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.: 26-03___

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Southwest Gas Corporation

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Pipeline Crossing 07/25/08
Form Approved, AVP-Law
UP revised 9.23.10

Project No. 0803288

PIPELINE CROSSING AGREEMENT

Mile Post: 342.23, Caliente Subdivision
Location: Las Vegas, Clark County, Arizona

THIS AGREEMENT ("Agreement") is made and entered into as of 9/30/2025 ("Effective Date"), by and between **UNION PACIFIC RAILROAD COMPANY**, a Delaware corporation, ("Licensor") and **SOUTHWEST GAS CORPORATION**, a California corporation, to be addressed at P.O. Box 98512, 21A-580, Las Vegas, Nevada 89193-8510 ("Licensee").

IT IS MUTUALLY AGREED BY AND BETWEEN THE PARTIES HERETO AS FOLLOWS:

Article I. LICENSOR GRANTS RIGHT.

In consideration of the license fee to be paid by the Licensee and in further consideration of the covenants and agreements herein contained to be by the Licensee kept, observed and performed, the Licensor hereby grants to the Licensee the right to construct and thereafter, during the term hereof, to maintain and operate an an underground 24-inch steel pipeline encased in a 30-inch steel casing used to convey natural gas and related appurtenances for transporting and conveying natural gas only across Licensor's track(s) and property (the "Pipeline"), in the location shown and in conformity with the dimensions and specifications indicated on the print dated August 14, 2025 and marked **Exhibit A**, attached hereto and hereby made a part hereof. In addition, subject to the terms of this Agreement (including without limitation Licensor's safety rules and Exhibit B hereof, Section 2), Licensee shall have the right to enter upon and have ingress and egress from Licensor's track(s) and property for the purposes established by this Agreement. Under no circumstances shall Licensee modify the use of the Pipeline for a purpose other than transporting and conveying natural gas, and the Pipeline shall not be used to convey any other substance, any fiber optic cable, or for any other use, whether such use is currently technologically possible, or whether such use may come into existence during the life of this Agreement. Notwithstanding any provision to the contrary, no part of this Agreement shall apply to or govern the conduct of the Licensor or the Licensee at any location other than Licensor's tracks and property shown on **Exhibit A.**

Article II. ADMINISTRATIVE HANDLING CHARGE.

Upon execution and delivery of this Agreement, the Licensee shall pay to the Licensor an Administrative Handling Charge of Nine Thousand Six Hundred Twenty **Dollars ($9,620)** for clerical, administrative and handling expense in connection with processing this Agreement.

Article III CONSTRUCTION, MAINTENANCE AND OPERATION.

The grant of right herein made to the Licensee is subject to each and all of the terms, provisions, conditions, limitations and covenants set forth herein and in **Exhibit B**, attached hereto and hereby made a part hereof.

Article IV. DEFINITION OF LICENSEE .

For purposes of this Agreement, all references in this Agreement to the Licensee shall include the Licensee's contractors, subcontractors, officers, agents and employees, and others acting under its or their authority. If a contractor is hired by the Licensee for any work performed on the Pipeline (including initial construction and subsequent relocation or maintenance and repair work), then the Licensee

shall provide a copy of this Agreement to its contractor, require its contractor to comply with all the terms and provisions hereof relating to the work to be performed, and require its subcontractors, if any, to do the same. Any contractor or subcontractor shall be deemed an agent of Licensee for the purpose of this Agreement. The provisions of this Article 4 are intended to be self-operative and self-implementing; nonetheless, Licensee shall require each contractor to execute and deliver to Licensee before entering Licensor's property the "Endorsement" attached hereto as **Exhibit E** and made a part hereof, which Licensee shall promptly provide to Licensor upon Licensor's request.

Article V. INSURANCE

A. Before commencement of the term of this Agreement and prior to any entry upon Licensor's property, the Licensee shall obtain and maintain, or cause to be obtained and maintained, **the required Railroad Protective Liability insurance**, at its sole expense, as specified in Section E on **Exhibit C** attached hereto and hereby made a part hereof. The Licensee, at its sole expense, shall also provide to the Licensor the other insurance binders, certificates and endorsements described in **Exhibit C,** and also require its contractor or subcontractor to maintain the insurance coverage as set forth in **Exhibit C**, naming Licensor as an additional insured.

B. All insurance correspondence, binders, certificates and endorsements shall be directed to:

Union Pacific Railroad Company
Real Estate Department
1400 Douglas St. STOP 1690
Omaha, NE 68179-1690
ATTN: Project No. 0803288

C. If the Licensee is a public entity subject to any applicable statutory tort laws, the limits of insurance described in **Exhibit C** shall be the limits the Licensee then has in effect or which is required by applicable current or subsequent law, whichever is greater, a portion of which may be self-insured with the consent and approval of Licensor.

Article VII. INCORPORATION

This grant of right herein made to the Licensee is subject to each and all of the terms, provisions, conditions, limitations and covenants set forth herein and in **Exhibit B, Exhibit C, Exhibit D and Exhibit E** attached hereto and hereby made a part hereof.

Article VIII. TERM.

This Agreement shall take effect as of the Effective Date first herein written and shall continue in full force and effect until terminated as herein provided.

Article IX. COUNTERPARTS

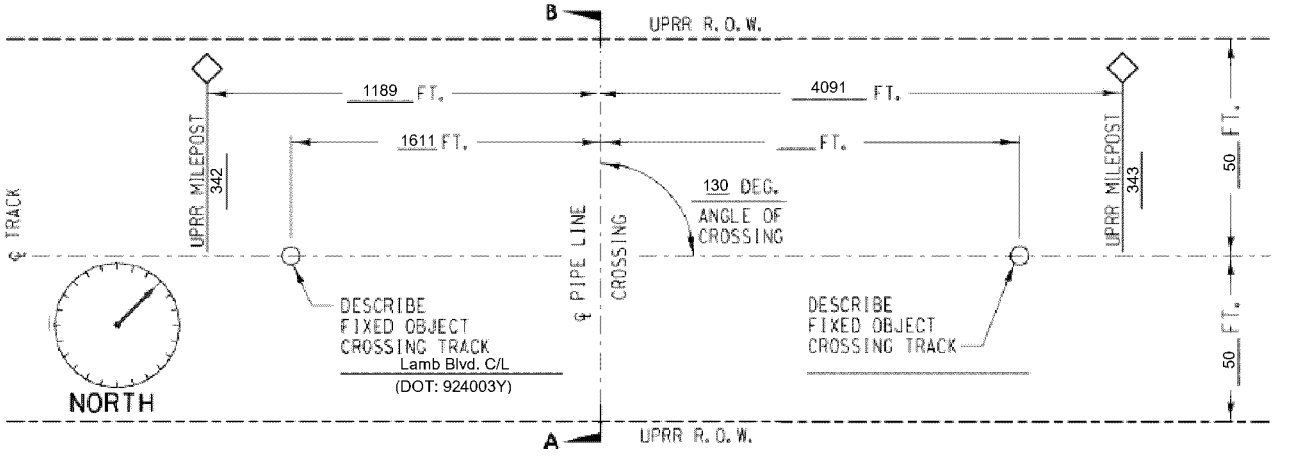
This Agreement (or any amendments hereto) may be executed in any number of counterparts and in separate counterparts, each of which shall be deemed an original.

Article X. NONDISCLOSURE OF INFORMATION.

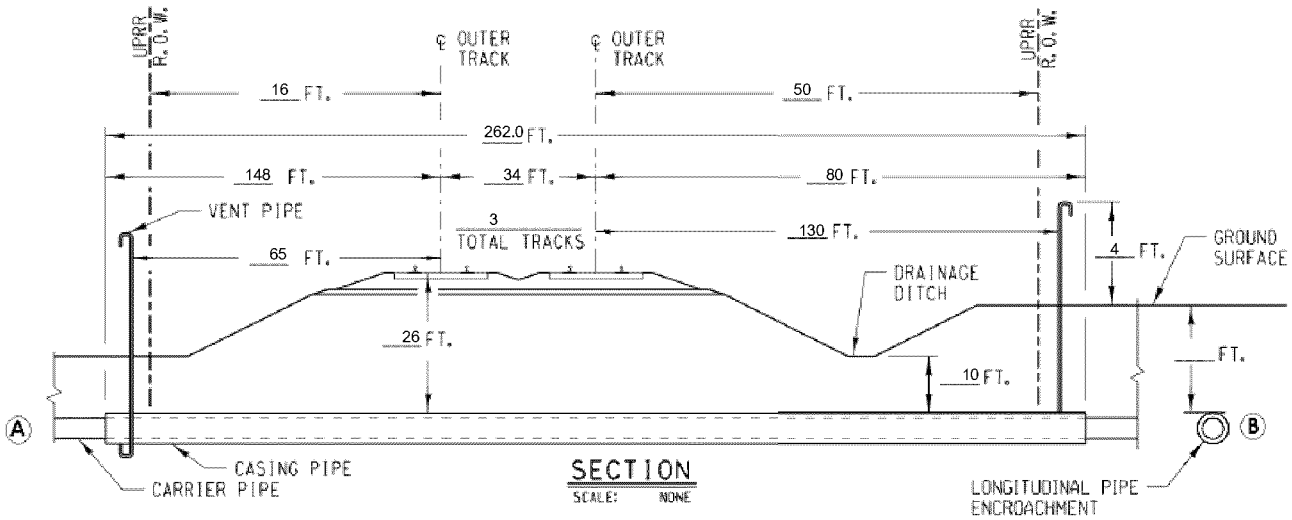
Licensor and Licensee each shall treat any information received in connection with the utility facilities and/or real property described and depicted herein as the proprietary and confidential

GAS (NON-LIQUID) FLAMMABLE & NON FLAMMABLE PIPELINE

☑ CROSSING
☐ ENCROACHMENT
☐ BOTH



PLAN
SCALE: NONE



SECTION
SCALE: NONE

NOTES: Pipeline is to cross UP track at a location 6' south of the N. Line of the SW 1/4 of Sec. 29 (T. 19S, R. 62E) measured perpendicularly from the section line.
1) ALL DIMENSIONS MEASURED PERPENDICULAR TO THE CENTERLINE OF TRACK
2) REFER TO AREMA VOLUME 1. CHAPTER 1. PART 5. SECTION 5.1

A) METHOD OF INSTALLATION BORED AND JACKED
B) DIST. FROM CENTERLINE OF TRACK TO PIPE ENCROACHMENT _____.
C) SIGNS PROVIDED? AT MINIMUM SIGNS WILL BE PROVIDED AS STATED ABOVE
D) CARRIER MATERIAL STEEL. IF RCP, CLASS V? NA.
COMMODITY TO BE CONVEYED NATURAL GAS.
OPERATIONAL PRESSURE 720 PSI. MAOP 720 PSI.
WALL THICKNESS (INCH)/ SCHEDULE 0.375. DIAMETER 24 IN.
CATHODIC/COATING PROTECTION YES
E) CASING MATERIAL STEEL PIPE. IF RCP, CLASS V? NA.
TOTAL LENGTH CASING PIPE: 345 FT.
WALL THICKNESS 0.438 IN. DIAMETER 30 IN.
CATHODIC/COATING PROTECTION YES
CASING PIPE IS SEALED AT THE ENDS.
F) DISTANCE FROM CENTERLINE OF TRACK TO NEAR FACE OF BORING AND JACKING PITS WHEN MEASURED AT RIGHT ANGLES 128 AND 64.

BUILDING AMERICA®

EXHIBIT "A"

SUBDIVISION: Caliente Sub.	
TRACK TYPE: MAINLINE	
M.P.: 342.23	LAT.: 36.26932
E.S.M.: 6047+48 ±	LONG.: -115.07645
NEAREST CITY: LAS VEGAS	COUNTY: CLARK — STATE: NV
APPLICANT: SOUTHWEST GAS CORPORATION	
FILE NO.: 0803288	DATE: 8/14/2025

information of the disclosing party ("Confidential Information"). Neither Licensor nor Licensee shall disclose such Confidential Information to any other person or entity except as authorized herein or as contemplated by both parties consistent with the business relationship of the parties, and shall safeguard such Confidential Information at least to the same extent that it would its own proprietary and confidential information.

Article XI. SPECIAL PROVISION – CONSTRUCTION OBSERVATION.

Licensor requires Licensee to provide monitoring of tracks and construction observation and/or inspection through Licensor approved inspector named below during all construction and installation work. Licensee is to directly coordinate services with the named inspector:

Railpros Field Services
Email: RP.Utility@railpros.com
Phone (682)223-5271

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first herein written.

UNION PACIFIC RAILROAD COMPANY	**SOUTHWEST GAS CORPORATION**
By: _____	By: _____ THOMAS CARON
Title: Manager II Real Estate	Title: VP / Southern Nevada

EXHIBIT B

Section 1. LIMITATION AND SUBORDINATION OF RIGHTS GRANTED.

A. The foregoing grant of right is subject and subordinate to the prior and continuing right and obligation of the Licensor to use and maintain its entire property including the right and power of the Licensor to construct, maintain, repair, renew, use, operate, change, modify or relocate railroad tracks, signal, communication, fiber optics, or other wirelines, pipelines and other facilities upon, along or across any or all parts of its property, all or any of which may be freely done at any time or times by the Licensor.

B. The foregoing grant is also subject to all outstanding superior rights (including those in favor of licensees and lessees of the Licensor's property, and others) and the right of the Licensor to renew and extend the same, and is made without covenant of title or for quiet enjoyment.

Section 2. CONSTRUCTION, MAINTENANCE AND OPERATION.

A. The Pipeline shall be constructed, operated, maintained, repaired, renewed, modified and/or reconstructed by the Licensee in strict conformity with (i) Licensor's standards and specifications that are in effect on the date of this agreement ("UP Specifications"), except for variances approved in advance in writing by the Licensor's Assistant Vice President Engineering – Design, or his authorized representative; (ii) American Railway Engineering and Maintenance-of-Way Association ("AREMA") standards and guidelines that are in effect on the date of this agreement ("UP Additional Requirements"), and (iii) all applicable laws, rules and regulations ("Laws"). If there is any conflict between the requirements of any Law and the UP Specifications or the UP Additional Requirements, the most restrictive will apply.

B. All work performed on property of the Licensor in connection with the design, construction, maintenance, repair, renewal, modification or reconstruction of the Pipeline shall be done to the reasonable satisfaction of the Licensor.

C. Except in an emergency, prior to the commencement of any work in connection with the design, construction, maintenance, repair, renewal, modification, relocation, reconstruction or removal of the Pipeline where it passes underneath the roadbed and track or tracks of the Licensor, the Licensee shall submit to the Licensor plans setting out the method and manner of handling the work, including the shoring and cribbing, if any, required to protect the Licensor's operations, and shall not proceed with the work until such plans have been approved by the Licensor's Assistant Vice President Engineering Design, or his authorized representative, such approval shall be provided with reasonable promptness and shall not be unreasonably withheld. The work shall be done to the reasonable satisfaction of the Licensor's Assistant Vice President Engineering Design or his authorized representative. The Licensor shall have the right, if it so elects, to provide such support as it may deem necessary for the safety of its track or tracks during the time of construction, maintenance, repair, renewal, modification, relocation, reconstruction or removal of the Pipeline, and, in the event the Licensor provides such support, the Licensee shall pay to the Licensor, within fifteen (15) days after bills shall have been rendered therefor, all reasonable expenses incurred by the Licensor in connection therewith, which expenses shall include all assignable costs.

D. The Licensee shall keep and maintain the soil over the Pipeline thoroughly compacted and the grade even with the adjacent surface of the ground.

E. In the prosecution of any work covered by this Agreement, Licensee shall secure any and all necessary permits and shall comply with all applicable federal, state and local laws, regulations and enactments affecting the work including, without limitation, all applicable Federal Railroad Administration regulations.

Section 3. NOTICE OF COMMENCEMENT OF WORK / LICENSOR REPRESENTATIVE / SUPERVISION / FLAGGING / SAFETY.

A. If an emergency should arise requiring immediate attention, the Licensee shall provide as much notice as practicable to Licensor before commencing any work. In all other situations, the Licensee shall notify the Licensor at least ten (10) days (or such other time as the Licensor may allow) in advance of the commencement of any work upon property of the Licensor in connection with the construction, maintenance, repair, renewal, modification, reconstruction, relocation or removal of the Pipeline. All such work shall be prosecuted diligently to completion. The Licensee will coordinate its initial, and any subsequent work with the following employee of Licensor or his or her duly authorized representative (hereinafter "Licensor Representative" or "Railroad Representative"):

www.up.com/real_estate/third-party-flagging/index.htm — Click or tap here to enter text.

B. Licensee, at its own expense, shall adequately police and supervise all work to be performed. The responsibility of Licensee for safe conduct and adequate policing and supervision of work shall not be lessened or otherwise affected by Licensor's approval of plans and specifications involving the work, or by Licensor's collaboration in performance of any work, or by the presence at the work site of a Licensor Representative, or by compliance by Licensee with any requests or recommendations made by the Licensor Representative.

C. At the request of Licensor, Licensee shall remove from Licensor's property any employee who fails to conform to the instructions of the Licensor Representative in connection with the work on Licensor's property. Licensee shall indemnify Licensor against any claims arising from the removal of any such employee from Licensor's property.

D. Licensee shall notify the Licensor Representative at least ten (10) working days in advance of proposed performance of any work in which any person or equipment will be within twenty-five (25) feet of any track, or will be near enough to any track that any equipment extension (such as, but not limited to, a crane boom) will reach to within twenty-five (25) feet of any track. No work of any kind shall be performed, and no person, equipment, machinery, tool(s), material(s), vehicle(s), or thing(s) shall be located, operated, placed, or stored within twenty-five (25) feet of any of Licensor's track(s) at any time, for any reason, unless and until a railroad flagman is provided to watch for trains. Upon receipt of such ten (10) day notice, the Licensor Representative will determine and inform Licensor whether a flagman need be present and whether any special protective or safety measures need to be implemented. If flagging or other special protective or safety measures are performed by Licensor, Licensor will bill Licensee for such expenses incurred by Licensor, unless Licensor and a federal, state or local governmental entity have agreed that Licensor is to bill such expenses to the federal, state or local governmental entity. If Licensor will be sending the bills to Licensee, Licensee shall pay such bills within thirty (30) days of receipt of billing. If Licensor performs any flagging, or other special protective or safety measures are performed by Licensor, Licensee agrees that Licensee is not relieved of any of responsibilities or liabilities set forth in this Agreement.

E. The rate of pay per hour for each flagman will be the prevailing hourly rate in effect for an eight-hour day for the class of flagmen used during regularly assigned hours and overtime in accordance with Labor Agreements and Schedules in effect at the time the work is performed. In addition to the cost of such labor, a composite charge for vacation, holiday, health and welfare, supplemental sickness, Railroad Retirement and unemployment compensation, supplemental pension, Employees Liability and Property

Damage and Administration will be included, computed on actual payroll. The composite charge will be the prevailing composite charge in effect at the time the work is performed. One and one-half times the current hourly rate is paid for overtime, Saturdays and Sundays, and two and one-half times current hourly rate for holidays. Wage rates are subject to change, at any time, by law or by agreement between Licensor and its employees, and may be retroactive as a result of negotiations or a ruling of an authorized governmental agency. Additional charges on labor are also subject to change. If the wage rate or additional charges are changed, Licensee (or the governmental entity, as applicable) shall pay on the basis of the new rates and charges.

F. Reimbursement to Licensor will be required covering the full eight-hour day during which any flagman is furnished, unless the flagman can be assigned to other railroad work during a portion of such day, in which event reimbursement will not be required for the portion of the day during which the flagman is engaged in other railroad work. Reimbursement will also be required for any day not actually worked by the flagman following the flagman's assignment to work on the project for which Licensor is required to pay the flagman and which could not reasonably be avoided by Licensor by assignment of such flagman to other work, even though Licensee may not be working during such time. When it becomes necessary for Licensor to bulletin and assign an employee to a flagging position in compliance with union collective bargaining agreements, Licensee must provide Licensor a minimum of five (5) days notice prior to the cessation of the need for a flagman. If five (5) days notice of cessation is not given, Licensee will still be required to pay flagging charges for the five (5) day notice period required by union agreement to be given to the employee, even though flagging is not required for that period. An additional ten (10) days notice must then be given to Licensor if flagging services are needed again after such five day cessation notice has been given to Licensor.

G. Safety of personnel, property, rail operations and the public is of paramount importance in the prosecution of the work performed by Licensee or its contractor. Licensee shall be responsible for initiating, maintaining and supervising all safety, operations and programs in connection with the work. Licensee and its contractor shall at a minimum comply with Licensor's safety standards listed in **Exhibit D**, hereto attached, to ensure uniformity with the safety standards followed by Licensor's own forces. As a part of Licensee's safety responsibilities, Licensee shall notify Licensor if it determines that any of Licensor's safety standards are contrary to good safety practices. Licensee and its contractor shall furnish copies of **Exhibit D** to each of its employees before they enter the job site.

H. Without limitation of the provisions of paragraph G above, Licensee shall keep the job site free from safety and health hazards and ensure that their employees are competent and adequately trained in all safety and health aspects of the job.

I. Licensee shall have proper first aid supplies available on the job site so that prompt first aid services may be provided to any person injured on the job site. Prompt notification shall be given to Licensor of any U.S. Occupational Safety and Health Administration reportable injuries. Licensee shall have a non-delegable duty to control its employees while they are on the job site or any other property of Licensor, and to be certain they do not use, be under the influence of, or have in their possession any alcoholic beverage, drug or other substance that may inhibit the safe performance of any work.

J. If and when requested by Licensor, Licensee shall deliver to Licensor a copy of its safety plan for conducting the work (the "Safety Plan"). Licensor shall have the right, but not the obligation, to require Licensee to correct any deficiencies in the Safety Plan. The terms of this Agreement shall control if there are any inconsistencies between this Agreement and the Safety Plan.

Section 4. LICENSEE TO BEAR ENTIRE EXPENSE.

Except as provided in Section 5 A., the Licensee shall bear the entire cost and expense incurred in connection with the design, construction, maintenance, repair and renewal and any and all modification, revision, relocation, removal or reconstruction of the Pipeline, including any and all reasonable and applicable expenses which may be incurred by the Licensor in connection therewith for supervision, inspection, flagging, or otherwise.

Section 5. REINFORCEMENT, RELOCATION OR REMOVAL OF PIPELINE.

A. The license herein granted is subject to the needs and requirements of the Licensor in the safe and efficient operation of its railroad and in the improvement and use of its property. The Licensee shall, at the sole expense of the Licensee, reinforce or otherwise modify the Pipeline, or move all or any portion of the Pipeline to such new location, or remove the Pipeline from the Licensor's property, as the Licensor may designate, whenever, in the furtherance of its needs and requirements, the Licensor, finds such action necessary in connection with its railroad operations. Notwithstanding the foregoing: (i) Licensor agrees to work cooperatively with Licensee to endeavor to find a new location on Licensor's property on the same terms as this Agreement, without charging Licensee any additional fees for property rights or other purpose; and (ii) Licensee shall only be liable for such cost and expense in connection with any reinforcement, reconstruction or relocation on one (1) occasion; any subsequent reinforcement, reconstruction or relocation shall be done by Licensee at the sole cost and expense of Grantor.

B. All the terms, conditions and stipulations herein expressed with reference to the Pipeline on property of the Licensor in the location hereinbefore described shall, so long as the Pipeline remains on the property, apply to the Pipeline as modified, changed or relocated within the contemplation of this section.

Section 6. NO INTERFERENCE WITH LICENSOR'S OPERATION.

A. The Pipeline and all parts thereof within and outside of the limits of the property of the Licensor shall be designed, constructed and, at all times, maintained, repaired, renewed and operated in such manner as to cause no interference whatsoever with the constant, continuous and uninterrupted use of the tracks, property and facilities of the Licensor and nothing shall be done or suffered to be done by the Licensee at any time that would in any manner impair the safety thereof.

B. Explosives or other highly flammable substances shall not be stored on Licensor's property without the prior written approval of Licensor.

C. No additional vehicular crossings (including temporary haul roads) or pedestrian crossings over Licensor's trackage shall be installed or used by Licensor or its contractors without the prior written permission of Licensor.

D. When not in use, any machinery and materials of Licensor or its contractors shall be kept at least fifty (50) feet from the centerline of Licensor's nearest track.

E. Operations of Licensor and work performed by Licensor's personnel may cause delays in the work to be performed by Licensee. Licensee accepts this risk and agrees that Licensor shall have no liability to Licensee or any other person or entity for any such delays. Licensee shall coordinate its activities with those of Licensor and third parties so as to avoid interference with railroad operations. The safe operation of Licensor's train movements and other activities by Licensor take precedence over any work to be performed by Licensee.

Section 7. PROTECTION OF FIBER OPTIC CABLE SYSTEMS.

A. Fiber optic cable systems may be buried on the Licensor's property. Protection of the fiber optic cable systems is of extreme importance since any break could disrupt service to users resulting in business interruption and loss of revenue and profits. Licensee shall telephone the Licensor during normal business hours (7:00 a.m. to 9:00 p.m. Central Time, Monday through Friday, except for holidays) at 1-800-336-9193 (also a 24-hour, 7-day number for emergency calls) to determine if fiber optic cable is buried anywhere on the Licensor's premises to be used by the Licensee. If it is, Licensee will telephone the telecommunications company(ies) involved, arrange for a cable locator, make arrangements for relocation or other protection of the fiber optic cable, all at Licensee's expense, and will commence no work on the Licensor's property until all such protection or relocation has been accomplished. Licensee shall indemnify and hold the Licensor harmless from and against all costs, liability and expense whatsoever (including, without limitation, attorneys' fees, court costs and expenses) arising out of or caused in any way by Licensee's failure to comply with the provisions of this paragraph.

B. IN ADDITION TO OTHER INDEMNITY PROVISIONS IN THIS AGREEMENT, THE LICENSEE SHALL, AND SHALL CAUSE ITS CONTRACTOR TO, RELEASE, INDEMNIFY, DEFEND AND HOLD THE LICENSOR HARMLESS FROM AND AGAINST ALL COSTS, LIABILITY AND EXPENSE WHATSOEVER (INCLUDING, WITHOUT LIMITATION, ATTORNEYS' FEES, COURT COSTS AND EXPENSES) CAUSED BY THE NEGLIGENCE OF THE LICENSEE, ITS CONTRACTOR, AGENTS AND/OR EMPLOYEES, RESULTING IN (1) ANY DAMAGE TO OR DESTRUCTION OF ANY TELECOMMUNICATIONS SYSTEM ON LICENSOR'S PROPERTY, AND/OR (2) ANY INJURY TO OR DEATH OF ANY PERSON EMPLOYED BY OR ON BEHALF OF ANY TELECOMMUNICATIONS COMPANY, AND/OR ITS CONTRACTOR, AGENTS AND/OR EMPLOYEES.

Section 8. CLAIMS AND LIENS FOR LABOR AND MATERIAL; TAXES.

A. The Licensee shall fully pay for all materials joined or affixed to and labor performed upon property of the Licensor in connection with the construction, maintenance, repair, renewal, modification or reconstruction of the Pipeline, and shall not permit or suffer any mechanic's or materialman's lien of any kind or nature to be enforced against the property for any work done or materials furnished thereon at the instance or request or on behalf of the Licensee. The Licensee shall indemnify and hold harmless the Licensor against and from any and all such liens, claims, demands, costs and expenses of whatsoever nature in any way connected with or growing out of such work done, labor performed, or materials furnished.

B. The Licensee shall promptly pay or discharge all taxes, charges and assessments levied upon, in respect to, or on account of the Pipeline, to prevent the same from becoming a charge or lien upon property of the Licensor, and so that the taxes, charges and assessments levied upon or in respect to such property shall not be increased because of the location, construction or maintenance of the Pipeline or any improvement, appliance or fixture connected therewith placed upon such property, or on account of the Licensee's interest therein. Where such tax, charge or assessment may not be separately made or assessed to the Licensee but shall be included in the assessment of the property of the Licensor, then the Licensee shall pay to the Licensor an equitable proportion of such taxes determined by the value of the Licensee's property upon property of the Licensor as compared with the entire value of such property.

Section 9. RESTORATION OF LICENSOR'S PROPERTY.

In the event the Licensor authorizes the Licensee, in any manner, to move or disturb any of the property of the Licensor in connection with the construction, maintenance, repair, renewal, modification, reconstruction, relocation or removal of the Pipeline, then, in that event, the Licensee shall, as soon as reasonably possible and at Licensee's sole expense, restore such property to the same or reasonably similar

condition as the same were before such property was moved or disturbed, and the Licensee shall indemnify and hold harmless the Licensor, its officers, agents and employees, against and from any and all liability, loss, damages, claims, demands, costs and expenses of whatsoever nature, including court costs and attorneys' fees, which may result from injury to or death of persons whomsoever, or damage to or loss or destruction of property whatsoever, when such injury, death, damage, loss or destruction grows out of or arises from the moving or disturbance of any other property of the Licensor.

Section 10. INDEMNITY.

A. As used in this Section, "Licensor" includes other railroad companies using the Licensor's property at or near the location of the Licensee's installation and their officers, agents, and employees; "Loss" includes loss, damage, claims, demands, actions, causes of action, penalties, costs, and expenses of whatsoever nature, including court costs and attorneys' fees, which may result from: (a) injury to or death of persons whomsoever (including the Licensor's officers, agents, and employees, the Licensee's officers, agents, and employees, as well as any other person); and/or (b) damage to or loss or destruction of property whatsoever (including Licensee's property, damage to the roadbed, tracks, equipment, or other property of the Licensor, or property in its care or custody).

B. AS A MAJOR INDUCEMENT AND IN CONSIDERATION OF THE LICENSE AND PERMISSION HEREIN GRANTED, TO THE FULLEST EXTENT PERMITTED BY LAW, THE LICENSEE SHALL, AND SHALL CAUSE ITS CONTRACTOR TO, RELEASE, INDEMNIFY, DEFEND AND HOLD HARMLESS THE LICENSOR FROM ANY LOSS WHICH IS DUE TO OR ARISES FROM:

1. **THE PROSECUTION OF ANY WORK CONTEMPLATED BY THIS AGREEMENT INCLUDING THE INSTALLATION, CONSTRUCTION, MAINTENANCE, REPAIR, RENEWAL, MODIFICATION, RECONSTRUCTION, RELOCATION, OR REMOVAL OF THE PIPELINE OR ANY PART THEREOF;**

2. **THE PRESENCE, OPERATION, OR USE OF THE PIPELINE OR CONTENTS ESCAPING THEREFROM.**

Section 11. REMOVAL OF PIPELINE UPON TERMINATION OF AGREEMENT.

Prior to the termination of this Agreement howsoever, the Licensee shall, at Licensee's sole expense, remove the Pipeline (or with the prior written consent of Licensor's AVP-Engineering, Design and Construction, abandon in place in accordance with Licensor's engineering requirements and applicable law) from those portions of the property not occupied by the roadbed and track or tracks of the Licensor and shall restore, to the reasonable satisfaction of the Licensor, such portions of such property to the same or reasonably similar condition as they were in at the time of the construction of the Pipeline. If the Licensee fails to do the foregoing, the Licensor may, but is not obligated, to perform such work of removal and restoration. All such work actually performed by Licensor shall be at the cost and expense of the Licensee. In the event of the removal by the Licensor of the property of the Licensee and of the restoration of the roadbed and property as herein provided, the Licensor shall in no manner be liable to the Licensee for any damage sustained by the Licensee for or on account thereof, and such removal and restoration shall in no manner prejudice or impair any right of action for damages, or otherwise, that the Licensor may have against the Licensee.

Section 12. WAIVER OF BREACH.

The waiver of the breach of any condition, covenant or agreement herein contained to be kept, observed and performed by either party to this Agreement shall in no way impair the right of the other party to avail itself of any remedy for any subsequent breach thereof.

Section 13. TERMINATION.

A. If the Licensee does not use the right herein granted or the Pipeline for one (1) year, or if the Licensee continues in default in the performance of any covenant or agreement herein contained for a period of thirty (30) days after written notice from the Licensor to the Licensee specifying such default, the Licensor may, at its option, forthwith immediately terminate this Agreement by written notice.

B. Notice of default and notice of termination may be served personally upon the Licensee or by mailing to the last known address of the Licensee. Termination of this Agreement for any reason shall not affect any of the rights or obligations of the parties hereto which may have accrued, or liabilities, accrued or otherwise, which may have arisen prior thereto.

Section 14. ASSIGNMENT.

A. The Licensee shall not assign this Agreement, in whole or in part, or any rights herein granted, without the prior written consent of Licensor, which approval shall not be unreasonably withheld. Any assignment or attempted assignment of this Agreement or any of the rights herein granted, whether voluntary, by operation of law, or otherwise, without such prior consent in writing, shall be void and, at the option of Licensor, shall terminate this Agreement.

B. Notwithstanding the foregoing, upon the approval by the Arizona Corporation Commission or upon the prior written notice to Licensor, the Licensee may, without Licensor's consent, assign the rights herein granted to: (i) any financially responsible entity controlled by, controlling, or under common control with Licensee or to any subsidiary in which Licensor has a 50% ownership; or (ii) any entity into or with which Licensee is merged or consolidated or which acquires ownership or control of all or substantially all of the assets of Licensee, or which acquires a significant portion of Licensee's assets in a particular service territory.

C. In the case of any assignment Licensee will provide Licensor (i) with fully executed counterparts of all agreements pertaining to the assignment, and an assignment and assumption agreement, confirming that assignee has accepted and assumed all obligations of Licensee under this Agreement for the benefit of Licensor; and (ii) the name, address and contact information of the assignee.

Section 15 SEVERABILITY

Any provision of this Agreement which is determined by a court of competent jurisdiction to be invalid or unenforceable shall be invalid or unenforceable only to the extent of such determination, which shall not invalidate or otherwise render ineffective any other provision of this Agreement.

Section 16. SUCCESSORS AND ASSIGNS.

Subject to the provisions of Section 14 hereof, this Agreement shall be binding upon and inure to the benefit of the parties hereto, their heirs, executors, administrators, successors and assigns.

Pipeline Crossing 07/20/08
Form Approved, AVP-Law

EXHIBIT C

Union Pacific Railroad Company
Insurance Exhibit

PART 1: GENERAL INSTRUCTIONS AND REQUIREMENTS:

Prior to execution of this License, Licensee shall furnish Railroad with a certificate(s) of insurance, executed by a duly authorized representative of each insurer, showing compliance with all insurance required by this License.

All certificates of insurance and correspondence shall be addressed and sent to:

Union Pacific Railroad Company
Real Estate Department – Project No.: 0803288
1400 Douglas St., STOP 1690
Omaha, NE 68179-1690

All insurance policies must be written by a reputable insurance company acceptable to Railroad or with a current Best's Insurance Guide Rating of A- and Class VII or better, and authorized to do business in the state(s) in which the work is to be performed.

All policies required by this License shall provide coverage for punitive damages unless (a) insurance coverage may not lawfully be obtained for any punitive damages that may arise under this License, or (d) all punitive damages are prohibited by all states in which this License will be performed.

The fact that insurance is obtained by Licensee will not be deemed to release or diminish the liability of Licensee, including, without limitation, liability under the indemnity provisions of this License. Damages recoverable by Railroad from Licensee or any third party will not be limited by the amount of the required insurance coverage.

PART 2: SPECIFIC INSURANCE LIMITS AND REQUIREMENTS

Licensee shall, at its sole cost and expense, procure and maintain during the life of this License (except as otherwise provided in this License) the following insurance coverage:

A. Commercial General Liability Insurance written on ISO Occurrence form CG 00 01 12 04 (or a substitute form providing equivalent coverage) with limits of not less than:

- $2,000,000 Each Occurrence
- $4,000,000 Aggregate

This policy must also contain the following endorsements (which must be stated on the certificate of insurance):

- **Additional Insured Endorsement** ISO Form CG 20 26 (or a substitute form providing equivalent coverage).
  The coverage provided to Railroad as additional insured shall, to the extent provided under ISO Additional Insured Endorsement Form CG 20 26, as its interest may appear with respect to this License and only to the extent of Licensee's negligence.

- **Contractual Liability - Railroads** ISO Form 24 17 10 01 (or a substitute form providing equivalent coverage) showing "Union Pacific Railroad Company Property" covered by this License as the "Designated Job Site".

B. Business Automobile Liability Insurance written on ISO Form CA 00 01 10 01 (or a substitute form providing equivalent coverage) with a limit of:

- $2,000,000 each accident.

This policy must contain the following endorsements (which must be stated on the Certificate of Insurance):

- **Designated Insured** ISO Form CA 20 48 02 99 (or a substitute form providing equivalent coverage).
- **Coverage for Certain Operations in Connection with Railroads** ISO Form CA 20 70 10 01 showing "Union Pacific Railroad Property" covered by this License as the "Designated Job Site".
- **Motor Carriers Act Endorsement** OMB Form MCS-90 (if required by law).

C. Workers Compensation Insurance. Coverage must include but not be limited to:

- Licensee's statutory liability under the workers' compensation laws of the state(s) affected by this License. Employers' Liability (Part B) with limits of at least $500,000 each accident, $500,000 disease policy limit $500,000 each employee.

- If Licensee is self-insured, evidence of state approval and excess workers compensation coverage must be provided.

D. Umbrella or excess liability Insurance. If Licensee utilizes umbrella or excess policies to meet limit requirements, these policies must "follow form" and afford no less coverage than the primary policy.

E. Railroad Protective Liability Insurance. At all times during construction, installation, repair or removal of a pipeline or wire line Licensee or its Contractor must obtain and maintain Railroad Protective Liability insurance written on ISO occurrence form CG 00 35 12 04 (or a substitute form providing equivalent coverage) on behalf of Railroad as named insured, with a limit of not less than $2,000,000 per occurrence and an aggregate of $6,000,000. **A binder stating the policy is in place must be submitted to Railroad before the work may be commenced** and until the original policy is forwarded to Railroad.

EXHIBIT D

MINIMUM SAFETY REQUIREMENTS

The term "employees" as used herein refer to all employees of Licensee or its contractors, subcontractors, or agents, as well as any subcontractor or agent of any Contractor.

I. Clothing

A. All employees will be suitably dressed to perform their duties safely and in a manner that will not interfere with their vision, hearing, or free use of their hands or feet.

Specifically, employees must wear:

(i) Waist-length shirts with sleeves.

(ii) Trousers that cover the entire leg. If flare-legged trousers are worn, the trouser bottoms must be tied to prevent catching.

(iii) Footwear that covers their ankles and has a defined heel. Employees working on bridges are required to wear safety-toed footwear that conforms to the American National Standards Institute (ANSI) and FRA footwear requirements.

B. Employees shall not wear boots (other than work boots), sandals, canvas-type shoes, or other shoes that have thin soles or heels that are higher than normal.

C. Employees must not wear loose or ragged clothing, neckties, finger rings, or other loose jewelry while operating or working on machinery.

II. Personal Protective Equipment

Employees shall wear personal protective equipment as specified by Railroad rules, regulations, or recommended or requested by the Railroad Representative.

(i) Hard hat that meets the American National Standard (ANSI) Z89.1 – latest revision. Hard hats should be affixed with Contractor's company logo or name.

(ii) Eye protection that meets American National Standard (ANSI) for occupational and educational eye and face protection, Z87.1 – latest revision. Additional eye protection must be provided to meet specific job situations such as welding, grinding, etc.

(iii) Hearing protection, which affords enough attenuation to give protection from noise levels that will be occurring on the job site. Hearing protection, in the form of plugs or muffs, must be worn when employees are within:

- 100 feet of a locomotive or roadway/work equipment
- 15 feet of power operated tools
- 150 feet of jet blowers or pile drivers
- 150 feet of retarders in use (when within 10 feet, employees must wear dual ear protection – plugs and muffs)

(iv) Other types of personal protective equipment, such as respirators, fall protection equipment, and face shields, must be worn as recommended or requested by the Railroad Representative.

III. On Track Safety

Contractor is responsible for compliance with the Federal Railroad Administration's Roadway Worker Protection regulations – 49CFR214, Subpart C and Railroad's On-Track Safety rules. Under 49CFR214, Subpart C, railroad contractors are responsible for the training of their employees on such regulations. In addition to the instructions contained in Roadway Worker Protection regulations, all employees must:

(i) Maintain a distance of twenty-five (25) feet to any track unless the Railroad Representative is present to authorize movements.

(ii) Wear an orange, reflectorized workwear approved by the Railroad Representative.

(iii) Participate in a job briefing that will specify the type of On-Track Safety for the type of work being performed. Contractor must take special note of limits of track authority, which tracks may or may not be fouled, and clearing the track. Contractor will also receive special instructions relating to the work zone around machines and minimum distances between machines while working or traveling.

IV. Equipment

A. It is the responsibility of Contractor to ensure that all equipment is in a safe condition to operate. If, in the opinion of the Railroad Representative, any of Contractor's equipment is unsafe for use, Contractor shall remove such equipment from Railroad's property. In addition, Contractor must ensure that the operators of all equipment are properly trained and competent in the safe operation of the equipment. In addition, operators must be:

- Familiar and comply with Railroad's rules on lockout/tagout of equipment.
- Trained in and comply with the applicable operating rules if operating any hy-rail equipment on-track.
- Trained in and comply with the applicable air brake rules if operating any equipment that moves rail cars or any other railbound equipment.

B. All self-propelled equipment must be equipped with a first-aid kit, fire extinguisher, and audible back-up warning device.

C. Unless otherwise authorized by the Railroad Representative, all equipment must be parked a minimum of twenty-five (25) feet from any track. Before leaving any equipment unattended, the operator must stop the engine and properly secure the equipment against movement.

D. Cranes must be equipped with three orange cones that will be used to mark the working area of the crane and the minimum clearances to overhead powerlines.

V. General Safety Requirements

A. Contractor shall ensure that all waste is properly disposed of in accordance with applicable federal and state regulations.

B. Contractor shall ensure that all employees participate in and comply with a job briefing conducted by the Railroad Representative, if applicable. During this briefing, the Railroad Representative will specify safe work procedures, (including On-Track Safety) and the potential hazards of the job. If any employee has any questions or concerns about the work, the employee must voice them during the job briefing. Additional job briefings will be conducted during the work as conditions, work procedures, or personnel change.

C. All track work performed by Contractor meets the minimum safety requirements established by the Federal Railroad Administration's Track Safety Standards 49CFR213.

D. All employees comply with the following safety procedures when working around any railroad track:

(i) Always be on the alert for moving equipment. Employees must always expect movement on any track, at any time, in either direction.

(ii) Do not step or walk on the top of the rail, frog, switches, guard rails, or other track components.

(iii) In passing around the ends of standing cars, engines, roadway machines or work equipment, leave at least 20 feet between yourself and the end of the equipment. Do not go between pieces of equipment of the opening is less than one car length (50 feet).

(iv) Avoid walking or standing on a track unless so authorized by the employee in charge.

(v) Before stepping over or crossing tracks, look in both directions first.

(vi) Do not sit on, lie under, or cross between cars except as required in the performance of your duties and only when track and equipment have been protected against movement.

C. All employees must comply with all federal and state regulations concerning workplace safety.

EXHIBIT E

CONTRACTOR'S ENDORSEMENT
Project No. 0803288

NAME: _____

ADDRESS:_____

CONTACT/REPRESENTATIVE: _____

PHONE NUMBER: _____
(hereinafter "Contractor") hereby acknowledges that it has received a copy of that certain Pipeline Crossing Agreement dated _____ ("Agreement"), between UNION PACIFIC RAILROAD COMPANY, a Delaware corporation ("Licensor"), and Southwest Gas Corporation, a California Corporation ("Licensee").

1. As a condition to entering upon Licensor's property to perform work pursuant to said Agreement, Contractor hereby agrees, in consideration for Licensor's willingness to include Licensee's contractors (including Contractor) among the parties authorized to enter Licensor's property under the terms and conditions of the Agreement, for the benefit of Licensor, to comply with all the terms and provisions of the Agreement applicable to Licensee relating to the work to be performed including, without limitation:

- obtaining the required RAILROAD Protective Liability Insurance in accordance with the requirements of Article 5 and Exhibit C to the Agreement before Contractor enters Licensor's property or commences any work.

- complying with all terms and conditions of Exhibit B of the Agreement, which include, without limitation, specific provisions on bconstruction (Section 2); notification/flagging/safety (Section 3); non-interference with Licensor's operations (Section 6); protection of fiber optic cable systems (Section 7); claims and liens (Section 8); and restoration (Section 9).

- complying with the Minimum Safety Requirements in Exhibit D of the Agreement.

2. Furthermore, Contractor hereby agrees that:

A. TO THE EXTENT NOT PROHIBITED BY APPLICABLE STATUTE, CONTRACTOR SHALL INDEMNIFY, DEFEND AND HOLD HARMLESS LICENSOR, ITS AFFILIATES, AND ITS AND THEIR OFFICERS, AGENTS AND EMPLOYEES ("INDEMNIFIED PARTIES") FROM AND AGAINST ANY AND ALL LOSS, DAMAGE, INJURY, LIABILITY, CLAIM, DEMAND, COST OR EXPENSE (INCLUDING, WITHOUT LIMITATION, ATTORNEY'S, CONSULTANT'S AND EXPERT'S FEES, AND COURT COSTS), FINE OR PENALTY (COLLECTIVELY, "LOSS") INCURRED BY ANY PERSON (INCLUDING, WITHOUT LIMITATION, ANY INDEMNIFIED PARTY, CONTRACTOR, OR ANY EMPLOYEE OF CONTRACTOR OR OF ANY INDEMNIFIED PARTY) ARISING OUT OF OR IN ANY MANNER CONNECTED WITH (I) ANY WORK PERFORMED BY CONTRACTOR, OR (II) ANY ACT OR OMISSION OF CONTRACTOR, ITS OFFICERS, AGENTS OR EMPLOYEES, OR (III) ANY BREACH OF THIS ENDORSEMENT BY CONTRACTOR.

B. THE RIGHT TO INDEMNITY UNDER THIS SECTION 2 SHALL ACCRUE UPON OCCURRENCE OF THE EVENT GIVING RISE TO THE LOSS.

C. CONTRACTOR EXPRESSLY AND SPECIFICALLY ASSUMES POTENTIAL LIABILITY UNDER THIS SECTION 2 FOR CLAIMS OR ACTIONS BROUGHT BY CONTRACTOR'S OWN EMPLOYEES. CONTRACTOR WAIVES ANY IMMUNITY IT MAY HAVE UNDER WORKER'S COMPENSATION OR INDUSTRIAL INSURANCE ACTS TO INDEMNIFY LICENSOR UNDER THIS SECTION 2. CONTRACTOR ACKNOWLEDGES THAT THIS WAIVER WAS MUTUALLY NEGOTIATED BY THE PARTIES HERETO.

D. NO COURT OR JURY FINDINGS IN ANY EMPLOYEE'S SUIT PURSUANT TO ANY WORKER'S COMPENSATION ACT OR THE FEDERAL EMPLOYERS' LIABILITY ACT MAY BE RELIED UPON OR USED BY CONTRACTOR IN ANY ATTEMPT TO ASSERT LIABILITY AGAINST LICENSOR.

E. THE PROVISIONS OF THIS SECTION 2 SHALL SURVIVE THE COMPLETION OF ANY WORK PERFORMED BY CONTRACTOR. IN NO EVENT SHALL THIS SECTION 2 OR ANY OTHER PROVISION OF THE HERETORFORE REFERENCED AGREEMENT BE DEEMED TO LIMIT ANY LIABILITY CONTRACTOR MAY HAVE TO ANY INDEMNIFIED PARTY BY STATUTE OR UNDER COMMON LAW.

Form 2800-14
(August 1985)

UNITED STATES
DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT
RIGHT-OF-WAY GRANT / ~~TEMPORARY USE PERMIT~~

Issuing Office
Las Vegas Field Office
Serial Number
NVNV106368563

1. A (right-of-way) (~~permit~~) is hereby granted pursuant to:

a. [X] Title V of the Federal Land Policy and Management Act of October 21, 1976 (90 Stat. 2776 43 U.S.C. 1761);

b. [ ] Section 28 of the Mineral Leasing Act of 1920, as amended (30 U.S.C. 185);

c. [ ] Other (describe)_____.

2. Nature of Interest:

a. By this instrument, the holder, Southwest Gas Corporation, receives the right to construct, operate, maintain, and terminate a right-of-way for a 24-inch diameter high-pressure steel natural gas pipeline, tap site, and related appurtenances on public lands located on North Lamb Blvd. (or Federal land for MLA Rights-of-Way) described as follows:

Mount Diablo Meridian, Nevada
T. 19 S., R. 62 E.,
sec. 20, NW1/4NW1/4SW1/4.

A map showing the location of the right-of-way is on file with the Bureau of Land Management, Las Vegas Field Office, in casefile NVNV106368563.

b. The right-of-way or ~~permit~~ area granted herein (for the pipeline) is 50 feet wide, 1800 feet in length, and contains 2.07 acres. If a site type facility, the facility contains N/A acres.

The right-of-way or ~~permit~~ area granted herein (for the tap site) is _____ feet wide, _____ feet in length, and contains _____ acres. If a site type facility, the facility contains 3.8 acres.

c. This instrument shall terminate on December 31, 2055, unless, prior thereto, it is relinquished, abandoned, terminated, or modified pursuant to the terms and conditions of this instrument or of any applicable Federal law or regulation.

d. This instrument [X] may [ ] may not be renewed. If renewed, the right-of-way or permit shall be subject to the regulations existing at the time of renewal and any other terms and conditions that the authorized officer deems necessary to protect the public interest.

e. Notwithstanding the expiration of this instrument or any renewal thereof, early relinquishment, abandonment, or termination, the provisions of this instrument, to the extent applicable, shall continue in effect and shall be binding on the holder, its successors, or assigns, until they have fully satisfied the obligations and/or liabilities accruing herein before or on account of the expiration, or prior termination, of the grant.

3. Rental:
For and in consideration of the rights granted, the holder agrees to pay the Bureau of Land Management fair market value rental as determined by the authorized officer unless specifically exempted from such payment by regulation. Provided, however, that the rental may be adjusted by the authorized officer, whenever necessary, to reflect changes in the fair market rental value as determined by the application of sound business management principles, and so far as practicable and feasible, in accordance with comparable commercial practices.

4. Terms and Conditions:

a. This grant or permit is issued subject to the holder's compliance with all applicable regulations contained in Title 43 Code of Federal Regulations parts 2800 and 2880.

b. Upon grant termination by the authorized officer, all improvements shall be removed from the public lands within 120 days, or otherwise disposed of as provided in paragraph (4)(d) or as directed by the authorized officer.

c. Each grant issued pursuant to the authority of paragraph (1)(a) for a term of 30 years or more shall, at a minimum, be reviewed by the authorized officer at the end of the 20th year and at regular intervals thereafter not to exceed 10 years. Provided, however, that a right-of-way or permit granted herein may be reviewed at any time deemed necessary by the authorized officer.

d. The stipulations, plans, maps, or designs set forth in Exhibits A, and B dated _____ and the Plan of Development, Southwest Gas Corporation, 24-inch High Pressure Steel Natural Gas Pipeline and Interconnect Site North Lamb Tap Site, Clark County, Nevada, dated September 2024 or as updated and approved by the Authorized Officer, are incorporated into and made a part of this grant instrument as fully and effectively as if they were set forth herein in their entirety. In addition, Determination of NEPA Adequacy, DOI-BLM-S010-2025-0032-DNA, are made part of this grant.

e. Failure of the holder to comply with applicable law or any provision of this right-of-way grant or permit shall constitute grounds for suspension or termination thereof.

f. The holder shall perform all operations in a good and workman like manner to ensure protection of the environment and the health and safety of the public.

IN WITNESS WHEREOF, the undersigned agrees to the terms and conditions of this right-of-way grant or permit.

(Signature of Holder)	Gregory Seaman
CRAIG SISCO	Acting Assistant Field Manager
Director/Gas Operations	
(Title)	(Title)
4-23-2025	4-28-2025
(Date)	(Effective Date of Grant)

(Form 2800-14)

Page 2 of 2

Planning Commission Agenda Item

Date: December 10, 2025

Item No:

TO: Planning Commission

FROM: Alfredo Melesio, Jr., AICP, EDFP
Director of Land Development
Prepared By: Miranda Cain, Planner

SUBJECT: **SUP-45-2025 LAMB TAP SITE INSTALL (Public Hearing).** Applicant: Southwest Gas Corporation. Request: A special use permit in an O-L, Open Land District, to allow a public utility building, structure or equipment. Location: North Lamb Boulevard approximately 2000 feet north of East Centennial Parkway. (APN 123-20-000-002) Ward 1. (For Possible Action)

RECOMMENDATION: APPROVE WITH CONDITIONS

PROJECT DESCRIPTION:

The applicant is requesting a special use permit to allow a public utility building, structure or equipment within an O-L, Open Land District. The proposed utility equipment would be located on North Lamb Boulevard approximately 2,000 feet north of East Centennial Parkway. The subject property consists of one (1) parcel, which is approximately 600.59 acres in size however, plans only indicate 3.5 acres of the site will be developed. This report is an analysis of the 3.5 acre site and its surrounds. The Comprehensive Master Plan Land Use designation for this portion of the site is Employment.

BACKGROUND INFORMATION:

Previous Action
N/A

RELATED APPLICATIONS:

Application #	Application Request
N/A	

GENERAL INFORMATION:

	Land Use	Zoning	Existing Use
Subject Property	Employment	O-L, Open Land District	Undeveloped (BLM Land)
North	Employment	O-L, Open Land District	Undeveloped (BLM Land)
South	Employment	O-L, Open Land District	Undeveloped (BLM Land)
East	Employment	O-L, Open Land District	Undeveloped (BLM Land)
West	Mixed Use – Neighborhood	O-L, Open Land District	Undeveloped (BLM Land)

DEPARTMENT COMMENTS:

Department	Comments
Public Works:	See attached memorandum.
Police:	No Comment.
Fire:	See attached memorandum.
Clark County Department of Aviation:	No Comment.
Clark County School District:	No Comment.
Economic Development:	No Comment.

ANALYSIS:

According to the applicant's letter of intent, the proposed use will be a gas tap site that will provide natural gas service to the surrounding areas. The site will serve as a connection point between a high-pressure transmission line and the local distribution system and will contain no full-time staff.

The Floyd Edsall Training Center of the Nevada Army National Guard is approximately one (1) mile from the subject site to the east. In 2011, The City participated in the development of the Floyd Edsall Training Center Joint Land Use Study (JLUS). The purpose of a Joint Land Use Study is to encourage cooperative planning between military operations and local governmental jurisdictions, and to ensure that future growth and development is compatible with the mission of the military facility, as well as, the development plans of local governments surrounding the military facility. The JLUS states that industrial land uses are generally more compatible than most other land uses. Industrial land uses are generally compatible in terms of noise, vibration, dust, alternative energy use, air quality, and building height, to the existing National Guard

facility. The proposed public utility equipment would qualify as a compatible use.

Requirements for Approval of a Special Use Permit

In accordance with the Zoning Ordinance, the Planning Commission may, by motion, grant a special use permit if the Planning Commission finds, from the evidence presented, that all of the following facts exist:

1. The proposed use is consistent with the Comprehensive Master Plan and all applicable provisions of this Code and applicable State and Federal regulations;
    a. While the property has multiple Land Use designations where this proposed development is located is designated as Employment. Employment areas specified in the Comprehensive Master Plan lists primary uses as office and low-intensity industrial uses. It also states that employment uses are generally located long major arterials. The proposed public utility building, structure, or equipment would meet these requirements.

2. The proposed use is consistent with the purpose and intent of the zoning district in which it is located and any applicable use-specific standards and criteria in Chapter 17.20 of this Code;
    a. The purpose of the O-L, Open Land district is to provide for the development of single-family detached dwellings and directly related complementary uses at a very low density. Secondary agricultural activities are also allowed. The district is intended to be strictly residential in character with a minimum of disturbances due to traffic or overcrowding. The district is established for those vast areas within the City that are not fully developable due to lack of utilities and services. As utilities and services become available, reclassification of lands within the district is anticipated in accordance with the City's master plan. While public utility equipment would not be a primary use for this area it would be a complementary use which would allow for the development of the surrounding area.

3. The proposed use is compatible with adjacent uses in terms of scale, site design, and operating characteristics (such as, but not limited to, hours of operation, traffic generation, lighting, noise, odor, dust, and other external impacts);
    a. The proposed use is permitted with a special use permit in the O-L, Open Land district. The proposed use will provide additional utilities for the surrounding area. This should not create any type of additional hardship to the area and help enhance future development.

4. Any significant adverse impacts anticipated to result from the use will be mitigated or offset to the maximum extent practicable; and
    a. Staff does not anticipate any adverse impacts from this development. There will be no full time staff on site, so there should be minimal traffic or noise

created by the facility.

5. Facilities and services (including sewage and waste disposal, water, gas, electricity, police and fire protection, and roads and transportation, as applicable) will be available to serve the subject property while maintaining adequate levels of service for existing development.
   a. All vital services and utilities are available to the proposed site. Public Works has provided a few comments; as detailed in their attached memorandum. In addition, the applied for and approved BLM grant was also provided with this application.

Site Description

Access is proposed to the site from one (1) entrance along Lamb Boulevard. The applicant is proposing a security gate and block wall around the facility to control access to the facility.

The applicant did submit a landscape plan with this application. Currently, approximately one hundred and eleven (111) feet of perimeter landscaping is shown. This landscape area will need to include a five (5) foot sidewalk and street trees planted every twenty (20) feet on center. Additionally, all landscaped areas will need to meet fifty (50) percent groundcover within two (2) years of planting. All landscape items can be addressed during the building permit process.

No buildings are being proposed for this development, however, the applicant is planning to install equipment and has provided elevations for the wall surrounding the facility. The wall is constructed of beige split face CMU with two (2) courses of fluted beige CMU. The proposed wall elevations generally comply with the industrial design standards.

Staff has no objections to the proposed use for a public utility building, structure or equipment. The proposed use should not create a negative impact on the surrounding neighborhood and its future development.

Staff recommends approval of SUP-45-2025 subject to conditions.

CONDITIONS:

Planning and Zoning:

1. Unless expressly authorized through a variance, waiver or another approved method, this development shall comply with all applicable codes and ordinances.

Public Works:

2. All known geologic hazards shall be shown on any preliminary development plans and civil improvement plans submitted to the City. Subsequent identification of additional hazards may substantially alter development plans.

3. Approval of a drainage study is required prior to submittal of the civil improvement plans.

4. Dedication and construction of the following streets and/or half streets is required per the Master Plan of Streets and Highways and/or City of North Las Vegas Municipal Code section 16.24.100:
    a. Lamb Blvd. (5' concrete sidewalk)

5. Project driveway(s) shall be constructed to commercial standard.

6. Gated access shall be far enough from BCR to store one (1) complete design vehicle, or be placed at the BCR.

7. Any work on BLM land requires a BLM grant.

8. A revocable encroachment permit for landscaping within the public right of way is required, if applicable.

9. All Nevada Energy easements, appurtenances, lines and poles must be shown on the civil plans.

Fire Prevention:

10. Fire department access to gate required via knox box or knox box padlock.

ATTACHMENTS:
Public Works Memorandum
Fire Prevention Memorandum
Letter of Intent
Site Plan and Project Limit
Wall Elevation
BLM ROW Grant
Assessor's Parcel Map
Location and Zoning Map

CITY OF NORTH LAS VEGAS
INTEROFFICE MEMORANDUM

To: Miranda Cain, Planner, Land Development & Community Services Dept.
From: Jimmy Love, Major Projects Coordinator, Department of Public Works
Subject: SUP-45-2025 **Lamb Tap Site**
Date: November 13, 2025

In addition to the requirement to comply with the *City of North Las Vegas Municipal Code – Titles 15 and 16, NRS 278* and accepted *Clark County Area Uniform Standard Drawings*, the Department of Public Works recommends the following conditions of approval:

1. All known geologic hazards shall be shown on any preliminary development plans and civil improvement plans submitted to the City. Subsequent identification of additional hazards may substantially alter development plans.

2. Approval of a drainage study is required prior to submittal of the civil improvement plans.

3. Dedication and construction of the following streets and/or half streets is required per the *Master Plan of Streets and Highways* and/or *City of North Las Vegas Municipal Code* section 16.24.100:

   a. Lamb Blvd. (5' concrete sidewalk)

4. Project driveway(s) shall be constructed to commercial standard.

5. Gated access shall be far enough from BCR to store one (1) complete design vehicle, or be placed at the BCR.

6. Any work on BLM land requires a BLM grant.

7. A revocable encroachment permit for landscaping within the public right of way is required, if applicable.

8. All Nevada Energy easements, appurtenances, lines and poles must be shown on the civil plans.

J. Love Digitally signed by J. Love
DN: C=US, E=lovej@cityofnorthlasvegas.com, CN=J. Love
Date: 2025.11.13 14:34:52-08'00'

Jimmy Love, Major Projects Coordinator
Department of Public Works

CITY OF NORTH LAS VEGAS
INTEROFFICE MEMORANDUM

To: Planning Commission
From: Rick Current, Fire Protection Specialist
Subject: SUP-000045-2025
Date: November 6, 2025

1. Fire department access to gate required via knox box or knox box padlock.

Digitally signed by Rick Current
DN: C=US, E=CurrentR@cityofnorthlasvegas.com, O=City of North Las Vegas, OU=Fire Prevention, CN=Rick Current
Date: 2025.11.06 11:21:16-08'00'

Rick Current – Fire Prevention

Letter of Intent

To:
City of North Las Vegas
Planning & Zoning Division
2250 Las Vegas Blvd N
North Las Vegas, NV 89030

From:
Southwest Gas Corporation
6355 Shatz Street 21A-003
702-528-8281
jeffrey.gremore@swgas.com

Date:
October 22nd, 2025

Subject:
Special Use Permit Request for a Public Utility Building Structure or Equipment in O-L Zoning District

Dear Planning Commission,

We respectfully submit this letter of intent in support of our application for a Special Use Permit to allow the development of a Public Utility facility – specifically, a natural gas tap site – within a parcel zoned O-L (Open Land Residential) in North Las Vegas.

Purpose and Need for the Gas Tap Site:
The proposed gas tap site is a critical component of Southwest Gas's infrastructure, designed to provide reliable natural gas service to the surrounding and future service areas. The facility will serve as a connection point between a high-pressure transmission line and the local distribution system, ensuring safe and efficient delivery of natural gas to residential and commercial customers.

- Why it is needed: The site supports regional energy reliability and is part of long-term infrastructure planning to meet growing demand.
- Operational hours: The site is unmanned and operates 24 hours a day, monitored remotely by Southwest Gas's control systems.
- Staffing: No full-time staff will be on-site. Routine maintenance will be performed by Southwest Gas personnel on a scheduled basis.

Site Features and Equipment

- Buildings: No habitable buildings are proposed. The site will include above-ground utility equipment such as valves, regulators, and metering devices.
- Equipment: All equipment is proposed for future implementation. The tallest equipment on site will be a future 40-foot high communications tower, which is essential for remote monitoring and operational control of the gas tap site. All other equipment such as a future generator pad will remain below the height of the perimeter wall.
- Infrastructure: There is currently no existing gas infrastructure. All gas infrastructure is currently proposed.
- Security wall: A 10-foot high concrete masonry wall with anti-graffiti paint will enclose the site. The wall is designed to:
    - Ensure public safety by securing critical gas infrastructure.
    - Provide visual screening to preserve the residential character of the surrounding area.
        - Will not function as a retaining wall.
    - Comply with industry standards for utility site protection.
- Gates: Access will be provided via manual slide gates and man gates, constructed with steel frames and locking mechanisms for security.

- Man gates will be installed using 3'-5"x8' gate frames, 5"x5" welds on butt hinges, and ½" steel rod locking systems.
- Manual slide gates will be installed using 18'x8'-6" gate frames, 6" wheel housing, and ½" steel rod locking systems.

Site Design and Landscaping

- Landscaping: Per Section 17.24.060, the site will include landscaped setbacks with drought-tolerant planting to soften the visual impact of the wall and equipment.
- Walls and finishes: The wall will feature neutral colors and architectural detailing to blend with the surrounding environment.
- Lighting: Minimal, security-focused lighting will be installed, directed downwards to avoid light spillover into adjacent properties.

Traffic and Neighborhood Impact

- Traffic: The facility is non-traffic generating. Only occasional maintenance vehicles will access the site.
- Neighborhood compatibility: The project is designed to be low impact, with no emissions, noise, or lighting that would affect nearby residences.
- Public benefit: The project enhances public safety, supports critical infrastructure, and aligns with the Comprehensive Master Plan goals for utility services and land use compatibility.

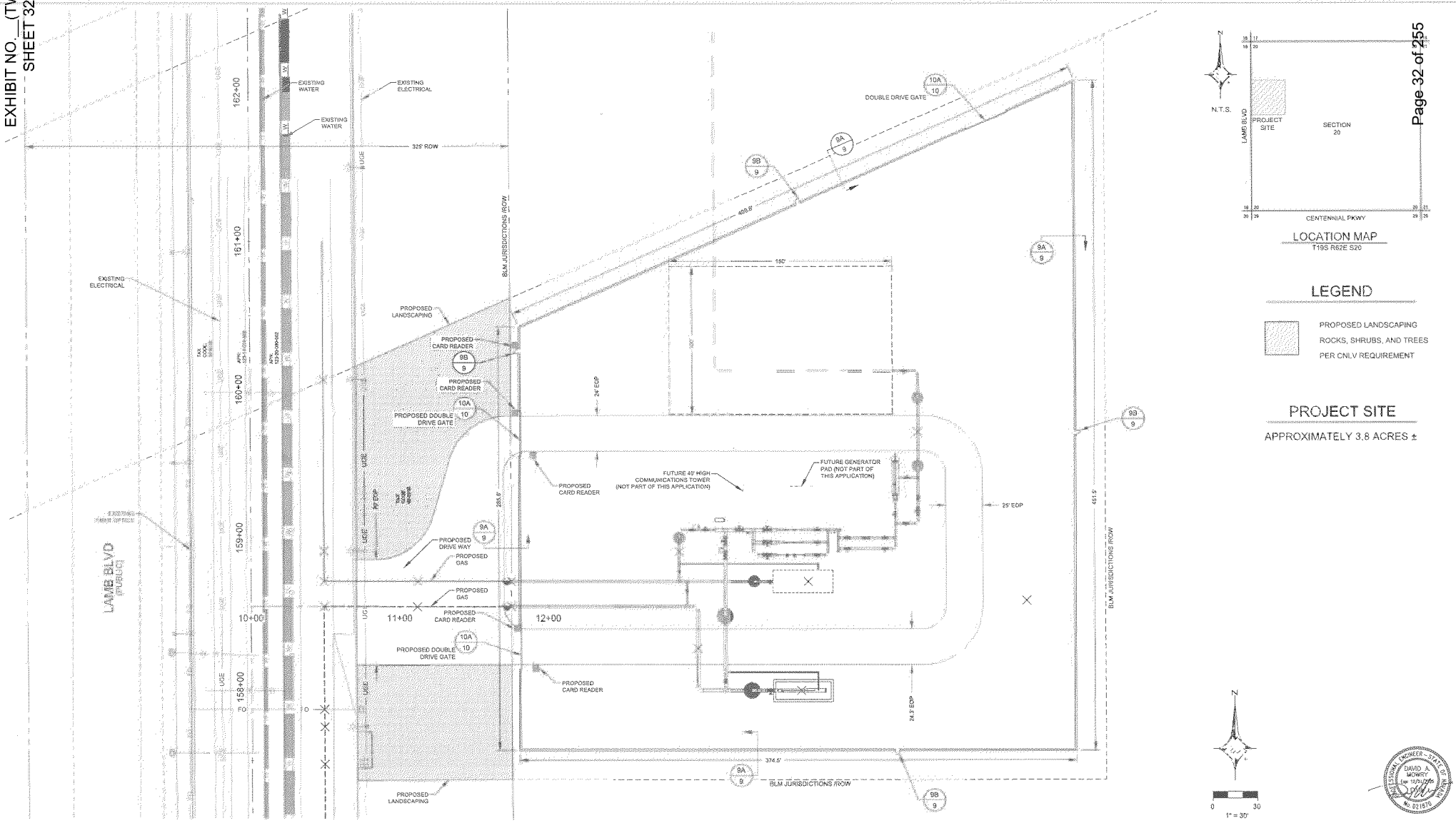
Construction Timeline:

- Start Date: January 01, 2026
- Completion Date: June 30, 2026
- Total Estimated Duration: 6 months

We appreciate your consideration of this request and welcome the opportunity to discuss the project further. Please feel free to contact us with any questions or to schedule a site visit.

Sincerely

Jeffrey Gremore
Southwest Gas Corporation



LOCATION MAP
T19S R62E S20

LEGEND

PROPOSED LANDSCAPING
ROCKS, SHRUBS, AND TREES
PER CNLV REQUIREMENT

PROJECT SITE

APPROXIMATELY 3.8 ACRES ±

N

0 30
1" = 30'

DAVID A. MOWRY — PROFESSIONAL ENGINEER — STATE OF NEVADA — No. 021816

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

SOUTHWEST GAS CORPORATION

REVISIONS				
NO.	DESCRIPTION	BY	DATE	APPVD

PERMIT INFORMATION	ISOLATION AREA	LOCATION	ATLAS OR TILE
CITY OF NORTH LAS VEGAS TAX CODE: 02-0250	ISO_21_DIST_437	T19S R62E S20 M.D.M.	X648Y556 X648Y558

300 LAS VEGAS LOOP		JOB TYPE	
SYSTEM MAOP:	300	HP SERVICE	☐
SYSTEM MOP:	300	DISTRIBUTION	☐
N/A		FEEDER	☐
SYSTEM MAOP:	N/A	TRANS. BY DEF	☒
SYSTEM MOP:	N/A	TRANS > 20%	☐

WR NO.	RELATED WR NO.S
4747758	N/A

ENGINEER/TECHNICIAN	NATHAN WHITE	PHONE:	(702) 365-2349
ACCOUNT REP.		PHONE:	
PROJECT CONTACT		PHONE:	
SHEET NO. 8 OF 10	SCALE 1" = 30'	DATE	09/24/2025
DWN. BY BC&F	CHKD. BY NLW	APPVD. BY	JG

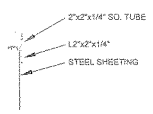
TRSIN - LAMB TAP SITE INSTALL
CONCEPTUAL SITE PLAN

Google Earth Pro
File Edit View Tools Add Help
Search
Get Directions History
Places
My Places
SWG SNV
Earth Point Townships
1 township in view.
Click To Customize
Sections
Townships
Sightseeing Tour
Temporary Places
Layers
Primary Database
Announcements
Borders and Labels
Places
Photos
Roads
3D Buildings
Weather
Gallery
More
PROJECT LIMITS

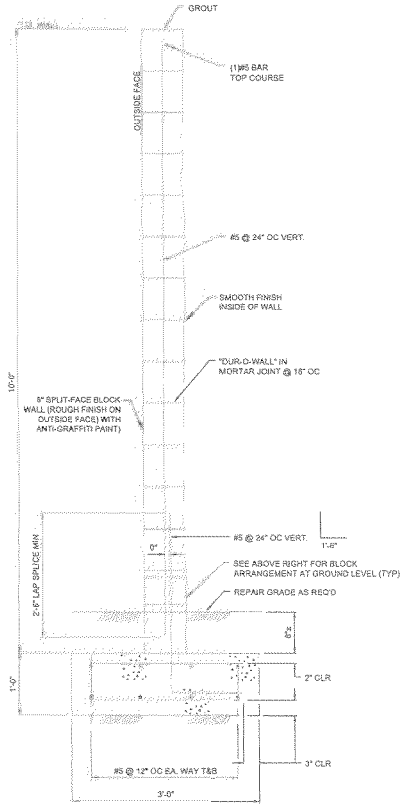
GENERAL BLOCK WALL NOTES:

NOTE: CONTACT SWG TECHNICAL SERVICES - NATHAN WHITE AT (702) 365-2349 PRIOR TO INSTALLING BLOCK WALL.

1. ALL STRUCTURAL STEEL TO BE ASTM A36.
2. ALL CONNECTIONS ARE TO BE WELDED USING 3/16" FILLET WELDS ALL AROUND, OR EQUAL.
3. WELDING ELECTRODES FOR STRUCTURAL STEEL TO BE E70XX.
4. 22 GAUGE VERCO TYPE B DECK, FACTORY PRIMED AND COATED READY FOR PAINT.
5. ALL CONCRETE SHALL HAVE A MINIMUM 28 DAY COMPRESSIVE STRENGTH OF 4000 PSI.
6. CEMENT SHALL CONFORM TO ASTM C-150, TYPE 1 OR II.
7. ALL EXPOSED CONCRETE EDGES SHALL HAVE A 3/4" CHAMFER.
8. FOUNDATIONS SHALL BE SUPPORTED ON EXISTING SUBGRADE AT THE ELEVATIONS INDICATED ON THIS DRAWING. THE NATIVE SOIL SHALL BE SCARIFIED TO A DEPTH OF 8" BELOW THE BASE OF ALL FOUNDATIONS. THE SCARIFIED SOIL SHALL BE BROUGHT TO WITHIN ± 3% OF OPTIMUM MOISTURE AND COMPACTED TO NOT LESS THAN 95% OF MAXIMUM DRY DENSITY. OPTIMUM MOISTURE AND MAXIMUM DRY DENSITY SHALL BE DETERMINED IN ACCORDANCE WITH ASTM D698 OR D1557.
9. ALL STEEL REINFORCING BARS ARE PREFORMED FILLET PER ASTM A615, GRADE 60.

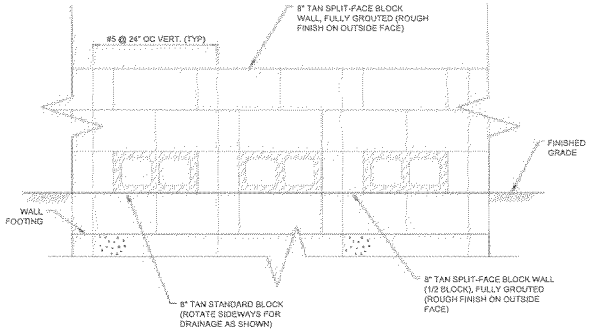


SECTION 2-A
SCALE: 1-1/2" = 1'-0"

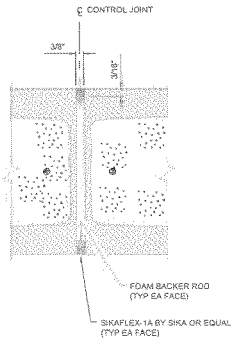


TYP WALL & FOUNDATION SECTION

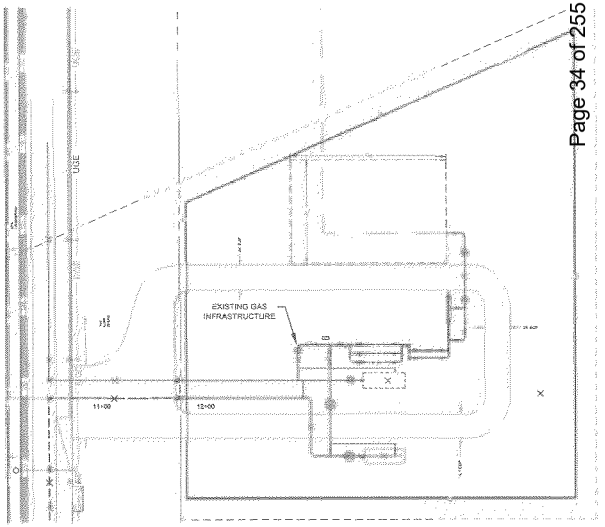
SECTION 9A
1"=1'-0" 8

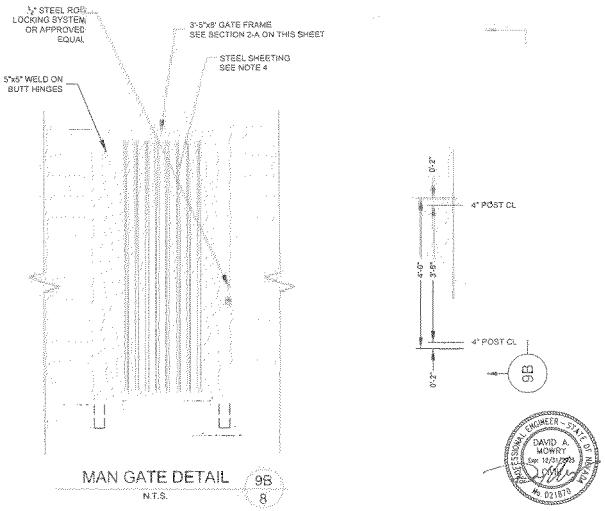


TYP BLOCK ARRANGEMENT AT GROUND LEVEL



TYPICAL CONTROL JOINT
EVERY 30'-0" MAX.





MAN GATE DETAIL 9B
N.T.S. 8

Know what's below. Call before you dig.

SOUTHWEST GAS CORPORATION

NO.	DESCRIPTION	BY	DATE	APPVD
	REVISIONS			

PERMIT INFORMATION	ISOLATION AREA	LOCATION	ATLAS OR TILE
CITY OF NORTH LAS VEGAS TAX CODE: 02-0250	ISO_21_DIST_437	T19S R62E S20	X648Y556 X648Y558

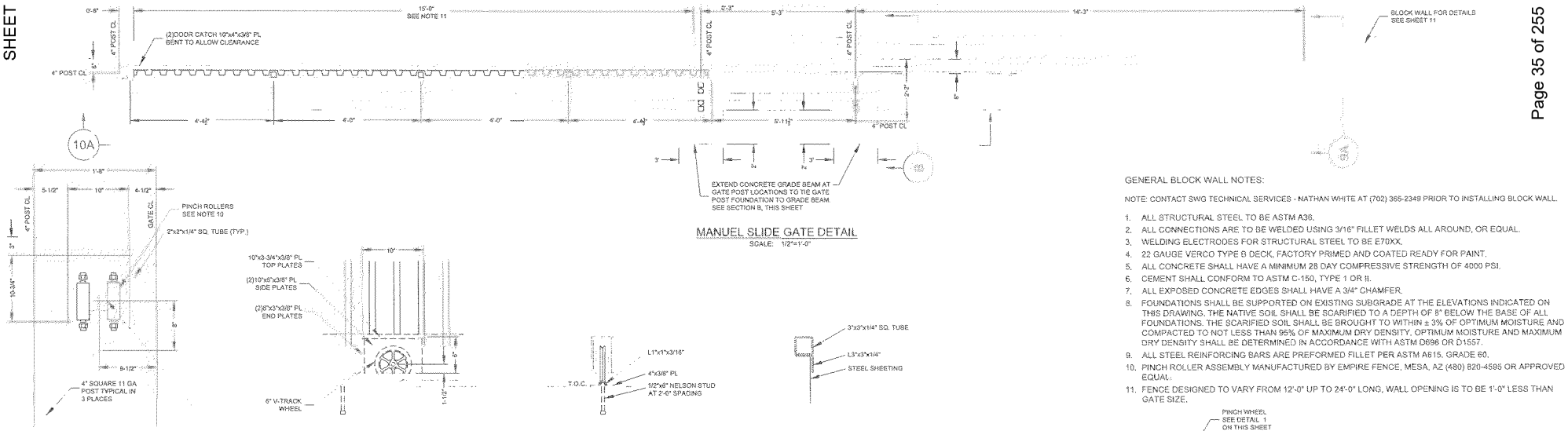
300 LAS VEGAS LOOP		
SYSTEM MAOP:	300	
SYSTEM MOP:	300	
N/A		
SYSTEM MAOP:	N/A	
SYSTEM MOP:	N/A	

JOB TYPE	
HP SERVICE	☐
DISTRIBUTION	☐
FEEDER	☐
TRANS. BY DEF	☒
TRANS > 20%	☐

WR NO.	4747758
RELATED WR NO.S	N/A

ENGINEER/TECHNICIAN	NATHAN WHITE		PHONE: (702) 365-2349
ACCOUNT REP.			PHONE:
PROJECT CONTACT			PHONE:
SHEET NO. 9 OF 10	SCALE N.T.S.		DATE 09/24/2025
DWN. BY BC&F	CHKD. BY NLW		APPVD. BY JG

TRSIN - LAMB TAP SITE INSTALL
CONCEPTUAL SITE PLAN DETAILS

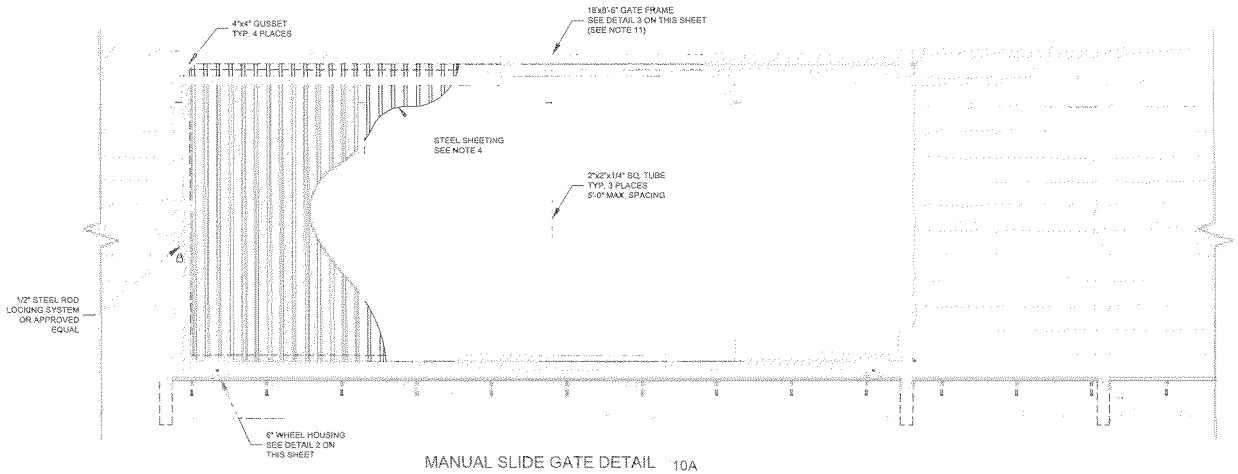


MANUEL SLIDE GATE DETAIL
SCALE: 1/2"=1'-0"

DETAIL 1
SCALE: 1" = 1'-0"

DETAIL 2
SCALE: 1" = 1'-0"

DETAIL 3
SCALE: 1-1/2" = 1'-0"



MANUAL SLIDE GATE DETAIL 10A
1/2"=1'-0"

GENERAL BLOCK WALL NOTES:

NOTE: CONTACT SWG TECHNICAL SERVICES - NATHAN WHITE AT (702) 365-2349 PRIOR TO INSTALLING BLOCK WALL.

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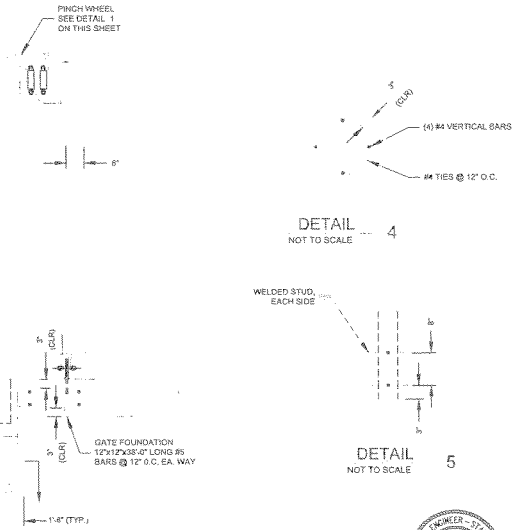
9. ALL STEEL REINFORCING BARS ARE PREFORMED FILLET PER ASTM A615, GRADE 60.
10. PINCH ROLLER ASSEMBLY MANUFACTURED BY EMPIRE FENCE, MESA, AZ (480) 820-4595 OR APPROVED EQUAL.
11. FENCE DESIGNED TO VARY FROM 12'-0" UP TO 24'-0" LONG, WALL OPENING IS TO BE 1'-0" LESS THAN GATE SIZE.



DETAIL 4
NOT TO SCALE

DETAIL 5
NOT TO SCALE

SECTION B
SCALE: 1/2" = 1'-0"

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

SOUTHWEST GAS CORPORATION

NO.	DESCRIPTION	BY	DATE	APPVD
	REVISIONS			

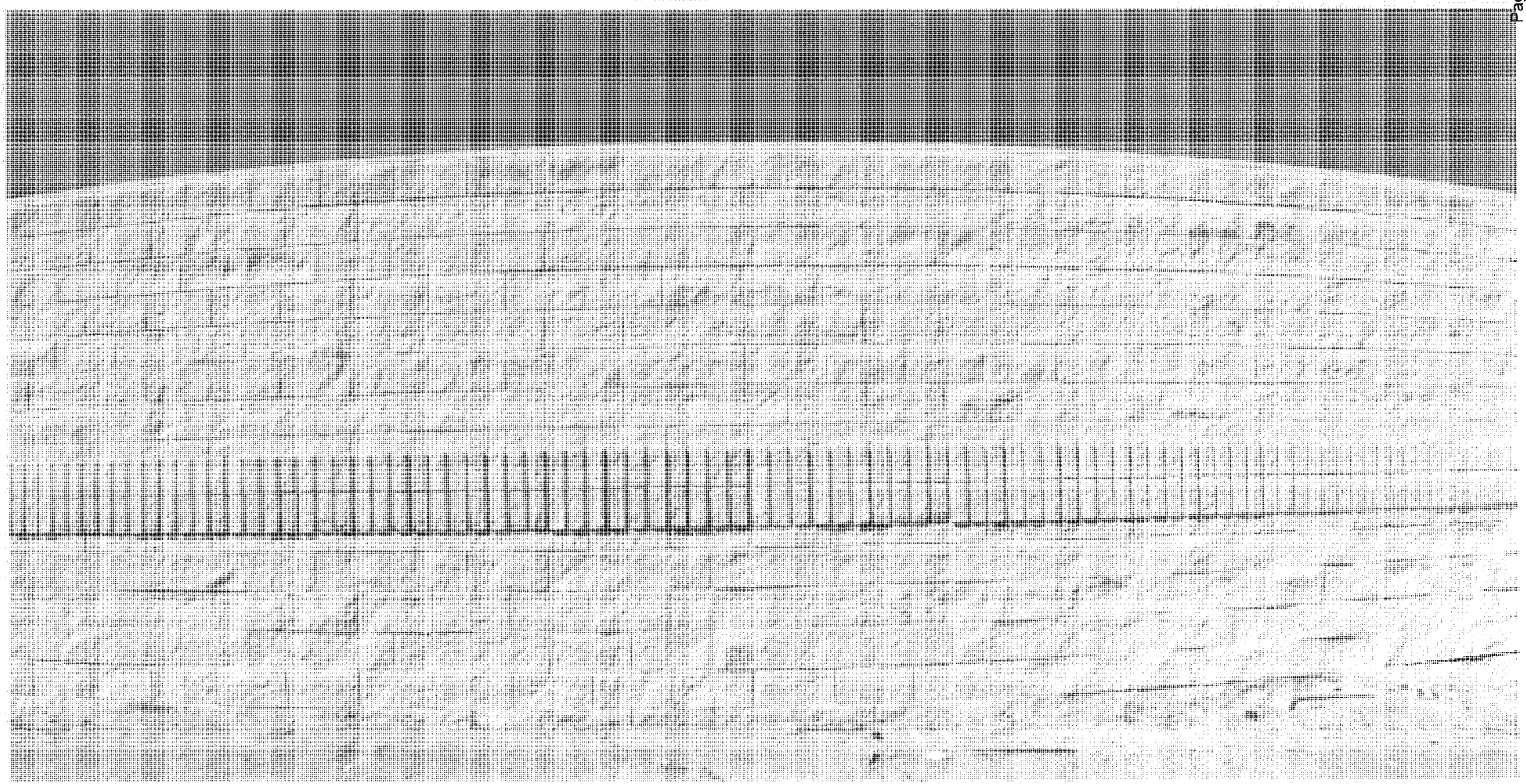
PERMIT INFORMATION	ISOLATION AREA	LOCATION	ATLAS OR TILE
CITY OF NORTH LAS VEGAS TAX CODE: 02-0250	ISO_21_DIST_437	T19S R62E S20	X648Y556 X648Y558

300 LAS VEGAS LOOP		JOB TYPE	
SYSTEM MAOP:	300	HP SERVICE	☐
SYSTEM MOP:	300	DISTRIBUTION	☐
N/A		FEEDER	☐
SYSTEM MAOP:	N/A	TRANS. BY DEF.	☒
SYSTEM MOP:	N/A	TRANS > 20%	☐

WR NO.	ENGINEER/TECHNICIAN NATHAN WHITE	PHONE: (702) 365-2349
4747758	ACCOUNT REP.	PHONE
	PROJECT CONTACT	PHONE:
	SHEET NO. 10 OF 10 SCALE N.T.S.	DATE 09/24/2025
	DWN. BY BC&F CHKD. BY NLW	APPVD. BY JG
RELATED WR NO.S		
N/A		

TRSIN - LAMB TAP SITE INSTALL
CONCEPTUAL SITE PLAN DETAILS

NORTH WALL



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

SOUTHWEST GAS CORPORATION

REVISIONS				
NO.	DESCRIPTION	BY	DATE	APPVD

PERMIT INFORMATION	ISOLATION AREA	LOCATION	ATLAS OR TILE
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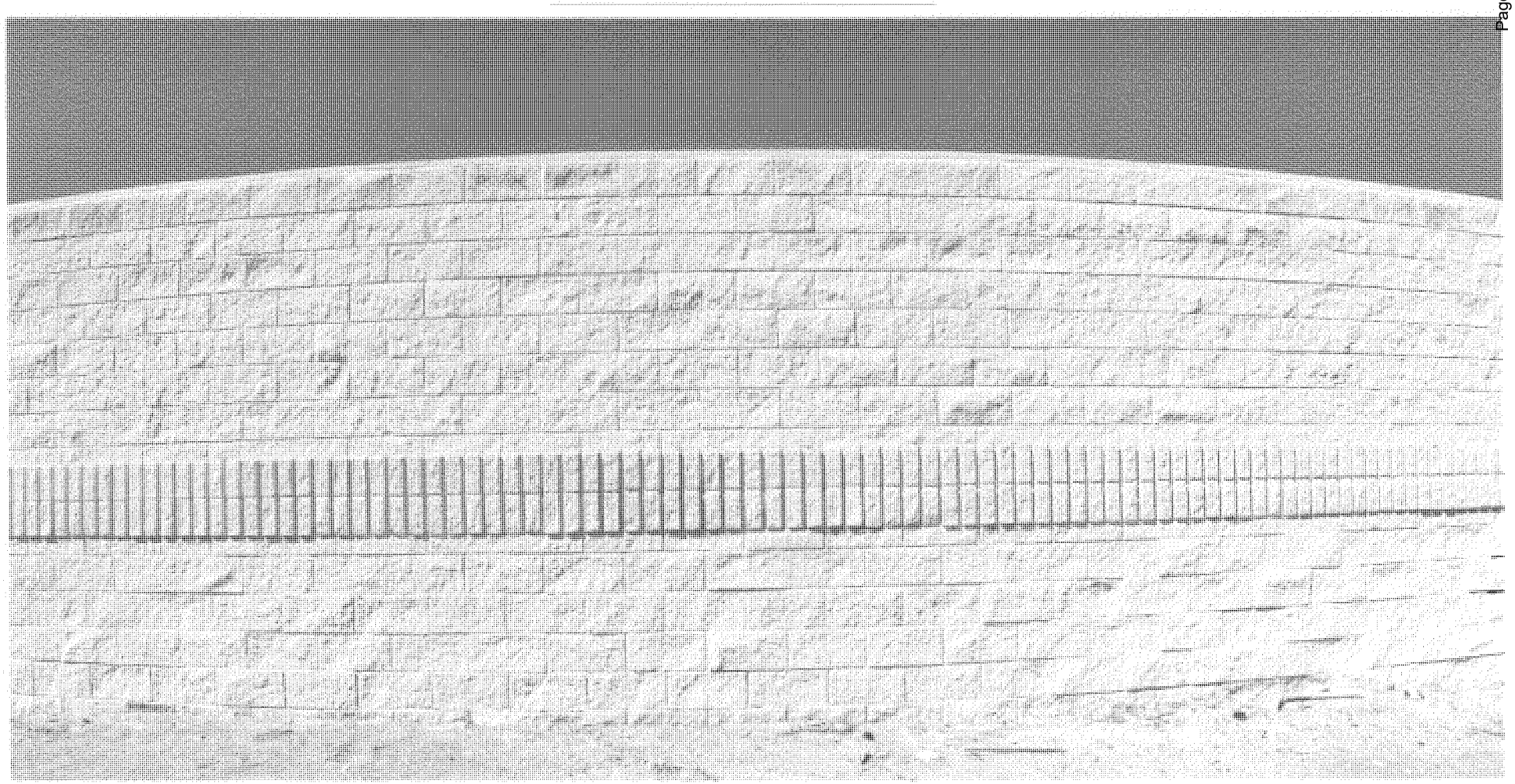
SYSTEM MOP:	300	DISTRIBUTION	☐
N/A		FEEDER	☐
SYSTEM MAOP:	N/A	TRANS. BY DEF	☒
SYSTEM MOP:	N/A	TRANS > 20%	☐

WR NO.	RELATED WR NO.S
4747758	N/A

ENGINEER/TECHNICIAN	NATHAN WHITE	PHONE:	(702) 365-2349
ACCOUNT REP.		PHONE:	
PROJECT CONTACT		PHONE:	
SHEET NO. 1 OF 10	SCALE N.T.S.	DATE	09/24/2025
DWN. BY BC&F	CHKD. BY NLW	APPVD. BY	JG

TRSIN - LAMB TAP SITE INSTALL
WALL ELEVATIONS

EAST WALL



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SOUTHWEST GAS CORPORATION

REVISIONS			
NO.	DESCRIPTION	BY	DATE APPVD

PERMIT INFORMATION	ISOLATION AREA	LOCATION	ATLAS OR TILE
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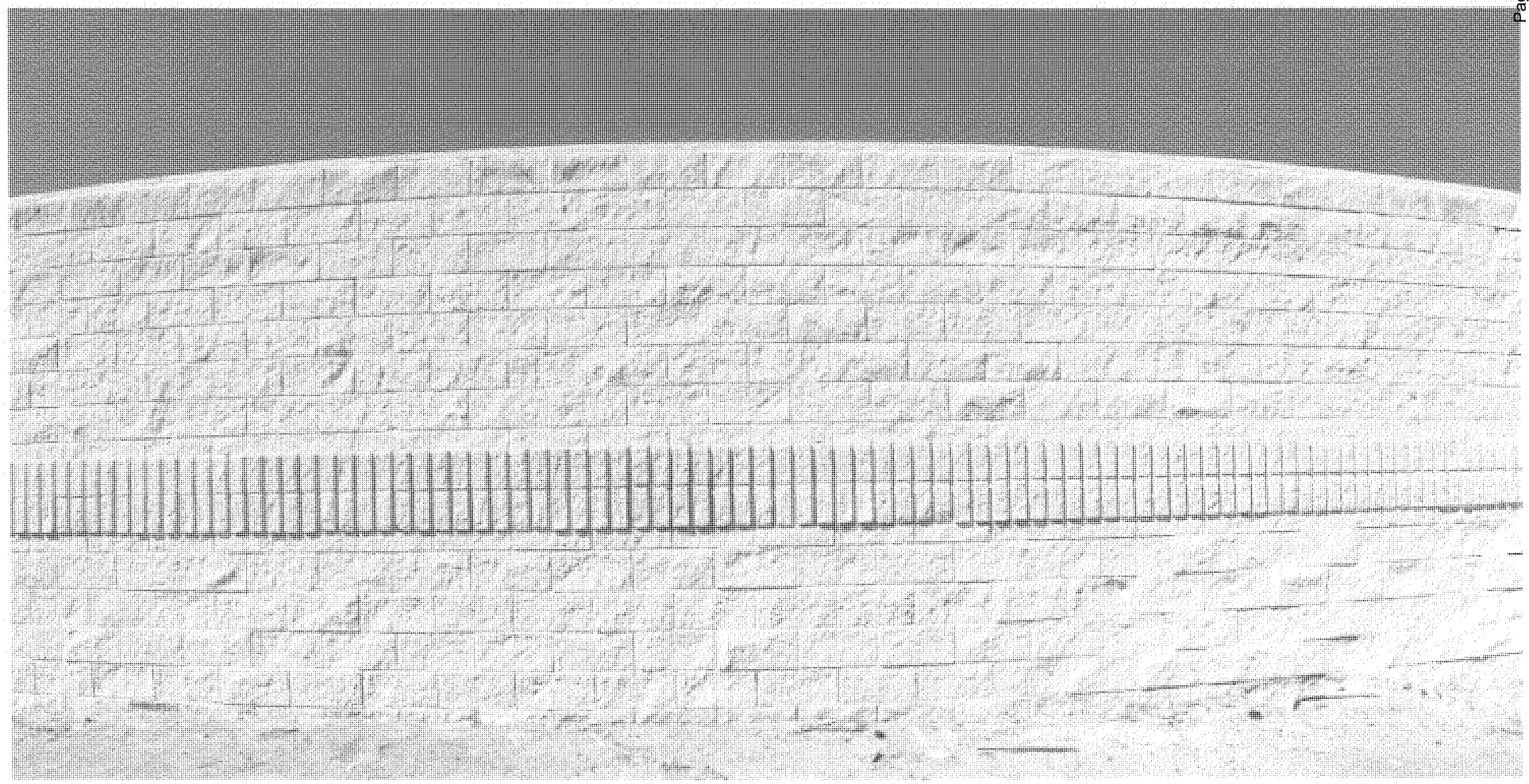
SYSTEM MOP:	300	DISTRIBUTION	☐
N/A		FEEDER	☐
SYSTEM MAOP:	N/A	TRANS. BY DEF	☒
SYSTEM MOP:	N/A	TRANS > 20%	☐

WR NO.	RELATED WR NO.S
4747758	N/A

ENGINEER/TECHNICIAN NATHAN WHITE			PHONE: (702) 365-2349
ACCOUNT REP:			PHONE:
PROJECT CONTACT			PHONE
SHEET NO. 2 OF 10	SCALE N.T.S.		DATE 09/24/2025
DWN. BY BC&F	CHKD. BY NLW		APPVD. BY JG

TRSIN - LAMB TAP SITE INSTALL
WALL ELEVATIONS

SOUTH WALL



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SOUTHWEST GAS CORPORATION

REVISIONS				
NO.	DESCRIPTION	BY	DATE	APPVD

PERMIT INFORMATION	ISOLATION AREA	LOCATION	ATLAS OR TILE
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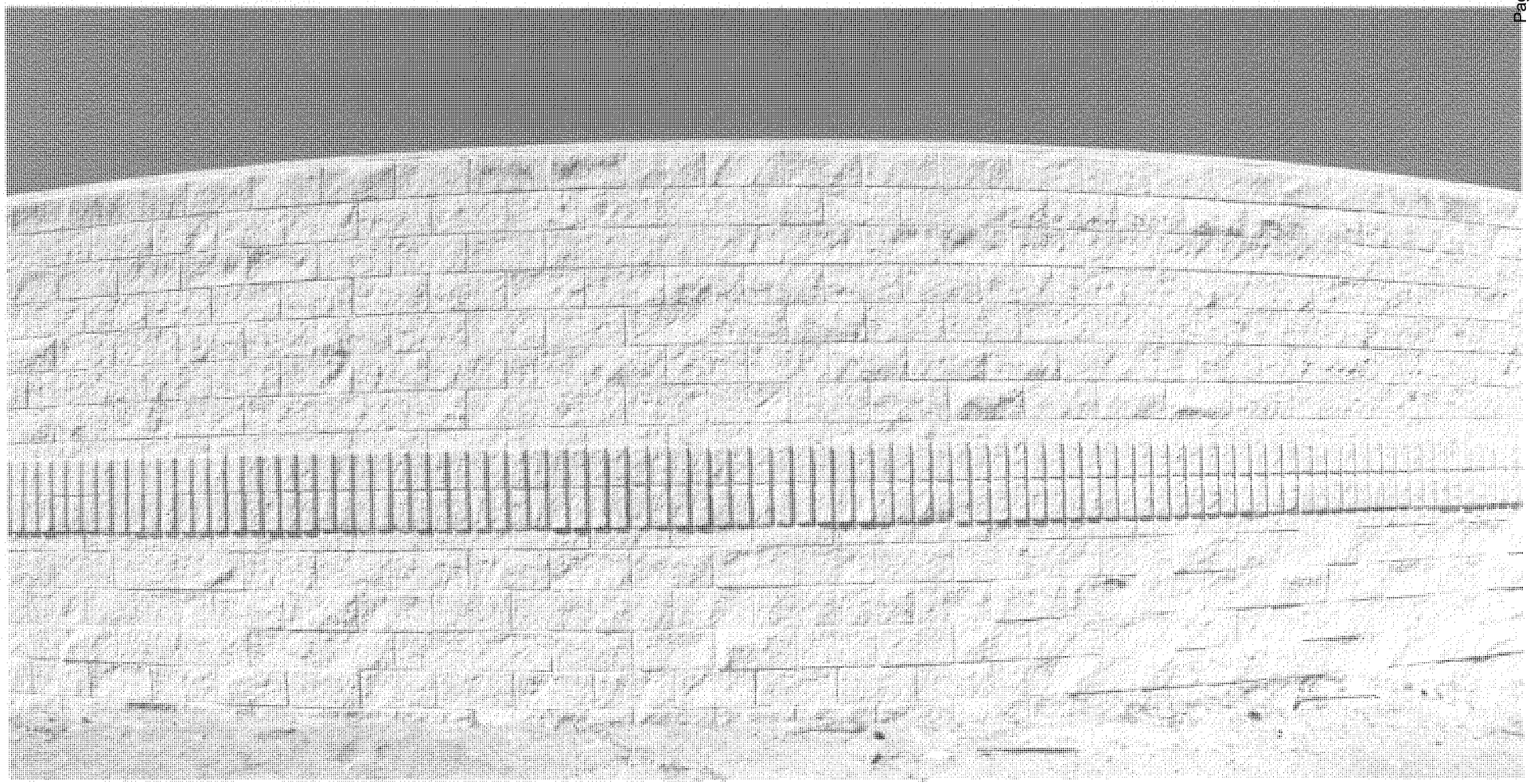
SYSTEM MOP:	300	DISTRIBUTION	☐
N/A		FEEDER	☐
SYSTEM MAOP:	N/A	TRANS. BY DEF	☒
SYSTEM MOP:	N/A	TRANS > 20%	☐

WR NO.	RELATED WR NO.S
4747758	N/A

ENGINEER/TECHNICIAN NATHAN WHITE			PHONE: (702) 365-2349
ACCOUNT REP.			PHONE:
PROJECT CONTACT			PHONE:
SHEET NO. 3 OF 10	SCALE N.T.S.		DATE 09/24/2025
DWN. BY BC&F	CHKD. BY NLW		APPVD. BY JG

TRSIN - LAMB TAP SITE INSTALL
WALL ELEVATIONS

WEST WALL



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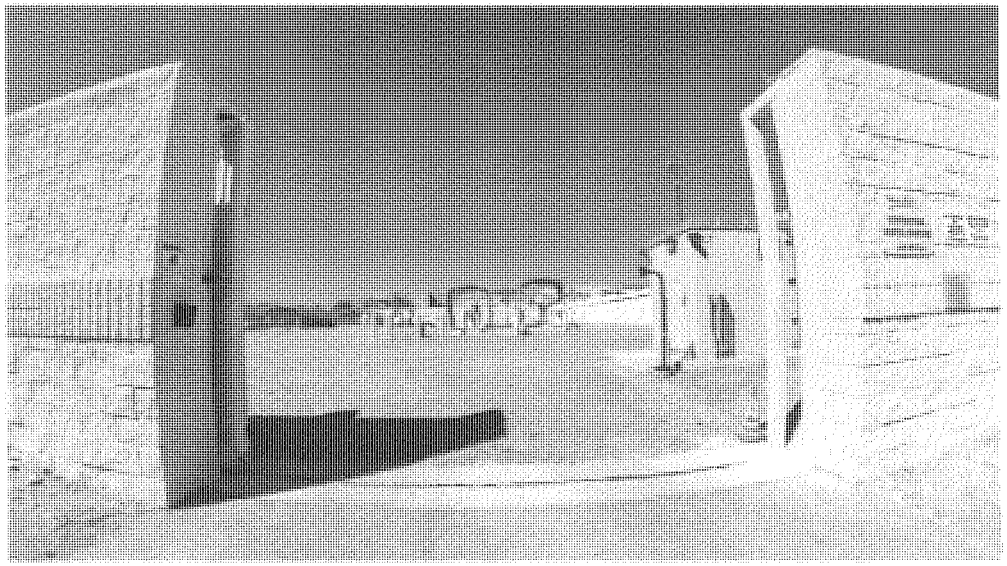
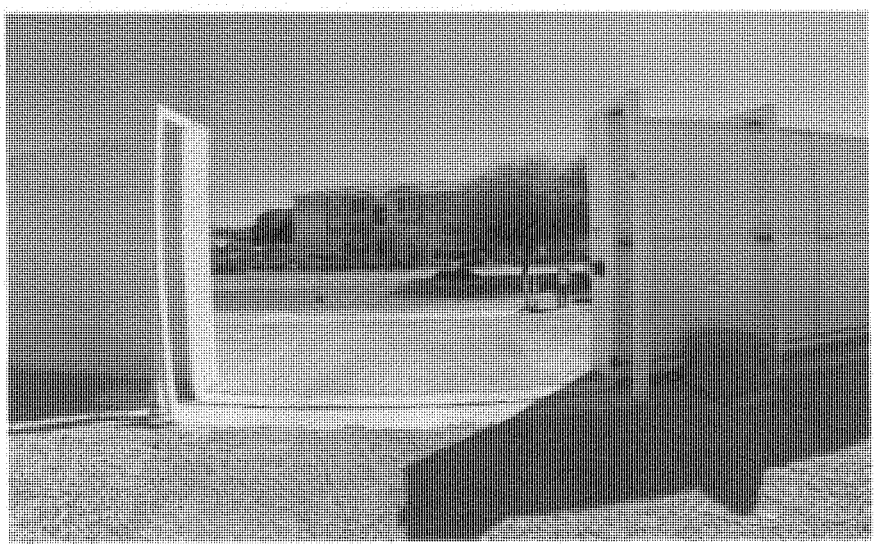
SYSTEM MOP:	300	DISTRIBUTION	☐
N/A		FEEDER	☐
SYSTEM MAOP:	N/A	TRANS. BY DEF	☒
SYSTEM MOP:	N/A	TRANS > 20%	☐

WR NO.	ENGINEER/TECHNICIAN NATHAN WHITE	PHONE: (702) 365-2349
	ACCOUNT REP.	PHONE:
4747758	PROJECT CONTACT	PHONE:
	SHEET NO. 4 OF 10 SCALE N.T.S.	DATE 09/24/2025
	DWN. BY BC&F CHKD. BY NLW	APPVD. BY JG
RELATED WR NO.S	TRSIN - LAMB TAP SITE INSTALL WALL ELEVATIONS	
N/A		

ROLL GATE





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REVISIONS			
NO.	DESCRIPTION	BY	DATE

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N/A		FEEDER	☐
SYSTEM MAOP:	N/A	TRANS. BY DEF	☒
SYSTEM MOP:	N/A	TRANS > 20%	☐

WR NO.	RELATED WR NO.S
4747758	N/A

ENGINEER/TECHNICIAN NATHAN WHITE			PHONE: (702) 365-2349
ACCOUNT REP.			PHONE:
PROJECT CONTACT			PHONE:
SHEET NO. 6 OF 10	SCALE N.T.S.		DATE 09/24/2025
DWN. BY BC&F	CHKD. BY NLW		APPVD. BY JG

TRSIN - LAMB TAP SITE INSTALL
ACCESS GATE

Form 2800-14
(August 1985)

UNITED STATES
DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT
RIGHT-OF-WAY GRANT / ~~TEMPORARY USE PERMIT~~

Issuing Office
Las Vegas Field Office
Serial Number
NVNV106368563

1. A (right-of-way) (~~permit~~) is hereby granted pursuant to:

a. [X] Title V of the Federal Land Policy and Management Act of October 21, 1976 (90 Stat. 2776 43 U.S.C. 1761);

b. [ ] Section 28 of the Mineral Leasing Act of 1920, as amended (30 U.S.C. 185);

c. [ ] Other (describe)_____.

2. Nature of Interest:

a. By this instrument, the holder, Southwest Gas Corporation, receives the right to construct, operate, maintain, and terminate a right-of-way for a 24-inch diameter high-pressure steel natural gas pipeline, tap site, and related appurtenances on public lands located on North Lamb Blvd. (or Federal land for MLA Rights-of-Way) described as follows:

Mount Diablo Meridian, Nevada
T. 19 S., R. 62 E.,
sec. 20, NW1/4NW1/4SW1/4.

A map showing the location of the right-of-way is on file with the Bureau of Land Management, Las Vegas Field Office, in casefile NVNV106368563.

b. The right-of-way or ~~permit~~ area granted herein (for the pipeline) is 50 feet wide, 1800 feet in length, and contains 2.07 acres. If a site type facility, the facility contains N/A acres.

The right-of-way or ~~permit~~ area granted herein (for the tap site) is _____ feet wide, _____ feet in length, and contains _____ acres. If a site type facility, the facility contains 3.8 acres.

c. This instrument shall terminate on December 31, 2055, unless, prior thereto, it is relinquished, abandoned, terminated, or modified pursuant to the terms and conditions of this instrument or of any applicable Federal law or regulation.

d. This instrument [X] may [ ] may not be renewed. If renewed, the right-of-way or permit shall be subject to the regulations existing at the time of renewal and any other terms and conditions that the authorized officer deems necessary to protect the public interest.

e. Notwithstanding the expiration of this instrument or any renewal thereof, early relinquishment, abandonment, or termination, the provisions of this instrument, to the extent applicable, shall continue in effect and shall be binding on the holder, its successors, or assigns, until they have fully satisfied the obligations and/or liabilities accruing herein before or on account of the expiration, or prior termination, of the grant.

3. Rental:
For and in consideration of the rights granted, the holder agrees to pay the Bureau of Land Management fair market value rental as determined by the authorized officer unless specifically exempted from such payment by regulation. Provided, however, that the rental may be adjusted by the authorized officer, whenever necessary, to reflect changes in the fair market rental value as determined by the application of sound business management principles, and so far as practicable and feasible, in accordance with comparable commercial practices.

4. Terms and Conditions:

a. This grant or permit is issued subject to the holder's compliance with all applicable regulations contained in Title 43 Code of Federal Regulations parts 2800 and 2880.

b. Upon grant termination by the authorized officer, all improvements shall be removed from the public lands within 120 days, or otherwise disposed of as provided in paragraph (4)(d) or as directed by the authorized officer.

c. Each grant issued pursuant to the authority of paragraph (1)(a) for a term of 30 years or more shall, at a minimum, be reviewed by the authorized officer at the end of the 20th year and at regular intervals thereafter not to exceed 10 years. Provided, however, that a right-of-way or permit granted herein may be reviewed at any time deemed necessary by the authorized officer.

d. The stipulations, plans, maps, or designs set forth in Exhibits A, and B dated _____ and the Plan of Development, Southwest Gas Corporation, 24-inch High Pressure Steel Natural Gas Pipeline and Interconnect Site North Lamb Tap Site, Clark County, Nevada, dated September 2024 or as updated and approved by the Authorized Officer, are incorporated into and made a part of this grant instrument as fully and effectively as if they were set forth herein in their entirety. In addition, Determination of NEPA Adequacy, DOI-BLM-S010-2025-0032-DNA, are made part of this grant.

e. Failure of the holder to comply with applicable law or any provision of this right-of-way grant or permit shall constitute grounds for suspension or termination thereof.

f. The holder shall perform all operations in a good and workman like manner to ensure protection of the environment and the health and safety of the public.

IN WITNESS WHEREOF, the undersigned agrees to the terms and conditions of this right-of-way grant or permit.

(Signature of Holder)	Gregory Seaman
CRAIG SISCO	Acting Assistant Field Manager
Director/Gas Operations	
(Title)	(Title)
4-23-2025	4-28-2025
(Date)	(Effective Date of Grant)

(Form 2800-14)

Page 2 of 2

NOTES

This map is for assessment use only and does NOT represent a survey.

No liability is assumed for the accuracy of the data deliniated herein. Information on roads and other non-assessed parcels may be obtained from the Road Document Listing in the Assessor's Office.

This map is compiled from official records, including surveys and deeds, but only contains the information required for assessment. See the recorded documents for more detailed legal information.

USE THIS SCALE[FEET] WHEN MAP REDUCED FROM 11X17 ORIGINAL

0 100 200 400 600 800

ASSESSOR'S PARCELS - CLARK COUNTY, NV.

Briana Johnson - Assessor

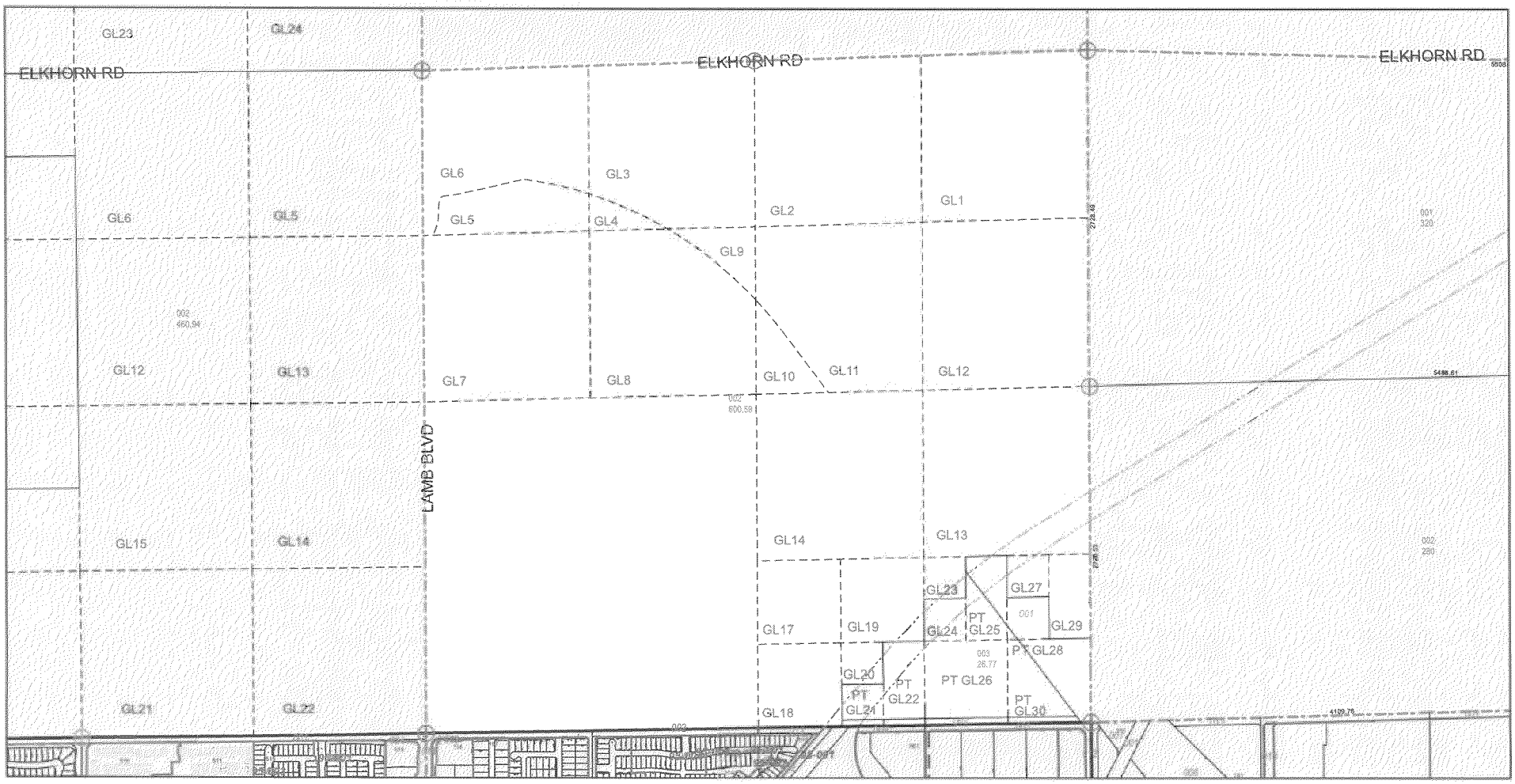
MAP LEGEND

- PARCEL BOUNDARY
- SUB BOUNDARY
- PM/LD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PM/LD BOUNDARY
- SECTION LINE
- TAX DISTRICT LINE
- CONDOMINIUM UNIT
- AIR SPACE PCL
- RIGHT OF WAY PCL
- SUB-SURFACE PCL
- 001 ROAD ID NUMBER
- 001 PARCEL NUMER
- 1.00 ACREAGE
- 202 PARCEL SUB/SEQ NUMBER
- PB 24-45 PLAT RECORDING NUMBER
- 5 BLOCK NUMBER
- 5 LOT NUMBER
- GL5 GOV. LOT NUMBER

BOOK T19S R62E | SEC. 20 | MAP ALL SEC | 123-20-0

100 101	102	103
125 124	123	122
138 139	140	141

Scale: 1" = 800' | Rev: 4/13/2023



TAX DIST 250

NOTES

This map is for assessment use only and does NOT represent a survey.

No liability is assumed for the accuracy of the data deliniated herein. Information on roads and other non-assessed parcels may be obtained from the Road Document Listing in the Assessor's Office.

This map is compiled from official records, including surveys and deeds, but only contains the information required for assessment. See the recorded documents for more detailed legal information.

USE THIS SCALE(FEET) WHEN MAP REDUCED FROM 11X17 ORIGINAL

0 100 200 400 600 800

MAP LEGEND

- PARCEL BOUNDARY
- SUB BOUNDARY
- PM/LD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PM/LD BOUNDARY
- SECTION LINE
- TAX DISTRICT LINE
- CONDOMINIUM UNIT
- AIR SPACE PCL
- RIGHT OF WAY PCL
- SUB-SURFACE PCL
- 001 ROAD ID NUMBER
- 001 PARCEL NUMER
- 1.00 ACREAGE
- 202 PARCEL SUB/SEQ NUMBER
- PB 24-45 PLAT RECORDING NUMBER
- 5 BLOCK NUMBER
- 5 LOT NUMBER
- GL6 GOV. LOT NUMBER

ASSESSOR'S PARCELS - CLARK COUNTY, NV.

Briana Johnson - Assessor

BOOK T19S R62E

100	101	102	103
25	124	123	122
38	139	140	141

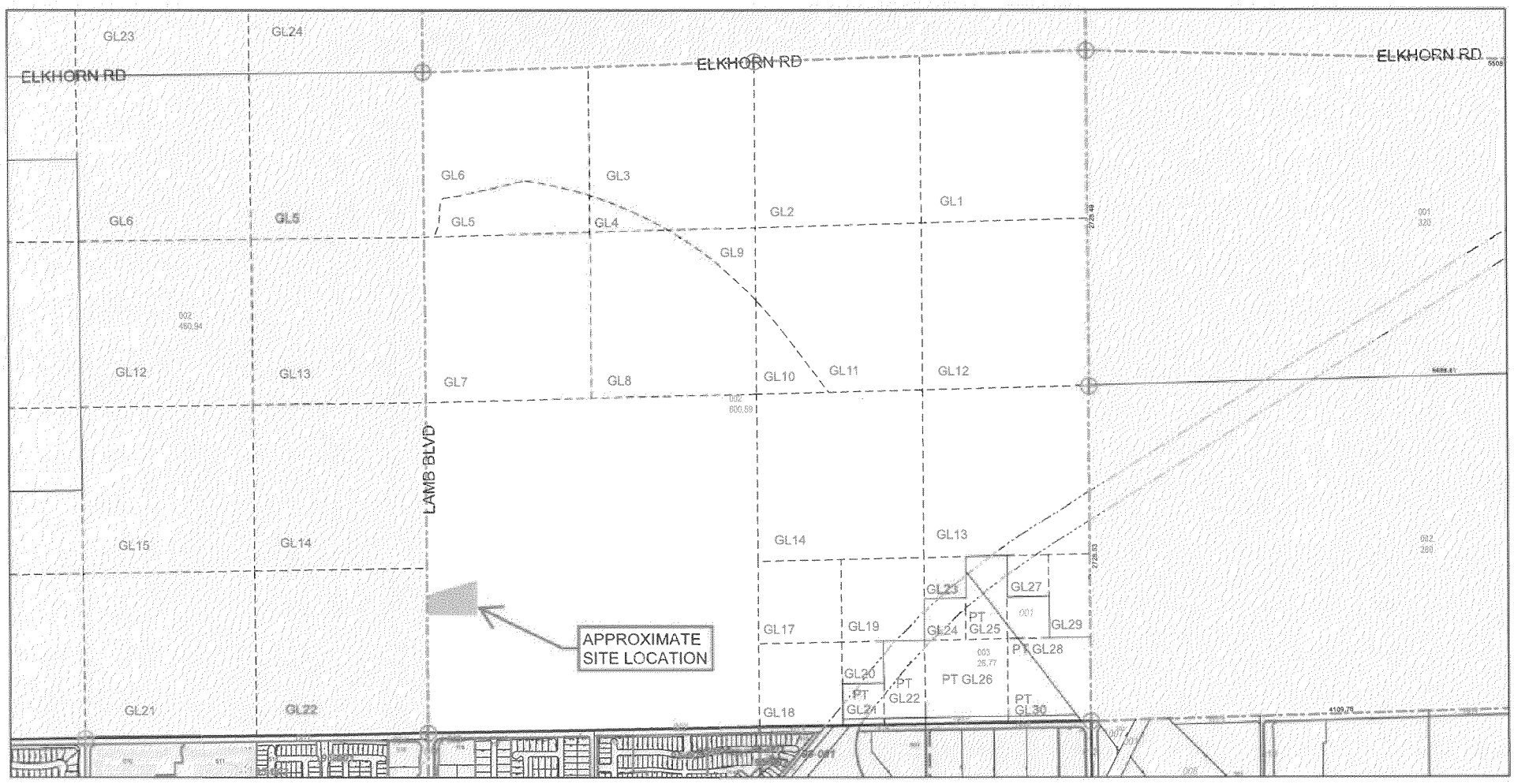
Scale: 1" = 800'

SEC. 20

Rev: 4/13/2023

MAP ALL SEC

123-20-0



TAX DIST 250

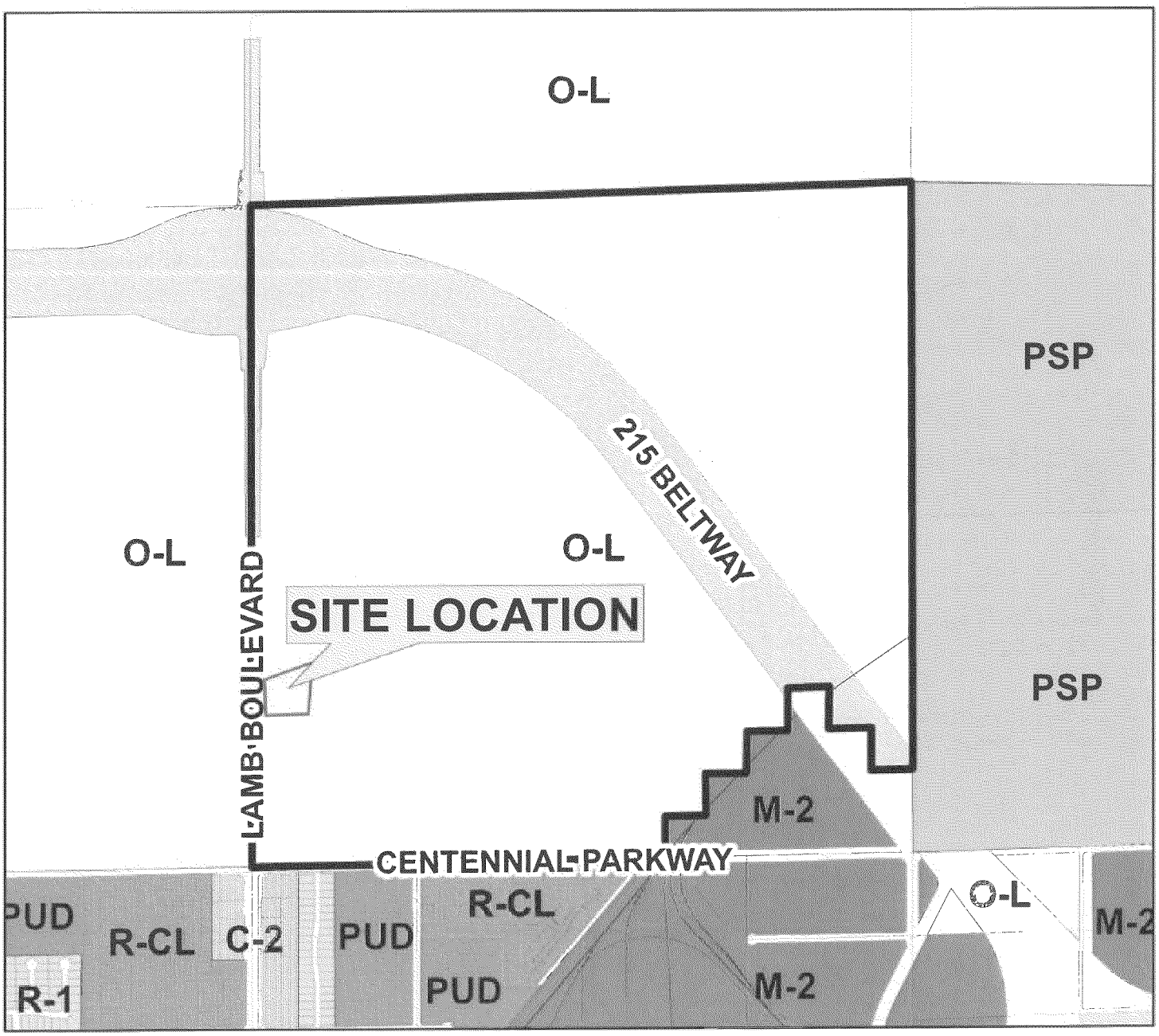
APPROXIMATE
LOCATION OF PROJECT
SITE
LATITUDE: 36.280451
LONGITUDE: -115.078049

File View Tools Add Help
Places
My Places
SWG SNV
Earth Point Townships
1 township in view.
Click to Customize
Sections
Townships
Staffordshire Tour
Temporary Places
Primary Database
Announcements
Borders and Labels
Places
Photos
Roads
3D Buildings
Weather
Gallery
More
Terrain
PROJECT LIMITS

CITY OF NORTH LAS VEGAS

THE CITY OF NORTH LAS VEGAS

Location & Zoning Map



Applicant: Southwest Gas Corporation
Application Type: Special Use Permit
Request: To Allow a Public Utility Building, Structure or Equipment
Project Info: North Lamb Boulevard approximately 2000 feet north of East Centennial Parkway.
Case Number: SUP-45-2025

11/19/2025

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S

AFFIRMATION OF THOMAS W. CARDIN

Pursuant to NAC 703.710, Thomas W. Cardin affirms and declares the following:

1. I am over 18 years of age and am competent to testify to facts stated below which are based upon my personal knowledge.
2. That I am the person identified in the foregoing prepared testimony, including, where applicable, any exhibits.
3. That such testimony and exhibits were prepared by me or under my direction.
4. That the information appearing in my testimony and exhibits are true to the best of my knowledge and belief and that if I were asked the questions stated therein under oath, my answers would be the same.
5. Pursuant to NRS 53.045, I declare under penalty of perjury under the law of the State of Nevada that the foregoing is true and correct.

EXECUTED and DATED this 17 day of March, 2026

THOMAS W. CARDIN

IN THE MATTER OF
SOUTHWEST GAS CORPORATION
DOCKET NO. 26-03___

PREPARED DIRECT TESTIMONY
OF
RAIED N. STANLEY

ON BEHALF OF
SOUTHWEST GAS CORPORATION

MARCH 17, 2026

Table of Contents
Prepared Direct Testimony
of
Raied N. Stanley

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Prepared Direct Testimony
of
Raied N. Stanley

I. INTRODUCTION

Q. 1 Please state your name and business address.

A. 1 My name is Raied N. Stanley. My business address is 8360 S. Durango Drive, Las Vegas, Nevada 89113.

Q. 2 By whom and in what capacity are you employed?

A. 2 I am employed by Southwest Gas Corporation (Southwest Gas or Company) in the Information Services (IS) department. My title is Vice President/Chief Information Officer.

Q. 3 Please summarize your educational background and relevant business experience.

A. 3 My educational background and relevant business experience are summarized in Appendix A to this testimony.

Q. 4 Have you previously testified before any regulatory commission?

A. 4 Yes. I have previously provided written testimony to the Public Utilities Commission of Nevada (Commission) and the Arizona Corporation Commission.

Q. 5 What is the purpose of your prepared direct testimony in this proceeding?

A. 5 The purpose of my prepared direct testimony is to provide an overview of the project governance and oversight structure for approved technology-related capital projects and to support the reasonableness and prudence of the

Company's investments in technology-related capital projects that are included in the Company's revenue requirement.

Q. 6 Please summarize your prepared direct testimony.

A. 6 My prepared direct testimony consists of the following key topics:

- Provide an overview of the project governance and oversight for all technology-related capital projects;
- Support the reasonableness and prudence of technology-related capital investment projects and provide discussion on technology-related work orders (projects) equal to or exceeding $1 million which have been placed in service since the end of the certification period in Southwest Gas' 2023 general rate case (GRC); and
- Support the reasonableness and prudence of technology-related capital investment projects that, at the time of this filing, are anticipated to be placed in service by May 31, 2026.[1]

Q. 7 Please describe why you are the person most knowledgeable about the matters that are presented in your testimony.

A. 7 I am currently responsible for the Company's IS function as well as the portfolio governance. As such, I am familiar with the Enterprise Project Management Office (EPMO) functions and the technology-related capital projects presented for cost recovery in this case.

. . .

. . .

. . .

[1] The Company will update plant in service in its certification filing in the instant docket based on capital projects placed into service on or before May 31, 2026.

II. PROJECT GOVERNANCE AND OVERSIGHT

Q. 8 Please describe the project governance structure and oversight process at Southwest Gas for technology-related capital projects.

A. 8 Southwest Gas maintains the EPMO department to support technology-related capital projects, a Digital Enablement Committee (DEC), and a Portfolio Planning Committee (PPC) (previously titled the Portfolio Approval Council or PAC) to centralize the governance of processes, tools, and resources to maximize the business value of these capital projects based on need. Southwest Gas also maintains a staff of dedicated business analysts, project managers, and has developed project management frameworks and processes to support each project. The Company promotes Project Management Professional (PMP) certifications for EPMO employees and consultants with the title of Project Manager to validate the core competencies of those managing some of the Company's largest initiatives.

The EPMO is founded on standards and practices from the Project Management Institute (PMI) as a basis for its project governance. PMI is globally recognized as a non-profit organization that creates the standards for project and portfolio management practices that are written in the Project Management Book of Knowledge (PMBOK) and certifies project management professionals.[2] The PMBOK provides guidance on project governance and includes specified criteria to determine the appropriate project organizational structure. Some other notable features associated with the Company's EPMO project management include:

[2] History of the Project Management Institute | PMI, https://www.pmi.org/about/our-legacy.

- Each project is sponsored by a minimum of one Company executive and typically operates using a governance structure consisting of a Steering Committee, an Oversight Committee, a dedicated project manager from the EPMO, and a project team.
- Each project undertakes a planning phase for purposes of identifying the key objectives, governance structure with associated stakeholders, scope, budget, duration, staffing decisions including system implementor selection (if applicable) and need to hire other potential contractors, and the identification of all project deliverables through project completion.
- Each project follows standard Southwest Gas procurement guidelines in the evaluation and selection of the system implementation partner and platform solution.

Q. 9 Please further describe the DEC and the PPC.

A. 9 The DEC is a committee that ensures technology investments and digital transformation efforts are aligned with the Company's strategic objectives, promote innovation, and deliver measurable business value. The DEC is a resource to help improve and standardize policies, practices, and tools to facilitate project portfolio management for significant capital and O&M projects meeting the specified criteria for review. This committee consists of Vice President or above-level Company stakeholders that play an essential role in the proposal review, capacity planning, and tracking of enterprise portfolio projects. The DEC serves the PPC as a strategic resource to the council, specifically to provide recommendations on the initiation, planning, and maintenance of the project

portfolio. DEC members are the “gate keepers” of proposed projects for the portfolio and their responsibilities include:

- Leading digital initiatives that improve efficiency, innovation, and customer value.
- Overseeing governance for cloud adoption, data management, artificial intelligence, and enterprise systems.
- Promoting data governance and analytics to enable data-driven decisions.
- Fostering cross-functional collaboration to ensure successful technology adoption.
- Assessing new technologies for business relevance and competitive advantage.

The DEC convenes quarterly to assess project proposals, monitor the status of active projects to support the Company’s financial investments and review resource capacity to determine the timing to launch new projects and initiatives.

The primary purpose of the PPC is to institute portfolio governance and sustain it with disciplined oversight. To that end, the PPC builds and maintains a portfolio based on corporate strategies/initiatives, risk profile, and capital distribution as determined by senior management. The PPC also evaluates project requests against Company objectives and promotes innovations in project and portfolio management. The PPC has the ultimate authority to oversee the management of major capital projects. They promote decision transparency, standardized policies, accountability, and buy-in. A copy of the DEC Charter is attached hereto as Exhibit No.__(RNS-1).

Q. 10 Does Southwest Gas use contractors for certain EPMO projects?

A. 10 Yes. Southwest Gas frequently utilizes experienced contractors for resource flexibility based on the need of the project. As mentioned above, considerations for system implementors and other supplemental contractors are typically identified in the planning phase of a project, as enterprise projects require specialized technical and functional skills. Many enterprise technology implementations require subject matter expertise in systems integration, business processes, and software configuration. In many instances, those skills are not readily available internally and may vary according to the solution selected for implementation. The amount of time that a consultant works on a project depends on the consultant's role, scope complexity, timeline, deliverables, and completion date. Consultant invoices and timesheets are ultimately reviewed and validated by Company personnel responsible for the project.

Q. 11 Has the oversight process for technology-related capital projects changed since the Company's 2023 GRC?

A. 11 No. The Company's oversight process for technology-related capital projects remains consistent with the structure presented in the Company's 2023 GRC.[3] The EPMO continues to operate under the same core principles: formal governance, dedicated project management, and standardized project management frameworks. While the Company completed an EPMO and governance refresh in May 2022 to reinforce these principles and broaden participation across key functional areas, the fundamental oversight approach has

[3] Docket No. 23-09012.

not changed. The Company continues to focus on strong portfolio governance, quality, and cost discipline.

III. THE SOFTWARE PROJECTS/PURCHASES IN EXCESS OF $1 MILLION THAT CLOSED TO PLANT SINCE THE CERTIFICATION PERIOD IN THE COMPANY'S LAST GRC

Q. 12 Is Southwest Gas seeking recovery for the costs incurred for technology-related projects that closed to plant since the certification period in the Company's last GRC?

A. 12 Yes. The Company is seeking recovery for the technology-related projects that have been placed in service since November 2023, which was the end of the certification period in the Company's 2023 GRC. Below, I provide further discussion on each of the work orders, projects or initiatives where the costs incurred were $1 million or greater. Work orders greater than $100,000 in total are listed on Exhibit No.___(RNS-2).

IV. OVERVIEW OF FOMS UPGRADE PROJECT

Q. 13 What is the Company's Work Management System (WMS) and why was an upgrade needed?

A. 13 The Field Operations Management System (FOMS) is the Company's core WMS platform for managing field work — from creating and scheduling jobs to dispatching, executing, tracking, and closing them. It supports maintenance, repairs, inspections, construction work orders, labor and material tracking, cost attribution, and the documentation needed for regulatory compliance. The upgrade was necessary because the existing system had reached end-of-life, was increasingly expensive to maintain, and no longer met modern operational, technical, or cybersecurity requirements. Limitations in the legacy system created

business risks, including reduced vendor support, difficulty integrating with newer systems, manual workarounds, usability issues, and higher outage and compliance risk.

Q. 14 Please provide an overview of the FOMS Upgrade OpenGrid 2.3 project.

A. 14 Southwest Gas upgraded its FOMS by migrating from the Asset & Resource Management (or ARM) version 1.4 to the vendor CGI's latest platform, OpenGrid version 2.3. The legacy ARM was approaching its end-of-life at the end of 2024, creating significant operational and security risks if not replaced. This project modernizes the Company's field work management capabilities, extends platform life by at least five years, improves cybersecurity, enhances scheduling and dispatching of customer service work, and supports future operational scalability.

Key project objectives included:

- Extending the life of FOMS for five years post-implementation.
- Reducing security risks by bringing the software up to supported levels.
- Ensuring alignment with CGI to support the existing ARM version 1.4 throughout the implementation of the project.
- Providing a smooth transition to operational support teams.

The Company started the FOMS Upgrade Project in March of 2024 and successfully implemented the upgrade in November 2025, prior to the system reaching end-of-life.

Q. 15 What benefits does the FOMS Upgrade Project provide?

A. 15 As stated above, the FOMS Upgrade Project delivers significant operational, compliance, and customer benefits. It strengthens cybersecurity, ensures continued vendor support; enhances scheduling and dispatching Customer

Service work for more than 3,000 users across Southwest Gas' five operating areas, and upgrades the platform to OpenGrid version 2.3 with improved system interfaces.

These enhancements improve consistency in work execution, increase visibility into compliance-driven inspections and maintenance, and provide more reliable, auditable work records. Operational performance improves through faster work order completion, better field coordination, and reduced outage risk. The upgrade also lowers long-term support and administrative costs, reduces manual effort, and enhances job-cost transparency.

Customers benefit from more timely service orders, improved field response, more consistent scheduling and communication, and fewer delays caused by incomplete or inaccurate documentation.

Overall, the FOMS Upgrade Project positions Southwest Gas for future scalability and evolving regulatory and operational requirements.

Q. 16 How does the FOMS Upgrade Project deliver enhancements compared to the current WMS platform?

A. 16 The FOMS Upgrade Project will modernize the current WMS by improving work order lifecycle management (create → plan → schedule → execute → close), enabling mobile capabilities for field crews, reducing paper and manual entry, enhancing scheduling and dispatch visibility, and improving cost tracking for labor, reporting analytics, and system integration improvements with GIS, asset records, finance, and inventory systems. It also delivers cybersecurity and resiliency enhancements which align with Company policies and industry best practices. The project scope includes configuration, integration, testing, training, deployment, and stabilization of the upgraded platform. It excludes any non-work-

management initiatives, and it is governed through structured controls to manage cost, schedule, and scope.

Q. 17 What was the cost of the FOMS Upgrade Project?

A. 17 The total Company cost of the FOMS Upgrade Project (0061W0008737) during the test period is $12,023,093, before allocation to Nevada. As a system allocable investment, the cost of the project is shared across the Company's multi-regulatory jurisdictions, therefore, the approximate cost of the FOMS Upgrade Project after allocation to Northern Nevada and Southern Nevada is $585,731 and $3,267,643, respectively.

Q. 18 Are the associated costs reasonable?

A. 18 Yes. The costs are prudent and reasonable because the FOMS Upgrade Project modernizes a critical operational platform and was delivered with structured governance, oversight, clear scope, and defined controls for schedule, risk identification and mitigation planning, testing and cutover controls to protect operational continuity. Additionally, the FOMS Upgrade Project reduces known risks associated with continuing to operate an aging or unsupported system, including increased outage risk, rising support costs, and growing cybersecurity exposure.

Q. 19 What were the risks if the FOMS Upgrade Project was delayed?

A. 19 Delaying the FOMS Upgrade Project would increase operational and compliance related risk, including, a higher chance of system outages, more manual workarounds that increase cycle time, increased maintenance needs, reduced integration with modern operational systems, and higher long-term total cost from postponing modernization. In the Company's judgment, deferring the FOMS Upgrade Project would not align with prudent utility management practices.

Q. 20 How does the Company address cybersecurity and continuity for the FOMS Upgrade Project?

A. 20 As part of the FOMS Upgrade Project, the Company implemented cybersecurity and data protection measures consistent with internal standards and industry best practices, including secure identity and access controls, vulnerability management and patching, logging and monitoring, vendor security requirements, backup and recovery, business continuity planning, and appropriate protections for mobile field operations. The FOMS Upgrade Project reduces cybersecurity risk compared to maintaining unsupported or highly customized legacy platforms.

Q. 21 Did the Company implement the FOMS Upgrade Project while maintaining operational continuity?

A. 21 Yes. The Company implemented the FOMS Upgrade Project using a phased plan that included: requirements validation and process design, configuration and integration development, system and user acceptance testing, training and readiness activities for field users, cutover planning and execution, and stabilization period with heightened support. Operational continuity was the primary objective of the implementation strategy, and the Company coordinated closely with business partners and field leadership.

Q. 22 What is your recommendation to the Commission?

A. 22 The FOMS Upgrade is a necessary modernization of a critical operational platform. It supports safe and reliable utility operations, improves compliance and documentation, reduces long-term cost and risk, and enhances service delivery for customers. For these reasons, I recommend the Commission approve the

Company's request for recovery of the prudent and reasonable costs associated with the WMS Upgrade.

V. OVERVIEW OF ORACLE LICENSE SOFTWARE

Q. 23 Please provide an overview of the Oracle License Software.

A. 23 An Unlimited License Agreement (ULA) is a contractual agreement that provides the utility with unlimited deployment rights for specific Oracle products—typically Oracle Database, WebLogic, and related middleware—for a fixed period, usually three years. At the end of the term, the utility may "certify" its deployments and convert all in-use licenses into perpetual licenses at no additional cost.

Q. 24 Why is an Oracle ULA appropriate for a regulated utility and what drives the need for this licensing?

A. 24 A ULA is appropriate because the Company relies on Oracle databases to run mission-critical systems—including customer information, asset management, work management, engineering models, financial systems, outage management, and emergency response systems. These workloads continue to grow due to increased data volumes, new regulatory reporting, expanded cybersecurity and resilience requirements, digital modernization, higher customer transaction activity, and system consolidation efforts. A ULA provides predictable costs, scalable capacity, and assured compliance, ensuring these essential systems can operate reliably and securely as demands increase.

Q. 25 How does the ULA mitigate risk?

A. 25 The ULA mitigates risk in multiple ways. First, it eliminates Oracle audit exposure, which can result in multimillion-dollar penalties. Second, it mitigates uncertain future licensing costs that are driven by increases in central processing unit (CPU)

counts or infrastructure changes. Third, it avoids operational delays caused by waiting for additional licenses during peak deployment periods. Finally, it reduces non-compliance risk associated with inadvertent over-deployment in virtualized or cloud environments.

Q. 26 How does the ULA compare financially to alternatives?

A. 26 The Company previously purchased licenses individually, creating an incremental cost structure. Based on forecasted CPU growth:

- Buying individual perpetual licenses during the next 3–5 years would increase cost three times to five times more than the ULA;
- The ULA enables the Company to deploy additional Oracle cores at zero marginal cost, avoiding unpredictable future spend; and
- Certification at the end of the term converts all deployed licenses into perpetual assets, allowing the Company to avoid ongoing variable licensing costs.

Q. 27 Does the ULA create long-term customer value?

A. 27 Yes. Cost stabilization, audit avoidance, and scale benefits directly reduce the total cost of ownership. These benefits are passed on to customers through avoided unplanned audit penalties, avoided emergency license purchases during system incidents, lower unit cost per license due to bulk pricing, and improved reliability and modernization of customer-facing systems.

Q. 28 How do Oracle licenses support the Company's cybersecurity obligations?

A. 28 Oracle licensing is directly tied to the Company's ability to maintain cybersecurity compliance, implement required safeguards, and uphold regulatory expectations for protecting critical infrastructure. Oracle databases and middleware sit at the

core of many mission-critical systems—Customer Information Systems (CIS), Outage Management, Asset Management, GIS, Work Management, and Financial Systems—which collectively store sensitive customer, operational, and system-control data. Maintaining the security, integrity, and compliance of these systems requires continuous upgrading, patching, replication, and scaling of Oracle environments. These activities rely on adequate and compliant Oracle license capacity.

Q. 29 Why are these costs prudent and reasonable?

A. 29 The Oracle licensing costs are prudent, reasonable and necessary. Under a ULA, the Company pays a fixed fee that allows for the deployment of unlimited quantities of specified Oracle software products during the term of the agreement. This licensing model provides several benefits. First, it allows the Company to deploy necessary software capabilities without incurring incremental licensing costs as system usage grows, which is particularly beneficial for large enterprise systems that require multiple environments for production, testing, disaster recovery, and development. Second, the ULA structure enables the Company to obtain significant volume discounts compared to purchasing licenses individually over time. Third, the agreement simplifies license management and reduces the risk of compliance exposure associated with complex processor-based licensing metrics.

Oracle software supports the Company's most critical operational and customer-facing systems—including billing, asset management, geographic information system (GIS), work management, outage response, financials, and cybersecurity platforms. These systems are essential to deliver safe, reliable, and

compliant utility service. Maintaining proper licensing ensures these platforms remain supported, secure, and scalable, avoids significant financial and operational risks, and protects the continuity of mission-critical functions. For these reasons, investment in Oracle licenses is both prudent and firmly in the best interest of customers.

Q. 30 What is the accounting guidance that would allow Southwest Gas to capitalize the Oracle ULA licenses?

A. 30 The Oracle ULA qualifies for capitalization under ASC 350-40 because it represents a long-term internal-use software asset that provides multi-year operational benefit and is essential to the Company's mission-critical systems. Upon certification, the licenses convert to perpetual intangible assets that meet the requirements of ASC 360 and Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (UsoA) Account 303. Therefore, capitalization is both appropriate under General Accepted Accounting Principles (GAAP) and consistent with regulatory accounting practice for utility technology investments. These standards allow capitalization when software or licensing expenditures provide multi-year utility, are necessary for operating and maintaining service, and are directly tied to the development or enhancement of internal-use software or mission-critical operational systems.

Q. 31 What was the cost to procure the Oracle ULA licenses?

A. 31 The total Company fees related to the Oracle ULA Licenses are $4,851,575. The perpetual license cost is approximately $3,898,752 (W0061W0008881) and the remaining $952,860 is existing support is expensed based on FERC and GAAP accounting guidance. As a system allocable investment, the cost of the project is

shared across the Company's multi-regulatory jurisdictions, therefore the approximate $3,898,752 cost for the Oracle License Software after allocation to Northern Nevada and Southern Nevada is $189,936 and $1,059,605, respectively.

VI. OVERVIEW OF IRTH SOFTWARE LICENSES PROJECT – OPERATIONS

Q. 32 Please provide an overview of the IRTH Software (SaaS) Licenses Project – Operations.

A. 32 The application is widely used for locating, ticket management, damage prevention, and 811-Call Before You Dig compliance. The application is a prudently incurred, safety-critical, federally aligned investment. The application is a SaaS platform that manages pipeline damage prevention 811 dig tickets and supports the Company's Damage Prevention Program by tracking key performance indicators in real-time and identifying high-risk areas to prevent pipeline damages. IRTH Solutions, a long-time business partner of the Company, offers an enterprise subscription with unlimited users and One Call Tickets under an all-inclusive services model. The license term is from November 30, 2024, to November 30, 2027.

Q. 33 What is IRTH Solutions and why does Southwest Gas use it?

A. 33 IRTH Solutions is the Company's enterprise system for managing all 811 excavation notifications, locate activities, and related documentation. It ensures that every dig notice is received, routed, completed, and recorded in accordance with state One-Call laws and federal safety expectations. Without IRTH, Southwest Gas could not reliably manage excavation activities or meet its regulatory obligations.

Q. 34 Is IRTH a discretionary application or a requirement?

A. 34 It is not discretionary. Federal Pipeline and Hazardous Materials Safety Administration (PHMSA) pipeline safety rules and state One-Call statutes require timely and accurate responses to excavation activity. A system like IRTH is essential to meeting those obligations and maintaining public safety.

Q. 35 What business areas rely on the IRTH application?

A. 35 The following departments, employees, and functions rely on the IRTH application as it is the backbone of the Company's ticket management process: Damage Prevention, locating technicians, Construction, contractor services, Operations, GIS, Safety, Quality, Training & Qualifications (SQTQ), Risk Management, Engineering Staff, Regulatory, and Legal.

Q. 36 How does the IRTH application support pipeline safety?

A. 36 The IRTH application provides automated ticket intake, routing, and audit trails that ensure the Company meets required response times and accurately marking its facilities. It helps prevent third-party dig-ins, which are one of the leading causes of pipeline damage in the natural gas industry. The IRTH application also provides time-stamped evidence, data integrity, and reporting capabilities that support Pipeline and Hazardous Materials Safety Administration (PHMSA) inspections and Transportation Security Administration (TSA) pipeline security directives related to timely response, documentation, and risk mitigation.

Q. 37 What risks exist if the Company did not invest in the IRTH application?

A. 37 Risks include regulatory violations and penalties, increased third-party damages, public safety hazards, outages and service disruptions, higher claims and legal exposure, and reduced operational transparency. Not investing in this application would increase—not reduce—overall customer cost and risk.

Q. 38 Why have IRTH subscription costs increased and are these increases unique to Southwest Gas?

A. 38 IRTH subscription costs have risen due to higher excavation activity and ticket volumes, additional users, increased data storage needs, expanded mobile field capabilities, regulatory and audit requirements, inflationary vendor pricing adjustments, and enhanced cybersecurity and system hardening needs. These increases are not unique to Southwest Gas, they reflect industry-wide changes affecting utilities that rely on 811-Call Before You Dig ticket management systems and SaaS platforms facing security and compliance requirements.

Q. 39 Has the Company evaluated alternatives to IRTH?

A. 39 Yes. The Company periodically assesses alternatives. However, IRTH is the most cost-effective and operationally mature option for the Company's ticket volumes, geographic footprint, and regulatory obligations. Replacing it would be more expensive and would introduce significant operational risk.

Q. 40 What steps has the Company taken to ensure IRTH costs remain as low as feasible?

A. 40 The Company conducts annual license reviews, negotiates pricing, eliminates unused features, and optimizes storage and user licenses. The Company also integrates IRTH with existing systems to avoid duplicative functionality.

Q. 41 How does the IRTH application reduce long-term costs for customers?

A. 41 IRTH reduces long-term customer costs by lowering the risk of excavation-related damages. By improving locate accuracy, reducing dig-ins, and ensuring proper documentation, the system helps the Company avoid damage claims, emergency

repairs, outages, regulatory penalties, and safety incidents. Preventing these events protects infrastructure and reduces the overall cost to serve customers.

Q. 42 Does IRTH improve efficiency for field technicians?

A. 42 Yes. Mobile tools allow field crews to receive tickets, upload photos, document clearances, and update statuses in real time. This reduces errors, travel time, and rework. The IRTH application is also cloud-based and provided as a secure SaaS platform, which allows for rapid updates, improved resiliency, industry-standard security controls, and lower total cost of ownership compared to on-premise systems.

Q. 43 Does IRTH help with claims or litigation when a third-party causes damage?

A. 43 Yes. IRTH provides detailed evidence—timestamps, photos, GIS data—that is often required to recover costs from excavators who do not follow proper procedures.

Q. 44 Does IRTH contribute to the Company's Environmental, Social, Governance (ESG) and safety commitments?

A. 44 Yes. Reducing excavation damage improves safety, reduces methane emissions, and supports environmental stewardship.

Q. 45 What is the accounting guidance that would allow Southwest Gas to capitalize a SaaS subscription?

A. 45 According to ASU 2015-05 - Customer's Accounting for Fees Paid in a Cloud Computing Arrangement provides guidance for determining whether a cloud subscription agreement contains a software license that qualifies as internal-use software (final codification guidance is included in ASC 350 Intangibles – Goodwill and Other, and 40 Internal-Use Software). ASU 2015-05 states that a cloud

computing arrangement conveys a software license if both of the following criteria are met:

- The company has the contractual right to take possession of the software at any time during the hosting period without significant penalty; and,
- It is feasible for the company to either run the software on its own hardware or contract with another party unrelated to the vendor to host the software.

These criteria provide an indication that the Company has control over the software, making the arrangement akin to an internal-use or on-premise software application. The term “without significant penalty” contains two distinct concepts:

- The ability to take delivery of the software without incurring significant cost; and,
- The ability to use the software separately without a significant diminution in utility or value.

If the cloud computing arrangement conveys a software license, the Company is required to follow the guidance in FASB Subtopic 350-40 Internal-Use Software. This guidance provides for the capitalization of costs to acquire a software license as the acquisition of an intangible asset. Capitalized internal-use software is amortized on a straight-line basis over its estimated useful life, unless another systematic and rational basis is more representative of the software's use. The guidance notes that, given the history of rapid changes in technology, software often has had a relatively short useful life. A liability would be recorded to the extent that any portion of the software licensing fees are not

paid on or before the acquisition date of the license. In contrast, if the agreement does not convey a software license, the arrangement is accounted for as a service contract, and the fees are expensed (recorded as O&M expense) during the term of the contract. For each module or component of the software, amortization shall begin when the software is ready for its intended use, regardless of whether the software will be placed in service in planned stages that may extend beyond a reporting period.

Q. 46 Does the contract with IRTH Solutions specifically state the option for the Company to take possession of the software in the contract?

A. 46 Yes. Section 4 of the Order Form specifies the Company's right to install the software on the Company's servers (i.e., take possession):

"*4. CAPITALIZATION OF SOFTWARE. Pursuant to Section 350-40-15-4A of 2015 FASB Accounting Principles, Subscriber may, at its discretion, take possession of a copy of the Software without incurring significant cost or significant diminution in utility or value of the Software, at any time during the Term of this Agreement, upon thirty (30) days' prior written notice to IRTH, and Subscriber may then maintain such possession for the remaining Term of this Agreement. In the event Subscriber exercises this option, to ensure no diminution in utility or value of the Software, Subscriber shall be responsible for managing and operating the Software onsite or in a third-party cloud environment that adheres to the most current specifications then required by IRTH. The onsite or third-party cloud environment selected by Subscriber must be approved in advance by IRTH in writing. If Subscriber exercises this option, then beginning on the date that Subscriber begins using the Software in the onsite or third-party cloud environment that it has selected (and that IRTH has approved), the annual*

service fee amounts payable by Subscriber set forth in the corresponding Order Form will be increased by 10%. All other rights and obligations of Subscriber and IRTH set forth in this Agreement will remain unaffected by Subscriber's exercise of this option."

Q. 47 Is the investment in IRTH Solutions prudent?

A. 47 Yes. It is essential for safe operations, fulfills regulatory obligations, reduces overall customer risk, and supports a modern, reliable damage-prevention program.

Q. 48 What was the cost to procure the IRTH application licenses?

A. 48 The total subscription costs for the IRTH software is $1,650,000. The standard pricing would be $2,074,939. Pricing discount of ($424,939) was applied after management negotiations. In addition, 20% ($330,000) was attributable to hosting services (prepaid asset) and was deemed to be O&M.

Q. 49 What are the costs that the Company applied to the cost of service?

A. 49 As a system allocable investment, the cost of the project (0061W0009290) is shared across the Company's multi-regulatory jurisdictions, therefore the approximate total cost of IRTH Software License of $1,320,000 after allocation to Northern Nevada and Southern Nevada is $64,307 and $ 358,750, respectively.

VII. OVERVIEW OF SAP IVR (Interactive Voice Response) MIGRATION PROJECT

Q. 50 Please describe the Company's existing IVR system.

A. 50 The Company's existing IVR system was implemented in 2009 and was designed to support customer interaction volumes and service requirements that differ materially from current conditions. The system has limited integration capabilities, reduced scalability during high-call-volume events, and constrained self-service functionality.

Q. 51 Please provide an overview of IVR Migration Project.

A. 51 Southwest Gas initiated the Cloud Interactive Voice Response (IVR) Migration Project to modernize its customer engagement platform, known as Customer Interaction Center, or CIC, by migrating from the on-premises Genesys PureConnect system to a cloud-based Genesys Contact Center as a Service (SaaS) solution. The legacy PureConnect platform approached its end-of-life in July 2025, creating significant operational and security risks if not replaced. Additionally, this initiative will help to position Southwest Gas to improve customer satisfaction by modernizing the customer call management system, advancing modern communications capabilities such as chat and chatbot, conversational speech, chatbot functionality and an interface for agent-facing customer interactions.

The IVR Migration Project planned to achieve the following objectives through the delivery of a modernized and integrated end-to-end solution:

- Modernize the CIC Platform that is at its end-of-life date of July 31, 2025;
- Improve customer and agent experience and reduce efforts with the system through Self-Service and Automation, Omni-Channel integration, and other access to information;
- Mitigate security risks by protecting identity, systems, and data Governance, Risk, and Compliance (GRC) for the Cloud; and
- Ensure successful Day 2 anchoring and transition to operational support teams.

The Company implemented the IVR Migration Project in November 2024 and successfully implemented the Cloud IVR Migration Project in July 2025, before the existing system's end-of-life, with additional project enhancements completed on October 1, 2025.

Q. 52 Why is an IVR upgrade necessary at this time?

A. 52 Customer expectations and call patterns have evolved, with increased demand for 24-hour self-service access, faster resolution of routine inquiries, and accurate, real-time information during outages. Continuing to operate the existing IVR system would result in higher operating costs, increased customer wait times, and elevated operational risk. In addition, the current on-premise version was at the end-of-life.

Q. 53 What functionality will the upgraded IVR system provide?

A. 53 The upgraded IVR system will support enhanced self-service capabilities, including billing inquiries, payment arrangements, service requests, and outage reporting. It will also improve call routing and enable the system to manage elevated call volumes during peak events.

Q. 54 Will the IVR upgrade replace live customer service representatives?

A. 54 No. The IVR Migration Project is intended to handle routine customer transactions through self-service, allowing customer service representatives to focus on more complex customer issues. Live agent support will remain available.

Q. 55 What benefits will customers and the Company experience as a result of the project?

A. 55 Customers will experience reduced call wait times, improved access to account and outage information, and more consistent service availability, particularly during periods of high call volume such as service disruptions. The project will

also reduce the cost per customer contact, improve call center efficiency, enhance system resiliency, and reduce reliance on manual processes.

Q. 56 How does the project support system reliability and emergency response?

A. 56 The upgraded IVR system is designed to scale during emergency events, allowing the Company to handle significantly higher call volumes and provide timely, accurate information to customers during outages or service interruptions.

Q. 57 Were alternatives considered?

A. 57 Yes. The Company evaluated alternatives, including continued operation of the existing IVR system and incremental upgrades. These alternatives were determined to be less cost-effective and insufficient to address the operational and customer service risks.

Q. 58 Is the IVR Migration Project a discretionary enhancement?

A. 58 No. The project addresses operational risks and system limitations that, if left unaddressed, would increase costs and degrade service reliability.

Q. 59 What was the cost of the IVR Migration Project?

A. 59 The total Company cost of the IVR Migration Project (0061W0009312) is $1,384,486. As a system allocable investment, the cost of the project is shared across the Company's multi-regulatory jurisdictions, therefore the total cost of $1,384,486 after allocation to Northern Nevada and Southern Nevada is $67,448 and $376,276, respectively.

Q. 60 Are the associated costs reasonable?

A. 60 Yes. The associated costs are reasonable based on the scope of work required, the risks addressed by the project, and the alternatives evaluated. The costs reflect the minimum investment necessary to replace an obsolete IVR platform,

maintain reliable customer communications, and avoid higher long-term operating costs that would result from continued reliance on the existing system.

Q. 61 What is your recommendation to the Commission?

A. 61 I recommend that the Commission approve recovery of the IVR Migration Project costs. The upgrade resolves operational and reliability issues in Company's legacy IVR system and provides the most efficient, cost-effective way to maintain reliable customer service. The Company evaluated alternatives and selected limited-scope solution with appropriate cost controls. The analysis and oversight confirm that the costs were prudent and represent the lowest reasonable long-term option to meet customer service and reliability needs. Accordingly, I recommend that the Commission approve recovery of the IVR Migration Project costs through rates or other appropriate regulatory mechanisms.

VIII. OVERVIEW OF LAPTOP REFRESH PROGRAM

Q. 62 Please provide an overview of the Laptop Refresh Program.

A. 62 The Laptop Refresh Program ensures employees have secure, reliable, and supportable computing devices necessary to operate and maintain the gas system, support customers, meet regulatory obligations, and protect sensitive data. Laptops are a foundational technology that directly supports safe, reliable, and compliant utility operations. This Laptop Refresh Program included 663 laptops.

Q. 63 Why are laptops required for the Company's operations?

A. 63 Laptops are essential business tools that enable employees to perform core utility functions, including operations support, engineering, customer service, finance, regulatory compliance, and cybersecurity operations. These devices provide secure access to enterprise systems such as Enterprise Resource Planning

(ERP), outage management, gas operations systems, cybersecurity monitoring tools, and regulatory reporting platforms.

Q. 64 Are these laptops discretionary or optional in nature?

A. 64 No. Laptops are a foundational component of the Company's operating environment. They are required to support day-to-day operations, emergency response, remote and hybrid work capabilities, and business continuity during events such as emergencies or facility disruptions.

Q. 65 How do laptops relate to the Company's cybersecurity obligations?

A. 65 Laptops are a primary endpoint in the Company's cybersecurity posture. Modern, company-managed laptops are required to support advanced endpoint detection and response (EDR), enable encryption of sensitive customer and operational data, receive timely security patches and operating system updates, enforce identity, access management, multi-factor authentication, and meet evolving regulatory and industry cybersecurity standards applicable to utilities. Outdated or unsupported devices materially increase cybersecurity risk and could expose the Company to service disruptions, data breaches, or regulatory non-compliance.

Q. 66 Were alternatives to purchasing laptops considered?

A. 66 Yes. Alternatives such as extending device life beyond recommended thresholds or using lower-grade equipment were evaluated, but rejected due to increased cybersecurity risk, higher failure rates, and rising support costs, which would ultimately be more expensive and riskier for customers.

Q. 67 How are the laptop purchases treated for accounting and ratemaking purposes, and why is capitalization appropriate?

A. 67 Laptops that meet the Company's capitalization thresholds are recorded as utility plant and depreciated over their approved useful life, consistent with accounting

guidance and Commission precedent. Devices that fall below the thresholds are expensed as O&M costs. Capitalization is appropriate because laptops provide multi-year operational, customer service, regulatory compliance, and system reliability benefits, and their useful life extends beyond a single year — aligning with GAAP and standard utility ratemaking practices.

Q. 68 What laptop refresh cycle does the Company use, how does it ensure the purchases are prudent and reasonable, and are these investments consistent with prudent utility practice?

A. 68 The Company follows a four-year (48-month) refresh cycle based on manufacturer support timelines, security patch requirements and increased failure rates after four years. Extending devices beyond this this period increases cybersecurity risk, support costs, and the likelihood of device failure during critical operations.

Q. 69 Are the per-device costs reasonable?

A. 69 Yes. The cost was negotiated down to $1,830 per device from $2,700 per device. The cost reflects business-class hardware capable of supporting cybersecurity software, encryption and secure boot capabilities, performance sufficient for modern enterprise applications, and durability required for field and operational use. The Company intentionally avoided high-end configurations or consumer devices that would increase cost or risk.

Q. 70 In your expert opinion, are the laptop purchases prudent and reasonable?

A. 70 Yes. In my professional opinion, the Company's laptop investments are prudent, reasonable, and necessary to support safe, reliable, and secure utility operations. The Company employs sound utility practices and appropriate cost control — including standardized device models, competitive vendor sourcing, lifecycle-based replacement, avoidance of premium configurations, and

centralized asset management. These measures align with industry standards and prudent utility practice because they reduce operational risk, lower long-term support costs, and strengthen the Company's cybersecurity.

Q. 71 What was the cost to procure the laptops?

A. 71 The total fees related to the purchase of laptops were $1,584,671 (0061W0007361). As a system allocable investment, the cost of the project is shared across the Company's multi-regulatory jurisdictions, therefore the total cost of $1,584,671 for the Laptop Refresh Project after allocation to Northern Nevada and Southern Nevada is $77,201 and $ 430,683, respectively.

IX. OVERVIEW OF MICROSOFT DUAL USE SOFTWARE

Q. 72 Please provide an overview of the Microsoft Dual Use Software.

A. 72 Southwest Gas renewed its agreement to license various components of the Microsoft 365 Enterprise, Enterprise Subscription and Server and Cloud Enrollments product families (collectively referred to as "Microsoft 365"). Microsoft 365 Enterprise is an enterprise-level cloud-based license that provides access to the various components and features of Microsoft 365. The license term is for 3 years, April 1, 2024 to March 21, 2027.

Q. 73 Did the Company evaluate lower-cost alternatives?

A. 73 Yes. Alternatives were considered but were found to be either non-compliant, insufficiently secure, or more expensive when accounting for required cybersecurity and compliance tools. Microsoft's integrated ecosystem provides the lowest total cost of ownership.

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Q. 74 Why is the Company requesting recovery for E5 or E5 Security?

A. 74 These tools directly mitigate cyber risks identified in internal and external assessments. They align with federal directives and industry cybersecurity standards. Without these licenses, the Company would be at higher risk of intrusion, operational disruption, or regulatory non-compliance. Microsoft 365 E5 Security is a security-focused license bundle from Microsoft that provides advanced identity protection, endpoint security, threat detection, and cloud security capabilities. It is often purchased as an add-on to Microsoft 365 E3 to provide enterprise-grade cybersecurity controls without upgrading to the full E5 suite.

Q. 75 What are the benefits of the Microsoft Duel Use Software?

A. 75 The benefits yielded from the Microsoft Duel Use Software for both customers and the Company include the reduced likelihood of cyber outages, better service reliability, lower long-term cost by avoiding piecemeal security purchases, a more efficient workforce, reduced operational overhead, and protection of sensitive customer data.

Q. 76 Are these costs recurring?

A. 76 Yes, these are recurring operational costs. Just as natural gas utilities maintain its infrastructure and emergency response capabilities, the digital infrastructure requires ongoing licensing to ensure safe and reliable service. These costs are a normal and necessary component of modern utility operations.

Q. 77 Are these Microsoft licenses optional?

A. 77 These licenses are not optional or discretionary. Microsoft licensing is required to access the enterprise applications, security tools, and operating systems the Company relies on every day. Microsoft platforms support nearly all core

business functions—including workforce productivity, customer service, emergency response, field mobility, identity management, and cybersecurity monitoring. Without current licensing, the Company would face operational disruptions, increased security vulnerabilities, and non-compliance with regulatory and industry standards. These licenses are therefore essential to maintaining safe, reliable, and secure utility operations.

Q. 78 How do Microsoft licenses support the Company's cybersecurity obligations?

A. 78 The Company's Microsoft environment includes advanced identity protection (Entra), endpoint security (Defender), threat analytics, cloud security tools, and compliance features required to meet TSA Security Directives, federal best practices, internal audit recommendations, and measurable cyber-risk reduction goals. These tools are essential for protecting customer data, preventing operational disruptions, and ensuring regulatory compliance.

Q. 79 Why are these costs prudent, and how did the Company ensure they were reasonable?

A. 79 These costs are prudent and reasonable because they reflect standard licensing required for modern utility operations and align with industry best practices and peer-utility benchmarks. The Company ensured cost effectiveness by conducting benchmarking across comparable utilities, evaluating alternative licensing configurations, and negotiating multi-year enterprise pricing to obtain favorable terms. The investments also underwent internal procurement review and executive oversight, ensuring they were both necessary and prudently incurred.

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Q. 80 Is there a contractual right to take possession without significant penalty?

A. 80 Yes. The product terms in the agreement specify the Company's rights to install the software on the Company's servers (i.e., take possession). Following are the applicable terms related to the products within Microsoft 365 E5:

Extended Use Rights for Microsoft 365 E3/E5 for office servers

Each Licensed User assigned a Microsoft 365 E3/E5 User SL (Subscription License) may:

- Install any number of copies of the following server software on any server dedicated to Customer's use: Exchange Server, SharePoint Server, and Skype for Business Server; and
- Access to the above server software is exclusive to those users assigned a Microsoft 365 E3/E5 User SL or External Users.

Servers that are under the management or control of an entity other than Customer or one of its Affiliates are subject to the Outsourcing Software Management clause. This entitlement does not apply to User SLs acquired under the Microsoft Cloud Agreement and Microsoft Customer Agreement.

Office Professional Plus

Microsoft 365 From SA User SLs:

For each Licensed User to whom customer assigns a Microsoft 365 E3/E5 From SA User SL, Customer may install:

- One local copy of Office Professional Plus for the sole use of the Licensed User for the duration of the subscription; and
- One local copy of Office Professional Plus for new User SLs added to the same volume license agreement for the sole use of the

Licensed User for the duration of the subscription. The number of new User SLs granted those user rights may not exceed the number of From SA User SLs initially covered under the agreement.

The above terms effectively provide the Company with the contractual right to install the Microsoft 365 components directly on employee computers (i.e. 'local copy' on laptops and desktops) or to install the software in the cloud, without penalty. For purposes of determining Southwest Gas' ability to install the software without incurring significant penalty, management has deemed the term "significant" to be more than 20% of the contract value of the applicable Microsoft 365 products over the 3-year term of the agreement, or $1,115,230 ($5,576,148 x 20%). As noted in the product terms, there are no penalties for converting the software from cloud to on-premise. The amount of the penalty also takes into consideration any costs that would be incurred to install the software on Company-owned servers (e.g., hardware costs, labor, etc.). However, in the case of Microsoft 365 products, most of the software components are already installed on local drives (on-premises) and in the cloud. As such, the Company would not need to procure additional server capacity to install the remaining components. In addition, the installation of these components could be performed by the Company's IT staff without assistance from 3rd-party contractors. As such, the costs to install the applicable components on-premises would be limited to a minimal amount of internal Southwest Gas labor which would be well below the 20% threshold noted above.

Q. 81 Does the Company have the ability to use the software without diminution in value?

A. 81 Yes. The Microsoft software is designed to provide a consistent user experience regardless of whether it is installed on-premises or in the cloud. The software utilizes the same code base regardless of where it is installed, thus creating a seamless experience for the user. Depending on the version the on-premise software is running on, there may be a need to upgrade the on-premise platform to ensure consistency across features and functionality. These upgrades are handled regularly by the Company's IT department at minimal cost to the Company. As such, installing local (on-premises) copies of the software has no significant diminution of user functionality.

Q. 82 In your expert opinion, is the Microsoft Licenses costs capitalizable?

A. 82 Yes. Consistent with the discussion in Q&A 45 above, and based on the analysis, the subscription agreement supports the existence of a software license that meets the applicable criteria in ASU 2015-05 to qualify as internal-use software and should be accounted for in accordance with FASB Subtopic 350-40 Internal-Use Software. That guidance requires that the portion of the subscription fee attributable to the software license be capitalized as an intangible asset and amortized over the term of the agreement, and the portion related to the hosting services be expensed as O&M.

Q. 83 In your expert opinion, is investment in Microsoft licenses prudent?

A. 83 Yes. The investment in Microsoft enterprise licensing is prudent, cost-effective, and integral to maintaining the safety, reliability, cybersecurity, and compliance posture required of a modern natural gas utility. The costs should be viewed as

a necessary component of ongoing utility operations, comparable to maintaining critical physical infrastructure.

Q. 84 What was the cost to procure the Microsoft licenses?

A. 84 The total fees related to the Microsoft 365 products ($6,801,843) will be split between the value of the software license and the value related to the hosting services and each will be accounted for separately. Based on typical hosting arrangements related to software, management believes that 20% ($1,115,230) of the value of the applicable products should be attributed to hosting services. The portion of the fees attributable to the software license 80% of the value ($4,460,918) which will be capitalized as a software intangible asset, and the portion attributable to hosting services (20%) which will be expensed to O&M. The software intangible asset will be amortized on a straight-line basis over 3 years which approximates the estimated useful life of the software and is consistent with the subscription term. As a system allocable investment, the cost of the project (0061W0008788) is shared across the Company's multi-state rate jurisdictions, therefore the approximate $4,460,918 cost of the Microsoft Dual Use Software - Cloud after allocation to Northern Nevada and Southern Nevada is $ 217,323 and $1,212,391, respectively.

X. OVERVIEW OF POWERPLAN UPGRADE PROJECT – OPERATIONS

Q. 85 Please provide an overview of the PowerPlan Upgrade.

A. 85 PowerPlan is a specialized utility asset for the Company's accounting and depreciation system used to manage fixed assets, calculate depreciation, support regulatory reporting, and maintain compliance with FERC accounting requirements. PowerPlan is one of the most critical financial applications utilized by the Company. It is used for specialized tracking and complex processes

related to more than $10 billion in assets; $3 billion in accumulated depreciation; $300 million in annualized depreciation expense; a PowerTax module for critical calculations for determining deferred tax balances, tax deductions, and regulatory rate base; a Depreciation Study module for actuarial determinations regarding plant utilized for rate cases; balancing, reconciliations/validations, and data analytics; as well as a lease module. Very few applications compare to the breadth of impacts across the financial landscape of the Company. The upgrade was to address PowerPlan modules that were behind in versions, and the overall application which has been out of support pending the necessary upgrade. Furthermore, in addition to bringing the broad platform current, the upgrade will include important incremental functionality that is in demand by the business units.

Q. 86 How is PowerPlan used by the Company today?

A. 86 PowerPlan supports the Company's plant accounting, depreciation calculations, asset retirements, and regulatory reporting processes. It is a core financial system relied upon by Accounting, Finance, Regulatory, Operations, and Audit functions.

Q. 87 Why is an upgrade to PowerPlan required at this time?

A. 87 The existing version of PowerPlan has reached end-of-support, lacks modern security and compliance features, and does not fully support current integration, automation, and reporting requirements. Continuing to operate on the legacy version would increase operational risk, cybersecurity exposure, and long-term support costs.

Q. 88 What is included in the PowerPlan Upgrade?

A. 88 The PowerPlan Upgrade includes upgrading to the current supported version of PowerPlan, vendor-provided software licenses and maintenance, configuration and testing to ensure continuity of depreciation and asset calculations, integration

with existing enterprise resource planning (ERP) and financial systems, and data validation and reconciliation to ensure accuracy of asset and depreciation records.

Q. 89 Does the upgrade change the Company's depreciation methods or accounting policies?

A. 89 No. The upgrade does not change depreciation methodologies, rates, or accounting policies. It preserves existing regulatory-approved practices while modernizing the technology platform that executes those calculations.

Q. 90 What are the primary benefits of the PowerPlan Upgrade?

A. 90 The PowerPlan Upgrade delivers several key benefits:

- Regulatory compliance: Ensures continued compliance with FERC and state commissions accounting requirements;
- System supportability: Maintains vendor support and access to security patches and updates;
- Risk reduction: Reduces operational, audit, and cybersecurity risks associated with unsupported software;
- Accuracy and controls: Improves data integrity, reconciliation, and auditability of asset and depreciation records; and
- Operational efficiency: Reduces manual workarounds and improves the reliability of financial close and reporting.

Q. 91 How does this investment support customers and the Company?

A. 91 Accurate asset accounting and depreciation directly support just and reasonable rates. By maintaining reliable financial systems, the Company ensures depreciation expense and plant balances used in rate cases are accurate, transparent, and auditable, which benefits customers and regulators alike.

Q. 92 How will these costs be accounted for?

A. 92 Costs associated with software licenses and implementation that meet capitalization criteria will be capitalized in accordance with GAAP and FERC accounting guidance. Ongoing maintenance and support costs will be expensed as O&M.

Q. 93 Are these costs reasonable and consistent with industry practice?

A. 93 Yes. The costs are consistent with similar utility system upgrades, reflect market-based vendor pricing, and are reasonable given the scope, regulatory importance, and risk mitigation benefits of the upgrade.

Q. 94 Did the Company consider alternatives to the PowerPlan Upgrade?

A. 94 Yes. The Company evaluated continuing on the existing version and alternative solutions. Remaining on the legacy platform was not prudent due to support, security, and compliance risks. Replacing PowerPlan entirely would have resulted in significantly higher costs and greater operational disruption.

Q. 95 Why is the PowerPlan Upgrade the most prudent option?

A. 95 The upgrade preserves existing business processes, minimizes risk, avoids unnecessary system replacement costs, and ensures continuity of regulatory-approved accounting practices at the lowest reasonable cost.

Q. 96 How was the PowerPlan Upgrade implemented?

A. 96 The Company implemented the PowerPlan Upgrade using a structured, phased approach designed to minimize operational risk and ensure continuity of plant accounting and depreciation calculations for jurisdictional assets.

Q. 97 Were multiple vendors considered?

A. 97 Yes. The Company evaluated multiple vendors capable of supporting the PowerPlan Upgrade and compared them based on experience, risk, and overall

value to the Company and its customers. PowerPlan and RCC (Regulated Capital Consultants) were the finalists for this upgrade project.

Q. 98 What criteria were used to select the contractor who led the system implementation?

A. 98 Key selection criteria included:

- Demonstrated PowerPlan expertise, including prior utility upgrade experience;
- Understanding of FERC USoA and regulated utility accounting;
- Proven track record delivering low-risk financial system upgrades;
- Ability to preserve existing depreciation methodologies and controls; and,
- Cost competitiveness and pricing transparency.

The implementation approach focused on minimizing operational disruption.

Q. 99 Why was the selected implementer chosen?

A. 99 The selected implementer demonstrated the strongest combination of technical expertise, utility industry experience, and cost-effective delivery. The vendor has direct experience upgrading PowerPlan environments for regulated utilities and proposed an approach that minimizes customization, preserves Commission-approved accounting practices, and reduces implementation risk.

Q. 100 How does this selection protect customers and the Company?

A. 100 By selecting an implementer with proven PowerPlan and regulated utility experience, the Company reduces the likelihood of cost overruns, schedule delays, and post-implementation defects that could otherwise increase project costs.

Q. 101 How are implementation costs controlled under the selected vendor arrangement?

A. 101 Implementation services are governed by a defined scope of work, milestone-based deliverables, and contractual controls designed to limit cost escalation. The Company maintains active oversight to ensure costs remain reasonable and aligned with the approved scope.

Q. 102 Did the Company consider using internal resources instead of an external implementer?

A. 102 Yes. While internal resources play a key role in oversight and validation, the Company determined that engaging PowerPlan as the implementation partner was prudent given the specialized nature of the system and the importance of maintaining regulatory accuracy and compliance.

Q. 103 Please summarize why the system implementer selection was prudent.

A. 103 The Company selected the system implementer through a competitive, disciplined process that emphasized experience, risk reduction, and cost control. This approach reflects prudent utility practice and ensures the PowerPlan Upgrade is implemented efficiently, reliably, and at a reasonable cost for our customers.

Q. 104 What was the cost to upgrade the PowerPlan application?

A. 104 The total upgrade cost was $1,800,453. As a system allocable investment, the cost of the project (0061W0008454) is shared across the Company's multi-regulatory jurisdictions, therefore the $1,800,453 cost of the PowerPlan Upgrade after allocation to Northern Nevada and Southern Nevada is $87,713 and $489,328, respectively.

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XI. OVERVIEW OF SAP RISE LICENSE SOFTWARE

Q. 105 Please provide an overview of the SAP RISE License Software

A. 105 SAP S/4HANA in RISE is SAP's cloud-based ERP solution delivered as a managed service. It integrates core financials, supply chain, asset management, and regulatory reporting functions on a secure, vendor-supported cloud platform.

Q. 106 Why did the Company invest in SAP RISE?

A. 106 The Company invested in SAP RISE to modernize its core enterprise systems, ensure long-term vendor support, enhance cybersecurity and resiliency, and reduce operational risk associated with aging on-premise ERP infrastructure. The investment supports accurate financial reporting, regulatory compliance, and efficient utility operations.

Q. 107 What business and operational needs do SAP RISE address?

A. 107 Prior to SAP RISE, the Company relied on legacy mainframe technology, which was at the end-of-support from vendor. Continuing to operate unsupported or heavily customized systems would expose customers to increased operational risk, cybersecurity vulnerabilities, and higher long-term costs. SAP RISE addresses these risks by providing a standardized, supported, and continuously updated platform.

Q. 108 Is this investment necessary for continued utility operations?

A. 108 Yes. ERP systems underpin critical functions such as general ledger, budgeting, procurement, payroll, asset accounting, and regulatory reporting. A stable, supported ERP platform is essential to maintaining reliable utility service and financial integrity.

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Q. 109 Was SAP RISE selected through a prudent decision-making process?

A. 109 Yes. The Company evaluated multiple alternatives, including maintaining on-premise systems, and third-party hosting. SAP RISE was selected as the most prudent option based on total cost of ownership, vendor roadmap alignment, security capabilities, and reduced long-term operational risk.

Q. 110 How does SAP RISE compare to on-premise ERP solutions?

A. 110 SAP RISE reduces the need for capital-intensive data center infrastructure, hardware refresh cycles, and internal system maintenance. It shifts the platform to a predictable subscription model while improving resiliency, scalability, and security.

Q. 111 Are the associated costs reasonable?

A. 111 Yes. The costs are consistent with industry benchmarks for utilities of similar size and complexity and reflect market-based pricing from a leading enterprise software provider. The investment avoids future costs associated with unsupported software, emergency upgrades, and cybersecurity incidents.

Q. 112 How does SAP RISE support cybersecurity obligations and improve system reliability and resiliency?

A. 112 SAP RISE includes enterprise-grade security controls, continuous monitoring, regular patching, and compliance with recognized security standards. These capabilities strengthen the Company's cybersecurity posture and reduce the risk of data breaches or service disruptions. SAP RISE also provides high availability, disaster recovery capabilities, and service-level commitments that exceed what is economically feasible in a traditional on-premise environment. This improves operational resilience and business continuity.

Q. 113 What are the benefits of this investment?

A. 113 Benefits resulting from the SAP Rise project include improved accuracy and timeliness of financial and regulatory reporting, more efficient procurement and asset management, reduced risk of service disruptions tied to IT system failures, lower long-term costs by avoiding expensive emergency upgrades and legacy system maintenance. These benefits support safe, reliable, and affordable utility service.

Q. 114 How are SAP RISE costs accounted for?

A. 114 Costs are accounted for in accordance with applicable accounting guidance previously discussed. Capitalizable components are recorded as utility plant or regulatory assets, while ongoing subscription and support costs are treated as operating expenses, consistent with regulatory and accounting standards.

Q. 115 What is the accounting guidance that would allow Southwest Gas to capitalize the SAP RISE licenses?

A. 115 Under ASC 842, a lease is considered a finance lease if it meets any of the following criteria:

- Transfer of ownership: The lessee acquires ownership of the asset at the end of the lease term.
- Bargain purchase option: The lessee has the option to buy the asset at a price below its fair market value.
- Lease term: The lease term is at least 75% of the asset's economic life.
- Present value: The present value of lease payments is at least 90% of the asset's fair value.

- Specialized asset: The asset is specialized and has no alternative use for the lessor at the end of the lease.

The Agreement term is five years, which aligns with the estimated economic life of the servers, is the same period as the IBM arrangement, and is consistent with Southwest Gas' internal practice of depreciating hardware and servers over a five-year period. Southwest Gas will be using approximately all of the economic life of the servers and equipment, which meets the "Lease term" criterion. Given both the right to control the underlying assets and meeting the lease term criterion, the Company classified the lease component as a finance lease and recognized a right-of-use asset and a lease liability accordingly.

Q. 116 In your expert opinion, is investment in SAP RISE licenses prudent?

A. 116 Yes. The SAP RISE investment is used and useful, prudently incurred, and directly supports regulated utility operations. Recovery through rates is reasonable and consistent with prior Commission decisions related to enterprise systems. The SAP S/4HANA in RISE investment is a prudent, reasonable, and necessary modernization of the Company's core enterprise systems. It enhances reliability, cybersecurity, regulatory compliance, and operational efficiency while reducing long-term risk and cost to customers. Accordingly, I recommend that the Commission approve the recovery of SAP RISE-related costs.

Q. 117 Does the SAP RISE arrangement contain a lease component under ASC 842?

A. 117 The Company evaluated the SAP RISE arrangement in accordance with ASC 842, leases, including guidance related to embedded leases. Under ASC 842, the Company is required to separate the lease and non-lease components in the

Agreement. Lease components are considered separate if the following criteria are met: the Company can benefit from the use of the asset on its own, or with other resources that are readily available; and the asset is not highly dependent on other assets in the agreement. The lease component in the Agreement includes the equipment (servers, switches, storage devices, etc.) which together with certain maintenance costs totals approximately $14.5M.

Upon adoption of ASC 842, the Company elected to apply a practical expedient by asset type to include both lease and non-lease components as a single component and account for it as a lease. The Company is the sole beneficiary of the servers identified in the agreement and those servers are not highly dependent on any other assets in the agreement. As such, the servers and associated software to run the servers would be treated as a single lease component within the agreement. The lease term is the non-cancellable period of the lease, plus extension options that are reasonably certain to be exercised. The initial term of the Cloud EULA Agreement is five years and is automatically extended for subsequent periods of 12 months. Management expects to subscribe to the SAP RISE subscription service and continue using the existing software application itself (separate from any underlying equipment of the embedded lease described herein) until at least November 29, 2036. IBM, SAP and AWS are obligated under the agreements to maintain and replace the servers and equipment for the duration of the contract term.

ASC 842 provides that a leased asset is identified “at the time that the asset is made available for use by the customer.” The replacement servers are not considered a separate lease component until such time as they are identified and provisioned for the Company use. As such, the leased assets will be amortized

over the initial term of the agreement (five years) which approximates their useful life. At the end of the lease term, management will assess any renewals with IBM and has assumed that new servers would be provisioned at the end of the lease term.

Q. 118 What was the conclusion of the lease agreement?

A. 118 The Agreement meets the criteria for an embedded finance lease under ASC 842 for several reasons. The servers and IT infrastructure supporting the SAP RISE cloud environment are dedicated exclusively to the Company as a single-tenant, private cloud environment. Under the Agreement, the Company maintains full control over the data stored on the infrastructure, as well as the flow of data to and from the dedicated servers, including the timing of server upgrades. The Agreement also specifies the exact servers and equipment allocated to Southwest Gas' private-cloud instance, and the Company will use these assets for substantially all of their economic life. Accordingly, in compliance with ASC 842, the Company will recognize a right-of-use finance lease asset for the use of the underlying equipment and a corresponding liability for the required the payments.

Q. 119 What was the cost to procure the Oracle ULA licenses?

A. 119 The total fees related to the SAP RISE licenses is $21,701,660 for the five-year agreement. The collective arrangements encompass the following elements, which will be accounted for separately:

- Software license ($5,425,415) – this is the portion of the fee related to incremental software licenses that are capitalized.

- Right-of-Use finance lease asset ($12,803,979) – this is the portion of the fee related to servers and related equipment that are dedicated to SWG and constitute an embedded finance lease.
- Maintenance ($3,472,266) – this is the portion of the fee related to maintenance which will be expensed directly as O&M without other impacts.

As of the end of the test period, $5,870,952 was recorded to the SAP RISE workorder 0061W0009621. The approximate cost of this project after allocation to Northern Nevada and Southern Nevada is $286,016 and $1,595,610, respectively.

XII. OVERVIEW OF THE SCADA PROJECTS

Q. 120 Please describe the Company's existing SCADA system.

A. 120 The Company's existing SCADA system was implemented in 2019 and supports monitoring and control of critical natural gas distribution and transmission assets. Portions of the system rely on aging hardware and software components that are approaching or have reached vendor end-of-support.

Q. 121 Please provide an overview of SCADA Upgrade Projects.

A. 121 Southwest Gas initiated the SCADA Upgrade Projects to modernize and secure the Company's supervisory control and data acquisition (SCADA) platform. SCADA is a system of hardware and software that remotely monitors, controls and collects pipeline systems data, allowing a pipeline controller to manage system operations from a remote location. SCADA is a key system in pipeline safety and reliability of service for Southwest Gas. The SCADA Upgrade Project was upgraded in phases with the SCADA operating system (AVEVA OASyS) from

its 2018 version, nearing end-of-life for functionality support, to AVEVA Enterprise SCADA 2025, following an architectural review and solution design and subsequent implementation to align with Southwest Gas' standardized Information Technology/Operations Technology (IT/OT) and cybersecurity architecture, in compliance with recent pipeline cybersecurity regulations. The SCADA Upgrade Projects planned to achieve the following objectives through the delivery of a modernized and integrated end-to-end solution:

- Upgrade the critical Southwest Gas SCADA solution to avoid it becoming under-supported or completely unsupported;
- Upgrade the SCADA application to the current Enterprise solution provided by AVEVA;
- Upgrade the SCADA system to ensure it supports and complies with the latest changes in pipeline security, safety, and regulation standards which are built into the solution, and positions Southwest Gas well for the future;
- Adhere to Southwest Gas IT/OT/Cybersecurity standards; and
- Deliver the optimal SCADA application and infrastructure to support daily operations with reliability, efficiency, and adherence to all compliance measures.

The Company successfully implemented the SCADA Upgrade Project in November of 2025.

Q. 122 What limitations or risks exist with the current SCADA system?

A. 122 The existing system presents increasing operational and cybersecurity risk due to technology obsolescence, limited vendor support, and constrained compatibility

with modern security and reliability standards. Continued reliance on unsupported or near end-of-life components increases the risk of system failure, extended outages, and reduced situational awareness.

Q. 123 Why is a SCADA upgrade necessary at this time?

A. 123 The upgrade is necessary to maintain safe and reliable operations. Deferring replacement would increase the likelihood of unplanned failures, complicate incident response, and require costly workarounds. Addressing these risks proactively is less costly and less disruptive than responding to failures after they occur.

Q. 124 Did the Company consider alternatives to a SCADA upgrade?

A. 124 Yes. The Company evaluated continued operation of the existing system, limited component replacements, and deferral of investment. These alternatives were determined to be insufficient to address end-of-life risks, cybersecurity requirements, and long-term operational reliability, and would likely result in higher total costs over time.

Q. 125 How does the upgraded SCADA system improve operational reliability and safety?

A. 125 The upgraded system improves reliability by reducing failure risk, improving system visibility, and supporting faster response to abnormal operating conditions. These improvements enhance the Company's ability to monitor and control gas system assets safely. SCADA is a foundational safety system. The upgrade improves alarm management, system responsiveness, and operator awareness, which supports timely detection and mitigation of abnormal operating conditions.

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Q. 126 How does the project address cybersecurity risk?

A. 126 The upgraded SCADA system incorporates modern cybersecurity controls, including network segmentation, access controls, logging, and vendor security support. These controls reduce cyber and operational risk relative to the legacy system.

Q. 127 Will the SCADA upgrade to expand system capabilities beyond what is necessary?

A. 127 No. The project replaces existing functionality with a modern equivalent necessary to maintain reliability and safety. It does not add discretionary or unrelated capabilities.

Q. 128 Is the SCADA Upgrade Project discretionary?

A. 128 No. SCADA is a critical operational system. Failure to upgrade would increase safety, reliability, and compliance risk and could result in higher costs for customers over time.

Q. 129 What was the cost of the SCADA Upgrade Projects?

A. 129 The Company total cost of the SCADA Upgrade $5,775,828, with three WOs (0061W0008573, 0061W0008574, and 0061W0009143). As a system allocable investment, the cost of the project is shared across the Company's multi-regulatory jurisdictions, therefore total cost after allocation to Northern Nevada and Southern Nevada is $281,382 and $1,569,758, respectively.

Q. 130 What is your recommendation to the Commission?

A. 130 I recommend that the Commission approve recovery of the costs associated with the SCADA Upgrade Project. The project addresses identified safety, reliability, and cybersecurity risks associated with aging and end-of-life SCADA components and is necessary to maintain safe and reliable gas operations. The Company

evaluated reasonable alternatives and selected a solution with limited scope and appropriate cost controls to avoid unnecessary or discretionary expenditures. Based on the analysis performed and the governance applied, the costs were prudently incurred and represent the lowest reasonable long-term cost option to mitigate operational risk and maintain compliance. Accordingly, I recommend that the Commission approve recovery of the SCADA Upgrade Project costs through rates or other appropriate regulatory mechanisms.

Q. 131 Does this conclude your prepared direct testimony?

A. 131 Yes.

SUMMARY OF QUALIFICATIONS
Raied Stanley

Mr. Stanley is the Vice President/Chief Information Officer where his responsibilities include leading all aspects of information technology, information security, data, and analytics.

In his position, Mr. Stanley leads and oversees the Information Services (IS) division as well as sets IT direction, and coordinates infrastructure and service delivery across the organization. He is responsible for IS units that support enterprise applications, enterprise data, operations support, user support, infrastructure, communications, and cyber security.

Mr. Stanley joined Southwest in January of 2020. Most recently, Raied held the role of Senior Vice President and Chief Information Officer for Metropolitan Utilities District located in Omaha, Nebraska. In this role, he led the Information Technology organization where he was responsible for developing and maintaining core applications, network, computing, server, storage, collaboration, and infrastructure solutions across the enterprise. Before that, he led the IT Business Systems organization where he managed the computing application systems that supported Finance, Human Resources, Corporate, and Commercial Engineering Business Units, as well as the organization's internal systems.

Raied holds a Bachelor's Degree in Business Administration and Finance from Temple University, as well as a Master's Degree in Business from Morehead State University.

Southwest Gas Corporation
Digital Enablement Committee
(May 2025)

This Digital Enablement Committee (the "Charter") of Southwest Gas Corporation (the "Company") is sponsored by the President of the Company.

Purpose and Policy
The Digital Enablement Committee (DEC) is established to provide strategic guidance, governance, and oversight for enterprise digital initiatives. The committee ensures that technology investments and digital transformation efforts are aligned with the organization's strategic objectives, promote innovation, and deliver measurable business value.

Key Responsibilities:

- Champion digital initiatives that drive operational efficiency, innovation, and customer value.
- Provide governance and oversight for major cloud adoption, data management, artificial intelligence, and enterprise systems.
- Promote data-driven decision-making through support for data governance, analytics, and digital platforms.
- Foster cross-functional collaboration to ensure successful technology adoption and user enablement.
- Evaluate emerging technologies for business relevance and competitive advantage.

Objectives:

- Align digital strategies with enterprise goals and priorities.
- Promote digital literacy and enablement across departments.
- Oversee the implementation of governance structures for data management, artificial intelligence, emerging technologies, and system resilience.
- Foster cross-functional collaboration and shared accountability for technology outcomes.
- Evaluate and advise on emerging technologies for operational impact and innovation potential.

Composition
The committee will be comprised of senior leaders and subject matter experts representing key business units, including information services. Members are appointed

based on their role, expertise, and ability to influence and drive transformation across the organization.

Raied Stanley – Vice President/Chief Information Officer (Chairperson)
Reagan Monroe - VP/Customer Experience
Kevin Lang - VP/Engineering Staff
Sam Grandlienard - VP/Southern California Division
Frank Stanbrough – VP/Continuous Improvement & Optimization
Catherine Mazzeo - VP/GC/Risk/Safety & Compliance Officer

Additional members may be invited to join the committee as needed to provide expertise or represent specific business units or departments.

Authority
The Digital Enablement Committee (DEC) is authorized by executive leadership to:

- Establish strategic direction for enterprise technology and digital initiatives.
- Provide oversight for major digital enablement and innovation projects and investments.
- Advise funding allocations and resourcing for digital transformation initiatives.
- Advise on guiding principles and standards for emerging technologies, data governance, and system integration.
- Advise on enterprise risks and opportunities related to emerging technologies.
- Escalate issues, make recommendations, and influence organizational decisions that require executive action or cross-functional coordination.

Responsibilities
The Digital Enablement Committee (DEC) is responsible for the following key areas:

Strategic Alignment

- Ensure that digital initiatives align with the organization's business goals and strategic priorities.
- Advocate for digital innovation that enhances service delivery, operational efficiency, and customer experience.

Technology and Architecture Standards

- Promote enterprise-wide consistency in technology architecture and digital platforms, including application rationalization.

- Support adoption of scalable, secure, and future-ready technologies.

Data and Analytics

- Guide the implementation of data governance, data quality, and analytics strategies.
- Promote responsible data usage and support enterprise intelligence capabilities.

Innovation and Emerging Technology

- Identify and assess emerging technologies for potential application and competitive advantage.

Meeting and Minutes
The Committee shall hold regular meetings or special meetings as its members shall deem necessary or appropriate. Attendance of at least four members shall constitute a quorum for the transaction of business. Minutes from each meeting of the Committee shall be prepared and distributed to each member of the Committee.

Guests may be invited to attend the meetings of the Committee but may not vote. Additionally, the Committee may invite to its meetings any member of management within the Company, and such other persons as it deems appropriate to carry out its responsibilities – these individuals also will not participate in any voting matters.

The Committee Chairperson shall be responsible for scheduling all meetings of the Committee and provide the Committee with a written agenda. The Committee Chairperson shall preside over the meetings of the Committee. In the absence of the Committee Chair, the majority of the members present at the Committee meeting shall appoint a member to preside at the meeting.

_____ _____

Justin Brown Date
President/Southwest Gas Corporation

_____ _____

Raied Stanley Date
Vice President/Chief Information Officer (Chairperson)

_____ _____

Reagan Monroe Date

VP/Customer Experience

_____ _____

Kevin Lang Date
VP/Customer Experience

_____ _____

Sam Grandlienard Date
VP/Southern California Division

_____ _____

Frank Stanbrough Date
VP/Continuous Improvement & Optimization

_____ _____

Catherine Mazzeo Date
VP/GC/Risk/Safety & Compliance Officer

SOUTHWEST GAS CORPORATION
NEVADA
INFORMATION SERVICES - RELATED WORK ORDERS GREATER THAN $100,000 IN TOTAL COST
CLOSED TO PLANT IN SERVICE DECEMBER 2023 - NOVEMBER 2025

Line No.	Work Order Number	Work Order Description	Date First Transferred to Plant	Total Amount Excluding CIAC	CIAC	AFUDC	MMF Allocation	Total Amount Net of MMF Allocation	Allocation to Northern Nevada	Allocation to Southern Nevada	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g) 4.10%	(h) (d) - (g)	(i) (h) * 5.08%	(j) (h) * 28.34%	
	System Allocable										
1	0061W0008737	FOMS Upgrade OpenGrid 2.3	Nov-25	12,023,093	0	615,543	492,947	11,530,146	585,731	3,267,643	1
2	0061W0009621	IBM VAR for SAP RISE Cloud Subscrip	Mar-25	5,870,952	0	0	240,709	5,630,243	286,016	1,595,611	2
3	0061W0008788	Microsoft Dual Use Software-Cloud	Nov-24	4,460,918	0	0	182,898	4,278,021	217,323	1,212,391	3
4	0061W0008881	Oracle Licenses Software Licenses	Nov-24	3,898,752	0	0	159,849	3,738,903	189,936	1,059,605	4
5	0061W0008574	SCADA Project Implementation	Nov-25	3,444,600	0	169,428	141,229	3,303,371	167,811	936,175	5
6	0061W0008454	PowerPlan Upgrade	Sep-24	1,800,453	0	31,821	73,819	1,726,635	87,713	489,328	6
7	0061W0007361	HQC EWS Replacement Project-Durango	Dec-23	1,584,671	0	0	64,971	1,519,699	77,201	430,683	7
8	0061W0009143	SCADA Firewalls & Switches	Nov-25	1,502,623	0	0	61,608	1,441,015	73,204	408,384	8
9	0061W0009312	Cloud IVR Migration Project	Oct-25	1,384,486	0	0	56,764	1,327,722	67,448	376,276	9
10	0061W0009290	Irth Software License-Cloud	Feb-25	1,320,000	0	0	54,120	1,265,880	64,307	358,750	10
11	0061W0009719	Cisco Enterprise Agreement-Cloud	Sep-25	899,406	0	0	36,876	862,530	43,817	244,441	11
12	0061W0008573	SCADA Project Hardware	Jan-25	828,605	0	0	33,973	794,632	40,367	225,199	12
13	0061W0009366	SAP RISE Migration Project-Cloud	Nov-25	777,875	0	0	31,893	745,982	37,896	211,411	13
14	0061W0007592	Synergi Pipeline Cloud Migration	Feb-24	670,413	0	0	27,487	642,926	32,661	182,205	14
15	0061W0009268	AWS Cloud Readiness Project	Nov-25	626,332	0	0	25,680	600,652	30,513	170,225	15
16	0061W0009705	IBM:workload migration to AWS-cloud	Nov-25	532,145	0	0	21,818	510,327	25,925	144,627	16
17	0061W0008296	Service Now ITSM-Cloud-Based	Dec-24	525,564	0	0	21,548	504,015	25,604	142,838	17
18	0061W0009383	OSI Soft PI Migration to AVEVA-Flex	Feb-25	524,425	0	0	21,501	502,924	25,549	142,529	18
19	0061W0009284	Hardware Asset Mgt (HAM)-Cloud	May-25	479,871	0	0	19,675	460,196	23,378	130,420	19
20	0061W0009051	SAP EPP Project-Partial Cloud	Aug-24	272,105	0	0	11,156	260,949	13,256	73,953	20
21	0061W0007355	Field Workstations VADR-Durango	Jun-24	252,790	0	0	10,364	242,425	12,315	68,703	21
22	0061W0007983	Corporate A/V Modernization	Nov-24	171,338	0	0	7,025	164,313	8,347	46,566	22
23	0061W0007498	Azure Cloud Design and Migration	Sep-24	167,733	0	0	6,877	160,856	8,171	45,587	23
24	0061W0008054	Avertra MiBackOffice Enhancements	Mar-25	156,943	0	0	6,435	150,508	7,646	42,654	24
25	0061W0008203	PLEXOS-Software Cloud	Dec-23	105,000	0	0	4,305	100,695	5,115	28,537	25

AFFIRMATION OF RAIED N. STANLEY

Pursuant to NAC 703.710, Raied N. Stanley affirms and declares the following:

1. I am over 18 years of age and am competent to testify to facts stated below which are based upon my personal knowledge.
2. That I am the person identified in the foregoing prepared testimony, including, where applicable, any exhibits.
3. That such testimony and exhibits were prepared by me or under my direction.
4. That the information appearing in my testimony and exhibits are true to the best of my knowledge and belief and that if I were asked the questions stated therein under oath, my answers would be the same.
5. Pursuant to NRS 53.045, I declare under penalty of perjury under the law of the State of Nevada that the foregoing is true and correct.

EXECUTED and DATED this 12th day of March, 2026

RAIED N. STANLEY

IN THE MATTER OF
SOUTHWEST GAS CORPORATION
DOCKET NO. 26-03___

PREPARED DIRECT TESTIMONY
OF
KEITH A. BACON

ON BEHALF OF
SOUTHWEST GAS CORPORATION

MARCH 17, 2026

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Prepared Direct Testimony
of
Keith A. Bacon

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Prepared Direct Testimony
of
Keith A. Bacon

I. INTRODUCTION

Q. 1 Please state your name and business address.

A. 1 My name is Keith Bacon. My business address is 8360 S. Durango Drive, Las Vegas, Nevada 89113.

Q. 2 By whom and in what capacity are you employed?

A. 2 I am employed by Southwest Gas Corporation (Southwest Gas or Company) in the Supply Chain department. My title is Director of Supply Chain, Fleet, and Facilities.

Q. 3 Please summarize your educational background and relevant business experience.

A. 3 My educational background and relevant business experience are summarized in Appendix A to this testimony.

Q. 4 Have you previously testified before any regulatory commission?

A. 4 Yes. I have previously provided written testimony to the Public Utilities Commission of Nevada and the Arizona Corporation Commission.

Q. 5 What is the purpose of your prepared direct testimony in this proceeding?

A. 5 The purpose of my prepared direct testimony is to provide a description of the planning and management of capital investments and to support the reasonableness and prudence of the Company's corporate (common or system allocable) and Nevada real estate/facilities-related, vehicle and work

equipment/fleet-related, and the Radio Console Upgrade Project (Radio Project) Phase 2 expenditures that are included in the Company's revenue requirement.

Q. 6 Please summarize your prepared direct testimony.

A. 6 My prepared direct testimony consists of the following topics:

- Description of the planning process for, and management of, capital investments for facilities and fleet projects;
- Support the reasonableness of corporate (system allocable) and Nevada facilities and fleet capital investment projects, equal to or exceeding $1 million, which have been placed in service since the end of the certification period in Southwest Gas' 2023 general rate case (GRC),[1] and multiple capital investment projects that, at the time of this filing, are anticipated to be placed in service by May 31, 2026;[2] and
- Support the reasonableness of corporate (system allocable) and Nevada capital investment in the Radio Project.

II. CAPITAL INVESTMENT PLANNING AND OVERSIGHT PROCESS FOR FACILITIES AND FLEET

Q. 7 Please describe the process and oversight applicable to the Company's facilities and fleet capital investments.

A. 7 The need for facilities and fleet capital projects is generally realized by demand signals originating from Division Operations and/or Corporate management or data/direct observation by Facilities or Fleet department employees. The planning process for capital projects is driven by and relative to the complexity, magnitude,

[1] The certification period in the Company's most recent GRC filing (Docket No. 23-09012) ended November 30, 2023.

[2] The Company will update plant in service in its certification filing in the instant docket based on capital projects placed into service on or before May 31, 2026.

time frame, and potential business impact of the project. Management of related ongoing capital expenditures is dependent upon similar parameters.

With respect to financial planning for capital projects, a five-year capital budget is created to address the operational needs as articulated by Division Operations and Corporate leadership. The overall capital budget is then prioritized pursuant to operational criticality, lifecycle factors, seasonal/lead time considerations, and available capital resources. Once a project is initiated, project requirements are compiled and vetted, contractors and/or vendors are included for requests for proposal activities, bids are secured, and contracts are subsequently developed. The projects are managed to completion using various personnel, which may include Facilities or Fleet department employees, contracted personnel, and on-site owner representatives for facilities construction activities, or a combination of these resources.

III. FACILITIES CAPITAL INVESTMENTS

Q. 8 Please describe the scope of the facilities capital investment projects discussed in your prepared direct testimony.

A. 8 I support the Nevada and system allocable capital investments made by the Company's Facilities department placed into service after the certification period in the Company's 2023 GRC. My prepared direct testimony specifically discusses work orders with incurred costs of $1 million or more as of November 30, 2025. Projects represented by work orders greater than $100,000 in total are listed on Exhibit No.___(KAB-1).

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Rooftop Units Project

Q. 9 Please provide a brief overview of the Rooftop Units Project.

A. 9 The Rooftop Units Project replaced four (4) large heating, ventilation, and air conditioning (HVAC) units at the Company's Durango campus in Las Vegas, Nevada. The units were older than 15 years and at the end of their useful service life, and were experiencing multiple reliability issues, such as outages from compressor and circuitry failures. Repeatedly, the units were not achieving adequate air temperatures, and parts obsolescence challenges added to the performance management issues. The total system allocable cost of the Rooftop Units Project before allocation to Nevada is $1,722,152, comprised of work order (WO) 0057W0009308 in the amount of $1,107,654, and WO 0057W0008260 in the amount of $614,498. The total amounts allocated to Northern Nevada and Southern Nevada for the Rooftop Units Project are $83,898 and $468,047, respectively.

Q. 10 Were the costs associated with the Rooftop Units Project reasonably incurred?

A. 10 Yes. The two (2) rooftop units located at 8360 S. Durango Drive (WO 0057W0009308) were competitively bid and awarded to No Sweat Mechanical, LLC. Likewise, the two (2) rooftop units located at 8350 S. Durango Drive (WO 0057W0008260) were competitively bid and awarded to EMCOR Group, Inc. Both companies are reputable and experienced full-service HVAC contractors for this type of work.

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Solar Project

Q. 11 Please provide an overview of the Solar Project.

A. 11 To reduce Southwest Gas' utility power demand, the Company installed solar modules at its Durango campus, at its South Operations Center in Henderson, Nevada, and at its North Operations Center in North Las Vegas, Nevada. These solar projects were implemented for the long-term benefits of decreasing the associated power costs and lowering the related greenhouse gas emissions, consistent with the Company's goal of reducing emissions from its buildings and fleet by 20 percent by 2025.[3]

An associated aspect of the Solar Project at the Durango campus involved the exterior roof restoration using the LiquiTec system prior to the installation of solar panels. LiquiTec is a liquid-applied roofing and waterproofing system widely used on commercial buildings to extend the service life of existing roofs and improve long-term roof integrity and building protection.

Q. 12 Please provide an overview of the work orders that are associated with the Solar Project.

A. 12 There are five (5) work orders that are associated with the Solar Project. WOs 0057W0008954, 0057W0008953, and 0057W0009243 for the Durango campus closed prior to the end of the test year, and WOs 00210008955 (South Operations Center) and 0021W0008965 (North Operations Center) were placed in service in November; however, they were not closed to plant in service in Company records until December and will be included in the Company's certification adjustment.

- At the end of the test year, the total cost of the Solar Project solar system at

[3] Southwest Gas Holdings 2024 Sustainability Report at page 31. *See* https://www.swgasholdings.com/esg.

the Durango campus was $1,647,876, before allocation to Nevada. The 8360 S. Durango Drive solar module (WO 00570008954) included the installation of 609 solar modules and related equipment and infrastructure with a capacity of 596,660 kilowatt-hours annually for a total cost of $909,276, before allocation to Nevada. For this system, according to Bombard Electric, LLC, the Company should anticipate $70,812 in electrical utility savings in the first year of use. The 8350 S. Durango Drive solar module (WO 0057W0008953) included the installation of 515 solar modules and related equipment and infrastructure with a capacity of 498,940 kilowatt-hours annually for a total cost of $738,600, before allocation to Nevada. For this system, according to Bombard Electric, LLC, the Company should anticipate $59,280 in electrical utility savings in the first year of use. The total amounts allocated to Northern Nevada and Southern Nevada for these two (2) work orders are $80,280 and $447,861, respectively.

- At the end of the test year, the total cost of the LiquiTec exterior roof restoration (WO 0057W0009243) was $963,413. This work order included the application of LiquiTec to the entire rooftop surfaces for the two (2) buildings at the Company's Durango campus as follows: 8360 S. Durango Drive, consisting of 41,079 square feet; and 8350 S. Durango Drive, consisting of 32,770 square feet. The total amounts allocated to Northern Nevada and Southern Nevada for this work order are $46,935 and $261,837, respectively.
- As of December 1, 2025, the total cost of the Solar Project at the South Operations Center (WO 0021W0008955) was $1,766,855. This work order

included the installation of 940 solar modules and related equipment and infrastructure with a capacity of 911,600 kilowatt-hours annually. For this system, according to Bombard Electric, LLC, the Company should anticipate $81,126 in electrical utility savings in the first year of use.

- As of December 1, 2025, the total cost of the Solar Project at the North Operations Center (WO 0021W0008965) was $3,244,986. This work order included the installation of 1,645 solar modules and related equipment and infrastructure with a capacity of 1,576,930 kilowatt-hours annually. For this system, according to Bombard Electric, LLC, the Company should anticipate $157,846 in electrical utility savings in the first year of use.

Q. 13 Were the costs associated with the Solar Project work orders reasonably incurred?

A. 13 Yes. The work associated with the solar panel installation work orders was competitively bid and awarded to Bombard Electric, LLC, which is a reputable and experienced full-service electrical company that has installed comparable projects throughout Southern Nevada. The solar module systems at 8360 S. Durango Drive, 8350 S. Durango Drive, the South Operations Center, and the North Operations Center have an estimated payback of approximately 10.4, 10.1, 16.5, and 15.6 years, respectively.

In addition, given the roofs' condition at the Company's Durango campus, it was operationally prudent for the Company to complete the LiquiTec exterior roof restoration project prior to the installation of solar panels because it addressed a known asset issue and sequenced capital work to minimize total installed costs across the projects. Deferral of the LiquiTec exterior roof restoration would not

have been reasonable and would have increased costs if attempted after installation of the solar panels.

Carson City Operations Center Remodel

Q. 14 Please provide an overview of the Carson City Operations Center in Northern Nevada.

A. 14 Southwest Gas' Carson City Operations Center is more than 30 years old. It required modernization to improve space functionality, workflow, and safety. Among other improvements, the remodel and conversion addressed outdated building systems, work configuration requirements, and extend the useful life of existing structures. Specifically, the Company's Carson City Operations Center remodel project involves two (2) aspects, among others.

First, the project involves remodeling the main office building and includes modernizing and reconfiguring the work environment to increase its reliability and efficiency. These improvements included repurposing existing structures to reduce costs when compared to the significantly higher costs of constructing new structures. The field Construction and Customer Service teams will now have individual show-up rooms specific to their respective functions for daily team meetings, safe practices collaboration, work coordination, team training, and other similar activities. The reconfigured workspaces in key areas of the office building will also increase synergies for other departments, enhancing their workflow and productivity. Additionally, the main office building remodel creates an expanded auditorium to accommodate attendees in large meetings and a larger formal operations training area to accommodate wide-ranging office and field technical training for personnel throughout Northern Nevada. Moreover, several of the HVAC rooftop units will be replaced with more efficient units designed to match

the reconfigured spaces and are capable of integrating with the improved automation system.

Second, the remodel efforts include converting a former truck barn into a modernized, dedicated weld shop to increase efficiency. This conversion includes utilizing existing structures to reduce costs when compared to the significantly higher costs of constructing new structures. The new weld shop will have an improved purpose-designed space, optimizing setup times and further enhancing workflow and productivity. Additionally, the conversion creates a larger workspace that includes a higher-capacity hoist crane, which will improve employee control of materials. This will enable wide-ranging projects to be performed in a drive-through, climate-controlled environment with year-round capabilities, especially during inclement weather. This conversion also contributes to safer working conditions.

The Company anticipates both aspects of the Carson City Operations Center remodel to be placed into service prior to May 31, 2026. Consequently, the Company will supply additional details at the time of providing certification testimony and make corresponding adjustments.

IV. FLEET CAPITAL INVESTMENTS

Q. 15 Please provide an overview of fleet-related WO 0021W0006387, which incurred costs greater than $1 million and closed to plant during the test year.

A. 15 WO 0021W0006387, with total costs incurred of $1,268,682, was the only fleet-related work order equal to or greater than $1 million that closed to plant in service during the test year. This work order was for the replacement of 15 service body vehicles used by Service Technician field employees to maintain safe and reliable

natural gas service in the Company's Southern Nevada service territory. These service body vehicles consist of chassis purchased through San Tan Ford and service bodies purchased through, and installed by, Sierra Truck Body and Equipment.

Q. 16 Did this work order replace existing or similar vehicles?

A. 16 Yes, this work order was for the replacement of existing, similarly equipped vehicles, and does not represent incremental vehicle additions to the fleet. In addition, the vehicles have standardized chassis and service body configurations for consistency, closely resembling outgoing units while incorporating targeted safety enhancements, such as upgraded amber warning lighting, reflectorized safety decals, and anti-slip steps or surface coatings. These enhancements are designed to increase worksite visibility, reduce slip-and-fall risks, and provide adequate secure storage for essential tools and equipment.

Q. 17 Why did Southwest Gas replace these vehicles?

A. 17 The replacement of these vehicles adheres to the Company's prescribed vehicle lifecycle criteria by replacing existing, aging units with modernized, safety-enhanced vehicles; however, it is important to note that delays in availability due to COVID-related supply chain issues impacted the actual receipt of these vehicles compared to the prescribed lifecycle. These replacements prioritize safety, reliability, and standardization of the Company's fleet without expanding its footprint.

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Q. 18 What is the average cost of each individual vehicle included in WO 0021W0006387?

A. 18 The average individual cost to replace each Service Technician vehicle included in WO 0021W0006387 is approximately $84,579. The vehicles included in this work order were specified comparably during the ordering process.

Q. 19 Were the costs associated with WO 0021W0006387 prudently and reasonably incurred?

A. 19 Yes. The Company relies heavily on dependable transportation for field employees to maintain safe and reliable natural gas operations, including responding to unplanned emergencies that occur in remote locations. The vehicles included in this project were procured in accordance with the Company's established fleet acquisition practices to ensure competitive pricing and prudent management of capital expenditures. The chassis were sourced through an authorized Ford Motor Company dealership utilizing fleet pricing available to Southwest Gas for commercial utility customers. The service bodies and associated vehicle upfitting were procured separately through a competitive bid process.

Q. 20 Are the vehicles described above being used?

A. 20 Yes. The 15 Service Technician vehicles identified in WO 0021W0006387 are currently in use by the Company.

V. RADIO PROJECT

Q. 21 Please provide an overview of the Radio Project.

A. 21 Southwest Gas initiated the Radio Project to modernize the two-way radio communications used by field operations personnel across the Company's service

territory. The Radio Project replaced legacy analog mobile and portable radios and mountaintop radio repeaters—technology that has remained largely unchanged since the 1930s—with a fully integrated digital radio system. Specifically, the project deployed:

- New digital mobile and portable radios;
- Modernized hardware at radio towers and two (2) data centers; and
- Advanced software functionality to manage communications.

Phase 2 of the Radio Project's digital system significantly improves upon analog technology. Analog radios transmit continuous voice signals that degrade with distance, obstacles, and interference, while consuming higher power. Digital radios convert voice into binary signals, resulting in clearer audio, reduced interference, lower power usage, and additional features such as encryption, GPS tracking, and text messaging.

A key feature of the new system is radio trunking, which automatically tracks users and routes communications to the optimal radio site, similar to how cellular networks operate. This eliminates the manual patching required in analog systems and ensures consistent communication strength and clarity.

The project also addressed increasing Federal Communications Commission (FCC) regulatory requirements. FCC oversight has intensified, particularly around security and prudent use of public communication pathways. Legacy analog systems do not meet these modern expectations, while digital systems are designed to comply with current and future FCC standards.

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Overall, the Radio Project delivers a secure, reliable, centralized, and scalable communications platform that enhances emergency response, daily operations, and public safety across Southwest Gas' service territory.

Q. 22 What were the objectives of the Radio Project?

A. 22 The project was designed to achieve the following objectives:

- Replace approximately 500 mobile analog radios in Nevada fleet vehicles;
- Replace approximately 100 portable analog handheld radios used in Nevada;
- Replace analog hardware at 21 radio towers in Nevada and two (2) data centers;
- Obtain additional FCC licensing to meet current and future regulatory requirements;
- Provide clear and consistent communication enterprise-wide;
- Improve system security;
- Enhance emergency response communications; and
- Modernize a legacy system that is no longer manufactured and has limited external support.

The Company incorporated additional technology resources to support analytics associated with the new system, and an ongoing support model. Efficiency gains are realized through utilization of the new platform.

Q. 23 Please provide an overview of the work order associated with the Radio Project.

A. 23 There are three (3) work orders totaling $3,917,153 as of November 30, 2025, that are associated with the Radio Project. WO 0024W0007332 was placed in service

for the Northern Nevada radio equipment with a total cost of $1,270,631; WO 0021W0007333 was placed in service for the Southern Nevada radio equipment with a total cost of $1,472,069; and WO 0061W0007337, related to the Teldio TrueFleet automatic vehicle location (AVL) software, was placed in service with a total cost of $1,174,454, before allocation to Nevada. Teldio TruFleet is a server-based AVL software that provides real-time GPS and tracking for radio users. It offers a web-based interface to track, monitor, and manage vehicles, employees, and assets, improving safety, efficiency, and route optimization. The amount allocable to Northern Nevada and Southern Nevada customers is $57,216 and $319,194, respectively.

Q. 24 Were the costs associated with the Radio Project reasonable?

A. 24 Yes. Company management implemented enhanced administrative procedures and quality assurance controls to ensure all costs were prudent and properly categorized. The Radio Project was subject to multiple layers of review, and invoice approvers received training on appropriate cost accounting. In addition, vendor rates were researched and negotiated based on market pricing and resource availability to ensure competitive pricing.

Q. 25 Are the Radio Project equipment and Teldio TruFleet AVL software being used?

A. 25 Yes, the Company is currently using this equipment in its Nevada rate jurisdiction. Please refer to the prepared direct testimony of Company witnesses, Matthew A. Helmers and Preston D. Weaklend, for additional detail regarding the current use of these items.

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VI. CONCLUSION

Q. 26 Does this conclude your prepared direct testimony?

A. 26 Yes.

SUMMARY OF QUALIFICATIONS
KEITH BACON

Business Experience

I joined Southwest Gas in October 2017 as Director of Supply Chain, with responsibility for the procurement, inventory, and fleet functions. In July 2024, I became the Director of Supply Chain, Fleet, and Facilities, adding real estate, facilities, and support services to my responsibilities. Prior to joining Southwest Gas, I was the Director of Corporate Services and Physical Security at NV Energy. As a director at NV Energy since January 2014, I was responsible for a variety of functional areas, including real estate and facilities, physical infrastructure security, emergency management, records management, and support services. Before this role, I was the Manager of Strategic Sourcing and Continuous Improvement in the Supply Chain Management organization, beginning in October 2010 when I joined NV Energy. Before my employment at NV Energy, I spent 11 years with Arizona Public Service Company. The first half of this time, my position was Competitive Market Consultant in the Corporate Planning department, and the balance was as a Supply Chain Manager and Sourcing Event Management Leader within the Supply Chain Management division. I began my professional career in 1997 with Shell Services International Incorporated as a Market Analyst in Supply Chain Management.

Throughout my career, I have taken assignments that have required critical thinking and problem-solving to deliver cost-effective business objectives. I have developed and implemented sourcing and contracting strategies to leverage the expertise of third-party providers to produce quality outcomes for my employers. Likewise, the projects I lead effectively utilize team member skills, ensure disciplined spend, and produce desired business objectives.

Educational Background

I am a graduate of Arizona State University (ASU) and hold a Bachelor of Science degree in Purchasing and Logistics Management from ASU's highly recognized supply chain degree program, earned in December 1996.

SOUTHWEST GAS CORPORATION
NEVADA
SUPPLY CHAIN / FLEET / FACILITIES - RELATED WORK ORDERS GREATER THAN $100,000 IN TOTAL COST
CLOSED TO PLANT IN SERVICE DECEMBER 2023 - NOVEMBER 2025

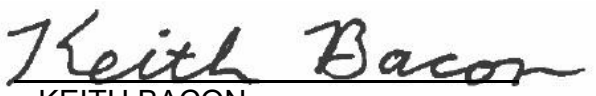
Line No.	Work Order Number	Work Order Description	Date First Transferred to Plant	Total Amount Excluding CIAC	CIAC	AFUDC	MMF Allocation	Total Amount Net of MMF Allocation	Allocation to Northern Nevada	Allocation to Southern Nevada	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g) 4.10%	(h) (d) - (g)	(i) (h) * 5.08%	(j) (h) * 28.34%	
	System Allocable										
1	0061W0007337	Teldio TruFleet AVL Software	Dec-24	1,174,454	-	-	48,153	1,126,302	57,216	319,194	1
2	0057W0009308	8360 Durango - RTU 1 & 2 replacemen	Nov-25	1,107,654	-	-	45,414	1,062,240	53,962	301,039	2
3	0057W0008954	Rooftop Solar - 8360 Durango	Feb-25	909,276	-	-	37,280	871,995	44,297	247,124	3
4	0057W0008953	Rooftop Solar - 8350 Durango	Feb-25	738,600	-	-	30,283	708,318	35,983	200,737	4
5	0057W0008260	130ton RTU Replc - 8350 Durango	Jun-24	614,498	-	-	25,194	589,304	29,937	167,009	5
6	0057W0009365	Conference Room 265 furnuiture	Jun-25	200,793	-	-	8,233	192,560	9,782	54,572	6
7	0057W0009243	LiquiTech-8350/8360 Durango Roof	Dec-26	963,413			39,500	923,913	46,935	261,837	7
	Nevada Only										
8	0021W0006387	PROJECT #21-17-23 & #21-18-23	Mar-24	1,268,682	-	-			-	1,268,682	8
9	0021W0007333	SNV Radio Communication Equipment	Dec-24	1,472,069	-	-			-	1,472,069	9
10	0024W0007332	NNV Carson Radio Comm Equipment	May-24	1,270,631	-	-			1,270,631	-	10

AFFIRMATION OF KEITH BACON

Pursuant to NAC 703.710, Keith Bacon affirms and declares the following:

1. I am over 18 years of age and am competent to testify to facts stated below which are based upon my personal knowledge.
2. That I am the person identified in the foregoing prepared testimony, including, where applicable, any exhibits.
3. That such testimony and exhibits were prepared by me or under my direction.
4. That the information appearing in my testimony and exhibits are true to the best of my knowledge and belief and that if I were asked the questions stated therein under oath, my answers would be the same.
5. Pursuant to NRS 53.045, I declare under penalty of perjury under the law of the State of Nevada that the foregoing is true and correct.

EXECUTED and DATED this 17 day of March , 2026



KEITH BACON

IN THE MATTER OF
SOUTHWEST GAS CORPORATION
DOCKET NO. 26-03___

PREPARED DIRECT TESTIMONY
OF
BRANDY L. LITTLE

ON BEHALF OF
SOUTHWEST GAS CORPORATION

March 17, 2026

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Prepared Direct Testimony
of
Brandy L. Little

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Prepared Direct Testimony
of
Brandy L. Little

I. INTRODUCTION

Q. 1 Please state your name and business address.

A. 1 My name is Brandy L. Little. My business address is 8360 S. Durango Drive, Las Vegas 89113.

Q. 2 By whom and in what capacity are you employed?

A. 2 I am employed by Southwest Gas Corporation (Southwest Gas or Company) in the Demand Planning & Analysis department. My title is Economist.

Q. 3 Please summarize your educational background and relevant business experience.

A. 3 My educational background and relevant business experience are summarized in Appendix A to this testimony.

Q. 4 Have you previously testified before any regulatory commission?

A. 4 Yes. I have previously provided testimony to the Public Utilities Commission of Nevada (Commission) and the California Public Utilities Commission.

Q. 5 What is the purpose of your prepared direct testimony in this proceeding?

A. 5 The purpose of my testimony is to sponsor Southwest Gas' billing determinants (number of bills and therms) for both the test period and certification period, as well as the associated adjustments to the recorded bills and therms, including an analysis of new weather normalizations required pursuant to the Commission's

Order in Docket No. 21-09001[1] and Directive in Docket No.23-09012,[2] for both the Southern Nevada and Northern Nevada rate jurisdictions.

Q. 6 Please summarize your prepared direct testimony.

A. 6 My prepared direct testimony consists of the following key topics:

- The methodology used to develop the billing determinants for the test year under present rates;
- The five adjustments made by Southwest Gas to the recorded number of bills and therms;
- The methodology and summary of results of the proposed method to incorporate a warming trend into the weather normalization process; and,
- The methodology used to develop the annualized billing determinants for the certification period.

II. METHODOLOGY USED TO DEVELOP BILLING DETERMINANTS

Q. 7 Please describe the methodology Southwest Gas utilized to develop the billing determinants for the test year under present rates.

A. 7 The development of the billing determinants commenced with the compilation of the monthly recorded number of bills and therms by rate schedule for the 12-month period ended November 30, 2025. Certain adjustments were made to the recorded information to derive the adjusted test year billing determinants. Those adjustments included: (1) billing adjustments; (2) customer-specific volume annualizations; (3) customer reclassifications; (4) weather normalization; and (5) customer annualizations. The details of the adjustments are discussed below and

[1] See the Commission's Order in Docket No. 21-09001 at page 12, paragraph 7.
[2] See the Commission's Directive in Docket No. 23-09012 at page 4, paragraph 17.

presented in the Statement J Schedule J-1 Workpapers: Northern Nevada and Southern Nevada.

Q. 8 Why were the adjustments made to the test year billing determinants?

A. 8 The purpose of the adjustments is to ensure that the test year number of bills and volumes accurately reflect a full 12 months of consumption under normal weather conditions for each active customer billed at the end of the test year. Further, adjustments to test year billing determinants were made pursuant to Section 703.2355 (2) of the Nevada Administration Code (NAC), which states: "Jurisdictional operating revenues must be adjusted to show the annual effect of changes occurring during the period of testing."

Q. 9 Has Southwest Gas made any recent changes to the general methodology for developing the billing determinants for the test year?

A. 9 No. In fact, Southwest Gas has utilized the same general methodology to develop the billing determinants since 2001. This general methodology has been accepted in previous Southwest Gas general rate cases.

III. ADJUSTMENTS TO BILLING DETERMINANTS

Q. 10 Please explain Southwest Gas' billing adjustments.

A. 10 After compiling recorded test year billing determinants, customer historical billing records were reviewed to correct any significant billing anomalies to ensure that the correct consumption level is reflected for each month in the test year. Southwest Gas defines significant billing anomalies as follows: any customer that was billed twice in one month, billing corrections made during the test period, and meter read errors. Most of the corrections for billing adjustments involved restating the monthly consumption levels for customer bills to reflect actual monthly usage with no impact upon the total test year sales. This adjustment is

necessary to ensure that the monthly adjusted volumes accurately reflect actual test year consumption. Accurate historical data increases the reliability of the regression analysis associated with the weather normalization adjustments, which I address later in my testimony.

Q. 11 Please explain Southwest Gas' customer-specific volume annualization adjustments.

A. 11 After completing the corrections for billing adjustments, customer-specific volume annualization adjustments were performed to reflect a full year of consumption for active customers billed during November 2025. This process involves estimating additional consumption for months during the test year where a new customer was not online or was clearly in a start-up phase, as well as removing consumption attributable to specific customers who discontinued service during the test year.

Q. 12 Please explain the purpose of Southwest Gas' customer reclassification adjustments.

A. 12 Customer reclassification adjustments move customers within or between rate schedules. These adjustments are made to ensure that customer-specific consumption reflects a full 12 months of usage under the correct rate schedule at the end of the test year. Reclassification adjustments do not impact the overall number of bills or volumes for the test year.

Q. 13 Please explain Southwest Gas' weather normalization adjustments.

A. 13 Weather normalization adjustments provide an accurate depiction of monthly test year volumes under normal (average) weather conditions. To the extent that weather for the test year deviates from normal weather conditions, heat-sensitive consumption per customer should be adjusted to provide an accurate representation of monthly test year volumes under normal weather conditions.

For the test year in this case, actual billing cycle heating degree days were approximately 7.3 percent warmer than normal in Southern Nevada and approximately 8.3 percent warmer than normal in Northern Nevada. As a result of these deviations from normal weather, adjustments to test year volumes were computed to reflect anticipated volumes under normal weather conditions.

Q. 14 What rate schedules received weather normalization adjustments in Southern Nevada and Northern Nevada?

A. 14 In both Southern Nevada and Northern Nevada, weather normalization adjustments were made for the Single-Family Residential rate schedule; the Multi-Family Residential rate schedule; the Air Conditioning Residential rate schedule; and the apartment, small commercial, large commercial and armed forces categories within the General Service rate schedules; the Air Conditioning Gas Service rate schedule; the commercial, military, and electric generation categories in the Transportation rate schedules; and for each Transportation electric generation special contract customer.[3]

Q. 15 How many years of historical weather data were utilized to calculate the normal (average) heating degree days used to weather normalize the heat-sensitive volumes for the test year?

A. 15 Southwest Gas utilized 10 years (120 months ended November 2025) of historical cycle heating degree day data to calculate normal (average) heating degree days.

[3] Pursuant to the Commission's Order in Docket No. 21-09011 at page 12, paragraph 7, the Company included a weather normalization to adjust: 1) transportation volumes if the transportation service customer is in a similar category as a weather-normalized general sales service category; 2) commercial A/C schedules in both southern and northern Nevada; and, 3) transportation small electric generation service schedule and the contracts for special services transportation electric generation service schedule.

Q. 16 Is the use of 10-year average cycle heating degree days to weather normalize the heat-sensitive volumes consistent with Southwest Gas' prior practices for general rate cases in Nevada?

A. 16 Yes. Southwest Gas has consistently utilized 10-year average cycle heating degree days to weather normalize test year volumes in every general rate case filed in Nevada since 1985.

Q. 17 Please explain Southwest Gas' procedure for calculating the weather normalization adjustments.

A. 17 Southwest Gas conducted regression analyses to quantify the historical relationships between actual monthly consumption per customer and cycle heating degree days for each heat-sensitive customer class. The monthly consumption per cycle heating degree day factors (regression coefficients), quantified in the regression analyses, were then applied to monthly heating degree day deviations from normal to quantify the corresponding monthly adjustments to consumption per customer.

The Mesquite District Multi-Family Residential rate schedule and the apartments, small commercial, and large commercial categories in the General Service rate schedules were weather normalized by applying the percent change factor calculated from a percent change between the monthly actual and weather normalized sales volumes from similar rate schedules in the Southern Nevada District.

The Spring Creek District apartments category within the General Service rate schedule was weather normalized by utilizing the regression coefficients and heating degree days for the same category and rate schedule in the Elko District.

The methodologies utilized to develop the above-specified weather normalization adjustments for the Mesquite and Spring Creek Districts were due to a lack of historical data to develop regression equation coefficients.

Q. 18 What was the impact of the weather normalization adjustments upon test year volumes?

A. 18 The net result of the weather normalization adjustments was an increase in test year volumes of 17,848,401 therms in Southern Nevada, and an increase in test year volumes of 5,518,859 therms in Northern Nevada.

Q. 19 Please explain Southwest Gas' customer annualization adjustments.

A. 19 Customer annualization adjustments were made to annualize the number of bills and volumes based upon the number of active customers billed during the last month of the test year.

Q. 20 Why were customer annualization adjustments performed for the customers billed during the last month of the test year?

A. 20 In reference to test year volumes, NAC 703.2355 (2) states,

> "Adjusted sales for each rate schedule to show the annual effect of increases or decreases in the number of customers during such a period may be computed using the number of customers at the end of the period and the average annual usage and demand per customer, except where the applicant can attribute changes in sales directly to changes in the usage or demand of individual customers."

Except for the Single-Family Residential rate schedule; Multi-Family Residential rate schedule; the apartment and small commercial rate categories within the General Gas Service rate schedules; and the large commercial category within the SG-G4 General Gas Service – 4, monthly demand rate schedule, all rate schedules have been annualized by individual customer based upon customer-specific information. These customer-specific annualization adjustments were

covered under the "volume annualization" adjustments previously discussed in my testimony. Because of the magnitude of customers in the rate schedules listed above, tracking billing histories to perform customer specific billing or annualization adjustments was impractical. Accordingly, annualization adjustments were performed using the number of customers at the end of the test period and the weather normalized average consumption per customer.

Q. 21 Please summarize the impact of the adjustments for the preparation of the annualized number of bills and therms for the test year under present rates.

A. 21 The impacts of each of the adjustments upon the number of bills and volumes for the test year are indicated by rate schedule in the supporting schedules Northern Nevada Schedule J-1, sheets 12 through 14 and the Southern Nevada Schedule J-1, sheets 12 through 14. All adjustments (billing adjustments, customer-specific volume annualizations, and customer annualizations) were made to ensure the accuracy and propriety of the number of bills and therms used to establish rates.

IV. METHOD TO INCOPORATE A WARMING TREND INTO THE WEATHER NORMALIZATION PROCESS

Q. 22 Did Southwest Gas prepare an analysis to incorporate a warming trend that is supported with at least 20 years of historical data into the weather normalization process pursuant to the Commission's Order in Docket No. 21-09001[4] and Commission's Directive in Docket No. 23-09012?[5]

A. 22 Yes. Although not part of Southwest Gas' proposed normalization process in this case, in compliance with the Commission's Order and Directive, Southwest Gas prepared an illustrative analysis to incorporate a weather trend that is supported

[4] See the Commission's Order in Docket No. 21-09011 at page 12, paragraph 7.
[5] See the Commission's Order in Docket No. 23-09012 at page 4, paragraph 17.

with at least 20 years of historical data into the weather normalization process (Illustrative Analysis). The methodology used in the Illustrative Analysis is outlined below.

Q. 23 Describe the historical data used to support the Illustrative Analysis.

A. 23 Southwest Gas used monthly heating degree day data from December 1996 to November 2025 to calculate 20 years of monthly rolling 10-year average heating degree days (AHDD). Please refer to Exhibit No.___(BLL-1) pages 1 – 108 for monthly graphs depicting the 20 years of AHDD data.

Q. 24 Please provide a brief summary outline of the Illustrative Analysis.

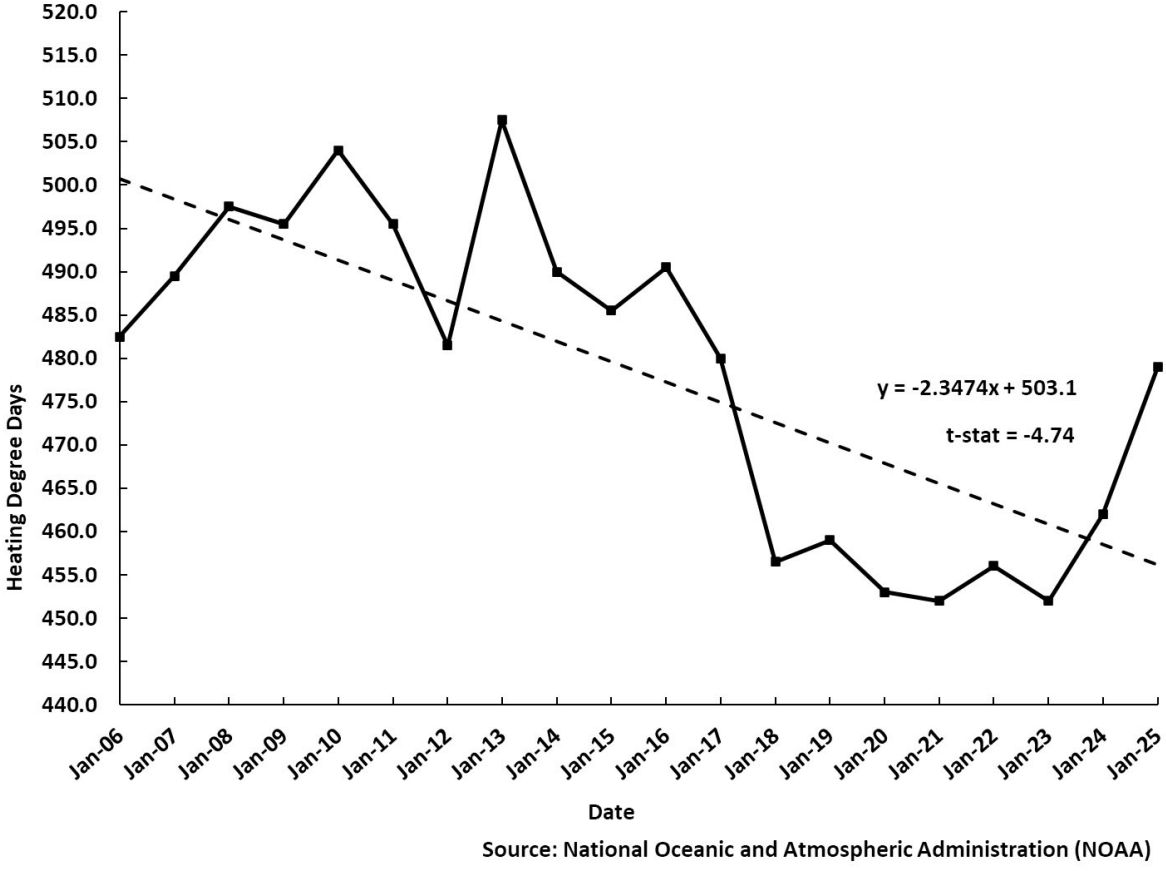
A. 24 The Illustrative Analysis is outlined as follows:

- Using the AHDD data, evaluate each month to determine if there is an identifiable warming trend.
- If the month has a warming trend, then calculate the compound annual growth rate (CAGR) between the maximum and current values in the AHDD data.
- If the growth is within the standard deviation, apply the CAGR to the 10-year normal to forecast the weather trend out three years, otherwise the standard deviation is used.
- Calculate the average of the forecasted three years to obtain the weather trend 10-year normal.
- Replace the 10-year normal with the weather trend 10-year normal.

Q. 25 Provide an overview of the analysis that was conducted to identify a weather trend.

A. 25 Using regression analysis for the 20 years of AHDD data where the dependent variable is AHDD and the independent variable is a linear time trend, the t-statistic (t-stat) of the linear time trend regression coefficient was used to perform a t-test for statistical significance of the identified weather trend.[6] Graph 1 shows the 20 years of January AHDDs for Southern Nevada and includes the trendline and regression equation results that indicate there is a statistically significant trend of decreasing AHDDs over time. Please refer to Exhibit No.___(BLL-2) pages 1 – 88 for additional months.

GRAPH 1: MONTHLY ROLLING 10-YEAR AVERAGE HEATING DEGREE DAYS (AHDD), TRENDLINE & REGRESSION EQUATION RESULTS
SOUTHERN NEVADA, JANUARY, 2006 – 2025



Source: National Oceanic and Atmospheric Administration (NOAA)

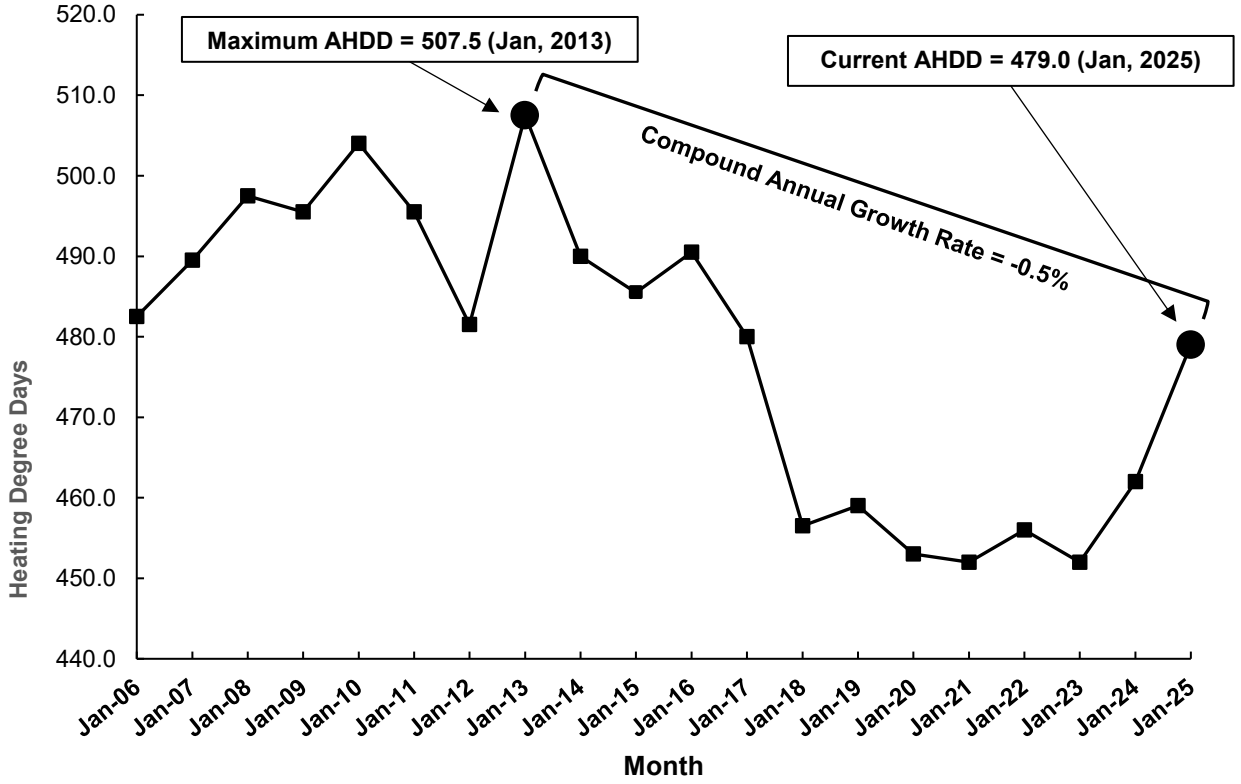
[6] In regression analysis, the t-statistic is used to measure statistical significance of regression coefficients.

Q. 26 Why did Southwest Gas use the compound annual growth rate?

A. 26 The CAGR[7] is used to measure the rate of the identified weather trend at a constant annual rate. Using the CAGR mitigates the short-term fluctuations within the AHDD data and captures the long-term weather trend. This is also why the max value is used in the CAGR calculation.

A visual representation of this calculation can be seen in Graph 2 below.

GRAPH 2: MONTHLY ROLLING 10-YEAR AVERAGE HEATING DEGREE DAYS (AHDD) WITH MAXIMUM, CURRENT & COMPOUND ANNUAL GROWTH RATE (CAGR) IDENTIFIED SOUTHERN NEVADA, JANUARY, 2006 – 2025



Source Data: National Oceanic and Atmospheric Administration (NOAA)

[7] CAGR = (Current Value / Maximum Value) ^ (1 / Number of years between the Max and Current Value) – 1

Q. 27 Why did Southwest Gas forecast the identified weather trend out three years and use the average of those years to determine the weather trend 10-year normal?

A. 27 Since 2012, Southwest Gas has had an average of approximately three years between Nevada General Rate Case filings. Therefore, three years is the period that was averaged to determine the weather trend 10-year normal. Table 1 shows an example using January data for Southern Nevada.

TABLE 1: JANUARY WEATHER TREND FORECAST & WEATHER TREND 10-YEAR NORMAL DETERMINATION

10-Year Normal		517.5
Compound Annual Growth Rate		-0.5%
Forecasted Weather Trend		
	Year 1	515.0
	Year 2	512.5
	Year 3	510.1
Weather Trend 10-Year Normal		513.0

Q. 28 Did Southwest Gas also include a weather trend in normal weather for cooling degree days?

A. 28 Yes. Southwest Gas utilized the same approach and methodology to estimate the trend in normal weather for cooling degree days.

Q. 29 Please summarize the impact of the weather trend 10-year normal.

A. 29 For heating degree days, the weather trend 10-year normal is lower than Southwest Gas' current 10-year normal, and is higher for cooling degree days. The impact of the weather trend 10-year normal can be seen in Table 2 below:

TABLE 2: 10-YEAR NORMAL & WEATHER TREND 10-YEAR NORMAL

	HEATING DEGREE DAYS		COOLING DEGREE DAYS	
	10-YEAR NORMAL	WEATHER TREND 10-YEAR NORMAL	10-YEAR NORMAL	WEATHER TREND 10-YEAR NORMAL
Northern Nevada				
District 23 Tahoe	7,466.0	7,407.5		
District 24 Carson	5,087.0	5,028.0	850.5	913.0
District 25 Elko & 28 Spring Creek	6,547.0	6,460.5	639.5	687.5
District 26 Winnemucca	5,899.0	5,824.5		
District 27 Fernley	5,198.0	5,178.5		
Southern Nevada				
District 21 S Nevada & 20 Mesquite	1,731.0	1,698.5	4,000.5	4,077.0

Southwest Gas' current 10-year normal[8] inherently reflects weather trends whereas the weather trend 10-year normal artificially amplifies them leading to a lower normal (a higher normal for cooling degree days). Exhibit No.___(BLL- 3) pages 1–6 includes graphs illustrating 12-month rolling actual heating degree days and rolling 10-year average heating degree days. The graphs show that the 10-year average heating degree days are picking up the weather trends.

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[8] Outlined in question and answer 15 and 16.

Q. 30 Please summarize the weather trend impact on Southwest Gas' weather normalization process.

A. 30 The weather trend resulted in a lower consumption per customer. The impact of the weather trend on the Single-Family Residential rate schedule consumption per customer is provided in Table 3 below:

TABLE 3: WEATHER NORMALIZED CONSUMPTION PER CUSTOMER

	Single-Family Residential Gas Service Consumption Per Customer (Therms)		
	Test Year Recorded	Weather Normalized	Weather Trend Proposed Method
Northern Nevada			
District 23 – Tahoe	1,249.6	1,287.1	1,279.9
District 24 – Carson	641.1	691.2	685.3
District 25 – Elko	650.5	694.0	687.0
District 26 – Winnemucca	598.8	620.7	614.6
District 27 – Fernley	546.2	584.3	583.0
District 28 – Spring Creek	641.9	681.1	675.2
Southern Nevada			
D20 – Mesquite	317.7	256.8	252.4
D21 – Southern Nevada	436.0	453.7	449.1

V. CERTIFICATION PERIOD BILLING DETERMINANTS

Q. 31 Please describe the methodology used to develop the annualized billing determinants for the certification period in this filing.

A. 31 The certification billing determinants for this filing were developed by calculating volumes for the certification period ended May 2026 from the consumption per customer derived from the test year ended November 2025 and a customer forecast in May 2026 for the Single-Family and Multi-Family Residential rate schedules; the small commercial categories within the General Service rate schedules; and the apartment category within the SG-G1 General Service rate schedule. A customer annualization adjustment, as discussed in my testimony,

was then performed on these rate schedules to calculate the annualized bills and volumes for the certification period. All other customers were held constant to the November 2025 test period. A subsequent certification filing will be made with updated actual customers for the annualized customers through May 2026.

Q. 32 Why does Southwest Gas forecast customers for the above-mentioned rate schedules?

A. 32 Southwest Gas forecasts the Single-Family and Multi-Family residential rate schedules; the small commercial categories within the General Service rate schedules, and the apartment category within the SG-G1 General Service rate schedule to accurately reflect expected customer growth between the test period and certification filing.

Q. 33 Does this conclude your prepared direct testimony?

A. 33 Yes.

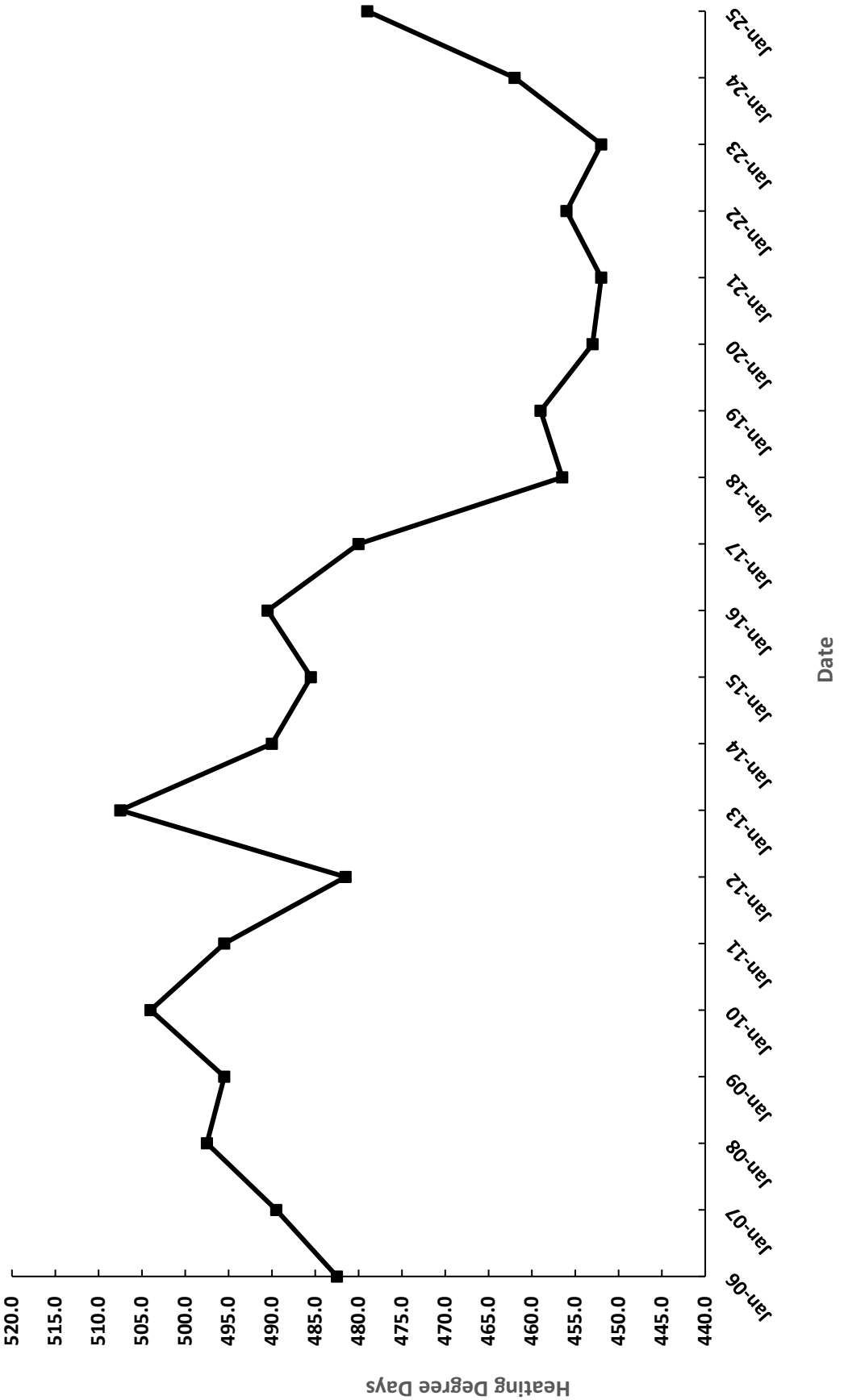
SUMMARY OF QUALIFICATIONS
BRANDY LITTLE

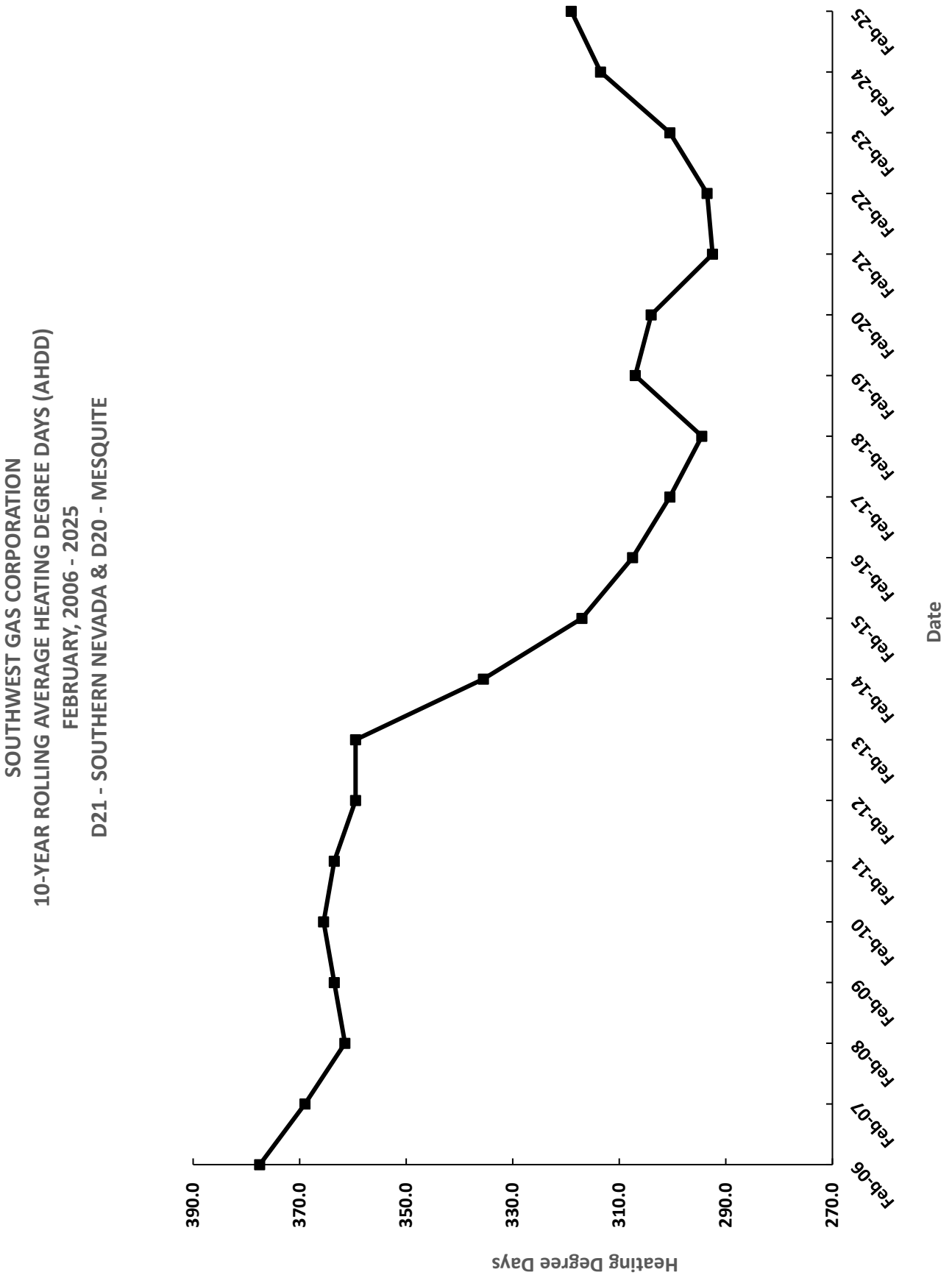
My academic history includes earning a Bachelor of Arts degree in Economics in 2007 from the University of Nevada, Las Vegas, and a Master of Arts degree in Economics in 2011 from the University of Nevada, Las Vegas. My degree programs had **c**urriculum that included microeconomic theory, macroeconomic theory, short-run and long-run analysis, economic forecasting, economic data collection and interpretation, and econometrics. My graduate degree program emphasized mathematical and applied economics.

I joined Southwest Gas Corporation as an Analyst I in the Demand Planning Department in 2010. I was promoted to Analyst II in 2013 and then to Economist in 2019. My main responsibilities for general rate case filings include completing bill frequency analysis, developing weather normalized billing determinants, generating short- and long-range demand forecasts, analyzing and monitoring the regional economy in each of Southwest Gas' rate jurisdictions, and completing a variety of load research projects.

In the community, I am a member and former Chair and Vice-Chair of the Southern Nevada Area Population Projection and Estimation Committee ("SNAPPE"), a member of the Center for Business and Economic Research ("CBER") Population Forecast Group, and a member of the National Association of Business Economics ("NABE"). I regularly attend business and economic research events. I have also attended seminars related to both public utility ratemaking and load forecasting. I am a contributing panel member of the Western Blue Chip Economic Forecast published by the Seidman Research Institute, WP Carey College of Business, Arizona State University.

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JANUARY, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE




SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
FEBRUARY, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
390.0
370.0
350.0
330.0
310.0
290.0
270.0
Feb-06
Feb-07
Feb-08
Feb-09
Feb-10
Feb-11
Feb-12
Feb-13
Feb-14
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Feb-16
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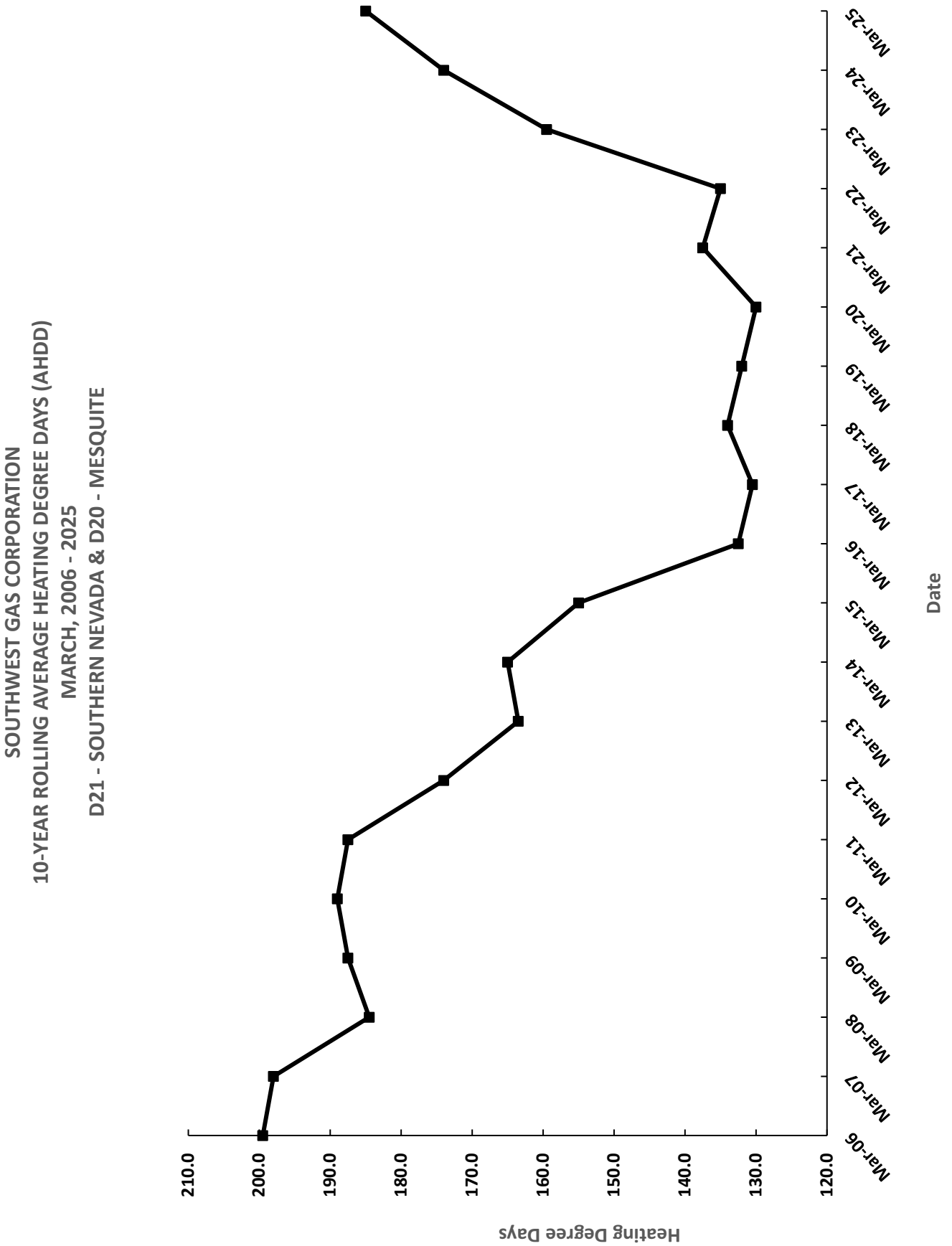
Feb-24
Feb-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MARCH, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
210.0
200.0
190.0
180.0
170.0
160.0
150.0
140.0
130.0
120.0
Mar-06
Mar-07
Mar-08
Mar-09
Mar-10
Mar-11
Mar-12
Mar-13
Mar-14
Mar-15
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Mar-18
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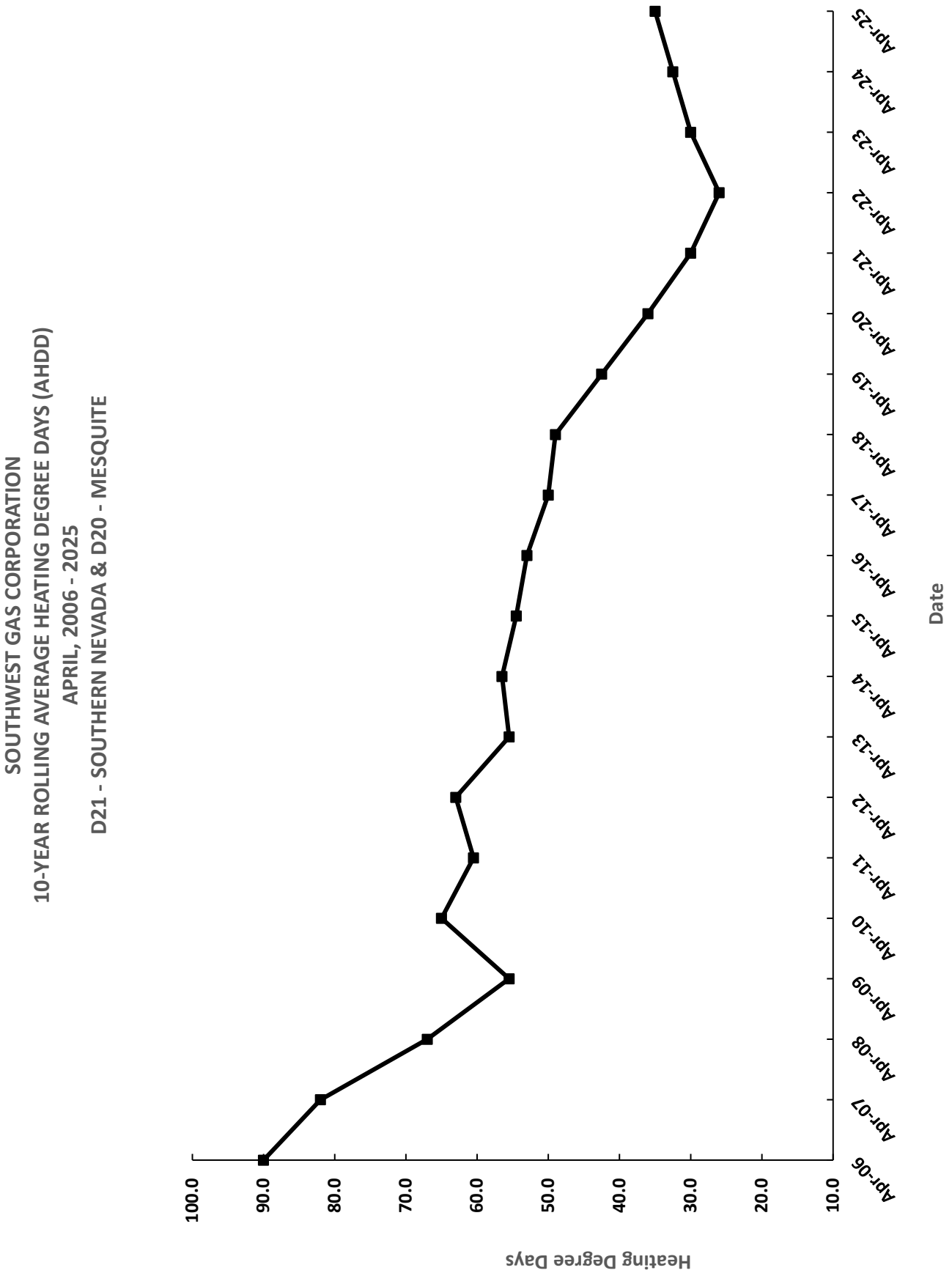
Mar-20
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
APRIL, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
100.0
90.0
80.0
70.0
60.0
50.0
40.0
30.0
20.0
10.0
Apr-06
Apr-07
Apr-08
Apr-09
Apr-10
Apr-11
Apr-12
Apr-13
Apr-14
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Apr-18
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Apr-20
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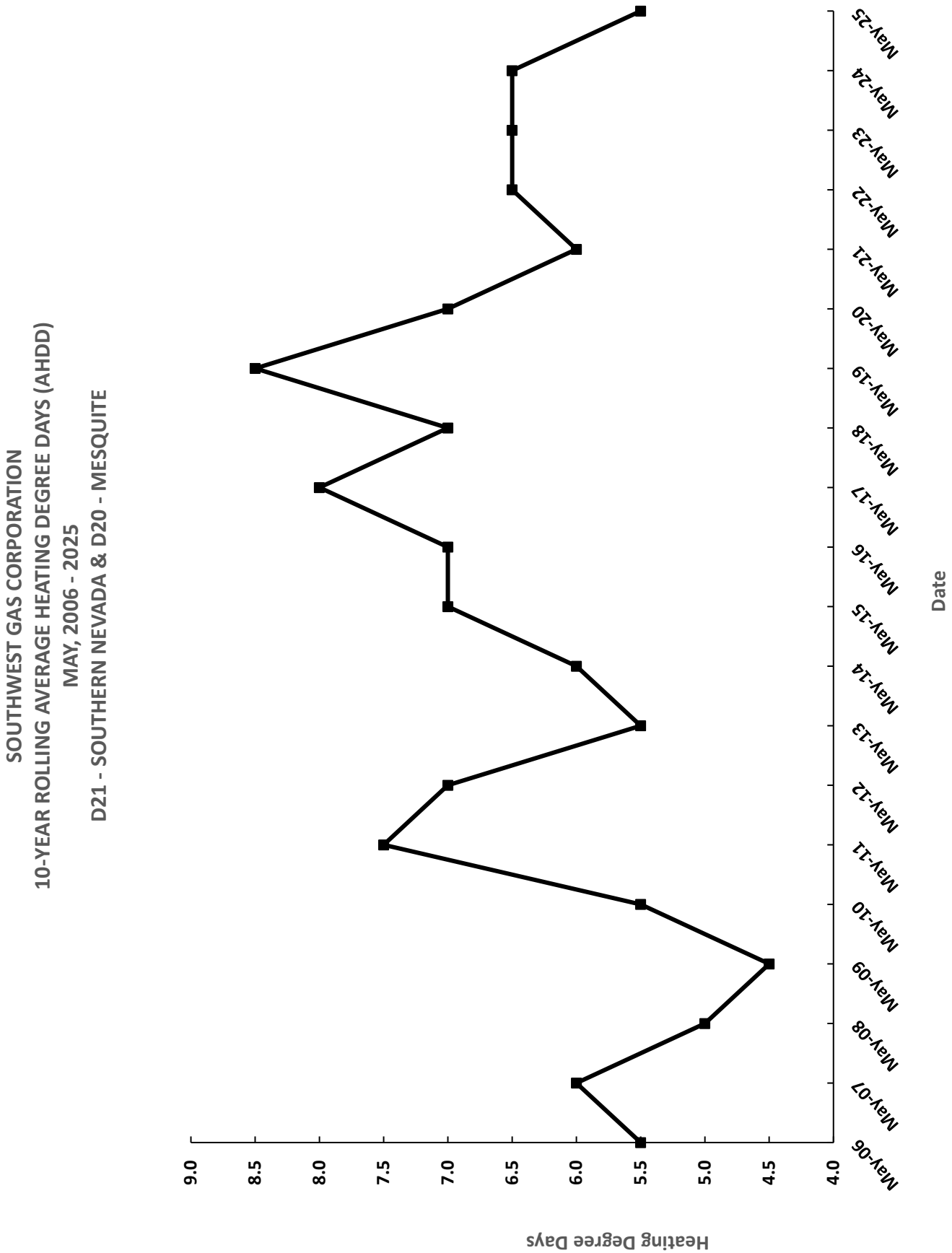
Apr-22
Apr-23
Apr-24
Apr-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MAY, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
9.0
8.5
8.0
7.5
7.0
6.5
6.0
5.5
5.0
4.5
4.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
May-15
May-16
May-17
May-18
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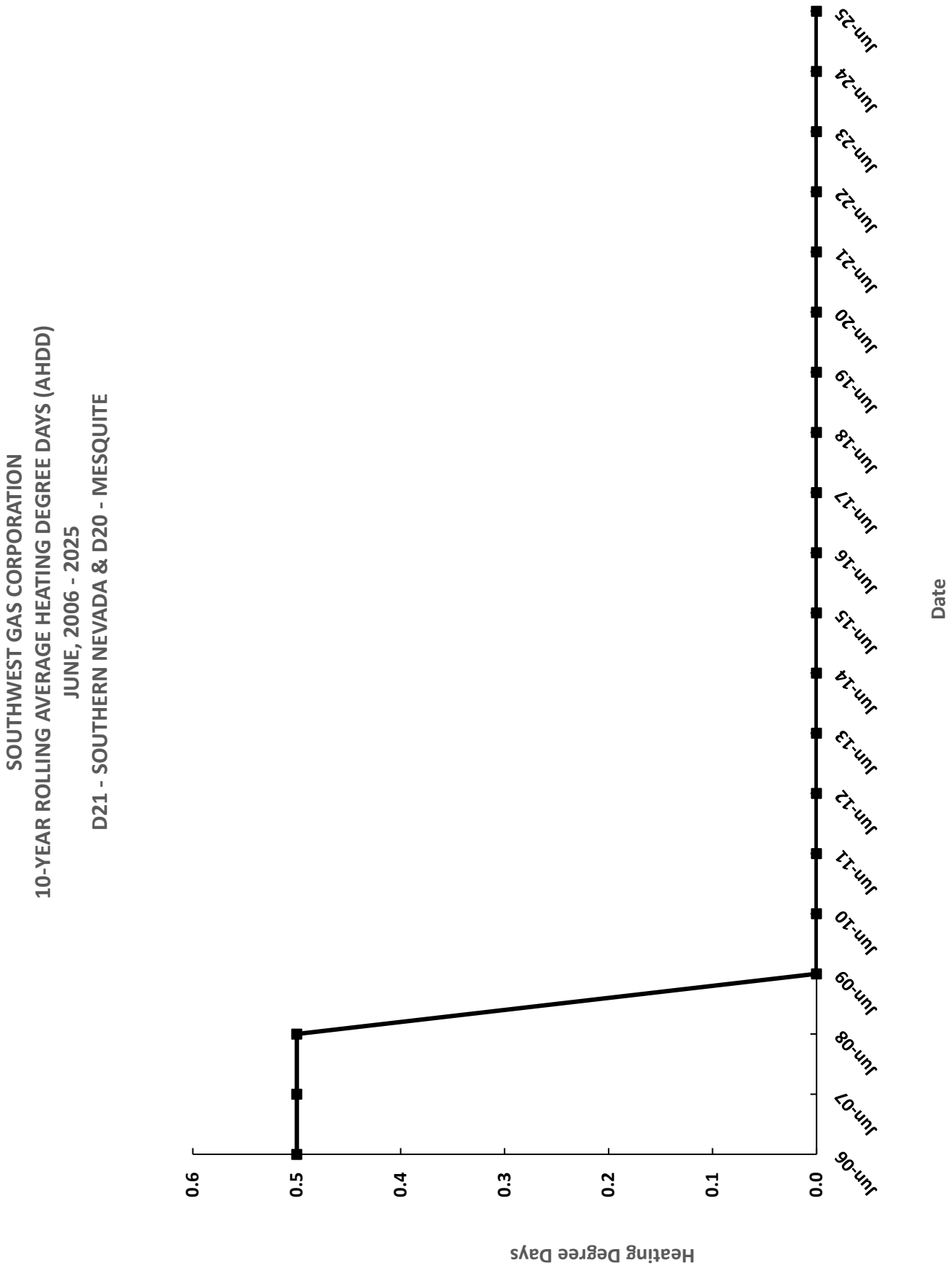
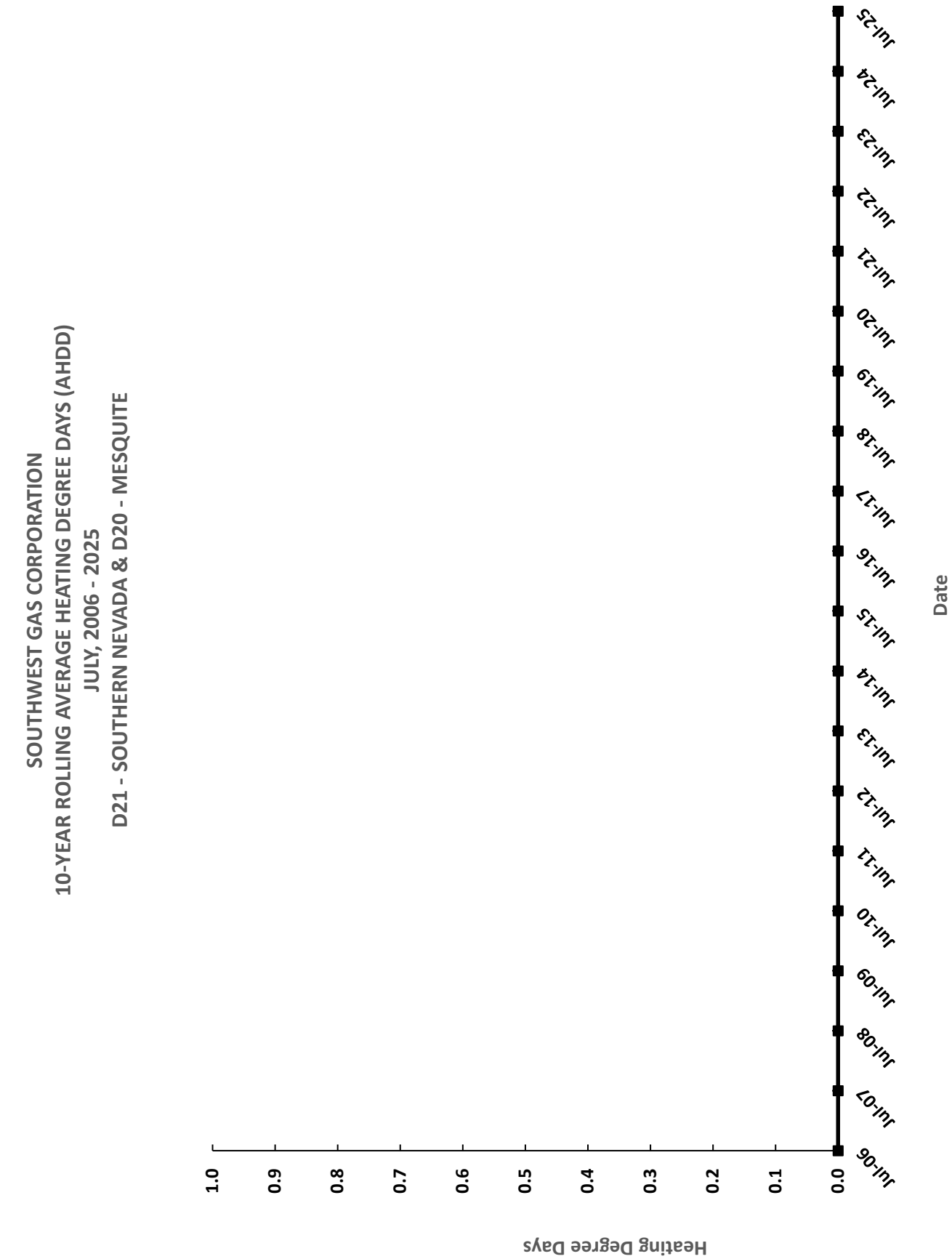
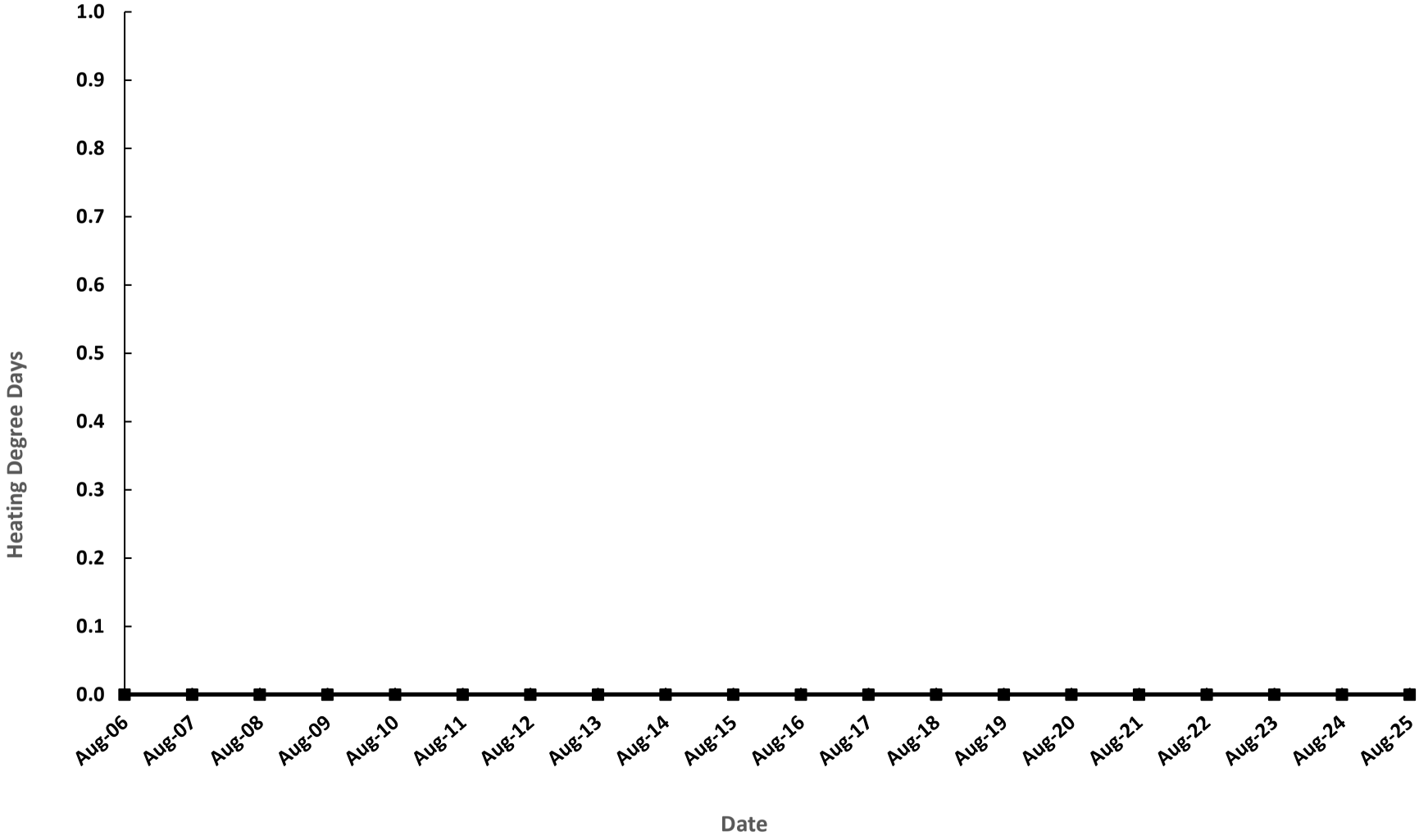
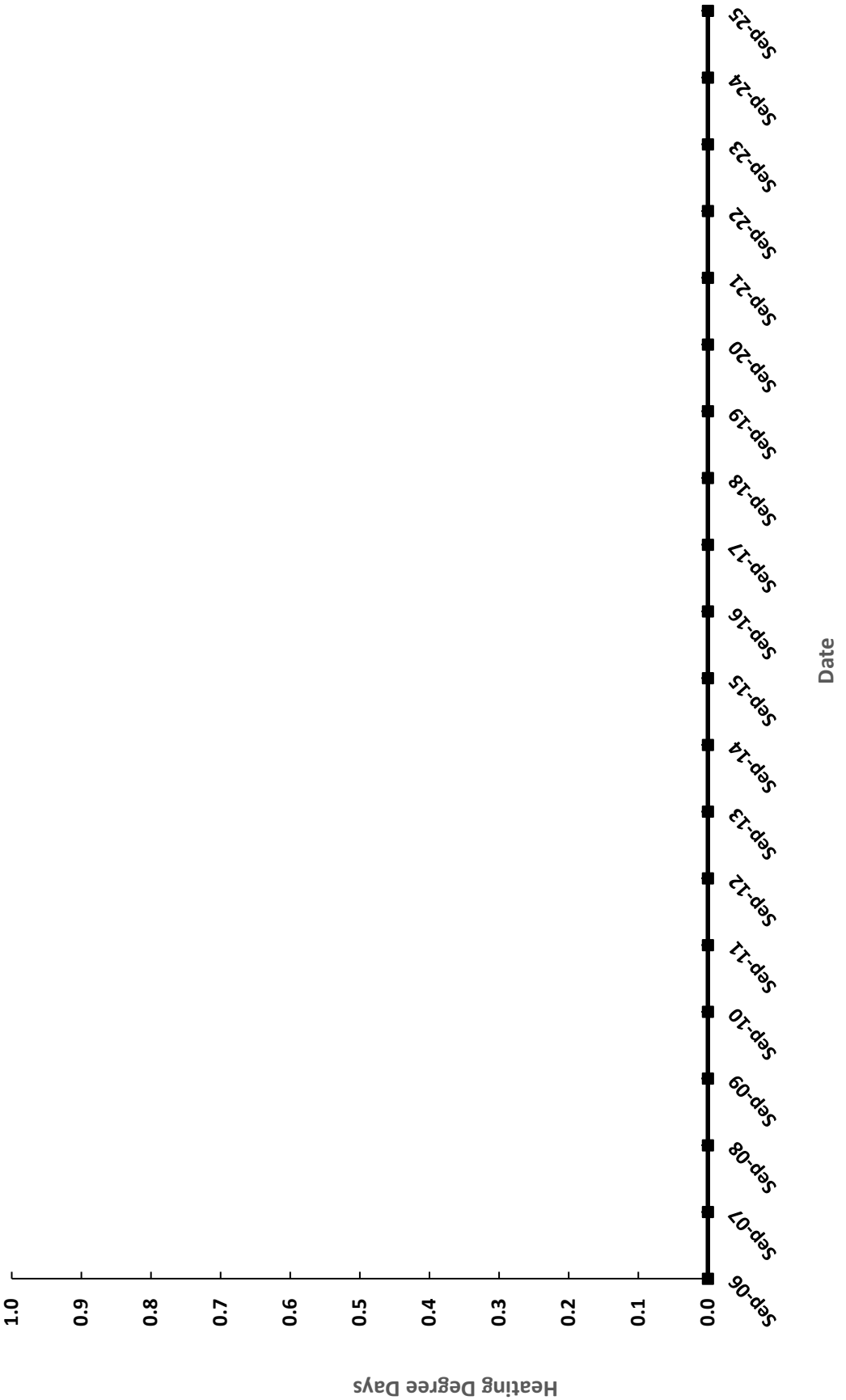
May-22
May-23
May-24
May-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JUNE, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
0.6
0.5
0.4
0.3
0.2
0.1
0.0
Jun-06
Jun-07
Jun-08
Jun-09
Jun-10
Jun-11
Jun-12
Jun-13
Jun-14
Jun-15
Jun-16
Jun-17
Jun-18
Jun-19
Jun-20
Jun-21
Jun-22
Jun-23
Jun-24
Jun-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JULY, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
1.0
0.9
0.8
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0.0
Jul-06
Jul-07
Jul-08
Jul-09
Jul-10
Jul-11
Jul-12
Jul-13
Jul-14
Jul-15
Jul-16
Jul-17
Jul-18
Jul-19
Jul-20
Jul-21
Jul-22
Jul-23
Jul-24
Jul-25
Date

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
AUGUST, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE




SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
SEPTEMBER, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
1.0
0.9
0.8
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0.0
Sep-06
Sep-07
Sep-08
Sep-09
Sep-10
Sep-11
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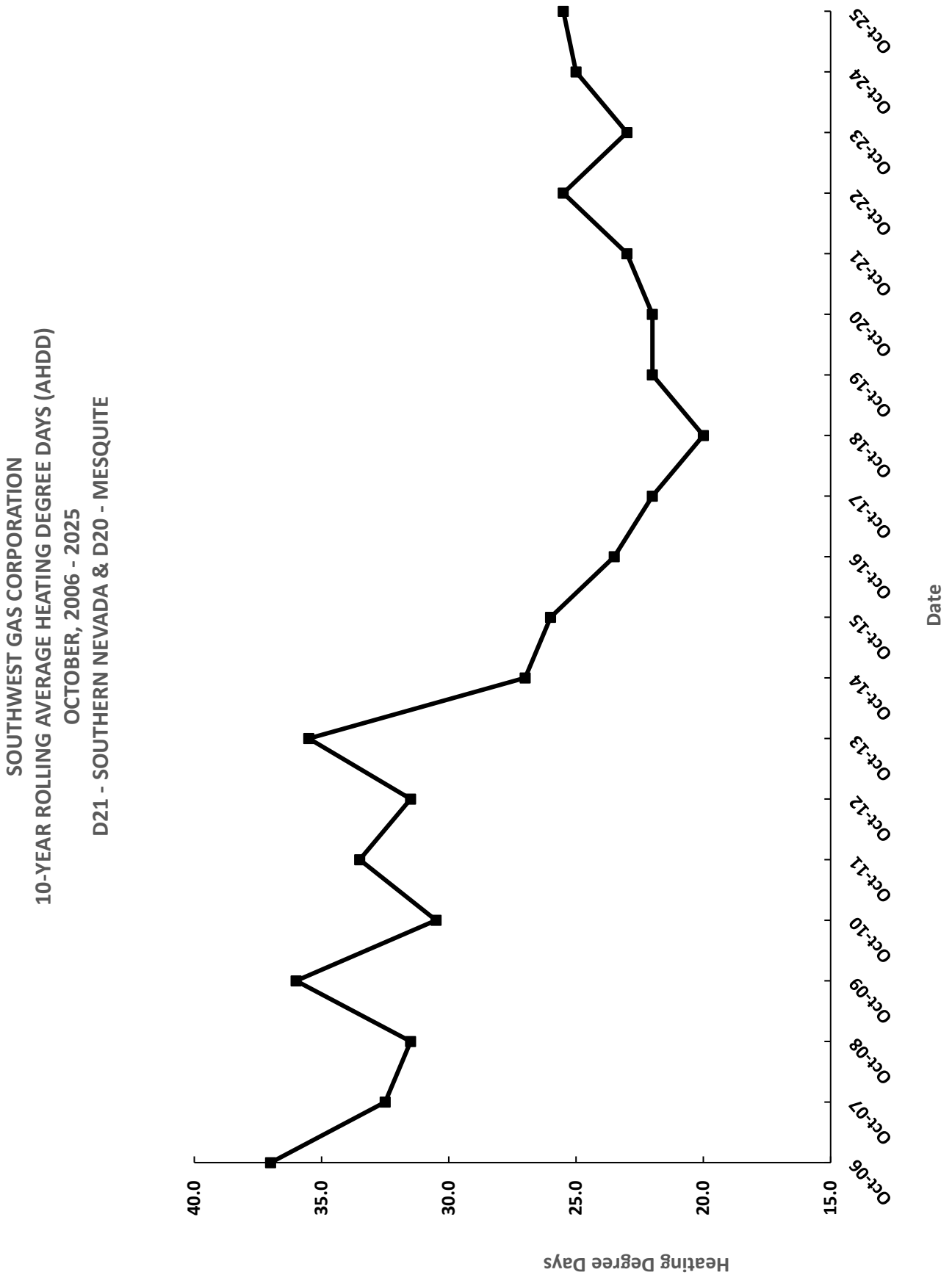
Sep-24
Sep-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
OCTOBER, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
40.0
35.0
30.0
25.0
20.0
15.0
Date
Oct-06
Oct-07
Oct-08
Oct-09
Oct-10
Oct-11
Oct-12
Oct-13
Oct-14
Oct-15
Oct-16
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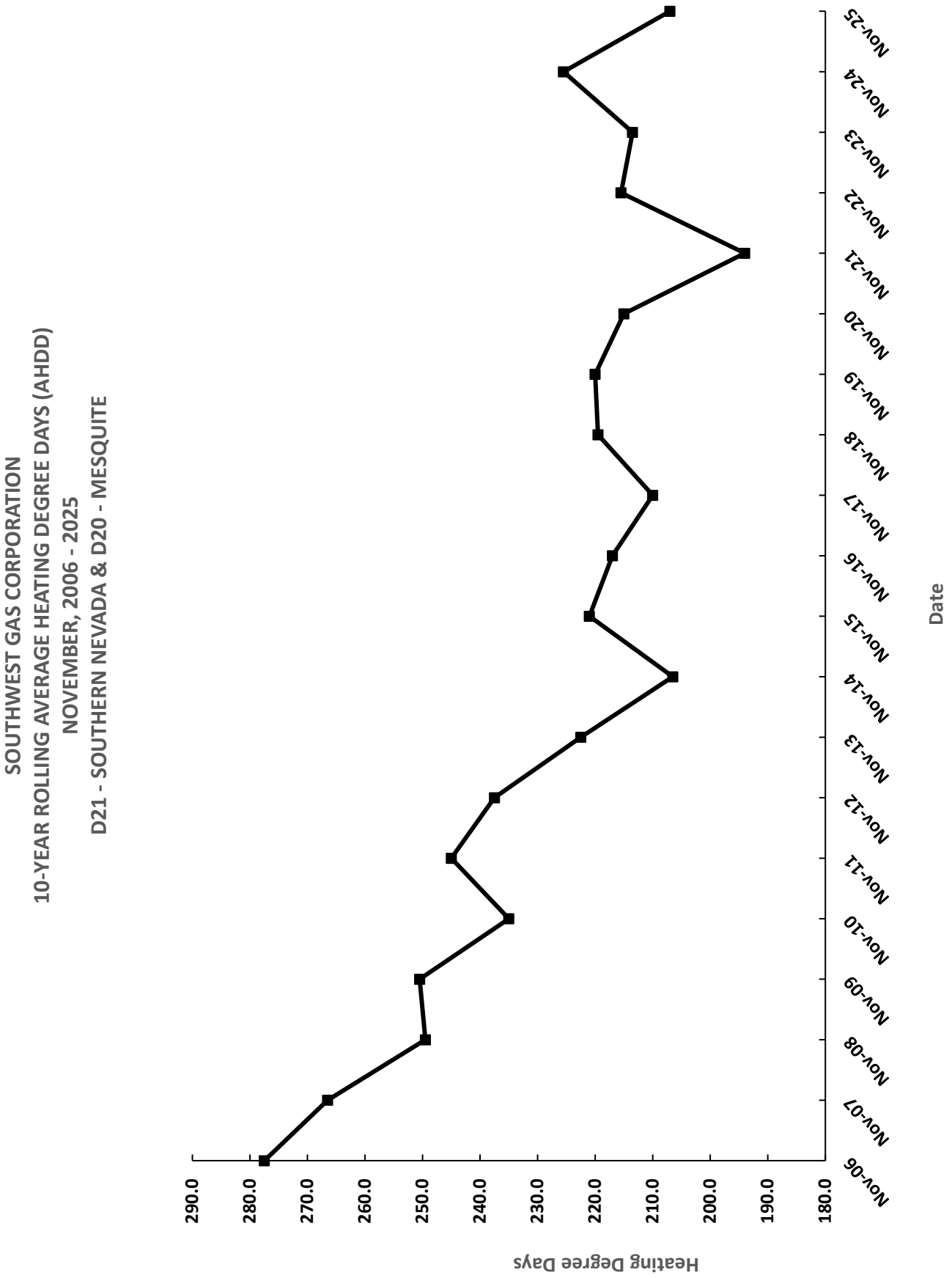
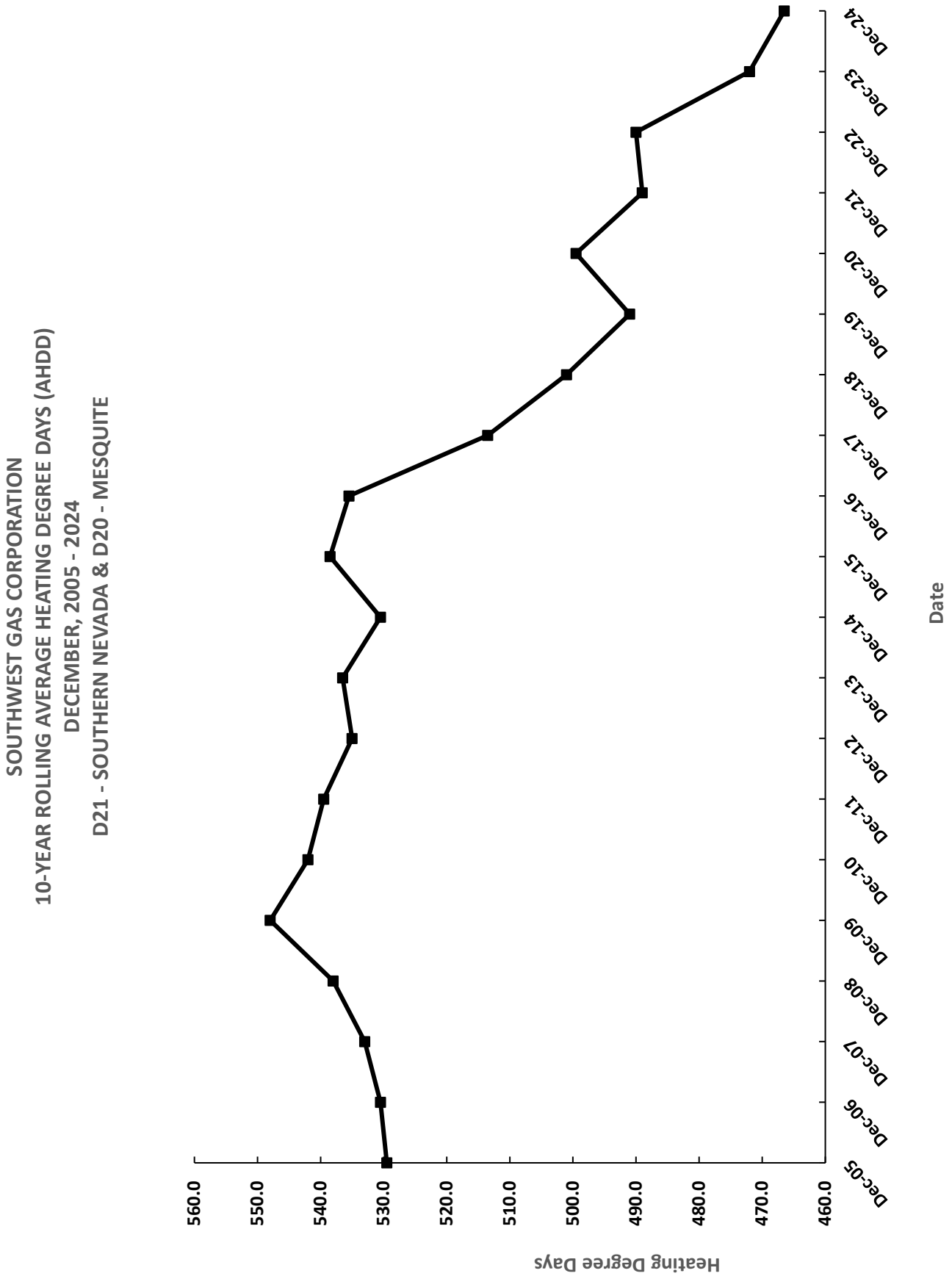
Oct-24
Oct-25


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
NOVEMBER, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
290.0
280.0
270.0
260.0
250.0
240.0
230.0
220.0
210.0
200.0
190.0
180.0
Nov-06
Nov-07
Nov-08
Nov-09
Nov-10
Nov-11
Nov-12
Nov-13
Nov-14
Nov-15
Nov-16
Nov-17
Nov-18
Nov-19
Nov-20
Nov-21
Nov-22
Nov-23
Nov-24
Nov-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
DECEMBER, 2005 - 2024
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Heating Degree Days
560.0
550.0
540.0
530.0
520.0
510.0
500.0
490.0
480.0
470.0
460.0
Dec-05
Dec-06
Dec-07
Dec-08
Dec-09
Dec-10
Dec-11
Dec-12
Dec-13
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Dec-18
Dec-19
Dec-20
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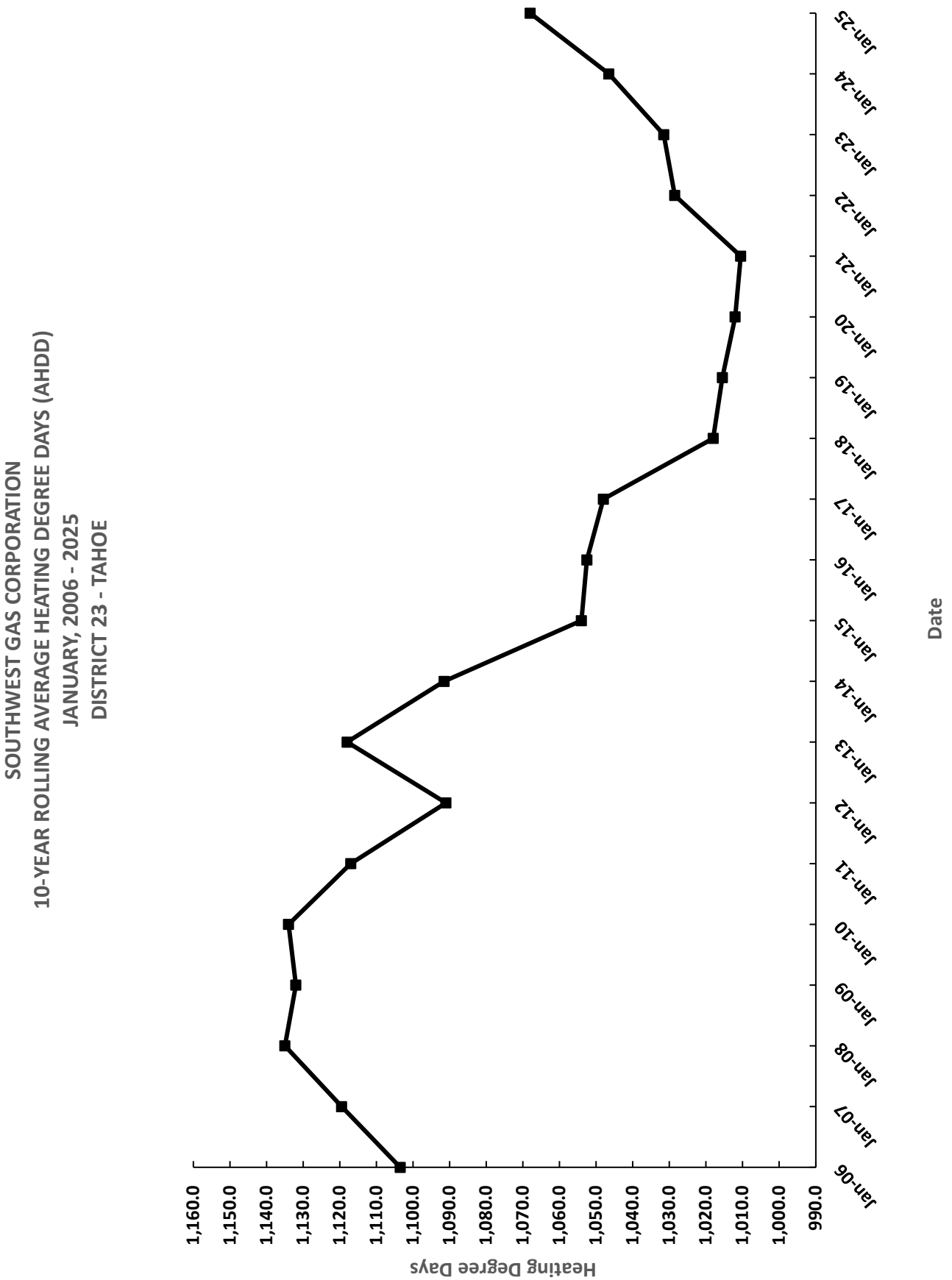
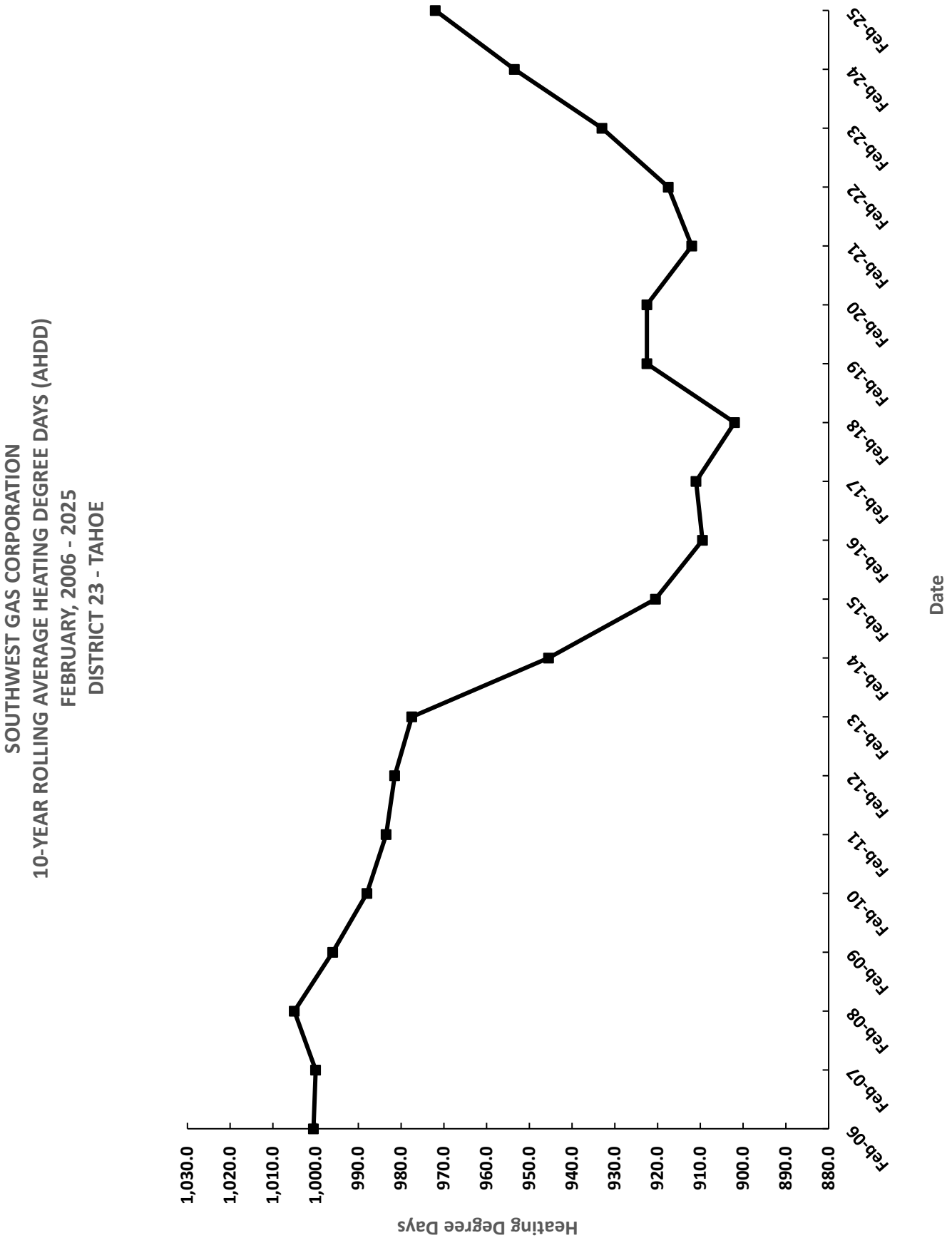
Dec-22
Dec-23
Dec-24
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JANUARY, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
1,160.0
1,150.0
1,140.0
1,130.0
1,120.0
1,110.0
1,100.0
1,090.0
1,080.0
1,070.0
1,060.0
1,050.0
1,040.0
1,030.0
1,020.0
1,010.0
1,000.0
990.0
Jan-06
Jan-07
Jan-08
Jan-09
Jan-10
Jan-11
Jan-12
Jan-13
Jan-14
Jan-15
Jan-16
Jan-17
Jan-18
Jan-19
Jan-20
Jan-21
Jan-22
Jan-23
Jan-24
Jan-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
FEBRUARY, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
1,030.0
1,020.0
1,010.0
1,000.0
990.0
980.0
970.0
960.0
950.0
940.0
930.0
920.0
910.0
900.0
890.0
880.0
Feb-06
Feb-07
Feb-08
Feb-09
Feb-10
Feb-11
Feb-12
Feb-13
Feb-14
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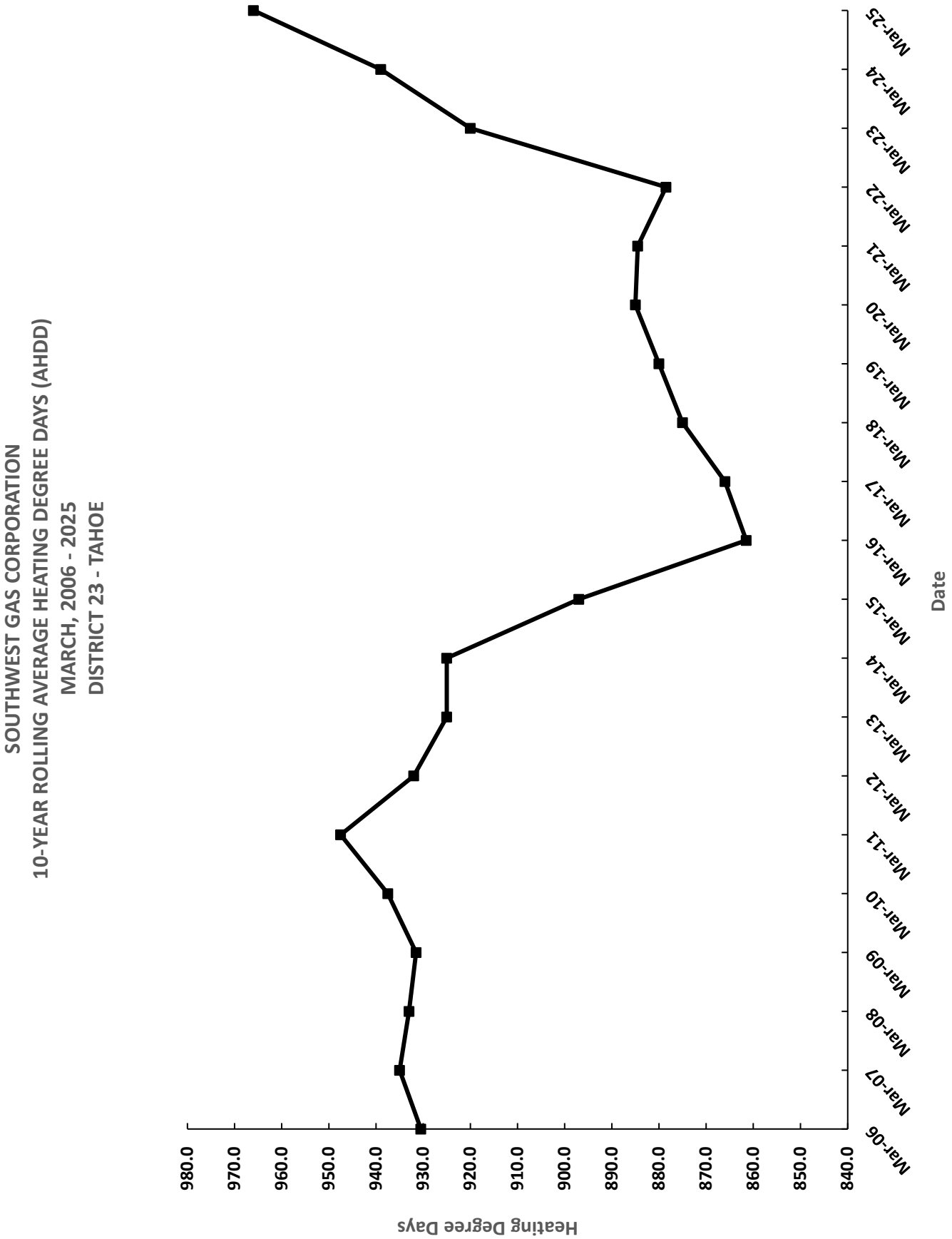
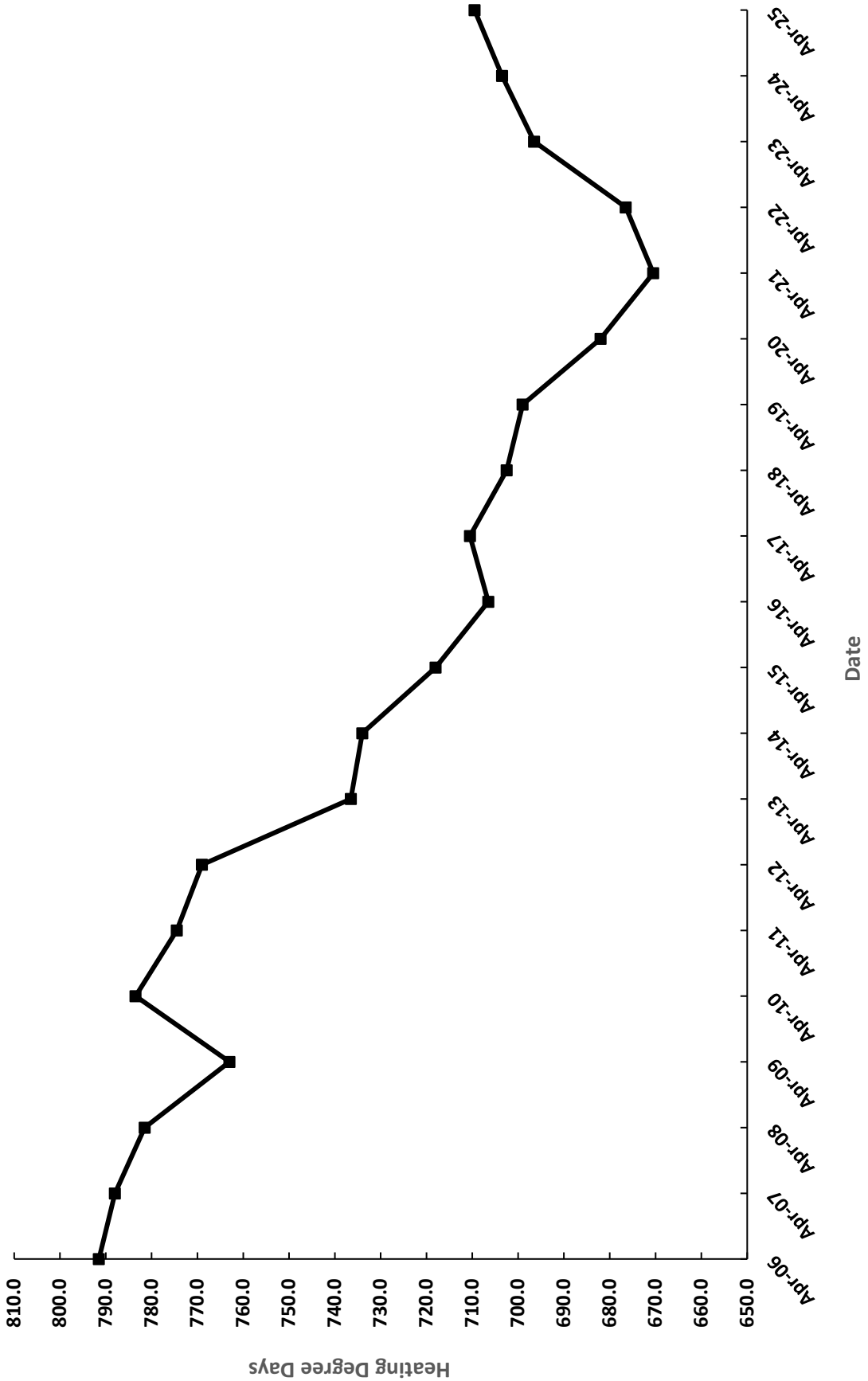
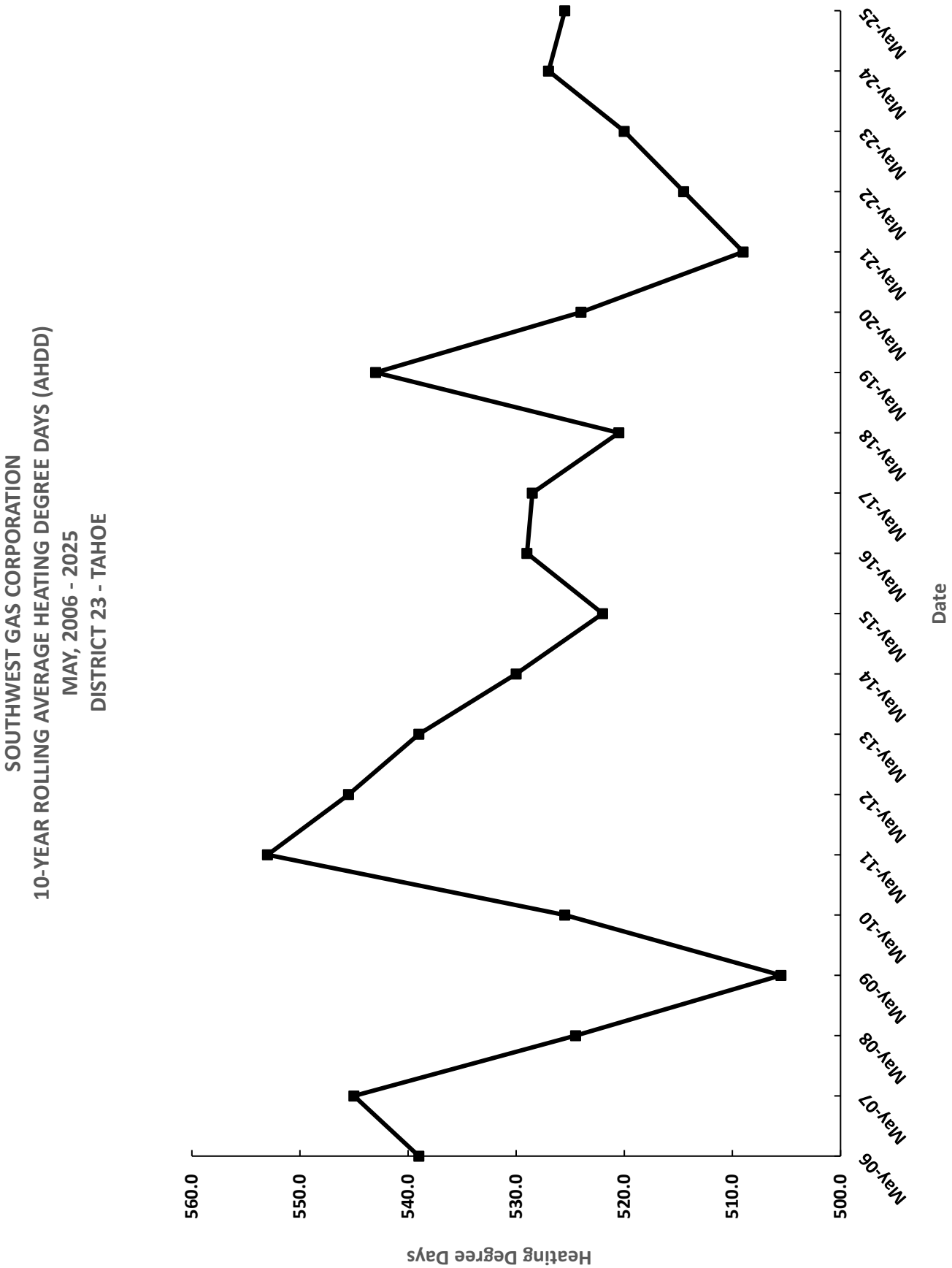
Feb-24
Feb-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MARCH, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
980.0
970.0
960.0
950.0
940.0
930.0
920.0
910.0
900.0
890.0
880.0
870.0
860.0
850.0
840.0
Mar-06
Mar-07
Mar-08
Mar-09
Mar-10
Mar-11
Mar-12
Mar-13
Mar-14
Mar-15
Mar-16
Mar-17
Mar-18
Mar-19
Mar-20
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Date

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
APRIL, 2006 - 2025
DISTRICT 23 - TAHOE




SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MAY, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
560.0
550.0
540.0
530.0
520.0
510.0
500.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
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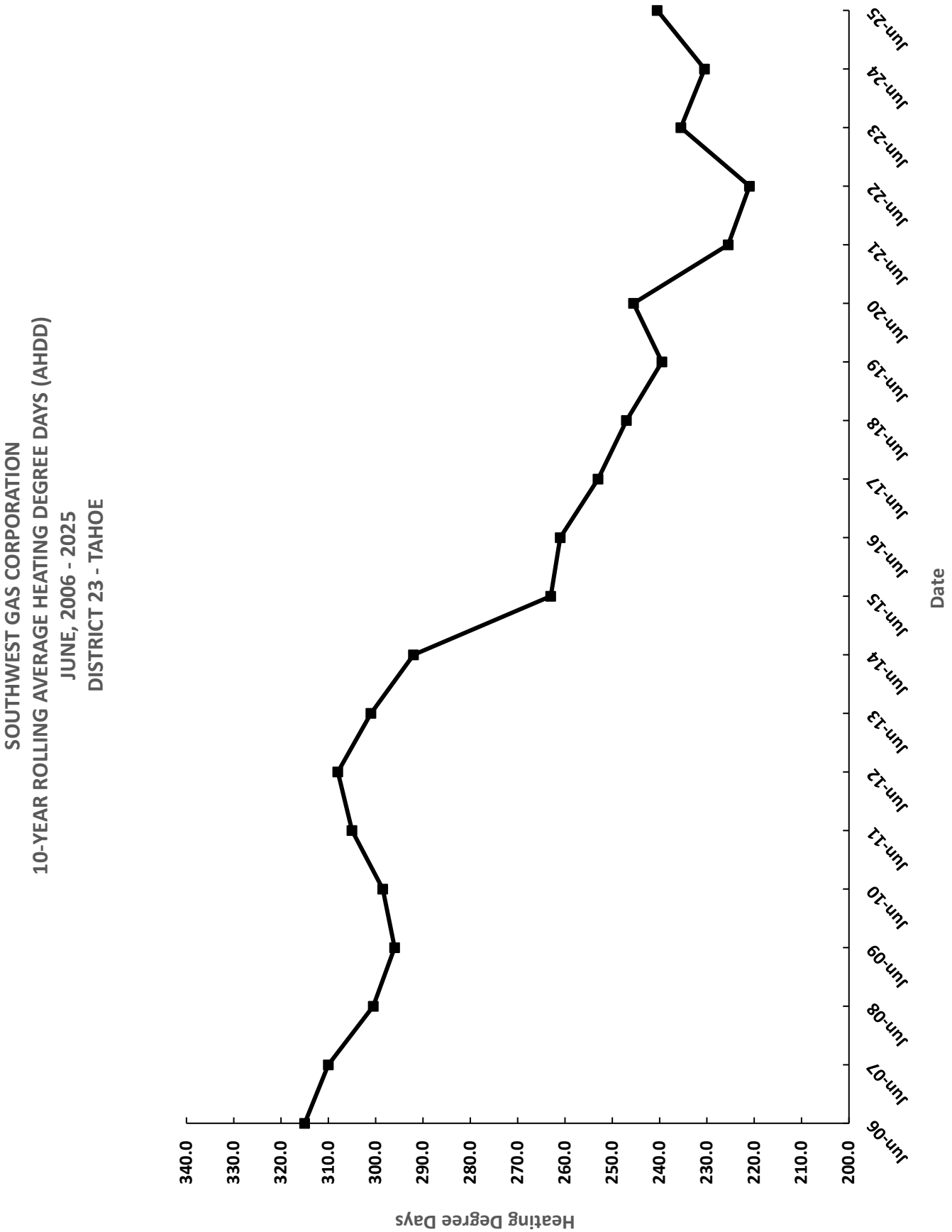
May-23
May-24
May-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JUNE, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
340.0
330.0
320.0
310.0
300.0
290.0
280.0
270.0
260.0
250.0
240.0
230.0
220.0
210.0
200.0
Jun-06
Jun-07
Jun-08
Jun-09
Jun-10
Jun-11
Jun-12
Jun-13
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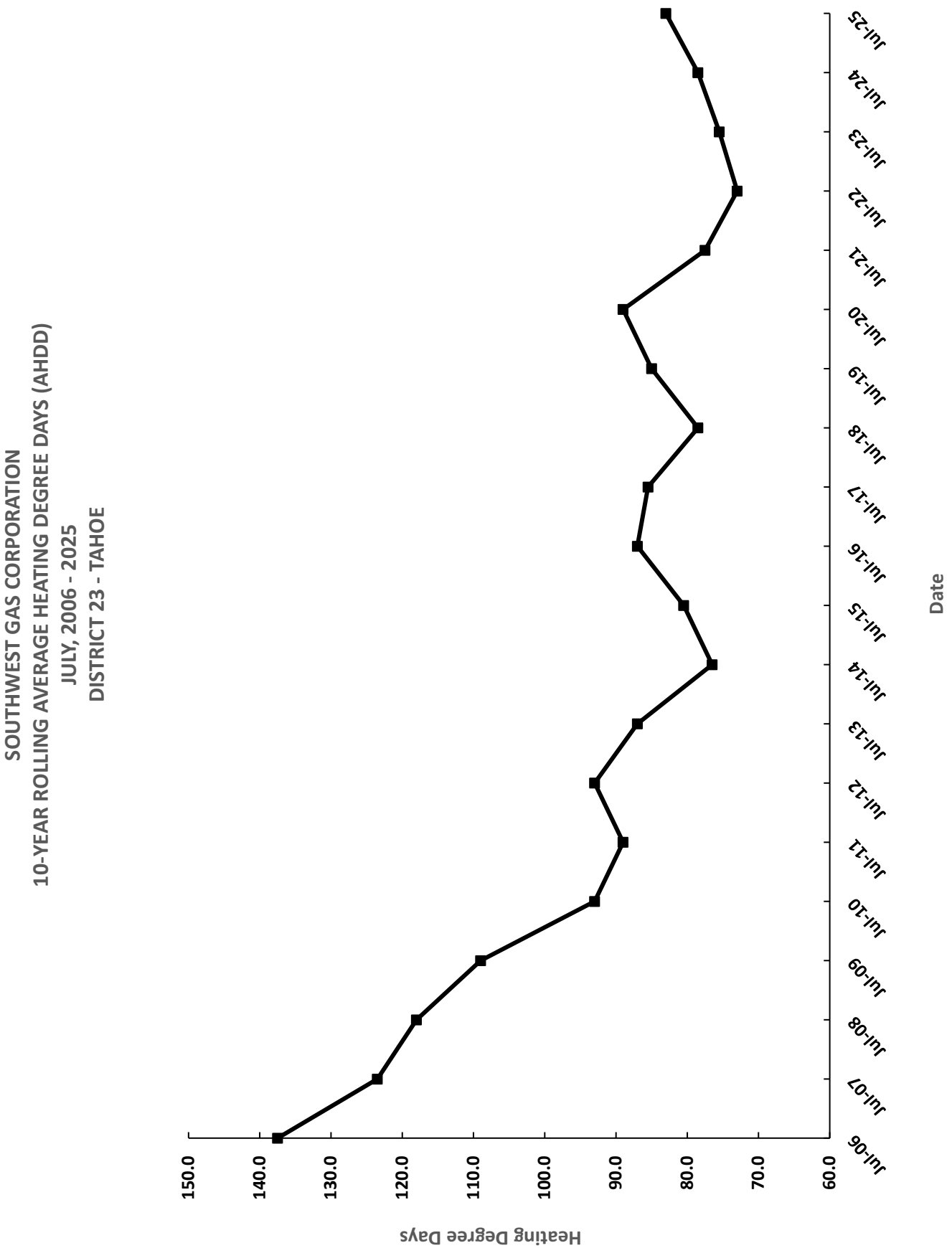
Jun-24
Jun-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JULY, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
150.0
140.0
130.0
120.0
110.0
100.0
90.0
80.0
70.0
60.0
Jul-06
Jul-07
Jul-08
Jul-09
Jul-10
Jul-11
Jul-12
Jul-13
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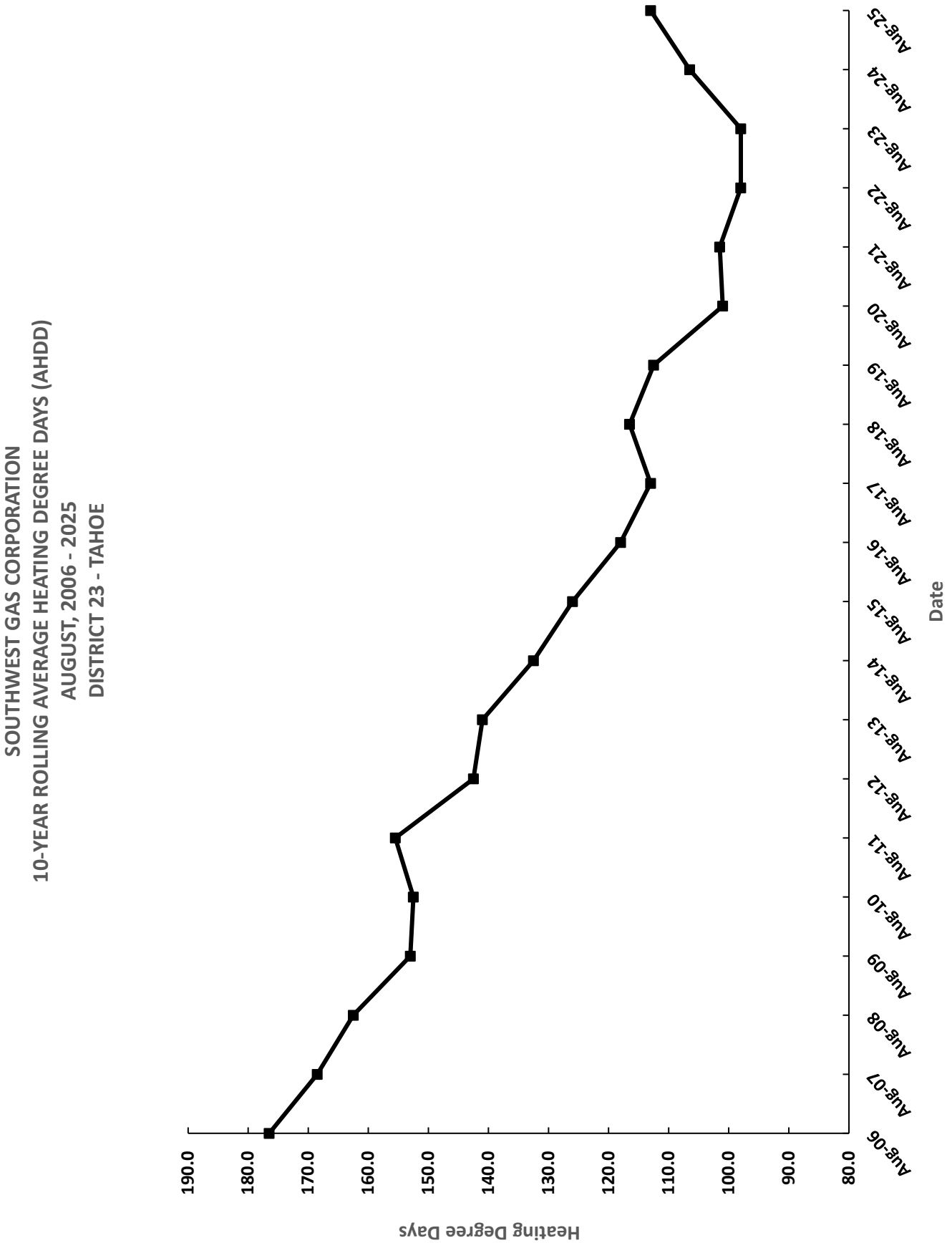
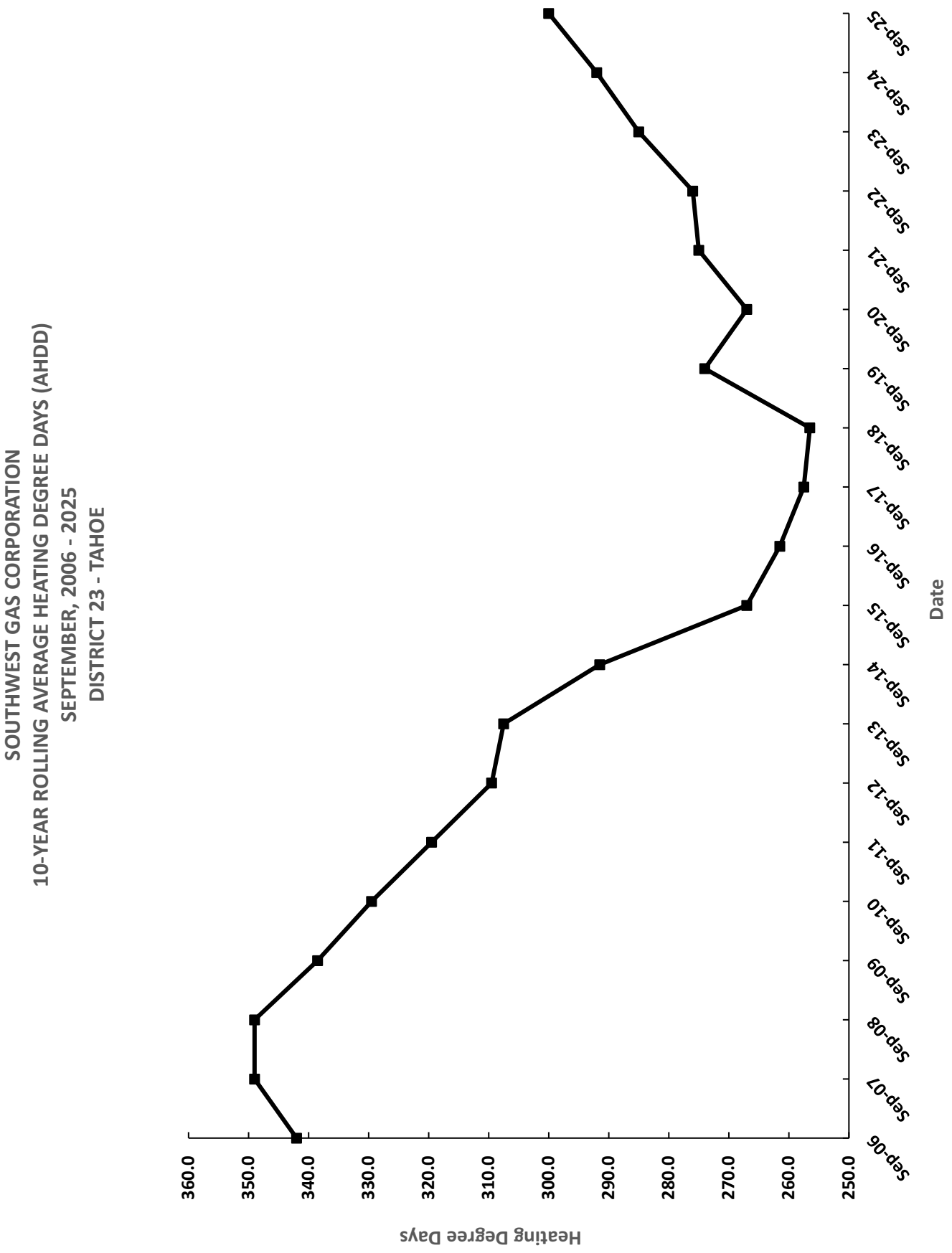
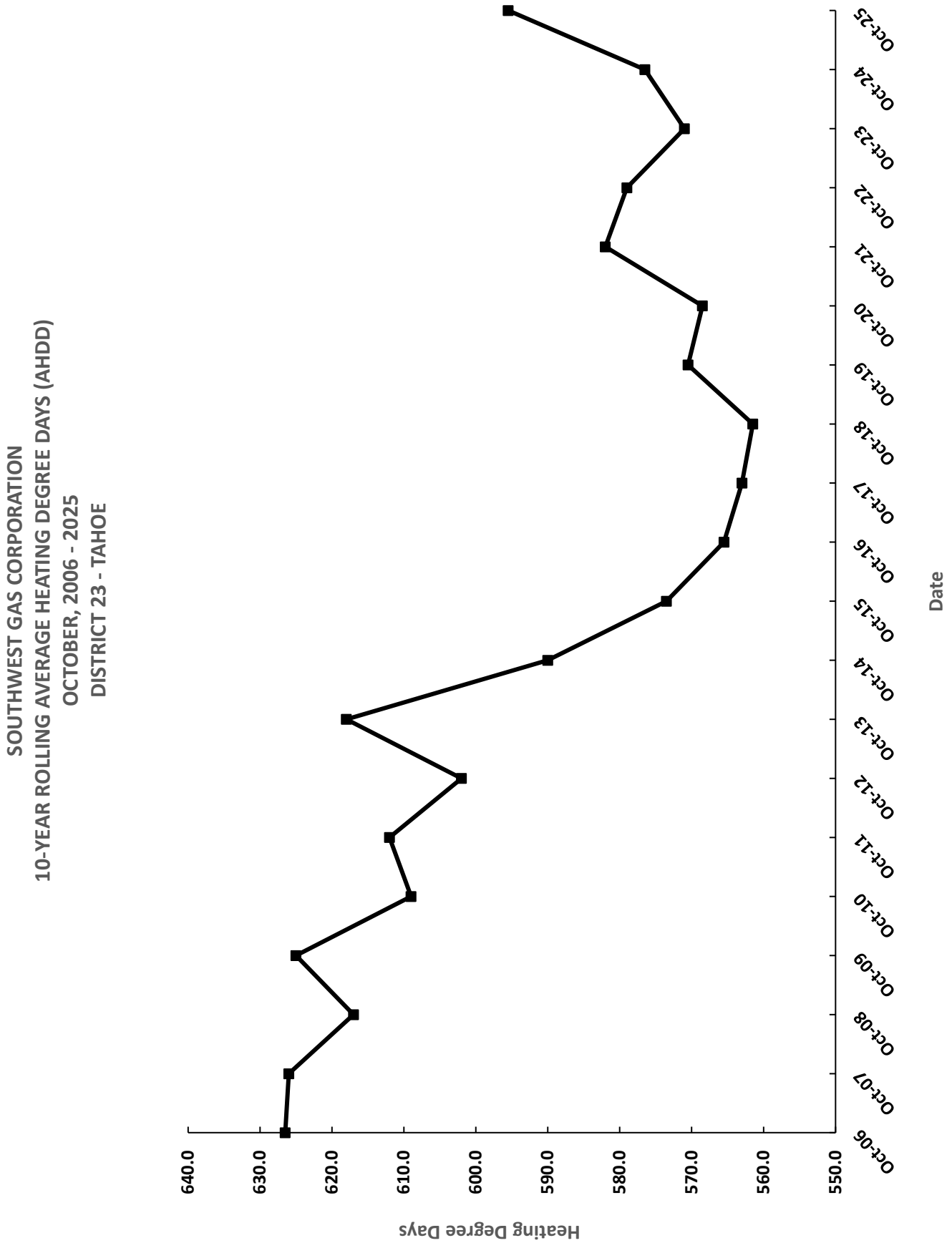
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
AUGUST, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
190.0
180.0
170.0
160.0
150.0
140.0
130.0
120.0
110.0
100.0
90.0
80.0
Aug-06
Aug-07
Aug-08
Aug-09
Aug-10
Aug-11
Aug-12
Aug-13
Aug-14
Aug-15
Aug-16
Aug-17
Aug-18
Aug-19
Aug-20
Aug-21
Aug-22
Aug-23
Aug-24
Aug-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
SEPTEMBER, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
360.0
350.0
340.0
330.0
320.0
310.0
300.0
290.0
280.0
270.0
260.0
250.0
Sep-06
Sep-07
Sep-08
Sep-09
Sep-10
Sep-11
Sep-12
Sep-13
Sep-14
Sep-15
Sep-16
Sep-17
Sep-18
Sep-19
Sep-20
Sep-21
Sep-22
Sep-23
Sep-24
Sep-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
OCTOBER, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
640.0
630.0
620.0
610.0
600.0
590.0
580.0
570.0
560.0
550.0
Date
Oct-06
Oct-07
Oct-08
Oct-09
Oct-10
Oct-11
Oct-12
Oct-13
Oct-14
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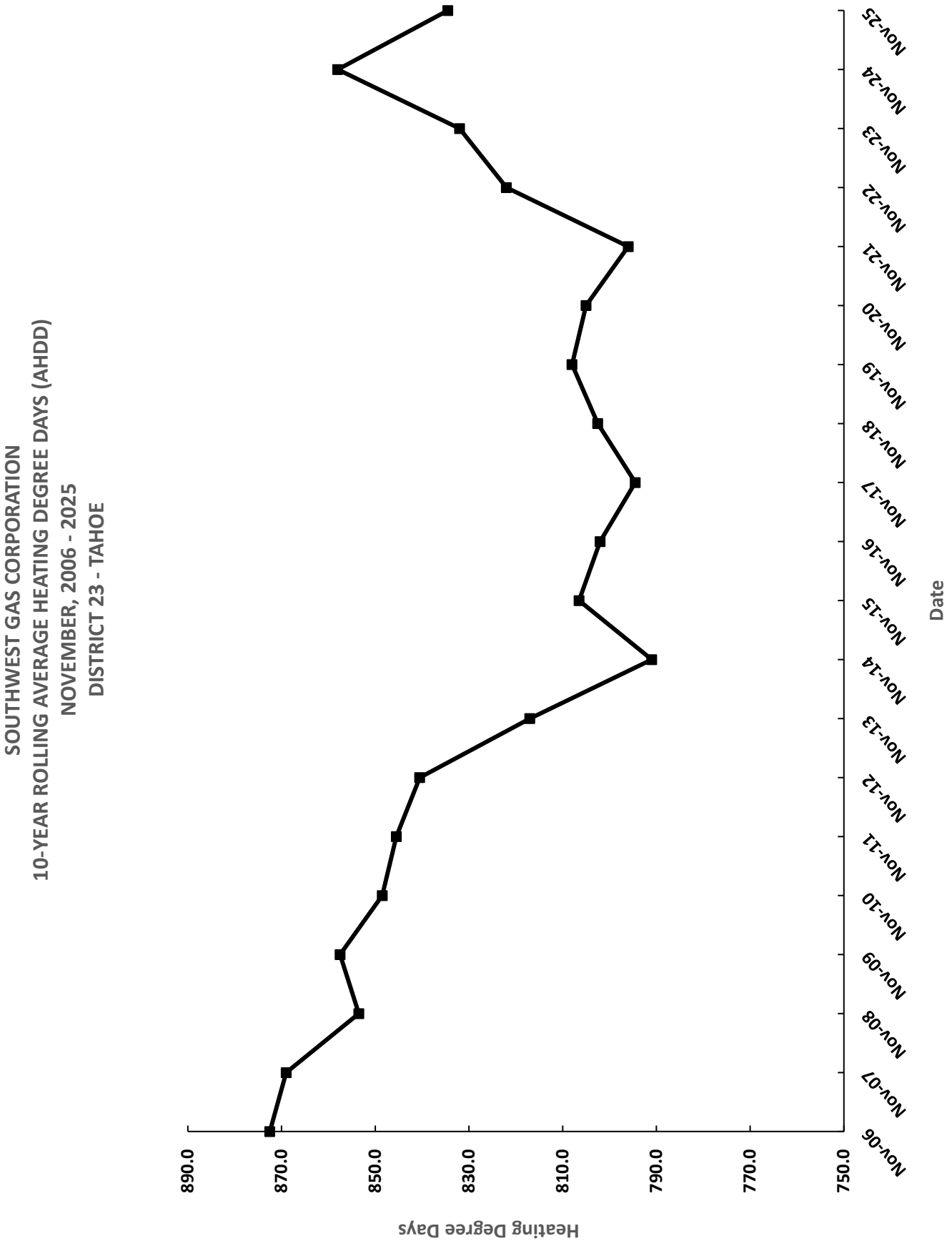
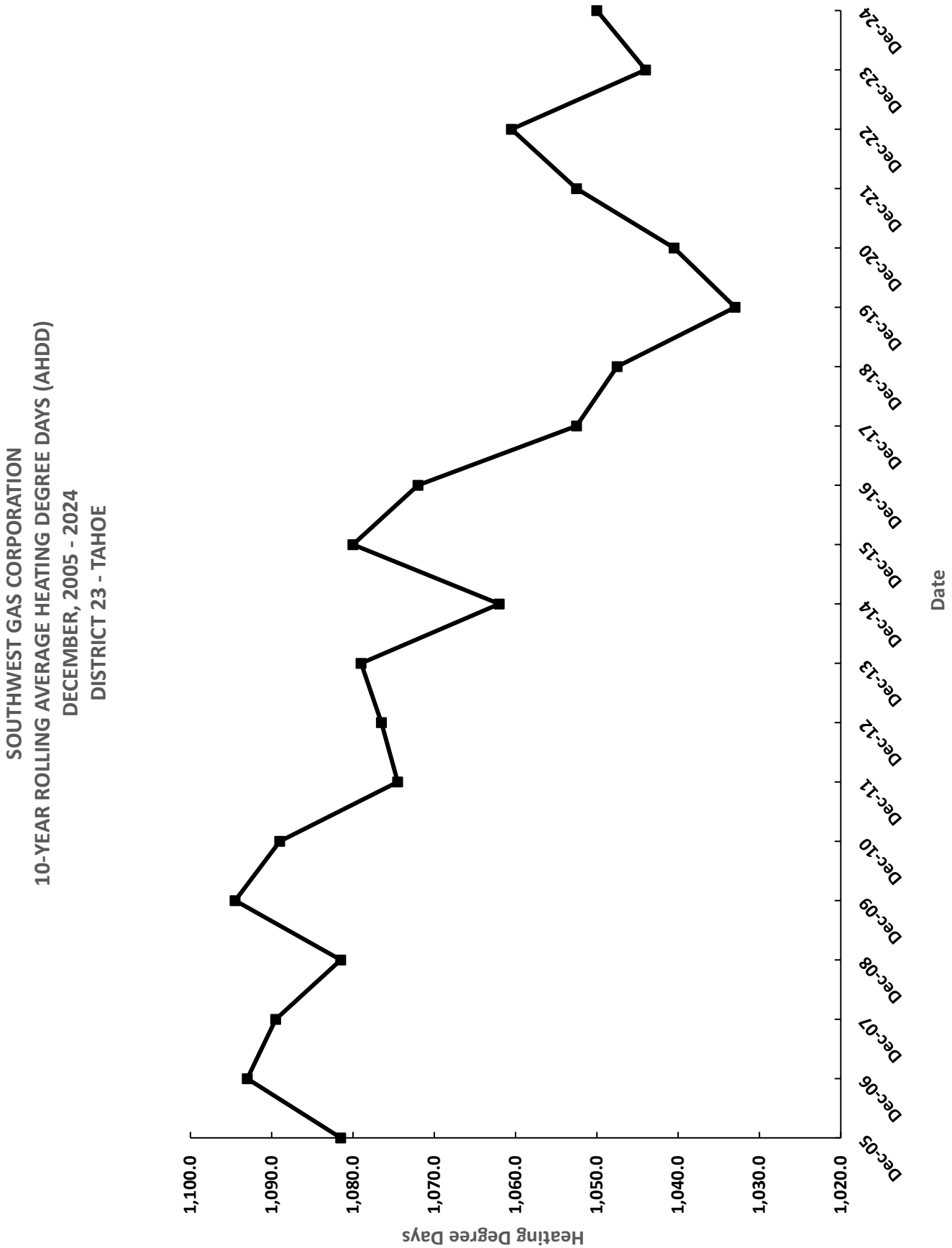
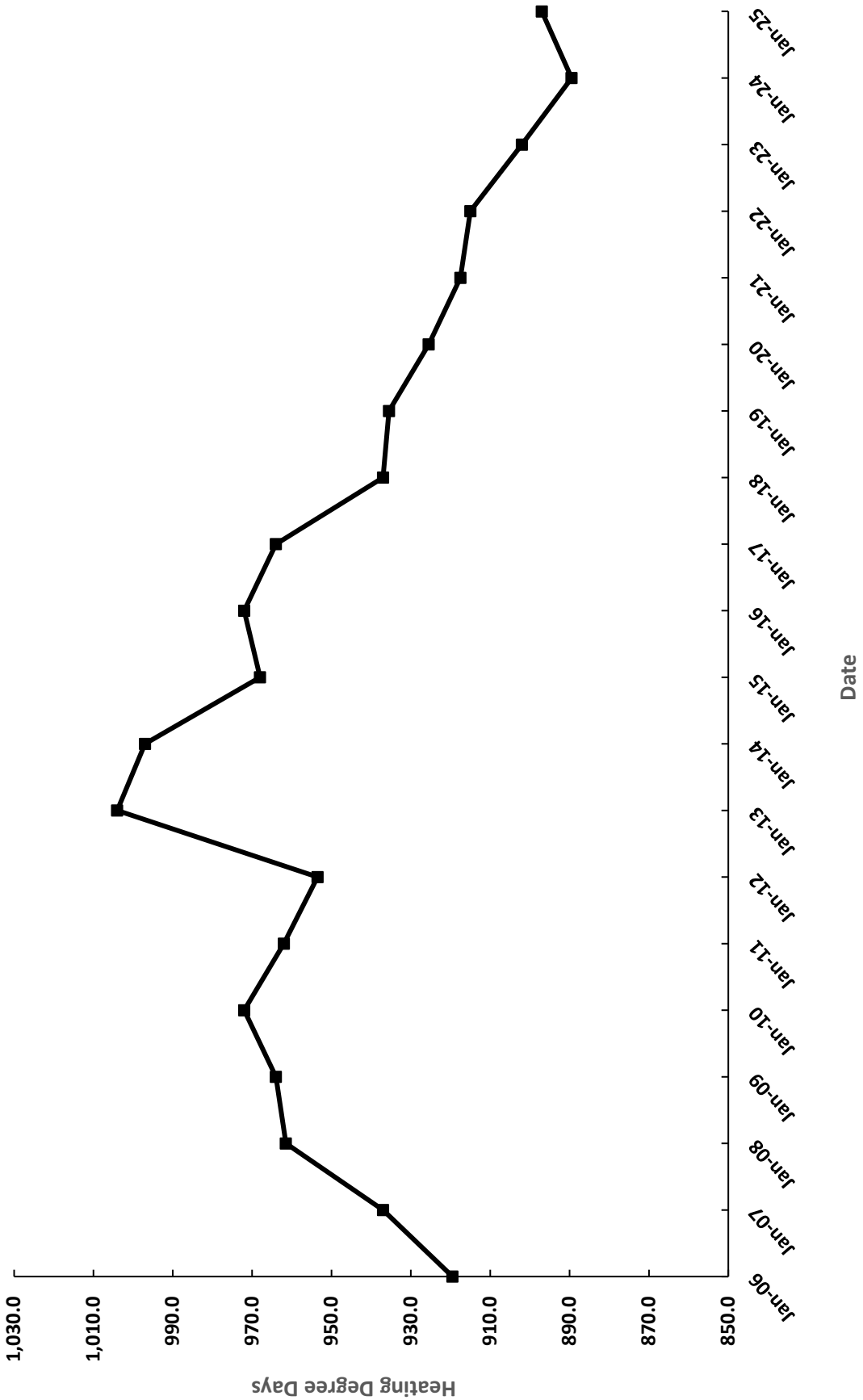
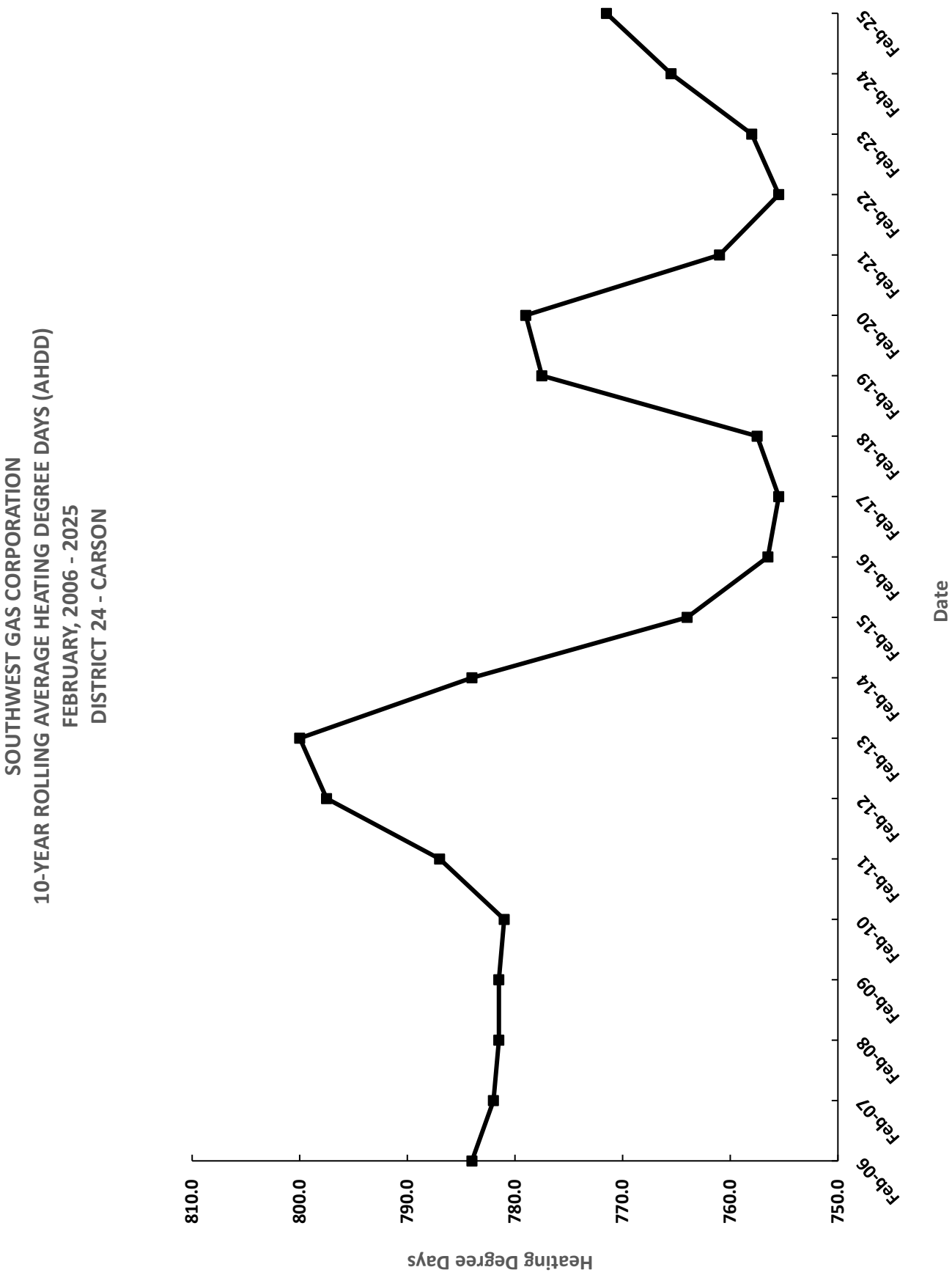
Oct-24
Oct-25


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
NOVEMBER, 2006 - 2025
DISTRICT 23 - TAHOE
Heating Degree Days
890.0
870.0
850.0
830.0
810.0
790.0
770.0
750.0
Nov-06
Nov-07
Nov-08
Nov-09
Nov-10
Nov-11
Nov-12
Nov-13
Nov-14
Nov-15
Nov-16
Nov-17
Nov-18
Nov-19
Nov-20
Nov-21
Nov-22
Nov-23
Nov-24
Nov-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
DECEMBER, 2005 - 2024
DISTRICT 23 - TAHOE
Heating Degree Days
1,100.0
1,090.0
1,080.0
1,070.0
1,060.0
1,050.0
1,040.0
1,030.0
1,020.0
Dec-05
Dec-06
Dec-07
Dec-08
Dec-09
Dec-10
Dec-11
Dec-12
Dec-13
Dec-14
Dec-15
Dec-16
Dec-17
Dec-18
Dec-19
Dec-20
Dec-21
Dec-22
Dec-23
Dec-24
Date

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JANUARY, 2006 - 2025
DISTRICT 24 - CARSON




SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
FEBRUARY, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
810.0
800.0
790.0
780.0
770.0
760.0
750.0
Date
Feb-06
Feb-07
Feb-08
Feb-09
Feb-10
Feb-11
Feb-12
Feb-13
Feb-14
Feb-15
Feb-16
Feb-17
Feb-18
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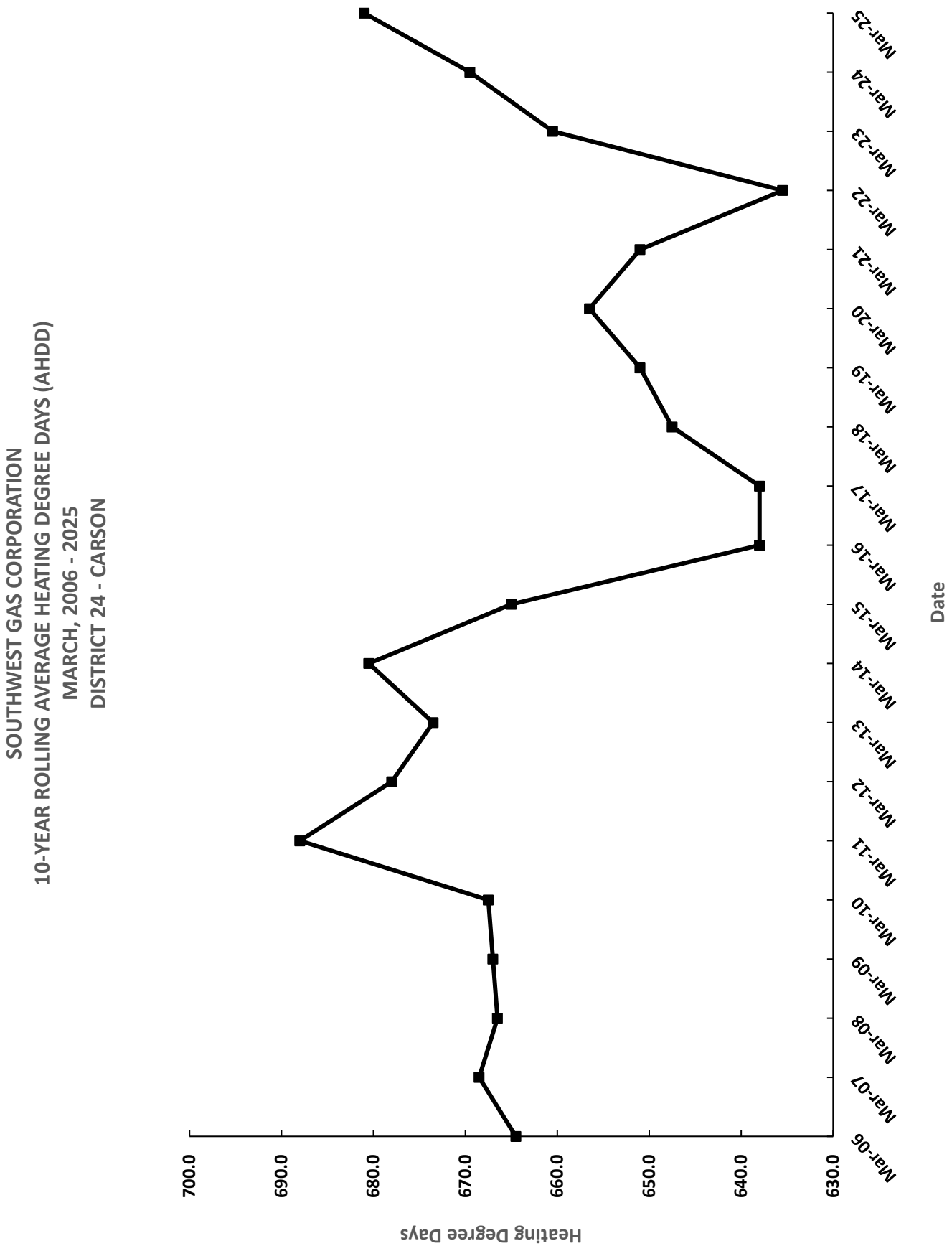
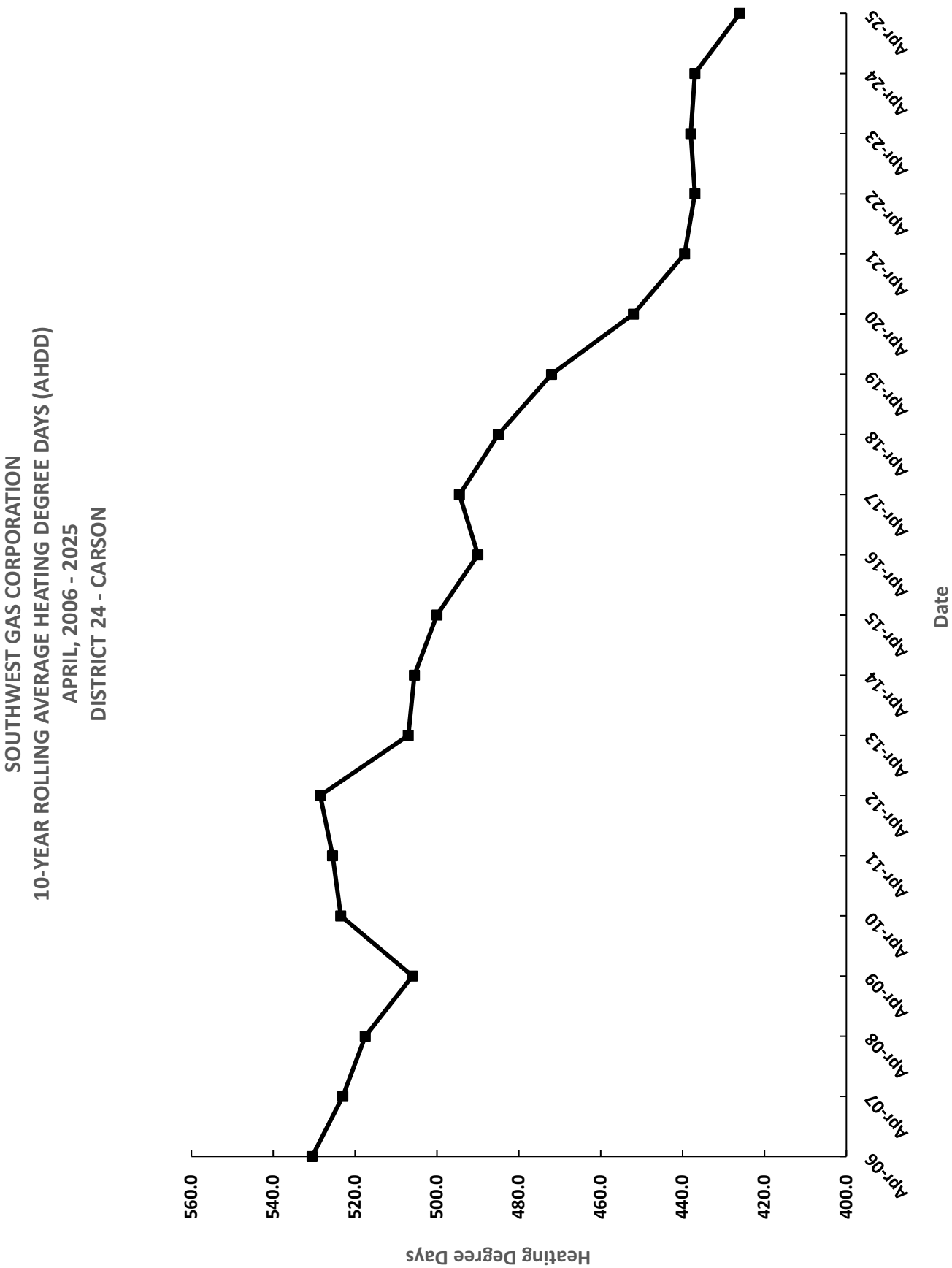
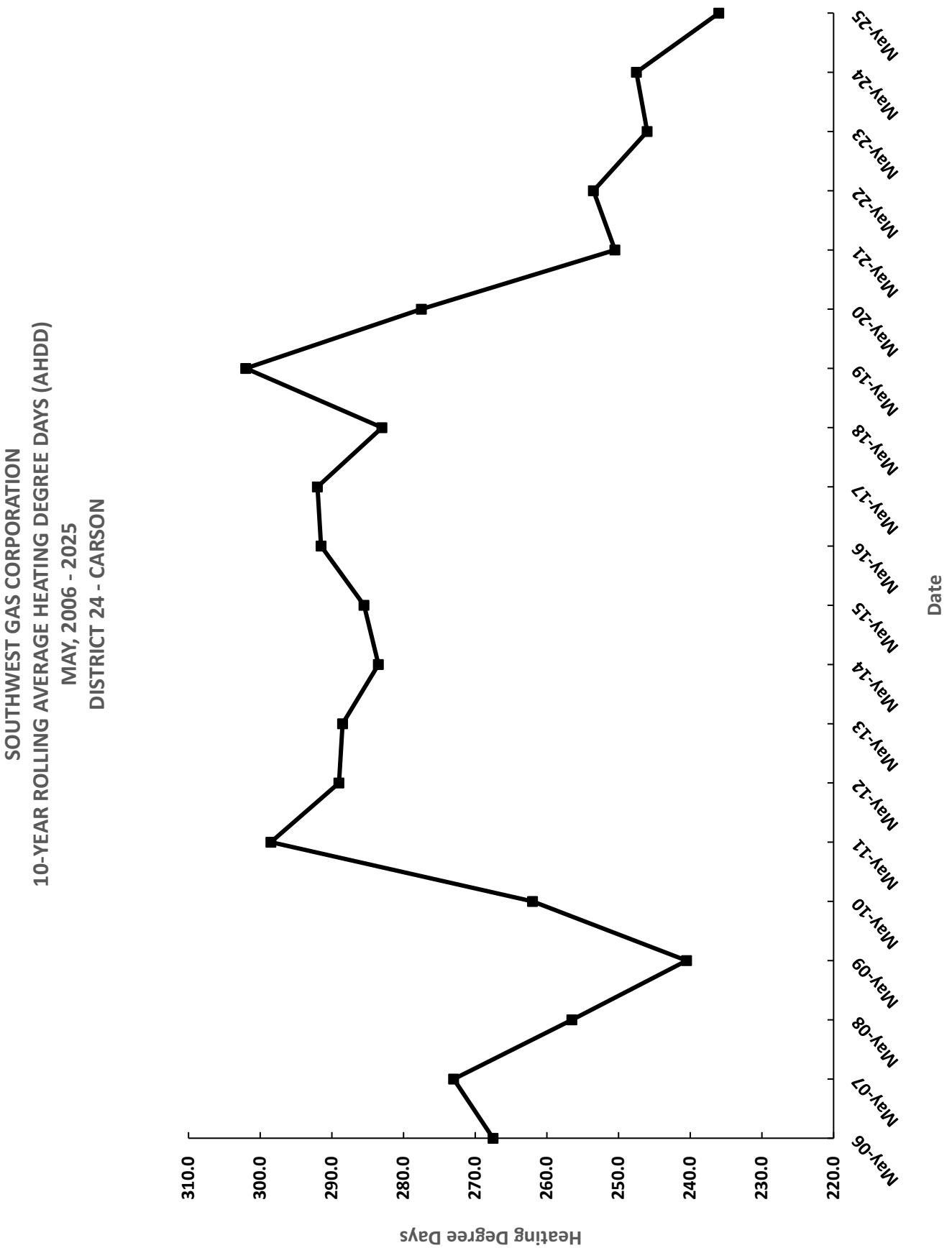
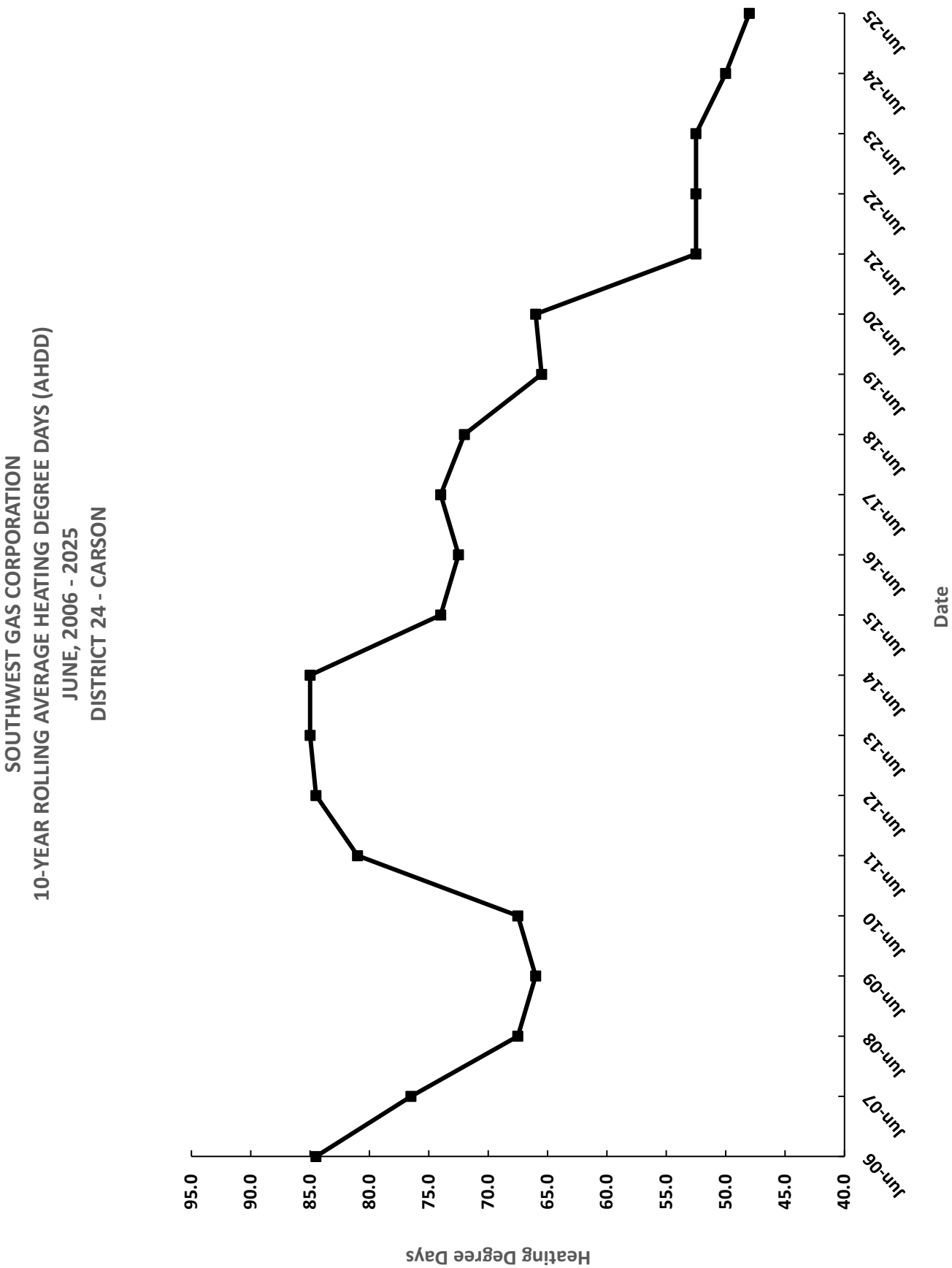
Feb-20
Feb-21
Feb-22
Feb-23
Feb-24
Feb-25

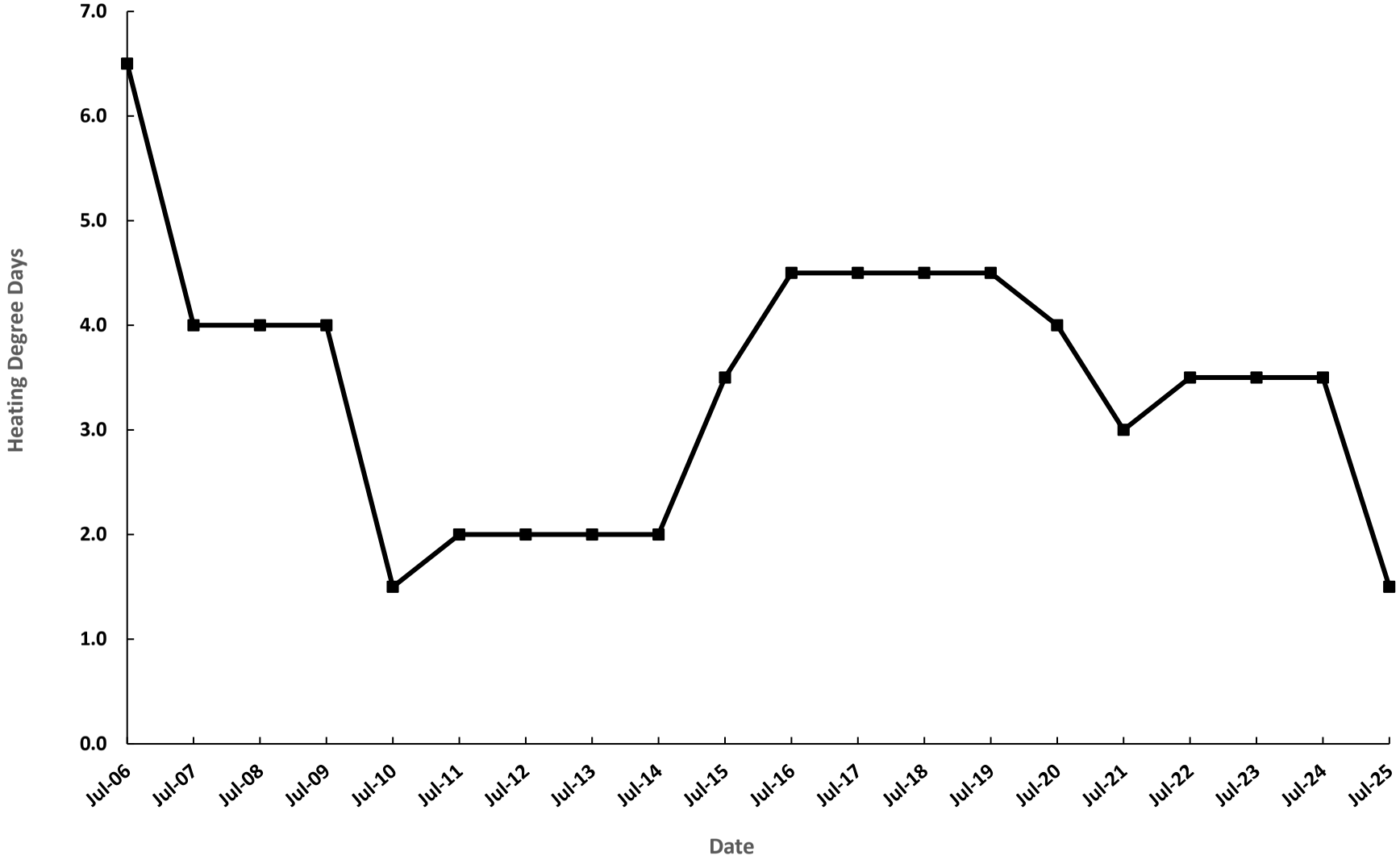

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MARCH, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
700.0
690.0
680.0
670.0
660.0
650.0
640.0
630.0
Mar-06
Mar-07
Mar-08
Mar-09
Mar-10
Mar-11
Mar-12
Mar-13
Mar-14
Mar-15
Mar-16
Mar-17
Mar-18
Mar-19
Mar-20
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Date

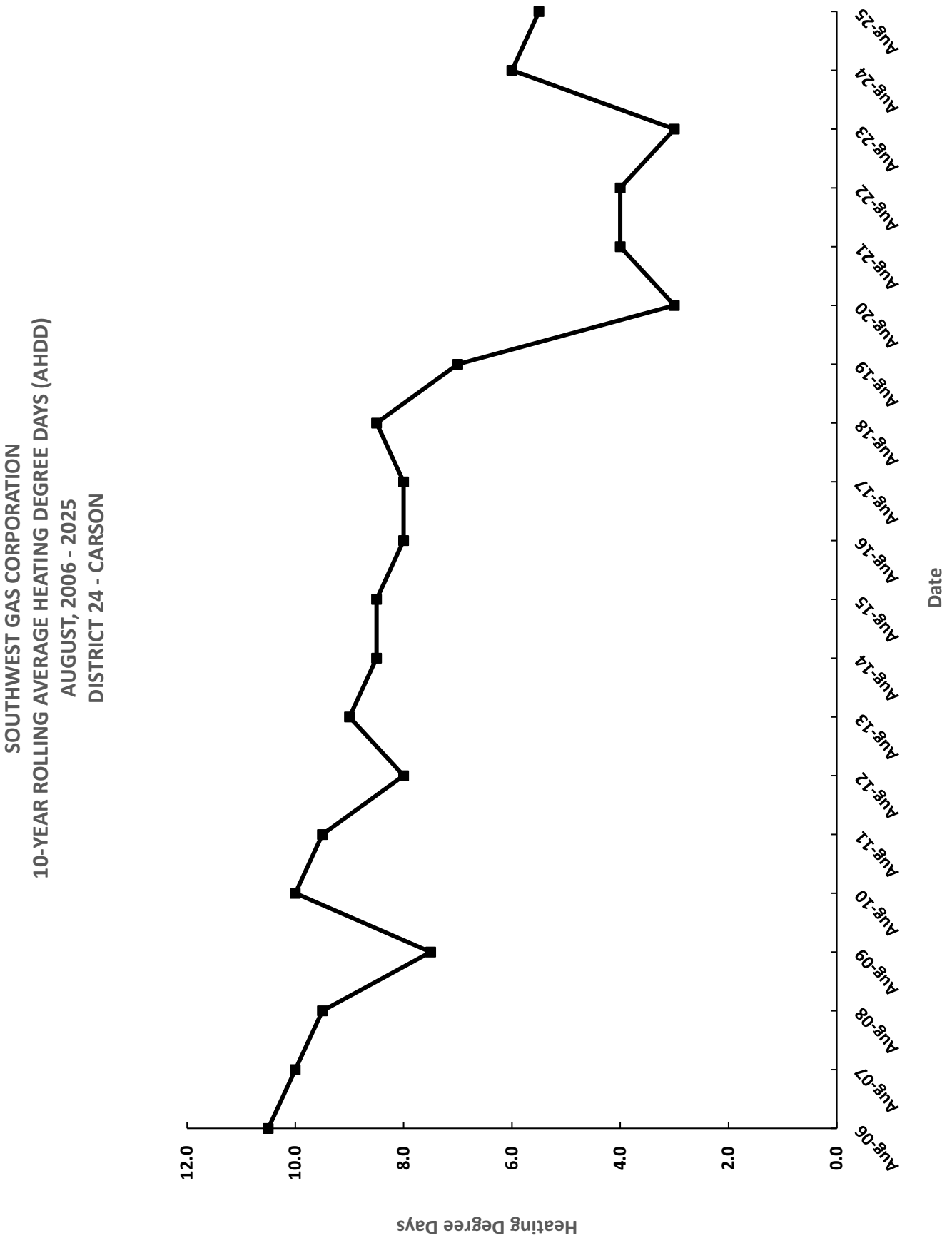

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
APRIL, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
560.0
540.0
520.0
500.0
480.0
460.0
440.0
420.0
400.0
Apr-06
Apr-07
Apr-08
Apr-09
Apr-10
Apr-11
Apr-12
Apr-13
Apr-14
Apr-15
Apr-16
Apr-17
Apr-18
Apr-19
Apr-20
Apr-21
Apr-22
Apr-23
Apr-24
Apr-25
Date

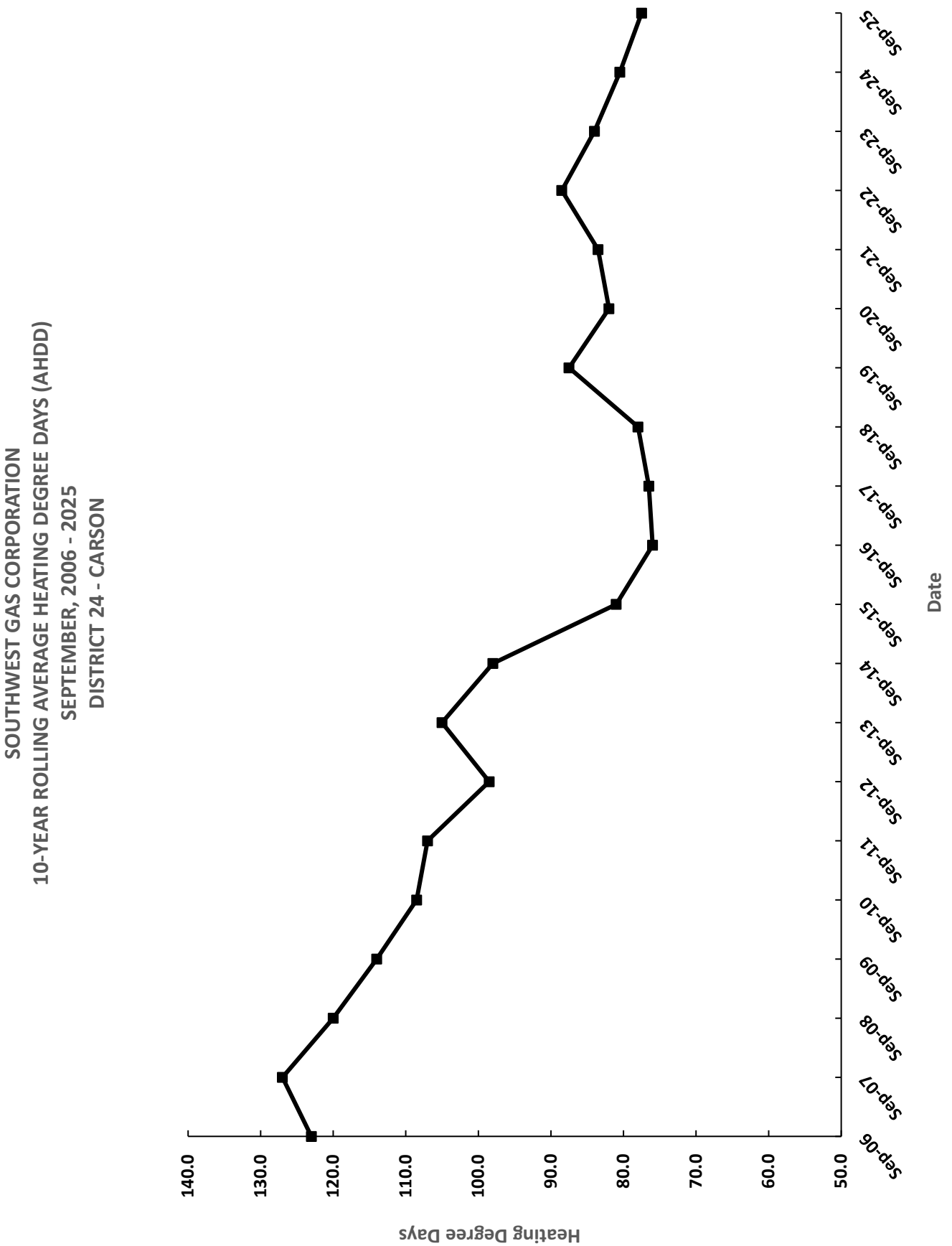

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MAY, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
310.0
300.0
290.0
280.0
270.0
260.0
250.0
240.0
230.0
220.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
May-15
May-16
May-17
May-18
May-19
May-20
May-21
May-22
May-23
May-24
May-25
Date

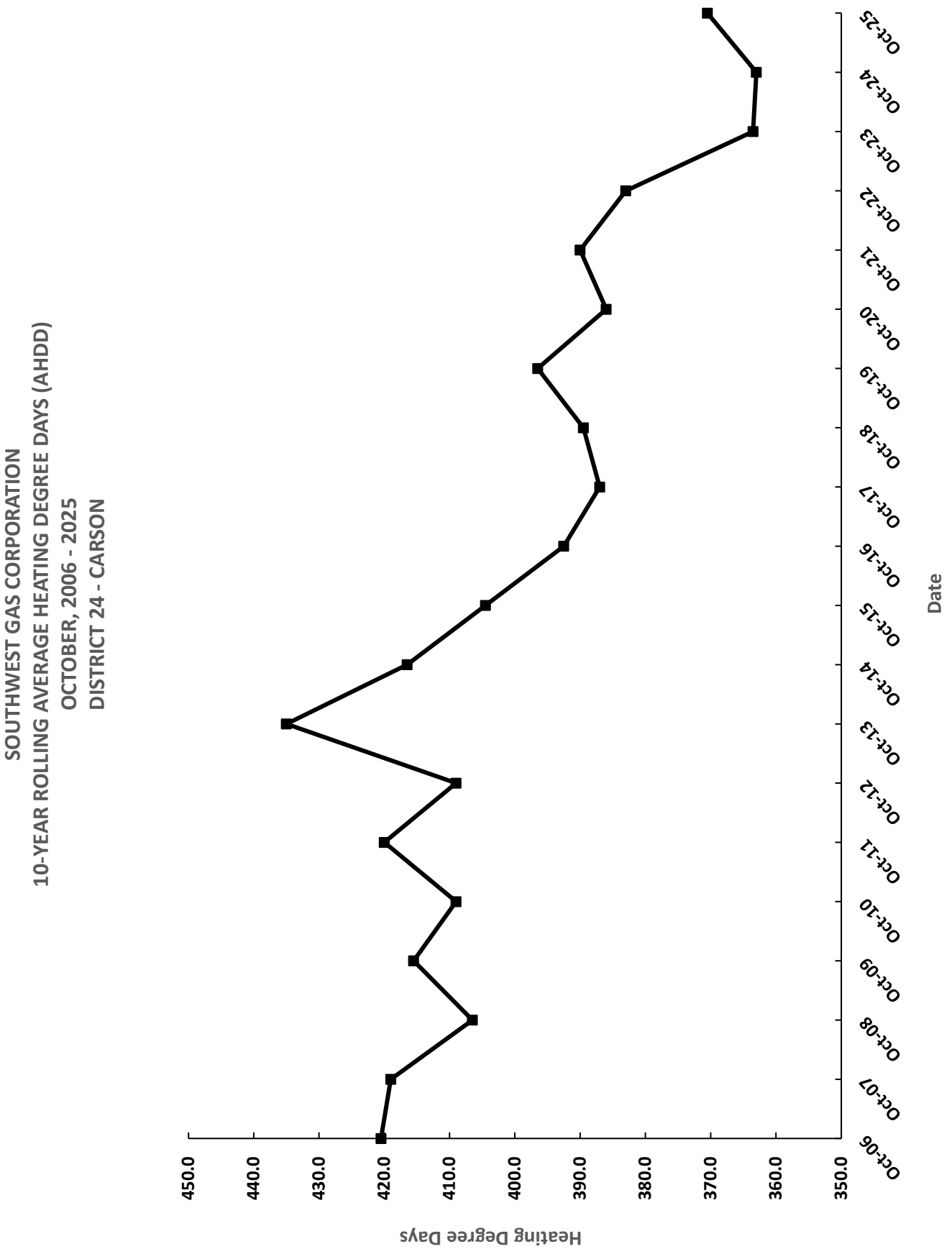

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JUNE, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
95.0
90.0
85.0
80.0
75.0
70.0
65.0
60.0
55.0
50.0
45.0
40.0
Jun-06
Jun-07
Jun-08
Jun-09
Jun-10
Jun-11
Jun-12
Jun-13
Jun-14
Jun-15
Jun-16
Jun-17
Jun-18
Jun-19
Jun-20
Jun-21
Jun-22
Jun-23
Jun-24
Jun-25
Date

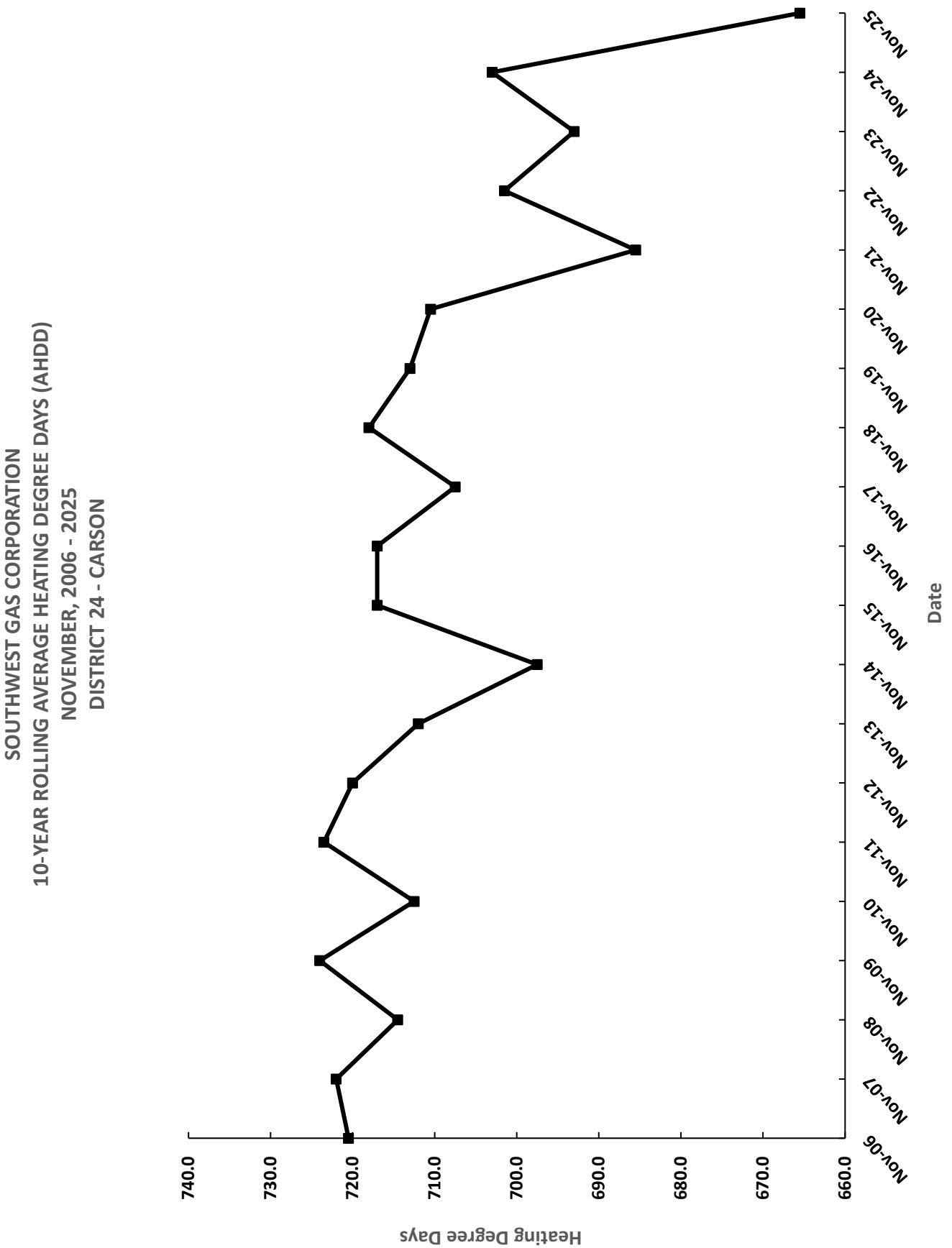
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JULY, 2006 - 2025
DISTRICT 24 - CARSON

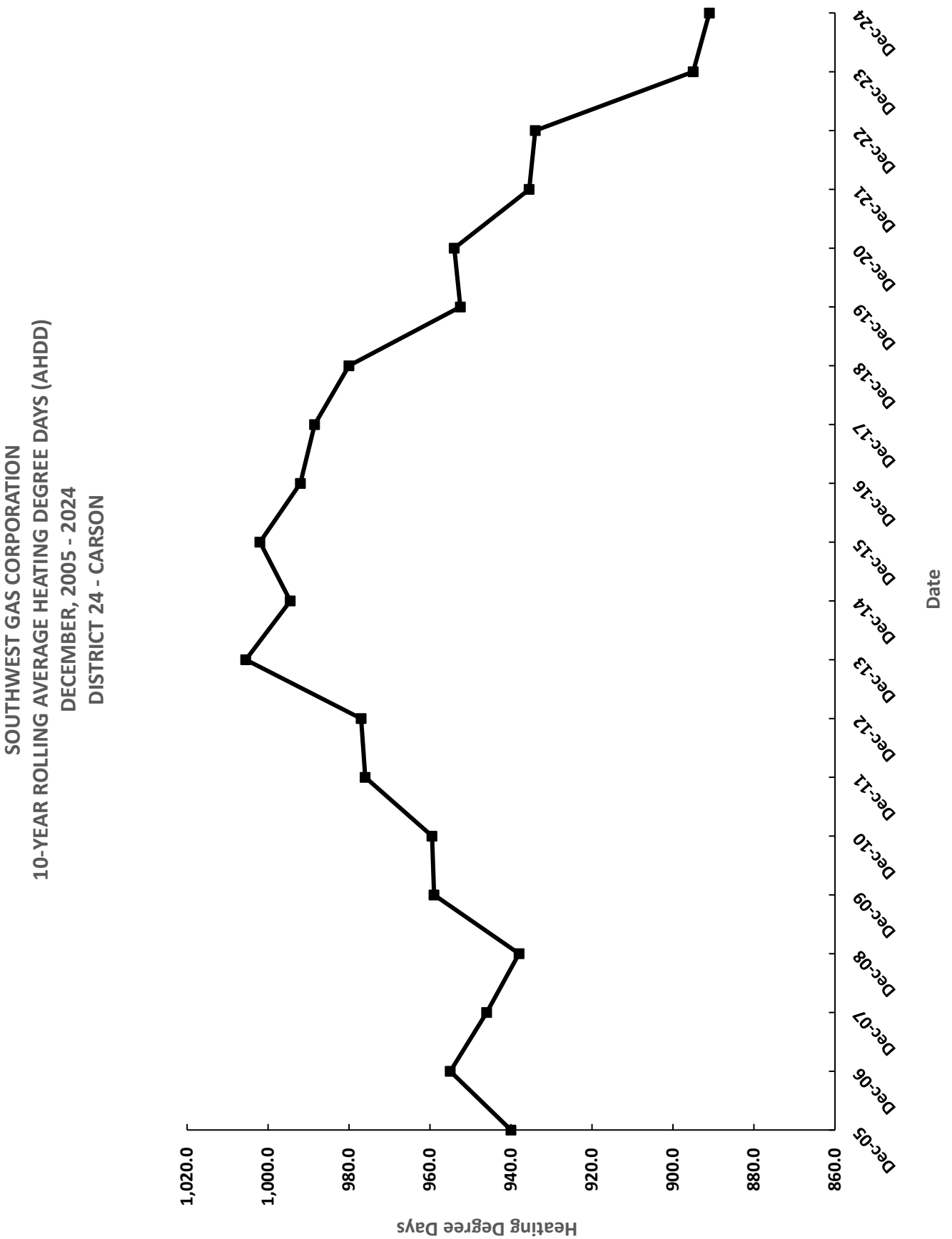


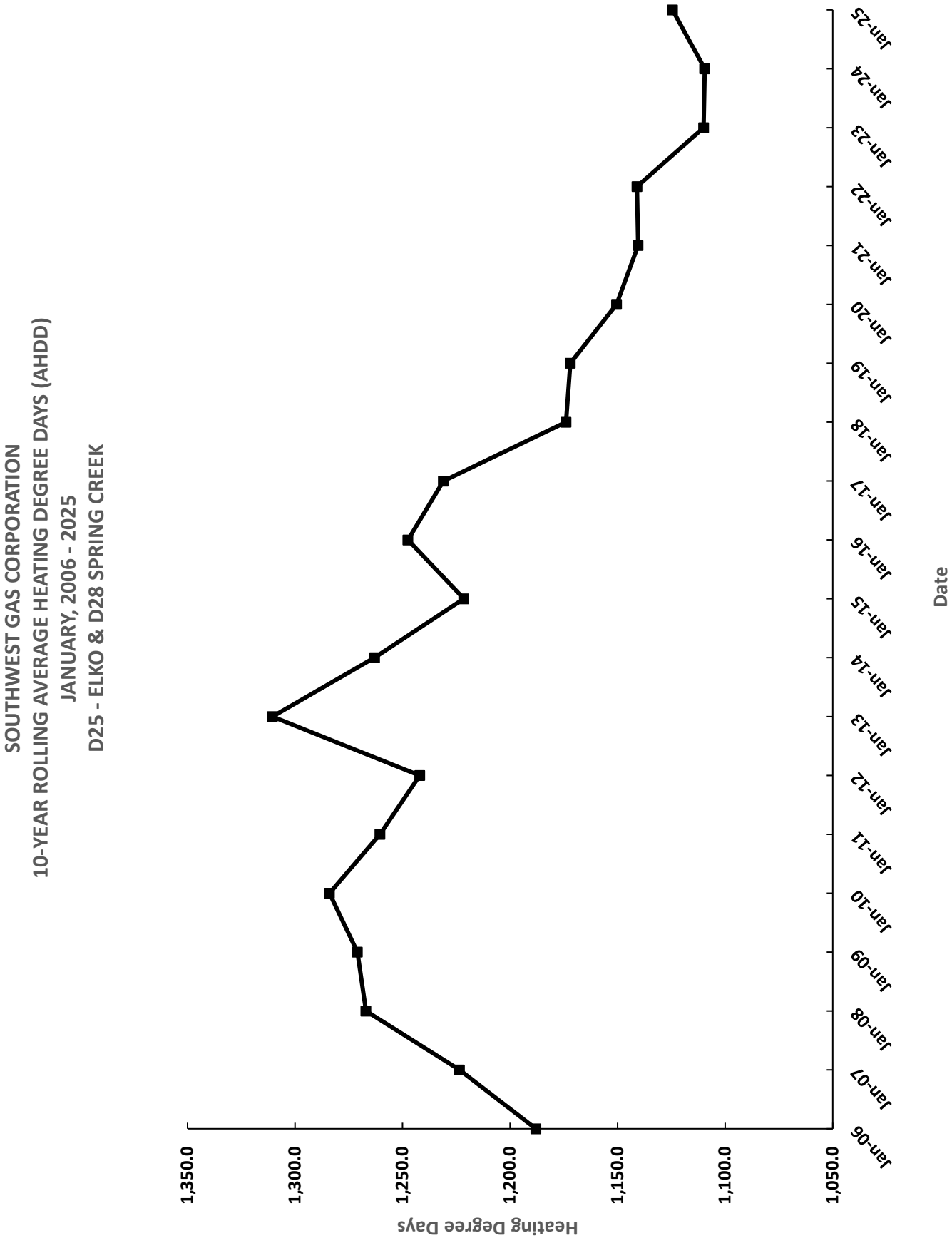

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
AUGUST, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
12.0
10.0
8.0
6.0
4.0
2.0
0.0
Aug-06
Aug-07
Aug-08
Aug-09
Aug-10
Aug-11
Aug-12
Aug-13
Aug-14
Aug-15
Aug-16
Aug-17
Aug-18
Aug-19
Aug-20
Aug-21
Aug-22
Aug-23
Aug-24
Aug-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
SEPTEMBER, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
140.0
130.0
120.0
110.0
100.0
90.0
80.0
70.0
60.0
50.0
Sep-06
Sep-07
Sep-08
Sep-09
Sep-10
Sep-11
Sep-12
Sep-13
Sep-14
Sep-15
Sep-16
Sep-17
Sep-18
Sep-19
Sep-20
Sep-21
Sep-22
Sep-23
Sep-24
Sep-25
Date

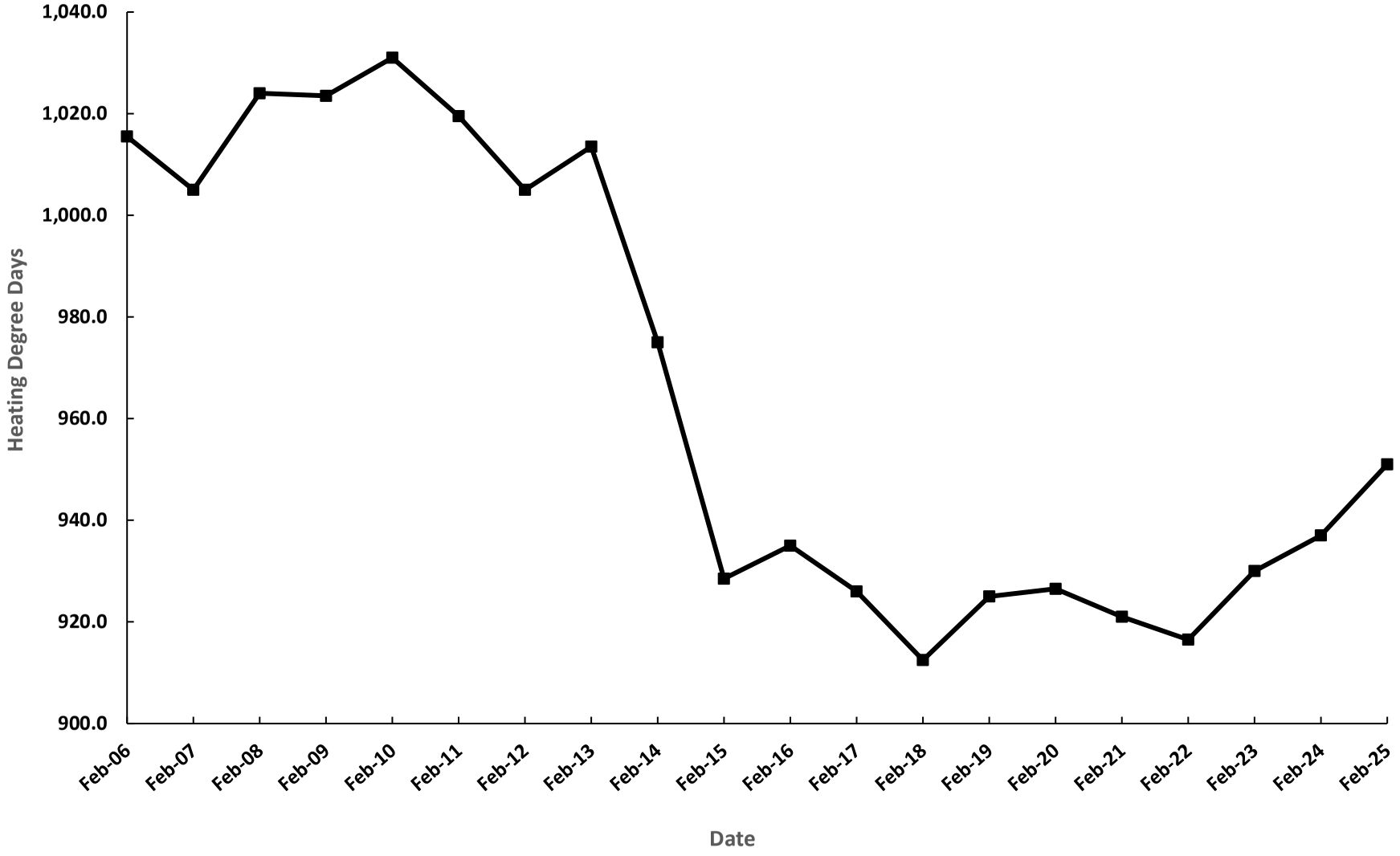

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
OCTOBER, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
450.0
440.0
430.0
420.0
410.0
400.0
390.0
380.0
370.0
360.0
350.0
Date
Oct-06
Oct-07
Oct-08
Oct-09
Oct-10
Oct-11
Oct-12
Oct-13
Oct-14
Oct-15
Oct-16
Oct-17
Oct-18
Oct-19
Oct-20
Oct-21
Oct-22
Oct-23
Oct-24
Oct-25

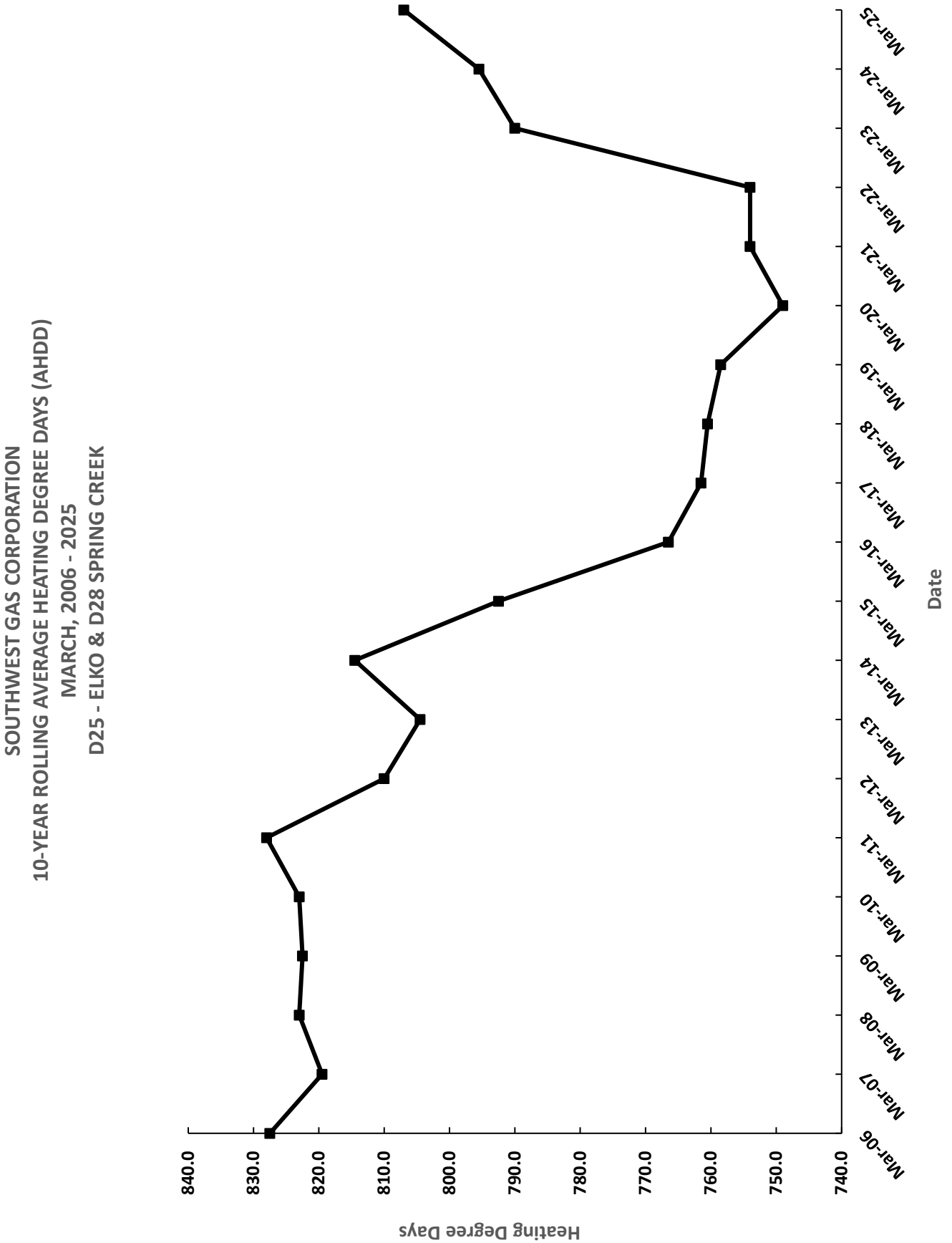

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
NOVEMBER, 2006 - 2025
DISTRICT 24 - CARSON
Heating Degree Days
740.0
730.0
720.0
710.0
700.0
690.0
680.0
670.0
660.0
NOV-06
NOV-07
NOV-08
NOV-09
NOV-10
NOV-11
NOV-12
NOV-13
NOV-14
NOV-15
NOV-16
NOV-17
NOV-18
NOV-19
NOV-20
NOV-21
NOV-22
NOV-23
NOV-24
NOV-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
DECEMBER, 2005 - 2024
DISTRICT 24 - CARSON
Heating Degree Days
1,020.0
1,000.0
980.0
960.0
940.0
920.0
900.0
880.0
860.0
Dec-05
Dec-06
Dec-07
Dec-08
Dec-09
Dec-10
Dec-11
Dec-12
Dec-13
Dec-14
Dec-15
Dec-16
Dec-17
Dec-18
Dec-19
Dec-20
Dec-21
Dec-22
Dec-23
Dec-24
Date

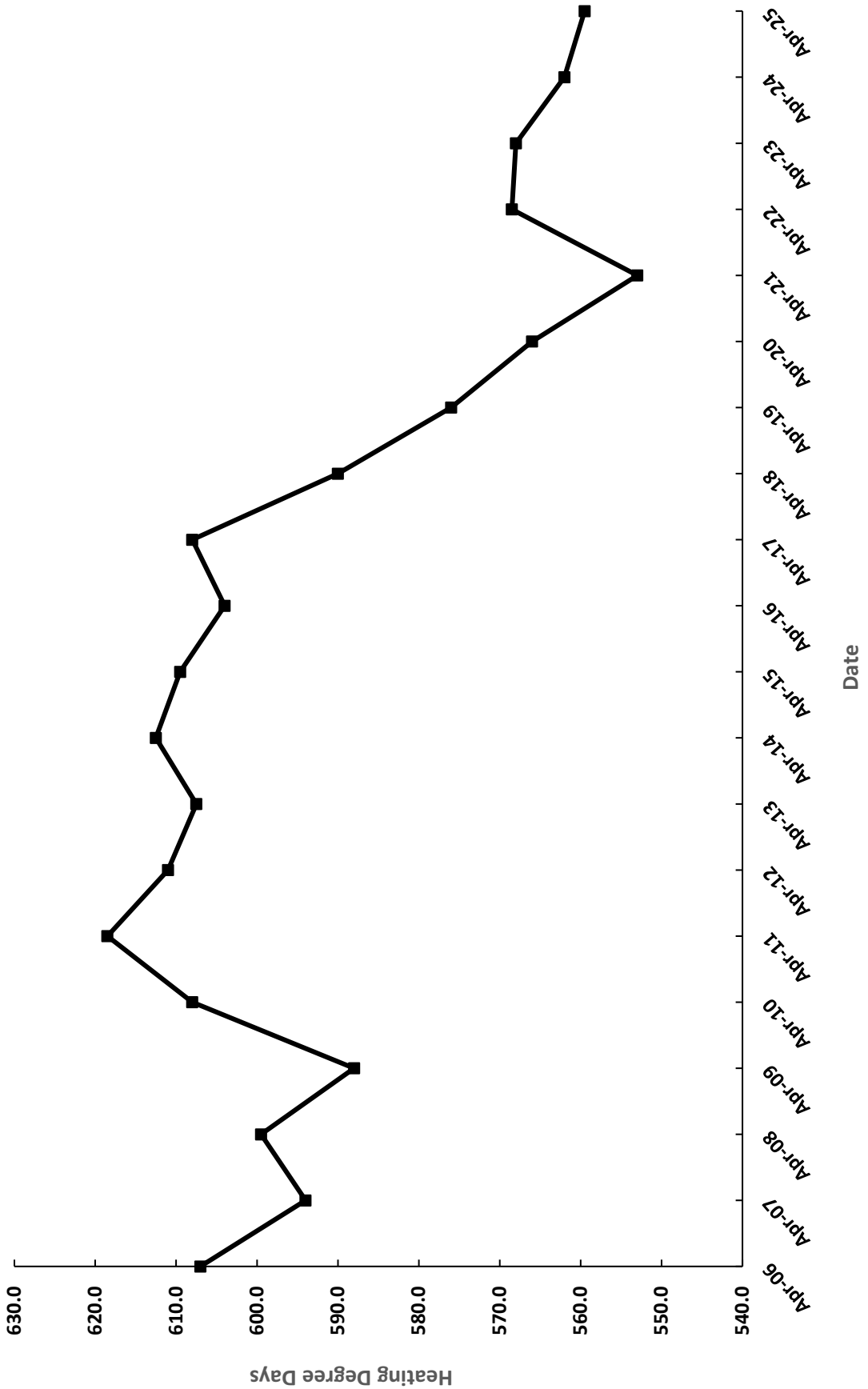

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JANUARY, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Heating Degree Days
1,350.0
1,300.0
1,250.0
1,200.0
1,150.0
1,100.0
1,050.0
Jan-06
Jan-07
Jan-08
Jan-09
Jan-10
Jan-11
Jan-12
Jan-13
Jan-14
Jan-15
Jan-16
Jan-17
Jan-18
Jan-19
Jan-20
Jan-21
Jan-22
Jan-23
Jan-24
Jan-25
Date

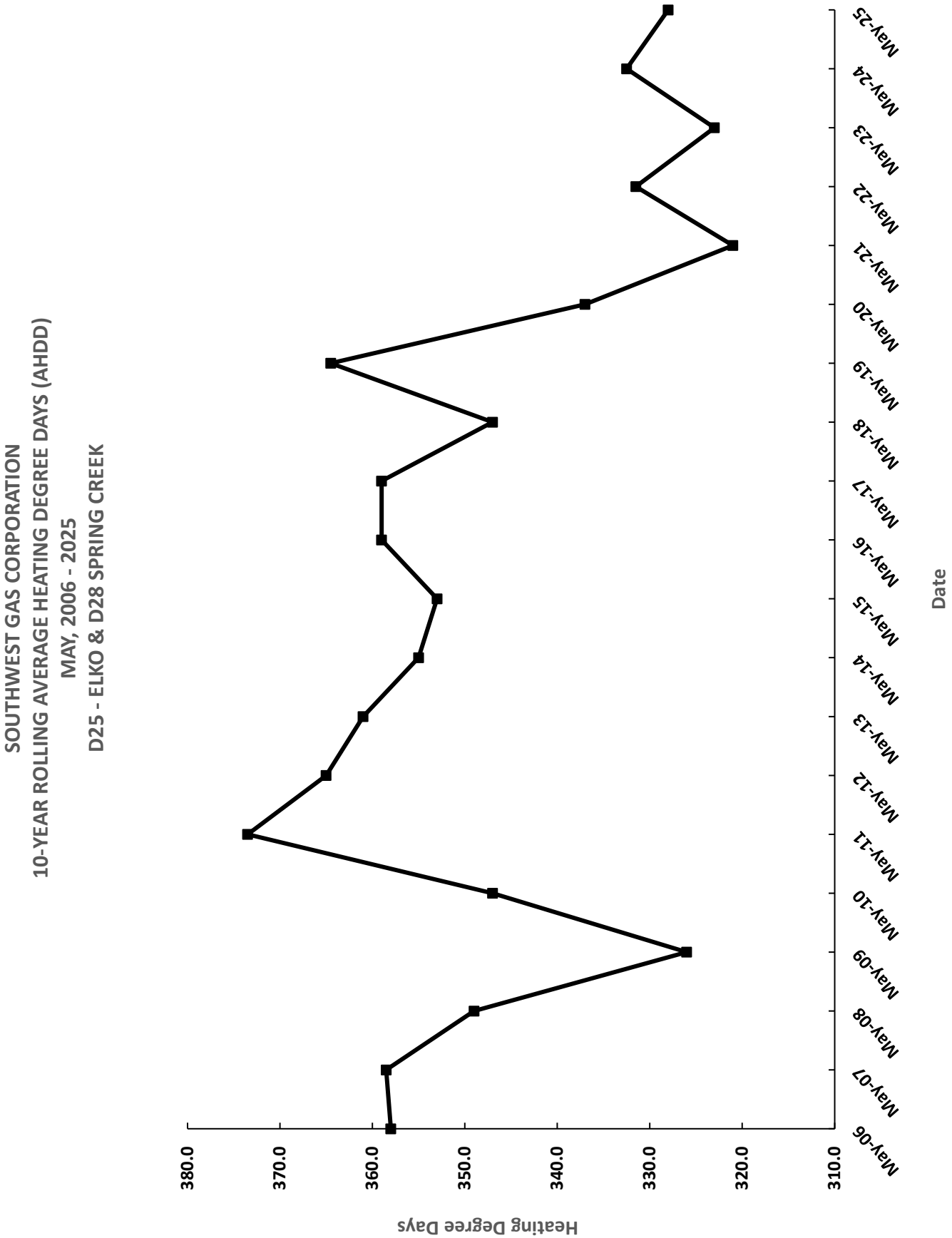
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
FEBRUARY, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK

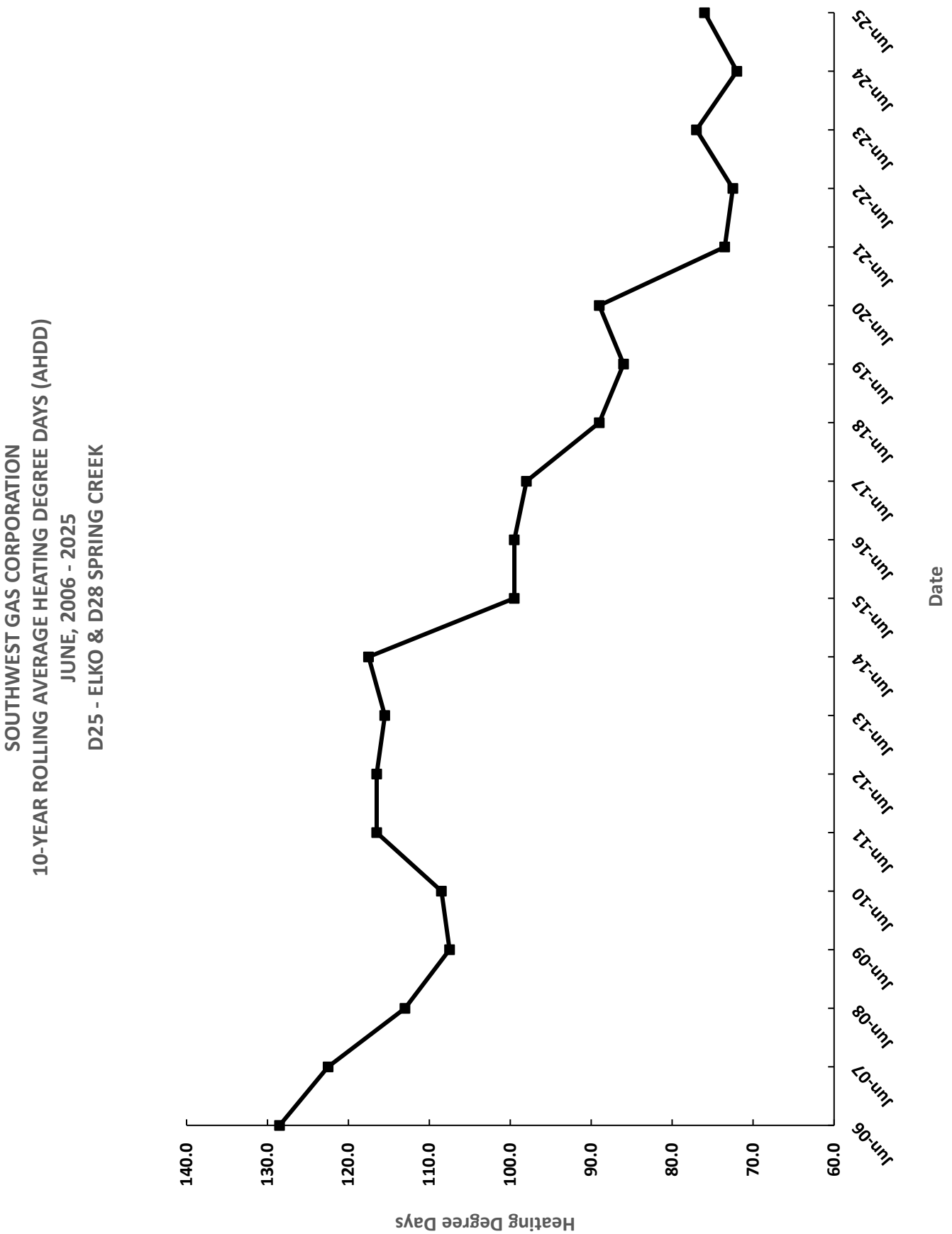


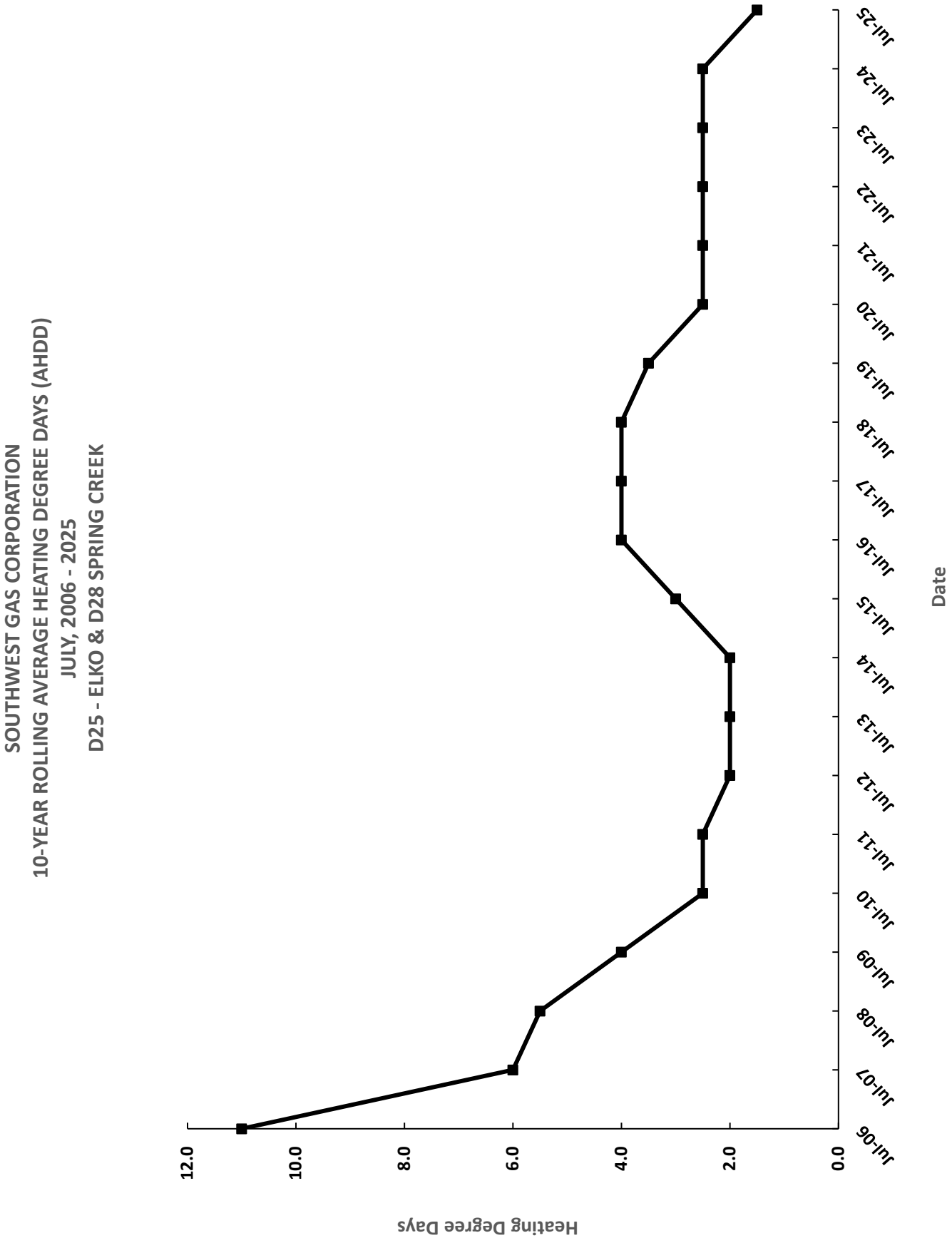

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MARCH, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Heating Degree Days
840.0
830.0
820.0
810.0
800.0
790.0
780.0
770.0
760.0
750.0
740.0
Mar-06
Mar-07
Mar-08
Mar-09
Mar-10
Mar-11
Mar-12
Mar-13
Mar-14
Mar-15
Mar-16
Mar-17
Mar-18
Mar-19
Mar-20
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Date

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
APRIL, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK




SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MAY, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Heating Degree Days
380.0
370.0
360.0
350.0
340.0
330.0
320.0
310.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
May-15
May-16
May-17
May-18
May-19
May-20
May-21
May-22
May-23
May-24
May-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JUNE, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Heating Degree Days
140.0
130.0
120.0
110.0
100.0
90.0
80.0
70.0
60.0
Jun-06
Jun-07
Jun-08
Jun-09
Jun-10
Jun-11
Jun-12
Jun-13
Jun-14
Jun-15
Jun-16
Jun-17
Jun-18
Jun-19
Jun-20
Jun-21
Jun-22
Jun-23
Jun-24
Jun-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JULY, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Heating Degree Days
12.0
10.0
8.0
6.0
4.0
2.0
0.0
Jul-06
Jul-07
Jul-08
Jul-09
Jul-10
Jul-11
Jul-12
Jul-13
Jul-14
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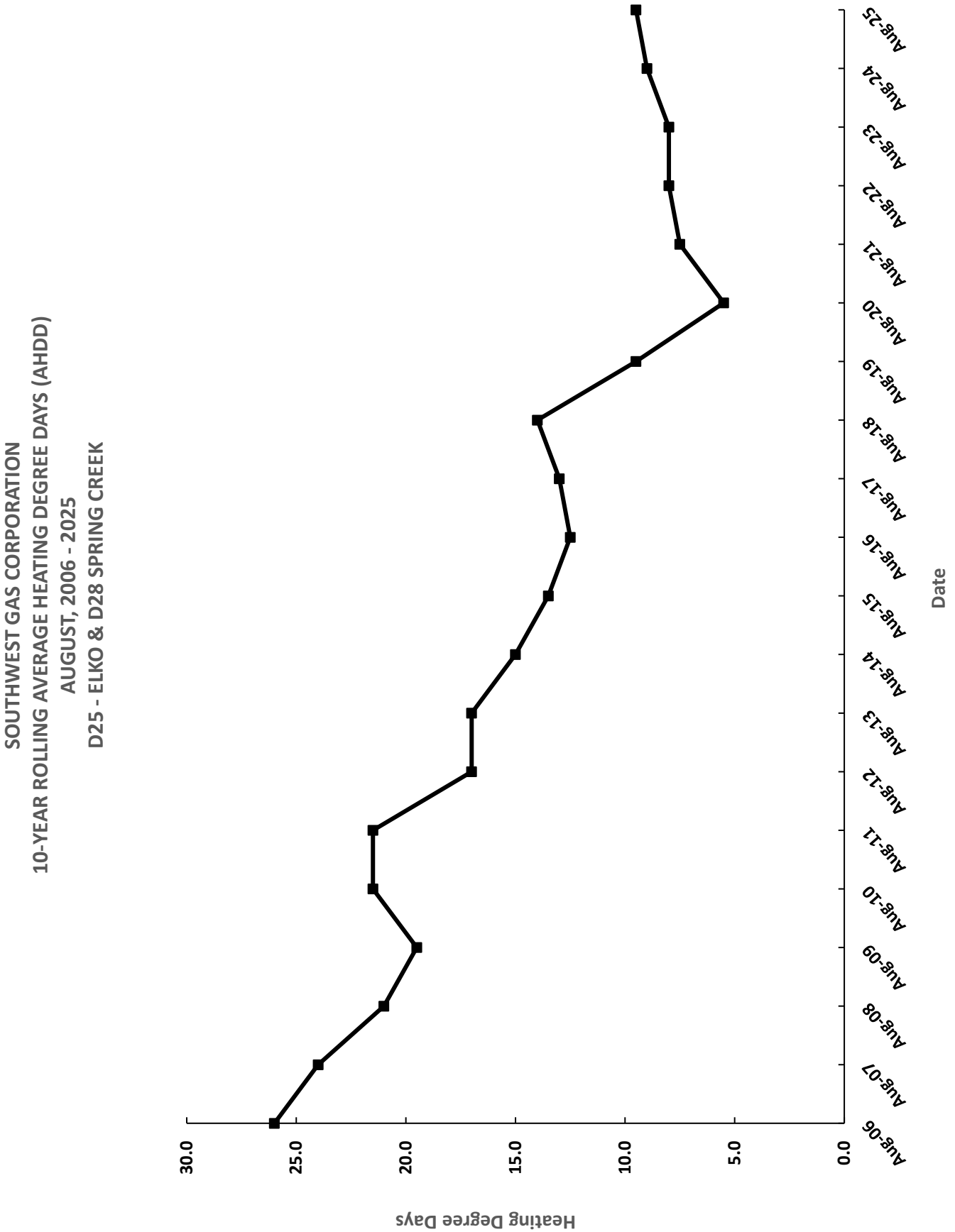
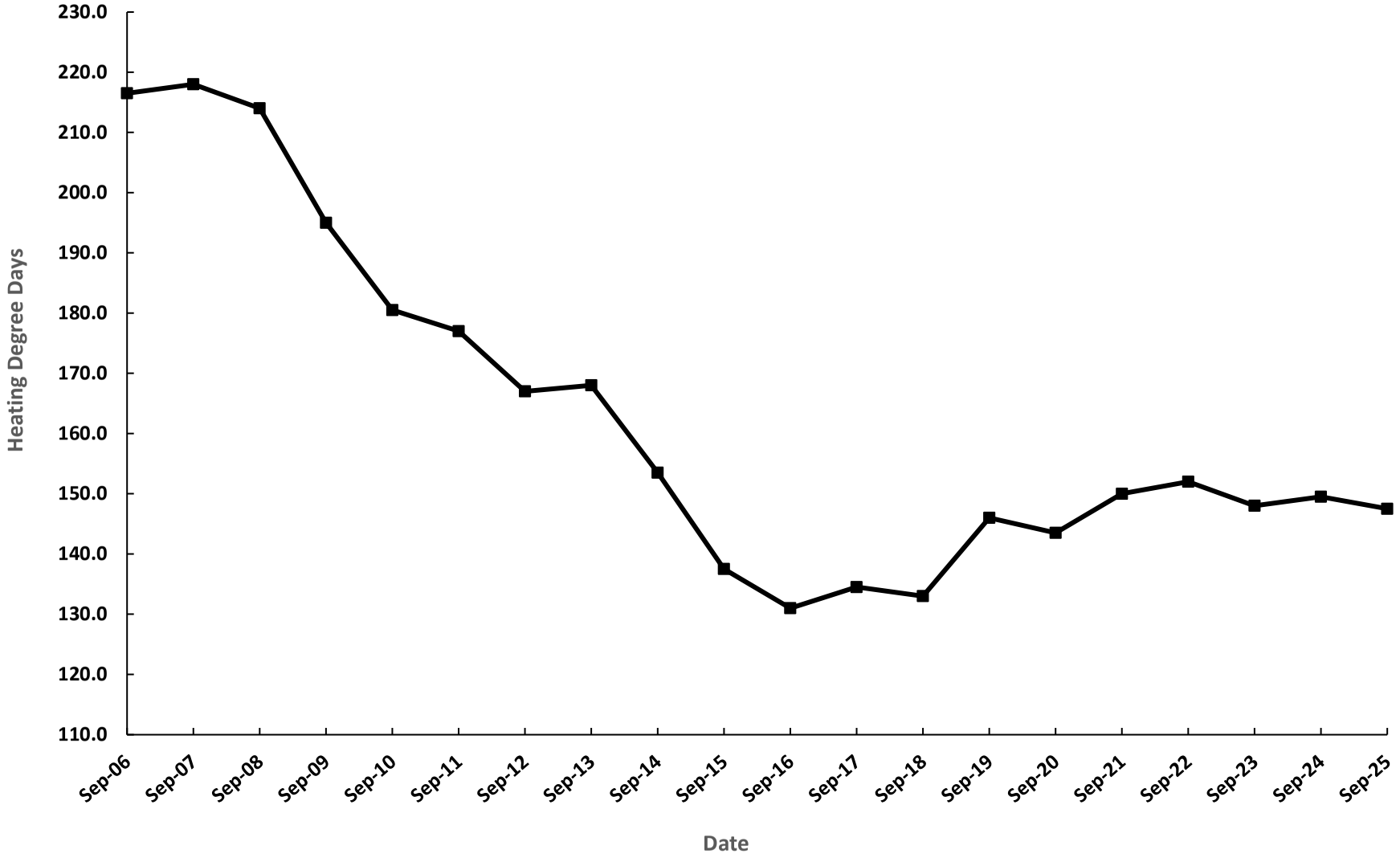
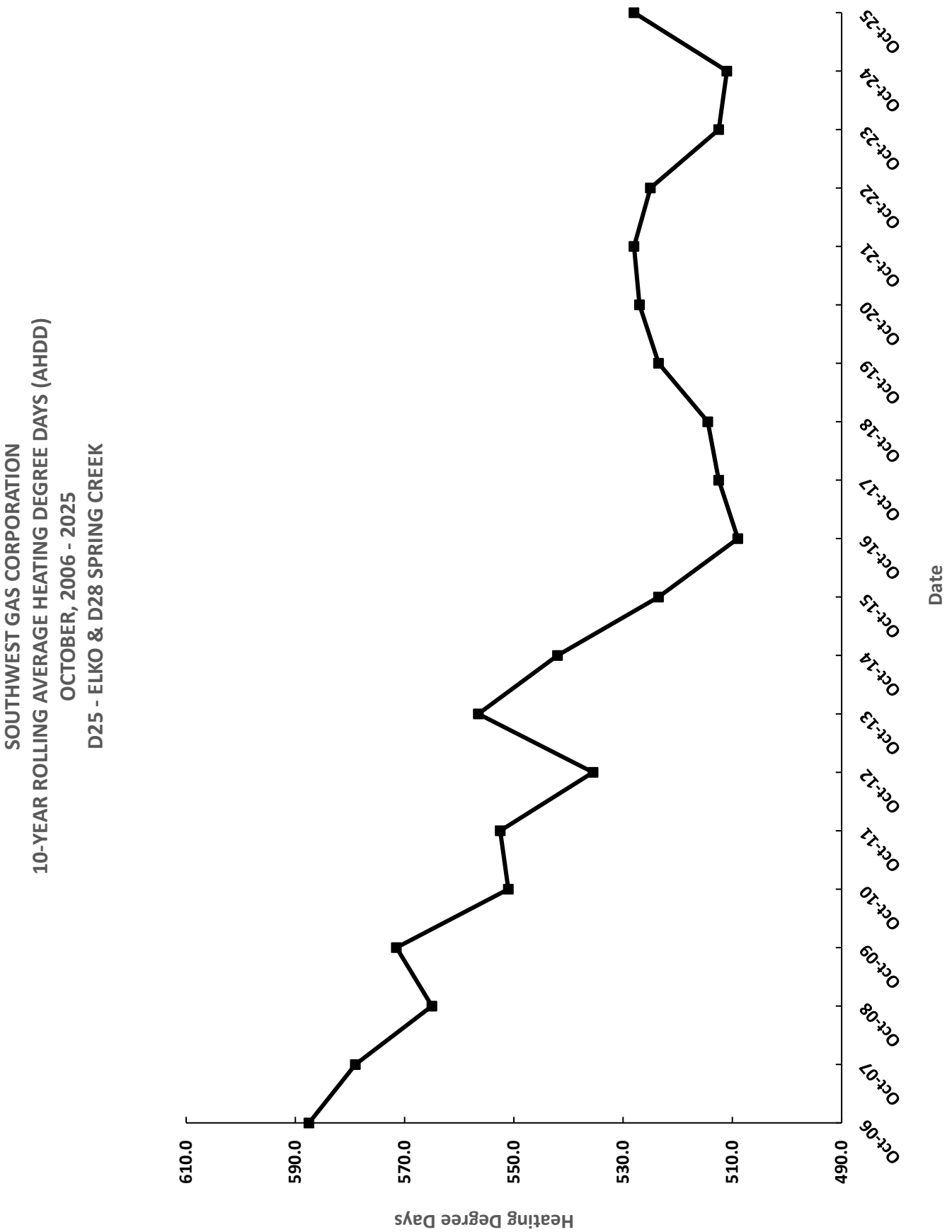
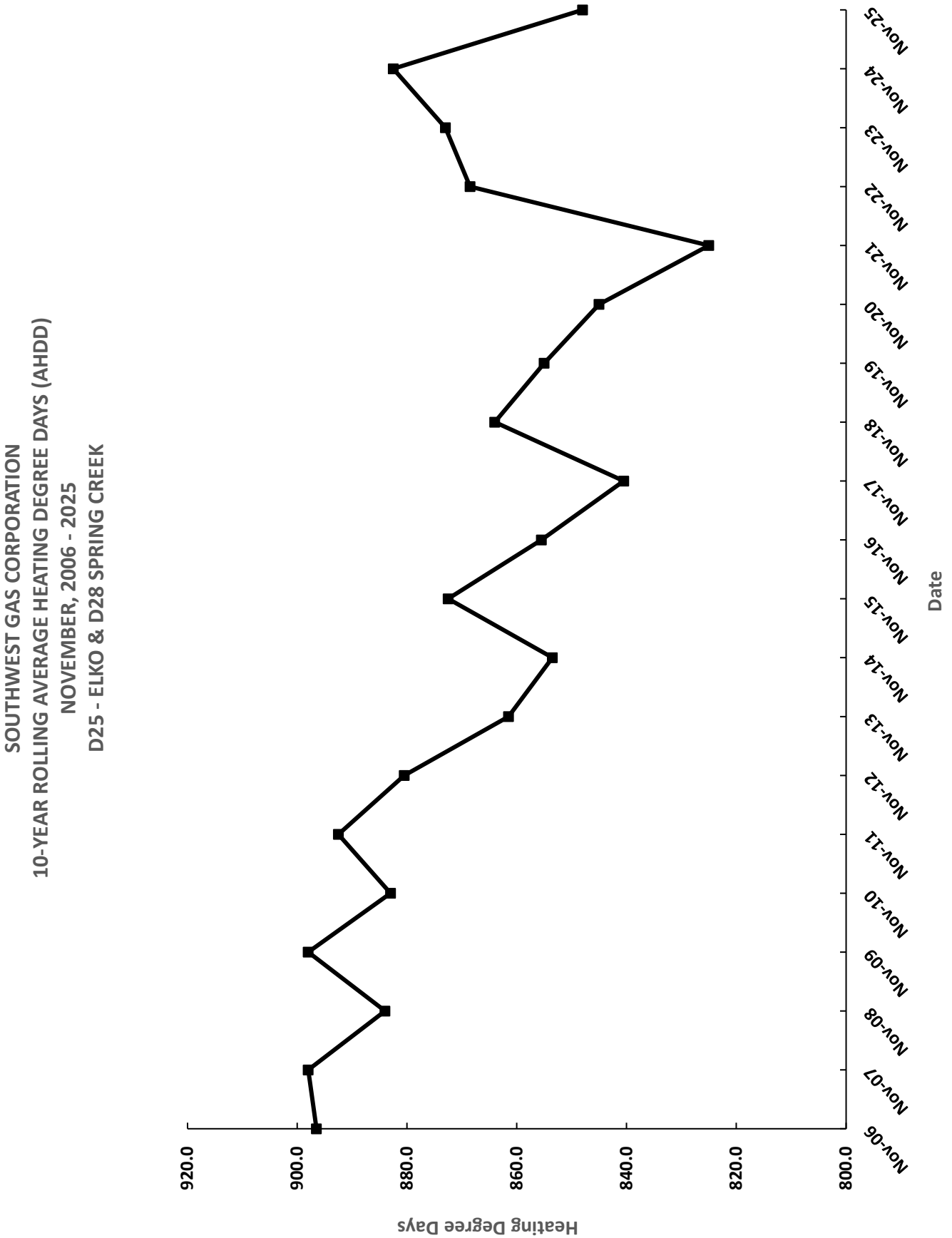
Jul-16
Jul-17
Jul-18
Jul-19
Jul-20
Jul-21
Jul-22
Jul-23
Jul-24
Jul-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
AUGUST, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Heating Degree Days
30.0
25.0
20.0
15.0
10.0
5.0
0.0
Aug-06
Aug-07
Aug-08
Aug-09
Aug-10
Aug-11
Aug-12
Aug-13
Aug-14
Aug-15
Aug-16
Aug-17
Aug-18
Aug-19
Aug-20
Aug-21
Aug-22
Aug-23
Aug-24
Aug-25
Date

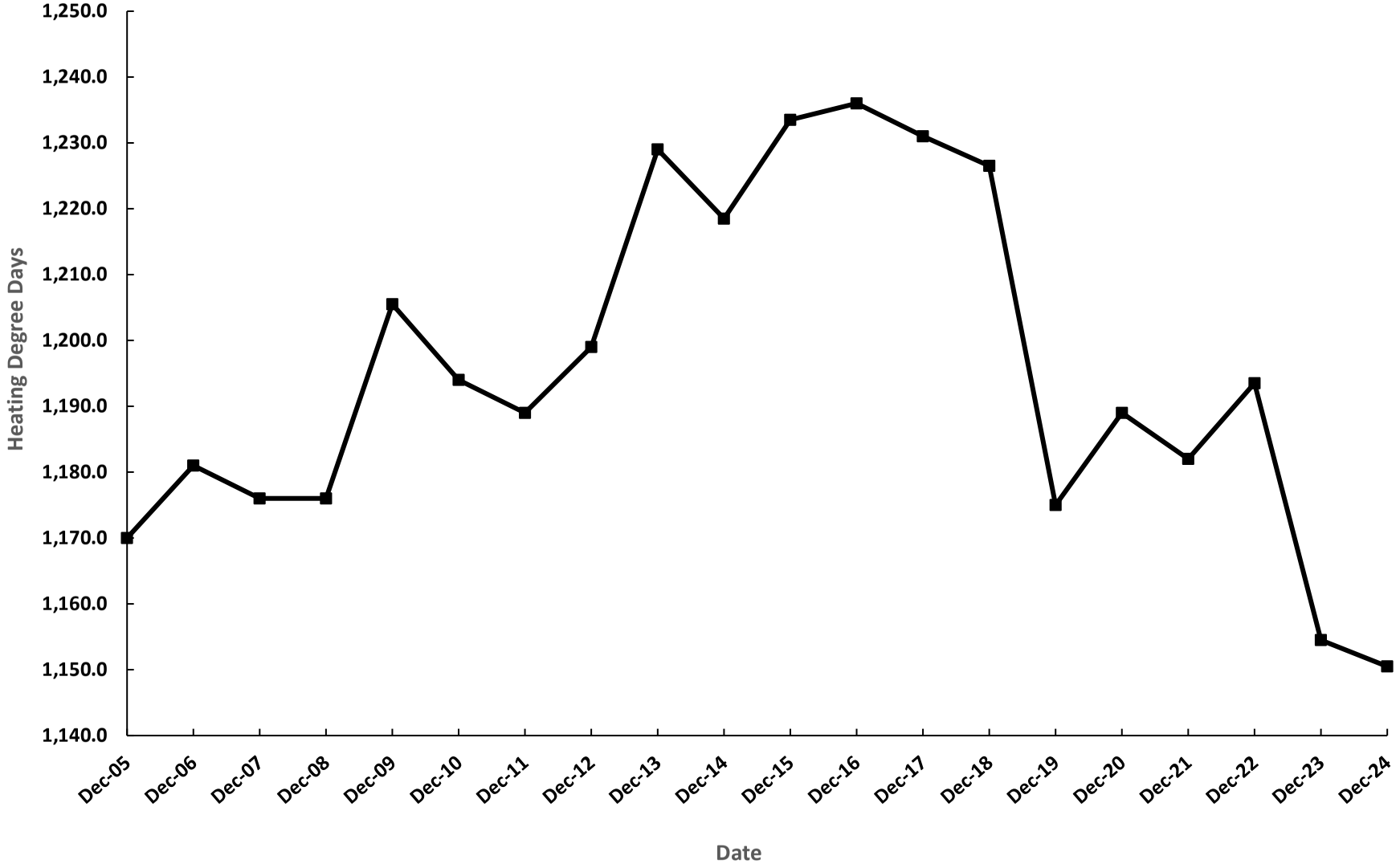
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
SEPTEMBER, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK

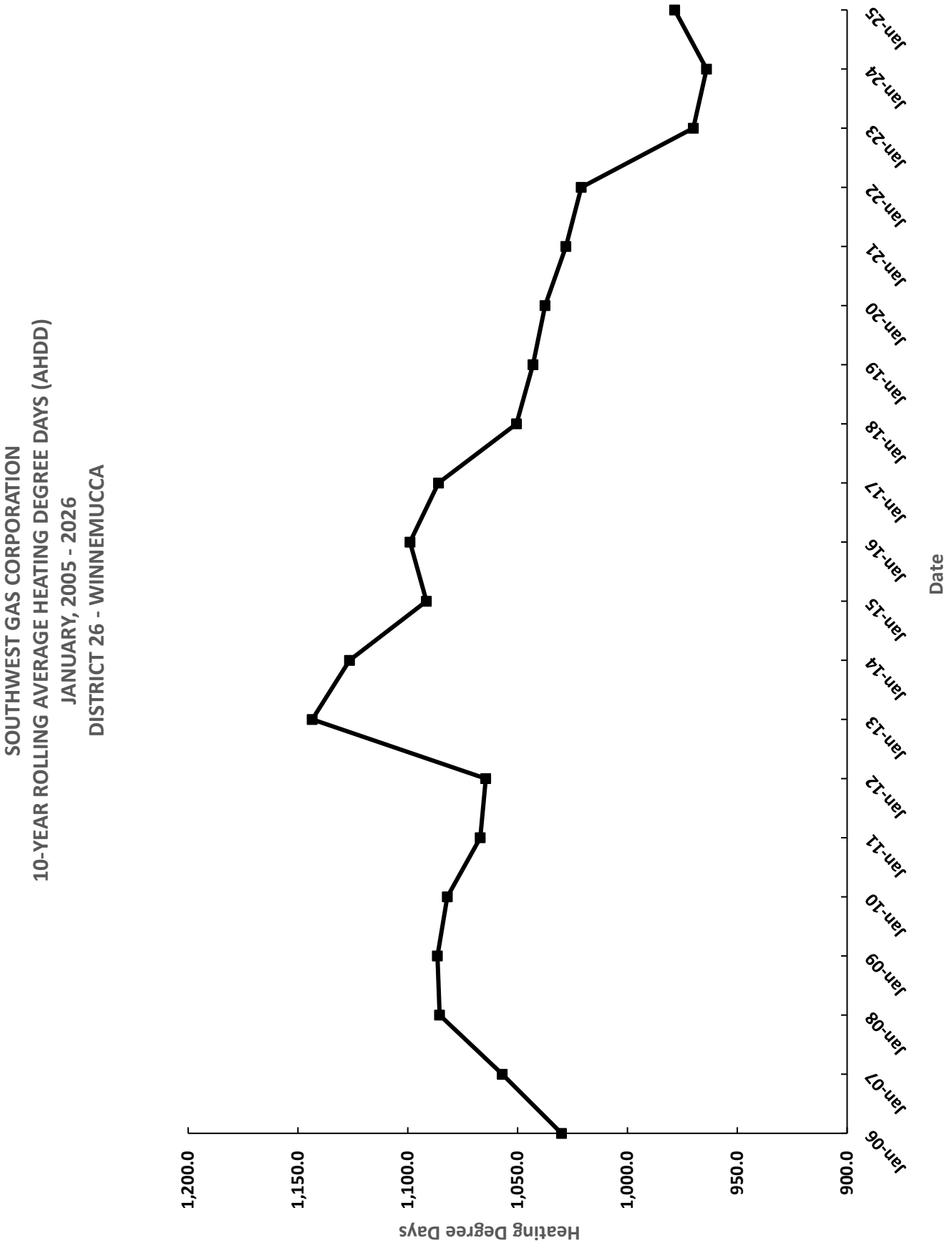


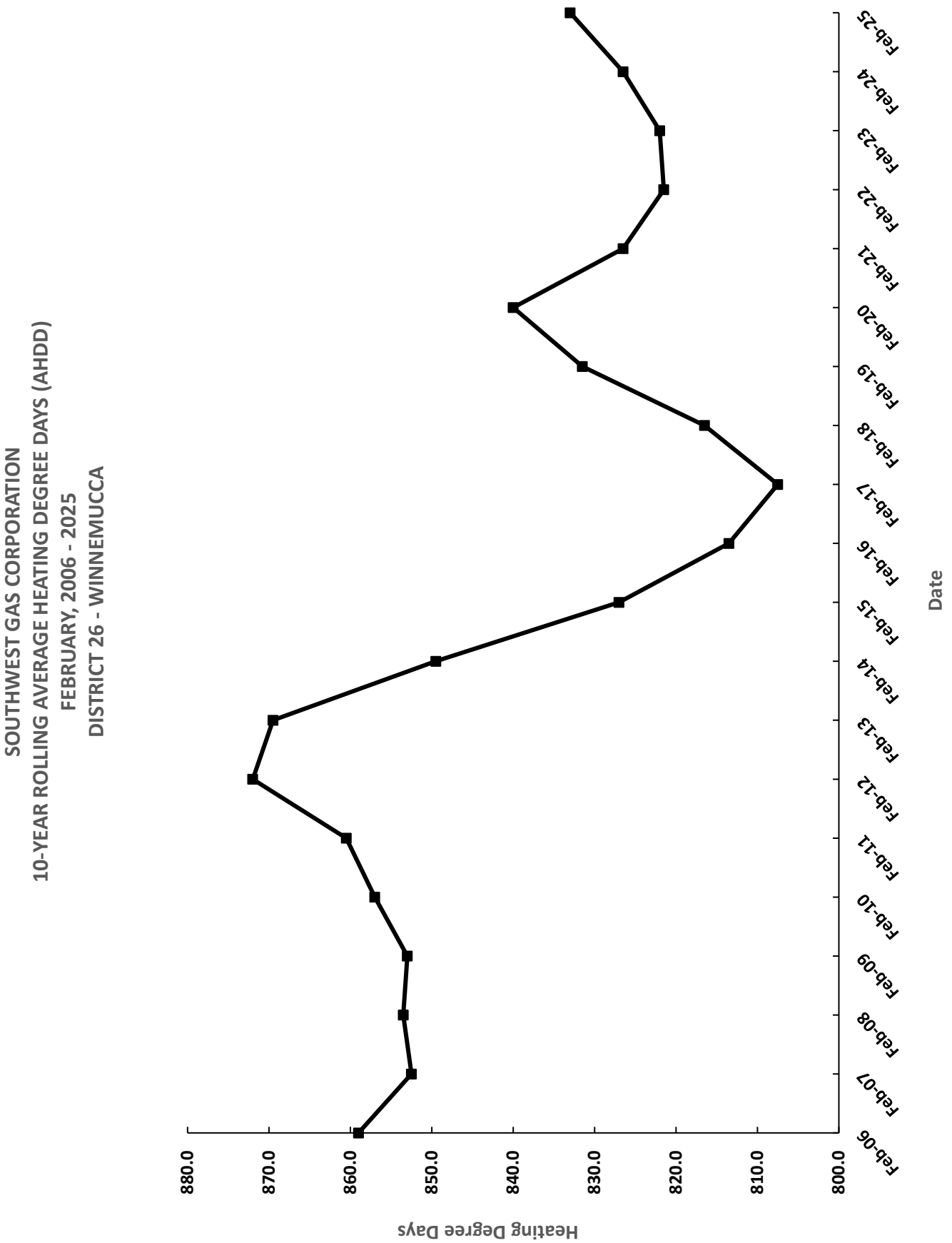

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
OCTOBER, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Heating Degree Days
610.0
590.0
570.0
550.0
530.0
510.0
490.0
Date
Oct-06
Oct-07
Oct-08
Oct-09
Oct-10
Oct-11
Oct-12
Oct-13
Oct-14
Oct-15
Oct-16
Oct-17
Oct-18
Oct-19
Oct-20
Oct-21
Oct-22
Oct-23
Oct-24
Oct-25

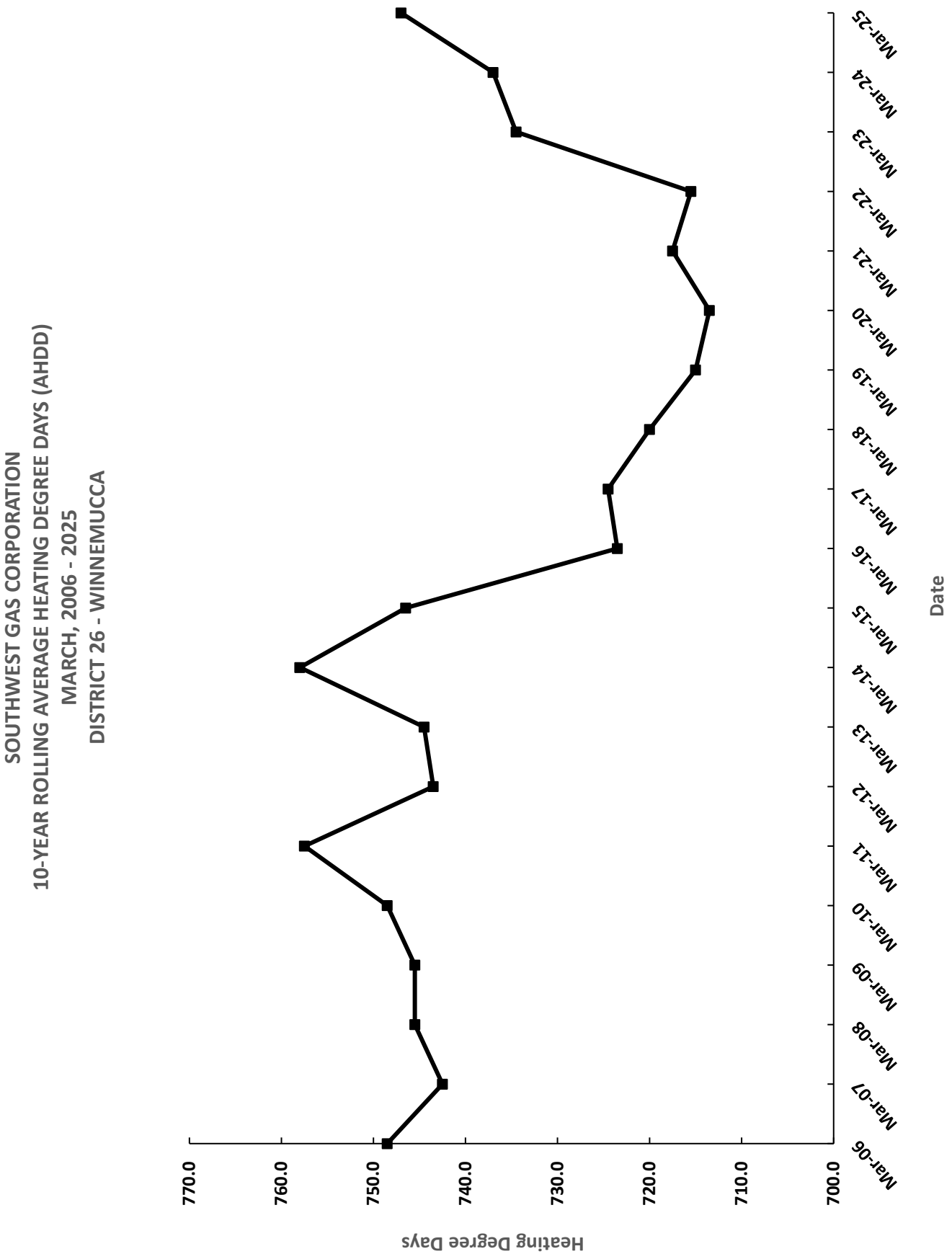

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
NOVEMBER, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Heating Degree Days
920.0
900.0
880.0
860.0
840.0
820.0
800.0
Date
NOV-06
NOV-07
NOV-08
NOV-09
NOV-10
NOV-11
NOV-12
NOV-13
NOV-14
NOV-15
NOV-16
NOV-17
NOV-18
NOV-19
NOV-20
NOV-21
NOV-22
NOV-23
NOV-24
NOV-25

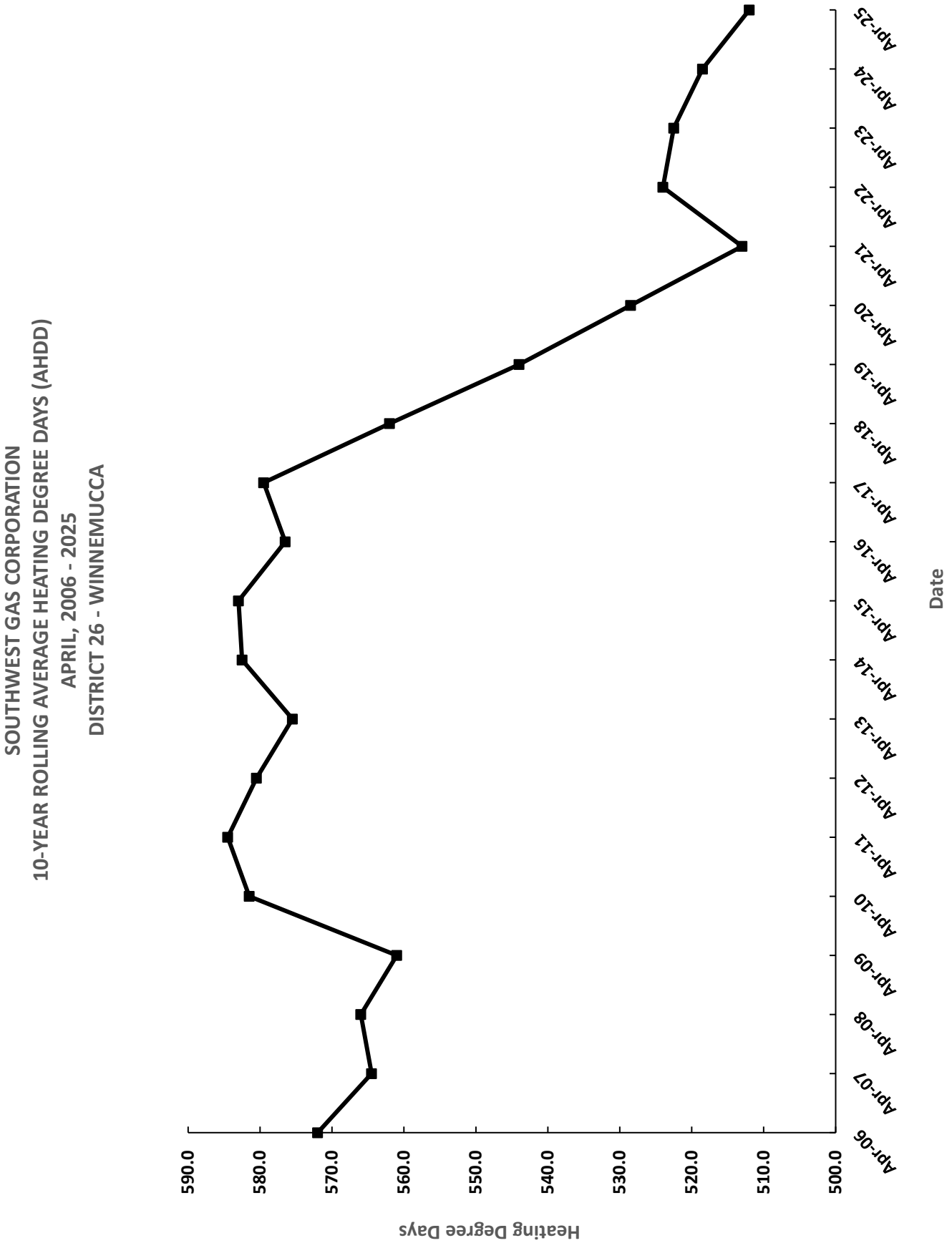
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
DECEMBER, 2005 - 2024
D25 - ELKO & D28 SPRING CREEK

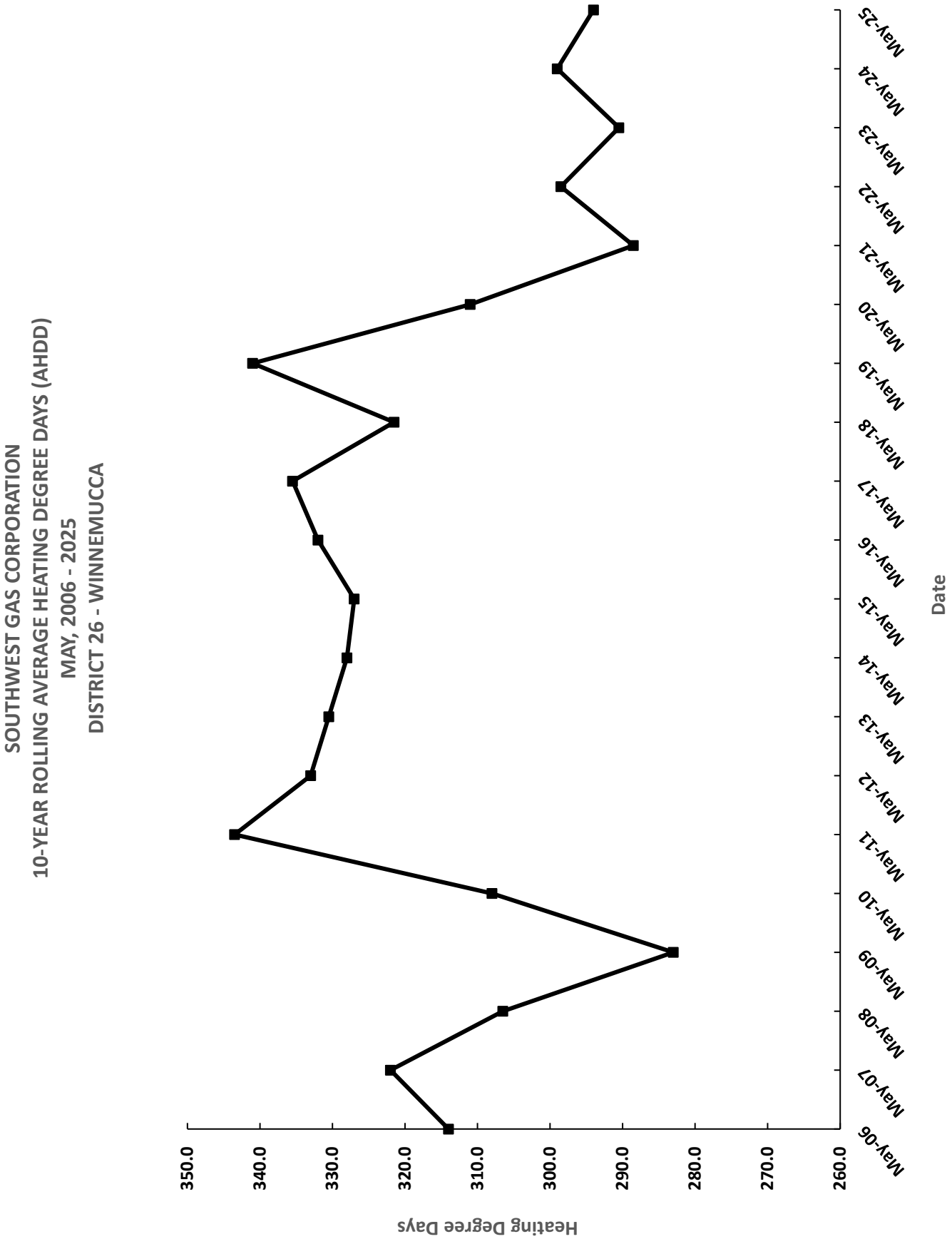



SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JANUARY, 2005 - 2026
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
1,200.0
1,150.0
1,100.0
1,050.0
1,000.0
950.0
900.0
Jan-06
Jan-07
Jan-08
Jan-09
Jan-10
Jan-11
Jan-12
Jan-13
Jan-14
Jan-15
Jan-16
Jan-17
Jan-18
Jan-19
Jan-20
Jan-21
Jan-22
Jan-23
Jan-24
Jan-25
Date

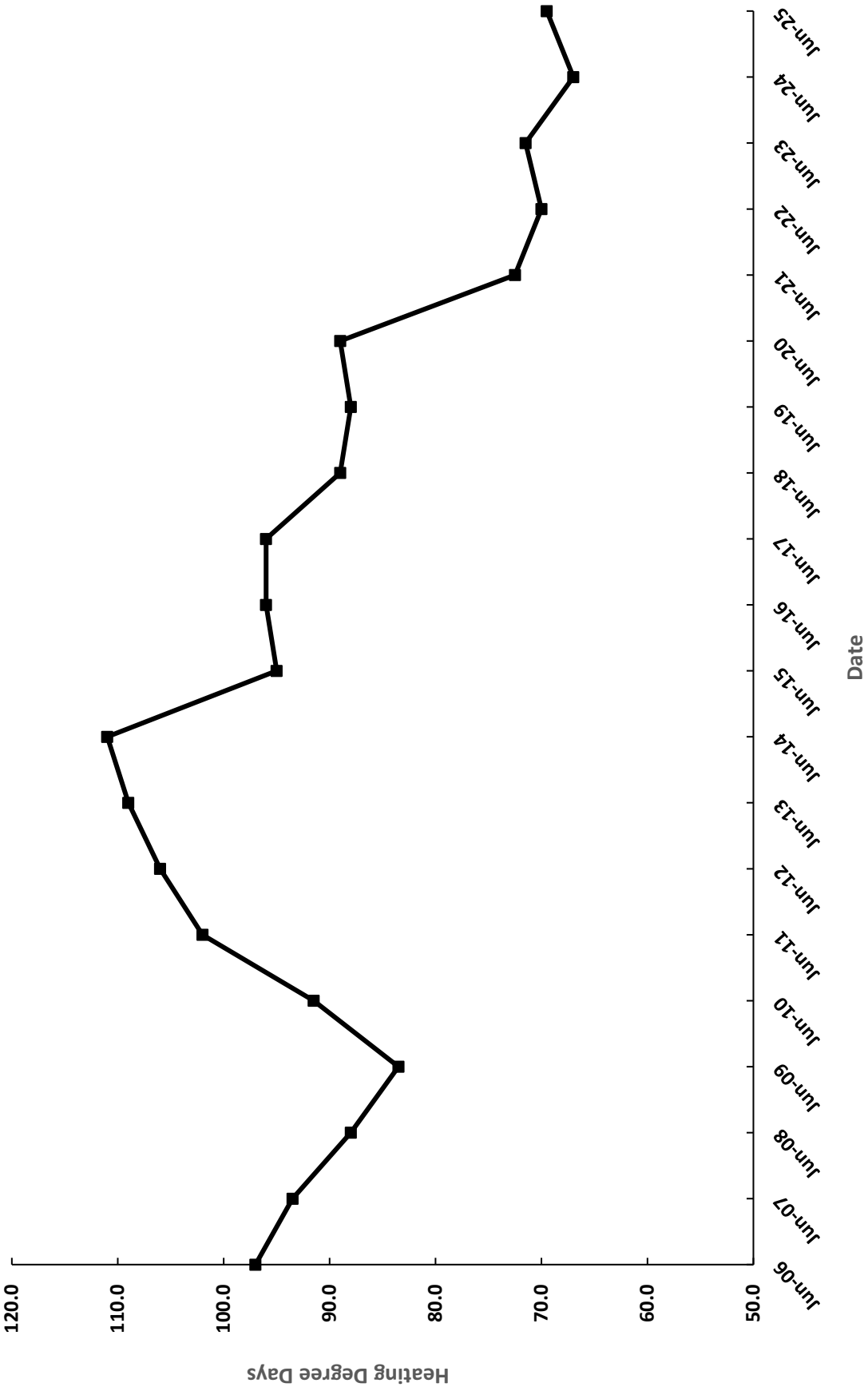

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
FEBRUARY, 2006 - 2025
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
880.0
870.0
860.0
850.0
840.0
830.0
820.0
810.0
800.0
Feb-06
Feb-07
Feb-08
Feb-09
Feb-10
Feb-11
Feb-12
Feb-13
Feb-14
Feb-15
Feb-16
Feb-17
Feb-18
Feb-19
Feb-20
Feb-21
Feb-22
Feb-23
Feb-24
Feb-25
Date

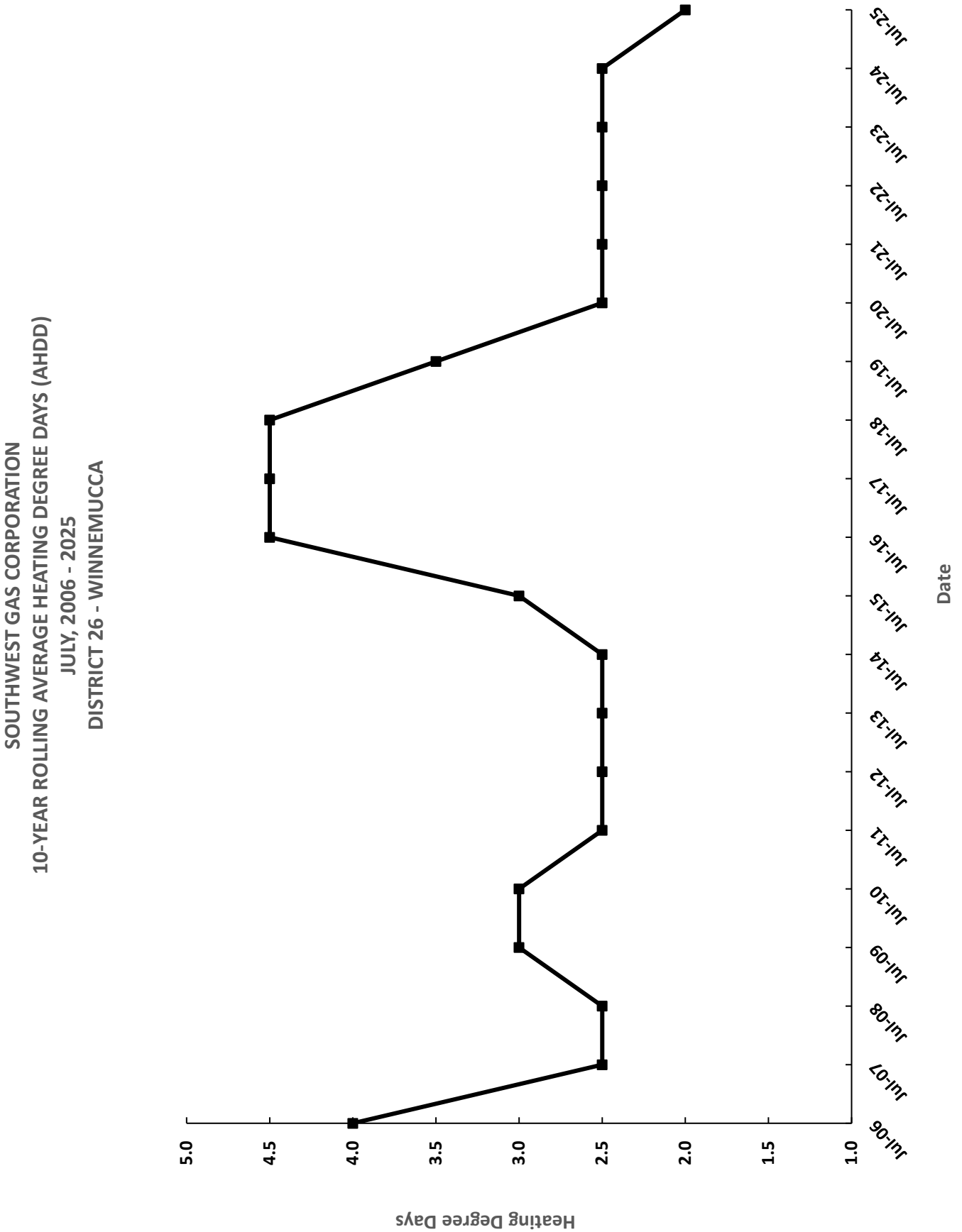

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MARCH, 2006 - 2025
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
770.0
760.0
750.0
740.0
730.0
720.0
710.0
700.0
Mar-06
Mar-07
Mar-08
Mar-09
Mar-10
Mar-11
Mar-12
Mar-13
Mar-14
Mar-15
Mar-16
Mar-17
Mar-18
Mar-19
Mar-20
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
APRIL, 2006 - 2025
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
590.0
580.0
570.0
560.0
550.0
540.0
530.0
520.0
510.0
500.0
Apr-06
Apr-07
Apr-08
Apr-09
Apr-10
Apr-11
Apr-12
Apr-13
Apr-14
Apr-15
Apr-16
Apr-17
Apr-18
Apr-19
Apr-20
Apr-21
Apr-22
Apr-23
Apr-24
Apr-25
Date

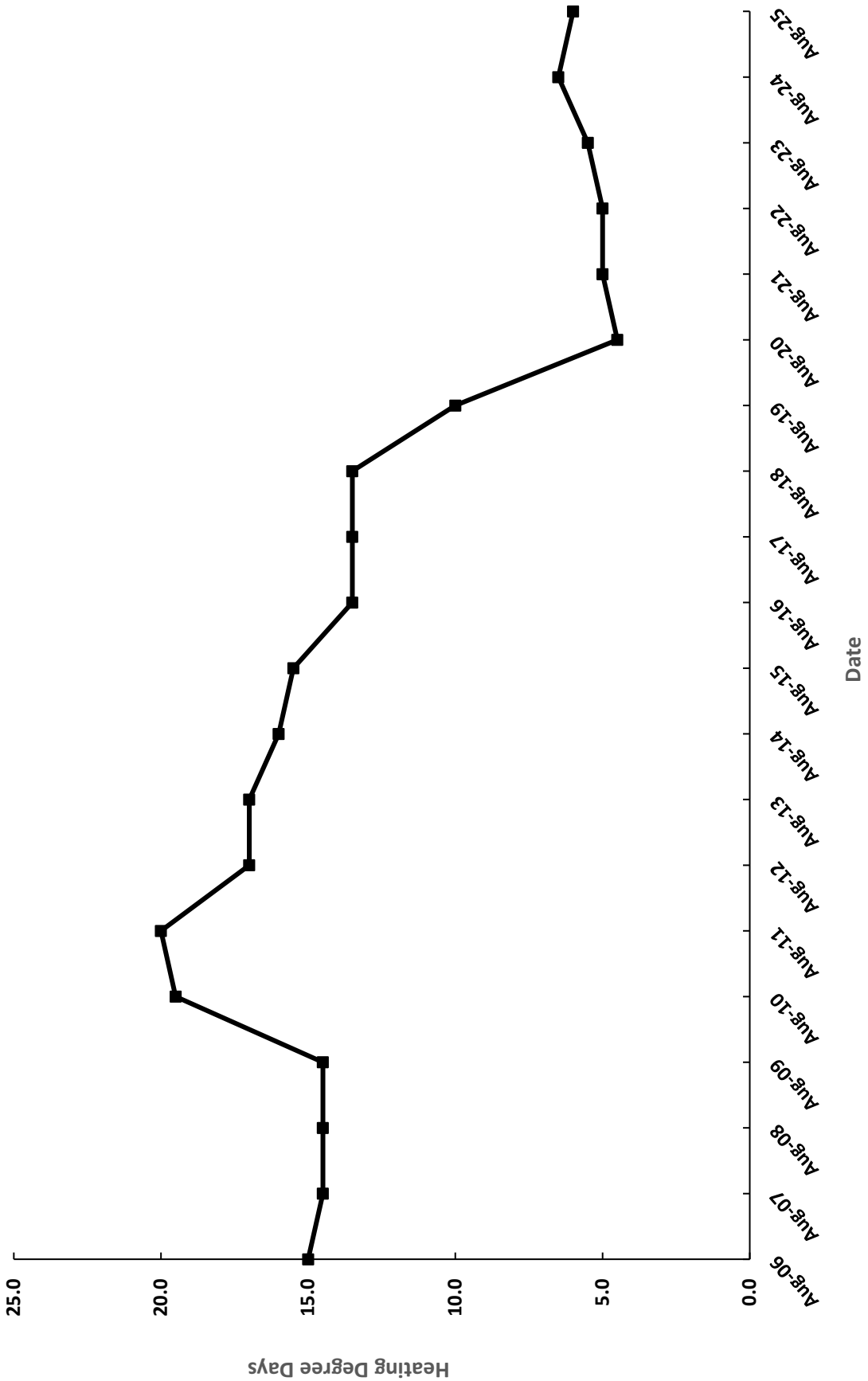

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MAY, 2006 - 2025
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
350.0
340.0
330.0
320.0
310.0
300.0
290.0
280.0
270.0
260.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
May-15
May-16
May-17
May-18
May-19
May-20
May-21
May-22
May-23
May-24
May-25
Date

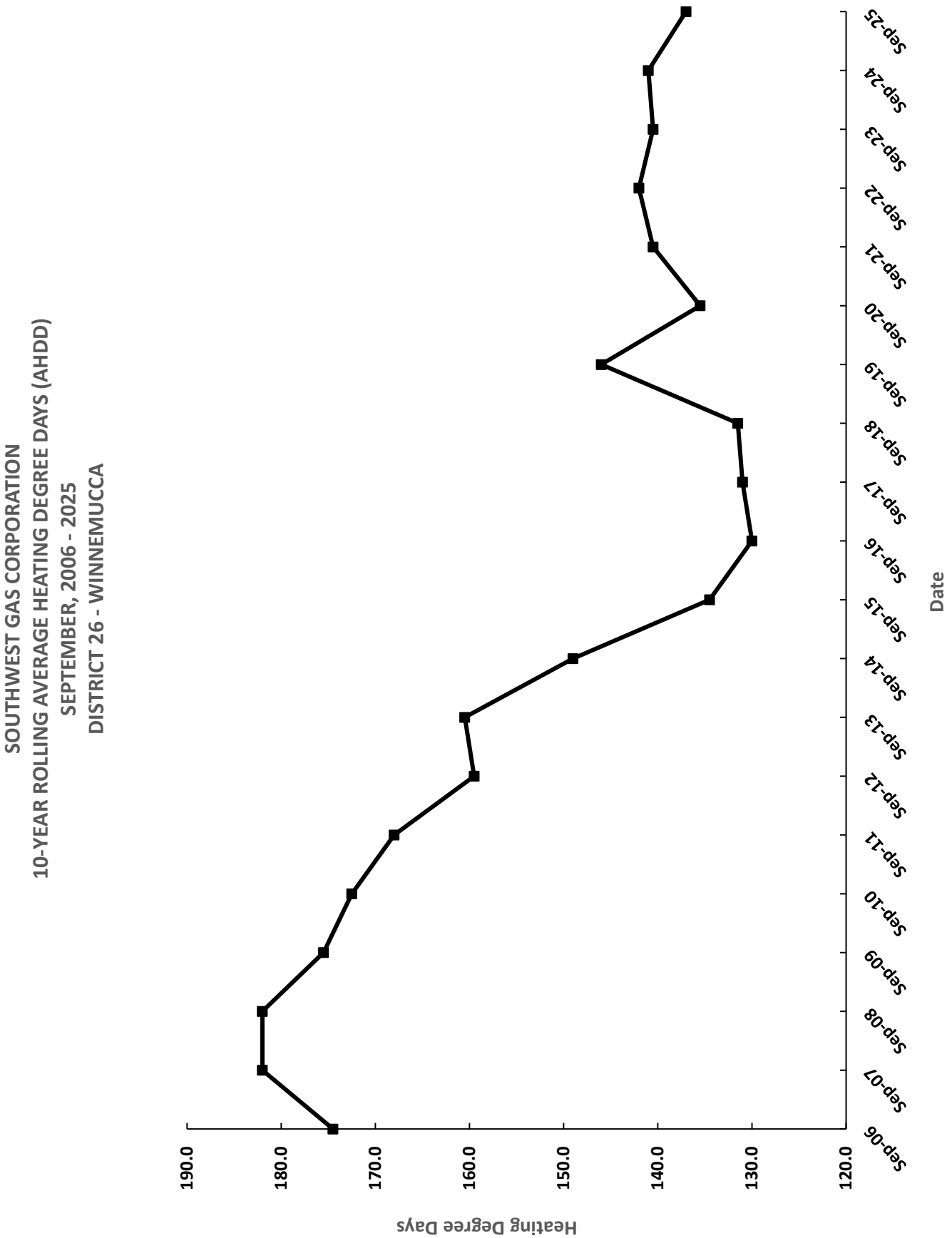
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JUNE, 2006 - 2025
DISTRICT 26 - WINNEMUCCA




SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JULY, 2006 - 2025
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
5.0
4.5
4.0
3.5
3.0
2.5
2.0
1.5
1.0
Jul-06
Jul-07
Jul-08
Jul-09
Jul-10
Jul-11
Jul-12
Jul-13
Jul-14
Jul-15
Jul-16
Jul-17
Jul-18
Jul-19
Jul-20
Jul-21
Jul-22
Jul-23
Jul-24
Jul-25
Date

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
AUGUST, 2006 - 2025
DISTRICT 26 - WINNEMUCCA




SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
SEPTEMBER, 2006 - 2025
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
190.0
180.0
170.0
160.0
150.0
140.0
130.0
120.0
Sep-06
Sep-07
Sep-08
Sep-09
Sep-10
Sep-11
Sep-12
Sep-13
Sep-14
Sep-15
Sep-16
Sep-17
Sep-18
Sep-19
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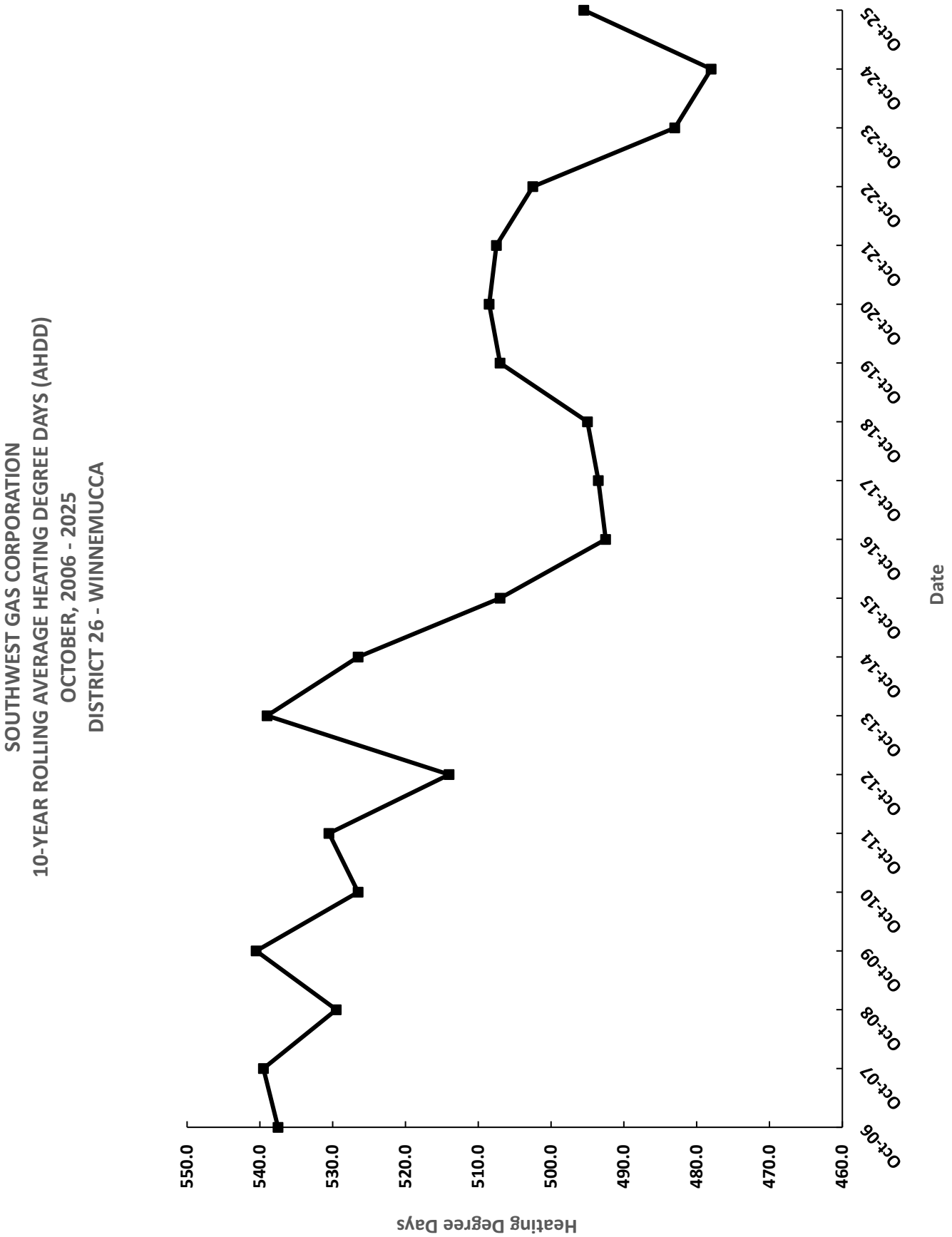
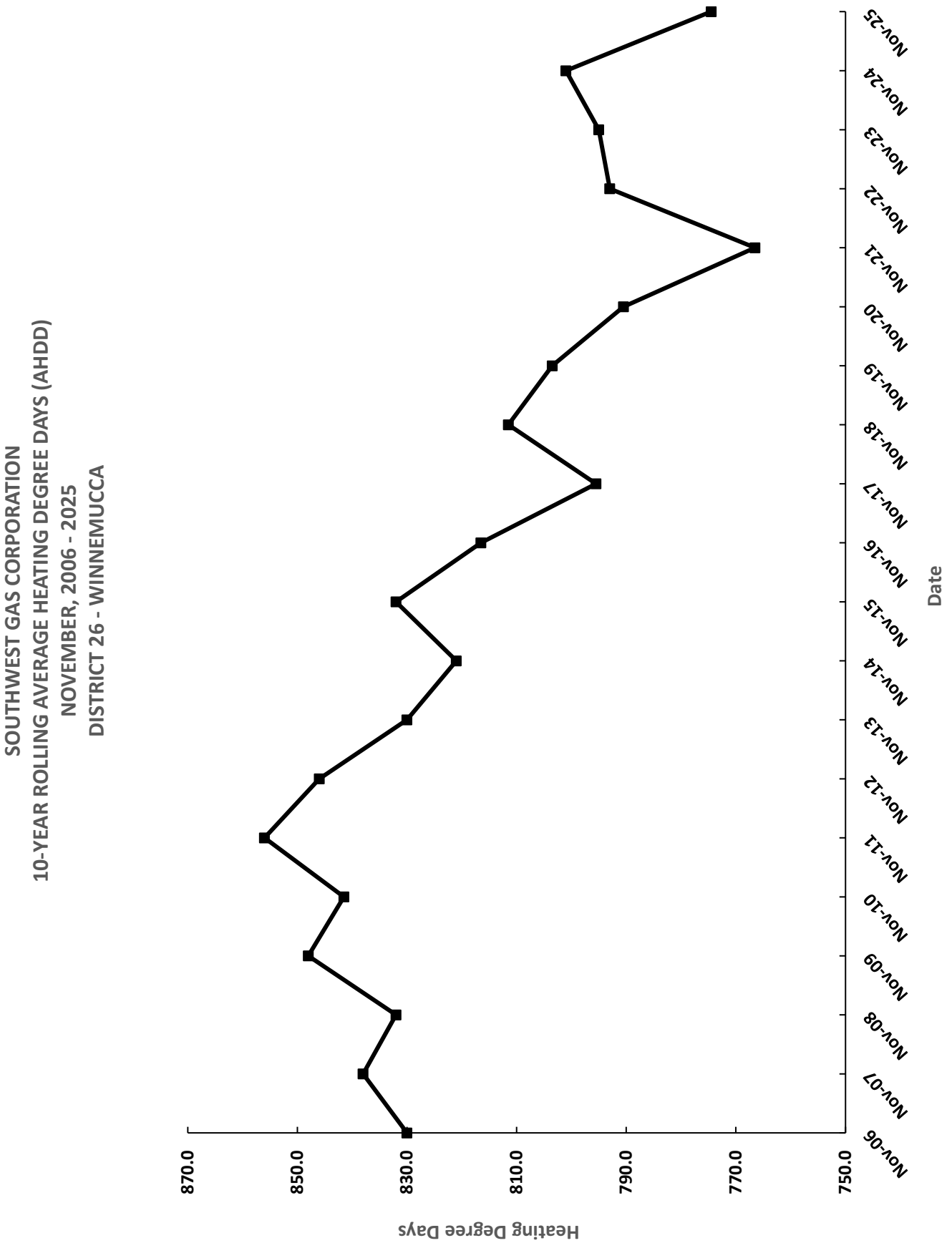
Sep-21
Sep-22
Sep-23
Sep-24
Sep-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
OCTOBER, 2006 - 2025
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
550.0
540.0
530.0
520.0
510.0
500.0
490.0
480.0
470.0
460.0
Oct-06
Oct-07
Oct-08
Oct-09
Oct-10
Oct-11
Oct-12
Oct-13
Oct-14
Oct-15
Oct-16
Oct-17
Oct-18
Oct-19
Oct-20
Oct-21
Oct-22
Oct-23
Oct-24
Oct-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
NOVEMBER, 2006 - 2025
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
870.0
850.0
830.0
810.0
790.0
770.0
750.0
Nov-06
Nov-07
Nov-08
Nov-09
Nov-10
Nov-11
Nov-12
Nov-13
Nov-14
Nov-15
Nov-16
Nov-17
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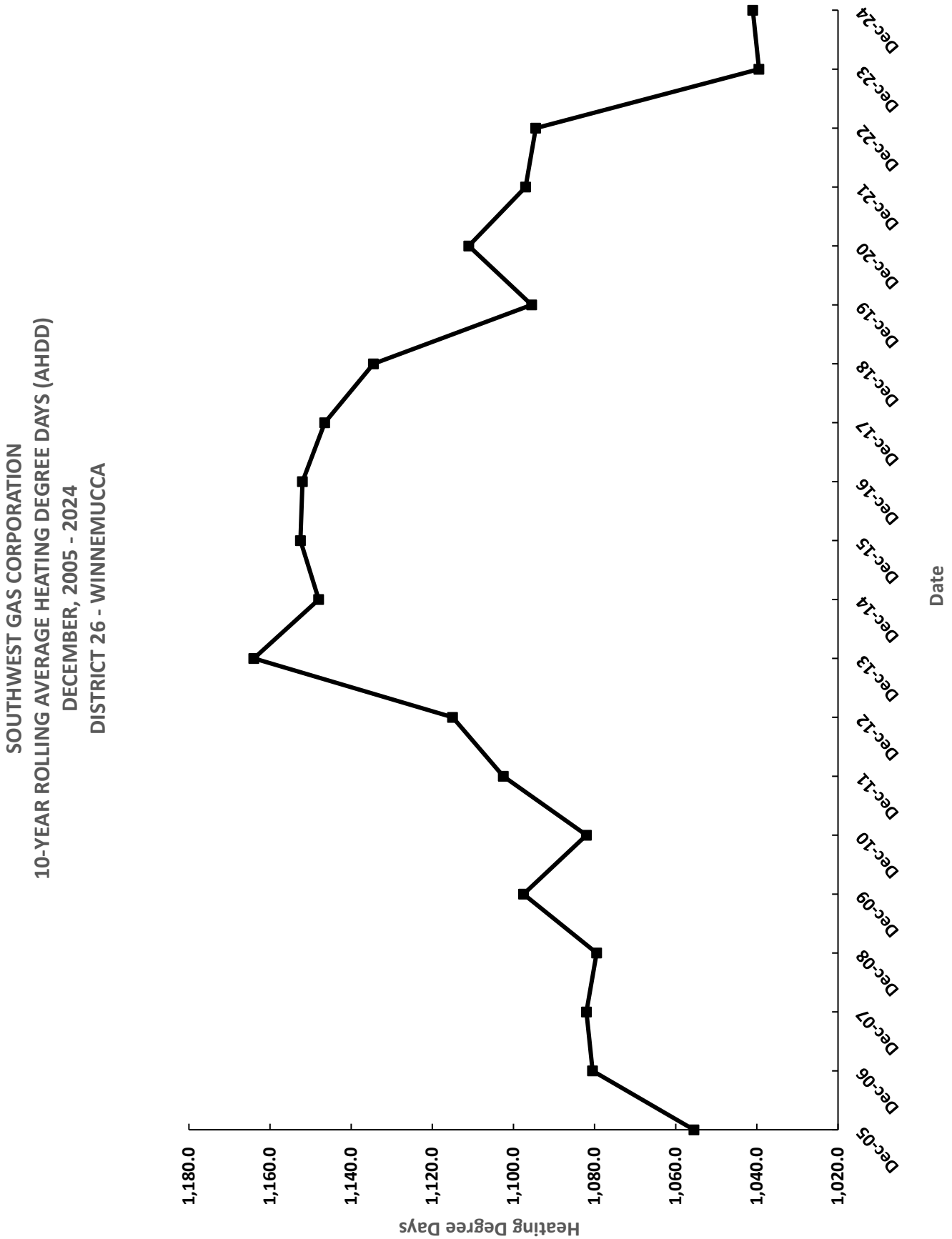
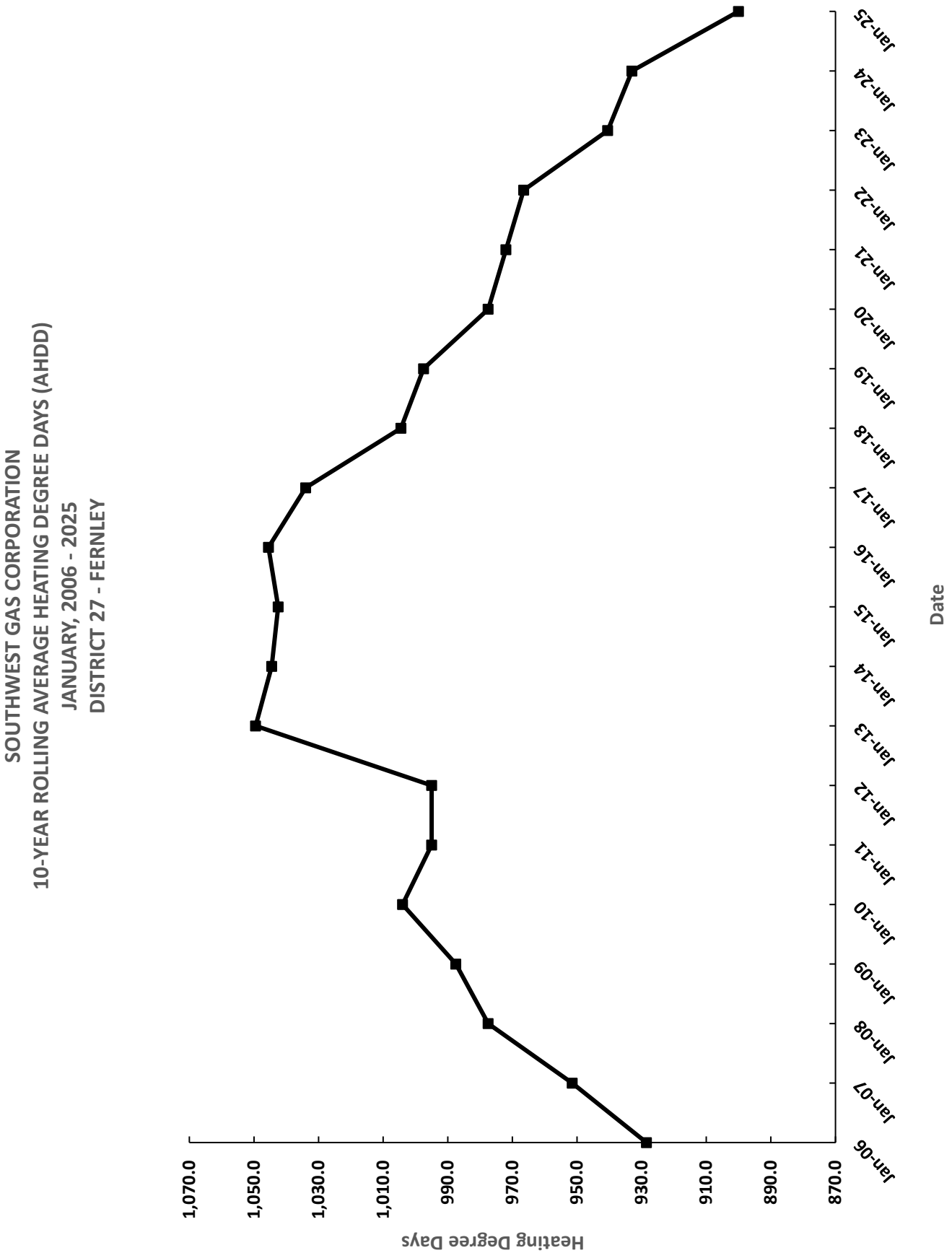
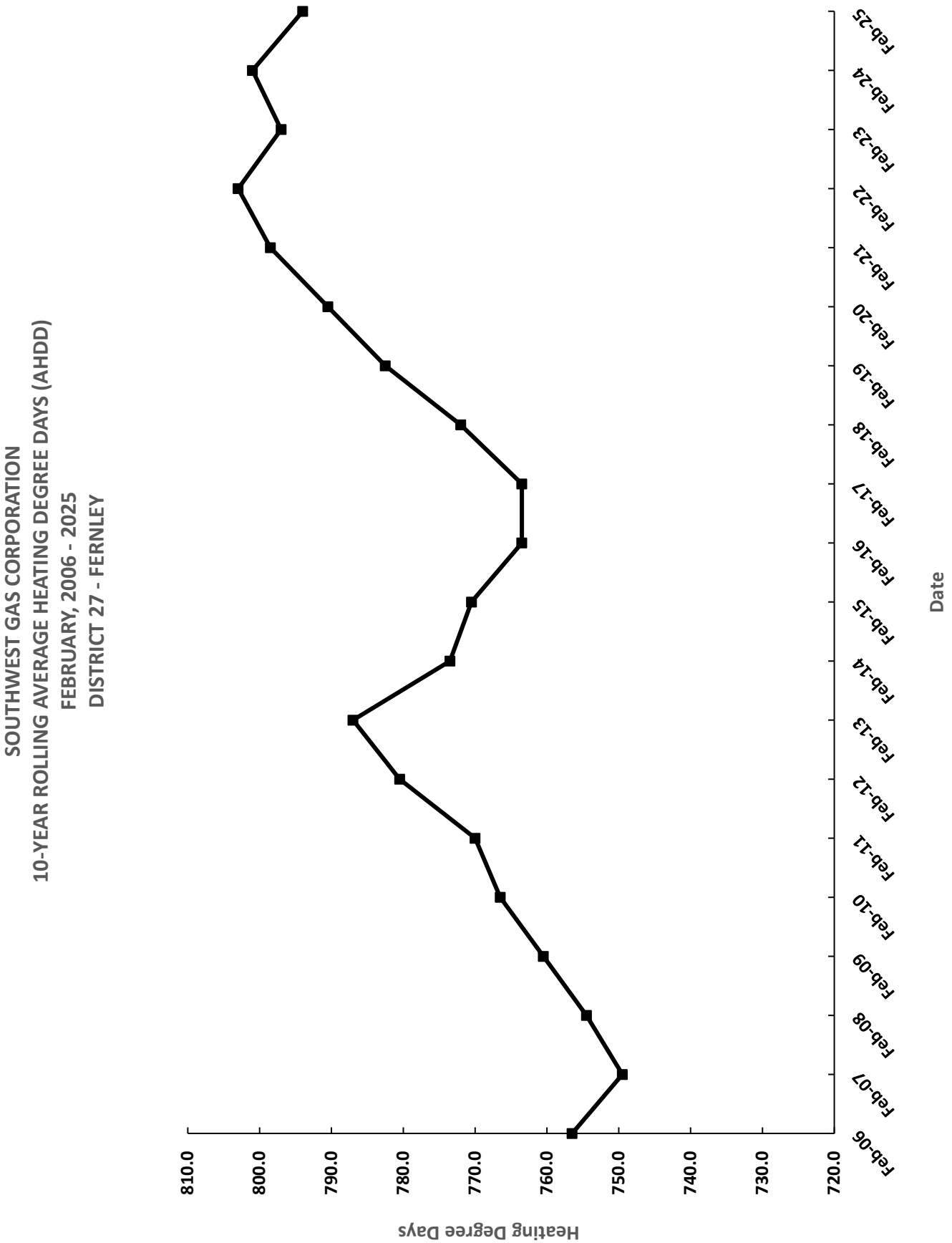
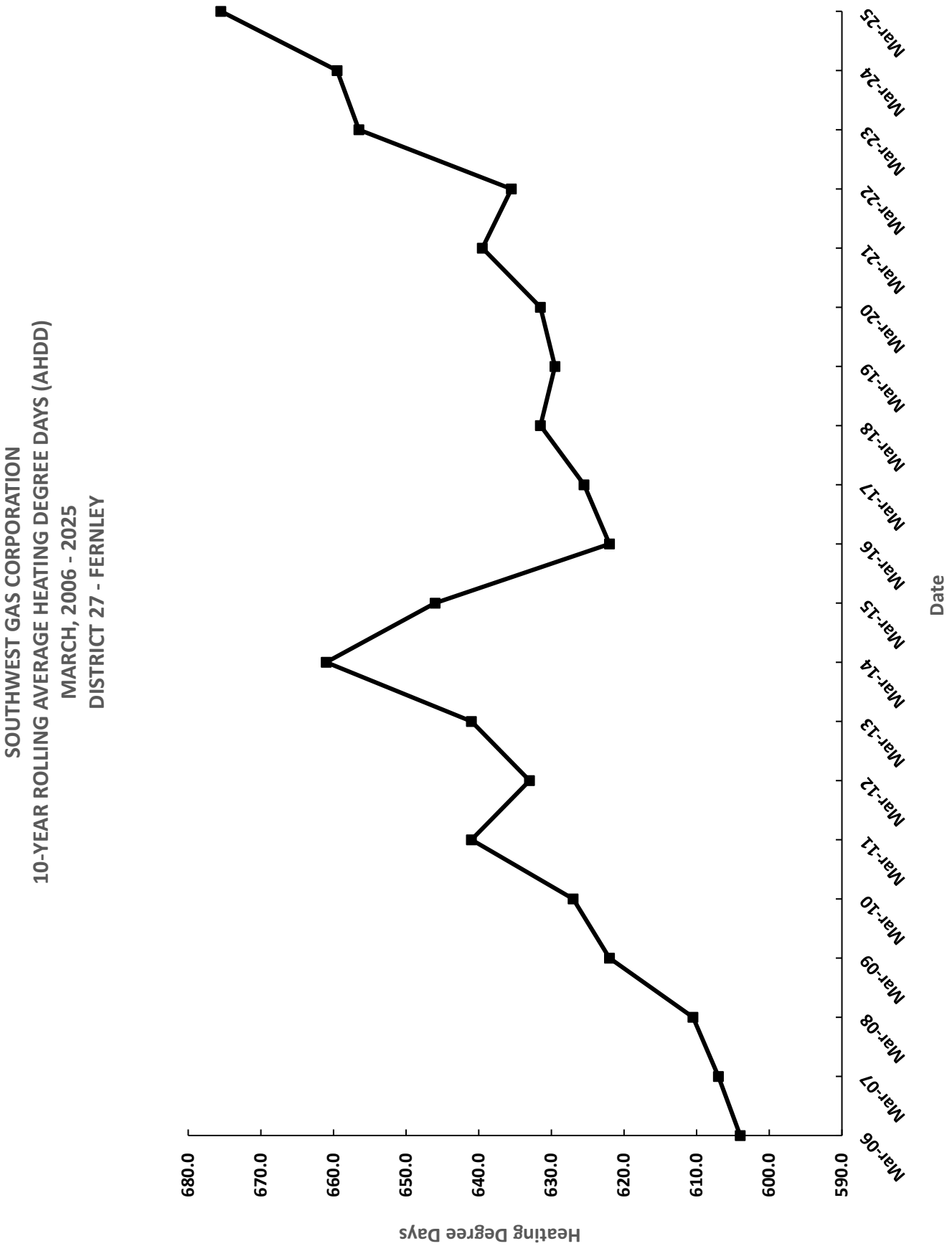
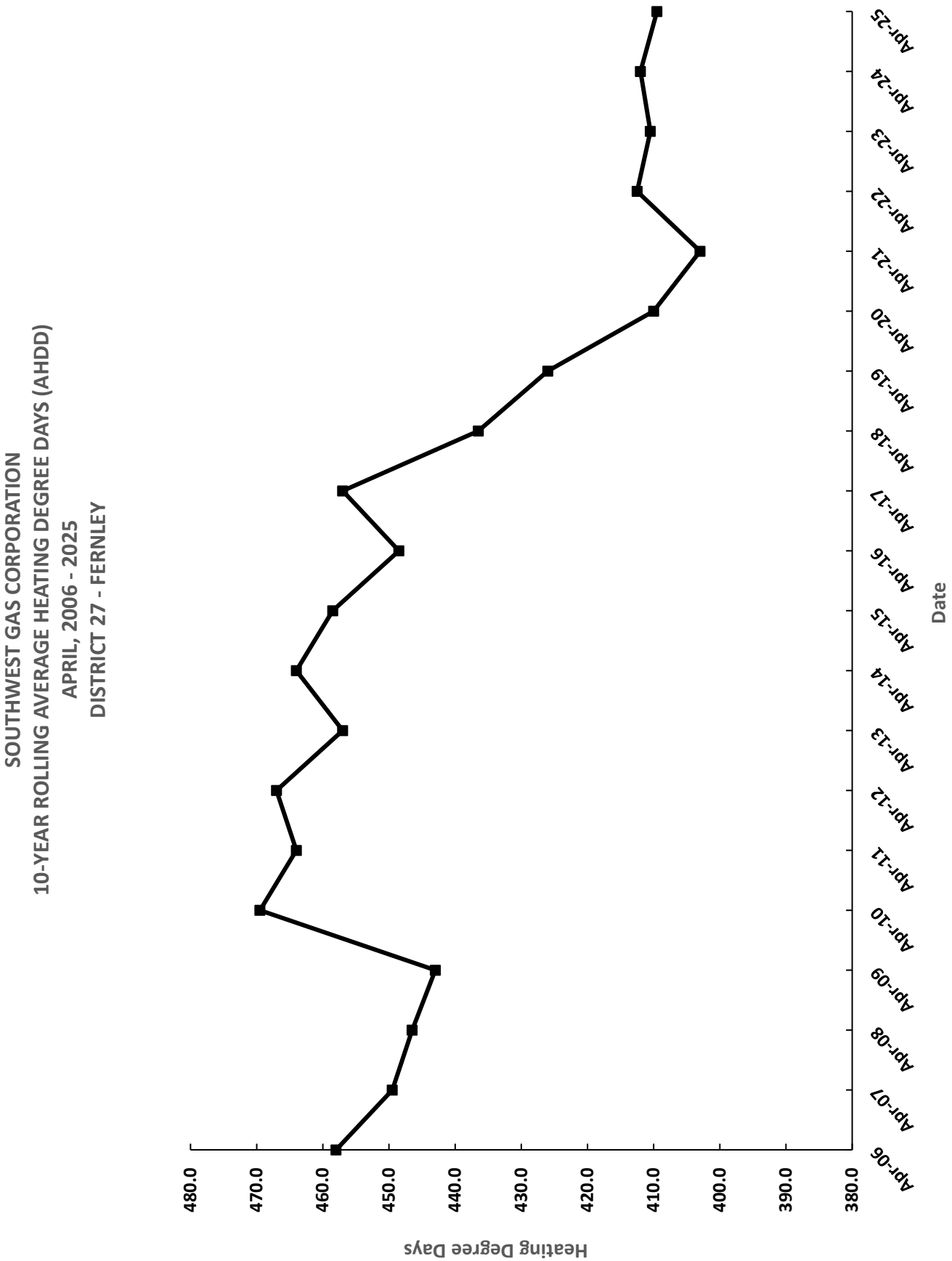
Nov-19
Nov-20
Nov-21
Nov-22
Nov-23
Nov-24
Nov-25
Date

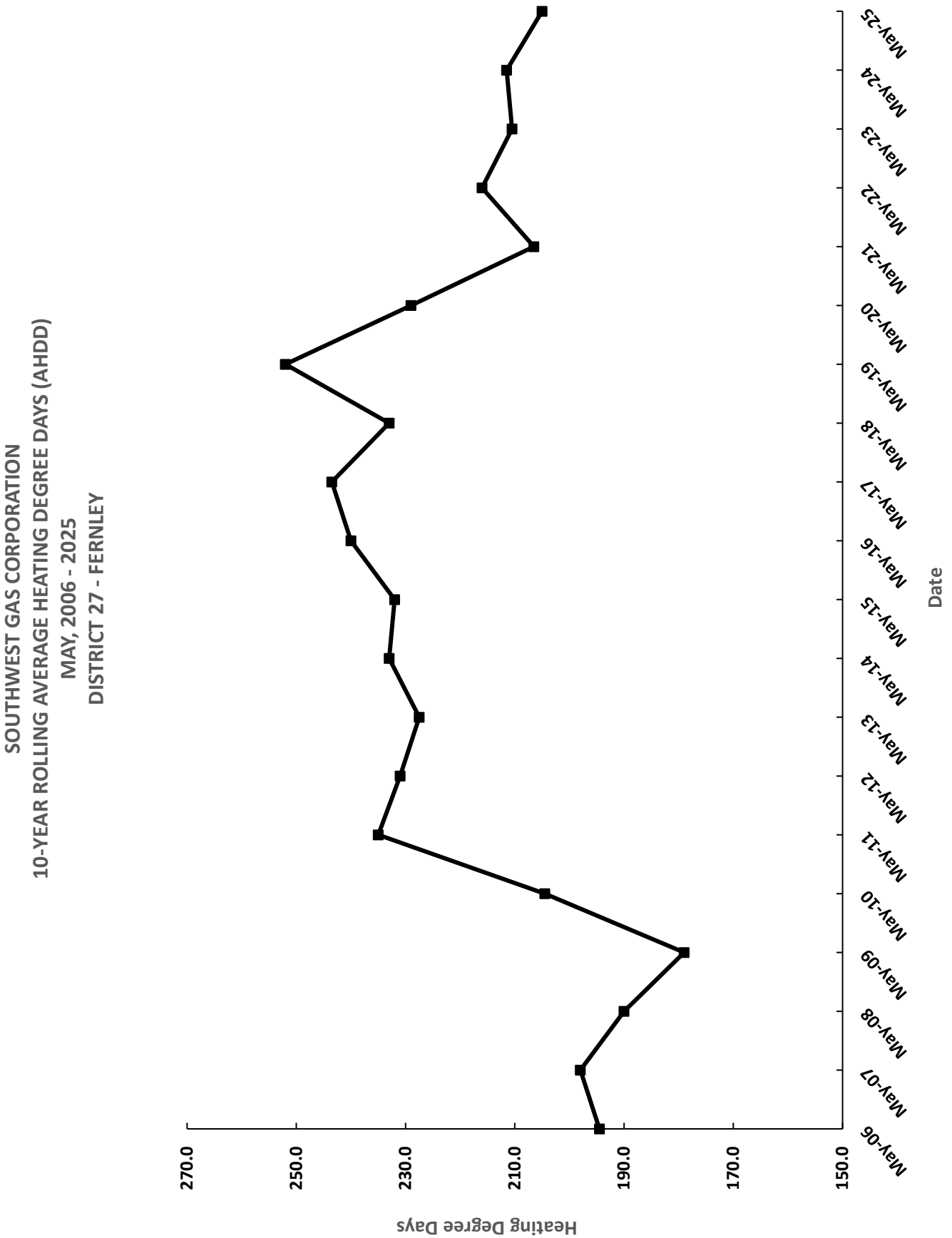

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
DECEMBER, 2005 - 2024
DISTRICT 26 - WINNEMUCCA
Heating Degree Days
1,180.0
1,160.0
1,140.0
1,120.0
1,100.0
1,080.0
1,060.0
1,040.0
1,020.0
Dec-05
Dec-06
Dec-07
Dec-08
Dec-09
Dec-10
Dec-11
Dec-12
Dec-13
Dec-14
Dec-15
Dec-16
Dec-17
Dec-18
Dec-19
Dec-20
Dec-21
Dec-22
Dec-23
Dec-24
Date

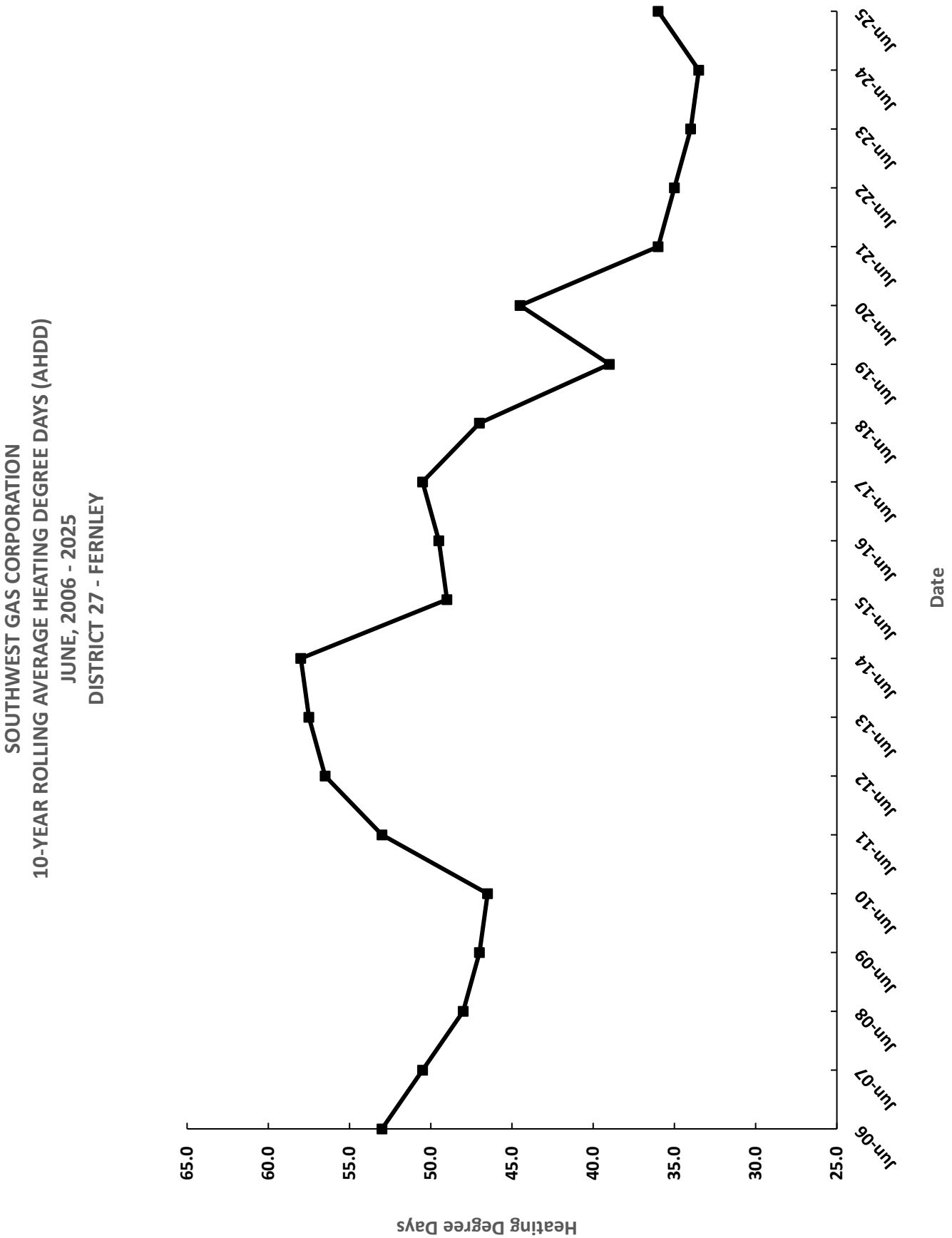

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JANUARY, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
1,070.0
1,050.0
1,030.0
1,010.0
990.0
970.0
950.0
930.0
910.0
890.0
870.0
Jan-06
Jan-07
Jan-08
Jan-09
Jan-10
Jan-11
Jan-12
Jan-13
Jan-14
Jan-15
Jan-16
Jan-17
Jan-18
Jan-19
Jan-20
Jan-21
Jan-22
Jan-23
Jan-24
Jan-25
Date

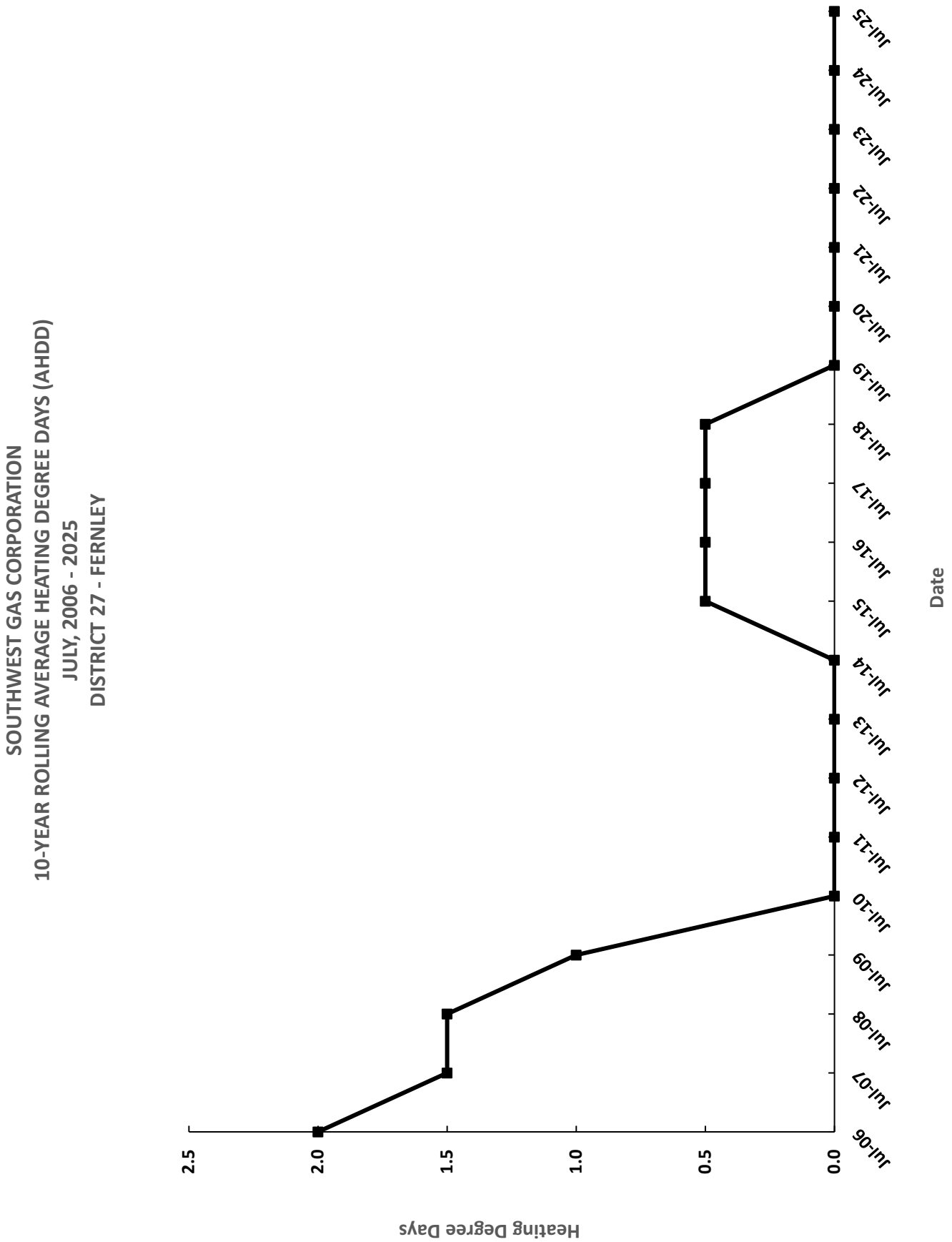

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
FEBRUARY, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
810.0
800.0
790.0
780.0
770.0
760.0
750.0
740.0
730.0
720.0
Feb-06
Feb-07
Feb-08
Feb-09
Feb-10
Feb-11
Feb-12
Feb-13
Feb-14
Feb-15
Feb-16
Feb-17
Feb-18
Feb-19
Feb-20
Feb-21
Feb-22
Feb-23
Feb-24
Feb-25
Date

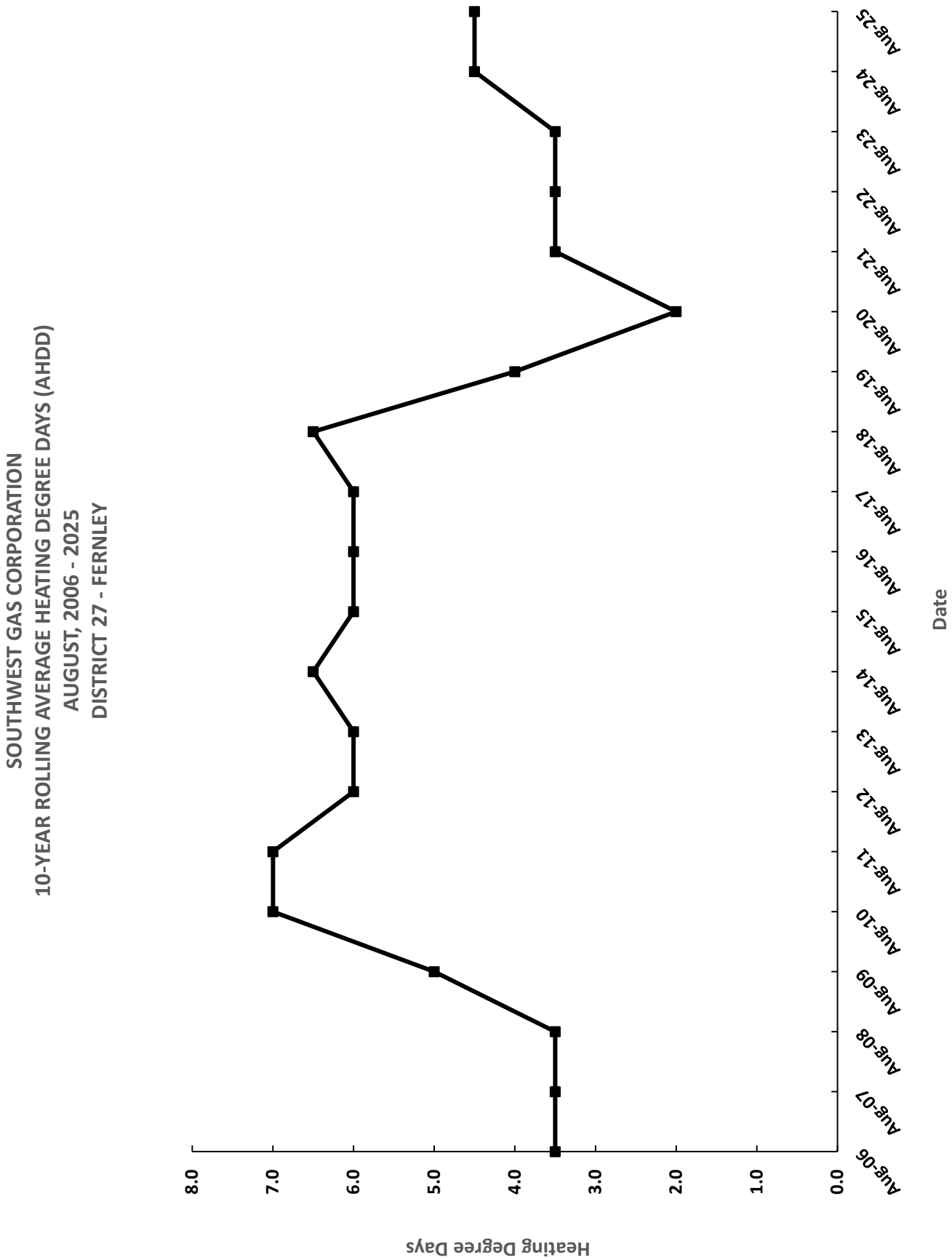

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MARCH, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
680.0
670.0
660.0
650.0
640.0
630.0
620.0
610.0
600.0
590.0
Mar-06
Mar-07
Mar-08
Mar-09
Mar-10
Mar-11
Mar-12
Mar-13
Mar-14
Mar-15
Mar-16
Mar-17
Mar-18
Mar-19
Mar-20
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Date

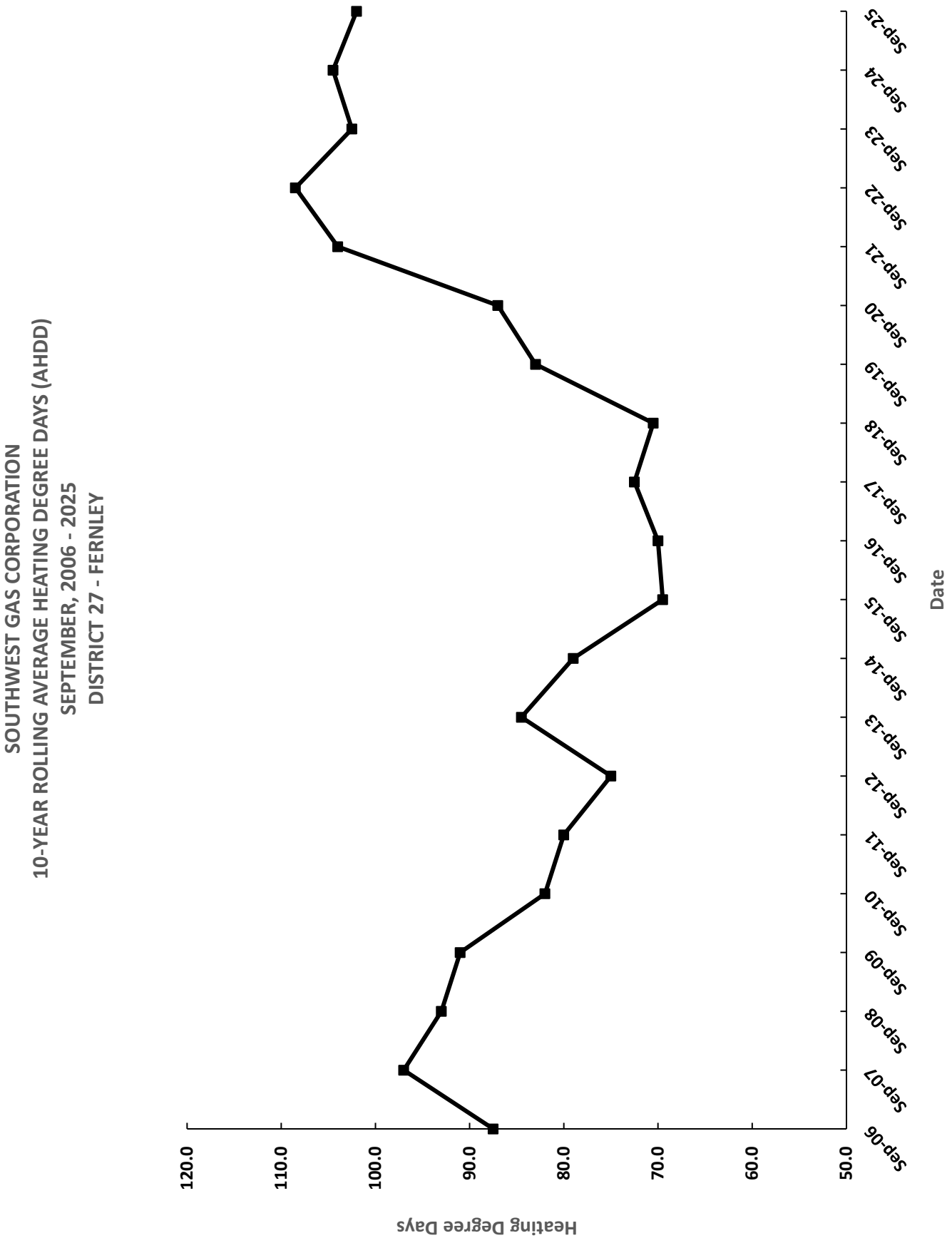

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
APRIL, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
480.0
470.0
460.0
450.0
440.0
430.0
420.0
410.0
400.0
390.0
380.0
Apr-06
Apr-07
Apr-08
Apr-09
Apr-10
Apr-11
Apr-12
Apr-13
Apr-14
Apr-15
Apr-16
Apr-17
Apr-18
Apr-19
Apr-20
Apr-21
Apr-22
Apr-23
Apr-24
Apr-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
MAY, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
270.0
250.0
230.0
210.0
190.0
170.0
150.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
May-15
May-16
May-17
May-18
May-19
May-20
May-21
May-22
May-23
May-24
May-25
Date

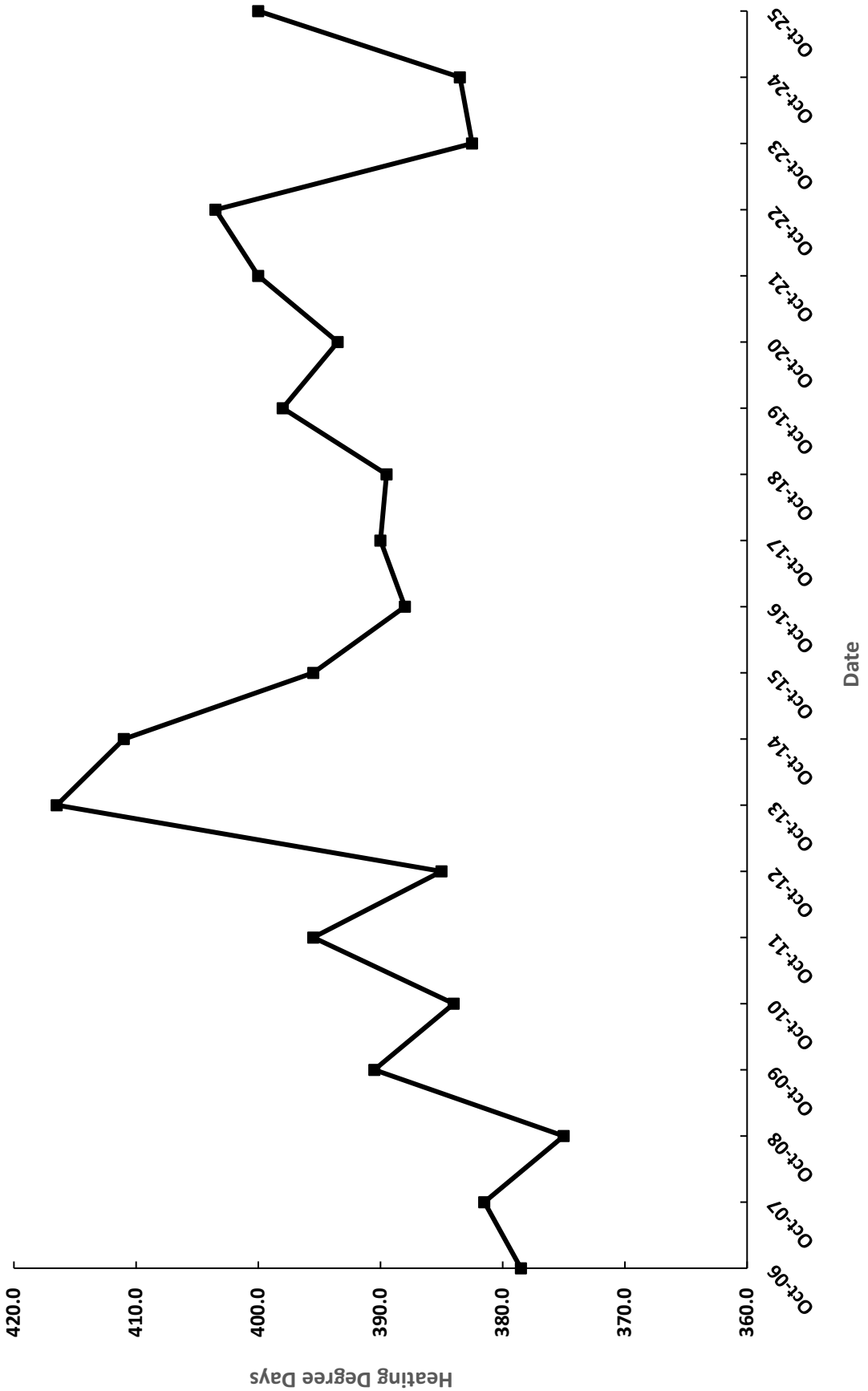

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JUNE, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
65.0
60.0
55.0
50.0
45.0
40.0
35.0
30.0
25.0
Jun-06
Jun-07
Jun-08
Jun-09
Jun-10
Jun-11
Jun-12
Jun-13
Jun-14
Jun-15
Jun-16
Jun-17
Jun-18
Jun-19
Jun-20
Jun-21
Jun-22
Jun-23
Jun-24
Jun-25
Date

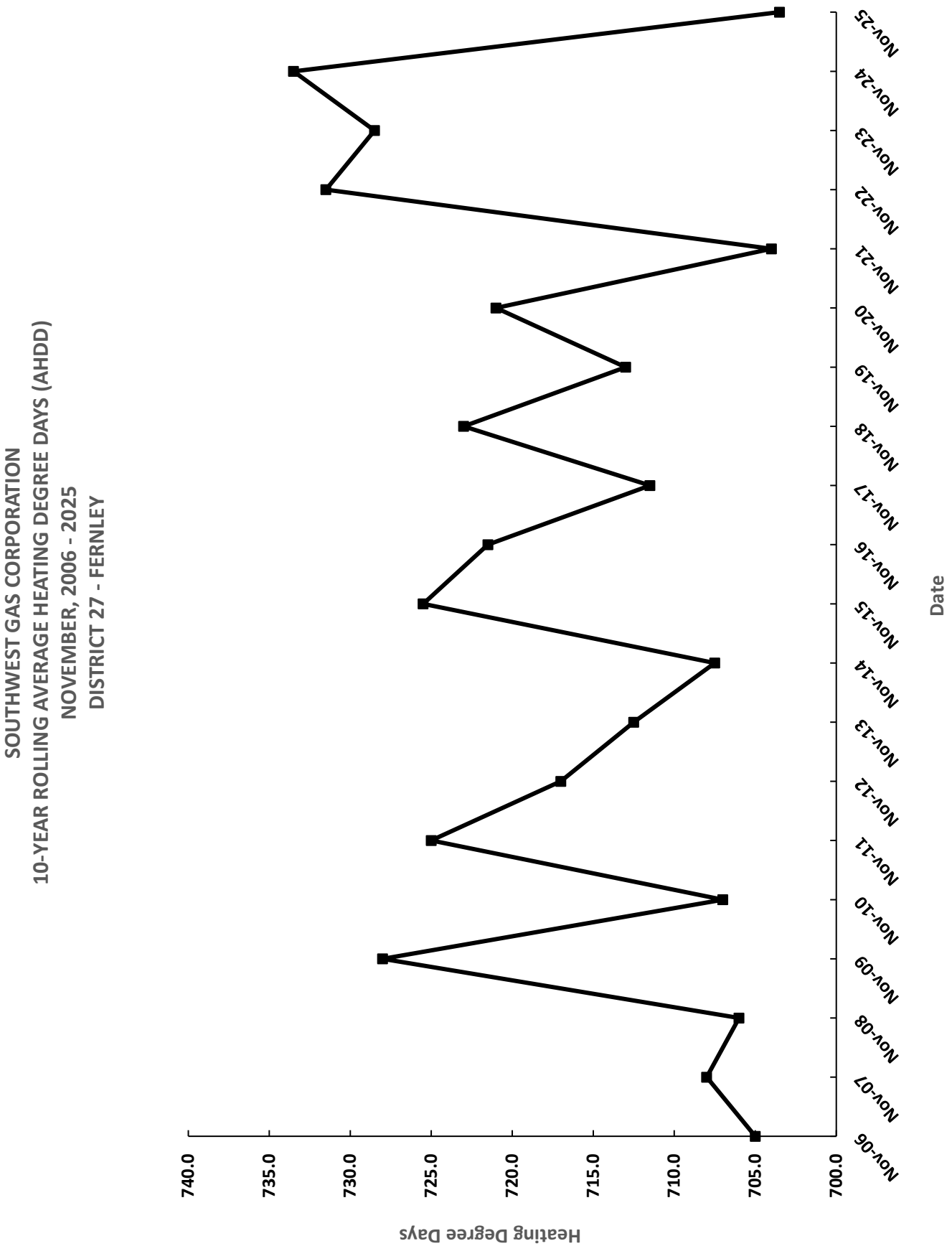

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
JULY, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
2.5
2.0
1.5
1.0
0.5
0.0
Jul-06
Jul-07
Jul-08
Jul-09
Jul-10
Jul-11
Jul-12
Jul-13
Jul-14
Jul-15
Jul-16
Jul-17
Jul-18
Jul-19
Jul-20
Jul-21
Jul-22
Jul-23
Jul-24
Jul-25
Date

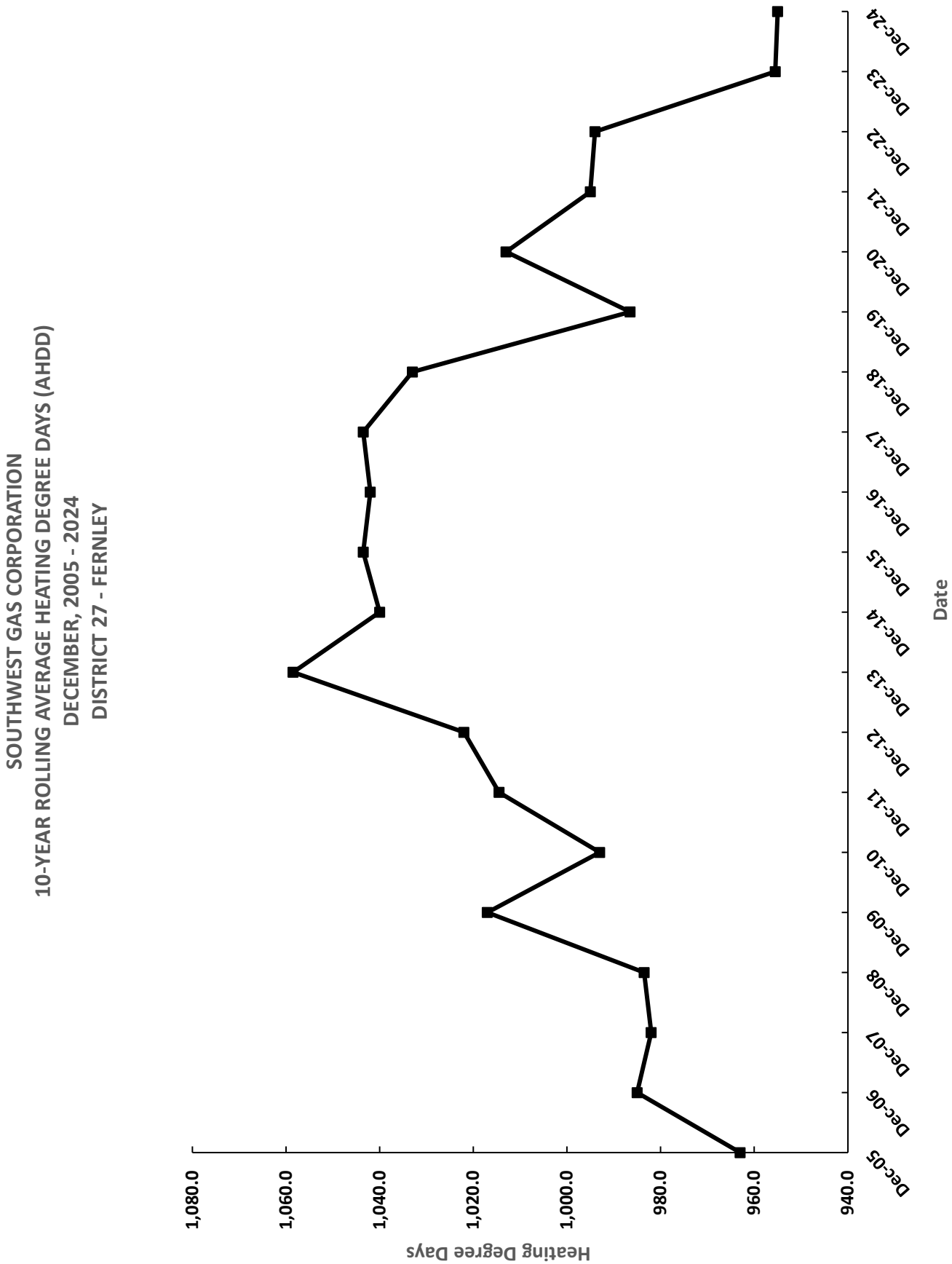

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
AUGUST, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
8.0
7.0
6.0
5.0
4.0
3.0
2.0
1.0
0.0
Aug-06
Aug-07
Aug-08
Aug-09
Aug-10
Aug-11
Aug-12
Aug-13
Aug-14
Aug-15
Aug-16
Aug-17
Aug-18
Aug-19
Aug-20
Aug-21
Aug-22
Aug-23
Aug-24
Aug-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
SEPTEMBER, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
120.0
110.0
100.0
90.0
80.0
70.0
60.0
50.0
Sep-06
Sep-07
Sep-08
Sep-09
Sep-10
Sep-11
Sep-12
Sep-13
Sep-14
Sep-15
Sep-16
Sep-17
Sep-18
Sep-19
Sep-20
Sep-21
Sep-22
Sep-23
Sep-24
Sep-25
Date

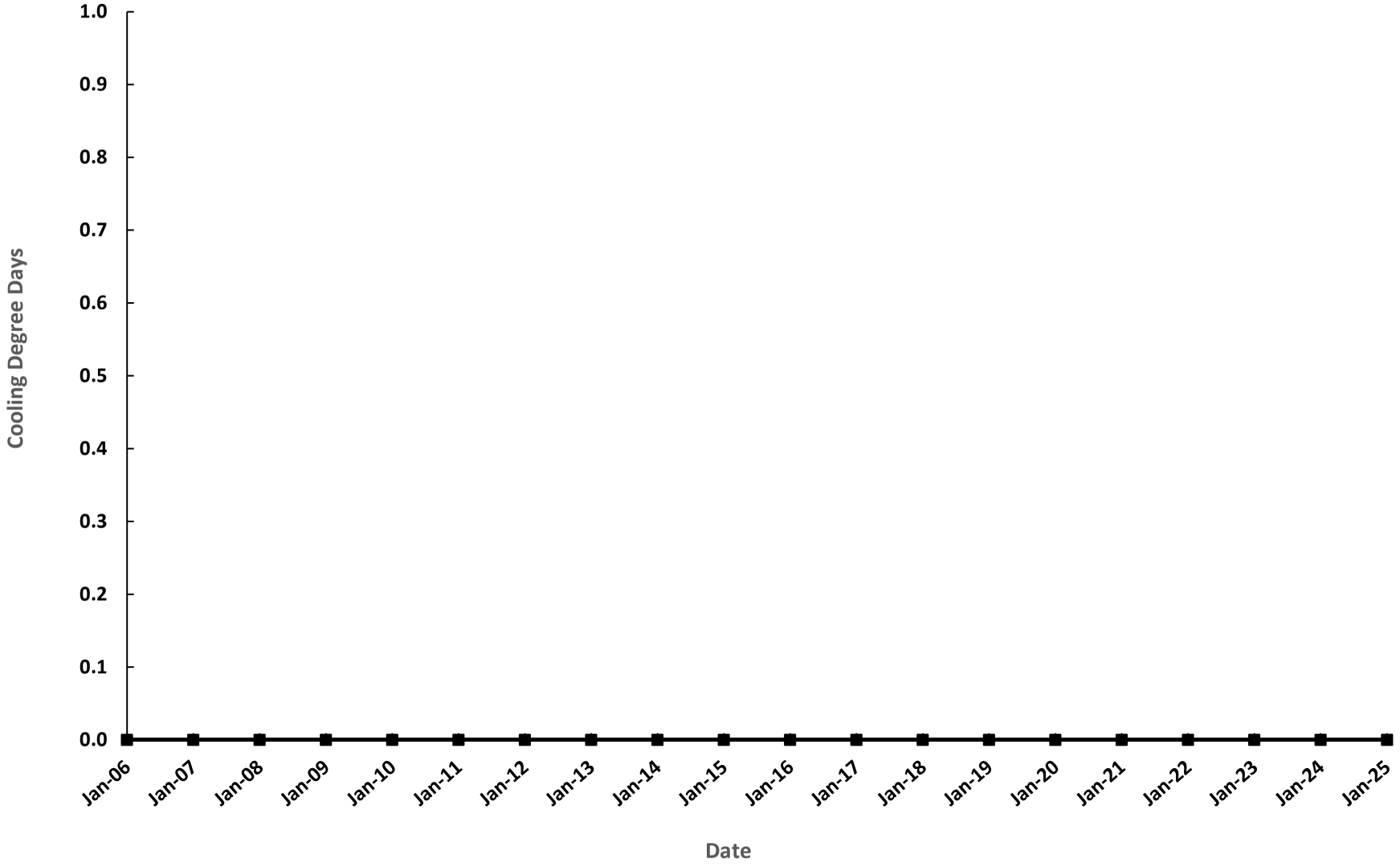
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
OCTOBER, 2006 - 2025
DISTRICT 27 - FERNLEY

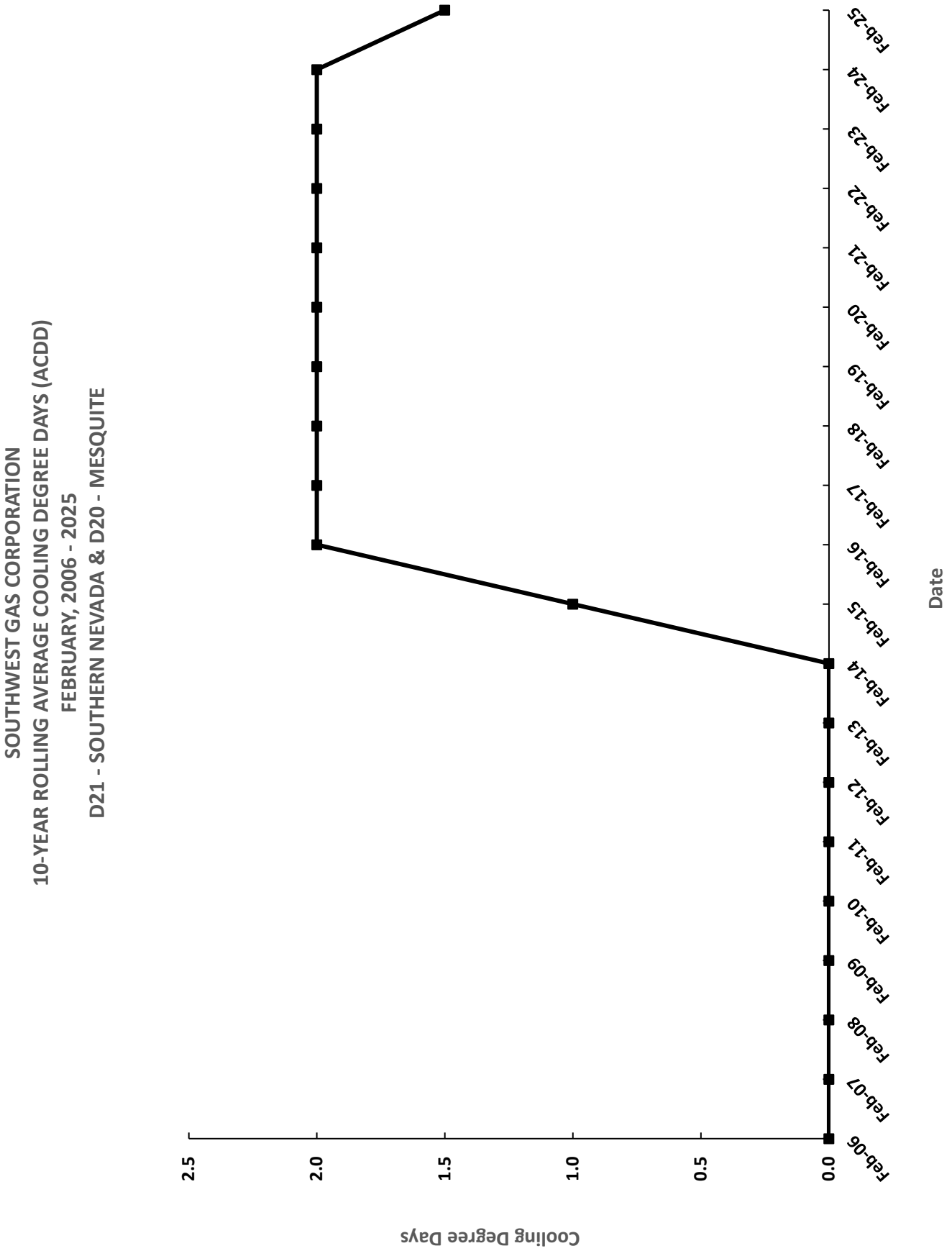


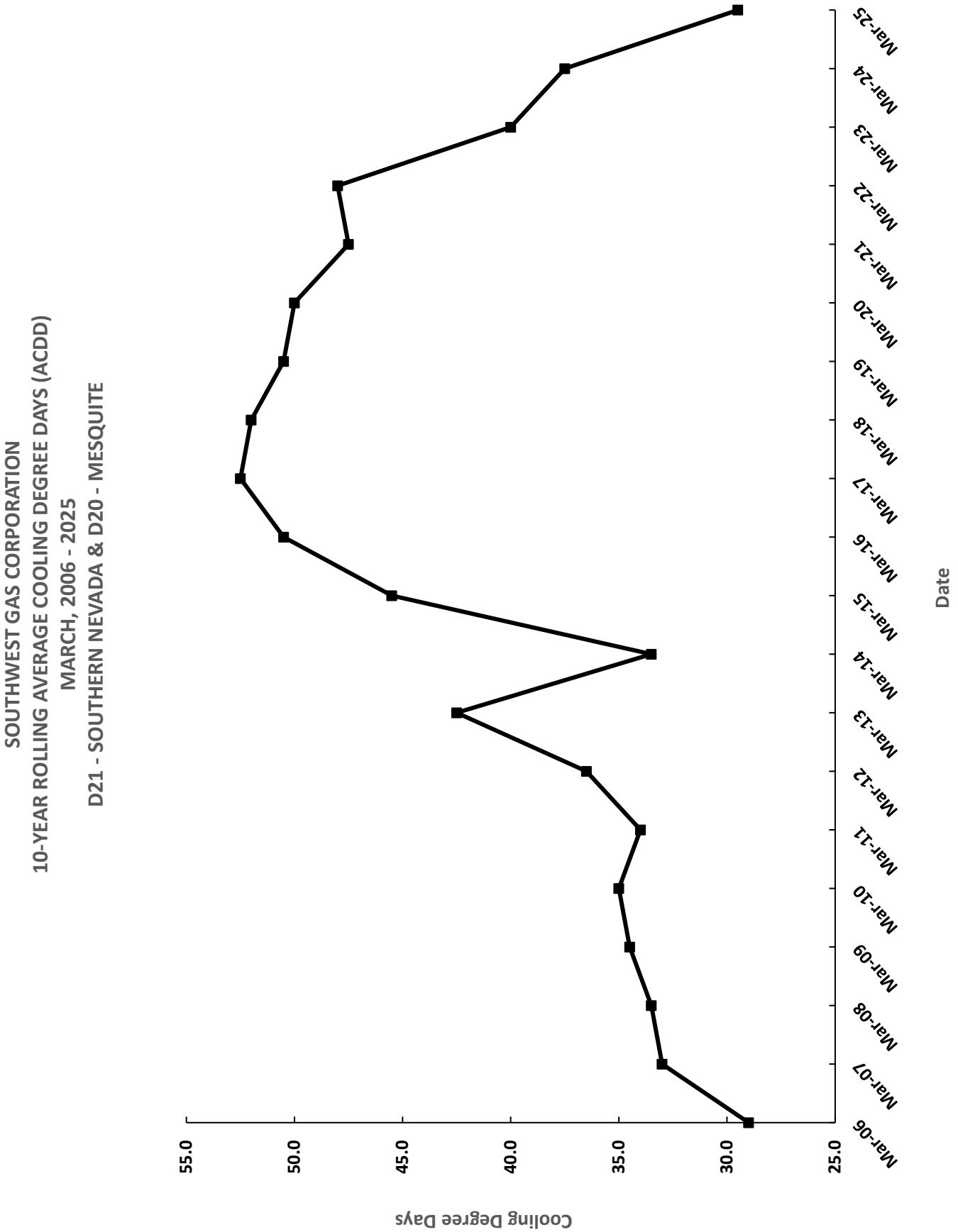

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
NOVEMBER, 2006 - 2025
DISTRICT 27 - FERNLEY
Heating Degree Days
740.0
735.0
730.0
725.0
720.0
715.0
710.0
705.0
700.0
Nov-06
Nov-07
Nov-08
Nov-09
Nov-10
Nov-11
Nov-12
Nov-13
Nov-14
Nov-15
Nov-16
Nov-17
Nov-18
Nov-19
Nov-20
Nov-21
Nov-22
Nov-23
Nov-24
Nov-25
Date

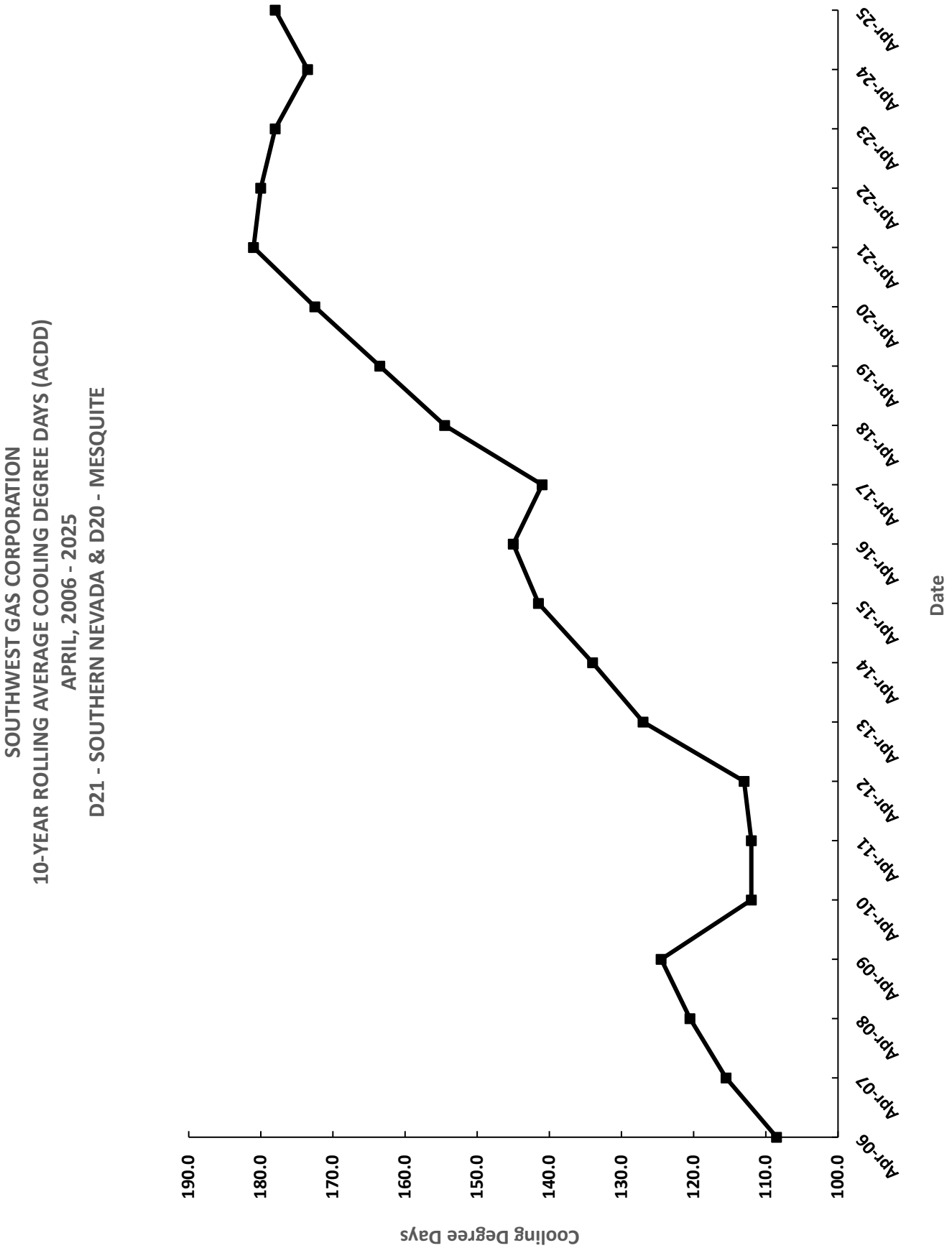

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE HEATING DEGREE DAYS (AHDD)
DECEMBER, 2005 - 2024
DISTRICT 27 - FERNLEY
Heating Degree Days
1,080.0
1,060.0
1,040.0
1,020.0
1,000.0
980.0
960.0
940.0
Date
Dec-05
Dec-06
Dec-07
Dec-08
Dec-09
Dec-10
Dec-11
Dec-12
Dec-13
Dec-14
Dec-15
Dec-16
Dec-17
Dec-18
Dec-19
Dec-20
Dec-21
Dec-22
Dec-23
Dec-24

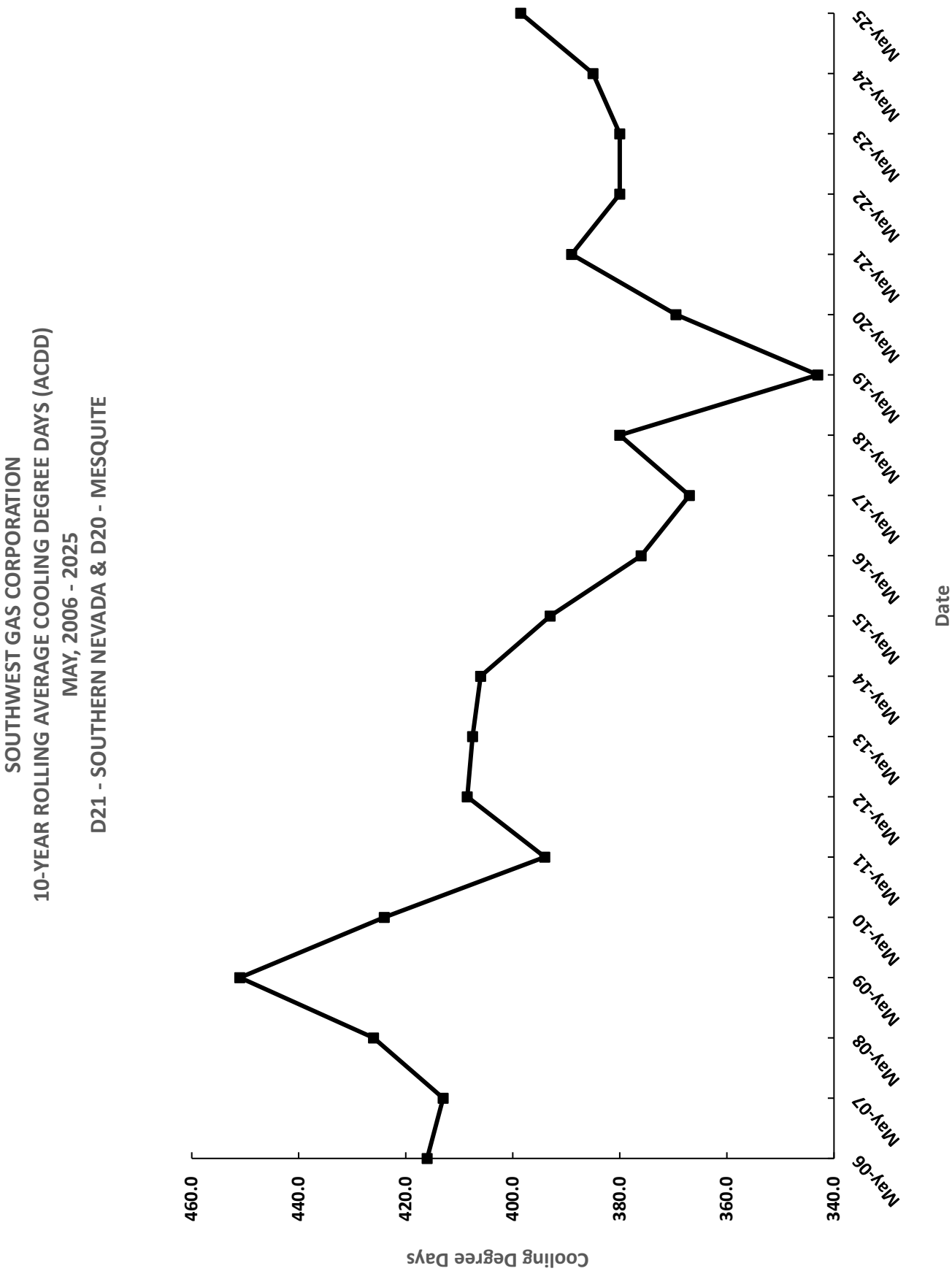
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JANUARY, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE



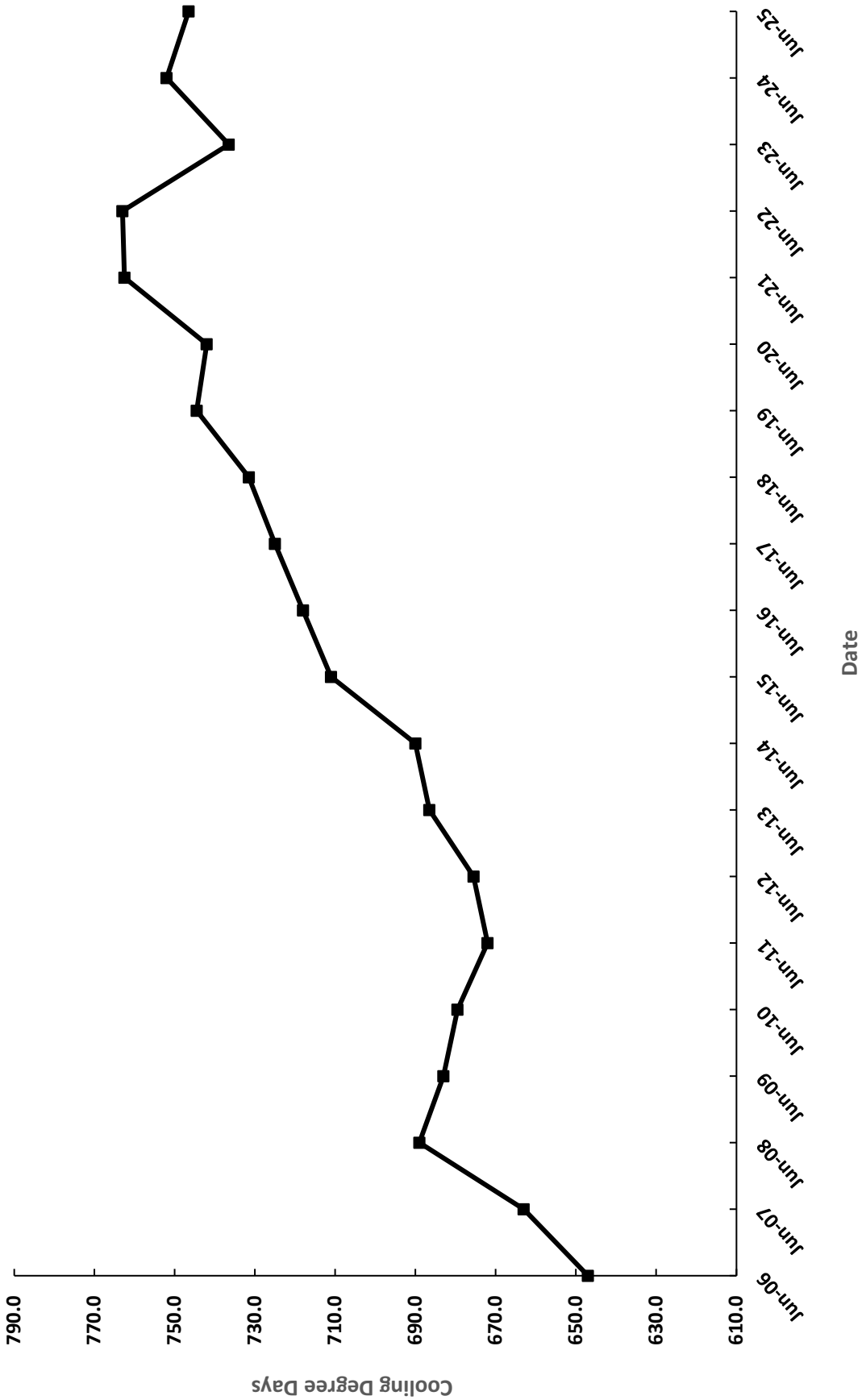

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
FEBRUARY, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Cooling Degree Days
2.5
2.0
1.5
1.0
0.5
0.0
Feb-06
Feb-07
Feb-08
Feb-09
Feb-10
Feb-11
Feb-12
Feb-13
Feb-14
Feb-15
Feb-16
Feb-17
Feb-18
Feb-19
Feb-20
Feb-21
Feb-22
Feb-23
Feb-24
Feb-25
Date

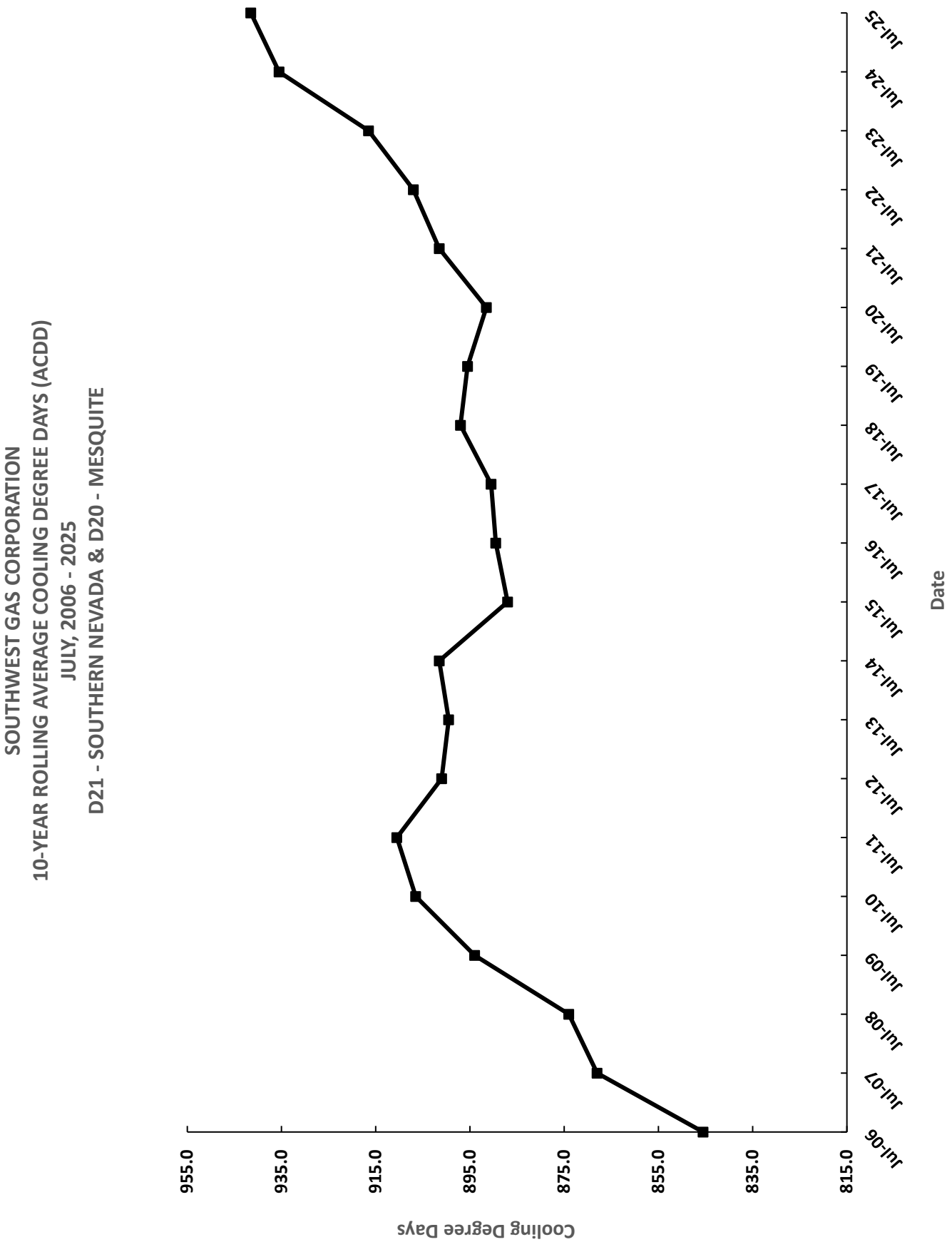

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
MARCH, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Cooling Degree Days
55.0
50.0
45.0
40.0
35.0
30.0
25.0
Mar-06
Mar-07
Mar-08
Mar-09
Mar-10
Mar-11
Mar-12
Mar-13
Mar-14
Mar-15
Mar-16
Mar-17
Mar-18
Mar-19
Mar-20
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Date

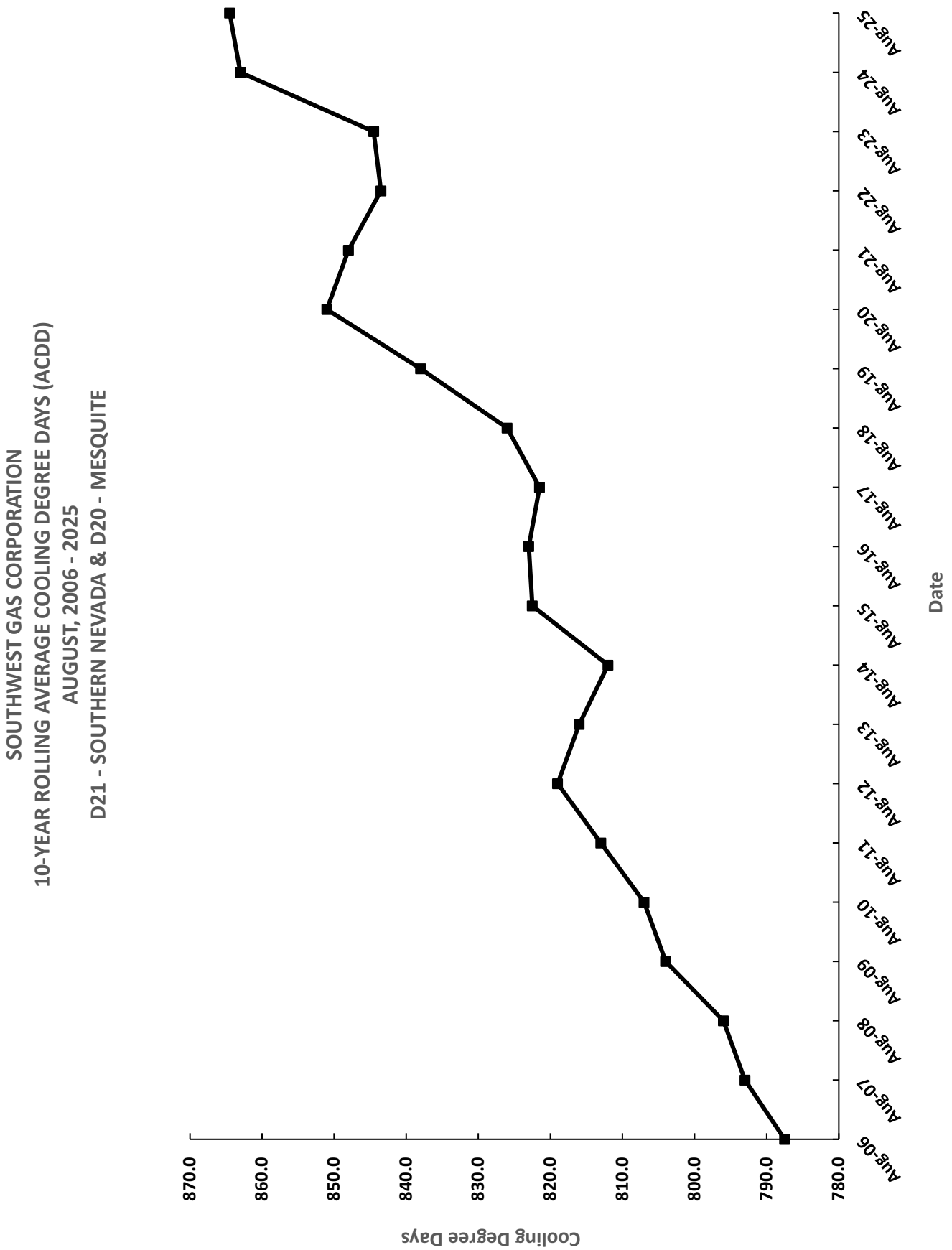

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
APRIL, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Cooling Degree Days
190.0
180.0
170.0
160.0
150.0
140.0
130.0
120.0
110.0
100.0
Apr-06
Apr-07
Apr-08
Apr-09
Apr-10
Apr-11
Apr-12
Apr-13
Apr-14
Apr-15
Apr-16
Apr-17
Apr-18
Apr-19
Apr-20
Apr-21
Apr-22
Apr-23
Apr-24
Apr-25
Date

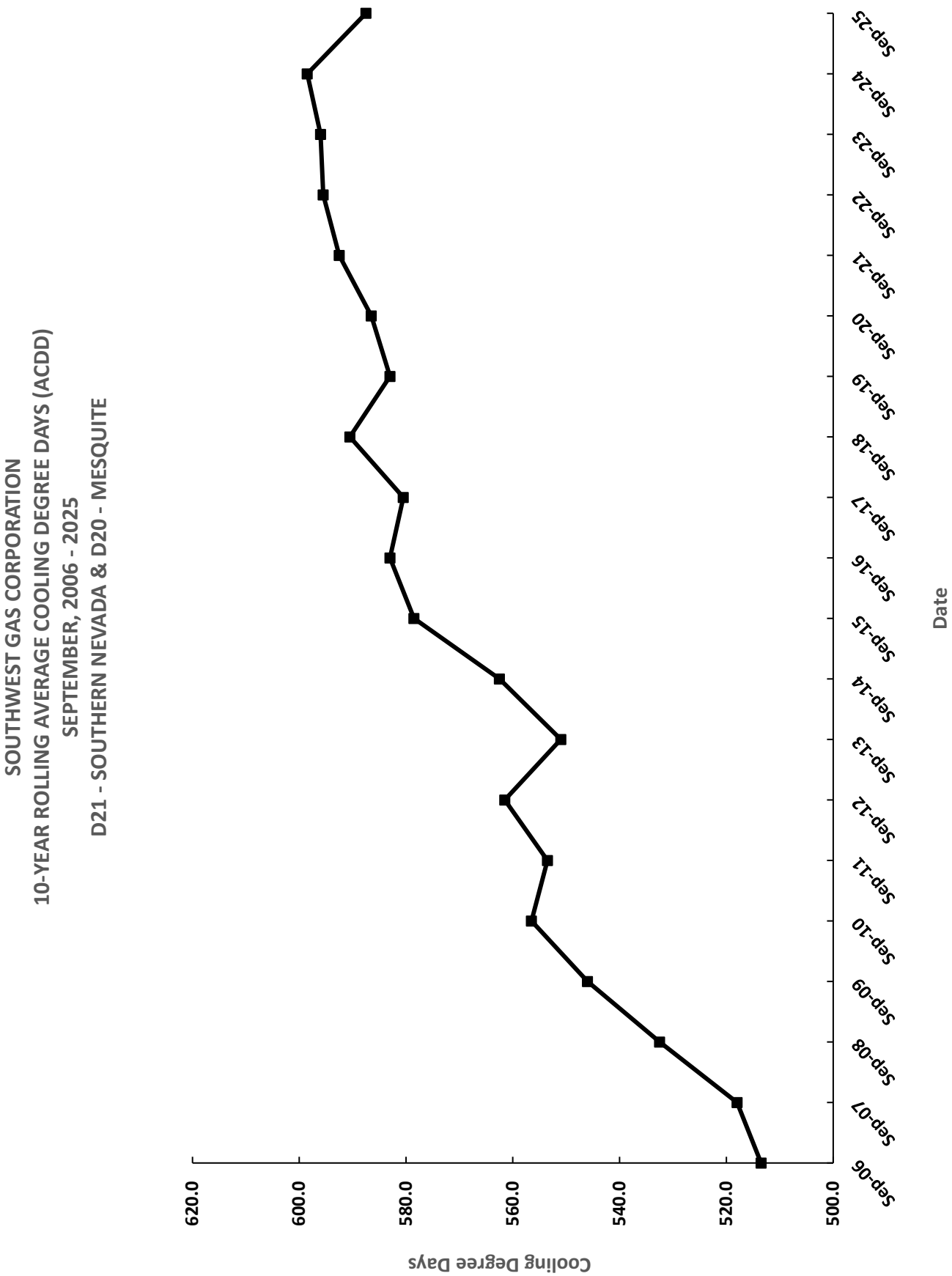

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
MAY, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Cooling Degree Days
460.0
440.0
420.0
400.0
380.0
360.0
340.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
May-15
May-16
May-17
May-18
May-19
May-20
May-21
May-22
May-23
May-24
May-25
Date

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JUNE, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE

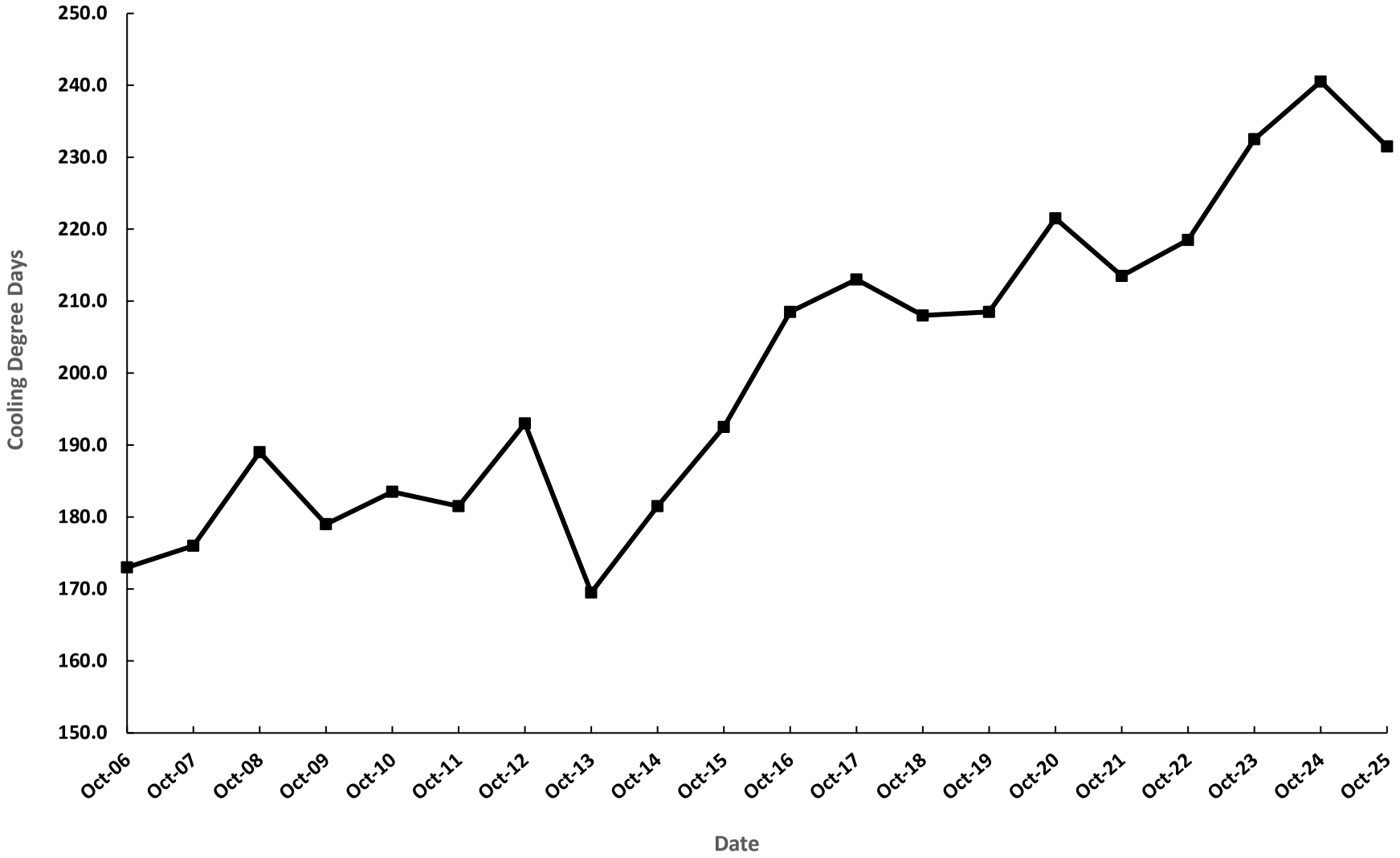


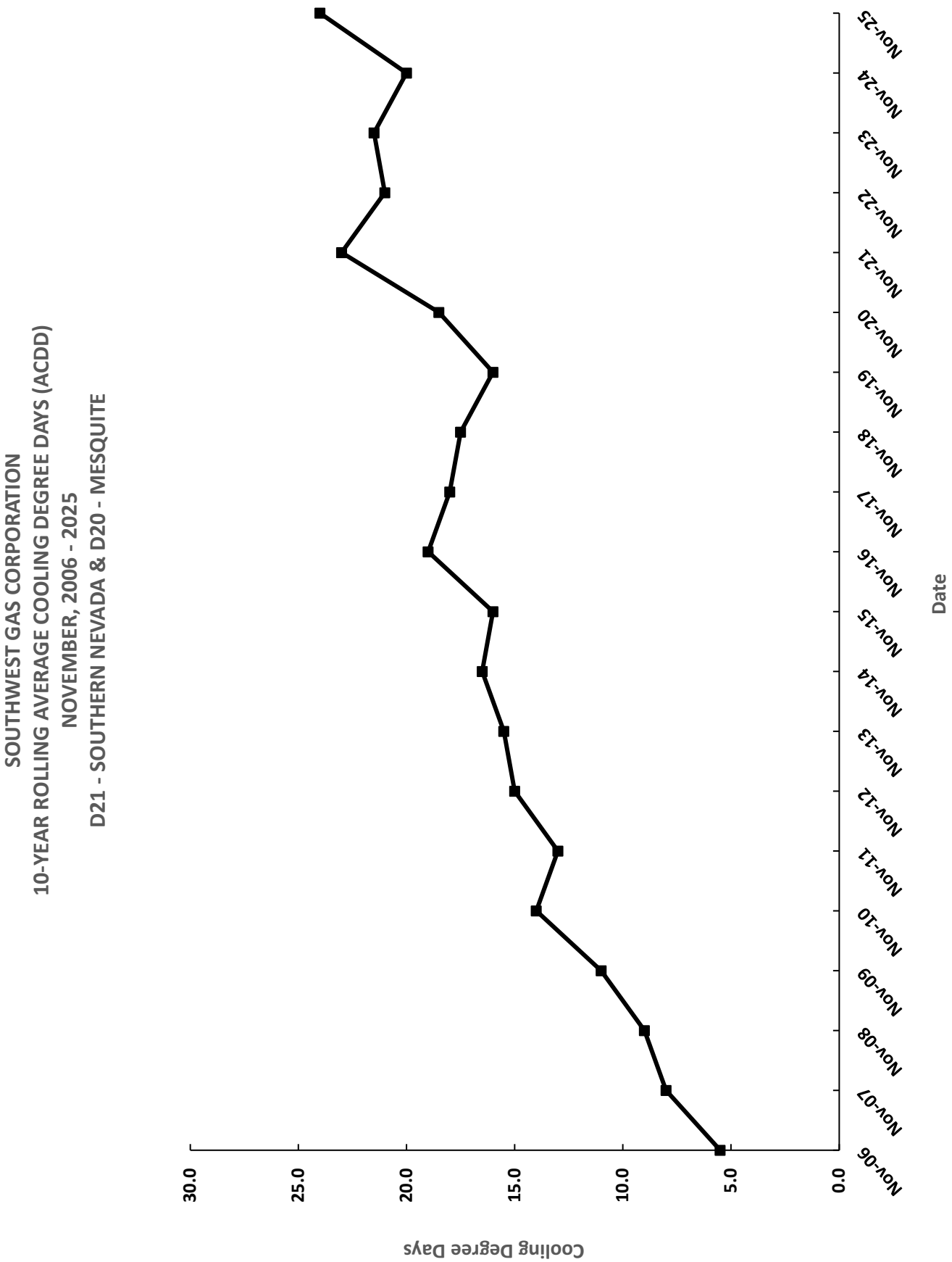

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JULY, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Cooling Degree Days
955.0
935.0
915.0
895.0
875.0
855.0
835.0
815.0
Jul-06
Jul-07
Jul-08
Jul-09
Jul-10
Jul-11
Jul-12
Jul-13
Jul-14
Jul-15
Jul-16
Jul-17
Jul-18
Jul-19
Jul-20
Jul-21
Jul-22
Jul-23
Jul-24
Jul-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
AUGUST, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Cooling Degree Days
870.0
860.0
850.0
840.0
830.0
820.0
810.0
800.0
790.0
780.0
Aug-06
Aug-07
Aug-08
Aug-09
Aug-10
Aug-11
Aug-12
Aug-13
Aug-14
Aug-15
Aug-16
Aug-17
Aug-18
Aug-19
Aug-20
Aug-21
Aug-22
Aug-23
Aug-24
Aug-25
Date

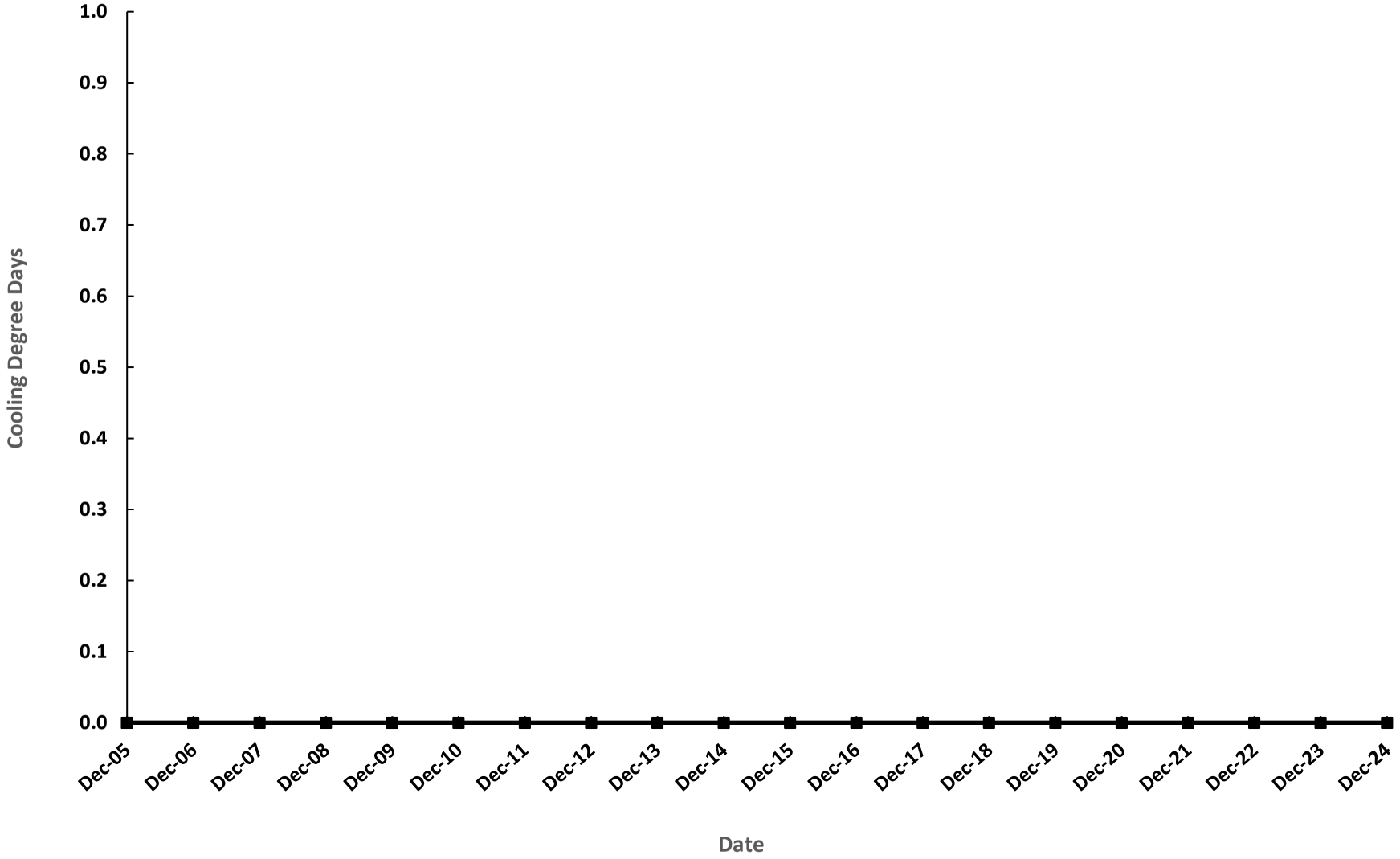

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
SEPTEMBER, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Cooling Degree Days
620.0
600.0
580.0
560.0
540.0
520.0
500.0
Sep-06
Sep-07
Sep-08
Sep-09
Sep-10
Sep-11
Sep-12
Sep-13
Sep-14
Sep-15
Sep-16
Sep-17
Sep-18
Sep-19
Sep-20
Sep-21
Sep-22
Sep-23
Sep-24
Sep-25
Date

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
OCTOBER, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE

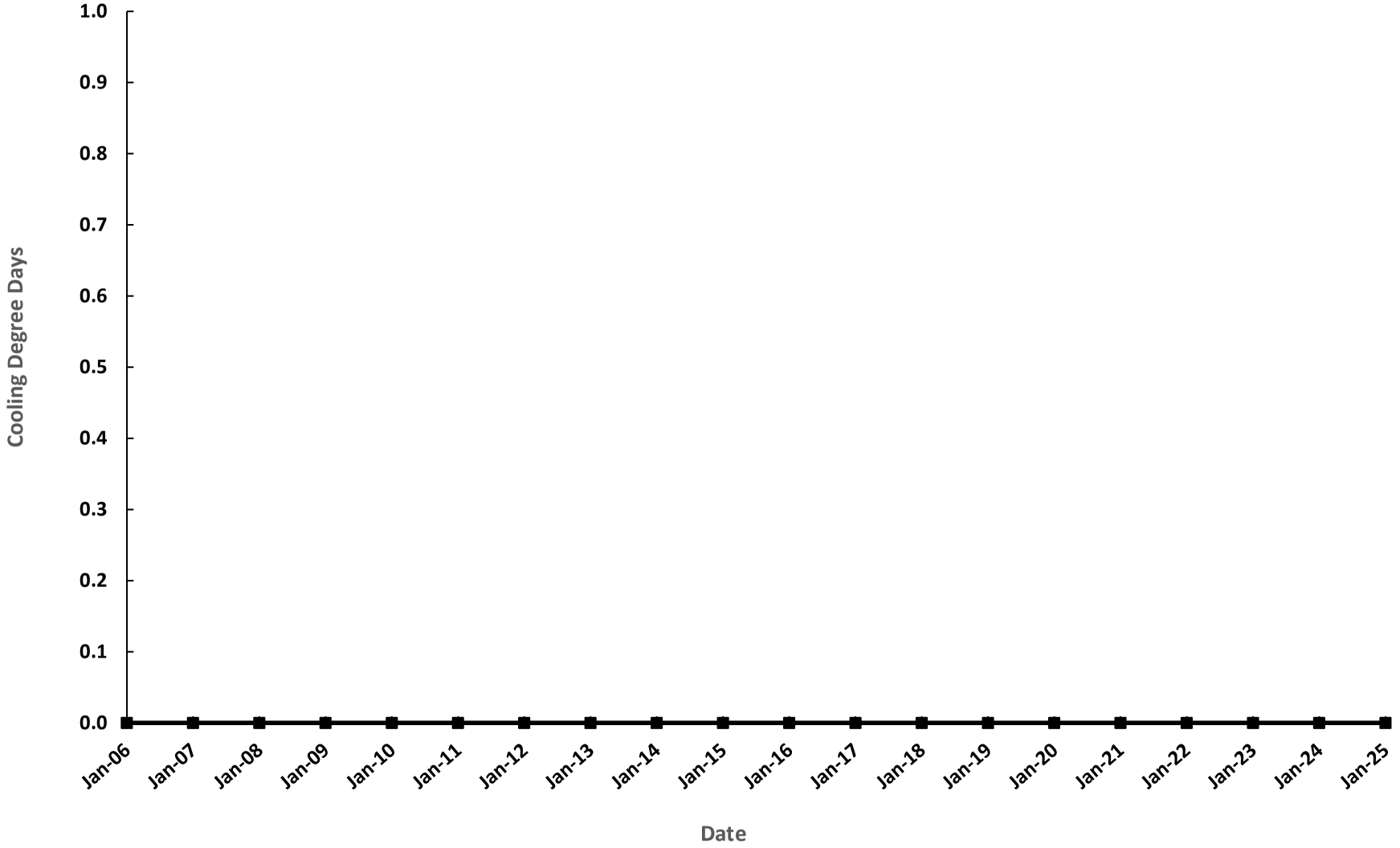



SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
NOVEMBER, 2006 - 2025
D21 - SOUTHERN NEVADA & D20 - MESQUITE
Cooling Degree Days
30.0
25.0
20.0
15.0
10.0
5.0
0.0
Date
NOV-06
NOV-07
NOV-08
NOV-09
NOV-10
NOV-11
NOV-12
NOV-13
NOV-14
NOV-15
NOV-16
NOV-17
NOV-18
NOV-19
NOV-20
NOV-21
NOV-22
NOV-23
NOV-24
NOV-25

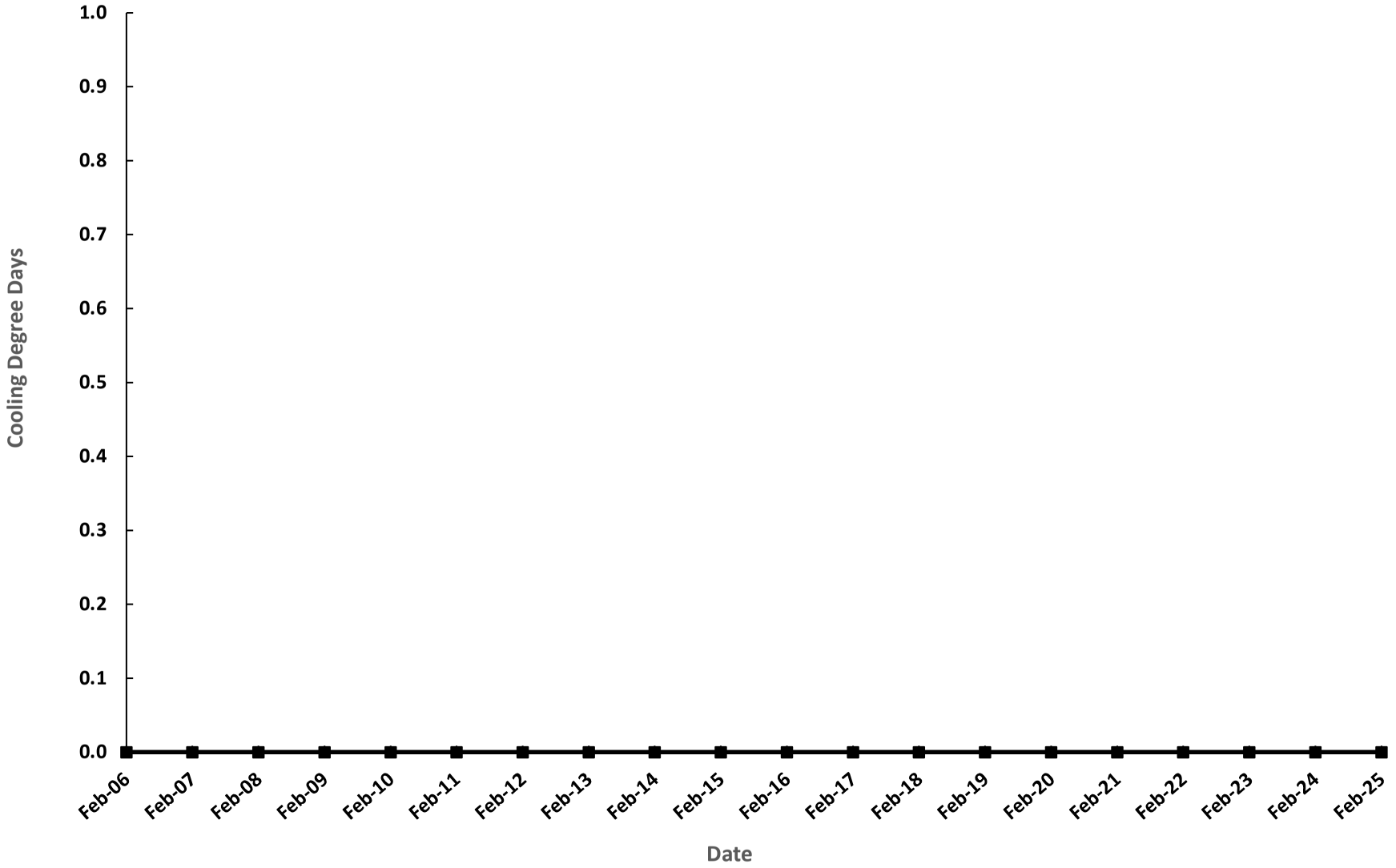
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
DECEMBER, 2005 - 2024
D21 - SOUTHERN NEVADA & D20 - MESQUITE



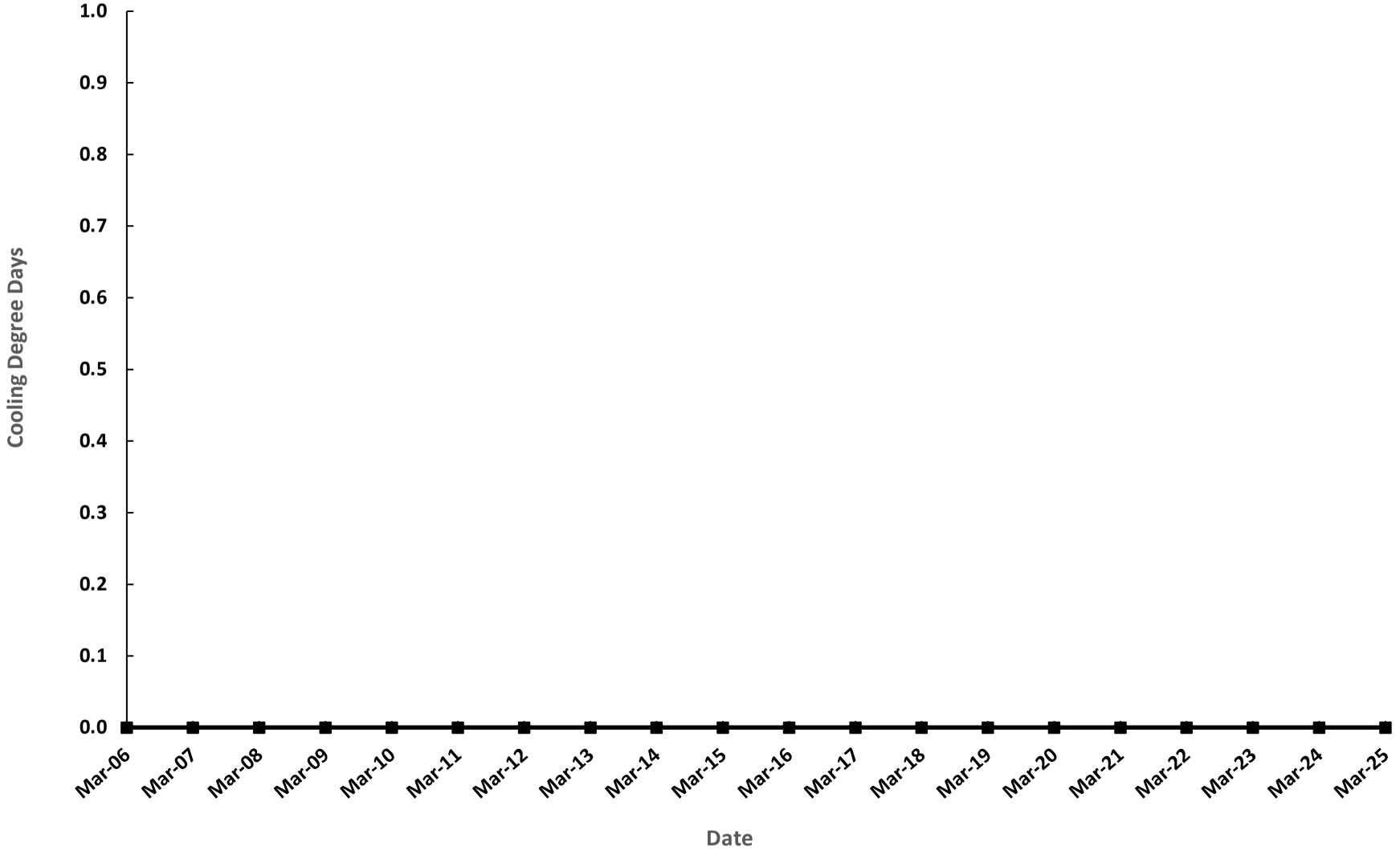
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JANUARY, 2006 - 2025
D24 - CARSON

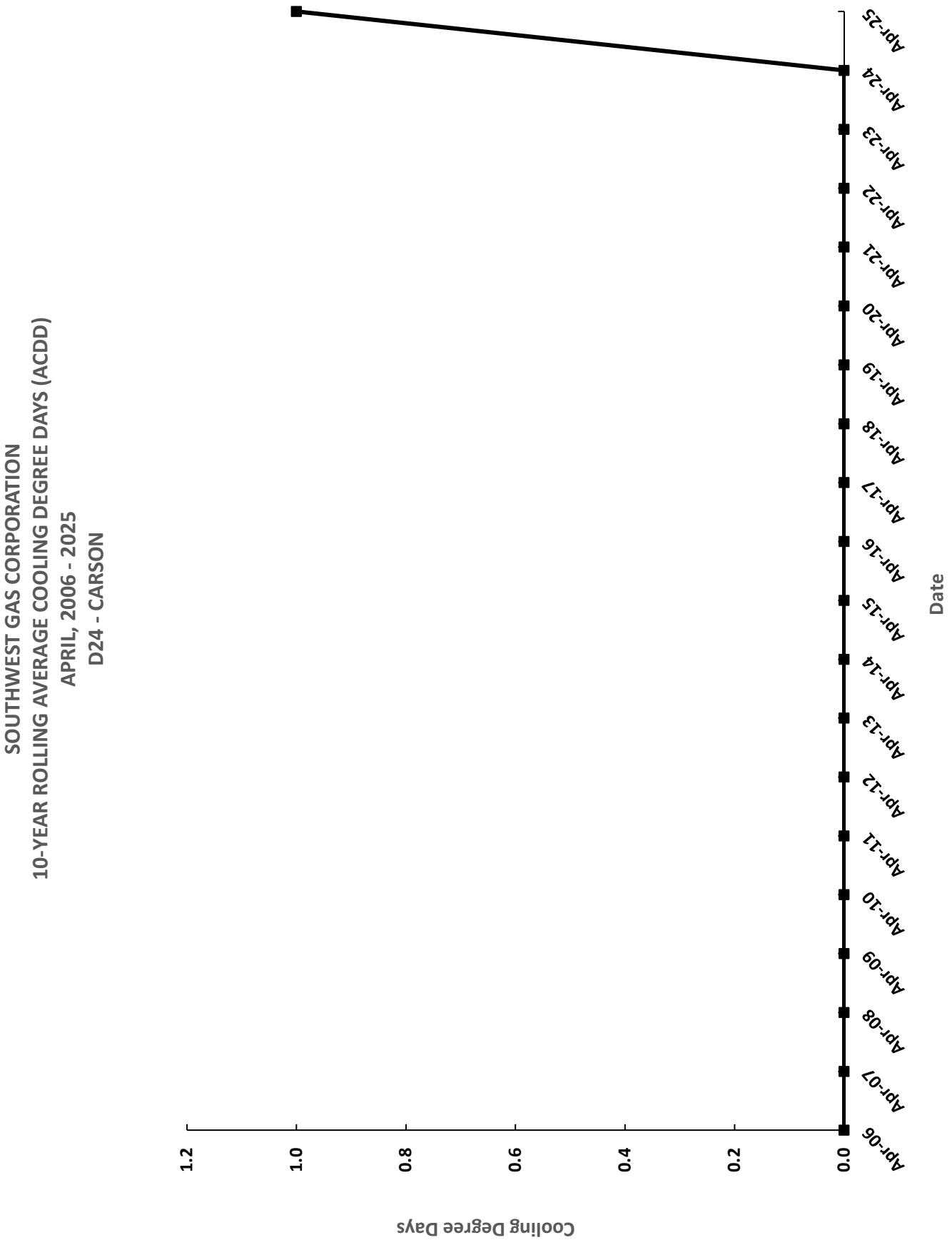


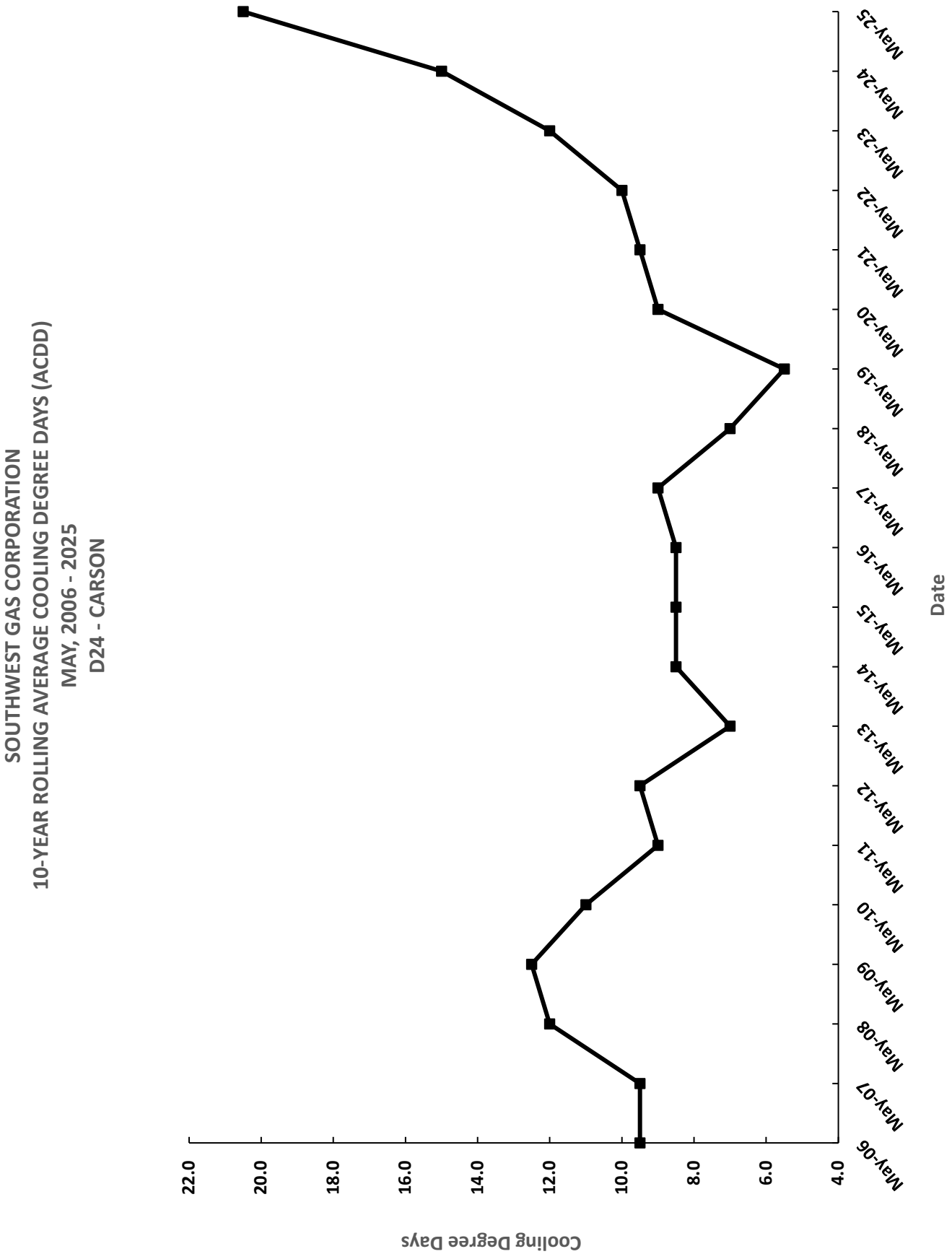
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
FEBRUARY, 2006 - 2025
D24 - CARSON

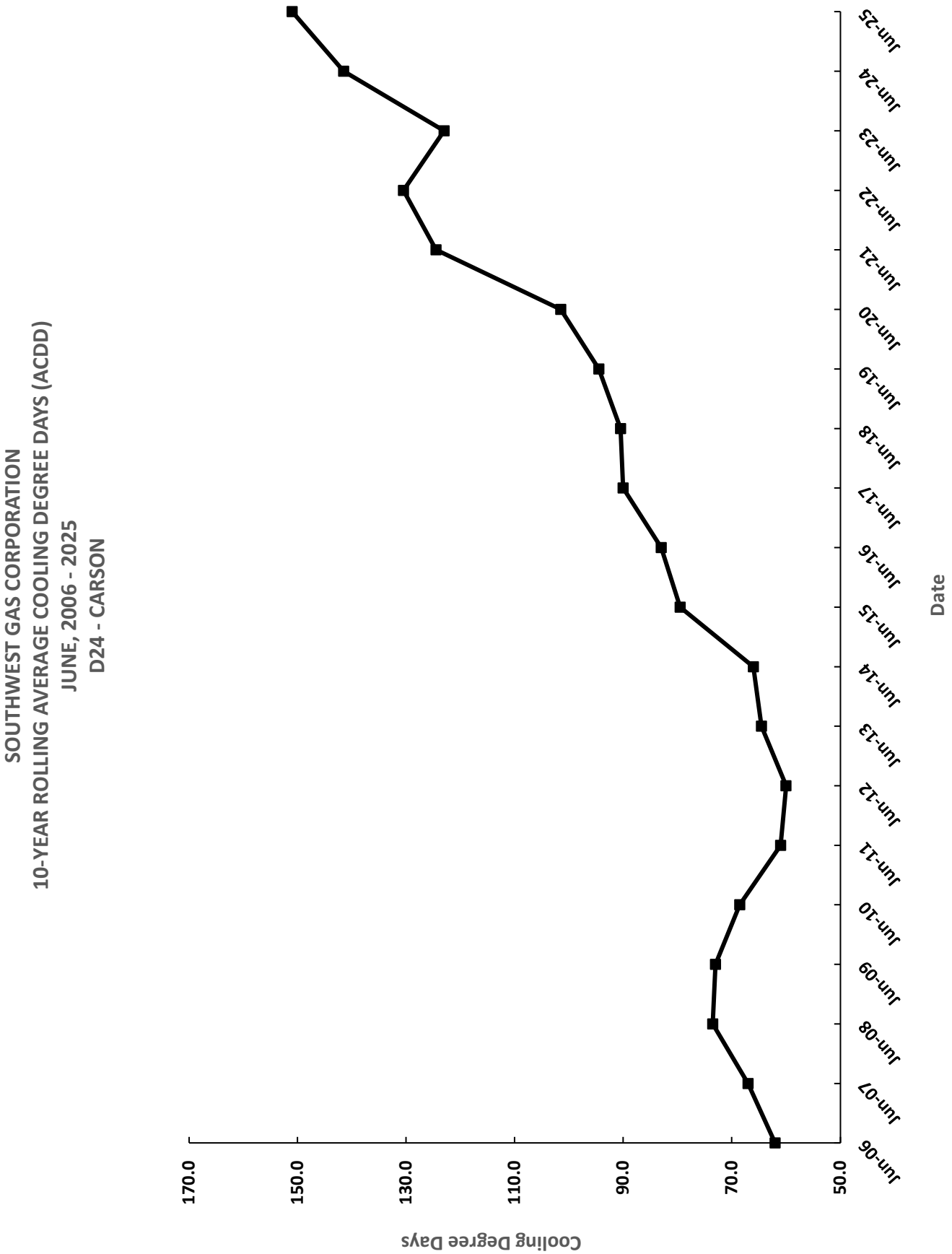


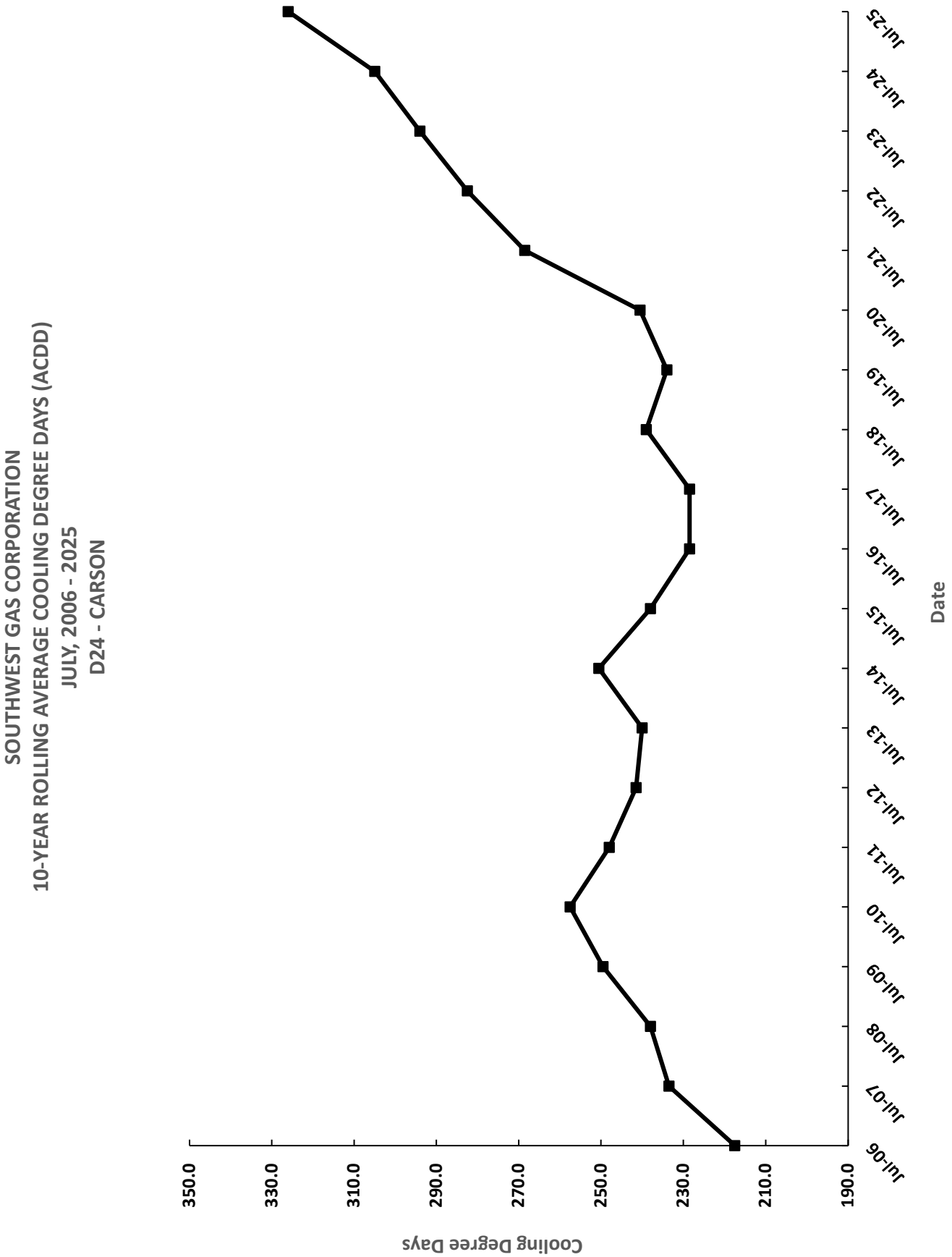
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
MARCH, 2006 - 2025
D24 - CARSON



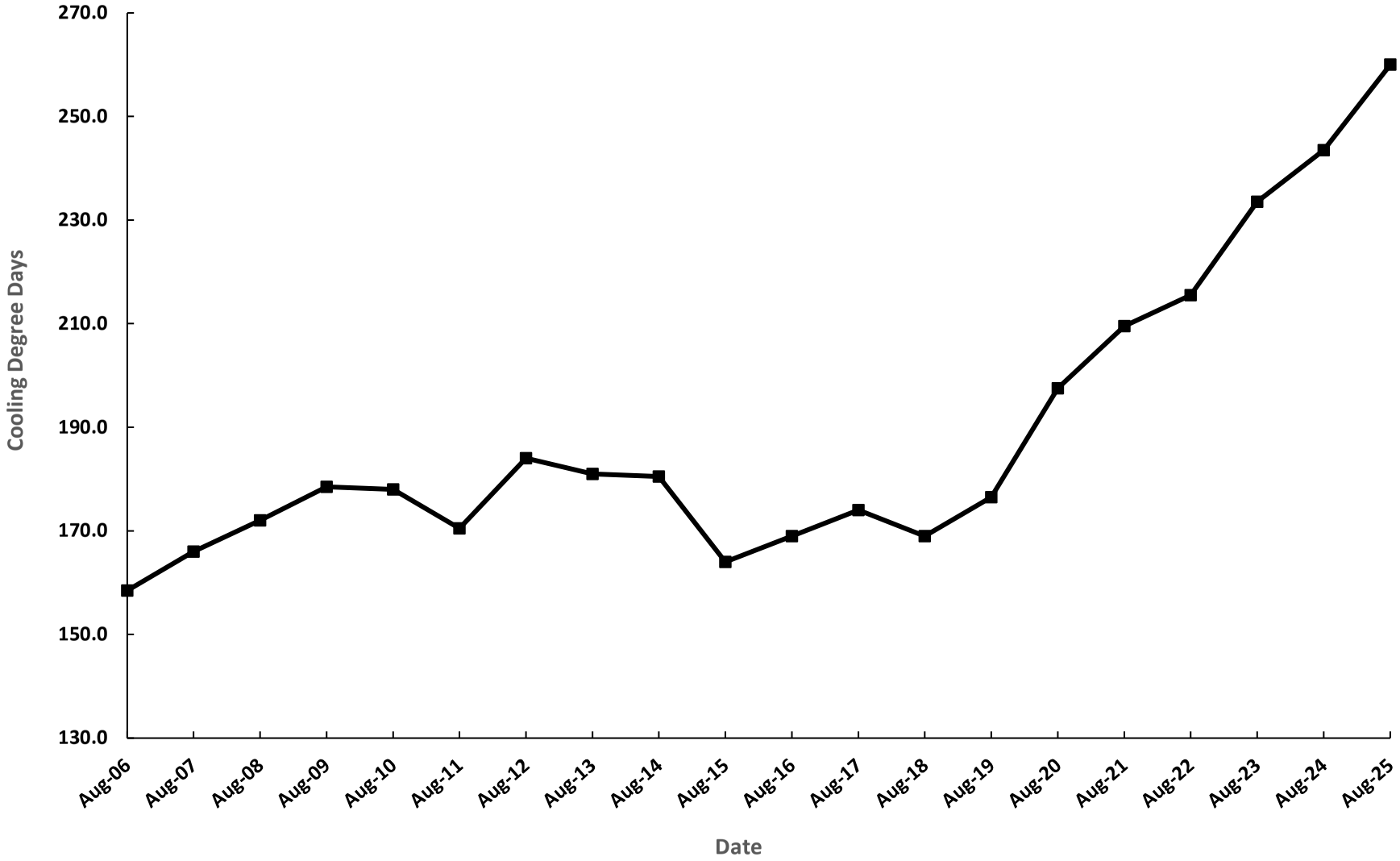

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
APRIL, 2006 - 2025
D24 - CARSON
Cooling Degree Days
1.2
1.0
0.8
0.6
0.4
0.2
0.0
Apr-06
Apr-07
Apr-08
Apr-09
Apr-10
Apr-11
Apr-12
Apr-13
Apr-14
Apr-15
Apr-16
Apr-17
Apr-18
Apr-19
Apr-20
Apr-21
Apr-22
Apr-23
Apr-24
Apr-25
Date

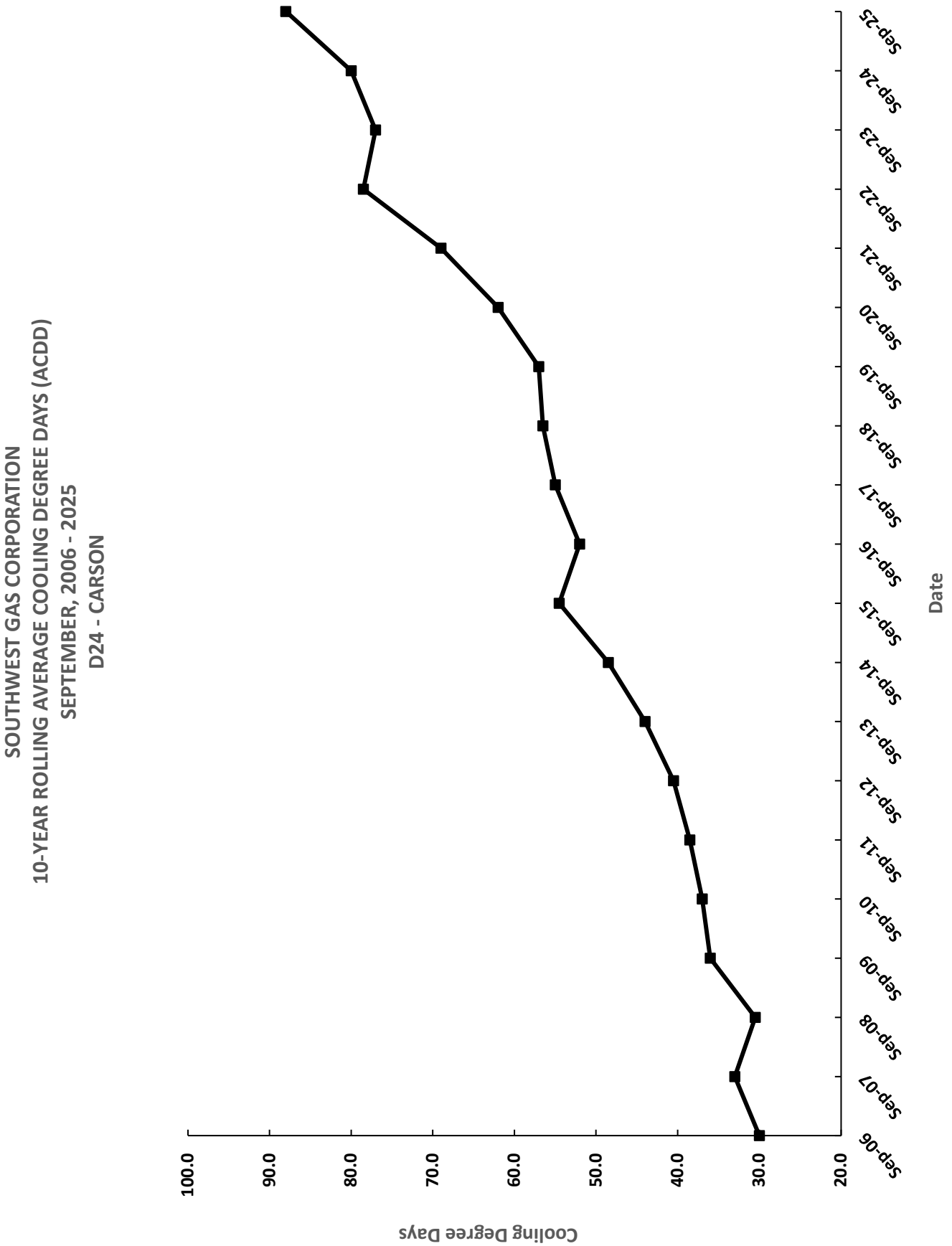

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
MAY, 2006 - 2025
D24 - CARSON
Cooling Degree Days
22.0
20.0
18.0
16.0
14.0
12.0
10.0
8.0
6.0
4.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
May-15
May-16
May-17
May-18
May-19
May-20
May-21
May-22
May-23
May-24
May-25
Date

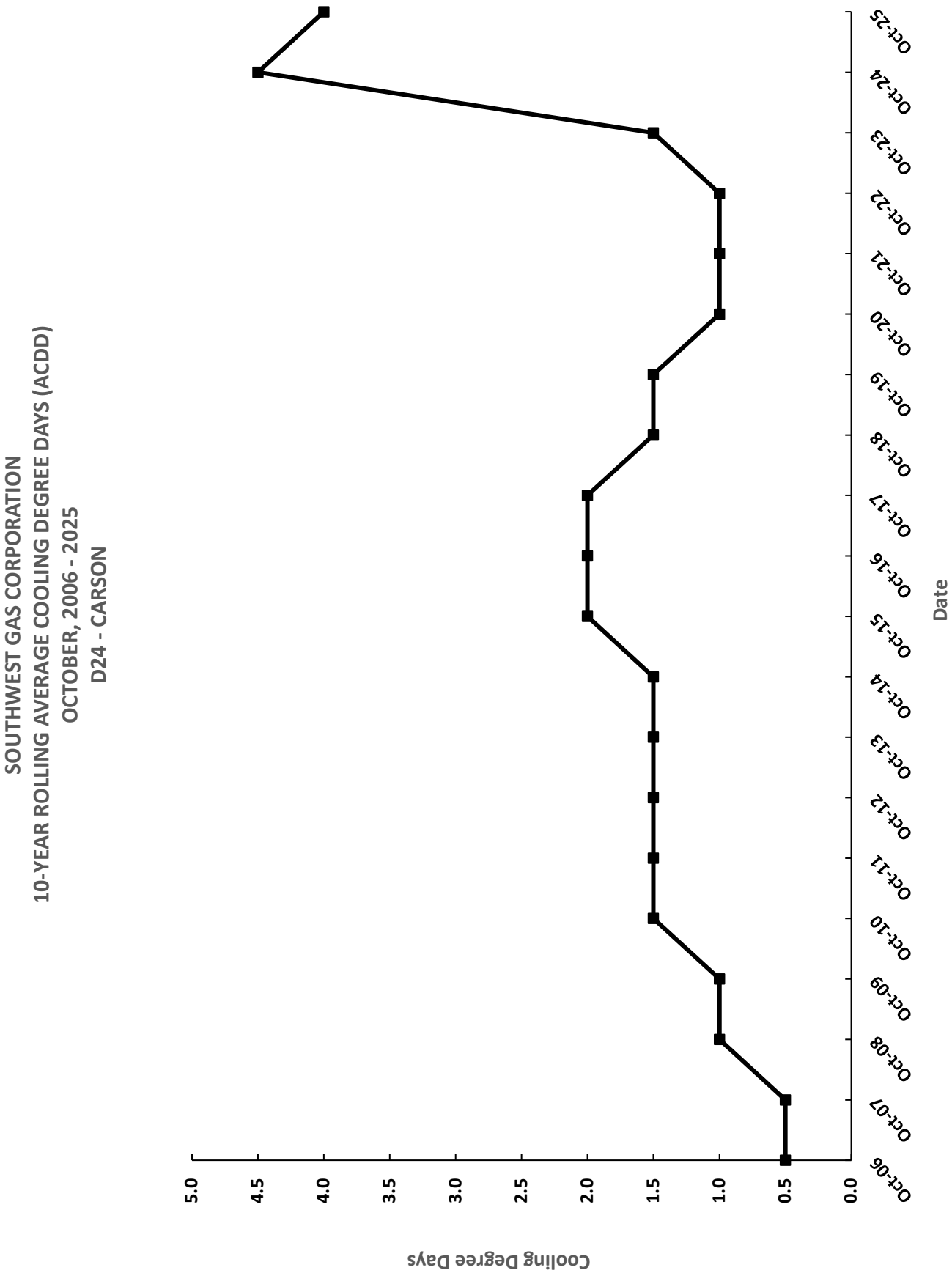

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JUNE, 2006 - 2025
D24 - CARSON
Cooling Degree Days
170.0
150.0
130.0
110.0
90.0
70.0
50.0
Jun-06
Jun-07
Jun-08
Jun-09
Jun-10
Jun-11
Jun-12
Jun-13
Jun-14
Jun-15
Jun-16
Jun-17
Jun-18
Jun-19
Jun-20
Jun-21
Jun-22
Jun-23
Jun-24
Jun-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JULY, 2006 - 2025
D24 - CARSON
Cooling Degree Days
350.0
330.0
310.0
290.0
270.0
250.0
230.0
210.0
190.0
Jul-06
Jul-07
Jul-08
Jul-09
Jul-10
Jul-11
Jul-12
Jul-13
Jul-14
Jul-15
Jul-16
Jul-17
Jul-18
Jul-19
Jul-20
Jul-21
Jul-22
Jul-23
Jul-24
Jul-25
Date

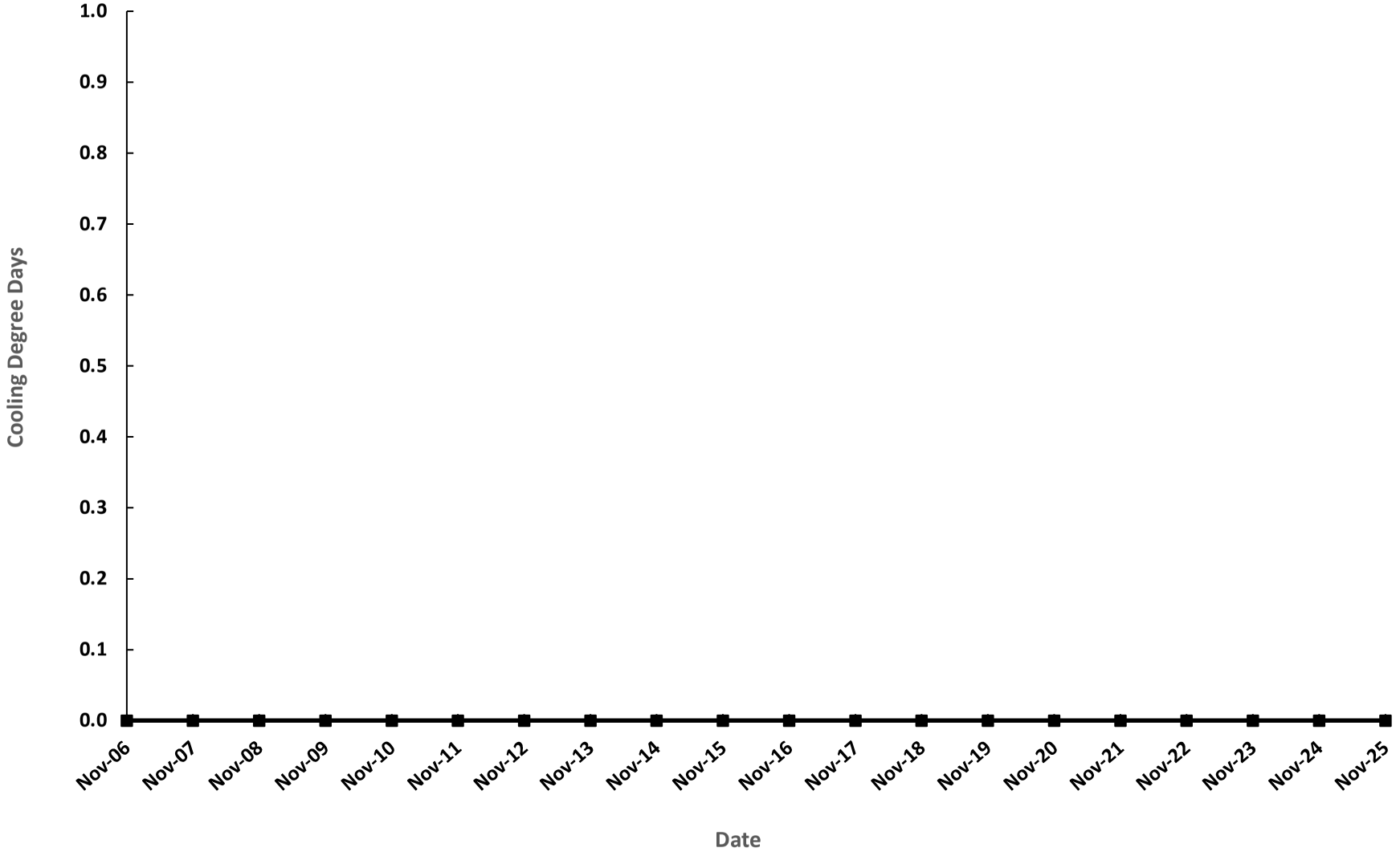
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
AUGUST, 2006 - 2025
D24 - CARSON



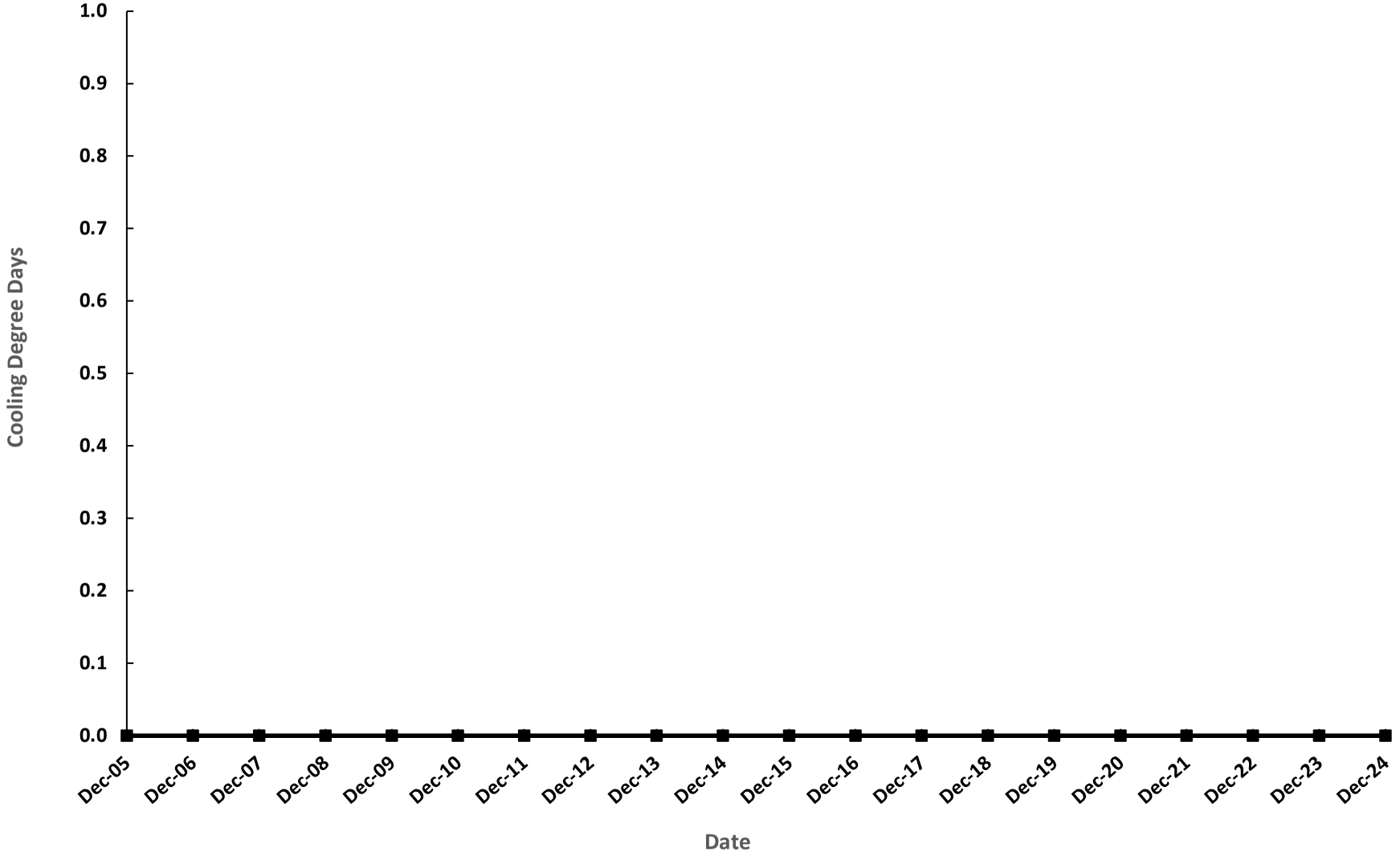

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
SEPTEMBER, 2006 - 2025
D24 - CARSON
Cooling Degree Days
100.0
90.0
80.0
70.0
60.0
50.0
40.0
30.0
20.0
Sep-06
Sep-07
Sep-08
Sep-09
Sep-10
Sep-11
Sep-12
Sep-13
Sep-14
Sep-15
Sep-16
Sep-17
Sep-18
Sep-19
Sep-20
Sep-21
Sep-22
Sep-23
Sep-24
Sep-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
OCTOBER, 2006 - 2025
D24 - CARSON
Cooling Degree Days
5.0
4.5
4.0
3.5
3.0
2.5
2.0
1.5
1.0
0.5
0.0
Oct-06
Oct-07
Oct-08
Oct-09
Oct-10
Oct-11
Oct-12
Oct-13
Oct-14
Oct-15
Oct-16
Oct-17
Oct-18
Oct-19
Oct-20
Oct-21
Oct-22
Oct-23
Oct-24
Oct-25
Date

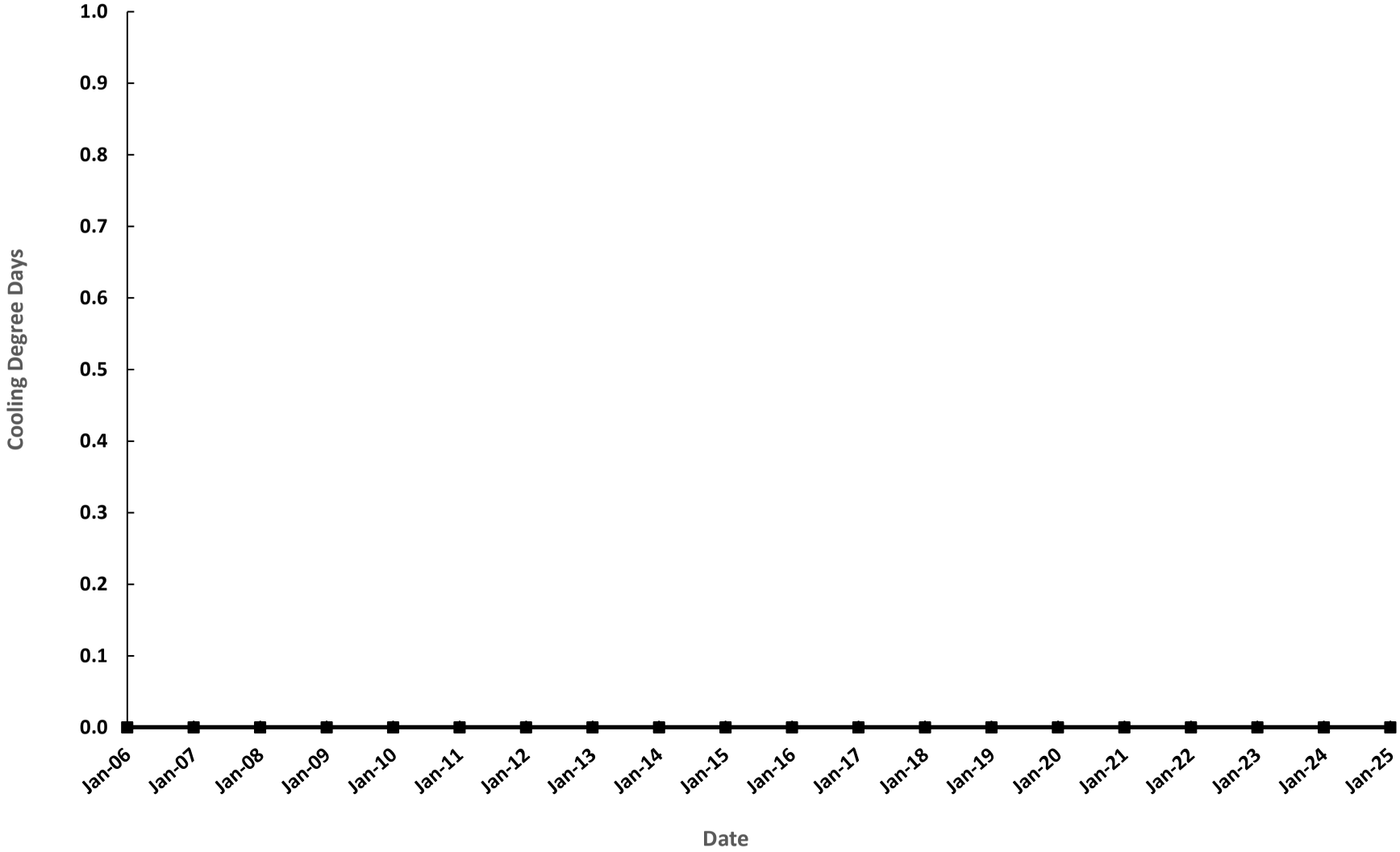
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
NOVEMBER, 2006 - 2025
D24 - CARSON

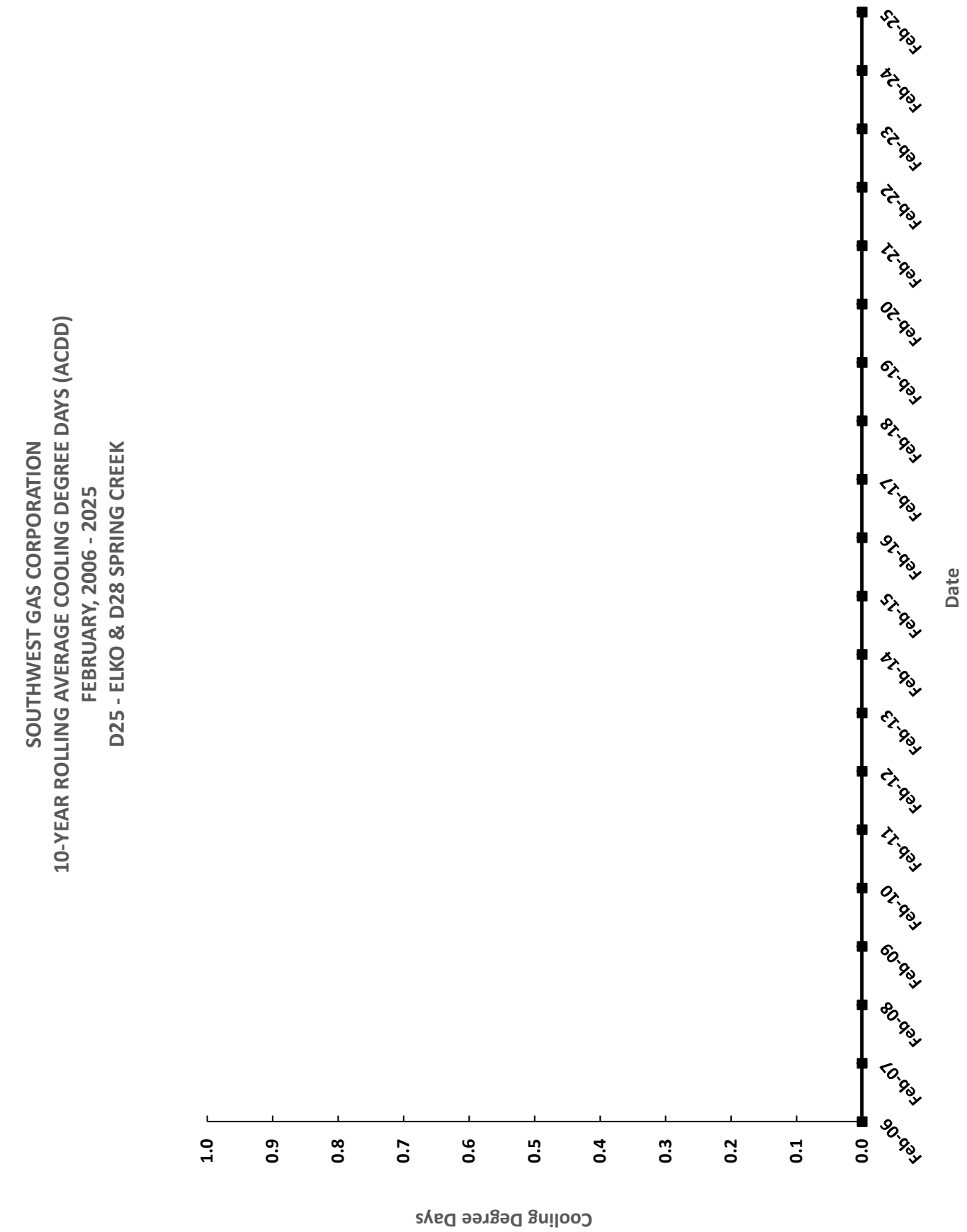


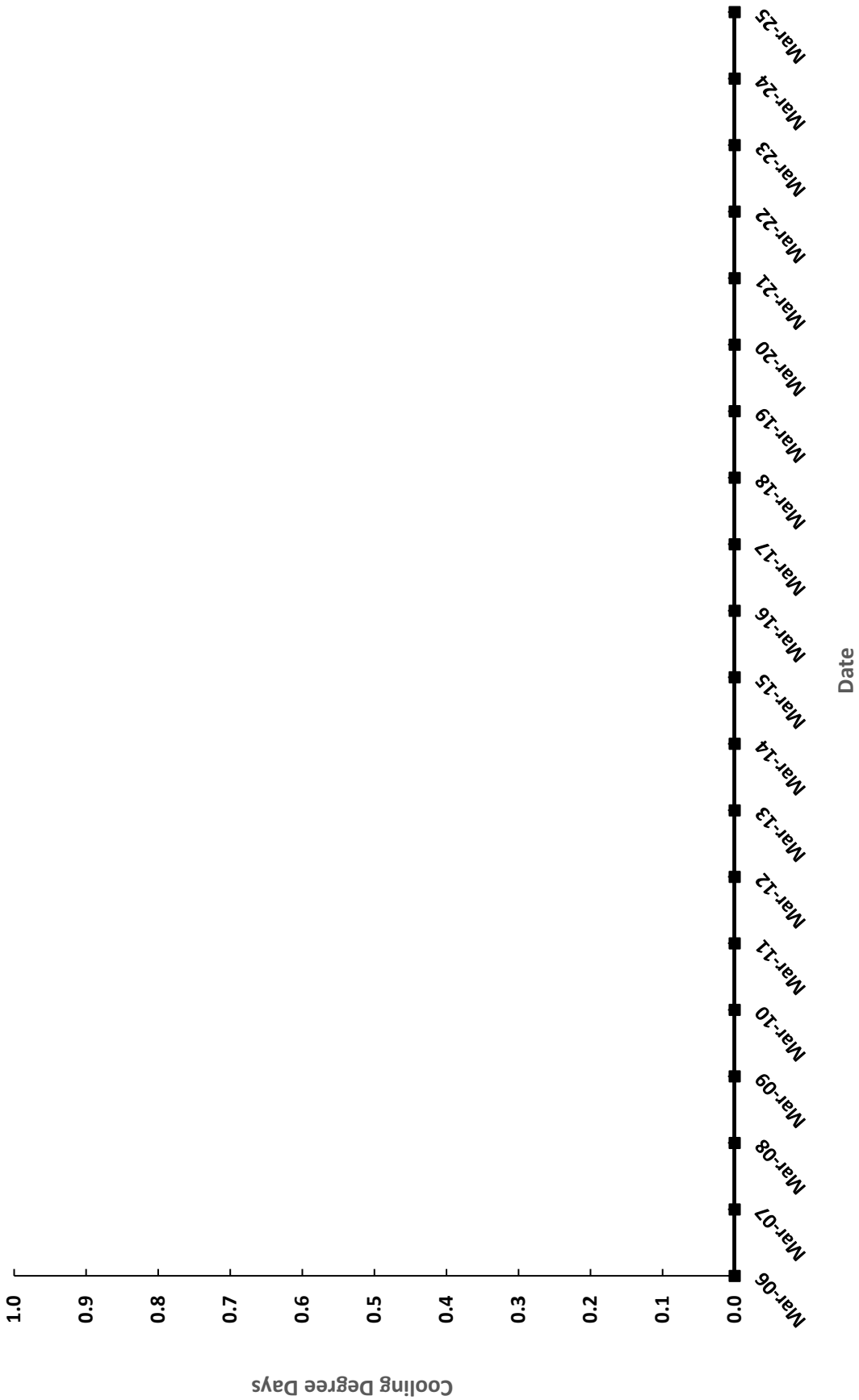
SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
DECEMBER, 2004 - 2025
D24 - CARSON

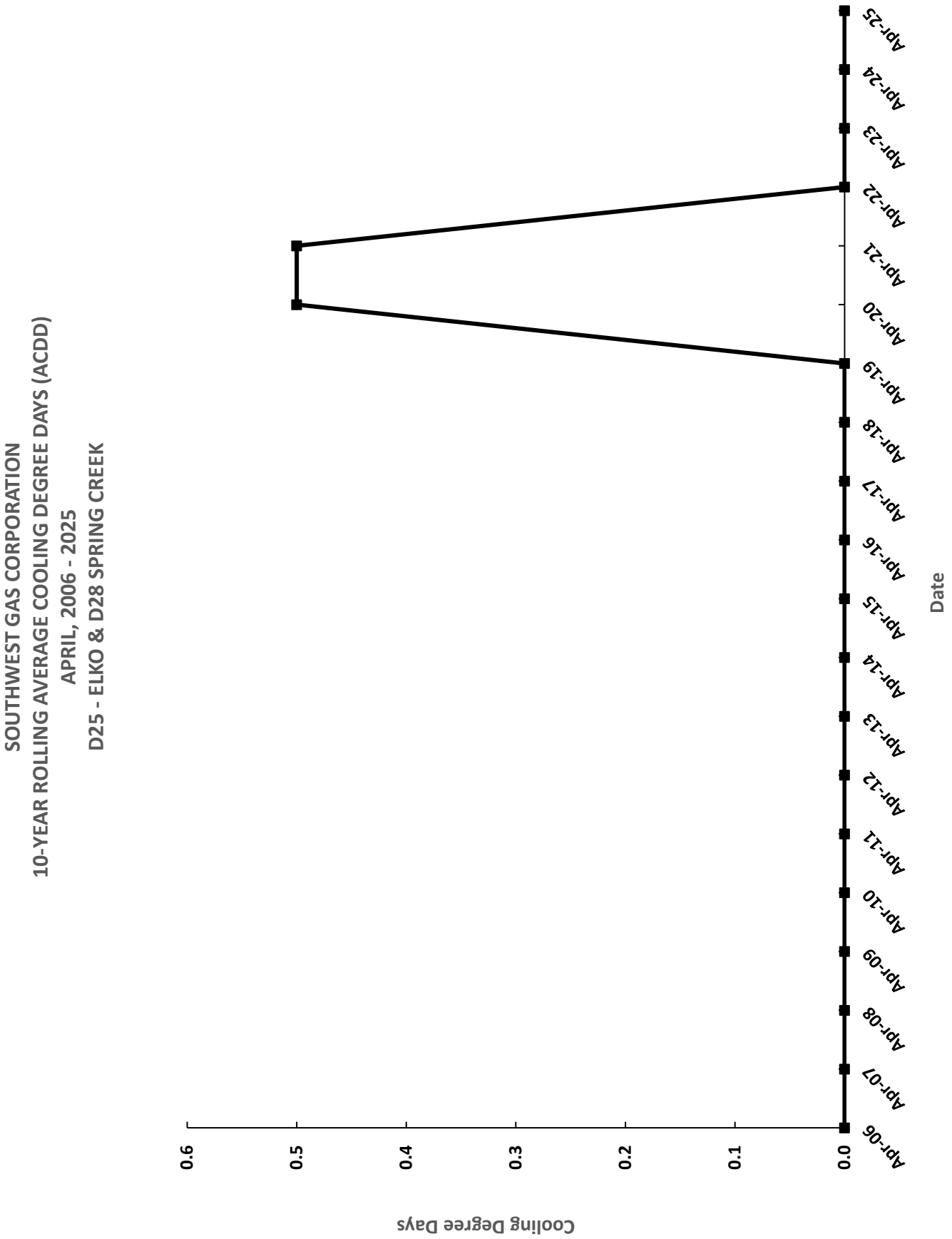


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JANUARY, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK




SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
FEBRUARY, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
1.0
0.9
0.8
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0.0
Feb-06
Feb-07
Feb-08
Feb-09
Feb-10
Feb-11
Feb-12
Feb-13
Feb-14
Feb-15
Feb-16
Feb-17
Feb-18
Feb-19
Feb-20
Feb-21
Feb-22
Feb-23
Feb-24
Feb-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
MARCH, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
1.0
0.9
0.8
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0.0
Mar-06
Mar-07
Mar-08
Mar-09
Mar-10
Mar-11
Mar-12
Mar-13
Mar-14
Mar-15
Mar-16
Mar-17
Mar-18
Mar-19
Mar-20
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
APRIL, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
0.0
0.1
0.2
0.3
0.4
0.5
0.6
Date
Apr-06
Apr-07
Apr-08
Apr-09
Apr-10
Apr-11
Apr-12
Apr-13
Apr-14
Apr-15
Apr-16
Apr-17
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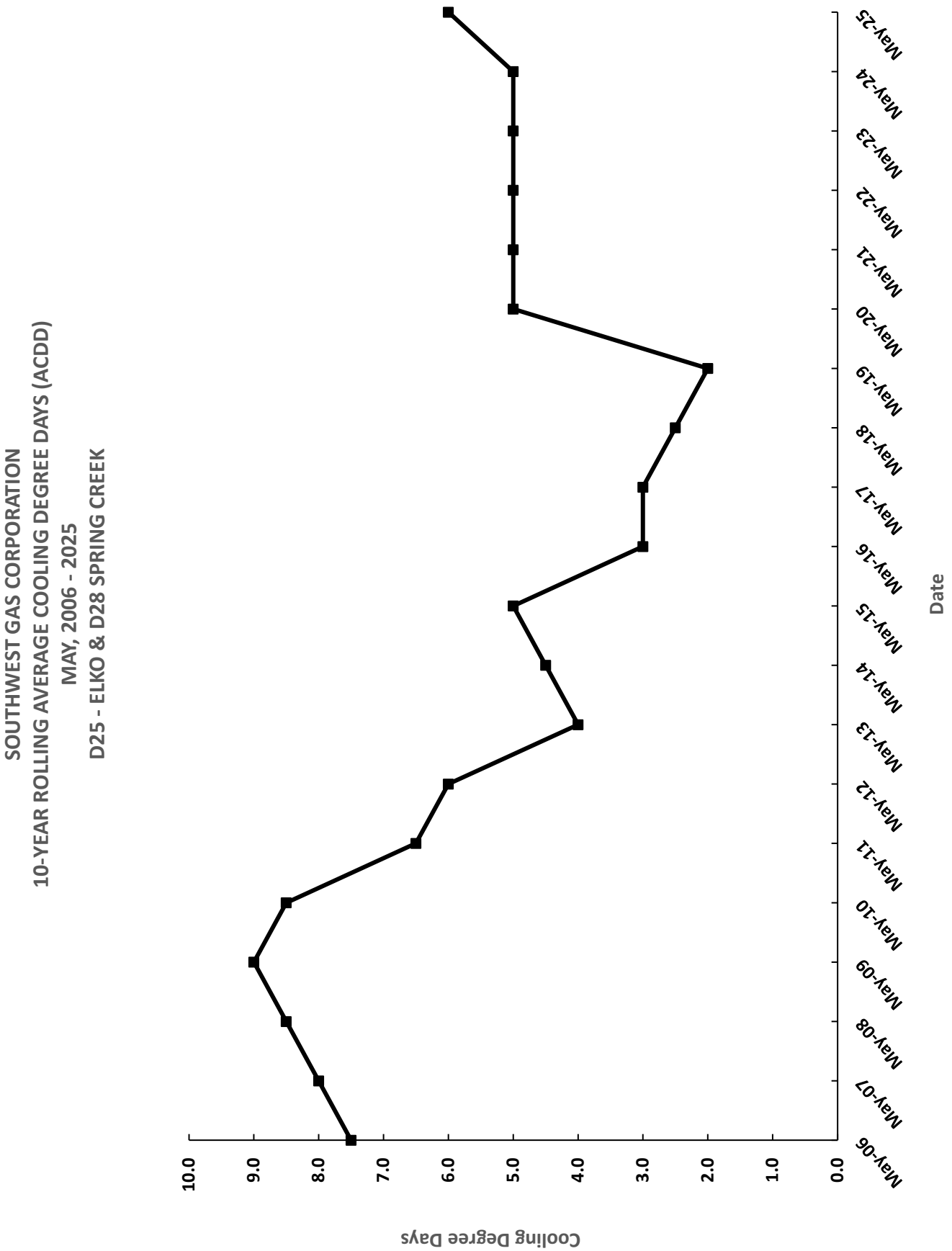
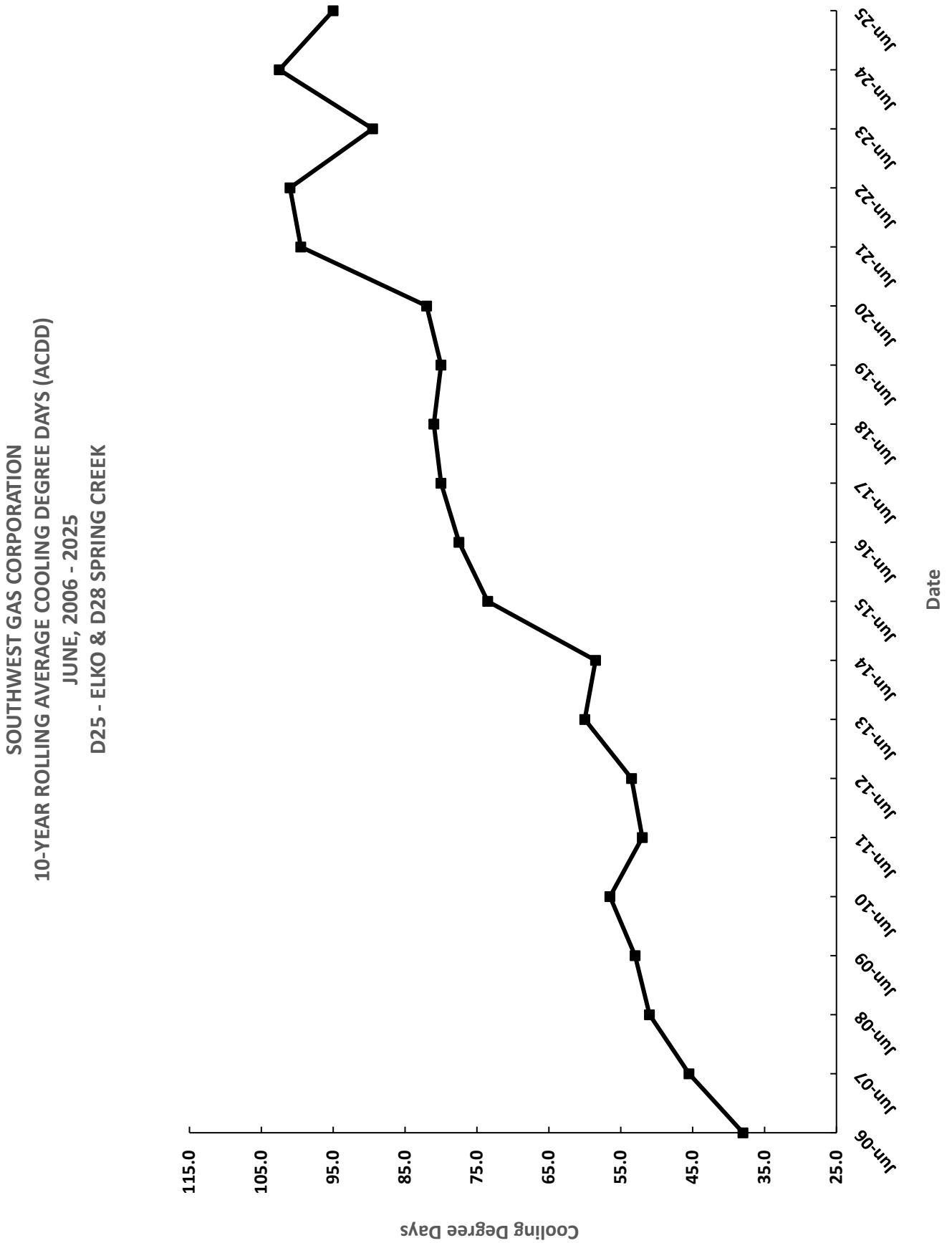
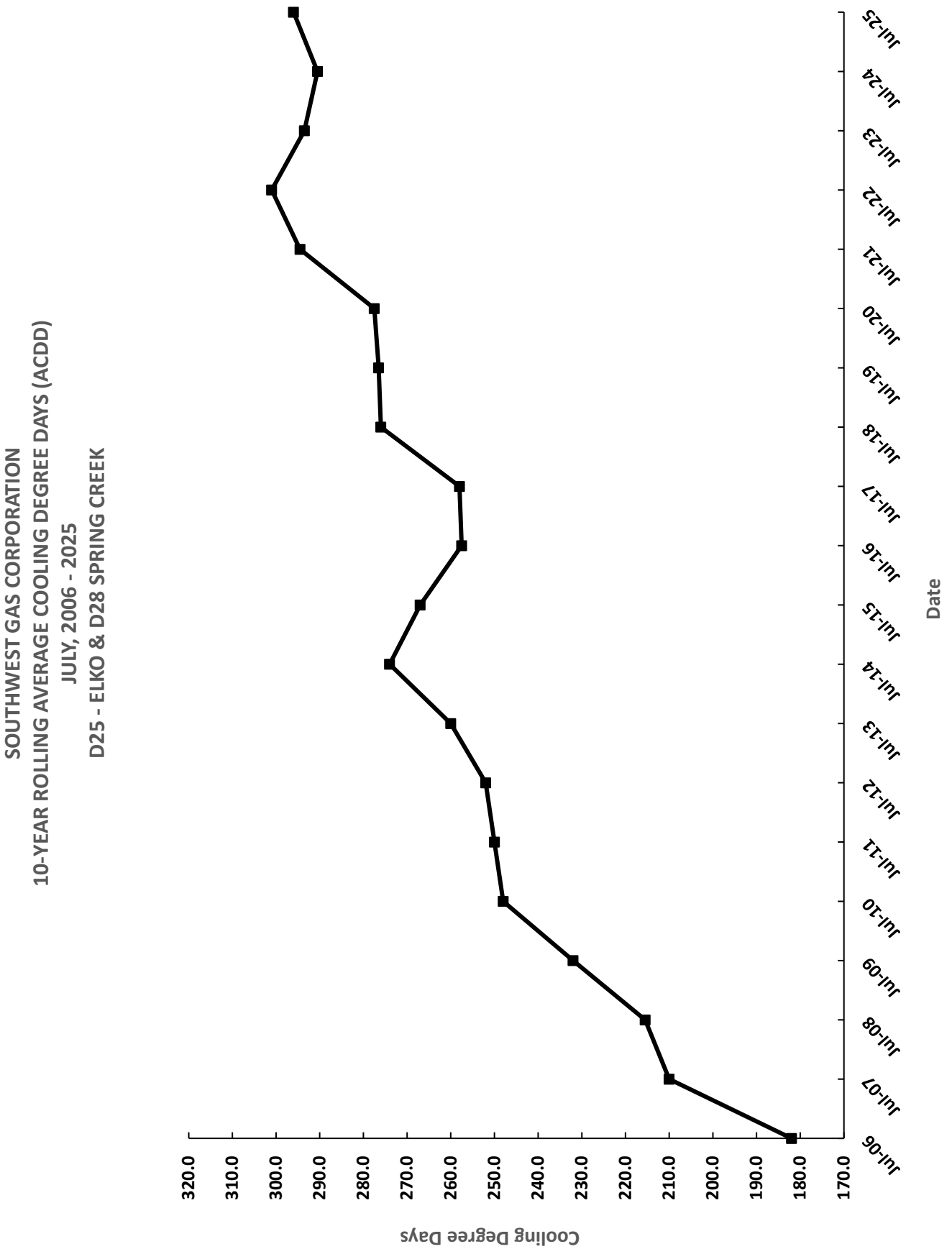
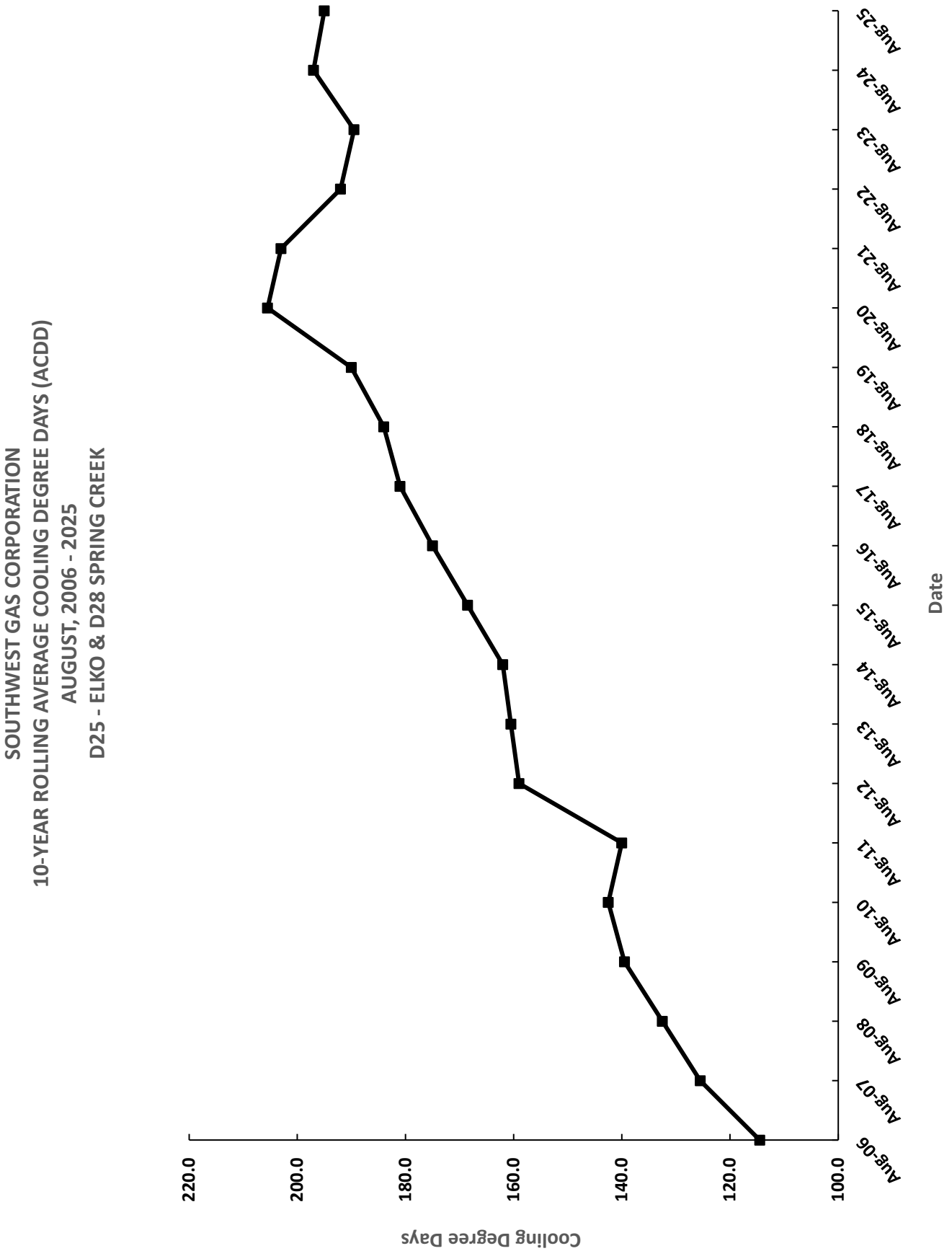
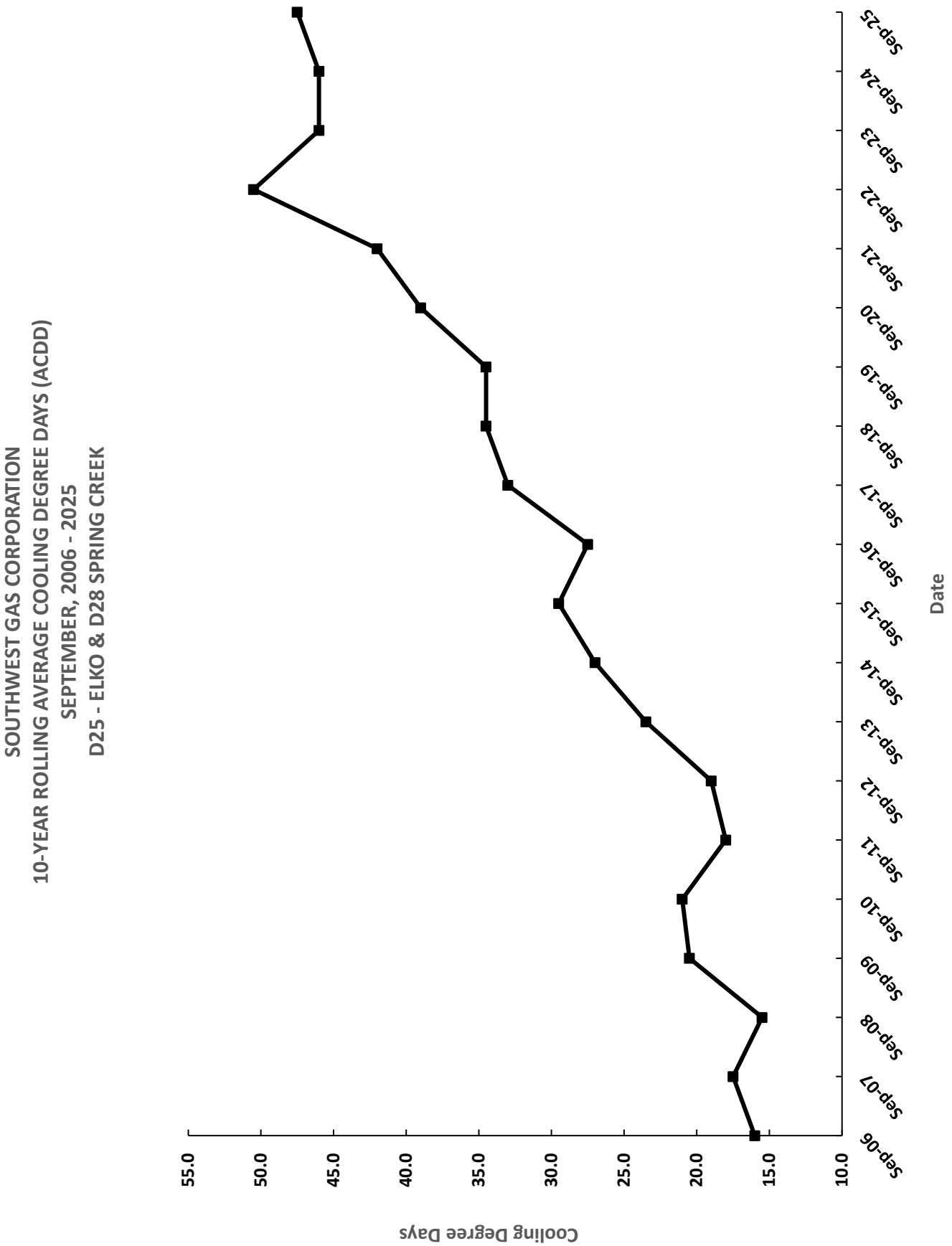
Apr-22
Apr-23
Apr-24
Apr-25

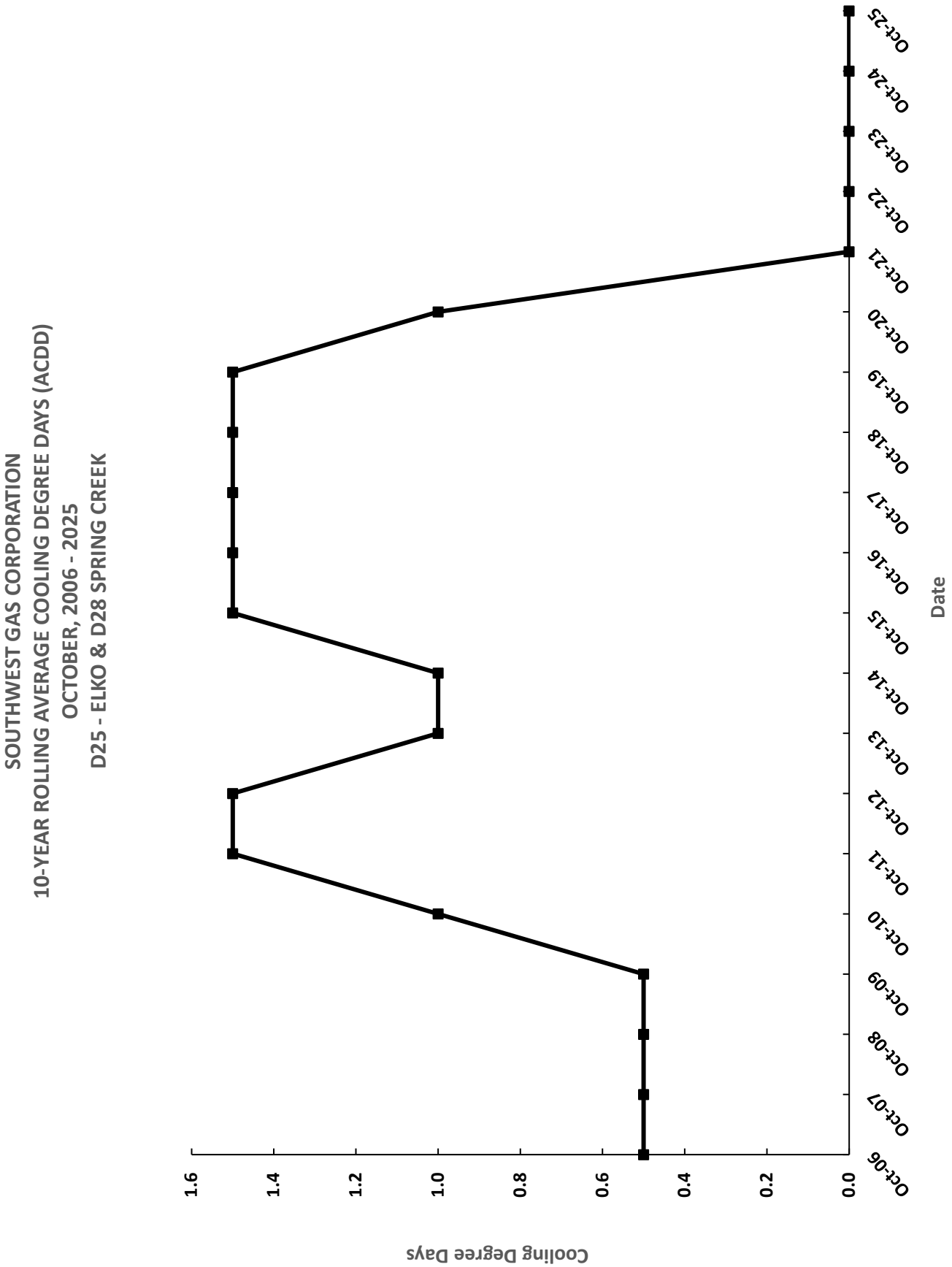

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
MAY, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
10.0
9.0
8.0
7.0
6.0
5.0
4.0
3.0
2.0
1.0
0.0
May-06
May-07
May-08
May-09
May-10
May-11
May-12
May-13
May-14
May-15
May-16
May-17
May-18
May-19
May-20
May-21
May-22
May-23
May-24
May-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JUNE, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
115.0
105.0
95.0
85.0
75.0
65.0
55.0
45.0
35.0
25.0
Jun-06
Jun-07
Jun-08
Jun-09
Jun-10
Jun-11
Jun-12
Jun-13
Jun-14
Jun-15
Jun-16
Jun-17
Jun-18
Jun-19
Jun-20
Jun-21
Jun-22
Jun-23
Jun-24
Jun-25
Date

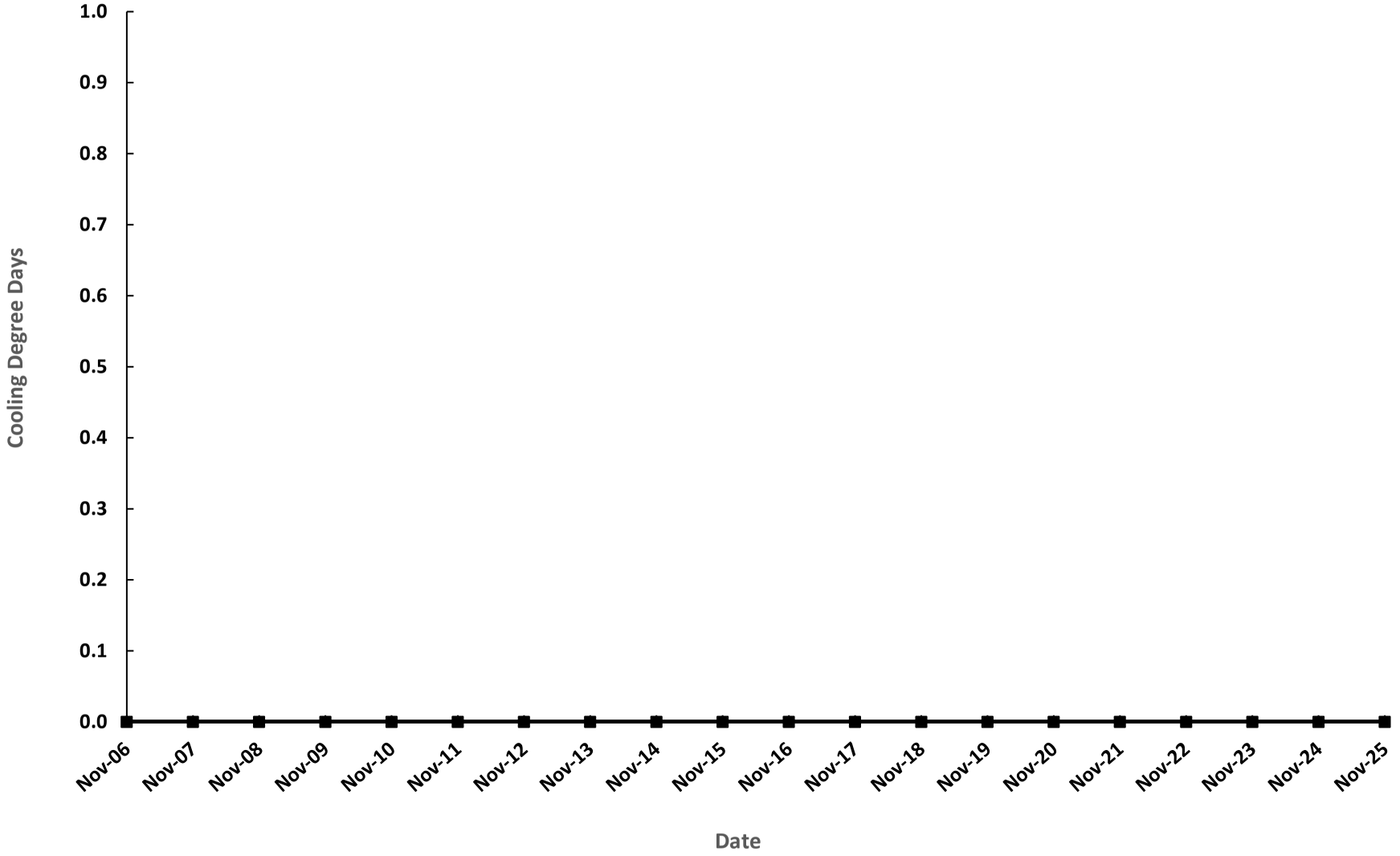

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
JULY, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
320.0
310.0
300.0
290.0
280.0
270.0
260.0
250.0
240.0
230.0
220.0
210.0
200.0
190.0
180.0
170.0
Jul-06
Jul-07
Jul-08
Jul-09
Jul-10
Jul-11
Jul-12
Jul-13
Jul-14
Jul-15
Jul-16
Jul-17
Jul-18
Jul-19
Jul-20
Jul-21
Jul-22
Jul-23
Jul-24
Jul-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
AUGUST, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
220.0
200.0
180.0
160.0
140.0
120.0
100.0
Aug-06
Aug-07
Aug-08
Aug-09
Aug-10
Aug-11
Aug-12
Aug-13
Aug-14
Aug-15
Aug-16
Aug-17
Aug-18
Aug-19
Aug-20
Aug-21
Aug-22
Aug-23
Aug-24
Aug-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
SEPTEMBER, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
55.0
50.0
45.0
40.0
35.0
30.0
25.0
20.0
15.0
10.0
Sep-06
Sep-07
Sep-08
Sep-09
Sep-10
Sep-11
Sep-12
Sep-13
Sep-14
Sep-15
Sep-16
Sep-17
Sep-18
Sep-19
Sep-20
Sep-21
Sep-22
Sep-23
Sep-24
Sep-25
Date


SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
OCTOBER, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK
Cooling Degree Days
0.0
0.2
0.4
0.6
0.8
1.0
1.2
1.4
1.6
Date
Oct-06
Oct-07
Oct-08
Oct-09
Oct-10
Oct-11
Oct-12
Oct-13
Oct-14
Oct-15
Oct-16
Oct-17
Oct-18
Oct-19
Oct-20
Oct-21
Oct-22
Oct-23
Oct-24
Oct-25

SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
NOVEMBER, 2006 - 2025
D25 - ELKO & D28 SPRING CREEK



SOUTHWEST GAS CORPORATION
10-YEAR ROLLING AVERAGE COOLING DEGREE DAYS (ACDD)
DECEMBER, 2005 - 2024
D25 - ELKO & D28 SPRING CREEK