks Servers And Provision	2/26/2009	061625100												

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
295	Purchase Microsoft Terminal Server Licenses for Active Directory Migration project	7/19/2011	0061W00006502	36	0	95,280	0	0	95,280	0	0	95,280	0	0	295
296	MS VISIO STANDARD	8/31/2011	0061W00006620	36	0	23,372	0	0	23,372	0	0	23,372	0	0	296
297	MS PROJECT STANDARD	8/31/2011	0061W00006620	36	0	2,344	0	0	2,344	0	0	2,344	0	0	297
298	WINDOWS SERVER STANDARD	8/31/2011	0061W00006620	36	0	57,703	0	0	57,703	0	0	57,703	0	0	298
299	SYSTEM CENTER CONFIGURATION MANAGER	8/31/2011	0061W00006620	36	0	11,685	0	0	11,685	0	0	11,685	0	0	299
300	SQL SERVER ENTERPRISE	8/31/2011	0061W00006620	36	0	1,714	0	0	1,714	0	0	1,714	0	0	300
301	SQL SERVER STANDARD EDITION	8/31/2011	0061W00006620	36	0	1,714	0	0	1,714	0	0	1,714	0	0	301
302	Purchase PI 2010	10/28/2011	0061W00006653	36	0	292,701	0	0	292,701	0	0	292,701	0	0	302
303	Microsoft Active Directory	10/31/2011	0061W00006647	36	0	419,951	0	0	419,951	0	0	419,951	0	0	303
304	Application	11/29/2011	0061W00006642	60	0	504,407	0	0	504,407	0	0	504,407	0	0	304
305	Networker software	11/29/2011	0061W00006642	60	0	356,637	0	0	356,637	0	0	356,637	0	0	305
306	Purchase Comm Vault Backup	11/18/2011	0061W00006595	36	0	346,347	0	0	346,347	0	0	346,347	0	0	306
307	NetMotion for Mobile Office	11/21/2011	0061W00006463	36	0	261,386	0	0	261,386	0	0	261,386	0	0	307
308	Purchase OPNET Tools	11/21/2011	0061W00006493	36	0	60,675	0	0	60,675	0	0	60,675	0	0	308
309	OPNET 2100	11/21/2011	0061W00006493	36	0	60,675	0	0	60,675	0	0	60,675	0	0	309
310	Purchase ARCOS Call Mgmt	11/29/2011	0061W00006686	36	0	642,838	0	0	642,838	0	0	642,838	0	0	310
311	PowerFlex Server software	12/17/2011	0061W00006743	60	0	271,988	0	0	271,988	0	0	271,988	0	0	311
312	PowerFlex Server Licenses	12/17/2011	0061W00006743	60	0	271,988	0	0	271,988	0	0	271,988	0	0	312
313	DA-Oracle Database Protection Client, Linux	12/17/2011	0061W00006743	36	0	920,158	0	0	920,158	0	0	920,158	0	0	313
314	DA-Oracle Database Protection Client, Linux	12/17/2011	0061W00006743	36	0	76,145	0	0	76,145	0	0	76,145	0	0	314
315	Oracle Security/Busines Intelligence Software	12/24/2011	0061W00006536	60	0	1,120,249	0	0	1,120,249	0	0	1,120,249	0	0	315
316	Oracle Security/Busines Intelligence Software	12/24/2011	0061W00006536	60	0	254,221	0	0	254,221	0	0	254,221	0	0	316
317	PowerExchange Software	12/29/2011	0061W00006625	36	0	95,515	0	0	95,515	0	0	95,515	0	0	317
318	PowerExchange Software	12/29/2011	0061W00006625	36	0	95,515	0	0	95,515	0	0	95,515	0	0	318
319	Mozart to LegSuite GUI migration licenses.	12/31/2011	0061W00006888	60	0	292,526	0	0	292,526	0	0	292,526	0	0	319
320	Internal Audit	2/10/2012	0062W00006487	36	0	50,882	0	0	50,882	0	0	50,882	0	0	320
321	EMRS Correlation project	5/28/2012	0062W00006653	60	0	2,663,489	0	0	2,663,489	0	0	2,663,489	0	0	321
322	EMRS Correlation project	5/28/2012	0062W00006653	60	0	84,676	0	0	84,676	0	0	84,676	0	0	322
323	CIC Refresh software	5/31/2012	0061W00006762	36	0	69,943	0	0	69,943	0	0	69,943	0	0	323
324	Assistat Software	5/31/2012	0061W0000793	36	0	45,452	0	0	45,452	0	0	45,452	0	0	324
325	Novel upgrade licensing	5/31/2012	0061W0000815	36	0	165,354	0	0	165,354	0	0	165,354	0	0	325
326	PowerPlant Deprecation Module	6/15/2012	0061W00006887	60	0	159,638	0	0	159,638	0	0	159,638	0	0	326
327	ZONAR and AssetWorks Fleet Focus MS	7/18/2012	0061W0000732	60	0	17,940	0	0	17,940	0	0	17,940	0	0	327
328	MOVE/DMZ Software from IPSWITCH	8/22/2012	0061W0000841	60	0	15,000	0	0	15,000	0	0	15,000	0	0	328
329	Comm Vault Licenses	8/22/2012	0061W0000852	60	0	76,567	0	0	76,567	0	0	76,567	0	0	329
330	Enterprise VCenter Operations Management	8/24/2012	0061W0000869	60	0	523,850	0	0	523,850	0	0	523,850	0	0	330
331	addl Trunkable units, process System & software for Bascom Turner software upgrade	9/13/2012	0061W0000837	36	0	154,340	0	0	154,340	0	0	154,340	0	0	331
332	Bascom Turner software upgrade	10/30/2012	0061W0000816	36	0	33,079	0	0	33,079	0	0	33,079	0	0	332
333	Windows Server Data Center Software ACP-B	10/10/2012	0061W0000886	36	0	224,359	0	0	224,359	0	0	224,359	0	0	333
334	System Center Data Center Software ANLC IML	10/10/2012	0061W0000886	36	0	150,247	0	0	150,247	0	0	150,247	0	0	334
335	EMRS-MVE Software Licenses (6)	10/29/2012	0061W0000873	60	0	848,677	0	0	848,677	0	0	848,677	0	0	335
336	EMRS-MVE Software Licenses (6)	10/29/2012	0061W0000873	60	0	848,677	0	0	848,677	0	0	848,677	0	0	336
337	Enduser SCM	11/16/2012	0061W0000759	60	0	222,032	0	0	222,032	0	0	222,032	0	0	337
338	Data & Dependency Mapping License	11/27/2012	0061W0000891	60	0	361,042	0	0	361,042	0	0	361,042	0	0	338
339	Microsoft Project 2010	11/30/2012	0061W0000891	36	0	24,000	0	0	24,000	0	0	24,000	0	0	339
340	CIC Phone systems software in the Dispatch	12/28/2012	0061W0000872	36	0	4,075	0	0	4,075	0	0	4,075	0	0	340
341	Siskerwis Software - IP address Mgmt	12/28/2012	0061W0000872	60	0	107,815	0	0	107,815	0	0	107,815	0	0	341
342	EMRS-MVE Software Licenses (6)	13/1/2012	0061W0000874	60	0	250,000	0	0	250,000	0	0	250,000	0	0	342
343	2012 EMRS Software Development	13/1/2012	0062W0000874	36	0	250,000	0	0	250,000	0	0	250,000	0	0	343
344	BlueZone Integration Server Software	2/28/2013	0061W0000944	36	0	25,944	0	0	25,944	0	0	25,944	0	0	344
345	EMC Middleware Management software licensing	3/7/2013	0061W0000956	36	0	48,000	0	0	48,000	0	0	48,000	0	0	345
346	GS/Asset Manager Licenses	4/1/2013	0061W0000972	60	0	20,000	0	0	20,000	0	0	20,000	0	0	346
347	Phase 1 - Customer Service	4/8/2013	0061W0001001	120	18	13,313,529	0	0	13,313,529	11,334,867	109,926	11,444,793	1,866,736	1,319,108	347
348	ORMP PHASE I & II	4/12/2013	0061W0000871	60	0	227,579	0	0	227,579	0	0	227,579	0	0	348
349	PITNEY BOWES LICENSES FOR MAINFRAME	4/25/2013	0061W0000973	36	0	79,613	0	0	79,613	0	0	79,613	0	0	349
350	SCADA Monitoring System	5/13/2013	0061W0000669	60	0	3,442,625	0	0	3,442,625	0	0	3,442,625	0	0	350
351	PowerFlex Server software	5/13/2013	0061W0000669	60	0	283,232	0	0	283,232	0	0	283,232	0	0	351
352	Iron Field Collector System	6/7/2013	0061W0000810	60	0	207,981	0	0	207,981	0	0	207,981	0	0	352
353	2010 Sharepoint Project	6/14/2013	0061W0000934	60	0	2,072,981	0	0	2,072,981	0	0	2,072,981	0	0	353
354	Oracle EBS Licenses	6/19/2013	0061W0001002	60	0	513,070	0	0	513,070	0	0	513,070	0	0	354
355	CIC Software Licenses	8/1/2013	0061W0000975	60	0	30,300	0	0	30,300	0	0	30,300	0	0	355
356	Microsoft CIS DataCenter Software Licensing software for Dell/Unix database virtualization	8/1/2013	0061W0001030	60	0	348,430	0	0	348,430	0	0	348,430	0	0	356
357	ACL Licenses	8/23/2013	0061W0001038	36	0	216,200	0	0	216,200	0	0	216,200	0	0	357
358	ACL Licenses	8/23/2013	0061W0000979	60	0	11,543	0	0	11,543	0	0	11,543	0	0	358
359	H1/H2 Infrastructure Licenses	8/23/2013	0061W0001019	60	0	330,000	0	0	330,000	0	0	330,000	0	0	359
360	CritiCall, dispatch candidate testing software	8/23/2013	0061W0001022	36	0	25,045	0	0	25,045	0	0	25,045	0	0	360
361	Microsoft SQL Database Licensing	8/30/2013	0061W0001005	60	0	153,915	0	0	153,915	0	0	153,915	0	0	361
362	PowerPlan Tax Reports Module and 10.4	9/15/2013	0061W0000963	60	0	563,076	0	0	563,076	0	0	563,076	0	0	362
363	Locally Software Licenses	9/25/2013	0061W0001021	60	0	99,452	0	0	99,452	0	0	99,452	0	0	363
364	Stealth/AUDIT Software License	11/29/2013	0061W0000946	36	0	29,187	0	0	29,187	0	0	29,187	0	0	364
365	Pitney Bowes Non-prod Software	12/1/2013	0061W0001104	60	0	216,955	0	0	216,955	0	0	216,955	0	0	365
366	DLM Control Center Software	12/9/2013	0061W0000891	36	0	22,000	0	0							

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE - MISCELLANEOUS INTANGIBLE PLANT
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort.	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
367	Outlook Project	12/11/2013	0061W0000778	60	0	802,068	0	0	802,068	0	0	802,068	0	0	367
368	MAOP records standardization	12/31/2013	0062W0000885	60	0	2,531,394	0	0	2,531,394	0	0	2,531,394	0	0	368
369	COYL Application Development	12/31/2013	0061W0000806	60	0	573,377	0	0	573,377	0	0	573,377	0	0	369
370	Web Content Mgmt Phase 2 Software	1/3/12/2014	0061W0001018	60	0	756,278	0	0	756,278	0	0	756,278	0	0	370
371	Asset/Oracle fleet focus MIS application	4/15/2014	0061W0000733	36	0	15,000	0	0	15,000	0	0	15,000	0	0	371
372	Oracle Primavera P6 Enterprise Data	1/15/2014	0061W0000620	60	0	1,191,336	0	0	1,191,336	0	0	1,191,336	0	0	372
373	Windows 7 upgrade	7/12/2014	0061W0001385	60	0	320,272	0	0	320,272	0	0	320,272	0	0	373
374	MICROSOFT SQL Licensing TrueUp	7/12/2014	0061W0001403	60	0	271,386	0	0	271,386	0	0	271,386	0	0	374
375	MICROSOFT CIS DATA CENTER LICENSING	7/28/2014	0061W0000888	60	0	6,530,306	0	0	6,530,306	0	0	6,530,306	0	0	375
376	GIS Mapping Migration Project	7/31/2014	0061W0001489	60	0	1,189,763	0	0	1,189,763	0	0	1,189,763	0	0	376
377	Wikewise Software Licenses	8/1/2014	0061W0000611	120	0	9,788,464	0	0	9,788,464	0	80,813	7,108,651	2,686,816	889,751	377
378	Forms Based Procedures for FOMS Phase II	8/11/2014	0061W0000668	60	0	150,000	0	0	150,000	0	0	150,000	0	0	378
379	SDS Vitalsigns VTAM, Vitalsigns IP, Vitalsigns	9/12/2014	0061W0001474	36	0	43,000	0	0	43,000	0	0	43,000	0	0	379
380	FTP software for mainframe	9/8/2014	0061W0001478	36	0	15,339	0	0	15,339	0	0	15,339	0	0	380
381	AUTO DESK AADIT SOFTWARE	9/26/2014	0061W0000647	60	0	552,637	0	0	552,637	0	0	552,637	0	0	381
382	Exchange, System Center, Configuration Manager, Sharepoint and other Microsoft software	10/12/2014	0061W0000740	60	0	541,415	0	0	541,415	0	0	541,415	0	0	382
383	Remedy Application to BMC's Item Suite	10/12/2014	0061W0000740	60	0	541,415	0	0	541,415	0	0	541,415	0	0	383
384	Prise through Oracle license required for the	10/12/2014	0061W0001458	36	0	37,650	0	0	37,650	0	0	37,650	0	0	384
385	10 year Oracle license for Oracle Primavera	10/9/2014	0061W0001481	36	0	65,412	0	0	65,412	0	0	65,412	0	0	385
386	SUSE LINUX OPS SYSTEM	10/9/2014	0061W0001116	36	0	14,400	0	0	14,400	0	0	14,400	0	0	386
387	DYNAMIC REPORT SYSTEM	11/12/2014	0061W0001187	36	0	31,349	0	0	31,349	0	0	31,349	0	0	387
388	PaperVision Capture Application	12/1/2014	0061W0000898	36	0	88,954	0	0	88,954	0	0	88,954	0	0	388
389	2013 EMRS SOFTWARE DEVELOPMENT	12/31/2014	0062W0000977	36	0	500,000	0	0	500,000	0	0	500,000	0	0	389
390	2013 EMRS SOFTWARE DEVELOPMENT	12/31/2014	0062W0001101	36	0	64,680	0	0	64,680	0	0	64,680	0	0	390
391	2013 EMRS SOFTWARE DEVELOPMENT	12/31/2014	0062W0001121	36	0	110,391	0	0	110,391	0	0	110,391	0	0	391
392	CYBERARK SOFTWARE FOR LINUX	1/24/2015	0061W0001688	60	0	108,500	0	0	108,500	0	0	108,500	0	0	392
393	ARM PERFORMANCE MANAGER	3/31/2015	0061W0001657	60	0	148,724	0	0	148,724	0	0	148,724	0	0	393
394	BDNA SOFTWARE	6/8/2015	0061W0000815	60	0	1,181,291	0	0	1,181,291	0	0	1,181,291	0	0	394
395	MAQP Records Standardization	6/10/2015	0061W0001686	60	0	475,988	0	0	475,988	0	0	475,988	0	0	395
396	CPM SOLUTIONS	6/10/2015	0061W0001686	60	0	475,988	0	0	475,988	0	0	475,988	0	0	396
397	NETRAIN SOFTWARE	7/15/2015	0061W0001693	36	0	55,200	0	0	55,200	0	0	55,200	0	0	397
398	WORKFLOW SOFTWARE	8/12/2015	0061W0001683	60	0	353,091	0	0	353,091	0	0	353,091	0	0	398
399	OSISOFT PI TAGS	9/11/2015	0061W0002102	60	0	47,512	0	0	47,512	0	0	47,512	0	0	399
400	Windows DataCenter Enterprise	10/12/2015	0061W0002069	60	0	159,299	0	0	159,299	0	0	159,299	0	0	400
401	Microsoft Exchange Server License	10/12/2015	0061W0002069	60	0	23,129	0	0	23,129	0	0	23,129	0	0	401
402	Microsoft Exchange Server License	10/12/2015	0061W0002069	60	0	23,129	0	0	23,129	0	0	23,129	0	0	402
403	Plagiarism Capture License	10/12/2015	0061W0002148	36	0	12,628	0	0	12,628	0	0	12,628	0	0	403
404	Plagiarism Capture License	10/12/2015	0061W0002148	36	0	12,628	0	0	12,628	0	0	12,628	0	0	404
405	StealthINTERCEPT Software Licensing	10/27/2015	0061W0002293	36	0	67,550	0	0	67,550	0	0	67,550	0	0	405
406	IBM IMS tools for H1 and H2	11/16/2015	0061W0001960	36	0	97,598	0	0	97,598	0	0	97,598	0	0	406
407	IBM IMS tools for H1 and H2	11/16/2015	0061W0001960	36	0	97,598	0	0	97,598	0	0	97,598	0	0	407
408	CommVault CLA Licensing	11/20/2015	0061W0001696	60	0	160,667	0	0	160,667	0	0	160,667	0	0	408
409	Avesto Delphion software licenses	12/10/2015	0061W0002306	36	0	82,500	0	0	82,500	0	0	82,500	0	0	409
410	Oracle Primavera P6 Enterprise Data	12/23/2015	0061W0001720	60	10	3,749,365	0	0	3,749,365	0	0	3,749,365	0	0	410
411	ORACLE FORMAL LOGIC MGMT	12/23/2015	0061W0001720	60	10	775,398	0	0	775,398	0	0	775,398	0	0	411
412	Yonabius Metric Edge ITSM	1/12/2016	0061W0002016	36	0	10,000	0	0	10,000	0	12,708	66,235	114,371	152,469	412
413	Financial Applications	1/12/2016	0061W0001059	120	52	18,146,654	0	0	18,146,654	0	149,469	10,523,759	7,622,895	1,793,622	413
414	GIS SOFTWARE	2/12/2016	0062W0001714	60	0	274,449	0	0	274,449	0	0	274,449	0	0	414
415	PRIMARY RATE INTERFACE SOFTWARE	2/25/2016	0061W0002314	60	0	23,818	0	0	23,818	0	0	23,818	0	0	415
416	Oracle Primavera P6 Enterprise Data	2/28/2016	0061W0002521	60	0	18,000	0	0	18,000	0	0	18,000	0	0	416
417	Oracle Primavera P6 Enterprise Data	2/28/2016	0061W0002521	60	0	18,000	0	0	18,000	0	0	18,000	0	0	417
418	ARMDATA MIGRATION TOOL	4/12/2016	0061W0002116	60	0	105,567	0	0	105,567	0	0	105,567	0	0	418
419	DP4 SOFTWARE	4/13/2016	0061W0002200	60	0	220,423	0	0	220,423	0	0	220,423	0	0	419
420	MARATHON PATENT	6/12/2016	0073W0000881	36	0	14,722	0	0	14,722	0	0	14,722	0	0	420
421	NETMOTION LICENSES	6/7/2016	0061W0002590	60	0	77,055	0	0	77,055	0	0	77,055	0	0	421
422	Corporate Performance Management Project	6/28/2016	0061W0002129	60	0	190,749	0	0	190,749	0	0	190,749	0	0	422
423	PowerBooks with Beyond Insight Licenses	7/12/2016	0061W0002848	60	17	182,942	0	0	182,942	0	2,898	134,970	3,215	2,165	423
424	PowerBooks Servers with Beyond Insight Prof.	7/12/2016	0061W0002848	60	17	182,942	0	0	182,942	0	2,898	134,970	3,215	2,165	424
425	Sves.	7/12/2016	0061W0002848	60	17	5,043	0	0	5,043	0	83	3,721	1,322	892	425
426	150 FUSION LICENSES	7/13/2016	0061W0002336	36	0	32,713	0	0	32,713	0	0	32,713	0	0	426
427	FOMS SWG/PALUTE Separation	8/15/2016	0061W0001961	36	0	386,566	0	0	386,566	0	0	386,566	0	0	427
428	Oracle Primavera P6 Enterprise Data	8/15/2016	0061W0001961	36	0	386,566	0	0	386,566	0	0	386,566	0	0	428
429	EMR/CDM Software	10/31/2016	0062W0002456	36	0	23,426	0	0	23,426	0	0	23,426	0	0	429
430	RISAMASTER	11/22/2016	0061W0001800	36	0	18,686	0	0	18,686	0	0	18,686	0	0	430
431	Oracle business Support and Application Service	12/12/2016	0061W0002850	60	2	70,577	0	0	70,577	0	1,176	69,401	1,176	14,115	431
432	165 AUTO PORTAL	12/22/2016	0061W0002915	60	5	202,224	0	0	202,224	0	3,914	189,863	13,257	38,770	432
433	VDI AUTO PORTAL	12/30/2016	0061W0002915	60	5	202,224	0	0	202,224	0	3,914	189,863	13,257	38,770	433
434	EN FONTE SYMANTEC LICENSES	12/31/2016	0061W0002905	36	0	54,520	0	0	54,520	0	0	54,520	0	0	434
435	EN FONTE SYMANTEC LICENSES	12/31/2016	0061W0002905	36	0	54,520	0	0	54,520	0	0	54,520	0	0	435
436	ORACLE FAH	1/22/2017	0061W0002709	36	0	12,000	0	0	12,000	0	0	12,000	0	0	436
437	NEW DIMENSION FUNCTIONALITY	1/23/2017	0061W0002122	36	0	81,837	0	0	81,837	0	0	81,837	0	0	43

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life-Months (e)	Remaining Life-Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. No. (n)	Line No.
444	XIA Configuration Server Tool	7/24/2017	0061W0003644	36	0	17,000	0	0	17,000	17,000	0	0	0	0	444
445	LOST AND UNACCOUNTED FOR GAS	7/31/2017	0061W0002091	60	11	324,373	266,745	0	324,373	266,745	5,239	271,983	52,389	62,867	445
446	Where Horizon Enterprise Licenses	8/7/2017	0061W0003483	60	12	395,762	193,226	0	395,762	193,226	6,378	45,342	70,158	76,536	446
447	SUIZ Software	9/13/2017	0061W0003124	36	0	45,342	0	0	45,342	0	12,995	0	155,937	0	447
448	Winia LogSuite Pro-CSS Interface	9/12/2017	0061W0002063	60	13	792,807	623,876	0	792,807	623,876	20,873	0	155,937	0	448
449	OpenVision Capture License	9/15/2017	0061W0003552	36	0	23,873	0	0	23,873	0	3,768	0	63,925	0	449
450	Oracle Identity Management for EBS	10/1/2017	0061W0001977	60	20	231,747	155,785	0	231,747	155,785	3,768	0	63,925	0	450
451	Oracle Identity Management for EBS	10/1/2017	0061W00033653	60	23	6,240	3,888	0	6,240	3,888	102	0	2,250	1,227	451
452	Fleet Screen Designer Module	10/12/2017	0061W00030613	36	0	40,000	0	0	40,000	40,000	0	0	0	0	452
453	Aveco License	12/1/2017	0061W0003318	60	15	1,010,368	754,673	0	1,010,368	754,673	17,046	0	238,648	204,556	453
454	Turkey Factory Software	12/1/2017	0061W0003369	36	0	60,448	0	0	60,448	60,448	0	0	0	0	454
455	Trade Software Licenses	12/1/2017	0061W0003686	60	14	236,500	0	0	236,500	224,450	4,860	0	63,440	58,590	455
456	Oracle WebLogic Licenses	12/1/2017	0061W0003686	60	14	236,500	0	0	236,500	224,450	4,860	0	63,440	58,590	456
457	Oracle Identity and Access Management License	12/12/2017	0061W0003696	36	0	43,212	0	0	43,212	43,212	0	0	0	0	457
458	Hilachi ID Systems Software	12/12/2017	0061W0002526	60	15	314,761	237,370	0	314,761	237,370	5,159	0	72,231	61,812	458
459	SCADA System Monitoring	12/28/2017	0061W0003002	60	16	372,341	276,329	0	372,341	276,329	6,001	0	90,011	72,009	459
460	Dispatch Operators Viewer Software	12/28/2017	0061W0002154	60	16	257,364	190,995	0	257,364	190,995	4,148	0	62,221	49,777	460
461	Work Agency Portal Project	11/1/2018	0061W0002823	60	15	288,633	218,274	0	288,633	218,274	4,824	0	67,588	57,888	461
462	Work Agency Portal Project	11/1/2018	0061W0002823	60	15	288,633	218,274	0	288,633	218,274	4,824	0	67,588	57,888	462
463	License for Zerto DR software	1/1/2018	0061W0003726	36	0	269,962	202,472	0	269,962	202,472	4,469	0	62,991	53,992	463
464	UPK Developer Perpetual	1/16/2018	0061W0003733	36	0	17,500	0	0	17,500	17,500	0	0	0	0	464
465	License & Support for EBS CCG	1/16/2018	0061W0003733	36	0	909	909	0	909	909	0	0	0	0	465
466	License & Support for EBS CCG	1/16/2018	0061W0003733	36	0	3,036	3,036	0	3,036	3,036	0	0	0	0	466
467	License & Support for EBS AAG	1/16/2018	0061W0003733	36	0	173	173	0	173	173	0	0	0	0	467
468	EBS Support for User	1/16/2018	0061W0003733	36	0	132,000	99,000	0	132,000	99,000	2,200	0	30,800	26,400	468
469	Oracle Config Controls for EBS CCG	1/16/2018	0061W0003733	36	0	4,131	4,131	0	4,131	4,131	0	0	0	0	469
470	Oracle Preventive Controls Governor	1/16/2018	0061W0003733	36	0	9,315	9,315	0	9,315	9,315	0	0	0	0	470
471	License & Support LUPK Dev Perpetual	1/16/2018	0061W0003733	36	0	3,850	3,850	0	3,850	3,850	0	0	0	0	471
472	Oracle Application Access for EBS AAG	1/16/2018	0061W0003733	36	0	3,240	3,240	0	3,240	3,240	0	0	0	0	472
473	License & Support for EBS Exit Trans Gov	1/16/2018	0061W0003733	36	0	382	382	0	382	382	0	0	0	0	473
474	License & Support for EBS Exit Trans Gov	1/16/2018	0061W0003733	36	0	2,362	2,362	0	2,362	2,362	0	0	0	0	474
475	License & Support for Config Controls Gov	1/16/2018	0061W0003733	36	0	1,123	1,123	0	1,123	1,123	0	0	0	0	475
476	Oracle Connector to EBS for Exit Trans Gov	1/16/2018	0061W0003733	36	0	1,782	1,782	0	1,782	1,782	0	0	0	0	476
477	Oracle Sourcing Opt for Oracle Purchasing	1/16/2018	0061W0003733	36	0	13,800	13,800	0	13,800	13,800	0	0	0	0	477
478	Oracle Application Access Controls Governor	1/16/2018	0061W0003733	36	0	14,499	14,499	0	14,499	14,499	0	0	0	0	478
479	Oracle Config Controls Governor User Perpetual License & Support Application Access Controls	1/16/2018	0061W0003733	36	0	5,103	5,103	0	5,103	5,103	0	0	0	0	479
480	Gov Software Update License & Support - EBS Prof	1/16/2018	0061W0003733	36	0	3,190	3,190	0	3,190	3,190	0	0	0	0	480
481	User	1/16/2018	0061W0003416	36	0	29,040	29,040	0	29,040	29,040	0	0	0	0	481
482	Windows 10 Enterprise	1/20/2018	0061W0003416	60	15	583,895	425,960	0	583,895	425,960	10,529	0	147,406	126,348	482
483	Virtual Server Migration Project	2/28/2018	0061W0003659	60	15	240	240	0	240	240	4,662	0	65,275	55,950	483
484	Virtual Server Migration Solution	2/28/2018	0061W0003659	60	15	240	240	0	240	240	4,662	0	65,275	55,950	484
485	HPCC Advanced Threat Protection (EndPoint) from OPTV	4/12/2018	0061W0003720	36	0	80,028	80,028	0	80,028	80,028	0	0	0	0	485
486	HPCC Area License Purchase	4/26/2018	0061W0004142	36	0	99,743	99,743	0	99,743	99,743	0	0	0	0	486
487	MACP Application	6/30/2018	0061W0001096	60	22	1,123,479	725,282	0	1,123,479	725,282	18,100	0	390,097	217,198	487
488	Multiplan Licenses	8/15/2018	0061W000422	36	0	19,490	19,490	0	19,490	19,490	5,213	0	23,920	23,920	488
489	EGA (gas contractor Referral) Program	8/16/2018	0061W000422	36	17	26,177	26,177	0	26,177	26,177	727	0	11,634	8,729	489
490	EGA (gas contractor Referral) Program	10/1/2018	0061W0002532	36	17	26,177	26,177	0	26,177	26,177	727	0	11,634	8,729	490
491	Project Hoaglass System Implementation	10/1/2018	0061W0002738	36	25	2,099,136	1,271,659	0	2,099,136	1,271,659	33,099	0	794,378	397,189	491
492	ScienceLogic	10/15/2018	0061W0004236	36	2	25,500	24,123	0	25,500	24,123	689	0	689	8,264	492
493	Balancing Report Portal - Imbalance Report	10/30/2018	0061W0003100	60	29	202,389	103,883	0	202,389	103,883	3,397	0	107,280	40,761	493
494	Gas Purchasing Module	10/31/2018	0061W0001012	60	26	1,646,846	956,745	0	1,646,846	956,745	28,542	0	663,358	318,508	494
495	NEALS	11/1/2018	0061W0004698	36	2	21,679	21,679	0	21,679	21,679	22,592	0	36,969	27,106	495
496	NEALS	11/15/2018	0061W0004698	36	2	21,679	21,679	0	21,679	21,679	22,592	0	36,969	27,106	496
497	Lost and Unaccounted Gas (LUGF)	11/30/2018	0061W0003520	36	12	62,311	53,657	0	62,311	53,657	1,731	0	6,924	20,770	497
498	GTS NextGen Architecture Blueprint	12/1/2018	0061W0004669	36	12	78,580	52,387	0	78,580	52,387	2,183	0	24,011	26,193	498
499	Adaxes Software	1/25/2018	0061W0004614	36	2	27,226	27,226	0	27,226	27,226	758	0	758	9,101	499
500	Netsis Software	1/25/2018	0061W0004652	36	2	87,350	84,442	0	87,350	84,442	2,464	0	147,406	29,640	500
501	NEALS	12/22/2018	0061W0004360	60	28	1,431,616	810,327	0	1,431,616	810,327	23,896	0	288,749	268,749	501
502	NEALS Customer Facing Mobile App	12/22/2018	0061W0004360	60	28	1,431,616	810,327	0	1,431,616	810,327	23,896	0	288,749	268,749	502
503	Customer Facing Mobile App	12/22/2018	0061W0003564	60	26	780,443	410,134	0	780,443	410,134	13,225	0	357,064	158,704	503
504	Lease Accounting Module License & Implementation	1/21/2019	0061W0003621	60	0	725,751	392,297	0	725,751	392,297	12,350	0	404,647	148,202	504
505	GeoData Medior Software	2/1/2019	0061W0004670	36	9	28,000	21,778	0	28,000	21,778	778	0	6,222	9,333	505
506	HighPoint Software	3/1/2019	0061W0004670	36	9	28,000	21,778	0	28,000	21,778	778	0	6,222	9,333	506
507	HighPoint Software	3/1/2019	0061W0004670	36	9	28,000	21,778	0	28,000	21,778	778	0	6,222	9,333	507
508	COYL Phase II	3/15/2019	0061W0003606	60	29	200,198	103,436	0	200,198	103,436	3,337	0	64,130	40,040	508
509	FireMon Firewall Management Tool	3/18/2019	0061W0003719	36	13	96,196	61,458	0	96,196	61,458	2,672	0	32,065	32,065	509
510	NSX Data Ctr. Exit Desktop	3/29/2019	0061W0004332	60	29	417,890	215,906	0	417,890	215,906	6,865	0	195,018	83,579	510
511	NSX Data Ctr. Exit Desktop	3/29/2019	0061W0004332	60	29	1,202,813	621,444	0	1,202,813</						

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. No. (n)
523	IVR Enhancements	9/12/2019	0061W0004443	60	35	275,399	0	0	275,399	114,731	4,691	119,322	156,078	55,086
524	Scada Upgrade Project	9/18/2019	0061W0003642	60	41	2,133,094	0	0	2,133,094	716,962	34,052	751,014	1,382,080	408,624
525	NEXUS Release & Security Enhancement	10/12/2019	0061W0005143	60	36	126,843	0	0	126,843	50,737	2,114	52,852	73,982	25,369
526	NEXUS Agent Desktop	10/9/2019	0061W0004383	60	36	2,654,394	0	0	2,654,394	1,025,758	42,740	1,068,488	1,485,895	512,878
527	NEXUS Hybris Marketing (MKT)	10/9/2019	0061W0004384	60	36	648,796	0	0	648,796	259,158	10,823	269,981	378,814	129,879
528	SCADA Forecast Software	11/12/2019	0061W0004558	60	39	713,427	0	0	713,427	281,590	11,890	273,480	439,946	142,685
529	SCADA Forecast Software - Phase II	11/12/2019	0061W0004559	60	39	424,800	0	0	424,800	163,222	6,866	176,088	258,712	75,349
530	Inford Home Page Redesign	11/29/2019	0061W0005144	36	16	24,700	0	0	24,700	13,722	1,886	14,408	10,202	8,233
531	BrightWorks SharePoint Solutions Licensing	11/29/2019	0061W0005348	36	16	34,000	0	0	34,000	18,889	944	19,833	14,167	11,333
532	K2 Electronic Form Development	11/30/2019	0061W0005115	60	47	150,000	0	0	150,000	32,500	2,500	35,000	115,000	30,000
533	Pure Connect Licenses	12/19/2019	0061W0005400	36	27	32,400	0	0	32,400	8,100	800	9,000	23,400	10,800
534	Data Warehouse Project	12/20/2019	0061W0005978	60	38	2,288,223	0	0	2,288,223	838,867	38,141	877,008	1,411,215	457,891
535	Oracle Primavera Project	1/16/2020	0061W0005979	60	37	1,178,500	0	0	1,178,500	458,750	19,938	478,688	719,812	230,866
536	SAP Software Automation Solution	2/28/2020	0061W0005144	60	41	184,289	0	0	184,289	61,522	3,238	64,760	129,529	38,856
537	WCM Enhancements	3/18/2020	0061W0005380	60	41	294,820	0	0	294,820	93,360	4,914	98,273	196,547	58,864
538	Strategic Financial Planning PH 1	3/25/2020	0061W0004858	60	41	1,871,247	0	0	1,871,247	592,562	31,187	623,749	1,247,498	374,249
539	Phase 2&3 of firewall Implementation	3/30/2020	0061W0005687	60	49	94,480	0	0	94,480	13,027	1,862	14,889	79,591	19,848
540	Workcat Automated Testing Licenses	6/1/2020	0061W0005708	60	45	353,750	0	0	353,750	88,437	5,886	94,323	259,417	70,750
541	Risk Management System - Vendor	7/1/2020	0061W0005663	36	31	16,370	0	0	16,370	2,351	510	3,062	15,308	6,123
542	RMS System Licenses	8/24/2020	0061W0005052	60	47	423,643	0	0	423,643	93,066	7,034	100,100	323,543	84,403
543	HCM Project	10/19/2020	0061W0005349	60	48	464,225	0	0	464,225	100,582	7,737	108,319	355,906	92,845
544	Project HCM 2020 - Cloud Based	10/19/2020	0061W0005683	60	48	1,772,382	0	0	1,772,382	339,275	29,856	369,131	1,403,250	358,277
545	Fleet Management System Project	10/26/2020	0061W0005362	60	50	570,824	0	0	570,824	93,325	9,550	102,875	467,949	114,600
546	IT Strategic Management Project	11/10/2020	0061W0005685	60	49	826,400	0	0	826,400	183,824	14,769	198,593	627,807	174,535
547	IT Strategic Management Project - Phase II	11/30/2020	0061W0005686	60	29	386,500	0	0	386,500	85,554	6,899	92,453	294,046	76,833
548	Balancing Report UI	12/1/2020	0061W0005649	36	32	21,200	0	0	21,200	2,356	189	2,545	18,654	7,087
549	AVEVA Software Licenses	12/4/2020	0061W0006091	36	26	37,560	0	0	37,560	10,123	1,055	11,179	26,381	12,663
550	Cloud-Based	12/15/2020	0061W0006068	36	26	25,500	0	0	25,500	6,873	716	7,589	17,911	8,597
551	DNVGL-DIMP and TRIMP Risk Model Project	12/31/2020	0061W0006523	60	50	1,213,161	0	0	1,213,161	202,761	20,208	222,969	990,193	242,466
552	DDVA Web-based Learning Training Courses	3/28/2021	0061W0005700	36	29	60,290	0	0	60,290	11,168	1,894	12,962	47,328	20,226
553														
554	Teamtalks Cloud+ Project Horizon Implementation	5/1/2021	0061W0006286	36	31	15,500	0	0	15,500	1,714	445	2,159	13,341	5,337
555	This is a request to open a work order in the amount of \$122,890,000 for the implementation of the existing Customer Service System (CSS). The work order will encompass the implementation costs	5/3/2021	0061W0005095	180	175	104,547,524	103,846,755	0	2,727,796	0	581,495	3,367,459	101,890,065	6,877,841
556	This is a request to open a work order in the amount of \$122,890,000 for the implementation of the existing Customer Service System (CSS). The work order will encompass the implementation costs	5/3/2021	0061W0005095	180	175	104,547,524	103,846,755	0	2,727,796	0	581,495	3,367,459	101,890,065	6,877,841
557	This is a request to open a work order in the amount of \$122,890,000 for the implementation of the existing Customer Service System (CSS). The work order will encompass the implementation costs	5/3/2021	0061W0005095	180	175	104,547,524	103,846,755	0	2,727,796	0	581,495	3,367,459	101,890,065	6,877,841
558	Network License Renewal - Durango	6/1/2021	0061W0006657	60	58	118,230	0	0	118,230	7,882	1,971	9,853	108,378	23,646
559	Project to install the following licensed Oracle HCM Cloud modules	6/30/2021	0061W0006075	60	56	970,137	24,640	0	994,777	44,817	16,524	61,340	833,437	188,283
560	MTP Cancel/Rebill Automation	9/30/2021	0061W0006668	60	59	482,301	0	0	482,301	0	8,058	14,927	467,374	96,698
561	This is a request to open a work order in the amount of \$475,000 for the Meter Test Program Automated Cancel/Rebill development effort. This work order will be used to charge costs incurred by the Capital Budget Improvement project. This project will create new capability to the existing Order or Major Project. (partially Cloud-Based)	9/30/2021	0061W0006668	60	59	412,126	(412,126)	0	0	6,869	0	0	0	0
562														
563	Total 303					\$ 372,545,606	\$ 186,240	\$ 0	\$ 372,731,846	\$ 233,467,677	\$ 1,720,830	\$ 235,197,307	\$ 137,524,541	\$ 20,755,557

[1] Account 303 manually adjusted to remove amounts from work order 0061W000051 and 0061W0001059 that were originally capitalized instead of expensed.

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

Line No.	Description (a)	Reference (b)	SNV (c)	System Allocable (d)	Line No.
<u>Annualized at Certification</u>					
1	Net Taxable Plant in Service	WP I-17, Sh 3	\$ 1,746,661,952	\$ 204,009,331	1
2	Property Tax Rate	Sch I-17, Sh 1	0.4064%	0.4060%	2
3	Property Tax	Ln 1 * Ln 2	\$ 7,098,131	\$ 828,263	3
4	Capitalized Property Tax Rate	Sch I-17, Sh 1	2.72%	N/A	4
5	Property Tax Expense	Ln 3 * (1 - Ln 4)	\$ 6,905,117	\$ 828,263	5
6	4-Factor	Stmt N, Sh 8, Ln 9(g)	N/A	28.00%	6
7	After Allocation		\$ 6,905,117	\$ 231,876	7
8	Annualized at Test Year	Sch I-17, Sh 1	6,719,377	213,301	8
9	Adjustment	Ln 7 - Ln 8	\$ 185,739	\$ 18,576	9

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

Line No.	Description (a)	Reference (b)	Test Year 5/31/2021 (c)	Certification Adjustment (d) (e) - (c)	Certification 11/30/2021 (e)	Line No.
1	Materials and Supplies	Sch G-4	\$ 9,307,171	\$ (1,046,096)	\$ 8,261,075	1
2	Cash Working Capital	Sch G-5	\$ 6,727,766	\$ 232,698	\$ 6,960,464	2
	<u>Other Working Capital Required</u>	Sch G-5				
3	Account 135 Working Funds		\$ 0	\$ 0	\$ 0	3
4	Account 165 Prepayments		6,780,148	70,140	6,850,287	4
5	Account 165 Expenses Reclassified to Prepays		10,324	0	10,324	5
6	Account 174 Misc. Current and Accrued Assets		0	0	0	6
7	Account 182.3 Other Regulatory Assets		4,273,614	1,170,887	5,444,501	7
8	Account 186 - Miscellaneous Deferred Debits		167,400	23,549	190,949	8
9	Account 190 Alternative Minimum Tax		0	0	0	9
10	Account 228.2 Injuries and Damages		(551,363)	197,500	(353,863)	10
11	Account 242 Misc. Current and Accrued Liabilities		30,089,148	4,502,916	34,592,064	11
12	Account 242 Accrued SERP		(6,010,081)	(259,350)	(6,269,431)	12
13	Account 253 Other Deferred Credits		(9,466,204)	57,985	(9,408,219)	13
14	Account 254 Other Regulatory Liabilities		0	0	0	14
15	Total Other Working Capital Required	Sum Lns 3 - 14	\$ 25,292,985	\$ 5,763,626	\$ 31,056,611	15
16	Customer Advances	Sch G-6	\$ (55,376,486)	\$ (2,468,228)	\$ (57,844,713)	16
17	Deferred Taxes	Sch M-4, Sh 4	\$ (270,795,484)	\$ 7,012,841	\$ (263,782,643)	17
18	Total Other Rate Base	Ln 1+Ln 2+Ln 15+Ln 16+Ln 17	\$ (284,844,047)	\$ 9,494,841	\$ (275,349,206)	18

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

Line No.	Description (a)	Reference (b)	SNV (c)	System Allocable (d)	Total (e) (c) + (d)	Line No.
<u>Balances at Certification</u>						
1	Deferred Taxes	Company Records	\$ (173,311,376)	\$ 12,114,889		1
2	Total 282	Ln 1	\$ (173,311,376)	\$ 12,114,889		2
3	4-Factor	Stmt N, Sh 8		28.00%		3
4	Allocation of System Allocable	Ln 2 * Ln 3		\$ 3,391,624		4
5	Deferred Taxes at Certification		\$ (173,311,376)	\$ 3,391,624	\$ (169,919,752)	5
6	Test Year Deferred Taxes	Sch M-4, Sh 4	(171,739,097)	(4,496,395)	(176,235,492)	6
7	Adjustment	Ln 5 - Ln 6	\$ (1,572,279)	\$ 7,888,019	\$ 6,315,740	7